

# Bear Valley Community Services District



## Ad Hoc Committee for Per Parcel Tax for Police Services

Presentation to Board of Directors  
February 26, 2026

# Agenda

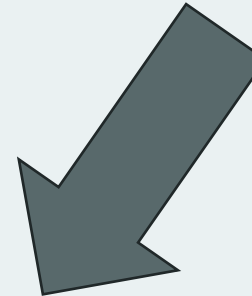
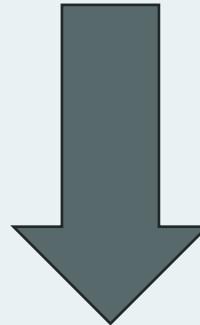
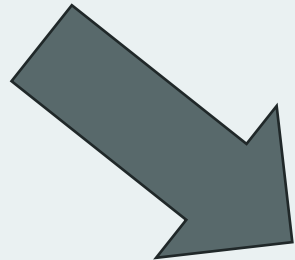
- Committee Assignment
- Financial Analysis
- Legal Framework and Procedures
- Oversight and Accountability
- Recommendations

# Committee Assignment

A. Financial Analysis

B. Legal Framework  
and Procedures

D. Oversight &  
Accountability



C. Recommendations  
to the Board

# Financial Analysis

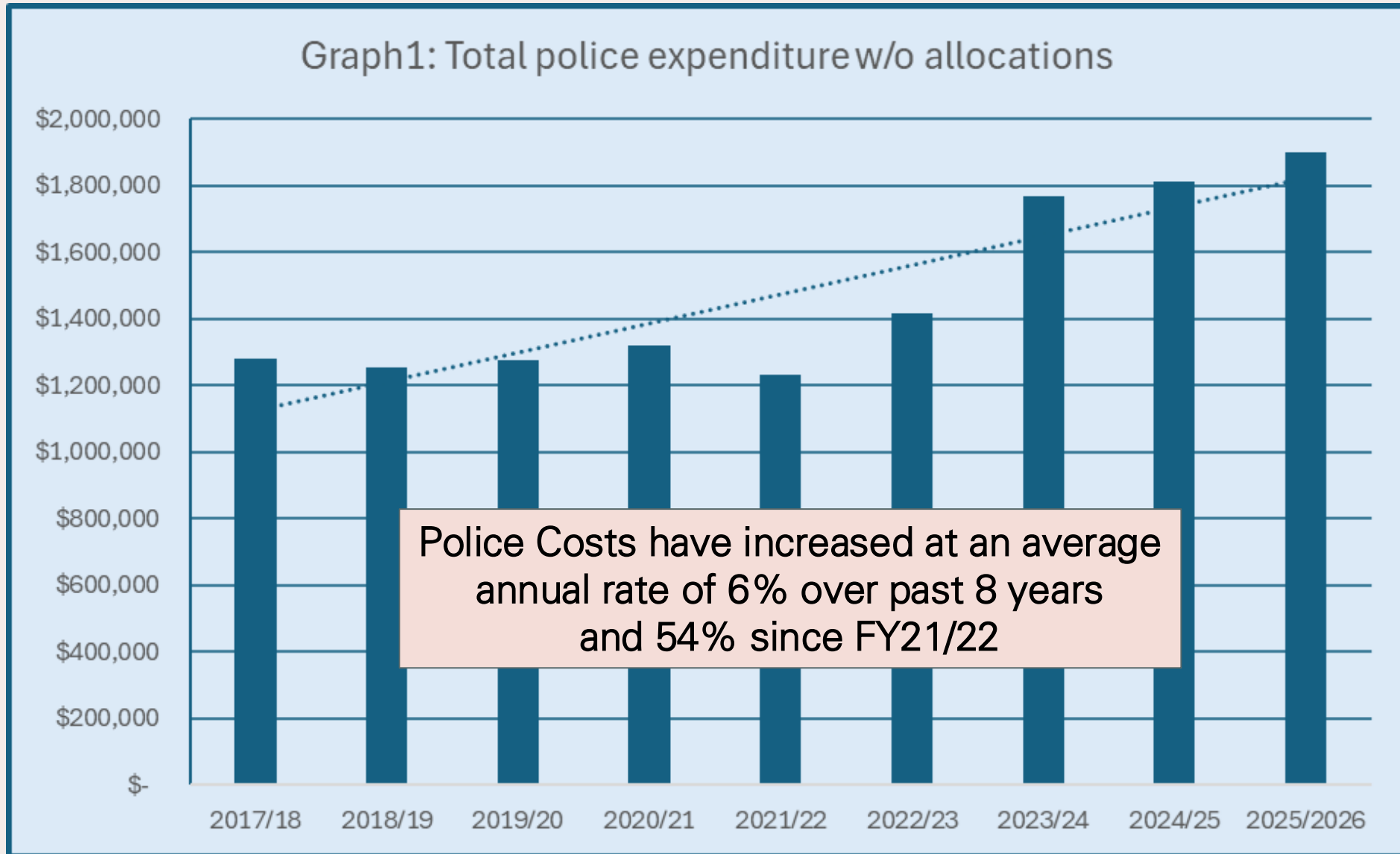
# Financial Analysis

- Cost and Revenue History
- Cost and Revenue Projections
- Tax Calculations

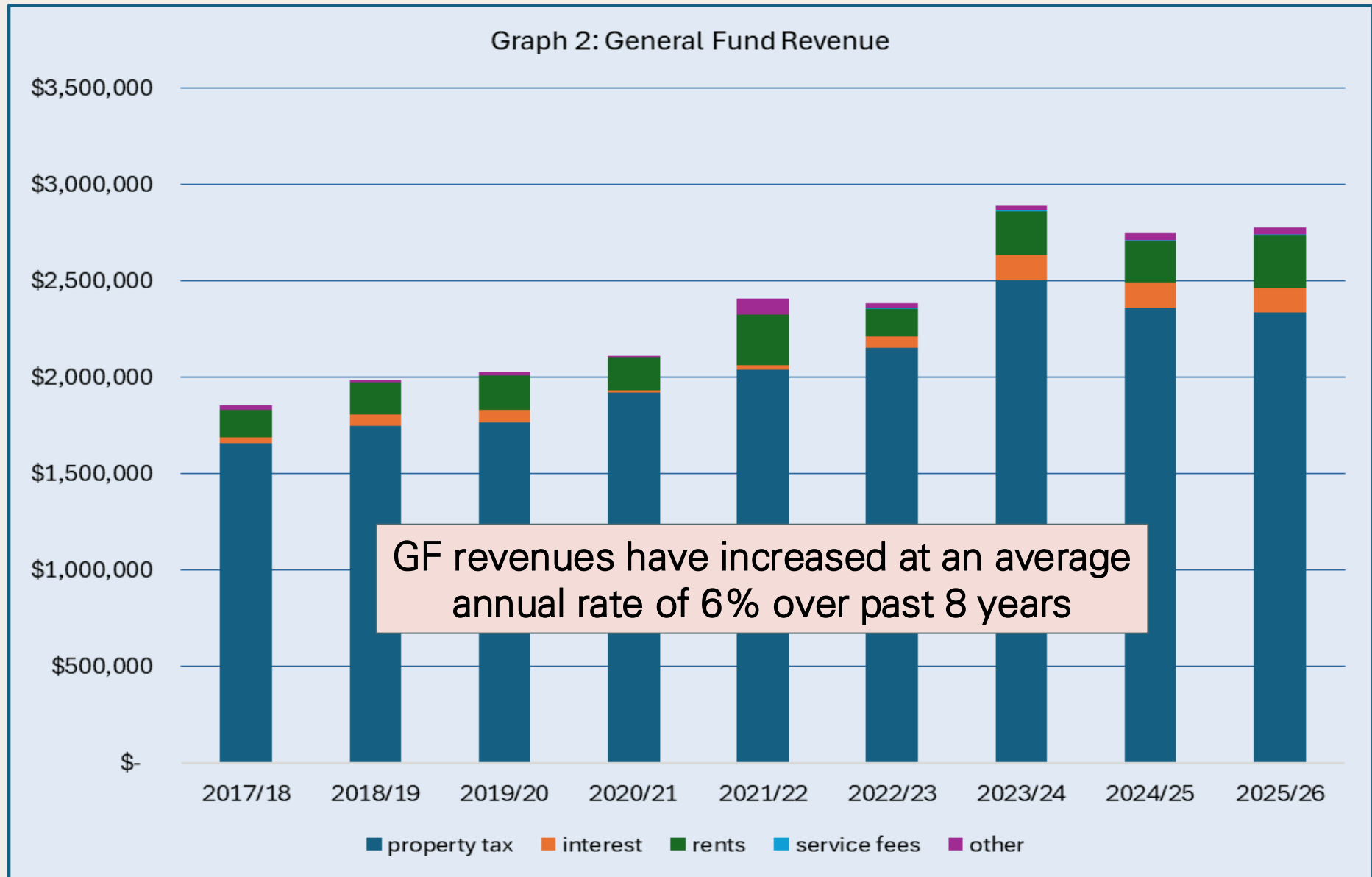
# Financial Analysis

Cost and Revenue History

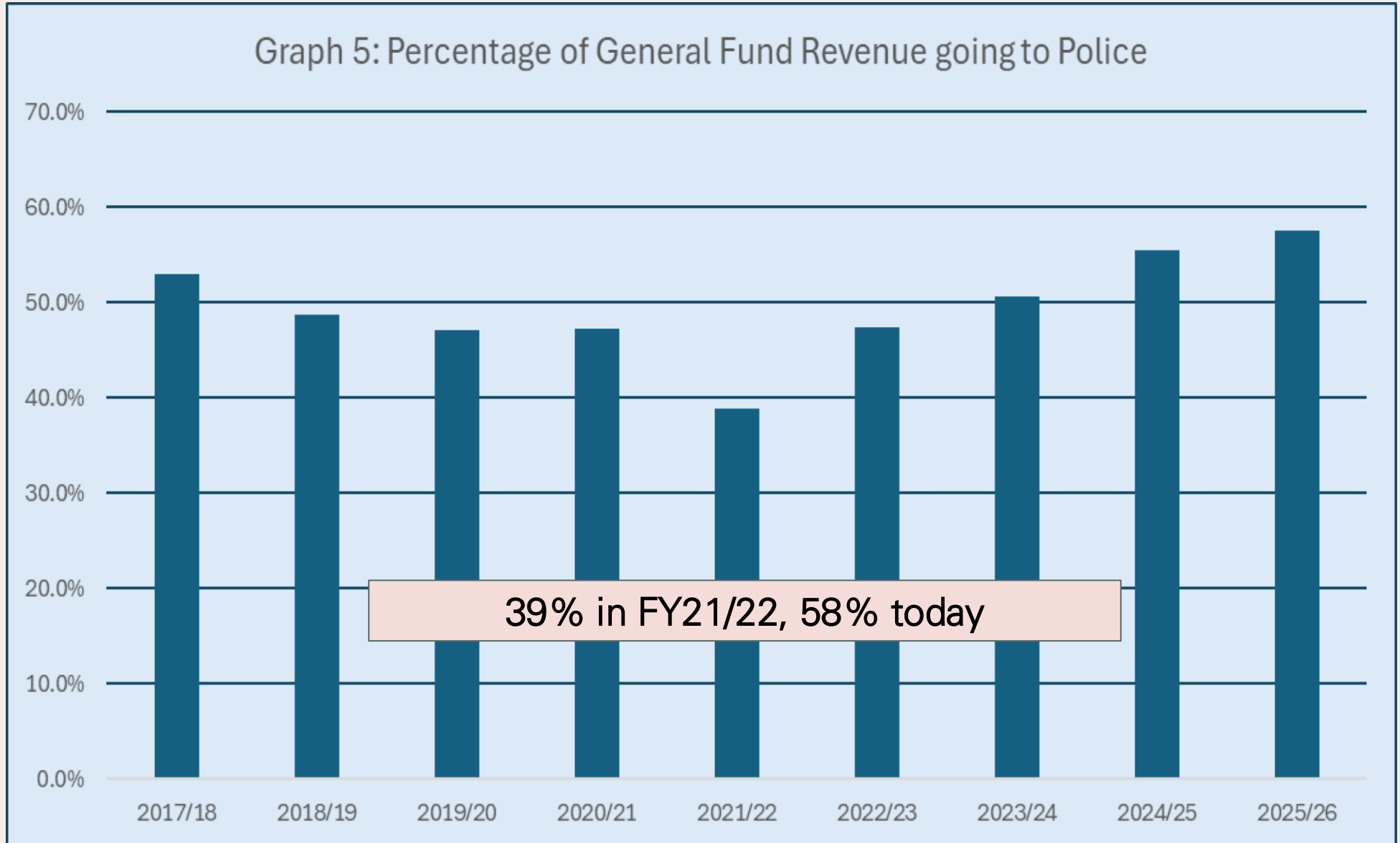
# Cost and Revenue History



# Cost and Revenue History



# Cost and Revenue History



# Financial Analysis

Cost and Revenue Projections

# Cost and Revenue Projections – Key Parameters

10

Years forecast

6

% Growth rate in PD costs

1.9

\$ million baseline PD budget

6

% Growth rate in GF revenues

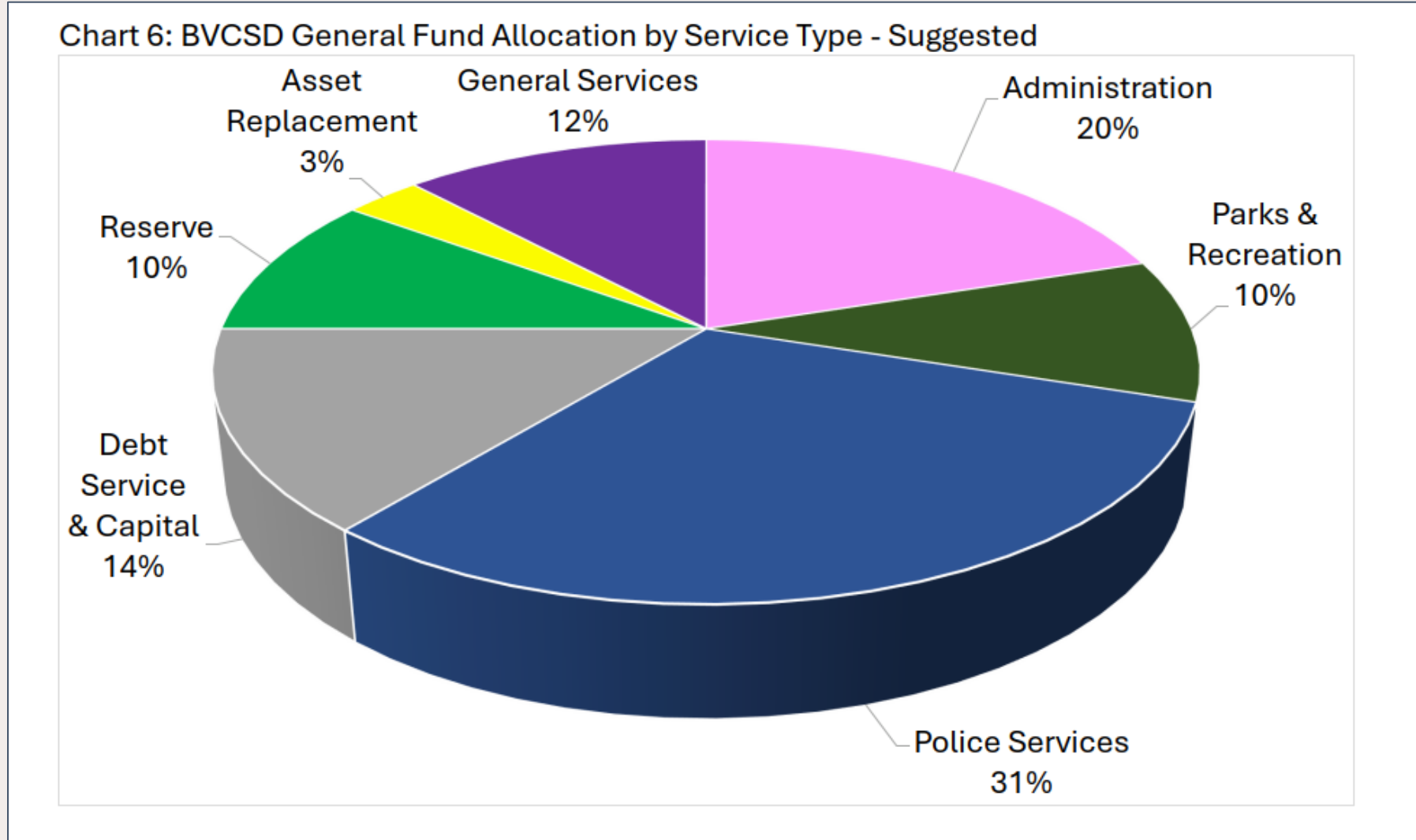
2.8

\$ million baseline GF revenues

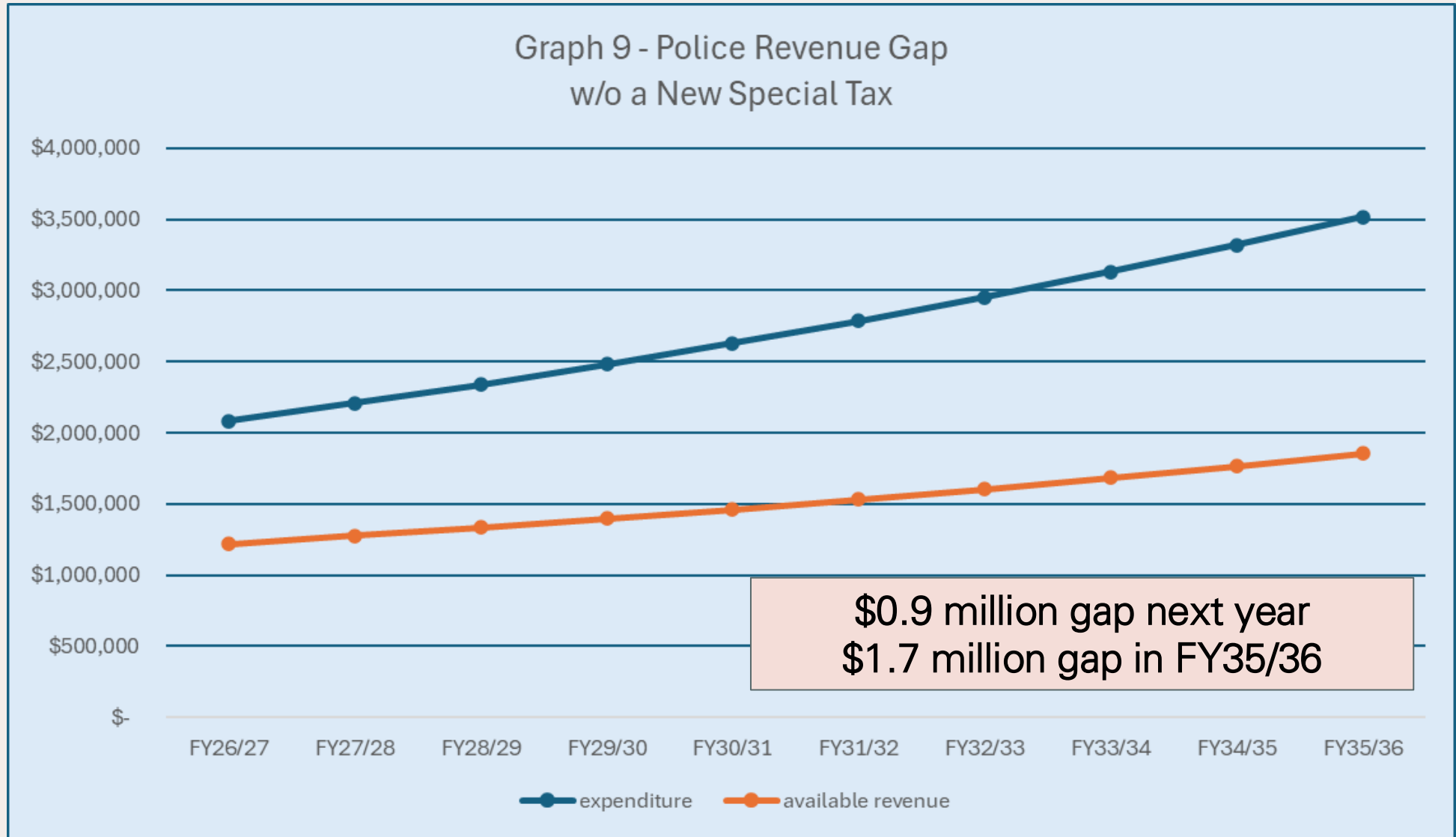
31

% GF appropriated to PD

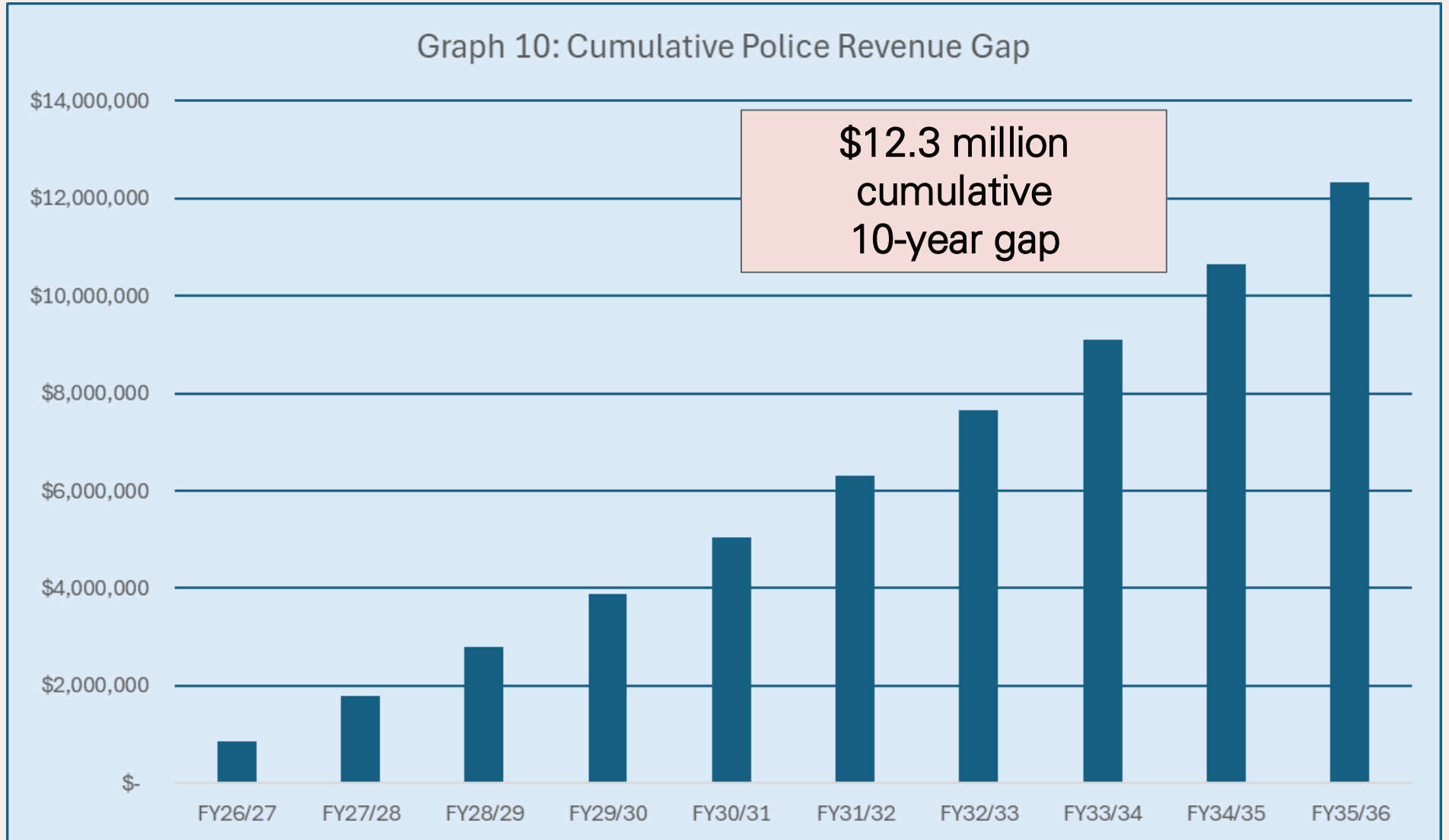
# Cost and Revenue Projections



# Cost and Revenue Projections



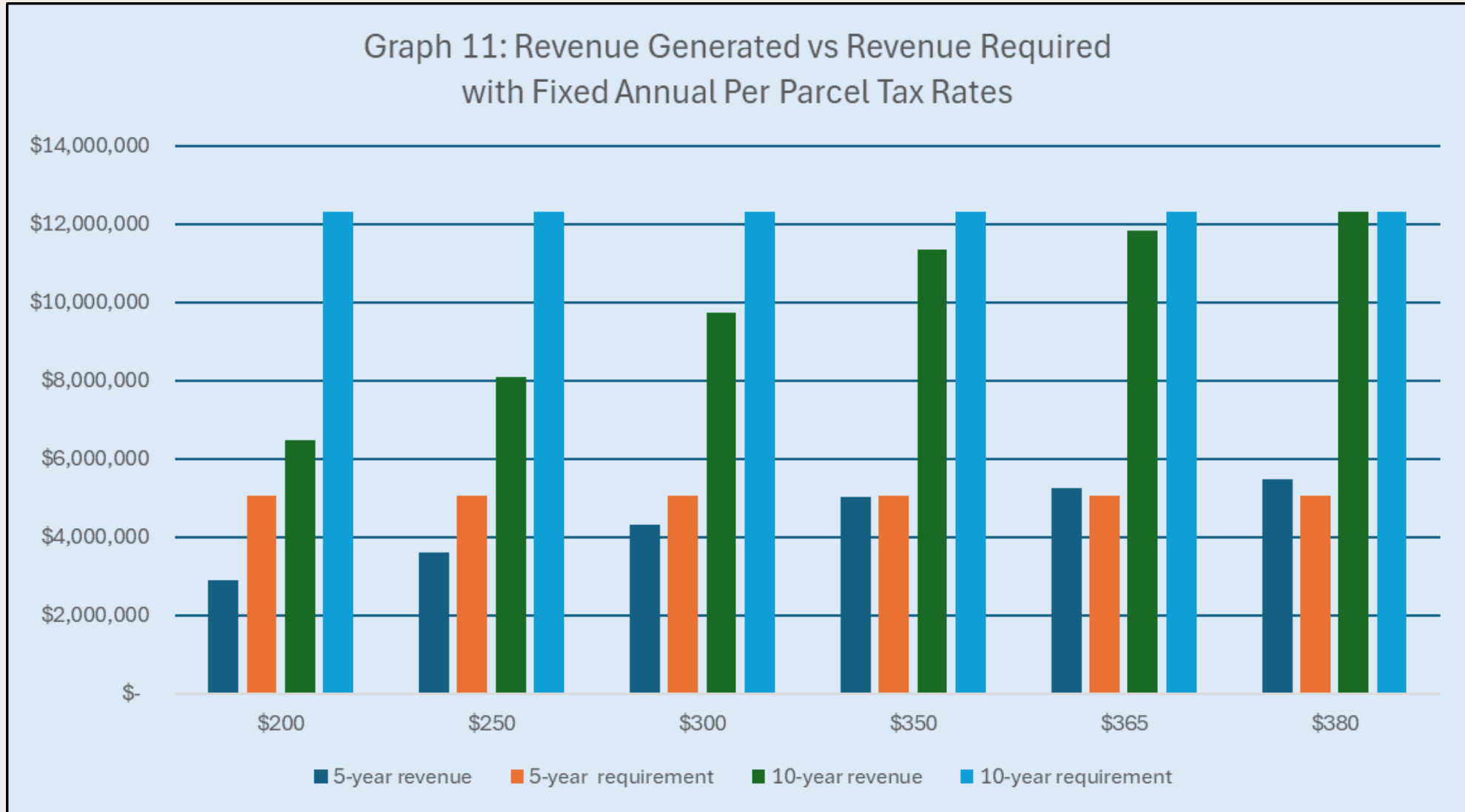
# Cost and Revenue Projections



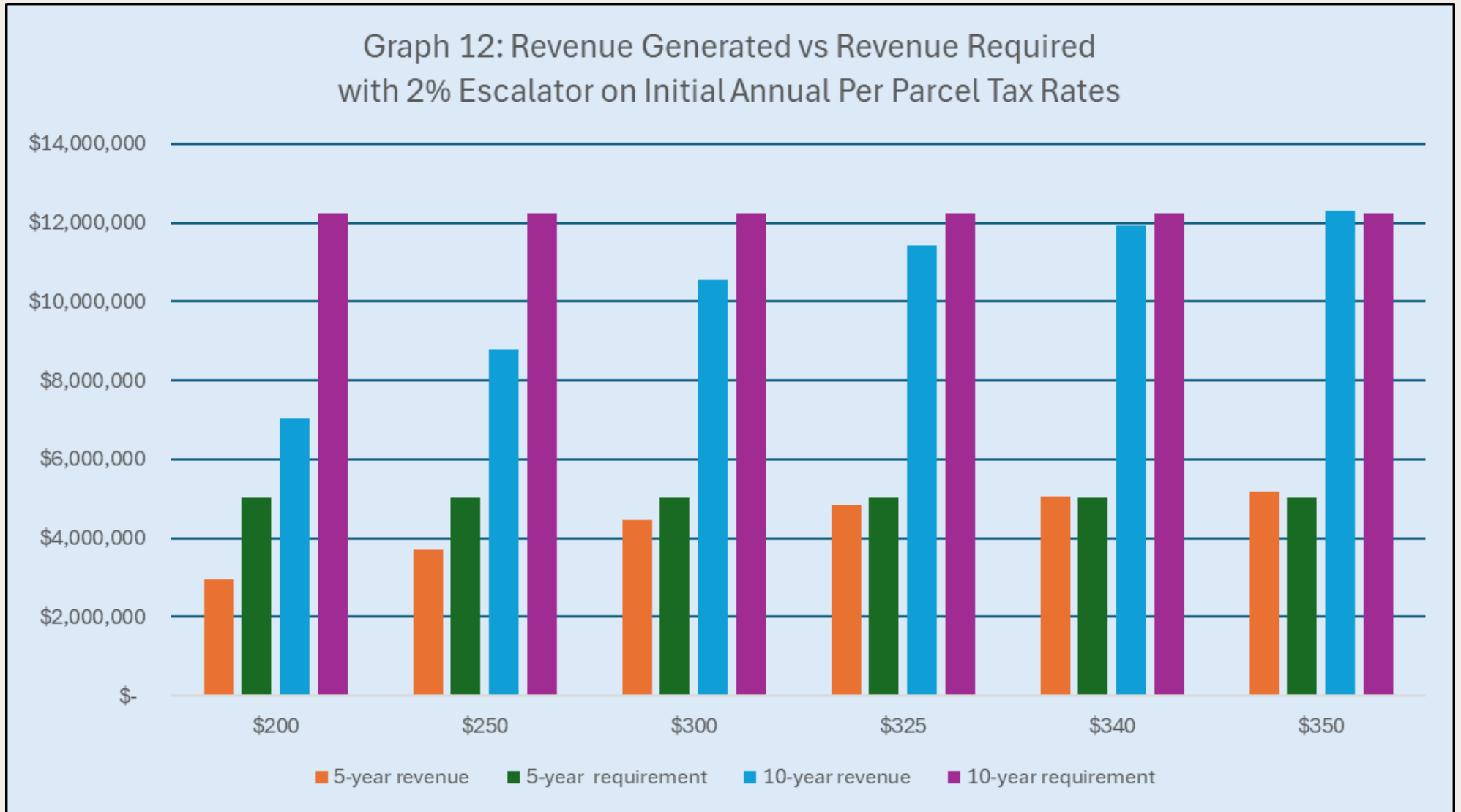
# Financial Analysis

Tax Calculations

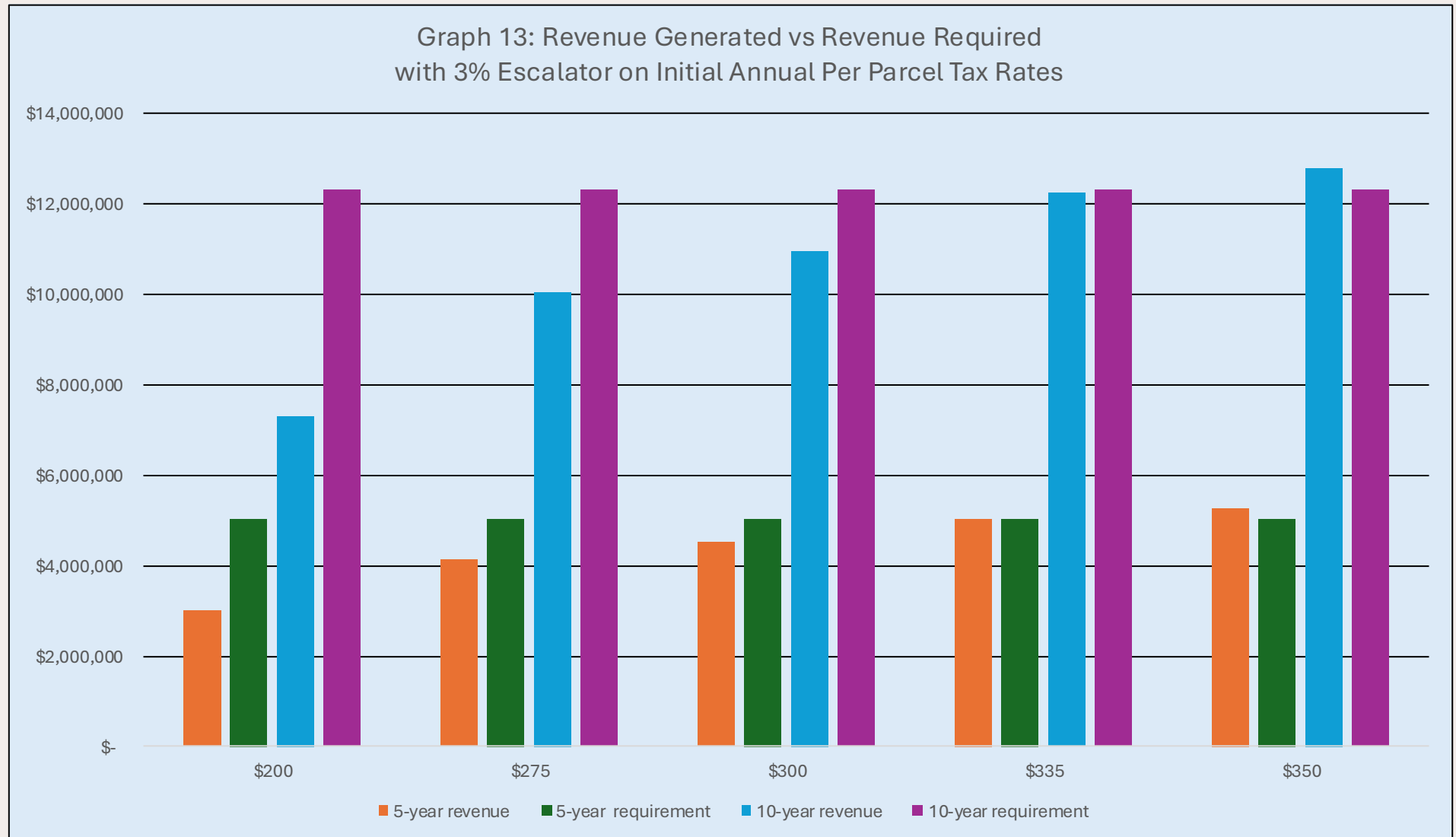
# Tax Calculations



# Tax Calculations



# Tax Calculations



# Initial Tax Rates for 10-Year Sustainable Funding

**\$380**

0% escalator

**\$350**

2% escalator

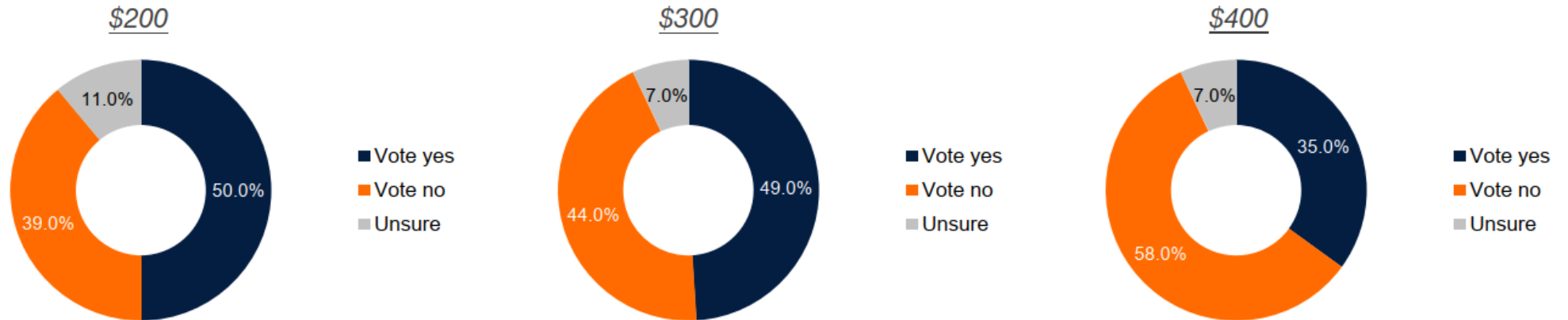
**\$335**

3% escalator

# Tax Calculations: What will \$300 do for us?

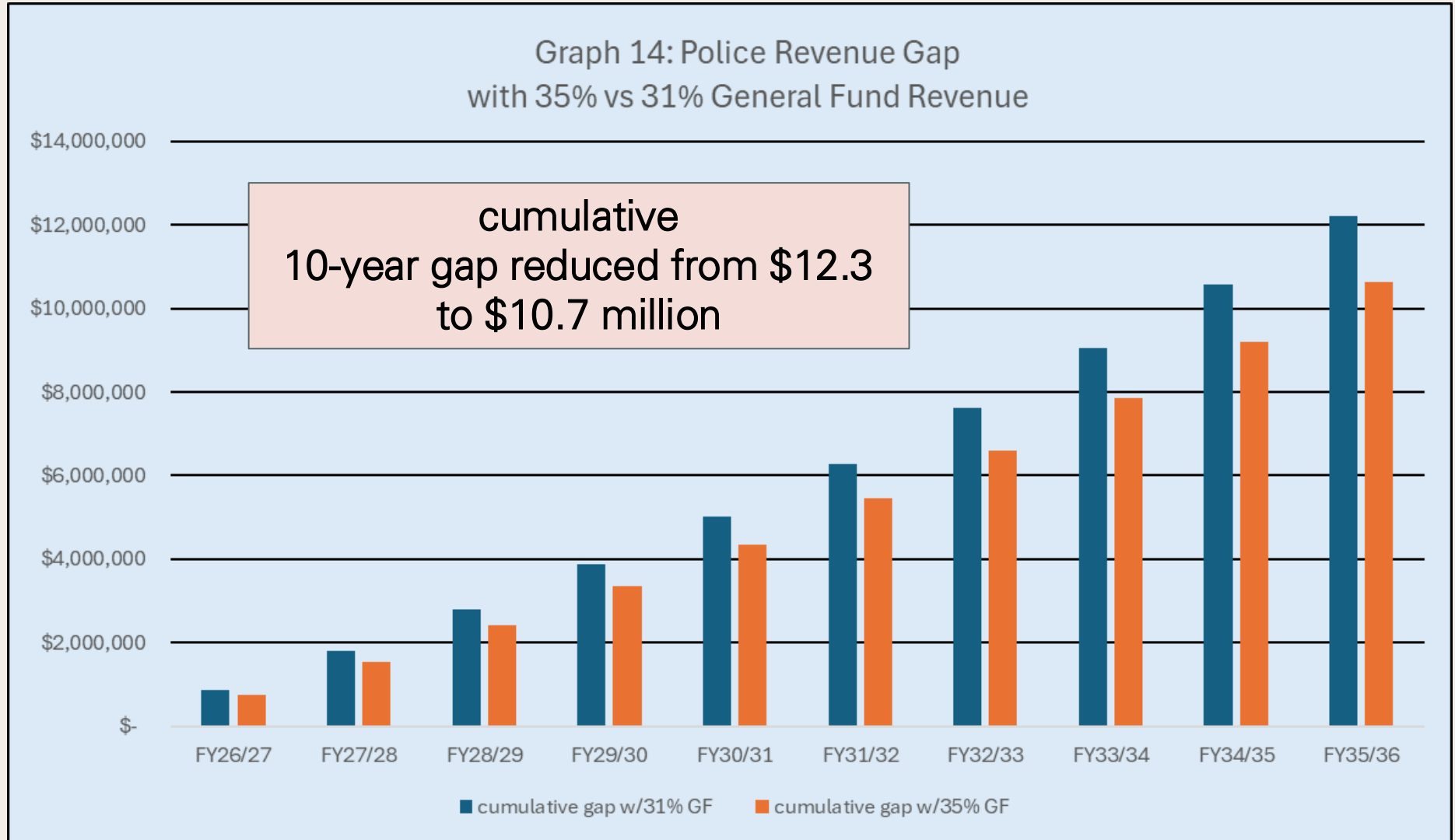
## Tax rate comparison

Questions 24-26: Shall Bear Valley Community Services District establish a [\$200/\$300/\$400] per-parcel annual special tax, to fund Bear Valley Police Department services (patrol/response, training, equipment, dispatch), with all revenue kept local, independent citizens' oversight and annual audits, and an annual adjustment by the lesser of the Consumer Price Index or 3% to keep pace with inflation, generating approximately [\$700,00/\$1,050,000/\$1,400,000] per year, until ended by voters, requiring two-thirds approval?

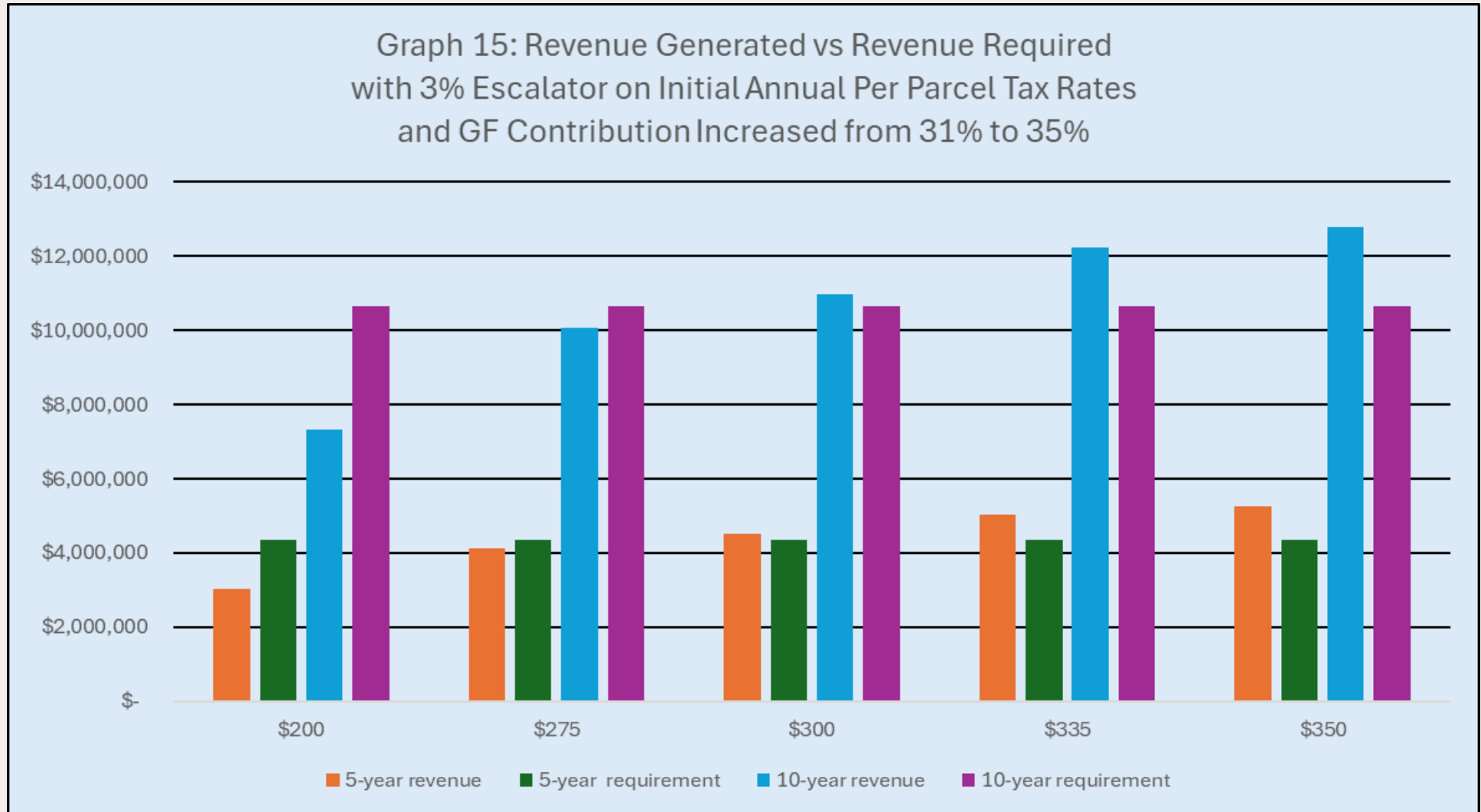


As the proposed tax rate increases, support decreases.

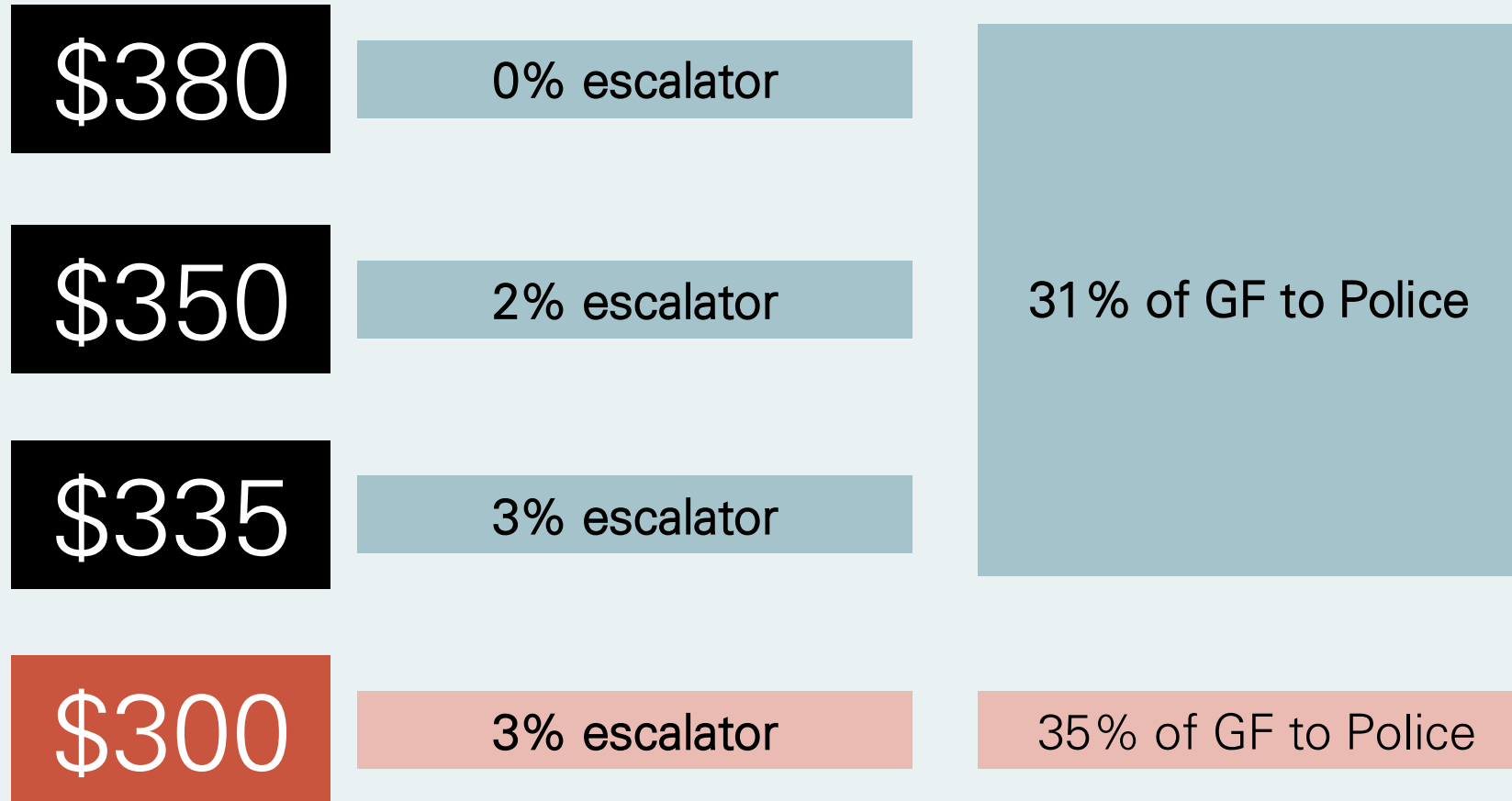
# Tax Calculations: \$300 per voter survey



# Tax Calculations: \$300 per voter survey



# Initial Tax Rates for 10-Year Sustainable Funding

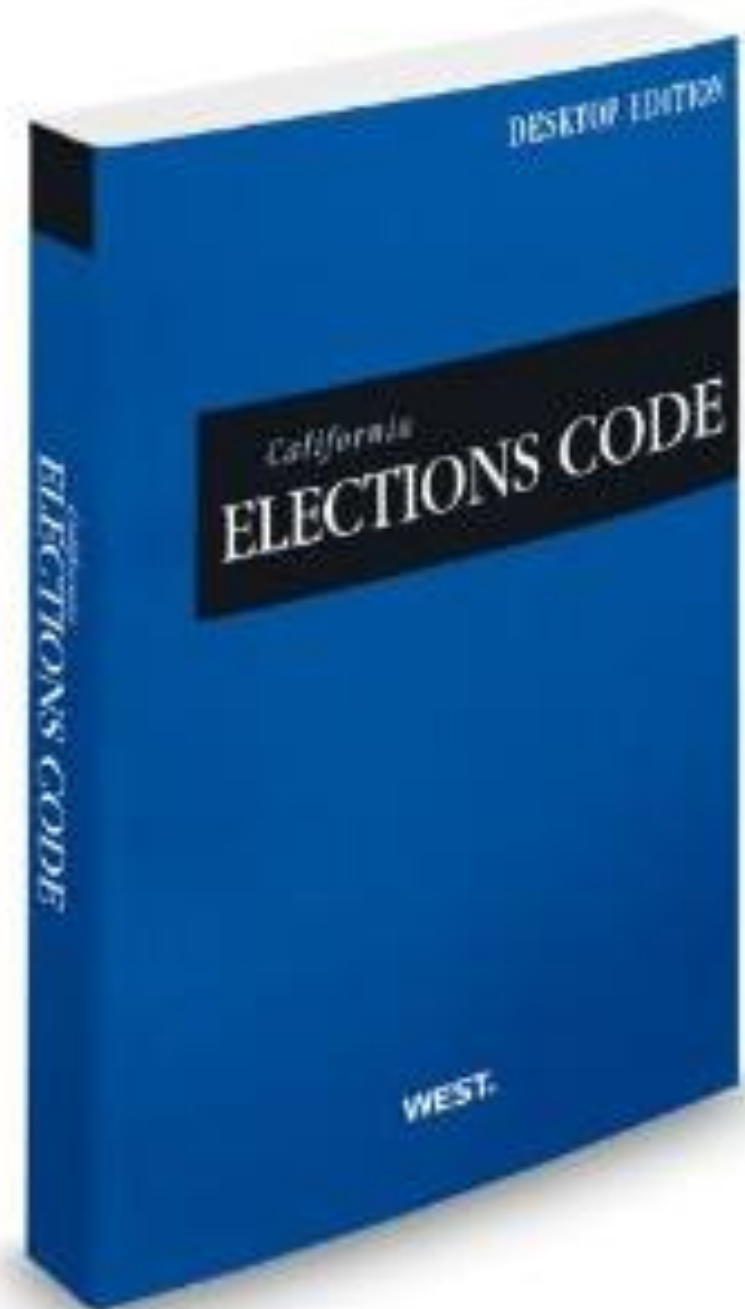


# Legal Framework and Procedures

# CA Elections Code

DIVISION 1. ESTABLISHED ELECTION  
DATES

**CHAPTER 1. Election Dates**



# Upcoming Election Dates

Date	Election Type	First FY on Tax Roll
<del>April 14, 2026</del>	<del>Special election</del>	<del>2026/27</del>
<del>May 5, 2026</del>	<del>Special election – mail only</del>	<del>2026/27</del>
<del>June 2, 2026</del>	<del>Statewide primary election</del>	<del>2026/27</del>
<del>August 25, 2026</del>	<del>Special election – mail only</del>	<del>2027/28</del>
November 3, 2026	Statewide general election	2027/28
March 2, 2027	Special election	2027/28
May 4, 2027	Special election – mail only	2027/28

# Oversight and Accountability

# Oversight and Accountability

Legal Requirements per CA GOV Code 50075

- *...any local special tax measure ....shall provide accountability measures that include...an annual report ...*
- *The chief fiscal officer of the levying local agency shall file a report with its governing body ...at least once a year...*

# Oversight and Accountability

## Options for BVCSD

- Create New Committee – with Board members and volunteers
- Create New Committee – volunteers only
- Assign to an Existing Committee

## Additional Considerations

- Include any and all existing and future special taxes in committee scope
- Create committee ahead of a ballot measure

# Recommendations

# Key Recommendations

- **Tax amount:** between \$350 and \$380, NO ESCALATOR
- **Expiration date:** between 6 and 10 years from enactment
- **Election date:** March 2, 2027
- **Oversight:** by Finance Committee, including existing special taxes, start before election