

RESOLUTION NO. 26-019

**RESOLUTION OF THE GOVERNING BOARD OF THE
LAKESIDE FIRE PROTECTION DISTRICT ESTABLISHING
THE LIMIT FOR APPROPRIATIONS OF PROCEEDS OF TAX
SUBJECT TO LIMITATION FOR FISCAL YEAR 2026-2027**

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, which added Article XIII B of the California Constitution; and

WHEREAS, the provisions of the Article require the District to establish a maximum spending limitation.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Lakeside Fire Protection District a public agency in the County of San Diego, California does hereby, establish that the calculated maximum "GANN" limit applicable to the 2026-2027 appropriations of proceeds of tax, based upon the population and cost of living per capita income increase, provided by the State of California Department of Finance for the Lakeside Fire Protection District is \$22,654,518. (Attachment A)

2025-2026 Appropriation Limitation = \$21,720,535

Adjustments:

Per Capita Personal Income change	=	1.0495
Population Change (Balance of County)	=	0.9938
Combined Factor	=	1.0430

2026-2027 Appropriation Limitation = \$22,654,518


PASSED AND ADOPTED by the Board of Directors of the Lakeside Fire Protection District, County of San Diego, State of California, on the 9th day of June 2026 by the following vote:

AYES: Bingham, Liebig, Robles, Turner.

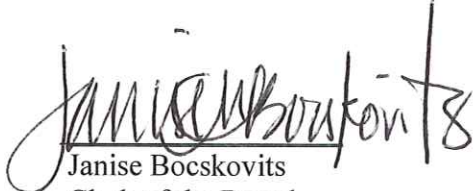
NOES: None.

ABSTAIN: None.

ABSENT: None.



Tim Robles
Board President



Janise Bocskovits
Clerk of the Board

ATTACHMENT A

LAKESIDE FIRE PROTECTION DISTRICT APPROPRIATIONS LIMIT DATA (GANN LIMIT) FISCAL YEAR 2026-2027

2025-2026 APPROPRIATIONS LIMIT		\$ 21,720,535
Price factor:	<u>1.0495</u>	
Balance of County population factor:	<u>0.9938</u>	
Adjustment Factor (1.0495 X 0.9938)	<u>1.0430</u>	
2026-2027 APPROPRIATIONS LIMIT		\$ 22,654,518
2026-2027 ESTIMATED TAX PROCEEDS SUBJECT TO APPROPRIATIONS LIMIT		
Property Taxes (ALL)	\$ 17,655,995	
Other Taxes	-	
Other Discretionary State grants	-	
Interest Earnings	\$ 30,000	
TOTAL TAX PROCEEDS SUBJECT TO LIMITATION		\$ 17,685,995
2026-2027 EXCLUSIONS EXEMPT FROM LIMIT		
Amount used to fund capital reserve fund	1,377,175	
TOTAL EXCLUSIONS EXEMPT FROM LIMIT		\$ 1,377,175
2026-2027 ESTIMATED APPROPRIATIONS SUBJECT TO THE LIMIT		\$ 16,308,820
2026-2027 APPROPRIATIONS UNDER/(OVER) THE LIMIT		\$ 6,345,698