



# San Bernardino County

## Legislation Text

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**File #: 14056, Agenda Item #: 84**

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

**May 5, 2026**

**FROM**

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

**SUBJECT**

2026-27 Budget Financial Update

**RECOMMENDATION(S)**

1. Receive presentation detailing the County's current financial status in advance of the 2026-27 Recommended Budget Hearing and Adoption.
2. Direct staff to include the following use of \$25,000,000 from the County General Fund Liability Reserve in the 2026-27 Recommended Budget to address law enforcement liability fund pressures and contract city cost increases:
  - a. Allocate \$20,000,000 to begin addressing the funding gap between current liability fund levels and the County's 80% actuarial confidence level target.
  - b. Allocate \$5,000,000 to provide a one-time subsidy covering 50% of the contract cities' premium increase for law enforcement services.

(Presenter: Matthew Erickson, County Chief Financial Officer, 387-4811)

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

**Promote and Fulfill the Countywide Vision.**

**Improve County Government Operations.**

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

**Provide for the Safety, Health and Social Service Needs of County Residents.**

**Enhance Readiness for Major Emergency Responses.**

**FINANCIAL IMPACT**

Approval of this item will direct staff to utilize \$25,000,000 from the County General Fund Liability Reserve in the 2026-27 budget. Of this amount, \$20,000,000 will be applied toward increasing the funding level of the County's law enforcement liability program to better align with the 80% actuarial confidence level target, and \$5,000,000 will be used to provide a one-time subsidy to contract cities to offset 50% of their premium increases.

This is a one-time use of reserves and does not establish an ongoing funding commitment. Adequate appropriation will be included in the 2026-27 Recommended Budget.

**BACKGROUND INFORMATION**

The County Administrative Office will present and discuss the County's current financial status, 2026-27

funding priorities, and the next steps in the 2026-27 Budget process, in advance of the 2026-27 Recommended Budget Hearing and Adoption, scheduled for June 9, 2026. As part of this discussion, approval of this item will provide a one-time allocation of \$25,000,000 from the County General Fund Liability Reserve resources to address increasing financial pressures associated with the County's law enforcement liability program and rising contract city costs.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on April 9, 2026; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-4883) on April 8, 2026.