

Agency	Footnotes	Fund	1978-79	2017-2018		2018-2019		2019-2020		2020-2021					
			Appropriations Limit Base Year	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Adopted	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final				
<u>Board of Supervisors</u>															
County General	1, 2, 3, 4	1000	81,474,070	1.0853	B	18,090,106,594	1.1213	B	20,284,433,080	1.1276	B	22,872,726,741	1.1247	B	25,722,955,766
Library	5	2600	2,551,240	1.0816	B	560,945,064	1.1081	B	621,583,225	1.1176	B	694,681,412	1.1446	B	795,132,344
<u>Board-Governed County Service Areas</u>															
CSA 18 Cedar Pines		1306	55,906	1.0499	A	2,034,892	1.0461	A	2,128,701	1.0485	A	2,231,943	1.0429	A	2,327,693
CSA 20 Joshua Tree		1312	236,750	1.0499	A	5,500,803	1.0461	A	5,754,390	1.0485	A	6,033,478	1.0546	B	6,362,906
CSA 29 Lucerne Valley		1318	-	1.0499	A	3,059,919	1.0461	A	3,200,981	1.0485	A	3,356,229	1.0429	A	3,500,211
CSA 30 Red Mountain		1324	3,082	1.0499	A	100,741	1.0461	A	105,385	1.0485	A	110,496	1.0429	A	115,236
CSA 40 Elephant Mountain		1330	111,030	1.0673	B	73,058,175	1.5452	B	112,889,492	1.3840	B	156,239,057	1.1458	B	179,018,712
CSA 42 Oro Grande		1336/4500/4502	53,017	1.0499	A	757,038	1.0461	A	791,937	1.0485	A	830,346	1.0429	A	865,968
CSA 54 Crest Forest		1342	7,582	1.0499	A	317,567	1.0461	A	332,207	1.0485	A	348,319	1.0429	A	363,262
CSA 56 Wrightwood	6	1348	26,774	-		-	-		-	-		-	-		-
CSA 59 Deer Lodge		1354	17,554	1.0499	A	517,692	1.0461	A	541,558	1.0485	A	567,824	1.0429	A	592,184
CSA 60 Apple Valley Airport		4552	250,819	1.0603	B	5,081,380	1.0537	B	5,354,250	1.0779	B	5,771,346	1.0828	B	6,249,213
CSA 63 Yucaipa		1360	398,174	1.0499	A	19,520,667	1.0461	A	20,420,570	1.0485	A	21,410,968	1.0429	A	22,329,499
CSA 64 Spring Valley Lake - Sanitation		4572	65,684	1.0499	A	433,400	1.0461	A	453,380	1.0485	A	475,369	1.0966	B	521,290
CSA 64 Spring Valley Lake - Water		4580	65,684	1.0499	A	348,704	1.0461	A	364,779	1.0485	A	382,471	1.0966	B	419,418
CSA 64 Spring Valley Lake - Street Sweeping		4580	-	1.0499	A	191,702	1.0461	A	200,539	1.0485	A	210,265	1.0966	B	230,577
CSA 68 Valley of the Moon		1366	74,982	1.0499	A	2,838,184	1.0461	A	2,969,024	1.0485	A	3,113,022	1.0429	A	3,246,571
CSA 69 Lake Arrowhead		1372	33,353	1.0710	B	3,282,127	1.0461	A	3,433,433	1.0485	A	3,599,955	1.0825	B	3,896,951
CSA 70 DB-2 Big Bear Improvement Zone		1420	-	1.0499	A	22,509	1.0461	A	23,547	1.0485	A	24,689	1.0429	A	25,748
CSA 70 CG Cedar Glen Water		4612	-	1.0499	A	688,719	1.0461	A	720,469	1.0485	A	755,412	1.0429	A	787,819
CSA 70 D-1 Lake Arrowhead Dam		1408	226,042	1.0499	A	7,532,979	1.0461	A	7,880,249	1.0485	A	8,262,441	1.0429	A	8,616,900
CSA 70 F Morongo Valley Lake		4634	7,055	1.1604	B	230,310	1.0461	A	240,927	1.0485	A	252,612	1.0429	A	263,449
CSA 70 G Wrightwood		1438	1,708	1.0499	A	264,666	1.0461	A	276,867	1.0485	A	290,295	1.0429	A	302,749
CSA 70 J Oak Hills		4674	26,213	1.0617	B	1,098,008	1.0819	B	1,187,935	1.0830	B	1,286,534	1.0429	A	1,341,726
CSA 70 R-2 Twin Peaks Road		1552	2,025	1.0499	A	118,436	1.0461	A	123,896	1.0485	A	129,905	1.0429	A	135,478
CSA 70 R-3 Erwin Lake Road		1558	5,638	1.0499	A	306,116	1.0461	A	320,228	1.0485	A	335,759	1.0429	A	350,163
CSA 70 R-16 Running Springs		1612	-	1.0499	A	47,141	1.0461	A	49,314	1.0485	A	51,706	1.0429	A	53,924
CSA 70 R- 22 Twin Peaks Road		1636	-	1.0499	A	36,775	1.0461	A	38,470	1.0485	A	40,336	1.0429	A	42,066
CSA 70 R- 23 Mile High Park		1642	-	1.0499	A	33,513	1.0461	A	35,058	1.0485	A	36,758	1.0429	A	38,335
CSA 70 R- 40 Upper North Bay Lake Arrowhead		1708	-	1.0499	A	36,378	1.0461	A	38,055	1.0485	A	39,901	1.0429	A	41,613
CSA 70 R- 42 Windy Pass		1720	-	1.0499	A	77,636	1.0461	A	81,215	1.0485	A	85,154	1.0429	A	88,807
CSA 70 R- 44 Saw Pit Canyon		1726	-	1.0499	A	96,883	1.0461	A	101,349	1.0485	A	106,264	1.0429	A	110,823
CSA 70 R- 46 South Fairway Drive		1738	-	1.0499	A	7,967	1.0461	A	8,334	1.0485	A	8,738	1.0429	A	9,113
CSA 70 TV-2 Morongo Valley		1774	25,420	1.0499	A	492,215	1.0461	A	514,906	1.3022	B	670,511	1.0429	A	699,276
CSA 70 TV-4 Wonder Valley		1780	40,000	1.0499	A	112,699	1.0461	A	117,894	1.0485	A	123,612	1.0429	A	128,915
CSA 70 TV-5 Mesa		1786	158,685	1.0499	A	448,759	1.0461	A	469,447	1.0485	A	492,215	1.0429	A	513,331
CSA 70 Zone M - Wonder Valley - Park		1464	-	1.0499	A	91,630	1.0461	A	95,854	1.0485	A	100,503	1.0429	A	104,815
CSA 70 Zone M - Wonder Valley - Road		1462	-	1.0499	A	239,093	1.0461	A	250,115	1.0485	A	262,246	1.0429	A	273,496

Agency	Footnotes	Fund	1978-79	2017-2018		2018-2019		2019-2020		2020-2021	
			Appropriations Limit Base Year	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Adopted	Appropriations Limit Adopted	Change Factor Adopted	Appropriations Limit Final	Change Factor Final	Appropriations Limit Final
CSA 70 Zone P-6 El Mirage		1486	-	1.0499	A 395,191	1.0461	A 413,409	1.0485	A 433,459	1.0429	A 452,054
CSA 70 Zone W Hinkley		1792	-	1.0499	A 93,850	1.0461	A 98,176	1.0485	A 102,938	1.0429	A 107,354
CSA 70 Zone W-3 Hacienda		4806	12,017	1.0499	A 232,110	1.0461	A 242,810	1.0485	A 254,586	1.0429	A 265,508
CSA 79 R-1 Green Valley Lake		1798	-	1.0499	A 49,120	1.0461	A 51,384	1.0485	A 53,876	1.0429	A 56,187
CSA 82 Searles Valley		4866	38,147	1.0499	A 736,832	1.0461	A 770,800	1.0485	A 808,184	1.0429	A 842,855
CSA SL-1 Countywide Streetlights	2	1300	517,854	1.1531	B 41,607,382	1.1622	B 48,356,099	1.2610	B 60,977,041	1.3616	B 83,026,339
<u>County Flood Control District</u>											
Zone 1		2518	4,332,646	1.0974	B 661,339,883	1.1176	B 739,113,453	1.1011	B 813,837,823	1.0911	B 887,978,449
Zone 2		2522	2,216,316	1.0752	B 2,836,203,909	1.1788	B 3,343,317,168	1.2293	B 4,109,939,795	1.1896	B 4,889,184,380
Zone 3		2526	552,637	1.0503	B 86,403,632	1.0814	B 93,436,888	1.0720	B 100,164,344	1.3074	B 130,954,863
Zone 4		2532	692,563	1.1047	B 144,490,500	1.0687	B 154,416,997	1.0866	B 167,789,509	1.0862	B 182,252,965
Zone 6		2540	715,114	1.0499	A 107,725,985	1.0464	B 112,724,471	1.0514	B 118,518,509	1.0444	B 123,780,731
<u>San Bernardino County Fire Protection District</u>											
San Bernardino County Fire Protection District	7	2410/ 2421/ 2419/ 2426	552,345	1.0499	A 160,390,390	1.1088	B 177,840,864	1.1239	B 199,874,953	1.1288	B 225,618,847
Valley Service Zone	8	2434	-	1.0499	A 92,768,449	1.0461	A 97,045,074	1.0485	A 101,751,760	1.0429	A 106,116,911
Mountain Service Zone	7	2448	-	1.0499	A 34,223,770	1.0461	A 35,801,486	1.0485	A 37,536,099	1.0429	A 39,146,398
North Desert Service Zone	9	2442/2465	-	1.0499	A 33,400,024	1.0461	A 43,439,765	1.0485	A 45,546,594	1.0429	A 47,500,543
South Desert Service Zone		2454	-	1.0499	A 24,744,510	1.0461	A 25,885,232	1.0485	A 27,140,666	1.0429	A 28,305,001
Service Zone FP-1 Red Mountain		2442	-	1.0499	A 1,511,524	1.0461	A 1,581,205	1.0485	A 1,657,893	1.0429	A 1,729,017
Service Zone FP-2 Windy Acres		2442	-	1.0499	A 682,347	1.0461	A 713,803	1.0485	A 748,422	1.0429	A 780,529
Service Zone FP-3 El Mirage		2442	-	1.0499	A 1,740,987	1.0461	A 1,821,247	1.0485	A 1,909,577	1.0429	A 1,991,498
Service Zone FP-4 Wonder Valley		2454	19,671	1.0499	A 586,346	1.0461	A 613,377	1.0485	A 643,126	1.0429	A 670,716
Service Zone FP-5 Helendale/Silver Lake		2415	-	1.0499	A 1,375,091	1.0461	A 1,438,483	1.0485	A 1,508,249	1.0429	A 1,572,953
Service Zone FP-5 Needles		2462	-	1.0499	A 456,786	1.0461	A 477,844	1.0485	A 501,019	1.0429	A 522,513
Service Zone FP-5 Twentynine Palms		2463	-	1.0499	A 2,164,402	1.0461	A 2,264,181	1.0485	A 2,373,994	1.0429	A 2,475,838
Service Zone FP-5 City of San Bernardino		2461	-	1.0499	A 8,276,226	1.0461	A 8,657,760	1.0485	A 9,077,661	1.0429	A 9,467,093
Service Zone FP-5 West Valley - City of Upland	8	2464	-	-	4,000,000.00	1.0461	A 4,184,400.00	1.0485	A 4,387,343	1.0429	A 4,575,560
Service Zone FP-6 Havasu Lake		2454	-	1.0499	A 207,973	1.0461	A 217,561	1.0485	A 228,113	1.0429	A 237,899
Service Zone PM-1 Lake Arrowhead Paramedic		2448	-	1.0499	A 1,578,597	1.0461	A 1,651,370	1.0485	A 1,731,461	1.0429	A 1,805,741
Service Zone PM-2 Highland Paramedic		2434	-	1.0499	A 3,916,465	1.0461	A 4,097,014	1.0485	A 4,295,719	1.0429	A 4,480,005
Service Zone PM-3 Yucaipa Paramedic		2434	-	1.0499	A 79,368	1.0461	A 83,027	1.0485	A 87,054	1.0429	A 90,789
Service Zone PM-4 Crestline Paramedics		2448	-	1.0499	A 2,094,354	1.0461	A 2,190,904	1.0485	A 2,297,163	1.0429	A 2,395,711
CFD No. 1033-San Bernardino		2460	-	1.0499	A 1,553,580	1.0461	A 1,625,200	1.0485	A 1,704,022	1.0429	A 1,777,125
CFD No. 2002-2 Central Valley CFD		2416	-	1.0499	A 3,759,101	1.0461	A 3,932,396	1.0485	A 4,123,117	1.0429	A 4,299,999
<u>Big Bear Valley Recreation and Park District</u>											
Big Bear Valley Recreation and Park District		2580	458,651	1.0499	A 13,655,003	1.0461	A 14,284,499	1.0485	A 14,977,297	1.0429	A 15,619,823
<u>Bloomington Recreation and Park District</u>											
Bloomington Recreation and Park District		2584	93,583	1.3310	B 5,173,660	1.0461	A 5,412,166	1.0726	B 5,805,089	1.7564	B 10,196,058

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 2017-18 the County selected to use option (3). For 2018-19 the County selected option (1). For 2019-20 and 2020-21 the County has selected (3).

NOTES

1. 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.
2. General Fund and County Service Area SL-1 are being decreased by \$15,750 and \$2,544, respectively for 2017-18 due to detachment from County Service Area 70 & SL-1 to City of Chino, per LAFCO 3220.
3. General Fund was decreased by \$3,071 for 2017-18 due to Reorganization to include Town of Apple Valley Annexation and Detachment from County Service Area 70, per LAFCO 3229.
4. General Fund was \$25,724,955,766 decreased by \$2,000,000 for FY20-21 due to BAI #22, executed contract 21-114 approved on 2/9/21 for a net amount of \$25,722,955,766.
5. 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.
6. County Service Area 56 was decreased to \$0 for 2017-18 as it was dissolved into Wrightwood Community Services District (non-board governed district), per LAFCO 3202.
7. Mountain Service Zone and San Bernardino County Fire Protection District 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.
8. Valley Service Zone and Service Zone-FP-5 West Valley appropriations limits for 2017-18 was increased by \$10,000,000 and \$4,000,000, respectively due to reorganization to include annexation from the City of Upland to the San Bernardino County Fire Protection District's Valley Service Zone and formation of Service Zone FP-5 West Valley, per LAFCO 3216.
9. San Bernardino County Fire Protection District, North Desert Service Zone appropriations limits for FY2018-19 was increased by \$8,500,000. The increase is due to reorganization to include annexations to the San Bernardino County Fire Protection District, its North Desert Service Zone and the Apple Valley Fire Protection District, Detachments from Hesperia Fire Protection District and Apple Valley Fire Protection District, per LAFCO 3218.

Data Sources:

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