

RESOLUTION NO. 2026-_____

**RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY,
ESTABLISHING THE FISCAL YEAR 2026-27 ANNUAL APPROPRIATIONS LIMITS FOR THE
COUNTY GENERAL FUND AND LIBRARY**

On Tuesday, June 23, 2026, on motion of Supervisor _____, duly seconded by Supervisor _____ and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

WHEREAS, Article XIII B of the California State Constitution imposes a limitation on appropriations by local governmental entities; and

WHEREAS, adoption of a resolution establishing appropriations limits for San Bernardino County and County Library for the upcoming fiscal year is required by Government Code Section 7910; and

WHEREAS, Proposition 111, as adopted by the voters on June 5, 1990, changed the manner of calculating the appropriations limits under Article XIII B of the California State Constitution; and

WHEREAS, Section 1 of Article XIII B of the California Constitution generally provides that the total annual appropriations subject to limitation of the State and of each local government shall not exceed the appropriations limit of the entity of government for the prior year adjusted for the change in the cost of living and the change in population; and

WHEREAS, in determining “change in the cost of living” pursuant to Section 8(e)(2) of Article XIII B of the California State Constitution, an entity of local government other than a school district or a community college district has the option to select either (A) the percentage change in California per capita personal income from the preceding year, or (B) the percentage change in the local assessment roll from the preceding year due to the addition of local non-residential new construction; and

WHEREAS, the appropriations limits in Attachment “A” represent the limits based on Option (A) the percentage change in California per capita personal income from the preceding year as this is the only information available at this time;

NOW, THEREFORE, BE IT RESOLVED, the Board of Supervisors of San Bernardino County hereby finds, determines, declares, and resolves as follows:

Section 1. All of the above recitals are true and correct.

Section 2. Fiscal year 2026-27 appropriations limits for San Bernardino County and County Library are established as set forth in the Annual Appropriations Limits report attached hereto.

Section 3. This resolution shall take effect upon its adoption.

BE IT FURTHER RESOLVED that said Attachment “A” presents the fiscal year 2026-27 annual appropriations limits now adopted by the Board of Supervisors.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California, by the following vote:

AYES: SUPERVISORS:

NOES: SUPERVISORS:

ABSENT: SUPERVISORS:

* * * * *

STATE OF CALIFORNIA)
) ss.
SAN BERNARDINO COUNTY)

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of June 23, 2026.

LYNNA MONELL
Clerk of the Board of Supervisors

By _____
Deputy