

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

Attachment "A"

Agency	Footnotes	Fund	1978-79	2022-2023		2023-2024		2024-25		2025-26	
			Appropriations Limit Base Year	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final
<u>Board of Supervisors</u>											
County General	1, 3, 4, 5, 6, 7, 9, 10, 11, 14	1000	81,474,070	1.1027	B 30,851,357,417	1.1364	B 34,572,990,434	1.1580	B 39,579,610,476	1.1959	B 46,798,449,503
Library	2, 3, 14	2600	2,551,240	1.0928	B 1,006,987,589	1.1616	B 1,169,716,783	1.1491	B 1,344,121,555	1.1224	B 1,508,641,618
<u>Board-Governed County Service Areas</u>											
CSA 18 Cedar Pines		1306	55,906	1.0780	A 2,659,055	1.0465	A 2,782,701	1.0412	A 2,897,348	1.0701	A 3,100,452
CSA 20 Joshua Tree		1312	236,750	1.0780	A 7,372,968	1.0465	A 7,715,811	1.0412	A 8,033,702	1.0701	A 8,596,865
CSA 29 Lucerne Valley		1318	-	1.0780	A 3,998,490	1.0465	A 4,184,420	1.0412	A 4,356,818	1.1140	B 4,853,495
CSA 30 Red Mountain		1324	3,082	1.0780	A 131,641	1.0465	A 137,762	1.0412	A 143,438	1.0701	A 153,493
CSA 40 Elephant Mountain		1330	111,030	1.0780	A 211,933,021	1.0791	B 228,696,923	1.0811	B 247,244,243	1.0701	A 264,576,064
CSA 42 Oro Grande		1336/4500/4502	53,017	1.0780	A 989,244	1.0465	A 1,035,244	1.0412	A 1,077,896	1.0701	A 1,153,457
CSA 54 Crest Forest		1342	7,582	1.0780	A 414,975	1.0465	A 434,271	1.0412	A 452,163	1.0701	A 483,860
CSA 59 Deer Lodge		1354	17,554	1.0780	A 676,485	1.0465	A 707,942	1.0412	A 737,109	1.0701	A 788,780
CSA 60 Apple Valley Airport		4552	250,819	1.0780	A 7,533,598	1.0686	B 8,050,403	1.1337	B 9,126,742	1.0701	A 9,766,527
CSA 63 Yucaipa		1360	398,174	1.0780	A 25,508,250	1.0465	A 26,694,384	1.0412	A 27,794,193	1.0701	A 29,742,566
CSA 64 Spring Valley Lake - Sanitation		4572	65,684	1.0780	A 646,468	1.0465	A 676,529	1.0412	A 704,402	1.0701	A 753,781
CSA 64 Spring Valley Lake - Water		4580	65,684	1.0780	A 520,133	1.0465	A 544,319	1.0412	A 566,745	1.0701	A 606,474
CSA 64 Spring Valley Lake - Street Sweeping		4580	-	1.0780	A 285,946	1.0465	A 299,242	1.0412	A 311,571	1.0701	A 333,412
CSA 68 Valley of the Moon		1366	74,982	1.0780	A 3,708,741	1.0465	A 3,881,197	1.0412	A 4,041,102	1.0701	A 4,324,383
CSA 69 Lake Arrowhead		1372	33,353	1.0780	A 4,451,708	1.0465	A 4,658,712	1.0412	A 4,850,651	1.0701	A 5,190,682
CSA 70 DB-2 Big Bear Improvement Zone		1420	-	1.0780	A 29,413	1.0465	A 30,781	1.0412	A 32,049	1.0701	A 34,296
CSA 70 CG Cedar Glen Water		4612	-	1.0780	A 899,970	1.0465	A 941,819	1.0412	A 980,622	1.0701	A 1,049,364
CSA 70 D-1 Lake Arrowhead Dam		1408	226,042	1.0780	A 9,843,573	1.0465	A 10,301,299	1.0412	A 10,725,713	1.0701	A 11,477,585
CSA 70 F Morongo Valley Lake		4634	7,055	1.0780	A 300,953	1.0465	A 314,947	1.0412	A 327,923	1.0701	A 350,910
CSA 70 G Wrightwood		1438	1,708	1.0780	A 345,847	1.0465	A 361,929	1.0412	A 376,840	1.0701	A 403,256
CSA 70 J Oak Hills		4674	26,213	1.0780	A 1,532,730	1.0465	A 1,604,002	1.0412	A 1,670,087	1.0701	A 1,787,160
CSA 70 R-2 Twin Peaks Road		1552	2,025	1.0780	A 154,764	1.0465	A 161,961	1.0412	A 168,634	1.0701	A 180,455
CSA 70 R-3 Erwin Lake Road		1558	5,638	1.0780	A 400,011	1.0465	A 418,612	1.0412	A 435,859	1.0701	A 466,413
CSA 70 R-16 Running Springs		1612	-	1.0780	A 61,600	1.0465	A 64,464	1.0412	A 67,120	1.0701	A 71,825
CSA 70 R-22 Twin Peaks Road		1636	-	1.0780	A 48,054	1.0465	A 50,289	1.0412	A 52,361	1.0701	A 56,032
CSA 70 R-23 Mile High Park		1642	-	1.0780	A 43,793	1.0465	A 45,829	1.0412	A 47,717	1.0701	A 51,062
CSA 70 R-40 Upper North Bay Lake Arrowhead		1708	-	1.0780	A 47,537	1.0465	A 49,747	1.0412	A 51,797	1.0701	A 55,428
CSA 70 R-42 Windy Pass		1720	-	1.0780	A 101,450	1.0465	A 106,167	1.0412	A 110,541	1.0701	A 118,290
CSA 70 R-44 Saw Pit Canyon		1726	-	1.0780	A 126,599	1.0465	A 132,486	1.0412	A 137,944	1.0701	A 147,614
CSA 70 R-46 South Fairway Drive		1738	-	1.0780	A 10,410	1.0465	A 10,894	1.0412	A 11,343	1.0701	A 12,138
CSA 70 R-52 Green Valley Lake	8	1798	-	1.0780	A 64,185	1.0465	A 67,170	1.0412	A 69,937	1.0701	A 74,840
CSA 70 TV-2 Morongo Valley		1774	25,420	1.0780	A 798,823	1.0465	A 835,968	1.0412	A 870,410	1.1206	B 975,381
CSA 70 TV-4 Wonder Valley		1780	40,000	1.0780	A 147,267	1.0465	A 154,115	1.0412	A 160,465	1.0701	A 171,714
CSA 70 TV-5 Mesa		1786	158,685	1.0780	A 586,407	1.0465	A 613,675	1.0412	A 638,958	1.0701	A 683,749

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			Appropriations Limit Base Year	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final				
CSA 70 Zone M - Wonder Valley - Park		1464	-	1.0780	A	119,736	1.0465	A	125,304	1.0412	A	130,467	1.0701	A	139,613
CSA 70 Zone M - Wonder Valley - Road		1462	-	1.0780	A	312,430	1.0465	A	326,958	1.0412	A	340,429	1.0701	A	364,293
CSA 70 Zone P-6 El Mirage		1486	-	1.0780	A	516,407	1.0465	A	540,420	1.0412	A	562,685	1.0701	A	602,129
CSA 70 Zone W Hinkley		1792	-	1.0780	A	122,637	1.0465	A	128,340	1.0412	A	133,628	1.0701	A	142,995
CSA 70 Zone W-3 Hacienda		4806	12,017	1.0780	A	303,305	1.0465	A	317,409	1.0412	A	330,486	1.0701	A	353,653
CSA 82 Searles Valley		4866	38,147	1.0780	A	962,840	1.0465	A	1,007,612	1.0412	A	1,049,126	1.0701	A	1,122,670
CSA SL-1 Countywide Streetlights	10	1300	517,854	1.0780	A	98,202,026	1.0708	B	105,154,729	1.1388	B	119,748,723	1.2127	B	145,219,276
<u>County Flood Control District</u>															
Zone 1		2518	4,332,646	1.1098	B	1,096,147,717	1.1055	B	1,211,791,301	1.1620	B	1,408,101,492	1.2619	B	1,776,883,273
Zone 2		2522	2,216,316	1.0876	B	6,191,670,139	1.1042	B	6,836,842,167	1.1986	B	8,194,639,021	1.2154	B	9,959,764,266
Zone 3		2526	552,637	1.2641	B	192,009,896	1.5667	B	300,821,904	1.1644	B	350,277,025	1.1037	B	386,600,752
Zone 4		2532	692,563	1.0780	A	219,121,537	1.0700	B	234,460,045	1.1354	B	266,205,935	1.0701	A	284,866,971
Zone 6		2540	715,114	1.0780	A	141,401,735	1.0465	A	147,976,916	1.0778	B	159,489,520	1.0701	A	170,669,735
<u>San Bernardino County Fire Protection District</u>															
San Bernardino County Fire Protection District	6, 14, 15	2410/ 2421/ 2419/ 2426	552,345	1.0796	B	261,090,856	1.0758	B	280,874,092	1.1733	B	329,549,572	1.1361	B	374,401,377
Valley Service Zone	12, 14, 15	2434	-	1.0780	A	121,221,042	1.0465	A	126,857,820	1.0412	A	132,084,362	1.0701	A	147,438,515
Mountain Service Zone		2448	-	1.0780	A	44,719,146	1.0465	A	46,798,586	1.0412	A	48,726,688	1.0701	A	52,142,429
North Desert Service Zone		2442/2465	-	1.0780	A	54,262,558	1.0465	A	56,785,767	1.0412	A	59,125,341	1.0701	A	63,270,027
South Desert Service Zone		2454	-	1.0780	A	32,334,405	1.0465	A	33,837,955	1.0412	A	35,232,079	1.0701	A	37,701,848
Service Zone FP-1 Red Mountain		2442	-	1.0780	A	1,975,154	1.0465	A	2,066,999	1.0412	A	2,152,159	1.0701	A	2,303,025
Service Zone FP-2 Windy Acres		2442	-	1.0780	A	891,643	1.0465	A	933,104	1.0412	A	971,548	1.0701	A	1,039,654
Service Zone FP-3 El Mirage		2442	-	1.0780	A	2,275,000	1.0465	A	2,380,788	1.0412	A	2,478,876	1.0701	A	2,652,645
Service Zone FP-4 Wonder Valley		2454	19,671	1.0780	A	766,197	1.0465	A	801,825	1.0412	A	834,860	1.0701	A	893,384
Service Zone FP-5 Helendale/Silver Lake	13	2442	-	1.0780	A	1,796,873	1.0465	A	1,880,428	1.0412	A	1,957,902	1.0701	A	2,095,151
Service Zone FP-5 Needles	13	2454	-	1.0780	A	596,896	1.0465	A	624,652	1.0412	A	650,388	1.0701	A	695,980
Service Zone FP-5 Twentynine Palms	13	2454	-	1.0780	A	2,828,290	1.0465	A	2,959,805	1.0412	A	3,081,749	1.0701	A	3,297,780
Service Zone FP-5 City of San Bernardino	13	2434	-	1.0780	A	10,814,796	1.0465	A	11,317,684	1.0412	A	11,783,973	1.0701	A	12,610,030
Service Zone FP-5 West Valley - City of Upland	12	2434	-	1.0780	A	5,226,921	1.0465	A	5,469,973	1.0412	A	5,695,336	1.0701	A	0
Service Zone FP-6 Havasu Lake		2454	-	1.0780	A	271,766	1.0465	A	284,403	1.0412	A	296,120	1.0701	A	316,878
Service Zone PM-1 Lake Arrowhead Paramedic		2448	-	1.0780	A	2,062,800	1.0465	A	2,158,720	1.0412	A	2,247,659	1.0701	A	2,405,220
Service Zone PM-2 Highland Paramedic		2434	-	1.0780	A	5,117,763	1.0465	A	5,355,739	1.0412	A	5,576,395	1.0701	A	5,967,300
Service Zone PM-3 Yucaipa Paramedic		2434	-	1.0780	A	103,713	1.0465	A	108,536	1.0412	A	113,008	1.0701	A	120,930
Service Zone PM-4 Crestline Paramedics		2448	-	1.0780	A	2,736,756	1.0465	A	2,864,015	1.0412	A	2,982,012	1.0701	A	3,191,051
CFD No. 1033 San Bernardino	13	2434	-	1.0780	A	2,030,110	1.0465	A	2,124,510	1.0412	A	2,212,040	1.0701	A	2,367,104
CFD No. 2002-2 Central Valley CFD		2416	-	1.0780	A	4,912,132	1.0465	A	5,140,546	1.0412	A	5,352,336	1.0701	A	5,727,535
<u>Big Bear Valley Recreation and Park District</u>															
Big Bear Valley Recreation and Park District		2580	458,651	1.0780	A	17,843,407	1.0465	A	18,673,125	1.0412	A	19,442,458	1.0701	A	20,805,374

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			Appropriations Limit Base Year	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final				
<u>Bloomington Recreation and Park District</u>															
<b>Bloomington Recreation and Park District</b>		<b>2584</b>	<b>93,583</b>	<b>1.0780</b>	<b>A</b>	<b>12,980,784</b>	<b>1.0581</b>	<b>B</b>	<b>13,734,968</b>	<b>1.0734</b>	<b>B</b>	<b>14,743,115</b>	<b>1.2497</b>	<b>B</b>	<b>18,424,471</b>

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 2022-23, 2023-24, 2024-25 and 2025-26 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. General Fund and Library appropriation limit for FY 2022-23 were decreased by \$49 and \$37 respectively due to the reorganization to include annexations to the City of Rancho Cucamonga, Cucamonga Valley Water District, Rancho Cucamonga Fire Protection District, and West Valley Mosquito and Vector Control District, and detachments from Fontana Fire Protection District and County Service Area 70 (Speedway Commerce Center), per LAFCO 3256. BAI #28 09/27/22.
4. The General Fund was decreased by \$428,100,000 for FY 2022-23 and 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 both 2022-23 and 2023-24 fiscal year appropriation limit calculations.
5. 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.
6. 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.
7. 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.
8. 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).
9. 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.
10. 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.
11. 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.
12. 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.
13. San Bernardino County Fire Protection District has updated fund numbers for the Agencies below, which does not impact the appropriation limit for 2025-26:
  - 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 Twentynine Palms (2463) have been changed to 2454
14. 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 \$430 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.

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