

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

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

October 21, 2025

FROM

LUTHER SNOKE, Chief Executive Officer, County Administrative Office

SUBJECT

2024-25 Year-End Budget Adjustment Report and 2025-26 Budget Adjustment and Personnel Actions

RECOMMENDATION(S)

1. Acting as the governing body of San Bernardino County, Board Governed County Service Areas, Inland Counties Emergency Medical Agency, Big Bear Valley Recreation and Park District, and Bloomington Recreation and Park District, authorize the Auditor-Controller/Treasurer/Tax Collector to post the adjustments to Appropriation, Revenue, Operating Transfers Out, Use of Available Reserves and Use of Net Position required to finalize the budget for 2024-25, as detailed in the attached 2024-25 Year-End Budget Adjustment Report in Attachment A, allowing for minor technical changes limited to available budget within the budget unit (Four votes required).
2. Acting as the governing body of San Bernardino County, the Board Governed County Service Areas, the San Bernardino County Fire Protection District, San Bernardino County Flood Control District, In-Home Supportive Services Public Authority, and Inland Counties Emergency Medical Agency, accept the Performance Measures section of the Year-End Budget Adjustment Report in Attachment A.
3. Acting as the governing body of San Bernardino County, accept the 2024-25 Capital Improvement Program Year-End Budget Report included in Attachment A.
4. Acting as the governing body of San Bernardino County, authorize the Auditor-Controller/Treasurer/Tax Collector to post appropriation as detailed in the 2025-26 Budget Adjustments section of the Year-End Budget Adjustment Report in Attachment A (Four votes required).

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5. Acting as the governing body of San Bernardino County:
 - a. Approve the following 2025-26 classification actions described in the Position Actions section of the Year-End Budget Adjustment Report in Attachment A:
 - i. Add new positions.
 - ii. Delete position.
 - iii. Establish the classification and salary for the new classification.
 - b. Direct the Clerk of the Board of Supervisors to amend the County Conflict of Interest Code List of Designated Employees to include the new classification.
 - c. Approve the following recommendations to amend Ordinance No. 1904 by adding one new position and deleting one position:
 - i. Consider proposed ordinance amending Ordinance No. 1904:
 1. Deleting Position Number No. 56994 for the Administrative Analyst III position from the Unclassified Service of the County.
 2. Adding Position Number No. 59831 for the Senior Executive Administrative Assistant position to the Unclassified Service of the County.
 - ii. Make alterations, if necessary, to proposed ordinance.
 - iii. Approve introduction of proposed ordinance.
 - An ordinance of San Bernardino County, State of California, to amend Ordinance No. 1904 relating to classified and unclassified service.
 - iv. SCHEDULE ORDINANCE FOR FINAL ADOPTION ON TUESDAY, NOVEMBER 4, 2025, on the Consent Calendar.

(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 financial impact of this item is provided in detail in the 2024-25 Year-End Budget Adjustment Report (Attachment A), covering fiscal years 2024-25 and 2025-26.

For fiscal year 2024-25, the report facilitates the closing of the 2024-25 budget for multiple County and Board-governed entities, including the County, Inland Counties Emergency Medical Agency, Big Bear Valley Recreation and Park District, Bloomington Recreation and Park District, and the Board Governed County Service Areas. Adjustments associated with all entities included in this report are detailed in Attachment A, and include the following:

- The 2024-25 Year-End Budget Adjustment Report recommends increases in Requirements of \$154.0 million, increases in Sources of \$78.9 million resulting in the net use of Countywide Reserves, Contingencies and Net Position of \$75.1 million. It also recommends the approval of transfers of appropriation within the same budget unit totaling \$4.2 million.
- The General Fund portion of the requested changes includes increases in Requirements of \$124.5 million, increases in Sources of \$55.8 million resulting, in the use of \$68.7 million of General Fund Reserves and Contingencies.

For fiscal year 2025-26, the Report includes 2025-26 budget adjustments requesting the use of Discretionary General Funding of \$746,206 in Contingencies and \$50,000 in general fund specific purpose reserve usage for high priority items identified subsequent to the Recommended Budget.

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BACKGROUND INFORMATION

County Budget Financing Policy No. 05-01 (Policy) states that departments are expected to maintain expenditures within their budget authority as adopted by the Board of Supervisors or Board of Directors (collectively the Board). Also provided in this Policy are rules for approval of appropriation changes. Certain transfers of existing appropriation within a budget unit can be approved by the County Administrative Office (CAO). Exceptions are noted in the Policy regarding transfers of appropriation in the Salaries and Benefits, Fixed Assets, and Operating Transfers Out appropriation units, which require Board approval.

These adjustments consist of the use of additional Discretionary General Funding (General Fund Reserves and Contingencies), the use of departmental Reserves, the use of Net Position, changes in Requirements (appropriation) offset by changes in departmental Sources, and appropriation transfers that cannot be approved by the CAO, per the Policy.

Additionally, the report provides year-end updates on 2024-25 adopted performance measures for the identified entities, 2024-25 Capital Improvement Program (CIP) year-end adjustments with a summary of program budgets, and 2025-26 budget and staffing adjustments for high-priority items.

Changes to Reserves and Net Position

All requests for increases to Requirements funded by the use of Reserves (both General Fund and departmental) or the use of departmental Net Position require approval by the Board. The 2024-25 Year-End Budget Adjustment Report recommends the net use of \$68.7 million in General Fund Reserves and Contingencies, \$842,390 in Net Position, and a net contribution of \$5.5 million in departmental Reserves (Attachment A).

Notable changes to the County General Fund Reserves and contingencies: the 2024-25 Year-End Report reflects a net increase to General Fund Reserves of \$30.6 million and a net decrease of \$57.8 million in General Fund Contingencies, as detailed below:

- Use of \$5.7 million of the County's Earned Leave Reserve is recommended to compensate General Fund departments for the Discretionary General Funding portion of costs incurred for departmental staff who separated from County employment in the second, third and fourth quarters of 2024-25.
- A \$2.5 million use of general fund reserves for Sheriff/Coroner/Public Administrator's Department costs associated with countywide crime suppression efforts and operational enhancements incurred in 2024-25. These costs are funded with the use of the Countywide Crime Suppression and Pilot Program Reserve (\$1.1 million) and the Community Concerns Reserve (\$1.4 million).
- Use of \$279,966 of the County's Labor Reserve is recommended to fund one-time costs incurred in 2024-25 associated with approved Memorandum of Understanding agreements.
- AB177/199 Criminal Fees Backfill Reserve (One-time Contribution of \$13,913): An allocation is recommended to the AB177/199 Criminal Fees Backfill Reserve, which represents 2024-25 funds received to be placed in reserve for future use. This adjustment is funded by an increase in Sources.
- Restricted Revenue Set-Aside Reserve (One-time Contribution of \$975,142): An allocation is recommended to the Restricted Revenue Set-Aside Reserve, which

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represents 2024-25 funds received to be placed in the reserve for future use. This adjustment is funded by an increase in Sources.

- Litigation Reserve (One-time Contribution of \$9,698,908): A contribution to the Litigation Reserve is recommended, which represents one-time revenue received in fiscal year 2024-25 that is recommended to be set aside for future litigation needs.
- Public Works Infrastructure Reserve (One-time Use of \$694,166): On September 24, 2024 (Item No. 66), the Board approved a use of the Countywide Road Improvements Reserve, which was subsequently consolidated into the Public Works Infrastructure Reserve on April 29, 2025 (Item No. 86).
- Archives Acquisition (One-time Contribution to Contingencies of \$1,740,751): An adjustment is requested to close out the Archives Acquisition reserve, transferring all remaining funds to Contingencies, due to the completion of the Archives Acquisition project.
- Special Contingencies (One-Time Net Use of \$59,529,339): The County has previously set-aside funding within Contingencies to ensure the completion of pre-approved projects. Adjustments are requested to allocate \$62.2 million to departments and \$30.9 million to contribute to/establish reserves to support a range of government services and/or projects, partially offset by Special Contingencies revenue of \$33.5 million.

Changes in Requirements Using Departmental Sources

Where necessary, year-end adjustments may also include increases in Requirements funded by departmental Sources. It is requested the Board approve an increase to Requirements (appropriation) of \$50.4 million funded with increases in departmental Sources (Attachment A).

Notable Changes to Requirements and Sources not discussed elsewhere in this BAI include:

- The Human Services Administrative Claim budget unit is requesting an increase in Requirements and Sources in the Foster Care budget (\$3,000,000), primarily due to a slower decline in State cases compared to Federal, resulting in a higher-than-anticipated share of State-funded expenditures. The adjustment reflects a slight increase in actuals compared to the budget by 1% and will be fully funded by State revenue. Additionally, the department is requesting an increase in Operating Transfers Out (\$5,000,000) from the Wraparound Reinvestment budget that represents match funding for additional costs not included in the original budget for Children's and Family Services related to the new Highland Campus and the Complex Care program.
- The Probation Department (Probation) is requesting an increase in Sources (\$4,525,207) to reflect the return of funds due to the cancellation of the High Desert Building Acquisition Project (10.10.1134) and additional 2011 Realignment Juvenile Re-Entry revenue. The funds will be redirected to Probation's specific 2011 Realignment Community Correction Partnership (AB 109) Reserve for future CIP Program projects (\$3,027,438) and to the Juvenile Re-Entry Program Fund (AB 1628) to reflect eligible program costs (\$1,497,769).
- The Regional Parks Department is requesting an increase in Operating Transfers Out (\$2,669,410) in the County Trails System Fund for a transfer to the Department of Public Works for work completed on the Santa Ana River Trail. This increase will be offset by an increase in Sources from Coastal Conservancy grant funding.
- The Purchasing Department is requesting to transfer \$926,123 in Services and Supplies Transfers to fund increased Services and Supplies costs due to higher than anticipated

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expenses related to Staples orders. This adjustment will result in no net increase to Requirements.

Appropriation Transfers Within the Same Budget Unit

Appropriation transfers within a budget unit that require approval by the Board include transfers out of Salaries and Benefits, transfers of appropriation to or from Operating Transfers, and Fixed Asset appropriation transfers over specific amounts. Requested transfers of appropriation included in the 2024-25 Year-End Budget Adjustment Report total \$4.2 million (Attachment A). Adjustments discussed in this section result in no net impact to Requirements or Sources.

Notable transfers within the same budget unit include:

- The Land Use Services Department is requesting to transfer \$2.7 million in savings from Salary and Benefits to fund a combination of higher-than-expected costs of professional services and replenishments for the use of Transfers Out appropriation during 2024-25 to fund increased Services and Supplies costs. This request is across the divisions of Building and Safety (\$1.6 million) and Planning (\$1.1 million).
- Public Health is requesting to transfer \$806,357 in savings from Services and Supplies to Operating Transfers Out, to the CIP fund, to partially fund heating, ventilation, and air conditioning repairs.

Discretionary General Funding

Each year, General Fund departments are allocated Discretionary General Funding amounts (Net County Cost) to pay for costs not funded by other resources. The following General Fund budget unit exceeded their allocation of Net County Cost for 2024-25. The Department of Public Works – Surveyor is reporting a Net County Cost (NCC) overage to its ongoing allocation due to a revenue shortfall driven by several factors, including reduced construction activity from Transportation, Flood Control, Solid Waste, and land development projects (amid inflation and limited funding); staffing challenges from higher-than-anticipated attrition and medical leave; and reassignment of staff to address backlog stemming from projects for which revenue was collected in prior years, resulting in General Fund savings during those years.

American Rescue Plan Act Update

During 2024-25, \$33.5 million of American Rescue Plan Act funding was used for the provision of County government services under the revenue loss eligible use category in accordance with the United States Treasury Department (United States Treasury) Final Rule. The Final Rule allows the County to claim a reduction in revenue (due to the COVID-19 public health emergency) calculated using the revenue loss formula outlined by the United States Treasury. Furthermore, the United States Treasury then allows the County to utilize proceeds generated from the revenue loss claim for the provision of government services. In 2024-25, this funding was utilized to fund continued efforts to increase investments in public health, social services, and public safety operations. Specifically, funds were allocated as follows:

- Human Services – Administrative Claim (\$8.5 million)
- Human Services – Foster Care (\$9.0 million)
- Indigent Defense (\$3.0 million)

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- Public Defender (\$11.0 million)
- Registrar of Voters (\$2.0 million)

Recommendation No. 2 recommends the Board accept the Performance Measures section of the Year-End Budget Adjustment Report. Year-End updates on achieving 2024-25 adopted performance measures are included in Attachment A for each County entity as follows: County – Pages 39-128, San Bernardino County Fire Protection District – Pages 129-130, San Bernardino County Flood Control District – Page 119, Inland Counties Emergency Medical Agency – Pages 133-135, In-Home Supportive Services Public Authority – Pages 131-132, and Board Governed County Service Areas – Page 121-122.

Recommendation No. 3 recommends the Board accept the 2024-25 CIP Year-End Budget Report. The Capital Improvement Program is requesting a net increase of \$17,709,749 and the reallocation of existing sources for the following adjustments:

- An increase of \$17,675,905 to the Probation Central Adult Field Operations Center will be funded with Probation department savings.
- An increase of \$33,844 to the Prado Regional Park RV Restroom Remodel project will be funded with previously set-aside Discretionary General Funding.
- An increase of \$124,555 to the Lake Gregory Regional Park San Moritz Restroom Remodel project, offset by a reallocation from the Lake Gregory Regional Park Prefabricated Restroom project.
- A reallocation of \$643,126 from Probation's contributions to the County Government Center Master Plan to fund lease payments and related expenses for the department's new administrative building at 862 Hospitality Lane in San Bernardino.

Recommendation Nos. 4 and 5 recommend the Board approve budget adjustments and personnel actions. Ongoing and One-time budget adjustments identified in the 2025-26 Budget Adjustments section of the Report are presented below, reflecting high priority staffing actions and use of Discretionary General Funding:

- County Administrative Office (\$50,000 One-Time Use of the Wildfire Prevention Reserve): The department is requesting to use the Wildfire Prevention Reserve to reimburse Special Districts for staff and consultant time associated with the development of a pilot water tank project to support helicopter-based wildfire response in high-risk areas of the county. The project will assess potential locations, prepare design concepts, and develop a cost estimate and funding model that can serve as a template for future deployments.
- County Communications (\$112,344 Ongoing Net County Cost): Funding is requested to add a new Media Specialist II position to support growing compliance and accessibility responsibilities in line with Americans with Disabilities Act Title II requirements.
- Economic Development (\$500,000 One-time Net County Cost): Funding is requested to contribute towards enhancements at the San Bernardino International Airport (\$250,000) and the Ontario International Airport (\$250,000).
- Finance and Administration (\$133,862 Ongoing Net County Cost): Funding is requested to add one Senior Executive Administrative Assistant. The new position is requested to provide executive administrative support for the Board of Supervisors. The position is considered critical for improving efficiency, accuracy, and responsiveness in daily support functions.

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- Human Services Administrative Claim: The addition of one HS Administration & Operations Chief is requested to provide high-level strategic and executive administrative support. This position will be offset by the deletion of an existing Administrative Analyst III within the County Administrative Office budget unit. Adequate appropriation is included in the 2025-26 budget; Net County Cost portions of this position will be included in future recommended budgets.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by Human Resources (Gina King, Human Resources Assistant Director, 387-5560) on September 30, 2025; County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on September 25, 2025; County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on September 26, 2025; and coordinated with the Auditor-Controller/Treasurer/Tax Collector (Mima Ugbo, Deputy Chief Controller, 382-3195) on September 25, 2025.

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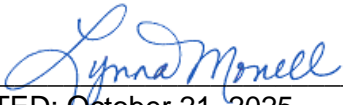
Record of Action of the Board of Directors
San Bernardino County Fire Protection District
Inland Counties Emergency Medical Agency (ICEMA)
In-Home Supportive Services Public Authority
Bloomington Recreation and Park District
Big Bear Valley Recreation and Park District

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

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, CLERK OF THE BOARD/SECRETARY

BY 
DATED: October 21, 2025



cc: File - Final BAI
JLL 10/21/2025