

## RESOLUTION NO. 2026-68

### RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, ACTING IN ITS CAPACITY AS THE GOVERNING BODY OF ALL COUNTY SERVICE AREAS AND ZONES, ADOPTION OF THE BUDGET FOR FISCAL YEAR 2026-27

On Tuesday June 9, 2026, on motion of Supervisor Baca, Jr., duly seconded by Supervisor Hagman and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California, acting in its capacity as the governing body of all County Service Areas and Zones.

WHEREAS, pursuant to Section 29080 of the Government Code, a notice was published May 20, May 21, May 26, May 27, May 28, May 29, and May 30, 2026, in a newspaper of general circulation throughout the County regarding the availability of the 2026-27 Recommended Budget documents, on file with the Clerk of the Board. The notice also set forth that on June 9, 2026, at 10:00 a.m., a public hearing would be conducted on the 2026-27 Recommended Budget for the County Service Areas and Zones. The documents were available to the public on May 26, 2026, at least 10 days 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 Clerk of the Board before the close of the public hearing.

WHEREAS, pursuant to Sections 29080 through 29092 of the Government Code, the Board of Supervisors of Board Governed County Service Areas, State of California, on June 9, 2026, held a duly noticed hearing for the purpose of considering the 2026-27 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 San Bernardino County, acting in its capacity as the governing body of all County Service Areas and Zones, 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 of 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 Attachment A) 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 of San Bernardino County 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 which has been adopted by the Board of Supervisors. The Adopted Budget as finally determined meets the requirements set for in Government Code section 29089.
- Section 4. Pursuant to Government Code section 29089(f), the Board of Supervisors of San Bernardino County, acting in its capacity as the governing body of all County Service Areas and Zones, 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:

Non-spendable 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 reserves all fund balance that is available for appropriation, regardless of classifications.

- Section 5. The Board hereby refers to the financing sources and uses in the Recommended Budget and adopts the Budget as finally determined.
- Section 6. The Adopted Budget as finally determined meets the requirements set forth in Government Code section 29089.
- Section 7. 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 and the office of the State Controller not later than December 1, 2026.
- Section 8. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California, acting in its capacity as the governing body of all Board Governed County Service Areas and Zones, by the following vote:

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

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

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STATE OF CALIFORNIA            )  
   )  
 SAN BERNARDINO COUNTY        )        ss.

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of all Board Governed County Service Areas and Zones, 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 Tuesday June 9, 2026. Item #129  
JLL

LYNNA MONELL  
Clerk of the Board of Supervisors

By \_\_\_\_\_  
Deputy