

Agency	Footnotes	Fund	1978-79	2019-2020		2020-2021		2021-2022		2022-2023			
			Appropriation Limit Base Year	Change Factor Adopted	Appropriation Limit Adopted	Change Factor Adopted	Appropriation Limit Adopted	Change Factor Adopted	Appropriation Limit Adopted	Preliminary Appropriation Limit 1.0780			
<b>Board of Supervisors</b>													
County General	1, 2, 4, 5, 6	1000	81,474,070	1.1276	B	22,872,726,741	1.1247	B	25,722,955,766	1.1230	B	28,886,871,600	31,140,047,585
Library	3, 4	2600	2,551,240	1.1176	B	694,681,412	1.1446	B	795,132,344	1.1589	B	921,474,771	993,349,803
<b>Board-Governed County Service Areas</b>													
CSA 18 Cedar Pines		1306	55,906	1.0485	A	2,231,943	1.0429	A	2,327,693	1.0597	A	2,466,656	2,659,055
CSA 20 Joshua Tree		1312	236,750	1.0485	A	6,033,478	1.0546	B	6,362,906	1.0749	B	6,839,488	7,372,968
CSA 29 Lucerne Valley		1318	-	1.0485	A	3,356,229	1.0429	A	3,500,211	1.0597	A	3,709,174	3,998,490
CSA 30 Red Mountain		1324	3,082	1.0485	A	110,496	1.0429	A	115,236	1.0597	A	122,116	131,641
CSA 40 Elephant Mountain		1330	111,030	1.3840	B	156,239,057	1.1458	B	179,018,712	1.0982	B	196,598,350	211,933,021
CSA 42 Oro Grande		1336/4500/4502	53,017	1.0485	A	830,346	1.0429	A	865,968	1.0597	A	917,666	989,244
CSA 54 Crest Forest		1342	7,582	1.0485	A	348,319	1.0429	A	363,262	1.0597	A	384,949	414,975
CSA 59 Deer Lodge		1354	17,554	1.0485	A	567,824	1.0429	A	592,184	1.0597	A	627,537	676,485
CSA 60 Apple Valley Airport		4552	250,819	1.0779	B	5,771,346	1.0828	B	6,249,213	1.1183	B	6,988,495	7,533,598
CSA 63 Yucaipa		1360	398,174	1.0485	A	21,410,968	1.0429	A	22,329,499	1.0597	A	23,662,570	25,508,250
CSA 64 Spring Valley Lake - Sanitation		4572	65,684	1.0485	A	475,369	1.0966	B	521,290	1.1504	B	599,692	646,468
CSA 64 Spring Valley Lake - Water		4580	65,684	1.0485	A	382,471	1.0966	B	419,418	1.1504	B	482,498	520,133
CSA 64 Spring Valley Lake - Street Sweeping		4580	-	1.0485	A	210,265	1.0966	B	230,577	1.1504	B	265,256	285,946
CSA 68 Valley of the Moon		1366	74,982	1.0485	A	3,113,022	1.0429	A	3,246,571	1.0597	A	3,440,391	3,708,741
CSA 69 Lake Arrowhead		1372	33,353	1.0485	A	3,599,955	1.0825	B	3,896,951	1.0597	A	4,129,599	4,451,708
CSA 70 DB-2 Big Bear Improvement Zone		1420	-	1.0485	A	24,689	1.0429	A	25,748	1.0597	A	27,285	29,413
CSA 70 CG Cedar Glen Water		4612	-	1.0485	A	755,412	1.0429	A	787,819	1.0597	A	834,852	899,970
CSA 70 D-1 Lake Arrowhead Dam		1408	226,042	1.0485	A	8,262,441	1.0429	A	8,616,900	1.0597	A	9,131,329	9,843,573
CSA 70 F Morongo Valley Lake		4634	7,055	1.0485	A	252,612	1.0429	A	263,449	1.0597	A	279,177	300,953
CSA 70 G Wrightwood		1438	1,708	1.0485	A	290,295	1.0429	A	302,749	1.0597	A	320,823	345,847
CSA 70 J Oak Hills		4674	26,213	1.0830	B	1,286,534	1.0429	A	1,341,726	1.0597	A	1,421,827	1,532,730
CSA 70 R-2 Twin Peaks Road		1552	2,025	1.0485	A	129,905	1.0429	A	135,478	1.0597	A	143,566	154,764
CSA 70 R-3 Erwin Lake Road		1558	5,638	1.0485	A	335,759	1.0429	A	350,163	1.0597	A	371,068	400,011
CSA 70 R-16 Running Springs		1612	-	1.0485	A	51,706	1.0429	A	53,924	1.0597	A	57,143	61,600
CSA 70 R- 22 Twin Peaks Road		1636	-	1.0485	A	40,336	1.0429	A	42,066	1.0597	A	44,577	48,054
CSA 70 R- 23 Mile High Park		1642	-	1.0485	A	36,758	1.0429	A	38,335	1.0597	A	40,624	43,793
CSA 70 R- 40 Upper North Bay Lake Arrowhead		1708	-	1.0485	A	39,901	1.0429	A	41,613	1.0597	A	44,097	47,537
CSA 70 R- 42 Windy Pass		1720	-	1.0485	A	85,154	1.0429	A	88,807	1.0597	A	94,109	101,450
CSA 70 R- 44 Saw Pit Canyon		1726	-	1.0485	A	106,264	1.0429	A	110,823	1.0597	A	117,439	126,599
CSA 70 R- 46 South Fairway Drive		1738	-	1.0485	A	8,738	1.0429	A	9,113	1.0597	A	9,657	10,410
CSA 70 TV-2 Morongo Valley		1774	25,420	1.3022	B	670,511	1.0429	A	699,276	1.0597	A	741,023	798,823
CSA 70 TV-4 Wonder Valley		1780	40,000	1.0485	A	123,612	1.0429	A	128,915	1.0597	A	136,611	147,267
CSA 70 TV-5 Mesa		1786	158,685	1.0485	A	492,215	1.0429	A	513,331	1.0597	A	543,977	586,407
CSA 70 Zone M - Wonder Valley - Park		1464	-	1.0485	A	100,503	1.0429	A	104,815	1.0597	A	111,072	119,736
CSA 70 Zone M - Wonder Valley - Road		1462	-	1.0485	A	262,246	1.0429	A	273,496	1.0597	A	289,824	312,430

Agency	Footnotes	Fund	1978-79	2019-2020		2020-2021		2021-2022		2022-2023			
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<b><u>Board-Governed County Service Areas</u></b>													
CSA 70 Zone P-6 El Mirage		1486	-	1.0485	A	433,459	1.0429	A	452,054	1.0597	A	479,042	516,407
CSA 70 Zone W Hinkley		1792	-	1.0485	A	102,938	1.0429	A	107,354	1.0597	A	113,763	122,637
CSA 70 Zone W-3 Hacienda		4806	12,017	1.0485	A	254,586	1.0429	A	265,508	1.0597	A	281,359	303,305
CSA 79 R-1 Green Valley Lake		1798	-	1.0485	A	53,876	1.0429	A	56,187	1.0597	A	59,541	64,185
CSA 82 Searles Valley		4866	38,147	1.0485	A	808,184	1.0429	A	842,855	1.0597	A	893,173	962,840
CSA SL-1 Countywide Streetlights		1300	517,854	1.2610	B	60,977,041	1.3616	B	83,026,339	1.0972	B	91,096,499	98,202,026
<b><u>County Flood Control District</u></b>													
Zone 1		2518	4,332,646	1.1011	B	813,837,823	1.0911	B	887,978,449	1.1123	B	987,698,429	1,064,738,906
Zone 2		2522	2,216,316	1.2293	B	4,109,939,795	1.1896	B	4,889,184,380	1.1644	B	5,692,966,292	6,137,017,663
Zone 3		2526	552,637	1.0720	B	100,164,344	1.3074	B	130,954,863	1.1599	B	151,894,546	163,742,321
Zone 4		2532	692,563	1.0866	B	167,789,509	1.0862	B	182,252,965	1.1153	B	203,266,732	219,121,537
Zone 6		2540	715,114	1.0514	B	118,518,509	1.0444	B	123,780,731	1.0597	A	131,170,441	141,401,735
<b><u>San Bernardino County Fire Protection District</u></b>													
San Bernardino County Fire Protection District	5, 6, 7	2410/ 2421/ 2419/ 2426	552,345	1.1239	B	199,874,953	1.1288	B	225,618,847	1.0719	B	241,840,363	260,703,911
Valley Service Zone	5, 6	2434	-	1.0485	A	101,751,760	1.0429	A	106,116,911	1.0597	A	112,449,946	121,221,042
Mountain Service Zone	7	2448	-	1.0485	A	37,536,099	1.0429	A	39,146,398	1.0597	A	41,483,438	44,719,146
North Desert Service Zone		2442/2465	-	1.0485	A	45,546,594	1.0429	A	47,500,543	1.0597	A	50,336,325	54,262,558
South Desert Service Zone		2454	-	1.0485	A	27,140,666	1.0429	A	28,305,001	1.0597	A	29,994,810	32,334,405
Service Zone FP-1 Red Mountain		2442	-	1.0485	A	1,657,893	1.0429	A	1,729,017	1.0597	A	1,832,239	1,975,154
Service Zone FP-2 Windy Acres		2442	-	1.0485	A	748,422	1.0429	A	780,529	1.0597	A	827,127	891,643
Service Zone FP-3 El Mirage		2442	-	1.0485	A	1,909,577	1.0429	A	1,991,498	1.0597	A	2,110,390	2,275,000
Service Zone FP-4 Wonder Valley		2454	19,671	1.0485	A	643,126	1.0429	A	670,716	1.0597	A	710,758	766,197
Service Zone FP-5 Helendale/Silver Lake		2415	-	1.0485	A	1,508,249	1.0429	A	1,572,953	1.0597	A	1,666,858	1,796,873
Service Zone FP-5 Needles		2462	-	1.0485	A	501,019	1.0429	A	522,513	1.0597	A	553,707	596,896
Service Zone FP-5 Twentynine Palms		2463	-	1.0485	A	2,373,994	1.0429	A	2,475,838	1.0597	A	2,623,646	2,828,290
Service Zone FP-5 City of San Bernardino		2461	-	1.0485	A	9,077,661	1.0429	A	9,467,093	1.0597	A	10,032,278	10,814,796
Service Zone FP-5 West Valley - City of Upland		2464	-	1.0485	A	4,387,343	1.0429	A	4,575,560	1.0597	A	4,848,721	5,226,921
Service Zone FP-6 Havasu Lake		2454	-	1.0485	A	228,113	1.0429	A	237,899	1.0597	A	252,102	271,766
Service Zone PM-1 Lake Arrowhead Paramedic		2448	-	1.0485	A	1,731,461	1.0429	A	1,805,741	1.0597	A	1,913,544	2,062,800
Service Zone PM-2 Highland Paramedic		2434	-	1.0485	A	4,295,719	1.0429	A	4,480,005	1.0597	A	4,747,461	5,117,763
Service Zone PM-3 Yucaipa Paramedic		2434	-	1.0485	A	87,054	1.0429	A	90,789	1.0597	A	96,209	103,713
Service Zone PM-4 Crestline Paramedics		2448	-	1.0485	A	2,297,163	1.0429	A	2,395,711	1.0597	A	2,538,735	2,736,756
CFD No. 1033-San Bernardino		2460	-	1.0485	A	1,704,022	1.0429	A	1,777,125	1.0597	A	1,883,219	2,030,110
CFD No. 2002-2 Central Valley CFD		2416	-	1.0485	A	4,123,117	1.0429	A	4,299,999	1.0597	A	4,556,709	4,912,132
<b><u>Big Bear Valley Recreation and Park District</u></b>													
Big Bear Valley Recreation and Park District		2580	458,651	1.0485	A	14,977,297	1.0429	A	15,619,823	1.0597	A	16,552,326	17,843,407

Agency	Footnotes	Fund	<u>1978-79</u>	<u>2019-2020</u>		<u>2020-2021</u>		<u>2021-2022</u>		<u>2022-2023</u>			
			Appropriation Limit Base Year	Change Factor Adopted	B	Appropriation Limit Adopted	Change Factor Adopted	B	Appropriation Limit Adopted	Change Factor Adopted	B	Appropriation Limit Adopted	Preliminary Appropriation Limit 1.0780
<u>Bloomington Recreation and Park District</u> Bloomington Recreation and Park District		2584	93,583	1.0726	B	5,805,089	1.7564	B	10,196,058	1.1810	B	12,041,544	12,980,784

Article XIII B of the California Constitution was amended by Proposition 111 to change the price and population factors used by the county in setting the appropriation limit.

**CHANGE FACTOR COMPONENTS**

**PRICE FACTOR:** The County has the option to select either (A) the Percentage Change in California Per Capita Personal Income or (B) the Percentage Change in the Local Assessment Roll Due to the Addition of Local Non-Residential New Construction.

**POPULATION FACTOR:** The County may choose the percentage change in one of the following: (1) the population within its jurisdiction, (2) the population within its jurisdiction combined with the population within all county borders contiguous to the County, or (3) the change in population within the incorporated portion of the County.  
For 2019-20, 2020-21, 2021-22, and 2022-23 the County selected to use option (3).

**NOTES**

1. The general fund base year adjustments, listed below, were made in 1988-89 to correct errors and incorporate omissions and interpretations by the Courts, County Counsel and the State Controller's Office:
  - \* \$600,000 increase for cigarette tax revenue, inadvertently omitted as other state revenue.
  - \* \$2,551,240 increase due to the addition of County Library's base year limit.
  - \* \$95,000 decrease due to aid for agriculture included as tax proceeds.
  - \* \$1,442,444 decrease due to the exclusion of federally restricted Public Assistance Revenues included in the base year as tax proceeds.
2. General Fund was \$25,724,955,766 decreased by \$2,000,000 for FY20-21 due to BAI #22, executed contract 21-114 approved on 2/9/21 for a net amount of \$25,722,955,766.
3. The base year limit of \$2,551,240 for the library was established, and separated from that of the General Fund in 1996-97 due to each fund having separate percentage change in the local assessment roll due to the addition of local non-residential new construction.
4. General Fund and Library appropriation limit for FY 2020-21 were decreased by \$6,025 and \$3,540 respectively due to the reorganization to include Annexation to the City of Rancho Cucamonga and Detachment from County Service Area 70 (Etiwanda Heights Neighborhood & Conservation Plan), per LAFCO 3241. BAI #3 05/05/20.
5. General Fund appropriation limit was increased by \$279, and San Bernardino Fire Protection District Administration and Valley Service Zone were decreased by \$428 and \$1,938 respectively in FY 2020-21. Due to Reorganization to Include Annexation to the City of Loma Linda and Detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70 (City-owned Parcels), per LAFCO 3239. BAI #40 05/19/20.
6. General Fund, San Bernardino County Fire Protection District Administration, and Valley Service Zone were decreased by \$1,133, \$19, and \$86 respectively in 2020-21. The decreases were due to the reorganization to include annexation to the City of Fontana, Fontana Fire Protection District, West Valley Water District, and San Bernardino Valley Municipal Water District, and detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70 (I-15 Logistics Project) in 2020-21, per LAFCO 3243. BAI #37 11/17/20.
7. Mountain Service Zone and San Bernardino County Fire Protection District Administration for 2019-20 were decreased by \$1,759 and \$394, respectively due to the reorganization to include annexation to the Running Springs Water District and detachment from the San Bernardino County Fire Protection District, its Mountain Service Zone, and its Zone FP-5, per LAFCO 3238. BAI #16 9/24/19.

**Data Sources:**

Auditor-Controller/Treasurer/Tax Collector, County of San Bernardino  
San Bernardino County Budget  
San Bernardino County Special Districts Budget  
Local Agency Formation Commission, County of San Bernardino  
California Department of Finance