



NOTICE OF AVAILABILITY
CFD No. 2025-1 (Public Services)
Fiscal Year 2026–2027 Appropriations Limit

The proposed appropriations limit of **\$1,052,753.45** for Community Facilities District No. 2025-1 (Public Services), together with the calculation and supporting documentation, is available for public inspection at the District office, **560 Magnolia Avenue, Beaumont**, during regular business hours.

The Board of Directors, acting as the legislative body of the CFD, will consider adoption at its meeting on **November 12, 2026 at 6 p.m.** These materials are available at least 15 days before that meeting pursuant to Government Code Section 7910(a).

Date posted: October 28, 2026



**Beaumont-Cherry Valley Water District
Finance and Audit Committee Meeting
November 5, 2026**

Item 7

STAFF REPORT

TO: Finance and Audit Committee

FROM: Finance and Administration

SUBJECT: CFD No. 2025-1 Appropriations Limit for Fiscal Year 2026–2027

Staff Recommendation

Receive and file this informational report regarding the calculated Fiscal Year 2026–2027 appropriations limit of \$1,052,753.45 for Community Facilities District No. 2025-1 (Public Services). No Committee adoption action is requested. The annual limit will be presented separately to the Board of Directors, acting as the legislative body of the CFD, for formal adoption.

Background

On January 14, 2026, the Board of Directors completed the formation and election proceedings for CFD No. 2025-1. Proposition B established an initial appropriations limit of \$1,000,000 for Fiscal Year 2025–2026, covering July 1, 2025 through June 30, 2026. Resolution 2026-01 included the ballot proposition, and Resolution 2026-02 certified the election results.

The initial limit established the starting amount for subsequent annual adjustments. Under Article XIII B of the California Constitution and Government Code Section 53325.7, the CFD limit is adjusted for changes in statewide per capita personal income and population. The limit restricts appropriations of proceeds of taxes subject to limitation, after applicable exclusions; it does not establish the annual special-tax levy or authorize expenditures.

Discussion

For July 1, 2026 through June 30, 2027, the calculation in Table 1, below, applies the Department of Finance's 4.95% change in California per capita personal income and the confirmed 0.31% population change factor to the initial \$1,000,000 limit. The factors are multiplied, resulting in a combined adjustment of 5.275345%.

Table 1-Fiscal Year 2026-2027 Appropriations Limit Calculation

Calculation Component	Amount or factor
FY 2025–2026 initial limit	\$1,000,000.00
Per capita personal income adjustment	1.0495
Population adjustment	1.0031
Combined adjustment factor	1.05275345
Calculated FY 2026–2027 limit	\$1,052,753.45



The District prepares its operating budget and financial statements on a January 1 through December 31 calendar-year basis. The 2027 CFD budget will therefore identify expected special-tax revenues, interest income, and expenditures for calendar year 2027. The appropriations limit is a separate fiscal-year compliance calculation, rather than the CFD's spending plan.

Calendar year 2027 spans two appropriations-limit periods: January through June falls within FY 2026–2027, and July through December falls within FY 2027–2028. Accordingly, the entire 2027 CFD budget should not be compared directly with the FY 2026–2027 limit. Compliance for that fiscal year must consider the applicable appropriations for July through December 2026 and January through June 2027. The FY 2027–2028 limit will be calculated separately using the next annual factors.

CFD activity will be identified within the District's Water Enterprise Fund through designated accounts and accounting identifiers. Staff will maintain a reconciliation of calendar-year budget and accounting information to the July through June compliance period, including support for tax proceeds, appropriations subject to limitation, and applicable exclusions. This permits calendar-year budgeting and reporting while maintaining the CFD's separate fiscal-year compliance records.

Fiscal Impact

The calculated limit increases by \$52,753.45 from the initial limit. This adjustment does not increase the special-tax rate, generate additional revenue, or authorize additional expenditures. This informational item has no direct budgetary impact.

Attachments

1. Resolution 2026-__ A Resolution Acting as the Legislative Body of Community Facilities District No. 2025-1 (Public Services) Establishing its Appropriations Limit for Fiscal Year 2026-27

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

- 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: $1.0495 \times 0.9986 = 1.0480$

Stanton	Orange	2.01	40,600	41,415	41,415
Tustin	Orange	-0.60	79,650	79,175	79,175
Villa Park	Orange	-0.28	5,757	5,741	5,741
Westminster	Orange	-0.15	90,625	90,490	90,490
Yorba Linda	Orange	-0.56	66,566	66,190	66,190
Unincorporated	Orange	-0.18	132,760	132,520	132,530
Incorporated	Orange	-0.38	3,042,572	3,030,989	3,031,166
County Total	Orange	-0.37	3,175,332	3,163,509	3,163,696
Auburn	Placer	-0.19	13,532	13,506	13,506
Colfax	Placer	-0.54	2,031	2,020	2,020
Lincoln	Placer	1.92	55,431	56,494	56,494
Loomis	Placer	-0.03	6,824	6,822	6,822
Rocklin	Placer	0.48	74,483	74,842	74,842
Roseville	Placer	2.66	161,162	165,455	165,455
Unincorporated	Placer	0.23	115,417	115,684	115,684
Incorporated	Placer	1.81	313,463	319,139	319,139
County Total	Placer	1.39	428,880	434,823	434,823
Portola	Plumas	-1.60	2,121	2,087	2,087
Unincorporated	Plumas	-1.19	16,582	16,384	16,384
Incorporated	Plumas	-1.60	2,121	2,087	2,087
County Total	Plumas	-1.24	18,703	18,471	18,471
Banning	Riverside	2.51	31,532	32,323	32,323
Beaumont	Riverside	0.31	59,710	59,896	59,896
Blythe	Riverside	-0.84	12,813	12,706	15,878
Calimesa	Riverside	-0.79	11,029	10,942	10,942
Canyon Lake	Riverside	-0.72	10,987	10,908	10,908
Cathedral City	Riverside	-0.50	51,679	51,422	51,458
Coachella	Riverside	1.51	44,624	45,300	45,300
Corona	Riverside	-0.35	159,873	159,309	159,309
Desert Hot Springs	Riverside	0.59	33,432	33,629	33,629
Eastvale	Riverside	0.84	69,987	70,575	70,575
Hemet	Riverside	-0.39	91,839	91,479	91,479
Indian Wells	Riverside	-0.66	4,839	4,807	4,807
Indio	Riverside	-0.21	92,552	92,360	92,360
Jurupa Valley	Riverside	-0.78	106,120	105,291	105,349
Lake Elsinore	Riverside	1.15	73,637	74,483	74,483
La Quinta	Riverside	-0.31	38,934	38,815	38,815
Menifee	Riverside	1.76	115,813	117,847	117,847
Moreno Valley	Riverside	0.30	210,740	211,365	211,365
Murrieta	Riverside	0.33	111,951	112,315	112,315
Norco	Riverside	0.12	22,250	22,277	23,276
Palm Desert	Riverside	1.29	51,662	52,326	52,326
Palm Springs	Riverside	-0.51	44,120	43,893	43,893
Perris	Riverside	-0.09	81,100	81,027	81,027
Rancho Mirage	Riverside	1.06	17,137	17,318	17,318
Riverside	Riverside	0.19	321,263	321,884	321,884
San Jacinto	Riverside	1.98	54,815	55,900	55,900
Temecula	Riverside	0.85	112,662	113,618	113,618
Wildomar	Riverside	3.93	37,373	38,841	38,841
Unincorporated	Riverside	0.51	417,280	419,428	419,703
Incorporated	Riverside	0.40	2,074,473	2,082,856	2,087,121
County Total	Riverside	0.42	2,491,753	2,502,284	2,506,824
Citrus Heights	Sacramento	-0.86	87,239	86,487	86,487
Elk Grove	Sacramento	2.07	184,495	188,319	188,319
Folsom	Sacramento	2.47	88,634	90,825	95,680
Galt	Sacramento	1.65	26,692	27,133	27,133
Isleton	Sacramento	-1.04	772	764	764
Rancho Cordova	Sacramento	1.78	85,789	87,312	87,312
Sacramento	Sacramento	1.28	532,956	539,765	539,765
Unincorporated	Sacramento	-0.74	607,401	602,889	602,889
Incorporated	Sacramento	1.39	1,006,577	1,020,605	1,025,460
County Total	Sacramento	0.59	1,613,978	1,623,494	1,628,349
Hollister	San Benito	0.56	43,985	44,233	44,233
San Juan Bautista	San Benito	-0.19	2,085	2,081	2,081
Unincorporated	San Benito	1.05	21,571	21,797	21,797
Incorporated	San Benito	0.53	46,070	46,314	46,314
County Total	San Benito	0.69	67,641	68,111	68,111
Adelanto	San Bernardino	-1.73	37,298	36,652	36,652
Apple Valley	San Bernardino	-0.53	75,633	75,229	75,236
Barstow	San Bernardino	-0.93	24,656	24,427	24,727
Big Bear Lake	San Bernardino	-0.79	4,959	4,920	4,920

RESOLUTION 2026-__

**A RESOLUTION OF THE BOARD OF DIRECTORS BEAUMONT-
CHERRY VALLEY WATER DISTRICT ACTING AS THE
LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT
NO. 2025-1 (PUBLIC SERVICES) ESTABLISHING ITS
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-27**

WHEREAS, Article XIII B of the California Constitution mandated an appropriations and expenditures limit for local government entities, including community facilities districts; and

WHEREAS, on January 14, 2026, the Board adopted Resolution 2026-01 forming Community Facilities District No. 2025-1 (Public Services) (the "CFD"), and Resolution 2026-02 certifying approval of the establishment of an appropriations limit of \$1,000,000 beginning in Fiscal Year 2025-26, to be increased annually in accordance with California law; and

WHEREAS, Government Code Section 53325.7 requires annual adjustments for changes in California per capita personal income and population, and deems the CFD population to be at least one person each calendar year; and

WHEREAS, Government Code Section 7910 requires annual establishment of the appropriations limit by resolution and public availability of the supporting documentation at least 15 days before the meeting; and

WHEREAS, the FY 2026-2027 calculation applies the State Department of Finance's 4.95 percent per capita personal income adjustment and the confirmed 0.31 percent population change identified in the Finance Department's calculation; and

WHEREAS, the documentation supporting this determination was made available for public review at the District office, 560 Magnolia Avenue, Beaumont, California, beginning October 28, 2026, at least 15 days before adoption of this Resolution,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Beaumont-Cherry Valley Water District, acting as the legislative body of the CFD, as follows:

1. The Board adopts the adjustment factors and calculation, incorporated herein by reference, and establishes the CFD's appropriations limit for Fiscal Year 2026-27 at \$1,052,753.45.
2. The Director of Finance and Administration shall retain the supporting documentation.
3. This Resolution takes effect upon adoption.

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ADOPTED this _____ day of _____, _____, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Director Lona Williams, President of the
Board of Directors of the
Beaumont-Cherry Valley Water District

Director David Hoffman, Secretary to the
Board of Directors of the
Beaumont-Cherry Valley Water District

STATE OF CALIFORNIA)

COUNTY OF RIVERSIDE)

CERTIFICATION OF GOVERNING BODY'S ACTION

I, LYNDA J. KERNEY, Recording Secretary of the Board of Directors of the Beaumont Cherry Valley Water District, do hereby certify that the foregoing is a full, true and correct copy of Resolution 2026-_____ of said Board, and that the same was duly adopted at a Regular Meeting on April 8, 2026 by the following vote and has not been amended or repealed.

AYES:

NOES:

ABSTAIN:

ABSENT:

Date: April 9, 2026

(SEAL OF THE
BEAUMONT-CHERRY VALLEY WATER DISTRICT)

Lynda J. Kerney
Recording Secretary to the
Beaumont Cherry Valley Water District
Board of Directors

RESOLUTION 2026-02

RESOLUTION OF THE BOARD OF DIRECTORS OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2025-1 (PUBLIC SERVICES) OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT CERTIFYING ELECTION RESULTS

WHEREAS, the Board of Directors of the Beaumont-Cherry Valley Water District called and duly held an election on January 14, 2026 within the boundaries of Community Facilities District No. 2025-1 (Public Services) of the Beaumont-Cherry Valley Water District (“Community Facilities District No. 2025-1”) pursuant to Resolution 2025-37 for the purpose of presenting to the qualified electors within Community Facilities District No. 2025-1 Propositions A and B attached hereto as Attachment “A”; and

WHEREAS, there has been presented to this Board of Directors a certificate of the Secretary of the Board canvassing the results of the election, a copy of which is attached hereto as Attachment “B.”

NOW, THEREFORE, the Board of Directors of the Beaumont-Cherry Valley Water District does hereby resolve as follows:

1. Each of the above recitals is true and correct and is adopted by the legislative body of the District.
2. Propositions A and B presented to the qualified electors of Community Facilities District No. 2025-1 on January 14, 2026 were approved by more than two-thirds of the votes cast at said election and Propositions A and B each has carried. The Board of Directors, acting as the legislative body of the Community Facilities District No. 2025-1, is hereby authorized to levy on the land within Community Facilities District No. 2025-1 the special tax described in Proposition A for the purposes described therein.
3. The Board of Directors is hereby directed to record in the Assessor- County Clerk-Recorder’s office of the County of Riverside within fifteen days of the date hereof a notice of special tax lien with respect to Community Facilities District No. 2025-1 which counsel to the Water District shall prepare in the form required by Streets and Highways Code Section 3114.5.
4. This Resolution shall be effective upon its adoption.

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PASSED AND ADOPTED by the Board of Directors of the Beaumont-Cherry Valley Water

District this 14TH day of JANUARY, 2026, by the following vote:

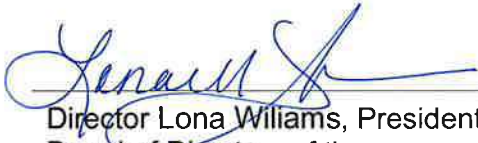
AYES: COVINGTON, HOFFMAN, WILLIAMS

NOES:

ABSTAIN:

ABSENT: RAMIREZ, SLAWSON

ATTEST:



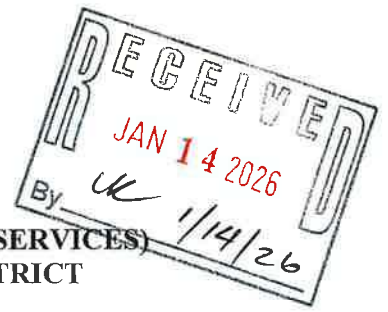
Director Lona Williams, President of the
Board of Directors of the
Beaumont-Cherry Valley Water District



Director David Hoffman, Secretary to the
Board of Directors of the
Beaumont-Cherry Valley Water District

OFFICIAL BALLOT

**COMMUNITY FACILITIES DISTRICT NO. 2025-1 (PUBLIC SERVICES)
OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT**



SPECIAL TAX ELECTION

January 14, 2026

You are entitled to cast 542 votes.

To vote, stamp a cross (+) in the voting square after the word "YES" or after the word "NO". All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void.

If you wrongly mark, tear, or deface this ballot, return it to the Secretary to the Board and obtain another.

PROPOSITION A: Shall a special tax with a rate and method of apportionment as provided in Resolution No. 2025-37 of the Board of Directors of the Beaumont-Cherry Valley Water District be levied within Community Facilities District No. 2025-1 (Public Services) of the Beaumont-Cherry Valley Water District to pay for the Public Services and Administrative Expenses described in Resolution No. 2025-37?

YES +
NO _____

PROPOSITION B: For each year commencing with Fiscal Year 2025-26, shall the appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, for Community Facilities District No. 2025-1 (Public Services) of the Beaumont-Cherry Valley Water District be an amount equal to \$1,000,000, increased annually in accordance with California law.

YES +
NO _____

ATTACHMENT A

**COMMUNITY FACILITIES DISTRICT NO. 2025-1 (PUBLIC SERVICES)
OF THE BEAUMONT-CHERRY VALLEY WATER DISTRICT**

SPECIAL TAX ELECTION

January 14, 2026

PROPOSITION A: Shall a special tax with a rate and method of apportionment as provided in Resolution 2025-37 of the Board of Directors of the Beaumont-Cherry Valley Water District be levied within Community Facilities District No. 2025-1 (Public Services) of the Beaumont-Cherry Valley Water District to pay for the Public Services and Administrative Expenses described in Resolution 2025-37?

YES _____

NO _____

PROPOSITION B: For each year commencing with Fiscal Year 2025-26, shall the appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, for Community Facilities District No. 2025-1 (Public Services) of the Beaumont-Cherry Valley Water District be an amount equal to \$1,000,000, increased annually in accordance with California law?

YES _____

NO _____

ATTACHMENT B

**CERTIFICATE OF SECRETARY TO THE BOARD
AS TO THE RESULTS OF THE CANVASS OF THE ELECTION RETURNS**

I, David Hoffman, Secretary to the Board of the Beaumont-Cherry Valley Water District, do hereby certify that I have examined the returns of the Special Tax Election for Community Facilities District No. 2025-1 (Public Services) of the Beaumont-Cherry Valley Water District. The election was held in the Board of Directors Board Room at 560 Magnolia Ave, Beaumont, California, on January 14, 2026. I caused to be delivered one ballot to the qualified elector. One ballot was returned.

I further certify that the results of said election and the number of votes cast for and against Propositions A and B are as follows:

PROPOSITION A

YES: ONE (1)

NO:

TOTAL: 1

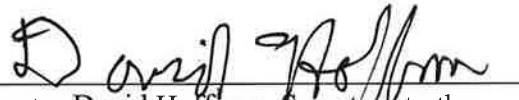
PROPOSITION B

YES: ONE (1)

NO:

TOTAL: 1

Dated this 14th day of January, 2026.



Director David Hoffman, Secretary to the
Board of Directors of the Beaumont-Cherry
Valley Water District

STATE OF CALIFORNIA)

COUNTY OF RIVERSIDE)

I, LYNDA J. KERNEY, Recording Secretary of the Board of Directors of the Beaumont Cherry Valley Water District, do hereby certify that the foregoing is a full, true and correct copy of Resolution 2026- 02 of said Board, and that the same was duly adopted at a Regular Meeting on January 14, 2026 by the following vote and has not been amended or repealed.

AYES: COVINGTON HOFFMAN WILLIAMS

NOES:

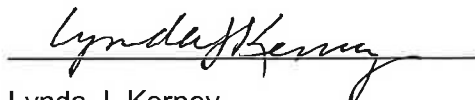
ABSTAIN:

ABSENT: RAMIREZ, SLAWSON

Date: January 15, 2026

(SEAL OF THE

BEAUMONT-CHERRY VALLEY WATER DISTRICT)



Lynda J. Kerney
Recording Secretary to the
Beaumont Cherry Valley Water District
Board of Directors