

**RESOLUTION 26-35**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF BEAR VALLEY COMMUNITY SERVICES DISTRICT ESTABLISHING THE FISCAL YEAR 2026/27 APPROPRIATION LIMIT AT \$13,053,481 FOR THE BEAR VALLEY COMMUNITY SERVICES DISTRICT**

By a letter dated May 2026, the California Department of Finance has provided the following factors relevant to the calculation of the annual Appropriations Limit for Fiscal Year 2026/27:

California Per Capita Personal Income change: 4.95%

Unincorporated Kern County Population Adjustment: -0.48%

District staff has calculated the Appropriation Limit for Fiscal Year 2026/27 based upon the foregoing factors and the provisions of Article XIII B of the Constitution of the State of California and is attached to this Resolution as Exhibit 1. The working papers supporting the calculation are maintained in the District's financial files.

The Appropriation Limit for the Bear Valley Community Services District establishes the ceiling for which proceeds from taxes can be appropriated during Fiscal Year 2026/27.

**NOW, THEREFORE, BE IT RESOLVED THE BOARD OF DIRECTORS OF THE BEAR VALLEY COMMUNITY SERVICES DISTRICT that:**

1. The Appropriation Limit of the Bear Valley Community Services District is \$13,053,481 for Fiscal Year 2026/27.
2. The Appropriation Limit of the Bear Valley Community Services District in the amount of \$13,053,481 for Fiscal Year 2026/27 exceeds the proceeds from taxes, calculated in the amount of \$3,012,003.
3. The Bear Valley Community Services District is in compliance with the provisions of Article XIII B of the Constitution of the State of California.

**PASSED, APPROVED AND ADOPTED** on May 28, 2026, by the following vote:

AYES: Lewis, Hernandez, Tabor  
NOES: None  
ABSENT: Frevert, Paparella  
ABSTAIN: None



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Paul Paparella, President  
Bear Valley Community Services District

ATTEST:

I hereby certify that the above Resolution No. 26-35 was duly introduced, read, and adopted by the District at a regularly noticed meeting held on May 28, 2026.



Denise Jelleschitz,  
Secretary of the Board of Directors



**BEAR VALLEY COMMUNITY SERVICES DISTRICT**  
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**Gann Appropriations Limit  
Fiscal Year 2026/27 Calculation**

Fiscal Year	2026/27		
Per Capita Cost of Living Change (a)	4.95		
Population Change (b)	-0.48		
Per Capita Cost of Living converted to a ratio	$\frac{4.95 + 100}{100}$	=	1.0495
Population converted to a ratio	$\frac{-0.48 + 100\%}{100}$	=	0.9952
Calculation of factor	$1.0495 \times 0.9952$	=	<b>1.0445</b>
Gann Appropriation Limit			
	FY 2024/25	11,729,907	
	FY 2025/26	12,497,799	
	FY 2026/27	FY 2025/26 x Factor =	<b>13,053,481</b>

(a) Price Factor per CA Department of Finance as of May 2026

(b) Population percent change January 1, 2025 to January 1, 2026 for Unincorporated Kern County per CA Department of Finance