

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
SITTING AS THE GOVERNING BOARD OF THE FOLLOWING:
SAN BERNARDINO COUNTY
BOARD GOVERNED COUNTY SERVICE AREAS
SAN BERNARDINO COUNTY FLOOD CONTROL DISTRICT
AND RECORD OF ACTION**

**REPORT/RECOMMENDATION TO THE BOARD OF DIRECTORS
OF THE FOLLOWING:
SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT
BIG BEAR VALLEY RECREATION AND PARK DISTRICT
BLOOMINGTON RECREATION AND PARK DISTRICT
AND RECORD OF ACTION**

May 6, 2025

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Fiscal Year 2024-25 Final Appropriations Limits for County Departments and Board-Governed Special Districts

RECOMMENDATION(S)

1. Acting as the governing body of San Bernardino County, adopt **Resolution No. 2025-89** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2024-25 for the County General Fund and Library.
2. Acting as the governing body of all Board Governed County Service Areas and Zones, adopt **Resolution No. 2025-90** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2024-25.
3. Acting as the governing body of the San Bernardino County Flood Control District, adopt **Resolution No. 2025-91** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2024-25.
4. Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2025-92** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2024-25.
5. Acting as the governing body of the Big Bear Valley Recreation and Park District, adopt **Resolution No. 2025-93** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limit for 2024-25.
6. Acting as the governing body of the Bloomington Recreation and Park District, adopt **Resolution No. 2025-94** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limit for 2024-25.

(Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

**Fiscal Year 2024-25 Final Appropriations Limits for County Departments
and Board-Governed Special Districts
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**Operate in a Fiscally-Responsible and Business-Like Manner.
Ensure Development of a Well-Planned, Balanced, and Sustainable County.
Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders.**

FINANCIAL IMPACT

Approval of the item will not result in the use of additional Discretionary General Funding (Net County Cost) as the additional limits will not increase the 2024-25 budgets for the respective entities. This action will provide additional appropriation authority needed by San Bernardino County departments and Board-Governed Special Districts to continue to operate at normal levels.

BACKGROUND INFORMATION

Limits on the appropriations of the proceeds of tax revenues are required to be established annually by Article XIII B of the California Constitution for all agencies receiving tax proceeds. Proposition 111, approved by voters on June 5, 1990, allows governmental entities to use an alternative computation to determine the appropriations limits when such calculations are of benefit to the entity. These factors include the percentage change in per-capita personal income from the preceding year or the percentage change in the local assessment roll from the preceding year due to the addition of local non-residential new construction. For 2024-25, the County selected the local assessment roll growth factor for the General Fund as it resulted in a higher appropriation limit.

Further, with limited exceptions, the State shall provide a subvention of funds to reimburse local governments when the Legislature or any state agency mandates a new program or higher level of service on any local government for the costs of the program or increased level of service. State subventions to local governments that are deemed to have been derived from the proceeds of state taxes are included in the appropriations limit calculation. Government Code section 7903(b) requires specified state subventions to be included in the calculation commencing with 2021-22 and each year thereafter. Such additional state subventions are included in the final appropriations limit for 2024-25 for the County General Fund.

On March 1, 2023, the Local Agency Formation Commission (LAFCO) completed a reorganization, approved by the Board of Supervisors (Board) on January 25, 2022 (Item No. 52), to include annexation to Running Springs Water District, dissolution of County Service Area 79 and its Zone R-1, and formation of County Service Area 70 Zone R-52 (LAFCO 3254). As a result of the reorganization, all authorized charges, fees, assessments, and/or taxes currently in effect by County Service Area 79 Zone R-1 shall be assumed by the newly formed County Service Area 70 Zone R-52 in the same manner as provided in the original authorization pursuant to Government Code Section 56886(t), which is reflected in 2024-25.

On October 9, 2024, the Local Agency Formation Commission (LAFCO) completed a reorganization, approved by the Board on April 23, 2024 (Item No. 27), to include annexations to the City of Chino and detachment from County Service Area 70 (LAFCO 3268). The result was a decrease of \$52,056 in the General Fund in 2024-25, which is reflected as an adjustment in 2024-25.

On November 25, 2024, the Local Agency Formation Commission (LAFCO) completed a reorganization, approved by the Board on May 21, 2024 (Item No. 26), to include annexation to the City of Chino and detachment from County Service Area SL-1 and County Service Area 70

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(Ramona Francis Annexation) (LAFCO 3269). The result was a decrease of General Fund and County Service Area SL-1 by \$54,720 and \$1,302 respectively in 2024-25, which is reflected as an adjustment in 2024-25.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Sophie A. Curtis, and Aaron Gest, Deputies County Counsel, 387-5455) on April 7, 2025; San Bernardino County Fire Protection District (Cory Nelson, Deputy Fire Chief of Business Operations, 387-5912) on April 8, 2025; Department of Public Works -Special Districts (Josue Palos, Division Manager, 386-8824) on April 3, 2025; Department of Public Works (Aimee Westrom, Public Works Chief Financial Officer, 387-1873) on March 27, 2025; Finance (Jenny Yang, 387-4884, Ivan Ramirez, 387-4020, and Kathleen Gonzalez, 387-5412, Administrative Analysts, and Amanda Trussell, Principal Administrative Analyst, 387-4773) on April 17, 2025; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on April 21, 2025.

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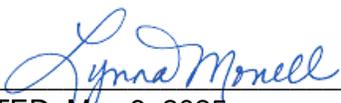
Record of Action of the Board of Directors
Bloomington Recreation and Park District
Big Bear Valley Recreation and Park District
San Bernardino County Fire Protection District

Record of Action of the Board of Supervisors
San Bernardino County Flood Control District
Board Governed County Service Areas
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Curt Hagman Seconded: Joe Baca, Jr.
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD/SECRETARY

BY 
DATED: May 6, 2025



cc: File - Auditor-Controller/Treasurer/Tax Collector w/general
w/resolution

MBA 05/7/2025