



County of Sonoma

State of California

Date: June 12, 2026

Item Number: _____

Resolution Number: _____

4/5 Vote Required

Concurrent Resolution Of The Board Of Supervisors Of Sonoma County and The Board Of Directors of the Agricultural Preservation And Open Space District and Sonoma County Water Agency Establishing Appropriations Limits For County Government And Board Governed Special Districts And County Service Areas For FY 2026-27 As Required By Article XIII B Of The California Constitution, Giving Instruction To The County Executive And County Counsel, And Giving Notice Of Appropriate Period Of Limitation For Judicial Review.

Whereas, Article XIII B of the California Constitution, added by Proposition 4 (November, 1979) and subsequently amended by Proposition 98 (November 1988) and Proposition 111 (June 1990), requires that appropriation limits be established for each entity of government having a secured property tax rate of 12.5 cents or more per \$100 of assessed valuation in 1977-78; and

Whereas, staff from the offices of the County Executive and Auditor-Controller-Treasurer-Tax Collector have prepared documentation necessary to establish the FY 2026-27 appropriations limits for county government and Board of Supervisors governed special districts and county service areas; and

Whereas, on May 22, 2026, documentation used in the determination of the appropriation limits and other necessary determinations was made available to the public, and due notice was given of this Board's intent to establish appropriate limits at its annual Budget Hearing, which commence on June 9, 2026, and where adoption of appropriation limits is scheduled to occur on June 12, 2026; and

Whereas, among the documentation made available to the public, the County Executive has made available a copy of this resolution including the following documentation:

1. Letter from the Department of Finance, dated May 1, 2026 marked Exhibit 'A' and attached hereto;
2. Notice of Revenue and Appropriation Limit Adoption, marked Exhibit 'B' and attached hereto;

Now, Therefore, Be It Resolved by the Board of Supervisors and Board of Directors that the following appropriations limits are hereby adopted for Sonoma County and special districts and county service areas governed by the Board of Supervisors and Directors:

FY 2026-27 Appropriations Limits

| | |
|---|-----------------|
| Sonoma County - See Notes (A) and (B) below | \$1,154,664,677 |
| Sonoma County Water Agency – Zone 2A | \$17,525,804 |
| County Service Area #41 (Sonoma Valley) | \$865,734 |
| County Service Area #40 (Fire Services) | \$4,224,780 |
| County Service Area #41 (Lighting District) | \$2,753,449 |
| | |
| Bittner Lane Permanent Road District | \$15,978 |
| Monte Rosa Div. #1 Permanent Road District | \$14,267 |
| Peaks Pike Permanent Road District | \$15,980 |
| Sonoma County Open Space District | \$95,135,515 |

(A) Sonoma County’s limit was decreased by (\$647,046) due to the reduction of tax support for refuse disposal operations. The Constitution and enabling state legislation requires that if tax support of a service is reduced, and fees are increased to offset the reduction of tax support, the limit must be decreased by an equivalent amount.

(B) Sonoma County’s limit was increased for the city-county agreement for transit services. The appropriations limit increase includes \$6,472,027 for FY 2026-27 to the County from the cities for transportation tax (Transportation Development Act) financed transit services performed by County for cities.

Be It Further Resolved that this Board finds that the budget hearings, which commence on June 9, 2026 and where the adoption of the FY 2026-27 Appropriations Limits is scheduled for June 12, 2026 was noticed on May 22, 2026 by publication in the Santa Rosa Press Democrat; the documentation and materials supporting necessary determinations to establish the FY 2026-27 Appropriations Limits have been available for public review since May 20, 2026 online at <https://sonomacounty.ca.gov/administrative-support-and-fiscal-services/county-administrators-office/budget-and-operations/budget-reports> and in person at the County Executive’s Office; and that pursuant to the provisions of Section 7910 of the Government Code, any action or proceeding to review, attack, set aside, void, annul or amend the action taken by the Board of Supervisors and Directors, acting as the governing bodies of the County of

Sonoma and the governmental entities described herein, by this Resolution or the appropriations described herein must be commenced within 45 days of the date of adoption of this Resolution; and

Be It Further Resolved that this Board anticipates additional clarification of the provisions of Article XIII B of the California Constitution through anticipated opinions of the County Counsel of this County and counsel for other counties and other public agencies, opinions of the Attorney General, case law and additional implementing legislation. Because these clarifications may result in the necessity of reviewing the limit calculations, the County Executive and the County Counsel are directed to advise this Board, from time-to-time, on changes in the law that may necessitate such limit modifications; and

Be It Further Resolved that this Board will authorize via a resolution any additional adjustments to the limit as permitted by Article XIII B for transfers of responsibility for services; and

Be It Further Resolved that this Board reserves the authority to make changes to the appropriations limits based on revised Appropriations Limit Procedure Guidelines when issued by the State Controller's County Accounting Standards and Procedures Committee, and when other necessary population and non-residential property value change information becomes available.

Supervisors:

Rabbitt:

Coursey:

Gore:

Hopkins:

Hermosillo:

Ayes:

Noes:

Absent:

Abstain:

So Ordered.