

RESOLUTION NO. 2026-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CHINO BASIN WATER CONSERVATION DISTRICT ADOPTING AND ESTABLISHING AN APPROPRIATION LIMIT (GANN LIMIT) FOR FISCAL YEAR 2026-2027 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

WHEREAS, the Chino Basin Water Conservation District (“the District”) is a water conservation district organized and operating pursuant to California Water Code Section 74000 et seq.; and

WHEREAS, Article XIII B of the California Constitution and Government Code Section 7900 et seq. require the District’s Board of Directors to annually calculate and establish, by resolution, the District’s appropriations limit for each fiscal year; and

WHEREAS, pursuant to said requirement, the calculations made to determine said appropriations limits utilized by the State of California per capita personal income price factor and the percent growth of the County of San Bernardino population factor; and

WHEREAS, said calculations have been made available to the public for at least fifteen (15) days prior to the date of this Resolution in accordance with Government Code Section 7910; and

WHEREAS, the District posted its public notice of the Appropriations Limit calculation to the District’s bulletin board and website on April 27, 2026; and

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE CHINO BASIN WATER CONSERVATION DISTRICT HEREBY RESOLVES, FINDS, AND DECLARES AS FOLLOWS:

SECTION 1. Purpose and Authority. The purpose of this Resolution is to establish the District’s appropriation limit (GANN Limit) for Fiscal Year 2026-2027, and is hereby established at the amounts set forth in **Exhibit “A”** attached hereto and incorporated herein by the reference based calculations utilizing the price factor and population factor set forth therein. The budgeted revenue from property taxes for each of those fiscal years does not exceed said appropriation limits.

SECTION 2. Additions/Amendments. Exhibit A – Appropriations limit calculations.

SECTION 3. Effective Date. This Resolution shall take effect immediately upon its adoption by the Board of Directors and the Board Secretary shall certify the passage and adoption of this Resolution.

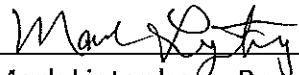
PASSED, APPROVED, AND ADOPTED this 11th day of May 2026.

AYES: Ligtenberg, Parker, Aldaco, Layton, Coker, Gulmahamad, Sonnenberg

NOES:

ABSTAIN:

ABSENT:



Mark Ligtenberg, Board President

ATTEST: 
Elizabeth Willis, Board Secretary

Exhibit(s):

- Exhibit A – Appropriations Limit: Fiscal Year 2026-2027
- Exhibit B – Department of Finance Letter

EXHIBIT A

CHINO BASIN WATER CONSERVATION DISTRICT
APPROPRIATIONS LIMIT
2026-2027

Per capita personal income	4.95%
Population growth - County	-0.06%
2025/26 GANN limit	<u>\$ 11,295,398</u>
2026/27 GANN limit	<u>\$ 11,847,407</u>



EXHIBIT 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

May 2026
Attachment A

- 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: $1.0495 \times 0.9986 = 1.0480$