

			1978-79	2019-2020			2020-2021			2021-2022			2022-2023		
Agency	Footnotes	Fund	Appropriations Limit Base Year	Change Factor Adopted		Appropriations Limit Adopted	Change Factor Adopted		Appropriations Limit Adopted	Change Factor Final		Appropriations Limit Final	Change Factor Adopted		Appropriations Limit Adopted
<u>Board of Supervisors</u>	1, 4, 9, 9, 6, 8, 9 3, 4, 9														
County General		1000	81,474,070	1.1276	B	22,872,726,741	1.1247	B	25,722,955,766	1.1230	B	28,406,115,300	1.1027	B	30,851,357,417
Library		2600	2,551,240	1.1176	B	694,681,412	1.1446	B	795,132,344	1.1589	B	921,474,771	1.0928	B	1,006,987,589
<u>Board-Governed County Service Areas</u>															
CSA 18 Cedar Pines		1306	55,906	1.0485	A	2,231,943	1.0429	A	2,327,693	1.0597	A	2,466,656	1.0780	A	2,659,055
CSA 20 Joshua Tree		1312	236,750	1.0485	A	6,033,478	1.0546	B	6,362,906	1.0749	B	6,839,488	1.0780	A	7,372,968
CSA 29 Lucerne Valley		1318	-	1.0485	A	3,356,229	1.0429	A	3,500,211	1.0597	A	3,709,174	1.0780	A	3,998,490
CSA 30 Red Mountain		1324	3,082	1.0485	A	110,496	1.0429	A	115,236	1.0597	A	122,116	1.0780	A	131,641
CSA 40 Elephant Mountain		1330	111,030	1.3840	B	156,239,057	1.1458	B	179,018,712	1.0982	B	196,598,350	1.0780	A	211,933,021
CSA 42 Oro Grande		1336/4500/4502	53,017	1.0485	A	830,346	1.0429	A	865,968	1.0597	A	917,666	1.0780	A	989,244
CSA 54 Crest Forest		1342	7,582	1.0485	A	348,319	1.0429	A	363,262	1.0597	A	384,949	1.0780	A	414,975
CSA 59 Deer Lodge		1354	17,554	1.0485	A	567,824	1.0429	A	592,184	1.0597	A	627,537	1.0780	A	676,485
CSA 60 Apple Valley Airport		4552	250,819	1.0779	B	5,771,346	1.0828	B	6,249,213	1.1183	B	6,988,495	1.0780	A	7,533,598
CSA 63 Yucaipa		1360	398,174	1.0485	A	21,410,968	1.0429	A	22,329,499	1.0597	A	23,662,570	1.0780	A	25,508,250
CSA 64 Spring Valley Lake - Sanitation		4572	65,684	1.0485	A	475,369	1.0966	B	521,290	1.1504	B	599,692	1.0780	A	646,468
CSA 64 Spring Valley Lake - Water		4580	65,684	1.0485	A	382,471	1.0966	B	419,418	1.1504	B	482,498	1.0780	A	520,133
CSA 64 Spring Valley Lake - Street Sweeping		4580	-	1.0485	A	210,265	1.0966	B	230,577	1.1504	B	265,256	1.0780	A	285,946
CSA 68 Valley of the Moon		1366	74,982	1.0485	A	3,113,022	1.0429	A	3,246,571	1.0597	A	3,440,391	1.0780	A	3,708,741
CSA 69 Lake Arrowhead		1372	33,353	1.0485	A	3,599,955	1.0825	B	3,896,951	1.0597	A	4,129,599	1.0780	A	4,451,708
CSA 70 DB-2 Big Bear Improvement Zone		1420	-	1.0485	A	24,689	1.0429	A	25,748	1.0597	A	27,285	1.0780	A	29,413
CSA 70 CG Cedar Glen Water		4612	-	1.0485	A	755,412	1.0429	A	787,819	1.0597	A	834,852	1.0780	A	899,970
CSA 70 D-1 Lake Arrowhead Dam		1408	226,042	1.0485	A	8,262,441	1.0429	A	8,616,900	1.0597	A	9,131,329	1.0780	A	9,843,573
CSA 70 F Morongo Valley Lake		4634	7,055	1.0485	A	252,612	1.0429	A	263,449	1.0597	A	279,177	1.0780	A	300,953
CSA 70 G Wrightwood		1438	1,708	1.0485	A	290,295	1.0429	A	302,749	1.0597	A	320,823	1.0780	A	345,847
CSA 70 J Oak Hills		4674	26,213	1.0830	B	1,286,534	1.0429	A	1,341,726	1.0597	A	1,421,827	1.0780	A	1,532,730
CSA 70 R-2 Twin Peaks Road		1552	2,025	1.0485	A	129,905	1.0429	A	135,478	1.0597	A	143,566	1.0780	A	154,764
CSA 70 R-3 Erwin Lake Road		1558	5,638	1.0485	A	335,759	1.0429	A	350,163	1.0597	A	371,068	1.0780	A	400,011
CSA 70 R-16 Running Springs		1612	-	1.0485	A	51,706	1.0429	A	53,924	1.0597	A	57,143	1.0780	A	61,600
CSA 70 R- 22 Twin Peaks Road		1636	-	1.0485	A	40,336	1.0429	A	42,066	1.0597	A	44,577	1.0780	A	48,054
CSA 70 R- 23 Mile High Park		1642	-	1.0485	A	36,758	1.0429	A	38,335	1.0597	A	40,624	1.0780	A	43,793
CSA 70 R- 40 Upper North Bay Lake Arrowhead		1708	-	1.0485	A	39,901	1.0429	A	41,613	1.0597	A	44,097	1.0780	A	47,537
CSA 70 R- 42 Windy Pass		1720	-	1.0485	A	85,154	1.0429	A	88,807	1.0597	A	94,109	1.0780	A	101,450
CSA 70 R- 44 Saw Pit Canyon		1726	-	1.0485	A	106,264	1.0429	A	110,823	1.0597	A	117,439	1.0780	A	126,599
CSA 70 R- 46 South Fairway Drive		1738	-	1.0485	A	8,738	1.0429	A	9,113	1.0597	A	9,657	1.0780	A	10,410
CSA 70 TV-2 Morongo Valley		1774	25,420	1.3022	B	670,511	1.0429	A	699,276	1.0597	A	741,023	1.0780	A	798,823
CSA 70 TV-4 Wonder Valley		1780	40,000	1.0485	A	123,612	1.0429	A	128,915	1.0597	A	136,611	1.0780	A	147,267
CSA 70 TV-5 Mesa		1786	158,685	1.0485	A	492,215	1.0429	A	513,331	1.0597	A	543,977	1.0780	A	586,407
CSA 70 Zone M - Wonder Valley - Park		1464	-	1.0485	A	100,503	1.0429	A	104,815	1.0597	A	111,072	1.0780	A	119,736
CSA 70 Zone M - Wonder Valley - Road		1462	-	1.0485	A	262,246	1.0429	A	273,496	1.0597	A	289,824	1.0780	A	312,430

Agency	Footnotes	Fund	1978-79	2019-2020			2020-2021			2021-2022			2022-2023		
			Appropriations Limit Base Year	Change Factor Adopted	Appropriations Limit Adopted		Change Factor Adopted	Appropriations Limit Adopted		Change Factor Final	Appropriations Limit Final		Change Factor Adopted	Appropriations Limit Adopted	
CSA 70 Zone P-6 El Mirage		1486	-	1.0485	A	433,459	1.0429	A	452,054	1.0597	A	479,042	1.0780	A	516,407
CSA 70 Zone W Hinkley		1792	-	1.0485	A	102,938	1.0429	A	107,354	1.0597	A	113,763	1.0780	A	122,637
CSA 70 Zone W-3 Hacienda		4806	12,017	1.0485	A	254,586	1.0429	A	265,508	1.0597	A	281,359	1.0780	A	303,305
CSA 79 R-1 Green Valley Lake		1798	-	1.0485	A	53,876	1.0429	A	56,187	1.0597	A	59,541	1.0780	A	64,185
CSA 82 Searles Valley		4866	38,147	1.0485	A	808,184	1.0429	A	842,855	1.0597	A	893,173	1.0780	A	962,840
CSA SL-1 Countywide Streetlights		1300	517,854	1.2610	B	60,977,041	1.3616	B	83,026,339	1.0972	B	91,096,499	1.0780	A	98,202,026
<u>County Flood Control District</u>															
Zone 1		2518	4,332,646	1.1011	B	813,837,823	1.0911	B	887,978,449	1.1123	B	987,698,429	1.1098	B	1,096,147,717
Zone 2		2522	2,216,316	1.2293	B	4,109,939,795	1.1896	B	4,889,184,380	1.1644	B	5,692,966,292	1.0876	B	6,191,670,139
Zone 3		2526	552,637	1.0720	B	100,164,344	1.3074	B	130,954,863	1.1599	B	151,894,546	1.2641	B	192,009,896
Zone 4		2532	692,563	1.0866	B	167,789,509	1.0862	B	182,252,965	1.1153	B	203,266,732	1.0780	A	219,121,537
Zone 6		2540	715,114	1.0514	B	118,518,509	1.0444	B	123,780,731	1.0597	A	131,170,441	1.0780	A	141,401,735
<u>San Bernardino County Fire Protection District</u>															
San Bernardino County Fire Protection District	5, 6, 7	2410/ 2421/ 2419/ 2426	552,345	1.1239	B	199,874,953	1.1288	B	225,618,847	1.0719	B	241,840,363	1.0796	B	261,090,856
Valley Service Zone	5, 6	2434	-	1.0485	A	101,751,760	1.0429	A	106,116,911	1.0597	A	112,449,946	1.0780	A	121,221,042
Mountain Service Zone	7	2448	-	1.0485	A	37,536,099	1.0429	A	39,146,398	1.0597	A	41,483,438	1.0780	A	44,719,146
North Desert Service Zone		2442/2465	-	1.0485	A	45,546,594	1.0429	A	47,500,543	1.0597	A	50,336,325	1.0780	A	54,262,558
South Desert Service Zone		2454	-	1.0485	A	27,140,666	1.0429	A	28,305,001	1.0597	A	29,994,810	1.0780	A	32,334,405
Service Zone FP-1 Red Mountain		2442	-	1.0485	A	1,657,893	1.0429	A	1,729,017	1.0597	A	1,832,239	1.0780	A	1,975,154
Service Zone FP-2 Windy Acres		2442	-	1.0485	A	748,422	1.0429	A	780,529	1.0597	A	827,127	1.0780	A	891,643
Service Zone FP-3 El Mirage		2442	-	1.0485	A	1,909,577	1.0429	A	1,991,498	1.0597	A	2,110,390	1.0780	A	2,275,000
Service Zone FP-4 Wonder Valley		2454	19,671	1.0485	A	643,126	1.0429	A	670,716	1.0597	A	710,758	1.0780	A	766,197
Service Zone FP-5 Helendale/Silver Lake		2415	-	1.0485	A	1,508,249	1.0429	A	1,572,953	1.0597	A	1,666,858	1.0780	A	1,796,873
Service Zone FP-5 Needles		2462	-	1.0485	A	501,019	1.0429	A	522,513	1.0597	A	553,707	1.0780	A	596,896
Service Zone FP-5 Twentynine Palms		2463	-	1.0485	A	2,373,994	1.0429	A	2,475,838	1.0597	A	2,623,646	1.0780	A	2,828,290
Service Zone FP-5 City of San Bernardino		2461	-	1.0485	A	9,077,661	1.0429	A	9,467,093	1.0597	A	10,032,278	1.0780	A	10,814,796
Service Zone FP-5 West Valley - City of Upland		2464	-	1.0485	A	4,387,343.00	1.0429	A	4,575,560	1.0597	A	4,848,721	1.08	A	5,226,921
Service Zone FP-6 Havasu Lake		2454	-	1.0485	A	228,113	1.0429	A	237,899	1.0597	A	252,102	1.0780	A	271,766
Service Zone PM-1 Lake Arrowhead Paramedic		2448	-	1.0485	A	1,731,461	1.0429	A	1,805,741	1.0597	A	1,913,544	1.0780	A	2,062,800
Service Zone PM-2 Highland Paramedic		2434	-	1.0485	A	4,295,719	1.0429	A	4,480,005	1.0597	A	4,747,461	1.0780	A	5,117,763
Service Zone PM-3 Yucaipa Paramedic		2434	-	1.0485	A	87,054	1.0429	A	90,789	1.0597	A	96,209	1.0780	A	103,713
Service Zone PM-4 Crestline Paramedics		2448	-	1.0485	A	2,297,163	1.0429	A	2,395,711	1.0597	A	2,538,735	1.0780	A	2,736,756
CFD No. 1033-San Bernardino		2460	-	1.0485	A	1,704,022	1.0429	A	1,777,125	1.0597	A	1,883,219	1.0780	A	2,030,110
CFD No. 2002-2 Central Valley CFD		2416	-	1.0485	A	4,123,117	1.0429	A	4,299,999	1.0597	A	4,556,709	1.0780	A	4,912,132
<u>Big Bear Valley Recreation and Park District</u>															
Big Bear Valley Recreation and Park District		2580	458,651	1.0485	A	14,977,297	1.0429	A	15,619,823	1.0597	A	16,552,326	1.0780	A	17,843,407

Agency	Footnotes	Fund	1978-79	2019-2020			2020-2021			2021-2022			2022-2023		
			Appropriations Limit Base Year	Change Factor Adopted		Appropriations Limit Adopted	Change Factor Adopted		Appropriations Limit Adopted	Change Factor Final		Appropriations Limit Final	Change Factor Adopted		Appropriations Limit Adopted
<u>Bloomington Recreation and Park District</u> Bloomington Recreation and Park District		2584	93,583	1.0726	B	5,805,089	1.7564	B	10,196,058	1.1810	B	12,041,544	1.0780	A	12,980,784

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 2019-20, 2020-21, 2021-22, and 2022-23 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.
- 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.
- 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.
- 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
- 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
- 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.
- Mountain Service Zone and San Bernardino County Fire Protection District Administration 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. BAI #16 9/24/19.
- The General Fund was decreased by \$428,100,000 for FY 2022-23 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 for the 2021-22 fiscal year and each subsequent fiscal year. The State Department of Finance (DOF) proposed in February 2023 to use the same state subventions reported for 2021-22 fiscal year.
- 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.

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