

CITY OF SAN BERNARDINO
FY 2025-26
APPROPRIATION LIMITATION COMPUTATION

Article XIII B of the California Constitution, introduced by Proposition 4 in 1979 and later amended by Proposition 111 in 1990, imposes limits on the growth rate of appropriations for cities and other local governments. This growth rate is based on changes in population and California's Per Capita Personal Income. In May 2025, the California Department of Finance provided cities with updated factors for population change and Per Capita Personal Income to use in calculating their appropriation limits.

For Fiscal Year 2025-26, the change in the California Per Capita Personal Income is 6.44% and the change in San Bernardino's population is 0.30%. Based on this data, San Bernardino's appropriation limit for FY 2025-26 is calculated at \$519,789,307. The total appropriations subject to limitation in the City's FY 2025-26 budget is \$184,775,543. The City remains below the legal appropriation limit by \$335,013,763.

Appropriations Limits			
FY 2024-25 Appropriations Limit			486,879,559
FY 2025-26 Adjustment Factors			
<i>Percentage Change in Per Capita Personal Income</i>	6.44%		
<i>Percentage Change in Population</i>	0.30%		
Appropriations Change Factor (<i>Change in CPI x Change in Population</i>)			1.06759320
FY 2025-2026 APPROPRIATION LIMIT			519,789,307
FY 2025-2026 APPROPRIATIONS SUBJECT TO LIMITATIONS			184,775,543
(OVER)/UNDER APPROPRIATION LIMIT			335,013,763

**City of San Bernardino
GANN Limit Calculation
For the years 2014-2026**

Appropriation Limit Year	(a) Beginning Appropriation Limit	(b) Percentage Change in Per Capita Personal Income	(c) Percentage Change in County Population	(d) Percentage Change in City Population	(e) Greater of (c) or (d)	(f) Appropriation Change Factor	(g) Ending Appropriation Limit
2013-2014							288,220,388
2014-2015	288,220,388	-0.23%	0.78%	0.41%	0.78%	1.0054821	289,800,429
2015-2016	289,800,429	3.82%	1.09%	0.65%	1.09%	1.0495164	304,150,298
2016-2017	304,150,298	5.37%	0.93%	0.76%	0.93%	1.0634994	323,463,662
2017-2018	323,463,662	3.69%	1.16%	0.60%	1.16%	1.0489280	339,290,105
2018-2019	339,290,105	3.67%	0.95%	0.49%	0.95%	1.0465487	355,083,601
2019-2020	355,083,601	3.85%	0.90%	0.11%	0.90%	1.0478465	372,073,109
2020-2021	372,073,109	3.73%	0.51%	0.13%	0.51%	1.0425902	387,919,788
2021-2022	387,919,788	5.73%	0.17%	-0.62%	0.17%	1.0590974	410,844,843
2022-2023	410,844,843	7.55%	0.14%	-0.55%	0.14%	1.0770057	442,482,238
2023-2024	442,482,238	4.44%	0.12%	1.25%	1.25%	1.0574550	467,905,055
2024-2025	467,905,055	3.62%	0.42%	0.39%	0.42%	1.0405520	486,879,559
2025-2026	486,879,559	6.44%	0.30%	0.08%	0.30%	1.0675932	519,789,307

May 2025

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code Section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2025, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2025-26. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2025-26 appropriations limit. Attachment B provides the city and unincorporated county population percentage change along with the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code Section 2228 provides additional information regarding the appropriations limit. Article XIII B, Section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2025.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE STEPHENSHAW
Director
By:

ERIKA LI
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2025-26 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2025-26	6.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

2025-26:

Per Capita Cost of Living Change = 6.44 percent
Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26: $1.0644 \times 1.0028 = 1.0674$

**California Department of Finance
Demographic Research Unit**

Population Data for Price and Population Letter

Population and Excluded Population for January 1, 2024 and January 1, 2025

Released: May 1, 2025

Table of Contents (links to internal worksheets)

[Population and Excluded Population 2024 and 2025](#)

For more information:

<https://dof.ca.gov/forecasting/demographics/estimates-e1/>

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FISCAL YEAR 2025-26
Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2024 to January 1, 2025 and Total Population January 1, 2025

City	County	Percent Change 24-25	Population Minus Exclusions 1-1-24	Population Minus Exclusions 1-1-25	Total Population 1-1-25
Adelanto City	San Bernardino	1.42	36,629	37,150	37,150
Apple Valley Town	San Bernardino	-0.11	75,339	75,255	75,262
Barstow City	San Bernardino	-0.55	24,634	24,498	24,811
Big Bear Lake City	San Bernardino	-0.48	4,977	4,953	4,953
Chino City	San Bernardino	1.76	90,123	91,712	95,206
Chino Hills City	San Bernardino	-0.18	77,452	77,314	77,314
Colton City	San Bernardino	-0.42	53,505	53,278	53,278
Fontana City	San Bernardino	0.96	217,084	219,172	219,172
Grand Terrace City	San Bernardino	-0.51	12,868	12,803	12,803
Hesperia City	San Bernardino	0.54	101,248	101,792	101,792
Highland City	San Bernardino	1.16	56,436	57,088	57,088
Loma Linda City	San Bernardino	-0.19	25,323	25,276	25,322
Montclair City	San Bernardino	-0.38	37,670	37,526	37,526
Needles City	San Bernardino	-0.54	4,817	4,791	4,791
Ontario City	San Bernardino	0.84	182,875	184,404	184,404
Rancho Cucamonga City	San Bernardino	0.44	175,227	175,992	175,992
Redlands City	San Bernardino	0.10	73,416	73,488	73,488
Rialto City	San Bernardino	1.09	104,426	105,565	105,565
San Bernardino City	San Bernardino	0.08	221,218	221,387	222,727
Twentynine Palms City	San Bernardino	7.84	14,775	15,934	24,257
Upland City	San Bernardino	-0.23	79,326	79,140	79,140
Victorville City	San Bernardino	0.49	135,981	136,652	141,013
Yucaipa City	San Bernardino	0.51	54,561	54,838	54,838
Yucca Valley Town	San Bernardino	0.03	22,021	22,027	22,027
Balance of County Incorporated	San Bernardino	-0.22	290,454	289,811	297,505
County Total	San Bernardino	0.44	2,172,385	2,181,846	2,207,424

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.