

**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**

May 9, 2023

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Fiscal Year 2022-23 Final Appropriations Limits for County Agencies

RECOMMENDATION(S)

1. Acting as the governing body of San Bernardino County, adopt **Resolution No. 2023-59** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for fiscal year 2022-23 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. 2023-60** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for fiscal year 2022-23.
 3. Acting as the governing body of the San Bernardino County Flood Control District, adopt **Resolution No. 2023-61** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for fiscal year 2022-23.
 4. Acting as the governing body of the San Bernardino County Fire Protection District, adopt **Resolution No. 2023-62** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for fiscal year 2022-23.
 5. Acting as the governing body of the Big Bear Valley Recreation and Park District, adopt **Resolution No. 2023-63** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for fiscal year 2022-23.
 6. Acting as the governing body of the Bloomington Recreation and Park District, adopt **Resolution No. 2023-64** approving and adopting the report of the Auditor-Controller/Treasurer/Tax Collector on final appropriations limits for fiscal year 2022-23.
- (Presenter: John Johnson, 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.

FINANCIAL IMPACT

Approval of the item will not result in the use of additional Discretionary General Funding (Net County Cost). This action will provide additional appropriation authority needed by San Bernardino County and Board-governed agencies to continue to operate at normal levels. The additional limits will not increase the 2022-23 budgets for the respective entities.

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 and the change in 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 the 2021-22 fiscal year and each year thereafter. Such additional state subventions are included in the final appropriations limit for fiscal year 2022-23 for the County General Fund.

On December 22, 2022, the Local Agency Formation Commission (LAFCO) completed a reorganization, approved by the Board of Supervisors on September 27, 2022 (Item No. 28), 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 Development Project) (LAFCO 3256). The result was a decrease of \$49 in the General Fund and a decrease of \$37 in Free Library in fiscal year 2022-23 that is reflected as an adjustment in fiscal year 2022-23.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Tawny Lieu, Deputy County Counsel; Scott Runyan, Principal Assistant County Counsel; and Aaron Gest, Deputy County Counsel, 387-5455) on April 14, 2023; Special Districts (Josue Palos, Division Manager, 386-8824) on April 14, 2023; San Bernardino County Fire Protection District (Cory Nelson, Deputy Fire Chief of Business Operations, 387-5912) on March 27, 2023; Flood Control District (Grant Mann, Deputy Director, 387-7919) on April 17, 2023; Public Works (Aimee Westrom, Public Works Chief Financial Officer, 387-1873) on March 28, 2023; Finance (Penelope Chang, 387-4886; Allegra Pajot, 387-5005; and Tom Forster, 387-4635; Administrative Analysts) on April 18, 2023; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on April 24, 2023.

**Fiscal Year 2022-23 Final Appropriations Limits for County Agencies
May 9, 2023**


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

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

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, CLERK OF THE BOARD/SECRETARY

BY 
DATED: May 9, 2023



cc: File - ATC w/ resolutions
JLL 05/19/2023