



**French Camp McKinley Fire Protection District
ESTABLISHMENT OF THE FY 2026-2027
APPROPRIATION LIMIT**

Resolution Number: 25-26-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF FRENCH CAMP MCKINLEY FIRE PROTECTION DISTRICT ESTABLISHING THE FY 2026-2027 APPROPRIATION LIMIT.

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies; and

WHEREAS, the District must establish a Gann Limit for the fiscal year and a projected Gann Limit for the 2026-2027 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law,

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the fiscal year are made in accord with applicable statutory law; and

BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2026-2027 fiscal year do not exceed the \$4,678,529 limitation imposed by Proposition 4.

PASSED AND ADOPTED by the Governing Body on **June 16, 2026**.

AYES: Philip George, Larry Lee, Gloria Murphy, Daniel Rego, and Rosemire Zanini

NOES: none

ABSENT: none

ABSTAIN: none

ATTEST: *Monica Hofstad*
Monica Hofstad, Clerk of the Board

DATE: 6/18/26



JEFFERY M. WOLTKAMP, CPA
AUDITOR-CONTROLLER
SAN JOAQUIN COUNTY




ASSISTANT AUDITOR-CONTROLLER
Jian Ou-Yang, CPA

CHIEF DEPUTIES
Randipa Gauba - Accounting
Zaakir J. Akhtar, CPA - Internal Audit
Dena Mannor - Payroll
Stanley Lawrence - Property Tax

May 6, 2026

MEMORANDUM

TO: Board of Directors - Fire Protection / Water Conservation Districts

FROM: Jeffery M. Woltkamp, Auditor-Controller 

SUBJECT: Proposition 4 - Government Spending Limit Calculation for FY 2026-2027

Attached is the 2026-2027 Proposition 4 Appropriation Limit proposed for your district.

The factors used in computing the Limit are provided by the State Department of Finance.

If you agree with our computation, we recommend that you adopt a resolution to establish your FY 2026-2027 appropriation limit before the end of the current fiscal year, and then forward a copy of the resolution to us.

If your district has a higher percentage change in non-residential assessed valuation from fiscal year 2024-2025 to fiscal year 2025-2026 than the percentage change of CPCPI (4.95%), we can adjust the computation upon receiving the supporting documentation. If you have a special population growth study performed by the State Department of Finance for 2026-2027, please forward a copy to us so we may update the Spending Limit computation.

Should you have any questions regarding the spending limit, please contact Tammy Lagorio at our office at 209-953-1184.

JMW: tl

Enclosures

Calculation of Budget Limit		
Fire District Name:	FRENCH CAMP	
Budget Limit to Be Established For Fiscal Year:	2026-2027	
Budget Limit - Current Year		\$ 4,430,837
Percentage Change in Per Capita Personal Income [CPCPI]	X	104.95%
		4,650,163
Population Change Factor	X	100.61%
Budget Limit For the Coming Year		\$ 4,678,529