

RESOLUTION NO. 2026-72

RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT ADOPTING THE FISCAL YEAR 2026-2027 BUDGET

On Tuesday, June 9, 2026, on motion of Director Hagman, duly seconded by Director Baca, Jr., and carried, the following resolution is adopted by the Board of Directors of the San Bernardino County Fire Protection District.

WHEREAS, pursuant to section 29080 of the Government Code and section 13893 of the Health and Safety Code, a notice was published at least two weeks before the date of the public hearing in at least one newspaper of general circulation throughout the San Bernardino County Fire Protection District regarding the availability of the 2026-27 Recommended Budget documents, on file with the Secretary of the Board. The notice also set forth that on June 9, 2026, at 10:00 a.m. or any continued day, a public hearing would be conducted on the 2026-27 Recommended Budget for San Bernardino County Fire Protection District. The documents were available to the public on May 26, 2026, at least two weeks prior to the public hearing. The notice further set forth that any member of the public may appear at the hearing and be heard regarding any item in the Recommended Budget or for inclusion of additional items. Finally, the notice set forth the requirement that all proposals for revisions to the Recommended Budget should be submitted in writing to the Secretary of the Board before the close of the public hearing.

WHEREAS, pursuant to sections 29080 through 29093 of the Government Code and sections 13890 through 13906 of the Health and Safety Code, the Board of Directors of the San Bernardino County Fire Protection District, on this date held a duly noticed hearing for the purpose of considering the Recommended Budget, including any financing requirements of the Recommended Budget, less deletions and reductions, plus such additions and increases as may be made by order of the Board during the budget hearing and prior to the adoption of this Resolution.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the San Bernardino County Fire Protection District hereby finds, determines, declares, and resolves as follows:

- Section 1. All of the above recitals are true and correct.
- Section 2. A duly noticed public hearing on the 2026-27 Recommended Budget was held. All requests regarding the Recommended Budget were received and considered by the Board.
- Section 3. At the conclusion of the hearing, and after making any revisions of, deductions from, or increases or additions to, the Recommended Budget (as presented in the Recommended Budget Book and Attachments A and B, inclusive) that it deems advisable, pursuant to Government Code sections 29089 and 29090 and Health and Safety Code section 13890 through 13906, the Board hereby refers to the financing uses in the Recommended Budget and adopts the Budget as finally determined ("Adopted Budget"). The Chief Executive Officer of the San Bernardino County Fire Protection District is hereby authorized to make changes to the Adopted Budget only to accommodate actual fund balance as determined at year end and any technical balancing adjustments to appropriation, revenue and available reserves as described in Attachment A which has been adopted by the Board of Directors. The Adopted Budget as finally determined meets the requirements set forth in Government Code section 29089 and Health and Safety Code section 13895.

Section 4. Pursuant to Government Code section 29089(f), the San Bernardino County Fire Protection District hereby makes provisions for five fund balance classifications (required as a result of the adoption and implementation of GASB 54).

The provisions for use of these classifications of fund balance in 2026-27 are detailed below:

Nonspendable Fund Balance: Not available for appropriation in any of the funds.

Restricted Fund Balance - Governmental Funds: Available for appropriation.

Committed, Assigned and Unassigned Fund Balance: Available for appropriation in all governmental funds.

The funds included in the 2026-27 Recommended Budget either appropriate or reserve all fund balance that is available for appropriation, regardless of classification.

Section 5. The Board hereby refers to the financing sources and uses in the Recommended Budget and adopts the Budget as finally determined, resulting in the San Bernardino County Fire Protection District's Adopted Budget.

Section 6. The Adopted Budget as finally determined meets the requirements set forth in Government Code section 29089 and Health and Safety Code section 13895.

Section 7. A copy of the Adopted Budget shall be filed by the Auditor Controller/Treasurer/Tax Collector in the office of the Secretary of the Board and the office of the State Controller no later than December 1, 2026.

Section 8. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Directors of the San Bernardino County Fire Protection District, by the following vote:

AYES: DIRECTORS: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

NOES: DIRECTORS: None

ABSENT: DIRECTORS: None

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STATE OF CALIFORNIA)
)
SAN BERNARDINO COUNTY) ss.

I, **LYNNA MONELL**, Secretary of Board of Directors of the San Bernardino County Fire Protection District, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Directors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of Tuesday, June 9, 2026. Item #132. L

LYNNA MONELL
Secretary of the Board of Directors
By 
Deputy

