

PUBLIC NOTICE

Pursuant to Government Code Section 7910: The Board of Directors shall publish the notice of documentation used in the determination of the fiscal year 2026 appropriations limit has been available to the public for 15 days before the Board of Directors determination in this matter.

- Under Article XIIIB of the Constitution of the State of California, the Highlands Recreation District (“District”) may not appropriate any proceeds of taxes in excess of its appropriations limit (Limit)
- Since fiscal year 1979 the District is permitted to annually adjust its Limit in accordance with inflation and population adjustment factors
- Pursuant to Government Code Section 37200, the calculation of the Limit and the total appropriations subject to the limit are hereby set forth for the District for Fiscal Year 2026.
- Pursuant to Government Code 7901 and 7910, the calculation of the Limit has been determined, and the adjustment factors on which the calculation is based are a change in California per capita income and a change in the population growth for unincorporated San Mateo County

This notice is hereby given that the Board of Directors of the Highlands Recreation District will review, consider and adopt the Highlands Recreation District Appropriations Limit for Fiscal Year 2026–2027 at the following date, time, and location:

Date: Tuesday, October 13, 2026

Time: 7:00 PM

Location: Highlands Recreation District, Multi-Purpose Room
1851 Lexington Avenue, San Mateo, CA 94402

Members of the public are invited to attend and provide comments. The proposed Gann Appropriations Limits for Highlands Recreation District will be available for public inspection beginning September 29, 2026, during normal business hours at the District Registration Office or online at highlandsrec.ca.gov.

For additional information, please contact the District Office at (650) 341-4251 or email generalmanager@highlandsrec.ca.gov.

Proposed Appropriations Limit for the Highlands Recreation District for the fiscal year 2025-2026

SECTION 1. The Appropriations Limit for the Highlands Recreation District for the fiscal year 2025-2026, actual \$475,364 as documented in Exhibit A, attached hereto and incorporated herein by reference.

SECTION 2. The Appropriations Limit for the Highlands Recreation District for the fiscal year 2026-2027 shall be estimated at \$502,495, as documented in Exhibit A, attached hereto and incorporated herein by reference.

SECTION 3. The inflation factor being utilized to calculate the fiscal year 2026-2027 appropriations limit is the California per capita income.

SECTION 4. The population factor being utilized to calculate the fiscal year 2026-2027 appropriations limit is the County of San Mateo's Unincorporated population growth provided by the State of California Department of Finance.

Exhibit A: Highlands Recreation District

Proposed Gann Appropriate Limit Calculation

FY 2026-2027

Highlands Recreation District Gann Appropriation Limits

Years/Factors	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027
	1/2020 - 1/2021	1/2021 - 1/2022	1/2022 - 1/2023	1/2023 - 1/2024	1/2024 - 1/2025	1/2025-1/2026
Prior Year Appropriation Limit	\$ 1,003,858	\$ 1,035,055	\$ 1,075,431	\$ 1,144,944	\$ 1,189,442	\$ 1,224,488
Population Change (%) January 1 - December 31	-1.73	-1.01	-1.04	-0.65	-0.32	-0.02
Change in CA per Capita Personal Income (%)	5.73	7.55	4.44	3.62	6.44	4.95
Per Capita Cost Living Change -Population Converted Ratio Adjustment Factor	1.039	1.0723	1.0407	1.0379	1.0379	1.048
Appropriations Limit (Prior Year App. Limit x Adjustment Factor)	\$ 1,035,055	\$ 1,075,422	\$ 1,144,944	\$ 1,189,442	\$ 1,224,488	\$ 1,363,756
less property tax budgeted	\$ 589,137	\$ 612,557	\$ 656,369	\$ 682,723	\$ 749,147	\$ 796,680
(=) under appropriation limit	\$ 445,918	\$ 462,874	\$ 488,575	\$ 506,719	\$ 475,364	\$ 502,495

Source:

State of California Department of Finance

[These reports provide the price and population factors used for appropriation limit calculations.](#)

Current Fiscal Year Data

[Price and Population Cover Letter](#)

[Attachments A, B and C](#)