

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

June 9, 2026

FROM

LUTHER SNOKE, Chief Executive Officer, County Administrative Office

SUBJECT

2026-27 County Budget

RECOMMENDATION(S)

1. Conduct a public hearing on the County's 2026-27 Recommended Budget.
2. Adopt **Resolution No. 2026-62** to approve and adopt:
 - a. The County's 2026-27 Budget, including total appropriation, operating transfers out, contributions to reserves/net position, available reserves and budgeted staffing, and authorization for adjustments for final fund balance listed in Attachment A.
 - b. Recommended changes to appropriations, revenues, operating transfers out, contributions to or uses of reserves/net position, and budgeted staffing, as applicable, as included in Attachment B.
 - c. Recommended changes in General Fund Reserves for 2026-27, as listed in Attachment C.
 - d. The County General Fund's committed fund balance as of June 30, 2026.
 - e. Any changes to the Recommended Budget that the Board of Supervisors may direct (in the event that the Board of Supervisors makes any additions or deletions to the Budget after the public hearing, and the items were not proposed in writing and filed with the Clerk of the Board of Supervisors before the close of the public hearing, a four-fifths vote of the Board of Supervisors is required).
3. Authorize the Chief Executive Officer or County Chief Financial Officer, to release appropriation controls for the Department of Risk Management budget units solely for the purpose of facilitating the timely payment of unanticipated settlements and judgments.
4. Approve the following classification actions detailed in Attachment B:
 - a. Establishment of classifications and salaries for the new classifications
 - b. Deletion of classification
 - c. Technical Title Changes for existing classifications
 - d. Equity Adjustments for existing classifications
 - e. Benefit Group Change for existing classification
 - f. Reallocation for existing classifications
 - g. Reclassification of positions
 - h. Direct the Clerk of the Board of Supervisors to amend the County Conflict of Interest Code List of Designated Employees to include the new classifications
5. Approve the following recommendations to amend Ordinance No. 1904, by adding four new positions, moving four positions from Classified Service to Unclassified Service, and moving one position from Unclassified Service to Classified Service of the County.
 - a. Consider proposed ordinance amending Ordinance No. 1904:
 - i. Add the following positions to Unclassified Service of the County: Legislative Assistant to Elected Official (Position No. 60016), Principal Administrative Analyst

- (Position No. 60021), Behavioral Health Medical Director (Position No. 60022), and Deputy Director of Behavioral Health Program Services (Position No. 60023).
- ii. Move the following positions from Classified Service to Unclassified Service of the County: Public Information Officer (Position No. 70619) and Administrative Analyst III (Position Nos. 57720, 89971, and 54759).
 - iii. Move the following position from Unclassified Service to Classified Service of the County: Staff Analyst II (Position No. 82775).
- b. Make alterations, if necessary to proposed ordinance.
 - c. 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.
 - d. SCHEDULE ORDINANCE FOR FINAL ADOPTION ON TUESDAY, JUNE 23, 2026, on the Consent Calendar.
6. Approve Amendment No. 2 to Memorandum of Understanding No. 22-399, with the San Bernardino County Fire Protection District, for fire protection and emergency medical services, updating contract language to include the San Bernardino County Fire Hazard Abatement Program, increasing the annual contract amount for 2026-27 by \$384,108, increasing the total contract amount from \$55,700,000 to \$56,084,108, with no change to the term of July 1, 2022 to June 30, 2027. (**Note:** Please see related BAI #132 on June 9, 2026 for executed MOU)
- (Presenter: Matthew Erickson, County Chief Financial Officer, 387-5423)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Promote and Fulfill the Countywide Vision.

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

FINANCIAL IMPACT

The 2026-27 Recommended Budget, as presented in the Recommended Budget Book, includes Requirements for the County General Fund, special revenue funds, capital project funds, internal services funds, and enterprise funds, which total \$10.0 billion (including General Fund Contributions to Reserves and Non-General Fund Contributions to Reserves/Net Position). Of the \$10.0 billion, General Fund Requirements total \$5.6 billion, including General Fund Contributions to Reserves. The General Fund is supported by a combination of discretionary and program-specific revenues, including \$1.7 billion in Discretionary General Funding, primarily from property tax revenue. The 2026-27 Recommended Budget also includes 25,863 budgeted positions Countywide.

Attachment B, Recommended Changes to the 2026-27 Recommended Budget, includes recommended changes to the budget as presented in the Recommended Budget Book. These changes may include adjustments to appropriations, revenues, operating transfers out, contributions to or uses of reserves/net position, and budgeted staffing, as necessary.

BACKGROUND INFORMATION

As the largest political subdivision of the State, counties are vested by the California State legislature with the powers necessary to provide for the health and welfare of the people within their borders. As such, San Bernardino County is responsible for providing a broad range of public services that promote the health, safety, and welfare of residents and communities throughout the County. The 2026-27 Recommended Budget was developed to allocate available resources in alignment with the Countywide Vision, Board of Supervisors (Board) priorities, departmental operational needs, and the County's commitment to fiscal responsibility.

San Bernardino County enters the 2026-27 Fiscal Year well positioned to cope with emerging economic uncertainties and the ever-present threat of sudden emergencies while continuing to pursue a range of community investments and strategic priorities, continuing our steady progress toward achieving the Countywide Vision. The Recommended Budget supports core County services, including public safety, health and human services, infrastructure, economic development, homelessness services, elections, community services, and internal support functions. It also continues the County's practice of maintaining prudent reserves and contingencies to help address economic uncertainty, emergencies, and future service demands.

The 2026-27 Recommended Budget includes targeted investments in Board priorities, including infrastructure, support for vulnerable populations, economic development, development assistance, community services, capital needs, innovation and technology, public safety, financial security, and department programmatic needs/state and federal mandates. Additional details regarding these priorities are included in the 2026-27 Recommended Budget Book.

BOARD PRIORITIES

Through the Chief Executive Officer (CEO) goal-setting process, engagement with the Executive Team, and departmental collaboration, the 2026–27 Recommended Budget proposes the use of \$273.7 million (including \$14.9 million in ongoing funding, \$145.4 million in one-time funding, \$81.7 million in reserve usage, and \$31.8 million in other funding) to address the County's priorities for the coming fiscal year. This proposal advances a range of strategic priorities designed to proactively serve the public while maintaining a high level of fiscal responsibility and maximizing the use of available restricted revenue sources.

The following is a summary of the priorities addressed in the 2026–27 Recommended Budget with further detail provided in the Identified Needs section of the 2026-27 Recommended Budget Book.

Infrastructure

In a county geographically larger than many states, maintaining the systems people rely on every day, from roads and bridges to wastewater infrastructure, are both essential and complex. Keeping these assets in working order requires steady, long-term commitment, not only to support daily life and economic activity, but to prevent more costly repairs in the future. For these reasons, the 2026–27 Recommended Budget includes \$1.8 million in one-time funding and \$3.7 million in reserve usage to support facility needs and advance transportation infrastructure and safety.

Support for Vulnerable Populations

The 2026–27 Recommended Budget allocates \$11.8 million in one-time funding, \$8.0 million in ongoing funding, and \$2.5 million in reserve usage. These investments promote housing stability, maintain critical human services, and support program continuity amid rising service demands and cost pressures, including increased costs associated with CalFresh administration. Funding also supports housing development, child-focused services, reentry programs, and homelessness services.

Economic Development

Strategic investment in economic development remains a priority for the Board to strengthen regional competitiveness in unincorporated communities. The 2026–27 Recommended Budget includes \$1.0 million in one-time funding to support tourism promotion, attract visitors to local businesses, and enhance regional infrastructure.

Development Assistance

To support property owners and developers in advancing housing and commercial projects, the 2026–27 Recommended Budget provides approximately \$4.9 million in one-time funding, \$99,914 in ongoing funding, and \$2.9 million in reserve usage to expand the capacity of the Land Use Services Department, enhance development services, improve processing timelines, modernize systems, and strengthen planning capacity across unincorporated areas. Funding also includes a subsidy to the Land Use Services Department to offset adopted fees that do not achieve full cost recovery and ensure continuity of development services.

Community Services

Maintaining high-quality community services and public amenities remains a hallmark of the County. The 2026–27 Recommended Budget includes \$2.0 million in one-time funding and \$2.2 million in ongoing funding to support disaster preparedness, emergency resources, public outreach, and animal care operations.

Capital Needs

The Board prioritizes delivery of services within local communities across this expansive county by investing in modern, well-maintained facilities and addressing infrastructure needs early to avoid higher long-term costs. The 2026–27 Recommended Budget allocates \$40.9 million in one-time funding, \$15.6 million in reserve usage, and \$20.7 million in other funding to support critical facility improvements, public safety infrastructure, and community-serving capital projects.

Innovation/Technology

San Bernardino County continues to invest in technology that improves efficiency, strengthens security, and enhances service delivery. Strategic investments in modern systems, data tools, and automated platforms enhance the delivery of timely and effective services for residents across the county. The 2026–27 Recommended Budget includes \$40.1 million in one-time funding, \$1.7 million in ongoing funding, \$15.1 million in reserve usage, and \$675,980 in other ongoing funding to modernize enterprise systems, enhance cybersecurity, and expand the use of emerging technologies.

Public Safety

Community safety remains a foundational priority, reinforced through targeted investments in enforcement, technology, and frontline operations. The 2026–27 Recommended Budget includes \$1.4 million in one-time funding, \$16.3 million in reserve usage, \$449,413 in ongoing funding, \$4.9 million in other one-time funding, and \$4.7 million in other ongoing funding to strengthen code enforcement and illegal cannabis abatement, support Sheriff / Coroner / Public Administrator drone and technology initiatives, expand field-based operations in remote and hard-to-reach areas, equip first responders with modern tools and systems, enhance investigative capabilities, improve emergency response, and address quality-of-life issues.

Financial Security

The Board's commitment to maintaining strong reserves and contingencies is central to the County's prudent budgeting. The 2026–27 Recommended Budget allocates \$18.7 million in one-time funding to support required contingencies and maintain the General Purpose Reserve at 20 percent, ensuring the County is well-positioned to respond to economic uncertainty and unforeseen events while sustaining essential services and long-term fiscal stability. Additionally, \$25 million in reserve use funding; including \$20 million to address a funding gap in law enforcement liability fund to support 80% confidence levels per policy, and \$5.0 million to

subsidize contract cities' premium increases pursuant to Board direction on May 5, 2026 (Item No. 84).

Department Programmatic Needs/State & Federal Mandates

The 2026–27 Recommended Budget allocates \$22.6 million in one-time funding, \$2.4 million in ongoing funding, \$601,058 in reserve usage, and \$859,541 in other ongoing funding to support a broad range of operational, compliance, and service delivery needs across the County. Notably, the allocation includes \$7.0 million in one-time funding to support the Registrar of Voters in administering the 2026 November Statewide General Election, \$5.7 million for Assessor/Recorder/County Clerk mainly to provide revenue backfill, \$3.6 million for Litigation for counsel services, and \$2.7 million for Regional Parks support. Additional funding is recommended to support staffing and maintain continuity of County services across departments.

Recommendations

Recommendation No. 1 calls for the public hearing on the 2026-27 Recommended Budget for the County, as required by Government Code Sections 29080 and 29081. Prior to adopting the County 2026-27 Budget, a notice was published on May 20, May 21, May 26, May 27, May 28, May 29, and May 30, 2026, setting forth the date of the public hearing for the purpose of making a determination regarding the Recommended Budget. The Recommended Budget documents were made available to the public at the Clerk of the Board of Supervisors' Office on May 26, 2026, and the public hearing is occurring at least 10 days after the documents were made available. The notice further sets forth that all interested persons may appear at the public hearing and be heard. The budget hearing is designed to discuss and implement any direction or changes to the Recommended Budget. Any requests for increases, decreases or omission of any item in the budget or inclusion of any additional items shall not be made after the public hearing, unless the items were proposed in writing and filed with the Clerk of the Board of Supervisors before the close of the public hearing or unless approved by the Board by four-fifths vote.

Recommendation No. 2 adopts the Resolution approving and adopting the County's 2026-27 Budget, including any changes made to the Recommended Budget as detailed in Attachment B, recommended changes in General Fund reserves as detailed in Attachment C, and the County General Fund's committed fund balances as of June 30, 2026.

Recommendation No. 3 requests approval to authorize the Chief Executive Officer or the County Chief Financial Officer to lift appropriation controls for the Department of Risk Management's (Risk Management) budget units, solely to facilitate the timely payment of unanticipated settlements and judgments. This process is intended to address time-sensitive or court-mandated payments that cannot reasonably wait until the next scheduled budget adjustment.

Recommendation Nos. 4 and 5 approve actions related to the budgeted staffing and personnel actions of the 2026-27 Recommended Budget, which are included in the 2026-27 Recommended Budget Book, Attachment B, and Ordinance No. 1904. Budgeted staffing totals for 2026-27, as presented in the Recommended Budget Book, include 25,863 positions, of which 17,413 positions are in the General Fund and 8,450 positions are in all other funds. The recommended staffing includes increases of 50 General Fund positions and 13 positions in all other funds.

**2026-27 County Budget
June 9, 2026**

Recommendation No. 6 approves Amendment No. 2 to MOU No. 22-399, with the San Bernardino County Fire Protection District, for the provision of fire protection and emergency medical services in County Service Areas and other County-administered service zones. The amendment updates the MOU to include services associated with the San Bernardino County Fire Hazard Abatement Program and increases the annual contract amount for 2026-27 by \$384,108, increasing the total contract amount from \$55,700,000 to \$56,084,108, with no change to the term of July 1, 2022 to June 30, 2027. The additional funding supports the continued administration and enforcement of fire hazard abatement activities designed to reduce wildfire risk, enhance public safety, and maintain compliance with applicable fire prevention requirements in unincorporated communities throughout the County.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by Human Resources (Gina King, Assistant Director, 387-5571) on May 26, 2026; County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on May 26, 2026); and County Finance and Administration (Abigail Grant, Administrative Analyst, 387-4603; and Paloma Hernandez-Barker, Deputy Executive Officer, 387-4883) on May 26, 2026. This item has been coordinated with the Auditor-Controller/Treasurer/Tax Collector (Mima Ugbo, Deputy Chief Controller, 382-3195) on May 26, 2026.

2026-27 County Budget
June 9, 2026

Record of Action of the Board of Supervisors
San Bernardino County

Hearing Opened
Public Comment: Pauline Pisano
Hearing Closed

APPROVED

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: June 9, 2026



cc: File - Final BAI
JLL 06/11/2026