

RESOLUTION NO. 2024-75

RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, ADOPTING THE COUNTY BUDGET FOR FISCAL YEAR 2024-25

On Tuesday, June 11, 2024, on motion of Supervisor Hagman, duly seconded by Supervisor Baca, Jr., and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

WHEREAS, pursuant to Section 29080 of Government Code, a notice was published on May 22, 2024, May 23, 2024, and May 28, 2024, in newspapers of general circulation throughout the County regarding the availability of the 2024-25 Recommended Budget documents, on file with the Clerk of the Board of Supervisors. The notice also set forth that on June 11, 2024 at 10:00 am, a public hearing would be conducted on the 2024-25 Recommended Budget for San Bernardino County. The Recommended Budget documents were available to the public at the Clerk of the Board of Supervisors' office on May 21, 2024 and the public hearing is occurring at least 10 days after the documents were made available. The notice further set forth that all interested persons may be present at the hearing and be heard. Finally, the notice set forth the requirement that all proposals for revisions to the Recommended Budget should be submitted in writing to the Clerk of the Board of Supervisors before the close of the public hearing.

WHEREAS, pursuant to Sections 29080 through 29092 of the Government Code, the Board of Supervisors (Board) of the San Bernardino County, State of California, on June 11, 2024 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 Supervisors of the San Bernardino County 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 2024-25 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 to, deductions from, or increases or additions to, the Recommended Budget, as presented in the Recommended Budget Book and Attachments A through C inclusive, that it deems advisable, pursuant to Government Code Sections 29089 and 29090, 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 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 Supervisors. The Adopted Budget as finally determined meets the requirements set forth in Government Code Section 29089.

Section 4. Pursuant to Government Code section 29089(f), the County hereby makes provisions for eight 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 2024-25 are detailed below:

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

Restricted Fund Balance – General Fund: The portion related to Realignment (Health Programs, Public Assistance and Public Safety) is available for appropriation.

Restricted Fund Balance – Other Governmental Funds: Available for appropriation.

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

The funds included in the 2024-25 Recommended Budget either appropriate or reserve all fund balance that is available for appropriation, regardless of classification. In the General Fund, when the total of fund balance plus revenue is in excess of anticipated expenditures and contributions to reserves, the excess is budgeted as a contingency appropriation. Transfers from appropriation for contingencies requires a four-fifths vote of the Board.

Section 5. Pursuant to GASB Statement #54, Committed Fund Balance consists of amounts that can only be used for a specific purpose based upon constraints imposed by formal action of the highest level of decision-making authority. The Board has previously committed amounts as of June 30, 2023 that can only be used for a specific purpose and the following additional amounts will be designated as Committed Fund Balance as of June 30, 2024:

| | Additional Contribution | June 30, 2024 Committed Amount |
|---|--------------------------------|---------------------------------------|
| Bloomington Community Benefit/Improvement Reserve | 231,563 | 821,976 |
| Building Acquisition Reserve | 29,901,947 | 29,901,947 |
| Animal Shelter | 5,000,000 | 40,000,000 |
| Building Replacement Reserve | 23,146,900 | 73,146,900 |
| Community Service Upgrades Reserve | 48,448,845 | 48,448,845 |
| Human Capital Management System Reserve | 40,000,000 | 40,000,000 |
| New PIMS Replacement System | 1,290,011 | 5,237,582 |
| County Infrastructure Reserve | 30,000,000 | 30,000,000 |
| Countywide Vision/Equity Reserve | 750,000 | 750,000 |
| Earned Leave | 6,332,726 | 13,140,133 |
| Fire Station Replacement | 28,000,000 | 28,000,000 |
| Foster Youth Campus Reserve | 10,000,000 | 10,000,000 |
| Labor | 14,900,000 | 23,780,882 |
| Retirement | 20,000,000 | 40,943,787 |
| Sheriff Project Funding Reserve | 20,000,000 | 20,000,000 |
| Supporting Vulnerable Populations | 25,000,000 | 25,000,000 |

Section 6. Recommended changes in appropriation and operating transfers out for 2024-25 are approved as listed in Attachment B.

Section 7. Recommended changes in reserves for 2024-25 are approved as listed in Attachment C.

Section 8. The Board hereby refers to the financing sources and uses in the Recommended Budget and adopts the budget as finally determined, resulting in the County's Adopted Budget.

Section 9. The Adopted Budget as finally determined meets the requirements set forth in Government Code Section 29089.

Section 10. A copy of the Adopted Budget shall be filed by the Auditor-Controller/Treasurer/Tax Collector in the office of the Clerk of the Board of Supervisors and the office of the State Controller no later than December 1, 2024.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California, by the following vote:

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

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

* * * * *

STATE OF CALIFORNIA)
) ss.
SAN BERNARDINO COUNTY)

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of June 11, 2024. Item #110 JLL

LYNNA MONELL
Clerk of the Board of Supervisors

By _____
Deputy