

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF THE FOLLOWING:  
SAN BERNARDINO COUNTY  
SAN BERNARDINO COUNTY FLOOD CONTROL DISTRICT  
BOARD GOVERNMENT COUNTY SERVICE AREAS  
AND RECORD OF ACTION**

**REPORT/RECOMMENDATION TO THE BOARD OF DIRECTORS  
OF THE FOLLOWING:  
IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY  
INLAND COUNTIES EMERGENCY MEDICAL AGENCY  
SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT  
AND RECORD OF ACTION**

January 27, 2026

**FROM**

**LUTHER SNOKE, Chief Executive Officer, County Administrative Office**

**SUBJECT**

2025-26 Mid-Year Budget Report, Personnel Actions, and Capital Improvement Program Report

**RECOMMENDATION(S)**

1. Acting as the governing body of San Bernardino County, San Bernardino County Flood Control District, Board Governed County Service Areas, In-Home Supportive Services Public Authority, Inland Counties Emergency Medical Agency, and the San Bernardino County Fire Protection District:
  - a. Accept the 2025-26 Mid-Year Budget Report Attachments A and B (Report).
  - b. Approve the budget adjustments as listed in the Report and authorize the Auditor-Controller/Treasurer/Tax Collector to post appropriation, revenue, reserves, and use of net position as detailed in the Mid-Year Report List of Adjustments section of the Report, allowing for minor technical changes limited to available budget within the budget unit (Four votes required).
  - c. Authorize the purchase of previously unbudgeted fixed assets, as detailed under the Fixed Asset Detail Recommended Adjustments section of the Report.
2. Acting as the governing body of San Bernardino County:
  - a. Accept the 2025-26 Capital Improvement Program Mid-Year Budget Report (Attachment A).
  - b. Approve the budget adjustments as listed in the Report and authorize the Auditor-Controller/Treasurer/Tax Collector to post appropriation and revenue adjustments as detailed in the Capital Improvement Program - Budget Adjustments section of the Report and allow for minor technical changes limited to available budget within the budget unit (Four votes required).
3. Acting as the governing body of San Bernardino County, Board Governed County Service Areas, In-Home Supportive Services Public Authority, and the San Bernardino County Fire Protection District:

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- a. Approve the 2025-26 budgeted staffing changes as listed in the Budgeted Staffing and Personnel Actions sections of the Report.
  - b. Approve the following classification actions described in the Budgeted Staffing (Attachment B) section of the Report:
    - i. Addition of positions.
    - ii. Deletion of positions.
    - iii. Reclassification of positions.
    - iv. Transfer of positions.
    - v. Establishment of classifications and salaries for the new classifications.
    - vi. Deletion of classifications.
    - vii. Equity Adjustments for existing classifications.
    - viii. Technical Title Changes for existing classifications.
    - ix. Reallocation for existing classifications.
  - c. Direct the Clerk of the Board to amend the County Conflict of Interest Code List of Designated Employees to include the new classifications as detailed on Attachment B.
- (Presenter: Matthew Erickson, County Chief Financial Officer, 387-5423)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**  
**Operate in a Fiscally-Responsible and Business-Like Manner.**

**FINANCIAL IMPACT**

The Report includes increases to total Sources of \$97.3 million, increases to total Requirements of \$225.0 million, and a net use of \$127.7 million in Contingencies/Reserves/Net Position.

The \$127.7 million in Contingencies/Reserves/Net Position includes the use of \$79.8 million from General Fund Contingencies, \$9.4 million from General Fund Reserves, and \$38.4 million from Departmental Reserves/Net Position.

**BACKGROUND INFORMATION**

The Chief Executive Officer (CEO) is responsible for the preparation and administration of the County budget. Subsequent to adoption of the County Budget, adjustments are made via recommended adjustments, which are submitted by County Departments and consolidated into a comprehensive report by the County Administrative Office - Finance and Administration (Finance and Administration).

This item recommends budget adjustments totaling a \$97.3 million increase to total Sources, increase to total Requirements of \$225.0 million, and a net use of \$127.7 million in Contingencies/Reserves/Net Position. This includes a net addition of 56 positions: 97 new positions, reclassification of 156 positions and the deletion of 41 positions.

The following section itemizes the recommended new uses of Discretionary General Funding that are previously expressed County priorities of the Board of Supervisors (Board), existing policies, or prudent investments to improve service or amenities in the County:

**County Priorities**

- **Litigation Expenses Reserve (\$10.0 million one-time):** An allocation to replenish reserves for costs associated with outside counsel and litigation needs.
- **Funding set-aside for financial security (\$22.0 million one-time):** It is estimated that additional one-time funding will be necessary to maintain the General-Purpose Reserve

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(\$17.5 million) and Mandatory Contingencies (\$4.5 million), as designated by County Policy. It is recommended that these amounts be set aside for future use as authorized by County Policy.

- **Wildfire Prevention Reserve (\$1.2 million ongoing):** An ongoing contribution to support wildfire prevention efforts.
- **Business Process Improvement Reserve (\$2.0 million one-time):** Additional funding will be utilized to research and explore potential business process improvements, with a goal of generating ongoing savings for the County.
- **Chino Plume Needs Reserve (\$5.0 million one-time):** Additional funding for the Chino Airport Groundwater Remedial Project.
- **Supporting Vulnerable Populations Reserve (\$7.5 million one-time):** Contribution to support the County Housing Development Grant allocation held in this reserve, previously approved by the Board as part of the County Homeless Initiative Spending Plan.
- **Establish District Attorney San Bernardino Lease Reserve (\$2.85 million one-time):** One-time set aside for the District Attorney to lease and renovate space for their Homicide Division in San Bernardino.
- **District Attorney High Desert Office Project Reserve (\$1.5 million one-time):** One-time contribution to support workspace needs as the District Attorney's High Desert operations expand.
- **Summer Youth Employment Program Reserve (\$500,000 ongoing):** Ongoing contribution to support the costs associated with running countywide internship programs.

**Additional Recommended Departmental Allocations of Discretionary General Funding**

The following allocations of Discretionary General Funding are requested for various departmental needs that are considered urgent and cannot wait until the 2026-27 Recommended Budget cycle.

**Assessor/Recorder/County Clerk**

- \$171,812 ongoing for staffing: Funding for one Principal Appraiser position to provide focused leadership over critical functions.

**Auditor-Controller/Treasurer/Tax Collector**

- \$77,244 ongoing for staffing in Tax Collector: One Office Specialist to provide administrative support for tax collector operations.
- \$134,263 ongoing for staffing in Information Technology (IT): One Supervising Automated Systems Analyst II to oversee IT support staff as a result of increased IT system demands.

**County Administrative Office**

- \$155,874 one-time for Opportunity funding: Roll over unspent Opportunity Funds from prior year to continue to pursue innovations in technology and business practices.
- \$3,682,500 use of the Countywide Strategic Warehouse Reserve: Use of the reserve to cover costs associated with the Office of Emergency Services (OES) Warehouse Lease, originally approved by the Board on June 28, 2022 (Item No. 81) with costs now shifted from Finance and Administration – American Rescue Plan Act to the County Administrative Office (CAO).
- \$181,000 use of the Countywide Vision Equity Reserve: Use of the reserve will close it out and fund contract expenditures consistent with its designated purpose.
- \$50,000 ongoing funding to support Multimedia Services: Funding allocated to CAO and earmarked to support multimedia needs tied to events and operations of Board districts.

**County Museum**

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- \$100,000 one-time for cleaning and repairs: Funding for lead and asbestos mitigation and potential shipping and transfer of the museum's train exhibit to an organization equipped to properly restore and maintain it.
- \$125,000 one-time to purchase equipment: Funding for the purchase of a forklift, scissor lift, and a cargo van to support collections handling, logistics, and site operations as well as strengthen operational capacity and reduce long-term costs.
- \$30,000 one-time for Yorba-Slaughter Families Adobe Feasibility Study: Funding is requested to perform a feasibility and engineering study for the Yorba-Slaughter Families Adobe facility in Chino.

**District Attorney**

- \$137,259 in ongoing funding for Budget Officer: Funding to add one new Budget Officer position to handle budget and finance-related responsibilities.

**Economic Development**

- \$15,553 ongoing for reclassifications: Funding to reclassify two Economic Development Coordinator III positions to two Senior Coordinator positions to take on larger complex projects by enhancing service delivery, strengthening community engagement, and driving Economic Development.

**Finance and Administration**

- \$103,500 one-time roll over funding from prior year: Roll over of unspent Countywide Grant Development funding from fiscal year 2024-25 to continue to support Countywide Grant Development initiatives.
- \$150,000 one-time for grant funding: Additional funding to support Countywide Grant Development initiatives.

**Human Resources**

- \$235,903 use of Summer Youth Employment Program General Fund Reserve: Funding to provide reimbursement for costs associated with facilitating the SPARK Summer Youth Employment Program.
- \$143,598 ongoing for staffing: Funding for one Human Resource Analyst I position that will support the Sheriff with recruitment and selections processes.

**Human Services**

- \$67,395 ongoing for staffing: Funding for the general fund portion of four positions to strengthen operational efficiency, ensure program compliance, and support the department's growing technological and administrative needs.

**Indigent Defense**

- \$900,000 ongoing for Indigent Defense Services: Ongoing funding for rising costs for services.

**Innovation and Technology Department**

- \$152,080 ongoing for Business Systems Analyst III: Ongoing funding for a Business Systems Analyst III to support the continued adoption of the ArcGIS platform.

**Land Use Services**

- \$159,183 use of the Land Use Permit Backlog Reserve: Partial funding for five new positions to address land use and construction permit applications and mining services workload.
- \$300,000 use of the Land Use Permit Backlog Reserve: Use of the reserve for increased professional services resulting from a surge in land use and construction permit applications.
- \$1,000,000 use of Community Concerns Reserve: Use of the reserve to abate derelict buildings and debris associated with unpermitted cannabis cultivation in unincorporated County communities.

**Office of Emergency Services**

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- \$45,027 ongoing for reclassifications: Reclassification of two existing positions to align staffing with the OES's evolving operational needs and to support the opening of the Valley Communications Center Emergency Operations Center.

**Project and Facilities Management**

- \$60,000 one-time funding to update County contract templates: Funding for costs associated with updating the County's standard construction contract template, setting a higher standard to strengthen performance, increasing project delivery efficiency, and reducing post-construction disputes.
- \$49,700 one-time funding for a Project Management Information System (PMIS): Funding for professional advisory services to support the PMIS modernization effort.

**Public Health**

- \$170,000 ongoing for Spay and Neuter Voucher program: Funding to expand the Spay and Neuter Voucher program ongoing.
- \$70,000 one-time for animal care field services: Funding to purchase animal care field services transport cages.

**Public Works**

- \$2,000,000 one-time for maintenance need in Zone 3: Funding for the Flood Control District (District) due to higher than anticipated emergency response performed during the Line Fire in 2024-25 and recent storms, to allow the District to continue providing routine maintenance and emergency response needs in Zone 3.
- \$500,000 one-time for strategic reorganization: Funding for the Surveyor division for the strategic reorganization of the County Surveyor's Office due to a reduction in service demand and corresponding revenue shortfalls. As part of the reorganization, this one-time funding is necessary to allow the department to improve cost recovery efforts for fee-related activities in future years.
- \$360,777 one-time roll-over funds from prior year: Roll over unspent funding allocated to the Surveyor division for the Digitization project from 2024-25 that was not fully utilized last fiscal year.

**Regional Parks**

- \$731,440 use of the Asset Replacement Reserve for equipment: Funding for the replacement of four tractors and one mower, which perform maintenance and repairs across the parks system, to ensure compliance with California Air Resources Board requirements.

**Sheriff/Coroner/Public Administrator**

- \$7,282,235 one-time for West Valley Detention Center: Funding for the West Valley Detention Center Walls and Ceiling Paint capital improvement project.
- \$5,410,108 one-time for Sheriff's Headquarters: Funding for the Sheriff's Headquarters Employee Parking Lot Replacement capital improvement project.
- \$1,448,979 one-time for the High Desert Detention Center: Funding for the High Desert Detention Center Employee Only Entrance capital improvement project.
- \$745,058 use of the West Valley Detention Center Americans with Disabilities Act (ADA) Improvements Reserve: Use of the reserve for the ADA Accessibility Upgrade capital improvement project.
- \$344,596 use of the Asset Replacement Reserve for UPS Replacement: Use of the reserve to replace two UPS Systems at the High Desert Government Center.
- \$2,476,538 ongoing for Reclassifications of Law and Justice Office Assistants to Sheriff's Custody Specialist: Funding for the reclassification of 105 Law and Justice Office Assistants to Sheriff's Custody Specialist to better align position with job duties and improve operations. This was identified as a critical need for the Sheriff.

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- \$320,086 use of the Labor Reserve: Use of the reserve for costs associated with equity adjustments of various Supervising Correctional Nurse classifications as approved in the Side Letter Agreement on March 11, 2025 (Item No. 24).
- \$567,000 in ongoing funding for lead-free ammunition: Funding for lead-free ammunition to meet regulatory safety mandates.
- \$384,480 in one-time funding for Deputy Sheriff Trainee uniforms: Funding for uniforms to increase recruitment and retention efforts.
- \$280,000 in one-time funding for multi-year purchase plan for ballistic helmets: Funding to replace outdated helmets to increase functionality and safety.
- \$280,000 in one-time funding for a dishwasher: Funding to purchase and install a dishwasher for the Food Services unit.
- \$400,000 in one-time funding for an intercom system: Funding for the purchase and installation of an intercom system at the Central Detention Center.
- \$1,006,104 one-time funding for specialized vehicles: Funding for 11 vehicles for within Detentions to assist with operations and replace vehicles at the end of their useful life.
- \$370,000 one-time funding for tactical vehicle: Funding for a tactical tractor for the Specialized Enforcement Division to assist with barricade incidents.
- \$800,000 ongoing funding for Emergency Room Visits: Funding for the costs associated with Arrowhead Regional Medical Center Emergency Room visits for inmates.
- \$3,318,000 one-time funding for prior-year approved items: Roll over of unspent funding for previously approved items the department was unable to purchase prior to fiscal year-end, including vehicle and HT radios (\$2.0 million), vehicles (\$718,000), and recruitment campaigns (\$600,000).

**Other Adjustments funded with departmental revenue**

Outside of the use of Discretionary General Funding, departments may need to request budget adjustments during the fiscal year for several reasons. As an administrative arm of the State, the County is often required to make programmatic changes to remain in compliance with federal and state law. In addition, the County may receive notification throughout the year of new grant funding for various programs. Finally, unforeseen costs can arise that require timely action and cannot wait until the next budget cycle.

Details regarding adjustments funded with departmental revenue are discussed within the Report.

**Summary of Staffing Adjustments**

The Report also includes a net increase of 58 positions, of which net 2 positions (3 additions and 1 deletion) were added subsequent to the 2025-26 Adopted Budget approved by the Board on October 21, 2025 (Item No. 69), that were included as part of the 2024-25 Year-End budget Adjustment Report. Staffing changes are summarized in the table below.

	Budgeted Staffing
<b>Adopted Budget Staffing as of 6/30/2025</b>	<b>27,440</b>
New General Fund Funded Positions	8
New Department Funded Positions	92
Deleted Vacant Positions	(42)
Total Mid-Year Recommended Adjustments	58

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<b>Modified Budgeted Staffing as of 1/27/2026</b>
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<b>27,498</b>
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Changes to budgeted staffing are detailed by department in the Position Actions Report of the 2025-26 Mid-Year Budget Report, Attachment B.

**Performance Measure Update**

Updates on achieving adopted performance measures are included in Attachment B for each County entity on pages 40-138.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

Personnel changes in this Report have been reviewed by Human Resources (Gina King, Assistant Director of Human Resources, 387-5571) on January 13, 2026. This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on January 8, 2026; Auditor-Controller/Treasurer/Tax Collector (Mima Ugbo, Chief Deputy Controller, 382-3195) on January 14, 2026; Finance (Abigail Grant, Principal Administrative Analyst, 387-4603) on January 9, 2026; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on January 12, 2026.

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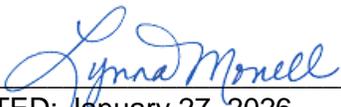
Record of Action of the Board of Supervisors  
San Bernardino County  
San Bernardino County Flood Control District  
Board Governed County Service Areas

Record of Action of the Board of Directors  
In-Home Supportive Services Public Authority  
Inland Counties Emergency Medical Agency (ICEMA)  
San Bernardino County Fire Protection District

**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/SECRETARY

BY   
DATED: January 27, 2026



cc:     File - Administrative Office w/attach  
CCM   01/30/2026