

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

Attachment "A"

Agency	Footnotes	Fund	1978-79	2023-2024		2024-2025		2025-2026		2026-2027			
			Appropriations Limit Base Year	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Preliminary Appropriation Limit 1.0496			
<u>Board of Supervisors</u>													
County General	1, 3, 4, 5, 6, 8, 9, 10, 13, 14	1000	81,474,070	1.1364	B	34,572,990,434	1.1580	B	39,579,610,476	1.1959	B	46,798,449,503	48,730,775,798
Library	2, 13	2600	2,551,240	1.1616	B	1,169,716,783	1.1491	B	1,344,121,555	1.1224	B	1,508,641,618	1,583,470,242
<u>Board-Governed County Service Areas</u>													
CSA 18 Cedar Pines		1306	55,906	1.0465	A	2,782,701	1.0412	A	2,897,348	1.0701	A	3,100,452	3,254,234
CSA 20 Joshua Tree		1312	236,750	1.0465	A	7,715,811	1.0412	A	8,033,702	1.0701	A	8,596,865	9,023,270
CSA 29 Lucerne Valley		1318	-	1.0465	A	4,184,420	1.0412	A	4,356,818	1.1140	B	4,853,495	5,094,228
CSA 30 Red Mountain		1324	3,082	1.0465	A	137,762	1.0412	A	143,438	1.0701	A	153,493	161,106
CSA 40 Elephant Mountain		1330	111,030	1.0791	B	228,696,923	1.0811	B	247,244,243	1.0701	A	264,576,064	277,699,037
CSA 42 Oro Grande		1336/4500/4502	53,017	1.0465	A	1,035,244	1.0412	A	1,077,896	1.0701	A	1,153,457	1,210,668
CSA 54 Crest Forest		1342	7,582	1.0465	A	434,271	1.0412	A	452,163	1.0701	A	483,860	507,859
CSA 59 Deer Lodge		1354	17,554	1.0465	A	707,942	1.0412	A	737,109	1.0701	A	788,780	827,903
CSA 60 Apple Valley Airport		4552	250,819	1.0686	B	8,050,403	1.1337	B	9,126,742	1.0701	A	9,766,527	10,250,947
CSA 63 Yucaipa		1360	398,174	1.0465	A	26,694,384	1.0412	A	27,794,193	1.0701	A	29,742,566	31,217,797
CSA 64 Spring Valley Lake - Sanitation		4572	65,684	1.0465	A	676,529	1.0412	A	704,402	1.0701	A	753,781	791,169
CSA 64 Spring Valley Lake - Water		4580	65,684	1.0465	A	544,319	1.0412	A	566,745	1.0701	A	606,474	636,555
CSA 64 Spring Valley Lake - Street Sweeping		4580	-	1.0465	A	299,242	1.0412	A	311,571	1.0701	A	333,412	349,949
CSA 68 Valley of the Moon		1366	74,982	1.0465	A	3,881,197	1.0412	A	4,041,102	1.0701	A	4,324,383	4,538,872
CSA 69 Lake Arrowhead		1372	33,353	1.0465	A	4,658,712	1.0412	A	4,850,651	1.0701	A	5,190,682	5,448,140
CSA 70 DB-2 Big Bear Improvement Zone		1420	-	1.0465	A	30,781	1.0412	A	32,049	1.0701	A	34,296	35,997
CSA 70 CG Cedar Glen Water		4612	-	1.0465	A	941,819	1.0412	A	980,622	1.0701	A	1,049,364	1,101,412
CSA 70 D-1 Lake Arrowhead Dam		1408	226,042	1.0465	A	10,301,299	1.0412	A	10,725,713	1.0701	A	11,477,585	12,046,873
CSA 70 F Morongo Valley Lake		4634	7,055	1.0465	A	314,947	1.0412	A	327,923	1.0701	A	350,910	368,315
CSA 70 G Wrightwood		1438	1,708	1.0465	A	361,929	1.0412	A	376,840	1.0701	A	403,256	423,257
CSA 70 J Oak Hills		4674	26,213	1.0465	A	1,604,002	1.0412	A	1,670,087	1.0701	A	1,787,160	1,875,803
CSA 70 R-2 Twin Peaks Road		1552	2,025	1.0465	A	161,961	1.0412	A	168,634	1.0701	A	180,455	189,406

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CSA 70 R-3 Erwin Lake Road		1558	5,638	1.0465 A	418,612	1.0412 A	435,859	1.0701 A	466,413	489,547
CSA 70 R-16 Running Springs		1612	-	1.0465 A	64,464	1.0412 A	67,120	1.0701 A	71,825	75,388
CSA 70 R-22 Twin Peaks Road		1636	-	1.0465 A	50,289	1.0412 A	52,361	1.0701 A	56,032	58,811
CSA 70 R-23 Mile High Park		1642	-	1.0465 A	45,829	1.0412 A	47,717	1.0701 A	51,062	53,595
CSA 70 R-40 Upper North Bay Lake Arrowhead		1708	-	1.0465 A	49,747	1.0412 A	51,797	1.0701 A	55,428	58,177
CSA 70 R-42 Windy Pass		1720	-	1.0465 A	106,167	1.0412 A	110,541	1.0701 A	118,290	124,157
CSA 70 R-44 Saw Pit Canyon		1726	-	1.0465 A	132,486	1.0412 A	137,944	1.0701 A	147,614	154,936
CSA 70 R-46 South Fairway Drive		1738	-	1.0465 A	10,894	1.0412 A	11,343	1.0701 A	12,138	12,740
CSA 70 R-52 Green Valley Lake	7	1798	-	1.0465 A	67,170	1.0412 A	69,937	1.0701 A	74,840	78,552
CSA 70 TV-2 Morongo Valley		1774	25,420	1.0465 A	835,968	1.0412 A	870,410	1.1206 B	975,381	1,023,760
CSA 70 TV-4 Wonder Valley		1780	40,000	1.0465 A	154,115	1.0412 A	160,465	1.0701 A	171,714	180,231
CSA 70 TV-5 Mesa		1786	158,685	1.0465 A	613,675	1.0412 A	638,958	1.0701 A	683,749	717,663
CSA 70 Zone M - Wonder Valley - Park		1464	-	1.0465 A	125,304	1.0412 A	130,467	1.0701 A	139,613	146,538
CSA 70 Zone M - Wonder Valley - Road		1462	-	1.0465 A	326,958	1.0412 A	340,429	1.0701 A	364,293	382,362
CSA 70 Zone P-6 El Mirage		1486	-	1.0465 A	540,420	1.0412 A	562,685	1.0701 A	602,129	631,995
CSA 70 Zone W Hinkley		1792	-	1.0465 A	128,340	1.0412 A	133,628	1.0701 A	142,995	150,088
CSA 70 Zone W-3 Hacienda		4806	12,017	1.0465 A	317,409	1.0412 A	330,486	1.0701 A	353,653	371,194
CSA 82 Searles Valley		4866	38,147	1.0465 A	1,007,612	1.0412 A	1,049,126	1.0701 A	1,122,670	1,178,354
CSA SL-1 Countywide Streetlights	9	1300	517,854	1.0708 B	105,154,729	1.1388 B	119,748,723	1.2127 B	145,219,276	152,422,152
<u>County Flood Control District</u>										
Zone 1		2518	4,332,646	1.1055 B	1,211,791,301	1.1620 B	1,408,101,492	1.2619 B	1,776,883,273	1,865,016,683
Zone 2		2522	2,216,316	1.1042 B	6,836,842,167	1.1986 B	8,194,639,021	1.2154 B	9,959,764,266	10,453,768,574
Zone 3		2526	552,637	1.5667 B	300,821,904	1.1644 B	350,277,025	1.1037 B	386,600,752	405,776,149
Zone 4		2532	692,563	1.0700 B	234,460,045	1.1354 B	266,205,935	1.0701 A	284,866,971	298,996,373
Zone 6		2540	715,114	1.0465 A	147,976,916	1.0778 A	159,489,520	1.0701 A	170,669,735	179,134,954

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<u>San Bernardino County Fire Protection District</u>													
San Bernardino County Fire Protection District	5, 13	2410/ 2421/ 2419/ 2426	552,345	1.0758	B	280,874,092	1.1733	B	329,549,572	1.1361	B	374,401,377	392,971,685
Valley Service Zone	11, 13	2434	-	1.0465	A	126,857,820	1.0412	A	132,084,362	1.0701	A	147,438,515	154,751,465
Mountain Service Zone		2448	-	1.0465	A	46,798,586	1.0412	A	48,726,688	1.0701	A	52,142,429	54,728,693
North Desert Service Zone		2442/2465	-	1.0465	A	56,785,767	1.0412	A	59,125,341	1.0701	A	63,270,027	66,408,220
South Desert Service Zone		2454	-	1.0465	A	33,837,955	1.0412	A	35,232,079	1.0701	A	37,701,848	39,571,860
Service Zone FP-1 Red Mountain		2442	-	1.0465	A	2,066,999	1.0412	A	2,152,159	1.0701	A	2,303,025	2,417,255
Service Zone FP-2 Windy Acres		2442	-	1.0465	A	933,104	1.0412	A	971,548	1.0701	A	1,039,654	1,091,221
Service Zone FP-3 El Mirage		2442	-	1.0465	A	2,380,788	1.0412	A	2,478,876	1.0701	A	2,652,645	2,784,216
Service Zone FP-4 Wonder Valley		2454	19,671	1.0465	A	801,825	1.0412	A	834,860	1.0701	A	893,384	937,696
Service Zone FP-5 Helendale/Silver Lake	12	2442	-	1.0465	A	1,880,428	1.0412	A	1,957,902	1.0701	A	2,095,151	2,199,070
Service Zone FP-5 Needles	12	2454	-	1.0465	A	624,652	1.0412	A	650,388	1.0701	A	695,980	730,501
Service Zone FP-5 Twentynine Palms	12	2454	-	1.0465	A	2,959,805	1.0412	A	3,081,749	1.0701	A	3,297,780	3,461,350
Service Zone FP-5 City of San Bernardino	12	2434	-	1.0465	A	11,317,684	1.0412	A	11,783,973	1.0701	A	12,610,030	13,235,487
Service Zone FP-5 West Valley - City of Upland	11	2434	-	1.0465	A	5,469,973	1.0412	A	5,695,336	1.0701	A	-	-
Service Zone FP-6 Havasu Lake		2454	-	1.0465	A	284,403	1.0412	A	296,120	1.0701	A	316,878	332,595
Service Zone PM-1 Lake Arrowhead Paramedic		2448	-	1.0465	A	2,158,720	1.0412	A	2,247,659	1.0701	A	2,405,220	2,524,519
Service Zone PM-2 Highland Paramedic		2434	-	1.0465	A	5,355,739	1.0412	A	5,576,395	1.0701	A	5,967,300	6,263,278
Service Zone PM-3 Yucaipa Paramedic		2434	-	1.0465	A	108,536	1.0412	A	113,008	1.0701	A	120,930	126,928
Service Zone PM-4 Crestline Paramedics		2448	-	1.0465	A	2,864,015	1.0412	A	2,982,012	1.0701	A	3,191,051	3,349,327
CFD No. 1033 San Bernardino	12	2434	-	1.0465	A	2,124,510	1.0412	A	2,212,040	1.0701	A	2,367,104	2,484,512
CFD No. 2002-2 Central Valley CFD		2416	-	1.0465	A	5,140,546	1.0412	A	5,352,336	1.0701	A	5,727,535	6,011,621
<u>Big Bear Valley Recreation and Park District</u>													
Big Bear Valley Recreation and Park District		2580	458,651	1.0465	A	18,673,125	1.0412	A	19,442,458	1.0701	A	20,805,374	21,837,321
<u>Bloomington Recreation and Park District</u>													
Bloomington Recreation and Park District		2584	93,583	1.0581	B	13,734,968	1.0734	B	14,743,115	1.2497	B	18,424,471	19,338,325

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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 appropriations limits.

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 2023-24, 2024-25, 2025-26 and 2026-27 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. 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.
3. The General Fund was decreased by \$428,100,000 for FY 2023-24 pursuant to subdivision (b) of Government Code Section 7903 which requires each county to include the full value of specified state subventions within their appropriations limits. In March 2023, the Department of Finance (DOF) informed counties to utilize the same subvention information for FY 2021-22 for the use in 2023-24 fiscal year appropriation limit calculations.
4. The General Fund appropriation limit for 2023-24 was decreased by \$193 due to the reorganization to include annexation to the City of Fontana and detachment from County Service Area 70, per LAFCO 3261. BAI #26 02/28/23. Effective on 05/23/23 per Resolution No. 3374.
5. The General Fund appropriation limit for 2023-24 was increased by \$814, and the San Bernardino County Fire Protection District was decreased by \$6,926. The changes were due to the 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, per LAFCO 3259. BAI #31 11/15/22. Effective on 11/02/23 per Resolution No. 3388.
6. The General Fund was decreased by \$393,600,000 for FY 2024-25 pursuant to subdivision (b) of Government Code Section 7903 which requires each county to include the full value of specified state subventions within their appropriations limits.
7. CSA 79 R-1 Green Valley Lake was removed from Appropriation Final Limit 2024-25 due to a reorganization that includes the annexation to Running Springs Water District, dissolution of County Service Area 79 and its Zone R-1, and formation of County Service Area 70 Zone R-52 per LAFCO 3254. BAI #52 1/25/23. Effective 03/01/23. All previously authorized charges, fees, assessments, and/or taxes currently in effect by County Service Area 79 Zone R-1 shall be assumed by the newly formed County Service Area 70 Zone R-52 in the same manner as provided in the original authorization pursuant to Government Code Section 56886(t).
8. The General Fund appropriation limit for 2024-25 was decreased by \$52,056 due to a reorganization that includes the annexation to the City of Chino and detachment from County Service Area 70, per LAFCO 3268. BAI #27 04/23/24. Effective on 10/09/24.
9. The General Fund and County Service Area SL-1 appropriation limit for FY 2024-25 were decreased by \$54,720 and \$1,302 respectively due to a reorganization to include annexation to the City of Chino and detachment from County Service Area SL-1 and County Service Area 70 (Ramona Francis Annexation), per LAFCO 3269. BAI#26 05/21/24. Effective on 11/25/24 per Resolution No.3412.
10. The General Fund was decreased by \$447,200,000 for FY 2025-26 pursuant to subdivision (b) of Government Code Section 7903 which requires each county to include the full value of specified state subventions within their appropriations limits.
11. The Valley Service Zone was increased by \$5,695,336 pursuant to Resolution No. 2023-207, which approved a boundary adjustment to include all properties within the City of Upland under LAFCO 3216 Certificate of Completion (BAI #79, 12/5/2023). As a result, the Service Zone FP-5 West Valley – City of Upland was decreased by \$5,695,336 in FY2025-26 as well.
12. San Bernardino County Fire Protection District has updated fund numbers for the Agencies below, which does not impact the appropriation limit for 2026-27:
 - Service Zone FP-5 Helendale/Silver Lake (2415) has been changed to 2442
 - CFD No. 1033 San Bernardino (2460) and the Service Zone FP-5 City of San Bernardino (2461) have been changed to 2434
 - Service Zone FP-5 Needles (2462) and the Service Zone FP-5 Twenty-nine Palms (2463) have been changed to 2454

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13. The General Fund and County library appropriation limit for FY 2025-26 were decreased by \$155 and \$370 respectively, and the San Bernardino County Fire Protection District and Valley Service Zone appropriation limit were increased by \$95 and \$43 respectively due to a reorganization to include annexation to the City of San Bernardino and detachment from County Service Area 70, per LAFCO 3274. BAI #32 08/05/2025. Effective on 10/20/2025.

14. The General Fund was decreased by \$370,500,000 for FY 2026-27 pursuant to subdivision (b) of Government Code Section 7903 which requires each county to include the full value of specified state subventions within their appropriations limits.

Data Sources:

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