

County of San Bernardino
Office of the Auditor- Controller/Treasurer/Tax Collector
Local Agencies' Annual Appropriations Limit (GANN Limit)
(As Required Under Article XIII B, State Constitution)

Agency	Footnotes	Fund	1978-79	2018-2019		2019-20		2020-21		2021-22		
			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 1.0597		
<u>Board of Supervisors</u>												
County General	1, 2, 4, 5	1000	81,474,070	1.1213	B	20,284,433,080	1.1276	B	22,872,726,741	1.1247	B	27,258,610,136
Library	3, 4	2600	2,551,240	1.1081	B	621,583,225	1.1176	B	694,681,412	1.1446	B	842,597,994
<u>Board-Governed County Service Areas</u>												
CSA 18 Cedar Pines		1306	55,906	1.0461	A	2,128,701	1.0485	A	2,231,943	1.0429	A	2,466,656
CSA 20 Joshua Tree		1312	236,750	1.0461	A	5,754,390	1.0485	A	6,033,478	1.0546	B	6,742,771
CSA 29 Lucerne Valley		1318	-	1.0461	A	3,200,981	1.0485	A	3,356,229	1.0429	A	3,709,174
CSA 30 Red Mountain		1324	3,082	1.0461	A	105,385	1.0485	A	110,496	1.0429	A	122,116
CSA 40 Elephant Mountain		1330	111,030	1.5452	B	112,889,492	1.3840	B	156,239,057	1.1458	B	189,706,129
CSA 42 Oro Grande		1336/4500/4502	53,017	1.0461	A	791,937	1.0485	A	830,346	1.0429	A	917,666
CSA 54 Crest Forest		1342	7,582	1.0461	A	332,207	1.0485	A	348,319	1.0429	A	384,949
CSA 59 Deer Lodge		1354	17,554	1.0461	A	541,558	1.0485	A	567,824	1.0429	A	627,537
CSA 60 Apple Valley Airport		4552	250,819	1.0537	B	5,354,250	1.0779	B	5,771,346	1.0828	B	6,622,291
CSA 63 Yucaipa		1360	398,174	1.0461	A	20,420,570	1.0485	A	21,410,968	1.0429	A	23,662,570
CSA 64 Spring Valley Lake - Sanitation		4572	65,684	1.0461	A	453,380	1.0485	A	475,369	1.0966	B	552,411
CSA 64 Spring Valley Lake - Water		4580	65,684	1.0461	A	364,779	1.0485	A	382,471	1.0966	B	444,457
CSA 64 Spring Valley Lake - Street Sweeping		4580	-	1.0461	A	200,539	1.0485	A	210,265	1.0966	B	244,342
CSA 68 Valley of the Moon		1366	74,982	1.0461	A	2,969,024	1.0485	A	3,113,022	1.0429	A	3,440,391
CSA 69 Lake Arrowhead		1372	33,353	1.0461	A	3,433,433	1.0485	A	3,599,955	1.0825	B	4,129,599
CSA 70 DB-2 Big Bear Improvement Zone		1420	-	1.0461	A	23,547	1.0485	A	24,689	1.0429	A	27,285
CSA 70 CG Cedar Glen Water		4612	-	1.0461	A	720,469	1.0485	A	755,412	1.0429	A	834,852
CSA 70 D-1 Lake Arrowhead Dam		1408	226,042	1.0461	A	7,880,249	1.0485	A	8,262,441	1.0429	A	9,131,329
CSA 70 F Morongo Valley Lake		4634	7,055	1.0461	A	240,927	1.0485	A	252,612	1.0429	A	279,177
CSA 70 G Wrightwood		1438	1,708	1.0461	A	276,867	1.0485	A	290,295	1.0429	A	320,823
CSA 70 J Oak Hills		4674	26,213	1.0819	B	1,187,935	1.0830	B	1,286,534	1.0429	A	1,421,827
CSA 70 R-2 Twin Peaks Road		1552	2,025	1.0461	A	123,896	1.0485	A	129,905	1.0429	A	143,566
CSA 70 R-3 Erwin Lake Road		1558	5,638	1.0461	A	320,228	1.0485	A	335,759	1.0429	A	371,068
CSA 70 R-16 Running Springs		1612	-	1.0461	A	49,314	1.0485	A	51,706	1.0429	A	57,143
CSA 70 R- 22 Twin Peaks Road		1636	-	1.0461	A	38,470	1.0485	A	40,336	1.0429	A	44,577
CSA 70 R- 23 Mile High Park		1642	-	1.0461	A	35,058	1.0485	A	36,758	1.0429	A	40,624
CSA 70 R- 40 Upper North Bay Lake Arrowhead		1708	-	1.0461	A	38,055	1.0485	A	39,901	1.0429	A	44,097
CSA 70 R- 42 Windy Pass		1720	-	1.0461	A	81,215	1.0485	A	85,154	1.0429	A	94,109
CSA 70 R- 44 Saw Pit Canyon		1726	-	1.0461	A	101,349	1.0485	A	106,264	1.0429	A	117,439
CSA 70 R- 46 South Fairway Drive		1738	-	1.0461	A	8,334	1.0485	A	8,738	1.0429	A	9,657
CSA 70 TV-2 Morongo Valley		1774	25,420	1.0461	A	514,906	1.3022	B	670,511	1.0429	A	741,023
CSA 70 TV-4 Wonder Valley		1780	40,000	1.0461	A	117,894	1.0485	A	123,612	1.0429	A	136,611
CSA 70 TV-5 Mesa		1786	158,685	1.0461	A	469,447	1.0485	A	492,215	1.0429	A	543,977
CSA 70 Zone M - Wonder Valley - Park		1464	-	1.0461	A	95,854	1.0485	A	100,503	1.0429	A	111,072
CSA 70 Zone M - Wonder Valley - Road		1462	-	1.0461	A	250,115	1.0485	A	262,246	1.0429	A	289,824

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<u>Board-Governed County Service Areas</u>													
CSA 70 Zone P-6 El Mirage		1486	-	1.0461	A	413,409	1.0485	A	433,459	1.0429	A	452,054	479,042
CSA 70 Zone W Hinkley		1792	-	1.0461	A	98,176	1.0485	A	102,938	1.0429	A	107,354	113,763
CSA 70 Zone W-3 Hacienda		4806	12,017	1.0461	A	242,810	1.0485	A	254,586	1.0429	A	265,508	281,359
CSA 79 R-1 Green Valley Lake		1798	-	1.0461	A	51,384	1.0485	A	53,876	1.0429	A	56,187	59,541
CSA 82 Searles Valley		4866	38,147	1.0461	A	770,800	1.0485	A	808,184	1.0429	A	842,855	893,173
CSA SL-1 Countywide Streetlights		1300	517,854	1.1622	B	48,356,099	1.2610	B	60,977,041	1.3616	B	83,026,339	87,983,011
<u>County Flood Control District</u>													
Zone 1		2518	4,332,646	1.1176	B	739,113,453	1.1011	B	813,837,823	1.0911	B	887,978,449	940,990,762
Zone 2		2522	2,216,316	1.1788	B	3,343,317,168	1.2293	B	4,109,939,795	1.1896	B	4,889,184,380	5,181,068,687
Zone 3		2526	552,637	1.0814	B	93,436,888	1.0720	B	100,164,344	1.3074	B	130,954,863	138,772,868
Zone 4		2532	692,563	1.0687	B	154,416,997	1.0866	B	167,789,509	1.0862	B	182,252,965	193,133,467
Zone 6		2540	715,114	1.0464	B	112,724,471	1.0514	B	118,518,509	1.0444	B	123,780,731	131,170,441
<u>San Bernardino County Fire Protection District</u>													
San Bernardino County Fire Protection District	5, 7	2410/ 2421/ 2419/ 2426	552,345	1.1088	B	177,840,864	1.1239	B	199,874,953	1.1288	B	225,618,847	239,087,839
Valley Service Zone	5, 7	2434	-	1.0461	A	97,045,074	1.0485	A	101,751,760	1.0429	A	106,116,911	112,450,037
Mountain Service Zone		2448	-	1.0461	A	35,801,486	1.0485	A	37,536,099	1.0429	A	39,146,398	41,483,438
North Desert Service Zone	6	2442/2465	-	1.0461	A	43,439,765	1.0485	A	45,546,594	1.0429	A	47,500,543	50,336,325
South Desert Service Zone		2454	-	1.0461	A	25,885,232	1.0485	A	27,140,666	1.0429	A	28,305,001	29,994,810
Service Zone FP-1 Red Mountain		2442	-	1.0461	A	1,581,205	1.0485	A	1,657,893	1.0429	A	1,729,017	1,832,239
Service Zone FP-2 Windy Acres		2442	-	1.0461	A	713,803	1.0485	A	748,422	1.0429	A	780,529	827,127
Service Zone FP-3 El Mirage		2442	-	1.0461	A	1,821,247	1.0485	A	1,909,577	1.0429	A	1,991,498	2,110,390
Service Zone FP-4 Wonder Valley		2454	19,671	1.0461	A	613,377	1.0485	A	643,126	1.0429	A	670,716	710,758
Service Zone FP-5 Helendale/Silver Lake		2415	-	1.0461	A	1,438,483	1.0485	A	1,508,249	1.0429	A	1,572,953	1,666,858
Service Zone FP-5 Needles		2462	-	1.0461	A	477,844	1.0485	A	501,019	1.0429	A	522,513	553,707
Service Zone FP-5 Twentynine Palms		2463	-	1.0461	A	2,264,181	1.0485	A	2,373,994	1.0429	A	2,475,838	2,623,646
Service Zone FP-5 City of San Bernardino		2461	-	1.0461	A	8,657,760	1.0485	A	9,077,661	1.0429	A	9,467,093	10,032,278
Service Zone FP-5 West Valley - City of Upland		2464	-	1.0461	A	4,184,400	1.0485	A	4,387,343	1.0429	A	4,575,560	4,848,721
Service Zone FP-6 Havasu Lake		2454	-	1.0461	A	217,561	1.0485	A	228,113	1.0429	A	237,899	252,102
Service Zone PM-1 Lake Arrowhead Paramedic		2448	-	1.0461	A	1,651,370	1.0485	A	1,731,461	1.0429	A	1,805,741	1,913,544
Service Zone PM-2 Highland Paramedic		2434	-	1.0461	A	4,097,014	1.0485	A	4,295,719	1.0429	A	4,480,005	4,747,461
Service Zone PM-3 Yucaipa Paramedic		2434	-	1.0461	A	83,027	1.0485	A	87,054	1.0429	A	90,789	96,209
Service Zone PM-4 Crestline Paramedics		2448	-	1.0461	A	2,190,904	1.0485	A	2,297,163	1.0429	A	2,395,711	2,538,735
CFD No. 1033-San Bernardino		2460	-	1.0461	A	1,625,200	1.0485	A	1,704,022	1.0429	A	1,777,125	1,883,219
CFD No. 2002-2 Central Valley CFD		2416	-	1.0461	A	3,932,396	1.0485	A	4,123,117	1.0429	A	4,299,999	4,556,709
<u>Big Bear Valley Recreation and Park District</u>													
Big Bear Valley Recreation and Park District		2580	458,651	1.0461	A	14,284,499	1.0485	A	14,977,297	1.0429	A	15,619,823	16,552,326
<u>Bloomington Recreation and Park District</u>													
Bloomington Recreation and Park District		2584	93,583	1.0461	A	5,412,166	1.0726	B	5,805,089	1.7564	B	10,196,058	10,804,763

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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 2018-19 the County selected to use option (1). For 2019-20, 2020-21, and 2021-22 the County has 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. San Bernardino County Fire Protection District, North Desert Service Zone appropriations limits for FY2018-19 was increased by \$8,500,000. The increase is due to reorganization to include annexations to the San Bernardino County Fire Protection District, its North Desert Service Zone and the Apple Valley Fire Protection District, Detachments from Hesperia Fire Protection District and Apple Valley Fire Protection District, per LAFCO 3218.
7. Mountain Service Zone and San Bernardino County Fire Protection District 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, it's Mountain Service Zone, and its Zone FP-5, per LAFCO 3238.

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