

Constitutional Spending Limit

The voters of California, during a special election in 1979, approved Article XIII(B) of the California State Constitution which provides that the Fire District’s annual appropriations be subject to certain state limitations. This appropriations limit is often referred to as the GANN Limit.

In 1980 the State Legislature added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year is equal to the previous year’s limit adjusted for population changes and the changes in the US Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

The Fire District’s limitation is calculated each year and established by a resolution of the City Council as part of the annual Operating Budget process.

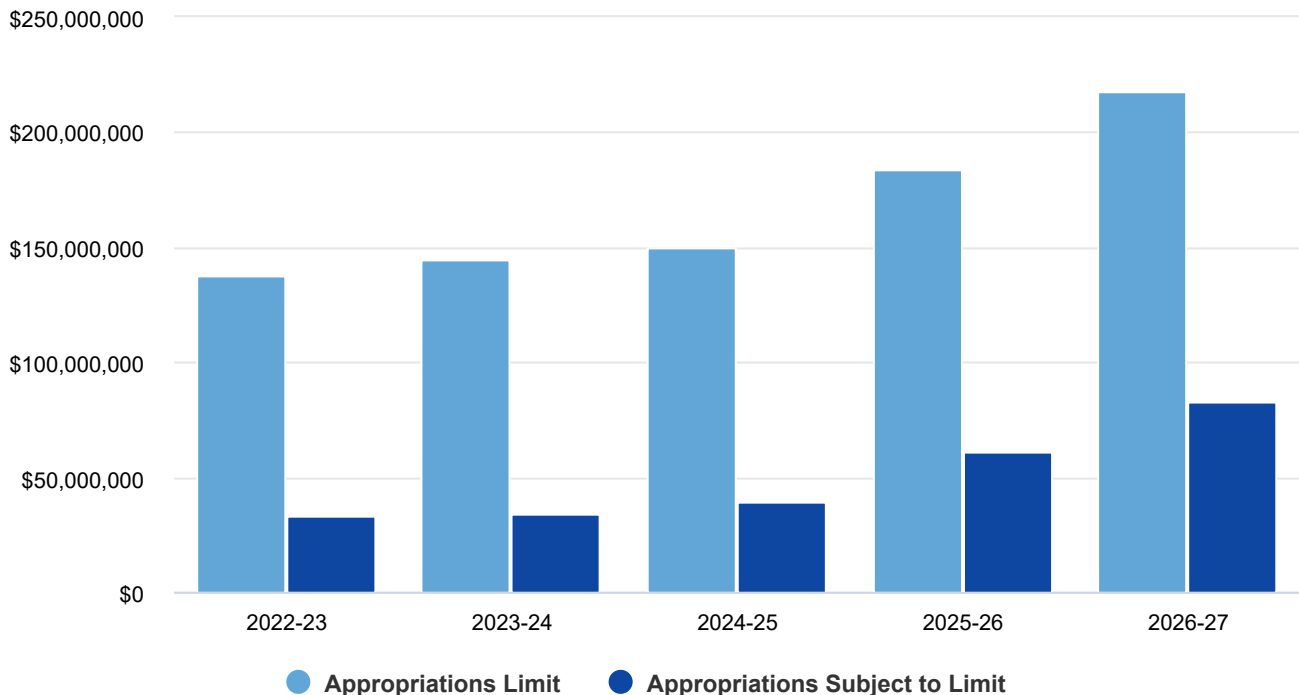
Using the population and per capita personal income data provided by the California Department of Finance, the Fire District’s appropriation limit for Fiscal Year 2026/27 is \$217,765,845. Appropriations subject to the limitation in the 2026/27 Operating Budget total \$82,451,590, which is \$135,314,255 or 62% less than the computed allowable limit.

The Article XIII(B) limitation is not a restricting factor for the Fire Protection District but will be monitored annually and budget adjustments recommended if they are required in future years.

Appropriations Limit	
2025/26 Appropriations Limit	\$ 206,256,720
2026/27 Adjustment Factors:	
Population (0.60)	1.0060
Per capita income change (4.95%)	1.0495
Total adjustment	1.0558
2026/27 Appropriations Limit	\$ 217,765,845

Appropriations Subject to Limit	
Proceeds of taxes	\$ 82,451,590
Less: qualified capital outlay	0
Appropriations subject to limit	\$ 82,451,590
Percentage of Appropriations Limit used	38%

Five-Year History of Appropriations Limit



Fontana Fire Protection District Unreserved Fund Balances Fiscal Year 2026/2027

	Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:						
210 Fontana Fire District	\$ 21,260,377	\$ 86,837,460	\$ -	\$ (74,362,190)	\$ (5,000,000)	\$ 28,735,647
211 FFD - CFD 2002-2	5,060,460	-	-	(287,750)	-	4,772,710
Total Special Revenue Funds	\$ 26,320,837	\$ 86,837,460	\$ -	\$ (74,649,940)	\$ (5,000,000)	\$ 33,508,357
Capital Projects Funds:						
610 Fire Capital Projects	\$ 2,490,857	\$ -	\$ 5,000,000	\$ (3,142,930)	\$ -	\$ 4,347,927
Total Capital Project Fund	\$ 2,490,857	\$ -	\$ 5,000,000	\$ (3,142,930)	\$ -	\$ 4,347,927
TOTAL FIRE DISTRICT FUNDS	\$ 28,811,694	\$ 86,837,460	\$ 5,000,000	\$ (77,792,870)	\$ (5,000,000)	\$ 37,856,284

Fund Revenue Summary

Fund	Current FY 2025-26	Adopted 2026-27	Revised 2026-27	Change	
				Amount	Percent
Fontana Fire District	81,658,990	86,290,710	86,837,460	546,750	0.63%
Special Revenue Funds	81,658,990	86,290,710	86,837,460	546,750	0.63%
210 Fontana Fire District	81,658,990	86,290,710	86,837,460	546,750	0.63%
Total All Entities	81,658,990	86,290,710	86,837,460	546,750	0.63%

Fund Expenditure Summary

	Current 2025-26	Adopted 2026-27	Revised 2026-27	Change	
				Amount	Percent
Fontana Fire District	105,580,515	74,508,670	77,792,870	3,284,200	4.41%
Special Revenue Funds	79,010,339	74,411,050	74,649,940	238,890	0.32%
210 Fontana Fire District	79,010,339	74,411,050	74,362,190	(48,860)	(0.07%)
211 FFD - CFD 2002-2	-	-	287,750	287,750	0.00%
Capital Projects Funds	26,570,176	97,620	3,142,930	3,045,310	3119.56%
610 Fire Capital Projects	26,570,176	97,620	3,142,930	3,045,310	3119.56%
Total All Entities	105,580,515	74,508,670	77,792,870	3,284,200	4.41%

City of Fontana Schedule of Interfund Transfers Fiscal Year 2026/2027

Fund		2026/2027 Adopted Transfer In	2026/2027 Revised Transfer In	2026/2027 Adopted Transfer Out	2026/2027 Revised Transfer Out
Fontana Fire District		3,000,000	5,000,000	3,000,000	5,000,000
Special Revenue Funds		-	-	3,000,000	5,000,000
210	Fontana Fire District	-	-	3,000,000	5,000,000
Capital Projects Funds		3,000,000	5,000,000	-	-
610	Fire Capital Projects	3,000,000	5,000,000	-	-