

RESOLUTION NO. 2026-_____

**RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY,
APPROVING THE SELECTION OF THE CHANGE IN COST OF LIVING METHODOLOGY AND
ADOPTING THE FISCAL YEAR 2025-26 FINAL APPROPRIATIONS LIMITS FOR THE COUNTY
GENERAL FUND AND LIBRARY**

On Tuesday, May 5, 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, the Board of Supervisors acted on June 10, 2025, to establish the fiscal year 2025-26 appropriations limits as 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, information has now become available to recalculate the appropriations limits for fiscal year 2025-26 in conformance with the options provided by Proposition 111; specifically, the options identified in Section 8(e)(2) of Article XIII B of California State Constitution; 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 the 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, California Government Code section 7903 was amended effective September 27, 2022, requiring county governments to include specified state subventions within appropriations limits commencing with the 2021-22 fiscal year and each subsequent fiscal year;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2025-26 appropriations limits established by the Board of Supervisors on June 10, 2025, are hereby amended to reflect San Bernardino County’s selected option pursuant to California Constitution Article XIII B section 8(e)(2) for determining the “change in the cost of living” as well as the required state subventions pursuant to California Government Code section 7903(b), as reflected in the report attached hereto as Attachment “A”, and incorporated herein by this reference.

BE IT FURTHER RESOLVED that said Attachment “A” represents the fiscal year 2025-26 final appropriations limits and is hereby 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 May 5, 2026.

LYNNA MONELL
Clerk of the Board of Supervisors

By _____
Deputy