

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA STATE OF CALIFORNIA, (ACTING CONCURRENTLY AS THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA AND THE BOARD OF DIRECTORS OF THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT, SANTA BARBARA COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT, LAGUNA COUNTY SANITATION DISTRICT, SANTA BARBARA COUNTY WATER AGENCY AND OTHER SPECIAL DISTRICTS UNDER THE SUPERVISION AND CONTROL OF THE BOARD OF SUPERVISORS)**

**IN THE MATTER OF ADOPTING THE BUDGET FOR FISCAL YEAR 2026-27**

**RESOLUTION NO. 26-**

1           **WHEREAS**, the Board of Supervisors of the County of Santa Barbara, State of California, has  
2 been meeting from time to time and holding public hearings at such meetings for the discussion and  
3 consideration of the Recommended Budget for the 2026-27 fiscal year, all pursuant to notice and the  
4 provisions of law, said public hearings having commenced on June 16, 2026, and concluded not later  
5 than June 30, 2026, pursuant to the requirements of Sections 29064(c) and 29080 through 29092 of the  
6 Government Code of the State of California; and

7           **WHEREAS**, said Board of Supervisors has met pursuant to such published notice and heard all  
8 members of the general public and officials present regarding the matters aforesaid and has considered,  
9 made and settled all revisions of, deductions from, and increases or additions to the 2026-27  
10 Recommended Budget which it deems advisable; and

11           **WHEREAS**, the record is in final form in the possession of the Santa Barbara County Clerk of  
12 the Board of Supervisors and Auditor-Controller, which meets requirements set forth in Government  
13 Code Section 29089, and the public hearing on said budget being now finally closed, and the meetings  
14 thereon finally concluded;

15           **NOW THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Santa  
16 Barbara, State of California, (acting concurrently as the Board of Supervisors of the County of Santa  
17 Barbara and the Board of Directors of the Santa Barbara County Fire Protection District, Santa Barbara  
18 County Flood Control and Water Conservation District, Laguna County Sanitation District, Santa

1 Barbara County Water Agency and other special districts under the supervision and control of the Board  
2 of Supervisors) that said budget as so increased, modified, revised and finally settled shall be, and the  
3 same hereby is adopted as the budget for the 2026-27 fiscal year for the County of Santa Barbara and all  
4 other entities whose affairs are financed and under the supervision of the Board of Supervisors; and that  
5 said budget document presently consists of the 2026-27 Recommended Budget, the record for the  
6 Budget Hearings, and the summaries and decisions of the Santa Barbara County Board of Supervisors in  
7 making final budget adjustments which are incorporated herein and made a part of this resolution as  
8 though set forth in full pursuant to Government Code Section 29090.

9 **BE IT FURTHER RESOLVED** that the Auditor-Controller in compiling the final budget, is  
10 authorized to make adjustments required to balance interfund and intrafund transfers, and to make  
11 adjustments in offsetting revenue/expenditure accounts to the extent that there is no net overall change  
12 in the budget or no net change in General Fund Contribution as adopted during budget hearings.

13 **BE IT FURTHER RESOLVED** that the County Executive Officer and the Auditor-Controller  
14 are authorized to transfer appropriations to or from the Salary and Retirement Offset account in order to  
15 make adjustments, if necessary, to the Salaries and Benefits account of departmental budgets in  
16 accordance with any negotiated salary agreements or retirement rate changes.

17 **BE IT FURTHER RESOLVED** that the County Executive Officer and the Auditor-Controller  
18 are authorized to make final budget adjustments that transfer 2025-26 appropriations for fixed assets and  
19 other material purchases that have been ordered but not received by June 30, 2026 to the 2026-27  
20 budget, subject to established criteria.

21 **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to approve  
22 revisions to the 2026-27 budget that increase appropriations for approved fixed assets because of price  
23 changes subsequent to the adoption of the budget in amounts up to ten percent (10%) of the approved  
24 budget for the item.

1           **BE IT FURTHER RESOLVED** that the County Executive Officer is authorized to approve  
2 revisions to the 2026-27 budget to allow purchase of equipment approved in the budget as “Service and  
3 Supplies,” which are subject to reclassification as fixed assets due to price changes which occur after the  
4 preparation of the budget, causing the item to meet the capitalization threshold of \$5,000 for equipment.

5           **BE IT FURTHER RESOLVED** that the Auditor-Controller, in compiling the Final Budget, is  
6 authorized to make ministerial budget changes and to transfer appropriations to or from fund balance  
7 components and contingencies to balance the budget for the various funds governed by the Board of  
8 Supervisors.

9           **BE IT FURTHER RESOLVED** that the internal charges for services included in the 2026-27  
10 Recommended Budget and as increased, modified and revised, and finally settled, are hereby adopted  
11 and incorporated into the financing of the Final Budget.

12           **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make adjustments  
13 to the final budget throughout fiscal year 2026-27 for line item accounts RC-3381 Unrealized Gain/Loss  
14 on Investments and AP-9897 Unrealized Gains to properly record changes in the fair value of  
15 investments.

16           **BE IT FURTHER RESOLVED** that the Auditor-Controller is authorized to make adjustments  
17 to the final budget throughout fiscal year 2026-27 for line item account RC-3380 Interest Income and  
18 various fund balance accounts in order to properly record fund balance increases in operating funds due  
19 to interest income in the underlying linked sub-fund.

20           **BE IT FURTHER RESOLVED** that the Other Post Employment Benefits (OPEB) contribution  
21 rate provided for by the County for fiscal year 2026-27 is set at 1.5% of total pensionable payroll for all  
22 County employees participating in the Santa Barbara County Employees’ Retirement System (SBCERS)  
23 401(a) pension plan.

24           **BE IT FURTHER RESOLVED** that the Auditor-Controller and County Executive Officer are  
25 authorized to make any adjustments to the final budget for fiscal year 2026-27 in order to comply with

1 any Governmental Accounting Standards Board Pronouncements or to conform the budget to Generally  
2 Accepted Accounting Principles.

3 **BE IT FURTHER RESOLVED** that the Auditor-Controller is hereby authorized to make  
4 adjustments to the final budget for fiscal year 2026-27 to reflect the transfer of any FY 2025-26 residual  
5 fund balance greater than \$0 (zero) to the unassigned fund balance account. If the General Fund residual  
6 fund balance ends the 2025-26 fiscal year below \$0 (zero), the difference will be taken from the General  
7 Fund Strategic Reserve.

8 **BE IT FURTHER RESOLVED** that the salary resolution be adopted as amended with any  
9 changes made by the Board of Supervisors during the June 2026 budget hearings, updating job  
10 classifications and department position allocations to include positions approved by the Board of  
11 Supervisors during the Fiscal Year 2026-27 budget hearings to be effective July 1, 2026, and salaries  
12 effective July 6, 2026.

13 **PASSED, APPROVED, AND ADOPTED** by reference in accordance with Government Code  
14 Section 29090 by the Board of Supervisors of the County of Santa Barbara, State of California, this  
15 \_\_\_\_\_ day of June 2026 by the following vote:

16 AYES:

17 NOES:

18 ABSENT:

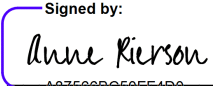
19 ATTEST:  
Mona Miyasato  
Clerk of the Board

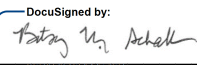
BY: \_\_\_\_\_

\_\_\_\_\_  
Bob Nelson, Chair  
Board of Supervisors

APPROVED AS TO FORM:  
Rachel Van Mullem  
County Counsel

APPROVED AS TO  
ACCOUNTING FORM  
Betsy Schaffer, CPA, CPFO  
Auditor-Controller

BY:   
A87588BC50FF4D0...  
Deputy County Counsel

BY:   
B25AE342FF7B425...  
Auditor-Controller