

**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 7, 2024

**FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

**SUBJECT**

Fiscal Year 2023-24 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. 2024-44** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2023-24 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. 2024-45** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2023-24.
3. Acting as the governing body of the San Bernardino County Flood Control District, adopt **Resolution No. 2024-46** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2023-24.
4. Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2024-47** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2023-24.
5. Acting as the governing body of the Big Bear Valley Recreation and Park District, adopt **Resolution No. 2024-48** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2023-24.
6. Acting as the governing body of the Bloomington Recreation and Park District, adopt **Resolution No. 2024-49** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for 2023-24.

(Presenter: Diana Atkeson, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7004)

**Fiscal Year 2023-24 Final Appropriations Limits for County Departments  
and Board-Governed Special Districts  
May 7, 2024**

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**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 2023-24 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. 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 2023-24 for the County General Fund.

On May 23, 2023, the Local Agency Formation Commission (LAFCO) completed a reorganization, approved by the Board of Supervisors on February 28, 2023 (Item No. 26), to include annexations to the City of Fontana and detachment from County Service Area 70 (LAFCO 3261). The result was a decrease of \$193 in the General Fund in 2023-24, which is reflected as an adjustment in 2023-24.

On November 2, 2023, LAFCO completed a reorganization, approved by the Board of Supervisors on November 15, 2022 (Item No. 31), to include annexations 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 (LAFCO 3259). The result was an increase of \$814 in the General Fund and a decrease of \$6,926 in the San Bernardino County Fire Protection District Fund in 2023-24, which is reflected as an adjustment in 2023-24.

**PROCUREMENT**

Not Applicable

**Fiscal Year 2023-24 Final Appropriations Limits for County Departments  
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May 7, 2024**

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel; Sophie A. Curtis, Deputy County Counsel; Scott Runyan, Principal Assistant County Counsel; and Aaron Gest, Deputy County Counsel, 387-5455) on March 29, 2024, March 28, 2024, April 15, 2024, and April 11, 2024; Special Districts (Josue Palos, Division Manager, 386-8824) on April 10, 2024; San Bernardino County Fire Protection District (Cory Nelson, Deputy Fire Chief of Business Operations, 387-5912) on April 8, 2024; Flood Control District (Grant Mann, Deputy Director, 387-7918) on April 10, 2024; Public Works (Aimee Westrom, Public Works Chief Financial Officer, 387-1873) on March 28, 2024; Finance (Penelope Chang, 387-4886, Allegra Pajot, 387-5005, Elias Duenas, 387-4052, and Ivan Ramirez, 387-4020, Administrative Analysts) on April 19, 2024; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on April 22, 2024.

**Fiscal Year 2023-24 Final Appropriations Limits for County Departments  
and Board-Governed Special Districts  
May 7, 2024**

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

Lynna Monell, CLERK OF THE BOARD/SECRETARY

BY   
DATED: May 7, 2024



cc: File - ATC w/ resolutions  
JLL 05/8/2024