

			1978-79	2020-2021			2021-2022			2022-2023			2023-2024		
Agency	Footnotes	Fund	Appropriations Limit Base Year	Change Factor Final		Appropriations Limit Final	Change Factor Final		Appropriations Limit Final	Change Factor Final		Appropriations Limit Final	Change Factor Final		Appropriations Limit Final
<u>Board of Supervisors</u>															
County General	1, 3, 4, 5, 6, 7, 8, 9, 10	1000	81,474,070	1.1247	B	25,722,955,766	1.1230	B	28,406,115,300	1.1027	B	30,851,357,417	1.1364	B	34,572,990,434
Library	2, 4, 7	2600	2,551,240	1.1446	B	795,132,344	1.1589	B	921,474,771	1.0928	B	1,006,987,589	1.1616	B	1,169,716,783
<u>Board-Governed County Service Areas</u>															
CSA 18 Cedar Pines		1306	55,906	1.0429	A	2,327,693	1.0597	A	2,466,656	1.0780	A	2,659,055	1.0465	A	2,782,701
CSA 20 Joshua Tree		1312	236,750	1.0546	B	6,362,906	1.0749	B	6,839,488	1.0780	A	7,372,968	1.0465	A	7,715,811
CSA 29 Lucerne Valley		1318	-	1.0429	A	3,500,211	1.0597	A	3,709,174	1.0780	A	3,998,490	1.0465	A	4,184,420
CSA 30 Red Mountain		1324	3,082	1.0429	A	115,236	1.0597	A	122,116	1.0780	A	131,641	1.0465	A	137,762
CSA 40 Elephant Mountain		1330	111,030	1.1458	B	179,018,712	1.0982	B	196,598,350	1.0780	A	211,933,021	1.0791	B	228,696,923
CSA 42 Oro Grande		1336/4500/4502	53,017	1.0429	A	865,968	1.0597	A	917,666	1.0780	A	989,244	1.0465	A	1,035,244
CSA 54 Crest Forest		1342	7,582	1.0429	A	363,262	1.0597	A	384,949	1.0780	A	414,975	1.0465	A	434,271
CSA 59 Deer Lodge		1354	17,554	1.0429	A	592,184	1.0597	A	627,537	1.0780	A	676,485	1.0465	A	707,942
CSA 60 Apple Valley Airport		4552	250,819	1.0828	B	6,249,213	1.1183	B	6,988,495	1.0780	A	7,533,598	1.0686	B	8,050,403
CSA 63 Yucaipa		1360	398,174	1.0429	A	22,329,499	1.0597	A	23,662,570	1.0780	A	25,508,250	1.0465	A	26,694,384
CSA 64 Spring Valley Lake - Sanitation		4572	65,684	1.0966	B	521,290	1.1504	B	599,692	1.0780	A	646,468	1.0465	A	676,529
CSA 64 Spring Valley Lake - Water		4580	65,684	1.0966	B	419,418	1.1504	B	482,498	1.0780	A	520,133	1.0465	A	544,319
CSA 64 Spring Valley Lake - Street Sweeping		4580	-	1.0966	B	230,577	1.1504	B	265,256	1.0780	A	285,946	1.0465	A	299,242
CSA 68 Valley of the Moon		1366	74,982	1.0429	A	3,246,571	1.0597	A	3,440,391	1.0780	A	3,708,741	1.0465	A	3,881,197
CSA 69 Lake Arrowhead		1372	33,353	1.0825	B	3,896,951	1.0597	A	4,129,599	1.0780	A	4,451,708	1.0465	A	4,658,712
CSA 70 DB-2 Big Bear Improvement Zone		1420	-	1.0429	A	25,748	1.0597	A	27,285	1.0780	A	29,413	1.0465	A	30,781
CSA 70 CG Cedar Glen Water		4612	-	1.0429	A	787,819	1.0597	A	834,852	1.0780	A	899,970	1.0465	A	941,819
CSA 70 D-1 Lake Arrowhead Dam		1408	226,042	1.0429	A	8,616,900	1.0597	A	9,131,329	1.0780	A	9,843,573	1.0465	A	10,301,299
CSA 70 F Morongo Valley Lake		4634	7,055	1.0429	A	263,449	1.0597	A	279,177	1.0780	A	300,953	1.0465	A	314,947
CSA 70 G Wrightwood		1438	1,708	1.0429	A	302,749	1.0597	A	320,823	1.0780	A	345,847	1.0465	A	361,929
CSA 70 J Oak Hills		4674	26,213	1.0429	A	1,341,726	1.0597	A	1,421,827	1.0780	A	1,532,730	1.0465	A	1,604,002
CSA 70 R-2 Twin Peaks Road		1552	2,025	1.0429	A	135,478	1.0597	A	143,566	1.0780	A	154,764	1.0465	A	161,961
CSA 70 R-3 Erwin Lake Road		1558	5,638	1.0429	A	350,163	1.0597	A	371,068	1.0780	A	400,011	1.0465	A	418,612
CSA 70 R-16 Running Springs		1612	-	1.0429	A	53,924	1.0597	A	57,143	1.0780	A	61,600	1.0465	A	64,464
CSA 70 R- 22 Twin Peaks Road		1636	-	1.0429	A	42,066	1.0597	A	44,577	1.0780	A	48,054	1.0465	A	50,289
CSA 70 R- 23 Mile High Park		1642	-	1.0429	A	38,335	1.0597	A	40,624	1.0780	A	43,793	1.0465	A	45,829
CSA 70 R- 40 Upper North Bay Lake Arrowhead		1708	-	1.0429	A	41,613	1.0597	A	44,097	1.0780	A	47,537	1.0465	A	49,747
CSA 70 R- 42 Windy Pass		1720	-	1.0429	A	88,807	1.0597	A	94,109	1.0780	A	101,450	1.0465	A	106,167
CSA 70 R- 44 Saw Pit Canyon		1726	-	1.0429	A	110,823	1.0597	A	117,439	1.0780	A	126,599	1.0465	A	132,486
CSA 70 R- 46 South Fairway Drive		1738	-	1.0429	A	9,113	1.0597	A	9,657	1.0780	A	10,410	1.0465	A	10,894
CSA 70 TV-2 Morongo Valley		1774	25,420	1.0429	A	699,276	1.0597	A	741,023	1.0780	A	798,823	1.0465	A	835,968
CSA 70 TV-4 Wonder Valley		1780	40,000	1.0429	A	128,915	1.0597	A	136,611	1.0780	A	147,267	1.0465	A	154,115
CSA 70 TV-5 Mesa		1786	158,685	1.0429	A	513,331	1.0597	A	543,977	1.0780	A	586,407	1.0465	A	613,675
CSA 70 Zone M - Wonder Valley - Park		1464	-	1.0429	A	104,815	1.0597	A	111,072	1.0780	A	119,736	1.0465	A	125,304
CSA 70 Zone M - Wonder Valley - Road		1462	-	1.0429	A	273,496	1.0597	A	289,824	1.0780	A	312,430	1.0465	A	326,958
CSA 70 Zone P-6 El Mirage		1486	-	1.0429	A	452,054	1.0597	A	479,042	1.0780	A	516,407	1.0465	A	540,420
CSA 70 Zone W Hinkley		1792	-	1.0429	A	107,354	1.0597	A	113,763	1.0780	A	122,637	1.0465	A	128,340
CSA 70 Zone W-3 Hacienda		4806	12,017	1.0429	A	265,508	1.0597	A	281,359	1.0780	A	303,305	1.0465	A	317,409
CSA 79 R-1 Green Valley Lake		1798	-	1.0429	A	56,187	1.0597	A	59,541	1.0780	A	64,185	1.0465	A	67,170
CSA 82 Searles Valley		4866	38,147	1.0429	A	842,855	1.0597	A	893,173	1.0780	A	962,840	1.0465	A	1,007,612
CSA SL-1 Countywide Streetlights		1300	517,854	1.3616	B	83,026,339	1.0972	B	91,096,499	1.0780	A	98,202,026	1.0708	B	105,154,729

			1978-79	2020-2021			2021-2022			2022-2023			2023-2024		
Agency	Footnotes	Fund	Appropriations Limit Base Year	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final		
County Flood Control District															
Zone 1		2518	4,332,646	1.0911	B	887,978,449	1.1123	B	987,698,429	1.1098	B	1,096,147,717	1.1055	B	1,211,791,301
Zone 2		2522	2,216,316	1.1896	B	4,889,184,380	1.1644	B	5,692,966,292	1.0876	B	6,191,670,139	1.1042	B	6,836,842,167
Zone 3		2526	552,637	1.3074	B	130,954,863	1.1599	B	151,894,546	1.2641	B	192,009,896	1.5667	B	300,821,904
Zone 4		2532	692,563	1.0862	B	182,252,965	1.1153	B	203,266,732	1.0780	A	219,121,537	1.0700	B	234,460,045
Zone 6		2540	715,114	1.0444	B	123,780,731	1.0597	A	131,170,441	1.0780	A	141,401,735	1.0465	A	147,976,916
San Bernardino County Fire Protection District															
San Bernardino County Fire Protection District	5, 6, 10	2410/ 2421/ 2419/ 2426	552,345	1.1288	B	225,618,847	1.0719	B	241,840,363	1.0796	B	261,090,856	1.0758	B	280,874,092
Valley Service Zone	5, 6	2434	-	1.0429	A	106,116,911	1.0597	A	112,449,946	1.0780	A	121,221,042	1.0465	A	126,857,820
Mountain Service Zone		2448	-	1.0429	A	39,146,398	1.0597	A	41,483,438	1.0780	A	44,719,146	1.0465	A	46,798,586
North Desert Service Zone		2442/2465	-	1.0429	A	47,500,543	1.0597	A	50,336,325	1.0780	A	54,262,558	1.0465	A	56,785,767
South Desert Service Zone		2454	-	1.0429	A	28,305,001	1.0597	A	29,994,810	1.0780	A	32,334,405	1.0465	A	33,837,955
Service Zone FP-1 Red Mountain		2442	-	1.0429	A	1,729,017	1.0597	A	1,832,239	1.0780	A	1,975,154	1.0465	A	2,066,999
Service Zone FP-2 Windy Acres		2442	-	1.0429	A	780,529	1.0597	A	827,127	1.0780	A	891,643	1.0465	A	933,104
Service Zone FP-3 El Mirage		2442	-	1.0429	A	1,991,498	1.0597	A	2,110,390	1.0780	A	2,275,000	1.0465	A	2,380,788
Service Zone FP-4 Wonder Valley		2454	19,671	1.0429	A	670,716	1.0597	A	710,758	1.0780	A	766,197	1.0465	A	801,825
Service Zone FP-5 Helendale/Silver Lake		2415	-	1.0429	A	1,572,953	1.0597	A	1,666,858	1.0780	A	1,796,873	1.0465	A	1,880,428
Service Zone FP-5 Needles		2462	-	1.0429	A	522,513	1.0597	A	553,707	1.0780	A	596,896	1.0465	A	624,652
Service Zone FP-5 Twentynine Palms		2463	-	1.0429	A	2,475,838	1.0597	A	2,623,646	1.0780	A	2,828,290	1.0465	A	2,959,805
Service Zone FP-5 City of San Bernardino		2461	-	1.0429	A	9,467,093	1.0597	A	10,032,278	1.0780	A	10,814,796	1.0465	A	11,317,684
Service Zone FP-5 West Valley - City of Upland		2464	-	1.0429	A	4,575,560	1.0597	A	4,848,721	1.0780	A	5,226,921	1.0465	A	5,469,973
Service Zone FP-6 Havasu Lake		2454	-	1.0429	A	237,899	1.0597	A	252,102	1.0780	A	271,766	1.0465	A	284,403
Service Zone PM-1 Lake Arrowhead Paramedic		2448	-	1.0429	A	1,805,741	1.0597	A	1,913,544	1.0780	A	2,062,800	1.0465	A	2,158,720
Service Zone PM-2 Highland Paramedic		2434	-	1.0429	A	4,480,005	1.0597	A	4,747,461	1.0780	A	5,117,763	1.0465	A	5,355,739
Service Zone PM-3 Yucaipa Paramedic		2434	-	1.0429	A	90,789	1.0597	A	96,209	1.0780	A	103,713	1.0465	A	108,536
Service Zone PM-4 Crestline Paramedics		2448	-	1.0429	A	2,395,711	1.0597	A	2,538,735	1.0780	A	2,736,756	1.0465	A	2,864,015
CFD No. 1033-San Bernardino		2460	-	1.0429	A	1,777,125	1.0597	A	1,883,219	1.0780	A	2,030,110	1.0465	A	2,124,510
CFD No. 2002-2 Central Valley CFD		2416	-	1.0429	A	4,299,999	1.0597	A	4,556,709	1.0780	A	4,912,132	1.0465	A	5,140,546
Big Bear Valley Recreation and Park District															
Big Bear Valley Recreation and Park District		2580	458,651	1.0429	A	15,619,823	1.0597	A	16,552,326	1.0780	A	17,843,407	1.0465	A	18,673,125
Bloomington Recreation and Park District															
Bloomington Recreation and Park District		2584	93,583	1.7564	B	10,196,058	1.1810	B	12,041,544	1.0780	A	12,980,784	1.0581	B	13,734,968

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 2020-21, 2021-22, 2022-23, and 2023-24 the County selected to use option (3).

#### NOTES

- 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.

San Bernardino County  
Office of the Auditor-Controller/Treasurer/Tax Collector  
Local Agencies' Final Appropriations Limit (GANN Limit)  
(As Required Under Article XIII B, State Constitution)

Attachment "A"

Agency	Footnotes	Fund	<u>1978-79</u>	<u>2020-2021</u>		<u>2021-2022</u>		<u>2022-2023</u>		<u>2023-2024</u>	
			Appropriations Limit Base Year	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final

2. 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.
3. General Fund was \$25,724,955,766 decreased by \$2,000,000 for 2020-21 due to BAI #22, executed contract 21-114 approved on 2/9/21 for a net amount of \$25,722,955,766.
4. General Fund and Library appropriation limit for 2020-21 were decreased by \$6,025 and \$3,540 respectively due to the reorganization to include annexation to the City of Rancho Cucamonga and detachment from County Service Area 70 (Etiwanda Heights Neighborhood & Conservation Plan), per LAFCO 3241. BAI #3 05/05/20.
5. General Fund appropriation limit was increased by \$279, and San Bernardino Fire Protection District Administration and Valley Service Zone were decreased by \$428 and \$1,938 respectively in 2020-21. Due to reorganization to include annexation to the City of Loma Linda and detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70 (City-owned Parcels), per LAFCO 3239. BAI #40 05/19/20.
6. General Fund, San Bernardino County Fire Protection District Administration, and Valley Service Zone were decreased by \$1,133, \$19, and \$86 respectively in 2020-21. The decreases were due to the reorganization to include annexation to the City of Fontana, Fontana Fire Protection District, West Valley Water District, and San Bernardino Valley Municipal Water District, and detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70 (I-15 Logistics Project) in 2020-21, per LAFCO 3243. BAI #37 11/17/20.
7. General Fund and Library appropriation limit for FY 2022-23 were decreased by \$49 and \$37 respectively due to the reorganization to include annexations to the City of Rancho Cucamonga, Cucamonga Valley Water District, Rancho Cucamonga Fire Protection District, and West Valley Mosquito and Vector Control District, and detachments from Fontana Fire Protection District and County Service Area 70 (Speedway Commerce Center), per LAFCO 3256. BAI #28 09/27/22.
8. The General Fund was decreased by \$428,100,000 for FY 2022-23 and FY 2023-24 pursuant to subdivision (b) of Government Code Section 7903 which requires each county to include the full value of specified state subventions within their appropriations limits. In March 2023, the State Department of Finance (DOF) informed counties to utilize the same subvention information for FY 2021-22 for the use in both 2022-23 and 2023-24 fiscal year appropriation limit calculations.
9. The General Fund appropriation limit for 2023-24 was decreased by \$193 due to the reorganization to include annexation to the City of Fontana and detachment from County Service Area 70, per LAFCO 3261. BAI #26 02/28/23. Effective on 05/23/23 per Resolution No. 3374.
10. The General Fund appropriation limit for 2023-24 was increased by \$814, and the San Bernardino County Fire Protection District was decreased by \$6,926. The changes were due to the reorganization to include annexation to the City of Loma Linda and detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70, per LAFCO 3259. BAI #31 11/15/22. Effective on 11/02/23 per Resolution No. 3388.

Data Sources:  
Auditor-Controller/Treasurer/Tax Collector, San Bernardino County  
San Bernardino County Budget  
San Bernardino County Special Districts Budget  
Local Agency Formation Commission, San Bernardino County  
California Department of Finance