

**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 25, 2024

**FROM**

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

**SUBJECT**

Fiscal Year 2024-25 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. 2024-99** establishing 2024-25 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2024-25 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. 2024-100** establishing 2024-25 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2024-25.
3. Acting as the governing body of the San Bernardino County Flood Control District, adopt **Resolution No. 2024-101** establishing 2024-25 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2024-25.
4. Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2024-102** establishing 2024-25 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2024-25.
5. Acting as the governing body of the Big Bear Valley Recreation and Park District, adopt **Resolution No. 2024-103** establishing 2024-25 appropriations limits as set forth in the Annual Appropriations Limits report of the Auditor-Controller/Treasurer/Tax Collector, based on preliminary calculations for 2024-25.
6. Acting as the governing body of the Bloomington Recreation and Park District, adopt **Resolution No. 2024-104** establishing 2024-25 appropriations limits 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 2024-25.

(Presenter: Diana Atkeson, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7004)

**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 the item will not result in the use of additional Discretionary General Funding (Net County Cost) as the additional limits will not increase the 2024-25 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 4.12% from 2023-24. 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, Deputy County Counsel; Sophie A. Curtis, Deputy County Counsel; Scott Runyan, Principal Assistant County Counsel; and Aaron Gest, Deputy County Counsel, 387-5455) on May 31, 2024; Special Districts (Josue

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Palos, Division Manager, 386-8824) on May 30, 2024; San Bernardino County Fire Protection District (Cory Nelson, Deputy Fire Chief of Business Operations, 387-5912) on May 23, 2024; Public Works (Aimee Westrom, Public Works Chief Financial Officer, 387-1873) on May 21, 2024; Finance (Penelope Chang, 387-4886, Allegra Pajot, 387-5005, Elias Duenas, 387-4052, and Ivan Ramirez, 387-4020, Administrative Analysts) on June 6, 2024; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on June 10, 2024.

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Departments and Board-Governed Special Districts  
June 25, 2024**

Record of Action of the Board of Directors  
Bloomington Recreation and Park District  
Big Bear Valley Recreation and Park District  
San Bernardino County Fire Protection District

Record of Action of the Board of Supervisors  
San Bernardino County Flood Control District  
Board Governed County Service Areas  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

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

Lynna Monell, CLERK OF THE BOARD/SECRETARY

BY   
DATED: June 25, 2024



cc:     File - Auditor-Controller/Treasurer/Tax Collector w/ attachments  
JLL    06/28/2024