

## RESOLUTION NO. 2026-48

### RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, ACTING AS THE GOVERNING BOARD OF ALL BOARD GOVERNED COUNTY SERVICE AREAS AND ZONES, APPROVING THE SELECTION OF THE CHANGE IN COST OF LIVING METHODOLOGY AND ADOPTING THE FISCAL YEAR 2025-26 FINAL APPROPRIATIONS LIMITS

On Tuesday, May 5, 2026, on motion of Supervisor Hagman, duly seconded by Supervisor Baca, Jr. and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California, acting as the governing board of all County Service Areas and Zones.

WHEREAS, Article XIII B of the California State Constitution imposes a limitation on appropriations by local governmental entities; and

WHEREAS, the Board of Supervisors acted on June 10, 2025, to establish the fiscal year 2025-26 appropriations limits as required by Government Code Section 7910; and

WHEREAS, Proposition 111, as adopted by the voters on June 5, 1990, changed the manner of calculating the appropriations limits under Article XIII B of the California State Constitution; and

WHEREAS, Section 1 of Article XIII B of the California Constitution generally provides that the total annual appropriations subject to limitation of the State and of each local government shall not exceed the appropriations limit of the entity of government for the prior year adjusted for the change in the cost of living and the change in population; and

WHEREAS, information has now become available to recalculate the appropriations limits for fiscal year 2025-26 in conformance with the options provided by Proposition 111; specifically, the options identified in Section 8(e)(2) of Article XIII B of California State Constitution; and

WHEREAS, in determining "change in the cost of living" pursuant to Section 8(e)(2) of Article XIII B of the California State Constitution, an entity of local government other than a school district or a community college district has the option to select either (A) the percentage change in the California per capita personal income from the preceding year, or (B) the percentage change in the local assessment roll from the preceding year due to the addition of local non-residential new construction; and

WHEREAS, the recalculation of appropriations limits for fiscal year 2025-26 is desirable in that this action will provide additional appropriations authority to continue operations at normal levels;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2025-26 appropriations limits established by the Board of Supervisors on June 10, 2025, are hereby amended to reflect the County Service Areas and Zones' selected option pursuant to California Constitution Article XIII B section 8(e)(2) for determining the "change in the cost of living", as reflected in the report attached hereto as Attachment "A", and incorporated herein by this reference.

BE IT FURTHER RESOLVED that said Attachment "A" represents the fiscal year 2025-26 final appropriations limits and is hereby adopted by the Board of Supervisors acting as the governing board of all County Service Areas and Zones.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California, acting as the governing board of all Board Governed County Service Areas and Zones by the following vote:

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

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

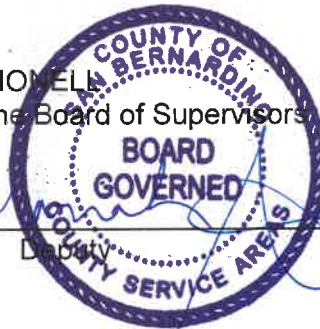
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STATE OF CALIFORNIA            )  
  )        ss.  
SAN BERNARDINO COUNTY        )

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of May 5, 2026. #78 MBA

LYNNA MONELL  
Clerk of the Board of Supervisors

By \_\_\_\_\_



Deputy