

**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 10, 2025

**FROM**

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

**SUBJECT**

Fiscal Year 2025-26 Annual Appropriations Limits for County Departments and Board-Governed Special Districts

**RECOMMENDATION(S)**

1. Acting as the governing body of San Bernardino County, adopt **Resolution No. 2025-152** establishing 2025-26 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2025-26 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. 2025-153** establishing 2025-26 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2025-26.
3. Acting as the governing body of the San Bernardino County Flood Control District, adopt **Resolution No. 2025-154** establishing 2025-26 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2025-26.
4. Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2025-155** establishing 2025-26 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2025-26.
5. Acting as the governing body of the Big Bear Valley Recreation and Park District, adopt **Resolution No. 2025-156** establishing 2025-26 appropriations limit as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2025-26.
6. Acting as the governing body of the Bloomington Recreation and Park District, adopt **Resolution No. 2025-157** establishing 2025-26 appropriations limit as set forth in the

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Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2025-26.  
(Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

**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 and Stakeholders.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost) as the additional limits will not increase the 2025-26 recommended budgets for the respective entities. This action will provide additional appropriation authority needed by San Bernardino County departments and Board-Governed Special Districts to continue to operate at normal levels.

**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 voters on June 5, 1990, allows 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.

Further, with limited exceptions, the State shall provide a subvention of funds to reimburse local governments when the Legislature or any state agency mandates a new program or higher level of service on any local government for the costs of the program or increased level of service. State subventions to local governments that are deemed to have been derived from the proceeds of state taxes are included in the appropriations limit calculation. Government Code section 7903(b) requires specified state subventions to be included in the calculation commencing with 2021-22 and each year thereafter.

The appropriations limit for each entity on the Annual Appropriations Limits Report (Attachment A) is calculated using the highest cost of living factor currently available and reflects an overall increase of 7.01% from 2024-25. 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**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina Robb, Sophie A. Curtis, Rick Luczak, and Aaron Gest, Deputies County Counsel, 387-5455) on May 15, 2025; San Bernardino County Fire Protection District (Cory Nelson, Deputy Fire Chief, 387-5779) on May 14, 2025;

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Department of Public Works – Special Districts (Josue Palos, Division Manager, 386-8824) on May 19, 2025; Department of Public Works (Aimee Westrom, Public Works Chief Financial Officer, 387-1873) on May 14, 2025; Finance (Jenny Yang, 387-4884, Ivan Ramirez, 387-4020, and Kathleen Gonzalez, 387-5412, Administrative Analysts, and Amanda Trussell, Principal Administrative Analyst, 387-4773) on May 22, 2025; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on May 23, 2025.

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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: Joe Baca, Jr. Seconded: Curt Hagman  
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD/SECRETARY

BY   
DATED: June 10, 2025



cc: File - Auditor-Controller/Treasurer/Tax Collector w/resolutions  
CCM 06/25/2025