

RESOLUTION NO. 2026-62

RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, ADOPTING THE COUNTY BUDGET FOR FISCAL YEAR 2026-27

On Tuesday June 9, 2026, 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 20, May 21, May 26, May 27, May 28, May 29, and May 30, 2026, in newspapers of general circulation throughout the County regarding the availability of the 2026-27 Recommended Budget documents, on file with the Clerk of the Board of Supervisors. The notice also set forth that on June 9, 2026 at 10:00 am, a public hearing would be conducted on the 2026-27 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 26, 2026, 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 9, 2026 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 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 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 2026-27 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 2026-27 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 require 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, 2025, 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, 2026:

	Additional Contribution	June 30, 2026 Committed Amount
AB177/199 Criminal Fees Backfill Reserve	\$5,311,569	\$5,311,569
Annual Elections Cycle Reserve	\$6,000,000	\$6,000,000
Bloomington Community Benefit/Improvement Reserve	\$82,550	\$90,750
Building Acquisition Reserve	\$4,505,000	\$52,076,726
Business Process Improvement Reserve	\$2,000,000	\$7,000,000
Building Replacement Reserve	\$30,000,000	\$122,859,120
Children's Assessment Center Facility Reserve	\$5,000,000	\$5,000,000
Chino Plume Needs Reserve	\$5,000,000	\$5,000,000
Chino SOI Sewer Project Reserve	\$11,336,403	\$11,336,403
Countywide Strategic Warehouse Reserve	\$4,984,343	\$4,984,343
Human Capital Management System Reserve	\$4,404,803	\$50,086,195
District Attorney High Desert Office Project	\$1,500,000	\$11,500,000
District Attorney San Bernardino Lease Reserve	\$2,850,000	\$2,850,000
Earned Leave	\$6,251,912	\$13,216,136
Economic Development Grant Fund	\$2,800,000	\$2,800,000
Homeless Outreach, Engagement Services Reserve	\$2,828,213	\$2,828,213
Land Use Permit Backlog Reserve	\$4,540,817	\$4,540,817
Litigation Expenses	\$10,000,000	\$20,563,908
Pacific Village Reserve	\$3,736,651	\$3,736,651
Public Health Animal Control Security Reserve	\$300,000	\$300,000
Public Works Infrastructure Reserve	\$3,000,000	\$22,305,834
Public Works Local Match Reserve	\$10,000,000	\$10,000,000
Regional Parks Project Reserve	\$1,415,296	\$1,415,296
Retirement	\$25,000,000	\$85,943,787
Sheriff System Projects Reserve	\$9,000,000	\$9,000,000
Summer Youth Employment Program Reserve	\$264,097	\$674,676
Supporting Vulnerable Populations	\$5,500,000	\$31,484,800
National Trails Highway	\$7,000,000	\$7,000,000
Wastewater Needs Assessment Reserve	\$62,875	\$62,875

