

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
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 5, 2026

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Fiscal Year 2025-26 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. 2026-47** approving the selection of the change in cost of living methodology and adopting the 2025-26 final appropriations limits 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. 2026-48** approving the selection of the change in cost of living methodology and adopting the 2025-26 final appropriations limits.
3. Acting as the governing body of the San Bernardino County Flood Control District, adopt **Resolution No. 2026-49** approving the selection of the change in cost of living methodology and adopting the 2025-26 final appropriations limits.
4. Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2026-50** approving the selection of the change in cost of living methodology and adopting the 2025-26 final appropriations limits.
5. Acting as the governing body of the Big Bear Valley Recreation and Park District, adopt **Resolution No. 2026-51** approving the selection of the change in cost of living methodology and adopting the 2025-26 final appropriations limit.
6. Acting as the governing body of the Bloomington Recreation and Park District, adopt **Resolution No. 2026-52** approving the selection of the change in cost of living methodology and adopting the 2025-26 final appropriations limit.

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

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

**Fiscal Year 2025-26 Final Appropriations Limits for County Departments
and Board-Governed Special Districts
May 5, 2026**

**Operate in a Fiscally-Responsible and Business-Like Manner.
Foster Sustainable Development Through Strategic Partnerships.**

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost) as the additional limits will not increase the 2025-26 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. Pursuant to Article XIII B section 8(e)(2), each entity of local government shall select its change in the cost of living annually by a recorded vote of the entity's governing body. For 2025-26, 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 2025-26 for the County General Fund.

On December 5, 2023 (Item No. 79), the San Bernardino County Fire Protection District (SBCFPD) Board of Directors approved Resolution No. 2023-207 that allowed the boundaries of the Valley Service Zone be changed to include all properties within the City of Upland consistent with the Certificate of Completion for Local Agency Formation Commission (LAFCO) for San Bernardino County Proposal 3216. The result was an increase of \$5,695,336 to the Valley Service Zone, and a decrease to the Service Zone FP-5 West Valley – City of Upland by the same amount, which is reflected as an adjustment in 2025-26.

On October 20, 2025, LAFCO completed a reorganization, approved by the Board of Supervisors on August 5, 2025 (Item No. 32), adopting Resolution No. 2025-177 to include Annexation to the City of San Bernardino and Detachment from the County Service Area 70 (LAFCO 3274). The result was a decrease of General Fund and County Library by \$155 and \$370 respectively, and an increase of SBCFPD and Valley Service Zone by \$95 and \$430 respectively in 2025-26, which is reflected as an adjustment in 2025-26.

PROCUREMENT

Not applicable.

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REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Sophie A. Curtis, and Rick Luczak, Deputies County Counsel, 387-5455) on April 13, 2026; Department of Public Works – Special Districts (Josue Palos, Division Manager, 386-8824) on April 10, 2026; Department of Public Works (Aimee Westrom, Public Works Chief Financial Officer, 387-1873) on April 9, 2026; San Bernardino County Fire Protection District (Cory Nelson, Deputy Fire Chief, 387-5779) on April 10, 2026; and County Finance and Administration (Garrett Baker, 387-3077, Matthew Dalton, 387-5005, Kathleen Gonzalez, 387-5412, and Ivan Ramirez, 387-4020, Administrative Analysts) on April 16, 2026.

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and Board-Governed Special Districts
May 5, 2026**

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

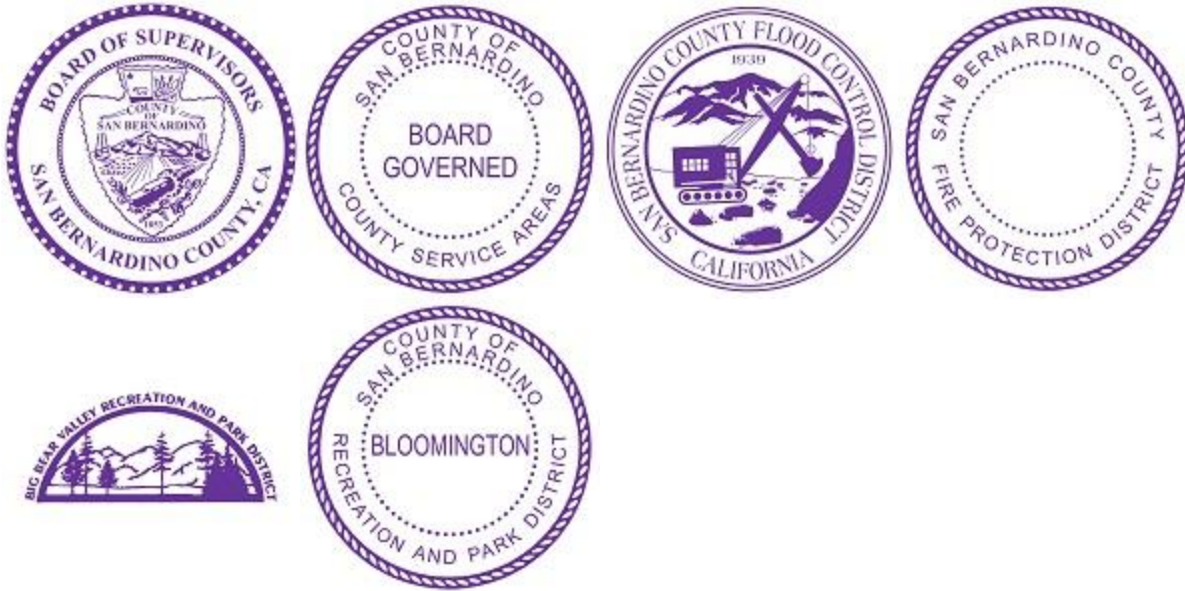
Record of Action of the Board of Supervisors
San Bernardino County Flood Control District
Board Governed County Service Areas
San Bernardino County

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 5, 2026



cc: File - Auditor-Controller/Treasurer/Tax Collector w/resolutions
MBA 05/18/2026