

Agency	Footnotes	Fund	1978-79	2016-2017		2017-2018		2018-2019		2019-2020					
			Appropriations Limit Base Year	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Final	Appropriations Limit Final				
Board of Supervisors															
County General	1, 2, 3, 4	1000	81,474,070	1.1166	B	16,668,315,069	1.0853	B	18,090,106,594	1.1213	B	20,284,433,080	1.1276	B	22,872,726,741
Library	5	2600	2,551,240	1.1131	B	518,625,244	1.0816	B	560,945,064	1.1081	B	621,583,225	1.1176	B	694,681,412
Board-Governed County Service Areas															
CSA 18 Cedar Pines		1306	55,906	1.0639	A	1,938,177	1.0499	A	2,034,892	1.0461	A	2,128,701	1.0485	A	2,231,943
CSA 20 Joshua Tree		1312	236,750	1.0639	A	5,239,359	1.0499	A	5,500,803	1.0461	A	5,754,390	1.0485	A	6,033,478
CSA 29 Lucerne Valley		1318	-	1.0639	A	2,914,486	1.0499	A	3,059,919	1.0461	A	3,200,981	1.0485	A	3,356,229
CSA 30 Red Mountain		1324	3,082	1.0639	A	95,953	1.0499	A	100,741	1.0461	A	105,385	1.0485	A	110,496
CSA 40 Elephant Mountain		1330	111,030	1.0639	A	68,451,396	1.0673	B	73,058,175	1.5452	B	112,889,492	1.3840	B	156,239,057
CSA 42 Oro Grande		1336/4500/4502	53,017	1.0639	A	721,057	1.0499	A	757,038	1.0461	A	791,937	1.0485	A	830,346
CSA 54 Crest Forest		1342	7,582	1.0639	A	302,474	1.0499	A	317,567	1.0461	A	332,207	1.0485	A	348,319
CSA 56 Wrightwood	6	1348	26,774	1.0639	A	552,129	-	-	-	-	-	-	-	-	-
CSA 59 Deer Lodge		1354	17,554	1.0639	A	493,087	1.0499	A	517,692	1.0461	A	541,558	1.0485	A	567,824
CSA 60 Apple Valley Airport		4552	250,819	1.0639	A	4,792,398	1.0603	B	5,081,380	1.0537	B	5,354,250	1.0779	B	5,771,346
CSA 63 Yucaipa		1360	398,174	1.0639	A	18,592,882	1.0499	A	19,520,667	1.0461	A	20,420,570	1.0485	A	21,410,968
CSA 64 Spring Valley Lake - Sanitation		4572	65,684	1.0639	A	412,801	1.0499	A	433,400	1.0461	A	453,380	1.0485	A	475,369
CSA 64 Spring Valley Lake - Water		4580	65,684	1.0639	A	332,131	1.0499	A	348,704	1.0461	A	364,779	1.0485	A	382,471
CSA 64 Spring Valley Lake - Street Sweeping		4580	-	1.0639	A	182,591	1.0499	A	191,702	1.0461	A	200,539	1.0485	A	210,265
CSA 68 Valley of the Moon		1366	74,982	1.0639	A	2,703,290	1.0499	A	2,838,184	1.0461	A	2,969,024	1.0485	A	3,113,022
CSA 69 Lake Arrowhead		1372	33,353	1.0639	A	3,064,544	1.0710	B	3,282,127	1.0461	A	3,433,433	1.0485	A	3,599,955
CSA 70 DB-2 Big Bear Improvement Zone		1420	-	1.0639	A	21,439	1.0499	A	22,509	1.0461	A	23,547	1.0485	A	24,689
CSA 70 CG Cedar Glen Water		4612	-	1.0639	A	655,985	1.0499	A	688,719	1.0461	A	720,469	1.0485	A	755,412
CSA 70 D-1 Lake Arrowhead Dam		1408	226,042	1.0639	A	7,174,949	1.0499	A	7,532,979	1.0461	A	7,880,249	1.0485	A	8,262,441
CSA 70 F Morongo Valley Lake		4634	7,055	1.1776	B	198,475	1.1604	B	230,310	1.0461	A	240,927	1.0485	A	252,612
CSA 70 G Wrightwood		1438	1,708	1.0639	A	252,087	1.0499	A	264,666	1.0461	A	276,867	1.0485	A	290,295
CSA 70 J Oak Hills		4674	26,213	1.0653	B	1,034,198	1.0617	B	1,098,008	1.0819	B	1,187,935	1.0830	B	1,286,534
CSA 70 R-2 Twin Peaks Road		1552	2,025	1.0639	A	112,807	1.0499	A	118,436	1.0461	A	123,896	1.0485	A	129,905
CSA 70 R-3 Erwin Lake Road		1558	5,638	1.0639	A	291,567	1.0499	A	306,116	1.0461	A	320,228	1.0485	A	335,759
CSA 70 R-16 Running Springs		1612	-	1.0639	A	44,900	1.0499	A	47,141	1.0461	A	49,314	1.0485	A	51,706
CSA 70 R- 22 Twin Peaks Road		1636	-	1.0639	A	35,027	1.0499	A	36,775	1.0461	A	38,470	1.0485	A	40,336
CSA 70 R- 23 Mile High Park		1642	-	1.0639	A	31,920	1.0499	A	33,513	1.0461	A	35,058	1.0485	A	36,758
CSA 70 R- 40 Upper North Bay Lake Arrowhead		1708	-	1.0639	A	34,649	1.0499	A	36,378	1.0461	A	38,055	1.0485	A	39,901
CSA 70 R- 42 Windy Pass		1720	-	1.0639	A	73,946	1.0499	A	77,636	1.0461	A	81,215	1.0485	A	85,154
CSA 70 R- 44 Saw Pit Canyon		1726	-	1.0639	A	92,278	1.0499	A	96,883	1.0461	A	101,349	1.0485	A	106,264
CSA 70 R- 46 South Fairway Drive		1738	-	1.0639	A	7,588	1.0499	A	7,967	1.0461	A	8,334	1.0485	A	8,738
CSA 70 TV-2 Morongo Valley		1774	25,420	1.0639	A	468,821	1.0499	A	492,215	1.0461	A	514,906	1.3022	B	670,511
CSA 70 TV-4 Wonder Valley		1780	40,000	1.0639	A	107,343	1.0499	A	112,699	1.0461	A	117,894	1.0485	A	123,612
CSA 70 TV-5 Mesa		1786	158,685	1.0639	A	427,430	1.0499	A	448,759	1.0461	A	469,447	1.0485	A	492,215
CSA 70 Zone M - Wonder Valley - Park		1464	-	1.0639	A	87,275	1.0499	A	91,630	1.0461	A	95,854	1.0485	A	100,503
CSA 70 Zone M - Wonder Valley - Road		1462	-	1.0639	A	227,729	1.0499	A	239,093	1.0461	A	250,115	1.0485	A	262,246

Agency	Footnotes	Fund	1978-79		2016-2017		2017-2018		2018-2019		2019-2020				
			Appropriations Limit Base Year	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Final	Appropriations Limit Final				
CSA 70 Zone P-6 El Mirage		1486	-	1.0639	A	376,408	1.0499	A	395,191	1.0461	A	413,409	1.0485	A	433,459
CSA 70 Zone W Hinkley		1792	-	1.0639	A	89,389	1.0499	A	93,850	1.0461	A	98,176	1.0485	A	102,938
CSA 70 Zone W-3 Hacienda		4806	12,017	1.0639	A	221,078	1.0499	A	232,110	1.0461	A	242,810	1.0485	A	254,686
CSA 79 R-1 Green Valley Lake		1798	-	1.0639	A	46,785	1.0499	A	49,120	1.0461	A	51,384	1.0485	A	53,876
CSA 82 Searles Valley		4866	38,147	1.0639	A	701,812	1.0499	A	736,832	1.0461	A	770,800	1.0485	A	808,184
CSA SL-1 Countywide Streetlights	3, 7	1300	517,854	1.0639	A	36,085,271	1.1531	B	41,607,382	1.1622	B	48,356,099	1.2610	B	60,977,041
<u>San Bernardino County Fire Protection District</u>															
San Bernardino County Fire Protection District	7, 8, 9	2410/ 2421/ 2419/ 2426	552,345	1.3351	B	152,767,302	1.0499	A	160,390,390	1.1088	B	177,840,864	1.1239	B	199,874,953
Valley Service Zone	7, 8, 10, 11	2434	-	1.0639	A	78,834,602	1.0499	A	92,768,449	1.0461	A	97,045,074	1.0485	A	101,751,760
Mountain Service Zone	9	2448	-	1.0639	A	32,597,171	1.0499	A	34,223,770	1.0461	A	35,801,486	1.0485	A	37,536,099
North Desert Service Zone	17	2442/2465	-	1.0639	A	31,812,576	1.0499	A	33,400,024	1.0461	A	43,439,765	1.0485	A	45,546,594
South Desert Service Zone	12	2454	-	1.0639	A	23,568,445	1.0499	A	24,744,510	1.0461	A	25,885,232	1.0485	A	27,140,666
Service Zone FP-1 Red Mountain		2442	-	1.0639	A	1,439,684	1.0499	A	1,511,524	1.0461	A	1,581,205	1.0485	A	1,657,893
Service Zone FP-2 Windy Acres		2442	-	1.0639	A	649,916	1.0499	A	682,347	1.0461	A	713,803	1.0485	A	748,422
Service Zone FP-3 El Mirage		2442	-	1.0639	A	1,658,241	1.0499	A	1,740,987	1.0461	A	1,821,247	1.0485	A	1,909,577
Service Zone FP-4 Wonder Valley		2454	19,671	1.0639	A	558,478	1.0499	A	586,346	1.0461	A	613,377	1.0485	A	643,126
Service Zone FP-5 Helendale/Silver Lake		2415	-	1.0639	A	1,309,735	1.0499	A	1,375,091	1.0461	A	1,438,483	1.0485	A	1,508,249
Service Zone FP-5 Needles	13	2462	-	-	-	435,076	1.0499	A	456,786	1.0461	A	477,844	1.0485	A	501,019
Service Zone FP-5 Twentynine Palms	14	2463	-	-	-	2,061,532	1.0499	A	2,164,402	1.0461	A	2,264,181	1.0485	A	2,373,994
Service Zone FP-5 City of San Bernardino	15	2461	-	-	-	7,882,871	1.0499	A	8,276,226	1.0461	A	8,657,760	1.0485	A	9,077,661
Service Zone FP-5 West Valley - City of Upland	11	2464	-	-	-	-	-	-	4,000,000.00	1.0461	A	4,184,400	1.0485	A	4,387,343
Service Zone FP-6 Havasu Lake		2454	-	1.0639	A	198,088	1.0499	A	207,973	1.0461	A	217,561	1.0485	A	228,113
Service Zone PM-1 Lake Arrowhead Paramedic		2448	-	1.0639	A	1,503,569	1.0499	A	1,578,597	1.0461	A	1,651,370	1.0485	A	1,731,461
Service Zone PM-2 Highland Paramedic		2434	-	1.0639	A	3,730,322	1.0499	A	3,916,465	1.0461	A	4,097,014	1.0485	A	4,295,719
Service Zone PM-3 Yucaipa Paramedic		2434	-	1.0639	A	75,596	1.0499	A	79,368	1.0461	A	83,027	1.0485	A	87,054
Service Zone PM-4 Crestline Paramedics		2448	-	1.0639	A	1,994,813	1.0499	A	2,094,354	1.0461	A	2,190,904	1.0485	A	2,297,163
CFD No. 1033-San Bernardino	16	2460	-	-	-	1,479,741	1.05	A	1,553,580	1.0461	A	1,625,200	1.0485	A	1,704,022
CFD No. 2002-2 Central Valley CFD		2416	-	1.0639	A	3,580,437	1.0499	A	3,759,101	1.0461	A	3,932,396	1.0485	A	4,123,117
<u>County Flood Control District</u>															
Zone 1		2518	4,332,646	1.1038	B	602,642,503	1.0974	B	661,339,883	1.1176	B	739,113,453	1.1011	B	813,837,823
Zone 2		2522	2,216,316	1.1169	B	2,637,838,457	1.0752	B	2,836,203,909	1.1788	B	3,343,317,168	1.2293	B	4,109,939,795
Zone 3		2526	552,637	1.1938	B	82,265,669	1.0503	B	86,403,632	1.0814	B	93,436,888	1.0720	B	100,164,344
Zone 4		2532	692,563	1.0639	A	130,796,144	1.1047	B	144,490,500	1.0687	B	154,416,997	1.0866	B	167,789,509
Zone 6		2540	715,114	1.0639	A	102,605,948	1.0499	A	107,725,985	1.0464	B	112,724,471	1.0514	B	118,518,509
<u>Big Bear Valley Recreation and Park District</u>															
Big Bear Valley Recreation and Park District		2580	458,651	1.0639	A	13,006,003	1.0499	A	13,655,003	1.0461	A	14,284,499	1.0485	A	14,977,297
<u>Bloomington Recreation and Park District</u>															
Bloomington Recreation and Park District		2584	93,583	1.0639	A	3,887,047	1.3310	B	5,173,660	1.0461	A	5,412,166	1.0726	B	5,805,089

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 2016-17 and 2017-18 the County selected to use option (3). For 2018-19 the County selected option (1). For 2019-20 the County has selected (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 was decreased by \$42,426 for 2016-17 due to reorganization to include City of Chino annexation, per LAFCO 3213.
3. 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.
4. 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.
5. 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.
6. County Service Area 56 was decreased to \$0 for 2017-18 as it was dissolved into Wrightwood Community Services District (non-board governed district), per LAFCO 3202.
7. San Bernardino County Fire Protection District, Valley Service Zone, and CSA SL-1 for 2016-17 are decreased by \$41,403, \$47,422, and \$136, respectively due to the reorganization into the City of Rialto and West Valley Water District, per LAFCO 3201.
8. San Bernardino County Fire Protection District and Valley Service Zone for 2016-17 are decreased by \$78,261 and \$89,637, respectively due to the reorganization into the City of Loma Linda Per LAFCO 3214.
9. 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, its Mountain Service Zone, and its Zone FP-5, per LAFCO 3238.
10. Valley Service Zone appropriations limits for 2016-17 was increased by \$21,596,954 for the annexation of the City of San Bernardino County Fire Protection District to San Bernardino Fire Protection district effective 2016-17, per LAFCO No. 3198.
11. 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.
12. South Desert Service Zone appropriations limits for 2016-17 was increased by \$183,870. The increase was due to reorganization to include annexation of the Needles Fire Department for 2016-17, per Agenda 7-LAFCO 3206
13. South Desert Service Zone-Service Zone FP-5 Needles appropriations limits for 2016-17 was increased by \$435,076. The increase was due to reorganization to include annexation of the Needles Fire Department for 2016-17, per Agenda 7-LAFCO 3206
14. South Desert Service Zone-Service Zone FP-5 Twentynine Palms appropriations limits for 2016-17 was increased by \$2,061,532. The increase was due to reorganization to include annexation of the Twentynine Palms Fire Department for 2016-17, per Agenda 8-LAFCO 3200
15. Valley Service Zone-Service Zone-FP-5 City of San Bernardino appropriations limits for 2016-17 was increased by \$7,882,871. The increase was due to reorganization to include the formation of Valley Service Zone-Service Zone-FP-5 City of San Bernardino, per Agenda 11-LAFCO 3198.
16. CFD No. 1033-San Bernardino for 2016-17 was calculated, due to annexation of the City of San Bernardino to the San Bernardino County Fire Protection District, per Agenda 12-LAFCO 3198.
17. 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 3218.

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