

**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**

June 28, 2022

**FROM**

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

**SUBJECT**

Fiscal Year 2022-23 Annual Appropriations Limits for County Agencies

**RECOMMENDATION(S)**

1. Acting as the governing body of San Bernardino County, adopt **Resolution No. 2022-148** establishing fiscal year 2022-23 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector based on preliminary calculations for fiscal year 2022-23 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. 2022-149** establishing fiscal year 2022-23 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector based on preliminary calculations for fiscal year 2022-23.
3. Acting as the governing body of the San Bernardino County Flood Control District, adopt **Resolution No. 2022-150** establishing fiscal year 2022-23 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector based on preliminary calculations for fiscal year 2022-23.
4. Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2022-151** establishing fiscal year 2022-2023 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector based on preliminary calculations for fiscal year 2022-23.
5. Acting as the governing body of the Big Bear Valley Recreation and Park District, adopt **Resolution No. 2022-152** establishing fiscal year 2022-23 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector based on preliminary calculations for fiscal year 2022-23.
6. Acting as the governing body of the Bloomington Recreation and Park District, adopt **Resolution No. 2022-153** establishing fiscal year 2022-23 appropriations limits as set forth

**Fiscal Year 2022-23 Annual Appropriations Limits for County Agencies  
June 28, 2022**

in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector based on preliminary calculations for fiscal year 2022-23.  
(Presenter: Tori Roberts, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7005)

**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.**

**FINANCIAL IMPACT**

Approval of the item will not result in the use of additional Discretionary General Funding (Net County Cost). This action will provide additional appropriation authority needed by San Bernardino County and Board-governed agencies to continue to operate at normal levels. The additional limits will not increase the 2022-23 budgets for the respective entities.

**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 the voters on June 6, 1990, amended Article XIII B allowing 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.

The appropriations limit for each entity on Attachment "A" is calculated using the highest cost of living factor currently available and reflects an overall increase of 7.80% from fiscal year 2021-22. At this time, only the percentage change in per-capita personal income is available. Upon receipt of the change in non-residential new construction factor, the appropriations limit of each entity will be recalculated to determine if using the new factor is more beneficial and warrants a change to the annual appropriations limits of the various entities of the County. If adopting a revised limit is required for any of these entities, the Auditor-Controller/Treasurer/Tax Collector will request approval of the amended appropriations limits by the appropriate governing body on a separate Board Agenda Item at that time.

**PROCUREMENT**

N/A

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina M. Robb, Principal Assistant County Counsel; Aaron Gest, Deputy County Counsel; Sophie A. Akins, Deputy County Counsel; and Scott Runyan, Principal Assistant County Counsel, 387-5455) on May 25, 2022, June 2, 2022, June 2, 2022, and June 2, 2022, respectively; Special Districts (Josue Palos, Division Manager, 386-8824) on June 2, 2022; San Bernardino County Fire Protection District (Cory Nelson, Deputy Fire Chief of Business Operations, 387-5912) on June 1, 2022; Flood Control District (Grant Mann, Deputy Director, 387-7919) on May 23, 2022; Public Works (Aimee Westrom, Chief Financial Officer, 387-1873) on May 23, 2022; Finance (Carl Lofton, 387-5404; Allegra Pajot, 387-5005; and Tom Forster, 387-4635, Administrative Analysts) on June 14, 2022, June 6, 2022, and June 13, 2022, respectively; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on June 14, 2022.

**Fiscal Year 2022-23 Annual Appropriations Limits for County Agencies  
June 28, 2022**

Record of Action of the Board of Supervisors  
San Bernardino County  
Board Governed County Service Areas  
San Bernardino County Flood Control District

Record of Action of the Board of Directors  
San Bernardino County Fire Protection District  
Big Bear Valley Recreation and Park District  
Bloomington Recreation and Park District

**APPROVED (CONSENT CALENDAR)**

Moved: Janice Rutherford    Seconded: Col. Paul Cook (Ret.)  
Ayes: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Joe Baca, Jr.  
Absent: Curt Hagman

Lynna Monell, CLERK OF THE BOARD/SECRETARY

BY   
DATED: June 28, 2022



cc: w/Resolution  
File - Auditor-Controller/Treasurer/Tax Collector w/attach  
CCM 07/25/2022