

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	2017-2018		2018-2019		2019-20		2020-21			
			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 1.0429			
<b>Board of Supervisors</b>													
County General	1, 2, 3	1000	81,474,070	1.0853	B	18,090,106,594	1.1213	B	20,284,433,080	1.1276	B	22,872,726,741	23,853,966,718
Library	4	2600	2,551,240	1.0816	B	560,945,064	1.1081	B	621,583,225	1.1176	B	694,681,412	724,483,245
<b>Board-Governed County Service Areas</b>													
CSA 18 Cedar Pines		1306	55,906	1.0499	A	2,034,892	1.0461	A	2,128,701	1.0485	A	2,231,943	2,327,693
CSA 20 Joshua Tree		1312	236,750	1.0499	A	5,500,803	1.0461	A	5,754,390	1.0485	A	6,033,478	6,292,314
CSA 29 Lucerne Valley		1318	-	1.0499	A	3,059,919	1.0461	A	3,200,981	1.0485	A	3,356,229	3,500,211
CSA 30 Red Mountain		1324	3,082	1.0499	A	100,741	1.0461	A	105,385	1.0485	A	110,496	115,236
CSA 40 Elephant Mountain		1330	111,030	1.0673	B	73,058,175	1.5452	B	112,889,492	1.3840	B	156,239,057	162,941,713
CSA 42 Oro Grande		1336/4500/4502	53,017	1.0499	A	757,038	1.0461	A	791,937	1.0485	A	830,346	865,968
CSA 54 Crest Forest		1342	7,582	1.0499	A	317,567	1.0461	A	332,207	1.0485	A	348,319	363,262
CSA 59 Deer Lodge		1354	17,554	1.0499	A	517,692	1.0461	A	541,558	1.0485	A	567,824	592,184
CSA 60 Apple Valley Airport		4552	250,819	1.0603	B	5,081,380	1.0537	B	5,354,250	1.0779	B	5,771,346	6,018,937
CSA 63 Yucaipa		1360	398,174	1.0499	A	19,520,667	1.0461	A	20,420,570	1.0485	A	21,410,968	22,329,499
CSA 64 Spring Valley Lake - Sanitation		4572	65,684	1.0499	A	433,400	1.0461	A	453,380	1.0485	A	475,369	495,762
CSA 64 Spring Valley Lake - Water		4580	65,684	1.0499	A	348,704	1.0461	A	364,779	1.0485	A	382,471	398,879
CSA 64 Spring Valley Lake - Street Sweeping		4580	-	1.0499	A	191,702	1.0461	A	200,539	1.0485	A	210,265	219,285
CSA 68 Valley of the Moon		1366	74,982	1.0499	A	2,838,184	1.0461	A	2,969,024	1.0485	A	3,113,022	3,246,571
CSA 69 Lake Arrowhead		1372	33,353	1.0710	B	3,282,127	1.0461	A	3,433,433	1.0485	A	3,599,955	3,754,393
CSA 70 DB-2 Big Bear Improvement Zone		1420	-	1.0499	A	22,509	1.0461	A	23,547	1.0485	A	24,689	25,748
CSA 70 CG Cedar Glen Water		4612	-	1.0499	A	688,719	1.0461	A	720,469	1.0485	A	755,412	787,819
CSA 70 D-1 Lake Arrowhead Dam		1408	226,042	1.0499	A	7,532,979	1.0461	A	7,880,249	1.0485	A	8,262,441	8,616,900
CSA 70 F Morongo Valley Lake		4634	7,055	1.1604	B	230,310	1.0461	A	240,927	1.0485	A	252,612	263,449
CSA 70 G Wrightwood		1438	1,708	1.0499	A	264,666	1.0461	A	276,867	1.0485	A	290,295	302,749
CSA 70 J Oak Hills		4674	26,213	1.0617	B	1,098,008	1.0819	B	1,187,935	1.0830	B	1,286,534	1,341,726
CSA 70 R-2 Twin Peaks Road		1552	2,025	1.0499	A	118,436	1.0461	A	123,896	1.0485	A	129,905	135,478
CSA 70 R-3 Erwin Lake Road		1558	5,638	1.0499	A	306,116	1.0461	A	320,228	1.0485	A	335,759	350,163
CSA 70 R-16 Running Springs		1612	-	1.0499	A	47,141	1.0461	A	49,314	1.0485	A	51,706	53,924
CSA 70 R- 22 Twin Peaks Road		1636	-	1.0499	A	36,775	1.0461	A	38,470	1.0485	A	40,336	42,066
CSA 70 R- 23 Mile High Park		1642	-	1.0499	A	33,513	1.0461	A	35,058	1.0485	A	36,758	38,335
CSA 70 R- 40 Upper North Bay Lake Arrowhead		1708	-	1.0499	A	36,378	1.0461	A	38,055	1.0485	A	39,901	41,613
CSA 70 R- 42 Windy Pass		1720	-	1.0499	A	77,636	1.0461	A	81,215	1.0485	A	85,154	88,807
CSA 70 R- 44 Saw Pit Canyon		1726	-	1.0499	A	96,883	1.0461	A	101,349	1.0485	A	106,264	110,823
CSA 70 R- 46 South Fairway Drive		1738	-	1.0499	A	7,967	1.0461	A	8,334	1.0485	A	8,738	9,113
CSA 70 TV-2 Morongo Valley		1774	25,420	1.0499	A	492,215	1.0461	A	514,906	1.3022	B	670,511	699,276
CSA 70 TV-4 Wonder Valley		1780	40,000	1.0499	A	112,699	1.0461	A	117,894	1.0485	A	123,612	128,915
CSA 70 TV-5 Mesa		1786	158,685	1.0499	A	448,759	1.0461	A	469,447	1.0485	A	492,215	513,331
CSA 70 Zone M - Wonder Valley - Park		1464	-	1.0499	A	91,630	1.0461	A	95,854	1.0485	A	100,503	104,815
CSA 70 Zone M - Wonder Valley - Road		1462	-	1.0499	A	239,093	1.0461	A	250,115	1.0485	A	262,246	273,496

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<b><u>Board-Governed County Service Areas</u></b>													
CSA 70 Zone P-6 El Mirage		1486	-	1.0499	A	395,191	1.0461	A	413,409	1.0485	A	433,459	452,054
CSA 70 Zone W Hinkley		1792	-	1.0499	A	93,850	1.0461	A	98,176	1.0485	A	102,938	107,354
CSA 70 Zone W-3 Hacienda		4806	12,017	1.0499	A	232,110	1.0461	A	242,810	1.0485	A	254,586	265,508
CSA 79 R-1 Green Valley Lake		1798	-	1.0499	A	49,120	1.0461	A	51,384	1.0485	A	53,876	56,187
CSA 82 Searles Valley		4866	38,147	1.0499	A	736,832	1.0461	A	770,800	1.0485	A	808,184	842,855
CSA SL-1 Countywide Streetlights	2	1300	517,854	1.1531	B	41,607,382	1.1622	B	48,356,099	1.2610	B	60,977,041	63,592,956
<b><u>County Flood Control District</u></b>													
Zone 1		2518	4,332,646	1.0974	B	661,339,883	1.1176	B	739,113,453	1.1011	B	813,837,823	848,751,466
Zone 2		2522	2,216,316	1.0752	B	2,836,203,909	1.1788	B	3,343,317,168	1.2293	B	4,109,939,795	4,286,256,212
Zone 3		2526	552,637	1.0503	B	86,403,632	1.0814	B	93,436,888	1.0720	B	100,164,344	104,461,394
Zone 4		2532	692,563	1.1047	B	144,490,500	1.0687	B	154,416,997	1.0866	B	167,789,509	174,987,679
Zone 6		2540	715,114	1.0499	A	107,725,985	1.0464	B	112,724,471	1.0514	B	118,518,509	123,602,953
<b><u>San Bernardino County Fire Protection District</u></b>													
San Bernardino County Fire Protection District	5	2410/ 2421/ 2419/ 2426	552,345	1.0499	A	160,390,390	1.1088	B	177,840,864	1.1239	B	199,874,953	208,449,588
Valley Service Zone	6	2434	-	1.0499	A	92,768,449	1.0461	A	97,045,074	1.0485	A	101,751,760	106,116,911
Mountain Service Zone	5	2448	-	1.0499	A	34,223,770	1.0461	A	35,801,486	1.0485	A	37,536,099	39,146,398
North Desert Service Zone	7	2442/2465	-	1.0499	A	33,400,024	1.0461	A	43,439,765	1.0485	A	45,546,594	47,500,543
South Desert Service Zone		2454	-	1.0499	A	24,744,510	1.0461	A	25,885,232	1.0485	A	27,140,666	28,305,001
Service Zone FP-1 Red Mountain		2442	-	1.0499	A	1,511,524	1.0461	A	1,581,205	1.0485	A	1,657,893	1,729,017
Service Zone FP-2 Windy Acres		2442	-	1.0499	A	682,347	1.0461	A	713,803	1.0485	A	748,422	780,529
Service Zone FP-3 El Mirage		2442	-	1.0499	A	1,740,987	1.0461	A	1,821,247	1.0485	A	1,909,577	1,991,498
Service Zone FP-4 Wonder Valley		2454	19,671	1.0499	A	586,346	1.0461	A	613,377	1.0485	A	643,126	670,716
Service Zone FP-5 Helendale/Silver Lake		2415	-	1.0499	A	1,375,091	1.0461	A	1,438,483	1.0485	A	1,508,249	1,572,953
Service Zone FP-5 Needles		2462	-	1.0499	A	456,786	1.0461	A	477,844	1.0485	A	501,019	522,513
Service Zone FP-5 Twentynine Palms		2463	-	1.0499	A	2,164,402	1.0461	A	2,264,181	1.0485	A	2,373,994	2,475,838
Service Zone FP-5 City of San Bernardino		2461	-	1.0499	A	8,276,226	1.0461	A	8,657,760	1.0485	A	9,077,661	9,467,093
Service Zone FP-5 West Valley - City of Upland	6	2464	-	-		4,000,000.00	1.0461	A	4,184,400	1.0485	A	4,387,343	4,575,560
Service Zone FP-6 Havasu Lake		2454	-	1.0499	A	207,973	1.0461	A	217,561	1.0485	A	228,113	237,899
Service Zone PM-1 Lake Arrowhead Paramedic		2448	-	1.0499	A	1,578,597	1.0461	A	1,651,370	1.0485	A	1,731,461	1,805,741
Service Zone PM-2 Highland Paramedic		2434	-	1.0499	A	3,916,465	1.0461	A	4,097,014	1.0485	A	4,295,719	4,480,005
Service Zone PM-3 Yucaipa Paramedic		2434	-	1.0499	A	79,368	1.0461	A	83,027	1.0485	A	87,054	90,789
Service Zone PM-4 Crestline Paramedics		2448	-	1.0499	A	2,094,354	1.0461	A	2,190,904	1.0485	A	2,297,163	2,395,711
CFD No. 1033-San Bernardino		2460	-	1.0499	A	1,553,580	1.0461	A	1,625,200	1.0485	A	1,704,022	1,777,125
CFD No. 2002-2 Central Valley CFD		2416	-	1.0499	A	3,759,101	1.0461	A	3,932,396	1.0485	A	4,123,117	4,299,999
<b><u>Big Bear Valley Recreation and Park District</u></b>													
Big Bear Valley Recreation and Park District		2580	458,651	1.0499	A	13,655,003	1.0461	A	14,284,499	1.0485	A	14,977,297	15,619,823
<b><u>Bloomington Recreation and Park District</u></b>													
Bloomington Recreation and Park District		2584	93,583	1.3310	B	5,173,660	1.0461	A	5,412,166	1.0726	B	5,805,089	6,054,127

**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)**

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 2017-18 the County selected to use option (3). For 2018-19 the County selected to use option (1). For 2019-20, and 2020-21 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 and County Service Area SL-1 are being decreased by \$15,750 and \$2,544, respectively for 2017-18 due to detachment from County Service Area 70 & SL-1 to City of Chino, per LAFCO 3220.
3. General Fund was decreased by \$3,071 for 2017-18 due to Reorganization to include Town of Apple Valley Annexation and Detachment from County Service Area 70, per LAFCO 3229.
4. 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.
5. 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.
6. Valley Service Zone and Service Zone-FP-5 West Valley appropriations limits for 2017-18 was increased by \$10,000,000 and \$4,000,000, respectively due to reorganization to include annexation from the City of Upland to the San Bernardino County Fire Protection District's Valley Service Zone and formation of Service Zone FP-5 West Valley, per LAFCO 3216.
7. 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

**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