

1 Resolution No. 26-\_\_\_\_

2 Before the Board of Supervisors

3 of the County of Fresno

4 In the Matter of Establishing the  
5 Appropriations Limit for the County of Fresno  
6 for Fiscal Year 2026-27

Resolution

7 **WHEREAS**, under Article XIII B, section 1, of the State Constitution, the total annual  
8 appropriations subject to limitation of the County shall not exceed the appropriations limit of the  
9 County for the prior year adjusted for the change in the cost of living and the change in  
10 population, except as otherwise provided in Article XIII B of the State Constitution; and

11 **WHEREAS**, Government Code section 7910 requires the governing body of each local  
12 jurisdiction to annually establish by resolution its appropriations limit for the following fiscal year  
13 under Article XIII B of the State Constitution at a regularly scheduled meeting or noticed special  
14 meeting; and

15 **WHEREAS**, Government Code section 25214.1, subdivision (a), requires that on or  
16 before July 1 of each year, the board shall adopt a resolution establishing the appropriations  
17 limits for the County Service Areas, if they meet certain qualifications stated in that section; and

18 **WHEREAS**, Fresno County Service Areas Nos. 1, 2, 5, 7, 14, 18, 19, 23, 30, 33, 43, and  
19 44 (each a "CSA," and collectively, "CSAs") meet the qualifications in Government Code section  
20 25214.1; and

21 **WHEREAS**, the Board of Supervisors ("Board") is the governing body of the County of  
22 Fresno ("County") and the CSAs; and

23 **WHEREAS**, Government Code section 25214.1, subdivision (b), provides that the Board  
24 may include the proceeds of taxes for all county service areas within the County's own  
25 appropriations limit; and

26 **WHEREAS**, the base year appropriations limit for the County, for Fiscal Year 1986-87,  
27 was \$107,349,454; and

1           **WHEREAS**, each fiscal year since the base year, the Board has established the  
2 appropriations limit for the County as required by Government Code section 7902, so that the  
3 appropriations limit of the County in each fiscal year is equal to the appropriations limit for the  
4 prior fiscal year multiplied by the product of the change in cost of living, and the change in  
5 population for the calendar year preceding the beginning of the fiscal year for which the  
6 appropriations limit is determined, and adjusted for other changes required or permitted by  
7 Article XIII B of the California Constitution; and

8           **WHEREAS**, the appropriations limit for the County, including the CSAs, for Fiscal Year  
9 2025-26, was established as \$894,052,472; and

10           **WHEREAS**, the appropriations limit for the County for Fiscal Year 2026-27 shall include  
11 the CSAs, as stated in Attachment A to this resolution; and

12           **WHEREAS**, for at least 15 days before the date of this resolution, documentation used  
13 in the determination of the appropriations limit for the County for Fiscal Year 2026-27 was  
14 available for public inspection in the office of the Clerk of the Board and the office of the Auditor-  
15 Controller/Treasurer-Tax Collector; and

16           **WHEREAS**, before adopting this resolution, the Board gave the public, including any  
17 affected taxpayers, the opportunity to present any evidence or testimony for or against the  
18 Board taking such action;

19           NOW, THEREFORE, BE IT RESOLVED:

20           1.       Under Government Code section 7901, subdivision (b), the County selects the  
21 change in population within the incorporated portion of the County as the “change in population”  
22 factor used in the calculation of the appropriations limit for the County for Fiscal Year 2026-27.

23           2.       The appropriations limit for the County for Fiscal Year 2026-27 is established as  
24 \$939,559,715. That appropriations limit includes the CSAs, as stated in Attachment A to this  
25 resolution.

26           3.       This resolution is effective immediately upon adoption.

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THE FOREGOING RESOLUTION was passed and adopted by the following vote of the Board of Supervisors of the County of Fresno this 16<sup>th</sup> day of June, 2026, to-wit:

- AYES:
- NOES:
- ABSENT:
- ABSTAINED:

\_\_\_\_\_  
Garry Bredefeld, Chairman of the Board of Supervisors of the County of Fresno

**ATTEST:**  
Bernice E. Siedel  
Clerk of the Board of Supervisors  
County of Fresno, State of California

By: \_\_\_\_\_  
Deputy

**Attachment A**

To Resolution Establishing the Appropriations Limit for the County of Fresno  
for Fiscal Year 2026-27

	Base Year (FY 1986-87) Appropriations Limit	FY 2025-26 Appropriations Limit	FY 2026-27 Appropriations Limit
County of Fresno	\$107,238,056	\$893,204,965	\$938,669,098
Fresno County Service Area #1	\$15,711	\$123,822	\$130,120
Fresno County Service Area #2	\$5,536	\$43,630	\$45,850
Fresno County Service Area #5	\$9,394	\$74,036	\$77,802
Fresno County Service Area #7	\$3,296	\$25,976	\$27,298
Fresno County Service Area #14	\$9,865	\$77,748	\$81,703
Fresno County Service Area #18	\$9,528	\$75,092	\$78,912
Fresno County Service Area #19	\$218	\$1,718	\$1,805
Fresno County Service Area #23	\$5,104	\$40,226	\$42,272
Fresno County Service Area #30	\$35,166	\$277,150	\$291,247
Fresno County Service Area #33	\$4,945	\$38,973	\$40,955
Fresno County Service Area #43	\$8,002	\$44,260	\$46,512
Fresno County Service Area #44	\$4,633	\$24,876	\$26,141
<b>Total</b>	<b>\$107,349,454</b>	<b>\$894,052,472</b>	<b>\$939,559,715</b>