

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

November 18, 2025

**FROM**

**REBECCA SUAREZ, Interim Director, Department of Risk Management**

**SUBJECT**

Budget Adjustments to Increase Appropriation for the Human Services General Liability Self-Insurance Fund

**RECOMMENDATION(S)**

1. Approve a budget adjustment in the amount of \$6,400,000 to fund the costs associated with Human Services General Liability Self-Insurance Fund for settlement expenses.
2. Authorize the Auditor-Controller/Treasurer/Tax Collector to post budget adjustments to the Risk Management Department 2025-26 budget, as indicated in the Financial Impact section (Four votes required).

(Presenter: Rebecca Suarez, Interim Director, 386-9024)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). The increase in appropriation, as detailed below, will be funded by the Risk Management Department's (Risk Management) Human Services General Liability Self Insurance Fund (4122) using Available Unrestricted Net Position. This fund is sustained by Board of Supervisors (Board) approved rates charged to the Human Services Department. This item authorizes the Auditor-Controller/Treasurer/Tax Collector to post the following 2025-26 budget adjustments necessary to fund these costs:

<b>Cost Center</b>	<b>Commitment Item</b>	<b>Description</b>	<b>Action</b>	<b>Amount</b>
7310004122	52002635	Judgement/ Settlement	Increase	\$6,400,000
7310004122	40909995	Residual Equity Transfers In	Increase	\$6,400,000

**BACKGROUND INFORMATION**

Risk Management administers the County's self-insured public liability, workers' compensation, property conservation, safety and risk reduction programs, and its insured programs. All programs are paid for from self-insurance funds and are funded by County departments and Board Governed Special Districts. Each department is billed for specific coverage for the cost to pay losses and excess insurance premiums under the self-insured programs.

The 2025-26 expenses related to settlements in the Human Services General Liability Self-Insurance Fund have reached final resolution earlier than anticipated. Approval of the recommended actions will allow Risk Management to cover the recent settlement cost overages

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of \$2.9 million, cover up to \$3.5 million additional settlement costs, and to continue to issue time sensitive claim payments related to legal and other claim related expense categories. All expenses related to this fund are recovered through a Board approved annual premium.

**PROCUREMENT**

N/A

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Ross Trindle, III, Chief Assistant County Counsel, 387-5455) on October 30, 2025; Auditor-Controller/Treasurer/Tax Collector (Charlene Huang, Auditor-Controller Manager, 382-7022) on October 31, 2025; County Administrative Office (Victor Tordesillas, Deputy Executive Officer, 387-4717, and Anja Jacobsen, Executive Administrative Analyst, 387-9647) on October 30, 2025; and County Finance and Administration (Ivan Ramirez, Administrative Analyst, 387-4020) on October 30, 2025.

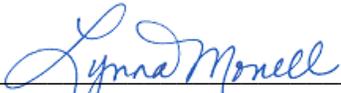
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**APPROVED (CONSENT CALENDAR)**

Moved: Curt Hagman   Seconded: Joe Baca, Jr.  
Ayes: Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.  
Absent: Col. Paul Cook (Ret.)

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: November 18, 2025



cc:    File - Risk Management  
JLL    11/25/2025