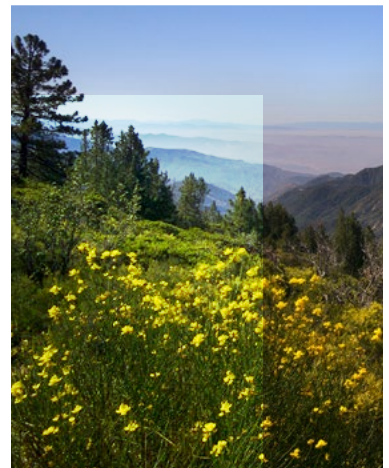
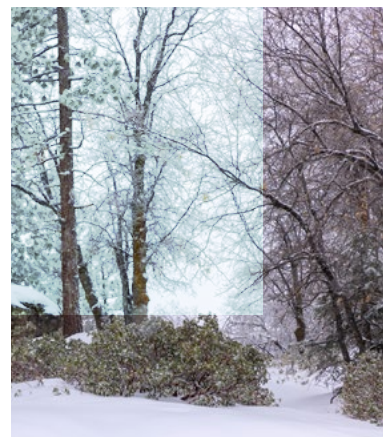




2025-2026 ADOPTED BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**San Bernardino County
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **San Bernardino County, California**, for its Annual Budget for the fiscal year beginning **July 1, 2024**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Executive Summary

Message From the Chief Executive Officer.....	1
County Profile.....	5
County Budget Overview.....	11
County Budget Summary.....	20
Discretionary General Funding and Restricted Funds.....	44
Long Term Debt.....	83
Summary of Related Laws, Policies and Procedures.....	88

Administration

Board of Supervisors.....	98
Clerk of the Board.....	101
County Administrative Office.....	103
County Communications.....	106
County Counsel.....	108
Finance and Administration.....	110
Fleet Management.....	115
Human Resources.....	118
Innovation and Technology.....	126
Office of Emergency Services.....	132
Purchasing.....	137
Risk Management.....	143

Arrowhead Regional Medical Center

Arrowhead Regional Medical Center.....	146

Community Revitalization Group

Community Development and Housing.....	150
Office of Homeless Services.....	153

Economic Development Agency

Economic Development.....	158
Workforce Development.....	161

Fiscal

Assessor/Recorder/County Clerk.....	164
Auditor-Controller/Treasurer/Tax Collector.....	168

Human Services

Behavioral Health.....	172
Public Health.....	178
Human Services Administrative Claim.....	184
Aging and Adult Services – Public Guardian.....	191
Child Support Services.....	195
Preschool Services.....	198
Veterans Affairs.....	201

Law and Justice

County Trial Courts	204
District Attorney	214
Law and Justice Group Administration	218
Probation	221
Public Defender	226
Sheriff/Coroner/Public Administrator	230

Operations and Community Services

Agriculture/Weights & Measures	236
Airports	240
County Library	246
County Museum	250
Land Use Services	254
Project and Facilities Management Department ...	260
Public Works	267
Public Works – Special Districts	274
Real Estate Services	286
Regional Parks	293
Registrar of Voters	297

Fire Protection District

San Bernardino County Fire Protection District	300

Other Agencies

In-Home Supportive Services Public Authority	310
Inland Counties Emergency	
Medical Agency (ICEMA)	312

Finance – Other

Finance – Other	316
Local Agency Formation Commission	317
County Schools	318
Health Administration	319
Master Settlement Agreement	320
Automated Systems Development	321
American Rescue Plan Act – Local Assistance	322
American Rescue Plan Act	323
Community Care Expansion	324
Opioid Settlement Fund	325
County Industrial Development Authority	326
GASB 84	327
Capital Improvement Program	328
Exhibit A – Project and Facilities Management	
Department – Project Management	329
Exhibit B – Real Estate Services Department ...	361
Exhibit C – Public Works – Transportation	362
Exhibit D – Public Works –	
Solid Waste Management	368
Exhibit E – Public Works – Flood Control	371
Exhibit F – San Bernardino County	
Fire Protection District	375
Exhibit G – Public Works – Special Districts	376

Appendices

Appendix A – Budget by Group Agency	381
Appendix B – Change in Fund Balance	396
Appendix C – Schedule of Non-General	
Fund Reserves	398
Appendix D – Classification and Position Count	410
Appendix E – Performance Measures	471
Appendix F – Budgeted Staffing	507
Appendix G – Budget Unit Listing	512
Appendix H – Definitions	526
Appendix I – Acronyms	535
Appendix J – Financial Schedules	539



County Administrative Office

San Bernardino County enters the 2025-26 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. A consistent history of prudent budgeting by the Board of Supervisors, a talented and stable leadership team, and the continued exemplary performance of public service professionals throughout the organization will allow San Bernardino County to continue delivering best-in-the-nation services and projects that will improve the lives of our residents and create opportunities for existing and prospective investors.

The services and projects carried out by County employees, with the support and leadership of the Board of Supervisors, have led the nation in awards from the National Association of Counties for four consecutive years. The 257 NACo Achievement Awards for innovation, efficiency, and outstanding public service won by San Bernardino County in 2025 was an unprecedented achievement. Meanwhile, the County has continued to take significant steps toward addressing the issues the Board has identified as the leading concerns of our residents. During the past year we have continued to bolster our efforts to significantly address homelessness. Furthermore, the Sheriff's Department has continued to invest dedicated funding provided by the Board toward reducing crime in our communities and retail theft affecting our business community. Additionally, nearing completion is the new Valley Communications Center,

which will replace the aging and inadequate Emergency Operations Center, bringing our residents the peace of mind they deserve knowing that their County will be better equipped to respond to disasters. Most recently, in April 2025 the County broke ground for a new Animal Care Center in Bloomington, which will significantly increase our capacity to care for homeless pets and pair them with loving forever homes.

For the coming fiscal year, the County aims to continue its proven strategy of prudent budgeting, reduced volatility, and stable community investment while being aware of and prepared for the effects of market fluctuations and federal funding reductions affecting County services and the local economy. We continue a long, successful tradition of building robust reserves and contingencies while investing in impactful and transformative services and projects countywide and at the community and neighborhood levels.

The 2025-26 Adopted Budget I proudly deliver to you today has been crafted with input from the Board, our departments, our community partners, and the people we serve to form the foundation for continued success in the pursuit of our Countywide Vision and fulfillment of the Board's Goals and Objectives. The intent is to further elevate San Bernardino County's status as a destination for employers and continue to serve our residents and visitors with innovation, integrity, transparency, and a passion for public service.

The following is a summary of the priorities addressed in the 2025-26 Adopted Budget.

Board of Supervisors

COL. PAUL COOK (RET.)
First District

JESSE ARMENDAREZ
Second District

DAWN ROWE
Chairman
Third District

CURT HAGMAN
Fourth District

JOE BACA, JR.
Vice Chair
Fifth District

LUTHER SNOKE
Chief Executive Officer

Board Priorities

Through the Board goal-setting process, discussions among the Executive Team, and departmental engagement, the 2025-26 Adopted Budget proposes the use of \$206.2 million (including \$15.6 million in ongoing funds, \$146.0 million in one-time funds, \$38.7 million of reserve usage, and \$5.8 million in other funding) to address the County's priorities during the coming fiscal year. This proposal pursues a range of strategic priorities that seek to proactively serve the public while maintaining a high level of fiscal responsibility.

The following is a summary of the priorities addressed in the 2025-26 Adopted Budget:

Board Discretionary Funding

The Board of Supervisors is the County's direct connection to the people we serve. The Board members are their voice and are uniquely positioned to know the needs of their communities, providing an invaluable perspective in this era of economic uncertainty and potentially scarce resources. A transparent, appropriately regulated Board Discretionary Funds Program has proven to be an effective tool in ensuring key community needs and concerns are effectively addressed. For that reason, the 2025-26 Adopted Budget allocates \$12.5 million in one-time funds to provide each Board district with \$2.5 million in Board Discretionary Funding to be allocated in accordance with County Policy 05-10.

Infrastructure

Quality roads, bridges, wastewater facilities, and other community infrastructure are the hallmark of a well-governed community and a key challenge in a county much larger than many states. Consistent investment is necessary to keep communities livable and economically viable, support growth and prosperity, and prevent future generations from bearing the cost of repair and rebuilding. For those reasons, the 2025-26 Adopted Budget calls for a \$20.0 million investment of one-time funding for high priority Public Works initiatives.

Support for Vulnerable Populations

The 2025-26 Adopted Budget invests \$2.9 million in ongoing funding and \$1.0 million in ongoing opioid settlement funds to the Sheriff's Department for increased pharmaceutical costs associated with medical and mental health care services provided to correctional patients. Additionally, \$5.0 million in one-time Discretionary General Funding is recommended to be set aside to help support the Children's Assessment Center operations.

Economic Development

The 2025-26 Adopted Budget invests \$750,000 in one-time funding to continue funding for the County's Chamber Tourism Incentive Program (\$350,000) to support chambers of commerce in unincorporated communities by boosting tourism through increased marketing efforts via the Economic Development Department, \$150,000 to support unincorporated tourism needs, and \$250,000 to pursue sponsorship opportunities for the large-scale annual King of the Hammers event, which attracts economic investment within the County.

Development Assistance

The 2025-26 Adopted Budget allocates \$5.1 million in one-time funding and \$502,182 in ongoing funding to grow the capacity of the Land Use Services Department to assist property owners and builders in their efforts to add to and improve housing and commercial projects within the county and make the best use of land within the unincorporated areas.

Community Services

San Bernardino County is renowned and has received many accolades for the amenities we provide to our residents and visitors. The 2025-26 Adopted Budget includes \$2.7 million in one-time and \$1.6 million in ongoing funding to enhance public amenities, public safety, disaster preparedness, and animal care services.

Capital Needs

The Board has made it a priority to serve our residents close to where they live in this far-reaching county through modern, well-maintained facilities and to prevent deterioration that creates higher costs in the future. The 2025-26 Adopted Budget allocates \$29.4 million in one-time funding and \$3.7 million in reserve usage for several priority capital investments.

Innovation/Technology

The Board has established a strong record of supporting innovation that creates efficiencies and better service to county residents. The 2025-26 Adopted Budget invests \$7.7 million in one-time funding, \$390,077 in ongoing funding, \$9.3 million in reserve usage, and \$4.9 million in other funding to support innovation and technology projects in several areas.

Public Safety

Making neighborhoods safer by bolstering efforts to target specialized crimes, minimize the impacts of wildfires, and respond to critical incidents are among the priorities of \$8.6 million in one-time funding, \$7.5 million in ongoing funding, and \$7.6 million in reserve usage.

Financial Security

A hallmark of San Bernardino County's long tradition of strategic budgeting and wise fiscal management is the Board's consistent support for maintaining healthy reserve and contingency funds. The 2025-26 Adopted Budget sets aside \$44.8 million in one-time funding to continue this positive trend.

Department Programmatic Needs/ State & Federal Mandates

The 2025-26 Adopted Budget allocates \$29.4 million in one-time funding, \$2.7 million in ongoing funding, and \$18.1 million in reserve usage to support an array of needs throughout the County organization. Notably, the allocation includes \$20.0 million in one-time funds and \$2.1 million in ongoing funds to support the Registrar of Voters during the 2026 Gubernatorial General Election, the June Statewide Primary, the Campaign Accountability Commission, and a reserve contribution to fund unforeseen election expenses.

Overview

These priorities and investments are included and highlighted as they speak directly to the County's ongoing efforts to achieve the Countywide Vision and address the Goals and Objectives adopted by the Board of Supervisors.

In total, the 2025-26 Adopted Budget is balanced and includes General Fund Requirements of \$5.4 billion, of

which \$1.8 billion is funded with Discretionary General Funding (primarily property tax). Total Countywide Requirements included in the 2025-26 Adopted Budget is \$10.6 billion, which is a net decrease of \$723.9 million (6.41%) compared to the 2024-25 Final Budget. The decrease is primarily due to a decrease in Capital Expenditures as one-time funding for various projects was previously allocated in the 2024-25 Mid-Year Report. The Requirements for the 2025-26 Adopted Budget includes the County and separated entities including Board Governed County Service Areas, San Bernardino County Fire Protection District, San Bernardino County Flood Control District, Big Bear Valley Recreation and Park District, and Bloomington Recreation and Park District. Other agencies presented in this budget book include the County Industrial Development Authority, In-Home Supportive Services Public Authority, and the Inland Counties Emergency Medical Agency. Details regarding changes to the budget, staffing, Discretionary General Funding, and department funding can be found in the County Budget Summary, the Discretionary General Funding section, and in the Restricted Funds section of this budget document.

Challenges in Fiscal Year 2025-26 and Beyond

Economic Challenges:

The County Administrative Office continues to monitor the following outstanding economic issues:

- **Market Volatility:** Stock market volatility poses risks by increasing uncertainty in revenue forecasts and potentially reducing investment returns for public pensions, which can constrain the ability to maintain essential services and long-term financial stability.
- **Federal and State Funding Uncertainties:** Federal and state funding face uncertainties due to persistent inflation, policy changes, and potential budgetary cuts. In California, flat sales tax revenues put a strain on state and local resources, impacting public services and infrastructure funding.
- **Recession/Stagflation:** The risk of a recession grows as high interest rates from the Federal Reserve may dampen economic activity. With inflation still elevated, there's a heightened threat of stagflation (slow or negative economic growth combined with inflation).

Contributing to these pressures are evolving trade policies and the potential for new or increased tariffs, which could strain supply chains and drive up costs. Together, these factors have the potential to further curb consumer spending and reduce tax-based revenue sources.

Through continued monitoring and careful financial planning, the 2025-26 Adopted Budget continues to mitigate these economic risks by prudently forecasting revenue and investing our sources in one-time needs rather than creating long-term liabilities.

State Budget Outlook

Governor Newsom signed the finalized \$321.1 billion California State Budget for FY 2025-26 (AB 102 and SB 101) on June 28, which addresses the projected \$12 billion deficit. On June 30, the Governor signed two additional budget-related bills: AB 130 and SB 131. These measures are part of the broader 2025-26 budget package and are designed to accelerate housing and infrastructure development through broad streamlining provisions that reduce development barriers, modernize CEQA review, and introduce new tools to lower costs and expedite project delivery.

The 2025 State Budget Act did not include assumptions about the federal funding cuts. The state has instead granted the California Department of Finance flexible authority to make midyear adjustments as needed. The Department of Finance reports that General Fund revenues closed the fiscal year \$2.7 billion above projections, with strong June collections driven by personal income, corporate, and other tax receipts, contributing to what officials describe as one of the strongest cash positions in state history.

California's revenue forecasts remain vulnerable to broader economic uncertainties, particularly due to the state's progressive tax system, which heavily relies on capital gains from high-income earners. Fluctuations in global trade dynamics and stock market performance can significantly impact these revenues, underscoring the need for cautious fiscal planning. County leadership will continue to closely monitor and assess budget developments as they arise.

Retirement Costs

In 2024-25, the County's Pension system saw an actuarial loss of approximately 0.1% for the fiscal year, which results in increases in projected retirement costs. However, the County will see retirement savings in the upcoming year due to a reduction in amortized annual payments from actuarial losses dating back to 2005, as well as salary growth exceeding prior assumptions. Due to current market volatility, San Bernardino County could face losses in the coming years due to not meeting assumed investment earnings targets. To further strengthen the County's ability to absorb future retirement cost increases without impacting service levels, a one-time contribution of \$5.0 million is included in 2025-26. Combined with \$20 million in ongoing Discretionary General Funding set aside by the Board in 2023-24, the County is positioned to help offset market losses in future fiscal years without immediately impacting service levels. The County Administrative Office and the Retirement Association continue to maintain an active dialog about monitoring, measuring, and mitigating potential risks as they arise within the pension system.

Conclusion

The 2025-26 Adopted Budget reflects a cautious but effective approach toward addressing the Board and public's priorities. The Board's consistent practice of maintaining facilities and services while setting aside substantial funding for contingencies and other future needs inspires confidence in the County's ability to withstand economic instability and unforeseen but all-but-certain emergencies, and this budget continues that tradition.

I would like to thank the County staff who applied their talents and spirit of service and innovation to the preparation of this Budget. With the Board's continued support, this plan will assure our residents and investors that San Bernardino County is committed to meeting their needs and achieving our shared Countywide Vision.



LUTHER SNOKE

Chief Executive Officer

San Bernardino County Supervisorial Districts



Col. Paul Cook (Ret.)
First District Supervisor
909-387-4830



Jesse Armendarez
Second District Supervisor
909-387-4833



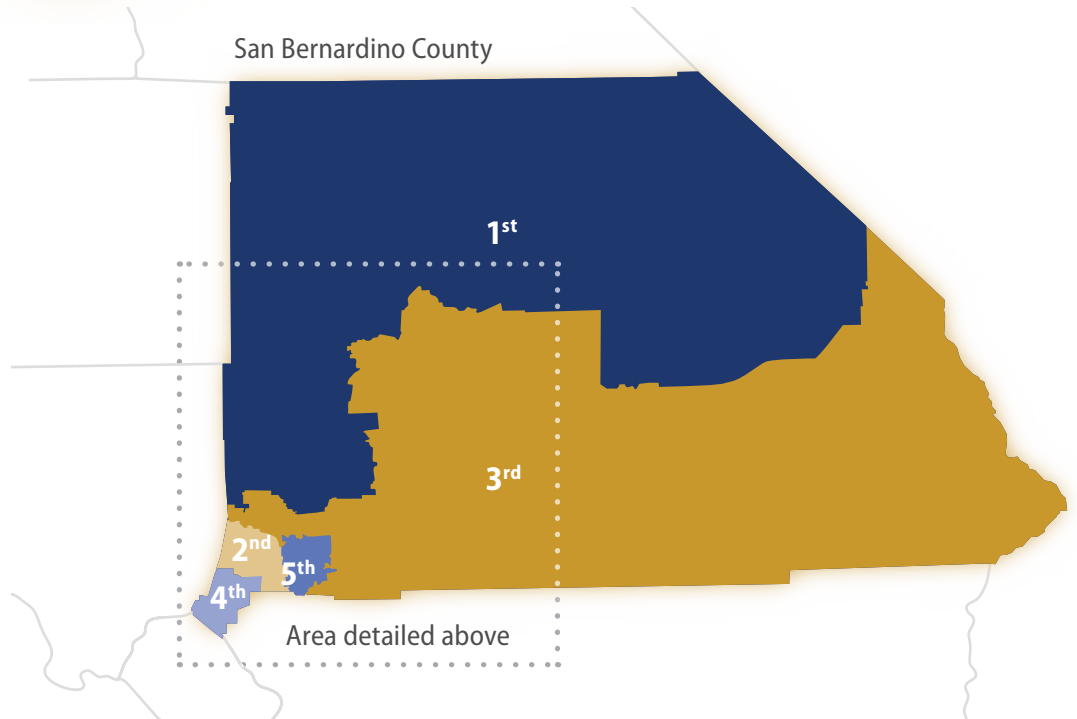
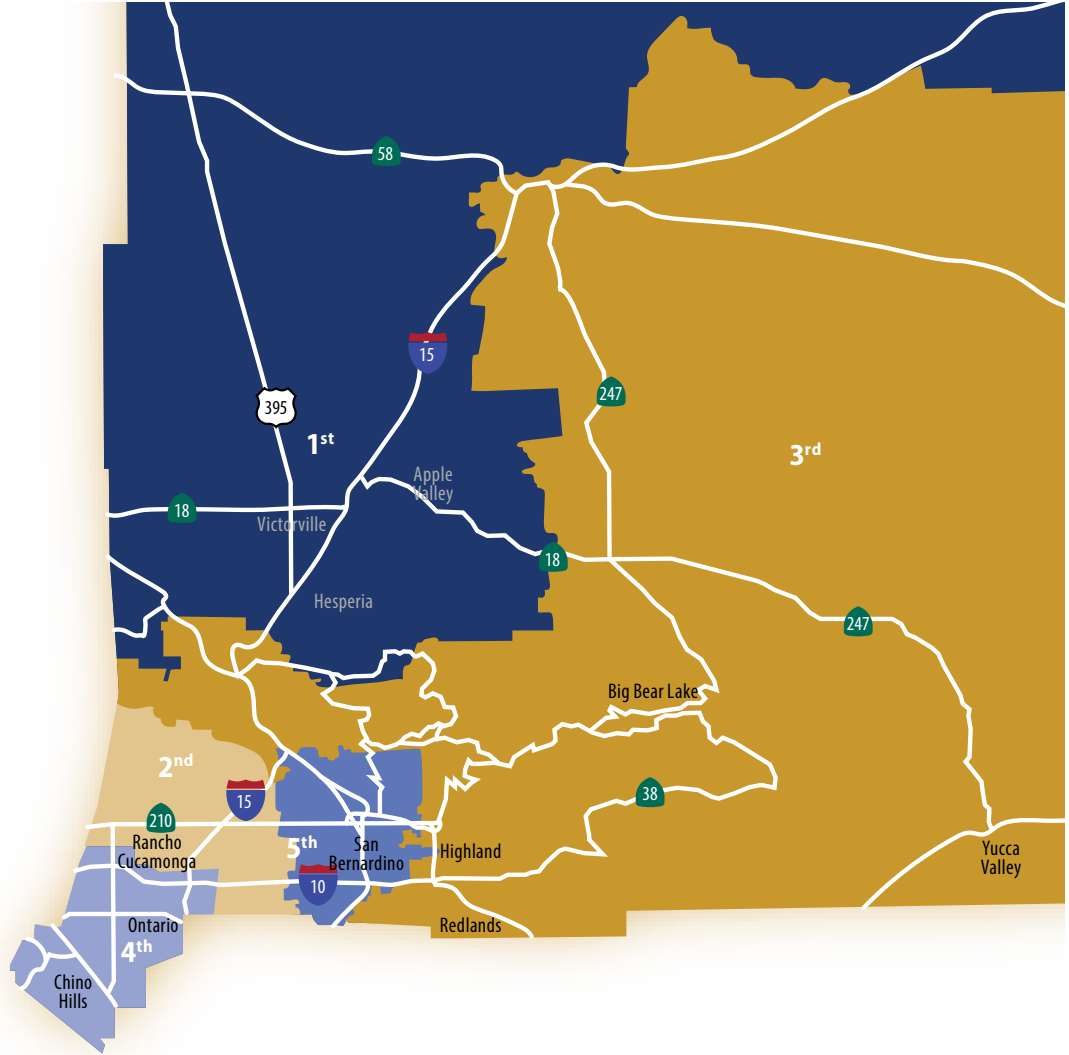
Dawn Rowe
Chairman
Third District Supervisor
909-387-4855



Curt Hagman
Fourth District Supervisor
909-387-4866



Joe Baca, Jr.
Vice Chair
Fifth District Supervisor
909-387-4565



San Bernardino County – Countywide Facts and Figures

Size: 20,160 square miles (largest county in the contiguous United States by area)

Elevation: Highest Elevation, Mt. San Gorgonio, 11,499 ft.

Structure: Formed by charter in 1853; five districts based on population.

Incorporated Cities: 24

Population by City:

Incorporated City	Total 1/1/2025 Estimated Population
Adelanto	37,150
Apple Valley	75,262
Barstow	24,811
Big Bear Lake	4,953
Chino	95,206
Chino Hills	77,314
Colton	53,278
Fontana	219,172
Grand Terrace	12,803
Hesperia	101,792
Highland	57,088
Loma Linda	25,322
Montclair	37,526
Needles	4,791

Incorporated City	Total 1/1/2025 Estimated Population
Ontario	184,404
Rancho Cucamonga	175,992
Redlands	73,488
Rialto	105,565
San Bernardino	222,727
Twentynine Palms	24,257
Upland	79,140
Victorville	141,013
Yucaipa	54,838
Yucca Valley	22,027
Total Incorporated	1,909,919
Total Unincorporated	297,505
Total San Bernardino County	2,207,424

Source: State of California, Department of Finance, E-1: Population Estimates for Cities, Counties and the State with Annual Percentage Change – January 1, 2024 and 2025. Sacramento, California, May 2025.

Regional Parkland: Approximately 8,000 Acres

County Library: 32 Branches

Major County Employers:

Employer	Employees
San Bernardino County	>10,000
Loma Linda Univ. Medical Center	>10,000
Amazon Fulfillment Center	>10,000
Dignity Health Community Hospital	5,000–9,999
Ontario International Airport	5,000–9,999
Big Bear Mountain Resorts	1,000–4,999
Burlington Distribution Center	1,000–4,999
California State University San Bernardino	1,000–4,999
Esri	1,000–4,999
Fedex Ground	1,000–4,999
Inland Empire Health Plan	1,000–4,999

Employer	Employees
Kaiser Permanente Fontana Med	1,000–4,999
Mountain High Ski Resort	1,000–4,999
Ontario–Montclair School District	1,000–4,999
Patton State Hospital	1,000–4,999
Primary Care Assoc Med Group	1,000–4,999
Radial	1,000–4,999
Redlands Community Hospital	1,000–4,999
San Antonio Regional Hospital	1,000–4,999
San Bernardino County Superintendent of Schools	1,000–4,999
Snowline Joint Unified School District	1,000–4,999

Source: San Bernardino County, Economic Development.

Major County Taxpayers (Secured Taxpayers – 2023-24 Property Tax Rolls*):

Name	Assessed Value	% of Roll
Southern California Edison	\$7,298,588,439	2.07%
Prologis LP	\$3,042,340,403	0.86%
Duke Realty Limited Partnership	\$1,677,225,634	0.48%
Rexford Industrial Realty LP	\$1,381,068,879	0.39%
Southern California Gas Company	\$1,291,189,248	0.37%
Watson Land Company	\$960,162,315	0.27%
Homecoming at Terra Vista LLC	\$868,821,203	0.25%
Wal-Mart Stores Inc.	\$785,237,980	0.22%
Majestic Realty Co	\$753,590,766	0.21%
Westcore	\$707,306,945	0.20%

*Includes Secured and Unitary Roll

Source: San Bernardino County, Assessor and Auditor-Controller/Treasurer-Tax Collector, Controller Division Property Tax Section.

Employment Mix (2024):

Services:	
Trade, Transportation, and Utilities	253,371
Information	6,886
Financial Activities	22,574
Professional and Business Services	80,940
Education and Health Services	147,260
Leisure and Hospitality	81,513
Other Services	22,663
Unclassified	141
Construction	40,990
Manufacturing	50,335
Natural Resources & Mining	3,467
Government	136,057

Source: California Employment Development Department, SBCO, Quarterly Census of Employment and Wages (QCEW) 2024 Annual Averages.

Unemployment – August 2025: 5.9%

Source: California Employment Development Department, Labor Market Information, Monthly Labor Force Data for Counties, August 2025.

People Below Poverty Level – 2024 Estimates: 12.5%

Source: U.S. Census Bureau, San Bernardino County, California: 2024 American Community Survey 1 Year Estimates.

Median Home Price – Existing Single Family Homes – August 2025: \$503,030

Source: California Association of Realtors, Historical Housing Data, Median Prices of Existing Single Family Homes, August 2025.

Assessed Valuations* – 2023-24: \$352,576,657,759

*Includes Secured, Unitary, and Unsecured Valuations.

Source: San Bernardino County, Auditor-Controller/Treasurer/Tax Collector, Property Tax Section.

Median Household Income – 2024 Estimates: \$88,294

Source: U.S. Census Bureau, San Bernardino County, California: 2024 American Community Survey 1 Year Estimates.

Per Capita Personal Income – 2023 Estimates: \$51,194

Source: U.S. Bureau of Economic Analysis (BEA): Personal Income By County, Metro, and Other Area.

Taxable Sales – 2024: \$58,819,796,637

Source: California State Board of Equalization, Taxable Sales in California, Calendar Year, By County.

Universities/Community Colleges (Ranked by # of Students):

Rank	Four Year Universities (Fall 2024)	# of Students
#1	California State University San Bernardino	17,900
#2	Loma Linda University	4,255
#3	University of Redlands	3,192

Rank	Community Colleges (Fall 2024)	# of Students
#1	Chaffey College	20,632
#2	Victor Valley College	15,372
#3	San Bernardino Valley College	13,999
#4	Crafton Hills College	6,097
#5	Barstow Community College	3,153
#6	Copper Mountain Community College	2,065

Source: California State University San Bernardino, Loma Linda University, Univstats: University of Redlands, Victor Valley College, Chaffey College, San Bernardino Valley College, Crafton Hills College, Barstow Community College, Copper Mountain Community College

Educational Attainment (2024 Estimate of County Population Age 25 Years and Over):

Education	Percent
Less than 9th grade	9.4%
9th to 12th grade, no diploma	8.0%
High school graduate (includes equivalency)	28.8%
Some college, no degree	21.1%
Associate's degree	8.6%
Bachelor's degree	15.3%
Graduate or professional degree	8.8%

Source: U.S. Census Bureau, San Bernardino County, California: 2024 American Community Survey 1 Year Estimates.

Death Rate – 2023 Estimate: 814.9 (per 100,000 population)

Source: California Public Health, Center for Health Statistics, County Health Status Profiles.

Tourist Attractions:

Auto Club Speedway	Ontario Mills
Big Bear Lake Resort	San Bernardino County Museum*
Big Morongo Preserve	San Manuel Stadium
Calico Ghost Town*	Silverwood Lake
Colorado River	Top Golf
Glen Helen Raceway*	Toyota Arena
Glen Helen Regional Park*	Victoria Gardens
Joshua Tree National Park	
Lake Arrowhead Resort	

*County-Owned

Airports:

Apple Valley Airport*	Ontario International Airport
Baker Airport*	Redlands Municipal Airport
Barstow-Daggett Airport*	San Bernardino International Airport
Big Bear Airport	Southern California Logistics Airport
Cable Airport	Twentynine Palms Airport*
Chemehuevi Valley Airport	Yucca Valley Airport
Chino Airport*	
Hesperia Airport	
Needles Airport*	

*County-Owned

Top 6 Hospitals (Ranked by # of Staffed beds):

Loma Linda University Medical Center and Children's Hospital, Loma Linda	935 beds
Kaiser Permanente Fontana Medical Center, Fontana	664 beds
Arrowhead Regional Medical Center, Colton	456 beds
San Antonio Regional Hospital, Upland	363 beds
Community Hospital of San Bernardino, San Bernardino	347 beds
Saint Bernardine Medical Center, San Bernardino	342 beds

Source: California Health and Human Agency, Department of Health Care Access and Information, Hospital Annual Financial Data: Hospital Annual Selected File, April 2025 Extract.

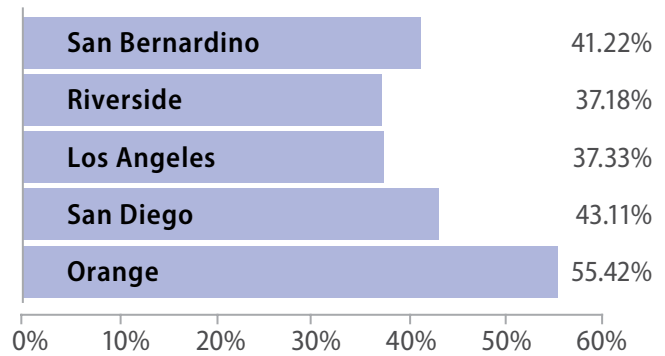
Race/Ethnicity – 2025 Projection:

Hispanic	56.03%	Multi Race	2.96%
White	23.90%	American Indian	0.38%
Asian	8.61%	Pacific Islander	0.29%
Black	7.83%		

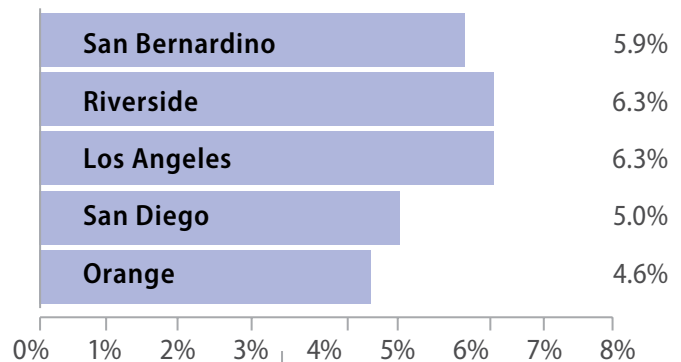
Source: State of California, Department of Finance, Demographic Research Unit, P-2D County Population Projections by Race/Ethnicity, 2020–2070. Percentages are rounded.

Median Age – 2024 Estimates: 35.3

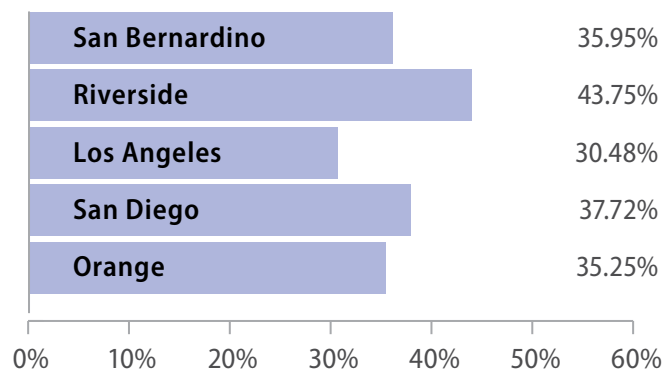
Source: U.S. Census Bureau, San Bernardino County, California: 2024 American Community Survey 1 Year Estimates.

San Bernardino County Comparison to Other Counties**Percentage Change in Median Home Price • 2020–2024**

Source: California Association of Realtors, Historical Housing Data, Median Prices of Existing Single Family Homes

Unemployment Rate • August 2025

Source: California Employment Development Department, Labor Market Information, Monthly Labor Force Data for Counties, August 2024.

Percent Change in Taxable Sales • 2020–2024

Source: California State Board of Equalization, Taxable Sales in California, Calendar Year, by County.

[Back to Contents](#)



San Bernardino County

San Bernardino County's 2025-26 Adopted Budget covers the period from July 1, 2025 – June 30, 2025. The 2025-26 Adopted Budget represents a consolidation of all County entities, with \$10.6 billion in budgeted Requirements and Sources, which includes 27,440 in budgeted staffing. The budget consists of several funds including the general fund, restricted funds, capital project funds, special revenue funds, internal service funds, enterprise funds and permanent funds. Each department is responsible for operating within their budget and has the authority to spend up to the approved budget.

When developing their individual budgets, each department considers the Countywide Vision and goals and objectives of San Bernardino County approved by the Board of Supervisors (Board).

Countywide Vision

In 2010, the Board set out to establish a Countywide Vision for the future of the County as a whole, seeking input from the community through an online survey, town hall meetings and more than two dozen industry-specific focus groups. The County partnered with the San Bernardino Associated Governments (now known as the San Bernardino County Transportation Authority) representing the County's 24 cities and towns on this effort that culminated in development of the Countywide Vision Statement and report, which were endorsed and adopted by the Board on June 30, 2011.

Countywide Vision Statement

WE ENVISION *a complete county that capitalizes on the diversity of its people, its geography, and its economy to create a broad range of choices for its residents in how they live, work, and play.*

WE ENVISION *a vibrant economy with a skilled workforce that attracts employers who seize the opportunities presented by the county's unique advantages and provide the jobs that create countywide prosperity.*

WE ENVISION *a sustainable system of high-quality education, community health, public safety, housing, retail, recreation, arts and culture, and infrastructure, in which development complements our natural resources and environment.*

WE ENVISION *a model community which is governed in an open and ethical manner, where great ideas are replicated and brought to scale, and all sectors work collaboratively to reach shared goals.*

*From our valleys, across our mountains, and into our deserts, **WE ENVISION** a county that is a destination for visitors and a home for anyone seeking a sense of community and the best life has to offer.*

The Countywide Vision report and related documents are available at <https://cao-vision.sbcounty.gov>.

County Paradigm and Job Statement

Following the adoption of the Countywide Vision, the Board adopted the County paradigm and job statements on April 10, 2012. These statements describe County government's role in achievement of the Vision.

Our Paradigm: San Bernardino is a regional government. We understand that every aspect of the quality of life in a community is part of an interrelated system. The County takes responsibility for ensuring that the community has determined how, when and by whom each element of that system is being addressed in pursuit of our shared Vision of the county and the future we desire.

Our Job: To create a county in which those who reside and invest can prosper and achieve well-being.

County Goals And Objectives

The Board has established annual goals for the County since 2010. These goals seek to improve County government by providing a unified focus for all departments, clarifying roles and responsibilities, ensuring alignment and proper allocation of fiscal and human resources, and fostering collaboration with other governmental agencies.

The Board updated the County Goals and Objectives on May 4, 2021 (Item No. 31).

Promote the Countywide Vision

- Continue the County role of convening conversations on community collaboration and collective action; expanding our reach to emerging stakeholders.
- Create an internal initiative to re-familiarize all staff with the Countywide Vision and its element groups.

Create, Maintain and Grow Jobs and Economic Value in the County

- Focus on training, education, employment and support services for the unemployed and underemployed, developing a more highly-educated and trained workforce.
- Continue business retention and expansion programs while implementing office and industrial attraction strategies for companies providing high-paying jobs.
- Provide stable governmental leadership, consistent decision-making and efficient processing to inspire confidence in investors and ensure a business-friendly environment.

- Compete globally, regionally and locally for businesses and investment.
- Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
- Support collaborative efforts between the County and its educational partners to encourage student exposure to County career pathways.
- Identify opportunities to facilitate initiatives that will foster recovery after major emergency responses.

Improve County Government Operations

- Maintain clear lines of authority and clarity in terms of roles, responsibilities and governance of all County departments and programs.
- Develop an approach to evaluate the performance of department heads who report to the Board.
- Continue to develop and maintain consistent messaging for the organization.
- Ensure employees know that they and their work are valued.
- Attract, develop and retain a skilled and diverse County workforce.
- Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
- Improve succession planning through:
 - Ongoing development programs for County employees.
 - Development/maintenance of policies and operational documents to ensure continuity during succession.

Operate in a Fiscally-Responsible and Business- Like Manner

- Develop a long-term budget plan, which brings County operations into both fiscal and programmatic balance, including full funding of reserves for infrastructure and operating system maintenance and replacement.
- Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.
- Eliminate silos, and consolidate and centralize administrative functions, including financial management and oversight.
- Implement information management best practices that will fully utilize innovative technology, unify

platforms and move toward a standardized enterprise approach.

- Make strategic investments in technology, data sharing, and analytics to improve efficiency, effectiveness, transparency, and collaboration.

Ensure Development of a Well-Planned, Balanced, and Sustainable County

- Ensure that the County's approach to development recognizes the diverse character of County unincorporated areas.
- Work collaboratively with cities on zoning and development standards in their spheres of influence.
- Prioritize investments in services and amenities that will enable fiscally sustainable growth in County unincorporated communities.

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

- Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
- Support efforts to improve the capacity of non-profit organizations to help address the needs of County residents.
- Develop a clinically integrated network of County departments and other health providers to support a comprehensive approach to population health management for County residents to achieve well-being.
- Develop a strategic plan for homelessness that identifies key metrics and outcomes.

Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders

- Work with Federal, State and regional governments and organizations to ensure San Bernardino County receives its fair share of resources
- Collaborate with other agencies to help shape legislation and regulations which affect the County, while encouraging flexibility to address the geographic, economic, and environmental diversity of San Bernardino County.

- Establish and maintain close working relationships with cities, tribes, other governmental agencies, and community organizations.

Focus on Recovery and Resiliency Following Major Emergency Responses such as the December 2, 2015 Terrorist Attack (SB Strong) and the Global COVID-19 Pandemic

- Support County employees affected by the December 2, 2015 terrorist attack.
- Construct a memorial honoring County victims and first responders.
- Develop a stronger, safer and more resilient San Bernardino County workforce.
- Perform countywide after-action sessions with all stakeholders involved in major emergency responses.

Performance Measures

As part of the continuing effort to align resources with operational priorities, each department was asked to review existing performance measures to ensure alignment with the County Goals and Objectives. These measures should be realistic, easily quantifiable, and reflect progress on long-term multi-year strategic initiatives or the accomplishment of shorter-term tactical goals, that directly correlate to the identified County objectives and reflect activities within the department's control. Performance measures progress continues to be reported as part of each quarterly budget report.

Performance measure information in the 2025-26 Adopted Budget book includes departmental strategies to achieve selected County Goals and Objectives, departmental performance measures for 2025-26 to demonstrate if departments are meeting the County Goals and Objectives, and prior year accomplishments for performance measures carried over from the prior year. The following chart provides a sample of specific department performance measures for 2025-26.

Synopsis of San Bernardino County Goals, Objectives, and Performance Measures

GOAL: Promote The Countywide Vision

OBJECTIVE: *Continue the County role of convening conversations on community collaboration and collective action; expanding our reach to emerging stakeholders.*

Purchasing: Number of vendor scheduled meetings and vendor interactions for business development. (Target: 400)

GOAL: Create, Maintain, and Grow Jobs and Economic Value in the County

OBJECTIVE: *Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.*

Economic Development: Number of jobs resulting from County Economic Development attraction, retention and expansion efforts. (Target: 1,800)

OBJECTIVE: *Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.*

Library: Number of attendees at branch library programs. (Target: 200,000)

Museum: Number of attendees visiting the Redlands Museum and branch sites. (Target: 85,000)

OBJECTIVE: *Focus on training, education, employment and support services for the unemployed and underemployed, developing a more highly-educated and trained workforce.*

Workforce Development: America's Job Centers of California (AJCC) customers receiving training services. (Target: 1,600)

GOAL: Improve County Government Operations

OBJECTIVE: *Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.*

Arrowhead Regional Medical Center: Percentage of survey respondents who would "definitely" recommend the hospital. (Target: 73%)

Fleet Management: Percentage of Satisfied results of total customer surveys received. (Target: 95%)

Purchasing: Number of Vendor Outreach events attended. (Target: 6)

Registrar of Voters: Average number of business days to process voter registrations upon receipt, excluding election canvass periods. (Target: 5)

GOAL: Operate in a Fiscally-Responsible and Business-Like Manner

OBJECTIVE: *Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.*

Assessor-Recorder-County Clerk: Percentage of completed appraisable events received to date in current roll year. (Target: 95%)

Auditor-Controller/Treasurer/Tax Collector: Percentage of annual tax charge collected. (Target: 96%)

Public Works – Special Districts: Number of park visitors participating in recreational activities. (Target: 365,000)

Synopsis of San Bernardino County Goals, Objectives, and Performance Measures

GOAL: Operate in a Fiscally-Responsible and Business-Like Manner

OBJECTIVE: *Implement information management best practices that will fully utilize innovative technology, unify platforms and move toward a standardized enterprise approach.*

Innovation and

Technology: Percentage of scheduled uptime availability for the Wide Area Network (WAN). (Target: 99%)

OBJECTIVE: *Develop a long-term budget plan which brings County operations into both fiscal and programmatic balance, including full funding of reserves for infrastructure and operating system maintenance and replacement.*

Risk Management: Cost of risk as a percent of County budget. (Target: <2%)

Public Works: Percentage of construction projects completed on time. (Target: 85%)

GOAL: Ensure Development of a Well-Planned, Balanced, and Sustainable County

OBJECTIVE: *Prioritize investments in services and amenities that will enable fiscally sustainable growth in County unincorporated communities.*

Sheriff/Coroner/

Public Administrator: Percentage of allocated Community Concerns funding spent on targeted operations/events. (Target: 100%)

GOAL: Provide for the Safety, Health and Social Service Needs of County Residents

OBJECTIVE: *Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.*

Behavioral Health: Number of unhoused or unsheltered individuals served. (Target: 100)

Child Support Services: Amount of child support collected and distributed. (Target: \$195,000,000)

Children and

Family Services: Number of children impacted by child and family team meetings. (Target: 8,000)

District Attorney: Number of victims provided victim services by the Department. (Target: 7,500)

Probation: Percentage of adult cases recidivating. (Target: 24.00%)

Public Defender: Number of Social Service Practitioner referrals for adult cases. (Target: 1,950)

Transitional Assistance: Number of eligible County taxpayers served. (Target: 8,470)

GOAL: Pursue County Goals and Objectives by Working With Other Agencies and Stakeholders

OBJECTIVE: *Establish and maintain close working relationships with cities, tribes, other governmental agencies and community organizations.*

Auditor-Controller/

Treasurer/Tax Collector: Percentage of apportionments completed by the third week of the following fiscal year. (Target: 100%)

Budget Planning Calendar Ongoing

Policy Direction: The Board provides ongoing policy direction to the Chief Executive Officer.

Significant Budgetary or Programmatic Impacts: Significant budgetary or programmatic changes and potential impacts are immediately communicated to the County Administrative Office and the Board to allow for timely decision-making and policy direction.

Year-End Estimates: Departments provide year-end estimates of revenues and expenditures to Finance and Administration on a monthly basis and any significant changes are addressed timely.

Mid-Year Budget Report: The County Administrative Office presents an agenda item to the Board requesting modifications to the Adopted budget. The budget adjustments serve as a management tool to help each department assess the current environment, and anticipate and/or respond appropriately to that environment. In addition, the budget adjustments provide the Board with the most current information on County department revenues (sources) and appropriation (requirements) with which to base decisions, and serve as a guideline to lead the County in preparing the upcoming budget.

October Through February

Capital Improvement Plan: Departments submit annual capital improvement requests for improvements to land or structures that exceed \$5,000. These requests include a project description and justification, financial impact, and funding sources. The requests are evaluated and prioritized by Finance and Administration and provided to the Chief Executive Officer for comments and recommendations, and presented to the Board of Supervisors for final approval.

Fee and Internal Service Rate Development: Departments develop their recommended fee changes and internal service rate adjustments for the upcoming budget year and submit them to Finance and Administration for review and recommendation to the Chief Executive Officer, and to the Board for final approval. Departments are required to compute their full cost of service, capturing both direct and indirect costs associated with fees and internal service rates.

Departments are able to recommend an alternate fee amount to the Board of Supervisors, if based on their

knowledge, implementation of a full cost fee or internal service rate would not be beneficial.

January and February

Multi-Year Fiscal Forecast: Finance and Administration develops a Multi-Year Fiscal Forecast of financial operations for general fund programs, projecting major revenues (sources) and expenditures (requirements), based on current service levels and expected future changes to those programs or service levels. The analysis includes the identification of trends, significant impacts, and recommendations, which are presented to the Chief Executive Officer for recommendation to the Board of Supervisors for final approval.

Budget Prep System: The in-house budget system is updated for changes in the various Memorandums of Understanding between the County and the various employee representation units.

March and April

Budget Prep System: The system is opened for departmental input in preparation of the budget submittal. Internal training is conducted for all users of the system.

County Fiscal Plan: The multi-year County fiscal plan is developed based on revenue projections and estimates of ongoing cost changes to maintain current service levels. This plan includes the allocation of discretionary general funding (net county cost) and provides estimates of any remaining funding or shortfall.

Preparation of Recommended Budget: Departments develop their respective recommended budgets and submit them to Finance and Administration for review, and to the Chief Executive Officer for recommendation, and to the Board for final approval. General fund departments must budget within their respective net county cost allocations given to them based on the County fiscal plan. Special Revenue Funds, Internal Service Funds, and Enterprise Funds may budget requirements in excess of current year sources, which reflects an operational decision to utilize assets that have been carried over from prior periods.

April Through June

Internal Service Rates: The rates charged by departments for services provided to other departments are brought before the Board for approval. In addition to rates for internal service funds, rates for services provided by general fund departments, such as Human Resources – Risk Management, Assessors/Recorder/Clerk, Innovation and Technology, Purchasing, Fleet, Real Estate Services, and Project Facilities Management Division are also approved.

Fee Hearing and Adoption: The Board of Supervisors conducts a public hearing on the Recommended Fee changes for the upcoming fiscal year. Approved fee changes are included in the Recommended Budget submittals to the Board.

Fiscal Overview: The Board receives a presentation from the Chief Executive Officer on the County's current and projected financial condition. The presentation includes a preview of the Recommended Budget including proposed budget programs, potential issues and also provides the Board the opportunity to discuss and provide input for development of the County's Recommended Budget.

Submission of Recommended Budget: The Recommended Budget Book is finalized and presented to the Board. The County Administrative Office publishes notices and schedules public hearings to discuss the Recommended Budget.

Budget Hearing and Adoption of Budget: The Board conducts a public hearing on the Recommended Budget. At this time, the Board may modify the Recommended Budget. All Board approved changes are incorporated into the Adopted Budget.

July Through October

Budget Prep System: Finance and Administration makes final budget changes to the Budget Prep System for items approved by the Board of Supervisors, including final fund balance adjustments.

Preparation of Adopted Budget Book: Finance and Administration updates the Adopted Budget Book to reflect final changes.

Calendar for the 2025-26 Budget

Sep 26, 2024	Fee Instructions to Departments/ Fee System Opened for Input
Nov 4, 2024	Departments Submit Fee Workbooks
Oct 8, 2024	Capital Improvement Call Letter to Departments
Feb 21, 2025	Budget Prep System Opened for Departmental Input
Mar 4, 2025	Budget System Training
Mar 11, 2025	Fee Workshop
Dec 30, 2024	Budget Instructions to Departments
Mar 25, 2025	Fee Hearing/ 2025-26 Financial Update
Mar 31, 2025	Departments Submit Budget Workbooks
Apr 8, 2025	2025-26 Fee Adoption
May 6, 2025	2025-26 Budget Workshop and Fiscal Overview
Jun 10, 2025	2025-26 Internal Service Rates Approved
May 20, 2025	2025-26 Recommended Budget Delivered to the Board of Supervisors
Jun 10, 2025	Budget Hearing and Adoption of 2025-26 Budget
Dec 2025	2025-26 Adopted Budget Book Available

General Fund Budget Process

The County Administrative Office has the responsibility of developing the County fiscal plan for all General Fund departments. This plan begins with a Multi-Year Fiscal Forecast which is detailed in the County Fiscal Plan section of the Executive Summary in the Recommended Budget Book. This forecast highlights estimated costs and revenue projections for the upcoming fiscal year, as well as a projection for the coming years. The County uses this forecast to build their fiscal plan for the years beginning 2025-26.

The County fiscal plan also focuses on two restricted general fund funding sources, Proposition 172, and 1991 and 2011 Realignment. Proposition 172 assists in funding the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments. 1991 Realignment assists in funding the general fund departments of Human Services, Behavioral Health, and Public Health for mental health, social services, and health programs. 2011 Realignment assists in funding the general fund departments of Human Services, Sheriff/Coroner/Public Administrator, Probation, District Attorney, Public Defender and Behavioral Health for public safety, health and welfare programs.

For some departments, budgets are also built utilizing revenues generated from fees. On March 11, 2025 the Board held a fee workshop to discuss recommended fee changes and the fee process, and held a fee hearing on March 25, 2025. The fee hearing is designed to take public testimony related to fee changes for the 2025-26 fiscal year. The majority of approved fees become effective July 1, 2025.

Other Funds Budget Process

In addition to the general fund, San Bernardino County has capital project funds, special revenue funds, enterprise funds and internal service funds. All of these funds are restricted to the revenue sources they receive. Each department having these types of funds is responsible for developing its budget based on the revenue (sources) available to them. These sources include projected revenue to be collected in 2025-26 and any revenue not spent and carried forward from prior years (for example, fund balance for special revenue funds). These budgets

are also discussed during the Budget Hearing. When the Board adopts the Recommended Budget, they also approve the necessary fund balance adjustments to special revenue funds to reconcile estimated fund balance to the Auditor- Controller/Treasurer/Tax Collector's actual fund balance.

Other Entities Budget Process

In 2014-15, Board Governed Special Districts and Other Agencies (referred to collectively as "entities") were consolidated into the uniform, Countywide budget process. These entities include special revenue funds, capital project funds, internal service funds, enterprise funds and permanent funds. Acting as the appropriate governing body, the Board is presented with and adopts a recommended budget for each respective entity.

Budget Adoption and Changes to the 2025-26 Recommended Budget

The 2025-26 Recommended Budget, including all entities and funds discussed above, was heard and adopted on June 10, 2025. At that time, the Board approved the following recommended changes to the County's Recommended Budget.

County General Fund: A net increase in Requirements of \$1.1 million and a decrease of budgeted staffing of 3 positions.

Full details of these increases may be found in Attachment B1 of the County Budget board item, approved by the Board on June 10, 2025 (Item No. 136).

Special Districts and Other Agencies: Various classification actions were approved by the Board in Attachment B on June 10, 2025 (Item Nos. 137-144).

Amending the Adopted Budget

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the appropriation unit level within budget units for the County. Any increases in appropriation in a budget unit after adoption of the budget will be submitted on a mid-year budget report or separate mid-year item placed on the agenda of the Board of Supervisors and a four-fifths vote is necessary for approval.

Transfers of appropriation within the same budget unit may be approved by the County Administrative Office depending upon the appropriation unit, unless noted below.

Budget Process Communication

In 2024-25 the County launched a website to aide in communicating the County's overall budget process for the public. The website is updated annually to reflect the anticipated calendar for the coming year and is located at: <https://main.sbcounty.gov/about-cao/finance>.

Transfers of Salaries and Benefits Appropriation:

- Transfers out require Board approval and are included in budget reports.

Transfers of Fixed Asset Appropriation:

- Transfers in and out among the different fixed asset appropriation units are approved by the County Administrative Office (CAO) Finance and Administration as long as the total fixed asset appropriation does not increase.

Transfers out of Fixed Asset Appropriation –

- Transfers out increasing a non-fixed asset appropriation unit within individual Capital Improvement Program (CIP) project budgets are approved by the CAO Finance and Administration as long as the total project budget does not increase.
- Transfers out increasing a non-fixed asset appropriation unit are required to be included in budget reports for Board approval, except within the CIP, as detailed above.

Transfers in of Fixed Asset Appropriation –

- Transfers in from a non-fixed asset appropriation unit to fund a unit value less than \$50,000 may be approved by CAO Finance and Administration.
- Transfers in from a non-fixed asset appropriation unit to fund a unit value of \$50,000 or more are required to be included in budget reports for Board approval.

Transfers Impacting Operating Transfers Out Appropriation:

- Any changes to Operating Transfers Out are required to be included in budget reports for Board approval.

County Budget Summary

Summary

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	2,835,822,026	3,157,853,259	3,198,801,245	3,311,546,478	112,745,233	3.52%
Operating Expenses	3,860,900,821	5,005,326,858	5,279,594,812	5,240,674,530	(38,920,282)	-0.74%
Capital Expenditures	435,105,464	1,316,633,277	1,740,521,167	1,416,752,222	(323,768,945)	-18.60%
Reimbursements	(493,081,548)	(640,453,894)	(676,616,582)	(686,056,681)	(9,440,099)	1.40%
Contingencies	0	557,667,253	302,240,670	464,210,180	161,969,510	53.59%
Subtotal Appropriation	6,638,746,763	9,397,026,753	9,844,541,312	9,747,126,729	(97,414,583)	-0.99%
Operating Transfers Out	590,599,529	580,695,556	1,096,799,606	638,063,315	(458,736,291)	-41.82%
General Fund Contributions to Reserves	0	173,548,205	348,551,228	155,910,980	(192,640,248)	-55.27%
Non-General Fund Contr. to Reserves/Net Position	0	14,404,603	12,756,925	19,601,384	6,844,459	53.65%
Total Requirements	7,229,346,292	10,165,675,117	11,302,649,071	10,560,702,408	(741,946,663)	-6.56%
Sources						
Taxes	1,559,328,485	1,562,395,553	1,575,420,669	1,655,637,772	80,217,103	5.09%
1991 Realignment – Departmental Use	397,295,630	454,885,241	462,577,481	416,193,925	(46,383,556)	-10.03%
2011 Realignment – Departmental Use	564,018,318	615,686,877	646,343,029	581,113,528	(65,229,501)	-10.09%
State/Fed/Other Government	2,576,005,047	2,915,499,470	3,128,872,157	3,097,948,099	(30,924,058)	-0.99%
Fee/Rate	1,474,397,098	1,535,877,840	1,543,434,353	1,689,040,835	145,606,482	9.43%
Other Revenue	355,666,528	227,464,528	270,078,447	271,538,918	1,460,471	0.54%
Operating Transfers In	588,398,309	733,790,928	1,319,132,288	838,516,226	(480,616,062)	-36.43%
Use of Fund Balance/ Unrestricted Net Position*	(39,740,659)	1,502,297,537	1,570,812,003	1,523,936,887	(46,875,116)	-2.98%
General Fund Unassigned Fund Balance*	1,331,577,705	525,447,288	525,447,288	448,012,851	(77,434,437)	-14.74%
Use of General Fund Reserves	0	92,329,855	260,531,356	38,763,367	(221,767,989)	-85.12%
Total Sources	8,806,946,463	10,165,675,117	11,302,649,071	10,560,702,408	(741,946,663)	-6.56%
Budgeted Staffing**	27,064	27,311	27,460	27,440	(20)	-0.07%

* Fund Balance budget lines items exclude GASB 84 impacts to General Fund.

** 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.

Totals may not add due to rounding.

Overview of 2025-26 Requirements and Sources

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 its borders. The \$10.6 billion 2025-26 Budget reflects the planned allocation of resources necessary to carry out this mission for the citizens of San Bernardino County. This budget has been developed in accordance with the Countywide Vision, which promotes a sustainable system of high-quality education, community health, public safety, housing, retail, recreation, arts and culture, and infrastructure. The County's 27,440 budgeted positions are responsible for a wide variety of services to residents, from responding to calls for emergency services (Sheriff/Coroner/Public Administrator and Fire Protection District), to giving businesses the tools they need to succeed (Economic Development Agency), to providing resources for all who are homeless or at-risk of becoming homeless (Community Revitalization Group), and to providing a home for children in need (Human Services – Subsistence). The budget is adopted in order to continue to provide the County's many important services in a fiscally responsible and sustainable manner.

Total Requirements of \$10.6 billion, a decrease of 6.56%, compared to the 2024-25 Final Budget, consist primarily of Staffing and Operating Expenses, which represent 76.04% (\$8.6 billion) of Total Requirements (excluding Reimbursements as a Requirement). Staffing Expenses of \$3.3 billion consist of salaries of \$2.2 billion and benefit costs of \$1.1 billion. Departments with significant budgeted staffing expenses include the Sheriff/Coroner/Public Administrator (all budget units – \$707.0 million, 4,461 positions), Human Services Administrative Claim (\$544.7 million, 5,345 positions), and Arrowhead Regional Medical Center (ARMC – \$502.0 million, 5,272 positions). The largest benefit related cost for the County is employee pensions retirement, which makes up 51.43% (\$569.0 million) of all costs associated with employee benefits. The increase of staffing costs of \$112.7 million is largely due to negotiated salary and benefit increases, partially offset by a decrease in retirement costs due to a reduction in amortized annual payments. Budgets that reflect large increases in staffing costs include Arrowhead Regional Medical Center (\$25.1 million), Probation (\$24.1 million), the Human Services Administrative Claim (\$19.3

million), and Behavioral Health (\$13.4 million). Arrowhead Regional Medical Center is increasing staffing expenses primarily due to negotiated MOU increases. Probation is increasing due to new positions negotiated MOU increases. The Human Services Claim is increasing staffing expenses due to cost-of-living adjustments and other MOU related increases.

Operating Expenses include costs for services and supplies, internal service fund charges, travel, transfers to other County departments, subsistence payments, and other charges. These expenses represent the largest share of costs within the County at \$5.2 billion. These costs include subsistence payments to help residents in need throughout the County and as a result, the Human Services operational group makes up 37.6% of the County's operating expenses. In 2025-26, operating expenses include a net increase of \$38.9 million, which is largely associated with changes in the following department groups: Health Administration (\$56.8 million), Behavioral Health (\$32.6 million), and Probation (\$17.3 million). The remaining increase of \$110.6 million is across multiple departments. These increases are offset by a total decrease of \$265.8 million largely due to decreases in Human Services (\$55.6 million) and Flood Control District (\$95.0 million).

Total Requirements include Contingencies and Contributions to Reserves (General Fund and Non-General Fund/Net Position). Contributions to Reserves represent sources that are not planned to be spent in the coming fiscal year. Beginning in 2015-16, governmental funds other than the General Fund eliminated the use of Contingencies, which represented Sources in excess of Requirements. Instead, amounts that are available but not budgeted to be spent are contributed to Reserves. Excluding Contingencies and Contributions to Reserves/Net Position, the total budget available for expenditure in 2025-26 is \$9.9 billion (including Operating Transfers Out and Reimbursements as Requirements). Further details on General Fund Contingencies and Reserves can be found in the Discretionary General Funding and Restricted Funds section of this budget document.

The County's three major funding sources include revenue from other governmental entities (State, Federal

or Other Government), revenue earned for providing direct services (Fee/Rate), and Taxes. At \$3.1 billion, State, Federal or Other Government Revenue represents 27.55% of the County budget (including Reimbursements as a Source). The Human Services operational group receives the largest amount of funds from other governments, with \$974.9 million received from the State, \$908.5 million received from the federal government, and \$15.1 million received from other governmental aid. Fee/Rate revenue of \$1.7 billion represents 15.02% of the County budget (including Reimbursements as a Source) and includes funding from licenses, permits, fines, fees, rates, and other charges for direct services provided by the County. Internal Service Fund departments generate \$409.9 million to provide direct services to other County departments. Other notable departments that receive funding to provide specific services include the Sheriff/Coroner/Public Administrator (all budget units – \$244.1 million), which provides law enforcement services for 14 county cities/towns, and Public Works Solid Waste Management (\$118.6 million) for landfill gate fees, special land use assessments, solid waste franchise fees, and royalty agreements.

While historically it has been assumed that counties are reliant on relatively stable property taxes for the provision of services, with the realignment of many state services, counties have become increasingly dependent on sales tax revenue. When combining 1991 and 2011 Realignment revenues (\$997.3 million), which are primarily funded with sales tax, with County sales tax (\$33.3

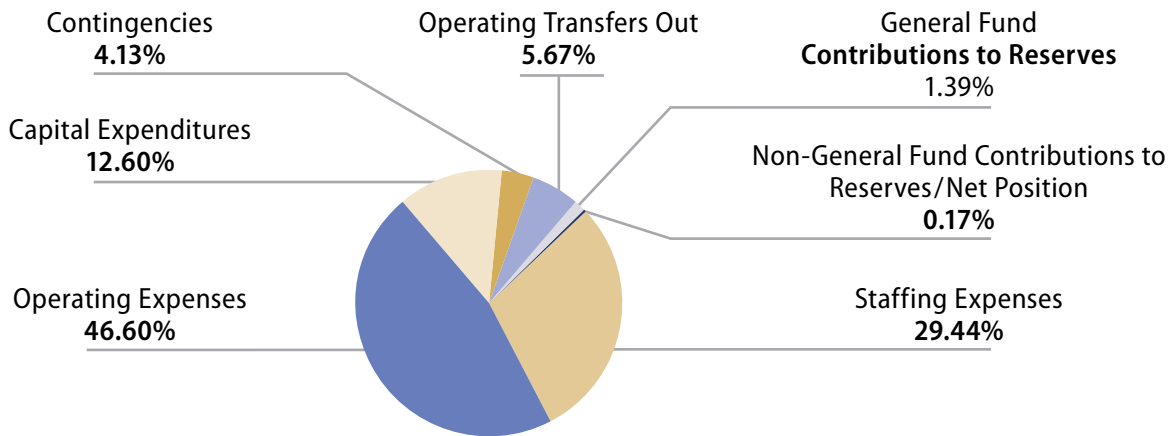
million) and Proposition 172 Half Cent Sales taxes \$296.9 million (which includes \$15.0 million in one-time uses of Prop 172 Fund Balance). The portion of Requirements funded primarily with sales tax represents 11.80% of the County budget (including Reimbursements as a Source).

The County's approach to increasing County reserves reflects a fiscally conservative recognition of the resource shift from historically stable to riskier tax sources. In 2024-25, the County will have contributed a total of \$186.0 million between General Fund (\$348.6 million) and Non-General Fund (\$12.8 million) reserves and is budgeted to contribute \$155.9 million and \$19.6 million in 2025-26, respectively. Further details on County General Fund Reserves can be found in the Discretionary General Funding and Restricted Funds section of this budget document. Information regarding Non-General Fund Reserves can be found in Appendix A – Schedule of Non-General Fund Reserves of this budget document.

Requirements and Sources by Category

Total Requirements shown below (which exclude Reimbursements as a Requirement) include recommended expenditure authority (appropriation), Operating Transfers Out, and Contributions to Reserves/Net Position for the County General Fund and for non-general fund departments. Operating Transfers Out provide a mechanism to transfer funding between budget units and are not appropriated to spend.

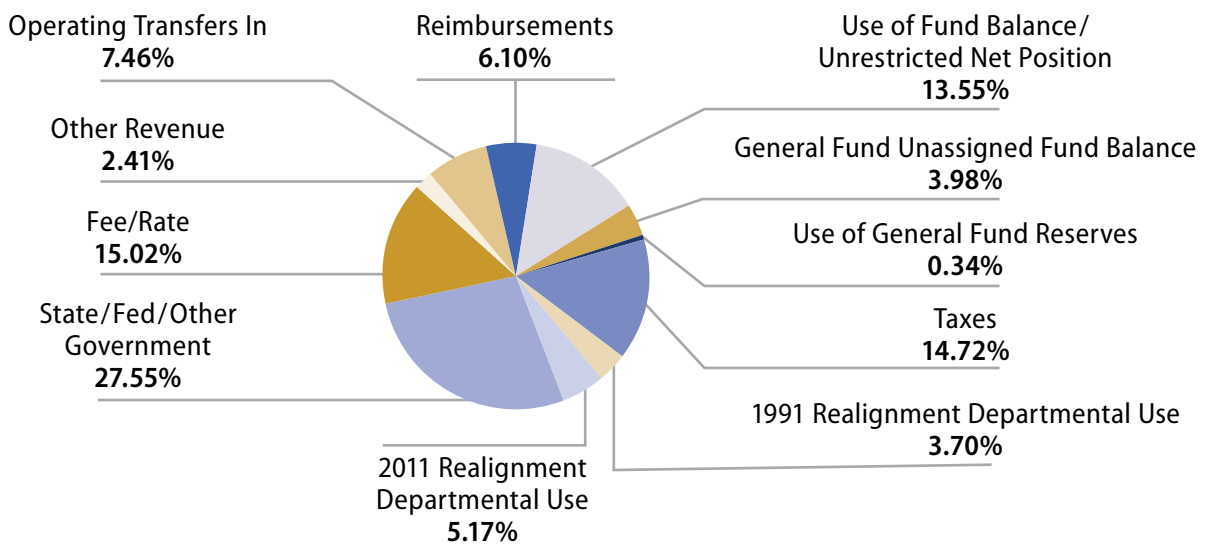
**Total Requirements by Category
(Excluding Reimbursements)
2025-26 Fiscal Year**



Percentages may not add to 100% due to rounding.
Excludes Reimbursements.

Total Sources shown in the following pie chart (which include Reimbursements as a Source) include projected revenue and Operating Transfers In. Operating Transfers In provide a mechanism to transfer funding between budget units within the County. Additionally, Sources include the Use of Fund Balance/Unrestricted Net Position for all non-general funds, the General Fund Unassigned Fund Balance, and the Use of General Fund Reserves.

**Total Sources by Category
(Including Reimbursements)
2025-26 Fiscal Year**



Percentages may not add to 100% due to rounding.

Requirements Summary

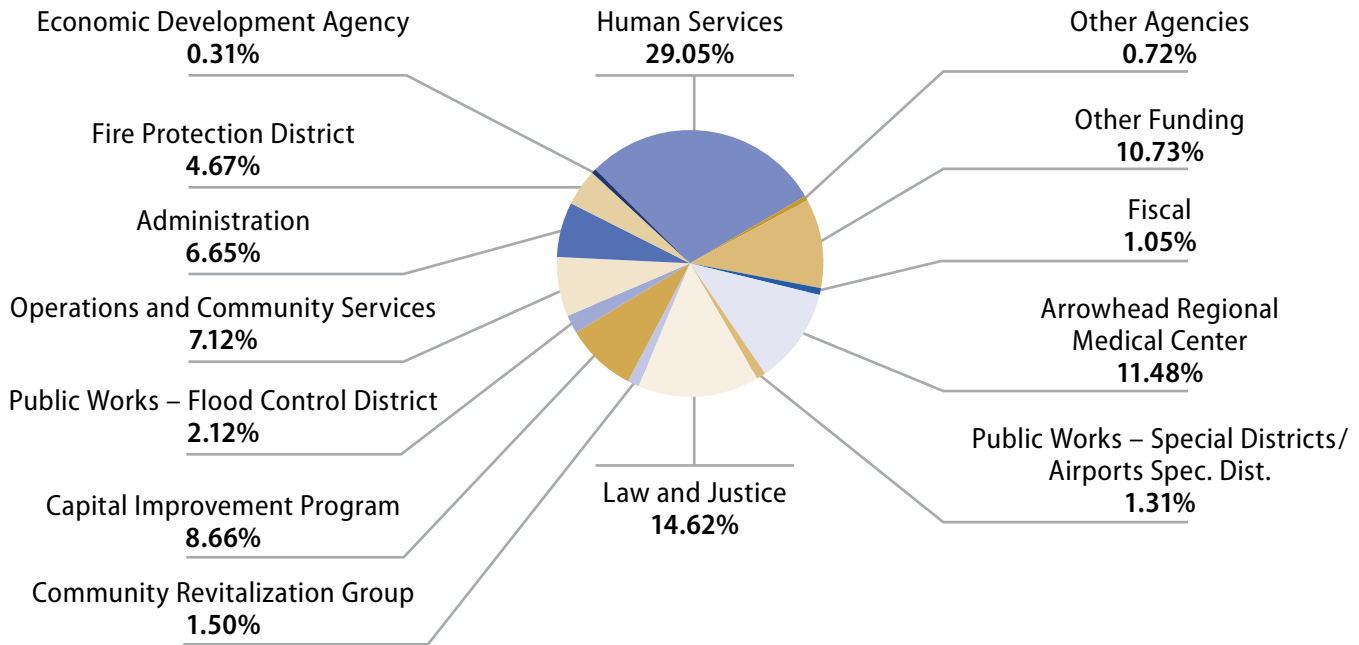
The 2025-26 Budget includes Requirements of \$10.6 billion, which is a net decrease of \$741.9 million or 6.56% compared to the 2024-25 Final Budget.

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
County Operations						
Administration	480,422,984	631,279,687	716,331,099	702,421,014	(13,910,085)	-1.94%
Capital Facilities Leases	40,037	82,014	82,014	82,014	0	0.00%
Economic Development Agency	23,125,819	31,755,265	33,522,029	33,195,583	(326,446)	-0.97%
Community Revitalization Group	40,843,016	113,608,156	159,131,954	158,883,048	(248,906)	-0.16%
Fiscal	92,637,562	106,133,721	118,600,926	110,413,751	(8,187,175)	-6.90%
Arrowhead Regional Medical Center	916,702,490	1,024,361,885	1,155,523,818	1,212,131,313	56,607,495	4.90%
Human Services	2,451,774,835	2,957,487,179	3,049,376,626	3,067,502,518	18,125,892	0.59%
Law and Justice	1,415,362,010	1,546,362,045	1,644,068,213	1,544,443,140	(99,625,073)	-6.06%
Operations and Community Services	471,191,974	635,800,651	722,892,369	751,850,385	28,958,016	4.01%
Capital Improvement Program	264,527,927	874,434,609	1,241,575,640	914,214,025	(327,361,615)	-26.37%
Other Funding	549,320,798	1,254,091,701	1,383,936,009	1,133,467,687	(250,468,322)	-18.10%
Subtotal	6,705,949,454	9,175,396,913	10,225,040,697	9,628,604,478	(596,436,219)	-5.83%
Special Districts/Other Agencies Operations:						
Public Works – Special Districts/ Airports Spec. Dist.	51,251,962	115,346,471	155,041,808	138,606,295	(16,435,513)	-10.60%
Fire Protection District	351,554,386	467,494,832	494,581,665	494,079,529	(502,136)	-0.10%
Public Works – Flood Control District	70,458,902	340,418,560	356,228,560	223,744,871	(132,483,689)	-37.19%
Other Agencies	50,131,589	67,018,341	71,756,341	75,667,235	3,910,894	5.45%
Subtotal	523,396,838	990,278,204	1,077,608,374	932,097,930	(145,510,444)	-13.50%
Total	7,229,346,292	10,165,675,117	11,302,649,071	10,560,702,408	(741,946,663)	-6.56%
Budgeted Staffing**	27,064	27,311	27,460	27,440	(20)	-0.07%

* 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.

Note: Requirements include contributions to Available Reserves and Net Position. Totals may not add due to rounding.

Total Requirements by Group/Agency 2025–26 Fiscal Year



Percentages may not add to 100% due to rounding.

Below are explanations of the major expenditures that are included in the \$10.6 billion 2025-26 Budget and changes from the 2024-25 Final Budget. It should be noted that Requirements discussed in this section include Contributions to Reserves/Net Position. As a result, the Total Requirements included in this section may not align with the Total Requirements discussed in Budget Unit Specific pages.

County Operations

Administration has Requirements of \$702.4 million (including Contributions to Reserves/Net Position) and contains County departments and functions that provide leadership and support to departments that provide direct public services to County residents. The leadership section of this operational group includes the Board of Supervisors (\$92.1 million), which is the governing body of County government, and the County Administrative Office (\$10.2 million), which directs and coordinates departmental activities according to the law and strategic goals set by the Board of Supervisors. Various support functions include civil legal services provided by County Counsel (\$18.6 million), employment and employee related services provided by Human Resources (\$31.0

million), insurance and operation services provided by Risk Management (\$258.2 million), and information technology support provided by the Innovation and Technology Department (\$163.3 million).

Requirements for this operational group are decreasing by \$13.9 million from the 2024-25 Final Budget. Notably, Requirements are decreasing in the following areas:

- A net decrease of \$17.0 million for the Board of Supervisors is primarily due to a lower estimated carryover amount after additional funding allocated to community partners by the Board Discretionary Fund for various programs, projects, and initiatives in FY 2024-25.
- A decrease of \$3.5 million in Risk Management due to overall less claim activity anticipated to be paid out in the upcoming year.
- A decrease of \$6.7 million for the County Administrative Office due to one-time allocations in 2024-25 for grant programs and the Office of Emergency Services Warehouse Lease.

These decreases are offset by the following significant net increases:

- An increase of \$12.8 million in the County Administrative Office – Litigation budget unit for potential litigation needs.

- An increase of \$1.8 million for County Counsel caused by increased Board approved compensation and MOU changes.
- An increase of \$1.0 million for the Innovation and Technology Department due to countywide system upgrades, including the Motorola Systems Upgrade and Esri managed cloud system.

Capital Facilities Leases has no change in Requirements of \$82,014, which funds minimal costs for accounting and auditing services, tax compliance, and other administrative costs for the County's debt program.

Community Revitalization Group is an operational group including Community Development and Housing (CDH) and the Office of Homeless Services (OHS). By diligently investing and leveraging limited federal, state, and local resources to achieve community and neighborhood revitalization, this group provides services that better people's lives and the communities they live in focusing on strategic and continuous improvement efforts to prevent and reduce homelessness in communities across the County. Requirements of \$158.9 million (including Contributions to Reserves) include CDH and OHS activities related to grants, supporting outreach, housing navigation, and long-term stabilization services.

The net decrease of \$248,906 is due to one-time costs in 2024-25 for housing programs.

Economic Development Agency has Requirements of \$33.2 million (including Contributions to Reserves) and provides services that seek to create, maintain, and grow the economic value of the County. Such services include small business assistance and technical support, permitting assistance, and business site selection assistance. Notable departmental Requirements include \$28.0 million (including Contributions to Reserves) for the Department of Workforce Development, which is funded by federal Workforce Innovation and Opportunity Act (WIOA) revenue, and includes costs associated with the department's America's Job Centers of California, and direct services to job seekers and business customers. Also included is \$5.2 million in Requirements for the Department of Economic Development, which funds various economic development programs and services including international trade and investment programs, small business assistance and technical support, and marketing support.

The net decrease in Requirements of \$326,446 is primarily due to one-time adjustments in 2024-25 for program costs.

Fiscal has Requirements of \$110.4 million and includes the Assessor-Recorder-County Clerk (\$52.0 million) and the Auditor-Controller/Treasurer/Tax Collector (\$58.4 million). These departments provide services to the public and other County departments related to the establishment and collection of County property taxes along with other fiscal services that ensure the proper reporting and usage of taxpayer funds. Notable Requirements in the Assessor-Recorder-County Clerk include \$30.1 million in Staffing Expenses (all budget units) to perform mandated assessment, recording and County Clerk functions for public benefit, which are also necessary as a means of revenue generation for essential public services. The Auditor-Controller/Treasurer/Tax Collector includes \$39.0 million for Staffing Expenses to provide accounting, auditing, collections, and investment services to County departments and constituents.

Total Requirements in this group are decreasing by \$8.2 million primarily due to reduced costs within the Assessor-Recorder-County Clerk, associated with the Property Information Management System upgrade project decreasing from prior years with its anticipated completion this year.

Arrowhead Regional Medical Center (ARMC) has Requirements of \$1.2 billion (including contributions to net position) and provides medical services to County residents. Arrowhead Regional Medical Center (ARMC) is a 456-bed university-affiliated teaching hospital licensed by the State of California Department of Public Health, operated by San Bernardino County, and governed by the Board of Supervisors. It is ARMC's mission, in an environment of learning and innovation, to serve our diverse community with high-quality compassionate patient care. The hospital, located on a 70-acre campus in Colton, California, operates an emergency department, the Edward G. Hirschman burn center, a Level I Trauma Center, a primary stroke center, a neonatal intensive care unit, a behavioral health center, and five primary care clinics. ARMC also provides more than 40 outpatient specialty care services. ARMC is assisting to achieve the Countywide Vision by addressing the community's wellness and educational needs. ARMC is the primary teaching hospital for the California University of Science and Medicine (CUSM). The

University welcomed its first class of students in 2018. The School of Medicine is an allopathic (M.D.) school, and is the first new, privately funded, not-for-profit medical school to earn accreditation from the Liaison Committee on Medical Education (LCME) since 1949.

For 2025-26, ARMC has increased contract staffing levels in an effort to expand services for the Enhanced Care Management and Community Supports statewide programs. Through a whole-person care approach, the medical and non-medical circumstances of high-need Medi-Cal beneficiaries will be met at their County medical location of preference, thereby reducing the need to transfer these individuals between providers or County departments. High-need Medi-Cal beneficiaries include individuals who are homeless and/or have a serious mental illness, adults and children with complex medical conditions, justice-involved populations with significant clinical needs, and the growing aging population.

ARMC is increasing Requirements by \$56.6 million. This includes increases in Staffing Expenses within the ARMC enterprise fund (\$25.1 million) resulting from negotiated MOU increases within the nursing unit. Also reflected is the net addition of 77 positions primarily to support the operation of the hospital. Operating Transfers Out increased by \$39.3 million due to transfer to the ARMC Capital Improvement Program Fund. Capital Expenditures increased by (\$4.7 million) to fund the Parking Structure, Central Plant Clean Steam Generator Replacement, and other infrastructure projects. These costs will be partially offset by an increase in Reimbursements (\$10.7 million) and Operating Transfers In (\$52.1 million).

Human Services is the largest operational group within the County with Requirements totaling \$3.1 billion (including Contributions to Reserves). This group provides health and social service programs to County residents through a number of County departments. Health services are provided primarily through the Department of Behavioral Health (\$797.3 million) and Public Health (\$206.3 million). Social services are provided primarily through Human Services (\$1.9 billion), which includes the Human Services Administrative Claim budget unit (\$984.5 million), the Human Service Subsistence Payments budget units (\$852.6 million), as well as the Wraparound Reinvestment Fund budget unit (\$27.6 million). Additional social services are provided by the Preschool Services (\$82.7 million), Child Support Services (\$61.1 million), and the Aging

and Adult Services (\$21.1 million) departments. Notable Requirements in the Human Services group include \$2.0 billion in Operating Expenses (including Reimbursements) of which \$853.4 million are in the Human Services Subsistence funds and represent either direct payments to welfare recipients or payments to organizations that provide services to welfare recipients.

Human Services is increasing Requirements by \$18.1 million (including Contributions to Reserves). Significant increases in the 2025-26 Budget include:

- An increase of \$6.2 million in the Public Health (all budget units) primarily due the implementation of a new electronic health record system, in partnership with ARMC, and increases in Property and General Liability insurance rates.
- An increase of \$82.6 million in the Behavioral Health Department (all budget units) is largely due to operating transfers out to Project and Facilities Management Department, for costs associated with the Comprehensive Treatment Campus (\$36.1 million). Additional increases in requirements are due to Services and Supplies costs related to new services for County Withdrawal Management and Residential Treatment programs (\$12.4 million) and increased MOU related costs in Salaries and Benefits (\$12.1 million).

These increases are offset by the following significant decreases:

- A net decrease of \$35.8 million in the Administrative Claim budget units primarily due to the completion of facility projects for Children and Family Services and Program Integrity Division.
- A net decrease of \$38.7 million in Preschool Services due to grant awards for the Head Start Preschool, Early Head Start, and Early Head Start – Child Care Partnership Programs in 2024-25.

Law and Justice has Requirements of \$1.5 billion (including Contributions to Reserves) and provides public safety services to County residents. The Sheriff/Coroner/Public Administrator (all budget units – \$1.0 billion) provides law enforcement services for the unincorporated areas of the County and certain services on a countywide basis through its Operations budget unit (\$408.4 million). Another primary function of the Sheriff/Coroner/Public Administrator is to provide Detention facilities (\$358.0 million) for all of the County's pre-sentenced inmates as well as sentenced inmates no longer required to go to State prison

as a result of the realignment of services by the State for adult offenders (2011 Realignment). The Sheriff/Coroner/Public Administrator also provides law enforcement services to 14 cities/towns through contractual agreements (\$230.0 million). The Probation Department (\$286.2 million) provides supervision of adult and juvenile probationers throughout the County as well as for realigned State parolees (2011 Realignment). The District Attorney's Office (\$129.4 million) is responsible for prosecuting crimes committed within the County, and the Public Defender (\$60.1 million) provides mandated representation to indigent adult clients in felony, misdemeanor, and mental health civil commitment cases, as well as to clients facing probation, parole, or post-community supervision release violations. Also included are the County Trial Court budget units (\$42.5 million, including Contributions to Reserves) which represent both ongoing County-Court related financial obligations and functions related to the transfer of the Courts to the State.

Law and Justice is decreasing Requirements by \$99.6 million. Significant decreases in the 2025-26 Budget include:

- A net decrease of \$36.3 million in the Sheriff/Coroner/Public Administrator (all budget units), primarily due to the removal of one-time funding for various capital improvement projects and capitalized equipment. The Operations unit is decreasing by a net \$26.3 million primarily due to the removal of one-time purchases of mobile command centers and various vehicles and costs associated with the countywide crime suppression efforts in the prior year, as well as a decrease in retirement benefit costs. The Detentions unit is decreasing by a net \$14.4 million, primarily due to the removal of one-time purchases of vehicles and capitalized equipment in the prior year, as well as decreases in Risk Management charges and retirement benefit costs. These decreases are partially offset by increases in the Contracts unit, which is increasing by \$3.1 million primarily due to increases in automotive and law enforcement liability premiums, as well as various increases in services, vehicle parts, safety equipment, cell phone and radio charges.
- A net decrease of \$66.4 million in the Probation Department is largely due to a decrease in Operating Transfers Out (\$103.5 million) for one-time costs for capital improvement projects and equipment costs. These decreases are partially offset by an increase in staffing expenses for MOU increase and operating costs

related to central services, rates and Countywide Cost Allocation Plan charges.

These decreases are offset by the following significant increase:

- A net increase of \$2.1 million in the District Attorney's Office primarily due to the addition of a High-Tech Crime Unit and investments into various programs including the Marijuana Task Force, lease expenses, Body-Worn Cameras, and Peer Support initiative detailed in the department's section.
- A net increase of \$2.5 million for Public Defender due to increases in cost to maintain operations.

Operations and Community Services has Requirements of \$751.9 million and provides both internal support of County operations as well as external services to the public that promote the quality of life and well-being of County residents. Services that support the general operation of County government include Project and Facilities Management (\$72.9 million) that manages custodial services, capital improvement projects, and the payment of County utilities. Real Estate Services (\$11.0 million) manages leasing and acquisition services, as well as the Chino Agricultural Preserve. Departments that provide direct services to the community include Agriculture/Weights and Measures (\$10.1 million), the County Library (\$47.7 million), Land Use Services (\$47.4 million), Registrar of Voters (\$41.0 million), Regional Parks (\$24.3 million), and the County Museum (\$5.7 million). Notably, this group also includes the Department of Public Works – Transportation (\$216.0 million) and Public Works – Solid Waste Management (\$244.9 million). The Transportation Division is responsible for the operation, maintenance, and improvement of the County's road system that currently includes approximately 2,576 miles of roadway. Solid Waste Management is responsible for the operation and management of the County solid waste disposal system, which consists of five active landfills, nine transfer stations, and 34 closed landfills or disposal sites.

The net increase in Requirements is \$29.0 million, which represents a 4.01% increase from the 2024-25 Final Budget. Notable increases in Requirements include:

- An increase of \$53.6 million in Public Works-Solid Waste Management primarily due to an increase in anticipated expenditures for mitigation service credits in lieu of land purchase, expansion projects at Mid-Valley Landfill (Unit 4 Phase 2) and Victorville Landfill (Phase 1B Stage

4 & 5) as well as groundwater monitoring wells at various landfills.

- An increase of \$8.1 million for Airports primarily due to higher costs associated with property and vehicle insurance and Capital Improvement Program projects to improve facilities.
- An increase of \$5.9 million in County Library primarily due to the implementation of Animaker Spaces in libraries countywide (\$3.0 million). Additional increases are due to increases in Salaries and Benefits for position reclassifications.
- An increase of \$3.0 million in Project and Facilities Management Department (all budget units) primarily due to the rise in overall costs and services as a result of inflation and increases in rates and base-year costs for utilities such as electricity, natural and propane gas, water, sewer, refuse disposal and other related costs for County-owned and leased facilities.

These increases are partially offset by the following decreases:

- A decrease of \$30.3 million in Public Works-Transportation primarily due to the anticipated completion of the Santa Ana River Trail Phase III/Mission Zanja project, the Nielson Road and Other Roads, as well as the completion of the Measure I funding share for Little Third Street and Little Tippecanoe, and of Phelan Road.
- A decrease of \$2.4 million in the Land Use Services department primarily due to the exclusion of one-time funding requests for the CRM software project, long-range planning workload, and positions which are now incorporated into department fee revenue. This is partially offset by one-time funding for new positions and funding to support the Cannabis, Short-Term Rental, and Vendor/Snow-Play teams for enforcement.
- A decrease of \$4.8 million in the Regional Parks department primarily due to the completion of several State-funded grant capital improvement projects in 2024-25.
- A decrease of \$4.1 million in Real Estate Services due to one-time tenant improvements in 2024-25.

Capital Improvement Program has Requirements of \$914.2 million and is used to account for funding resources designated for the acquisition or construction of major capital facilities. The decrease in Requirements of \$327.4 million from the 2024-25 Final Budget is primarily due to the exclusion of one-time costs related to changes in

Requirements for various capital improvement projects compared to 2024-25. Projects with major changes to Requirements include the Animal Care Center, Pacific Village Platinum Campus, Pacific Village Substance Use Disorder Program and the Pacific Village Campus Expansion. Requirements also include \$17.0 million for maintenance and non-major capital improvement projects funded with ongoing Discretionary General Funding. Further detail on major capital projects for 2025-26 is shown in the Capital Improvement Program (CIP) section of this budget summary and in the CIP section of this budget document.

Other Funding has Requirements of \$1.1 billion (including Contributions to Reserves) primarily represents General Fund Contingencies (\$295.4 million), Health Administration (\$268.9 million), Countywide Discretionary Fund (\$109.6 million), and various restricted funds within the General Fund including contingencies within the Proposition 172 Half-Cent Sales Tax budget unit (\$168.8 million), as well as, expenditures in the Automated Systems Development Fund (\$13.3 million) and American Rescue Plan Act (ARPA) and related funding (\$13.6 million). Other Funding also includes Contributions to General Fund Reserves of \$155.9 million and various individual budget units under the management and control of the County Administrative Office – Finance and Administration (\$73.3 million). Requirements within the Countywide Discretionary Fund are used primarily to transfer Discretionary General Funding to various budget units outside the General Fund to fund various programs and projects, and numerous non-major capital improvement projects for County facilities.

Restricted Funds (General Fund) consist of five limited use budgets – Proposition 172 Half-Cent Sales Tax, 1991 Realignment, 2011 Realignment, the ARPA Fund, and Automated Systems Development. Proposition 172 revenue assists in funding the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments. Realignment (both 1991 and 2011) assists in funding realigned law and justice, mental health, social services and health programs within the County. The ARPA Fund (and related funds) have been established over the past few years as funding has been made available to support response and recovery from the COVID-19 pandemic. Automated Systems Development is funding that is set aside for the replacement of County information systems,

including the County Financial Accounting System, the New Property Tax Management System, and the County's existing Employee Management and Compensation System (EMACS) to a new Human Capital Management System. Further details on all Restricted Funds can be found in the Discretionary General Funding and Restricted Funds section of this budget document.

The net decrease in Other Funding of \$250.5 million is largely due to a decrease in American Rescue Plan Act funding (\$34.4 million), Countywide Discretionary Fund (\$255.3 million), and a net decrease of contributions to General Fund Reserves (\$10.1 million), offset by an increase in General Fund Contingencies (\$141.4 million). General Fund Contingencies represents funding available from 2025-26 Sources that have not been allocated for expenditure. From year-to-year Contingencies are expected to fluctuate as the County adjusts the manner in which available funds are strategically allocated for various projects and programs. Further details on County Contingencies and Reserves can be found in the Discretionary General Funding and Restricted Funds section of this budget document.

Special Districts/ Other Agencies Operations

Public Works – Special Districts/Airports Special District has Requirements of \$138.6 million (including Contributions to Reserves/Net Position) and is managed primarily by the Public Works – Special Districts (\$102.0 million, including Contributions to Reserves/Net Position) with \$32.8 million in Requirements managed by County Airports. County Airports manages County Service Area 60, which funds the operation, capital projects and maintenance of the Apple Valley Airport that was built in 1970 and is a public use airport providing general aviation services to the High Desert region.

Public Works – Special Districts (Special Districts) provides administrative oversight and manages operations for over 100 special districts throughout the unincorporated areas of San Bernardino County. These districts provide a variety of municipal-type services that are delivered through Board-Governed County Services Areas (which include various general, park, road, refuse, sanitation, streetlight, and water districts), Big Bear Valley Recreation and Park District, and Bloomington Recreation and Park District. Special Districts promotes the safety, health and

enrichment of the communities it serves by providing essential municipal services along with diverse community-based programs in an efficient and sustainable manner.

Requirements are decreasing by \$16.4 million primarily due to the anticipated completion of projects including the Lake Gregory Sitewide Sediment Project, the Arrow Route Sewer Main Project, the Searles Valley Sewer Improvement Project, paving projects, and various projects for Kessler and Ayala Parks.

Fire Protection District has Requirements of \$494.1 million and provides fire protection and emergency services throughout the County. The District covers approximately 19,000 square miles and serves more than 60 communities/cities within four Regional Service Zones (Mountain, North Desert, South Desert and Valley). Additionally, the District provides contractual fire protection services to the cities of Adelanto and Fontana.

Requirements are decreasing by \$502,136 due to the removal of one-time purchases in the prior year for fire engines and the completion of capital improvement projects and District-Managed maintenance projects as well as an increase in Reimbursements. These decreases are partially offset by increased costs associated with negotiated MOU increase, we well as increases in Operating Expenses for insurance premiums, cost of leases, supplies and services.

Flood Control District has Requirements of \$223.7 million. The District has developed an extensive system of flood control and water conservation facilities, including dams, conservation basins, debris basins, channels and storm drains. The purpose of these facilities is to intercept and convey flood flows through and away from developed areas of the County, as well as to promote water conservation and improved water quality.

Requirements are decreasing by \$132.5 million primarily in Operating Expenses (\$95.0 million) as the District is anticipating fewer projects entering the construction phase in 2025-26 and Judgment Obligation Bonds that were paid off in 2024-25. Additionally, there are decreases in Operating Transfers Out (\$36.7 million) primarily due to transfers between zones no longer being necessary as a result of the pay off of the Judgment Obligation Bonds.

Other Agencies have total Requirements of \$75.7 million (including Contributions to Reserves) and contains three

Other Agency budget reporting entities in the County, including the In-Home Supportive Services (IHSS) Public Authority (\$66.7 million), the Inland Counties Emergency Medical Agency (ICEMA) (\$8.9 million), and the County Industrial Development Authority (COIDA) (\$68,924). IHSS was created in 1973 to serve elderly, blind, and/or disabled individuals who are not able to remain safely in their home without assistance. ICEMA was developed under a Joint Powers Agreement with San Bernardino, Inyo and Mono counties and is charged with the coordination, evaluation, and monitoring of emergency medical services within public and private pre-hospital providers, specialty hospitals, paramedic base hospitals, and the effectiveness of Emergency Medical Services (EMS)

educational programs and medical disaster preparedness. COIDA was created to provide various methods of financing on behalf of private enterprises in order to promote and enhance economic development and increase opportunities for useful employment.

Requirements are increasing by \$3.9 million and are associated with an increase to the IHSS Public Authority (\$3.5 million) due to increases in costs to maintain services, including health care provider benefits which rose 32%, as well as additional staffing, provider training, and steward payments. There is also an increase for ICEMA (\$542,369) primarily associated with the purchase of an electronic patient care reporting platform.

Total Requirements by Fund Type

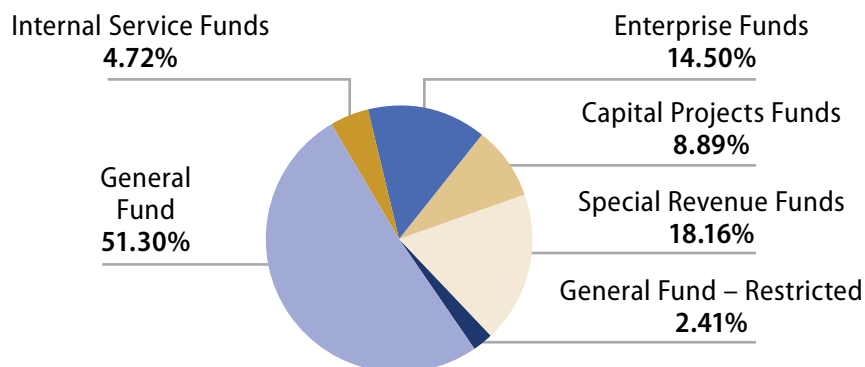
	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
General Fund	4,245,864,987	5,350,209,463	5,721,924,662	5,417,433,174	(304,491,488)	-5.32%
General Fund – Restricted	147,738,743	279,756,798	258,753,245	254,880,072	(3,873,173)	-1.50%
Special Revenue Funds	1,150,307,637	1,889,875,583	2,111,237,122	1,917,494,664	(193,742,458)	-9.18%
Capital Project Funds	285,954,920	898,989,661	1,292,657,986	938,888,395	(353,769,591)	-27.37%
Enterprise Funds	1,045,520,875	1,270,207,438	1,412,676,408	1,533,022,687	120,346,279	8.52%
Internal Service Funds	353,959,131	476,536,174	505,246,648	498,883,416	(6,363,232)	-1.26%
Permanent Funds	-	100,000	153,000	100,000	(53,000)	-34.64%
Total	7,229,346,293	10,165,675,117	11,302,649,071	10,560,702,408	(741,946,663)	-6.56%
Budgeted Staffing*	27,064	27,311	27,460	27,440	(20)	-0.07%

* 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.

Note: Requirements include contributions to Available Reserves and Net Position. Totals may not add due to rounding.

Major County Funds

Total Requirements by Fund Type 2025-26 Fiscal Year



Excludes Permanent Funds which represents less than 1% of total Requirements.
Percentages may not add to 100% due to rounding.

Description of Major County Funds

1. The **General Fund**, explained in more detail below, is a major fund of the County. Human Services programs, Law and Justice Activities (including detentions), Public Health services, and Behavioral Health services make up a majority of the expenditures in the General Fund.
2. The **Arrowhead Regional Medical Center (ARMC)**, which is an enterprise fund, is a major fund of the County. ARMC is a 456-bed university-affiliated teaching hospital licensed by the State of California Department of Public Health and operated by San Bernardino County. The hospital, located on a 70-acre campus in Colton, California, is a designated Level II Trauma Center. ARMC operates the Edward G. Hirschman burn center, a primary stroke center, a behavioral health center, five primary care centers, and provides more than 40 outpatient specialty care services.

Note: For budgetary purposes, a major fund constitutes more than 10 percent of the revenues or expenditures of the appropriated budget.

Governmental Fund Types

General Fund: The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund. The General Fund is the County's primary operating fund and Requirements are separated into General Fund and General Fund – Restricted. Funds included in the General Fund category are those that the Board of Supervisors predominately has oversight on the Sources and Requirements, including units that are typically mandated, such as human services programs. General Fund – Restricted Funds consist of Proposition 172, 1991 and 2011

Realignment, American Rescue Plan Act – Coronavirus Local Fiscal Recovery Fund, and Automated Systems Development.

Special Revenue Funds: Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes (other than for major capital projects).

Capital Project Funds: Capital Project Funds account for financial resources designated for the acquisition or construction of major capital facilities other than those funded by Enterprise and Internal Service Funds.

Permanent Fund: Permanent Funds account for legally restricted resources provided in trust. The earnings but not the principal may be used for purposes that support the primary government's programs.

Proprietary Fund Types

Enterprise Funds: Enterprise Funds account for operations that are funded and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be funded or recovered primarily through user charges.

Internal Service Funds: Internal Service Funds account for the funding of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

The following matrix lists the group/agency as depicted in the County organizational chart. For each group/agency listed, the various fund types are shown with their Total Requirements (including Operating Transfers Out).

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Contr. to Reserves/ Net Position	Total – All Funds
Administration							
Board of Supervisors	92,146,915						92,146,915
Clerk of the Board	3,138,853						3,138,853
County Administrative Office	10,212,867						10,212,867
County Administrative Office – Litigation	18,891,373						18,891,373
County Communications	3,900,827						3,900,827
County Counsel	18,632,096						18,632,096
Finance and Administration	9,267,134						9,267,134
Fleet Management					58,619,868		58,619,868
Human Resources	25,795,529	4,845,571				397,713	31,038,813
Innovation and Technology	8,580,428				154,733,388		163,313,816
Office of Emergency Services	7,890,750	6,245,506					14,136,256
Purchasing	4,669,036				15,876,964	404,845	20,950,845
Risk Management					258,129,838	41,513	258,171,351
Total Administration	203,125,808	11,091,077			487,360,058	844,071	702,421,014
Capital Facilities Leases							
Capital Facilities Leases	82,014						82,014
Total Capital Facilities Leases	82,014	0	0	0	0	0	82,014
Arrowhead Regional Medical Center							
Arrowhead Regional Medical Center*				1,208,829,529		3,301,784	1,212,131,313
Total Arrowhead Regional Medical Center	0	0	0	1,208,829,529	0	3,301,784	1,212,131,313
Community Revitalization Group							
Community Development and Housing		97,029,652	815,830			198,344	98,043,826
Office of Homeless Services	8,124,645	52,714,577					60,839,222
Total Community Revitalization Group	8,124,645	149,744,229	815,830	0	0	198,344	158,883,048
Economic Development Agency							
Economic Development	5,239,612						5,239,612
Workforce Development		27,110,362				845,609	27,955,971
Total Economic Development Agency	5,239,612	27,110,362	0	0	0	845,609	33,195,583
Fiscal							
Assessor/Recorder/County Clerk	40,086,660	11,937,374					52,024,034
Auditor-Controller/ Treasurer/Tax Collector	57,899,193	490,524					58,389,717
Total Fiscal	97,985,853	12,427,898	0	0	0	0	110,413,751
Human Services							
Aging and Adult Services	21,122,453						21,122,453
Behavioral Health	442,207,120	354,514,163				535,810	797,257,093
Child Support Services	61,053,938						61,053,938
Human Services Administrative Claim	1,837,094,426	27,551,205					1,864,645,631
Preschool Services		82,696,259				12,519,971	95,216,230
Public Guardian	17,762,962						17,762,962
Public Health	198,624,751	7,721,865					206,346,616
Veterans Affairs	4,097,595						4,097,595
Total Human Services	2,581,963,245	472,483,492	0	0	0	13,055,781	3,067,502,518

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Contr. to Reserves/ Net Position	Total – All Funds
Law and Justice							
County Trial Courts	39,370,520	3,050,600				82,500	42,503,620
District Attorney	119,532,061	9,884,273					129,416,334
Law and Justice Group Administration	225,095	1,884,315				715,000	2,824,410
Probation	257,063,714	29,138,552					286,202,266
Public Defender	57,228,756	2,845,574					60,074,330
Sheriff/Coroner/Public Administrator	996,293,252	27,128,928					1,023,422,180
Total Law and Justice	1,469,713,398	73,932,242	0	0	0	797,500	1,544,443,140
Operations and Community Services							
Agriculture/Weights & Measures	9,908,786	190,102					10,098,888
Airports	13,694,494	12,077,727					25,772,221
County Library		47,699,156					47,699,156
County Museum	5,576,664			131,553			5,708,217
Land Use Services	47,366,351						47,366,351
Project and Facilities Management	72,857,615						72,857,615
Public Works	5,052,473	216,094,848		244,931,517			466,078,838
Real Estate Services	5,175,049	5,872,949					11,047,998
Regional Parks	16,270,707	7,991,800					24,262,507
Registrar of Voters	40,958,594						40,958,594
Total Operations and Community Services	216,860,733	289,926,582	0	245,063,070	0	0	751,850,385
Capital Improvement Program							
Capital Improvement Program			914,214,025				914,214,025
Total Capital Improvement Program	0	0	914,214,025	0	0	0	914,214,025
Other Funding							
All Other Funding (e.g. Countywide Discretionary, Prop 172, Realignment)	1,089,217,938	44,157,848				91,901	1,133,467,687
Total Other Funding	1,089,217,938	44,157,848	0	0	0	91,901	1,133,467,687
Public Works – Special Districts/Airports Special District							
"Public Works – Special Districts/ Airports Special District"		38,919,451	23,858,540	75,475,904		352,400	138,606,295
Total Public Works – Special Districts/ Airports Special District	0	38,919,451	23,858,540	75,475,904	0	352,400	138,606,295
Fire Protection District							
Fire Protection District		494,079,529					494,079,529
Total Fire Protection District	0	494,079,529	0	0	0	0	494,079,529
Flood Control District							
Flood Control District		212,667,871			11,077,000		223,744,871
Total Flood Control District	0	212,667,871	0	0	11,077,000	0	223,744,871
Other Agencies							
Other Agencies		75,553,241				113,994	75,667,235
Total Other Agencies	0	75,553,241	0	0	0	113,994	75,667,235
GRAND TOTAL	5,672,313,246	1,902,093,822	938,888,395	1,529,368,503	498,437,058	19,601,384	10,560,702,408

* *Includes Requirements of \$179,549,718 that are budgeted in the Capital Improvement Program budget.

** Includes Requirements associated with the North Etiwanda Preserve Trust Permanent Fund.

Note: Excluding the General Fund, totals by fund type do not include Contributions to Reserves/Net Position. Non-General Fund Contributions to Reserves/Net Position are reflected in the column titled "Contr. to Reserves/Net Position."

Total Revenue and Other Funding Sources

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Revenue						
Taxes	1,559,328,485	1,562,395,553	1,575,420,669	1,655,637,772	80,217,103	5.09%
1991 Realignment – Departmental Use	397,295,630	454,885,241	462,577,481	416,193,925	(46,383,556)	-10.03%
2011 Realignment – Departmental Use	564,018,318	615,686,877	646,343,029	581,113,528	(65,229,501)	-10.09%
State/Fed/Other Government	2,576,005,047	2,915,499,470	3,128,872,157	3,097,948,099	(30,924,058)	-0.99%
Fee/Rate	1,474,397,098	1,535,877,840	1,543,434,353	1,689,040,835	145,606,482	9.43%
Other Revenue	355,666,528	227,464,528	270,078,447	271,538,918	1,460,471	0.54%
Total Revenue	6,926,711,107	7,311,809,509	7,626,726,136	7,711,473,077	84,746,941	1.11%
Other Funding Sources						
Operating Transfers In	588,398,309	733,790,928	1,319,132,288	838,516,226	(480,616,062)	-36.43%
Use of Fund Balance/ Unrestricted Net Position*	(39,740,659)	1,502,297,537	1,570,812,003	1,523,936,887	(46,875,116)	-2.98%
General Fund Unassigned Fund Balance*	1,331,577,705	525,447,288	525,447,288	448,012,851	(77,434,437)	-14.74%
Use of General Fund Reserves	0	92,329,855	260,531,356	38,763,367	(221,767,989)	-85.12%
Total Other Funding Sources	1,880,235,355	2,853,865,608	3,675,922,935	2,849,229,331	(826,693,604)	-22.49%
Total Revenue and Other Funding Sources	8,806,946,463	10,165,675,117	11,302,649,071	10,560,702,408	(741,946,663)	-6.56%

Totals may not add due to rounding.

The revenue and other funding sources schedule above includes all County funds. This schedule includes Operating Transfers In, which are the mechanism for providing funding from one budget unit to another within the County. Additionally, this summary schedule provides the use of fund balance/unrestricted net position for all non-general funds, the general fund unassigned fund balance, as well as the use of general fund and non-general fund reserves. Descriptions of major sources of funding in the 2025-26 Budget and changes from the 2024-25 Final Budget are included below.

Revenue

Taxes of \$1.7 billion consist of approximately \$1.05 billion of Property Tax (\$1.0 billion) and Sales, Occupancy, and Other Taxes (\$46.0 million) that are deposited directly into the Countywide Discretionary General Fund budget unit for allocation by the Board of Supervisors. Additionally, \$283.5 million in Property Tax is reported for the

County Library (\$31.5 million), Fire Protection District (\$157.7 million), Flood Control District (\$98.2 million), and Board Governed Districts managed by the Public Works – Special Districts Division and Airports (\$15.4 million). Finally, Taxes also consist of Proposition 172 Half-Cent Sales Tax \$296.9 million (which includes \$15.0 million in one-time uses of Prop 172 Fund Balance) and Sales Tax – Measure I Road Operations funds (\$8.3 million).

The net increase of \$80.2 million is primarily related to an increase of \$57.1 million in taxes that are deposited into the Countywide Discretionary General Fund budget unit. This is the result of a projected 3% increase in the assessed valuation of properties within the County. For more detail on Discretionary General Fund related taxes, refer to the Discretionary General Funding and Restricted Funds section of this budget document. Also included in this category is a \$11.9 million decrease (including a \$15.0 million use of Prop 172 fund balance) in Proposition 172 Half-Cent Sales Tax revenue use, which assists in funding

the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments.

For budget presentation purposes, **1991 and 2011 Realignment** revenue represents each department's use of a combination of projected realignment receipts for the upcoming fiscal year and available realignment funding from prior years. For 2025-26, this usage is decreasing by \$46.4 million in 1991 Realignment and decreasing by \$65.2 million in 2011 Realignment. The decrease in 1991 realignment is primarily due to the estimated reduction of CalWORKs Assistance payments. The decrease in 2011 Realignment primarily reflects the removal of one-time funding that was provided in 2024-25.

State, Federal, and Other Government represents the largest revenue source within the County totaling \$3.1 billion. The Human Services operational group receives the largest amount of funds from other governments, with \$1.9 billion received from State, Federal and other governments. Countywide, there is an overall decrease of \$30.9 million from the 2024-25 Final Budget in this revenue category, representing a decrease of 0.99%.

Notable changes within this revenue source include:

- Arrowhead Regional Medical Center is increasing by \$16.6 million which reflects increases in various revenue streams including Medicare, Inland Empire Health Plan, and Medi-Cal.
- Behavioral Health is increasing by \$56.6 million (all budget units) primarily due to increases in State funding within Substance Use Disorder and Recovery Services. Major increases include Behavioral Health Continuum Infrastructure Program funding (\$31.9 million) and Opioid Settlement Funds (\$17.6 million) for capital improvement projects.

These increases in Revenue are partially offset by a decrease of \$31.3 million in the American Rescue Plan Act as the program concludes, and \$33.3 million in Community Development and Housing due to one-time grant funding in 2024-25.

Fee/Rate includes the following types of revenues: licenses, permits, fines, fees, rates, and other service revenue. Total revenue of \$1.7 billion is anticipated to increase from the 2024-25 Final Budget by \$145.6 million (9.43%). Much of this funding (\$409.9 million) is received by internal service fund departments, which include Risk Management, Innovation and Technology Department,

Fleet Management, and Purchasing, providing direct services to other County departments. Other notable departments that receive funding to provide specific services include the Sheriff/Coroner/Public Administrator (all budget units – \$244.1 million), and Public Works Solid Waste (\$118.6 million) for landfill gate fees, special land use assessments, solid waste franchise fees, and royalty agreements.

Significant changes in this category include an increase of \$27.4 million in ARMC primarily resulting from the expansion of Primary Care and Specialty Care services. An increase of \$13.1 million in the Fire Protection District due to a special tax that is used to help fund the cost of fire suppression services. Additionally, there are numerous department increases including Health Administration (\$56.6 million), Innovation and Technology Department (\$11.1 million), Risk Management (\$13.1 million), Public Works Solid Waste (\$7.6 million), Sheriff's Department (\$2.3 million), Purchasing (\$1.4 million), and Project and Facilities Management (\$1.3 million).

Other Revenue of \$271.5 million primarily includes interest earnings, rents and concessions, and tobacco settlement funds. This revenue source is anticipated to increase by \$1.5 million from the 2024-25 Final Budget mostly due to one-time revenue anticipated to be received in 2025-26.

Other Funding Sources

Operating Transfers In of \$838.5 million is a funding source that provides a mechanism to transfer funding from one budget unit to another within the County or other entity. In 2025-26, the most notable groups with large Operating Transfers In include the Capital Improvement Program (\$328.6 million), the Fire Protection District (\$85.2 million), and Human Services (\$67.7 million). Operating Transfers In are the main funding source for the Capital Improvement Program as the program is funded primarily through monies received from other County departments and the County General Fund for specific projects. The Operating Transfers In for the Fire Protection District primarily represent transfers within the District's various service zones and reserve funds for one-time costs related to operations and capital improvement projects. Additionally, the Operating Transfers In for Human Services primarily reflect transfers in the Human Services Administrative Claim (\$61.3 million).

The net decrease in this funding source of \$480.6 million is primarily the result of the one-time nature of the majority of Operating Transfers In, which varies from year to year based on the availability of one-time sources.

Use of Fund Balance/Unrestricted Net Position of \$1.5 billion represents the use of unspent funds carried over from prior years that are budgeted in the Restricted General funds, Special Revenue funds, and Capital Project funds in the County and the use of unrestricted net position in Internal Service and Enterprise funds. The Use of Fund Balance/Net Position is decreasing from the 2024-25 Final Budget by \$46.9 million mostly within Administration (\$46.0 million), Capital Improvement Program (\$51.2), and the Flood Control District (\$120.7 million). These decreases are offset by notable increases in Arrowhead Regional Medical Center (\$22.0 million), and Operations and Community Services (\$36.0 million).

General Fund Unassigned Fund Balance of \$448.0 million represents unspent general fund balance carried over from 2024-25. This amount, in conjunction with other one-time money, funds one-time costs for department programs, capital improvement projects, transportation projects, contributions to General Fund Reserves, as well as the County's mandatory 5% contingency, which per Board Policy 05-01, is in the General Fund to accommodate unanticipated operational

changes, legislative impacts, or other economic events affecting County operations that could not have been reasonably anticipated. General Fund Unassigned Fund Balance is decreasing by \$77.4 million from the prior year.

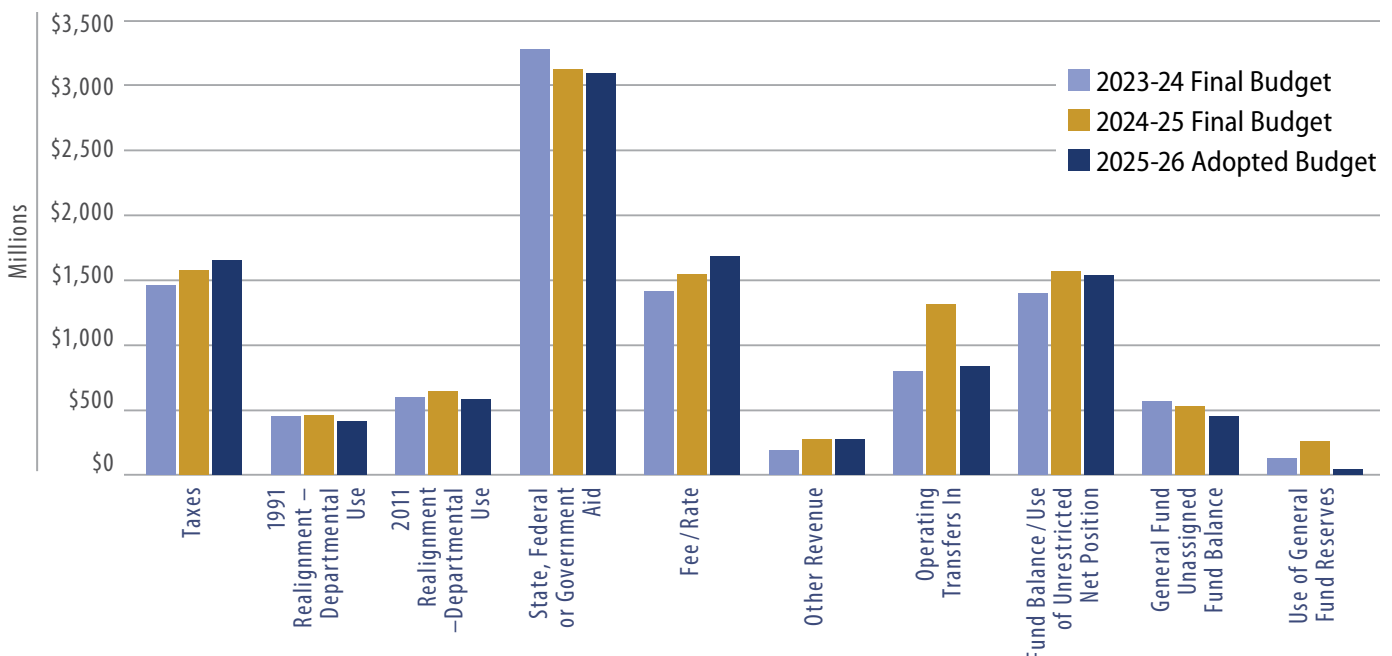
Use of General Fund Reserves of \$38.8 million includes the one-time use of reserves for various programs and projects.

Notable uses include the replacement of various fixed assets (\$3.0 million); the Property Information Management System (PIMS) Upgrade project (\$4.6 million); ongoing litigation related to the Chino Plume Remediation project (\$10.0 million); County Litigation Settlement Needs (\$15.0 million); and ongoing enforcement of prohibited commercial cannabis activities and abatement of derelict buildings associated with illegal cannabis growth (\$1.0 million).

This represents a \$221.8 million decrease from the 2024-25 Final Budget and is detailed in the Discretionary General Funding and Restricted Funds section of this budget document.

The bar graph below includes total budgeted revenue and other funding sources from the two prior Budgets and the 2025-26 Budget. 2023-24 amounts will not match previous information on prior pages because the bar graph reports on budgeted revenue and the previous tables reflect actual revenue received.

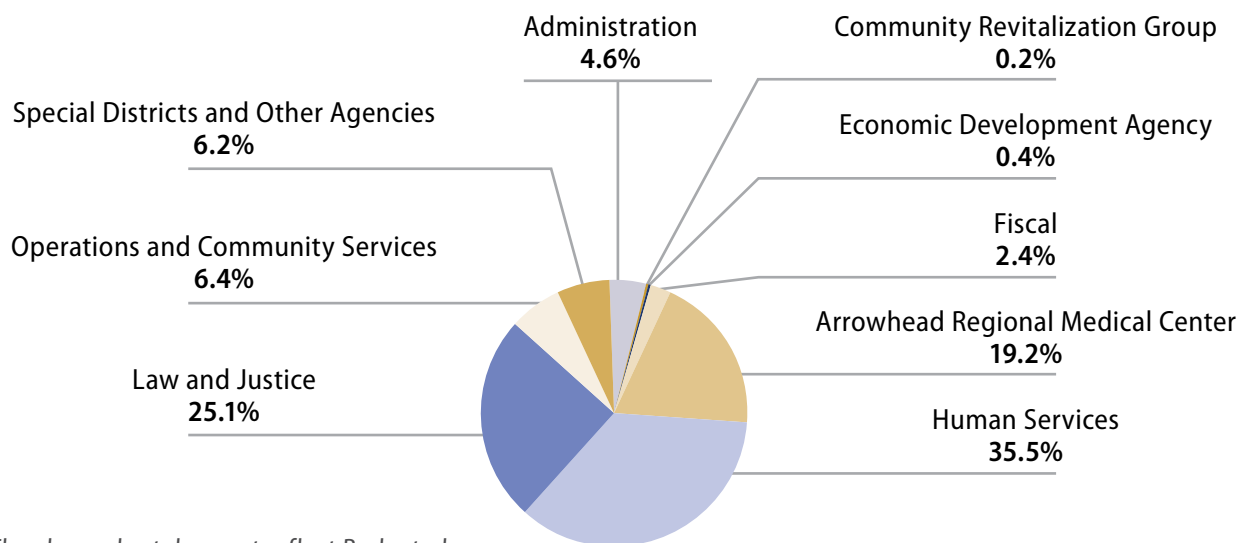
**Total Budgeted Revenue and Other Funding Sources
2023-24 Through 2025-26 Fiscal Years**



Budgeted Staffing Summary

Budgeted staffing for the 2025-26 Adopted Budget includes mid-year changes previously approved by the Board of Supervisors, transfers, deletions, and the addition of department funded and limited term positions.

Budgeted Staffing by Group/Agency 2025-26 Fiscal Year

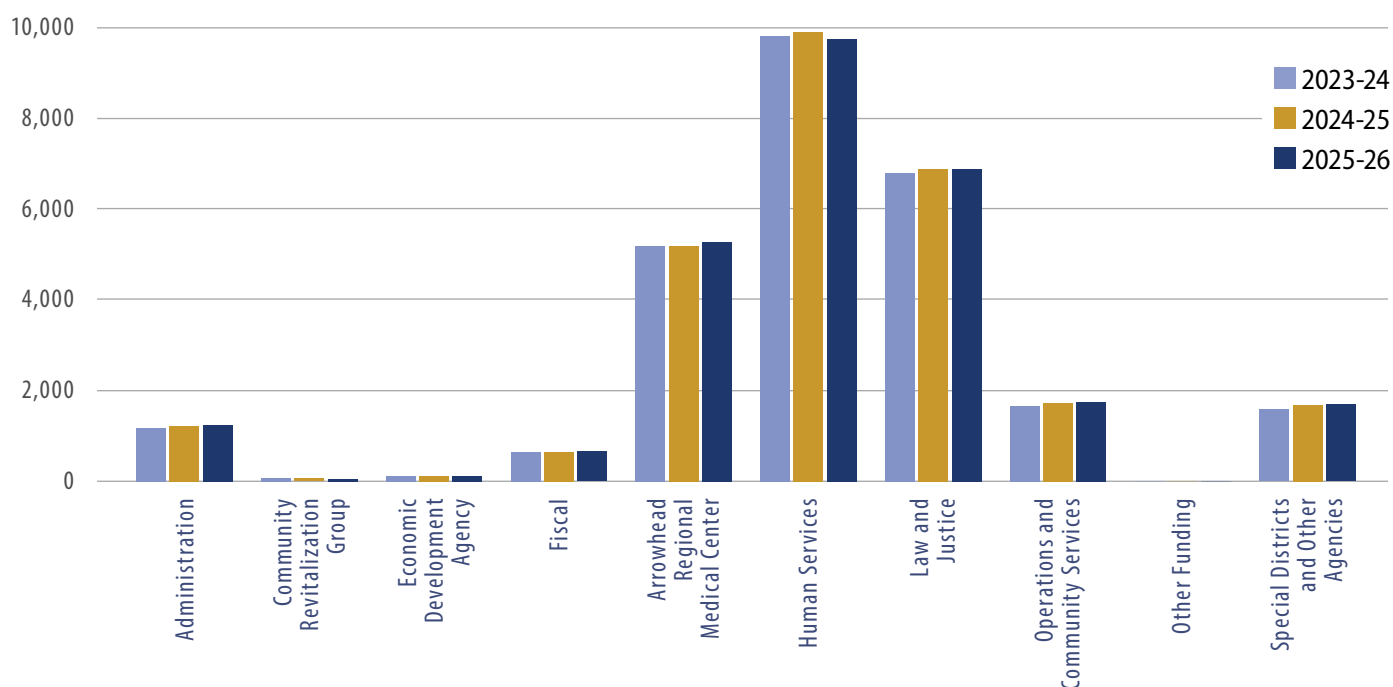


Note: The above chart does not reflect Budgeted Staffing for Other Funding, which represents less than 1% of total budgeted staffing.

Percentages may not add to 100% due to rounding.

The following bar graph illustrates the budgeted staffing for 2025-26 as well as the prior two fiscal years:

Budgeted Staffing by Group/Agency 2023-24 Through 2025-26 Fiscal Years



Change from Modified Budget

	2024-25 Final Budget	2024-25 Adopted Budget	Total Change"	Percentage Change"
County – General Fund	17,208	17,302	94	0.55%
County – Other Funds	8,568	8,444	(124)	-1.45%
Special Districts and Other Agencies	1,684	1,694	10	0.59%
Total	27,460	27,440	(20)	-0.07%

County – General Fund

Budgeted staffing for the General Fund is increasing by a net 93 budgeted positions. Changes from the previous year's modified budgeted staffing include the following:

- **Administration:** Budgeted staffing within the general funded Administration group is increasing by a net 18 positions. County Counsel is increasing budgeted staffing by 8 positions to support increased workload and the expansion of the Juvenile Dependency Court. Additionally, County Administrative Office is increasing budgeted staffing by a net 5 positions to provide administrative oversight and assist with the implementation of countywide initiatives, which includes 2 transfers-in and the deletion of 1 limited-term position. The other changes within the group include an increase of 4 positions for Board of Supervisors, 2 positions in Human Resources, 1 position in Finance & Administration, 1 position in the Communications Group, and 1 position in Office of Emergency Services. Lastly, Innovation and Technology (IT) – Geographic Information System is decreasing budgeted staffing by 4 positions due to transfers to IT - Computer Operations.
- **Fiscal:** Budgeted staffing within the general funded Fiscal group is increasing by a net 6 positions. Auditor-Controller/Treasurer/Tax Collector is increasing by a net 5 positions, including the addition of 5 positions, that are partially offset by the deletion of 2 regular positions, and the addition of 2 limited-term positions. Assessor/Recorder/County Clerk is increasing by 1 position.
- **Community Revitalization Group:** Budgeted staffing within the Community Revitalization Group is decreasing by a net 2 positions. The Community Revitalization budget unit budgeted staffing is decreasing by 6 positions resulting from the dissolution of the budget unit.

In addition, the Office of Homeless Services is increasing budgeted staffing by 4 positions, which includes a transfer from Community Development and Housing, to enhance community engagement and strengthen homeless services in response to program growth.

- **Human Services:** Budgeted staffing within the general funded Human Services group is increasing by a net 47 positions. Human Services (HS) – Administrative Claim is decreasing by a net of seven positions, this includes the addition of positions in the HS Administration Division (4 regular), Transitional Assistance Department (3 regular), and Children and Family Services (7 regular). These increases are offset by the net deletion of 21 positions which includes deletions in the Transitional Assistance Department (7 limited term), HS Administration Division (5 regular, 2 limited term), Children and Family Services (11 regular); and off cycle additions in the HS Administration Division (2 regular), HS-ITSD (1 regular), and DAAS (1 limited term). The Department of Public Health (including the California Children's Services budget unit) is increasing staffing by a net of 42 positions, these additions will support public health programs such as the Childhood Lead Poisoning Prevention Program and Family Health programs, enhance community outreach, and expand clinical and environmental services. Aging and Adult Services (All budget units) is decreasing by a net of 3 positions, which includes 2 deletions in Public Guardian and 1 deletion in the Aging program budget. The Child Support Services is decreasing staffing by 12 positions through deletions to help offset increased staffing costs. The Department of Behavioral Health (All budget units) is increasing staffing by a net of 28 positions, these additions will support expanded responsibilities and compliance across key programs, including regulatory changes with the Behavioral Health Service Act

(BHSA), Healthcare Effectiveness Data and Information Set measures, and expanded responsibilities of the Office of Patients' Rights and System-wide Advocacy. This includes 34 position transfers from the Probation Department to improve the recruitment and performance evaluation of mental health clinician positions. Veterans Affairs is decreasing by 1 position.

- **Law and Justice:** Budgeted staffing within the general funded Law and Justice group is increasing by a net 4 positions. The Sheriff/Coroner/Public Administrator is increasing budgeted staffing by a net 38 positions in the Operations budget unit to support law enforcement services. The Detentions budget unit reflects a net decrease of 6 positions which reflects an increase of 5 positions primarily to assist with the CalAIM program implementation, offset by deletions and transfers. The Law Enforcement Contracts budget unit is increasing by 1 position. The Probation – Administration, Corrections and Detention budget unit is reflecting a net decrease of 35 positions resulting from the addition of 7 positions to address increased administrative and technical demands. These are offset by deletions (8 regular) and transfers (34 regular) to the Behavioral Health budget unit to improve the recruitment and performance evaluation of mental health clinician positions. The District Attorney is increasing budgeted staffing by a net 6 positions which includes the addition of 14 positions support a new high-tech crime unit and to provide legal support. This is partially offset by deletions (11 regular, 2 limited term) and off cycle additions (5 limited term). The other changes within the group include 1 position in Public Defender and a decrease of 1 position in the Law and Justice Group Administration budget unit resulting from a transfer to the Finance and Administration budget unit.
- **Operations and Community Services:** Budgeted staffing within the general funded Operations and Community Services group is increasing by a net 20 positions. Land Use Services (all budget unit) is increasing by a net 14 positions to support growth in permitting, enforcement, and fire hazard abatement. Registrar of Voters is increasing by 10 positions to assist with election processes and procedures. Real Estate Services (all budget units) is increasing by a net 6 positions to support fiscal oversight and increased

real estate and lease management activity. Budgeted staffing within Agriculture/Weights and Measures is decreasing by 16 positions as the department is no longer administering the Pest Detection Program.

The remainder of staffing changes within the Operations and Community Services group, include 3 positions in Project and Facilities Management (all budget units), 2 positions in Public Works – Surveyor, and 1 position in County Museum.

- **Economic Development Agency:** There are no changes to budgeted staffing for the Economic Development Department.

County – Other Funds

Budgeted staffing for other funds is decreasing by a net 124 budgeted positions. Changes from the previous year's modified budgeted staffing include the following:

- **Administration:** Budgeted staffing within the other funding for the Administration group is increasing by a net 6 positions. Risk Management – Operations is increasing by 5 positions to enhance fiscal oversight and strengthen Workers' Compensation and insurance program support. ITD (All budget units) is increasing by a net 3 positions to support growing technical demands and evolving data initiatives. The other changes within the group include an increase of 1 position for Fleet Management and a decrease of 3 limited term positions in the ARPA Coronavirus Local Fiscal Recovery budget unit
- **Fiscal:** Budgeted staffing within the special revenue funds for Assessor/Recorder/County Clerk is increasing by 1 position to support operations at the County Archives.
- **Arrowhead Regional Medical Center:** Budgeted staffing is increasing within ARMC by a net 77 positions (40 regular, 37 limited term), to support expanding operations across multiple units, including Internal Medicine, Medical Imaging, and Cardiology. These additions address growing patient care needs, specialized clinical services, and administrative support functions.
- **Community Revitalization Group:** Budgeted staffing within the special revenue funds for the Community Revitalization Group is decreasing by a net 3 positions

in the Community Development and Housing department which is requesting the deletions to reallocate resources toward departmental priorities.

- **Human Services:** Budgeted staffing within the other funds for the Human Services group is decreasing by a net 208 positions. The Public Health – Special Revenue Funds budget unit is decreasing staffing by 178 limited term positions primarily due to progress made towards mitigating the health impacts of the coronavirus. The Preschool Services Department is decreasing by the net deletion of 29 limited term positions due to programmatic changes. The Behavioral Health – Mental Health Service Act budget unit is decreasing by a net 1 position.
- **Law and Justice:** Budgeted staffing within the other funds for the Law and Justice group is increasing by 3 contract positions for Public Defender’s Second Chance Program.
- **Operations and Community Services:** Budgeted staffing within the other funds for the Operations and Community Services group include a net decrease of 2 positions in Public Works (all budget units).
- **Economic Development Agency:** Budgeted staffing in the Workforce Development Department is increasing by a net 2 positions, reflecting the addition of 6

positions to support expanded services at America’s Job Center of California sites, that are partially offset by the deletion of 4 limited term positions.

Special Districts and Other Agencies

- Special Districts and Other Agencies are increasing budgeted staffing by 11 positions due to the **Fire Protection District** increasing by a net 8 positions, **Special Districts** increasing by a net 3 positions, **Other Agencies** increasing by 1 position, and **Flood Control District** decreasing by 1 position. The staffing increase in the Fire Protection District is primarily to support training, administrative functions, operational leadership, and facility project management. A net of 3 positions is being added to Special Districts, 3 positions are being added to **Big Bear Valley Recreation and Park District** which are offset by the deletion of 3 limited term positions, 1 limited term position is being added to **General Districts**, 1 limited term position is being added to **Parks Districts**, and 1 limited term position is being added to **Bloomington Recreation and Parks District**. There are no changes to budgeted staffing for the **Road Districts**. Lastly, **Other Agencies** includes an addition of 1 position for, **Inland Counties Emergency Medical Agency (ICEMA)** to support hospital compliance and patient care readiness.

Capital Improvement Program

The County budget summary includes Requirements for Capital Improvement Projects. This section includes summary information on the types and costs of projects budgeted in 2025-26.

Projects Administered by Project and Facilities Management Department

Capital Projects Funds Summary

	Fund 3100	Fund 3105	Fund 3108	Fund 3109	Sub-Total	ARMC Capital Fund 4204	Total
Requirements							
Services and Supplies	2,189,343	-	-	-	2,189,343	-	2,189,343
Land	1,644,198	1,148,986	-	-	2,793,184	-	2,793,184
Improvements to Land	72,203,608	-	-	138,621	72,342,229	-	72,342,229
Structures and Improvements	755,307,506	72,802,762	79,709,354	-	907,819,622	179,549,718	1,087,369,340
Fixed Assets Transfers Out	120,000	-	-	-	120,000		120,000
Total Requirements	831,464,655	73,951,748	79,709,354	138,621	985,264,378	179,549,718	1,164,814,096

Note: The above appropriation excludes Operating Transfers Out and Reimbursements.

The Project and Facilities Management Department (PFMD) manages major County projects, which include construction and rehabilitation of facilities, and repair projects. The 2025-26 Adopted Budget for these projects are summarized in the schedule above. The schedule above does not include Operating Transfers Out or Reimbursements as part of total Requirements. Instead, the schedule represents total budgeted project costs.

PFMD and Real Estate Services Department (RESMD) existing projects include \$985.3 million in projects managed through Capital Funds (Funds 3100, 3105, 3108 and 3109) and \$179.5 million in projects managed through the Arrowhead Regional Medical Center (ARMC) Enterprise Fund for capital projects (Fund 4204), for total Requirements of \$1.2 billion.

Through the 2025-26 Adopted Budget, \$94.4 million, excluding Operating Transfers Out and Reimbursements, is allocated for new projects or expansions of existing ones. The majority of this amount is earmarked for the ARMC Parking Structure (\$52.5 million) and the Central Plant Clean Steam Generator (\$6.4 million), the Sheriff/Coroner/Public Administrator (Sheriff) Aviation Flight Line (\$11.4 million), and the Chino Airport Groundwater Remediation Project (\$10.0 million). Additionally, \$20.8 million is reserved for an additional 25 new capital improvement projects, primarily from ARMC, County Fire, Regional Parks, and the Sheriff. Other departments, including County Museum, Fleet Management, Probation, and Public Health, are also introducing new projects.

Key multi-year projects with carryover balances include the County Government Center Master Plan and Parking Structure, the Bi-Plane Angio Room and Nurse Call System at Arrowhead Regional Medical Center, the Behavioral Health Comprehensive Treatment Campus, and the Department of Public Works Headquarters Replacement. Additionally, a decrease to the County's 800MHz Replacement Project of \$4.7 million to fund a Motorola System Upgrade Agreement, to be managed by the Innovation and Technology Department.

For a complete listing of Capital Improvement Program (CIP) projects administered by PFMD, see Exhibit A of the *Finance – Other Capital Improvement Program* section of this budget document. For a complete listing of CIP projects administered by RESMD, see Exhibit B of the *Finance – Other Capital Improvement Program* section of this budget document.

Projects Administered by Other County Departments

Transportation and Solid Waste Management projects are administered by the Department of Public Works. Requirements for these projects are accounted for in special revenue and enterprise funds and budgeted in the respective department budgets. Budgets for both Transportation and Solid Waste Management are found in the Operations and Community Services section of this budget document. Projects budgeted in 2025-26 (both new and carryover) total \$178.7 million for Transportation and \$112.1 million for Solid Waste Management. Transportation projects include bridge replacement and reconstruction, major rehabilitation and overlay, ADA ramps construction and updates, drainage and safety improvements, interchange ramp and guardrail improvements, traffic signal installations, and significant infrastructure enhancements. Solid Waste Management projects cover the construction of groundwater treatment systems, new compactors, flare stations, and a gas extraction system. Other projects include landfill closures, liner construction, perimeter improvements, and the development of entrance road and scale house construction.

For a complete listing of CIP highlights for projects administered by other Department of Public Works, see the *Finance – Other Capital Improvement Program* section of this budget document, specifically Exhibits C and D.

Projects Administered by Special Districts and Other Agencies

The Flood Control District and Public Works – Special Districts have independent multi-year capital improvement project plans that are budgeted in special revenue funds, capital projects funds, and enterprise funds, and are included in the respective department's budget pages.

The budget for the Flood Control District is found in the Operations and Community Services section of this budget document and has 29 major improvement projects budgeted in 2025-26. The total Requirements for these projects, both new and carryover, total \$149.2 million. This includes construction of storm drains and floor channel improvements, the development of regional flood control basins and dams, the construction

of a new Flood Control operations yard building, levee slope repairs and reconstruction, as well as consultant services for design or geotechnical services, labor, and construction costs.

The budget for Public Works – Special Districts is found in the Operations and Community Services section of this budget document. In 2025-26, Requirements for both carryover and new projects total \$48.2 million. This amount primarily includes \$16.5 million for various water and sanitation capital improvement projects, \$11.3 million for the Arrow Route Sewer Main Replacement project, \$5.4 million for various projects at Kessler Park in

Bloomington, and \$5.7 million for capital projects located in Joshua Tree.

Also reflected is \$865,180 in Requirements for minor projects, which are administered by the San Bernardino County Fire Protection District with oversight and inspection provided by PFMD.

For a complete listing of CIP highlights for projects administered by Special Districts and other agencies, see the *Finance – Other Capital Improvement Program* section of this budget document, specifically Exhibits E, F, and G.

Discretionary General Funding and Restricted Funds

County General Fund operations of \$5.42 billion are funded with four major types of sources: countywide discretionary revenue, use of reserves, and fund balance (\$1.76 billion), Proposition 172 revenue (\$296.9 million), 1991 and 2011 Realignment revenues (\$1.03 billion), and departmental revenue (\$2.33 billion).

- Countywide discretionary revenue includes a variety of revenue sources that are not legally designated for a specific purpose or program. The majority of discretionary revenue is property related revenue, primarily property tax. Other revenue sources in this category include: sales and other taxes, net interest earnings, Countywide Cost Allocation Plan (COWCAP) revenue (which is a reimbursement for overhead/indirect costs incurred by the General Fund), property tax administration revenues, State and Federal revenue, and other revenue. Additionally, the General Fund's available fund balance, use of reserves and operating transfers in, are other funding sources that may be allocated to General Fund departments in the same manner as countywide discretionary revenue.
- Proposition 172 revenue is a permanent extension of a half-cent Local Public Safety Sales Tax approved by California voters on November 2, 1993. Proceeds of this sales tax must be dedicated to public safety. Proposition 172 revenue is restricted and is used solely for funding the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments.
- 1991 Realignment revenue provides health and welfare funding. In 1991-92, the State approved the Health and Welfare Realignment Program that involved a shift of program responsibilities from the State to the County. This shift is funded through a corresponding shift of dedicated sales tax and vehicle license fee revenue. Realignment revenue is also restricted and used in funding mental health services, social services, and health programs within the County.
- 2011 Realignment revenue provides public safety, health, and welfare funding. In 2011-12, the State approved what has become known as AB 109 Public Safety Realignment. As part of this realignment, the State addressed prison over-crowding by shifting custodial responsibility of non-violent, non-sex, and non-sex-against-children ('Triple-Nons') offenders to local jails. In addition, the parole function of the State was delegated to county Probation departments.

In conjunction with Public Safety Realignment, the State also shifted full financial burden of many social service and mental health programs. The County was responsible for delivery of these programs before realignment, but with the shift, the State no longer contributes a share of cost. While the State no longer shares in the cost, it has dedicated a portion of the State sales tax (1.0625%) revenue along with a portion of vehicle license fees for these realigned programs.

- Departmental revenue includes fees, service charges, and State and Federal support for programs such as welfare, health care, and mental health.

County General Fund operations not funded by departmental revenue, Proposition 172 revenue, and/or Realignment revenue are funded by Net County Cost (or Discretionary General Funding). Net County Cost is funded by countywide discretionary revenue, which is primarily property tax revenue.

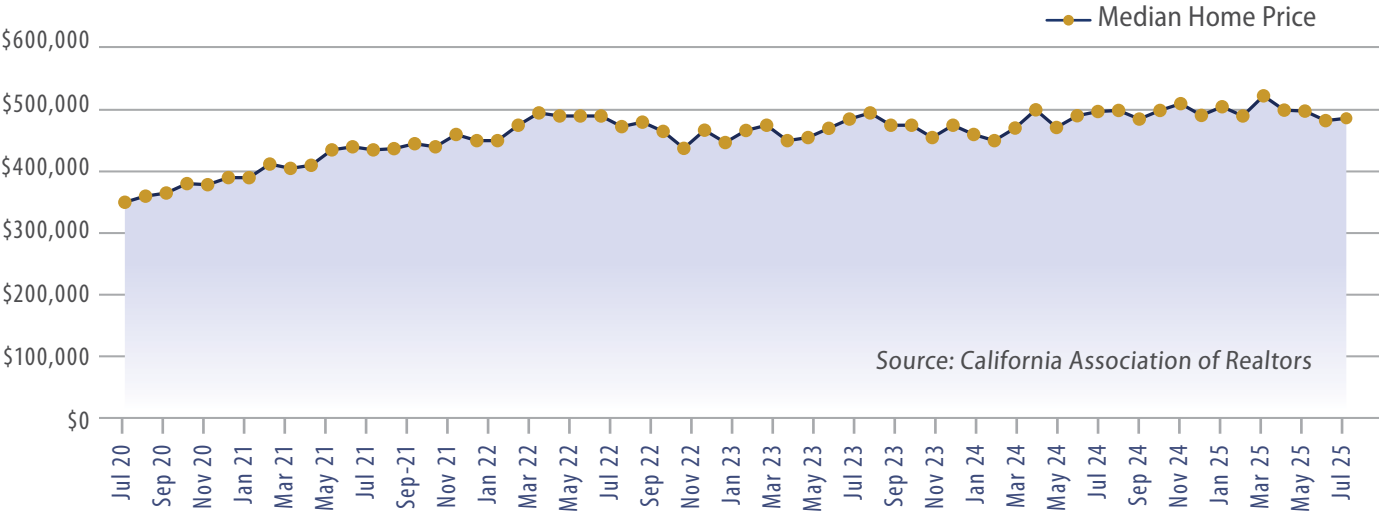
Any countywide discretionary revenue not distributed to departments through their Net County Cost allocation, if not transferred to other funds for specific projects/programs, is contributed to contingencies or reserves. Every year San Bernardino County has set aside a prudent dollar amount in contingencies and/or reserves for two purposes: **1)** to ensure that the County can accommodate unforeseen increases in expenditures or reductions in revenues, or other extraordinary events, which would harm the fiscal health of the County; and **2)** to be proactive and set aside funds to meet future known obligations or to build a reserve for large capital projects.

The following sections provide details of:

- Economic indicators that are factored into the County's fiscal plan.
- The County's Five Year Financial Forecast.
- How economic indicators and other factors affect countywide discretionary revenue.
- How Discretionary General Funding (Net County Cost) has been allocated for the fiscal year.
- Information on General Fund contingencies and reserves.
- How economic indicators and other factors affect Proposition 172 revenue and Realignment revenue.

The County's median home price is currently at \$486,290 as of July 2025 which is slightly lower compared to July 2024 of \$497,250.

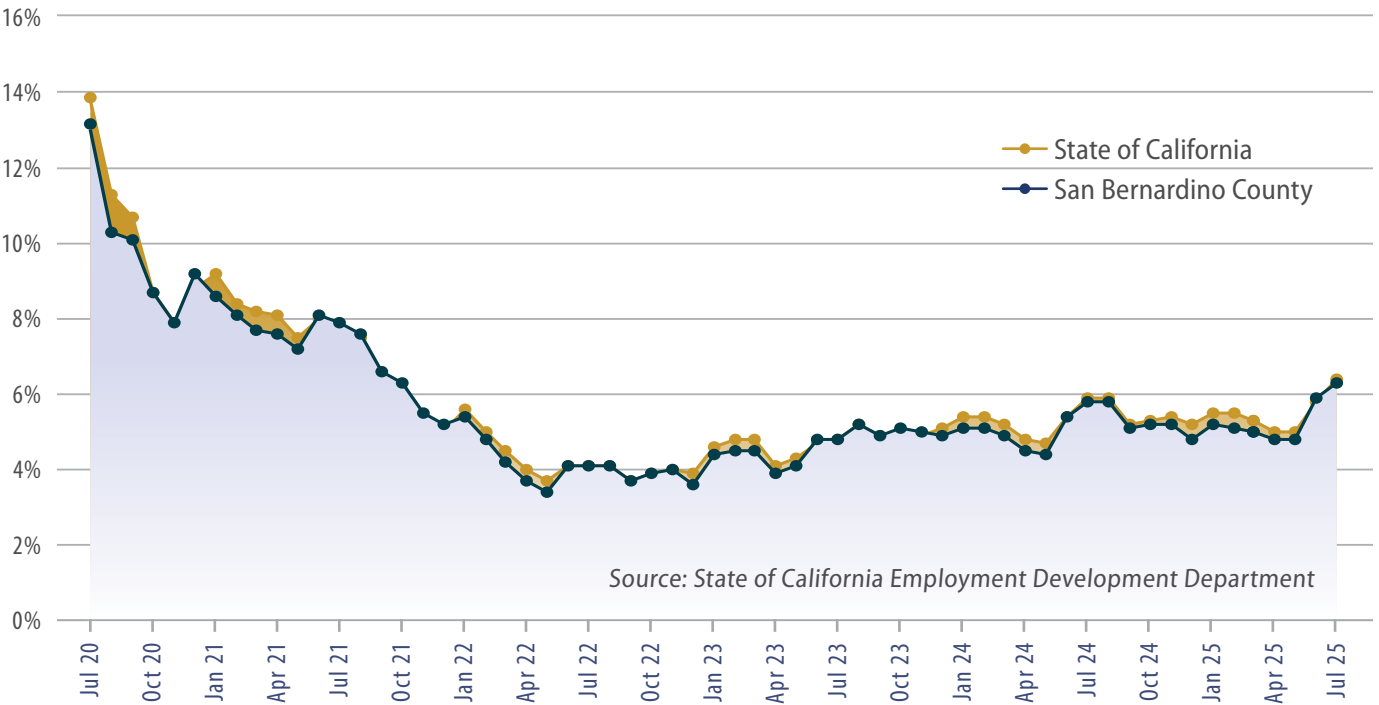
**San Bernardino County
Median Home Price for Existing Single-Family Homes by Month
July 2020 Through July 2025**



San Bernardino County, like much of the Country, experienced impacts to employment as a result of COVID-19 pandemic and the subsequent governmental response. As of July 2020, the County's unemployment was 13.1%, which compares to unemployment rates for the State and the United States of America of 13.9% and 10.2%,

respectively. Since that time, the local labor market has shown a recovery and the unemployment rate has declined to 6.3% as of July 2025, which compares to unemployment rate for the State and the United States of America of 6.4% and 4.2%, respectively.

**San Bernardino County • Unemployment Rates
State of California and San Bernardino County
July 2020 Through July 2025**



General Fund – Five Year Financial Forecast

Long-term financial planning is an effective tool for creating sustainable budgets and providing fiscal stability beyond the annual budget horizon. It is a strategic process that provides governments with the information and insight needed to establish multi-year budget solutions and financial policies and actions that maintain good fiscal health. The County creates a multi-year financial forecast for the purpose of providing the Board of Supervisors with a framework for use in decision-making to maintain continuity of the fiscal health of the County, and plan for the provision of services, capital assets, and infrastructure. It also helps the County understand the fiscal challenges ahead and the need to establish priorities.

This section provides an overview of the economic environment that this multi-year forecast reflects.

The forecast is updated annually and is not a budget. It does not establish policy or priorities; it simply summarizes fiscal capacity. The forecast identifies key factors that affect the County’s fiscal outlook and assesses how difficult balancing the budget may be in the future.

The forecast is developed using a baseline environment, in which revenues and expenditures are projected based primarily on trend analysis, specific circumstances and present level of services provided by the County. The

forecast is not a prediction of what is certain to happen but rather a projection of what will occur in the absence of mitigating actions or changing circumstances.

Overview of Economic Environment

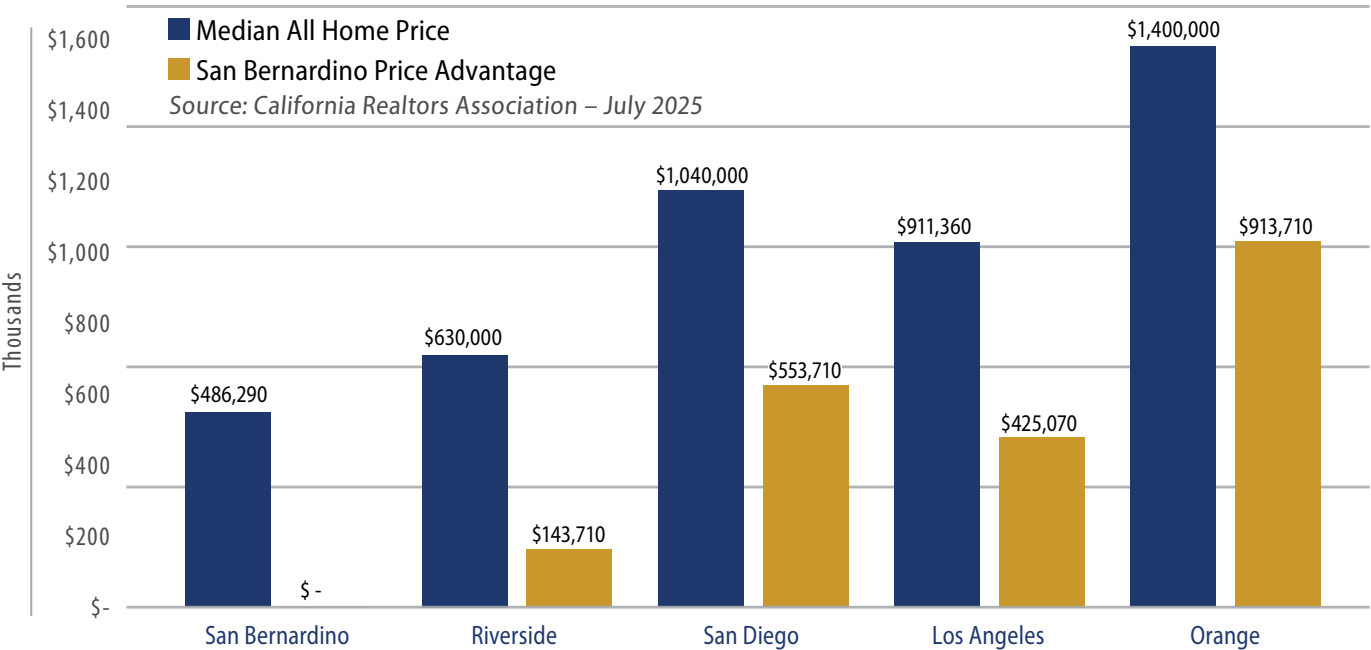
Local Economy

San Bernardino County’s local economy is continuing to hold steady despite higher than average inflation (County 3.5% inflation vs national average of 2.7%) coupled with a high interest rate environment (Federal Funds Rate has increased since 2022 (0%) and remains at the higher levels (4.25% to 4.50%). Population growth driven by the County’s affordable housing has supported overall labor growth over the last year. These factors contribute to increases in assessed valuations and corresponding property tax for the County, which is the primary revenue source for the County Discretionary General Fund.

Population, Labor Growth and Development

From 2019 through 2024, San Bernardino County saw an increase of 32,000 residents compared with a statewide decline of 119,837 residents. The County continues to see population growth largely due to its affordable housing compared to neighboring counties, as shown below. (Data from CA Department of Finance E-4 Pop. Estimates for Cities, Counties, and the State)

Southern California Median Home Prices



In the Inland Empire, which includes Riverside and San Bernardino Counties, employment increased by 13,600 jobs, a 0.8% change between August 2024 and August 2025. The sector that had the most gains is private education and health services which added 14,300 jobs between August 2024 and August 2025. But the sector that had the most loss is construction, which lost 6,500 jobs between August 2024 and August 2025. (data from Labor Market Information Division of the California Employment Development Department September 19, 2025)

As population and employment have grown, so have major developments that support the expansion of amenities for both business and residents. Major projects include:

- Brightline high speed rail line from Rancho Cucamonga to Las Vegas has broken ground in 2024 and continues to be in the early stages of construction. The \$12 billion infrastructure investment is set to create 35,000 jobs, with more than \$10 billion economic impact. The line will lighten traffic on the key interstate route and allow commuters from the County's fast growing High Desert area an alternative to driving to the large job centers along the County's western edge.
- The expansion of lanes along the I-10 freeway are well underway and will eventually allow the flow of commuter and truck traffic between the County and Los Angeles County to expand.
- In 2022, the Board of Supervisors approved the development by Howard Industrial Partners of the

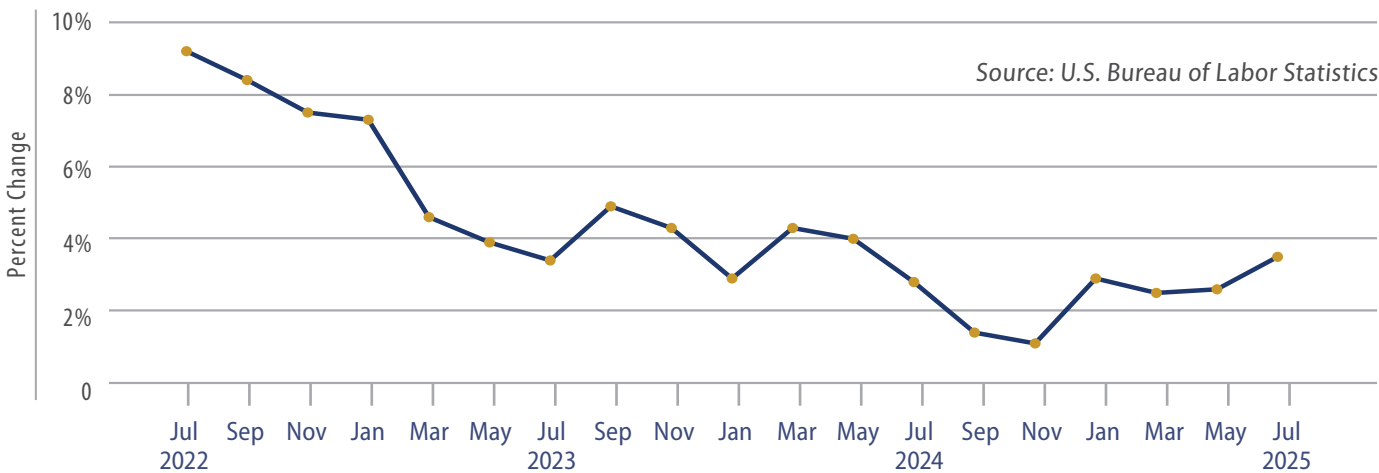
Bloomington Business Park, with three warehouses to contain a total of 2.1 million square feet. The project should result in \$20 million worth of new infrastructure, with an estimated 2,117 employees onsite, seven days per week during development.

- Fontana Auto Club Speedway is being replaced by a multi-million-dollar logistic hub. It will include a 6.6 million square feet logistic facility called the Speedway Commerce Center. The Auto Club Speedway will retain 90 acres for a new short track.
- If approved, AB385 could allow San Bernardino County to exchange land it owns at Glen Helen Regional Park provided the land is replaced with a new park. This could allow a proposed multi-use project to be developed that would feature a new hotel, shopping center, fitness center, restaurants, and additional recreational opportunities.

Inflation

The economic headwind facing the County has been inflationary cost pressures, coupled with the risk that the Federal Reserve will raise interest rates too high, resulting in potential recession. Through July 2025, the Riverside-San Bernardino-Ontario Metro area has seen an increase in annual inflation to 3.5% compared to 2.8% in July 2024. This rate exceeds the United States year over year inflation rate of 2.7% and remains above the Federal Reserve's target inflation rate of 2%, sustaining pressure to maintain interest rates at higher levels. In July 2025, the Federal reserve maintained the interest rate range from 4.25% and 4.5%.

Percent Change in CPI-U • Riverside – San Bernardino – Ontario, CA Metro
July 2022–July 2025
(All Items)



Fiscal Strategy and Resilience

Over the last complete fiscal year (2023-24), the overall economy, coupled with the County's strong financial management policies and practices, produced significant increases in revenue which can be utilized to support services and programs for County residents. Financial highlights include:

- For 2023-24, the County saw 9.6% Assessed Valuation growth compared to 4% budgeted property tax growth.
- In total, 2023-24 General Fund – Fund Balance came in \$256.5 million higher than what had been anticipated in the 2023-24 Recommended Budget due to additional countywide discretionary revenue and department general fund savings.

The County has continued to experience positive growth, as 2024-25 has seen the County's assessed valuation grow 7.2% compared to 3% budgeted property tax growth. Additionally, in our most recent fiscal year (2024-25), total estimated General Fund reserves totaled \$904.6 million. The development of the 2025-26 Adopted Budget builds upon and leverages those dollars for the future.

The following discussion illustrates the County's plan for managing the projected 2026 economic cycle and how the County will leverage available sources to continue to meet the needs of the residents of San Bernardino County.

Summary of the County's Multi-Year Financial Forecast

Although the County is facing potential economic challenges largely tied to economic uncertainty, recent County property tax receipts have outpaced budget projections, leading to a \$76.8 million ongoing surplus to start the upcoming fiscal year. Moreover, there are projected discretionary revenue increases totaling \$201.1 million through the term of the forecast, which reflects moderate economic growth assumptions and maintains fiscal prudence by staying within the bounds of County policy, which prevents aggressive revenue growth estimates.

As such, the County finds itself well-positioned to weather a potential economic downturn while using our conservatively projected resources to invest in additional County services and our employees. Offsetting the total estimated ongoing resources available of \$277.9 million (which includes the 2024-25 carryover and total revenue changes through the forecast) are \$321.3 million in anticipated ongoing costs, including ongoing costs to maintain services, recommended changes to ongoing costs, and future estimated costs. This leaves a projected operating deficit of \$43.4 million through 2029-30.

Table 1
Multi-Year Financial Forecast • Discretionary General Funding
Fiscal Years 2026 Through 2029-30
(Dollars in Millions)

	2025-26	2026-27	2027-28	2028-29	2029-30	Total Five Year
2024-25 Ongoing Carryover	76.83					76.8
Revenue Change						
Property Tax	32.1	33.2	30.1	31.0	31.9	158.3
Proposition 172	4.0	7.0	7.3	7.5	7.7	33.5
AB109 - Public Safety Realignment	-4.0					-4.0
Other Revenue	7.6	1.3	1.4	1.5	1.5	13.3
Total Revenue Change	39.7	41.5	38.8	40.0	41.1	201.1
Cost Change						
Total Ongoing Costs to Maintain Services	(44.6)	(10.6)	(27.8)	(16.2)	(20.5)	(119.6)
Recommended Changes to Ongoing Costs	(15.6)					(15.6)
Total Future Estimated Costs	(17.5)	(43.0)	(38.5)	(43.3)	(43.8)	(186.1)
Total Cost Change	(77.7)	(53.6)	(66.3)	(59.5)	(64.3)	(321.3)
Ongoing Available/ (Deficit)	(38.0)	(12.1)	(27.5)	(19.5)	(23.3)	(43.4)
Cumulative Ongoing Available/(Deficit)	38.8	26.8	(0.7)	(20.1)	(43.4)	

Note: Numbers may not add due to rounding.

Table 1 displays the County's multi-year financial forecast which reflects a long-term financial plan to use ongoing discretionary revenue available to pay for known ongoing expenditures.

2025-26 Adopted Budget

The 2025-26 Adopted Budget is structurally balanced, with \$38.8 million of ongoing funding available to help offset future projected ongoing cost increases.

2025-26 Ongoing Revenue Changes

As reflected in the forecast, the County anticipates increased revenues of \$39.7 million in 2025-26. For further detail on projected increases for the upcoming fiscal year, please see the Discretionary General funding section of this Budget Book.

Property Tax Revenue increases of \$32.1 million, including pass-through and residual revenue from redevelopment agencies, is projected to increase due to 3.00% estimated growth in assessed valuation (AV) in 2025-26.

Proposition 172 Sales Tax revenue increases of \$4.0 million represents a portion of additional sales tax receipts that are projected to be used to fund future estimated cost increases for 2025-26. This revenue is derived from a half-cent sales tax that provides funding for public safety services.

AB109 – Public Safety Realignment revenue decrease of \$4.0 million represents a portion of sales tax receipts that are not available to fund future estimated costs increases in 2025-26. This revenue is derived from the State Sales Tax (1.0625%) that provides funding for public safety services from the shift in custodial responsibilities.

Other Revenue includes an anticipated increase of \$7.6 million and is primarily comprised of funding received from outside sources to pay for countywide administrative costs (COWCAP).

2025-26 Ongoing Cost Changes

As reflected in the Multi-Year Financial Forecast, the County anticipates an increase in ongoing costs of \$77.7 million in 2025-26, as follows:

2025-26 Ongoing Costs to Maintain Services

The County anticipates increased costs to maintain services of \$44.6 million, which primarily includes:

- **MOU Cost** increases reflects the 2025-26 cost of approved compensation changes pursuant to negotiated MOUs with employee groups.
- Like the rest of the economy, inflationary pressures have impacted the cost of internal services that the County provides to operating departments. **Internal Service** costs reflect additional costs for a variety of county services, such as Risk Management and Innovation and Technology (ITD), along with utility rate increases.
- **Human Service Programs'** increase primarily reflect projected adoptions, foster care, and IHSS caseload costs.

2025-26 Recommended Changes to Ongoing Costs

Recommended Changes to Ongoing Costs of \$15.6 million in 2025-26 represent the General Fund share of additional funding recommendations and are detailed in the *Identified Needs* Section of this Recommended Budget Book.

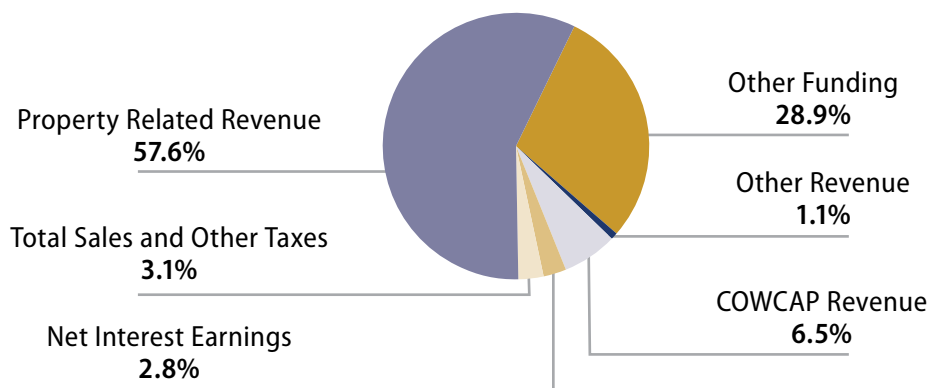
2025-26 Future Estimated Costs

Future Estimated Costs of \$17.5 million and continue to set aside of \$8.7 million ongoing for potential law enforcement/detention needs.

Countywide Discretionary Revenue

In the pie chart below shows the sources of countywide discretionary revenue and other funding sources of \$1,762,453,780 for the 2025-26 Adopted Budget:

**Discretionary Revenue by Category
2025-26 Adopted Budget**



Percentages may not add to 100% due to rounding.

Other Revenue Includes: Property Tax Administration Revenue, Other State and Federal Aid, and Other Revenue.

Other Funding Includes: Fund Balance, Use of Reserves and Operating Transfers In.

Countywide Discretionary Revenue Which Pays for Net County Cost

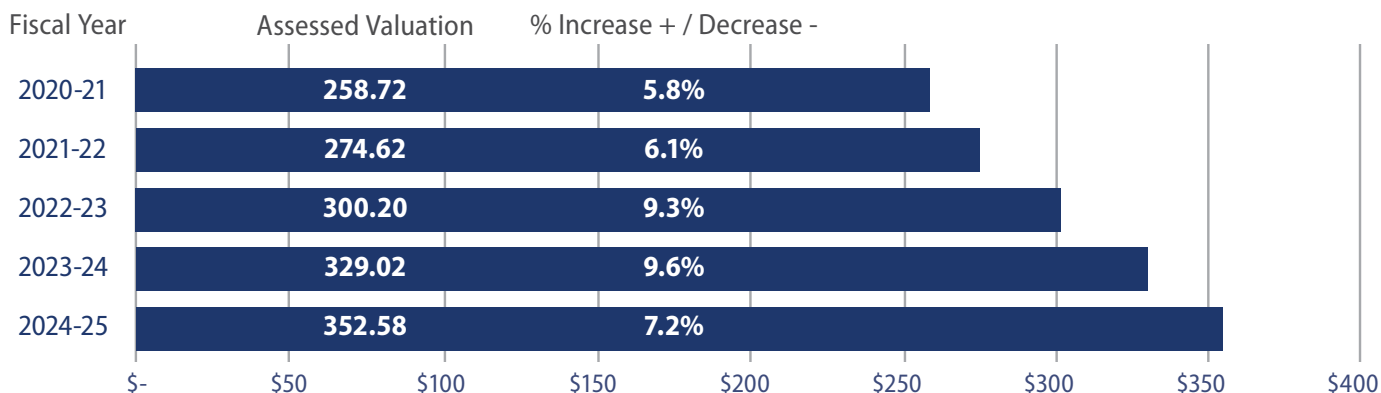
2025-26 Discretionary General Funding of \$1,762,453,780 includes Countywide Discretionary Revenue of \$1.25 billion and Other Funding Sources of \$508.6 million.

	2024-25 Adopted Budget	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Countywide Discretionary Revenue				
Property Related Revenue:				
Current Secured, Unsecured, Unitary	519,007,798	519,007,798	546,259,598	559,766,251
VLF/Property Tax Swap	405,829,015	418,850,507	422,558,777	435,235,539
Supplemental Property Tax	5,000,000	5,000,000	9,630,917	5,000,000
Property Transfer Tax	11,500,000	11,500,000	11,727,715	11,500,000
Penalty on Current Taxes	2,160,000	2,160,000	3,352,679	2,160,000
Prior Property Taxes, Penalties and Interest	2,200,000	2,200,000	2,720,332	2,200,000
Total Property Related Revenue	945,696,813	958,718,305	996,250,018	1,015,861,790
Sales and Other Taxes:				
Sales and Use Tax	32,583,019	32,583,019	36,948,117	33,347,657
Franchise Fees	8,125,543	8,125,543	8,705,218	8,125,543
Hotel/Motel Tax	12,000,000	12,000,000	14,591,487	12,000,000
Other Taxes	678,000	678,000	1,428,297	678,000
Total Sales and Other Taxes	53,386,562	53,386,562	61,673,119	54,151,200
Net Interest Earnings	49,032,081	52,108,719	155,261,027	49,032,081
COWCAP Revenue	107,702,808	107,702,808	107,702,808	115,369,098
Property Tax Admin Revenue	11,452,820	11,452,820	18,685,164	11,796,405
State and Federal Aid	7,941,111	8,930,166	11,810,375	5,941,111
Other Revenue	1,660,000	11,558,908	23,085,281	1,660,000
Total Countywide Discretionary Revenue	1,176,872,195	1,203,858,288	1,374,467,792	1,253,811,685
Other Funding Sources				
Available Fund Balance, beginning	525,447,288	525,447,288	-	448,012,851
Use of Reserves	92,329,855	260,531,356	-	38,763,367
Other Revenue (One-Time)	-	21,523,362	21,523,362	-
Operating Transfers In (One-Time)		-	-	4,865,877
Operating Transfers In (Ongoing)	17,000,000	20,000,000	20,000,000	17,000,000
Total Other Funding Sources	634,777,143	827,502,006	41,523,362	508,642,095
Total Countywide Discretionary Revenue and Other Funding Sources	1,811,649,338	1,960,318,786	1,415,991,154	1,762,453,780
Locally Funded Appropriation				
Total Countywide Discretionary Revenue	1,176,872,195			1,253,811,685
Operating Transfers In (Ongoing)	17,000,000			17,000,000
Locally Funded Appropriation	1,193,872,195			1,270,811,685

Countywide Discretionary Revenue

Property Related Revenue accounts for 57.6% of countywide discretionary revenue and other funding sources. Assessed valuation has shown positive growth over the past 5 years. The median price of a home in the County has also risen from \$350,000 (July 2020) to \$486,290 (July 2025). The 2025-26 Adopted Budget anticipates a 3% increase in the assessed valuation of properties within the County.

Assessed Valuation • Five-Year Trend Total Dollars and Percent Change (Expressed in Billions)



Elimination of Redevelopment Agencies

A portion of the General Fund's property tax revenue is pass-through of property tax increment belonging to Redevelopment Agencies. Redevelopment Agencies were dissolved as of February 1, 2012, pursuant to ABx1 26. Pursuant to ABx1 26, revenues that would have been directed to the dissolved Redevelopment Agencies will continue to be used to make pass-through payments to other public agencies (i.e., payments that such entities would have received under prior law). In addition, the State projects that the elimination of Redevelopment Agencies will provide additional property tax revenue (residual) for local public agencies, including the County. Under the dissolution process, property tax revenue that formerly went to redevelopment agencies first used to pay off redevelopment debts and obligations and remainder is distributed to local governments.

The Teeter Plan

The Teeter Plan is an alternate property tax distribution procedure authorized by the California Legislature in 1949 and implemented by the County in 1993-94. Generally, the Teeter Plan provides for a property tax distribution procedure by which secured roll taxes are distributed based on the tax levy, rather than on the basis of actual tax collections, for agencies that elect to participate in

the Teeter Plan (including the County General Fund). Under the Teeter Plan, the County advances each participant an amount equal to the participant's Teeter Secured Levy (adjusted at year end for corrections to the assessment roll) that remains unpaid at the end of the fiscal year. In return, the County General Fund receives all future delinquent tax payments, penalties and interest. The County bears the risk of loss on the delinquent property taxes but benefits from the penalties and interest associated with these delinquent taxes when they are paid. Under the Teeter Plan, the County is also required to establish a tax loss reserve fund to cover losses that may occur as a result of sales of tax-defaulted properties.

The Teeter Secured Levy includes each participating agency's share of the 1% ad valorem secured levy, plus any ad valorem levy for the debt service of voter-approved general obligation bonds. Not included in the Teeter Secured Levy are supplemental roll revenues, special assessments, utility roll revenues, or property tax pass-through amounts from Redevelopment Agencies within the County (see 'Elimination of Redevelopment Agencies' above).

As a participant in the Teeter Plan, the County General Fund receives its entire share of its Teeter Secured Levy, regardless of delinquencies. The County General Fund also receives all participating agencies share of the penalties and interest associated with the delinquent taxes

advanced under the Teeter Plan once they are paid. These interest and penalties, accounted for as interest earnings in countywide discretionary revenue, are projected to remain consistent with prior year earnings.

The following paragraphs describe the components of property related revenue in detail:

**Current Secured, Unsecured, Unitary
(includes Property Taxes received as a result
of Redevelopment Agency dissolution)**

Secured Property Tax Revenue makes up approximately \$507.0 million of the \$559.8 million in the 2025-26 “Current Secured, Unsecured, Unitary” budgeted revenue number, up from \$466.8 million in the 2024-25 Final Budget.

VLF/Property Tax Swap

Historically, approximately three-fourths of Vehicle License Fee (VLF) revenue was allocated to cities and counties as general purpose funding. Beginning in 1998-99, the State reduced the VLF payment required from vehicle owners. However, the State made up the revenue impact of the VLF rate reductions with State general fund revenue (the ‘VLF Backfill’).

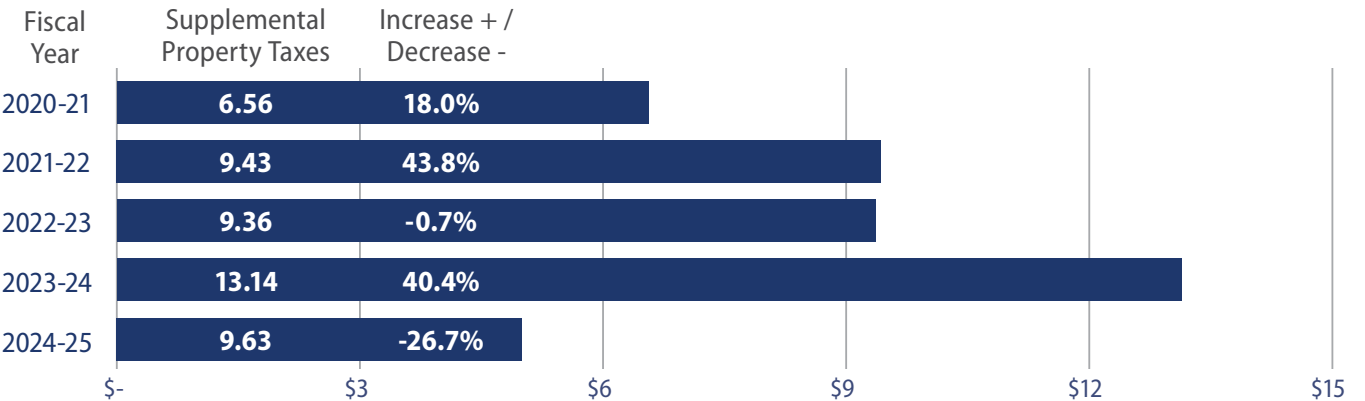
The VLF Backfill was eliminated in the 2004-05 State Budget. In that year, the VLF Backfill to cities and counties was permanently replaced with an equivalent increase in property tax revenues (VLF/Property Tax Swap revenues). This increase was funded by decreases in property tax revenues allocated to schools and community colleges.

For 2004-05, the State established the base amount of the VLF/Property Tax Swap. The base is equal to the amount of VLF backfill that the counties and cities would have received in 2004-05, calculated using actual VLF receipt amounts for 2004-05. For years beginning in 2005-06, the VLF/Property Tax Swap amount is calculated using the prior year VLF/Property Tax Swap amount adjusted by the percent change in assessed valuation. This percent change includes both secured and unsecured assessed valuation, but excludes the change in unitary valuations. The 2025-26 budgeted amount reflects the projected increase in assessed valuation of 3% as compared to the 2024-25 Actuals.

Supplemental Property Tax

Supplemental Property Tax payments are required from property owners when there is a change in the assessed valuation of their property after the property tax bill for that year has been issued. Generally, there are two types of events that will require a supplemental property tax payment: a change in ownership or the completion of new construction. As a result, when property values have been increasing and sales activity is high, there will be an increase in the number and dollar amount of supplemental property tax bills, which will result in increased supplemental property tax revenue to the County. Conversely, when home values are decreasing, refunds may be due to homeowners, and supplemental property tax revenues will decrease. Because the collection of these revenues may not occur for one to two years after the sale of the property, supplemental property tax revenue will generally lag the reality in the housing market by at least a year.

Supplemental Property Taxes • Five-Year Trend
Total Dollars and Percent Change
(Expressed in Millions)



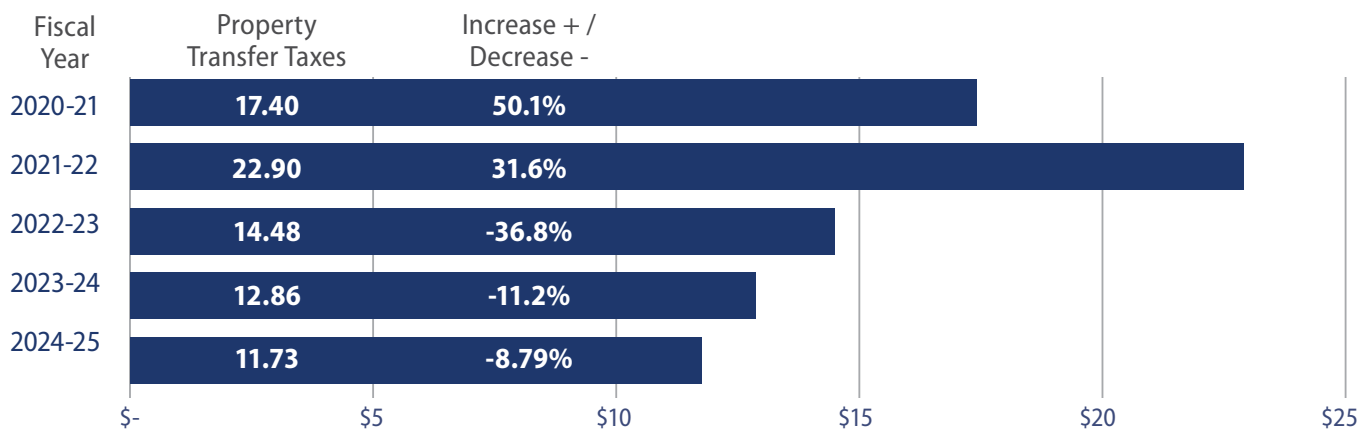
The County projects the ongoing portion of these revenues to be \$5.0 million in 2025-26.

Property Transfer Tax

The Property Transfer Tax is collected when any lands, tenements, or other realty sold within the County is granted, assigned, transferred, or otherwise conveyed to or vested in the purchaser. The tax is imposed when the value of the property exceeds \$100. The tax rate is \$0.55 for each \$500 of property value. For sales in the unincorporated areas of the County, the County receives 100% of the tax. For sales in cities, the County receives 50% of the tax. One of the factors we analyze to estimate revenue is

recording documents, which the County Assessors’ office has seen a slowdown over the past two years. This trend may be attributed to elevated interest rates set by the Federal Reserve, coupled with a deceleration of housing market activity including home sales and refinancings. The County anticipates that the ongoing property transfer tax will total \$11.5 million in 2025-26. The following chart presents the most recent five year trend of property transfer tax revenue.

Property Transfer Taxes • Five-Year Trend
Total Dollars and Percent Change
(Expressed in Millions)



Sales and Use Tax

Countywide discretionary revenue includes 1% of taxable sales charged on purchases made in the unincorporated areas of the County. When preparing the annual budget, the County projects future sales tax revenue based on data provided by a local economist and the County’s sales tax consultant.

The County has budgeted \$33.3 million for 2025-26. However, the 2025-26 ongoing sales tax revenue in the unincorporated area is projected to total \$42.0 million which is offset by the portion of the County ongoing sales tax revenue remitted to the City of Redlands under the sales tax sharing agreement explained below:

Sales Tax Sharing Agreement with the City of

Redlands: In August of 2003, the County entered into a sales tax sharing agreement with the City of Redlands. Under the terms of this agreement, the City of Redlands provides certain government services to

an unincorporated area of the County, and in return the County pays the City a percentage of the sales tax revenue generated in that geographical area. This geographical area has numerous retail establishments and generates a considerable amount of sales tax revenue. Under the terms of the sales tax sharing agreement, beginning August 12, 2023, the agreement requires that for businesses generating sales tax prior to August 2003, the County will pay City of Redlands 100% of the County discretionary sales tax revenue generated in this area and businesses that fall outside of this criteria will continue at 90% of the County discretionary sales tax revenue until the business generate 20 years of sales tax revenue.

Sales Tax Risk – Potential Annexations and

Incorporations: A portion of the County’s discretionary sales tax revenue is generated in the unincorporated portion of the spheres of influence of

the 24 cities that are within the County's boundaries. A sphere of influence is a 'planning boundary' within which a city or district is expected to grow over time. Therefore, the areas within these spheres are likely to be annexed, and once annexed, the discretionary sales tax revenue generated in that area will go to the city instead of the County. The County would also lose sales tax revenue if a community in the unincorporated area of the County decided to create a new city (incorporate).

Net Interest Earnings

Net interest earnings for 2025-26 are projected at \$49.0 million. This reflects the amount of interest that is considered ongoing and available to finance ongoing expenses. Any additional interest received in excess of \$49.0 million will result in additional one-time revenue available for appropriation. This approach to budgeting interest revenue is recommended due to ongoing volatility of interest rate revenue over-time. Additionally, the County General Fund receives all participating Teeter agencies share of the penalties and interest associated with the delinquent taxes advanced under the Teeter Plan once they are paid. There are no material changes projected to penalties and interest earned from the Teeter program. For more information see the section titled 'The Teeter Plan' found earlier in this section.

COWCAP (Countywide Cost Allocation Plan) Revenue

The budgeted COWCAP Revenue reflects the recovered allowable costs included in the 2025-26 Countywide Cost Allocation Plan (COWCAP) published by the Auditor-Controller/Treasurer/Tax Collector. COWCAP revenue is reimbursement for overhead/indirect costs incurred by the General Fund. Reimbursements are received from various State and federal grant programs (that permit such reimbursement) and General Fund departments and taxing entities such as the County Library and Board-governed Special Districts. The County anticipates COWCAP revenue to increase by \$7.7 million when compared to the 2024-25 Final Budget based on information provided by the Auditor-Controller/Treasurer/Tax Collector.

Property Tax Administration Revenue

Property tax administration revenue consists of:

- SB 813 cost reimbursement, which represents allowable charges for administration and operation of the supplemental property tax program. This reimbursement is tied directly to the performance of supplemental property tax revenue.
- The property tax administrative fee, which is allowed by the legislature, recovers a portion of the County's cost of the property assessment and tax collection process from certain other local jurisdictions that receive property tax revenue. This revenue is tied directly to the cost of that collection effort. School Districts are not required to pay their share of this fee, so not all County costs are recovered.

The 2025-26 Adopted Budget anticipates revenue to increase by 3% as compared to the 2024-25 Final Budget reflecting a slight anticipated increase in the County's cost to provide property tax assessment and collection services.

State and Federal Aid

State and federal aid consists of a payment from the welfare realignment restricted fund, which replaced the State revenue stabilization program, SB90 reimbursements from the State, and excess Vehicle License Fee (VLF) revenue. It also includes revenues received from the federal government's Payment in Lieu of Taxes (PILT) program. PILT is federal payment to local governments to help offset losses in property taxes due to the existence of non-taxable federally owned land within their boundaries. State and federal revenue will decrease by \$2.0 million compared to the 2024-25 Adopted Budget. The 2024-25 Adopted Budget included a one-time \$2.0 million state earmark for the Behavioral Health Desert Hill Crisis Residential Treatment Facility.

Other Revenue

Other revenue includes voided warrants issued by the County, projected transfers of unclaimed property tax refunds to the General Fund, the County's share of vehicle code violation revenue, settlement payment from Commonwealth Land Title Company, and other miscellaneous revenues.

Other Funding Sources

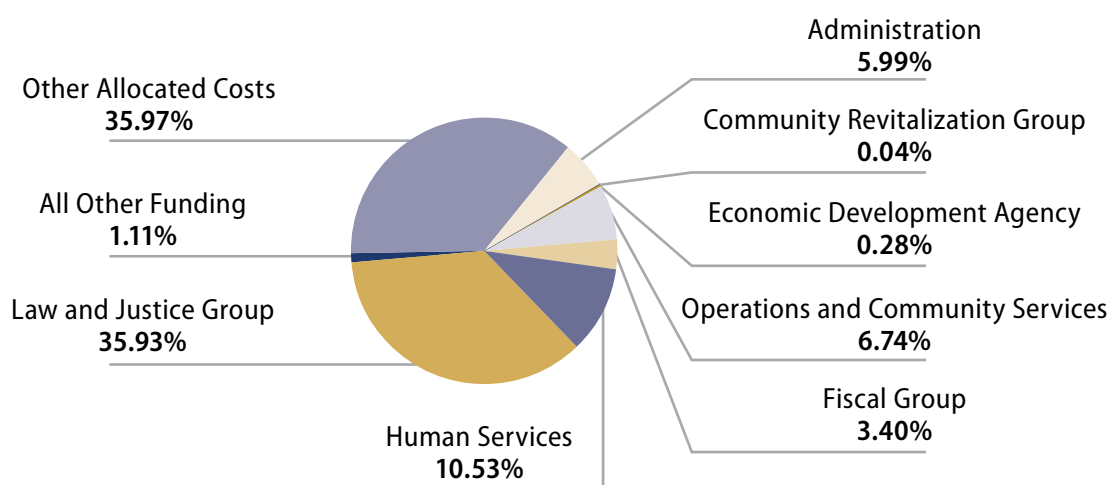
Fund Balance: The 2024-25 year-end fund balance for the General Fund is \$448.0 million. This reflects fund balance that is available for appropriation. Anticipated fund balance is a result of unspent General Fund contingencies, contingencies earmarks for multi-year projects, departmental cost savings and revenue in excess of budget.

Use of Reserves: The County has set aside specific purpose reserves for the purpose of funding large scale projects and protecting from economic uncertainty. The 2025-26 Adopted Budget recommends the use of \$38.8 million General Fund Reserves to fund one-time departmental expenditures such as asset replacement, body camera implementation project, implementation of computer systems, Community Concerns, and Community Services Upgrades.

Operating Transfers In: Ongoing Operating Transfers In includes \$17.0 million of ongoing tobacco settlement funds which funds a portion of the annual debt service (\$10.7 million) on the Arrowhead Regional Medical Center, maintenance of effort for health realignment and ongoing funding for Public Health. Operating Transfer In (one-time) of \$4.9 million reflects savings from a capital improvement project to fund the Motorola System Upgrade Agreement.

Countywide discretionary revenue is allocated as Net County Cost to various General Fund departments within the County. The pie chart below shows what percentage of the Net County Cost is allocated to each of the groups.

Net County Cost by Group • 2025-26 Adopted Budget



Other Allocated Costs include: Contingencies, Reserve Contributions, Countywide Discretionary Appropriation, and Operating Transfers Out.

Percentages may not add to 100% due to rounding.

The schedule on the following page shows a comparison of 2024-25 Final Net County Cost and 2025-26 Adopted Net County Cost by department. This schedule also includes Requirements and Sources, including operating transfers, which are mechanisms to move funding between the various county budget units.

Department	2024-25 Final Budget:			2025-26 Adopted Budget:		
	Requirements	Sources	Net County Cost	Requirements	Sources	Net County Cost
Board of Supervisors (All Districts)	11,317,639	-	11,317,639	11,565,485	-	11,565,485
Clerk of the Board	3,079,694	149,167	2,930,527	3,138,853	149,167	2,989,686
County Communications	3,614,508	387,607	3,226,901	3,900,827	396,933	3,503,894
County Administrative Office	16,953,897	-	16,953,897	10,212,867	-	10,212,867
County Administrative Office– Litigation	6,091,373	-	6,091,373	18,891,373	-	18,891,373
County Counsel	17,080,105	9,953,000	7,127,105	18,632,096	11,353,570	7,278,526
Finance and Administration	9,535,097	-	9,535,097	9,267,134	-	9,267,134
Human Resources	17,654,962	142,344	17,512,618	18,359,233	116,727	18,242,506
Human Resources– Unemployment Insurance	4,000,500	-	4,000,500	4,000,500	-	4,000,500
Human Resources– Employee Health and Wellness	3,415,510	3,407,476	8,034	3,435,796	3,427,762	8,034
Innovation and Technology– Geographical Information System	5,518,268	67,083	5,451,185	8,580,428	65,707	8,514,721
Purchasing	4,746,610	1,607,134	3,139,476	4,669,036	1,391,474	3,277,562
Office of Emergency Services	8,252,046	-	8,252,046	7,890,750	-	7,890,750
Administration Subtotal:	111,260,209	15,713,811	95,546,398	122,544,378	16,901,340	105,643,038
Capital Facilities Leases	82,014	-	82,014	82,014	-	82,014
Capital Facilities Leases Subtotal:	82,014	-	82,014	82,014	-	82,014
Community Revitalization	529,571	-	529,571	-	-	-
Office of Homeless Services	4,728,230	3,290,909	1,437,321	8,124,645	7,368,433	756,212
Community Revitalization Group Subtotal:	5,257,801	3,290,909	1,966,892	8,124,645	7,368,433	756,212
Economic Development	6,161,691	348,000	5,813,691	5,239,612	348,000	4,891,612
Economic Development Agency Subtotal:	6,161,691	348,000	5,813,691	5,239,612	348,000	4,891,612
County Schools	3,872,172	-	3,872,172	4,155,829	-	4,155,829
Health Administration	212,472,926	197,472,926	15,000,000	268,873,155	253,873,155	15,000,000
Local Agency Formation Commission	390,761	-	390,761	400,530	-	400,530
Finance – Other Subtotal:	216,735,859	197,472,926	19,262,933	273,429,514	253,873,155	19,556,359
Assessor/Recorder/County Clerk	37,350,469	12,124,010	25,226,459	40,086,660	12,523,510	27,563,150
Auditor-Controller/ Treasurer/Tax Collector	58,480,231	27,137,138	31,343,093	57,899,193	25,608,176	32,291,017
Fiscal Subtotal:	95,830,700	39,261,148	56,569,552	97,985,853	38,131,686	59,854,167
Behavioral Health/Substance Use Disorder and Recovery Services	372,109,486	369,998,994	2,110,492	442,207,120	440,096,628	2,110,492
Public Health	150,285,460	135,761,351	14,524,109	164,152,154	148,838,190	15,313,964
Public Health– California Children’s Services	31,965,996	25,432,376	6,533,620	33,979,759	27,431,940	6,547,819
Public Health– Indigent Ambulance	493,040	-	493,040	492,838	-	492,838

Department	2024-25 Final Budget:			2025-26 Adopted Budget:		
	Requirements	Sources	Net County Cost	Requirements	Sources	Net County Cost
Aging and Adult Services	26,404,567	26,404,567	-	21,122,453	21,122,453	-
Aging and Adult Services – Public Guardian-Conservator	20,453,292	18,421,502	2,031,790	17,762,962	15,701,743	2,061,219
Child Support Services	62,436,108	62,280,445	155,663	61,053,938	61,053,938	-
Human Services – Administrative Claim	981,438,653	928,945,639	52,493,014	984,516,535	928,353,159	56,163,376
Domestic Violence/ Child Abuse Services	531,812	531,812	-	531,812	531,812	-
Entitlement Payments (Childcare)	30,900,900	30,900,900	-	30,900,900	30,900,900	-
Out-of-Home Child Care	3,319,890	-	3,319,890	4,319,890	-	4,319,890
Aid to Adoptive Children	152,700,084	148,958,931	3,741,153	157,554,577	149,740,806	7,813,771
Afdc – Foster Care	258,420,709	208,771,277	49,649,432	255,608,400	185,297,241	70,311,159
CalWORKs – All Other Families	402,212,161	396,835,802	5,376,359	361,493,049	356,320,919	5,172,130
Kinship Guardianship Assistance Program	34,612,295	29,685,258	4,927,037	34,799,263	29,403,277	5,395,986
Aid to Indigents (General Relief)	7,370,000	300,000	7,070,000	7,370,000	300,000	7,070,000
Veterans Affairs	3,990,670	1,206,000	2,784,670	4,097,595	1,206,000	2,891,595
Human Services Subtotal:	2,539,645,123	2,384,434,854	155,210,269	2,581,963,245	2,396,299,006	185,664,239
County Trial Courts – Drug Court Programs-	-	-	-	-	-	-
County Trial Courts – Grand Jury	886,340	-	886,340	891,459	-	891,459
County Trial Courts – Indigent Defense Program	10,387,923	3,000,000	7,387,923	10,387,923	-	10,387,923
County Trial Courts – Court Facilities/Judicial Benefits	1,498,202	-	1,498,202	1,498,202	-	1,498,202
County Trial Courts – Court Facilities Payments	2,674,628	-	2,674,628	2,674,628	-	2,674,628
County Trial Courts – Funding of Maintenance of Effort	23,804,470	9,021,517	14,782,953	23,918,308	9,345,355	14,572,953
District Attorney – Criminal Prosecution	116,884,529	65,961,824	50,922,705	119,532,061	63,917,082	55,614,979
Law & Justice Group Administration	218,990	218,990	-	225,095	218,990	6,105
Probation – Administration, Corrections and Detention	323,598,792	217,219,821	106,378,971	257,063,714	143,144,052	113,919,662
Probation – Juvenile Justice Grant Program	-	-	-	-	-	-
Public Defender	55,759,201	17,731,400	38,027,801	57,228,756	7,166,405	50,062,351
Sheriff/Coroner/ Public Administrator	434,670,726	274,236,448	160,434,278	408,360,400	270,770,707	137,589,693
Sheriff – Detentions	372,407,685	127,295,667	245,112,018	357,965,451	111,955,826	246,009,625
Sheriff – Contracts	226,883,037	226,474,579	408,458	229,967,401	229,903,128	64,273
Law and Justice Subtotal:	1,569,674,523	941,160,246	628,514,277	1,469,713,398	836,421,545	633,291,853

Department	2024-25 Final Budget:			2025-26 Adopted Budget:		
	Requirements	Sources	Net County Cost	Requirements	Sources	Net County Cost
Agriculture/Weights & Measures	10,068,043	7,341,495	2,726,548	9,908,786	6,839,944	3,068,842
Airports	7,400,542	7,392,508	8,034	13,694,494	11,133,145	2,561,349
County Museum	5,345,329	465,000	4,880,329	5,576,664	496,000	5,080,664
Land Use Services – Administration	5,250,424	-	5,250,424	5,024,225	-	5,024,225
Land Use Services – Building and Safety	15,036,757	11,179,957	3,856,800	13,843,373	10,329,500	3,513,873
Land Use Services – Code Enforcement	19,221,944	8,813,683	10,408,261	18,657,779	8,719,516	9,938,263
Land Use Services – Planning	10,258,918	2,080,000	8,178,918	9,840,974	3,587,388	6,253,586
Pfm – Courts Property Management	2,523,849	2,523,849	-	2,385,385	2,385,385	-
Pfm – Facilities Management	34,574,758	33,975,221	599,537	35,601,516	35,391,979	209,537
Pfm – Project Management Division	2,099,537	-	2,099,537	1,751,797	-	1,751,797
Pfm – Utilities	30,640,650	146,800	30,493,850	33,097,125	208,899	32,888,226
Pfm – Electric Vehicle Charging Services	18,256	18,256	-	21,792	21,792	-
Public Works – Surveyor	5,628,151	4,138,607	1,489,544	5,052,473	4,155,982	896,491
Regional Parks	14,595,671	9,996,008	4,599,663	16,270,707	10,502,616	5,768,091
Registrar of Voters	40,432,270	4,451,537	35,980,733	40,958,594	687,695	40,270,899
Res – Administration and Finance	-	-	-	-	-	-
Res – Leasing and Acquisition Services	2,931,521	2,929,984	1,537	2,849,257	2,847,720	1,537
Res – Rents and Leases	5,929,569	5,929,569	-	2,325,792	828,668	1,497,124
Operations and Community Services Subtotal:	211,956,189	101,382,474	110,573,715	216,860,733	98,136,229	118,724,504
General Fund Department Subtotal:	4,756,604,109	3,683,064,368	1,073,539,741	4,775,943,392	3,647,479,394	1,128,463,998
Contingencies	154,029,575	-	154,029,575	295,409,224	-	295,409,224
Reserve Contributions	348,551,228	-	348,551,228	155,910,980	-	155,910,980
Board Discretionary Fund – District Specific Priorities Program	97,804,959	-	97,804,959	80,581,430	-	80,581,430
Non Departmental Appropriation	7,500,000	7,500,000	-	7,500,000	7,500,000	-
Operating Transfers Out	357,434,791	-	357,434,791	102,088,148	-	102,088,148
Total Countywide Allocated Costs:	965,320,553	7,500,000	957,820,553	641,489,782	7,500,000	633,989,782
GRAND TOTAL:	5,721,924,662	3,690,564,368	2,031,360,294	5,417,433,174	3,654,979,394	1,762,453,780

NOTE: Total countywide allocated costs on this schedule includes appropriation for the Non-Departmental budget unit.
This appropriation is offset in the countywide discretionary revenue schedule on the net interest earnings line.

Requirements

Non-Departmental Budget Unit

	2024-25 Adopted Budget	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Staffing Expenses				
Services & Supplies	1,500,000	1,500,000	1,303,071	1,500,000
Other Charges	6,000,000	6,000,000	28,436	6,000,000
Total Expenditure Authority	7,500,000	7,500,000	1,331,507	7,500,000
Budgeted Staffing	0	0	0	0

Non-departmental expenditure authority pays for countywide expenditures not allocable to a specific department, interest expense on the County's annual Tax and Revenue Anticipation Notes, if issued, and unanticipated costs such as settlements.

The total amount budgeted of \$7.5 million does not reflect actual cost experience. This is to ensure that payments can be made when needed without having to request additional spending authority. Settlement

payments can have required payment dates without sufficient lead time to obtain approval for budget adjustments. The net interest earnings revenue reported in the table titled 'Countywide Discretionary Revenue Which Pays for Net County Cost' is reduced by these expenditures.

In addition to expenditures, this budget unit also includes operating transfers out which are transfers of cash to fund programs accounted for outside of the General Fund.

Operating Transfers Out

	2024-25 Adopted Budget	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
One-Time				
Auditor-Controller/Treasurer/Tax Collector New Property Tax System	11,393,949	11,763,949	11,763,949	7,547,603
Auditor-Controller/Treasurer/Tax Collector SAP upgrades	4,600,000	4,600,000	4,600,000	-
Assessor PIMS replacement	5,237,582	10,473,806	10,473,806	4,632,454
Assessor – New Records Management Supervisor				102,173
Assessor/Recorder/County Clerk Digitization		3,000,000	3,000,000	
Bloomington Recreation and Park District – Kessler Park		8,921,526	8,921,526	-
Capital Improvement Fund				
303 West 5th Street		1,000,000	1,000,000	-
364 Mountain View Ave		123,558	123,558	-
412 W. Hospitality Lane Upgrades		1,200,121	1,200,121	
8575 Haven Ave Building Signage	242,914	242,914	242,914	-
Animal Care Center		50,939,611	50,939,611	-
BH – Desert Hill Crisis Residential Treatment Facility	2,000,000	2,000,000	2,000,000	-
Chino Airport Groundwater Remedial Project	11,700,000	11,700,000	11,700,000	10,000,000
County Counsel – Juvenile Counsel Facility Paint and Flooring	159,330	159,330	159,330	-
County Counsel – 3rd and 4th Floor Government Center		1,063,489	1,063,489	
Energy Efficiency Solutions		216,457	216,457	-
Museum – Redlands Office Remodel		571,360	571,360	-
Museum – Open Storage Collection				259,942
Museum – Security Access Point				154,672
Mt Baldy 800 MHz Cell Tower Study		13,100	13,100	
Real Estate Services – Market Studies	10,000,000	15,000,000	15,000,000	-
Regional Parks – Big Morongo Preserve Boardwalk Replacement		630,295	630,295	-
Regional Parks – Big Morongo Preserve Road and Parking Lot Repairs		477,000	477,000	-
Regional Parks – Crest Forest Senior Senior Center HVAC		18,870	18,870	
Regional Parks – Glen Helen Pedestrian Feasibility Study		50,000	50,000	-
Regional Parks – Glen Helen Island Building Demo		571,442	571,442	
Regional Parks – Glen Helen Swim Facility Snack Bar		575,799	575,799	-
Regional Parks – Glen Helen Maintenance Office Restroom		660,770	660,770	-
Regional Parks – Guasti Snack Bar & Restroom Replacement				2,794,621
Regional Parks – Lake Gregory San Moritz Prefabricated Restroom		1,244,598	1,244,598	-
Regional Parks – Lake Gregory Chamber of Commerce Restroom		792,091	792,091	
Regional Parks – Mojave Narrows Boathouse	2,097,024	2,097,024	2,097,024	-
Regional Parks – Mojave Narrows Equestrian Center		316,090	316,090	
Regional Parks – Mojave Narrows Splash Pad		4,603,228	4,603,228	
Regional Parks – Mojave River Forks Restroom	3,101,676	3,101,676	3,101,676	-

	2024-25 Adopted Budget	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Capital Improvement Fund				
Regional Parks – Prado Boat Dock Replacement		659,135	659,135	-
Regional Parks – Prado Front Gate Renovation		1,967,251	1,967,251	-
Regional Parks – Prado Shooting Park Renovation		200,000	200,000	-
Regional Parks – Prado Park Sports Courts Improvement	3,771,773	3,771,773	3,771,773	-
Regional Parks – Prado Campground Improvement – RV Hook-Ups		189,115	189,115	
Regional Parks – Prado RV Restroom Replacement		612,575	612,575	
Regional Parks – Yucaipa Pool Snack bar	2,140,163	2,140,163	2,140,163	-
Regional Parks – Yucaipa Restroom Replacement		3,439,724	3,439,724	-
Sheriff – Victor Valley Rebuild	10,000,000	10,000,000	10,000,000	-
Sheriff – SED Tilt-up	15,092,164	15,092,164	15,092,164	-
Sheriff – Emergency Vehicle Operations Water Intrusion		600,000	600,000	-
Sheriff – Rosena Ranch Substation		4,183,616	4,183,616	
Sheriff – High Desert Detention Center Recreation Yard Dividers		4,751,358	4,751,358	
Sheriff – West Valley Detention Center Employee Parking Area Expansion				3,743,908
Sheriff – West Valley Detention Center		1,023,586	1,023,586	
Sheriff – Special Operations Center Feasibility Study				227,010
Sheriff – Aviation Flight Line Replacement				11,437,410
Sheriff – Trona Residences Relocation				1,500,000
Veterans Affairs Conference Room Remodel	320,026	320,026	320,026	-
Valley Emergency Operations Center		18,968,461	18,968,461	
Community Development and Housing Staffing Support	618,060	868,060	868,060	590,703
Community Development and Housing Legal Counsel/Consulting	400,000	900,000	900,000	-
Community Development and Housing Acquisition – Days Inn		4,070,100	4,070,100	
Community Development and Housing Acquisition – Rodeway Inn and Suites		4,945,100	4,945,100	
County Fire		6,000,000	6,000,000	-
Human Capital System Replacement		1,923,411	1,923,411	
Innovation and Technology Motorola System Upgrade Agreement				4,865,877
Library Animaker Space				3,000,000
Printing Services – Net Position Deficit	927,558	927,558		-
Flood Control District – General Purpose Projects		35,000		-
Public Works – Glen Helen Bridge Replacement/Widening Construction		30,000,000	30,000,000	-
Public Works – Dola and Lanzit Bridges	1,300,000	1,300,000	1,300,000	-
Public Works – Mission Zanja Bridge		2,407,856	2,407,856	-
Public Works – Snow Plow Strategy	516,598	516,598		-
Public Works – Cedar Ave. Interchange	6,723,000	6,723,000	6,723,000	-
Public Works – Citrus Street and Other Roads		3,829,000	3,829,000	-
Public Works – National Trails Highway	3,919,912	3,919,912	3,919,912	-

	2024-25 Adopted Budget	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Capital Improvement Fund				
Public Works – Rock Springs Bridge Replacement/Widening Construction	2,037,000	2,037,000	2,037,000	-
Public Works – Southwest Del Rosa Area Americans with Disabilities Act Ramps Project		1,332,100	1,332,100	
Public Works – Stanfield Cutoff Road Repair & Bridge Replacement	405,000	2,135,449	2,135,449	-
Public Works – Transportation Reche Canyon Road		4,230,000	4,230,000	
Public Works – Transportation Pine View Drive and Blue Water Channel Project		850,000	850,000	-
Public Works – Local Match National Trails Highway	3,425,000	3,425,000	3,425,000	-
Public Works – Lugonia Ave and Other Roads		694,166	694,166	
Regional Parks – Prado Master Plan Update		45,000	45,000	-
Special Districts – Morongo Tank Replacement		447,774	447,774	-
Special Districts – Big Bear	800,000	800,000	800,000	-
Special Districts – Etiwanda	250,000	250,000	250,000	-
Special Districts – Arrow Route Sewer Main Project		11,363,597	11,363,597	-
Special Districts – Deferred maintenance and construction projects at Regional Parks		1,470,658	1,470,658	
Special Districts – West Valley Water District Interconnection		1,750,000	1,750,000	
Various Non-GF share of Clerical Class Change Costs	433,151	433,151	433,149	-
Ongoing				
Aging and Adult Services	1,057,620	1,057,620		1,057,620
Bloomington Recreation and Park District	93,000	93,000	93,000	93,000
Capital Improvement Fund – Annual Allocation	17,000,000	17,000,000	17,000,000	17,000,000
Chino Airport Groundwater Remedial Project	3,000,000	3,000,000	3,000,000	3,000,000
County Fire Protection District – County MOU	11,300,000	11,300,000	11,300,000	10,300,000
County Fire Protection District – LAFCO 3000 Contract	14,212,630	14,212,630	13,598,292	14,686,155
Flood Control District Stormwater Permit	1,300,000	1,300,000	1,300,000	1,300,000
Flood Control District – General Purpose Projects	25,000	25,000	7,907	25,000
Public Works – Pavement Improvements	2,670,000	2,670,000	2,670,000	2,670,000
Public Works – Special Projects	100,000	100,000	100,000	100,000
Special Districts – Water/Wastewater System for Regional Parks	1,000,000	1,000,000	1,000,000	1,000,000
Total Operating Transfers Out	155,370,130	357,434,791	354,266,582	102,088,148

Contingencies

The County Contingencies include the following elements:

Mandatory Contingencies: Board Policy requires the County to maintain an appropriate contingency fund to accommodate unanticipated operational changes, legislative impacts or other economic events affecting the County's operations, which could not have reasonably been anticipated at the time the budget was

prepared. Current policy requires 5% of locally funded appropriation.

Uncertainties Contingencies: Any unallocated funding available from current year sources (both ongoing and one-time) that has not been set-aside or contributed to reserves is budgeted in the contingencies for uncertainties.

	2024-25 Adopted Budget	2024-25 Approved Contributions/ (Uses)	2025-26 Approved Contributions/ (Uses)	2025-26 Adopted Budget
Contingencies				
Mandatory Contingencies (1.5%) of Locally Funded Appropriation	59,573,610		3,966,974	63,540,584
Uncertainties Contingencies	320,678,336	(226,222,371)	137,412,675	231,868,640
Total Contingencies	380,251,945	(226,222,371)	141,379,649	295,409,224

2024-25 Changes to Uncertainties Contingencies

In 2024-25, there was a net increase of \$226,222,371. Mid-year adjustments are as follows:

- An allocation of \$1,050,362 to the Sheriff's department for the General Fund share of costs for various equity and reclassification adjustments for the Sheriff's Dispatcher classification series.
- An allocation of \$1,065,992 to the Office of Emergency Services for the addition of 10 positions that are critical to addressing various workload needs to enhance countywide emergency preparedness.
- An allocation of \$5,236,224 to Assessor/Recorder/County Clerk to continue the replacement of the County's existing Property Information Management system.
- A contribution to contingencies of \$24,800,000 reflecting an increase in interest associated with earning interest on the America Rescue Plan Act – Coronavirus Local Fiscal Recover Fund. Interest earnings are not subject to America Rescue Plan Act program and should be considered non-program income.
- A contribution to contingencies of \$13,021,492 reflecting an increase in property tax revenues associated with a higher than anticipated growth in assessed valuation.
- An allocation of \$11,363,597 to Special Districts Department to fund costs associated with Arrow Route Sewer Main Project for future construction and project management.
- An allocation of \$5,780,700 to Bloomington Recreation and Park District to fund costs associated with the Kessler Park Master Plan Phase I Project.
- An allocation of \$1,825,300 to Bloomington Recreation and Park District to fund costs associated with the Kessler Park Corridor Project.
- An allocation of \$1,730,449 to Department of Public Works – Transportation to complete the remaining construction and construction engineering of State Route 38 at Stanfield Cutoff Project in Big Bear Area.
- An allocation of \$850,000 to Department of Public Works – Transportation for the department's efforts in the design phase of the Pine View Drive and Blue Water Channel Project in the Big Bear Area.
- An allocation of \$600,000 to Capital Improvement Fund for the Emergency Vehicle Operations Water Intrusion Project to complete structural repairs.
- An allocation of \$571,360 to the Capital Improvement Fund for the Redlands Museum office remodel to complete the administrative office.
- An allocation of \$447,774 to County Service Area 70F Morongo Valley to provide additional funding for the water tank replacement project.
- An allocation of \$400,000 to Capital Improvement Fund for the Lake Gregory San Moritz Prefabricated Restroom Project.

- An allocation of \$216,457 to Capital Improvement Fund for additional work on the Energy Efficiency Solution Project.
- An allocation of \$35,000 to San Bernardino County Flood Control District for the review and inspection fees associated with the construction permit for the Interstate 10 Corridor Freight and Express Lanes Project.
- An allocation of \$1,600,000 to Assessor/Recorder/County Clerk for anticipated revenue shortfalls.
- An allocation of \$939,611 to Capital Improvement Fund to fund costs associated with the San Bernardino County Animal Care Center Project.
- An allocation of \$123,558 to Capital Improvement Fund to fund costs associated with a feasibility study projects for occupancy of property located in the City of San Bernardino.
- An allocation of \$15,000,000 to the Public Works Infrastructure Reserve to fund priority public works initiatives throughout the year.
- An allocation of \$18,000,000 to the Foster Youth Campus Reserve to help construct a family and foster youth temporary housing campus, which would provide temporary housing for foster youth who have aged out of the system.
- An allocation of \$5,000,000 to the Human Capital Management System Reserve to be used towards replacing the County's existing Employee Management and Compensation System (EMACS) with a new Human Capital Management System.
- An allocation of \$5,000,000 to the Business Process Improvement Reserve in which funding will be utilized to research and explore potential business process improvements, with the goal of generating ongoing savings to the County.
- An allocation of \$35,000,000 to Community Services Upgrades Reserve to fund future large-scale, revenue-generating Regional Parks Investments.
- An allocation of \$10,000,000 to Supporting Vulnerable Populations Reserve to enhance the County's ability to support the County's various initiatives aimed at reducing homelessness, including efforts to partner with cities and builders to increase the bed capacity needed to move County residents from the streets toward eventual permanent housing solutions.
- An allocation of \$25,000,000 to Building Acquisitions Reserve to be set aside for future building acquisitions.
- An allocation of \$10,000,000 to District Attorney High Desert Office Project to provide the District Attorney with future funding to update its High Desert office space portfolio to accommodate workspace needs as the department expands.
- An allocation of \$5,000,000 to Land Use Services General Plan/Development Code Amendments Reserve to be set aside for future specific plan and development plan amendments for Land Use Services.
- An allocation of \$3,000,000 for Archives Digitization of Records Project which will fund Assessor activities associated with the preserving and digitization of critical County records held in the Assessor's Archives.
- An allocation of \$12,500,000 for Board Discretionary Fund to help the Board engage in projects to assist the communities and County citizens.
- An allocation of \$5,000,000 to Fire Station Replacement Reserve for future projects.
- An allocation of \$410,579 to Summer Youth Employment Program Reserve to establish a summer internship program for County departments.
- An allocation of \$270,000 to Auditor-Controller/Treasurer/Tax Collection to support Property Tax and Tax Collector divisions meeting increased workload needs.
- An allocation of \$146,091 to Child Support Services to reimburse expenses incurred during the COVID-19 Pandemic Response.
- An allocation of \$750,000 to Community Development and Housing to fund the All Star Lodge project, providing interim to permanent housing for individuals and families who are homeless or at risk of homelessness and administrative costs necessary to implement housing development programs, including the County Housing Development Grant and the Housing and Homeless Incentive Program.
- An allocation of \$7,555,334 to County Administrative Office to roll over unspent Opportunity funding from the prior year to continue advancing innovation in technology and business practices, to support costs associated with the Office of Emergency Services warehouse space, to fund the Inland Empire Community Foundation Grant Initiatives, and to add a position to strengthen executive team support.
- An allocation of \$1,063,489 to County Counsel for a capital improvement project to reconfigure existing workstations, construct new offices, and make required modifications to the electrical and HVAC system at the County Government Center.

- An allocation of \$90,000 to Museum to acquire full time security services at the Redlands Museum location.
 - An allocation of \$103,207 to Human Resources for one position to support various Human Resources functions, including labor relations.
 - An allocation of \$3,522,225 to Human Services to fund the required match to add positions to comply with and meet the growing case management functions and needs of children and families in the County and to fund the Children Family Services Highland Campus and to provide funding to support the Performance, Education and Resources Center with necessary administrative staff to improve operations.
 - An allocation of \$821,276 to Office of Emergency Services for critical operational needs to ensure readiness for future emergency responses.
 - An allocation of \$444,000 to Project and Facilities Management for funding of 24/7 security guard services for the department's temporary leased facility in San Bernardino and for a digitization projects associated with County documents held by the department.
 - An allocation of \$697,413 to Public Health to support start-up costs for providing animal care field services for certain County unincorporated areas that were previously services by contracts, to support Trap-Neuter-Vaccinate-Return Community Cat program, to support Foster Pet program to support the state's policy goal that no adoptable or treatable dog or cat be euthanized, and position reclassifications supporting Animal care unit.
 - An allocation of \$800,000 to Surveyor for the Surveyor Digitization project and Surveyor Records Backlog project.
 - An allocation of \$1,550,222 to Registrar of Voters for new positions to support the department in its performance of a variety of mandated elections services and support the establishment of the Campaign Accountability Commission.
 - An allocation of \$2,373,612 to Sheriff/Coroner/Public Administrator for position to support the Inland Empire Safety and Tribal Regional Analysis Center, to fund salary and benefits cost increases associated with equity adjustments of Various Deputy Public Administrator job classifications, to fund salaries and benefits cost increases associated with the reclassification and equity adjustments of Sheriff's Training Specialists and Supervisors, to fund a multifaceted recruitment campaign focused on increasing and maximizing recruitment efforts, to fund countywide security services to maintain services levels and to approve roll over unspent net count cost for Citizens Option for Public Safety (COPS) growth revenue.
 - An allocation of \$37,819 to District Attorney to fund the reclassification of existing clerical staff to Legal and Law and Justice specific classifications.
 - An allocation of \$360,607 to Public Defender to fund the reclassification of existing clerical staff to Legal and Law and Justice specific classifications.
 - An allocation of \$2,461,266 to Sheriff/Coroner/Public Administrator to fund the reclassification of existing clerical staff to Legal and Law and Justice specific classifications.
 - An allocation of \$461,751 to various departments to provide funding for the increased costs associated with Board approved changes to negotiated salaries and benefits.
 - A contribution to contingencies of \$1,740,751 to close out the Archives Acquisition reserve due to the completion of the Archives Acquisition project.
 - An allocation of \$59,529,339 to contribute to/establish multiple Reserves and allocation to departments to support a range of government services and/or projects that were previously approved.
- 2025-26 Mandatory Contingencies:** The base allocation to mandatory contingencies is \$63,540,584, which is the amount required pursuant to Board policy and based on projected locally funded appropriation of \$1.27 billion.
- 2025-26 Uncertainties Contingencies:** All available General Fund sources not appropriated in the Recommended Budget or contributed to General Fund Reserves totaling \$239.9 million are reflected in the recommended Uncertainties Contingencies.
- ### Reserves
- The Board of Supervisors has established a number of reserves over the years. The majority are for specific purposes, such as to meet future known obligations or to build a reserve for capital projects. The General Purpose reserve protects the County from unforeseen increases in expenditures or reductions in revenues, or other extraordinary events, which would harm the fiscal health of the County. On January 6, 1998, the Board of Supervisors adopted a County policy to provide guidelines and goals for reserve levels. The current policy calls for the County General Purpose Reserve target to be 20% of locally

funded appropriation. The Board of Supervisors also established specific purpose reserves to set aside funds to meet future needs.

2025-26 Contributions and Uses: The Fund Balance and Reserve Policy calls for a General Purpose Reserve targeted at 20% of locally funded appropriation. The 2025-26 Adopted contribution to the General Purpose Reserve preserves the balance in the General Purpose Reserve to 20% of locally funded appropriation. The 2025-26 contributions to Specific Purpose reserves include amounts set-aside to fund Annual Election Cycle Reserve, Asset Replacement Reserve,

Bloomington Community Benefit/Improvement Reserve, Building Acquisition Reserve, Building Replacement Reserve, Children's Assessment Center Facility Reserve, Community Concerns Reserve, Community Service Upgrades Reserve, Human Capital Management System Reserve, County Sponsorship Opportunities Reserve, Earned Leave Reserve, Land Use Permit Backlog Reserve, Public Health Animal Control Security Reserve, Public Works Infrastructure Reserve, Public Works Local Match Reserve, Retirement Reserve, National Trails Highway, Wildfire Prevention Reserve, and other important projects and future potential costs as shown in the following tables.

	Total Reserves						
	6/30/24 Ending Balance	Approved 2024-25		6/30/25 Ending Balance	Adopted 2025-26		
		Contributions	Uses		Contributions Ongoing	Contributions One-time	Uses
General Purpose Reserve	218,138,838	20,155,601		238,294,439		15,867,898	
Specific Purpose Reserves							
AB177/199 Criminal Fees Backfill Reserve	5,507,656	13,913	(210,000)	5,311,569			
Annual Elections Cycle Reserve	-	5,000,000	(5,000,000)	-		6,000,000	
Asset Replacement	23,994,414	11,003,251	(27,771,524)	7,226,141	11,003,251		(3,000,000)
Bloomington Community Benefit/Improvement Reserve	821,976	501,750	(1,315,526)	8,200	493,550		
Body Camera Implementation Project	1,778,511		(421,551)	1,356,960			(1,027,833)
Building Acquisition Reserve	28,771,847	25,000,000	(6,200,121)	47,571,726	10,000,000		
Business Process Improvement Reserve		5,000,000		5,000,000			
Capital Projects							
Animal Shelter	40,000,000	10,000,000	(50,000,000)	-			
Archives Acquisition	1,740,751		(1,740,751)	-			
Big Bear Alpine Zoo	1,700,000		(800,000)	900,000			
Building Replacement Reserve	73,134,900	30,000,000	(10,275,780)	92,859,120	30,000,000		
Children's Assessment Center Facility Reserve				-		5,000,000	
Chino Airport Development Plan Reserve	250,000			250,000			
Chino Plume Needs Reserve	10,000,000		(10,000,000)	-			
Chino SOI Sewer Project Reserve		11,336,403		11,336,403			
Community Concerns Reserve	13,065,407	3,000,000	(4,149,654)	11,915,753	5,091,478		(3,644,023)
Community Service Upgrades Reserve	48,293,845	55,000,000	(42,583,488)	60,710,357		2,000,000	(15,000,000)
Computer Systems							
Agenda Management Systems	159,814			159,814			
Human Capital Management System Reserve	38,200,000	9,564,803	(2,083,411)	45,681,392	4,404,803		
New Property Tax System	26,206,190		(11,763,949)	14,442,241			(7,547,603)
New PIMS Replacement System	5,237,582		(5,237,582)	-			
New Voting System	2,388,224			2,388,224			
County Infrastructure Reserve	40,000,000	10,000,000	(9,391,100)	40,608,900			
County Sponsorship Opportunities Reserve				-		250,000	
Countywide Crime Suppression and Pilot Program	1,555,285	2,000,000	(1,106,368)	2,448,917			
Countywide Strategic Warehouse Reserve		8,666,843		8,666,843			
Countywide Vision/Equity Reserve	181,561			181,561			
District Attorney High Desert Office Project		10,000,000		10,000,000			
December 2nd Memorial	381,817			381,817			
Earned Leave	5,910,491	8,000,000	(6,946,267)	6,964,224	3,557,631	4,442,369	
Economic Development Grant Fund		2,800,000		2,800,000			
Economic Development Program Needs	-	1,600,000	(473,500)	1,126,500			
Enterprise Financial System Post Implementation Costs	3,600,000	3,731,000	(5,401,939)	1,929,061			(1,800,000)
Etiwanda Reserve	1,000,000		(250,000)	750,000			
Fire Station Replacement	28,000,000	12,000,000	(6,000,000)	34,000,000			
Foster Youth Campus Reserve	10,000,000	18,000,000		28,000,000			
Homeless Outreach, Engagement Services Reserve		2,828,213		2,828,213			

	Total Reserves						
	6/30/24 Ending Balance	Approved 2024-25		6/30/25 Ending Balance	Adopted 2025-26		
		Contributions	Uses		Contributions Ongoing	Contributions One-time	Uses
Indigent Defense Costs	500,000			500,000			500,000
Jail Upgrades							
Adelanto Detention Center	4,781,111		(4,751,358)	29,753			29,753
Glen Helen Rehabilitation Center 512 Bed Step Housing Program	74,500			74,500			74,500
West Valley Detention Center ADA Improvements	6,597,500		(1,252,914)	5,344,586			(3,743,908)
Labor	13,598,493		(279,966)	13,318,527			13,318,527
Land Use Services General Plan/Development Code Amendments	884,441	7,050,000	(2,330,329)	5,604,112			5,604,112
Land Use Digitization Reserve		2,000,000		2,000,000			2,000,000
Land Use Permit Backlog Reserve				-		5,000,000	5,000,000
Liability Reserve	25,000,000			25,000,000			25,000,000
Library Enhancements Reserve		8,000,000		8,000,000			(3,000,000)
Litigation Expenses	865,000	9,698,908		10,563,908			10,563,908
Medical Center Debt Service	32,074,905			32,074,905			32,074,905
Pacific Village Reserve		3,736,651		3,736,651			3,736,651
Public Health Animal Control Security Reserve				-		300,000	300,000
Public Works Infrastructure Reserve		20,000,000	(694,166)	19,305,834		3,000,000	22,305,834
Public Works Local Match Reserve				-		10,000,000	10,000,000
Regional Parks Projects Reserve		1,415,296		1,415,296			1,415,296
Restricted Revenue Set-Aside	5,997,664	975,142		6,972,806			6,972,806
Retirement	40,943,787	20,000,000		60,943,787	20,000,000	5,000,000	85,943,787
Running Springs County Library	2,634,984			2,634,984			2,634,984
Sheriff Project Funding Reserve	20,000,000		(20,000,000)	-			-
Strategic Initiatives Reserve	307,673			307,673			307,673
Summer Youth Employment Program Reserve		410,579		410,579			410,579
Supporting Vulnerable Populations	25,000,000	10,000,000	(9,015,200)	25,984,800			25,984,800
Teamsters Side Letter Reserve	779,485			779,485			779,485
Transportation Projects							
Cedar Avenue Interchange	6,723,000		(6,723,000)	-			-
Glen Helen Parkway Bridge Replacement/Widening Construction	-			-			-
National Trails Highway	3,919,912		(3,919,912)	-		7,000,000	7,000,000
Rock Springs Bridge Replacement/Widening Construction	2,037,000		(2,037,000)	-			-
Stanfield Cutoff Road Repair and Bridge Replacement	405,000		(405,000)	-			-
Vision2Succeed Reserve	249,421			249,421			249,421
Wastewater Needs Assessment Reserve		62,875		62,875			62,875
Wildfire Prevention Reserve						7,500,000	7,500,000
Total Specific Purpose	605,254,147	328,395,627	(260,531,356)	673,118,418	84,550,713	55,492,369	(38,763,367)
Total Reserves	823,392,985	348,551,228	(260,531,356)	911,412,857	84,550,713	71,360,267	(38,763,367)

	Year End Actual Balance				Adopted
	2021-22	2022-23	2023-24	2024-25	2025-26
General Purpose	183.9	198.1	218.1	238.3	254.2
Specific Purpose					
AB177/199 Criminal Fees Backfill Reserve	0.0	4.7	5.5	5.3	5.3
Annual Elections Cycle Reserve	0.0	6.8	0.0	0.0	6.0
Asset Replacement	34.9	40.1	24.0	7.2	15.2
Bloomington Community Benefit/Improvement Reserve	0.0	0.6	0.8	0.0	0.5
Body Camera Implementation Project	5.3	2.5	1.8	1.4	0.3
Building Acquisition Reserve	0.0	0.0	28.8	47.6	57.6
Business Process Improvement Reserve	0.0	0.0	0.0	5.0	5.0
Capital Projects:					
Animal Shelter	9.9	35.0	40.0	0.0	0.0
Archives Acquisition	1.7	1.7	1.7	0.0	0.0
Big Bear Alpine Zoo	1.7	1.7	1.7	0.9	0.9
Building Replacement Reserve	20.0	50.0	73.1	92.9	122.9
Children's Assessment Center Facility Reserve	0.0	0.0	0.0	0.0	5.0
Chino Airport Development Plan Reserve	0.3	0.3	0.3	0.3	0.3
Chino Plume Needs Reserve	0.0	10.0	10.0	0.0	0.0
Chino SOI Sewer Project Reserve	0.0	0.0	0.0	11.3	11.3

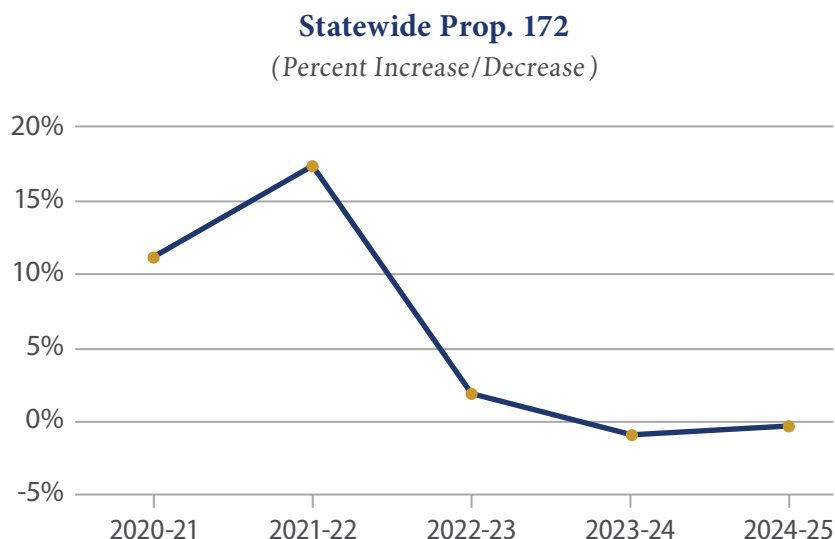
	Year End Actual Balance				Adopted
	2021-22	2022-23	2023-24	2024-25	2025-26
Community Concerns Reserve	6.0	27.7	13.1	11.9	13.4
Community Service Upgrades Reserve	0.0	0.0	48.3	60.7	47.7
Computer Systems					
Agenda Management Systems	0.6	0.2	0.2	0.2	0.2
Human Capital Management System Reserve	0.0	0.0	38.2	45.7	50.1
New Property Tax System	31.5	31.5	26.2	14.4	6.9
New PIMS Replacement System	9.6	3.9	5.2	0.0	0.0
New Voting System	2.4	2.4	2.4	2.4	2.4
County Infrastructure	0.0	0.0	40.0	40.6	40.6
County Sponsorship Opportunities Reserve	0.0	0.0	0.0	0.0	0.3
Countywide Crime Suppression and Pilot Program	3.9	3.1	1.6	2.4	2.4
Countywide Strategic Warehouse Reserve	0.0	0.0	0.0	8.7	8.7
Countywide Vision/Equity Reserve	0.0	0.0	0.2	0.2	0.2
District Attorney High Desert Office Project	0.0	0.0	0.0	10.0	10.0
December 2nd Memorial	0.4	0.4	0.4	0.4	0.4
Earned Leave	8.1	6.8	5.9	7.0	15.0
Economic Development Grant Fund	0.0	0.0	0.0	2.8	2.8
Economic Development Program Needs	0.0	0.0	0.0	1.1	1.1
Enterprise Financial System Post Implementation Costs	2.5	5.4	3.6	1.9	0.1
Etiwanda Preserve	0.0	1.0	1.0	0.8	0.8
Fire Station Replacement	0.0	0.0	28.0	34.0	34.0
Foster Youth Campus Reserve	0.0	0.0	10.0	28.0	28.0
Homeless Outreach, Engagement Services Reserve	0.0	0.0	0.0	2.8	2.8
Indigent Defense Costs	0.5	0.5	0.5	0.5	0.5
Jail Upgrades:					
Adelanto Detention Center	4.8	4.8	4.8	0.0	0.0
Glen Helen Rehabilitation Center 512 Bed Step Housing Program	0.1	0.1	0.1	0.1	0.1
West Valley Detention Center ADA Improvements	6.6	6.6	6.6	5.3	1.6
Labor	5.0	8.9	13.6	13.3	13.3
Land Use Services General Plan/Development Code Amendments	0.9	0.9	0.9	5.6	5.6
Land Use Digitization Reserve	0.0	0.0	0.0	2.0	2.0
Land Use Permit Backlog Reserve	0.0	0.0	0.0	0.0	5.0
Liability Reserve	0.0	25.0	25.0	25.0	25.0
Library Enhancement Reserve	0.0	0.0	0.0	8.0	5.0
Litigation Expenses	8.1	0.9	0.9	10.6	10.6
Medical Center Debt Service	32.1	32.1	32.1	32.1	32.1
MOU - California University of Science and Medicine	1.0	0.0	0.0	0.0	0.0
Pacific Village Reserve	0.0	0.0	0.0	3.7	3.7
Public Guardian Lease Space Reserve	0.1	0.1	0.0	0.0	0.0
Public Health Animal Control Security Reserve	0.0	0.0	0.0	0.0	0.3
Public Works Infrastructure Reserve	0.0	0.0	0.0	19.3	22.3
Public Works Local Match Reserve	0.0	0.0	0.0	0.0	10.0
Regional Parks Projects Reserve	0.0	0.0	0.0	1.4	1.4
Restricted Revenue Set-Aside	0.0	5.0	6.0	7.0	7.0
Retirement	10.9	20.9	40.9	60.9	85.9
Running Springs County Library	0.0	2.6	2.6	2.6	2.6
Sheriff Project Funding Reserve	0.0	0.0	20.0	0.0	0.0
Strategic Initiatives	0.3	0.3	0.3	0.3	0.3
Summer Youth Employment Program Reserve	0.0	0.0	0.0	0.4	0.4
Supporting Vulnerable Populations	0.0	0.0	25.0	26.0	26.0
Teamsters Side Letter Reserve	4.2	0.8	0.8	0.8	0.8
Transportation Projects					
Cedar Avenue Interchange	6.7	6.7	6.7	0.0	0.0
Glen Helen Parkway Bridge Replacement/Widening Construction	1.7	1.7	0.0	0.0	0.0
National Trails Highway	3.9	3.9	3.9	0.0	7.0
Rock Springs Bridge Replacement/Widening Construction	2.0	2.0	2.0	0.0	0.0
Stanfield Cutoff Road Repair and Bridge Replacement	0.4	0.4	0.4	0.0	0.0
Vision2Succeed Reserve	0.2	0.2	0.2	0.2	0.2
Wastewater Needs Assessment Reserve	0.0	0.0	0.0	0.1	0.1
Wildfire Prevention Reserve	0.0	0.0	0.0	0.0	7.5
Total Specific Purpose⁽¹⁾	228.2	360.2	605.3	673.1	774.4
Total Reserves⁽¹⁾	412.2	558.3	823.4	911.4	1,028.5

⁽¹⁾Totals may not be exact due to rounding

Proposition 172

Proposition 172 (Prop 172), which became effective January 1, 1994, placed a one-half percent sales tax rate in the State's Constitution and required that revenue from the additional one-half percent sales tax be used only for local public safety activities, which include but are not limited to sheriff, police, fire protection, county district attorney, and county corrections. Funding from Prop 172 enabled counties and cities to substantially offset the public safety impacts of property tax losses resulting from the State property tax shift to the Educational Revenue Augmentation Fund (ERAF).

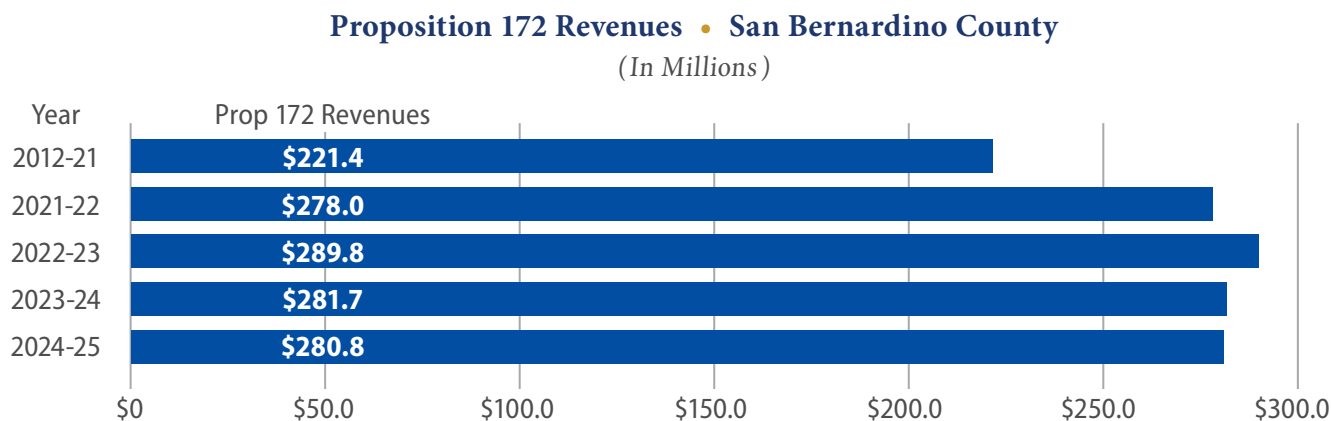
The following chart shows the year-over-year changes in Proposition 172 Public Safety Half-Cent Sales Tax revenues across the state over the past 5 years.



Source: State Controller's Office, Division of Accounting and Reporting.

Under state law, the California Department of Tax and Fee Administration (CDTFA) collects the Public Safety half-cent sales tax. The funds generated by the one-half percent tax imposed by Prop 172, are then distributed among California's 58 counties based on each county's share of statewide taxable sales. This share is calculated by dividing a county's actual sales by the total sales across the state. The amount each county receives may vary if the state adjusts sales figures due to audits or corrections. Each month, counties get a portion of the total Public Safety Sales Tax based on this share. In accordance with Government Code 30055, 5% of the Prop 172 revenue allocated to San Bernardino County is distributed to cities impacted by the property tax shift, while the remaining 95% is retained by the County for its own use.

The following chart reflects the annual amount of Prop 172 revenues received by San Bernardino County, excluding the cities' distributions, for the past 5 years.



Source: State Controller's Office, Division of Accounting and Reporting.

On August 22, 1995, the County Board of Supervisors approved the recommendation that defined the following departments as the public safety services designated to receive the County's 95% share of Prop 172 revenue, consistent with Government Code Section 30052, and authorized by the Auditor-Controller/Treasurer/Tax Collector to deposit the County's portion of the Prop 172 revenue as follows:

Sheriff/Coroner/Public Administrator	70.0%
District Attorney	17.5%
Probation	12.5%

Prop 172 revenue currently represents a significant funding source for the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments. Each year, as part of the budget development process, Prop 172 projections are developed based on staff analysis of revenue trends and forecasts provided by an outside economist.

On February 13, 2007, the Board of Supervisors (Board) approved a policy which requires the County to maintain

an appropriation for contingency for Prop 172 funds targeted at no less than 10% of the current year's budgeted Prop 172 revenues. This 10% contingency was created to ensure funding for these public safety departments in case the County experiences Prop 172 revenue shortfalls in the future. These contingencies are maintained for each respective department within the Prop 172 Restricted General Fund. On June 11, 2024, the Board updated the policy by increasing the contingency requirement from 10% to 20% to further strengthen financial stability and align with best practices.

The chart below illustrates the beginning and estimated ending fund balances of the Prop 172 Restricted General Fund, budgeted revenue, and departmental usage for 2025-26, the required 20% contingency target, and the amount above that target. Any revenues received above a department's budgeted allocation for the fiscal year or department usage savings will be placed into that department's Proposition 172 Restricted Fund Balance. If revenues fall below budgeted amounts, the budget revisions will be made to draw from the fund balance and cover the shortfall. This ensures that departments receive their full budgeted amount each year.

	Beginning Fund Balance	2025-26 Budgeted Revenue*	2025-26 Budgeted Usage	Projected Ending Fund Balance*	20% Contingency	Amount Above Required Contingency
Sheriff/Coroner/ Public Administrator	123,629,036	197,318,701	(212,318,701)	108,629,036	39,463,740	69,165,296
District Attorney	42,791,315	49,329,675	(49,329,675)	42,791,315	9,865,935	32,925,380
Probation	17,380,605	35,235,483	(35,235,483)	17,380,605	7,047,097	10,333,508
Total	183,800,956	281,883,859	(296,883,859)	168,800,956	56,376,772	112,424,184

*Includes \$200,000 in estimated interest revenue

The 2025-26 Budgeted Usage shown above includes inflationary costs allocated to eligible departments. Of the \$296,883,859 programmed as 2025-26 budgeted usage, all but \$15.0 million represents ongoing funding available to the departments. The \$15.0 million reflects one-time use of available fund balance programmed for capital improvement projects by the Sheriff.

Realignment Funds

Beginning in 1991, the State of California (State) shifted the fiscal and programmatic responsibility of several health and social services programs from the State to counties. In 2011, the State shifted more social services and mental health programs to the counties along with law enforcement services. Separate budget units were established to account for the realigned program funding for the following service areas:

1991 Realignment	2011 Realignment	Other Realignment
Mental Health Social Services Health	Law Enforcement Services Support Services	CalWORKs MOE Family Support

These Realignment budget units receive funds through a portion of Sales Tax and Vehicle License Fees. The budget units do not directly spend funds or provide the services, but rather transfer funds to the operating budget units of the departments that incur the actual expenditures related to the realigned programs. The breakdown of the revenue received and departmental usage for each of the individual Realignment budget units is included in this section.

With the realignment of many State services, counties have become increasingly dependent on Sales Tax and Vehicle License Fee revenue for these realigned programs. County Realignment sources are vulnerable to the State's economy. When the economy is doing well, the demand for public services goes down while revenues increase, but when the economy begins to retract, the demand for those services rises while revenues decrease. Therefore, the County maintains reserves in the 1991 Realignment funds and maintains reserves for certain 2011 Realignment funds to ensure there is sufficient funding available to provide the needed services.

1991 Realignment

In 1991, the State shifted responsibility for a number of mental health, social services, and health programs to counties. This shift, known as 1991 Realignment, resulted in the creation of two dedicated funding streams to pay for the shifted services: a one-half cent Sales Tax and 24.33% of Vehicle License Fee (VLF) revenues made available by a change in the depreciation schedule for vehicles. Pursuant to SB 1096, Chapter 21, Statutes of 2004, the VLF was reduced from 2.0% of the market value of a vehicle to 0.65% of the market value. This change did

not result in increased VLF revenues to 1991 Realignment but simply reflects the same funding amount expressed as a percentage of the reduced revenue collected. Each of the three service areas identified was required to have their own separate accounts established and each of those service areas receive a different share of statewide 1991 Realignment revenue.

The County is responsible for the following mental health programs: community-based mental health programs, State Hospital services for County patients, and Institutions for Mental Disease; the following social services programs: the County revenue stabilization program and the County justice subvention program; and the following health programs: County health services, local health services, medically indigent services, and the County medical services program.

In addition to these program responsibility shifts, a number of programs' cost sharing ratios changed. For example, prior to 1991 Realignment, Foster Care non-federal reimbursable costs were funded by 95% State resources and 5% County resources. As a realigned program, Foster Care nonfederal reimbursable costs are funded with 40% State resources and 60% County resources, significantly impacting County resources.

The 1991 Realignment legislation allows for some flexibility in usage of funds at the County level. Upon approval by the Board of Supervisors, a county can transfer 10% of a given year's revenue from one fund to another. San Bernardino County has used this provision in the past to help support either the health or social services programs.

2011 Realignment

The State addressed prison overcrowding by shifting custodial responsibility of non-violent, non-sex, and non-sex-against-children ('Triple-Nons') offenders to local jails in 2011, through Public Safety Realignment Act (AB 109). In addition, the parole function of the State was delegated to county Probation departments; parole revocation hearings were shifted to the local jurisdictions and cases were assigned to the District Attorney and Public Defender. The State also realigned Juvenile Reentry and Trial Court Security by placing 100% of the financial burden of those programs on the County. The justification for the 'Public Safety Realignment' is that it gives the County flexibility to better provide mental health and social services to justice-involved individuals reducing recidivism and lowering jail and prison populations.

In conjunction with AB 109, the State also shifted full financial responsibility of many social service and mental health programs to the County, including: Adult Protective Services, Foster Care, Child Welfare Services, Child Abuse Prevention and Intervention, Drug Court, and Medi-Cal substance abuse treatment programs. The County was responsible for delivery of these programs before realignment, but with the shift, the State no longer participates in the share of cost. While the State no longer shares in the cost, it has dedicated a portion of the State Sales Tax (1.0625%) revenue, along with a portion of Vehicle License Fees for these realigned programs. The County continues to receive federal funding for each of these programs at different levels depending on the program.

In November 2012, the California voters passed Proposition 30 that dedicated a funding stream for 2011 Realignment in the State Constitution. That process has mitigated the revenue stream doubts that existed with the onset of 2011 Realignment, but funding is now dependent on the health of the economy.

The two service areas of 2011 Realignment, Law Enforcement Services and Support Services, each have been assigned their own budget unit. The Law Enforcement Services budget unit has five subaccounts: **1)** Community Corrections; **2)** Juvenile Justice (administered by Probation); **3)** Local Innovation; **4)** Parole Revocation - District Attorney/Public Defender (which share the funds equally); and **5)** Trial Court Security (administered by the Sheriff/Coroner/Public Administrator). The Community

Corrections subaccount is administered by the Local Community Corrections Partnership which consists of a membership defined by Penal Code Section 1230 (including the Chief Probation Officer, the Sheriff/Coroner/Public Administrator, the District Attorney, the Public Defender, and Social Services Executives). Generally, estimated revenue from the subaccount is used to fund existing Public Safety Realignment programs and corresponding inflationary costs (e.g., retirement increases, negotiated employee cost increases). Historically, revenue not used to fund existing Public Safety Realignment programs supports one-time program investments.

The Support Services budget unit has two subaccounts: Behavioral Health and Protective Services. The Department of Behavioral Health allocates the subaccount funding to Specialty Mental Health, Drug Court, and the Drug Medical substance use disorder treatment programs while Human Services allocates the Protective Services subaccount to the appropriate social service programs. The 2011 Realignment legislation allows counties to allocate up to 10% between the Behavioral Health and Protective Services subaccounts on a one-time basis. The 10% is based on the amount deposited in the previous year in the subaccount with the lowest balance. If such transfer is needed, the Board of Supervisors approval is required. The Board of Supervisors also has the discretion to establish a Support Services Reserve Subaccount of up to five-percent (5%) from each subaccount's previous year's deposits. San Bernardino County has not used this provision in the past to help support either program and does not have a support services reserve account.

Other Realignment

The State redirected funding from 1991 Realignment for Mental Health Services to CalWORKs MOE as part of 2011 Realignment. Sales Tax and vehicle license fee revenue previously directed to the fund for Mental Health Services is now directed to the CalWORKs MOE fund. The CalWORKs MOE budget unit provides funding to pay benefits to CalWORKs clients. The Mental Health funding now comes in the form of a fixed defined monthly amount allocated from 2011 Realignment revenues. California Government Code establishes a statewide amount of \$1.121 billion per year directed to the Mental Health Fund with future growth in the CalWORKs MOE fund to be directed to Mental Health as well.

AB85, Chapter 24, Statutes of 2013, provides a mechanism for the State to redirect a portion of 1991 Realignment for health services to fund social service programs. This shift is due to the idea that less health realignment is necessary as a result of the implementation of the Affordable Care Act. Per California Welfare and Institutions Code and AB85, the establishment of a new Family Support subaccount was required at the local level. This funding replaces State general fund to fund the non-federal share of CalWORKs benefits.

Budgetary Note: Growth and ongoing revenues are reflected in the period the revenue is received and is consistent with other County budget reporting. Prior year growth revenue received is shown separately from regular revenues received in the budget unit. The financial information presented in the Realignment budget sections is not consistent with State reporting requirements for the 1991 Realignment funds as a result of delays by the State in distributing Sales Tax growth revenue.

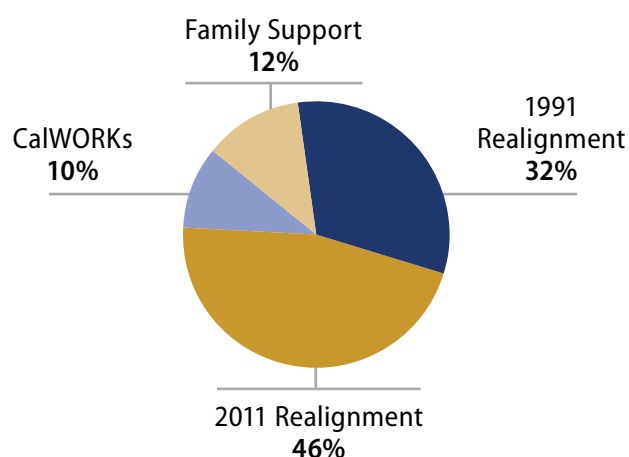
Total Adopted Realignment by Department

Department	1991 Realignment	2011 Realignment	CalWORKs	Family Support	Total
Substance Use Disorder and Recovery Services	0	19,727,444	0	0	19,727,444
Behavioral Health	89,374,107	89,439,627	0	0	178,813,734
Public Health	21,826,552	291,374	0	0	22,117,926
Human Services	170,819,072	162,589,056	106,130,268	120,960,568	560,498,964
District Attorney	0	7,891,784	0	0	7,891,784
Probation	500,000	75,661,124	0	0	76,161,124
Sheriff	0	112,349,775	0	0	112,349,775
Public Defender	0	6,498,850	0	0	6,498,850
California Children's Services	6,541,471	0	0	0	6,541,471
Arrowhead Regional Medical Center	30,000,000	0	0	0	30,000,000
Workforce Development	0	320,536	0	0	320,536
Other Departments*	6,172,155	213,690	0	0	6,385,845
Total	325,233,357	474,983,260	106,130,268	120,960,568	1,027,307,453

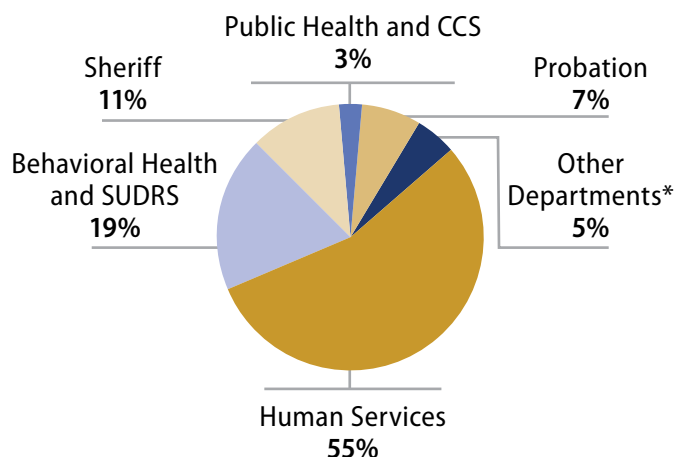
Departments with a zero are not eligible to receive.

* Other Departments include Health Administration (\$4,373,155) and County General Fund (\$1,799,000) from 1991 Realignment and Law and Justice Group Administration (\$213,690) from 2011 Realignment.

2025-26 Adopted Realignment Budget by Account



2025-26 Adopted Realignment Budget by Department



* Other Departments include ARMC, District Attorney, Public Defender, Health Administration, County General Fund, Law and Justice Group Administration and Workforce Development.

Mental Health

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Beginning Fund Balance	198,649,687	221,471,483	221,471,483	264,572,066
Revenue	56,280,019	80,545,955	115,131,837	84,048,447
Prior Year Growth Revenue	3,303,452	0	2,302,535	1,220,931
Departmental Usage	36,761,675	86,514,932	74,333,789	90,040,197
10% Transfers	0	0	0	0
Ending Fund Balance	221,471,483	215,502,506	264,572,066	259,801,247
Change in Fund Balance	22,821,796	1,723,263	43,100,583	(4,770,819)

Mental Health 1991 Realignment consists of a fixed allocation of \$53,377,198 from 2011 Realignment and a variable component consisting of Sales Tax and Vehicle License Fees which may fluctuate based on economic conditions. Revenue exceeded department usage in 2024-25 which resulted in an increase in fund balance of \$43.1 million. In 2023-24 the State withheld Mental Health revenue and allocated it in 2024-25, which result in a significant increase of revenue received in 2024-25. Mental Health funding supports a variety of programs such as Community-Based Mental Health Services, State Hospitals, Institutions for Mental Disease and other

psychiatric inpatient facilities. These services are provided through Outpatient Clinics and Youth Services programs, 24-hour and emergency services, and forensics services. Fund balance is expected to decrease by \$4.8 million in 2025-26.

Prior year growth revenue was received in 2023-24 and 2024-25, and small amount of growth is budgeted for 2025-26. Departmental usage will continue to be monitored closely to ensure that fund balance is maintained at adequate levels to mitigate potential operational impacts of Sales Tax fluctuations.

Departmental Usage of Mental Health 1991 Realignment

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Behavioral Health	36,164,640	85,926,872	73,854,597	89,374,107
Health Administration	597,035	588,060	479,192	666,090
Total Departmental Usage	36,761,675	86,514,932	74,333,789	90,040,197

Social Services

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Beginning Fund Balance	140,221,676	144,365,472	144,365,472	132,009,453
Revenue	162,154,223	166,963,558	161,925,678	163,012,159
Prior Year Growth Revenue	526,306	0	0	857,936
Departmental Usage	158,536,733	183,767,926	174,281,697	179,697,342
10% Transfers	0	0	0	0
Ending Fund Balance	144,365,472	127,561,104	132,009,453	116,182,206
Change in Fund Balance	4,143,796	(16,804,368)	(12,356,019)	(15,827,247)

Social Services realignment supports mandated programs such as Foster Care, Aid to Adoptive Children, and other programs as listed below. Departmental usage exceeded revenue in 2024-25, resulting in a \$12.4 million decrease in fund balance. Departmental usage is budgeted to exceed revenues in 2025-26, resulting in a \$15.8 million decrease in fund balance primarily due to projected growth in many social service programs and minimal growth in revenue. Due to Sales Tax volatility the department may require additional Discretionary General Funding to reduce the use of fund balance in future years.

Social Services has priority claim on any 1991 Realignment Sales Tax caseload growth received. Prior year growth revenue was received in 2023-24 and no growth was received in 2024-25 due to lack of statewide growth. A small amount of growth is budgeted for 2025-26. Departmental usage will continue to be monitored closely to ensure that fund balance is maintained at adequate levels to mitigate potential operational impacts due to Sales Tax fluctuations.

Departmental Usage of Social Services 1991 Realignment

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Social Services Programs*	151,719,509	174,893,558	170,034,016	170,819,072
Health Administration	65,025	63,536	67,402	37,799
California Children's Services	4,453,199	6,511,832	1,881,279	6,541,471
Probation	500,000	500,000	500,000	500,000
County General Fund	1,799,000	1,799,000	1,799,000	1,799,000
Total Departmental Usage	158,536,733	183,767,926	174,281,697	179,697,342

* Social Services Programs include: Foster Care (505 1002 - \$35,238,110), Administrative Claim matches (501 1000 - \$116,561,476), and Aid to Adoptive Children (503 1002 - \$19,019,486).

Health

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Beginning Fund Balance	102,405,652	88,562,834	88,562,834	95,599,535
Revenue	29,546,799	28,761,650	31,161,965	28,014,509
Prior Year Growth Revenue	177,883	0	729,480	294,430
Departmental Usage	43,567,499	34,522,931	22,270,118	55,495,818
Assembly Bill 85 (AB85) true up	0	0	(2,584,626)	0
10% Transfers	0	0	0	0
Ending Fund Balance	88,562,834	82,801,553	95,599,535	68,412,656
Change in Fund Balance	(13,842,818)	(5,761,281)	7,036,701	(27,186,879)

Health Realignment is primarily used to help fund clinic operations, disease surveillance and infection control, family health services, community outreach and education, Public Health Laboratory, and administrative support for these programs. Revenue exceeded Departmental usage in 2024-25, resulting in an increase in fund balance of \$7.0 million. Revenues continue to be impacted as a result of Assembly Bill 85 legislation which redirects health realignment to the State to fund social services programs due to the passage of the Affordable Care Act. Departmental usage is expected to exceed

revenue in 2025-26 due to the one-time usage by Arrowhead Regional Medical Center for the construction of a Parking Structure.

Prior year growth revenue was received in 2023-24 and 2024-25, and small amount of growth is budgeted for 2025-26. Departmental usage will continue to be monitored closely to ensure that fund balance is maintained at adequate levels to mitigate potential operational impacts of Sales Tax fluctuations.

Departmental Usage of Health 1991 Realignment

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
ARMC	11,935,308	10,000,000	10,000,000	30,000,000
Public Health	27,980,798	20,601,601	8,842,776	21,826,552
Health Administration	3,651,393	3,921,330	3,427,342	3,669,266
Total Departmental Usage	43,567,499	34,522,931	22,270,118	55,495,818

Law Enforcement Services

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Beginning Fund Balance	197,413,958	206,534,356	206,534,356	150,141,190
Revenue	206,177,243	207,673,592	210,228,772	209,736,294
Prior Year Growth Revenue	5,557,853	0	0	0
Departmental Usage	202,614,698	276,455,659	266,621,938	211,130,994
Ending Fund Balance	206,534,356	137,752,289	150,141,190	148,746,490
Change in Fund Balance	9,120,398	(71,809,505)	(56,393,166)	(1,394,700)

Department usage exceeded revenues in 2024-25, resulting in a decrease in fund balance of \$56.4 million. The decrease was primarily due to an increase in departmental usage, including Probation's use of its department-specific AB 109 fund balance for one-time capital infrastructure program costs associated with the Central Adult Field Operations Building and Gilbert Street Logistical Support Warehouse capital improvement projects. Departmental usage is budgeted to exceed revenue in 2025-26 due to the use of one-time reserves to fund one-time expenses to enhance law enforcement services.

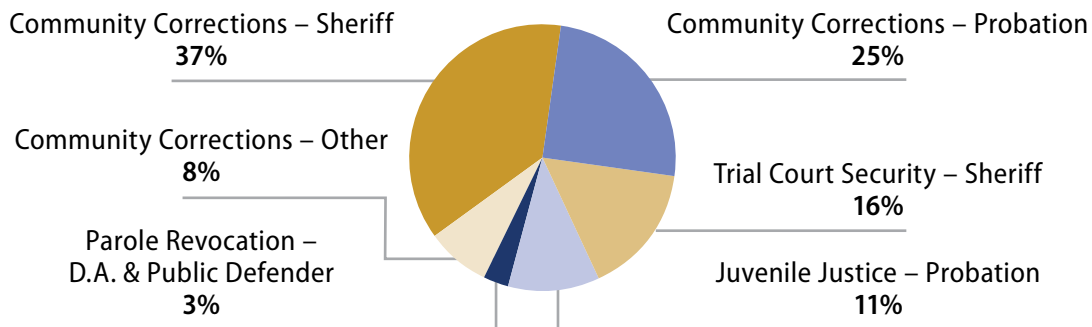
Prior year growth revenue was received in 2023-24. Departmental usage will continue to be monitored closely to ensure that fund balance is at adequate levels. Fund balance will be used for one-time needs and to establish reserves for Sales Tax volatility.

Departmental usage of 2011 Realignment funding for Law Enforcement Services is detailed in the table and chart on the following page.

Departmental Usage of Law Enforcement Services 2011 Realignment

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Community Corrections:				
Probation	48,323,008	101,085,745	100,669,104	52,257,097
Sheriff/Coroner/Public Administrator	78,160,882	87,852,295	81,500,434	78,443,131
District Attorney	3,758,695	5,891,784	5,891,784	5,091,784
Public Defender	2,750,884	3,698,850	2,756,412	3,698,850
Public Health	184,792	291,374	230,144	291,374
Law and Justice Group Administration	0	213,690	0	213,690
Behavioral Health	5,474,749	6,405,833	5,084,470	6,905,833
Alcohol and Drug Services	202,303	1,808,796	198,118	1,308,796
Workforce Development	312,158	320,536	287,394	320,536
Subtotal Community Corrections	139,167,471	210,596,341	196,617,860	148,531,091
Juvenile Justice (Probation):				
Youthful Offender Block Grant	19,624,268	26,704,501	26,604,050	21,534,310
Juvenile Reentry	703,254	2,247,769	2,247,769	1,558,949
Subtotal Juvenile Justice	20,327,522	28,952,270	28,851,819	23,093,259
Local Innovation:				
Law and Justice Group Administration	(67,042)	0	0	0
Sheriff/Coroner/Public Administrator	0	0	0	0
Subtotal Local Innovation	(67,042)	0	0	0
Parole Revocation:				
District Attorney	2,400,000	1,466,288	2,900,000	2,800,000
Public Defender	2,179,598	2,400,000	2,184,061	2,800,000
Subtotal Parole Revocation	4,579,598	3,866,288	5,084,061	5,600,000
Trial Court Security (Sheriff)	38,607,149	36,068,198	36,068,198	33,906,644
Total Departmental Usage	202,614,698	276,455,659	266,621,938	211,130,994

2025-26 Adopted



Support Services

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Beginning Fund Balance	0	0	0	0
Revenue	261,372,983	261,707,444	263,617,905	263,743,180
Prior Year Growth Revenue	8,949,242	0	0	109,086
Departmental Usage	270,322,225	261,707,444	263,617,905	263,852,266
Ending Fund Balance	0	0	0	0
Change in Fund Balance	0	0	0	0

Departmental usage equaled revenue in 2024-25. Budgeted revenue will remain level in 2025-26. This will fund Protective Service Programs, including increased caseload levels and Cost Necessities Index (CNI) growth for Foster Care payments, Kinship Guardianship Assistance, and Adoptions Assistance. Behavioral Health

programs will utilize this funding to support substance use disorder and recovery service residential treatment and intensive outpatient treatment.

Prior year growth revenue was received in 2023-24 and no growth was received in 2024-25. A small amount of growth is budgeted for 2025-26.

Departmental Usage of Support Services 2011 Realignment

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Behavioral Health*	104,670,000	100,167,624	100,558,956	100,952,442
Protective Services**	165,652,225	161,539,820	163,058,949	162,899,824
Total Departmental Usage	270,322,225	261,707,444	263,617,905	263,852,266

* The Behavioral Health sub-account funds Drug Court and Rehabilitative Services.

** The Protective Services sub-account funds Adult Protective Services, Foster Care Administration, Foster Care Assistance, Child Welfare Services, Aging & Adult Administration, Aging & Adult Assistance, Child Abuse Prevention, and Probation Programs for Juveniles (\$310,768).

CalWORKs MOE

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Beginning Fund Balance	11,611,256	9,352,148	9,352,148	9,352,148
Revenue	87,794,663	104,049,283	93,528,729	106,130,268
Prior Year Growth Revenue	0	0	0	0
Departmental Usage	90,053,771	104,049,283	93,528,729	106,130,268
Ending Fund Balance	9,352,148	9,352,148	9,352,148	9,352,148
Change in Fund Balance	(2,259,108)	0	0	0

CalWORKs is a public assistance program that provides cash aid and services to eligible families that have children living in the home. Funding for the CalWORKs MOE comes from both Sales Tax and Vehicle License Fee revenues. These revenues originally funded Mental Health programs but, as part of 2011 Realignment, the funds were redirected to CalWORKs. Fund balance is not

expected in this budget unit since amounts received are immediately transferred to the budget unit used for assistance payments to CalWORKs clients. Departmental usage equaled revenues in 2024-25. There is no anticipated use of or contribution to fund balance budgeted in 2025-26. The remaining fund balance will be reserved for future use.

Departmental Usage of CalWORKs MOE Realignment

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Social Services Programs	90,053,771	104,049,283	93,528,729	106,130,268
Total Departmental Usage	90,053,771	104,049,283	93,528,729	106,130,268

Family Support

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Beginning Fund Balance	123,510,258	110,044,902	110,044,902	120,685,219
Revenue	141,244,193	136,254,094	137,379,941	142,146,945
Prior Year Growth Revenue	5,354,745	0	4,107,149	1,754,700
Departmental Usage	160,064,294	167,846,138	130,846,773	120,960,568
Ending Fund Balance	110,044,902	78,452,858	120,685,219	143,626,296
Change in Fund Balance	(13,465,356)	(31,592,044)	10,640,317	22,941,077

This budget unit was established in 2013-14 per California Welfare and Institutions Code. Funding for Family Support comes from counties' indigent health care savings that are redirected from counties' Health 1991 Realignment Sub-account and moved to the new Family Support subaccount at the State level. Funds are allocated to counties from the Family Support subaccount in lieu of State general fund for CalWORKs assistance payments. The distribution of funds is based on counties' CalWORKs expenditures.

Revenue exceeded departmental usage in 2024-25, which resulted in an increase in fund balance of \$10.6 million. Revenue is budgeted to exceed departmental usage in 2025-26, which will result in an increase in fund balance of \$22.9 million. Prior year growth revenue was received in 2023-24 and 2024-25, and is budgeted for 2025-26. The remaining fund balance will be reserved for future use and will be utilized based on state guidance.

Departmental Usage of Family Support Realignment

	2023-24 Actuals	2024-25 Final Budget	2024-25 Actuals	2025-26 Adopted Budget
Family Support Programs	160,064,294	167,846,138	130,846,773	120,960,568
Total Departmental Usage	160,064,294	167,846,138	130,846,773	120,960,568

County Debt Policy

The County has a separate policy that covers the issuance, management and administration of long-term debt. The policy requires, in general, that:

1. Debt will not be used to finance ongoing operational costs.
2. Whenever possible, the County will pursue alternative sources of funding, when cost effective in order to minimize the level of debt.
3. That whenever practical, voter approval on the method of debt shall be utilized.

More specifically, the policy includes guidelines on the following elements:

1. The policy allows for the issuance of variable rate obligations to the extent that they do not exceed 25% of total debt outstanding.
2. The policy details the guidelines to be followed prior to the issuance of variable rate debt including feasibility, structure, and annual analysis to determine advisability of conversion to fixed rate debt.
3. The policy requires that the term of bonds be no longer than the economic useful life of the property, or in excess of available revenue streams.
4. The policy requires continuous review of the County's portfolio of long-term obligations to initiate any type of restructuring, refunding, or refinancing beneficial to the County.
5. The policy outlines requirements for the investment of bond proceeds.
6. The policy outlines the responsibilities of the County's Debt Advisory Committee, which is a formal committee of the Board of Supervisors. These responsibilities include oversight and review of all debt policy, debt issuance activities and provide recommendations to the Board of Supervisors regarding appropriate actions on debt matters.

Debt Rating

Responsible management of debt allows the county to leverage the bond market to facilitate the delivery of capital projects and infrastructure for the community while reducing the cost of debt to avoid impacts on other programs and services. As of June 2019, the County has the following debt ratings assigned by the bond rating agencies Moody's Investors Service (Moody's) and Standard & Poor's (S&P). On November 3, 2022, Moody's upgraded the rating on the County's Pension bonds. In June 2025, S&P reaffirmed the County ratings.

	Moody's	S&P
Lease COP	Aa2	AA
Pension	Aa1	AA+
Issuer Rating	Aa1	AA+

These ratings reflect the Board of Supervisor's long-standing fiscally prudent approach and goal to operate in a fiscally-responsible and business-like manner which has placed the County on a strong financial foundation. This commitment to sound financial management was recognized in 2025 when Standard and Poor's reaffirmed the County's credit rating AA+ citing "positive financial performance...nominally robust reserves...and formalized financial policies and practices." Notably, this opinion also stated that "county's financial position will remain stable over the near term, supported by diligent budgetary monitoring and a management team that proactively adapts to a changing revenue environment."

Cash Funded Projects

County policy requires prudent management of liabilities and, whenever possible, alternative sources of funding in order to minimize the level of debt. In the past several years, the County has satisfied its capital needs without the issuance of long-term debt. Additionally, over the last several years the County has made use of one-time unreserved fund balance to set aside available cash to establish specific purpose reserves for capital projects, computer systems, transportation projects, and acquisition projects. These include major projects listed below:

- The cash funding of the County Buildings and Acquisition and Retrofit Project (formerly named the Downtown Building Project) (in progress).

- The cash funding of the 800 MHz Upgrade Project (*in progress*).
- The cash funding of the ISD building and improvements (*in progress*).
- The cash funding of the San Bernardino County Animal Care Center (*in progress*)
- The cash funding of the Sheriff SED Tilt-up Building Construction acquisition (*in progress*)
- The cash funding of the Sheriff Victor Valley Station Remodel (*in progress*)
- The cash funding of the Sheriff 364 North Mountain View Improvements (*in progress*)

More information on these Reserves can be found in the Reserves Schedule found in the *Discretionary General Funding* section of this budget book, and more detail about the capital projects may be found in the *Capital Improvement Program* section.

County Budgeting Policy As It Relates to Long-Term Debt

The County's Budgeting Policy includes policies related to long-term debt of the County. These include:

1. Retirement System Funding: Requires that the Board first consider setting aside any savings related to negative Unfunded Accrued Actuarial Liability to fund a reserve for reduction of any existing pension obligation bonds or as a hedge against future interest rate increases.

2. Use of Variable Rate Interest Savings: Requires that when amounts budgeted for variable rate interest expense on long-term debt exceeds actual variable rate interest expense for the year, that such savings will be used in the succeeding fiscal year to reduce the outstanding principal of long-term debt. This applies only to debt service paid from discretionary revenue sources of the General Fund. It is normal for budgeted amounts to exceed actual amounts because debt covenants normally require conservative budgeting of variable rate interest expense.

Note: The County currently has no variable rate debt service that is paid solely from discretionary revenue sources of the General Fund.

3. Use of Savings from Interest Rate Swap Agreements

Associated with the Issuance of Debt: Requires that any County benefit realized on interest rate swap agreements, when there is a potential mismatch between swap payments and debt service payments, be retained as a contingency to offset the County's share of increases in debt service caused by the swap agreement. This contingency amount will not exceed \$5.0 million per interest rate swap agreement.

Note: The County currently has no interest rate swaps outstanding and has no plan to enter into an interest rate swap.

County Long-Term Debt

The following discussion relates to long-term debt backed by the full faith and credit of the County's General Fund⁽¹⁾. Other long-term debt of County entities, such as that of the County's Flood Control District and the County's Special Districts, are found later in this section of the budget book.

The County's outstanding long-term debt has been issued for the following purposes:

- To finance or refinance construction and improvement of County structures.

The County finances such projects with a variety of debt instruments. For construction and improvement projects, the County has utilized lease obligations with a non-profit public benefit corporation. Such obligations are in the form of Certificates of Participation. For pension obligations, the County has issued Pension Obligation Bonds.

As of July 1, 2025, the County's long-term obligations include debt issued to finance or partially finance the following projects:

- Construction and equipping of the Arrowhead Regional Medical Center (ARMC).

⁽¹⁾ In June of 2007 the County privately placed \$18.4 million of revenue bonds for Courthouse improvements. These bonds are secured solely by a surcharge on civil filings that is collected by the local courts. These bonds are not backed by the County's General Fund and are, therefore, not included in this discussion. For more information on the surcharge revenues see the 'Courthouse Seismic Surcharge' budget unit found in the Law and Justice section of this budget book.

San Bernardino County
Outstanding Enterprise Fund Certificates of Participation
Budgetary Basis

Certificates of Participation				
Arrowhead Refunding				
Project Series 2019 \$259,680,000				
Fiscal Year Ending June 30	Principal	Interest	Total Outstanding Enterprise Fund Debt	Fiscal Year Ending June 30
2026	32,520,000	4,225,250	36,745,250	2026
2027	34,265,000	2,555,625	36,820,625	2027
2028	33,980,000	849,500	34,829,500	2028
Totals	100,765,000	7,630,375	108,395,375	Totals

Debt Service Budget Information: The 2019 Medical Center Certificates of Participation are budgeted in the Arrowhead Regional Medical Center section of this budget book in the Medical Center Lease Payments budget.

Effects of Existing Debt Levels on Current and

Future Operations: Debt service on the Certificates of Participation referenced in the previous schedule will not negatively affect current or future operations of the County. In aggregate, current required debt service expenditures will remain level until debt is paid off.

Flood Control District Long-Term Debt

The following discussion relates to the long-term debt of the County's Flood Control District (District). As of July 1, 2025 the District's no longer has outstanding long-term obligations.

Special Districts Department Long-Term Debt

The following discussion relates to long-term debt of the County's Special Districts (Districts). The Districts' outstanding long-term debt has primarily been issued to finance or refinance construction and improvements in County service areas. The Districts' finance such projects with general obligation bonds and notes. As of July 1, 2025, the Districts' long-term obligations include debt

issued to finance or partially finance:

- Sewer and water facilities/systems

The Special Districts have financed projects using general obligation bonds, and for the 2003 note for CSA 70 – Zone J (Oak Hills), a loan from the California Infrastructure and Economic Development Bank.

San Bernardino County Special Districts' Outstanding Notes Payable Budgetary Basis

Notes Payable				
CSA 70 – Zone J Oak Hills 2003 Issue \$2,269,521				
Fiscal Year Ending June 30	Principal	Interest	Total Outstanding District Debt	Fiscal Year Ending June 30
2026	84,155	25,214	109,369	2026
2027	86,755	22,574	109,329	2027
2028	89,436	19,852	109,288	2028
2029	92,199	17,046	109,245	2029
2030	95,048	14,153	109,201	2030
2031	97,985	11,170	109,155	2031
2032	101,013	8,095	109,108	2032
2033	104,135	4,926	109,061	2033
2034	107,352	1,659	109,011	2034
Totals	858,078	124,689	982,767	Totals

Debt Service Budget Information: The CSA 70 Zone J debt service is budgeted in the *Special Districts Department* section of this budget book in the Water Districts Enterprise Funds – Consolidated budget (Fund 4674).

Effects of Existing Debt Levels on Current and Future Operations: Debt service on the Districts' debt referenced in the previous schedule will not negatively affect current or future operations.

Other Special Districts Long-Term Debt: There are various general obligation bonds for Special Districts that have matured but have not yet been redeemed by bondholders. These bearer coupon bonds will be paid from a reserve fund at such time the bonds are presented for redemption.

Legal Debt Limit

The County's legal debt limit, which applies only to General Obligation Bonds, is 1.25% of Assessed Valuation. As of June 30, 2024 the last date for which audited information on outstanding debt is currently available, the County's Debt limit and legal debt margin were calculated as follows (amounts in thousands):

Fiscal Year	Assessed Valuation	Legal Debt Limit	Bonded Debt	Legal Debt Margin
2023-24	316,983,372	3,962,292	50	3,962,242

Source: San Bernardino County Annual Comprehensive Financial Report for the year ended June 30, 2024.

The County General Fund and the County Flood Control District have no outstanding General Obligation Bonds. The Debt referred to in the table above is the debt of the County's Special Districts Department.

Debt Per Capita

Governmental Activities

Fiscal Year	Certificates of Participation	Revenue Bonds	Bonds and Notes	Direct Finance Lease Obligation	Lease Liability	Subscription/ Other Long Term Liabilities	Total Government Activities
2023-24	\$0	9,885	38,475	23,475	295,208	65,111	432,154

Business Type Activities

Fiscal Year	Certificates of Participation	General Obligation Bonds	Notes	Direct Finance Lease Obligation	Lease Liability	Subscription/ Other Long Term Liabilities	Total Business Type Activities
2023-24	\$145,020	50	940	255	34,433	7,139	\$187,837

Total Outstanding Debt

Fiscal Year	Certificates of Participation	Bonds	Notes	Direct Finance Lease Obligation	Lease Liability	Subscription/ Other Long Term Liabilities	Total Outstanding Debt
2023-24	\$145,020	9,935	39,415	23,730	329,641	72,250	\$619,991

Debt Per Capita

Fiscal Year	Total Outstanding Debt	Population	Debt Per Capita
2023-24	\$619,991	2,182	\$284

Amounts in thousands (except per capita).

Source: San Bernardino County Annual Comprehensive Financial Report for the year ended June 30, 2024.

California Government Code

Government Code Sections 29000 through 29144 and Section 30200 provide the statutory requirements pertaining to the form and content of the State Controller's prescribed Line-Item Budget. Government Code Section 29009 requires a balanced budget in the recommended, adopted, and final budgets, defined as "the funding sources shall equal the financing uses."

County Code

Title 1. Division 2. Chapter 2:

Section 12.0201: On November 2, 2010, the County Code was amended to establish the position of Chief Executive Officer.

Section 12.0203: The Chief Executive Officer shall be appointed by and serve at the pleasure of the Board of Supervisors.

Section 12.0206: Under the supervision of the Board of Supervisors, and subject to the approval and direction and control thereof, the Chief Executive Officer shall be responsible for the performance of such duties and ministerial functions as may be placed in his or her charge by the Board of Supervisors, and in connection therewith, shall report to the Board from time to time the status and enforcement of the Board's policies, rules, and regulations. The Chief Executive Officer shall, among others:

- Act as the primary administrative advisor to the Board of Supervisors on all matters relating to the efficient and economical administration of county government.
- Provide budgetary, fiscal, and administrative support, oversight, and direction as it pertains to Board of Supervisors' policy and procedures for all elected and all Board of Supervisors appointed department heads and their agencies and departments.
- Supervise, in cooperation with the County Auditor, the preparation of the annual County Budget. In the performance of this duty, the Chief Executive Officer shall review all departmental and agency requests and all items in the proposed budget, including revenues, expenditures, and reserves. He or she shall submit his or her recommended budget to the Board of Supervisors.
- Review all departmental and agency requests for adjustments and transfers of appropriations from

contingencies and among budget units and make recommendations on them to the Board of Supervisors.

Section 12.0211: Pursuant to Government Code Section 29125, the Board of Supervisors designates the Chief Executive Officer as the County officer with the authority to approve, with respect to an adopted budget, any transfers and revisions of appropriations, objects, and sub-objects within a budget unit.

Basis of Accounting

Governmental fund types are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available to fund operations of the year. Property and sales taxes, interest, and charges for services are accrued if their receipt occurs within sixty days after the end of the accounting period, and recognized as revenue. State and federal grants are accrued if their receipt is within nine months after the end of the accounting period.

Expenditures are generally recorded when a liability is incurred as under accrual accounting. Exceptions to this general rule include the following: principal and interest on long-term debt is recognized when payment is due; prepaid expenses are reported as expenditures when consumed rather than purchased; and accumulated unpaid vacation, sick leave and other employee benefits are reported in the period due and payable, rather than in the period earned by employees.

Proprietary fund types are accounted for on the accrual basis of accounting. Their revenues are recognized in the period measurable and earned. Expenses are recognized in the period incurred.

Basis of Budgeting

Governmental Funds: An operating budget is adopted each fiscal year for the governmental fund types in accordance with provisions of the County Budget Act. The County's financial statement, the Annual Comprehensive Financial Report (ACFR), is prepared using generally accepted accounting principles (GAAP). Budgets for the governmental fund types are adopted with the following differences from GAAP:

Encumbrance accounting is employed in governmental funds. For budget purposes, outstanding encumbrances (which represent the unspent amounts of purchase orders and contracts funded in the fiscal year), are treated as expenditures in that fiscal year. This affects only the “actual” data that appears in that budget book. For GAAP purposes, in the governmental fund financial statements of the ACFR, encumbrances outstanding at year-end are reported within restricted, committed, or assigned fund balance for their specific purposes, respectively. Appropriation for these encumbrance commitments survives the expiration of the fiscal year to the extent that encumbrances exist. Encumbrances canceled subsequent to the end of the fiscal year also cancel the underlying appropriation.

On a budgetary basis, unrealized gains and losses on the fair value of investments are not recognized. For GAAP purposes, such gains or losses are recognized.

Proprietary Funds: The Board of Supervisors approves an annual spending plan for proprietary funds. Although the adopted expense estimates are not appropriation, these County funds have budgetary controls the same as those for the governmental fund types. Because these funds collect fees and revenues generally to cover the cost of the goods and services they provide, their accounting and budgeting bases are closer to commercial models. Budgeting, like accounting, is done on the accrual basis and generally, according to GAAP.

County Policies

When building the 2025-26 budget, the following County policies were considered:

..... BUDGETING POLICY

The objective of the Budgeting Policy is to help ensure the County has adequate resources to meet its basic financial obligations, and to serve as a vehicle to help the County achieve financial continuity and stability. This policy will serve as a guide for the County Administrative Office when preparing budget plans and budget reports for Board of Supervisors’ (Board) approval.

Balanced Budget: To obtain a balanced budget, total revenues, including carry-over fund balances, will

equal the total fund appropriation and reserves. The annual operating budget will be structurally balanced upon adoption by the Board of Supervisors. One-time funds will not be used to fund ongoing operational costs, except within the context of a larger plan to balance ongoing revenues and expenses over a multi-year period, as detailed under “Use of One-Time Funding Sources.” Significant budget variances and recommended actions will be reported to the Board via budget reports.

Long Range Planning: As part of the annual budget process, the County will prepare a multi-year forecast of financial operations for the General Fund. This forecast includes changes in costs to maintain current service levels and costs related to new programs or program enhancements. The County will project major revenues and expenditures of the General Fund, and report significant findings and recommendations to the Board.

Appropriation Changes: An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the appropriation unit level (i.e., salaries and benefits, services and supplies, fixed assets, etc.) within budget units. Departments are expected to maintain expenditures within their budget authority as adopted by the Board. Any increase in appropriation in a budget unit after adoption of the budget shall be included in the budget reports and must be approved by a four-fifths vote of the Board. Transfers of appropriation within the same budget unit may be approved by the County Administrative Office depending upon the appropriation unit, unless noted below:

Transfers of Salaries and Benefits Appropriation:

- Transfers out require Board approval and are included in budget reports.

Transfers of Fixed Asset Appropriation:

- Transfers in and out among the different fixed asset appropriation units are approved by the County Administrative Office (CAO) Finance and Administration as long as the total fixed asset appropriation does not increase.
- Transfers out of Fixed Asset Appropriation –
 - Transfers out increasing a non-fixed asset appropriation unit within individual Capital Improvement

Program (CIP) project budgets are approved by the CAO Finance and Administration as long as the total project budget does not increase.

- Transfers out increasing a non-fixed asset appropriation unit are required to be included in budget reports for Board approval, except within the CIP, as detailed above.
- Transfers in of Fixed Asset Appropriation –
 - Transfers in from a non-fixed asset appropriation unit to fund a unit value less than \$50,000 may be approved by CAO Finance and Administration.
 - Transfers in from a non-fixed asset appropriation unit to fund a unit value of \$50,000 or more are required to be included in budget reports for Board approval.

Transfers impacting Operating

Transfers Out Appropriation:

- Any changes to Operating Transfers Out are required to be included in budget reports for Board approval.

Use of One-Time Funding Sources: The appropriation of carry-over fund balances and other one-time funding sources must be managed with care. These sources are most appropriately used to fund one-time expenses such as capital expenditures, start-up costs for new programs, or to supplement the general purpose reserve to attain the 20% target level as defined in the County's "Fund Balance and Reserve Policy."

A goal is to invest one-time monies in a way that increases ongoing revenues and/or reduces ongoing expenses.

It is the policy of the County that one-time funds will not be used to fund ongoing operational costs, except within the context of a larger plan to balance ongoing revenues and costs over a multi-year period. Such a plan could involve short-term use of one-time funds to preserve essential public services where longer-term financial forecasts demonstrate the near-term future potential for ongoing revenues to fund those services.

Revenue Forecasting: Because of the complexity of the County budget, realistic projections of revenue are crucial to accurate budgeting. Revenue forecasting will be undertaken annually through a review of local historical revenue trends and analysis of federal, state, and local economic projections. Specifically, in regard to those revenues that tend to be most volatile and sensitive to changes in the economy, forecasting will

involve analysis of economic, demographic, business cycle and other factors that might impact those revenues. These unpredictable revenues, including, but not limited to interest income and fees, will be estimated and budgeted conservatively. Revenue forecasts will not be based on straight-line assumptions.

Property Tax Revenue Stabilization: The County's discretionary revenue primarily comes from property taxes. Revenue growth rates can vary dramatically from year to year due to fluctuations in the economy and housing market. These fluctuations can result in insufficient revenue growth to fund increases in required governmental services during slow economic periods. This policy expands on the current policy of establishing ongoing set-aside contingencies for future County needs by appropriating anticipated property tax revenue growth, in excess of the lesser of 8% or of the average annualized rate of growth of actual revenues, to an ongoing revenue stabilization set-aside contingency. This ongoing revenue stabilization set-aside contingency will be made available for allocation in years when property tax revenue is anticipated to increase at a rate less than the average annualized rate of growth of actual revenues. For purposes of this paragraph, property tax revenue is defined as Current Secured (the current 1% general tax levy on locally assessed secured property on the assessment roll) and VLF/Property Tax Swap (the County's "vehicle license fee adjustment amount" as defined in Section 97.70 of the Revenue and Taxation Code) received by the County General Fund. The average annualized rate of growth of actual revenues will be calculated using the most recent fifteen years' worth of data.

Any unspent money from this ongoing revenue stabilization contingency set-aside in a given year will be used to prepay or defease debt in the subsequent year, fund large County projects, supplement reserves or fund any other one-time costs the Board of Supervisors may direct.

Prop 172 Revenue Stabilization: The County's Prop 172 Sales Tax revenue can only be used for local public safety activities and is allocated to the Sheriff, District Attorney and Probation Departments. Revenue growth rates can vary dramatically from year to year due to fluctuations in the economy and retail spending. These fluctuations can result in insufficient revenue growth to fund increases in required public safety

activities. When this occurs, the County General Fund may temporarily allocate financial resources away from other important County programs as a backfill to offset the Prop 172 revenue shortfall. The County will set-aside contingencies and any Prop 172 revenue in excess of the lesser of 8% or of the average annualized rate of growth of actual revenues, to an ongoing Prop 172 revenue stabilization set-aside contingency. This ongoing Prop 172 revenue stabilization set-aside contingency will only be used to fund Prop 172 base restoration or the cost to maintain current services in years when Prop 172 revenue is anticipated to increase at a rate less than the average annualized rate of growth of actual revenues. The average annualized rate of growth of actual revenues will be calculated using the most recent fifteen years' worth of data.

Any one-time unspent money from this ongoing Prop 172 revenue stabilization contingency set-aside or other available one-time Prop 172 amounts that fall into fund balance at the end of the fiscal year will be used as follows: first, to reduce the amount contributed by the County General Fund from its discretionary revenue sources until such time as the prior General Fund backfills of Prop 172 shortfalls are recouped; and second, to address one-time costs for public safety activities.

Encumbrances: An encumbrance is not an expenditure or a liability but merely a reserve of appropriation in a given fiscal year. Expenditures and/or liabilities are recorded when, and if, goods are actually provided or services are actually rendered. Encumbrances will remain in the originating year for multi-year non-recurring projects, grant funded projects, purchase of fixed assets with extensive lead time, and projects deemed necessary by the County Administrative Office. Each December, departments are required to justify previous fiscal year's encumbrances and either cancel the encumbrance or roll forward the encumbrance. If the department decides to roll forward the encumbrance, the amount to be spent in the new fiscal year must be re-budgeted as an appropriation and therefore use new fiscal year funding sources.

Program Efficiency and Performance Measurement: Efficiency and economy in the delivery of County services is a top priority. The County integrated performance measures within the budget. County

departments will be encouraged to make productivity improvements within their service delivery areas.

Retirement System Funding: Careful management of financial resources available to pay retirement costs is critical to the County's long-term financial health. Accordingly, for any savings resulting from negative Unfunded Accrued Actuarial Liability (UAAL) contribution rates, the Board of Supervisors will first consider setting aside these savings in a reserve for reduction of any existing pension obligation bonds or as a reserve against future rate increases.

Risk Management Self-Insurance Funds: Annually, the County will recommend premiums for all Risk Management self-insurance programs to achieve or maintain an 80% confidence level within each fund, as determined by a yearly actuarial review, including any additional recommended set-aside to ensure adequate available funding. If funding levels drop below the 80% confidence level, future premiums will be recommended to achieve an 80% confidence level within a period of five years.

Grant Funding: The County will aggressively pursue opportunities for federal, state or local grant funding including private foundations. An aggressive policy of pursuing opportunities for federal or state grants provides citizens with the assurance that the County is striving to obtain all state and federal funds to which it is entitled – thereby reducing dependence on local taxpayers' funds. However, prior to applying for, and accepting such intergovernmental aid, the County will consider the current and future implications of either accepting or rejecting the grant. That consideration shall include: **1)** the amount of matching local funds required; **2)** in-kind services to be provided; **3)** length of grant, and whether the County is required to continue the service after the grant has ended; and **4)** related operating expenses. The County shall also assess the merits of any individual grant program as if it were funded with local tax dollars.

Use of Variable Rate Interest Savings: Covenants in debt instruments require conservative budgeting of variable rate interest expense. When amounts budgeted for variable rate interest expense for such debt instruments exceed actual interest expense for the year, such savings will be used in the succeeding fiscal

year to reduce the total outstanding principal amount of long-term debt. This policy will apply only to interest savings/debt instruments that are paid from discretionary revenue sources of the County's General Fund.

Use of Savings from Interest Rate Swap Agreements

Associated with the Issuance of Debt: It is the policy of the Board that any benefit realized on interest rate swap agreements where the swap payment received by the County and the actual debt service payment due from the County are not equal per the terms of the swap agreement, be retained as a contingency to offset the County share of any future increases in debt service caused by the swap agreement. This contingency amount will not exceed \$5.0 million dollars per interest rate swap agreement. The contingency will be retained in the fund that is responsible for payments under the swap.

Intent to Recover Full Cost of Service: The full cost of service should be calculated for all County services to provide a basis for setting fees or charges. Full cost should include direct and indirect costs. This calculation shall be reviewed and updated annually and required to be reviewed and updated every three years.

..... CONTINGENCY POLICY

The objective of the Contingency Policy is to help protect the County from unforeseen increases in expenditures or reductions in revenues, or from extraordinary events that might otherwise substantially harm the fiscal health of the County. In so doing, it is also intended to help avoid undue service level fluctuations during periods of economic instability. This policy will serve as a guide for the County Administrative Office when preparing budget plans and budget reports for Board of Supervisors approval.

General Fund – Mandatory Contingencies: The County will maintain an appropriated contingency in the General Fund to accommodate unanticipated operational changes, legislative impacts, or other economic events affecting the County's operations that could not have been reasonably anticipated at the time the budget was prepared. Funding shall be targeted at no less than 5% of locally funded appropriation. Locally funded appropriation are those funded by Countywide discretionary revenue, such as unrestricted property

tax, sales tax, interest income, and other revenues not linked to specific programs, and by ongoing operating transfers in.

General Fund – Ongoing Set-Aside Contingencies:

Ongoing set-aside contingencies represent ongoing sources of funding that have been targeted for future debt obligations or planned for future ongoing program/operational needs. Set-asides are appropriated as contingencies and approved during the formal adoption of the budget. Any balance of such contingency set-asides remaining at the end of the fiscal year shall be transferred into a corresponding General Fund reserve account as of June 30.

General Fund – Uncertainties Contingencies:

Any unallocated funding available from current year sources (both ongoing and one-time) that has not been set aside and any unassigned fund balance carried over from the prior year, will be budgeted as Uncertainties Contingencies. The use of these contingencies requires prior approval by the County Administrative Office before obtaining approval by the Board. The County Administrative Office will only recommend uses as a last resort, and only if the requesting department: **1)** has no other unanticipated sources of funding to appropriate, and **2)** has no other appropriation within its own budget unit to cover the budget overrun, and **3)** has no appropriation available in another fund that it controls that can be legally applied to cover the budget overrun.

Restricted Fund – Prop 172 – Contingencies:

Restricted Proposition 172 sales tax revenues are used solely for public safety programs. The County has allocated using the funds solely for the financing of the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departmental programs. The County will maintain an appropriated contingency to accommodate unanticipated operational changes, legislative impacts, or other economic events affecting this restricted financing stream that could not have been reasonably anticipated at the time the budget was prepared. The appropriation for contingency for the Prop 172 fund shall be targeted at no less than 20% of the current year's budgeted Prop 172 revenue. Said contingencies shall be budgeted at the 20% level separately for each department receiving Prop 172 revenues.

Restricted Funds – Realignment – Contingencies:

Restricted Realignment funds from dedicated sales tax and vehicle license fee revenue are used in financing mental health, social services and health programs within the County. The County will maintain an appropriated contingency within these funds to accommodate unanticipated operational changes, legislative impacts, or other economic events affecting these restricted financing funds which could not have been reasonably anticipated at the time the budget was prepared. The appropriation for contingency for Realignment funds shall be targeted at no less than 20% of the current year's budgeted Realignment revenues where allowed by state law. Said contingencies shall be budgeted at the 20% level separately for each program receiving Realignment revenues.

Master Settlement Agreement Fund –

Contingencies: Master Settlement Agreement funds from the tobacco settlement lawsuit are used to finance health related expenditures. The County will maintain an appropriated contingency within the Master Settlement Agreement fund to accommodate unanticipated operational changes, legislative impacts, or other economic events affecting this fund that could not have been reasonably anticipated at the time the budget was prepared. The appropriation for contingency within this Master Settlement Agreement Fund shall be targeted at no less than 10% of the current year's budgeted Master Settlement Agreement revenues.

..... **FUND BALANCE AND RESERVE POLICY**

The objective of the Fund Balance and Reserve Policy is to help ensure the County maintains a minimum level of unassigned fund balance designated as General Purpose reserve to meet seasonal cash flow shortfalls, revenue shortfalls, unanticipated expenditures, economic downturns or a local disaster. The policy also addresses the circumstances under which unassigned fund balance can be "spent down" and how the unassigned fund balance will be replenished if it falls below the established minimum.

General Fund – New Classification of Fund Balance (Per the Government Accounting Standards Board-GASB): Previously the fund balance in the General Fund was classified as Reserved and

Unreserved (delineated further as designated and undesignated) for accounting purposes. Reserved fund balance is legally restricted funds established for a future specific use and is not available for general appropriation. Unreserved/designated fund balance has been set-aside by the Board of Supervisors for a specific purpose. Unreserved/undesignated fund balance is available for those uses the Board deems necessary and is typically described as "fund balance available for appropriation" in budget reports.

GASB issued Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. This statement was effective for financial statements with periods beginning after June 15, 2010. Therefore, effective the fiscal year beginning July 1, 2010, the above classifications were replaced with five new categories: nonspendable, restricted, committed, assigned, and unassigned. Although only the General Fund is addressed in this policy, Statement No. 54 applies to the Special Revenue, Debt Service, Capital Project and Permanent funds as well. The fund balance is reported in the following five new categories, representing a hierarchy in most restrictive **(1)** to least restrictive **(5)**:

- 1. Nonspendable Fund Balance:** Amounts cannot be spent because they are: **(a)** not in spendable form or **(b)** legally or contractually required to be maintained intact. Due to the nature or form of the resources, they generally cannot be expected to be converted into cash or a spendable form. These fund balance amounts are automatically recorded each year by the Auditor-Controller/Treasurer/Tax Collector to match the balances of the associated balance sheet accounts. No Board action is required to change these amounts.
- 2. Restricted Fund Balance:** Amounts are restricted by external parties, i.e., creditors, grantors, contributors, or laws/regulations of other governments or restricted by law through constitutional provisions or enabling legislation. Restrictions may be changed or lifted only with the consent of the resource provider.
- 3. Committed Fund Balance:** Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision making

authority. The formal action must occur prior to the end of the reporting period, however, the amount may be determined in the subsequent period. These are self-imposed limitations on available resources. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same action it employed to previously commit those amounts. These committed amounts would be approved and adopted by formal action of the Board.

4. Assigned Fund Balance: Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed. The intent will be expressed by the body or official to which the governing body has delegated the authority, i.e. the County Administrative Office.

5. Unassigned Fund Balance: The General Fund, as the principal operating fund, often will have net resources in excess of what can properly be classified in one of the four categories already described. Therefore, in order to calculate unassigned fund balance, total fund balance less nonspendable, restricted, committed, or assigned equals unassigned fund balance. This amount is available for any purpose and will be placed in either the General Purpose Reserve, General Fund – Mandatory Contingencies or the General Fund – Uncertainties Contingencies until allocated for a specific purpose by the Board, by a four-fifths vote.

GASB issued Statement No. 84 Fiduciary Activities. This statement was effective for financial statements with periods beginning after December 15, 2019. GASB Statement No. 95 postponed the effective date by one year due to the COVID-19 pandemic. Therefore, effective the fiscal year beginning July 1, 2020, four fiduciary funds should be included, if applicable, pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds and custodial funds in accounting and financial reporting. With this implementation, the fiduciary funds were reviewed and reclassified as governmental funds. These funds impacted the General Fund's fund balance as well as Special Revenue.

Unassigned Fund Balance – General Purpose

Reserve: An adequate amount of General Purpose Reserve is essential to the financial strength and

flexibility of the County. The General Purpose Reserve has no identified contingent liability or specific future use. It is intended for unanticipated major emergencies; to allow a transition period when key economic indicators point to recession likely to substantially reduce County revenues and increase safety net expenditures; and to ensure the County's ability to make debt service payments in periods of declining general purpose revenues. The County shall establish an unassigned fund balance designated as General Purpose Reserve for the General Fund targeted at 20% of locally funded appropriation based on adopted budget. Locally funded appropriation are those funded by Countywide discretionary revenue, such as unrestricted property tax, sales tax, interest income, and other revenues not linked to specific programs, and by ongoing operating transfers in. The unassigned fund balance designated as General Purpose Reserve shall be built up with one-time sources until the established target is achieved. In the event the locally funded appropriation declines from the previous fiscal year, the General Purpose Reserve shall have no downward adjustments. Increases to the General Purpose Reserve generally are only made once at the beginning of the fiscal year.

Unassigned Fund Balance – Mandatory

Contingencies: The County shall also maintain Mandatory Contingencies at a minimum of 1.5% of locally funded appropriation based on adopted budget. The amount needed to fund the Mandatory Contingencies for the succeeding fiscal year will be categorized as unassigned fund balance. In the event the locally funded appropriation declines from the previous fiscal year, the Mandatory Contingencies shall have no downward adjustments. Increases to the Mandatory Contingencies generally are only made once at the beginning of the fiscal year.

Unassigned Fund Balance – Uncertainties

Contingencies: The remaining unassigned fund balance amount not allocated to the General Purpose Reserve or Mandatory Contingencies will be included in Uncertainties Contingencies.

Unassigned Fund Balance Spend Down: Use of unassigned fund balance will be limited to nonrecurring expenditures, debt reduction, one-time capital costs or emergency situations (such as economic conditions

or natural disasters). The County generally will use the Uncertainties Contingencies first, then the Mandatory Contingencies and finally the General Purpose Reserve allocation when using the unassigned fund balance.

The County recognizes that unforeseen events may cause the use of unassigned fund balance which will result in it falling below the established minimum. However, if this occurs, or is expected to occur within the five year planning cycle, the budget balancing strategies will be invoked to determine corrective actions. When necessary, the following budget balancing strategies will be used in order of priority: **1)** seek other revenue opportunities, including new service fees or increase existing fees; **2)** reduce expenditures through improved productivity; **3)** reduce or eliminate services; **4)** reduce employee salaries and benefits. After evaluating and implementing, where possible, the above budget balancing strategies, the unassigned fund balance may be used as a temporary fix to address an ongoing budget gap if incorporated in a multi-year plan to balance ongoing revenues and expenses. A planned draw down of unassigned fund balance generally should not exceed 3% of locally funded appropriation in a given fiscal year.

Unassigned Fund Balance Replenish Procedures:

Generally, before the unassigned fund balance can be withdrawn below the target, a replenishment plan must be adopted. The unassigned fund balance shall be built up with one-time sources until the established target is achieved/replenished. One-time sources will be used to replenish reserves before using for one-time, non-emergency expenses.

.....DEBT ACCOUNTABILITY POLICIES.....

County Debt Accountability Policies include:

1) Debt Management Policy, **2)** Debt Issuance Policy, **3)** Debt Structure Policy, **4)** Debt Advisory Committee Policy, and **5)** Continuing Disclosure Policy.

..... DEBT MANAGEMENT POLICY.....

The objective of the County's Debt Management Policy is to minimize the amount of outstanding debt necessary to fulfill its infrastructure and economic development responsibilities, and maintain the County's ability to incur present and future debt at minimal interest rates. The use of debt shall not endanger the County's ability to finance

essential County services. The County recognizes that capital markets change and unforeseen circumstances may occur resulting in situations that are not covered by this policy. In such situations, flexibility to modify certain policy requirements may be necessary to achieve policy goals.

County financial management policies shall be designed to maintain a balanced relationship between debt service requirements and current operating costs, encourage growth of the tax base, actively seek alternative funding sources, minimize interest costs and maximize investment returns.

General: Debt will not be used to finance ongoing operational costs. However, debt may be used, where economically efficient, to reduce or eliminate current long-term operational liabilities. Whenever possible, the County shall pursue alternative sources of funding, when cost effective, in order to minimize the level of debt.

Types of Debt: Use of General Obligation Bonds (property tax supported) will be evaluated first since it is the least costly debt. Public support will be assessed for ballot placement due to the costs involved for an election. Revenue Bonds/Certificates of Participation may be considered for use where General Obligation Bonds are not practical. Short-term borrowing, such as commercial paper, bond anticipation notes, and lines of credit, will be considered as interim funding sources in anticipation of long-term financing.

Affordability Guidelines: The County shall establish affordability guidelines in order to preserve credit quality. The County shall evaluate its credit capacity by calculating the following:

Debt Service Ratio – as calculated at the time of issuance, measured by net debt service payable from Discretionary General Fund revenue (excluding debt issued for cash flow borrowing) as a percentage of Discretionary General Fund revenue with a ceiling not to exceed 10.0% of Discretionary General Fund revenue.

Bond Proceeds: The County shall invest the proceeds of bonds/certificates of participation sales to conform to State and County requirements to maximize investment security and earnings. Investments other than money-market mutual funds or State and Local Government Series (SLGS) shall be made on a

competitive basis and shall comply with IRS and other state and federal requirements. The County Debt Advisory Committee shall annually review investments of bond proceeds.

Arbitrage Compliance: Finance and Administration will monitor arbitrage rebate liabilities and establish procedures to reserve liabilities for future remittance to IRS.

Training: All County personnel involved with debt issuance will be provided pertinent educational resources, and be trained by knowledgeable staff to ensure compliance with all applicable Federal and State laws and regulations.

.....DEBT STRUCTURE POLICY.....

The objective of the Debt Structure policy is to provide guidance regarding structuring of debt issuances.

Term of Debt: The County shall issue bonds with terms no longer than the economic useful life of the project. For bonds supported by a dedicated revenue source, maturities and associated debt service shall not exceed projected revenue streams.

Debt Service: The County will first consider structuring the principal and interest repayments related to the entire project for which the debt will be issued on an approximate equal annual basis over the life of the borrowing. Refundings will be structured to produce upfront or level annual savings.

Call Provisions: The County will structure new debt issuances with a call provision of no more than ten (10) years to provide optimal future refunding opportunities. Call provisions greater than 10 year or noncallable bonds may be considered if a call provision does not provide significant expected refunding opportunity based on debt structure.

Bond Insurance/Credit Enhancement: The County shall obtain secured guarantees in the form of bond insurance or other credit enhancement for bonds supported by a dedicated revenue source to the extent possible.

Use of Variable Rate Debt: The County may elect to issue bonds/certificates of participation as variable rate instruments to provide flexibility and/or to attempt to achieve interest savings. When considering the issuance of variable rate debt, the following

guidelines must be considered: **1)** Economic and cash flow projections for variable rate issues shall be calculated at the then applicable fixed rate. **2)** Total variable rate debt shall be limited to no more than 25% of total debt outstanding. **3)** Not less than annually, analysis of each outstanding variable rate bond issue shall be undertaken to determine the advisability of converting the issue to fixed-rate debt. **4)** Variable rate bonds shall be structured to protect the County to the greatest extent possible against cyclical interest rate fluctuations.

Additional information regarding the County's debt management policies can be Found in the Long Term Debt section of this budget book.

.....CAPITAL BUDGET POLICY.....

The objective of the Capital Budget policy is to ensure that the County allocates its capital funding resources effectively and maintains its public infrastructure in the most cost efficient manner. The County's capital budget will include as complete, reliable, and attainable cost estimates as possible.

The Capital Budget will be prepared annually on a fiscal year basis by the CAO with the involvement of the necessary County departments. The annual Capital Budget shall include only those projects which can be reasonably accomplished and funded in a reasonable timeframe.

Capital projects will not be budgeted unless there are reasonable expectations that resources will be available to pay for them within a reasonable timeframe. Departments are expected to seek grants or other revenue before requesting general funds; debt financing may be considered only for critical or mandated projects.

Projects are prioritized based on available funding, elimination of hazards, mandated projects, reduce operations and maintenance costs or generate revenue to pay back investment and economic revitalization or enhancement of the quality of life in the County.

Emergency and urgent capital projects will be submitted to the Board outside the normal process when unexpected needs arise, with authority delegated to the CEO or CCFO under specific conditions, and Board confirmation is required via budget adjustments.

Program Budgets shall be formulated and presented to the Board on a fiscal year basis to expedite various types

of capital projects to extend the useful life of County-owned facilities, remove potential hazards and reduce liability, or achieve cost savings whenever possible. The Board delegates authority to the County Chief Executive Officer (CEO) and/or County Chief Financial Officer (CCFO) to approve capital projects proposals under the scope of program budgets. The CAO shall prepare and present a list of approved projects to the Board for awareness at the following mid-year and year-end reports.

..... INVESTMENT POLICY

The Investment Policy is prepared in accordance with California Government Code (CGC) 53646 (a)(1), reviewed annually by the County's Treasury Oversight Committee and approved by the Board of Supervisors (August 5, 2025 Item No. 28). The policy establishes cash management and investment guidelines for the County Treasurer, who is responsible for the management and investment of the County Treasury Pool, which consists of the pooled monies held on behalf of the County, school districts, community college districts, and certain special districts within the County.

It is the policy of the County Treasurer to invest public funds in a manner which will preserve the safety and liquidity of all investments within the County investment pool while obtaining a reasonable return within established investment guidelines. The portfolio should be actively managed in a manner that is responsive to the public trust and consistent with state law. The County investment pool will be guided by the following principles, in order of importance: **1)** The primary objective of the County Treasurer when investing public funds is to safeguard investment principal. **2)** The secondary objective is to maintain sufficient liquidity to ensure that funds

are available to meet daily cash flow requirements. **3)** The third objective is to achieve a reasonable rate of return or yield consistent with these objectives.

The Investment Policy contains a requirement that the County investment pool should be invested in a manner that the portfolio's net cash flows are reasonably expected to provide sufficient liquidity to meet daily expenditure requirements for the following 12 months, and the entire portfolio shall not exceed an effective duration of 3 years. Investments of the County pool are placed in those securities authorized by California Government Code and the County's Investment Policy, which include obligations of the United States Treasury, agencies of the United States Government, supra-national obligations, local bond issues, commercial paper of prime quality, certificates of deposit (both collateralized and negotiable), repurchase and reverse repurchase agreements, medium term corporate notes, asset-backed notes, JPA investment pools and shares of beneficial interest in diversified management companies (mutual funds). Investments in repurchase agreements cannot exceed a term of 180 days and the security underlying the agreement shall be valued at 102% or greater of the funds borrowed against the security.

With respect to reverse repurchase agreements, the Investment Policy provides for a maximum maturity of 92 days (unless the reserve repurchase agreement includes a written guarantee of a minimum earning or spread for the entire period of such agreement) and a limitation on the total amount of reverse repurchase agreements to 10% of the base value of the portfolio. Securities lending transactions are considered reverse repurchase agreements for purposes of this limitation.

Board of Supervisors

At a Glance

As the governing body of the County and Board-governed special districts, the Board of Supervisors has all the powers granted to it by the Constitution of California, the general law, and the County Charter. These duties include but are not limited to: representing the interest of the public during public meetings of the Board; participating in the response to natural disasters and other emergencies; conducting meetings with members of the public; ensuring that the County is effectively represented with respect to federal, state, and other local government agencies; and reviewing issues impacting the County and its residents, businesses, built and natural environment, and health and safety.



Col. Paul Cook (Ret.)
First District Supervisor



Jesse Armendarez
Second District Supervisor



Dawn Rowe
Chairman
Third District Supervisor



Curt Hagman
Fourth District
Supervisor



Joe Baca, Jr.
Vice Chair
Fifth District Supervisor



Budget Highlights

Division	Requirements	Sources	Net County Cost	Net
Board of Supervisors	11,565,485	-	11,565,485	-
Board Discretionary Fund	80,581,430	-	80,581,430	-

Staffing Highlights

Regular	Limited Term	Total
5	55	60
-	-	-

Board of Supervisors

Description of Major Services

The Board of Supervisors (Board) is the governing body of the County government and Board-governed Special Districts. The Board establishes policy and exercises supervision over the financial conduct of all County officers, Board-governed districts, and special commissions. The Board also approves and adopts the annual budget and initiates and makes recommendations regarding proposed legislation at state and federal levels.

Administration Board of Supervisors

Group: Administration

Budget Unit: 100 1000

Department: Board of Supervisors

Function: General Government

Fund: General

Activity: Legislative and Administrative

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	7,851,766	8,471,074	8,268,517	8,956,335	485,261
Operating Expenses	1,801,715	2,586,965	1,956,656	2,666,308	79,343
Capital Expenses	0	0	0	0	0
Total Exp Authority	9,653,481	11,058,039	10,225,173	11,622,643	564,604
Reimbursements	(42,420)	(30,000)	(57,158)	(57,158)	(27,158)
Total Appropriation	9,611,061	11,028,039	10,168,015	11,565,485	537,446
Operating Transfers Out	325,000	289,600	289,600	0	(289,600)
Total Requirements	9,936,061	11,317,639	10,457,615	11,565,485	247,846
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	14,500	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	(24,788)	0	38	0	0
Total Revenue	(10,287)	0	38	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	(10,287)	0	38	0	0
Net County Cost	9,946,349	11,317,639	10,457,576	11,565,485	247,846
Budgeted Staffing	54	56	56	60	4

Board Discretionary Fund

Description of Major Services

In fiscal years 2021-22, 2023-24, and 2024-25, a total of \$100.0 million was allocated evenly between the five supervisorial districts as Board discretionary funding for the District Specific Priorities Program (Priorities Program) for the needs identified during the fiscal year.

It is the policy of the Board to work with community partners through County services and contractual agreements to identify programs, projects, and initiatives, that support the mission of San Bernardino County,

and to provide services to citizens that promote health, safety, economic well-being, education, recreation, and enhance vibrant communities through the emphasis of beauty, culture, art and recreation. All efforts are aimed to enhance the quality of life for county residents.

On an annual basis, unspent appropriations for Board discretionary funding will be carried over into the subsequent year's budget. Priorities Program projects must be presented to the Board of Supervisors for full approval.

Administration Board of Supervisors – Board Discretionary Fund

Group: Administration

Department: Board of Supervisors

Fund: General

Budget Unit: 102 1000

Function: General Government

Activity: Legislative and Administration

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	15,524,941	95,952,073	27,870,747	80,581,430	(15,370,643)
Capital Expenses	0	0	0	0	0
Total Exp Authority	15,524,941	95,952,073	27,870,747	80,581,430	(15,370,643)
Reimbursements	0	0	0	0	0
Total Appropriation	15,524,941	95,952,073	27,870,747	80,581,430	(15,370,643)
Operating Transfers Out	4,893,876	1,852,886	1,852,886	0	(1,852,886)
Total Requirements	20,418,817	97,804,959	29,723,633	80,581,430	(17,223,529)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	104	0	0
Total Revenue	0	0	104	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	104	0	0
Net County Cost	20,418,817	97,804,959	29,723,529	80,581,430	(17,223,529)
Budgeted Staffing	0	0	0	0	0

Clerk of the Board

At a Glance

The Clerk of the Board (COB) supports the Board of Supervisors and Assessment Appeals Boards and provides services to County departments and members of the public. Services provided include preparation and management of the Board of Supervisors agendas and related documents, coordination of filing and hearing of property evaluation disputes, filing of environmental documents, maintenance of records and rosters for the County’s boards, commissions and committees, and licensing of certain businesses operating in the unincorporated area of the County.

The COB helps to improve County operations by creating efficiencies in the oversight of the adoption, review and revision of the department’s records retention schedules. In 2025, the COB successfully implemented the Records Retention Program to address the process of identifying, classifying, archiving, preserving, and destroying records pursuant to operational requirements of the County, the needs of the public, and applicable laws.



Lynna Monell
Clerk of the Board

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What We Plan to Achieve:

- Continue to increase the efficiency of the Board Agenda Item process.
- Continue to review real property and non-real property appeals, and schedule hearings within the statutory timelines.
- Implement an AI-powered translation platform for Board of Supervisors meetings providing real-time, simultaneous translation for non-English speaking constituents.
- Appraise requirements for document digitization by converting physical documents into digital formats that can be easily stored, retrieved, and shared, reducing the risk of lost or damaged documents and streamlining workflows.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Clerk of the Board	3,138,853	149,167	2,989,686	-	14	-	14

Clerk of the Board

Description of Major Services

The Clerk of the Board (COB) provides legislative and administrative support services to the Board of Supervisors (Board). The COB coordinates, prepares and maintains minutes, ordinances, resolutions, contracts, agreements, and other official records and documents related to meetings conducted by the Board.

The COB coordinates the annual filing of financial disclosure documents in accordance with state law and local conflict of interest codes. The County has more than 150 advisory boards, commissions, and committees (BCCs) and the COB maintains records and membership information for the County's BCCs. Responsibilities include posting of vacancies, processing of appointments, and monitoring of ethics training for more than 1,000 BCC members.

In accordance with state law, appeals of assessed property valuation are heard and determined by the County's Assessment Appeals Boards (AABs). The COB provides staff support to the AABs, facilitating the filing, hearing and disposition of thousands of appeals annually.

The COB receives, posts and files environmental California Environmental Quality Act (CEQA) notices in accordance with State Department of Fish and Game requirements; accepts summonses, complaints, claims for refunds of tax overpayment, and Board correspondence; and responds to hundreds of requests for information and documents from County staff and the public. The County also requires certain businesses operating in unincorporated areas to obtain and maintain a valid business license. The COB receives, reviews, and processes business license applications and issues licenses for approved businesses.

Administration Clerk of the Board

Group: Administration

Department: Clerk of the Board

Fund: General

Budget Unit: 160 1000

Function: General Government

Activity: Legislative and Administration

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	1,506,331	1,816,462	1,744,210	1,812,773	(3,689)
Operating Expenses	1,042,298	1,267,046	1,112,423	1,329,894	62,848
Capital Expenses	0	0	0	0	0
Total Exp Authority	2,548,630	3,083,508	2,856,634	3,142,667	59,159
Reimbursements	(2,157)	(3,814)	(8,610)	(3,814)	0
Total Appropriation	2,546,472	3,079,694	2,848,023	3,138,853	59,159
Operating Transfers Out	0	0	0	0	0
Total Requirements	2,546,472	3,079,694	2,848,023	3,138,853	59,159
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	3,500	0	0	0	0
Fee/Rate	168,427	149,167	176,907	149,167	0
Other Revenue	(175)	0	(3,414)	0	0
Total Revenue	171,752	149,167	173,493	149,167	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	171,752	149,167	173,493	149,167	0
Net County Cost	2,374,720	2,930,527	2,674,530	2,989,686	59,159
Budgeted Staffing	14	14	14	14	0

County Administrative Office

At a Glance

The County Administrative Office is responsible to the Board of Supervisors, through leadership of the Chief Executive Officer, for the general administration and coordination of County operations and programs. The County Administrative Office works to achieve optimal operational performance and positive program outcomes in County departments by working in conjunction with internal and external stakeholders to further the Countywide Vision and prioritize the Board of Supervisors' Goals and Objectives.



Luther Snoke
Chief Executive Officer

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What We Plan to Achieve:

- Support the Board of Supervisors policy direction and initiatives, including those that foster technology innovation through collaboration with external stakeholders.
- Continue directing and coordinating the allocation of the American Rescue Plan Act (ARPA) to invest in the communities most impacted by the pandemic.
- Continue the collective impact of the Countywide Vision.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
County Administrative Office	10,212,867	-	10,212,867	-	26	1	27
Litigation	18,891,373	-	18,891,373	-	-	-	-

County Administrative Office

Description of Major Services

The County Administrative Office (CAO) is responsible to the Board of Supervisors (Board), through leadership of the Chief Executive Officer, for the general administration and coordination of all County operations and programs. The CAO oversees the operations of all County departments whose department heads are appointed by the Board or Chief Executive Officer and assists in the coordination of activities of departments headed by elected officials.

Administration County Administrative Office

Group: Administration

Budget Unit: 110 1000

Department: County Administrative Office

Function: General Government

Fund: General

Activity: Legislative and Administration

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	7,297,123	5,895,161	5,748,635	7,686,678	1,791,517
Operating Expenses	12,762,297	11,788,084	11,304,974	4,204,402	(7,583,682)
Capital Expenses	0	0	0	44,900	44,900
Total Exp Authority	20,059,420	17,683,245	17,053,609	11,935,980	(5,747,265)
Reimbursements	(1,375,046)	(729,348)	(1,098,510)	(1,723,113)	(993,765)
Total Appropriation	18,684,374	16,953,897	15,955,100	10,212,867	(6,741,030)
Operating Transfers Out	0	0	0	0	0
Total Requirements	18,684,374	16,953,897	15,955,100	10,212,867	(6,741,030)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	3,000	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	122,517	0	127,638	0	0
Total Revenue	125,517	0	127,638	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	125,517	0	127,638	0	0
Net County Cost	18,558,857	16,953,897	15,827,461	10,212,867	(6,741,030)
Budgeted Staffing	29	22	22	27	5

Litigation

Description of Major Services

This budget unit funds external attorney services and other litigation related expenses. The Board of Supervisors approved the establishment of this budget unit in 2001-02. The use of additional Discretionary General Funding (Net County Cost) may be required during the fiscal year for any new major contracts or material amendments to existing legal contracts.

Administration County Administrative Office – Litigation

Group: Administration

Budget Unit: 134 1000

Department: County Administrative Office – Litigation

Function: General Government

Fund: General

Activity: Legislative and Administration

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	6,884,236	6,091,373	1,840,486	18,891,373	12,800,000
Capital Expenses	0	0	0	0	0
Total Exp Authority	6,884,236	6,091,373	1,840,486	18,891,373	12,800,000
Reimbursements	0	0	0	0	0
Total Appropriation	6,884,236	6,091,373	1,840,486	18,891,373	12,800,000
Operating Transfers Out	0	0	0	0	0
Total Requirements	6,884,236	6,091,373	1,840,486	18,891,373	12,800,000
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	6,884,236	6,091,373	1,840,486	18,891,373	12,800,000
Budgeted Staffing	0	0	0	0	0

County Communications

At a Glance

County Communications maintains a centralized communications framework to enhance the public experience of accessing information from all County departments through multiple channels to ensure consistent tone and messaging. The divisions in this group provide strategic communications support, high-quality branding, marketing, graphic design, events, and video production services to County departments.

San Bernardino County is the largest county in the contiguous United States with a widely dispersed and diverse population. Therefore, the need to communicate accurate, timely, and relevant information to our internal and external audiences in a fast-paced environment is crucial. Providing focused coordination through the “One County. One Voice” centralized communications program has improved the quality and effectiveness of communications content and delivery across the organization and contributed to the development of a stronger identity and narrative for San Bernardino County.



Martha Guzman-Hurtado
Chief Communications
Officer

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What We Plan to Achieve:

- Expand the San Bernardino County So Much to Love Campaign, leveraging social media, branded giveaways, and *high-profile* advertising to *inspire* residents, businesses, and visitors to embrace all that San Bernardino County has to offer.
- Continue to support the *Preparedness Educational* Campaign to raise public awareness and highlight the County’s emergency management capabilities, ensuring the protection of life and property.
- Continue hosting the San Bernardino County Communications Summit, bringing together professionals from stakeholder agencies to enhance collaboration, share best practices, and strengthen working relationships. This initiative fosters a unified approach to communication, ensuring greater alignment and impact across the county.
- Continue collaborating with Safety and Emergency Management agencies to ensure the timely delivery of critical, life-saving information and updates during emergency response incidents.
- Enhance Graphic Design Services to make it the provider of choice for County departments, reducing if not eliminating reliance on outside vendors.
- Increase video production capabilities to expand the County’s capacity to share compelling stories about San Bernardino County programs and services.

Budget Highlights

Division	Requirements	Sources	Net County Cost	Net
County Communications	3,900,827	396,933	3,503,894	-

Staffing Highlights

Regular	Limited Term	Total
20	1	21

County Communications

Description of Major Services

County Communications supports the County's communications, multimedia video production, and marketing needs. County Communications maintains a centralized communications framework to enhance the public experience of accessing information from all County departments through multiple channels to ensure

consistent tone and messaging. Divisions include Public Information, Multimedia Services, Graphic Design, and Events and Marketing which combine to provide strategic communications support, high-quality branding, marketing, graphic design, and video production services to County departments.

Administration County Communications

Group: **Administration**

Department: **County Communications**

Fund: **General**

Budget Unit: **137 1000**

Function: **General Government**

Activity: **Other General**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,636,190	2,876,776	2,863,594	2,984,261	107,485
Operating Expenses	891,605	921,992	904,970	916,566	(5,426)
Capital Expenses	0	0	0	0	0
Total Exp Authority	3,527,796	3,798,768	3,768,564	3,900,827	102,059
Reimbursements	(362,946)	(184,260)	(184,260)	0	184,260
Total Appropriation	3,164,850	3,614,508	3,584,304	3,900,827	286,319
Operating Transfers Out	0	0	0	0	0
Total Requirements	3,164,850	3,614,508	3,584,304	3,900,827	286,319
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	6,500	0	0	0	0
Fee/Rate	281,350	387,607	444,662	396,933	9,326
Other Revenue	0	0	0	0	0
Total Revenue	287,850	387,607	444,662	396,933	9,326
Operating Transfers In	0	0	0	0	0
Total Financing Sources	287,850	387,607	444,662	396,933	9,326
Net County Cost	2,877,000	3,226,901	3,139,643	3,503,894	276,993
Budgeted Staffing	22	20	20	21	1

County Counsel

At a Glance

County Counsel serves and protects the County, its treasury, and its governing body, by providing timely and accurate legal services and aggressively representing the county in litigation. County Counsel provides legal services to the Board of Supervisors, the County Administrative Office, County departments, commissions, special districts, school districts and joint powers authorities.

County Counsel's goals for 2025-26 are to continue to provide accurate, timely and reliable legal advice to our clients to assist them in achieving their objectives. Our focus for the new fiscal year is to provide legal services in support of the Board of Supervisors' overall goals and objectives for the County, along with ongoing improvement in our operations and work product.



Laura Feingold
County Counsel

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What We Plan to Achieve:

- Continue recruitment for vacant positions to maintain the level of services provided to County Department and Districts in a cost-effective manner.
- Continue the employee recognition program to recognize County Counsel employees for exceptional performance.
- Enhance employee training and legal education to maintain current levels of services provided to County Departments and Districts.
- Increase use of County Counsel services to defend lawsuits, reduce costs, and enhance efficiency.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
County Counsel	18,632,096	11,353,570	7,278,526	-	127	6	133

County Counsel

Description of Major Services

County Counsel serves and protects the County, its treasury, and its governing body, by providing timely and accurate legal services and aggressively representing the County in litigation. County Counsel provides legal services to the Board of Supervisors, the County Administrative Office, County departments, commissions, special districts, school districts and joint powers authorities.

Administration County Counsel

Group: **Administration**

Budget Unit: **171 1000**

Department: **County Counsel**

Function: **General Government**

Fund: **General**

Activity: **Counsel**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	23,772,031	26,432,304	25,967,742	29,388,974	2,956,670
Operating Expenses	2,987,233	4,167,530	3,596,083	4,100,616	(66,914)
Capital Expenses	0	0	0	31,000	31,000
Total Exp Authority	26,759,264	30,599,834	29,563,825	33,520,590	2,920,756
Reimbursements	(12,099,822)	(13,519,729)	(12,909,015)	(14,888,494)	(1,368,765)
Total Appropriation	14,659,442	17,080,105	16,654,809	18,632,096	1,551,991
Operating Transfers Out	0	0	0	0	0
Total Requirements	14,659,442	17,080,105	16,654,809	18,632,096	1,551,991
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	39,000	0	0	0	0
Fee/Rate	8,405,771	9,953,000	9,770,242	11,353,570	1,400,570
Other Revenue	0	0	0	0	0
Total Revenue	8,444,771	9,953,000	9,770,242	11,353,570	1,400,570
Operating Transfers In	16,375	0	0	0	0
Total Financing Sources	8,461,146	9,953,000	9,770,242	11,353,570	1,400,570
Net County Cost	6,198,296	7,127,105	6,884,567	7,278,526	151,421
Budgeted Staffing	120	125	125	133	8

Finance and Administration

At a Glance

Finance and Administration supports the County's goal to operate in a fiscally responsible and business-like manner by developing a balanced budget through coordination with County departments. This includes the continued commitment to respond to events that impact funding and resources, while forecasting requirements and sources for the most stable fiscal outlook possible.



Matthew Erickson
County Chief Financial
Officer

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What We Plan to Achieve:

- Develop a balanced budget for the coming year to address the most pressing countywide needs.
- Continue to monitor the County's fiscal health by identifying trends and potential impacts.
- Assisting the County with disbursement and tracking of various sources of the American Rescue Plan Act funding.
- Continue improvements to the SAP budget preparation system and Countywide Fee Management System.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Finance and Administration	9,267,134	-	9,267,134	-	40	-	40
Capital Facilities Leases	82,014	-	82,014	-	-	-	-
Disaster Recovery	-	(11,904)	-	11,904	-	-	-
Disaster Relief – Community Needs	14,500,000	-	-	14,500,000	-	-	-

Finance and Administration

Description of Major Services

The Finance and Administration budget unit was created in 2011-12 to centralize financial management and oversight. In alignment with priorities of the Board of Supervisors and the Chief Executive Officer, this section provides timely and accurate financial information, and advises departments in financial matters. Finance and Administration is responsible for the preparation and administration of the County budget including development of the five-year forecast and annual strategic plan; the administration and monitoring of the County

General Fund long-term debt portfolio, which includes both issuance and post-issuance activities; oversight and administration of the County's capital improvement program, the American Rescue Plan Act; the annual fee and internal service rate review process; and providing administrative support to the County's Law and Justice Group and Indigent Defense Program. Finance and Administration is also responsible for legislative activities, government relation activities, Special Projects and Board Agenda administration.

Administration Finance and Administration

Group: Administration

Department: Finance and Administration

Fund: General

Budget Unit: 112 1000

Function: General Government

Activity: Finance

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	5,996,312	9,600,468	8,251,307	9,776,421	175,953
Operating Expenses	588,807	2,095,276	1,833,416	2,081,973	(13,303)
Capital Expenses	0	0	0	0	0
Total Exp Authority	6,585,118	11,695,744	10,084,723	11,858,394	162,650
Reimbursements	(1,715,602)	(2,160,647)	(2,382,194)	(2,591,260)	(430,613)
Total Appropriation	4,869,517	9,535,097	7,702,529	9,267,134	(267,963)
Operating Transfers Out	0	0	0	0	0
Total Requirements	4,869,517	9,535,097	7,702,529	9,267,134	(267,963)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	12,325	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	322	0	211	0	0
Total Revenue	12,647	0	211	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	12,647	0	211	0	0
Net County Cost	4,856,870	9,535,097	7,702,318	9,267,134	(267,963)
Budgeted Staffing	26	39	39	40	1

Capital Facilities Leases

Description of Major Services

Capital Facilities Leases budget unit funds the cost of long-term capital lease payments for the major County facilities financed by the General Fund.

Administration Finance and Administration – Capital Facilities Leases

Group: Administration

Budget Unit: 133 1000

Department: Finance and Administration

Function: General Government

Fund: General

Activity: Plant Acquisition

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	40,037	82,014	37,584	82,014	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	40,037	82,014	37,584	82,014	0
Reimbursements	0	0	0	0	0
Total Appropriation	40,037	82,014	37,584	82,014	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	40,037	82,014	37,584	82,014	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	40,037	82,014	37,584	82,014	0
Budgeted Staffing	0	0	0	0	0

Disaster Recovery Fund

Description of Major Services

The Disaster Recovery Fund was established to provide separate accountability for specific administrative and program costs related to the County's disaster recovery efforts, which are reimbursed through state and federal funds. Prior incidents have included the Grand Prix/Old Fires in October 2023; Grass Valley/Slide Fires of October 2007; 2016 Blue Cut Fire, 2019 July Earthquakes, 2020 Coronavirus Emergency Response, 2024 Line Fire, 2024 Bridge Fire and winter storms of 1998, 2005, 2010, 2019 and 2023.

Administration Finance and Administration – Disaster Recovery

Group: Administration

Budget Unit: 110 2726

Department: Finance and Administration

Function: Public Protection

Fund: Disaster Recovery Fund

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	0	0	0	0
Reimbursements	0	0	0	0	0
Total Appropriation	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	0	0	0	0	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	(22,715)	0	(22,715)	0
Fee/Rate	0	0	0	0	0
Other Revenue	29,574	22,715	45,078	10,811	(11,904)
Total Revenue	29,574	0	45,078	(11,904)	(11,904)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	29,574	0	45,078	(11,904)	(11,904)
Use of/(Contributions to) Fund Balance	(29,574)	0	(45,078)	11,904	11,904
Budgeted Staffing	0	0	0	0	0

Disaster Relief – Community Needs

Description of Major Services

Public safety continues to be a top priority for the County. Recent emergencies have highlighted the need to set aside County resources for future emergencies in which the County may not receive or qualify for reimbursement. This budget unit was established with an initial allocation of \$15.0 million in one-time Discretionary General funding to achieve fiscal readiness for future emergency response efforts.

Administration Finance and Administration – Disaster Relief – Community Needs

Group: Administration

Budget Unit: 110 1032

Department: Finance and Administration

Function: Public Protection

Fund: Restricted General

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	463,371	14,300,000	0	14,500,000	200,000
Capital Expenses	0	0	0	0	0
Total Exp Authority	463,371	14,300,000	0	14,500,000	200,000
Reimbursements	0	0	0	0	0
Total Appropriation	463,371	14,300,000	0	14,500,000	200,000
Operating Transfers Out	0	0	0	0	0
Total Requirements	463,371	14,300,000	0	14,500,000	200,000
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	15,000,000	0	0	0	0
Total Financing Sources	15,000,000	0	0	0	0
Net County Cost	(14,536,629)	14,300,000	0	14,500,000	200,000
Budgeted Staffing	0	0	0	0	0

Fleet Management

At a Glance

Fleet Management provides value to the citizens of San Bernardino County by consistently searching for ways to improve and refine the organization, seeking out better methods to provide exceptional customer service. We seek to build a fleet team with excellent skills and abilities across the workforce to offer the best service possible to our customers. The organization's decisions are strategic, data-driven, and aligned with the County's mission and vision as well as all applicable State, Federal, and local laws/rules/regulations.



Mark McCullough
Director

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What We Plan to Achieve:

- Make strategic investments in technology such as installing electric vehicle and solar charging stations for County vehicles at the fleet service center.
- Replace fuel dispensers at the Lena Road fuel site to improve efficiency, effectiveness, and collaboration.
- Initiate construction of two new car wash development projects located at the High Desert and West Valley Service Centers.
- Ensure compliance with environmental and air quality regulations. Implementing California Air Resources Board Advanced Clean Fleets regulations as mandated in January 2024.

Budget Highlights

Staffing Highlights

Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Fleet Management	58,619,868	54,197,960	-	4,421,908	106	7	113

Fleet Management

Description of Major Services

The Fleet Management Department (Fleet) is an internal service fund that provides acquisition, maintenance, repair, modification, and disposal services for approximately 6,000 vehicles and equipment. Fleet's main garage in San Bernardino includes four shops: automotive, generator services, heavy duty, and welding/metal fabrication, as well as a parts room and fueling station. The department operates five service centers located in: 29 Palms, Barstow, Needles, Rancho Cucamonga, and Victorville. Fleet operates 63 strategically located fueling sites, and another fuel site in Trona is currently in project

development. Additionally, Fleet operates a Motor Pool, which has ownership and/or maintenance and replacement responsibility for approximately 2,400 vehicles or equipment assigned to or used by County departments. The department also provides the Department of Motor Vehicle title registration and license plate services for nearly 7,000 County vehicles. Lastly, the department ensures compliance with regulations including Advanced Clean Fleets, which is part of the California Air Resources Board overall strategy to accelerate a large-scale reduction in emissions.

Administration Fleet Management

Group: Administration

Department: Fleet Management

Fund: Fleet Management

Budget Unit: 791 4064

Function: General Government

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	10,949,376	12,830,810	11,190,588	12,853,332	22,522
Operating Expenses	45,759,273	55,750,396	46,991,465	56,801,664	1,051,268
Capital Expenses	7,336,031	6,985,000	5,998,122	7,594,838	609,838
Total Exp Authority	64,044,680	75,566,206	64,180,175	77,249,834	1,683,628
Reimbursements	(15,074,301)	(17,193,470)	(16,393,275)	(18,629,966)	(1,436,496)
Total Appropriation	48,970,378	58,372,736	47,786,900	58,619,868	247,132
Operating Transfers Out	0	0	0	0	0
Total Requirements	48,970,378	58,372,736	47,786,900	58,619,868	247,132
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	14,500	66,780	0	0	(66,780)
Fee/Rate	46,165,407	51,708,907	48,866,223	52,306,468	597,561
Other Revenue	1,713,316	989,000	2,140,546	1,891,492	902,492
Total Revenue	47,893,223	52,764,687	51,006,769	54,197,960	1,433,273
Operating Transfers In	0	0	0	0	0
Total Financing Sources	47,893,223	52,764,687	51,006,769	54,197,960	1,433,273
Use of/(Contributions to) Net Position	1,077,155	5,608,049	(3,219,869)	4,421,908	(1,186,141)
Budgeted Staffing	110	112	112	113	1

Group: **Administration**
 Department: **Fleet Management**
 Fund: **Fleet Management**

Budget Unit: **791 4064**
 Function: **General Government**
 Activity: **Other General**



Advancing Sustainability and Efficiency: Fleet Management's Investment in EV Infrastructure and Technician Training

The Fleet Management budget includes an investment in electrifying our fleet, establishing sustainable charging infrastructure, and installing dedicated Electric Vehicle (EV) charging units. This initiative marks a major step towards reducing our carbon footprint and ensuring long-term operational efficiency. Fleet uses a Beam 12-panel solar charging station to power our EVs, saving fuel and supporting sustainability.

The department's strategic investment in Ford Manufacturer Training has transformed maintenance operations. The department's decision to bring Ford warranty claims in-house proved highly successful. The department performed 203 factory warranty services, generating revenue of over \$30,000. This demonstrates the financial benefits of eliminating costly third-party fees and taking control of warranty processes. Previously, relying on

external shops for warranty work and recalls led to delays and inflated expenses. Now, technicians are certified Ford experts, enabling faster repairs and maximizing vehicle uptime.

The combined impact of EV adoption, solar charging, and enhanced technician expertise translates to significant savings and improved service delivery. The solar charging reduces reliance on traditional fuel, while the Ford training minimizes maintenance costs and vehicle downtime. This program not only demonstrates fiscal responsibility but also positions the department as a leader in sustainable fleet management. By investing in renewable energy and empowering the workforce, Fleet Management is building a more efficient and environmentally conscious future for the County.

Human Resources

At a Glance

The Human Resources Department provides a wide range of human capital services, including, but not limited to, benefits administration, recruitment services, wellness programs, and PeopleSoft support. The Department also supports the Labor Relations Department during labor negotiations.

The Department's goals for 2026 address the County's mission objectives of improving County government operations by Operating in a Fiscally-Responsible and Business-Like Manner. The Department's goals focus on improving efficiencies through the implementation of technology and advancing the replacement of the County's Human Capital Management system. In addition, Human Resources will continue to leverage successful recruitment strategies to support County operations and build an onboarding experience that is both effective and engaging, as well as utilize new recruitment strategies planning outreach events and marketing campaigns to better target remote and diverse populations.



Leonardo Gonzalez
Director

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What We Plan to Achieve:

- Continue to prioritize County recruiting events in remote and underserved locations.
- Continue "Rapid Hiring Events" to provide same day interview, job offer, and background process initiation to expediate the recruitment process.
- Leverage technology to improve efficiency and data-driven decision making.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Human Resources	18,359,233	116,727	18,242,506	-	169	2	171
Center for Employee Health and Wellness	3,435,796	3,427,762	8,034	-	14	2	16
Unemployment Insurance	4,000,500	-	4,000,500	-	-	-	-
Commuter Services	543,983	483,001	-	60,982	3	-	3
Employee Benefits and Services	3,951,588	4,349,301	-	(397,713)	32	-	32
Performance, Education, and Resource Centers	350,000	72,624	-	277,376	-	-	-

Human Resources

Description of Major Services

The Human Resources (HR) department plays a critical role in fostering a skilled, diverse, and engaged workforce that supports the County's Vision. HR functions as a strategic partner to ensure that County operations are staffed with qualified professionals who align with the County's goals for economic growth, sustainability, public service, and community well-being.

Key functions include:

- Talent Acquisition & Workforce Planning - Recruiting and retaining top talent to meet operational needs and support economic growth.

- Employee Relations & Ethical Governance - Ensuring compliance with employment and labor laws while fostering a collaborative work environment.
- Compensation & Benefits Administration - Designing competitive packages that support talent retention while maintaining fiscal responsibility.
- Public Safety & Workplace Well-Being - Promoting wellness programs and safety initiatives to enhance employee health.

HR aligns with the County's Vision by strategically managing human capital to create a thriving, sustainable, and a diverse County workforce.

Administration Human Resources

Group: Administration

Department: Human Resources

Fund: General

Budget Unit: 720 1000

Function: General Government

Activity: Personnel

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	30,985,114	24,934,360	22,242,891	26,103,751	1,169,391
Operating Expenses	5,473,974	4,101,772	3,707,544	3,746,309	(355,463)
Capital Expenses	65,978	0	0	0	0
Total Exp Authority	36,525,066	29,036,132	25,950,436	29,850,060	813,928
Reimbursements	(10,418,843)	(11,381,170)	(9,781,615)	(11,490,827)	(109,657)
Total Appropriation	26,106,224	17,654,962	16,168,820	18,359,233	704,271
Operating Transfers Out	58,981	0	0	0	0
Total Requirements	26,165,205	17,654,962	16,168,820	18,359,233	704,271
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	43,000	0	342	0	0
Fee/Rate	134,188	142,344	138,730	116,727	(25,617)
Other Revenue	38,474	0	41,488	0	0
Total Revenue	215,662	142,344	180,560	116,727	(25,617)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	215,662	142,344	180,560	116,727	(25,617)
Net County Cost	25,949,543	17,512,618	15,988,261	18,242,506	729,888
Budgeted Staffing	167	169	169	171	2



Expanding Recruitment with Career Pathways and Youth Internships

Human Resources implemented a San Bernardino County Career Pathways (Career Pathways) program to enhance recruitment efforts by building talent pipelines beyond the traditional labor market. By identifying candidates across different age groups and career stages, we tailor County career opportunities to meet individuals where they are. To diversify recruitment strategies, the County actively engages job seekers at all levels—whether it is youth exploring career options, students seeking future employers, veterans transitioning from military service, or professionals pursuing a career change. The Career Pathways program provides tailored solutions to connect candidates with meaningful career opportunities.

Through the Career Pathways program and partnership with the County Administrative Office, the department will launch a Summer Youth Employment Program in 2025-26. The program will offer a six-week paid internship across several departments for up to 200 foster youth job candidates, between the ages of 16 to 24 years of age. Participants will have the opportunity to explore their interests and career pathways, develop workplace skills, and engage in learning experiences that will help in developing their social, civic, and leadership skills.

The program will establish a pipeline for future talent and ensure that youth in our community have opportunities to gain hands-on job experience in a real-world county job setting.

Center for Employee Health and Wellness

Description of Major Services

The responsibilities of the Center of Employee Health and Wellness (CEHW) include employee and applicant pre-placement and in-service medical examination, medical records, representing the County in hearings before the Civil Service Commission regarding appeals

of medical findings, and advising the County's management on compliance with Occupational Safety and Health Administration (OSHA) regulations and occupational medical problems.

Administration Human Resources – Center for Employee Health and Wellness

Group: Administration

Budget Unit: 736 1000

Department: Human Resources

Function: General Government

Fund: General

Activity: Personnel

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,072,576	2,057,955	1,908,694	2,183,145	125,190
Operating Expenses	1,298,605	1,351,555	1,173,163	1,252,651	(98,904)
Capital Expenses	5,121	6,000	0	0	(6,000)
Total Exp Authority	3,376,302	3,415,510	3,081,858	3,435,796	20,286
Reimbursements	0	0	0	0	0
Total Appropriation	3,376,302	3,415,510	3,081,858	3,435,796	20,286
Operating Transfers Out	0	0	0	0	0
Total Requirements	3,376,302	3,415,510	3,081,858	3,435,796	20,286
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	3,738,922	3,407,476	3,499,825	3,427,762	20,286
Other Revenue	9,053	0	0	0	0
Total Revenue	3,747,975	3,407,476	3,499,825	3,427,762	20,286
Operating Transfers In	0	0	0	0	0
Total Financing Sources	3,747,975	3,407,476	3,499,825	3,427,762	20,286
Net County Cost	(371,673)	8,034	(417,967)	8,034	0
Budgeted Staffing	16	16	16	16	0

Unemployment Insurance

Description of Major Services

Unemployment Insurance is a mandated program based upon a 1978 amendment to the California Unemployment Insurance code extending insurance to all public employees. Human Resources administers this program, which compensates eligible County employees with a portion of their wage loss when they become unemployed. The

objective is to assist former County employees while they are looking for work by providing weekly income for a predetermined amount of time. The program monitors claims, reviews claims for eligibility and challenges them when appropriate.

Administration Human Resources – Unemployment Insurance

Group: **Administration**

Department: **Human Resources**

Fund: **General**

Budget Unit: **728 1000**

Function: **General Government**

Activity: **Other General**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,040,639	3,905,552	1,963,780	3,888,871	(16,681)
Operating Expenses	80,770	94,948	80,549	111,629	16,681
Capital Expenses	0	0	0	0	0
Total Exp Authority	2,121,409	4,000,500	2,044,329	4,000,500	0
Reimbursements	0	0	0	0	0
Total Appropriation	2,121,409	4,000,500	2,044,329	4,000,500	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	2,121,409	4,000,500	2,044,329	4,000,500	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	2,121,409	4,000,500	2,044,329	4,000,500	0
Budgeted Staffing	0	0	0	0	0

Commuter Services

Description of Major Services

Human Resources administers the County's employee rideshare program (Commuter Services), which advocates a social responsibility to preserve the environment, decrease fuel consumption, improve air quality, and reduce traffic congestion. The Commuter Services budget unit receives AB 2766 fee revenues collected by the Department of Motor Vehicles (DMV) for implementing measures to reduce air pollution. The DMV remits amount to the appropriate Air Quality Management District (AQMD) for vehicles registered within the district.

The County is served by the South Coast (SCAQMD) and Mojave Desert (MDAQMD) Air Quality Management Districts, which develop management plans for their respective regions in line with California Health and Safety Code sections 44220-44247. The County is eligible to apply for funds to encourage projects that result in the reduction of motor vehicle emissions. Under this program, Commuter Services receives funds for projects related to vanpooling and transit subsidies.

Administration Human Resources – Commuter Services

Group: Administration

Department: Human Resources

Fund: Commuter Services

Budget Unit: 720 2708

Function: Health and Sanitation

Activity: Health

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	298,416	327,950	327,939	342,267	14,317
Operating Expenses	232,141	255,020	247,281	218,334	(36,686)
Capital Expenses	0	0	0	0	0
Total Exp Authority	530,557	582,970	575,221	560,601	(22,369)
Reimbursements	0	(11,439)	(27,114)	(16,618)	(5,179)
Total Appropriation	530,557	571,531	548,106	543,983	(27,548)
Operating Transfers Out	0	0	0	0	0
Total Requirements	530,557	571,531	548,106	543,983	(27,548)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	386,833	380,496	375,797	384,600	4,104
Fee/Rate	57,267	75,259	64,723	67,298	(7,961)
Other Revenue	30,903	18,722	31,009	31,103	12,381
Total Revenue	475,002	474,477	471,528	483,001	8,524
Operating Transfers In	0	0	0	0	0
Total Financing Sources	475,002	474,477	471,528	483,001	8,524
Use of/(Contributions to) Fund Balance	55,555	97,054	76,578	60,982	(36,072)
Budgeted Staffing	3	3	3	3	0

Employee Benefits and Services

Description of Major Services

The Employee Benefits and Services Division (EBSD), under the direction of the Human Resources Department, provides comprehensive benefits and services to eligible employees, retirees, and their dependents through strategic planning, negotiation, and implementation of County benefit programs. The benefit programs include the County's health, dental, vision, and life insurance plans as well as its integrated salary savings, leaves and disability, and employee engagement programs.

Administration Human Resources – Employee Benefits and Services

Group: Administration

Budget Unit: 720 Various

Department: Human Resources

Function: Health and Sanitation

Fund: Employee Benefits and Services

Activity: Health

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	3,154,119	3,556,076	3,544,640	3,778,691	222,615
Operating Expenses	2,452,017	2,782,749	2,370,294	2,582,718	(200,031)
Capital Expenses	0	0	0	0	0
Total Exp Authority	5,606,135	6,338,825	5,914,934	6,361,409	22,584
Reimbursements	(2,001,984)	(2,179,783)	(2,299,273)	(2,409,821)	(230,038)
Total Appropriation	3,604,151	4,159,042	3,615,661	3,951,588	(207,454)
Operating Transfers Out	0	0	0	0	0
Total Requirements	3,604,151	4,159,042	3,615,661	3,951,588	(207,454)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	13,402	0	3,599	0	0
Fee/Rate	2,770,589	3,305,535	2,710,831	3,288,448	(17,087)
Other Revenue	1,024,282	1,058,475	2,075,471	1,060,853	2,378
Total Revenue	3,808,273	4,364,010	4,789,901	4,349,301	(14,709)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	3,808,273	4,364,010	4,789,901	4,349,301	(14,709)
Use of/(Contributions to) Fund Balance	(204,122)	(204,968)	(1,174,240)	(397,713)	(192,745)
Budgeted Staffing	32	32	32	32	0

Performance, Education, and Resource Centers – Excess MOU Funds

Description of Major Services

This budget unit represents unspent MOU funds available for use by the Performance, Education, and Resource Center (PERC). PERC serves as the learning and development hub of the County, providing an array of professional employee development and organizational development services and is responsible for providing

a learning environment that is accessible to all County employees via multiple learning formats. Excess MOU funds remaining at the end of a fiscal year are carried over to the next fiscal year to be used for PERC operations to deliver training and development services and enhancements.

Administration Human Resources – PERC – Excess MOU Funds

Group: **Administration**

Department: **Human Resources**

Fund: **Excess MOU Funds**

Budget Unit: **720 7722**

Function: **Health and Sanitation**

Activity: **Health**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	350,000	350,000	350,000	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	350,000	350,000	350,000	0
Reimbursements	0	0	0	0	0
Total Appropriation	0	350,000	350,000	350,000	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	0	350,000	350,000	350,000	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	218,685	0	206,276	72,624	72,624
Total Revenue	218,685	0	206,276	72,624	72,624
Operating Transfers In	0	0	0	0	0
Total Financing Sources	218,685	0	206,276	72,624	72,624
Use of/(Contributions to) Fund Balance	(218,685)	350,000	143,724	277,376	(72,624)
Budgeted Staffing	0	0	0	0	0

Innovation and Technology

At a Glance

The Innovation and Technology Department (ITD) leads San Bernardino County in IT services, support, and infrastructure to drive innovation and modernization. It offers data analytics, AI, cybersecurity, cloud solutions, network infrastructure, public safety radio, telecommunications, data center operations, business solutions, end-user support, IT project management, and geographic information systems. ITD collaborates with County departments on cost-effective technology initiatives, integrating new solutions.

Goals for 2025-26 include improving data for decision-making, modernizing the data center, enhancing cybersecurity, and updating the network to meet County needs.

ITD seeks to unite the County by providing innovative technology solutions, ensuring all voices are heard and supporting residents, visitors, and employees in living, working, playing, and thriving.



Lynn Fyhrlund
Chief Information Officer

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What we plan to achieve

- Develop a data governance strategy to support data-driven decision making within the County, ensuring that data is effectively transformed into valuable information.
- Implement AI capabilities including generative AI and chatbots, to enhance the overall experience for the County.
- Conduct a cybersecurity assessment to enhance our security services.
- Transition from our existing data centers to a more advanced solution, incorporating colocation data centers and cloud services, continuing a focus on a safe and redundant data center environment.
- Maintain and enhance our network redundancy and resiliency.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Geographic Information System	8,580,428	65,707	8,514,721	-	10	-	10
Computer Operations	74,714,911	62,951,285	-	11,763,626	195	-	195
Telecommunication Services	45,618,377	37,564,180	-	8,054,197	97	-	97
Business Solutions Development	34,400,100	32,892,354	-	1,507,746	102	-	102

Geographic Information System

Description of Major Services

The Geographic Information System (GIS) budget unit provides geographic data products and services to County departments and other regional entities. GIS services include access to the County's centralized repository of spatial data, including 17 years of aerial imagery, consultation, and solutions engineering. GIS utilizes rich data visualization tools, support and solutions for desktop, web, and mobile applications, as well as traditional

hard copy map creation, while also providing access to GIS software products. This budget unit will be restructured to remove Emerging Technologies and to move information technology (IT) project management services to the Computer Operations budget unit to better align the department's service offerings based on the needs of the County.

Administration Innovation and Technology – Geographical Information System

Group: **Administration**

Budget Unit: **120 1000**

Department: **Innovation and Technology**

Function: **General Government**

Fund: **General**

Activity: **Other General**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	1,517,753	2,198,410	1,804,012	1,608,475	(589,935)
Operating Expenses	2,767,768	3,319,858	3,247,394	6,971,953	3,652,095
Capital Expenses	0	0	0	0	0
Total Exp Authority	4,285,520	5,518,268	5,051,406	8,580,428	3,062,160
Reimbursements	0	0	(255)	0	0
Total Appropriation	4,285,520	5,518,268	5,051,152	8,580,428	3,062,160
Operating Transfers Out	0	0	0	0	0
Total Requirements	4,285,520	5,518,268	5,051,152	8,580,428	3,062,160
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	2,000	0	0	0	0
Fee/Rate	66,493	67,083	66,652	65,707	(1,376)
Other Revenue	0	0	0	0	0
Total Revenue	68,493	67,083	66,652	65,707	(1,376)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	68,493	67,083	66,652	65,707	(1,376)
Net County Cost	4,217,027	5,451,185	4,984,499	8,514,721	3,063,536
Budgeted Staffing	14	14	14	10	(4)

Business Solutions Development

Description of Major Services

The Business Solutions Development budget unit facilitates the development, maintenance, support, and enhancement of business applications for County departments on a variety of operating systems and software platforms, including the design and maintenance of internal and public websites, the County's employee payroll management system, and document imaging, as well as department-specific business systems. The

Business Solutions Development budget unit partners with departments to identify ways to increase efficiency through innovation and technology, including business process reviews, solutions feasibility studies, cost analysis, and overall recommendations for the acquisition, implementation, and integration of new systems. This budget unit will be restructured to move business relationship management to the Computer Operations budget unit.

Administration Innovation and Technology – Business Solutions Development

Group: Administration

Department: Innovation and Technology

Fund: Business Solutions Development

Budget Unit: 120 4042

Function: General Government

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	13,408,708	14,972,642	14,409,921	15,996,968	1,024,326
Operating Expenses	11,752,217	20,457,919	16,254,320	19,548,570	(909,349)
Capital Expenses	0	0	0	0	0
Total Exp Authority	25,160,925	35,430,561	30,664,241	35,545,538	114,977
Reimbursements	(60,359)	(77,467)	(685,833)	(1,145,438)	(1,067,971)
Total Appropriation	25,100,566	35,353,094	29,978,408	34,400,100	(952,994)
Operating Transfers Out	0	0	0	0	0
Total Requirements	25,100,566	35,353,094	29,978,408	34,400,100	(952,994)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	16,000	0	0	0	0
Fee/Rate	23,148,750	31,750,666	27,691,921	32,677,291	926,625
Other Revenue	403,486	435,178	341,609	215,063	(220,115)
Total Revenue	23,568,236	32,185,844	28,033,530	32,892,354	706,510
Operating Transfers In	0	0	0	0	0
Total Financing Sources	23,568,236	32,185,844	28,033,530	32,892,354	706,510
Use of/(Contributions to) Net Position	1,532,330	3,167,250	1,944,878	1,507,746	(1,659,504)
Budgeted Staffing	97	103	103	102	(1)

Computer Operations

Description of Major Services

The Computer Operations budget unit supports the innovation and technology needs of the County through the delivery of technology services and support for mission critical County functions including: enterprise network and server infrastructure, data center management, operations and end user support, information security, data management, IT project management, business relationship management, as well as the finance and administrative services to support these and all other

functions. Examples of mission-critical systems include the County's financial system, payroll management, email, and secure remote access to applications and data. This budget unit will be restructured to incorporate business relationship management from the Business Solutions Development budget unit. Business relationship management collaborates closely with various departments to comprehend their IT requirements and identify appropriate solutions.

Administration Innovation and Technology – Computer Operations

Group: Administration

Department: Innovation and Technology

Fund: Computer Operations

Budget Unit: 120 4048

Function: General Government

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	21,600,424	26,969,124	23,652,188	26,977,574	8,450
Operating Expenses	48,407,677	63,783,194	50,340,322	73,333,354	9,550,160
Capital Expenses	3,308,232	8,940,571	5,404,482	5,711,943	(3,228,628)
Total Exp Authority	73,316,334	99,692,889	79,396,992	106,022,871	6,329,982
Reimbursements	(21,859,083)	(22,396,719)	(22,101,027)	(31,307,960)	(8,911,241)
Total Appropriation	51,457,251	77,296,170	57,295,965	74,714,911	(2,581,259)
Operating Transfers Out	0	0	0	0	0
Total Requirements	51,457,251	77,296,170	57,295,965	74,714,911	(2,581,259)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	30,000	0	0	0	0
Fee/Rate	52,994,641	53,904,291	50,980,480	61,716,266	7,811,975
Other Revenue	1,049,053	1,258,748	1,233,167	1,235,019	(23,729)
Total Revenue	54,073,694	55,163,039	52,213,647	62,951,285	7,788,246
Operating Transfers In	186,978	0	8,034	0	0
Total Financing Sources	54,260,672	55,163,039	52,221,681	62,951,285	7,788,246
Use of/(Contributions to) Net Position	(2,803,421)	22,133,131	5,074,284	11,763,626	(10,369,505)
Budgeted Staffing*	189	192	192	195	3



Introducing AI Chatbots

The Innovation and Technology Department (ITD) is launching an initiative to integrate AI chatbots into the County's internet sites. This project aims to enhance the accessibility, efficiency, and responsiveness of County services, offering residents a seamless digital experience.

AI chatbots, designed to simulate human conversation, will provide 24/7 availability, multilingual support, personalized assistance, and quick resolution of common queries. These chatbots will transform customer service delivery by offering instant information, thus reducing wait times and improving user satisfaction.

The implementation strategy will include three phases: planning and design, development and testing, and deployment and training. In the initial phase, ITD will focus on user-friendly design and intuitive navigation. During the development phase, ITD will collaborate with AI experts and developers to build and integrate the

chatbots, followed by rigorous testing. The final phase will involve deploying the chatbots and training County staff to ensure optimal performance.

This initiative will bring numerous benefits to the community, including enhanced accessibility for all residents, improved efficiency in service delivery, and increased transparency and trust. By providing 24/7 support and multilingual capabilities, the chatbots will make County services more accessible, while their instant response capabilities will streamline service delivery and reduce administrative burdens.

ITD's AI chatbot initiative represents a significant advancement in leveraging technology to enhance County services. As the project progresses, residents can look forward to a future where County services are accessible anytime, anywhere, fostering a more connected and empowered community.

Telecommunication Services

Description of Major Services

The Telecommunication Services budget unit provides for the design, installation, operation, maintenance, and administration of the County's telephone network, Regional Public Safety Radio System, and the microwave transport system that provides transport capabilities for each of these individual networks and the County's Wide Area Network.

Administration Innovation and Technology – Telecommunication Services

Group: Administration

Budget Unit: 120 4020

Department: Innovation and Technology

Function: General Government

Fund: Telecommunication Services

Activity: Communication

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	12,643,839	13,638,752	12,041,371	13,808,968	170,216
Operating Expenses	25,535,720	31,943,905	21,344,215	33,076,726	1,132,821
Capital Expenses	1,894,468	3,551,500	1,686,495	3,991,630	440,130
Total Exp Authority	40,074,027	49,134,157	35,072,081	50,877,324	1,743,167
Reimbursements	(4,147,000)	(4,957,546)	(4,804,314)	(5,258,947)	(301,401)
Total Appropriation	35,927,027	44,176,611	30,267,768	45,618,377	1,441,766
Operating Transfers Out	0	0	0	0	0
Total Requirements	35,927,027	44,176,611	30,267,768	45,618,377	1,441,766
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	15,500	0	51,141	0	0
Fee/Rate	29,028,024	29,764,863	31,000,388	32,155,827	2,390,964
Other Revenue	694,159	751,769	574,017	542,476	(209,293)
Total Revenue	29,737,682	30,516,632	31,625,546	32,698,303	2,181,671
Operating Transfers In	0	0	8,034	4,865,877	4,865,877
Total Financing Sources	29,737,682	30,516,632	31,633,580	37,564,180	7,047,548
Use of/(Contributions to) Net Position	6,189,345	13,659,979	(1,365,813)	8,054,197	(5,605,782)
Budgeted Staffing	95	96	96	97	1

Office of Emergency Services

At a Glance

San Bernardino County (County) Office of Emergency Services (OES) ensures the County is in a state of readiness to prepare for, respond to, and recover from hazards that pose significant risks to the County. OES partners with cities, towns, tribal nations, schools, local, state, and federal agencies, as well as non-profits, to ensure countywide emergency preparedness. OES is dedicated to community readiness and resiliency through its partnership with programs such as LISTOS, Community Emergency Response Teams (CERT), Emergency Communication Systems (ECS), and Voluntary Organizations Active in Disaster (VOAD). OES maintains and updates the Emergency Operations Plan (EOP) for the County, where it tests EOP effectiveness, by facilitating exercises that evaluate the capabilities of each annex. OES is responsible for the coordination of disaster response within the Emergency Operations Center.



Crisanta Gonzalez
Director of Emergency
Management

Connect with us at



What We Plan to Achieve:

- Strengthen our community partnerships for sustainable preparedness efforts at a neighborhood level.
- Add inclusive efforts to all aspects of preparedness to ensure our most vulnerable populations are served.
- Establish a training program for the Operational Area to ensure that all stakeholders are engaged in the implementation of each plan/annex through exercise and repetition.
- Conduct comprehensive plan reviews and updates for the Emergency Operations Plan (EOP), Department Emergency Operations Plans (DEOPs), and other key emergency frameworks across all levels of the San Bernardino County Operational Area (OA), from county agencies to cities and towns for a more coordinated and effective emergency response.
- Relocate the Emergency Operations Center (EOC) to the new Valley Communications Center (VCC), integrating technological advancements to enhance emergency coordination, improve communication capabilities, and provide more effective emergency management to the community.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Office of Emergency Services	7,890,750	-	7,890,750	-	42	-	42
Cal OES Grant Programs	6,245,506	6,245,506	-	-	-	-	-
Office of Emergency Services Special Revenue	-	-	-	-	-	-	-

Office of Emergency Services

Description of Major Services

The Office of Emergency Services (OES) is focused on serving the County's most vulnerable communities and to ensure countywide emergency planning, preparedness, coordination, and resiliency. OES serves as the lead agency for the San Bernardino County Operational Area (OA). OES activates the EOC in support of field operations and ensures the coordination of disaster response and recovery efforts by creating a common operating picture during a disaster or emergency.

To focus on recovery and resiliency following major emergency response and promote the Countywide Vision, OES supports the following:

- The Voluntary Organizations Active in Disaster, Community Emergency Response Team (CERT), and the LISTOS organization. With approximately 5,000 responders for over 2 million residents, a coordinated
- volunteer response is critical to reach residents within the first hours after an emergency to support life safety.
- Management of numerous grants including the Homeland Security Grant Program, the Emergency Management Performance Grant, amongst others.
- Development and implementation of numerous countywide plans such as the Emergency Operations Plan, Hazard Mitigation Plan, and the Department Emergency Operations Plan (DEOP), which serves to coordinate preparedness efforts and maintain the points of contact for the County departments.
- Oversight of the OA Coordination Council, which consists of the County's 24 cities and towns, tribal nations, unincorporated communities, and the California Governor's Office of Emergency Services (Cal OES).

Administration Office of Emergency Services

Group: **Administration**

Department: **Office of Emergency Services**

Fund: **General**

Budget Unit: **108 1000**

Function: **Public Protection**

Activity: **Other Protection**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,609,578	4,976,986	3,822,466	5,362,402	385,416
Operating Expenses	2,704,604	5,413,661	3,288,726	4,473,442	(940,219)
Capital Expenses	89,211	30,000	9,864	0	(30,000)
Total Exp Authority	5,403,392	10,420,647	7,121,055	9,835,844	(584,803)
Reimbursements	(818,774)	(2,168,601)	(839,712)	(1,945,094)	223,507
Total Appropriation	4,584,618	8,252,046	6,281,343	7,890,750	(361,296)
Operating Transfers Out	0	0	0	0	0
Total Requirements	4,584,618	8,252,046	6,281,343	7,890,750	(361,296)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	112,605	0	617,410	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	490	0	0	0	0
Total Revenue	113,095	0	617,410	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	113,095	0	617,410	0	0
Net County Cost	4,471,523	8,252,046	5,663,933	7,890,750	(361,296)
Budgeted Staffing	26	41	41	42	1



Enhancing Emergency Preparedness and Community Engagement

The Office of Emergency Services (OES) is enhancing preparedness at all levels by reorganizing volunteer programs, strengthening emergency communication systems, and developing an emergency management internship program to engage future professionals in the field. These initiatives ensure that residents, community organizations, and local agencies are better equipped to handle disasters and emergencies while improving coordination during emergency activations.

A critical component of disaster response is the Emergency Operations Center (EOC), which serves as the central hub for coordination, information sharing, and resource management during emergency activations. The EOC facilitates a unified response by bringing together key agencies and organizations to assess impacts, prioritize needs, and deploy resources efficiently. Strengthening the EOC's role ensures a more effective and timely response to disasters across San Bernardino County.

OES is also restructuring key volunteer programs, including Community Emergency Response Teams (CERT), LISTOS, and Voluntary Organizations Active in Disaster (VOAD), to improve coordination and effectiveness. CERT provides a standardized, nationwide approach to volunteer training and organization, ensuring that communities are prepared to assist during disasters. By fostering community engagement and readiness, these programs help San Bernardino County neighborhoods stay connected, involved, and prepared.

To improve emergency communication interoperability and redundancy, OES is enhancing systems to ensure reliable and consistent services. This includes improvements to the SBReady App, which provides real-time alerts and preparedness resources, the Telephone Emergency Notification System (TENS) for rapid emergency notifications, and the Emergency Communications Services (ECS) to support coordinated disaster response. These advancements strengthen the County's ability to communicate effectively and provide critical information during emergencies.

A core mission of OES is to build preparedness and resilience within the County's most vulnerable populations. This effort begins with youth engagement through an emergency management internship program, partnering with local community colleges and universities to establish career pathways in emergency management. Interns will lead the development of a Youth Committee, dedicated to engaging young residents in disaster preparedness initiatives.

Through these efforts, OES is reinforcing preparedness at all levels, from individuals and community organizations to local agencies and future leaders. By strengthening the EOC's role in emergency activations, enhancing communication systems, and investing in community engagement, OES is dedicated to creating a more resilient, connected, and prepared San Bernardino County.

Office of Emergency Services – Special Revenue

Description of Major Services

In 2019-20, the Office of Emergency Services (OES) transitioned from a Special Revenue Fund to a General Fund Department. Because of this change, the Special Revenue Fund is no longer active and therefore an annual budget is not established. However, there were some residual transactions in 2023-24 that are shown for historical purposes.

Administration Office of Emergency Services – Special Revenue

Group: Administration

Budget Unit: Various

Department: Office of Emergency Services

Function: Public Protection

Fund: Cal OES Grant Programs

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	(4,100)	0	(2,515)	0	0
Operating Expenses	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	(4,100)	0	(2,515)	0	0
Reimbursements	0	0	0	0	0
Total Appropriation	(4,100)	0	(2,515)	0	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	(4,100)	0	(2,515)	0	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	2,565	0	4,264	0	0
Total Revenue	2,565	0	4,264	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	2,565	0	4,264	0	0
Use of/(Contributions to) Fund Balance	(6,666)	0	(6,779)	0	0
Budgeted Staffing	0	0	0	0	0

Cal OES Grant Programs

Description of Major Services

Through the California Governor's Office of Emergency Services (Cal OES), the County's Office of Emergency Services annually receives the following grants from the Federal Emergency Management Agency (FEMA):

- The Homeland Security Grant Program provides funding to assist state, local, territorial, and tribal governments in preventing, protecting against, mitigating, responding to and recovering from acts of terrorism and other threats. This grant provides grantees with the resources required for implementation of the National Preparedness System and working toward the National Preparedness Goal of a secure and resilient nation.

- Emergency Management Performance Grant provides funding to assist state, local, territorial, and tribal governments in preparing for all hazards with the goal of establishing a system of emergency preparedness for the protection of life and property. This separate budget unit was created to distinctly account for all revenue and costs associated with these grants.

This special revenue grants budget ensures the department can operate in a fiscally-responsible and business-like manner.

Administration Office of Emergency Services – Cal OES Grant Programs

Group: Administration

Department: Office of Emergency Services

Fund: Cal OES Grant Programs

Budget Unit: Various

Function: Public Protection

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	2,019,596	4,884,153	1,681,881	4,073,832	(810,321)
Capital Expenses	57,012	0	0	0	0
Total Exp Authority	2,076,608	4,884,153	1,681,881	4,073,832	(810,321)
Reimbursements	0	0	0	0	0
Total Appropriation	2,076,608	4,884,153	1,681,881	4,073,832	(810,321)
Operating Transfers Out	1,080,388	2,219,589	28,757	2,171,674	(47,915)
Total Requirements	3,156,997	7,103,742	1,710,638	6,245,506	(858,236)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	2,922,171	7,103,742	2,009,852	6,245,506	(858,236)
Fee/Rate	0	0	0	0	0
Other Revenue	17,622	0	2,902	0	0
Total Revenue	2,939,793	7,103,742	2,012,754	6,245,506	(858,236)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	2,939,793	7,103,742	2,012,754	6,245,506	(858,236)
Use of/(Contributions to) Fund Balance	217,204	0	(302,117)	0	0
Budgeted Staffing	0	0	0	0	0

Purchasing At a Glance

The Purchasing Department and its three divisions, Printing Services, Mail and Courier Services, and Surplus Property/Storage Operations, are essential to the efficient operations of the County Government. They provide crucial procurement, printing, mail, and surplus property/storage services. Procurement oversees purchasing, contract administration, and vendor management while ensuring compliance with County Policies and maintaining transparency. Printing Services delivers high-quality, cost-effective print materials using advanced technology. Central Mail and Courier Services streamline internal and external correspondence, enhancing efficiency and reducing costs by localizing these services in-house. Surplus Property/Storage Operations manages the responsible disposal of County assets, maximizing returns through the sale and repurposing of surplus property. The Purchasing Department and its divisions prioritize fiduciary responsibility to the citizens of San Bernardino County by upholding ethical standards, ensuring transparency, and complying with all legal requirements. They conduct operations with professionalism and fairness.



Pete Mendoza
Director of Purchasing

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What We Plan to Achieve:

- Strengthen vendor engagement by expanding outreach initiatives and hosting informational sessions and training events to educate vendors on County business procedures and requirements.
- Advance supplier diversity efforts by broadening vendor outreach across all County sectors, ensuring equitable opportunities for diverse suppliers to engage in procurement processes.
- Provide specialized training for County departments focusing on strategies to maximize procurement value, including effective contract negotiation and bid evaluation techniques.
- Implement and enforce policies that promote the procurement of environmentally sustainable products and services, reinforcing the County's commitment to environmental responsibility and sustainability objectives.
- Standardize employee knowledge base through new Onboarding Modules for team members joining the department. The program consists of 11 modules in total and includes Mentor Training for Trainers (T4T). Additionally, participants have access to valuable resources, such as the "Elevate Your Professional Skills" course and the "Elevate Your Skills" training book.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Purchasing	4,669,036	1,391,474	3,277,562	-	33	1	34
Printing Services	4,466,769	4,344,098	-	122,671	12	-	12
Mail/Courier Services	8,457,721	8,862,566	-	(404,845)	21	-	21
Surplus Property and Storage Operations	2,952,474	1,746,113	-	1,206,361	6	-	6

Purchasing

Description of Major Services

The Purchasing Department provides procurement services, administers contracts, manages vendor relationships, oversees procurement card program operations, and manages the electronic procurement system. Divisions include Printing, Mail and Courier services, Surplus Property Disposition and Storage services.

The department's essential values are customer service, partnership, innovation, ethical and fair conduct, professional standards, and transparency in the fulfillment of purchasing obligations, while upholding legal requirements and fiduciary responsibility to the citizens of San Bernardino County.

Administration Purchasing

Group: **Administration**
Department: **Purchasing**
Fund: **General**

Budget Unit: **761 1000**
Function: **General Government**
Activity: **Finance**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	3,440,011	4,236,455	3,890,219	4,115,848	(120,607)
Operating Expenses	6,878,095	6,973,997	6,973,993	6,301,440	(672,557)
Capital Expenses	0	0	0	0	0
Total Exp Authority	10,318,106	11,210,452	10,864,211	10,417,288	(793,164)
Reimbursements	(6,429,371)	(6,692,678)	(6,937,902)	(5,748,252)	944,426
Total Appropriation	3,888,735	4,517,774	3,926,309	4,669,036	151,262
Operating Transfers Out	0	228,836	228,836	0	(228,836)
Total Requirements	3,888,735	4,746,610	4,155,145	4,669,036	(77,574)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	13,593	100,000	230,221	0	(100,000)
Fee/Rate	652,763	807,134	807,390	600,000	(207,134)
Other Revenue	716,484	700,000	827,253	791,474	91,474
Total Revenue	1,382,840	1,607,134	1,864,863	1,391,474	(215,660)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	1,382,840	1,607,134	1,864,863	1,391,474	(215,660)
Net County Cost	2,505,895	3,139,476	2,290,282	3,277,562	138,086
Budgeted Staffing	33	34	34	34	0

Group: **Administration**
 Department: **Purchasing**
 Fund: **General**

Budget Unit: **761 1000**
 Function: **General Government**
 Activity: **Finance**



Initiative to Enhance Procurement Practices

As Purchasing prepares for the upcoming fiscal year, the Department is dedicated to addressing **procurement knowledge gaps** that have emerged in recent years. The absence of regular procurement training, particularly following the disruptions caused by the pandemic, has led to inconsistencies in purchasing practices and increased the risk of inefficiencies in standard practices.

To strengthen procurement processes, the Department is launching **Procurement Essentials**, a comprehensive training initiative designed to standardize procurement knowledge and ensure alignment with key purchasing policies and procedures. In collaboration with the Performance, Education, and Resource Center (PERC), this program will provide structured training on critical procurement topics, including:

- **ePro** – Optimizing the electronic procurement system for accuracy and efficiency.
- **Solicitation Process** – Promoting competitive,

transparent purchasing practices.

- **Non-Competitive Procurement** – Clarifying exceptions and appropriate applications.
- **Procurement and Contracting Policies** – Reinforcing compliance and consistency.
- **Prevailing Wage** – Ensuring adherence to labor regulations.

By prioritizing Procurement Essentials in the upcoming fiscal year, the Department aims to enhance efficiency, minimize procurement-related errors, and strengthen alignment with established policies. This initiative will equip employees with the knowledge needed to make informed purchasing decisions, fostering responsible financial stewardship and improving service delivery across all departments.

The Purchasing Department is committed to establishing Procurement Essentials as a cornerstone of procurement training, reinforcing best practices and ensuring the long-term success of county operations.

Printing Services

Description of Major Services

Printing Services offers a comprehensive range of high-quality print production materials, designed, printed, and finished using the latest printing technology. Services include the production of business cards, NCR forms (carbonless forms), brochures, flyers, wide-format posters, and various promotional materials tailored to meet customer needs. In addition to traditional printing, Printing Services specializes in large-format printing for banners, signs, and other display materials to support marketing and communication efforts.

As an Internal Service Fund (ISF), operational costs are financed through Board-approved user rates. The unrestricted net position available at the end of a fiscal year is carried over to the next fiscal year for working capital or equipment replacement. Any excess or shortage in unrestricted net position is reviewed and incorporated into the rate structure for the following fiscal year.

Administration Purchasing – Printing Services

Group: **Administration**
 Department: **Purchasing**
 Fund: **Printing Services**

Budget Unit: **Various 4000**
 Function: **General Government**
 Activity: **Other General**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	947,956	1,022,700	1,001,651	1,103,750	81,050
Operating Expenses	2,411,378	3,345,744	3,306,199	3,178,019	(167,725)
Capital Expenses	0	50,000	49,998	190,000	140,000
Total Exp Authority	3,359,334	4,418,444	4,357,848	4,471,769	53,325
Reimbursements	(1,104)	0	(1,288)	(5,000)	(5,000)
Total Appropriation	3,358,230	4,418,444	4,356,560	4,466,769	48,325
Operating Transfers Out	0	0	0	0	0
Total Requirements	3,358,230	4,418,444	4,356,560	4,466,769	48,325
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	2,500	0	0	0	0
Fee/Rate	4,096,466	4,360,235	5,307,899	4,309,098	(51,137)
Other Revenue	14,590	0	41,088	35,000	35,000
Total Revenue	4,113,556	4,360,235	5,348,988	4,344,098	(16,137)
Operating Transfers In	0	927,558	0	0	(927,558)
Total Financing Sources	4,113,556	5,287,793	5,348,988	4,344,098	(943,695)
Use of/(Contributions to) Fund Balance	(755,326)	(869,349)	(992,428)	122,671	992,020
Budgeted Staffing	12	12	12	12	0

Mail/Courier Services

Description of Major Services

The Mail/Courier Services division offers interoffice mail delivery and mail handling services, including expedited shipping, discounted postage, overnight services, international mail service, certified mail delivery and confirmation, and Express and Priority letters and flats. The division operates nine courier routes, six postage meter stations, and a certified mail post.

As an Internal Service Fund (ISF), operational costs are financed through Board-approved rates. The unrestricted net position available at the end of a fiscal year is carried over to the next fiscal year for working capital or equipment replacement. Any excess or shortage in unrestricted net position is reviewed and incorporated into the rate structure for the following fiscal year.

Administration Purchasing – Mail/Courier Services

Group: Administration

Department: Purchasing

Fund: Mail/Courier Services

Budget Unit: 761 4008

Function: General Government

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	1,343,949	1,530,935	1,283,468	1,601,927	70,992
Operating Expenses	5,438,665	6,562,060	5,582,874	6,712,698	150,638
Capital Expenses	0	72,434	72,433	143,096	70,662
Total Exp Authority	6,782,614	8,165,429	6,938,775	8,457,721	292,292
Reimbursements	0	0	0	0	0
Total Appropriation	6,782,614	8,165,429	6,938,775	8,457,721	292,292
Operating Transfers Out	0	0	0	0	0
Total Requirements	6,782,614	8,165,429	6,938,775	8,457,721	292,292
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	10,000	0	0	0	0
Fee/Rate	7,167,656	7,864,495	7,484,665	8,842,566	978,071
Other Revenue	21,375	8,500	23,148	20,000	11,500
Total Revenue	7,199,031	7,872,995	7,507,813	8,862,566	989,571
Operating Transfers In	0	0	0	0	0
Total Financing Sources	7,199,031	7,872,995	7,507,813	8,862,566	989,571
Use of/(Contributions to) Net Position	(416,416)	292,434	(569,038)	(404,845)	(697,279)
Budgeted Staffing	21	21	21	21	0

Surplus Property and Storage Operations

Description of Major Services

Surplus Property and Storage Operations manage County storage and excess property, by internally reallocating used items to departments, distributing equipment to approved community-based organizations, and contracting with auctioneers and recyclers. This includes detailed reporting as required under County policy and state law.

As an Internal Service Fund (ISF), operational costs are financed through Board-approved rates assessed on the

purchases of commodities frequently received at Surplus Property and user rates for Storage Operations. The unrestricted net position available at the end of a fiscal year is carried over to the next fiscal year for working capital or equipment replacement. Any excess or shortage in unrestricted net position is reviewed and incorporated into the rate structure for the following fiscal year.

Administration Purchasing – Surplus Property and Storage Operations

Group: Administration
Department: Purchasing
Fund: Surplus

Budget Unit: 761 4004
Function: General Government
Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	599,173	703,011	535,312	647,575	(55,436)
Operating Expenses	1,109,786	3,864,572	1,197,883	2,035,149	(1,829,423)
Capital Expenses	0	0	0	270,000	270,000
Total Exp Authority	1,708,959	4,567,583	1,733,195	2,952,724	(1,614,859)
Reimbursements	(398)	(650)	(141)	(250)	400
Total Appropriation	1,708,561	4,566,933	1,733,054	2,952,474	(1,614,459)
Operating Transfers Out	0	0	0	0	0
Total Requirements	1,708,561	4,566,933	1,733,054	2,952,474	(1,614,459)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	1,500	0	47,070	0	0
Fee/Rate	1,993,254	1,382,500	2,349,674	1,676,913	294,413
Other Revenue	105,046	12,000	167,374	69,200	57,200
Total Revenue	2,099,800	1,394,500	2,564,118	1,746,113	351,613
Operating Transfers In	0	0	0	0	0
Total Financing Sources	2,099,800	1,394,500	2,564,118	1,746,113	351,613
Use of/(Contributions to) Net Position	(391,240)	3,172,433	(831,064)	1,206,361	(1,966,072)
Budgeted Staffing	6	6	6	6	0

Risk Management

At a Glance

The Risk Management Department (Risk Management) oversees the County's self-insured workers' compensation, public liability, property conservation, safety, and risk reduction programs, as well as its insured programs. Risk Management continues to support the County's goals and objectives to improve the County government operations and operate in a fiscally responsible and business-like manner by minimizing the financial impact of risks to the County through an integrated Risk Management program that includes risk assessment, loss prevention, loss control, claims management, and appropriate risk financing and recovery.



Rebecca Suarez
Interim Director

Connect with us at



What we plan to achieve

- Minimize the total cost of risk, through the optimization of insurance versus risk retention.
- Provide formal training courses and informal consultation, targeting safety, loss control, and risk transfer needs, as identified by departments.
- Ensure timely communication with injured employees regarding benefits by reducing the processing time for mailing acceptance letters or delay notices (initial correspondence).
- Reduce the number of catastrophic/high exposure cases resulting in lawsuits by resolving them during pre-litigation.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Risk Management Insurance Programs	241,089,379	236,761,806	-	4,327,573	-	-	-
Risk Management Operations	17,040,459	17,081,972	-	(41,513)	92	-	92

Risk Management – Operations

Description of Major Services

The Risk Management Department (Risk Management) administers the County's self-insured workers' compensation, public liability, property conservation, safety, risk reduction programs, and its insured programs. All programs are paid from self-insurance funds and financed by Board-approved rates charged to County departments, Board Governed Special Districts, and County Service Areas. These self-insured programs fund judgment and settlement costs, medical treatment and expenses, temporary and permanent disability payments,

legal defense services, and program administration. Program funding also includes premiums for property, general, automobile, cyber, medical malpractice liability insurance policies, and excess insurance policies to provide additional protection by transferring risk at the upper limits of the programs. In addition, the workers' compensation and liability programs include self-insured retention and are subject to annual actuarial review to ensure self-insurance funds maintain an 80% confidence level following County Policy 05-01.

Administration Risk Management Operations

Group: Administration

Department: Risk Management

Fund: Risk Management General Operations

Budget Unit: 731 4120

Function: General Government

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	8,100,162	10,881,580	9,956,966	11,944,213	1,062,633
Operating Expenses	2,679,150	3,357,484	2,206,342	4,733,548	1,376,064
Capital Expenses	184,230	428,745	273,593	362,698	(66,047)
Total Exp Authority	10,963,541	14,667,809	12,436,901	17,040,459	2,372,650
Reimbursements	(10,281,668)	0	(4,643)	0	0
Total Appropriation	681,874	14,667,809	12,432,258	17,040,459	2,372,650
Operating Transfers Out	0	0	0	0	0
Total Requirements	681,874	14,667,809	12,432,258	17,040,459	2,372,650
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	21,500	0	0	0	0
Fee/Rate	77,588	75,000	85,601	55,000	(20,000)
Other Revenue	307,402	515,945	137,125	165,845	(350,100)
Total Revenue	406,490	590,945	222,726	220,845	(370,100)
Operating Transfers In	0	14,118,377	12,697,510	16,861,127	2,742,750
Total Financing Sources	406,490	14,709,322	12,920,236	17,081,972	2,372,650
Use of/(Contributions to) Fund Balance	275,383	(41,513)	(487,979)	(41,513)	0
Budgeted Staffing	87	87	87	92	5

Risk Management – Insurance Programs

Description of Major Services

The Risk Management Department (Risk Management) minimizes loss to the County through an integrated risk management program that includes risk assessment, loss control and prevention, risk financing and recovery, and claims management. Risk Management; administers the County's self-insured workers' compensation, public liability, property conservation, safety and risk reduction

programs, and its insurance programs. All programs are paid from self-insurance funds and financed by charging general fund and non-general fund departments, as well as Board Governed Special Districts and County Service Areas. Each is billed for its specific coverage for the cost to pay losses under the self-insured programs and the cost of insurance for the insured programs.

Administration Risk Management Insurance Programs

Group: **Administration**

Department: **Risk Management**

Fund: **Insurance Programs**

Budget Unit: **Various**

Function: **General Government**

Activity: **Other General**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	167,966,925	232,969,300	183,597,540	224,258,265	(8,711,035)
Capital Expenses	0	0	0	0	0
Total Exp Authority	167,966,925	232,969,300	183,597,540	224,258,265	(8,711,035)
Reimbursements	(27,283)	(139,118)	(29,984)	(30,012)	109,106
Total Appropriation	167,939,642	232,830,182	183,567,556	224,228,253	(8,601,929)
Operating Transfers Out	5,623,681	14,118,378	12,697,510	16,861,126	2,742,748
Total Requirements	173,563,323	246,948,560	196,265,066	241,089,379	(5,859,181)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	50,000	0	0	(50,000)
Fee/Rate	202,982,877	198,077,945	214,840,994	211,184,613	13,106,668
Other Revenue	22,126,986	44,566,841	28,685,530	25,577,193	(18,989,648)
Total Revenue	225,109,863	242,694,786	243,526,524	236,761,806	(5,932,980)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	225,109,863	242,694,786	243,526,524	236,761,806	(5,932,980)
Use of/(Contributions to) Fund Balance	(51,546,540)	4,253,774	(47,261,458)	4,327,573	73,799
Budgeted Staffing	0	0	0	0	0

Arrowhead Regional Medical Center

At a Glance

Arrowhead Regional Medical Center (ARMC) delivers a large spectrum of essential services including emergency medicine, family medicine, internal medicine, neurology, obstetrics and gynecology, psychiatry and ophthalmology. ARMC is composed of the main hospital, a behavioral health center, five primary care centers, and 40 subspecialty clinics. ARMC goals for 2025-26 are to address the County's objectives of providing for the Safety, Health and Social Service Needs of County Residents. ARMC is focusing on access and outcomes. With ARMC's Integrated Community Health Division within Ambulatory Services, ARMC will have a strategic focus around modernizing healthcare services focusing on community engagement, clinic access, and developing more robust digital health services. Additionally, ARMC will continue to grow key services lines including, but not limited to primary and specialty care, robotic surgery, orthopedics, cancer care, neuro-sciences, cardiology, cardiothoracic and women's health.



Andrew Goldfrach
Chief Executive Officer

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What We Plan to Achieve:

- Inaugurate a New Adolescent Inpatient Unit in the Behavioral Health Center.
- Expand Primary Care and Specialty Clinics to increase access to healthcare, while lowering costs by focusing on prevention and reducing emergency room visits.
- Expand access to imaging services by investing in the latest technology.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Arrowhead Regional Medical Center	992,219,561	995,521,345	-	(3,301,784)	3,893	1,379	5,272
Medical Center Lease Payments	37,060,250	37,060,250	-	-	-	-	-

Arrowhead Regional Medical Center

Description of Major Services

Arrowhead Regional Medical Center is a 456-bed university-affiliated teaching hospital operated by San Bernardino County, and governed by the Board of Supervisors. It is ARMC's mission, in an environment of learning and innovation, to serve our diverse community with high-quality compassionate care. The hospital, located on a 70-acre campus in Colton, California, operates the Edward G. Hirschman regional burn center, the Dev A. GnanaDev level I trauma center, a comprehensive stroke center, a behavioral health inpatient facility, and five primary care clinics. ARMC also provides more than 40 outpatient specialty care services including a comprehensive cancer center. ARMC is assisting to achieve the Countywide Vision by addressing the community's wellness and educational needs. ARMC is the primary teaching hospital for the California University of Science and Medicine (CUSM).

In keeping with its mission of providing quality health-care and education, a variety of community outreach and wellness programs are offered, including the Breath-mobile (asthma education and screening) and a mobile medical clinic. ARMC is the principal clinical site for 17 medical residency and fellowship programs accredited through the Accreditation Council for Graduate Medical Education (ACGME). Specialty programs include: Emergency Medicine, Emergency Medical Services Fellowship, Family Medicine, Internal Medicine, Pulmonary Critical Care and Disease Medicine Fellowship, Combine Emergency/Internal Medicine, General Surgery, Integrated Vascular Surgery, Surgical Critical Care, Neurology, Diagnostic Radiology, Neurological Surgery, OBGYN, Maternal Fetal Medicine Fellowship, Psychiatry, and Cardiovascular Disease Fellowship.

Arrowhead Regional Medical Center Arrowhead Regional Medical Center

Group: Arrowhead Regional Medical Center

Budget Unit: 91 4200

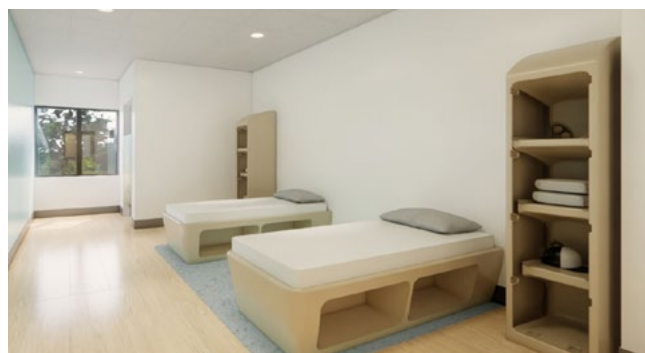
Department: Arrowhead Regional Medical Center

Function: Health and Sanitation

Fund: Medical Center

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	440,711,815	476,827,777	472,836,847	501,967,695	25,139,918
Operating Expenses	414,427,518	435,890,871	419,689,105	432,899,870	(2,991,001)
Capital Expenses	2,790,859	5,472,552	5,087,640	10,400,513	4,927,961
Total Exp Authority	857,930,192	918,191,200	897,613,592	945,268,078	27,076,878
Reimbursements	(6,522,988)	(7,769,480)	(9,364,128)	(18,423,026)	(10,653,546)
Total Appropriation	851,407,204	910,421,720	888,249,464	926,845,052	16,423,332
Operating Transfers Out	16,677,349	26,030,849	26,030,849	65,374,509	39,343,660
Total Requirements	868,084,553	936,452,569	914,280,313	992,219,561	55,766,992
Sources					
Taxes	0	0	17,838	0	0
Realignment	0	0	26,330,289	0	0
State/Fed/Other Government	681,272,493	748,069,986	704,749,405	764,651,391	16,581,405
Fee/Rate	159,943,688	131,313,521	173,459,698	158,750,912	27,437,391
Other Revenue	18,366,390	49,628,142	26,825,499	32,119,042	(17,509,100)
Total Revenue	859,582,570	929,011,649	931,382,729	955,521,345	26,509,696
Operating Transfers In	11,935,308	10,000,000	10,223,073	40,000,000	30,000,000
Total Financing Sources	871,517,878	939,011,649	941,605,802	995,521,345	56,509,696
Use of/(Contributions to) Net Position	(3,433,326)	(2,559,080)	(27,325,489)	(3,301,784)	(742,704)
Budgeted Staffing	5,184	5,195	5,195	5,272	77



Addressing Adolescent Mental Health Issues

Arrowhead Regional Medical Center (ARMC) has taken a significant step forward in addressing the critical shortage of adolescent behavioral health resources with a new Adolescent Behavioral Health Unit. This specialized unit features 20 dedicated beds for patients aged 13 to 17, a vital resource in California.

The facility is designed to foster a supportive environment tailored to the unique needs of adolescents grappling with mental health issues. Accompanied by a larger adult unit that boasts 70 beds, the adolescent unit features distinct emergency departments ensuring age-appropriate care and interventions.

Collaboration lies at the heart of the new unit, with robust programming in partnership with local unified school districts. This innovative approach aligns mental

health support with educational initiatives, allowing for therapy groups that foster resilience, communication, and coping strategies. Collaborative programming not only aids in the immediate care of adolescents but also prepares them for a smoother transition back to their educational environments.

This initiative represents a major investment in the mental health infrastructure of the region, signaling a strong commitment to improving access to essential care for adolescents. With the newly established Adolescent Behavioral Health Unit, Arrowhead Regional Medical Center stands at the forefront of a transformative effort to support the mental well-being of young people, addressing an urgent need in the community and setting a precedent for mental health care in California.

Medical Center Lease Payments

Description of Major Services

Medical Center Lease Payments budget unit funds the cost of long-term lease payments to the Inland Empire Public Facilities Corporation for the Arrowhead Regional Medical Center (ARMC) facility. Funding sources include state revenues from the Construction Renovation/Reimbursement Program (SB1732). SB1732 program

provides supplemental reimbursement for construction, renovation, or replacement of medical facilities or fixed equipment. Other funding sources are operating transfers from ARMC and operating transfers from the General Fund back by Health Realignment revenues and Tobacco Master Settlement Agreement proceeds.

Arrowhead Regional Medical Center – Arrowhead Regional Medical Center – Medical Center Lease Payments

Group: Arrowhead Regional Medical Center

Budget Unit: 133 4202

Department: Arrowhead Regional Medical Center

Function: General Government

Fund: Medical Center Lease

Activity: Plant Acquisition

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	36,658,175	36,783,250	36,642,862	37,060,250	277,000
Capital Expenses	0	0	0	0	0
Total Exp Authority	36,658,175	36,783,250	36,642,862	37,060,250	277,000
Reimbursements	0	0	0	0	0
Total Appropriation	36,658,175	36,783,250	36,642,862	37,060,250	277,000
Operating Transfers Out	0	0	0	0	0
Total Requirements	36,658,175	36,783,250	36,642,862	37,060,250	277,000
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	19,089,511	16,633,132	17,730,750	16,695,379	62,247
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	19,089,511	16,633,132	17,730,750	16,695,379	62,247
Operating Transfers In	17,568,664	20,150,118	18,912,113	20,364,871	214,753
Total Financing Sources	36,658,175	36,783,250	36,642,862	37,060,250	277,000
Use of/(Contributions to) Net Position	0	0	0	0	0
Budgeted Staffing	0	0	0	0	0

Community Development and Housing At a Glance

Community Development and Housing (CDH) focuses efforts to ensure quality of life for residents by providing community and housing development resources for low- and moderate-income families, individuals, and communities. CDH leverages housing funds to develop vision-based affordable housing. CDH collaborates with community stakeholders by providing grant funding for services that support those at risk of homelessness. CDH is responsible for completing the remaining redevelopment activities under the auspices of San Bernardino County's Successor Agency and Housing Successor Agency. This includes ensuring the enforceable financial obligations are retired, selling the Successor Agency's assets, and completing all remaining capital projects.



Carrie Harmon
Director

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What We Plan to Achieve:

- Increase the availability of affordable housing throughout the County by leveraging state and federal grant program funds to create multi-unit housing developments for low- and moderate-income households.
- Fund projects through the Homeless Housing Development Fund to increase access for homeless transitioning to permanent housing.
- Leverage federal funding and partnerships with cities to improve community infrastructure and facilities and ensure access to public spaces for persons with disabilities by utilizing Community Development Block Grant funds.
- Utilize grants to support the provision of community services and emergency shelter system.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Community Development and Housing	97,845,482	73,787,337	-	24,058,145	27	-	27

Community Development and Housing

Description of Major Services

Community Development and Housing (CDH) works to improve quality of life for the residents of San Bernardino County by providing community and housing development resources for low- and moderate-income families, individuals, and communities. CDH utilizes Federal and State grants to undertake needed infrastructure projects and services in targeted communities. Housing grant funds are leveraged to develop quality affordable housing communities. The goal of CDH is to continually invest these resources in projects that are in support of the Countywide vision.

CDH is also responsible for completing the County's remaining redevelopment activities under the auspices of the San Bernardino County Successor Agency and Housing Successor Agency. This includes ensuring the enforceable financial obligations are retired, selling the Successor Agency's assets, and completing all remaining capital projects. CDH, in coordination with the County Administrative Office and the Auditor Controller/Treasurer/Tax Collector, manages the countywide redevelopment dissolution process of all 26 successor agencies within the County.

Community Revitalization Group Community Development and Housing

Group: Community Revitalization Group

Budget Unit: Various

Department: Community Development and Housing

Function: Public Assistance

Fund: Community Development and Housing

Activity: Other Assistance

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	3,743,002	4,312,290	3,416,158	4,302,615	(9,675)
Operating Expenses	33,764,721	94,351,968	22,248,715	77,388,803	(16,963,165)
Capital Expenses	0	0	0	0	0
Total Exp Authority	37,507,723	98,664,258	25,664,873	81,691,418	(16,972,840)
Reimbursements	(8,636,272)	(11,542,144)	(6,432,993)	(7,637,362)	3,904,782
Total Appropriation	28,871,451	87,122,114	19,231,880	74,054,056	(13,068,058)
Operating Transfers Out	2,320,893	19,182,905	5,415,913	23,791,426	4,608,521
Total Requirements	31,192,343	106,305,019	24,647,793	97,845,482	(8,459,537)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	11,317,824	77,475,028	27,138,070	55,375,035	(22,099,993)
Fee/Rate	17,525	0	48,125	3,442	3,442
Other Revenue	5,516,352	2,881,740	2,905,692	1,998,716	(883,024)
Total Revenue	16,851,701	80,356,768	30,091,887	57,377,193	(22,979,575)
Operating Transfers In	14,600,894	9,072,501	5,249,285	16,410,144	7,337,643
Total Financing Sources	31,452,595	89,429,269	35,341,172	73,787,337	(15,641,932)
Use of/(Contributions to) Fund Balance	(260,252)	16,875,750	(10,693,380)	24,058,145	7,182,395
Budgeted Staffing	32	30	30	27	(3)



The Path Homeless Prevention Resource and Care Center: Transforming Lives Through Strategic Partnership

In 2024, San Bernardino County took action to address homelessness by approving a \$5 million Revocable Grant Agreement with the City of Fontana to establish The Path Homeless Prevention Resource and Care Center. This strategic investment transformed a 60-unit motel on Valley Boulevard into a comprehensive interim housing facility now serving up to 120 individuals and families experiencing homelessness.

The Path addresses a critical service gap in Fontana, which previously had only 12 emergency shelter beds despite having one of the highest percentages of unsheltered homeless individuals in the county. The Community Development and Housing Department provided crucial gap funding through the innovative \$40 million Housing Development Grant Fund—a Board-supported initiative designed to empower cities, community organizations,

and faith-based partners to increase regional sheltering capacity.

This project demonstrates an effective acquisition-rehabilitation approach that reduces per-bed costs and can be delivered at the “speed of need,” while strategically leveraging motel voucher programs to ensure sustainable operations. Beyond emergency housing, The Path delivers comprehensive 24-hour managed care including rehabilitation services, substance use treatment, case management, and educational support.

The Path serves as a vital resource for outreach teams and law enforcement to immediately house high-barrier individuals, demonstrating how strategic County investment can catalyze effective regional solutions to homelessness through innovative funding approaches and community partnerships.

Office of Homeless Services

At a Glance

Homelessness is a complex issue with a variety of contributing factors. Many of these are indicated in the social determinants of health including but not limited to access to care, housing, income, and food security. The Office of Homeless Services (OHS) coordinates efforts to prevent and address homelessness, designs and implements evidence-based programs, and provides outreach and case management to individuals experiencing homelessness.

OHS promotes the Countywide Vision by overseeing collaborative efforts to reduce homelessness across the county, ensure enterprise-wide actions are coordinated, and reduce barriers to accessing services through evidence-based and data-driven approaches.



Marcus Dillard
Chief of Homeless Services

Connect with us at



What We Plan to Achieve:

- Strengthening San Bernardino County's homelessness response systems to prevent and end homelessness through systemic improvements.
- Addressing the health, safety, and service needs of unsheltered individuals by increasing access to services and programs.
- Expanding the community capacity for safe sheltering and interim housing by evaluating systems and prioritizing housing placements.
- Increasing access to permanent housing by leveraging funds to boost options, provide rental assistance, and support rehousing efforts.
- Reducing entries into homelessness by delivering prevention and diversion services to decrease the number entering each year.
- Improving data systems and analytics to track homelessness trends and outcomes, enabling informed decisions and targeted interventions.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Office of Homeless Services	8,124,645	7,368,433	756,212	-	31	-	31
Office of Homeless Services – Special Revenue Funds	52,714,577	37,094,190	-	15,620,387	-	-	-

Office of Homeless Services

Description of Major Services

The Office of Homeless Services (OHS) builds upon the Countywide Vision by ensuring people who are experiencing or are at risk of homelessness are connected to housing, supportive services, and case management to assist them in obtaining and maintaining housing stability and self-sufficiency. OHS serves as the Administrative Entity for the U.S. Department of Housing and Urban Development (HUD) Continuum of Care Homeless Assistance Grant and for the Homeless Coordinating and Financing Council.

As the Administrative Entity, OHS oversees the management of both state and federal grant funds that provide

homeless-related assistance and housing for residents of the County and manages the Homeless Management Information System (HMIS). OHS provides grant funding and technical assistance to nonprofit and faith-based partners providing essential services that support the health, safety, and well-being of County residents who are experiencing or at risk of homelessness. HMIS data is collected via grant recipients managing homeless programs and is reported to HUD and various state departments providing homeless-related funding to ensure the County receives funding based on reported data.

Community Revitalization Group Office of Homeless Services

Group: Community Revitalization Group

Department: Office of Homeless Services

Fund: General

Budget Unit: 621 1000

Function: Public Assistance

Activity: Other Assistance

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	1,547,535	4,645,827	2,553,597	3,963,397	(682,430)
Operating Expenses	2,661,599	3,244,590	2,302,813	6,349,618	3,105,028
Capital Expenses	0	0	0	326,250	326,250
Total Exp Authority	4,209,134	7,890,417	4,856,410	10,639,265	2,748,848
Reimbursements	(2,021,294)	(3,367,790)	(2,030,210)	(2,514,620)	853,170
Total Appropriation	2,187,840	4,522,627	2,826,200	8,124,645	3,602,018
Operating Transfers Out	0	205,603	0	0	(205,603)
Total Requirements	2,187,840	4,728,230	2,826,200	8,124,645	3,396,415
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	842,599	0	299,569	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	2,700	0	0
Total Revenue	842,599	0	302,269	0	0
Operating Transfers In	0	3,290,909	1,086,609	7,368,433	4,077,524
Total Financing Sources	842,599	3,290,909	1,388,879	7,368,433	4,077,524
Net County Cost	1,345,241	1,437,321	1,437,321	756,212	(681,109)
Budgeted Staffing	27	27	27	31	4

Office of Homeless Services – Special Revenue Funds

Description of Major Services

The Office of Homeless Services administers state funded grant programs that provide homeless services.

The Homeless Housing, Assistance and Prevention (HHAP) program provides jurisdictions with one-time grant funds to support regional coordination and expand or develop local capacity to address immediate homelessness challenges throughout the State of California. HHAP program services include rental assistance and rapid rehousing, landlord incentives, outreach and coordination, systems support for activities necessary to create regional partnerships, delivery of permanent housing and innovative housing solutions, prevention and shelter diversion, and new navigation centers and emergency shelters.

Additionally, the Office of Homeless Services serves as the administrator of the Homeless Management Information System (HMIS) for the Continuum of Care (CoC), overseeing a wide range of responsibilities. These include

project setup, grant management and administration, fostering relationships with HMIS vendors and users, and the development of policies and procedures to strengthen homelessness response efforts. The office also conducts monthly Program Support Assessments to ensure effective program implementation and accurate data reporting, as well as hosts monthly HMIS town halls to provide ongoing guidance, address challenges, and promote collaboration within the network.

Lastly, the Office of Homeless Services functions as the CoC lead for Planning and Administration for activities including development of community-wide or region-wide processes involving the coordination of various stakeholders and homeless or formerly homeless individuals. It also includes developing a CoC system, evaluating the outcomes of projects, monitoring recipients and subrecipients, and ensuring program compliance.

Community Revitalization Group Office of Homeless Services – Special Revenue Funds

Group: Community Revitalization Group

Department: Office of Homeless Services

Fund: Consolidated Special Revenue

Budget Unit: Various

Function: Public Assistance

Activity: Other Assistance

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	2,931,841	35,926,726	7,779,682	46,192,064	10,265,338
Capital Expenses	0	0	0	0	0
Total Exp Authority	2,931,841	35,926,726	7,779,682	46,192,064	10,265,338
Reimbursements	(55,979)	(192,151)	(5,000)	(1,530,627)	(1,338,476)
Total Appropriation	2,875,862	35,734,575	7,774,682	44,661,437	8,926,862
Operating Transfers Out	4,026,809	10,181,741	8,477,466	8,053,140	(2,128,601)
Total Requirements	6,902,671	45,916,316	16,252,148	52,714,577	6,798,261
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	5,670,619	29,172,412	21,199,674	17,929,165	(11,243,247)
Fee/Rate	0	0	0	0	0
Other Revenue	745,987	1,246,850	1,020,748	1,167,772	(79,078)
Total Revenue	6,416,606	30,419,262	22,220,421	19,096,937	(11,322,325)
Operating Transfers In	0	3,790,353	5,084,750	17,997,253	14,206,900
Total Financing Sources	6,416,606	34,209,615	27,305,171	37,094,190	2,884,575
Use of/(Contributions to) Fund Balance	486,065	11,706,701	(11,053,024)	15,620,387	3,913,686
Budgeted Staffing	0	0	0	0	0

Community Revitalization

Description of Major Services

In recognition of the successful integration of the Community Revitalization Department's strategic housing and homelessness initiatives across County operations, the Community Revitalization budget unit will sunset, and the program will be reorganized to the

Department of Community Development and Housing and the Office of Homeless Services effective fiscal year 2025-26. This planned reorganization will improve coordination of homelessness and housing services and more effective resource allocation.

Community Revitalization Group Community Revitalization

Group: **Community Revitalization Group**

Department: **Community Revitalization**

Fund: **General**

Budget Unit: **623 1000**

Function: **Public Assistance**

Activity: **Other Assistance**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	338,761	991,020	550,171	0	(991,020)
Operating Expenses	249,780	52,328	35,337	0	(52,328)
Capital Expenses	0	0	0	0	0
Total Exp Authority	588,541	1,043,348	585,507	0	(1,043,348)
Reimbursements	(28,379)	(513,777)	(97,702)	0	513,777
Total Appropriation	560,162	529,571	487,805	0	(529,571)
Operating Transfers Out	0	0	0	0	0
Total Requirements	560,162	529,571	487,805	0	(529,571)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	500	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	(3,175)	0	(23,006)	0	0
Total Revenue	(2,675)	0	(23,006)	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	(2,675)	0	(23,006)	0	0
Net County Cost	562,837	529,571	510,812	0	(529,571)
Budgeted Staffing	8	6	6	0	(6)

Community Supports

Description of Major Services

With the successful integration of the Community Revitalization Department's strategic initiatives across County operations, the Community Revitalization – Community Supports budget unit will sunset effective fiscal year 2025-26. The program will be reorganized to the Office of Homeless Services, remaining integral to the County's comprehensive approach to addressing housing insecurity and homelessness.

Community Revitalization Group Community Revitalization – Community Supports

Group: Community Revitalization Group

Budget Unit: 623 2471

Department: Community Revitalization

Function: Public Assistance

Fund: Special Revenue

Activity: Other Assistance

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	140,818	0	0	(140,818)
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	140,818	0	0	(140,818)
Reimbursements	0	0	0	0	0
Total Appropriation	0	140,818	0	0	(140,818)
Operating Transfers Out	0	1,500,000	1,500,000	0	(1,500,000)
Total Requirements	0	1,640,818	1,500,000	0	(1,640,818)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	70,598	25,000	(147,939)	0	(25,000)
Total Revenue	0	0	0	0	0
Operating Transfers In	70,598	25,000	(147,939)	0	(25,000)
Total Financing Sources	(70,598)	1,615,818	1,647,939	0	(1,615,818)
Use of/(Contributions to) Fund Balance	0	0	0	0	0
Budgeted Staffing					

Economic Development

At a Glance

San Bernardino County Economic Development Department supports a resilient and vibrant economy that increases access to high-quality jobs for all residents by attracting and supporting employers across a diverse set of industries that have strong growth potential and by promoting education and training opportunities. Collaboration between sectors and across San Bernardino County ensures widespread and equitable prosperity.

The 2025 goals are to:

- Collaborate with various partners to report on resources and incentives available and nurture partnerships to promote the Countywide Vision.
- Provide direct services to businesses and organizations, develop and expand upon the international investment plan to create and maintain local jobs, increase trade/ revenue and gain access to foreign markets.



Derek Armstrong
Economic Development
Director

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What We Plan to Achieve:

- Implement the strategic international trade and investment plan with our Sister City Partners to increase trade and attract foreign direct investment to create new jobs and grow the economic value in the County.
- Research and apply for Federal and State grants for capital to help businesses relocating to San Bernardino County.
- Provide business development services to businesses looking to expand or develop within the region.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Economic Development	5,239,612	348,000	4,891,612	-	14	2	16

Economic Development

Description of Major Services

The Department of Economic Development's (ED) major services are to 1) foster job creation; 2) increase private investment; and 3) enhance County revenues through strategically executed countywide economic development efforts. The primary focus of the department is to maximize the standard of living for the County's residents; provide economic opportunities for the County's businesses; promote a competitive business-friendly environment and position the County as a highly competitive region for business opportunities. The department executes a comprehensive media/marketing strategy to raise awareness of the enviable business climate, strategic infrastructure, quality lifestyle and innovative spirit of the County. Economic Development continues to maintain focus on high-growth industry sectors, which can offer high-skilled and high-paying jobs for residents.

The department continues to build and maintain internal and external strategic partnerships with key public and private sector organizations. These organizations include, but are not limited to: local, state and federal agencies,

trade associations, international offices of foreign trade, non-profit corporations, developers, brokers, site selectors, corporate real estate executives and tenant representatives. The department offers a wide array of economic development programs and services, including, but not limited to, the following:

- Site selection, Permitting, and Project Facilitation assistance
- Market, Demographic Analysis and Incentive Programs
- Film Office Showcasing Natural and Fixed Assets
- Facilitating Connectivity to Countywide Services and Resources
- Small Business Assistance, Technical Support, Webinars, and other resources
- Technical assistance for all 24 County Cities, County Departments, and Economic Development Stakeholders
- Entrepreneur coaching for monolingual Spanish speaking business owners
- Export assistance for manufacturers

Economic Development Agency Economic Development

Group: Economic Development Agency

Department: Economic Development

Fund: General

Budget Unit: 601 1000

Function: General Government

Activity: Promotion

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	1,210,794	2,060,464	1,484,085	2,127,040	66,576
Operating Expenses	3,166,073	4,101,227	3,535,932	3,036,690	(1,064,537)
Capital Expenses	0	0	0	75,882	75,882
Total Exp Authority	4,376,867	6,161,691	5,020,017	5,239,612	(922,079)
Reimbursements	0	0	(533)	0	0
Total Appropriation	4,376,867	6,161,691	5,019,484	5,239,612	(922,079)
Operating Transfers Out	0	0	0	0	0
Total Requirements	4,376,867	6,161,691	5,019,484	5,239,612	(922,079)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	3,500	0	0	0	0
Fee/Rate	89,202	98,000	79,801	98,000	0
Other Revenue	272,500	250,000	303,000	250,000	0
Total Revenue	365,202	348,000	382,801	348,000	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	365,202	348,000	382,801	348,000	0
Net County Cost	4,011,665	5,813,691	4,636,684	4,891,612	(922,079)
Budgeted Staffing	14	16	16	16	0



Empowering Spanish-Speaking Entrepreneurs

San Bernardino County has partnered with the Asociación de Emprendedores to uplift Spanish-speaking entrepreneurs (Emprendedores). The collaboration aimed to educate, motivate, and cultivate leadership skills and business acumen among this vibrant community.

The Asociación de Emprendedores, together with San Bernardino County, has enrolled 199 Hispanic entrepreneurs from within the county into its program, with 122 successfully graduating in 2025.

Many minority entrepreneurs face barriers and the Asociación de Emprendedores addresses challenges by offering programs in Spanish, providing tailored support and mentorship, and facilitating access to resources.

The program covers essential business fundamentals, access to financial resources, mentorship, and accountability. Through interactive sessions and personalized guidance, participants are empowered to envision

themselves as successful business owners, fostering upward economic mobility.

San Bernardino County's Economic Development Department plays a crucial role in supporting the program, providing resources, expertise, and outreach to underserved communities. Marketing materials are available in both English and Spanish, and each cohort is held in different areas of the County ensuring that access is provided to all interested.

The graduates from San Bernardino County have launched their own businesses, contributing to economic growth and community resilience and a majority are paired with business mentors to further guide them as they start up their business.

The Department earned a California State Association of Counties Challenge Award for its efforts with this program during the 2024 program year.

Workforce Development

At a Glance

The Workforce Development Department's (WDD) FY 2025-26 budget supports the County mission by allocating resources to ensure WDD can support County residents in their employment pursuits. WDD prioritizes training programs, including vocational and On-the-Job training programs that ensure local businesses have the trained and qualified workforce they need to succeed. In addition, WDD supports the development of career pathways and work-based learning experiences that give youth, adults and dislocated workers the skills and training needed to obtain employment or pursue higher education opportunities. WDD focuses on serving residents who are veterans, receiving government assistance, current or former foster care youth, dislocated workers, receiving unemployment insurance benefits, justice-involved, unhoused/homeless, or who have other barriers to obtaining unsubsidized employment. Through these efforts, WDD is assisting County residents to achieve self-sufficiency and prosperity.



Bradley Gates
Director

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What We Plan to Achieve:

- Make a greater impact in addressing the needs of disconnected youth in San Bernardino County.
- Support the success of the Business Community by ensuring a trained and qualified workforce.
- Improve access and service delivery to County residents who face the most significant barriers to living-wage employment.
- Enhance career pathway development for students and adults seeking better opportunities.
- Expand meaningful partnerships that increase collaboration, efficiency and improve customer service.
- Apply and secure funding opportunities that align with the County's vision and build upon the current funding to afford additional vocational training opportunities towards career pathway employment for our residents.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Workforce Development	27,110,362	27,955,971	-	(845,609)	101	1	102

Workforce Development

Description of Major Services

Under the direction of the Workforce Development Board, the Workforce Development Department (WDD) oversees the delivery of federal Workforce Innovation and Opportunity Act (WIOA) programs and services, including the operation of three America's Job Centers of California (AJCCs), a Youth Program, and a Business Services Unit. Through the AJCC system, WDD supports the County objective of serving the unemployed and underemployed by providing career services to County residents seeking job placement or training assistance. Services are provided based on customer needs, and includes funding for vocational training, education, supportive services (such as transportation, tools, uniforms and supplies), and job preparation, search and placement services.

WDD supports the County business community by helping to ensure they have access to a trained and qualified workforce that will help their business thrive. WDD

provides businesses with services that ensure continued success, including on-the-job training wage reimbursements, business consulting services, a human resources hotline, customized recruitments and job fairs, and workshops on a variety of business topics.

WDD's key to success is the execution of partnerships that expand access to services for those County residents most in need. As required by WIOA, WDD enters into MOUs with AJCC partners, which include adult education providers, community colleges, community-based support organizations and other local and state government partners. These partnerships allow WDD to make seamless referrals based on customer needs. WDD also collaborates with other County Departments to provide for job placement, work experience opportunities and workforce services to County residents most in need.

Economic Development Agency Workforce Development

Group: **Economic Development Agency**
 Department: **Workforce Development**
 Fund: **Workforce Development**

Budget Unit: **571 2260**
 Function: **Public Assistance**
 Activity: **Other Assistance**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	8,647,901	10,960,639	8,481,734	11,786,003	825,364
Operating Expenses	15,528,336	20,530,102	18,457,322	21,179,294	649,192
Capital Expenses	0	75,000	0	298,436	223,436
Total Exp Authority	24,176,236	31,565,741	26,939,056	33,263,733	1,697,992
Reimbursements	(5,427,284)	(6,018,315)	(5,280,302)	(6,153,371)	(135,056)
Total Appropriation	18,748,952	25,547,426	21,658,753	27,110,362	1,562,936
Operating Transfers Out	0	0	0	0	0
Total Requirements	18,748,952	25,547,426	21,658,753	27,110,362	1,562,936
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	18,373,766	25,774,802	20,531,526	26,365,435	590,633
Fee/Rate	0	0	0	0	0
Other Revenue	803,788	1,265,000	902,744	1,270,000	5,000
Total Revenue	19,177,554	27,039,802	21,434,269	27,635,435	595,633
Operating Transfers In	312,158	320,536	296,965	320,536	0
Total Financing Sources	19,489,712	27,360,338	21,731,234	27,955,971	595,633
Use of/(Contributions to) Fund Balance	(740,760)	(1,812,912)	(72,481)	(845,609)	967,303
Budgeted Staffing	100	100	100	102	2

Group: **Economic Development Agency**
 Department: **Workforce Development**
 Fund: **Workforce Development**

Budget Unit: **571 2260**
 Function: **Public Assistance**
 Activity: **Other Assistance**



Empowering Foster Youth

The partnership between the San Bernardino County's Workforce Development Department (WDD) and Children and Family Services (CFS) aims to create a comprehensive workforce development program that supports current and former foster youth. An emphasis will focus on those exiting the foster care system in the region by providing targeted employment resources, work-based skills training, and support services. This collaborative effort seeks to enhance economic stability, improve overall community well-being, and foster a strong workforce pipeline that benefits both individuals and the local economy.

The partnership between WDD and CFS will empower current and former foster youth by providing them with the skills, resources, and opportunities necessary to achieve sustainable employment and financial independence. WDD will tailor training programs, including customized training programs and job readiness workshops, that align with the needs of the local job market, ensuring that participants acquire relevant skills that

increase employability. Enhanced Paid Work Experience assignments with County Departments will accelerate job skill attainment and caseworkers will provide career counseling, follow-up services and access to a range of support services, including childcare, transportation assistance, and financial literacy programs to help them overcome barriers to employment. Additionally, the collaboration between WDD, CFS, and community organizations will create a holistic approach to workforce development that addresses the unique challenges faced by the foster population.

This program will result in increased employment rates among program participants, leading to improved financial stability, enhanced skills and qualifications of participants, resulting in better job opportunities and career advancement. San Bernardino County's employers will also benefit from this program as they will receive a more prepared and skilled local workforce that meets the demands of the job market and less reliance on government assistance.

Assessor/Recorder/County Clerk

At a Glance

The Assessor/Recorder/County Clerk (ARC) establishes a value for all locally taxable property, accepts all documents for recording that comply with applicable recording laws, maintains official records, and maintains historical records at the County Archives.

ARC's goals for 2025-26 address the County's Mission objectives of Operating in a Fiscally-Responsible and Business-Like Manner and Improving County Government Operations. ARC's commitment to enhancing and streamlining the services offered to San Bernardino County residents is evident through its delivery of services whether it is in person, through mail and phone, or online. The department will implement the Assessor Division Property Information Management System (PIMS) Upgrade Project, enhancing property data management and ensuring alignment with industry standards.



Josie Gonzales
Assessor/Recorder/
County Clerk

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What We Plan to Achieve:

- Collaborate with the County Administrative Office, Innovation and Technology Department, County Surveyor, and ESRI to upgrade a 20-year-old mapping system to enhance and streamline mapping processes.
- Proactively inform the public about property tax saving opportunities, with a focus on programs available to disabled veterans and homeowners who occupy their primary residence.
- Continue driving local business and increase government transparency by providing Fictitious Business Name Statement filing information to the public, enhancing continued county development.
- Establish a special marriage service series, performing marriage ceremonies throughout the county at renowned destinations such as Calico Ghost Town, the Maria Merced Williams & John Rains House, and the County Museum, while continuing to offer these services at Recorder-Clerk office locations.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Assessor/Recorder/County Clerk	40,086,660	12,523,510	27,563,150	-	286	10	296
Assessor/Recorder/County Clerk – Special Revenue Funds	11,937,374	7,857,897	-	4,079,477	4	-	4

Assessor/Recorder/County Clerk

Description of Major Services

Under California law, the Assessor/Recorder/County Clerk establishes a value for all locally taxable property including residential, commercial, business and personal property. The Assessor/Recorder/County Clerk's Office maintains current records on real property parcels, business property accounts, and other assessments including boats, aircraft, and manufactured homes. The Assessor's Office also administers property tax exemptions that include homeowner, veteran, disabled veteran, church, religious, and welfare exemptions, as well as exclusions that include parent-to-child and senior/disabled persons transfer of base year value.

The Valuations Division is responsible for real, personal, business, and special property valuations; and assessment appeals. District offices provide public assistance regarding questions of ownership, mailing addresses, parcel numbers, and assessed values. The Assessment

Services Division provides mapping, change of ownership, change of address, data entry services, and public information services. The Information Technology Division provides computer systems maintenance and development. The Administrative Services Division provides fiscal, payroll, mail services, and facility support. The Recorder Services Division accepts all documents for recording that comply with applicable recording laws. In addition, official records are maintained evidencing ownership and encumbrances of real and personal property, and other miscellaneous records. The Recorder Services Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records for the County. County Clerk maintains records as they relate to vital statistics, fictitious business names, and other records that are required by the state to be filed with the County Clerk.

Fiscal Assessor/Recorder/County Clerk

Group: **Fiscal**

Department: **Assessor/Recorder/County Clerk**

Fund: **General**

Budget Unit: **311 1000**

Function: **General Government**

Activity: **Finance**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	25,859,281	28,233,610	24,903,833	29,617,935	1,384,325
Operating Expenses	9,820,177	11,640,972	10,096,093	12,366,184	725,212
Capital Expenses	63,086	15,000	0	30,000	15,000
Total Exp Authority	35,742,543	39,889,582	34,999,926	42,014,119	2,124,537
Reimbursements	(2,429,075)	(2,539,113)	(1,935,018)	(1,927,459)	611,654
Total Appropriation	33,313,468	37,350,469	33,064,908	40,086,660	2,736,191
Operating Transfers Out	(81,614)	0	0	0	0
Total Requirements	33,231,854	37,350,469	33,064,908	40,086,660	2,736,191
Sources					
Taxes	35,676	7,500	11,648	7,500	0
Realignment	0	0	0	0	0
State/Fed/Other Government	62,000	0	0	0	0
Fee/Rate	9,846,330	12,059,010	8,707,475	12,459,010	400,000
Other Revenue	77,681	57,500	59,553	57,000	(500)
Total Revenue	10,021,687	12,124,010	8,778,676	12,523,510	399,500
Operating Transfers In	0	0	0	0	0
Total Financing Sources	10,021,687	12,124,010	8,778,676	12,523,510	399,500
Net County Cost	23,210,167	25,226,459	24,286,232	27,563,150	2,336,691
Budgeted Staffing	293	295	295	296	1



Mobile Unit Expands Access to Vital Services and Resources

Since being placed into operation in 2022, the **Assessor/Recorder/County Clerk (ARC) Mobile Unit** has brought expanded services to county residents at many community events, disaster recovery centers, job and resource fairs, and other gatherings throughout San Bernardino county. Equipped with the latest technology, the ARC Mobile Unit is able to securely issue certified copies of vital records (birth/death/marriage certificates), issue marriage licenses, perform marriage ceremonies, record documents, and provide property assessment information. It also has mobile internet capabilities and can accept payment via debit/credit card.

ARC continues to expand the concept of how and where the Mobile Unit can operate. The department recently partnered with Regional Parks and the County Museum to perform marriage ceremonies at scenic locations such



as Calico Ghost Town, the Museum, and the Maria Merced Williams & John Rains House. The department is also partnering with county and state departments to issue birth certificates to foster children at resource fairs so that they can more easily obtain driver's licenses and find employment.

Assessor/Recorder/County Clerk – Special Revenue Funds – Consolidated

Description of Major Services

The Assessor/Recorder/County Clerk utilizes numerous special revenue funds that account for restricted funding that is used to enhance various services. The Systems Development budget unit was established to support, maintain, and modernize the creation, retention, and retrieval of information in the County's system of recorded documents. Vital Records was established to support vital records operation and retention, including the improvement and automation of vital records systems. Electronic Recording was established by Government Code Section 27279.1 to authorize San Bernardino County to accept electronic transmission of recordable documents and the Recorder has been recording electronic documents since 2004. Recorder Records was established to defray the cost of storing, restoring, and imaging the County Recorder's documents. The primary service provided by this budget unit is the maintenance, repair and imaging digitization of the County Recorder's

documents. County Archives was established to identify, collect, acquire, preserve, arrange, and make accessible historically significant County records with permanent research value. Social Security Number Truncation was established to defray the cost of implementing Government Code Section 27301, which requires local governments to truncate the first five digits of social security numbers (SSN) that appear in records that may be disclosed to the public. Restrictive Covenants Modification Program was established to defray the cost of implementing Assembly Bill 1466, which requires the Recorder's Office to identify and redact unlawfully restrictive covenants from real property records. State Supplementation for County Assessors Program was established to defray the cost of temporary help to assist with the assessment and enrollment of newly constructed real property, and an upgrade to the Property Information Management System (PIMS).

FISCAL Assessor/Recorder/County Clerk – Special Revenue Funds

Group: Fiscal

Department: Assessor/Recorder/County Clerk

Fund: Assessor/Recorder Special Revenue Funds – Consolidated

Budget Unit: Various

Function: Public Protection

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	374,247	377,446	377,322	459,189	81,743
Operating Expenses	11,752,850	20,295,591	15,484,576	11,997,470	(8,298,121)
Capital Expenses	0	455,000	282,162	57,000	(398,000)
Total Exp Authority	12,127,097	21,128,037	16,144,060	12,513,659	(8,614,378)
Reimbursements	(583,616)	(557,937)	(540,800)	(576,285)	(18,348)
Total Appropriation	11,543,480	20,570,100	15,603,260	11,937,374	(8,632,726)
Operating Transfers Out	(1,175,643)	0	0	0	0
Total Requirements	10,367,837	20,570,100	15,603,260	11,937,374	(8,632,726)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	1,000	0	0	0	0
Fee/Rate	2,347,871	2,746,712	2,499,236	2,798,270	51,558
Other Revenue	309,321	265,000	328,983	325,000	60,000
Total Revenue	2,658,192	3,011,712	2,828,219	3,123,270	111,558
Operating Transfers In	3,709,989	13,473,806	13,473,806	4,734,627	(8,739,179)
Total Financing Sources	6,368,181	16,485,518	16,302,025	7,857,897	(8,627,621)
Use of/(Contributions to) Fund Balance	3,999,656	4,084,582	(698,766)	4,079,477	(5,105)
Budgeted Staffing	3	3	3	4	1

Auditor-Controller/ Treasurer/Tax Collector At a Glance

The Auditor-Controller/Treasurer/Tax Collector (ATC) is the enterprise financial foundation of County government and is committed to serving its residents by processing, safeguarding, funding, and providing information regarding the finances and public records of the County. ATC is responsible for billing and collecting over \$5.5 billion annually in property tax revenues from almost 900,000 parcels and apportioning them among over 600 local taxing entities within San Bernardino County. Additionally, ATC effectively manages more than \$15.5 billion in the AAA/S1 rated County Treasury pool on behalf of over 600 local government entities, including all school districts in the County. ATC is also responsible for processing employee wages for over 22,000 County employees, for supporting the County's SAP enterprise system, and for producing top quality and error free accounting services for County government. Lastly, ATC serves as County Auditor in an effort to eliminate fraud, waste, and abuse of County resources, and through its Revenue Recovery Division collects over \$40 million annually in delinquent debts.



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

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What We Plan to Achieve:

- Successfully complete the design and implementation of the County's new property tax processing system.
- Implementation of the Annual Comprehensive Financial Report software.
- Implement a new fund accounting system to enhance investment pool reporting and deploy advanced tools to improve cash flow analysis and secure payment processing—strengthening fiscal oversight and operational efficiency.
- Migrate the County's Financial System (SAP ERP) to the Cloud.
- Finalize enhancements to our revenue recovery business processes, aiming to boost customer responsiveness by modernizing our debt management and collection system and refining collection practices.
- Successfully partner with Human Resources and the County Administrative Office to develop the Human Capital System by defining and implementing Payroll, Data management and reporting, and integration with the existing Financial System.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Auditor-Controller/Treasurer/Tax Collector	57,899,193	25,608,176	32,291,017	-	319	41	360
Auditor-Controller/Treasurer/Tax Collector – Redemption Restitution Maintenance	490,524	215,000	-	275,524	-	-	-

Auditor-Controller/Treasurer/Tax Collector

Description of Major Services

The Office of the Auditor-Controller/Treasurer/Tax Collector (ATC) is responsible for providing the County and its constituents with a variety of accounting, collections, and investment services. The Internal Audits Division performs operational and financial audits of departments, agencies, and special districts; evaluates internal controls for operational improvement; and operates the Fraud, Waste, and Abuse Hotline. The Controller Division records the collections and performs the accounting, reporting, and claims of all County financial activities to ensure sound financial management. It is also responsible for developing and implementing accounting systems and standards and administering the Countywide Cost Allocation Plan. The Disbursements Division is responsible for disbursing vendor payments and processing payroll services for County and Special District employees. The Property Tax Division is responsible for the compilation

of property tax rates, revenue disbursements to taxing agencies, processing tax bill/roll corrections and changes; processing certain refunds to taxpayers; and managing and calculating pass-through agreement payments on behalf of countywide successor agencies relating to the dissolution of Redevelopment Agencies. ATC administers the Oversight Board. The Treasurer Division performs the County's treasury function, including the investment of all County and School District funds within the County investment pool and associated banking services. The Tax Collector Division collects property taxes for all County taxing entities. The Revenue Recovery Division provides collection services for the County and Superior Court. The SAP Center of Excellence Division provides ongoing countywide support for the Enterprise Financial Management System consisting of business and information technology experts.

Fiscal Auditor-Controller/Treasurer/Tax Collector

Group: **Fiscal**

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

Fund: **General**

Budget Unit: **340 1000**

Function: **General Government**

Activity: **Finance**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	31,770,266	36,662,071	33,550,969	39,017,025	2,354,954
Operating Expenses	24,301,334	32,640,188	29,066,010	31,794,653	(845,535)
Capital Expenses	215,270	1,585,000	1,069,382	180,000	(1,405,000)
Total Exp Authority	56,286,871	70,887,259	63,686,361	70,991,678	104,419
Reimbursements	(9,238,395)	(12,407,028)	(9,872,911)	(13,092,485)	(685,457)
Total Appropriation	47,048,475	58,480,231	53,813,449	57,899,193	(581,038)
Operating Transfers Out	0	0	0	0	0
Total Requirements	47,048,475	58,480,231	53,813,449	57,899,193	(581,038)
Sources					
Taxes	318,384	330,000	286,159	330,000	0
Realignment	0	0	0	0	0
State/Fed/Other Government	1,467,711	1,323,853	1,285,140	1,324,713	860
Fee/Rate	21,006,525	24,873,285	21,613,250	22,768,642	(2,104,643)
Other Revenue	1,134,368	610,000	576,187	1,184,821	574,821
Total Revenue	23,926,989	27,137,138	23,760,736	25,608,176	(1,528,962)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	23,926,989	27,137,138	23,760,736	25,608,176	(1,528,962)
Net County Cost	23,121,487	31,343,093	30,052,713	32,291,017	947,924
Budgeted Staffing	351	355	355	360	5



Elevating Public Service Through Digital Transformation

San Bernardino County is preparing to enter a new era of property tax administration with the upcoming launch of a cloud-based property tax processing system, replacing a nearly 40-year-old legacy platform. Developed under the Property Tax Legacy Systems Replacement (PTLSR) Project, the new system is designed to improve service delivery, transparency, and operational efficiency for taxpayers, local agencies, and County staff.

With nearly 900,000 parcels and over \$5.5 billion in annual property tax revenues, the County required a solution that could scale, adapt, and modernize its core financial operations. The upcoming system meets that need—offering real-time access, intuitive user tools, and enterprise-level security within a unified digital environment.

Anticipated Enhancements for Taxpayers and Agencies

The new platform is centered on accessibility and convenience, and once implemented, will feature:

- **Flexible Payment Options:** Partial payments, scheduled payments, digital receipts, and e-billing
- **Smart Digital Tools:** Online forms for penalty waivers, unclaimed refunds, and tax clearance requests
- **User-Centered Design:** Mobile-friendly portal, personalized dashboards, and real-time account updates

- **Automation & Self-Service:** Built-in workflows and on-demand reporting that reduce delays and improve accuracy

Local taxing agencies will gain access to a streamlined portal for managing direct charges, automated apportionment tools, and detailed tax distribution insights.

Built for Security, Reliability, and Growth: The system will be hosted in a secure cloud environment with real-time updates, encryption, multi-factor authentication, and continuous monitoring. Designed for long-term sustainability, it is configurable to support evolving regulations, emerging technologies, and the County's future needs.

Looking Ahead: The system's go-live is approaching and will mark a major milestone in the County's digital transformation journey. Planned post-launch enhancements include AI-powered chat support, automated form intake, and improved in-office processing—all aimed at expanding access and improving service responsiveness for taxpayers and partners.

The PTLSR project represents a critical step in modernizing San Bernardino County's property tax operations. Once launched, the new system will provide **faster, smarter, and more secure services**—positioning the County to better serve its community and local agencies well into the future.

Redemption Restitution Maintenance

Description of Major Services

The Redemption Restitution Maintenance budget unit consists of revenue received from tax sales and the State of California for the Victim Restitution Rebate.

Redemption Maintenance accounts for revenue received from tax sales to defray the costs of maintaining the redemption and tax defaulted files, and the costs of administering and processing the claims for excess tax sale proceeds. Revenue includes unclaimed excess tax

sale proceeds collected pursuant to Revenue and Taxation Code 4674.

Restitution Maintenance accounts for rebate revenue received from the State of California for collecting and submitting Victim Restitution funds timely to the State, per Government Code 13963(f). Additionally, the rebate revenue received is used to further collection efforts.

Fiscal Auditor-Controller/Treasurer/Tax Collector – Redemption Restitution Maintenance

Group: Fiscal

Budget Unit: 340 2720

Department: Auditor-Controller/Treasurer/Tax Collector

Function: General Government

Fund: Redemption Restitution Maintenance

Activity: Finance

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	1,989,396	2,200,126	269,873	490,524	(1,709,602)
Capital Expenses	0	0	0	0	0
Total Exp Authority	1,989,396	2,200,126	269,873	490,524	(1,709,602)
Reimbursements	0	0	0	0	0
Total Appropriation	1,989,396	2,200,126	269,873	490,524	(1,709,602)
Operating Transfers Out	0	0	0	0	0
Total Requirements	1,989,396	2,200,126	269,873	490,524	(1,709,602)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	130,008	115,000	109,798	115,000	0
Fee/Rate	0	0	0	0	0
Other Revenue	100,858	80,000	121,450	100,000	20,000
Total Revenue	230,866	195,000	231,247	215,000	20,000
Operating Transfers In	874,918	1,438,869	174,848	0	(1,438,869)
Total Financing Sources	1,105,784	1,633,869	406,095	215,000	(1,418,869)
Use of/(Contributions to) Fund Balance	883,612	566,257	(136,222)	275,524	(290,733)
Budgeted Staffing	0	0	0	0	0

Behavioral Health

At a Glance

The Department of Behavioral Health's (DBH) mission is to be a progressive system of seamless, accessible and effective services that promote prevention, intervention, recovery and resilience of diverse individuals, families and communities. Through this mission, DBH encompasses a key element of the Countywide vision which is to sustain high-quality community health and to fulfill the goal of Providing for the Safety, Health and Social Service Needs of County Residents. This is accomplished through regional and specialty clinics and outreach programs, partnerships with contracted non-government agencies and collaboration with other county departments.



Dr. Georgina Yoshioka
Director

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What We Plan to Achieve:

- Renovate treatment facilities to increase safety, security, and equipment to better reflect the needs of the population served.
- Develop data reports to track, trend, monitor identified performance and outcome measures, and quality benchmarks.
- Present behavioral health program data in a transparent public-facing dashboard that is accessible to county constituents.
- Expand the use of Telehealth services to meet the needs of individuals in the far reaches of the county to improve access to care.
- Increase access to substance use disorder withdrawal management and residential treatment services.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Behavioral Health	308,195,816	306,244,354	1,951,462	-	758	19	777
Substance Use Disorder and Recovery Services	134,011,304	133,852,274	159,030	-	147	-	147
Behavioral Health – Mental Health Services Act	354,514,163	296,070,860	-	58,443,303	760	67	827
Behavioral Health – Special Revenue Funds	-	535,810	-	(535,810)	-	-	-

Behavioral Health

Description of Major Services

The Department of Behavioral Health is responsible for providing mental health services to County residents who are experiencing severe mental illness. Treatment is provided to all age groups, with primary emphasis placed on treating children, families, and adults. Services are delivered throughout the County via a network of department-operated clinics, community-based contract providers, residential and psychiatric skilled nursing facilities, acute psychiatric hospitals, public schools, and other community-based settings. Services include information

and referrals, community outreach, client self-help and support groups, a variety of children's programs, homeless services, employment services, case management, crisis and transitional residential assistance, augmented board and care placements, conservatorship evaluation services, supportive housing services, and client transportation assistance. The department also operates as a training setting by offering internship programs and continuing education for licensed department and contractor staff.

Human Services Behavioral Health

Group: Human Services

Department: Behavioral Health

Fund: General

Budget Unit: 920 1000

Function: Health and Sanitation

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	73,026,664	102,290,561	83,586,082	109,309,987	7,019,426
Operating Expenses	162,903,202	196,705,090	190,353,329	217,633,393	20,928,303
Capital Expenses	893,820	1,692,687	155,359	168,290	(1,524,397)
Total Exp Authority	236,823,686	300,688,338	274,094,769	327,111,670	26,423,332
Reimbursements	(12,433,759)	(29,405,768)	(6,924,847)	(23,260,310)	6,145,458
Total Appropriation	224,389,927	271,282,570	267,169,923	303,851,360	32,568,790
Operating Transfers Out	2,550,572	32,012,796	22,266,034	4,344,456	(27,668,340)
Total Requirements	226,940,499	303,295,366	289,435,957	308,195,816	4,900,450
Sources					
Taxes	0	0	0	0	0
Realignment	145,719,207	179,774,930	140,439,135	178,813,734	(961,196)
State/Fed/Other Government	75,742,715	118,370,600	140,776,110	124,232,246	5,861,646
Fee/Rate	929,290	78,450	3,309,095	78,450	0
Other Revenue	3,099,218	3,119,924	2,960,154	3,119,924	0
Total Revenue	225,490,430	301,343,904	287,484,495	306,244,354	4,900,450
Operating Transfers In	0	0	0	0	0
Total Financing Sources	225,490,430	301,343,904	287,484,495	306,244,354	4,900,450
Net County Cost	1,450,069	1,951,462	1,951,462	1,951,462	0
Budgeted Staffing	752	749	749	777	28

Substance Use Disorder and Recovery Services

Description of Major Services

The Department of Behavioral Health is responsible for providing substance use disorder (SUD) treatment services to County residents who are experiencing such disorders. Substance Use Disorder and Recovery Services provides comprehensive SUD services including outpatient, withdrawal management, residential and opioid treatment services, medication assisted treatment, prevention, early intervention, recovery services, care coordination and recovery residences.

Human Services Behavioral Health – Substance Use Disorder and Recovery Services

Group: Human Services

Budget Unit: 101 1000

Department: Behavioral Health

Function: Health and Sanitation

Fund: General

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	12,050,493	16,460,451	12,971,959	16,787,775	327,324
Operating Expenses	42,375,450	53,166,998	47,841,555	66,517,246	13,350,248
Capital Expenses	442,595	315,000	225,689	50,000	(265,000)
Total Exp Authority	54,868,538	69,942,449	61,039,203	83,355,021	13,412,572
Reimbursements	(6,672,437)	(24,953,934)	(9,473,514)	(8,444,226)	16,509,708
Total Appropriation	48,196,101	44,988,515	51,565,689	74,910,795	29,922,280
Operating Transfers Out	0	23,825,605	4,168,421	59,100,509	35,274,904
Total Requirements	48,196,101	68,814,120	55,734,110	134,011,304	65,197,184
Sources					
Taxes	0	0	0	0	0
Realignment	12,209,085	15,295,882	13,376,029	19,727,444	4,431,562
State/Fed/Other Government	35,064,652	53,100,650	41,979,885	113,866,272	60,765,622
Fee/Rate	8,239	258,558	212,042	258,558	0
Other Revenue	764,668	0	7,124	0	0
Total Revenue	48,046,643	68,655,090	55,575,080	133,852,274	65,197,184
Operating Transfers In	0	0	0	0	0
Total Financing Sources	48,046,643	68,655,090	55,575,080	133,852,274	65,197,184
Net County Cost	149,458	159,030	159,030	159,030	0
Budgeted Staffing	142	147	147	147	0

Mental Health Services Act

Description of Major Services

On November 2, 2004, voters passed Proposition 63, which established a state personal income tax surcharge of one percent on the portion of taxpayers' annual taxable income that exceeds \$1.0 million. The proposition was enacted into law as the Mental Health Services Act (MHSA), effective January 1, 2005. The purpose and intent

of MHSA is to expand mental health service "to reduce the long-term adverse impact on individuals, families, and state and local budgets resulting from untreated serious mental illness and to ensure that all funds are expended in the most cost effective manner and to ensure accountability to taxpayers and to the public."

Human Services Behavioral Health – Mental Health Services Act

Group: Human Services

Budget Unit: 920 2200

Department: Behavioral Health

Function: Health and Sanitation

Fund: Mental Health Services Act

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	58,694,952	82,040,989	66,368,217	88,110,909	6,069,920
Operating Expenses	189,814,096	249,049,412	201,776,624	259,315,234	10,265,822
Capital Expenses	466,452	2,195,649	187,628	427,286	(1,768,363)
Total Exp Authority	248,975,500	333,286,050	268,332,469	347,853,429	14,567,379
Reimbursements	(916,004)	(575,322)	(1,029,661)	(535,632)	39,690
Total Appropriation	248,059,497	332,710,728	267,302,808	347,317,797	14,607,069
Operating Transfers Out	114,898	6,770,878	198,181	7,196,366	425,488
Total Requirements	248,174,394	339,481,606	267,500,989	354,514,163	15,032,557
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	300,154,284	282,637,152	231,156,266	272,609,358	(10,027,794)
Fee/Rate	21,765	12,440	2,707,421	12,440	0
Other Revenue	17,029,173	10,578,109	22,520,054	18,480,359	7,902,250
Total Revenue	317,205,223	293,227,701	256,383,741	291,102,157	(2,125,544)
Operating Transfers In	707,819	4,968,703	(625,940)	4,968,703	0
Total Financing Sources	317,913,042	298,196,404	255,757,801	296,070,860	(2,125,544)
Use of/(Contributions to) Fund Balance	(69,738,647)	41,285,202	11,743,188	58,443,303	17,158,101
Budgeted Staffing	813	828	828	827	(1)



Transforming Families and Supporting Justice-Involved Youth

The San Bernardino County Department of Behavioral Health is transforming lives through its Integrated New Family Opportunity (INFO) program. Part of the juvenile justice initiative, INFO seeks to mend not only the lives of justice-involved youth but also the families surrounding them. By focusing on a functional family therapy model, the program restores hope and equips families with the tools needed to build stronger, healthier relationships.

Meet Marcus*, a 16-year-old whose brushes with the law stemmed from a turbulent home environment. His parents, overwhelmed with work stress and unresolved conflicts, struggled to communicate effectively. When Marcus was placed under the Probation Department's supervision following a non-violent offense, his family was referred to the INFO program. Skeptical at first, the family slowly embraced the program's holistic approach.

Functional family therapy sessions served as a lifeline. Marcus's probation officer worked closely with INFO therapists to tailor a plan specific to his family's needs. Over time, the sessions uncovered underlying issues—unaddressed grief from past family loss and a lack of coping

mechanisms for stress. Together, the family learned skills like active listening, conflict resolution, and boundary setting.

Six months later, the changes were profound. Marcus's grades improved, and he rekindled his passion for drawing. More importantly, the family rediscovered the joy of being together, embracing each other's vulnerabilities and growth.

The INFO program, in collaboration with the San Bernardino Probation Department, exemplifies how a compassionate and comprehensive approach can disrupt cycles of justice involvement. By addressing the root causes of family discord and empowering them with therapeutic tools, it offers more than healing—it provides a second chance to write a brighter future. For Marcus and countless other youth, INFO isn't just a program—it's a new beginning.

INFO has worked with 98 families to-date during 2024-25.

*All identifying information has been modified.

Special Revenue Funds – Consolidated

The Substance Use Disorder and Recovery Services (SUDRS) program includes multiple special revenue funds implemented to account for restricted funding streams (Block Grant Carryover Program, Court Alcohol and Drug Programs, and Driving Under the Influence Program) which may be used to augment SUDRS services. Starting in 2021-22, Behavioral Health began to transition away from the use of these special revenue funds. Funding streams previously accounted for in these special revenue funds will be recorded to the General Fund budget unit which incurs these program expenses. These special revenue funds will remain open until the conclusion of pending cost settlements and audits with the Department of Health Care Services (DHCS).

Program Roomkey & Rehousing: This special revenue fund tracks the expenditures and revenues related to outreach and engagement, housing assistance, case management, and supportive services provided to participants in the Project Roomkey and Rehousing Strategy program. These services are provided through a joint agreement between Behavioral Health and the Office of Homeless Services.

Behavioral Health Quality Improvement Project: This funding is part of a structured incentive program through the Department of Health Care Services to support the department in implementing the California Advancing & Innovating Medi-Cal (CalAIM) initiative.

Human Services Behavioral Health – Special Revenue Funds

Group: Human Services

Department: Behavioral Health

Fund: Consolidated Special Revenue

Budget Unit: Various

Function: Health and Sanitation

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	1,377	2,489,531	0	0	(2,489,531)
Capital Expenses	0	0	0	0	0
Total Exp Authority	1,377	2,489,531	0	0	(2,489,531)
Reimbursements	0	0	0	0	0
Total Appropriation	1,377	2,489,531	0	0	(2,489,531)
Operating Transfers Out	0	0	0	0	0
Total Requirements	1,377	2,489,531	0	0	(2,489,531)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	(758,978)	0	44,318	0	0
Fee/Rate	122,492	155,102	117,384	109,513	(45,589)
Other Revenue	589,568	538,408	636,114	426,297	(112,111)
Total Revenue	(46,919)	693,510	797,816	535,810	(157,700)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	(46,919)	693,510	797,816	535,810	(157,700)
Use of/(Contributions to) Fund Balance	48,296	1,796,021	(797,816)	(535,810)	(2,331,831)
Budgeted Staffing	0	0	0	0	0

Public Health

At a Glance

The 2025-26 budget emboldens the Department of Public Health to continue to work towards the County goals to provide for the safety, health, and social service needs of residents. This will be accomplished through partnerships with other County departments, community-based organizations, and other stakeholders. This plan emphasizes six priority areas: 1) reducing opioid overdoses and bringing awareness to the fentanyl crisis, 2) expanding access to healthcare especially in rural and hard to reach communities, 3) enhancing the department's data infrastructure including updating the electronic health record system, 4) increasing focus on access to services and positive health outcomes, 5) diversifying and sustaining funding sources, and 6) reducing employee turnover.



Joshua Dugas
Director

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What We Plan to Achieve:

- Partner with community groups and other County entities to reduce opioid-related deaths by increasing awareness, promoting overdose prevention resources, and creating a camaraderie with community members.
- Expand access to healthcare and increase community awareness of chronic disease prevention in remote areas and underserved populations.
- Implement a new Electronic Health Record to better collect data, improve patient outcomes, and inform decisions and health-focused strategies.
- Ensure healthcare access for all communities served as a foundational element in assessment, program planning, and implementation.
- Evaluate program operations, use of current funding, and opportunities to sustain and diversify funding sources.
- Reduce turnover during the initial three years of employment.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Public Health	164,152,154	148,838,190	15,313,964	-	950	137	1,087
California Children's Services	33,979,759	27,431,940	6,547,819	-	191	1	192
Indigent Ambulance	492,838	-	492,838	-	-	-	-
Public Health Special Revenue Funds	7,721,865	7,446,757	-	275,108	-	9	9

Public Health

Description of Major Services

The Department of Public Health's mission is to promote, improve, and protect health, wellness, safety, and quality of life in San Bernardino County. This is accomplished by delivering many high-quality, equitable services throughout the County.

- Animal Care helps prevent rabies in humans and pets, educates the public about responsible pet ownership including the importance of spaying and neutering, and protects and serves the public and pets by enforcing all laws and ordinances pertaining to animal care.
- Clinic Operations offers a wide range of low-cost and confidential, primary, prenatal, dental, reproductive, and communicable disease services in four federally qualified health centers and three reproductive health clinics.
- Communicable Disease Services performs surveillance, implements infection control measures, and provides

education designed to reduce or manage the incidence of infectious disease.

- Community and Family Health Services supports maternal, child, adolescent and young adult populations and their families by assessing community health concerns, empowering individuals to adopt healthy lifestyles, and organizing community efforts to embrace health and wellness.
- Environmental Health Services includes food protection, multi-unit housing and property safety, recreational health, mosquito and vector control, and addressing water, wastewater, and land use hazards.
- Health Promotion and Education promotes individual, family, organizational and community health through services such as car seat safety; drug, alcohol, and tobacco use reduction; human immunodeficiency virus prevention; and naloxone distribution.

Human Services Public Health

Group: Human Services

Department: Public Health

Fund: General

Budget Unit: 930 1000

Function: Health and Sanitation

Activity: Health

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	75,741,623	97,572,278	83,172,584	101,541,001	3,968,723
Operating Expenses	59,435,937	63,749,029	60,871,297	76,359,432	12,610,403
Capital Expenses	2,566,593	1,177,278	453,071	983,500	(193,778)
Total Exp Authority	137,744,153	162,498,585	144,496,952	178,883,933	16,385,348
Reimbursements	(9,553,240)	(13,019,482)	(11,676,209)	(14,731,779)	(1,712,297)
Total Appropriation	128,190,913	149,479,103	132,820,743	164,152,154	14,673,051
Operating Transfers Out	20,000,000	806,357	806,357	0	(806,357)
Total Requirements	148,190,913	150,285,460	133,627,100	164,152,154	13,866,694
Sources					
Taxes	0	0	0	0	0
Realignment	28,165,590	20,892,975	9,072,920	22,117,926	1,224,951
State/Fed/Other Government	91,381,194	90,776,786	88,912,135	102,055,376	11,278,590
Fee/Rate	20,136,782	23,893,855	21,260,413	24,256,187	362,332
Other Revenue	141,349	44,500	169,516	39,000	(5,500)
Total Revenue	139,824,915	135,608,116	119,414,985	148,468,489	12,860,373
Operating Transfers In	147,627	153,235	119,990	369,701	216,466
Total Financing Sources	139,972,542	135,761,351	119,534,974	148,838,190	13,076,839
Net County Cost	8,218,371	14,524,109	14,092,126	15,313,964	789,855
Budgeted Staffing	1,000	1,040	1,040	1,087	47



Mobile Clinics Expand Healthcare Access

Public Health is determined to bring necessary healthcare into underserved areas throughout the county. The department's Mobile Clinics were envisioned to address critical healthcare and dental access to far-reaching communities and populations experiencing numerous barriers to care. In partnership with the Transitional Assistance Department (TAD), Community Revitalization, Arrowhead Regional Medical Center, and other community groups, Public Health's Mobile Clinics bring experienced staff and needed medical and dental services to many of the region's most needy.

The Mobile Clinics consist of three fully retrofitted recreational vehicles, one to support medical services, the second a full dental unit, and the third a hybrid unit providing medical or dental services. Each unit contains two exam rooms, a lab, counter/working space and storage, mounted examination and procedure equipment, and a restroom. The full medical unit provides services to various rural communities throughout the valley and desert regions and will soon be dispatched (on a rotational basis) to various encampments and sites

supporting the unhoused. The dental unit is rotating weekly to several locations providing screenings, examinations, and dental assessments followed by connection to ongoing care at one of the department's Health Centers. The hybrid unit is permanently stationed in the Needles area and through a partnership with the Colorado River Medical Center, provides medical services to the Needles and Havasu Landing Communities. A Public Health dental team is also dispatched quarterly to provide services for a week-long period.

Public Health seeks to maximize the reach of the mobile units by meeting patients where they are and providing care on-site. Medical services include urgent care to treat coughs, colds, fevers, rashes, etc.; chronic disease management and medication refills; primary care follow-up for patients recently exiting the hospital; and numerous testing and screening services to quickly identify conditions and begin treatment or provide the necessary referrals to appropriate services. Dental care includes screenings, exams, basic restorative care, and emergency services.

California Children's Services

Description of Major Services

California Children's Services (CCS) is a state program that provides case management, diagnosis and treatment services to individuals up to 21 years of age with severe qualifying medical conditions and whose families are unable to pay for all or part of the care. State law requires the County to maintain a mandated minimum funding level. In addition to 1991 Realignment dollars and the County's mandated contribution, funding is received from the State of California, Medi-Cal, and patient co-payments.

Human Services Public Health – California Children's Services

Group: Human Services

Budget Unit: 933 1000

Department: Public Health

Function: Health and Sanitation

Fund: General

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	17,769,342	22,244,549	19,140,219	23,418,060	1,173,511
Operating Expenses	8,043,500	9,718,419	2,603,433	10,385,301	666,882
Capital Expenses	0	16,000	0	190,001	174,001
Total Exp Authority	25,812,841	31,978,968	21,743,652	33,993,362	2,014,394
Reimbursements	(17,030)	(12,972)	(34,493)	(13,603)	(631)
Total Appropriation	25,795,811	31,965,996	21,709,160	33,979,759	2,013,763
Operating Transfers Out	0	0	0	0	0
Total Requirements	25,795,811	31,965,996	21,709,160	33,979,759	2,013,763
Sources					
Taxes	0	0	0	0	0
Realignment	4,453,199	6,511,832	1,881,279	6,541,471	29,639
State/Fed/Other Government	19,079,715	18,907,944	17,941,294	20,877,869	1,969,925
Fee/Rate	7,020	12,000	5,360	12,000	0
Other Revenue	(385)	600	(53)	600	0
Total Revenue	23,539,549	25,432,376	19,827,880	27,431,940	1,999,564
Operating Transfers In	0	0	0	0	0
Total Financing Sources	23,539,549	25,432,376	19,827,880	27,431,940	1,999,564
Net County Cost	2,256,262	6,533,620	1,881,279	6,547,819	14,199
Budgeted Staffing	194	197	197	192	(5)

Indigent Ambulance

Description of Major Services

This budget unit provides funding for ambulance contractors who transport indigents to the Arrowhead Regional Medical Center or the closest hospital under certain life-threatening situations. Up to the extent of available resources, the fund also pays for the Sheriff/Coroner/Public Administrator's cost of transportation of inmates for medical treatment.

Human Services Public Health – Indigent Ambulance

Group: Human Services

Department: Public Health

Fund: General

Budget Unit: 929 1000

Function: Health and Sanitation

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	472,455	493,040	474,090	492,838	(202)
Capital Expenses	0	0	0	0	0
Total Exp Authority	472,455	493,040	474,090	492,838	(202)
Reimbursements	0	0	0	0	0
Total Appropriation	472,455	493,040	474,090	492,838	(202)
Operating Transfers Out	0	0	0	0	0
Total Requirements	472,455	493,040	474,090	492,838	(202)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	472,455	493,040	474,090	492,838	(202)
Budgeted Staffing	0	0	0	0	0

Special Revenue Funds – Consolidated

Description of Major Services

This budget unit is comprised of three individual funds.

Vital Statistics State Fees: holds fees from the sale of birth and death certificates. The funds may be used to defray the costs of collecting and reporting of vital statistics.

Vector Control Assessments: funds are property tax assessments levied against parcels in unincorporated areas of the County and are dedicated towards vector control services.

COVID-19 ELC: controls and tracks the expenditures made, and Federal and State revenue received, to continue the department's transition from COVID-19 emergency response to ongoing COVID-19 management.

Human Services Public Health Special Revenue Funds

Group: **Human Services**

Budget Unit: **Various**

Department: **Public Health**

Function: **Health and Sanitation**

Fund: **Consolidated Special Revenue**

Activity: **Health**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	5,893,798	4,972,401	4,081,890	418,048	(4,554,353)
Operating Expenses	11,507,846	7,710,886	5,136,716	3,544,155	(4,166,731)
Capital Expenses	103,786	635,247	65,663	389,249	(245,998)
Total Exp Authority	17,505,430	13,318,534	9,284,269	4,351,452	(8,967,082)
Reimbursements	(405,685)	0	(862,953)	0	0
Total Appropriation	17,099,745	13,318,534	8,421,316	4,351,452	(8,967,082)
Operating Transfers Out	0	4,104,306	208,405	3,370,413	(733,893)
Total Requirements	17,099,745	17,422,840	8,629,721	7,721,865	(9,700,975)
Sources					
Taxes	23,789	28,696	24,517	29,366	670
Realignment	0	0	0	0	0
State/Fed/Other Government	13,274,780	14,700,895	6,202,781	5,272,381	(9,428,514)
Fee/Rate	1,829,927	1,964,239	1,832,333	1,904,343	(59,896)
Other Revenue	1,244,505	202,561	1,390,175	240,667	38,106
Total Revenue	16,373,001	16,896,391	9,449,807	7,446,757	(9,449,634)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	16,373,001	16,896,391	9,449,807	7,446,757	(9,449,634)
Use of/(Contributions to) Fund Balance	726,744	526,449	(820,086)	275,108	(251,341)
Budgeted Staffing	287	187	187	9	(178)

Human Services Administrative Claim

At a Glance

The Human Services (HS) departments, support divisions, and Performance, Education and Resource Center included in the HS Administrative Claim budget units operate as an integrated team. The mission is to build a healthy community by strengthening individuals and families, enhancing quality of life, and valuing people, while protecting County residents from the effects of poverty, neglect, and abuse.

Most programs included in the HS Administrative Claim and Subsistence budget units are federally and/or state mandated activities that are substantially funded by federal and state sources. The 2025-26 budget was developed using known federal and state allocations. Most HS programs will remain consistent with 2024-25 levels, although some allocations may face reductions based on further developments at the federal and state level. The departments will closely monitor the federal and state budget process. If changes are required due to allocation reductions, HS will adjust the budget as necessary.



Gilbert Ramos
Assistant Executive Officer

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What We Plan to Achieve:

Aging and Adult Services:

- Support older adults and individuals with disabilities by enhancing partnerships with County departments, health plans, and community-based organizations.
- Expand comprehensive services and enhance care options that effectively support clients with complex needs.
- Utilize data and leverage technology to drive decision making, improve program outcomes, create efficiencies, optimize resource allocation, identify service gaps, and refine program implementation.

Children and Family Services:

- Expand Youth Enrichment and Exploration Program by enrolling 1,000 children and youth in activities to enhance personal growth and well-being.

- Leverage state funds for Complex Care Capacity Building to increase placements for vulnerable/high-needs children and youth.
- Implement elements of a Comprehensive Prevention Plan, increasing prevention and early intervention services to safely keep children with their families.

Transitional Assistance:

- Process CalFresh actions in a timely and accurate manner to ensure customers receive the correct benefits.
- Implement CalWORKs Outcomes and Accountability Review, with a focus on customer engagement.
- Place eligible CalWORKs customers in permanent housing through the Housing Support Program.
- Expand CalFresh outreach efforts by utilizing the new mobile office to provide a full array of services at community events and hard to serve rural communities.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Administrative Claim	984,516,535	928,353,159	56,163,376	-	5,276	69	5,345
Wraparound Reinvestment Fund	27,551,205	18,500,000	-	9,051,205	-	-	-
Human Services Subsistence Funds	852,577,891	752,494,955	100,082,936	-	-	-	-

Human Services – Administrative Claim

Description of Major Services

The Human Services (HS) Administrative Claim budget unit provides Social Services programs under applicable mandatory federal and state regulations. This includes the Transitional Assistance Department, which enhances community life by offering economic support to individuals and families, emphasizing integrity, respect, and customer service. Children and Family Services, which is dedicated to protecting at-risk children, preserving families, and establishing alternative family environments, with a focus on least intrusive, family-centered service delivery. The Adult Services programs within the Department of Aging and Adult Services aims to assist seniors

and at-risk individuals in maintaining choice, independence, and quality of life, ensuring their right to age in a supportive environment. Additionally, Children's Network coordinates preventative programs and services by collaborating and engaging with community and County partners to strengthen and promote child, family, and community well-being. The budget unit also covers the comprehensive support and training functions provided by HS Administration and the Performance, Education, and Resource Center, reinforcing our commitment to nurturing and empowering the community.

Human Services Human Services Administrative Claim

Group: Human Services

Department: Human Services Administrative Claim

Fund: General

Budget Unit: 501 1000

Function: Public Assistance

Activity: Public Assistance Administration

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	454,200,931	525,419,009	471,810,910	544,698,915	19,279,906
Operating Expenses	323,600,505	425,341,744	379,696,597	407,137,917	(18,203,827)
Capital Expenses	3,089,868	5,510,050	1,736,832	5,913,000	402,950
Total Exp Authority	780,891,305	956,270,803	853,244,339	957,749,832	1,479,029
Reimbursements	(3,603,537)	(4,432,150)	(4,021,737)	(4,483,297)	(51,147)
Total Appropriation	777,287,767	951,838,653	849,222,602	953,266,535	1,427,882
Operating Transfers Out	21,615,029	29,600,000	28,761,898	31,250,000	1,650,000
Total Requirements	798,902,797	981,438,653	877,984,500	984,516,535	3,077,882
Sources					
Taxes	0	0	0	0	0
Realignment	206,737,858	173,705,487	198,316,540	201,014,505	27,309,018
State/Fed/Other Government	525,067,648	693,992,152	563,967,256	662,933,329	(31,058,823)
Fee/Rate	695,834	1,020,000	1,413,435	1,025,100	5,100
Other Revenue	1,643,230	2,105,000	4,740,543	2,085,000	(20,000)
Total Revenue	734,144,570	870,822,639	768,437,773	867,057,934	(3,764,705)
Operating Transfers In	37,452,115	58,123,000	57,290,828	61,295,225	3,172,225
Total Financing Sources	771,596,685	928,945,639	825,728,601	928,353,159	(592,480)
Net County Cost	27,306,112	52,493,014	52,255,899	56,163,376	3,670,362
Budgeted Staffing	5,195	5,352	5,352	5,345	(7)



Dementia Screening Improves Early Detection and Support

Dementia is frequently undiagnosed, leaving adults, caregivers, and advocates without the information needed to provide effective support and treatment. One in five Californians aged 65 and older are expected to develop dementia. As the disease progresses, individuals may lose awareness of personal safety and experience a declining quality of life.

The Ascertain Dementia Eight-Item Informant Questionnaire (AD8) was developed in 2005 by the Alzheimer's Disease Research Center at Washington University in St. Louis. It is a brief screening tool used to distinguish individuals with very mild dementia from those with typical age-related memory issues. This tool allows Adult Protective Services (APS) staff to develop case plans that support early identification and appropriate referrals, helping individuals access needed services and maintain their quality of life.

The department implemented the AD8 questionnaire pilot in January 2024. An eight-person team administered the screening to approximately 600 clients through April 2024, identifying several individuals at risk for dementia and facilitating early intervention and support.

When a client was identified as at risk for dementia, staff referred them to the Age Wise program and other behavioral and physical health services. This process included assistance with obtaining a formal diagnosis, arranging transportation, providing additional APS visits, and offering intensive case support to ensure comprehensive care.

Early detection of dementia helps individuals and caregivers make informed decisions about care, seek appropriate treatment, and adjust daily routines to maintain dignity and quality of life.

Group: **Human Services**
 Department: **Human Services Administrative Claim**
 Fund: **General**

Budget Unit: **501 1000**
 Function: **Public Assistance**
 Activity: **Public Assistance Administration**



Revolutionizing Child Welfare with Prevention and Community Partnerships

San Bernardino County is committed to transforming its approach to child welfare, emphasizing prevention and community engagement through the Family First Prevention Services Act (FFPSA). The vision is to build a collaborative infrastructure, integrating resources from a broad spectrum to deliver comprehensive and culturally competent support to families, thus preventing child maltreatment and reducing foster care entries.

With over 2 million residents, the county faces challenges due to its geographical diversity, from urban centers to remote desert areas. To address these challenges, the FFPSA Governing Committee is mobilizing a cross-sector collaboration involving community partners and tribal consultations with a focus on evidence-based, trauma-informed services tailored to meet the diverse needs of the communities.

These services are intended to address root causes of child maltreatment, offering preventive Child and Family Team Meetings, mental health services, substance abuse treatment, and in-home parenting skills programs.

Services are accessible through community pathways prior to formal child welfare intervention, ensuring that support is available to those in need, paying special attention to populations at high risk, such as African-American and Native American children and families who are disproportionately represented in the child welfare system. The 2025-26 budget allocates \$1.5 million to support FFPSA implementation, focused on expanding these prevention-focused services countywide.

By leveraging the power of community partnerships and community engagement, the goal is to diminish the stigma associated with child welfare and probation involvement, fostering trust and accessibility. The work will be data-driven, focusing on continuous quality improvement to ensure strategies effectively meet the evolving needs of our community.

The goal stands clear: to strengthen family support systems, increase access to critical services, and ensure every child and family in San Bernardino County can thrive in a safe, nurturing environment.



Empowering Families Towards Employment

One of the Transitional Assistance Department's (TAD) core services is California Work Opportunity and Responsibility to Kids (CalWORKs), also known as the federal Temporary Assistance for Needy Families program. CalWORKs provides cash aid and supportive services to eligible low-income families. Aided adults must meet work requirements to remain eligible.

To support adults struggling to find employment, TAD operates the Work Experience (WEX) program. This program places customers in paid training positions within San Bernardino County departments, allowing them to earn wages while developing job skills. All County departments can participate in WEX after executing a Memorandum of Understanding (MOU) with TAD. WEX wages are fully subsidized by CalWORKs and do not affect department budgets.

In addition to paid work, the WEX program includes on-the-job training provided by the hosting department. MOUs include provisions stating that WEX participation

must not impact regular county hiring. WEX supports CalWORKs' goal of helping customers achieve self-sufficiency by offering real-world work experience that satisfies program work requirements.

In 2024, 248 customers participated in the WEX program. Most were placed within eight Human Services (HS) departments and support divisions. This includes TAD, which hosts the largest number of WEX participants. For example, TAD uses WEX staff to support the annual Voluntary Income Tax Assistance program. These participants complete IRS certification and receive tax law training, gaining valuable technical and soft skills.

In 2024, 50 former WEX participants transitioned to unsubsidized employment. Of those, 34 secured full-time jobs within the county, and 16 found employment in the private sector. These results show the WEX program's effectiveness in preparing participants for long-term job success.

Human Services Subsistence Funds – Consolidated

Description of Major Services

Human Services (HS) manages multiple subsistence programs under applicable mandatory federal and state regulations. These programs are designed to provide mandated County subsistence to indigents, adults and children. Assistance includes cash aid, nutritional assistance, health care, shelter, transportation, emergency services, and treatment/counseling.

Additional aid includes grants for room, board, child care, financial assistance for adoptive parents to care for children with special needs, aid payments and children in foster homes and group-care facilities, and subsidies to children who leave the juvenile court dependency system to live with a relative legal guardian.

The programs include:

- AFDC-Foster Care
- Aid to Adoptive Children

- Aid to Indigents (General Relief)
- CalWORKs – 2-Parent Families
- CalWORKs – All Other Families
- Cash Assistance for Immigrants
- Domestic Violence/Child Abuse Services
- Entitlement Payments (Child Care)
- Kinship Guardianship Assistance Program (Kin-Gap)
- Out-of-Home Child Care
- Refugee Cash Assistance

All HS Subsistence programs are mandated by federal or state law.

There are no staffing costs allocated directly to these budget units. The services for the programs are performed by staff whose costs are included in the HS Administrative Claim budget unit.

Human Services Human Services Administrative Claim – Human Services Subsistence Funds

Group: Human Services

Department: Human Services Administrative Claim

Fund: General

Budget Unit: Various

Function: Public Assistance

Activity: Aid Programs

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	779,829,671	890,857,851	812,100,102	853,367,891	(37,489,960)
Capital Expenses	0	0	0	0	0
Total Exp Authority	779,829,671	890,857,851	812,100,102	853,367,891	(37,489,960)
Reimbursements	(305,380)	(790,000)	(291,999)	(790,000)	0
Total Appropriation	779,524,290	890,067,851	811,808,104	852,577,891	(37,489,960)
Operating Transfers Out	0	0	0	0	0
Total Requirements	779,524,290	890,067,851	811,808,104	852,577,891	(37,489,960)
Sources					
Taxes	0	0	0	0	0
Realignment	360,285,893	434,312,544	358,841,157	359,484,459	(74,828,085)
State/Fed/Other Government	386,786,160	379,417,343	377,692,432	391,052,444	11,635,101
Fee/Rate	1,105,452	1,954,093	1,005,718	1,658,052	(296,041)
Other Revenue	742,301	300,000	184,925	300,000	0
Total Revenue	748,919,806	815,983,980	737,724,233	752,494,955	(63,489,025)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	748,919,806	815,983,980	737,724,233	752,494,955	(63,489,025)
Net County Cost	30,604,484	74,083,871	74,083,871	100,082,936	25,999,065
Budgeted Staffing	0	0	0	0	0

Wraparound Reinvestment Fund

Description of Major Services

The Wraparound Services Program was created through Senate Bill (SB) 163, Chapter 795, Statutes of 1997. It is an intensive, community-based, and family-centered process that allows children with serious behavioral or emotional difficulties to remain in their communities at the lowest level of care, rather than being placed in group homes. Payments for Wraparound Services are included in the Aid to Families with Dependent Children (AFDC) – Foster Care budget unit. SB 163 allows counties to accumulate savings realized from a Wraparound program and requires those savings to be reinvested in a Child Welfare Services program.

Contracts have been established with four agencies to provide countywide Wraparound program services to high-risk children. These contracts stipulate that the

County will retain 40% of the Wraparound Foster Care payments.

This budget unit will provide funding to reinvest in services for youth in placement while they are being assessed for residential-based services and enhance services provided to foster care children and their families. This funding will also expand services to youth aging out of the foster care system in order to promote self-sufficiency in these young adults and provide matching funds to access additional federal funding in support of the Child Welfare Services program.

This budget unit does not require Discretionary General Funding (Net County Cost) since amounts are withheld from existing AFDC – Foster Care maintenance payments.

Human Services Human Services Administrative Claim – Wraparound Reinvestment Fund

Group: Human Services

Department: Human Services Administrative Claim

Fund: Special Revenue

Budget Unit: 505 2738

Function: Public Assistance

Activity: Aid Programs

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	363,175	450,000	302,978	500,000	50,000
Capital Expenses	0	0	0	0	0
Total Exp Authority	363,175	450,000	302,978	500,000	50,000
Reimbursements	0	0	(37,929)	0	0
Total Appropriation	363,175	450,000	265,050	500,000	50,000
Operating Transfers Out	15,971,171	28,528,980	28,528,930	27,051,205	(1,477,775)
Total Requirements	16,334,346	28,978,980	28,793,980	27,551,205	(1,427,775)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	15,841,575	15,000,000	16,606,383	15,000,000	0
Fee/Rate	0	0	0	0	0
Other Revenue	2,536,472	3,000,000	3,216,355	3,500,000	500,000
Total Revenue	18,378,048	18,000,000	19,822,738	18,500,000	500,000
Operating Transfers In	0	0	0	0	0
Total Financing Sources	18,378,048	18,000,000	19,822,738	18,500,000	500,000
Use of/(Contributions to) Fund Balance	(2,043,702)	10,978,980	8,971,242	9,051,205	(1,927,775)
Budgeted Staffing	0	0	0	0	0

Aging and Adult Services – Public Guardian At a Glance

The Department of Aging and Adult Services – Public Guardian (DAAS – PG) builds upon the Countywide Vision by ensuring older adults and individuals with disabilities can live a life with dignity, respect, and independence by helping them maintain the choice on how and where they live and supporting their overall well-being.

For 2025-26, the department's budget will continue to support the ongoing needs of the growing older adult population and individuals with disabilities by providing essential services and increasing access to community resources that will enhance the quality of life for the most vulnerable members of the community. The department continues to advocate for resources to address homelessness and to assist those at risk of homelessness for older adults and individuals with disabilities.

DAAS-PG continues to partner and collaborate to leverage resources while fostering existing partnerships to enhance service delivery and community presence.



Sharon Nevins
Director-Public Guardian

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What We Plan to Achieve:

- Support older adults and individuals with disabilities by enhancing partnerships with county departments, health plans, and community-based organizations.
- Expand comprehensive services and enhance care options that effectively support clients with complex needs.
- Utilize data and leverage technology to drive decision making, improve program outcomes, create efficiencies, optimize resource allocation, identify service gaps, and refine program implementation.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Aging and Adult Services	21,122,453	21,122,453	-	-	40	2	42
Public Guardian – Conservator	17,762,962	15,701,743	2,061,219	-	75	1	76

Aging and Adult Services

Description of Major Services

The Department of Aging and Adult Services – Public Guardian (DAAS–PG) serves as the state-designated Area Agency on Aging under the direction of the California Department of Aging for San Bernardino County. DAAS–PG administers programs under the Older Americans Act and the Older Californians Act, providing accessible services and a visible resource for seniors. Key programs include Senior Information and Assistance, the Senior

Nutrition Program, legal services, the Senior Community Service Employment Program, senior supportive services, disease prevention and health promotion, the Health Insurance Counseling and Advocacy Program, the Family Caregiver Support Program, the Multipurpose Senior Services Program, and the Long-Term Care Ombudsman Program.

Human Services Aging and Adult Services

Group: Human Services

Department: Aging and Adult Services

Fund: General

Budget Unit: 529 1036

Function: Public Assistance

Activity: Other Assistance

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	3,373,037	4,212,265	3,947,811	4,470,580	258,315
Operating Expenses	16,862,411	22,891,806	19,991,483	17,420,837	(5,470,969)
Capital Expenses	0	0	0	0	0
Total Exp Authority	20,235,448	27,104,071	23,939,294	21,891,417	(5,212,654)
Reimbursements	(324,453)	(699,504)	(618,532)	(768,964)	(69,460)
Total Appropriation	19,910,996	26,404,567	23,320,762	21,122,453	(5,282,114)
Operating Transfers Out	0	0	0	0	0
Total Requirements	19,910,996	26,404,567	23,320,762	21,122,453	(5,282,114)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	18,771,875	25,346,947	18,155,551	20,064,833	(5,282,114)
Fee/Rate	(13,989)	0	(2,855)	0	0
Other Revenue	92,597	0	(25,653)	0	0
Total Revenue	18,850,483	25,346,947	18,127,043	20,064,833	(5,282,114)
Operating Transfers In	1,057,620	1,057,620	0	1,057,620	0
Total Financing Sources	19,908,103	26,404,567	18,127,043	21,122,453	(5,282,114)
Net County Cost	2,892	0	5,193,719	0	0
Budgeted Staffing	44	43	43	42	(1)

Group: Human Services
 Department: Aging and Adult Services
 Fund: General

Budget Unit: 529 1036
 Function: Public Assistance
 Activity: Other Assistance



Senior Resource Fairs Enhances Nutrition Access and Social Engagement

Nutrition programs support daily access to healthy meals and increase socialization among older adults.

The Resource Fairs focus on education and highlight services available to older adults, individuals with disabilities, and family caregivers. By increasing participation at congregate meal sites and connecting people with aging-friendly resources, the Department of Aging and Adult Services – Public Guardian (DAAS–PG) helps older adults prepare for current and future needs across a growing, diverse population.

The COVID-19 pandemic required major service changes. Congregate meals were paused and replaced with “grab & go” and home-delivered options to protect community health during “stay at home” orders. The Senior Resource Fair initiative encourages older adults to return to senior and community centers, increase social connection, and participate in wellness activities such as peer

engagement and targeted programming. These efforts aim to reduce food insecurity and improve access to relevant information and services.

The department launched the Senior Resource Fair initiative to support County Senior Nutrition Sites in increasing program participation. These partnerships raise the visibility of nutrition programs through outreach events and engage both new and returning clients.

The model has shown success in expanding access to the Older Californian Nutrition Program, supporting social interaction, and connecting older adults with services to improve quality of life. More than 20 Senior Resource Fairs have been held to date. These events resulted in same-day attendance increases ranging from 94% to 260%, and a sustained average increase of 26% in the following quarter.

Public Guardian – Conservator

Description of Major Services

Public Guardian – By court appointment, the Public Guardian-Conservator acts as conservator of last resort for individuals found to be gravely disabled or who lack the capacity to manage their finances and provide for their own care. A conservator has the responsibility for the conservatee's care, custody, and control. The conservator determines where the conservatee lives and ensures his/her daily needs are met. Conservatees must be placed in the least restrictive placement, which may include, but is not limited to the following: licensed board and care, social rehabilitation, skilled nursing facilities, secured psychiatric facilities, acute medical or psychiatric hospitals, or state hospital.

Age Wise – Age Wise is a behavioral health program for older adults, aged 59 and over, targeted at those individuals who would benefit from behavioral health and wellness services and other community resources to help meet basic needs. Services include in-home behavioral health and case management services, counseling services, peer and family advocacy, support, and education groups provided throughout San Bernardino County. The goal of the Age Wise program is to help individuals maintain the best possible behavioral and physical health to increase the ability to sustain independent living and well-being.

Human Services Aging and Adult Services – Public Guardian – Conservator

Group: Human Services

Department: Aging and Adult Services

Fund: General

Budget Unit: 536 1000

Function: Public Protection

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	6,119,939	7,712,716	6,820,605	8,504,901	792,185
Operating Expenses	3,557,114	6,264,125	5,541,421	3,997,345	(2,266,780)
Capital Expenses	28,772	0	0	50,000	50,000
Total Exp Authority	9,705,826	13,976,841	12,362,026	12,552,246	(1,424,595)
Reimbursements	(6,607,417)	(8,797,669)	(6,825,883)	(9,568,179)	(770,510)
Total Appropriation	3,098,408	5,179,172	5,536,143	2,984,067	(2,195,105)
Operating Transfers Out	0	15,274,120	0	14,778,895	(495,225)
Total Requirements	3,098,408	20,453,292	5,536,143	17,762,962	(2,690,330)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	64,868	17,798,250	2,443,341	14,778,895	(3,019,355)
Fee/Rate	899,370	500,000	970,419	800,000	300,000
Other Revenue	102,311	123,252	125,516	122,848	(404)
Total Revenue	1,066,549	18,421,502	3,539,276	15,701,743	(2,719,759)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	1,066,549	18,421,502	3,539,276	15,701,743	(2,719,759)
Net County Cost	2,031,859	2,031,790	1,996,867	2,061,219	29,429
Budgeted Staffing	74	78	78	76	(2)

Child Support Services

At a Glance

The Department of Child Support Services (DCSS) promotes the Countywide Vision by partnering with parents and the community in delivering reliable child support services. DCSS will continue to make a positive impact to the lives of children by determining parentage, establishing and enforcing child support orders, and securing payments to help meet their financial and medical needs.



Amy Coughlin
Director

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What We Plan to Achieve:

- Assist in countywide efforts to move participants to self-sufficiency through delivering consistent, reliable child support payments.
- Expand outreach, education, and engagement efforts to raise awareness of child support services among underserved communities in the County.
- Expand partnerships with community organizations programs and County departments that have a direct impact on improving the quality of life of children and assist parents in removing barriers to paying child support.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Child Support	61,053,938	61,053,938	-	-	505	-	505

Child Support Services

Description of Major Services

The Department of Child Support Services (DCSS) promotes family self-sufficiency by partnering with parents and the community to deliver reliable child support services. These services are offered throughout San Bernardino County with offices located in the high desert, west end, and the greater San Bernardino area.

DCSS is committed to prioritizing the needs of the families by effectively administering the child support program. DCSS works collaboratively with parents to remove barriers to child support and connects them with essential community services. By partnering with organizations that provide job training, skill development, domestic violence resources, legal assistance, and more, DCSS helps families access the support they need. Additionally, DCSS seeks collaborative opportunities with

other County programs and community-based organizations to better serve shared customers.

The services provided by DCSS include the following:

- Establishing court orders for parentage, child and medical support, and health insurance.
- Enforcing court orders for child, family, spousal, medical support, and health insurance.
- Collecting and distributing child support payments.
- Maintaining records of child support payments made and balances due.
- Modifying court orders when there is a change in circumstances.

DCSS' brand, "Champion of Children" emphasizes making a positive difference in the lives of families.

Human Services Child Support Services

Group: **Human Services**

Department: **Child Support Services**

Fund: **General**

Budget Unit: **Various**

Function: **Public Protection**

Activity: **Judicial**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	44,865,758	46,789,048	45,827,586	48,746,994	1,957,946
Operating Expenses	12,554,773	15,555,860	13,174,428	12,206,944	(3,348,916)
Capital Expenses	364,091	91,200	67,047	100,000	8,800
Total Exp Authority	57,784,622	62,436,108	59,069,061	61,053,938	(1,382,170)
Reimbursements	(63,642)	0	(165,460)	0	0
Total Appropriation	57,720,979	62,436,108	58,903,601	61,053,938	(1,382,170)
Operating Transfers Out	0	0	0	0	0
Total Requirements	57,720,979	62,436,108	58,903,601	61,053,938	(1,382,170)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	57,679,547	61,730,445	59,640,529	60,003,938	(1,726,507)
Fee/Rate	0	0	0	0	0
Other Revenue	(105,659)	550,000	(650,970)	1,050,000	500,000
Total Revenue	57,573,888	62,280,445	58,989,559	61,053,938	(1,226,507)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	57,573,888	62,280,445	58,989,559	61,053,938	(1,226,507)
Net County Cost	147,092	155,663	(85,958)	0	(155,663)
Budgeted Staffing	526	517	517	505	(12)

Group: **Human Services**
 Department: **Child Support Services**
 Fund: **General**

Budget Unit: **Various**
 Function: **Public Protection**
 Activity: **Judicial**



Outreach Initiative Connects Families to Essential Child Support Resources

The Outreach and Program teams analyzed case-load participant and community data, identifying shifts in demographics and evolving customer and community needs. As a result, the Outreach team will be exploring different ways to share information about the services the department provides. The Outreach team has developed a strategic plan to focus on increasing awareness and education about the child support program, specifically targeting potential new customers who do not receive public assistance. This initiative aims to ensure that all families, regardless of their financial situation, have access to the support and resources available to them.

The Outreach team will utilize the Outreach vehicle to expand community engagement and increase awareness of child support services to underserved areas of the county, providing on-the-spot assistance, educational materials, and direct access to a Child Support Specialist. By bringing services directly to the community, the



department aims to remove barriers, connect parents with essential resources, and ensure families receive the support they need. Additionally, outreach efforts have expanded to include a father engagement group that will share father-focused resources and services. Outreach event details and resources will be shared on various social media platforms and other local venues.

The Outreach vehicle will feature custom-made magnets promoting the child support program, designed to increase visibility and awareness. These magnets will be updated periodically to highlight different services ensuring the information is engaging for the public. This dynamic approach will help reinforce the availability of child support resources.

Preschool Services

At a Glance

The Preschool Services Department (PSD) administers the Head Start (HS), Early Head Start (EHS), Early Head Start – Child Care Partnership (EHS CCP), the California State Preschool Program (CSPP), General Child Care (CCTR), the Child and Adult Care Food Program and Prevention (CACFP) and Early Intervention Program services at 31 locations throughout San Bernardino County. All programs are fully funded by State and Federal grants. PSD Promotes the County Mission by providing resources to improve the well-being of children, empowering families, and strengthening communities. The children will excel in whatever setting they go to next. PSD families' quality of life is measurably better after participating in our programs. PSD efforts increase the quantity and quality of sustainable resources and services countywide.

PSD, in collaboration with the Department of Behavioral Health provides counseling services to enrolled children and families to help them cope with events such as a death in the family and address behavioral issues through the Prevention and Early Intervention Program (PEI).



Arlene Molina
Director

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What We Plan to Achieve:

- Preschool Services will increase the number of foster children enrolled in its programs, with a target of 10% of enrollment.
- Preschool Services will increase the workforce to support foster children by either extending or creating new partnerships with community colleges to create cohorts, collaborate, teach/train potential Infant & Toddler and Preschool Candidates.
- Preschool Services will coach staff in social emotional strategies to improve the social emotional skills of Early Head Start students. Through the use of the Teaching Pyramid model staff will learn about tools that support both the healthy social emotional development of children and assist them with addressing any challenging behavior.
- Preschool Services will continue to provide professional development training on Language and Literacy strategies to continue the improvement of literacy skills of Head Start and State Preschool students.
- Preschool Services will support its students in reaching and maintaining a healthy Body Mass Index (BMI) classification. PSD will increase the use of the Color Me Healthy curriculum throughout the sites, model healthy eating in the classroom settings and facilitate nutrition planning workshops for parents.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Preschool Services	82,696,259	95,216,230	-	(12,519,971)	110	602	712

Preschool Services

Description of Major Services

The Preschool Services Department (PSD) administers the Head Start (HS), Early Head Start (EHS), Early Head Start – Child Care Partnership (EHS CCP), the California State Preschool Program (CSPP), General Child Care (CCTR), the Child and Adult Care Food Program and Prevention (CACFP) and Early Intervention Program services at 31 locations throughout San Bernardino County. All programs are fully funded by the State and/or Federal government with no Net County Cost. PSD promotes the County Mission by providing resources to improve the well-being of children, empowering families, and strengthening communities. The children will excel in whatever setting they go to next. PSD families' quality of life is measurably better after participating in our programs. PSD efforts increase the quantity and quality of sustainable resources and services countywide.

PSD, in collaboration with the Department of Behavioral

Health (DBH) provides counseling services to enrolled children and families to help them cope with events such as a death in the family and address behavioral issues through the Prevention and Early Intervention Program (PEI).

PSD's priority population includes children in foster care, homeless and children with special needs and/or disabilities. In addition, PSD's programs offer comprehensive child development and family support services to all enrolled children and families, which include nutrition, physical and mental health services to strengthen each child's capacity to participate successfully in school.

PSD continues to focus on the expansion of childcare services to the 0–3 population due to the identified shortage of childcare options and reduction of preschool options as a result of Universal PreK requirements for school districts.

Human Services Preschool Services

Group: Human Services

Department: Preschool Services

Fund: Preschool Services

Budget Unit: Various

Function: Public Assistance

Activity: Other Assistance

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	31,438,170	42,964,732	34,822,190	43,260,877	296,145
Operating Expenses	27,998,564	46,885,376	42,518,750	40,157,094	(6,728,282)
Capital Expenses	222,381	10,456,000	4,373,524	795,200	(9,660,800)
Total Exp Authority	59,659,115	100,306,108	81,714,464	84,213,171	(16,092,937)
Reimbursements	(1,665,567)	(2,497,562)	(1,737,234)	(2,497,562)	0
Total Appropriation	57,993,548	97,808,546	79,977,231	81,715,609	(16,092,937)
Operating Transfers Out	84,802	23,550,000	317,034	980,650	(22,569,350)
Total Requirements	58,078,351	121,358,546	80,294,265	82,696,259	(38,662,287)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	56,167,503	119,211,946	64,196,623	94,519,679	(24,692,267)
Fee/Rate	263,763	294,316	247,278	294,316	0
Other Revenue	227,696	320,000	892,502	402,235	82,235
Total Revenue	56,658,963	119,826,262	65,336,402	95,216,230	(24,610,032)
Operating Transfers In	0	0	9,928	0	0
Total Financing Sources	56,658,963	119,826,262	65,346,330	95,216,230	(24,610,032)
Use of/(Contributions to) Fund Balance	1,419,388	1,532,284	14,947,934	(12,519,971)	(14,052,255)
Budgeted Staffing	764	741	741	712	(29)

Group: **Human Services**
Department: **Preschool Services**
Fund: **Preschool Services**

Budget Unit: **Various**
Function: **Public Assistance**
Activity: **Other Assistance**



Expanding Family Literacy: A Commitment to Every School

In the 2025-26 budget, the Family Literacy Program will foster a lifelong love of reading while strengthening family bonds. Currently offered at select locations, this engaging eight-week storytelling program provides children and their families with an interactive learning experience that makes reading fun and meaningful.

Families explore books together through storytelling, enhancing language skills, comprehension, and critical thinking. Parents receive a tote bag filled with books and reading resources each week, ensuring that literacy extends beyond the classroom and into the home. By equipping families with tools for success, we empower parents as their children's first teachers, reinforcing the essential connection between literacy and academic achievement.

Our Goal: *Literacy for All*

The department is expanding the Family Literacy Program to all 31 school sites, ensuring equitable access to this transformative experience. The department utilizes existing staff with budgeted funding for books and supplies. This program allows more families in quality storytelling sessions, receive free books, and build a reading culture within their homes. Investing in early literacy strengthens student success and family engagement.

Through this program, we reaffirm our commitment to educational equity and community empowerment, shaping brighter futures for all students.

Veterans Affairs

At a Glance

The mission of Veterans Affairs (VA) is to assist veterans with accessing the federal, state, and local benefits and services they earned through service to our country. This assistance is also provided to the eligible dependents of veterans.

VA aligns with the County goal of “Working with Other Agencies and Stakeholders” by coordinating with federal, state, and local governments and organizations for the effective delivery of services to the veteran population. These services are focused on the healthcare, housing, educational, legal, recreational, and disability compensation needs of veterans.

Special attention will be given during 2025-26 to identifying veterans enrolled in MediCal who may be eligible for VA Healthcare benefits.



Matt Knox
Director

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What We Plan to Achieve:

- Increase coordination among County agencies who provide services to veterans.
- Utilize a multi-faceted marketing campaign for the promotion of VA services to uninformed veterans.
- Leverage partnerships with public and community-based organizations to identify underserved and unserved veterans.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Veterans Affairs	4,097,595	1,206,000	2,891,595	-	30	-	30

Veterans Affairs

Description of Major Services

The Department of Veterans Affairs (VA) provides claims assistance, advocacy, and outreach to County and State residents. The department assists veterans with applying for benefits they have earned which include medical care, pension benefits, disability compensation, education, and vocational rehabilitation. County VA employees are often the initial contact with the United States Department of Veterans Affairs (USDVA) system for veterans in our community. Services for veterans are concentrated in the following areas:

Claims Assistance

- Provide benefits counseling, claim preparation, and development of material evidence.
- Monitor adjudication and resolve issues or questions in favor of the veteran.
- Assist with administrative and appellate review of claims.

Information and Referral

- Refer veterans and their families to other County departments, homeless and emergency service providers, as well as state and federal agencies.
- Work collaboratively with the USDVA, The California Department of Veterans Affairs (CalVet), and chartered veterans' organizations to assure that veterans and their dependents receive the benefits they have earned for their military service.

Advocacy

- Provide advocacy at individual, policy, and legislative levels.
- Provide state and federal elected officials with technical assistance regarding veteran's legislation.

Outreach

- Conduct outreach for the purpose of informing the public of veteran benefits and services for which they may be eligible.

Human Services Veterans Affairs

Group: Human Services

Department: Veterans Affairs

Fund: General

Budget Unit: 540 1000

Function: Public Assistance

Activity: Veteran's Services

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,444,489	2,897,870	2,546,056	3,109,289	211,419
Operating Expenses	888,885	1,205,434	1,078,957	988,306	(217,128)
Capital Expenses	0	0	0	0	0
Total Exp Authority	3,333,373	4,103,304	3,625,013	4,097,595	(5,709)
Reimbursements	0	(112,634)	0	0	112,634
Total Appropriation	3,333,373	3,990,670	3,625,013	4,097,595	106,925
Operating Transfers Out	0	0	0	0	0
Total Requirements	3,333,373	3,990,670	3,625,013	4,097,595	106,925
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	1,224,700	1,206,000	1,270,706	1,206,000	0
Fee/Rate	0	0	0	0	0
Other Revenue	531	0	103	0	0
Total Revenue	1,225,230	1,206,000	1,270,809	1,206,000	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	1,225,230	1,206,000	1,270,809	1,206,000	0
Net County Cost	2,108,143	2,784,670	2,354,204	2,891,595	106,925
Budgeted Staffing	31	31	31	30	(1)

Group: **Human Services**
 Department: **Veterans Affairs**
 Fund: **General**

Budget Unit: **540 1000**
 Function: **Public Assistance**
 Activity: **Veteran's Services**



San Bernardino County Veterans Affairs and the Veterans Legal Institute (VLI) Have Continued Their Partnership to Conduct Free Veterans Legal Clinics in FY 2025-26

The purpose of the program is to provide outreach and guidance for transitioning service members, veterans (including those attending California Community Colleges), and their families in removing legal barriers that prevent access to, or maintenance of, mental and physical health care. This empowers veterans and their families to realize their potential for full, self-sufficient, and connected lives. Since the onset of the pandemic, the majority of VLI clients have received service through telephone clinics and interviews. Service requests include greater access to veteran benefits, estate planning, options for housing, family and consumer law, and expungements. The ages of veterans served have ranged from 19 to 103, with an average age of 51 years old.

Having access to legal advocates has been described by participants as life-changing and lifesaving. The veterans served were experiencing various legal complications such as loss of income, evictions, interruptions to health-care, as well as needing to navigate various court and government agency hearings. Without access to free legal services, these veterans would have faced a higher risk of homelessness, hopelessness, and suicide. The response for these clinics continues to be tremendous. Clinics are routinely booked several months in advance.

Fiscal Year 2025-26 will mark the seventh successful year of partnership with San Bernardino County Veterans Affairs and Veterans Legal Institute.

County Trial Courts

At a Glance

San Bernardino County's budget includes numerous budget units which are utilized to account for costs and services that are required for effective administration of the trial court system in San Bernardino County. This includes the Indigent Defense Program which provides essential legally mandated court appointed representation services that the Public Defender is unable to represent due to conflict, Facility and Judicial costs to fund the County's mandated share of costs to operate the Court system and the Trial Court Funding Maintenance of Effort which is a mandated payment to the state for the County's share of operational costs.

These programs provide for the Safety, Health, and Social Service needs of County Residents by Working with Other Agencies by partnering with various departments and state agencies to contribute to the effective administration of the judicial system in San Bernardino County.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Drug Courts	-	-	-	-	-	-	-
Grand Jury	891,459	-	891,459	-	-	-	-
Indigent Defense	10,387,923	-	10,387,923	-	-	-	-
Court Facilities/Judicial Benefits	1,498,202	-	1,498,202	-	-	-	-
Court Facilities Payments	2,674,628	-	2,674,628	-	-	-	-
Trial Court Funding Maintenance of Effort	23,918,308	9,345,355	14,572,953	-	-	-	-
Courthouse Seismic Surcharge	2,550,600	2,550,600	-	-	-	-	-
Alternate Dispute Resolution	500,000	575,500	-	(75,500)	-	-	-
Registration Fees	-	7,000	-	(7,000)	-	-	-

Drug Court Programs

Description of Major Services

The Drug Court Programs budget unit accounts for administrative support and treatment costs for Drug Court Programs. The budget unit receives reimbursement from the Department of Behavioral Health (DBH) who receives grant revenues to fund these programs. This budget unit funds one Treatment Coordinator, and one Senior Account Clerk budgeted within the Superior Court. The Drug Court program offers court-supervised treatment to non-violent offenders struggling with substance

abuse. The program is designed to reduce drug usage, prevent recidivism, and support long-term recovery by integrating rehabilitative services alongside drug treatment. It also aims to reduce the number of children entering the Child Welfare System due to parental substance abuse. By offering a combination of treatment and rehabilitation, DBH helps individuals regain stability and reintegrate into society, fostering healthier, safer communities.

Law and Justice County Trial Courts – Drug Courts

Group: Law and Justice
Department: County Trial Courts
Fund: General

Budget Unit: 123 1000
Function: Public Protection
Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	181,146	225,964	225,826	236,755	10,791
Capital Expenses	0	0	0	0	0
Total Exp Authority	181,146	225,964	225,826	236,755	10,791
Reimbursements	(181,146)	(225,964)	(225,826)	(236,755)	(10,791)
Total Appropriation	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	0	0	0	0	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	0	0	0	0	0
Budgeted Staffing	0	0	0	0	0

Grand Jury

Description of Major Services

The San Bernardino County Grand Jury is appointed annually by the Superior Court. Its responsibilities include investigating local government, examining instances of public office crime and corruption, and returning indictments in certain criminal cases brought before it by the District Attorney's Office. Funding in this budget unit covers members' stipends, office supplies, administrative staff, and other support costs. This budget unit funds one Grand Jury Assistant position budgeted within the Superior Court.

Law and Justice County Trial Courts – Grand Jury

Group: Law and Justice

Department: County Trial Courts

Fund: General

Budget Unit: 124 1000

Function: Public Protection

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	649,259	886,340	639,476	881,140	(5,200)
Capital Expenses	0	0	0	10,319	10,319
Total Exp Authority	649,259	886,340	639,476	891,459	5,119
Reimbursements	0	0	0	0	0
Total Appropriation	649,259	886,340	639,476	891,459	5,119
Operating Transfers Out	0	0	0	0	0
Total Requirements	649,259	886,340	639,476	891,459	5,119
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	649,259	886,340	639,476	891,459	5,119
Budgeted Staffing	0	0	0	0	0

Indigent Defense

Description of Major Services

The Indigent Defense Program provides for representation services appointed by the Superior Court for indigent defendants in criminal and juvenile delinquency proceedings the Public Defender is unable to represent, and for conservatorship, guardianship, probate, family law other than Family Code § 3150 minor's counsel, and misdemeanor appeals. This budget unit also funds a portion of one Deputy Public Defender position in the Public Defender Special Litigation Homicide Unit that defends capital cases. The program administers contracts, monitors caseloads and expenditures, processes accounts payable and performs trust fund accountings, and reports

to the County Finance Office. The program administers and coordinates court-appointed representation services of attorneys, experts and investigators for an average of 4,000 misdemeanors and 2,300 felony cases per year, including capital and life-without-parole cases, and an average of 3,000 delinquency, conservatorship, guardianship, probate, mental health, misdemeanor appeal and other cases per year. In coordination with the Superior Court, this program also administers the County's Dispute Resolution Programs Act alternate dispute resolution program and its associated special revenue fund.

Law and Justice County Trial Courts – Indigent Defense

Group: **Law and Justice**

Department: **County Trial Courts**

Fund: **General**

Budget Unit: **125 1000**

Function: **Public Protection**

Activity: **Judicial**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	9,742,469	10,387,923	10,385,401	10,387,923	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	9,742,469	10,387,923	10,385,401	10,387,923	0
Reimbursements	0	0	0	0	0
Total Appropriation	9,742,469	10,387,923	10,385,401	10,387,923	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	9,742,469	10,387,923	10,385,401	10,387,923	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	5,067,165	3,000,000	3,000,000	0	(3,000,000)
Fee/Rate	0	0	0	0	0
Other Revenue	6,206	0	99,173	0	0
Total Revenue	5,073,371	3,000,000	3,099,173	0	(3,000,000)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	5,073,371	3,000,000	3,099,173	0	(3,000,000)
Net County Cost	4,669,097	7,387,923	7,286,229	10,387,923	3,000,000
Budgeted Staffing	0	0	0	0	0

Court Facilities/Judicial Benefits

Description of Major Services

The Court Facilities/Judicial Benefits budget unit annually appropriates an amount the County provides in supplemental benefits for Superior Court judges appointed on or before January 1, 2008. These benefits include automobile, security, and education allowances.

This budget unit also continues to appropriate funds for property insurance costs not covered by an agreement with the Judicial Council of California, as well as security services at the Fontana Court.

Law and Justice County Trial Courts – Court Facilities/Judicial Benefits

Group: Law and Justice

Budget Unit: 122 1000

Department: County Trial Courts

Function: Public Protection

Fund: General

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	970,680	1,498,202	1,422,487	1,498,202	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	970,680	1,498,202	1,422,487	1,498,202	0
Reimbursements	0	0	0	0	0
Total Appropriation	970,680	1,498,202	1,422,487	1,498,202	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	970,680	1,498,202	1,422,487	1,498,202	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	970,680	1,498,202	1,422,487	1,498,202	0
Budgeted Staffing	0	0	0	0	0

Court Facilities Payments

Description of Major Services

The Trial Court Facilities Act of 2002, SB 1732, required the transfer of responsibility for funding and operations of trial court facilities from the counties to the State of California. The County must pay the state the amount that the County historically expended for the operation and maintenance of each court facility. The Court Facilities Payments budget unit was established in 2006-07 to budget and track these payments for the County's facilities.

Law and Justice County Trial Courts – Court Facilities Payments

Group: Law and Justice

Budget Unit: 127 1000

Department: County Trial Courts

Function: Public Protection

Fund: General

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	2,674,628	2,674,628	2,674,628	2,674,628	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	2,674,628	2,674,628	2,674,628	2,674,628	0
Reimbursements	0	0	0	0	0
Total Appropriation	2,674,628	2,674,628	2,674,628	2,674,628	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	2,674,628	2,674,628	2,674,628	2,674,628	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	2,674,628	2,674,628	2,674,628	2,674,628	0
Budgeted Staffing	0	0	0	0	0

Trial Court Funding – Maintenance of Effort

Description of Major Services

On January 1, 1998, AB 233, the Lockyer-Isenberg Trial Court Funding Act of 1997 went into effect in the State of California. This bill fundamentally changed how the trial courts are funded by transferring primary responsibility for funding the courts to the state, including sole responsibility for funding future growth in court operations costs. In addition, it requires counties to make a capped

maintenance of effort (MOE) payment of \$23,552,806 to the state each year for operations of the courts. In return, the state allowed counties to retain many fines and forfeitures to help fund their MOE payments with the provision that collections that exceeded the amount of the revenue component of the MOE be shared equally between the state and the County.

Law and Justice County Trial Courts – Trial Court Funding – Maintenance of Effort

Group: Law and Justice

Department: County Trial Courts

Fund: General

Budget Unit: 126 1000

Function: Public Protection

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	23,803,487	23,804,470	23,779,927	23,918,308	113,838
Capital Expenses	0	0	0	0	0
Total Exp Authority	23,803,487	23,804,470	23,779,927	23,918,308	113,838
Reimbursements	0	0	0	0	0
Total Appropriation	23,803,487	23,804,470	23,779,927	23,918,308	113,838
Operating Transfers Out	0	0	0	0	0
Total Requirements	23,803,487	23,804,470	23,779,927	23,918,308	113,838
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	1,177,124	2,000,000	2,000,000	2,000,000	0
Fee/Rate	8,053,410	7,021,517	7,978,114	7,345,355	323,838
Other Revenue	0	0	6,926	0	0
Total Revenue	9,230,534	9,021,517	9,985,040	9,345,355	323,838
Operating Transfers In	0	0	0	0	0
Total Financing Sources	9,230,534	9,021,517	9,985,040	9,345,355	323,838
Net County Cost	14,572,953	14,782,953	13,794,887	14,572,953	(210,000)
Budgeted Staffing	0	0	0	0	0

Courthouse Seismic Surcharge

Description of Major Services

Funding for the Courthouse Seismic Surcharge budget unit comes from a \$35 surcharge on civil filings as authorized by Government Code Section 70624. Surcharge revenues were used for the Central Courthouse seismic retrofit/remodel project, which was completed in January 2011. These revenues were also used to make contributions to the state for the new courthouse in downtown San Bernardino. In June 2007, the County privately placed \$18.4 million of revenue bonds for courthouse

improvements. These bonds mature on June 1, 2037, and are payable solely from revenues generated by the \$35 civil filing fee surcharge and related interest earnings. They are not an obligation of the County. The purchasers of the bonds have assumed the risk that surcharge revenues may someday not be sufficient to make principal and interest payments. All pledged revenues are remitted monthly to a trustee acting on behalf of the owners of the bonds.

Law and Justice County Trial Courts – Courthouse Seismic Surcharge

Group: Law and Justice

Budget Unit: 110 2320

Department: County Trial Courts

Function: General Government

Fund: Courthouse Seismic Surcharge

Activity: Plant Acquisition

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	0	0	0	0
Reimbursements	0	0	0	0	0
Total Appropriation	0	0	0	0	0
Operating Transfers Out	2,278,207	3,001,250	2,662,461	2,550,600	(450,650)
Total Requirements	2,278,207	3,001,250	2,662,461	2,550,600	(450,650)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	2,275,073	2,992,830	2,656,855	2,547,000	(445,830)
Other Revenue	2,998	8,420	5,606	3,600	(4,820)
Total Revenue	2,278,072	3,001,250	2,662,461	2,550,600	(450,650)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	2,278,072	3,001,250	2,662,461	2,550,600	(450,650)
Use of/(Contributions to) Fund Balance	135	0	0	0	0
Budgeted Staffing	0	0	0	0	0

Alternate Dispute Resolution

Description of Major Services

The Dispute Resolution Programs Act of 1986 (DRPA) authorizes the local establishment and funding of dispute resolution programs as an alternative to more formal court proceedings. The County presently receives \$8 per civil filing which funds contract alternate dispute resolution services for certain civil, family law and probate actions, and small claims and landlord-tenant matters.

A special revenue fund was established on January 1, 2005, to account for this program. The fund balance is reserved as a contingency in the event revenues from the DRPA \$8 civil filing fees decline to below the payment amount for the contracted alternate dispute resolution services.

Law and Justice County Trial Courts – Alternate Dispute Resolution

Group: Law and Justice

Department: County Trial Courts

Fund: Alternate Dispute Resolution

Budget Unit: 110 2724

Function: Public Protection

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	360,000	500,000	360,000	500,000	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	360,000	500,000	360,000	500,000	0
Reimbursements	0	0	0	0	0
Total Appropriation	360,000	500,000	360,000	500,000	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	360,000	500,000	360,000	500,000	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	521,132	396,000	609,466	555,500	159,500
Other Revenue	27,629	10,000	41,079	20,000	10,000
Total Revenue	548,760	406,000	650,545	575,500	169,500
Operating Transfers In	0	0	0	0	0
Total Financing Sources	548,760	406,000	650,545	575,500	169,500
Use of/(Contributions to) Fund Balance	(188,760)	94,000	(290,545)	(75,500)	(169,500)
Budgeted Staffing	0	0	0	0	0

Registration Fees

Description of Major Services

This budget unit accounts for the "registration fee" that is collected from indigent defendants under Penal Code § 987.5 at the time appointed defense counsel is assigned. Per Penal Code 1465.9(a), effective July 1, 2021, the balance of any court-imposed costs pursuant to Penal Code 987.5(a) shall be unenforceable and uncollectible and any portion of a judgment imposing those costs shall be vacated. The revenues from this fee are distributed at the discretion of the Board of Supervisors pursuant to Penal Code § 987.5(e).

Law and Justice County Trial Courts – Registration Fees

Group: Law and Justice

Budget Unit: 125 2694

Department: County Trial Courts

Function: Public Protection

Fund: Registration Fees

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	0	0	0	0
Reimbursements	0	0	0	0	0
Total Appropriation	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	0	0	0	0	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	14	0	0	0	0
Other Revenue	8,057	4,500	9,271	7,000	2,500
Total Revenue	8,071	4,500	9,271	7,000	2,500
Operating Transfers In	0	0	0	0	0
Total Financing Sources	8,071	4,500	9,271	7,000	2,500
Use of/(Contributions to) Fund Balance	(8,071)	(4,500)	(9,271)	(7,000)	(2,500)
Budgeted Staffing	0	0	0	0	0

District Attorney

At a Glance

The District Attorney is constitutionally mandated to represent the interest of the People of the State of California in the criminal justice system. This includes conducting investigations, prosecuting criminal cases, and supporting and assisting crime victims. The District Attorney must comply with California legislative mandates that modify and enhance this role.

The District Attorney's goals for 2025-26 align with the County's Mission of ensuring public safety by collaborating with law enforcement, community stakeholders, and partner agencies to advance its Constitutional and statutory responsibilities. The Office continues to prioritize meaningful engagement with crime victims to secure the enforcement of Court-ordered restitution, to uphold the principle of equal justice by ensuring prosecutorial decisions are free from racial bias, and to represent the People in an increasing number of post-conviction proceedings, including petitions to reduce sentences under recently enacted laws.



Jason Anderson
District Attorney

Connect with us at



What We Plan to Achieve:

- Utilize or build functionality in the case management system to organize communication and data received from County departments and local law enforcement to make decisions for reducing crime, ensuring probation success, and providing strong victim support to ensure a safe community.
- Continue enhancements of the methodology of race blind charging to instill trust in the community that justice is served fairly to those who commit crime.
- Instill trust from victims of crime that they are supported and that justice is served fairly by fighting defendants' petitions to the Court for reduced sentences when laws change to allow commuted sentences.
- Collaborate with law enforcement agencies across Southern California to investigate and prosecute cross-county crimes to eliminate criminal activity, reduce costs to the community, and reduce environmental damage.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
District Attorney – Criminal Prosecution	119,532,061	63,917,082	55,614,979	-	601	64	665
District Attorney – Special Revenue Funds	9,884,273	9,015,132	-	869,141	-	-	-

District Attorney

Description of Major Services

Pursuant to Article XI, section 1(b) of the California Constitution, the office of the District Attorney is established to represent the interests of the People of the State of California. Under Government Code section 26500, the District Attorney serves as the County's public prosecutor, responsible for prosecuting all crimes committed within San Bernardino County. The District Attorney also represents the People in litigating challenges to existing convictions, including appellate proceedings that can result in new case law in California. As a representative of the People, the District Attorney must prosecute cases without discrimination or bias, ensuring equal justice under the Equal Protection clause of both the Federal and State Constitutions, as well as under state law.

The District Attorney provides legal support to local law enforcement agencies, especially in evolving areas of the law. This includes frequent guidance on the Fourth, Fifth and Sixth Amendments of the U.S. Constitution and

interpretation of related statutory and decisional law concerning the rights protected by those amendments.

Additional functions include advising San Bernardino County's Grand Jury, pursuing civil litigation to enforce environmental and consumer laws, recovery of abducted children, seeking civil commitments for Sexually Violent Predators or Mentally Disordered Offenders, and educating the community on fraud prevention and detection.

The District Attorney holds both ethical and legal responsibility to address the needs and concerns of crime victims, as outlined in Article I, section 28 of the California Constitution and Penal Code section 13835, and serves as the lead advocate for enforcement of those protections. In all its functions, the District Attorney Office represents County constituents in court and serves as a source of public information on the criminal justice system, keeping the public informed on prosecutions and matters affecting public safety.

Law and Justice District Attorney – Criminal Prosecution

Group: Law and Justice

Department: District Attorney

Fund: General

Budget Unit: 450 1000

Function: Public Protection

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	97,119,956	110,070,348	98,740,521	108,112,323	(1,958,025)
Operating Expenses	18,612,744	20,661,038	20,552,657	24,164,226	3,503,188
Capital Expenses	1,039,659	493,219	115,793	1,164,444	671,225
Total Exp Authority	116,772,359	131,224,605	119,408,972	133,440,993	2,216,388
Reimbursements	(13,862,670)	(14,340,076)	(12,103,006)	(13,908,932)	431,144
Total Appropriation	102,909,689	116,884,529	107,305,966	119,532,061	2,647,532
Operating Transfers Out	8,177,737	0	0	0	0
Total Requirements	111,087,426	116,884,529	107,305,966	119,532,061	2,647,532
Sources					
Taxes	50,960,595	48,663,650	43,766,889	49,329,675	666,025
Realignment	6,158,695	8,791,784	8,791,784	7,891,784	(900,000)
State/Fed/Other Government	8,086,457	7,986,448	6,908,796	6,170,872	(1,815,576)
Fee/Rate	(647)	0	2,318	0	0
Other Revenue	509,376	519,942	537,673	524,751	4,809
Total Revenue	65,714,476	65,961,824	60,007,460	63,917,082	(2,044,742)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	65,714,476	65,961,824	60,007,460	63,917,082	(2,044,742)
Net County Cost	45,372,950	50,922,705	47,298,506	55,614,979	4,692,274
Budgeted Staffing	661	659	659	665	6



Special Victims K9 Unit Provides Vital Support to Child Crime Victims

The District Attorney (DA) is committed to providing special support to children, the most vulnerable victims of crime.

In 2015, the DA's Special Victims K9 Unit was created with two specially trained facility dogs from Assistance Dogs of the West (ADW). ADW is one of only three nationwide nonprofit organizations with extensive experience in training facility dogs for public agencies, including law enforcement. ADW works closely with public agencies to undergo an intensive matching, training, and certification process to select the handlers that make the best partners with their trained dogs.

When the K9 Unit was created, the DA worked closely with the Superior Court to develop protocols to enable the Deputy District Attorneys assigned to the Crimes against Children Unit to have the dogs accompany victims or witnesses of crimes into the courtroom during hearings and while testifying. The dogs also accompany children during meetings in preparation for trial. The Special Victims K9 Unit has grown to three dogs and the department is currently undergoing a matching process with ADW to add a fourth dog to serve the main regions of the county (Central, West End, and Desert Divisions) and the Children's Assessment Center in San Bernardino. Through the years, the facility dogs have provided a significant source of support to victims and their families.

One of the K9 members, Lane, serves at the Children's Assessment Center, where children may receive a forensic

interview and/or evidentiary medical examination to assist in the evaluation of child abuse allegations. Lane provides support to children and families during forensic interviews and medical examinations. His calm and earnest personality allows the forensic team to ascertain the extent of the children's physical and emotional injuries. His comforting presence alleviates the trauma that children may experience when they become part of the criminal justice system.

The K9 unit has served well beyond their courtroom training and daily assignments. They have been deployed to provide support for local and national tragedies, including the December 2nd, 2015 terrorist shooting in San Bernardino, the Route 91 Harvest Festival shooting in Las Vegas, NV in 2017, the North Park Elementary School shooting in San Bernardino in 2017, and the Robb Elementary school shooting in Uvalde, Texas in 2022. The K9 unit has also deployed to the local assistance center (LAC) to assist the community members impacted by the Line Fire.

The DA's original facility dogs, Lupe and Dozer, who made the DA's K9 program so successful, retired in 2022 and in 2023. The DA is in the process of acquiring another facility dog to fill Lupe's assignment at the West End Division by the end of 2025. The facility dogs are significant members of the DA's staff and their service to the community is beyond measure.

Special Revenue Funds – Consolidated

Description of Major Services

Real Estate Fraud Prosecution, accounts for the investigation and prosecution of real estate fraud crimes pursuant to Government Code Section 27388. Costs are funded through a \$10 fee charged on recorded documents.

Auto Insurance Fraud Prosecution, accounts for the investigation and prosecution of automobile insurance fraud pursuant to California Insurance Code (IC) Section 1872.8(b)(1).

Auto Insurance Fraud Interdiction Prosecution, accounts for the investigation and prosecution of organized automobile insurance fraud pursuant to IC Section 1874.8 and 1872.8(b)(1).

Worker's Compensation Insurance Fraud Prosecution, accounts for the investigation and prosecution of workers' compensation insurance fraud pursuant to IC Section 1872.83.

Consumer/Environmental Protection Unit (formerly Specialized Prosecutions), established in 1990-91 with funding from various fines and forfeitures, to prosecute crimes such as hazardous waste dumping, consumer fraud, and violations of Cal/OSHA laws to ensure safe and healthy working conditions for California workers.

Vehicle fees – Auto Theft Prosecution, accounts for the receipt of \$2 assessments on vehicles registered in San Bernardino County used to enhance the capacity of local law enforcement and prosecutors to deter, investigate, and prosecute vehicle theft crimes pursuant to Vehicle Code Section 9250.14.

State Asset Forfeitures, represent receipt of the District Attorney's share of state asset forfeiture funds to offset public safety expenses.

Federal Asset Forfeitures, account for shared proceeds from the sale of forfeited assets to further law enforcement initiatives.

Law and Justice District Attorney – Special Revenue Funds

Group: Law and Justice

Department: District Attorney

Fund: Special Revenue Funds – Consolidated

Budget Unit: Various

Function: Public Protection

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	11,616,445	10,388,974	9,448,736	9,884,273	(504,701)
Capital Expenses	166,170	40,000	0	0	(40,000)
Total Exp Authority	11,782,615	10,428,974	9,448,736	9,884,273	(544,701)
Reimbursements	(178,170)	0	(18,667)	0	0
Total Appropriation	11,604,445	10,428,974	9,430,068	9,884,273	(544,701)
Operating Transfers Out	0	0	0	0	0
Total Requirements	11,604,445	10,428,974	9,430,068	9,884,273	(544,701)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	6,315,182	6,622,416	6,377,617	6,397,768	(224,648)
Fee/Rate	14,984,758	3,487,702	3,878,745	1,811,832	(1,675,870)
Other Revenue	543,366	233,782	902,974	805,532	571,750
Total Revenue	21,843,306	10,343,900	11,159,337	9,015,132	(1,328,768)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	21,843,306	10,343,900	11,159,337	9,015,132	(1,328,768)
Use of/(Contributions to) Fund Balance	(10,238,861)	85,074	(1,729,269)	869,141	784,067
Budgeted Staffing	0	0	0	0	0

Law and Justice Group Administration At a Glance

The Law and Justice Group Executive Committee provides for the safety of all citizens and promotes the principles of justice by coordinating resources and services including justice facilities and information management. Grant and reimbursement funds administered through the Law and Justice Group provide for the safety of all citizens, promote the principles of justice, and enhance the quality of life within San Bernardino County.



Sam Fisk
Assistant Sheriff

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What We Plan to Achieve:

- Successfully manage grants awarded by the U.S. Department of Justice.
- Successfully administer various law-and-justice-related programs initiated by the Group.
- Collect and analyze criminal-justice-related data in an effort to identify and understand problems and their causes, and to assist in developing baselines and indicators for ongoing management and continuous improvement.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Law and Justice Group Administration	225,095	218,990	6,105	-	-	1	1
Law and Justice Special Revenue Funds	1,884,315	2,023,704	-	(139,389)	-	-	-

Law and Justice Group Administration

Description of Major Services

Under general direction of the Law and Justice Group Chair, the law and justice group departments collaborate with other County departments and community partners on grant applications, projects and operational enhancements to address the health, safety and social service needs of County residents.

Law and Justice Law and Justice Group Administration

Group: Law and Justice

Budget Unit: 113 1000

Department: Law and Justice Group Administration

Function: Public Protection

Fund: General

Activity: Judicial Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	225,012	339,908	262,240	131,714	(208,194)
Operating Expenses	45,108	187,054	106,340	94,829	(92,225)
Capital Expenses	0	0	0	0	0
Total Exp Authority	270,120	526,962	368,580	226,543	(300,419)
Reimbursements	(212,675)	(307,972)	(364,082)	(1,448)	306,524
Total Appropriation	57,445	218,990	4,498	225,095	6,105
Operating Transfers Out	0	0	0	0	0
Total Requirements	57,445	218,990	4,498	225,095	6,105
Sources					
Taxes	0	0	0	0	0
Realignment	0	213,690	0	213,690	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	57,445	5,300	4,498	5,300	0
Other Revenue	0	0	0	0	0
Total Revenue	57,445	218,990	4,498	218,990	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	57,445	218,990	4,498	218,990	0
Net County Cost	0	0	0	6,105	6,105
Budgeted Staffing	2	2	2	1	(1)

Special Revenue Funds – Consolidated

Description of Major Services

Grant and reimbursement programs pursued by the Law and Justice Group are consolidated in this budget unit. Grants include allocations from the Edward Byrne Memorial Justice Assistance Grant Program administered by the Bureau of Justice Assistance (BJA). Funding is used to support a broad range of law enforcement activities to improve the overall criminal justice system. San Bernardino County serves as the lead agency and passes through allocations to the various local jurisdictions. Grant funds have been used to provide equipment, supplies, prevention and education programs, and information systems for law enforcement.

The Southwest Border Prosecution Initiative fund received allocations from the Federal Southwest Border Prosecution Initiative program administered by BJA. This

was a reimbursement program under which jurisdictions in the four Southwestern U.S. Border States were eligible to be reimbursed for a portion of prosecution and detention costs in federal cases. These funds are used for law and justice activities that support and enhance prosecutorial and detention services.

The Criminal Justice Facility Construction Fund receives penalty revenue as authorized by Government Code 76101 that is set aside for the purpose of construction, reconstruction, expansion, improvement, operation, or maintenance of the County's criminal justice and court facilities and for improvement of criminal justice automated information systems as provided for in that section.

Law and Justice Law and Justice Group Administration – Law and Justice Special Revenue Funds – Consolidated

Group: Law and Justice

Department: Law and Justice Group Administration

Fund: Various

Budget Unit: Various

Function: Public Protection

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	2,148,699	2,081,536	1,375,276	1,034,315	(1,047,221)
Capital Expenses	0	0	0	0	0
Total Exp Authority	2,148,699	2,081,536	1,375,276	1,034,315	(1,047,221)
Reimbursements	0	0	0	0	0
Total Appropriation	2,148,699	2,081,536	1,375,276	1,034,315	(1,047,221)
Operating Transfers Out	0	850,000	0	850,000	0
Total Requirements	2,148,699	2,931,536	1,375,276	1,884,315	(1,047,221)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	2,186,210	1,248,405	1,264,312	18,000	(1,230,405)
Fee/Rate	1,463,091	1,437,100	1,373,301	1,330,000	(107,100)
Other Revenue	380,679	323,980	135,531	675,704	351,724
Total Revenue	4,029,979	3,009,485	2,773,144	2,023,704	(985,781)
Operating Transfers In	67,042	0	0	0	0
Total Financing Sources	4,097,022	3,009,485	2,773,144	2,023,704	(985,781)
Use of/(Contributions to) Fund Balance	(1,948,322)	(77,949)	(1,397,868)	(139,389)	(61,440)
Budgeted Staffing	0	0	0	0	0

Probation

At a Glance

The Probation Department’s mission is to build stronger families and safer communities by improving the lives of those served through assessment, treatment, rehabilitative services and enforcement. The mission is carried out by providing supervision and case management to adult and youthful offenders, and supervision to youth at two detention and assessment centers.

In 2025-26, the Department will continue to focus on ways to accomplish its mission. This includes focusing on programs that provide rehabilitation and supervision services and implement evidence and community-based approaches to reduce youth crime. Additionally, the Department will continue to promote long-term, self-sustaining, social and independent living skills among justice-involved individuals through treatment, vocational training, and personal development services.



Tracy Reece
Chief Probation Officer

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What We Plan to Achieve:

- Provide appropriate community rehabilitation and supervision services.
- Support reintegration opportunities for adult and juvenile clients.
- Provide services to justice-involved individuals.
- Foster and increase community partnerships.
- Remain proactive in the community through support of rehabilitative initiatives.
- Verify fidelity in partnerships, opportunities and treatment services.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Probation Administration, Corrections and Detentions	257,063,714	143,144,052	113,919,662	-	1,422	36	1,458
Juvenile Justice Grant Program	-	-	-	-	-	-	-
Probation Special Revenue Funds	29,138,552	24,138,552	-	5,000,000	-	-	-

Probation

Description of Major Services

The Probation Department is dedicated to protecting the community and building stronger families through assessment, treatment, rehabilitative services and enforcement. These efforts are driven by ensuring integrity to the mission of the department, reliance on recognized professional practices and the development of innovative evidence-based programs to meet the changing needs of the population.

Through the following bureaus, the Department provides for the health and social service needs of County residents in a variety of ways, from managing field operations in the community to caring for minors in detention, by addressing each individual's criminogenic risk factors and providing services to meet those specific needs:

- Adult Community Corrections Bureau is responsible for adult supervision, case management and investigation reports for the courts, as well as treatment program options.
- Juvenile Community Corrections Bureau is responsible for case management and supervision services for youth in the community, as well as treatment program options.
- Detention Corrections Bureau is responsible for the County's Juvenile Detention and Assessment Centers that include various rehabilitative and community integration programs.
- The A Restorative Integration for Successful Engagement bureau is responsible for the detention or housing, rehabilitation, reentry, and supervision of youth previously under the jurisdiction of the State Department of Juvenile Justice.
- Administrative Services Bureau is responsible for the organizational and administrative support functions of the department, including fiscal management, information systems management, operations support and specialized services including research, training and external affairs.

Law and Justice Probation – Probation Administration, Corrections and Detentions

Group: **Law and Justice**

Department: **Probation**

Fund: **General**

Budget Unit: **481 1000**

Function: **Public Protection**

Activity: **Detention and Corrections**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	153,645,159	165,558,124	164,005,631	189,688,413	24,130,289
Operating Expenses	58,199,528	80,558,275	72,287,964	97,818,676	17,260,401
Capital Expenses	814,747	2,066,000	1,178,536	50,000	(2,016,000)
Total Exp Authority	212,659,434	248,182,399	237,472,130	287,557,089	39,374,690
Reimbursements	(16,517,649)	(28,834,805)	(19,162,320)	(31,286,393)	(2,451,588)
Total Appropriation	196,141,786	219,347,594	218,309,811	256,270,696	36,923,102
Operating Transfers Out	16,835,118	104,251,198	104,251,198	793,018	(103,458,180)
Total Requirements	212,976,904	323,598,792	322,561,008	257,063,714	(66,535,078)
Sources					
Taxes	27,930,076	51,309,750	51,309,750	35,235,483	(16,074,267)
Realignment	68,758,044	131,211,812	131,111,360	74,602,175	(56,609,637)
State/Fed/Other Government	28,088,919	31,670,821	30,462,966	33,306,394	1,635,573
Fee/Rate	2,244	0	948	0	0
Other Revenue	1,772,272	3,027,438	4,801,988	0	(3,027,438)
Total Revenue	126,551,555	217,219,821	217,687,012	143,144,052	(74,075,769)
Operating Transfers In	80,931	0	0	0	0
Total Financing Sources	126,632,486	217,219,821	217,687,012	143,144,052	(74,075,769)
Net County Cost	86,344,418	106,378,971	104,873,996	113,919,662	7,540,691
Budgeted Staffing	1,480	1,493	1,493	1,458	(35)

Group: **Law and Justice**
 Department: **Probation**
 Fund: **General**

Budget Unit: **481 1000**
 Function: **Public Protection**
 Activity: **Detention and Corrections**



Tackling Recidivism with Comprehensive Community Support

The Probation Department's Multidimensional Anti-Recidivism Partnership (MAP) Program, launched in July 2023, represents an innovative community-based initiative funded by the Community Corrections Partnership (CCP). This program is strategically designed to reduce recidivism rates by addressing the multifaceted needs of justice-impacted individuals through tailored support and community collaboration. The MAP Program aims to establish a secure learning environment that utilizes evidence-based practices to enhance client success. It fosters the development of long-term, self-sustaining social skills and independent living capabilities through comprehensive treatment, vocational training, and personal development services for justice-impacted and at-risk adults across all regions of San Bernardino County. As a comprehensive service hub, MAP actively engages justice-impacted individuals, offering case management and services in partnership with county collaborative partners and community-based organizations.

Clients participating in the MAP Program attend a non-residential day program situated in an environment separate from enforcement operations, thereby optimizing the efficacy of the services provided. The facilities associated with MAP are specifically designed to deliver enhanced treatment and rehabilitative services, cognitive behavioral modification, as well as educational and vocational programs that facilitate successful reintegration into the community. By ensuring a continuum of resources and services in collaboration with local community partners, MAP significantly broadens access to on-site support

services for justice-impacted individuals.

Since its inception in July 2023, MAP has consistently achieved its objective of enhancing the quality and accessibility of services, as evidenced by the increasing array of resources available to clients at MAP facilities. A variety of trade and certification programs are offered, including, but not limited to, vocational welding with job placement opportunities, interactive journaling, career exploration, anger management, Alcoholics Anonymous meetings, parenting classes, financial literacy, mental health awareness, counseling, healing through fitness, trauma-informed yoga, forklift certification, pro-social activities, and GED/High School Diploma programs provided through Five Keys Charter Schools. Clients also benefit from drop-in services and additional resources tailored to their evolving needs.

MAP is currently operational in Fontana, Victorville, and Barstow and will be expanded to other county regions. This program has enabled 276 participants to receive personalized services. Clients are provided with nutritious meals, hygiene kits, and clothing, reflecting a holistic approach to rehabilitation. These services are delivered through partnerships with 25 community-based and faith-based organizations, as well as county partners.

Through these efforts, MAP exemplifies the Probation Department's mission to build stronger families and safer communities by enhancing the lives of those served through assessments, treatment, rehabilitative services, and enforcement.

Juvenile Justice Grant Program

Description of Major Services

The Juvenile Justice Crime Prevention Act allocates state resources annually to fund programs that address juvenile crime prevention and focus on public safety. The Juvenile Justice Coordinating Council, mandated to oversee local programming, consists of a variety of County and community leaders that develop and recommend the comprehensive Multi-Agency Juvenile Justice Plan.

This plan identifies and addresses the public safety gaps for at-risk youth and juvenile offenders and their families throughout San Bernardino County.

The Juvenile Justice Grant Program budget unit was deleted in 2022-23 due to the consolidation of staffing and activities into the Administration, Corrections, and Detention budget unit.

Law and Justice Probation – Juvenile Justice Grant Program

Group: **Law and Justice**

Department: **Probation**

Fund: **General**

Budget Unit: **482 1000**

Function: **Public Protection**

Activity: **Detention and Corrections**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	(20,724)	0	0	0	0
Operating Expenses	(549)	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	(21,273)	0	0	0	0
Reimbursements	0	0	0	0	0
Total Appropriation	(21,273)	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	(21,273)	0	0	0	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	(21,273)	0	0	0	0
Budgeted Staffing	0	0	0	0	0

Special Revenue Funds – Consolidated

Description of Major Services

Probation manages multiple restricted revenue sources that supplement services. These funds include the following:

Juvenile Justice Crime Prevention Act, allocates annual state funding to support programs that address juvenile crime prevention and focus on public safety.

SB 678 – Criminal Recidivism, allocates annual state funding to oversee programs for the purpose of reducing recidivism.

AB 1628 – Juvenile Reentry Program, allocates annual state funding to assume responsibility for supervision of juveniles who would otherwise be eligible for

commitment to the State Division of Juvenile Justice prior to its closure.

Asset Forfeiture 15%, accounts for State of California Health and Safety Code Section 11489 collections which mandates that 15% of distributed seizure funds be used for the sole purpose of funding programs designed to combat drug abuse and divert gang activity.

State Seized Assets, accounts for the Probation Department's proportionate share of asset forfeitures seized in conjunction with other agencies.

Law and Justice Probation – Probation Special Revenue Funds

Group: Law and Justice

Department: Probation

Fund: Special Revenue Funds – Consolidated

Budget Unit: Various

Function: Public Protection

Activity: Detention and Corrections

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	15,489,681	29,053,428	18,092,640	29,138,552	85,124
Capital Expenses	0	0	0	0	0
Total Exp Authority	15,489,681	29,053,428	18,092,640	29,138,552	85,124
Reimbursements	0	0	0	0	0
Total Appropriation	15,489,681	29,053,428	18,092,640	29,138,552	85,124
Operating Transfers Out	0	0	0	0	0
Total Requirements	15,489,681	29,053,428	18,092,640	29,138,552	85,124
Sources					
Taxes	0	0	0	0	0
Realignment	703,254	1,497,769	2,247,769	1,558,949	61,180
State/Fed/Other Government	20,693,665	18,034,464	19,931,055	20,277,103	2,242,639
Fee/Rate	6,491	0	1,664	0	0
Other Revenue	2,041,710	901,150	2,519,820	2,302,500	1,401,350
Total Revenue	23,445,119	20,433,383	24,700,307	24,138,552	3,705,169
Operating Transfers In	0	500,000	0	0	(500,000)
Total Financing Sources	23,445,119	20,933,383	24,700,307	24,138,552	3,205,169
Use of/(Contributions to) Fund Balance	(7,955,439)	8,120,045	(6,607,667)	5,000,000	(3,120,045)
Budgeted Staffing	0	0	0	0	0

Public Defender

At a Glance

The Public Defender defends the rights and dignity of indigent clients and ensures equitable access to justice through holistic representation while reunifying families and communities. The Public Defender also provides post-conviction services to assist clients achieve self-sufficiency and well-being. A strong and fully funded Public Defender is essential to ensuring balance throughout the criminal justice system.

The Public Defender's goals address the County's mission objectives of Improving County Government Operations and Providing for the Safety, Health and Social Service Needs of County Residents. The Department seeks to improve client outcomes by minimizing detention periods, seeking timely client access to treatment and diversion programs, and reducing guilty pleas which impede the client's path to self-sufficiency.



Thomas W. Sone
Public Defender

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What We Plan to Achieve:

- Expand the Internship Program to include undergraduate students and increase in-court and hands-on work experience.
- Increase the number of clients seen in detention centers to protect constitutional rights, perform preliminary case assessments and improve case outcomes
- Increase the number of residents the Assisted Outpatient Treatment Outreach team engages and supports.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Public Defender	57,228,756	7,166,405	50,062,351	-	276	19	295
Public Defender – Special Revenue Funds	2,845,574	130,000	-	2,715,574	-	13	13

Public Defender

Description of Major Services

The Public Defender defends constitutional rights and pursues justice by providing mandated representation to indigent adult and juvenile clients. The Public Defender also provides post-conviction relief services including legal advocacy for resentencing, record-clearing and pursuing opportunities for clients to exit the criminal

justice system and achieve self-sufficiency. Using a holistic approach, the department seeks to improve client life outcomes and strengthen families and communities. The Public Defender continues to strengthen its special litigation and post-conviction units to improve case outcomes, public outreach, and community engagement efforts.

Law and Justice Public Defender

Group: Law and Justice

Department: Public Defender

Fund: General

Budget Unit: 491 1000

Function: Public Protection

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	43,058,199	49,618,344	42,648,016	50,089,899	471,555
Operating Expenses	7,169,880	8,218,368	7,714,131	9,126,515	908,147
Capital Expenses	52,938	65,000	62,320	0	(65,000)
Total Exp Authority	50,281,017	57,901,712	50,424,467	59,216,414	1,314,702
Reimbursements	(450,148)	(2,142,511)	(501,031)	(1,987,658)	154,853
Total Appropriation	49,830,869	55,759,201	49,923,436	57,228,756	1,469,555
Operating Transfers Out	0	0	0	0	0
Total Requirements	49,830,869	55,759,201	49,923,436	57,228,756	1,469,555
Sources					
Taxes	0	0	0	0	0
Realignment	4,930,482	6,098,850	4,940,473	6,498,850	400,000
State/Fed/Other Government	29,687,765	11,632,550	16,449,231	667,555	(10,964,995)
Fee/Rate	968	0	(50)	0	0
Other Revenue	(6,132)	0	30,842	0	0
Total Revenue	34,613,082	17,731,400	21,420,496	7,166,405	(10,564,995)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	34,613,082	17,731,400	21,420,496	7,166,405	(10,564,995)
Net County Cost	15,217,787	38,027,801	28,502,940	50,062,351	12,034,550
Budgeted Staffing	290	294	294	295	1



Expanding Internship Program Offers Hands-On Legal Experience

The Public Defender is expanding its Internship Program (Program) to provide the next generation of attorneys a unique, insider's perspective on the criminal legal system. Originally, the Program was designed to help law school students understand the department's role in ensuring equitable access to justice and the importance of community outreach and engagement. To reach a higher number of students, the Program has been expanded to include undergraduate students.

Student interns are exposed to all criminal case types as well as 'real-life' experience on how to defend people facing prosecution. Depending on their level of education and program they are pursuing, interns can obtain hands-on experience working with attorneys and investigators, interacting with scores of clients, assisting with case organization and research, preparing motions and other written documents for the benefit of actual clients,

and attending a variety of court hearings. Interns begin each day by attending court hearings, where they gain valuable experience observing court proceedings, listening to oral arguments, and potentially participating in bench trials. After court, they perform office tasks including legal research and writing assignments, meeting with clients, and preparing for future court hearings. The goal is to shape their knowledge of the criminal legal system and the import of public defense beyond the bounds of a textbook.

The department's mission is to defend the rights and dignity of our clients and to ensure equitable access to justice through holistic representation while reunifying families and communities. The Internship Program supports this mission by engaging students throughout their academic journey while in pursuit of a fulfilling and rewarding career serving others.

Special Revenue Funds

Description of Major Services

Public Defender manages two restricted revenue sources that supplement its services to indigent clients. The funds are identified below.

Public Defense Pilot Program (PDPP) funds the Public Defender's Second Chance Program (Program) designed to effectuate legislative reforms in criminal sentencing and parole. The Program is designed to achieve meaningful change for many San Bernardino County clients, their families and our communities and further the Legislature's goals for criminal justice reform by pursuing claims on behalf of clients serving extreme sentences and clients currently sentenced on designated homicide, attempt homicide and manslaughter cases; representing youthful

offenders entitled to reconsideration of their currently imposed criminal sentence; and expertly pursuing mitigation at the earliest opportunity in currently charged youthful offender cases.

Community Assistance, Recovery, and Empowerment (CARE) Program funds legal representation for adults with severe mental health illness in CARE Act proceedings to ensure their due process rights are protected. The CARE Act provides access to mental health and substance disorder services, behavioral health care, housing and other community services to individuals with serious mental disorders.

Law and Justice Public Defender – Special Revenue Funds

Group: Law and Justice

Department: Public Defender

Fund: Special Revenue Funds – Consolidated

Budget Unit: 491 Various

Function: Public Protection

Activity: Judicial

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	1,409,536	1,278,322	1,255,485	1,667,190	388,868
Operating Expenses	75,962	519,514	281,244	1,178,384	658,870
Capital Expenses	0	0	0	0	0
Total Exp Authority	1,485,498	1,797,836	1,536,728	2,845,574	1,047,738
Reimbursements	0	0	(197)	0	0
Total Appropriation	1,485,498	1,797,836	1,536,531	2,845,574	1,047,738
Operating Transfers Out	0	0	0	0	0
Total Requirements	1,485,498	1,797,836	1,536,531	2,845,574	1,047,738
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	2,606,724	0	2,612,882	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	127,121	80,000	143,047	130,000	50,000
Total Revenue	2,733,845	80,000	2,755,929	130,000	50,000
Operating Transfers In	0	0	0	0	0
Total Financing Sources	2,733,845	80,000	2,755,929	130,000	50,000
Use of/(Contributions to) Fund Balance	(1,248,347)	1,717,836	(1,219,398)	2,715,574	997,738
Budgeted Staffing	8	10	10	13	3

Sheriff/Coroner/Public Administrator

At a Glance

The Sheriff/Coroner/Public Administrator acts as the County's Chief Law Enforcement Officer, Coroner/Public Administrator, and Director of Safety and Security. The department's mission is carried out through the operation of 10 County stations, crime and narcotics investigations, a crime laboratory and identification bureau, central records, two dispatch communication centers, court civil services, and an aviation division for general patrol and search and rescue operations. In addition, the department operates four Type I holding facilities, four Type II detention facilities and provides contract law enforcement services to 14 cities/towns, Victor Valley Transit Authority (VVTA), Southern California Regional Rail Authority – LA Metrolink and the Yuhaaviatam of San Manuel Nation.

The Department's goals for 2025-26 will support the overarching County goal to provide for the safety, health and social service needs of County residents with a continued focus on crime suppression and collaboration with stakeholders and community partners to provide the homeless and re-entry population with the tools and services needed to prepare them for successful re-entry into society.



Shannon D. Dicus
Sheriff/Coroner/
Public Administrator

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What We Plan to Achieve:

- Continue implementation of the CalAim initiative to establish pre-release Medi-Cal enrollment processes through the PATH Justice-Involved Capacity Building Program.
- Continue expansion of the inmate housing capacity at the High Desert Detention Center to improve medical and mental health treatment and programming options.
- Focus on efficiency and customer service through investments in technology for public-facing systems/software, including a new Dispatch Records Management and Reporting System.
- Bolster recruitment and retention efforts to ensure full staffing and preparedness, addressing challenges from the competitive labor market.
- Enhance the Valley Communications Center with state-of-the-art 911 technology, ensuring a more efficient emergency response system that integrates advanced mapping and dispatching capabilities.
- Strengthen law enforcement's ability to combat organized retail crime through Operations Smash and Grab, an initiative focused on deterring large-scale theft rings.

Budget Highlights

Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Sheriff/Coroner/Public Administrator	408,360,400	270,770,707	137,589,693	-	1,882	200	2,082
Sheriff – Detentions	357,965,451	111,955,826	246,009,625	-	1,692	45	1,737
Sheriff – Law Enforcement Contracts	229,967,401	229,903,128	64,273	-	642	-	642
Sheriff Special Revenue Funds	27,128,928	10,548,056	-	16,580,872	-	-	-

Staffing Highlights

Sheriff/Coroner/Public Administrator

Description of Major Services

The Sheriff/Coroner/Public Administrator acts as the County's Chief Law Enforcement Officer, Coroner/Public Administrator, and Director of Safety and Security by providing a full range of services throughout the County's unincorporated areas.

The department's general law enforcement mission is carried out through the operation of 10 County stations and a centralized headquarters, using basic crime and narcotics investigations, a crime laboratory and identification bureau, central records, two dispatch communication centers, and an aviation division for general patrol and search and rescue operations.

The Coroner's Division is tasked with investigating the cause and manner of death, and the Public Administrator's function is to manage the estates of deceased persons with whom no executor was appointed. The

Court Services Civil Division oversees the imposition of court ordered settlements and provides security to courtrooms in the San Bernardino Superior Court system.

The department is also mandated to perform search and rescue operations within the County through its mountain rescue, desert rescue, swift water, and dive team units. These functions are performed primarily by trained volunteers and reserve Deputies and administered by the Sheriff's Volunteer Unit.

The Community Services and Reentry Division (CSR D) works with justice-involved, homeless, and other hard to serve populations, including those suffering from substance use disorder and mental illness, with the overarching goal of promoting public safety through effectively connecting individuals to needed services to help reduce recidivism and improve the community.

Law and Justice Sheriff/Coroner/Public Administrator

Group: Law and Justice

Department: Sheriff/Coroner/Public Administrator

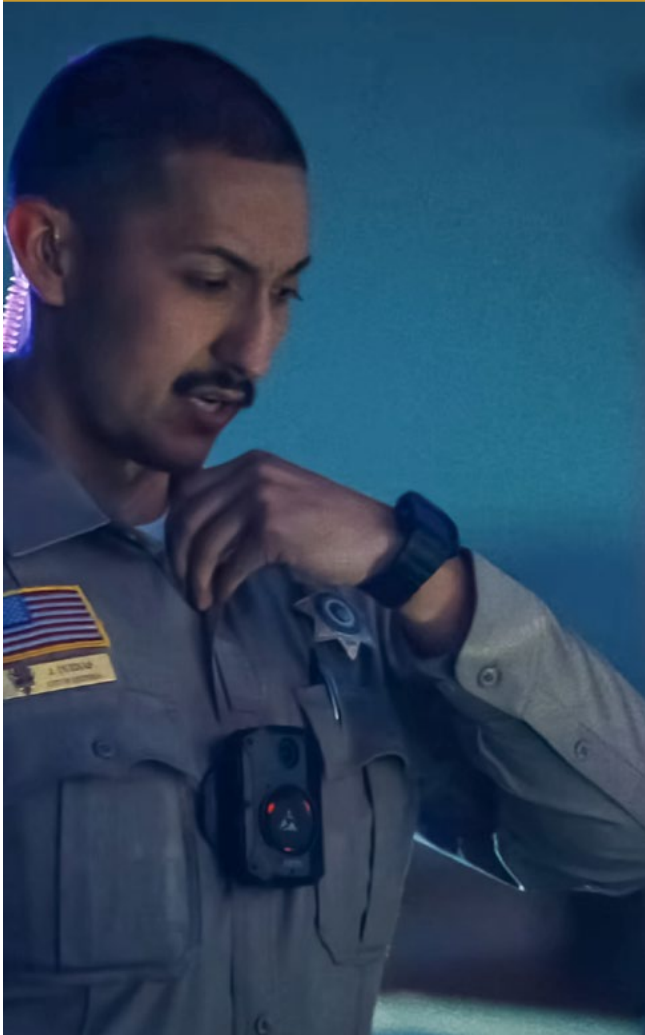
Fund: General

Budget Unit: 443 1000

Function: Public Protection

Activity: Police Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	333,175,995	342,564,034	330,641,492	336,239,759	(6,324,275)
Operating Expenses	101,699,913	114,257,013	109,372,247	118,775,140	4,518,127
Capital Expenses	28,061,243	33,497,069	19,284,060	8,395,476	(25,101,593)
Total Exp Authority	462,937,152	490,318,116	459,297,799	463,410,375	(26,907,741)
Reimbursements	(63,694,112)	(67,801,602)	(65,774,096)	(70,049,975)	(2,248,373)
Total Appropriation	399,243,039	422,516,514	393,523,703	393,360,400	(29,156,114)
Operating Transfers Out	9,240,641	12,154,212	1,451,547	15,000,000	2,845,788
Total Requirements	408,483,681	434,670,726	394,975,250	408,360,400	(26,310,326)
Sources					
Taxes	183,361,125	206,469,399	191,289,445	212,052,701	5,583,302
Realignment	38,607,149	36,068,198	36,068,198	33,906,644	(2,161,554)
State/Fed/Other Government	14,742,755	14,858,542	13,377,073	9,835,215	(5,023,327)
Fee/Rate	15,564,292	14,493,746	15,027,850	13,328,540	(1,165,206)
Other Revenue	1,285,274	1,470,336	1,080,018	1,100,000	(370,336)
Total Revenue	253,560,594	273,360,221	256,842,584	270,223,100	(3,137,121)
Operating Transfers In	10,108,849	876,227	163,109	547,607	(328,620)
Total Financing Sources	263,669,442	274,236,448	257,005,693	270,770,707	(3,465,741)
Net County Cost	144,814,238	160,434,278	137,969,557	137,589,693	(22,844,585)
Budgeted Staffing	2,016	2,044	2,044	2,082	38



Body-Worn Camera Initiative: Strengthening Transparency and Accountability

The implementation of body-worn cameras (BWCs) across the Sheriff's Department marks a significant step toward increasing transparency, improving evidence collection, and strengthening community trust. Deputies are now equipped with cameras that record interactions with the public, providing valuable documentation for criminal investigations and accountability in law enforcement actions. This technology not only protects officers by capturing real-time incidents but also serves as an essential tool in court proceedings, reducing disputes over police encounters. The initiative aligns with best practices in modern policing, reinforcing the department's commitment to integrity and public trust.



Operation Consequences

Each year, the Board of Supervisors approves funding from the Crime Suppression reserve to the Sheriff's Department for targeted crime suppression operations, including Operation Consequences.

Operation Consequences is a strategic law enforcement initiative aimed at reducing violent crime, drug trafficking, and gang-related activity across San Bernardino County. This multi-agency effort targets high-crime areas with coordinated enforcement actions, leading to the seizure of illegal firearms, narcotics, and the dismantling of criminal enterprises. Through collaboration with federal and state agencies, the operation has resulted in hundreds of arrests and the recovery of illicit drugs and weapons, significantly impacting public safety. Since the inception of the program in November of 2022, 1,454 search warrants have been issued, leading to 1,939 arrests, including 1,817 felony, 771 misdemeanor and 122 related to human trafficking. In addition, 2,605 guns weapons were seized, including 1,179 handguns, 339 ghost handguns, 924 rifles and 163 ghost rifles; as well as more than 334 pounds of narcotics were seized, including 241 pounds of fentanyl. Lastly, 59 individuals were rescued from human trafficking.

The program continues to expand using intelligence-driven policing to address emerging crime trends and protect the community from organized criminal networks.

Detentions

Description of Major Services

Penal Code Section 4000 designates the Sheriff to manage the County's detention facilities for the following uses: detention of persons committed in order to secure their attendance as witnesses in criminal cases; detention of persons charged with crime and committed for trial; confinement of persons for contempt, or upon civil process, or by other authority of law; confinement of persons sentenced to imprisonment upon conviction of a crime; or violation of the terms and condition of post release community supervision.

The San Bernardino County Sheriff operates four Type I and four Type II detention facilities. The Type II detention facilities currently have a total maximum inmate capacity of 7,311, and include West Valley Detention Center, Central Detention Center, High Desert Detention Center and the Glen Helen Rehabilitation Center to house both pre-trial

inmates and persons sentenced to serve time in a County facility. The Type I Holding Facilities, namely Big Bear, Barstow, Morongo and Colorado River Jails, have a total maximum holding capacity of 198 arrestees.

On April 4, 2011, the Governor of California signed Assembly Bill 109 (AB 109), the Public Safety Realignment Act, which created a significant change to the California correctional system. This law, which became effective on October 1, 2011, transferred responsibility for housing/supervising inmate and parolee populations classified as low-level offenders from the California Department of Corrections and Rehabilitation (CDCR) to counties. AB 109 allows newly sentenced low-level offenders to serve their sentence in a county jail facility rather than the state prison system.

Law and Justice Sheriff/Coroner/Public Administrator – Sheriff – Detentions

Group: Law and Justice

Department: Sheriff/Coroner/Public Administrator

Fund: General

Budget Unit: 442 1000

Function: Public Protection

Activity: Detention and Corrections

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	221,837,758	234,163,057	231,428,561	230,226,872	(3,936,185)
Operating Expenses	116,932,767	134,772,310	132,396,579	134,953,851	181,541
Capital Expenses	3,937,347	3,199,000	2,265,848	823,000	(2,376,000)
Total Exp Authority	342,707,872	372,134,367	366,090,987	366,003,723	(6,130,644)
Reimbursements	(6,711,268)	(7,831,010)	(7,267,503)	(8,038,272)	(207,262)
Total Appropriation	335,996,604	364,303,357	358,823,484	357,965,451	(6,337,906)
Operating Transfers Out	500,000	8,104,328	5,268,654	0	(8,104,328)
Total Requirements	336,496,604	372,407,685	364,092,138	357,965,451	(14,442,234)
Sources					
Taxes	1,253,147	2,339,413	670,153	266,000	(2,073,413)
Realignment	78,160,882	87,852,295	81,500,434	78,443,131	(9,409,164)
State/Fed/Other Government	31,972,644	36,463,463	32,853,203	32,606,199	(3,857,264)
Fee/Rate	400,924	200,500	328,908	200,500	0
Other Revenue	540,873	439,996	516,318	439,996	0
Total Revenue	112,328,471	127,295,667	115,869,016	111,955,826	(15,339,841)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	112,328,471	127,295,667	115,869,016	111,955,826	(15,339,841)
Net County Cost	224,168,133	245,112,018	248,223,122	246,009,625	897,607
Budgeted Staffing	1,702	1,743	1,743	1,737	(6)

Law Enforcement Contracts

Description of Major Services

The Sheriff/Coroner/Public Administrator provides contract law enforcement services to 14 cities/towns within San Bernardino County (Adelanto, Apple Valley, Big Bear, Chino Hills, Grand Terrace, Hesperia, Highland, Loma Linda, Needles, Rancho Cucamonga, Twentynine Palms, Victorville, Yucaipa, and Yucca Valley) and the Yuhaaviatam of San Manuel Nation. The Commanders for

these stations also act as the city's Chief of Police, affording the cities an economical way of providing quality law enforcement services to their citizens while maintaining seamless cooperation between city and County stations. This results in a more effective and efficient broad-based law enforcement environment.

Law and Justice Sheriff/Coroner/Public Administrator – Sheriff – Law Enforcement Contracts

Group: **Law and Justice**

Budget Unit: **441 1000**

Department: **Sheriff/Coroner/Public Administrator**

Function: **Public Protection**

Fund: **General**

Activity: **Police Protection**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	134,258,309	141,681,379	132,132,194	140,560,119	(1,121,260)
Operating Expenses	75,774,622	81,339,814	79,739,408	85,622,831	4,283,017
Capital Expenses	4,279,924	5,077,201	4,658,870	5,026,140	(51,061)
Total Exp Authority	214,312,855	228,098,394	216,530,472	231,209,090	3,110,696
Reimbursements	(1,297,564)	(1,215,357)	(1,216,201)	(1,241,689)	(26,332)
Total Appropriation	213,015,291	226,883,037	215,314,271	229,967,401	3,084,364
Operating Transfers Out	0	0	0	0	0
Total Requirements	213,015,291	226,883,037	215,314,271	229,967,401	3,084,364
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	23,250	0	0	0	0
Fee/Rate	212,905,815	226,474,579	214,912,580	229,903,128	3,428,549
Other Revenue	1,513	0	0	0	0
Total Revenue	212,930,579	226,474,579	214,912,580	229,903,128	3,428,549
Operating Transfers In	0	0	0	0	0
Total Financing Sources	212,930,579	226,474,579	214,912,580	229,903,128	3,428,549
Net County Cost	84,712	408,458	401,691	64,273	(344,185)
Budgeted Staffing	639	641	641	642	1

Special Revenue Funds – Consolidated

Description of Major Services

Inland Regional Narcotics Enforcement Team (IRNET) is a project among Inland Empire city, county, state and federal agencies aimed at combating major narcotics and money laundering operations, including IRNET Federal and IRNET State separate accounts.

Federal Seized Assets (DOJ), accounts for federal asset forfeiture cases filed with the U.S. Department of Justice. Federal Seized Assets (Treasury) accounts for asset forfeiture cases filed with the U.S. Department of Treasury. State Seized Assets accounts for state asset seizure cases, with 15% funding drug education and gang intervention programs (Drug Use is Life Abuse, Crime-Free Multi-Housing, Law Enforcement Internship, and Operation Clean Sweep).

San Bernardino County Auto Theft Task Force (SANCATT), funds programs that enhance law enforcement efforts to deter, investigate, and prosecute vehicle theft crimes and

organizations through vehicle registration assessments, per Vehicle Code (VC) 9250.14.

CAL-ID, is funded by joint trust contributions from all local contracting municipal agencies and vehicle registration fees per VC 9250.19 for the local Automated Fingerprint Identification System (AFIS).

Court Services Auto, is used to supplement vehicle replacement, equipment, maintenance, and civil process costs associated with court services through court fees collected per Government Code (GC) §26746.

Court Services Tech, funds automated equipment to operate court services through court fees collected per GC §26731.

Local Detention Facility Revenue, is a State allocation, replacing booking fees per GC §29550, used to operate, renovate, remodel, or construct local detention facilities.

Law and Justice Sheriff/Coroner/Public Administrator – Sheriff Special Revenue Funds

Group: Law and Justice

Department: Sheriff/Coroner/Public Administrator

Fund: Consolidated Special Revenue

Budget Unit: Various

Function: Public Protection

Activity: Police Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	(3,461)	0	0	0	0
Operating Expenses	10,333,035	21,177,166	10,270,201	24,535,672	3,358,506
Capital Expenses	1,982,461	4,950,000	2,094,372	2,684,439	(2,265,561)
Total Exp Authority	12,312,035	26,127,166	12,364,573	27,220,111	1,092,945
Reimbursements	(84,023)	(88,000)	(84,415)	(91,183)	(3,183)
Total Appropriation	12,228,012	26,039,166	12,280,158	27,128,928	1,089,762
Operating Transfers Out	0	0	0	0	0
Total Requirements	12,228,012	26,039,166	12,280,158	27,128,928	1,089,762
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	16,080,965	9,778,458	13,748,874	9,608,056	(170,402)
Fee/Rate	843,959	660,000	858,684	660,000	0
Other Revenue	805,914	192,797	1,013,998	280,000	87,203
Total Revenue	17,730,838	10,631,255	15,621,556	10,548,056	(83,199)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	17,730,838	10,631,255	15,621,556	10,548,056	(83,199)
Use of/(Contributions to) Fund Balance	(5,502,826)	15,407,911	(3,341,399)	16,580,872	1,172,961
Budgeted Staffing	0	0	0	0	0

Agriculture/Weights & Measures At a Glance

The Department's goals for 2025-26 address the County's mission objectives of operating in a Fiscally-Responsible and Business-Like Manner and Pursue County Goals and Objectives by Working with Other Agencies both internal and external. The Department works closely with the California Department of Food and Agriculture (CDFA) and has revenue contract agreements with CDFA that provide funding for related state mandated programs. The Department also works with the California Department of Pesticide Regulation (DPR), addressing the ever-changing climate of agriculture, the needs of the public and responsible stewardship of the environment through our pesticide use enforcement program. The Department will also continue to work with CDFA Division of Measurement Standards in our effort to protect consumer transactions and promote fair business practices. The Department will continue to expand the Weights & Measures program for Electric Vehicle Charging Station (EVCS) Registration and Testing.



Brady Gergovich
Agricultural
Commissioner/Sealer

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What We Plan to Achieve:

- Continue the working relationship with CDFA, with approximately \$2 million in revenue contracts for agriculture and other state support.
- Continue working with DPR as the primary enforcement agency for State pesticide laws and regulations, while serving the agricultural industry and the public.
- Perform a broad range of mandated duties that are essential to the health, safety, and well-being of the citizens of our County.
- Continue to implement Electric Vehicle Charging Station Registration and Testing.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Agriculture/Weights & Measures	9,908,786	6,839,944	3,068,842	-	53	1	54
Agriculture/Weights & Measures – California Grazing	190,102	3,500	-	186,602	-	-	-

Agriculture/Weights & Measures

Description of Major Services

The Department of Agriculture/Weights and Measures (Department) protects the environment, public health, worker safety and the welfare of the public by ensuring residents and businesses comply with State and local agricultural and consumer protection laws. The Department enforces agricultural laws by inspecting produce at wholesale and retail, inspecting nursery stock, certifying plant shipments for export, and using a canine inspection team to detect plant pests and insects from within unmarked agricultural parcels found at package shipping terminals and the U.S. Post Office. Additional duties include regulating pesticide use and issuing

permits within San Bernardino County, controlling vegetation along State and County rights-of-way and flood control channels. The Department verifies pricing accuracy and regulates business transactions based on units of measures such as weight, volume or count. The Department works closely with the California Department of Food and Agriculture (CDFA) and California Department of Pesticide Regulation (DPR), and the California Department of Measurement Standards (CDMS). The Department has multiple grants (revenue contract agreements) with CDFA that provide funding for related state mandated programs.

Operations and Community Services Agriculture/Weights & Measures

Group: Operations and Community Services

Department: Agriculture/Weights & Measures

Fund: General

Budget Unit: 611 1000

Function: Public Protection

Activity: Protective Inspection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	5,140,722	6,669,381	5,492,895	6,575,132	(94,249)
Operating Expenses	3,224,226	3,313,662	3,293,274	3,333,654	19,992
Capital Expenses	85,006	85,000	82,390	0	(85,000)
Total Exp Authority	8,449,954	10,068,043	8,868,559	9,908,786	(159,257)
Reimbursements	(508)	0	(407)	0	0
Total Appropriation	8,449,445	10,068,043	8,868,151	9,908,786	(159,257)
Operating Transfers Out	0	0	0	0	0
Total Requirements	8,449,445	10,068,043	8,868,151	9,908,786	(159,257)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	3,530,579	3,352,045	3,199,231	2,030,128	(1,321,917)
Fee/Rate	3,985,779	3,989,450	5,062,844	4,809,816	820,366
Other Revenue	(15,165)	0	(51,158)	0	0
Total Revenue	7,501,193	7,341,495	8,210,917	6,839,944	(501,551)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	7,501,193	7,341,495	8,210,917	6,839,944	(501,551)
Net County Cost	948,252	2,726,548	657,235	3,068,842	342,294
Budgeted Staffing	70	70	70	54	(16)



Detector Dogs Enhance Agricultural Inspections and Public Outreach

The Detector Dog Program trains its dogs to detect agricultural commodities, such as plants, fruits, and vegetables, in unmarked parcels. The dogs enhance inspection efficiency by quickly scanning unmarked parcels, which increases the overall number of agricultural items inspected. If a dog alerts to a parcel, the handler opens it to check for prohibited plants or insect species that may violate California's plant quarantine laws. If violations are found, enforcement actions are taken. At the United States Post Office, dogs must alert before handlers are allowed to inspect a parcel. Shippers and receivers of held parcels are contacted and educated about quarantine regulations. The dogs also participate in public outreach

at schools, businesses, and events, where they entertain and educate people on their abilities. Selected for obedience, food drive, and friendly demeanor, these dogs help make inspections more approachable and foster public engagement.

Ares, a Labrador mix from Pacific Coast K9, was trained at the USDA National Detector Dog Training Center in Georgia. Known as the "gentle giant" for his friendly nature, Ares bonded quickly with his handler, Christian Calvillo, and they were deployed to San Bernardino County in May 2024. Highly food-motivated, Ares is eager to follow commands for treats and can be shy at first, but becomes friendly once he knows you have treats or a ball.

California Grazing

Description of Major Services

The California Grazing budget unit was established to fund a variety of rangeland improvement projects such as cattle guards, fencing, pipelines, tanks, and other water dispensing facilities adopted by the County's Rangeland Improvement Advisory Committee (RIAC). RIAC is comprised of five lessees of federal grazing land and one wildlife representative, the members are appointed by the Board of Supervisors. RIAC recommends various grazing improvement projects for funding to the Board of

Supervisors. The Bureau of Land Management (BLM), the federal agency responsible for leasing grazing allotments to the ranchers, reviews the environmental impact of projects. Funding for these projects comes from fees paid to the federal government for grazing rights by ranchers under the provisions of the Federal Taylor Grazing Act of 1934. A portion of the grazing fees is distributed back to the County to finance improvements on federal lands. The County acts in a trustee capacity for these funds.

Operations and Community Services Agriculture/Weights & Measures – California Grazing

Group: Operations and Community Services

Department: Agriculture/Weights & Measures

Fund: California Grazing

Budget Unit: 611 2666

Function: Public Protection

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	185,273	0	190,102	4,829
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	185,273	0	190,102	4,829
Reimbursements	0	0	0	0	0
Total Appropriation	0	185,273	0	190,102	4,829
Operating Transfers Out	0	0	0	0	0
Total Requirements	0	185,273	0	190,102	4,829
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	3,500	4,829	3,500	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	3,500	4,829	3,500	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	3,500	4,829	3,500	0
Use of/(Contributions to) Fund Balance	0	181,773	(4,829)	186,602	4,829
Budgeted Staffing	0	0	0	0	0

Airports

At a Glance

The Department of Airports provides for the management, development, maintenance, and operations of six general aviation airports. The Department assures the airports are maintained and operated in compliance with state and federal regulations and works cooperatively with other airports located within the county regarding state and federal aviation programs, issues, and requirements.

The Department's goals for 2025-26 address the County's mission objectives of Improving County Government Operations, to Operate in a Fiscally-Responsible and Business-Like Manner, Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders. Department goals address the needs of succession planning, identifying educational pathways to partners in promoting aviation careers, increasing department reserves for future infrastructure needs, and continuing to foster and maintain close working relationships with cities and the Federal Aviation Administration.



Brett J. Godown
Director

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What We Plan to Achieve:

- Collaborate with local educational institutions, civic organizations, and industry associations to promote and develop aviation career pathways for students and job seekers.
- Provide strategic guidance and support for the efficient planning and entitlement processes related to development at County-operated airports.
- Update airport property appraisals and actively participate in advocating for the highest and best use of airport facilities to maximize value and operational efficiency.
- Offer targeted training opportunities through industry-specific courses and hands-on work experience to support workforce development and professional growth within the aviation sector.

Division	Budget Highlights				Staffing Highlights		
	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Airports	13,694,494	11,133,145	2,561,349	-	27	-	27
Airports – Special Revenue Funds	12,077,727	11,054,230	-	1,023,497	-	-	-
CSA 60 – Apple Valley Airport – Capital Improvement Program	14,393,833	14,183,833	-	210,000	-	-	-
CSA 60 – Apple Valley Airport – Operations	18,425,905	16,723,979	-	1,701,926	-	-	-

Airports

Description of Major Services

The Department of Airports is responsible for the management, development, maintenance, and operation of six County-owned airports. The Department assures that each airport is maintained and operated in full compliance with applicable state and federal regulations. The Department works collaboratively with other public-use airports within the County on aviation-related programs, operational matters, and regulatory requirements. The Department also actively engages with aviation industry organizations, providing input and support to help shape aviation policy at the local, state, and national levels.

The County's six airports include:

1. **Apple Valley Airport** – Operated as a County Service Area (CSA 60), this airport has a strong base of sport aviation activity and serves the High Desert region.
2. **Baker Airport** – Located adjacent to the Town of Baker and supports travel along Interstate 15 between Barstow and Las Vegas.

3. **Barstow-Daggett Airport** – Home to significant military activity and the Fort Irwin Helicopter Maintenance Base, serving the Fort Irwin National Training Center.
4. **Chino Airport** – Designated by the Federal Aviation Administration (FAA) as a general aviation reliever to John Wayne Airport, Chino is among the largest general aviation airports in the nation, with approximately 650 based aircraft.
5. **Needles Airport** – Serves as a critical air transportation link along the Colorado River, providing access to the eastern region of the County.
6. **Twentynine Palms Airport** – A hub for soaring activity, serving the local community and supporting the nearby U.S. Marine Corps Air-Ground Combat Center.

The airport system generates operational revenue through facility rentals, tenant concessions, user fees, and in the case of Apple Valley Airport, property taxes dedicated to the support of CSA 60. State and federal grants are significant sources for funds to construct, improve and maintain airport infrastructure.

Operations and Community Services Airports

Group: Operations and Community Services

Department: Airports

Fund: General

Budget Unit: 631 1000

Function: Public Ways and Facilities

Activity: Transportation Terminal

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,642,837	3,338,059	3,081,628	3,432,953	94,894
Operating Expenses	3,784,095	5,071,101	4,816,066	11,146,697	6,075,596
Capital Expenses	238,611	116,703	110,876	202,095	85,392
Total Exp Authority	6,665,543	8,525,863	8,008,570	14,781,745	6,255,882
Reimbursements	(711,524)	(1,125,321)	(778,174)	(1,087,251)	38,070
Total Appropriation	5,954,019	7,400,542	7,230,397	13,694,494	6,293,952
Operating Transfers Out	0	0	0	0	0
Total Requirements	5,954,019	7,400,542	7,230,397	13,694,494	6,293,952
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	3,500	0	0	4,109,277	4,109,277
Fee/Rate	1,273,927	1,194,960	1,396,715	1,352,120	157,160
Other Revenue	3,726,435	3,085,598	4,405,921	3,289,500	203,902
Total Revenue	5,003,862	4,280,558	5,802,636	8,750,897	4,470,339
Operating Transfers In	950,158	3,111,950	1,419,727	2,382,248	(729,702)
Total Financing Sources	5,954,020	7,392,508	7,222,363	11,133,145	3,740,637
Net County Cost	(0)	8,034	8,034	2,561,349	2,553,315
Budgeted Staffing	25	27	27	27	0

Airports – Special Revenue Funds

Description of Major Services

The Airports Capital Improvement Program (CIP) is administered by the Department of Airports and encompasses capital projects for Baker Airport, Barstow-Daggett Airport, Chino Airport, Needles Airport, and Twentynine Palms Airport. Capital improvement projects for Apple Valley Airport (CSA 60) are budgeted separately under a distinct budget unit. This program funds a wide range of infrastructure and facility improvements, including utility systems, stormwater management, fire suppression systems, Airport Master Plans, Airport Layout Plans, runway and taxiway construction and rehabilitation

(covering 10 runways), water systems, airport facilities, annual pavement maintenance, and the restoration of reverted buildings.

All CIP projects for the five Airports in the budget unit are managed by the Department of Airports, either directly or in coordination with the Project and Facilities Management Department (PFMD), which are detailed in the CIP section of this budget book.

There are no dedicated staff positions assigned to this budget unit.

Operations and Community Services Airports – Special Revenue Funds

Group: Operations and Community Services

Department: Airports

Fund: Consolidated Special Revenue

Budget Unit: Various

Function: Public Ways and Facilities

Activity: Plant Acquisition

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	45,000	0	40,000	(5,000)
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	45,000	0	40,000	(5,000)
Reimbursements	0	0	0	0	0
Total Appropriation	0	45,000	0	40,000	(5,000)
Operating Transfers Out	1,946,352	10,223,297	4,954,006	12,037,727	1,814,430
Total Requirements	1,946,352	10,268,297	4,954,006	12,077,727	1,809,430
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	208,751	559,035	297,061	4,155,160	3,596,125
Fee/Rate	0	0	0	0	0
Other Revenue	225,647	2,099,408	2,480,209	0	(2,099,408)
Total Revenue	434,398	2,658,443	2,777,269	4,155,160	1,496,717
Operating Transfers In	602,676	3,277,614	1,787,495	6,899,070	3,621,456
Total Financing Sources	1,037,074	5,936,057	4,564,765	11,054,230	5,118,173
Use of/(Contributions to) Fund Balance	909,278	4,332,240	389,242	1,023,497	(3,308,743)
Budgeted Staffing	0	0	0	0	0

CSA 60 – Apple Valley Airport – Operations

Description of Major Services

County Service Area 60 (CSA 60) supports the operations, capital improvement projects, and maintenance of Apple Valley Airport, which is administered and staffed by San Bernardino County Department of Airports.

Established in 1970, Apple Valley Airport is a public-use general aviation facility serving the High Desert region, including the communities of Apple Valley, Victorville, and Hesperia. The airport plays a vital role in regional connectivity, supporting private aviation, flight training, emergency services, and business-related air travel.

CSA 60 is primarily funded through local property tax revenues and revenue generated from airport leasing activities, including hangar rentals, commercial leases, and aviation-related businesses. These funding sources enable ongoing infrastructure improvements, operational support, and long-term planning to ensure the airport continues to meet the needs of the aviation community and regional stakeholders.

Apple Valley Airport contributes to local economic development by attracting aviation-related businesses, supporting jobs, and facilitating access to regional markets and services.

Operations and Community Services Airports – CSA 60 – Apple Valley Airport – Operations

Group: Operations and Community Services

Budget Unit: 400 4552

Department: Airports

Function: Public Ways and Facilities

Fund: CSA 60 – Apple Valley Airport

Activity: Transportation Terminal

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	2,098,146	3,408,257	2,045,765	3,729,190	320,933
Capital Expenses	114,222	716,000	198,301	512,882	(203,118)
Total Exp Authority	2,212,369	4,124,257	2,244,066	4,242,072	117,815
Reimbursements	0	0	(4,610)	0	0
Total Appropriation	2,212,369	4,124,257	2,239,457	4,242,072	117,815
Operating Transfers Out	0	7,540,058	1,885,015	14,183,833	6,643,775
Total Requirements	2,212,369	11,664,315	4,124,472	18,425,905	6,761,590
Sources					
Taxes	4,891,710	3,971,492	5,277,406	4,102,444	130,952
Realignment	0	0	0	0	0
State/Fed/Other Government	67,115	20,000	26,345	12,085,675	12,065,675
Fee/Rate	281,693	321,410	273,328	320,860	(550)
Other Revenue	1,428,712	596,000	1,849,592	215,000	(381,000)
Total Revenue	6,669,229	4,908,902	7,426,671	16,723,979	11,815,077
Operating Transfers In	0	0	0	0	0
Total Financing Sources	6,669,229	4,908,902	7,426,671	16,723,979	11,815,077
Use of/(Contributions to) Net Position	(4,456,861)	6,755,413	(3,302,199)	1,701,926	(5,053,487)
Budgeted Staffing	0	0	0	0	0



Education and Entertainment: The Apple Valley Airshow

The Department of Airports annual Apple Valley Airshow has been a community event since 2008.

The airshow serves the local community by providing a low-cost family-friendly public activity. It exposes residents to the benefits of the local general aviation airport and gives an opportunity to showcase the benefits of the airport not only to the local community or County but to the entire transportation network.

The Apple Valley Airshow is a popular family event that attracts spectators from across Southern California. The event features extreme aerobatics, paratroopers, warbirds, and military fly-bys. Attendees can walk the airport ramp, interact with pilots, and see up-close vintage, modern, emergency services, and military aircraft. A special focus of the event is the Science, Technology, Engineering, and Mathematics (STEM) program where young people can learn about the aviation environment and opportunities for careers. Community



booths representing County departments, Town of Apple Valley services, veterans, and public safety are an integral part of the event.

CSA 60 – Apple Valley Airport – Capital Improvement Program

Description of Major Services

County Service Area 60 (CSA 60), in coordination with the Department of Airports, manages the Capital Improvement Program (CIP) for Apple Valley Airport. The program includes projects focused on utility infrastructure, stormwater management, the Airport Master Plan, and the construction and rehabilitation (covering two runways), taxiways, and various airport facilities.

Funding for these projects is primarily provided through the CSA 60 – Apple Valley Airport Operations budget unit, supplemented by grants from the Federal Aviation Administration (FAA) and Caltrans Aeronautics when available.

Operations and Community Services Airports – CSA 60 – Apple Valley Airport – Capital Improvement Program

Group: Operations and Community Services

Budget Unit: 400 4550

Department: Airports

Function: Public Ways and Facilities

Fund: CSA 60 – Apple Valley Airport CIP

Activity: Plant Acquisition

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	397,035	7,339,559	3,354,841	14,393,833	7,054,274
Capital Expenses	0	0	0	0	0
Total Exp Authority	397,035	7,339,559	3,354,841	14,393,833	7,054,274
Reimbursements	0	0	0	0	0
Total Appropriation	397,035	7,339,559	3,354,841	14,393,833	7,054,274
Operating Transfers Out	300	200,000	27,562	0	(200,000)
Total Requirements	397,335	7,539,559	3,382,403	14,393,833	6,854,274
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	145,042	0	119,077	0	0
Total Revenue	145,042	0	119,077	0	0
Operating Transfers In	0	7,238,059	1,885,015	14,183,833	6,945,774
Total Financing Sources	145,042	7,238,059	2,004,092	14,183,833	6,945,774
Use of/(Contributions to) Net Position	252,293	301,500	1,378,311	210,000	(91,500)
Budgeted Staffing	0	0	0	0	0

County Library

At a Glance

The San Bernardino County Library provides public library services through a network of 32 branches in the unincorporated areas and 17 cities within the County. The library provides free access to information through its materials collection and offers almost 1,000 publicly accessible computers for internet, product use, and browsing the library's online catalog.

The Department's goals for 2025-26 address the County's mission objectives of promoting the Countywide Vision, Improving County Government Operations, and Pursuing County Goals and Objectives by Working with Other Agencies and Stakeholders. Department goals will continue to promote the Countywide Vision by expanding both physical and digital collections and providing free access to information through its materials and digital collections, public computers, programs, and services. In addition, the Department will increase operating efficiencies by replacing outdated hardware and software, and work with local stakeholders to support reading programs Countywide.



Melanie Orosco
County Librarian

Connect with us at



What We Plan to Achieve:

- Purchase high-demand items to enhance our collection of materials, including an expanded digital database collection.
- Replace outdated computer hardware and software.
- Emphasize the importance of literacy through programs, services, and events such as the "Summer Reading Program." Monthly events held at all branch locations foster community engagement and help incentivize reading goals.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Library	47,599,156	35,680,645	-	11,918,511	294	25	319
Bloomington Library Reserve	100,000	16,000	-	84,000	-	-	-

County Library

Description of Major Services

The San Bernardino County Library (Library) provides public library services through a network of 32 branches in the unincorporated areas and seventeen cities within the County. The library provides free access to information through its material collection and offers almost 1,000 public access computers for internet, product use, and browsing the library's online catalog. These public computers also provide access to many online databases and other electronic resources. Electronic access to the Library's collection of materials is available through the Internet and daily delivery services provide materials to be shared among the various branches. The Library's online catalog provides access to over 1 million

items. In addition, the Library's Libby, Cloud Library, Cloud Library NewsStand, Freegal, ComicsPlus, NewsBank and Gale eBooks platforms allow online access for library patrons, in branch or from home, to thousands of eBooks, audiobooks, magazines, newspapers, music, and movies through their tablets, eReader, phone or web browser. Programs for children, teens, and adults are available at branch libraries, including several digital reading programs facilitated via the Beanstack platform. All programs and services offered allow residents of the County to engage with their peers, forming stronger communities while encouraging reading for all ages.

Operations and Community Services County Library – Library

Group: Operations and Community Services

Budget Unit: 640 2600

Department: County Library

Function: Education

Fund: County Library

Activity: Library

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	9,443,394	12,349,650	10,710,452	15,062,298	2,712,648
Operating Expenses	13,219,327	23,312,168	13,719,540	26,202,817	2,890,649
Capital Expenses	379,740	1,152,000	185,988	1,161,000	9,000
Total Exp Authority	23,042,461	36,813,818	24,615,980	42,426,115	5,612,297
Reimbursements	(109,048)	(113,136)	(103,679)	(110,497)	2,639
Total Appropriation	22,933,413	36,700,682	24,512,302	42,315,618	5,614,936
Operating Transfers Out	0	5,040,002	5,040,002	5,283,538	243,536
Total Requirements	22,933,413	41,740,684	29,552,304	47,599,156	5,858,472
Sources					
Taxes	30,219,855	25,383,510	31,932,146	31,483,310	6,099,800
Realignment	0	0	0	0	0
State/Fed/Other Government	1,051,218	269,000	266,898	250,000	(19,000)
Fee/Rate	654,883	1,380,483	645,303	697,085	(683,398)
Other Revenue	59,287	50	16,300	150,250	150,200
Total Revenue	31,985,243	27,033,043	32,860,647	32,580,645	5,547,602
Operating Transfers In	0	100,000	9,408	3,100,000	3,000,000
Total Financing Sources	31,985,243	27,133,043	32,870,055	35,680,645	8,547,602
Use of/(Contributions to) Fund Balance	(9,051,830)	14,607,641	(3,317,751)	11,918,511	(2,689,130)
Budgeted Staffing	312	319	319	319	0



Library Summer Reading Program – Engaging Literacy for All Ages

The Summer Reading Program, offered by the Library Department, aims to meet the County's standard of service excellence while promoting reading among residents of all ages. The program encourages children and adults to continue reading over the summer to help prevent learning loss and other educational setbacks. Statistics have shown that if children read a minimum of five books over the summer, they will retain their reading level from the previous school year. This engaging, literacy-based program is eight weeks long and offers free activities for Library customers of all ages. The read-for-rewards portion of the program encourages customers to read throughout the summer

and track their progress on the Beanstack application to meet weekly and summer reading goals. Special incentives can be earned weekly as reading goals are met. The County Library also challenges children and teens to a countywide reading goal, that if met, qualifies them to be entered into a grand prize drawing at the end of the summer. Additionally, library programming is focused on supporting the Summer Reading Program with crafts, paint nights, and special performers scheduled to provide awesome experiences throughout the summer. The Summer Reading Program kicks off the first week in June through the end of July.

Bloomington Library Reserve

Description of Major Services

The Bloomington Library was opened in May 2016 as part of the Bloomington Intergenerational Housing Project and provides public library services to the residents of the unincorporated community of Bloomington and surrounding areas. Due to the Bloomington Library being co-located within the housing project, future repairs are

to be shared by the Library and the building management company. The Bloomington Library Reserve was established through funds provided by the developer and set aside to be used for future building repairs at the Bloomington Library.

Operations and Community Services County Library – Bloomington Library Reserve

Group: Operations and Community Services

Budget Unit: 640 2602

Department: County Library

Function: Education

Fund: County Library – Bloomington Reserve

Activity: Library

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	0	0	0	0
Reimbursements	0	0	0	0	0
Total Appropriation	0	0	0	0	0
Operating Transfers Out	0	100,000	0	100,000	0
Total Requirements	0	100,000	0	100,000	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	14,533	6,000	16,721	16,000	10,000
Total Revenue	14,533	6,000	16,721	16,000	10,000
Operating Transfers In	0	0	0	0	0
Total Financing Sources	14,533	6,000	16,721	16,000	10,000
Use of/(Contributions to) Fund Balance	(14,533)	94,000	(16,721)	84,000	(10,000)
Budgeted Staffing	0	0	0	0	0

County Museum

At a Glance

The San Bernardino County Museum (SBCM) provides opportunities for residents to immerse themselves in rich experiences, programs, and exhibits exploring cultural and natural history with a focus on STEAM (science, technology, engineering, arts, mathematics). This mission aligns with the County's goals to lift its residents, to empower them to live rich and informed lives, and to create deep and meaningful connections and cultural understanding between individuals, institutions, and environments.

The primary goal for the 2025–26 fiscal year is to lay the groundwork for reaccreditation by the American Alliance of Museums in 2027. This accreditation represents the highest standards in the museum field and signals to our community our commitment to delivering engaging exhibitions, dynamic programming, and excellence in all areas of collections stewardship. To support this goal, curatorial staff will prioritize both the intellectual and physical management of the collection through an enhanced cataloging and inventory program. Efforts will also center on the preservation and meaningful interpretation of our historic sites and properties.



David Myers
Director

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What We Plan to Achieve:

- By harnessing the power of curatorial staff, SBCM will refine processes and practices to create new and innovative approaches to the development of offerings and collections care.
- SBCM will increase capacity by partnering with outside groups and agencies to offer and exchange complementary exhibits and programs, expertise, and support.
- SBCM will engage in regular evaluation of exhibits and programs to ensure resources are being used effectively and efficiently with a focus on visitor educational outcomes.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Museum	5,576,664	496,000	5,080,664	-	21	6	27
Museum Store	131,553	110,000	-	21,553	2	1	3

County Museum

Description of Major Services

The San Bernardino County Museum (SBCM) is an American Alliance of Museums accredited regional museum that provides enhanced "Quality of Life" for County and regional residents. SBCM is comprised of the following focus areas of visitor engagement: Anthropology, History, Art, Earth Sciences and Natural Sciences. All areas enhance public learning through exhibits and educational programming and activities for families, individuals, and school groups at the main Museum facility in Redlands, Victor Valley Museum in Apple Valley,

and through regular and/or periodic tours at Agua Mansa Pioneer Cemetery in Colton, the Maria Merced Williams and John Rains House in Rancho Cucamonga, the Oro Grande Cemetery in Oro Grande, and by providing historic preservation and maintenance at the Yorba Slaughter Families Adobe in Chino, and Yucaipa Adobe in Yucaipa. These programs and activities involve the exhibition, interpretation, and preservation of cultural and natural heritage collections depicting the history, culture and natural science of San Bernardino County.

Operations and Community Services County Museum – Museum

Group: Operations and Community Services

Budget Unit: 651 1000

Department: County Museum

Function: Recreation and Cultural Services

Fund: General

Activity: Culture

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	1,614,033	2,094,664	2,032,787	2,339,518	244,854
Operating Expenses	3,318,660	3,250,665	3,205,476	3,237,146	(13,519)
Capital Expenses	0	0	0	0	0
Total Exp Authority	4,932,694	5,345,329	5,238,264	5,576,664	231,335
Reimbursements	(900)	0	(500)	0	0
Total Appropriation	4,931,794	5,345,329	5,237,763	5,576,664	231,335
Operating Transfers Out	500,000	0	0	0	0
Total Requirements	5,431,794	5,345,329	5,237,763	5,576,664	231,335
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	507,000	0	11,324	0	0
Fee/Rate	436,421	400,000	419,189	425,000	25,000
Other Revenue	45,252	65,000	313,390	71,000	6,000
Total Revenue	988,674	465,000	743,902	496,000	31,000
Operating Transfers In	150,000	0	0	0	0
Total Financing Sources	1,138,674	465,000	743,902	496,000	31,000
Net County Cost	4,293,120	4,880,329	4,493,861	5,080,664	200,335
Budgeted Staffing	24	26	26	27	1



San Bernardino County Museum Expands Cultural, Educational, and Artistic Programming for a More Resilient Community

The San Bernardino County Museum (SBCM) develops exhibits and programming designed to increase cultural, natural history, and science literacy throughout the county. These efforts contribute to building stronger, more resilient communities. In the 2025-26 fiscal year, SBCM will develop exhibits and programming that offer new opportunities for the public to explore and be inspired by their shared cultural and natural heritage.

The Science Technology Engineering Arts Mathematics (STEAM) Lab for Kids will offer new and exciting opportunities for hands-on exploration and discovery as well as new programming in the recently opened outdoor classroom. SBCM will also partner with external vendors to host large-scale traveling exhibits that complement existing exhibits and programming.

SBCM's Curator of Art will build a new exhibition and programming calendar with a strong emphasis on showcasing local art and artists through exhibits, artist talks, and workshops. Through this programming, SBCM will be a valuable resource for the community and a vibrant hub for the arts in San Bernardino County.

Recognizing the need to accommodate our entire community through alternative visiting hours, SBCM will expand its evening programming. Building on the success of the popular Cosmic Nights events, SBCM will increase offerings such as trivia nights, artist talks, and author presentations—providing more opportunities for county residents to engage with museum experiences outside of traditional hours.

Museum Store

Description of Major Services

The Museum Store operates as an enterprise fund under the management of the San Bernardino County Museum. The gift store supports the museum's educational efforts and aligns with the museum's mission by providing products reflecting the museum themes, exhibits, and events, allowing patrons to take a piece of the museum home with them, creating lasting memories, and inspiring future inquiry. Proceeds from sales support museum operations.

Operations and Community Services County Museum – Museum Store

Group: Operations and Community Services

Budget Unit: 651 4290

Department: County Museum

Function: Recreation and Cultural Services

Fund: Museum Store

Activity: Culture

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	38,159	64,478	44,819	57,866	(6,612)
Operating Expenses	55,844	63,691	33,696	73,687	9,996
Capital Expenses	0	0	0	0	0
Total Exp Authority	94,003	128,169	78,516	131,553	3,384
Reimbursements	0	0	0	0	0
Total Appropriation	94,003	128,169	78,516	131,553	3,384
Operating Transfers Out	150,000	0	0	0	0
Total Requirements	244,003	128,169	78,516	131,553	3,384
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	313,929	87,500	25,643	110,000	22,500
Total Revenue	313,929	87,500	25,643	110,000	22,500
Operating Transfers In	0	0	0	0	0
Total Financing Sources	313,929	87,500	25,643	110,000	22,500
Use of/(Contributions to) Net Position	(69,926)	40,669	52,873	21,553	(19,116)
Budgeted Staffing	3	3	3	3	0

Land Use Services

At a Glance

The Land Use Services Department (LUS) supports balanced growth by facilitating housing development, business expansion, and recreational improvements through comprehensive regional planning. LUS ensures compliance with County ordinances and state laws related to housing, property standards, environmental regulations, and construction.

Land Use Services goals for 2025-26 are to:

- Align Development Policies – Ensure the Development Code remains consistent with the Countywide vision and adopted planning policies.
- Enhance Efficiency – Identify process improvements to better serve the community and streamline operations.
- Strengthen Collaboration – Partner with other County departments and external agencies to enhance public safety, health, and community development.



Miguel Figueroa
Director

Connect with us at



What We Plan to Achieve:

- Improve efficiency and productivity across divisions through process enhancements.
- Utilize technology to improve online accessibility and customer experience.
- Implement a Digitization Project to enhance efficiency and accessibility of records.
- Continue collaboration with the Sheriff's Department, County Fire, and external agencies to ensure regulatory compliance.
- Partner with County departments to maximize resources and improve service delivery.
- Provide staff training on new processes and procedures to ensure consistency and effectiveness.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Land Use Administration	5,024,225	-	5,024,225	-	45	7	52
Planning	9,840,974	3,587,388	6,253,586	-	44	3	47
Building and Safety	13,843,373	10,329,500	3,513,873	-	65	4	69
Code Enforcement	18,657,779	8,719,516	9,938,263	-	91	4	95

Administration

Description of Major Services

The Administration Division provides essential support to the Land Use Services Department, delivering centralized fiscal services, personnel management, and business systems support across all divisions.

This division plays a critical role in managing fiscal services, including accounting, financial management, budget preparation, and reporting. Additionally, it oversees personnel administration, supporting recruitment,

training, and benefits coordination to ensure smooth departmental operations.

The division is also responsible for maintaining and enhancing critical business systems, facilitating policy development, and managing records. These efforts are vital in ensuring compliance, transparency, and overall efficiency within the department.

Operations and Community Services Land Use Services – Land Use Administration

Group: Operations and Community Services

Department: Land Use Services

Fund: General

Budget Unit: 691 1000

Function: Public Protection

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	3,295,745	5,361,702	4,779,393	5,720,909	359,207
Operating Expenses	3,514,472	7,037,246	4,052,936	7,940,460	903,214
Capital Expenses	0	0	0	118,045	118,045
Total Exp Authority	6,810,216	12,398,948	8,832,330	13,779,414	1,380,466
Reimbursements	(5,699,173)	(7,148,524)	(7,217,083)	(8,755,189)	(1,606,665)
Total Appropriation	1,111,043	5,250,424	1,615,247	5,024,225	(226,199)
Operating Transfers Out	0	0	0	0	0
Total Requirements	1,111,043	5,250,424	1,615,247	5,024,225	(226,199)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	9,000	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	9,000	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	9,000	0	0	0	0
Net County Cost	1,102,043	5,250,424	1,615,247	5,024,225	(226,199)
Budgeted Staffing	40	48	48	52	4

Planning

Description of Major Services

The Planning Division plays a crucial role in achieving the Countywide Vision Statement by overseeing various services related to land use, development, and environmental compliance.

The division facilitates the review, processing, and approval of applications for land use and development within the County's unincorporated areas. This ensures that development projects align with the Vision Statement's goal of creating a complete county with a broad range of choices for residents in how they live, work, and play. By maintaining, updating, and interpreting the Development Code, the division ensures that development activities complement our natural resources and environment, further supporting the goal of a sustainable system.

The division reviews and processes mining and reclamation plans in compliance with the Surface Mining and

Reclamation Act. This aligns with the Vision Statement's goal of capitalizing on the county's unique advantages and creating a vibrant economy. By conducting annual mine inspections and ensuring adequate reclamation financial assurances for mining operations, the division supports countywide prosperity by promoting responsible mining practices.

Additionally, the division serves as the County lead for California Environmental Quality Act compliance. This aligns with the Vision Statement's emphasis on a sustainable system of high-quality education, community health, public safety, housing, retail, recreation, arts and culture, and infrastructure. By overseeing the preparation of environmental reports for private and capital improvement projects, the division ensures that development is carried out in an environmentally responsible manner.

Operations and Community Services Land Use Services – Planning

Group: Operations and Community Services

Department: Land Use Services

Fund: General

Budget Unit: 695 1000

Function: Public Protection

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	3,499,443	3,613,545	3,510,766	6,468,309	2,854,764
Operating Expenses	4,463,455	6,895,373	6,893,884	3,302,665	(3,592,708)
Capital Expenses	0	0	0	70,000	70,000
Total Exp Authority	7,962,898	10,508,918	10,404,650	9,840,974	(667,944)
Reimbursements	(45,305)	(250,000)	(200,196)	0	250,000
Total Appropriation	7,917,593	10,258,918	10,204,454	9,840,974	(417,944)
Operating Transfers Out	0	0	0	0	0
Total Requirements	7,917,593	10,258,918	10,204,454	9,840,974	(417,944)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	218,520	0	323,659	0	0
Fee/Rate	2,065,823	2,080,000	3,433,198	3,587,388	1,507,388
Other Revenue	27,098	0	455,426	0	0
Total Revenue	2,311,440	2,080,000	4,212,283	3,587,388	1,507,388
Operating Transfers In	0	0	0	0	0
Total Financing Sources	2,311,440	2,080,000	4,212,283	3,587,388	1,507,388
Net County Cost	5,606,153	8,178,918	5,992,171	6,253,586	(1,925,332)
Budgeted Staffing	39	41	41	47	6

Building and Safety

Description of Major Services

The Building and Safety Division administers construction and occupancy standards to safeguard life, health, and property in the unincorporated areas of the County and is responsible for review of local area drainage, grading plans and conditioning of new developments and improvement plans. The Division applies state law and County ordinances and inspects the construction, alteration, relocation, demolition, repair, occupancy, and

use of buildings and structures to ensure compliance.

The Land Development Division is responsible for review of local area drainage, grading plans, tentative and final maps, conditioning of new development and reviewing and processing improvement plans for drainage facilities associated with land development projects in accordance with the San Bernardino County Development Code and General Plan within the County area.

Operations and Community Services Land Use Services – Building and Safety

Group: Operations and Community Services

Budget Unit: 692 1000

Department: Land Use Services

Function: Public Protection

Fund: General

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	5,426,571	6,780,890	6,729,337	8,657,348	1,876,458
Operating Expenses	6,565,432	8,255,867	8,124,302	5,140,025	(3,115,842)
Capital Expenses	81,104	0	0	46,000	46,000
Total Exp Authority	12,073,107	15,036,757	14,853,639	13,843,373	(1,193,384)
Reimbursements	(850)	0	(57)	0	0
Total Appropriation	12,072,257	15,036,757	14,853,582	13,843,373	(1,193,384)
Operating Transfers Out	0	0	(785)	0	0
Total Requirements	12,072,257	15,036,757	14,852,797	13,843,373	(1,193,384)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	9,500	0	74,245	0	0
Fee/Rate	9,145,486	11,174,957	8,833,091	10,324,500	(850,457)
Other Revenue	3,165	5,000	(1,803)	5,000	0
Total Revenue	9,158,152	11,179,957	8,905,533	10,329,500	(850,457)
Operating Transfers In	133,098	0	0	0	0
Total Financing Sources	9,291,250	11,179,957	8,905,533	10,329,500	(850,457)
Net County Cost	2,781,007	3,856,800	5,947,264	3,513,873	(342,927)
Budgeted Staffing	64	68	68	69	1

Code Enforcement

Description of Major Services

The Code Enforcement Division administers programs designed to protect the public's safety, welfare, and property by achieving compliance with County ordinances and state laws related to housing and property. Examples of programs within the division include the following:

Short-Term Rentals Program – ensures fair and responsible operation of short-term rentals in unincorporated areas, balancing economic opportunities with community well-being.

Nuisance Abatement Program – addresses blighted and unsafe properties, including abandoned sites used for illegal cannabis cultivation.

Fire Hazard Abatement Program – enforces the Fire and Hazardous Trees Ordinance in unincorporated areas of the County and provides contract services to select cities and fire districts.

Operations and Community Services Land Use Services – Code Enforcement

Group: Operations and Community Services

Department: Land Use Services

Fund: General

Budget Unit: 693 1000

Function: Public Protection

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	8,265,149	10,723,391	9,064,756	11,198,496	475,105
Operating Expenses	9,353,037	9,308,553	8,894,881	7,969,283	(1,339,270)
Capital Expenses	476,703	0	0	0	0
Total Exp Authority	18,094,889	20,031,944	17,959,638	19,167,779	(864,165)
Reimbursements	(400,574)	(810,000)	(687,010)	(510,000)	300,000
Total Appropriation	17,694,314	19,221,944	17,272,627	18,657,779	(564,165)
Operating Transfers Out	0	0	0	0	0
Total Requirements	17,694,314	19,221,944	17,272,627	18,657,779	(564,165)
Sources					
Taxes	83,117	120,000	162,357	120,000	0
Realignment	0	0	0	0	0
State/Fed/Other Government	2,433,511	705,000	189,034	705,000	0
Fee/Rate	10,228,851	7,988,683	7,505,720	7,894,516	(94,167)
Other Revenue	44,442	0	132,373	0	0
Total Revenue	12,789,922	8,813,683	7,989,483	8,719,516	(94,167)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	12,789,922	8,813,683	7,989,483	8,719,516	(94,167)
Net County Cost	4,904,393	10,408,261	9,283,144	9,938,263	(469,998)
Budgeted Staffing	89	92	92	95	3

Group: **Operations and Community Services**
 Department: **Land Use Services**
 Fund: **General**

Budget Unit: **693 1000**
 Function: **Public Protection**
 Activity: **Other Protection**



Code Enforcement Rapid Response Team

In March 2024, San Bernardino County Code Enforcement launched the Rapid Response Team (RRT) to swiftly and effectively address urgent community concerns. This specialized unit is comprised of four experienced Code Enforcement Officers and two Senior Officers who operate seven days a week with flexible hours, allowing them to handle emergencies, public safety hazards, and persistent nuisance complaints without disrupting ongoing enforcement operations.

The RRT works closely with partner agencies to deliver comprehensive solutions, ensuring a coordinated and effective approach to enforcement and public safety. By collaborating with departments such as Department of Public Health, Behavioral Health, Department of Public Works, law enforcement, and social service organizations, the team can address complex issues from multiple angles. This partnership driven strategy allows the RRT to not only enforce regulations but also connect individuals with necessary resources, such as housing assistance, mental health services, and compliance education.

Through these joint efforts, the RRT enhances the County's ability to resolve challenges efficiently while fostering a safer, healthier, and more livable community.

Since its inception, the RRT has made a significant impact. In FY 2024-25 alone, the team has:

- Participated in over 90 unpermitted sidewalk vendor enforcement events alongside Environmental Health Services, promoting public safety, compliance, and vendor education.
- Addressed more than 220 homeless encampments and occupied vehicles, improving community safety and livability.
- Earned certification to inspect waste tire-generating businesses, ensuring proper waste tire disposal practices.

Through rapid intervention and community collaboration, the Rapid Response Team continues to uphold San Bernardino County's mission to enhance residents' quality of life.

Project and Facilities Management Department At a Glance

The Project and Facilities Management Department is responsible for building and maintaining County facilities. In many communities, members of the public frequently utilize County buildings to conduct business and recreation. The Project Management Division undertakes all capital improvement projects, including new construction and rehabilitation of buildings, parking lots, and surrounding infrastructure. The Facilities Management Division provides maintenance, grounds management, and custodial services to these buildings. The department also executes capital improvement projects on various museums, regional parks, public safety institutions, and other public-interface facilities. Together, these divisions ensure the health, safety, and quality of life for both the public and County employees.



Don Day
Director

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What We Plan to Achieve:

- Invest in technology to assist staff in completing their work more efficiently, allowing us to do more with less. This will also increase transparency to County stakeholders.
- Develop a training committee of staff members who survey employees regularly and recommend programs to allow staff opportunities for continuous improvement.
- Expand our customer-centric model, molding our org chart in a way that allows customers to have the best access to the best people.

Division	Budget Highlights				Staffing Highlights		
	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Courts Property Management	2,385,385	2,385,385	-	-	-	-	-
Project Management Division	1,751,797	-	1,751,797	-	61	-	61
Facilities Management Division	35,601,516	35,391,979	209,537	-	125	-	125
Utilities	33,097,125	208,899	32,888,226	-	2	-	2
Electric Vehicle Charging Services	21,792	21,792	-	-	-	-	-

Project Management Division

Description of Major Services

The Project Management Division (PMD) is responsible for planning and implementing the de-sign and construction of projects for County departments. These projects are approved as part of the annual Capital Improvement Program (CIP) or added during the year as organizational needs and priority changes. PMD is expanding its department-specific approach to program management by grouping staff assignments to specific departments, allowing PMD to provide a higher level of customer service and maximize efficiency in project delivery.

Operations and Community Services Project and Facilities Management – Project Management Division

Group: Operations and Community Services

Budget Unit: 770 1000

Department: Project and Facilities Management

Function: General Government

Fund: General

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	5,346,591	8,951,311	7,268,643	9,716,597	765,286
Operating Expenses	2,414,790	4,183,596	3,741,116	3,872,445	(311,151)
Capital Expenses	28,955	164,949	164,947	0	(164,949)
Total Exp Authority	7,790,336	13,299,856	11,174,706	13,589,042	289,186
Reimbursements	(6,542,317)	(11,200,319)	(9,094,982)	(11,837,245)	(636,926)
Total Appropriation	1,248,019	2,099,537	2,079,724	1,751,797	(347,740)
Operating Transfers Out	0	0	0	0	0
Total Requirements	1,248,019	2,099,537	2,079,724	1,751,797	(347,740)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	7,500	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	7,500	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	7,500	0	0	0	0
Net County Cost	1,240,519	2,099,537	2,079,724	1,751,797	(347,740)
Budgeted Staffing	43	59	59	61	2



Valley Communication Center – Ground Breaking and Project Overview.

This project is a new three-story, LEED certification design, 75,085 gross square foot building with a 200-foot-tall communication tower on the 6.85-acre site that will serve as the new mission-critical facility that will be operational 24 hours per day, 365 days per year under extreme conditions, as the primary Emergency Operation Center in the San Bernardino Valley.

The building will be occupied by the Sheriff/Coroner/Public Administrator, Office of Emergency Services, San Bernardino County Fire Protection District, Consolidated Fire Agencies, Inland Counties Emergency Medical Agency, Innovation and Technology Department and Project and Facilities Management (Facilities Division).

The facility will be capable of self-support and self-sufficiency over an extended duration of time and act as a stand-alone facility in the event of a man-made or natural disaster. Building enhancements include base isolation (33 isolators), backup water systems, redundant generation systems, technological system redundancies to facilitate continual operations, secure parking, and

700 KVA Photovoltaic system via parking lot canopies. The facility is designed for 454 active staff when fully occupied.

Fun Facts:

Cubic Yards of Concrete = 6,275 Cubic Yards of Concrete

Tons of Reinforcing Steel = 375 Tons

6,000 Terminator Heads forged to Reinforcing Steel

Tons of Structural Steel = 1,230 tons

Square Feet of Monitors = 2,554 Square Feet... that is roughly 50 ft. x 50 ft. video wall

Data Ports = 2,400 Data Ports

Data Cabling = 216,000 Lineal Feet... that is almost 41 miles of cabling.

Fiber Optic Cabling = 4,000 Lineal ft.

Courts Property Management

Description of Major Services

The Trial Court Facilities Act of 2002, SB 1732, required the transfer of responsibility for funding and operation of trial court facilities from all counties to the State of California on behalf of the Judicial Council of California (JCC). With each court transfer, the County and JCC entered into an agreement that defined whether the County or the JCC manages the operations and maintenance of the building. This budget unit is used to manage and account for reimbursements from the JCC for maintenance, utilities, insurance, overhead expenditures, and work

order requests for space occupied by the local court in County managed facilities. This budget unit is also used to manage and account for payments to the JCC for costs associated with the space occupied by County departments in JCC managed facilities. Project and Facilities Management Department is establishing recurring meetings with JCC executive leadership to ensure each party is collaborating effectively and to adjust operations as needed.

Operations and Community Services Project and Facilities Management – Courts Property Management

Group: Operations and Community Services

Budget Unit: 776 1000

Department: Project and Facilities Management

Function: General Government

Fund: General

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	3,450,200	3,907,460	3,907,458	3,757,347	(150,113)
Capital Expenses	0	0	0	0	0
Total Exp Authority	3,450,200	3,907,460	3,907,458	3,757,347	(150,113)
Reimbursements	(1,693,588)	(1,383,611)	(1,383,610)	(1,371,962)	11,649
Total Appropriation	1,756,612	2,523,849	2,523,849	2,385,385	(138,464)
Operating Transfers Out	0	0	0	0	0
Total Requirements	1,756,612	2,523,849	2,523,849	2,385,385	(138,464)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	1,756,612	2,523,849	2,523,849	2,385,385	(138,464)
Other Revenue	0	0	0	0	0
Total Revenue	1,756,612	2,523,849	2,523,849	2,385,385	(138,464)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	1,756,612	2,523,849	2,523,849	2,385,385	(138,464)
Net County Cost	0	0	0	0	0
Budgeted Staffing	0	0	0	0	0

Facilities Management Division

Description of Major Services

The Facilities Management Division (FMD) provides routine maintenance, grounds, and custodial services to ensure County facilities are well maintained. This includes emergency services 24 hours a day, seven days a week if needed. Services also include repairing building structures, equipment, and fixtures. FMD prioritizes asset protection, recognizing the importance of preserving

County resources and continuously expands its use of facility-management software to maintain the County's most valuable assets. By leveraging technology, FMD can implement proactive maintenance scheduling, reducing the need for emergency responses and ensuring the longevity of County facilities.

Operations and Community Services Project and Facilities Management – Facilities Management Division

Group: Operations and Community Services

Budget Unit: 730 1000

Department: Project and Facilities Management

Function: General Government

Fund: General

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	12,439,094	14,586,521	13,188,097	15,237,790	651,269
Operating Expenses	21,227,926	23,937,325	23,170,816	25,285,437	1,348,112
Capital Expenses	52,533	439,060	435,784	44,843	(394,217)
Total Exp Authority	33,719,553	38,962,906	36,794,697	40,568,070	1,605,164
Reimbursements	(3,467,026)	(4,388,148)	(3,835,776)	(4,966,554)	(578,406)
Total Appropriation	30,252,527	34,574,758	32,958,920	35,601,516	1,026,758
Operating Transfers Out	0	0	0	0	0
Total Requirements	30,252,527	34,574,758	32,958,920	35,601,516	1,026,758
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	923,239	906,733	850,959	924,219	17,486
Fee/Rate	29,014,646	33,068,488	31,719,533	34,467,760	1,399,272
Other Revenue	870	0	(198,761)	0	0
Total Revenue	29,938,755	33,975,221	32,371,732	35,391,979	1,416,758
Operating Transfers In	0	0	0	0	0
Total Financing Sources	29,938,755	33,975,221	32,371,732	35,391,979	1,416,758
Net County Cost	313,772	599,537	587,189	209,537	(390,000)
Budgeted Staffing	119	124	124	125	1

Utilities

Description of Major Services

The County's utilities budget unit funds the cost of electricity, natural and propane gas, water, sewer, refuse disposal, and other related costs for County-owned and leased facilities.

Operations and Community Services Project and Facilities Management – Utilities

Group: Operations and Community Services

Budget Unit: 777 1000

Department: Project and Facilities Management

Function: General Government

Fund: General

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	236,242	243,733	204,015	254,343	10,610
Operating Expenses	27,555,196	32,120,227	28,773,265	34,622,232	2,502,005
Capital Expenses	0	0	0	0	0
Total Exp Authority	27,791,438	32,363,960	28,977,280	34,876,575	2,512,615
Reimbursements	(1,547,034)	(1,723,310)	(2,159,925)	(1,779,450)	(56,140)
Total Appropriation	26,244,404	30,640,650	26,817,355	33,097,125	2,456,475
Operating Transfers Out	0	0	0	0	0
Total Requirements	26,244,404	30,640,650	26,817,355	33,097,125	2,456,475
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	1,000	0	0	0	0
Fee/Rate	20,948	146,800	157,545	208,899	62,099
Other Revenue	0	0	0	0	0
Total Revenue	21,948	146,800	157,545	208,899	62,099
Operating Transfers In	0	0	0	0	0
Total Financing Sources	21,948	146,800	157,545	208,899	62,099
Net County Cost	26,222,456	30,493,850	26,659,810	32,888,226	2,394,376
Budgeted Staffing	2	2	2	2	0

Electric Vehicle Charging Services

Description of Major Services

Project and Facilities Management Department is responsible for administration of the Countywide Electric Vehicle (EV) Charging Initiative. This budget unit will fund the management of the County's EV Charging Initiative which includes oversight of transactions and credit card fees, maintenance supervision, utility reimbursements, and annual EV rate assessments.

Operations and Community Services Project and Facilities Management – Electric Vehicle Charging Services

Group: Operations and Community Services

Budget Unit: 778 1000

Department: Project and Facilities Management

Function: General Government

Fund: General

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	2,946	18,256	4,923	21,792	3,536
Capital Expenses	0	0	0	0	0
Total Exp Authority	2,946	18,256	4,923	21,792	3,536
Reimbursements	0	0	0	0	0
Total Appropriation	2,946	18,256	4,923	21,792	3,536
Operating Transfers Out	0	0	0	0	0
Total Requirements	2,946	18,256	4,923	21,792	3,536
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	2,946	18,256	4,923	21,792	3,536
Other Revenue	0	0	0	0	0
Total Revenue	2,946	18,256	4,923	21,792	3,536
Operating Transfers In	0	0	0	0	0
Total Financing Sources	2,946	18,256	4,923	21,792	3,536
Net County Cost	0	0	0	0	0
Budgeted Staffing	0	0	0	0	0

Public Works

At a Glance

Public Works operates and maintains County roads, records of survey, a system of flood control and water conservation facilities, and the County's solid waste system; administers infrastructure projects and oversees subdivision maps. This budget primarily addresses the County's mission objective to Ensure Development of a Well-Planned, Balanced, and Sustainable County. Maintenance and major infrastructure projects preserve the County's road system and provide for the operation of the County's solid waste system. The Surveyor Scanning Project is underway to convert film and paper land survey records to digital format to facilitate access through the online public research website. The Flood Control District facilities and construction projects intercept and convey flood flows through and away from developed areas of the County and promote water conservation and improved water quality.



Noel Castillo
Director

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What We Plan to Achieve:

- Maintain County roads through pavement preservation projects of approximately 238 miles in 2025-26.
- Construct major infrastructure such as intersection improvements, bridge rehabilitations and replacements, and road widening projects.
- Improve facilities through construction projects to provide flood control protection and promote the health and safety of residents.
- Provide innovative solutions to increase efficiency through purchasing and maintaining weather gauges and high-definition cameras for monitoring storm events.
- Provide a safe environment through landfill expansion projects and construction of landfill gas extraction systems.
- Improve the response time for Records of Survey and Map Checks to ensure expedient delivery of services to the public.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Surveyor	5,052,473	4,155,982	896,491	-	26	-	26
Surveyor – Monument Preservation	80,000	80,000	-	-	-	-	-
Transportation Special Revenue Funds – Consolidated	216,014,848	198,028,137	-	17,986,711	320	60	380
Solid Waste Enterprise Fund	244,931,517	131,942,245	-	112,989,272	99	3	102
Flood Control District Equipment	11,077,000	8,978,394	-	2,098,606	-	-	-
Flood Control District – Consolidated	212,667,871	141,809,921	-	70,857,950	182	5	187

Surveyor

Description of Major Services

The function of the County Surveyor is to review subdivision maps as prescribed by state law, prepare legal descriptions and maps, perform design and construction surveys for various County departments, assist the public in matters relating to land boundaries, and ensure that sound surveying is used in the preparation of maps and plans for project development within the County. The County Surveyor ensures these maps and plans conform

to conditions of approval, local ordinances, standards for development, and state laws. Field crews perform boundary and construction surveys for other County departments and are responsible for the perpetuation of controlling survey monuments. The County Surveyor also maintains the integrity of the Countywide Geographic Information Services Parcel Basemap.

Operations and Community Services Public Works – Surveyor

Group: Operations and Community Services

Budget Unit: 666 1000

Department: Public Works

Function: General Government

Fund: General

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	3,086,724	3,493,772	2,639,937	3,800,921	307,149
Operating Expenses	1,069,590	2,157,379	1,164,872	1,261,552	(895,827)
Capital Expenses	64,026	37,000	0	30,000	(7,000)
Total Exp Authority	4,220,340	5,688,151	3,804,809	5,092,473	(595,678)
Reimbursements	(612)	(60,000)	(415)	(40,000)	20,000
Total Appropriation	4,219,728	5,628,151	3,804,394	5,052,473	(575,678)
Operating Transfers Out	0	0	0	0	0
Total Requirements	4,219,728	5,628,151	3,804,394	5,052,473	(575,678)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	5,000	0	0	0	0
Fee/Rate	3,549,198	4,138,607	2,354,094	4,155,982	17,375
Other Revenue	(769)	0	0	0	0
Total Revenue	3,553,429	4,138,607	2,354,094	4,155,982	17,375
Operating Transfers In	0	0	0	0	0
Total Financing Sources	3,553,429	4,138,607	2,354,094	4,155,982	17,375
Net County Cost	666,299	1,489,544	1,450,300	896,491	(593,053)
Budgeted Staffing	24	24	24	26	2

Survey Monument Preservation

Description of Major Services

The Survey Monument Preservation budget unit was established to account for expenses related to the retracement of re-monument surveys of historical land division lines, upon which later surveys are based. These include, but are not limited to, surveys of government

section lines, rancho section lines, and historic subdivision lines. The services related to this budget unit are funded by a \$10 fee charged to the public for filing or recording specific types of grant deeds conveying real property.

Operations and Community Services Public Works – Survey – Monument Preservation

Group: Operations and Community Services

Budget Unit: 666 2660

Department: Public Works

Function: General Government

Fund: Survey Monument Preservation

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	72,864	80,000	27,183	80,000	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	72,864	80,000	27,183	80,000	0
Reimbursements	0	0	0	0	0
Total Appropriation	72,864	80,000	27,183	80,000	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	72,864	80,000	27,183	80,000	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	43,050	80,000	40,750	80,000	0
Other Revenue	0	0	0	0	0
Total Revenue	43,050	80,000	40,750	80,000	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	43,050	80,000	40,750	80,000	0
Use of/(Contributions to) Fund Balance	29,814	0	(13,567)	0	0
Budgeted Staffing	0	0	0	0	0

Transportation Special Revenue Funds – Consolidated

Description of Major Services

The Transportation division is responsible for the operation, maintenance, and improvement of the County's Maintained Road System (Road System) that currently includes 2,574 miles of roadways. Additional activities include administration, planning, design, construction, environmental management, and traffic operations.

Operations and routine maintenance activities include patching and crack filling of asphalt pavement, grading of 426 miles of unpaved roads, shoulder maintenance, snowplowing of over 387 miles of mountain roads, traffic signal maintenance at 98 intersections, roadside weed abatement in urban areas, traffic sign and pavement striping maintenance, storm repairs and cleanup, maintenance of 380 bridges and thousands of concrete box and

metal pipe culverts, as well as maintenance of drainage facilities such as inlets, ditches, dikes, and gutters. Maintenance functions are provided through 12 yard districts with regional facilities located to best service the 20,000 square-mile area of the County.

Road System improvements include roadway resurfacing, reconstruction, and other pavement improvement projects that further the County's goal of maintaining the pavement in good or better condition. Other services include construction of bridges, traffic signals, widening and infrastructure projects, including new roads, freeway interchanges, and railroad grade separations, in addition to seeking and securing other state and federal funding for construction projects.

Operations and Community Services – Public Works – Transportation Special Revenue Funds – Consolidated

Group: Operations and Community Services

Department: Public Works

Fund: Transportation Special Revenue Funds – Consolidated

Budget Unit: Various

Function: Public Ways and Facilities

Activity: Public Ways

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	37,141,910	43,814,785	36,226,092	44,687,590	872,805
Operating Expenses	123,484,808	208,553,769	137,225,676	177,170,870	(31,382,899)
Capital Expenses	22,133,853	18,825,848	4,452,374	18,612,250	(213,598)
Total Exp Authority	182,760,571	271,194,402	177,904,142	240,470,710	(30,723,692)
Reimbursements	(26,422,684)	(34,251,186)	(30,333,129)	(35,583,862)	(1,332,676)
Total Appropriation	156,337,887	236,943,216	147,571,014	204,886,848	(32,056,368)
Operating Transfers Out	477,141	9,348,000	165,569	11,128,000	1,780,000
Total Requirements	156,815,029	246,291,216	147,736,582	216,014,848	(30,276,368)
Sources					
Taxes	9,039,361	8,336,600	8,503,554	8,304,600	(32,000)
Realignment	107,184,954	130,968,637	108,088,172	164,727,327	33,758,690
State/Fed/Other Government	10,429,674	5,559,658	8,436,890	6,105,240	545,582
Fee/Rate	6,373,460	6,451,759	8,406,841	8,100,970	1,649,211
Other Revenue	0	0	0	0	0
Total Revenue	133,027,450	151,316,654	133,435,457	187,238,137	35,921,483
Operating Transfers In	26,057,231	78,245,915	68,523,623	10,790,000	(67,455,915)
Total Financing Sources	159,084,681	229,562,569	201,959,080	198,028,137	(31,534,432)
Use of/(Contributions to) Fund Balance	(2,269,652)	16,728,647	(54,222,497)	17,986,711	1,258,064
Budgeted Staffing	385	381	381	380	(1)

Solid Waste Enterprise Fund

Description of Major Services

The Solid Waste Management Division (SWMD) provides for the operation and management of the County's solid waste disposal system, which consists of five active landfills, nine transfer stations, and 34 closed landfills or disposal sites. SWMD also administers the County's solid waste franchise program, which authorizes and regulates trash collection by private haulers in the County unincorporated area, and state mandated waste diversion and recycling programs.

SWMD performs capital improvement projects for site enhancements and expansions; closures of landfills;

environmental mitigation; and operations, maintenance, and monitoring (OM&M) of landfill environmental control systems. In addition, SWMD operates current programs to help mitigation issues that may arise from operations and management of County owned landfills and transfer stations. These programs are the Household Hazardous Waste Program for unincorporated County communities and the Host Cities Program for six host cities with a County landfill or transfer station within its boundary or sphere of influence.

Operations and Community Services Public Works – Solid Waste Enterprise Fund

Group: Operations and Community Services

Budget Unit: 670 4250

Department: Public Works

Function: Public Ways and Facilities

Fund: Solid Waste Enterprise Fund

Activity: Public Ways

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	9,685,374	11,325,167	9,350,666	11,653,547	328,380
Operating Expenses	93,223,379	116,540,305	84,946,615	149,340,970	32,800,665
Capital Expenses	5,040,482	62,684,000	3,880,251	83,007,000	20,323,000
Total Exp Authority	107,949,234	190,549,472	98,177,533	244,001,517	53,452,045
Reimbursements	(170,871)	(393,000)	(58,309)	(70,000)	323,000
Total Appropriation	107,778,363	190,156,472	98,119,224	243,931,517	53,775,045
Operating Transfers Out	836,761	1,200,000	1,153,588	1,000,000	(200,000)
Total Requirements	108,615,124	191,356,472	99,272,812	244,931,517	53,575,045
Sources					
Taxes	173,849	225,000	152,043	225,000	0
Realignment	0	0	0	0	0
State/Fed/Other Government	429,656	78,000	74,196	78,000	0
Fee/Rate	109,395,392	110,982,494	117,302,128	118,578,348	7,595,854
Other Revenue	10,908,297	8,806,692	14,364,223	13,060,897	4,254,205
Total Revenue	120,907,193	120,092,186	131,892,589	131,942,245	11,850,059
Operating Transfers In	836,761	0	1,155,125	0	0
Total Financing Sources	121,743,954	120,092,186	133,047,714	131,942,245	11,850,059
Use of/(Contributions to) Net Position	(13,128,830)	71,264,286	(33,774,903)	112,989,272	41,724,986
Budgeted Staffing	102	103	103	102	(1)

San Bernardino County Flood Control District – Consolidated

Description of Major Services

The San Bernardino County Flood Control District (District) was created in 1939 under special state legislation. Since its inception, the District has developed an extensive system of flood control and water conservation facilities, including dams, conservation basins, debris basins, channels and storm drains. The purpose of these facilities is to intercept and convey flood flows through and away from developed areas of the County, as well as to promote water conservation and improved water quality.

The District covers the entire County, including all of the incorporated cities. The District is divided into six geographic flood zones (in recognition of the different characteristics and flood control needs in various areas). The District has also established a countywide administrative zone (Zone 7).

The District's principal functions are as follows:

Flood Protection on Major Streams: In cooperation with the federal government, and through its own projects, the District conducts programs for channel and levee construction, floodwater retention, and debris basin maintenance.

Water Conservation: The District operates and maintains water conservation basins and spreading grounds. Water from local mountains and Northern California is spread and percolated into the groundwater basins underlying the County.

Storm Drain Construction: The District is active in comprehensive storm drain master planning and construction, and cooperates with incorporated cities and other agencies in storm drain projects.

Operations and Community Services Public Works – San Bernardino County Flood Control District – Consolidated

Group: Operations and Community Services

Department: Public Works

Fund: Consolidated

Budget Unit: Various

Function: Public Protection

Activity: Flood Control

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	19,869,818	23,491,186	21,579,587	24,321,776	830,590
Operating Expenses	59,762,789	295,919,422	119,975,544	200,567,778	(95,351,644)
Capital Expenses	485,816	4,463,500	753,901	3,299,983	(1,163,517)
Total Exp Authority	80,118,423	323,874,108	142,309,032	228,189,537	(95,684,571)
Reimbursements	(21,702,156)	(24,199,367)	(22,779,912)	(24,969,407)	(770,040)
Total Appropriation	58,416,267	299,674,741	119,529,121	203,220,130	(96,454,611)
Operating Transfers Out	5,633,327	46,183,819	41,910,143	9,447,741	(36,736,078)
Total Requirements	64,049,594	345,858,560	161,439,264	212,667,871	(133,190,689)
Sources					
Taxes	95,019,788	93,919,400	100,836,264	98,243,700	4,324,300
Realignment	0	0	0	0	0
State/Fed/Other Government	10,485,261	5,123,213	6,561,491	10,015,595	4,892,382
Fee/Rate	1,109,091	1,062,500	858,963	1,042,500	(20,000)
Other Revenue	14,806,271	10,473,500	12,300,307	25,023,000	14,549,500
Total Revenue	121,420,410	110,578,613	120,557,026	134,324,795	23,746,182
Operating Transfers In	5,692,086	46,512,950	43,031,290	7,485,126	(39,027,824)
Total Financing Sources	127,112,497	157,091,563	163,588,315	141,809,921	(15,281,642)
Use of/(Contributions to) Fund Balance	(63,062,902)	188,766,997	(2,149,052)	70,857,950	(117,909,047)
Budgeted Staffing	188	188	188	187	(1)

Flood Control District Equipment

Description of Major Services

The Flood Control District Equipment budget unit is an internal service fund established to fund the purchase and maintenance of all District vehicles and heavy equipment. The budget unit is funded by equipment user fee charges to various Flood Control District Zones and to other divisions within the Department of Public Works.

Having the necessary equipment/vehicles is essential in order for the Flood Control District to provide for the safety and health of county residents and to ensure the development of a well-planned, balanced, and sustainable county.

Operations and Community Services Public Works – Flood Control District Equipment

Group: Operations and Community Services

Budget Unit: 197 4140

Department: Public Works

Function: General Government

Fund: Equipment

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	2,582,114	2,760,000	2,259,738	3,092,000	332,000
Capital Expenses	3,827,193	7,610,000	2,474,943	7,985,000	375,000
Total Exp Authority	6,409,308	10,370,000	4,734,681	11,077,000	707,000
Reimbursements	0	0	0	0	0
Total Appropriation	6,409,308	10,370,000	4,734,681	11,077,000	707,000
Operating Transfers Out	0	0	0	0	0
Total Requirements	6,409,308	10,370,000	4,734,681	11,077,000	707,000
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	5,831,559	4,250,000	6,500,789	5,000,000	750,000
Other Revenue	691,407	313,045	1,046,389	198,394	(114,651)
Total Revenue	6,522,966	4,563,045	7,547,177	5,198,394	635,349
Operating Transfers In	1,241,241	1,005,000	236,502	3,780,000	2,775,000
Total Financing Sources	7,764,207	5,568,045	7,783,679	8,978,394	3,410,349
Use of/(Contributions to) Net Position	(1,354,900)	4,801,955	(3,048,999)	2,098,606	(2,703,349)
Budgeted Staffing	0	0	0	0	0

Public Works – Special Districts

At a Glance

The Department of Public Works – Special Districts (Special Districts) provides administrative oversight and manages operations for over 100 special districts throughout the unincorporated areas of San Bernardino County. These districts provide a variety of municipal-type services that are delivered through Board-Governed County Service Areas (which include various general, park, road, refuse, sanitation, streetlight, and water districts), Big Bear Valley Recreation and Park District, and Bloomington Recreation and Park District. Special Districts promotes the safety, health and enrichment of the communities it serves by providing essential municipal services along with diverse community-based programs in an efficient and sustainable manner.

The 2025-26 budget for Special Districts reflects a continued commitment to promote safe, healthy, enjoyable, and dynamic communities by providing essential programs and municipal services that meet the current and future needs of communities served.



Noel Castillo
Director

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What We Plan to Achieve:

- Continue to foster harmonious relationships between parks and the public.
- Increase number of park visitors participating in recreational activities.
- Inspect and/or clean at least 20% of sewer systems.
- Provide innovative solutions that increase efficiency through the use of technology.

Division	Budget Highlights				Staffing Highlights		
	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
General Districts	9,559,144	9,416,124	-	143,020	95	17	112
Park Districts	10,916,181	10,879,126	-	37,055	10	11	21
Road Districts	3,396,379	2,784,827	-	611,552	1	-	1
Streetlight Districts	3,316,080	1,945,189	-	1,370,891	-	-	-
CSA 70 HL Havasu Lake Enterprise	150,810	124,603	-	26,207	-	-	-
Sanitation Districts	19,554,247	16,426,169	-	3,128,078	-	-	-
Water Districts	10,842,616	9,342,024	-	1,500,592	-	-	-
Capital Improvement*	33,737,033	5,384,088	-	28,352,945	-	-	-
Reserves**	3,436,000	901,598	-	2,534,402	-	-	-
Big Bear Valley Recreation and Park District	9,280,061	8,083,747	-	1,196,314	30	35	65
Bloomington Recreation and Park District	1,195,606	1,038,095	-	157,511	4	2	6
Bloomington Capital Improvement*	50,000	50,000	-	-	-	-	-

** For details, refer to Appendix A – Schedule of Non-General Fund Reserves which excludes Enterprise Fund Reserves.

General Districts

Description of Major Services

The Department of Public Works – Special Districts (Department) provides administrative oversight and manages the operations of over 100 special districts throughout the unincorporated areas of San Bernardino County. These special districts provide a variety of municipal-type services that are delivered through Board-Governed County Service Areas (which include various general, park, road, refuse, sanitation, streetlight, and water districts), Big Bear Valley Recreation and Park District, and Bloomington Recreation and Park District. The Department also provides customized services to

meet operational needs and regulatory requirements, in a cost-effective manner. Services are provided with a commitment to safety, quality, and focus on customer satisfaction.

The General Districts provide for the operation and maintenance of television translator facilities, detention basins, storm drains, dams, open space preservation, as well as administrative support services delivered by CSA 70 Countywide to all Board-Governed Special Districts on a reimbursable basis.

Public Works – Special Districts Special Districts – General Districts Special Revenue Funds – Consolidated

Group: Public Works – Special Districts

Budget Unit: Various

Department: Special Districts

Function: General Government

Fund: General Districts – Consolidated

Activity: Legislative and Administration

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	9,495,372	11,361,301	10,298,555	12,863,773	1,502,472
Operating Expenses	7,088,237	8,240,917	7,840,268	10,581,970	2,341,053
Capital Expenses	765,897	2,735,558	1,247,379	2,761,093	25,535
Total Exp Authority	17,349,506	22,337,776	19,386,202	26,206,836	3,869,060
Reimbursements	(10,794,299)	(16,607,509)	(14,818,272)	(16,647,692)	(40,183)
Total Appropriation	6,555,207	5,730,267	4,567,930	9,559,144	3,828,877
Operating Transfers Out	3,235,000	957,871	957,871	0	(957,871)
Total Requirements	9,790,207	6,688,138	5,525,801	9,559,144	2,871,006
Sources					
Taxes	1,530,112	1,534,961	1,649,233	1,588,382	53,421
Realignment	0	0	0	0	0
State/Fed/Other Government	88,636	145,916	12,759	108,023	(37,893)
Fee/Rate	1,732,283	1,906,354	2,318,748	4,036,573	2,130,219
Other Revenue	1,366,723	630,852	1,131,257	1,077,146	446,294
Total Revenue	4,717,754	4,218,083	5,111,998	6,810,124	2,592,041
Operating Transfers In	1,000,000	2,559,000	1,308,000	2,606,000	47,000
Total Financing Sources	5,717,754	6,777,083	6,419,998	9,416,124	2,639,041
Use of/(Contributions to) Fund Balance	4,072,453	(88,945)	(894,196)	143,020	231,965
Budgeted Staffing	105	111	111	112	1

Park Districts

Description of Major Services

The Park Districts provide various park and recreational services that include, but are not limited to, the following: park and facility maintenance and beautification; senior center programs and activities; preschool programs and activities; recreational sports leagues; summer camp programs; program and activity development for all ages.

Public Works – Special Districts Special Districts – Park Districts Special Revenue Funds – Consolidated

Group: Public Works – Special Districts

Budget Unit: Various

Department: Special Districts

Function: Recreation and Cultural Services

Fund: Parks Districts – Consolidated

Activity: Recreation Facilities

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	899,093	1,180,531	1,088,870	1,334,479	153,948
Operating Expenses	2,009,703	2,997,537	2,472,486	3,400,238	402,701
Capital Expenses	603,656	8,976,781	2,450,985	6,444,562	(2,532,219)
Total Exp Authority	3,512,452	13,154,849	6,012,342	11,179,279	(1,975,570)
Reimbursements	(197,621)	(214,857)	(265,900)	(263,098)	(48,241)
Total Appropriation	3,314,831	12,939,992	5,746,442	10,916,181	(2,023,811)
Operating Transfers Out	0	100,000	100,000	0	(100,000)
Total Requirements	3,314,831	13,039,992	5,846,442	10,916,181	(2,123,811)
Sources					
Taxes	2,479,499	2,351,456	2,761,187	2,662,511	311,055
Realignment	0	0	0	0	0
State/Fed/Other Government	291,945	8,273,268	1,511,777	6,829,169	(1,444,099)
Fee/Rate	682,763	682,594	810,286	751,157	68,563
Other Revenue	349,856	314,420	437,060	354,266	39,846
Total Revenue	3,804,064	11,621,738	5,520,310	10,597,103	(1,024,635)
Operating Transfers In	0	842,023	560,000	282,023	(560,000)
Total Financing Sources	3,804,064	12,463,761	6,080,310	10,879,126	(1,584,635)
Use of/(Contributions to) Fund Balance	(489,232)	576,231	(233,868)	37,055	(539,176)
Budgeted Staffing	14	20	20	21	1

Road Districts

Description of Major Services

The Road Districts provide services that include, but are not limited to, the following: asphalt patching and repair; road paving and repaving; slurry seals; snow removal; grading of dirt roads; installation and maintenance of culverts and head-walls; and tree trimming along roadways.

Public Works – Special Districts Special Districts – Road Districts Special Revenue Funds – Consolidated

Group: Public Works – Special Districts

Budget Unit: Various

Department: Special Districts

Function: Public Ways and Facilities

Fund: Road Districts – Consolidated

Activity: Public Ways

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	96,025	105,074	101,150	111,273	6,199
Operating Expenses	2,749,177	3,071,350	1,518,425	2,928,779	(142,571)
Capital Expenses	1,755	957,515	661,670	249,389	(708,126)
Total Exp Authority	2,846,957	4,133,939	2,281,244	3,289,441	(844,498)
Reimbursements	(9,977)	(15,000)	(25,030)	(15,000)	0
Total Appropriation	2,836,979	4,118,939	2,256,214	3,274,441	(844,498)
Operating Transfers Out	66,121	310,000	310,000	121,938	(188,062)
Total Requirements	2,903,100	4,428,939	2,566,214	3,396,379	(1,032,560)
Sources					
Taxes	528,957	500,060	617,717	522,323	22,263
Realignment	0	0	0	0	0
State/Fed/Other Government	2,677	1,970	2,662	1,980	10
Fee/Rate	2,027,334	1,996,902	2,112,908	1,987,777	(9,125)
Other Revenue	344,406	745,514	766,087	272,747	(472,767)
Total Revenue	2,903,373	3,244,446	3,499,374	2,784,827	(459,619)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	2,903,373	3,244,446	3,499,374	2,784,827	(459,619)
Use of/(Contributions to) Fund Balance	(273)	1,184,493	(933,160)	611,552	(572,941)
Budgeted Staffing	1	1	1	1	0

Streetlight Districts

Description of Major Services

The Streetlight Districts provide for the operation and maintenance of streetlights, including the cost of utilities and leasing street lamps.

Public Works – Special Districts Special Districts – Streetlight Districts Special Revenue Funds – Consolidated

Group: Public Works – Special Districts

Budget Unit: Various

Department: Special Districts

Function: Public Ways and Facilities

Fund: Streetlight Districts – Consolidated

Activity: Public Ways

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	1,056,946	1,669,376	1,183,882	1,823,071	153,695
Capital Expenses	114,871	1,295,833	10,886	1,493,009	197,176
Total Exp Authority	1,171,817	2,965,209	1,194,768	3,316,080	350,871
Reimbursements	0	0	0	0	0
Total Appropriation	1,171,817	2,965,209	1,194,768	3,316,080	350,871
Operating Transfers Out	0	270,000	270,000	0	(270,000)
Total Requirements	1,171,817	3,235,209	1,464,768	3,316,080	80,871
Sources					
Taxes	1,445,567	1,269,060	1,638,119	1,395,393	126,333
Realignment	0	0	0	0	0
State/Fed/Other Government	6,609	6,420	6,749	6,440	20
Fee/Rate	291,260	286,462	309,437	298,700	12,238
Other Revenue	220,590	119,540	282,944	244,656	125,116
Total Revenue	1,964,026	1,681,482	2,237,249	1,945,189	263,707
Operating Transfers In	0	0	0	0	0
Total Financing Sources	1,964,026	1,681,482	2,237,249	1,945,189	263,707
Use of/(Contributions to) Fund Balance	(792,209)	1,553,727	(772,481)	1,370,891	(182,836)
Budgeted Staffing	0	0	0	0	0

CSA 70 HL (Havasu Lake) Enterprise Fund

Description of Major Services

County Service Area 70, Zone HL (Havasu Lake) provides refuse collection services for the community of Havasu Lake.

Public Works – Special Districts CSA 70 HL Havasu Lake Enterprise

Group: Public Works – Special Districts

Budget Unit: 487 4672

Department: Special Districts

Function: Public Ways and Facilities

Fund: CSA 70 HL (Havasu Lake)

Activity: Public Ways

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	127,337	142,500	142,212	150,810	8,310
Capital Expenses	0	0	0	0	0
Total Exp Authority	127,337	142,500	142,212	150,810	8,310
Reimbursements	0	0	0	0	0
Total Appropriation	127,337	142,500	142,212	150,810	8,310
Operating Transfers Out	0	0	0	0	0
Total Requirements	127,337	142,500	142,212	150,810	8,310
Sources					
Taxes	189	1,000	1,419	5,000	4,000
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	92,498	113,000	108,070	115,603	2,603
Other Revenue	6,173	17,500	5,623	4,000	(13,500)
Total Revenue	98,860	131,500	115,112	124,603	(6,897)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	98,860	131,500	115,112	124,603	(6,897)
Use of/(Contributions to) Net Position	28,478	11,000	27,100	26,207	15,207
Budgeted Staffing	0	0	0	0	0

Sanitation Districts

Description of Major Services

The Sanitation Districts provide services that include, but are not limited to, the following: operation and maintenance of wastewater collection systems and treatment plants; wastewater system optimization; regulatory compliance; and wastewater pretreatment programs.

Public Works – Special Districts Sanitation Districts Enterprise Funds – Consolidated

Group: Public Works – Special Districts

Budget Unit: Various

Department: Special Districts

Function: Health and Sanitation

Fund: Sanitation Districts – Consolidated

Activity: Sanitation

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	132	0	0	0	0
Operating Expenses	5,831,223	9,924,401	8,552,644	10,643,449	719,048
Capital Expenses	449,985	7,494,100	523,023	7,452,000	(42,100)
Total Exp Authority	6,281,340	17,418,501	9,075,667	18,095,449	676,948
Reimbursements	(2,960)	0	(3,696)	(8,000)	(8,000)
Total Appropriation	6,278,380	17,418,501	9,071,971	18,087,449	668,948
Operating Transfers Out	0	1,334,000	137,037	1,466,798	132,798
Total Requirements	6,278,380	18,752,501	9,209,008	19,554,247	801,746
Sources					
Taxes	357,150	302,315	94,550	313,916	11,601
Realignment	0	0	0	0	0
State/Fed/Other Government	788,975	275	296	275	0
Fee/Rate	7,771,715	8,013,166	7,537,579	8,409,978	396,812
Other Revenue	168,891	2,167,275	752,146	7,702,000	5,534,725
Total Revenue	9,086,731	10,483,031	8,384,571	16,426,169	5,943,138
Operating Transfers In	0	6,508,000	0	0	(6,508,000)
Total Financing Sources	9,086,731	16,991,031	8,384,571	16,426,169	(564,862)
Use of/(Contributions to) Fund Balance	(2,808,352)	1,761,470	824,436	3,128,078	1,366,608
Budgeted Staffing	0	0	0	0	0

Water Districts

Description of Major Services

The Water Districts provide services that include, but are not limited to, the following: operation and maintenance of water distribution systems and treatment plants; water system optimization; regulatory compliance; recycled water planning and management.

Public Works – Special Districts Water Districts Enterprise Funds - Consolidated

Group: Public Works – Special Districts

Budget Unit: Various

Department: Special Districts

Function: Health and Sanitation

Fund: Water Districts – Consolidated

Activity: Sanitation

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	8,878,412	9,355,409	8,101,871	10,302,616	947,207
Capital Expenses	9,830	1,515,000	8,200	540,000	(975,000)
Total Exp Authority	8,888,242	10,870,409	8,110,071	10,842,616	(27,793)
Reimbursements	0	0	0	0	0
Total Appropriation	8,888,242	10,870,409	8,110,071	10,842,616	(27,793)
Operating Transfers Out	0	1,287,500	987,500	0	(1,287,500)
Total Requirements	8,888,242	12,157,909	9,097,571	10,842,616	(1,315,293)
Sources					
Taxes	385,220	662,961	730,708	447,936	(215,025)
Realignment	0	0	0	0	0
State/Fed/Other Government	300,221	181,105	112,030	173,305	(7,800)
Fee/Rate	7,004,456	6,698,200	7,709,588	7,804,683	1,106,483
Other Revenue	631,574	1,660,982	773,427	651,100	(1,009,882)
Total Revenue	8,321,471	9,203,248	9,325,753	9,077,024	(126,224)
Operating Transfers In	0	35,000	35,000	265,000	230,000
Total Financing Sources	8,321,471	9,238,248	9,360,753	9,342,024	103,776
Use of/(Contributions to) Fund Balance	566,770	2,919,661	(263,181)	1,500,592	(1,419,069)
Budgeted Staffing	0	0	0	0	0

Big Bear Valley Recreation and Park District

Description of Major Services

The Big Bear Valley Recreation and Park District (District) maintains eight parks, several community buildings including the Big Bear Valley Senior Center and Ranch Club House, three ballfields, and a swim beach. The District also manages the Big Bear Alpine Zoo, which is open year-round for visitors to see alpine species on exhibit.

Public Works – Special Districts Big Bear Valley Recreation and Park District

Group: Public Works – Special Districts

Budget Unit: Various

Department: Special Districts

Function: Recreation and Cultural Services

Fund: Big Bear Valley Recreation and Park District

Activity: Recreation Facilities

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,517,091	3,359,141	3,226,408	4,064,130	704,989
Operating Expenses	3,371,130	4,872,711	4,796,622	4,586,812	(285,899)
Capital Expenses	41,520	1,242,472	1,125,252	859,119	(383,353)
Total Exp Authority	5,929,741	9,474,324	9,148,283	9,510,061	35,737
Reimbursements	(143,415)	(175,000)	(355,436)	(230,000)	(55,000)
Total Appropriation	5,786,327	9,299,324	8,792,846	9,280,061	(19,263)
Operating Transfers Out	0	409,589	409,589	0	(409,589)
Total Requirements	5,786,327	9,708,913	9,202,435	9,280,061	(428,852)
Sources					
Taxes	3,194,949	3,130,208	3,468,717	3,591,533	461,325
Realignment	0	0	0	0	0
State/Fed/Other Government	85,024	69,000	170,917	157,000	88,000
Fee/Rate	2,195,908	2,563,177	2,404,605	3,158,714	595,537
Other Revenue	1,334,117	1,175,800	1,221,758	1,176,500	700
Total Revenue	6,809,999	6,938,185	7,265,997	8,083,747	1,145,562
Operating Transfers In	0	800,000	800,000	0	(800,000)
Total Financing Sources	6,809,999	7,738,185	8,065,997	8,083,747	345,562
Use of/(Contributions to) Fund Balance	(1,023,672)	1,970,728	1,136,438	1,196,314	(774,414)
Budgeted Staffing	64	65	65	65	0

Bloomington Recreation and Park District

Description of Major Services

The Bloomington Recreation and Park District maintains two parks, an equestrian arena, sports fields, and a community center that offer various recreational activities for the community of Bloomington.

Public Works – Special Districts Bloomington Recreation and Park District

Group: Public Works – Special Districts

Budget Unit: 625 2584

Department: Special Districts

Function: Recreation and Cultural Services

Fund: Bloomington Recreation and Park District

Activity: Recreation Facilities

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	282,315	383,510	383,422	440,425	56,915
Operating Expenses	612,135	870,017	865,465	768,181	(101,836)
Capital Expenses	0	80,000	65,718	0	(80,000)
Total Exp Authority	894,450	1,333,527	1,314,605	1,208,606	(124,921)
Reimbursements	(17,998)	(8,000)	(2,786)	(13,000)	(5,000)
Total Appropriation	876,452	1,325,527	1,311,819	1,195,606	(129,921)
Operating Transfers Out	0	25,000	0	0	(25,000)
Total Requirements	876,452	1,350,527	1,311,819	1,195,606	(154,921)
Sources					
Taxes	650,913	699,177	746,333	759,895	60,718
Realignment	0	0	0	0	0
State/Fed/Other Government	4,541	3,800	3,769	3,500	(300)
Fee/Rate	70,908	135,000	62,867	64,200	(70,800)
Other Revenue	209,083	106,000	15,816	17,500	(88,500)
Total Revenue	935,445	943,977	828,785	845,095	(98,882)
Operating Transfers In	172,750	69,375	93,000	193,000	123,625
Total Financing Sources	1,108,195	1,013,352	921,785	1,038,095	24,743
Use of/(Contributions to) Fund Balance	(231,743)	337,175	390,034	157,511	(179,664)
Budgeted Staffing	4	5	5	6	1

Special Districts Capital Improvement Program – Capital Projects Funds

Description of Major Services

The Capital Improvement Program (CIP) for Special Districts is an internal planning tool to provide the Board of Supervisors with information to assist in the decision-making process of allocating limited resources for capital projects. The CIP provides for the acquisition, construction, reconstruction, fixtures and equipment, renovation, rehabilitation or replacement of facilities, equipment, and infrastructure with a life expectancy of at least five years and capital costs of \$5,000 or more. The program:

- Recommends priorities for capital projects based on capital improvement criteria for the department's general, parks, roads, sanitation, and water facilities/ infrastructure.
- Performs long-range planning to:
 - Link department capital and operational budget plans

to countywide strategic plans.

- Conduct physical condition assessments through periodic surveys of facilities to identify major, large-scale projects to repair and rehabilitate department assets.
- Identify opportunities for energy efficiencies, lifecycle increases, and maintenance and operating cost reductions.
- Recognize future infrastructure needs.
- Develop formal estimates of costs and seek adequate project funding.
- CIP projects extend the useful life of facilities, ensure continued service of infrastructure, and decrease operating expenses in some cases.

This budget unit specifically represents the portion of Special Districts CIP which are accounted for in Capital Project Funds.

Public Works – Special Districts Capital Improvement Program – Special Districts Capital Projects Funds

Group: Public Works – Special Districts

Department: Special Districts – Capital Improvement Program

Fund: Special Districts – Capital Projects Funds

Budget Unit: Various

Function: General Government

Activity: Plant Acquisition

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	(14,919)	0	0	0	0
Operating Expenses	903,089	5,253,577	2,267,225	2,620,016	(2,633,561)
Capital Expenses	8,617,436	56,331,072	21,381,309	29,855,725	(26,475,347)
Total Exp Authority	9,505,605	61,584,649	23,648,534	32,475,741	(29,108,908)
Reimbursements	0	0	0	0	0
Total Appropriation	9,505,605	61,584,649	23,648,534	32,475,741	(29,108,908)
Operating Transfers Out	0	786,398	275,000	1,261,292	474,894
Total Requirements	9,505,605	62,371,047	23,923,534	33,737,033	(28,634,014)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	1,183,935	1,500,000	1,500,000	1,167,180	(332,820)
Fee/Rate	0	0	0	0	0
Other Revenue	748,558	511,298	781,598	622,672	111,374
Total Revenue	1,932,493	2,011,298	2,281,598	1,789,852	(221,446)
Operating Transfers In	17,259,311	45,610,338	28,636,264	3,594,236	(42,016,102)
Total Financing Sources	19,191,804	47,621,636	30,917,862	5,384,088	(42,237,548)
Use of/(Contributions to) Fund Balance	(9,686,199)	14,749,411	(6,994,328)	28,352,945	13,603,534
Budgeted Staffing	0	0	0	0	0

Group: **Public Works – Special Districts**
 Department: **Special Districts – Capital Improvement Program**
 Fund: **Special Districts – Enterprise Funds**

Budget Unit: **Various**
 Function: **General Government**
 Activity: **Plant Acquisition**



Water Tank revitalization to Improve Reliability and Safety

The Department of Public Works – Special Districts (District), has assessed the need to repair, replace, and build new water tanks throughout several water districts, and has focused their efforts on three water tanks.

First, in County Service Area (CSA) 70 F – Little Morongo, efforts are underway to replace the existing water tank with a new bolted tank that holds an operational volume of 139,112 gallons. This replacement is necessary because the current 220,000-gallon potable water tank has experienced significant leaks since 2019, which are attributed to heavy internal corrosion. Investigations into the leaks have revealed that the condition of the water tank is fragile and poses a risk of potential failure. The water tank is the only source of potable water storage for the residents of Morongo Valley, making the need for a new tank even more urgent.

Secondly, in CSA 70J – Oak Hills, a new 2-million-gallon tank is being designed to provide additional storage capacity services to residents in the area.

Lastly, in CSA 64 – Spring Valley Lake, tanks 2A and 2B are undergoing rehabilitation. This project includes the installation of additional access points for maintenance and confined space entry, as well as the addition of access ladders and safety railings to comply with current safety standards. Additionally, the interior of tank 2A will be recoated.

The completion of these projects represent a proactive approach by the District to ensure the safety and well-being of the community and extend the life of critical water infrastructure. These projects will ensure more consistent and non-interrupted water delivery service to local residents and businesses and enhance emergency response capabilities by ensuring robust systems are in place to provide water as needed.

Real Estate Services

At a Glance

The Real Estate Services Department serves to negotiate and take care of all leasing and property management, acquisitions, dispositions, right-of-way projects and property appraisal needs for all San Bernardino County departments and districts. The Department has highly trained and educated staff with expertise in commercial real estate to handle all real estate transaction matters and services for the County professionally and responsibly.



Terry W. Thompson
Director

Connect with us at



What We Plan to Achieve:

- Implement new aeronautical strategic real estate direction for Chino Airport.
- Work with CAO and County Counsel on the Amended Land Plan for Prado Park (Prop 70) to State Parks (OGALS), for approval and subsequent Board adoption.
- Work with the CAO, Economic Development and Land Use in developing a strategic plan for the redevelopment to improve the economic vitality of Bloomington along Valley Boulevard.
- Continue to recommend and provide strategic real estate initiatives and guidance to the CAO and County departments that minimize risk and maximize value to the County.
- Develop and implement a strategic plan for remaining land at Guasti Park and nearby Turner Basin.
- Continue to work with the CAO and Project and Facilities Management Department on the Master Plan, to relocate County Departments in and around the Government Center complex through strategic acquisition initiatives. This includes the 862 Hospitality acquisition for the Probation department, the acquisition in Rancho Cucamonga for DBH Admin, and 303 Vanderbilt for HR Admin.
- Negotiate competitive acquisitions, dispositions, and leasing of buildings for County departments that maximize revenue, reduce expenses, and improve service to the community.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Administration and Finance	-	-	-	-	31	1	32
Rents and Leases	2,325,792	828,668	1,497,124	-	-	-	-
Chino Agricultural Preserve	5,414,349	2,137,730	-	3,276,619	-	-	-
Leasing and Acquisition	2,849,257	2,847,720	1,537	-	22	-	22
El Mirage Trust Fund	458,600	87,902	-	370,698	-	-	-

Administration and Finance

Description of Major Services

The Administration and Finance Division provides centralized administrative and fiscal services, personnel, and customer service support to all divisions and offices throughout the Real Estate Services and Project and Facilities Management Departments.

Operations and Community Services Real Estate Services –Administration and Finance

Group: Operations and Community Services

Budget Unit: 783 1000

Department: Real Estate Services

Function: General Government

Fund: General

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,537,512	3,285,039	2,731,720	3,582,537	297,498
Operating Expenses	186,893	284,172	256,256	442,946	158,774
Capital Expenses	0	0	0	0	0
Total Exp Authority	2,724,404	3,569,211	2,987,976	4,025,483	456,272
Reimbursements	(2,719,904)	(3,569,211)	(2,987,406)	(4,025,483)	(456,272)
Total Appropriation	4,500	0	570	0	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	4,500	0	570	0	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	4,500	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	4,500	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	4,500	0	0	0	0
Net County Cost	0	0	570	0	0
Budgeted Staffing	26	29	29	32	3

Rents and Leases

Description of Major Services

The Rents and Leases budget unit is tasked with managing rental payments for leased spaces utilized by County departments, ensuring timely and accurate payments to landlords. These lease payment expenses are reimbursed by the respective user departments that occupy the leased spaces. In addition to managing lease payments, this budget unit is responsible for collecting rental income generated from leases of County-owned properties, contributing to the County's

revenue stream. Furthermore, the unit oversees the maintenance, groundskeeping, and custodial services for both tenant-occupied and vacant spaces, ensuring that all properties are well-maintained and meet operational standards. This comprehensive management supports the efficient use of leased and County-owned properties while maintaining a high standard of service for tenants and stakeholders.

Operations and Community Services Real Estate Services – Rents and Leases

Group: Operations and Community Services

Department: Real Estate Services

Fund: General

Budget Unit: 781 1000

Function: General Government

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	76,968,693	94,430,429	89,256,638	92,152,293	(2,278,136)
Capital Expenses	0	0	(3,903)	0	0
Total Exp Authority	76,968,693	94,430,429	89,252,735	92,152,293	(2,278,136)
Reimbursements	(76,231,114)	(88,500,860)	(83,299,374)	(89,826,501)	(1,325,641)
Total Appropriation	737,579	5,929,569	5,953,361	2,325,792	(3,603,777)
Operating Transfers Out	0	0	0	0	0
Total Requirements	737,579	5,929,569	5,953,361	2,325,792	(3,603,777)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	(165)	500	1,300	668	168
Other Revenue	1,016,026	1,146,442	958,653	828,000	(318,442)
Total Revenue	1,015,861	1,146,942	959,953	828,668	(318,274)
Operating Transfers In	0	4,782,627	5,425,753	0	(4,782,627)
Total Financing Sources	1,015,861	5,929,569	6,385,706	828,668	(5,100,901)
Net County Cost	(278,282)	0	(432,345)	1,497,124	1,497,124
Budgeted Staffing	0	0	0	0	0

Chino Agricultural Preserve

Description of Major Services

The Real Estate Services Department manages a special revenue fund dedicated to supporting the Agricultural Land Acquisition and Preservation Program under the California Wildlife, Coastal, and Parkland Conservation Act (Proposition 70). This program focuses on acquiring and preserving agricultural land to protect it from development and ensure its long-term sustainability. The department plays a critical role in negotiating and managing leases for the properties acquired through this program, ensuring they are utilized effectively and in alignment with the program's goals. Additionally, the

department develops strategic recommendations for the ultimate use or disposition of these properties, balancing preservation efforts with potential revenue opportunities. Property management activities include arranging all ordinary and emergency repairs and improvements necessary to preserve and maintain the properties in their present condition and improve operating efficiency or altering them to enhance lease potential and/or comply with lease requirements. Expenditures are fully funded through revenues received from the lease of acquired properties.

Operations and Community Services Real Estate Services – Chino Agricultural Preserve

Group: Operations and Community Services

Budget Unit: 780 2734

Department: Real Estate Services

Function: General Government

Fund: Chino Agricultural Preserve

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	242,696	528,997	228,828	414,349	(114,648)
Capital Expenses	0	5,000,000	0	5,000,000	0
Total Exp Authority	242,696	5,528,997	228,828	5,414,349	(114,648)
Reimbursements	0	0	1,560	0	0
Total Appropriation	242,696	5,528,997	230,388	5,414,349	(114,648)
Operating Transfers Out	272,500	717,070	717,070	0	(717,070)
Total Requirements	515,196	6,246,067	947,458	5,414,349	(831,718)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	2,000	0	2,000	0
Other Revenue	2,095,594	1,690,266	2,207,094	2,135,730	445,464
Total Revenue	2,095,594	1,692,266	2,207,094	2,137,730	445,464
Operating Transfers In	489,200	0	0	0	0
Total Financing Sources	2,584,794	1,692,266	2,207,094	2,137,730	445,464
Use of/(Contributions to) Fund Balance	(2,069,598)	4,553,801	(1,259,636)	3,276,619	(1,277,182)
Budgeted Staffing	0	0	0	0	0

Leasing and Acquisition

Description of Major Services

The Leasing/Property Management section handles the negotiation and administration of revenue and expenditure leases for County departments. Revenue leases generate income from County-owned facilities, such as parks and airports, to offset operational costs, while expenditure leases secure space in leased facilities to support departmental services in convenient locations for residents. Additionally, the section manages court facilities within the County and oversees County-owned land, including dairy facilities in the Chino Agricultural Preserve.

The Acquisitions section handles acquisitions, dispositions, right of way transactions, and appraisals for County

Departments. Real Property Agents establish values and acquire the necessary rights-of-way needed to complete public safety projects, including the construction and maintenance of transportation corridors and floodways. The agents also acquire land and facilities for various functions and dispose of property determined to be surplus to the County's needs. Special care is taken to ensure legal compliance as a given transactions may be subject to the Uniform Act of 1970, the California Government Code, the Surplus Land Act, other laws, and County Policy. Our highly qualified staff includes International Right-of-Way Association certificate holders, Certified General Appraisers and an MAI-designated appraiser, and California Real Estate Brokers.

Operations and Community Services Real Estate Services – Leasing and Acquisition

Group: Operations and Community Services

Department: Real Estate Services

Fund: General

Budget Unit: 782 1000

Function: General Government

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,363,075	2,892,742	1,989,647	2,949,161	56,419
Operating Expenses	1,665,982	1,992,789	1,859,656	2,363,162	370,373
Capital Expenses	0	0	0	14,948	14,948
Total Exp Authority	4,029,058	4,885,531	3,849,302	5,327,271	441,740
Reimbursements	(2,114,196)	(1,954,010)	(2,300,391)	(2,478,014)	(524,004)
Total Appropriation	1,914,862	2,931,521	1,548,911	2,849,257	(82,264)
Operating Transfers Out	0	0	0	0	0
Total Requirements	1,914,862	2,931,521	1,548,911	2,849,257	(82,264)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	(1,247)	0	0	0	0
Fee/Rate	1,901,124	2,929,984	1,617,695	2,847,720	(82,264)
Other Revenue	14,985	0	0	0	0
Total Revenue	1,914,862	2,929,984	1,617,695	2,847,720	(82,264)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	1,914,862	2,929,984	1,617,695	2,847,720	(82,264)
Net County Cost	0	1,537	(68,784)	1,537	0
Budgeted Staffing	20	19	19	22	3

Group: **Operations and Community Services**
 Department: **Real Estate Services**
 Fund: **General**

Budget Unit: **782 1000**
 Function: **General Government**
 Activity: **Property Management**



Strategic Real Estate Management for Growth and Efficiency

The Real Estate Services Department (RESD) provides specialized expertise in leasing, property management, project management, acquisitions, dispositions, right-of-way projects, and appraisal services, playing a critical role in managing and optimizing the County's real estate portfolio. RESD negotiates leases, oversees property maintenance, improvement project management and assists in compliance with safety standards to meet the needs of County departments. The department strategically acquires properties to align with long-term goals, disposes of surplus assets to generate revenue, and facilitates right-of-way projects for essential infrastructure. Additionally, RESD offers accurate appraisal services to support informed decision-making. As a trusted advisor, RESD provides guidance and support to County departments, helping them navigate real estate challenges and achieve operational objectives while fostering community development.

The Leasing and Property Management team focuses on County department public service needs, with over 98 new and renewal agreements negotiated for space totaling in excess of 3,800,000 square feet and managing approximately \$145 million in construction and improvements. The Leasing and Property Management team oversaw the construction of the Department of Public Health's (DPH) new San Bernardino Clinic and Care Facility. The 14,894-square-foot building was repurposed

and renovated by the developer into a modern clinic and care facility. This innovative agreement between the County and the Landlord involved the Landlord providing all turnkey improvements under a lease, with the County purchasing the property upon completion, ultimately benefiting DPH as the end user.

The Acquisitions, Dispositions, and Right-of-Way ("Acquisitions") team provides strategic recommendations and collaborates with the County Administrative Office (CAO) and Board of Supervisors in purchasing and selling property to the benefit of the County, Maximizing value of public funds. RESD has overseen negotiations for the sale of vacant land owned by the Flood Control District, comprising of 1,252 acres (Property) within the Etiwanda Heights Neighborhood and Conservation Plan Area, in the City of Rancho Cucamonga, among various interested parties, and has also navigated the Surplus Land Act process. Ultimately, Acquisitions assisted the CAO in finalizing deal terms for a Purchase and Sale Agreement that allows the Buyer to acquire the Property, in either a single transaction, or in multiple phases to be determined, during a five-year Original Term and an optional five-year Extended Term, for Total Consideration of \$93,000,000 plus interest, plus additional potential profit participation consideration up to \$20,000,000, showcasing RESD's commitment to financial efficiency and strategic real estate management.

El Mirage Trust Fund

Description of Major Services

The Real Estate Services Department (RESD) administers the El Mirage Trust Fund, an interest-bearing agency account.

In 1988, the County entered into an Interagency Agreement with the State of California Off-Highway Motor Vehicle Recreation Commission, California Department of Parks and Recreation, the Bureau of Land Management, and the County of Los Angeles for the purpose of addressing the concerns of owners, nearby residents, and users of the approximately 25,000 acres of primarily vacant land situated 12 miles northwest of the City of Adelanto in the unincorporated area of El Mirage, which contains the El Mirage Dry Lakebed.

The Trust Fund was established after the County entered a Memorandum of Understanding (MOU) in 1990 for the joint management of the El Mirage Cooperative Management Area with several government agencies including the Bureau of Land Management, California Department of Parks and Recreation, California Off Highway Motor Vehicle Recreation Commission, California Department of Parks and Recreation, and Los Angeles County. In the terms of the MOU, the County, through RESD, was designated to be the Lead Acquisition Agent for the project and tasked to establish and maintain the Trust Fund. The purpose of the Trust Fund is to implement the terms of the MOU to include costs associated with the acquisition of privately-owned properties within the El Mirage Cooperative Management Area.

Operations and Community Services Real Estate Services – El Mirage Trust Fund

Group: Operations and Community Services

Budget Unit: 782 5007

Department: Real Estate Services

Function: General Government

Fund: EL MIRAGE Trust Fund

Activity: Property Management

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	15,000	20,000	17,929	58,100	38,100
Capital Expenses	0	0	0	400,500	400,500
Total Exp Authority	15,000	20,000	17,929	458,600	438,600
Reimbursements	0	0	0	0	0
Total Appropriation	15,000	20,000	17,929	458,600	438,600
Operating Transfers Out	0	0	0	0	0
Total Requirements	15,000	20,000	17,929	458,600	438,600
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	79,350	70,851	90,604	87,902	17,051
Total Revenue	79,350	70,851	90,604	87,902	17,051
Operating Transfers In	0	0	0	0	0
Total Financing Sources	79,350	70,851	90,604	87,902	17,051
Use of/(Contributions to) Fund Balance	(64,350)	(50,851)	(72,675)	370,698	421,549
Budgeted Staffing	0	0	0	0	0

Regional Parks

At a Glance

Regional Parks is responsible for the operation and maintenance of eight regional parks located throughout the County, including trails through the County Trails Program. Visitors to County parks enjoy participation in outdoor recreational activities and special events. The Department also manages multiple restricted revenue sources that are to be used for specific purposes and support various programs throughout the park system.

The Department’s goals for 2025-26 address the County’s mission objectives to Promote the Countywide Vision and Operate in a Fiscally Responsible and Business-Like Manner. The Department will continue promoting Vision 2B Active by encouraging residents to increase their physical activity and connecting them to recreational opportunities. In addition, the Department will continue to be fiscally responsible by implementing programs to increase attendance and revenue generation opportunities.



Beahta R. Davis
Director

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What We Plan to Achieve:

- Continue to promote the Vision 2B Active by maintaining parks and allowing for outdoor recreational uses.
- Continue to evaluate and implement processes that ensure efficient maintenance of park facilities.
- Continue to implement improved marketing to educate the public about available recreational amenities and increase park attendance.
- Enhance recreational activities at all park facilities to elevate park attendance and generate increased revenue opportunities.
- Continue to seek out and apply for grant funding opportunities to improve park amenities.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Regional Parks	16,270,707	10,502,616	5,768,091	-	76	103	179
Regional Parks – Special Revenue Funds	7,991,800	6,492,800	-	1,499,000	-	-	-

Regional Parks

Description of Major Services

The Regional Parks Department is responsible for the operation and maintenance of eight regional parks located throughout the County. These parks, which encompass 7,641 acres, are as follows: Prado (Chino), Cucamonga-Guasti (Ontario), Glen Helen (San Bernardino), Mojave River Forks (Hesperia), Mojave Narrows (Victorville), Lake Gregory (Crestline), Yucaipa (Yucaipa), and Calico Ghost Town (Yermo). Visitors to County parks enjoy open space, walking trails, camping, swimming, fishing, picnicking, equestrian activities, and other recreational opportunities. The department hosts cultural, educational, and special events through the use of park resources and contractual agreements with private and non-profit organizations. Department sponsored special events include California Days and Halloween Haunt at Calico Ghost Town, Harvest Festival at Mojave Narrows, Fish and Wildlife Festival at Prado, fishing derbies at multiple parks and other park wide events

across the County. Educational programs include Environmental Science Workshops, Nature Programs, and Wildlife Education Activities.

The Department is also responsible for maintaining 17.8 miles of open, accessible and usable trails through the County Trails Program. Additionally, the department oversees operation of the Big Morongo Wildlife Preserve in Morongo Valley, administers leases with the operators of Lake Gregory Regional Park and Glen Helen Amphitheater, and manages concession contracts at other parks that offer amenities to park users.

Regional Parks staff have continued to complete maintenance tasks and projects at park facilities. The Department continues to see increased participation at in-person events and programs. We will continue to be innovative in marketing and the delivery of services to maintain and continue growth of visitors to our facilities.

Operations and Community Services Regional Parks

Group: Operations and Community Services

Department: Regional Parks

Fund: General

Budget Unit: 652 1000

Function: Recreation and Cultural Services

Activity: Recreation Facilities

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	5,009,576	6,683,543	6,381,200	6,950,884	267,341
Operating Expenses	7,896,950	7,531,378	7,314,092	9,618,521	2,087,143
Capital Expenses	52,533	867,250	453,309	0	(867,250)
Total Exp Authority	12,959,059	15,082,171	14,148,601	16,569,405	1,487,234
Reimbursements	(495,251)	(606,500)	(457,855)	(598,698)	7,802
Total Appropriation	12,463,808	14,475,671	13,690,746	15,970,707	1,495,036
Operating Transfers Out	100,000	120,000	100,000	300,000	180,000
Total Requirements	12,563,808	14,595,671	13,790,746	16,270,707	1,675,036
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	10,000	0	0	0	0
Fee/Rate	6,921,044	8,314,757	9,132,012	8,633,620	318,863
Other Revenue	503,137	1,681,251	842,408	1,868,996	187,745
Total Revenue	7,434,180	9,996,008	9,974,420	10,502,616	506,608
Operating Transfers In	0	0	0	0	0
Total Financing Sources	7,434,180	9,996,008	9,974,420	10,502,616	506,608
Net County Cost	5,129,628	4,599,663	3,816,326	5,768,091	1,168,428
Budgeted Staffing	174	179	179	179	0

Group: **Operations and Community Services**
 Department: **Regional Parks**
 Fund: **General**

Budget Unit: **652 1000**
 Function: **Recreation and Cultural Services**
 Activity: **Recreation Facilities**



Enhancing Outdoor Recreation with Park Maintenance and Special Events

Regional Parks focus has concentrated on maintenance, special events, and recreation/nature programs at all Parks. A significant effort has been put into creating green spaces for park visitors. Regional Parks maintenance projects have focused on landscaping including irrigation and seeding. These improvements to Parks have created healthy grass areas for increased use and enjoyment. The successful completion of each project has increased opportunities for the community to experience a variety of outdoor activities, such as but not limited to hiking, biking, camping, swimming, disc golf, picnics, and special events.

The Department has also increased the number of Special Events and Recreation/Nature programs. These events

provide educational opportunities such as Environmental Science Day Camp, composting classes, and gardening projects. Regional Parks has also increased and hosted special events such as, Fishing Derbies, the Fish and Wildlife Festival, Stargazing, and Holiday Festivals including, Harvest Festival, Ghost Haunt, Holiday Fest, Bluegrass Festival, and Easter Celebrations.

Regional Parks focus is to provide as many services as possible to the community members of San Bernardino County. Maintenance projects and special events have increased the use of Parks and provided schools, youth, families and the general public more activities and ways to enjoy outdoor recreation opportunities.

Special Revenue Funds – Consolidated

Description of Major Services

Regional Parks manages multiple restricted revenue sources that supplement park operations. Funds include sources that are dedicated to capital improvement projects and maintenance (County Trails System, Amphitheater Improvements at Glen Helen, Park Maintenance/Development and Lake Gregory Capital Improvement Fund) and various other funding sources that are to be used for specific purposes and support various programs throughout the park system (Calico Ghost Town Marketing Services, Off-Highway Vehicle License Fee, Glen Helen Amphitheater, and Fish and Game Commission).

Operations and Community Services Regional Parks – Special Revenue Funds

Group: Operations and Community Services

Budget Unit: Various

Department: Regional Parks

Function: Recreation and Cultural Services

Fund: Special Revenue – Consolidated

Activity: Recreation Facilities

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	(552)	0	0	0	0
Operating Expenses	4,060,609	5,774,958	5,008,162	5,116,800	(658,158)
Capital Expenses	947,294	2,130,628	419,649	0	(2,130,628)
Total Exp Authority	5,007,351	7,905,586	5,427,810	5,116,800	(2,788,786)
Reimbursements	(800)	0	0	0	0
Total Appropriation	5,006,551	7,905,586	5,427,810	5,116,800	(2,788,786)
Operating Transfers Out	7,849,815	6,563,565	4,660,607	2,875,000	(3,688,565)
Total Requirements	12,856,366	14,469,151	10,088,418	7,991,800	(6,477,351)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	6,402,626	6,261,746	2,588,798	2,106,000	(4,155,746)
Fee/Rate	515,776	626,300	197,504	526,300	(100,000)
Other Revenue	3,876,395	4,522,116	4,555,992	2,535,500	(1,986,616)
Total Revenue	10,794,797	11,410,162	7,342,294	5,167,800	(6,242,362)
Operating Transfers In	3,574,191	1,480,222	2,716,155	1,325,000	(155,222)
Total Financing Sources	14,368,988	12,890,384	10,058,449	6,492,800	(6,397,584)
Use of/(Contributions to) Fund Balance	(1,512,621)	1,578,767	29,968	1,499,000	(79,767)
Budgeted Staffing	0	0	0	0	0

Registrar of Voters

At a Glance

The Registrar of Voters administers elections, provides voter education outreach, maintains voter registration records, and examines petition signatures, ensuring eligible citizens of San Bernardino County can have their voices heard as voters or candidates for office, providing the diverse members of our communities an opportunity to participate in decisions that impact their quality of life.

In 2025-26, the Department aligns with the County Goals and Objectives by Working with Other Agencies and Stakeholders to conduct the 2026 Statewide Primary Election.



Joani Finwall
Registrar of Voters

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What We Plan to Achieve:

- Continue voter education and outreach to distribute election information to eligible voters throughout the county.
- Continue the Annual Survey of Multi-Unit Locations to ensure voters receive the correct ballot type for their reported address.
- Conduct the 2026 Statewide Primary Election.
- Continue to partner with federal and state partners to support election security.
- Add jobs in the county by hiring hundreds of extra-help employees and temporary workers to conduct countywide elections.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Registrar of Voters	40,958,594	687,695	40,270,899	-	80	45	125

Registrar of Voters

Description of Major Services

In a fair, transparent, accurate, and efficient manner, the Registrar of Voters administers elections, provides access to voter registration, maintains voter registration records, and examines petition signatures, ensuring eligible citizens of San Bernardino County can have their voices heard as voters and candidates for office. The Department's services are regulated and/or mandated

by local ordinances and Federal and California Election laws and are aligned with the County and Chief Executive Officer's goals of improving County government operations, operating in a fiscally-responsible and business-like manner, and pursuing County goals by working with other agencies.

Operations and Community Services Registrar of Voters

Group: Operations and Community Services

Department: Registrar of Voters

Fund: General

Budget Unit: 680 1000

Function: General Government

Activity: Elections

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	6,104,616	10,917,317	7,981,522	11,912,545	995,228
Operating Expenses	22,992,401	28,849,953	27,695,721	24,801,049	(4,048,904)
Capital Expenses	511,228	665,000	299,058	4,245,000	3,580,000
Total Exp Authority	29,608,245	40,432,270	35,976,300	40,958,594	526,324
Reimbursements	(5,068)	0	(40,720)	0	0
Total Appropriation	29,603,177	40,432,270	35,935,580	40,958,594	526,324
Operating Transfers Out	0	0	0	0	0
Total Requirements	29,603,177	40,432,270	35,935,580	40,958,594	526,324
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	19,056,317	2,040,000	2,353,073	38,000	(2,002,000)
Fee/Rate	1,564,009	2,411,537	4,430,191	649,695	(1,761,842)
Other Revenue	18,411	0	(2,749)	0	0
Total Revenue	20,638,738	4,451,537	6,780,516	687,695	(3,763,842)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	20,638,738	4,451,537	6,780,516	687,695	(3,763,842)
Net County Cost	8,964,440	35,980,733	29,155,065	40,270,899	4,290,166
Budgeted Staffing	103	115	115	125	10

Group: **Operations and Community Services**
 Department: **Registrar of Voters**
 Fund: **General**

Budget Unit: **680 1000**
 Function: **General Government**
 Activity: **Elections**



BallotMobile Takes Voter Education on the Road

The BallotMobile: Traveling Voter Education Initiative plays a crucial role

in informing San Bernardino County's 1.2 million registered voters about important updates and election-related information. As the largest county in California, spanning over 20,000 square miles, San Bernardino County's Registrar of Voters is taking voter education directly to its residents. The BallotMobile travels to cities and unincorporated communities across the county, offering pop-up events where local residents can learn about voting and elections. At each stop, residents can register to vote, ask questions about the election, including questions regarding election security, and receive helpful materials.



The BallotMobile also features an interactive backdrop perfect for Instagram, along with fun giveaways and a traveling "golden ballot," making voter education both informative and enjoyable.

This year-round initiative partners with cities throughout the county to engage the public in key voter education topics and registration opportunities. By bringing the BallotMobile to different communities, the program expands the reach of the county's voter education efforts, ensuring more residents have access to the information they need.



San Bernardino County Fire Protection District

At a Glance

The San Bernardino County Fire Protection District (County Fire) continues to focus on cost-avoidance by funding community risk reduction programs that assess the risks facing the community, and proactively works to reduce, mitigate, or limit these risks. County Fire continues to evaluate and implement processes that ensure efficient and effective operations that align with County goals to provide for the safety, health, and social service needs of County residents, and to operate in a fiscally-responsible and business-like manner.



Daniel R. Munsey
Fire Chief/Fire Warden

Connect with us at



What We Plan to Achieve:

- Reduce the impact of fires by focusing on hazard mitigation in all service areas and limit damage to infrastructure.
- Continue to seek revenue sources and maximize cost recovery efforts.
- Provide public education to communities and County residents by distributing information about prevention and common causes of fires, accidents, injuries, and preparing for disasters.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Fire Administration	62,610,099	59,487,223	-	3,122,876	329	41	370
Mountain Regional Service Zone	33,174,868	28,437,181	-	4,737,687	64	8	72
North Desert Regional Service Zone	68,700,108	59,170,422	-	9,529,686	130	11	141
South Desert Regional Service Zone	40,382,152	38,609,461	-	1,772,691	63	-	63
Valley Regional Service Zone	194,070,656	163,484,760	-	30,585,896	371	-	371
Medical Services	26,104,826	25,963,077	-	141,749	141	-	141
Hazardous Materials	13,585,759	12,875,102	-	710,657	53	1	54
Household Hazardous Waste	4,236,402	3,966,581	-	269,821	21	4	25
Fire Reserves*	51,214,659	15,721,773	-	35,492,886	-	-	-

* For details, refer to Appendix A – Schedule of Non-General Fund Reserves.

Fire Administration

Description of Major Services

The San Bernardino County Fire Protection District (County Fire) is a community-based, all hazard emergency services organization that is committed to providing the highest level of service in the most efficient and cost-effective manner to citizens, visitors, and communities it serves. County Fire is dedicated to the protection of the diverse community we serve, organizational sustainability, performance excellence, and safety. We accomplish this through a balance of regionalized services delivery and accountability to our local communities.

County Fire provides services to more than 60 communities/cities and unincorporated areas within four Regional Service Zones (Mountain, North Desert, South Desert, and Valley), and also provides fire protection services

for the City of Adelanto and the City of Fontana through service agreements. County Fire responds to approximately 135,000 calls for service annually.

Services include, but are not limited to, emergency mitigation and management, fire suppression, emergency medical services, ambulance services, hazardous materials responses and household hazardous waste disposal, arson investigation (including a canine program), flooding and mudslide cleanup, winter rescue operations, hazard abatement, and providing advanced awareness of and response to terrorism/weapons of mass destruction. Specialized programs include air/helicopter rescue, dozer, urban search and water-borne rescue, hazard abatement hand crews, medical transport, and Honor Guard.

Fire Protection District San Bernardino County Fire Protection District – Fire Administration

Group: Fire Protection District

Budget Unit: 106 2410

Department: San Bernardino County Fire Protection District

Function: Public Protection

Fund: Fire Administration

Activity: Fire Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	37,412,046	40,955,546	38,680,608	44,477,669	3,522,123
Operating Expenses	25,146,902	40,105,515	30,068,460	47,266,494	7,160,979
Capital Expenses	20,864,025	21,579,774	19,613,294	16,097,376	(5,482,398)
Total Exp Authority	83,422,974	102,640,835	88,362,362	107,841,539	5,200,704
Reimbursements	(29,025,908)	(32,492,322)	(30,590,191)	(45,837,785)	(13,345,463)
Total Appropriation	54,397,065	70,148,513	57,772,171	62,003,754	(8,144,759)
Operating Transfers Out	1,351,573	671,073	422,566	606,345	(64,728)
Total Requirements	55,748,638	70,819,586	58,194,737	62,610,099	(8,209,487)
Sources					
Taxes	16,017,364	16,948,333	16,896,137	17,642,643	694,310
Realignment	0	0	0	0	0
State/Fed/Other Government	1,366,757	4,039,295	(3,266,199)	3,054,863	(984,432)
Fee/Rate	5,315,877	5,761,718	6,002,095	5,876,038	114,320
Other Revenue	2,998,498	1,282,836	4,020,421	994,457	(288,379)
Total Revenue	25,698,497	28,032,182	23,652,455	27,568,001	(464,181)
Operating Transfers In	18,960,660	33,283,443	27,827,031	31,919,222	(1,364,221)
Total Financing Sources	44,659,157	61,315,625	51,479,486	59,487,223	(1,828,402)
Use of/(Contributions to) Fund Balance	11,089,481	9,503,961	6,715,252	3,122,876	(6,381,085)
Budgeted Staffing	351	361	361	370	9



Robotics Enhance Emergency Response

The San Bernardino County Fire Protection District Robotics Program, launched in August 2024, is a groundbreaking initiative currently designed to enhance emergency response capabilities using unmanned aerial and ground systems. Future enhancements will include the integration of fully autonomous unmanned systems to include aquatic systems capable of making real-time decisions during emergencies. These advanced technologies play a crucial role in modern public safety efforts by providing Early Aerial Situational Awareness (EASA) and Sustained Aerial Situational Awareness (SASA). This allows our first responders to assess emergencies in real time, improving decision-making from the initial moments of an incident all the way through its resolution.

Our robotics fleet includes four DJI M30T Quadcopters and six DJI Mavic 2 training aircraft. Equipped with cameras and sensors, they assist in search and rescue, disaster response, fire assessment, and law enforcement operations by providing assessments of fire scenes,

hazardous materials incidents, and large-scale emergencies. These tools allow emergency personnel to gather critical data on evolving situations, significantly improving response efficiency.

Since its inception, the Fire District has provided Robotics support to other public safety agencies including San Bernardino County Sheriff, Department of Public Works, City of San Bernardino, and the Colton Fire Department. By fostering inter-agency collaboration and utilizing cutting-edge technology, the program has strengthened emergency response capabilities across the region.

With a focus on leveraging real-time data and integrating robotics into emergency management, the San Bernardino County Fire Protection District Robotics Program significantly enhances community safety, resource management, and overall public protection in crisis situations. The continued evolution of this program underscores the Fire District's commitment to innovation, efficiency, and proactive emergency preparedness.

Mountain Regional Service Zone

Description of Major Services

The Mountain Regional Service Zone budget units support full-time professional fire protection and paramedic services to the areas of Crest Forest from Stations #25 and #26, Lake Arrowhead from Stations #91, #92, and #94, and Fawnskin from Station #96. Additionally, the service zone supports three paid-call firefighter stations in Angelus Oaks (Station #98), Forest Falls (Station #99), and Green Valley Lake (Station #95). The service zone also provides advanced life support ambulance transportation to the communities of Crest Forest and Lake Arrowhead.

Fire Protection District San Bernardino County Fire Protection District – Mountain Regional Service Zone

Group: Fire Protection District

Budget Unit: 600 2448

Department: San Bernardino County Fire Protection District

Function: Public Protection

Fund: Mountain Regional Service Zone

Activity: Fire Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	17,286,805	18,612,267	18,066,517	19,724,372	1,112,105
Operating Expenses	6,774,984	10,935,837	6,548,915	12,000,105	1,064,268
Capital Expenses	26,705	269,200	58,450	610,680	341,480
Total Exp Authority	24,088,493	29,817,304	24,673,882	32,335,157	2,517,853
Reimbursements	0	0	0	0	0
Total Appropriation	24,088,493	29,817,304	24,673,882	32,335,157	2,517,853
Operating Transfers Out	446,573	1,414,253	1,376,886	839,711	(574,542)
Total Requirements	24,535,066	31,231,557	26,050,768	33,174,868	1,943,311
Sources					
Taxes	19,240,794	20,450,079	19,986,687	20,837,726	387,647
Realignment	0	0	0	0	0
State/Fed/Other Government	111,207	111,207	101,739	102,982	(8,225)
Fee/Rate	5,687,027	6,042,986	5,826,315	6,107,865	64,879
Other Revenue	778,839	650,643	484,356	388,608	(262,035)
Total Revenue	25,817,867	27,254,915	26,399,096	27,437,181	182,266
Operating Transfers In	800,000	800,000	800,000	1,000,000	200,000
Total Financing Sources	26,617,867	28,054,915	27,199,096	28,437,181	382,266
Use of/(Contributions to) Fund Balance	(2,082,801)	3,176,642	(1,148,329)	4,737,687	1,561,045
Budgeted Staffing	71	74	74	72	(2)

North Desert Regional Service Zone

Description of Major Services

The North Desert Regional Service Zone budget units support full-time professional fire protection and paramedic services to the areas of Spring Valley Lake from Station #22, Lucerne Valley and surrounding areas from Station #8, Silver Lakes/Helendale and surrounding areas from Station #4, Phelan and Pinon Hills from Station #10, Wrightwood Station #14, Baker and the I-15 corridor from Station #53, and the City of Hesperia and surrounding areas from Stations #302, #304, and #305, including two Community Facilities Districts in the unincorporated

areas of Hesperia (CFD 94 and CFD 2005). Fire protection services are also provided to the City of Adelanto from Station #322 through a service agreement. Additionally, the service zone supports four paid-call firefighter stations in Oak Hills (Station #40), Harvard (Station #52), Hinkley (Station #56), and Trona (Station #57). The service zone also provides advanced life support ambulance transportation to the communities of Hesperia, Lucerne Valley, Searles Valley, Baker, Phelan, and Wrightwood.

Fire Protection District San Bernardino County Fire Protection District – North Desert Regional Service Zone

Group: Fire Protection District

Department: San Bernardino County Fire Protection District

Fund: North Desert Regional Service Zone

Budget Unit: Various

Function: Public Protection

Activity: Fire Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	32,650,487	36,559,426	36,558,038	38,149,774	1,590,348
Operating Expenses	13,841,945	26,047,786	15,286,136	29,060,078	3,012,292
Capital Expenses	3,818,655	418,669	166,470	793,000	374,331
Total Exp Authority	50,311,088	63,025,881	52,010,644	68,002,852	4,976,971
Reimbursements	(252,477)	(244,344)	(244,344)	(253,595)	(9,251)
Total Appropriation	50,058,611	62,781,537	51,766,300	67,749,257	4,967,720
Operating Transfers Out	1,256,850	1,768,375	1,709,059	950,851	(817,524)
Total Requirements	51,315,461	64,549,912	53,475,359	68,700,108	4,150,196
Sources					
Taxes	23,172,947	24,734,925	24,820,514	26,053,893	1,318,968
Realignment	0	0	0	0	0
State/Fed/Other Government	88,301	94,285	85,767	85,195	(9,090)
Fee/Rate	20,477,282	21,707,416	21,584,781	22,808,554	1,101,138
Other Revenue	1,546,847	1,201,167	1,463,179	822,780	(378,387)
Total Revenue	45,285,377	47,737,793	47,954,241	49,770,422	2,032,629
Operating Transfers In	9,459,066	16,394,249	11,794,249	9,400,000	(6,994,249)
Total Financing Sources	54,744,443	64,132,042	59,748,490	59,170,422	(4,961,620)
Use of/(Contributions to) Fund Balance	(3,428,982)	417,870	(6,273,132)	9,529,686	9,111,816
Budgeted Staffing	132	141	141	141	0

South Desert Regional Service Zone

Description of Major Services

The South Desert Regional Service Zone budget units support full-time professional fire protection and paramedic services to the Town of Yucca Valley and surrounding areas from Stations #41 and #42, Joshua Tree from Station #36, City of Twentynine Palms and surrounding areas from Station #44, City of Needles and surrounding area from Station #32, and Havasu Landing and surrounding areas from Station #18. The service zone also provides advanced life support ambulance transportation to the Yucca Valley and Yucca Mesa areas.

Fire Protection District San Bernardino County Fire Protection District – South Desert Regional Service Zone

Group: Fire Protection District

Budget Unit: Various

Department: San Bernardino County Fire Protection District

Function: Public Protection

Fund: South Desert Regional Service Zone

Activity: Fire Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	16,987,782	18,935,435	18,934,218	19,245,661	310,226
Operating Expenses	5,149,906	18,735,881	6,413,196	20,001,012	1,265,131
Capital Expenses	104,589	275,500	74,446	330,500	55,000
Total Exp Authority	22,242,278	37,946,816	25,421,861	39,577,173	1,630,357
Reimbursements	(5,270)	0	(9,706)	0	0
Total Appropriation	22,237,008	37,946,816	25,412,155	39,577,173	1,630,357
Operating Transfers Out	400,720	1,385,008	1,362,263	804,979	(580,029)
Total Requirements	22,637,728	39,331,824	26,774,418	40,382,152	1,050,328
Sources					
Taxes	11,015,690	11,732,377	11,574,158	12,027,791	295,414
Realignment	0	0	0	0	0
State/Fed/Other Government	57,177	57,177	53,996	53,509	(3,668)
Fee/Rate	10,322,770	10,827,573	10,711,899	10,866,958	39,385
Other Revenue	624,946	543,737	663,332	361,203	(182,534)
Total Revenue	22,020,582	23,160,864	23,003,385	23,309,461	148,597
Operating Transfers In	1,800,000	14,100,000	1,800,000	15,300,000	1,200,000
Total Financing Sources	23,820,582	37,260,864	24,803,385	38,609,461	1,348,597
Use of/(Contributions to) Fund Balance	(1,182,854)	2,070,960	1,971,033	1,772,691	(298,269)
Budgeted Staffing	57	63	63	63	0

Valley Regional Service Zone

Description of Major Services

The Valley Regional Service Zone budget units support full-time professional fire protection and paramedic services to the City of San Bernardino from Stations #221, #222, #224, #226, #227, #228, #229, #231, and #232, City of Upland from Stations #161, #163, and #164, Grand Terrace from Station #23, Devore and surrounding areas from Station #2, San Antonio Heights from Station #12, Muscoy from Station #75, Bloomington from Station #76, Mentone from Station #9, and Oak Glen from Station #555 through an agreement with CAL FIRE. Fire protection services are

also provided through service agreements to the City of Fontana Fire Protection District from Stations #71, #72, #73, #74, #77, #78, #79, and #81, and to the San Bernardino International Airport Authority from Station #233 located on the airport grounds. Additionally, the service zone supports the volunteer Mount Baldy Station #200 and provides fire protection and paramedic services to three Community Facilities Districts (CFD) in the City of San Bernardino (CFD 1033), Lytle Creek North (CFD 2006-1), and City of Fontana (CFD 2002-2).

Fire Protection District San Bernardino County Fire Protection District – Valley Regional Service Zone

Group: Fire Protection District

Budget Unit: Various

Department: San Bernardino County Fire Protection District

Function: Public Protection

Fund: Valley Regional Service Zone

Activity: Fire Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	99,587,766	104,686,652	104,679,353	108,311,098	3,624,446
Operating Expenses	37,660,987	82,111,186	37,387,820	86,345,922	4,234,736
Capital Expenses	374,520	1,420,000	1,340,215	293,000	(1,127,000)
Total Exp Authority	137,623,272	188,217,838	143,407,388	194,950,020	6,732,182
Reimbursements	(2,657,468)	(2,676,658)	(2,677,621)	(2,697,711)	(21,053)
Total Appropriation	134,965,805	185,541,180	140,729,768	192,252,309	6,711,129
Operating Transfers Out	1,506,429	2,186,370	2,063,865	1,818,347	(368,023)
Total Requirements	136,472,234	187,727,550	142,793,633	194,070,656	6,343,106
Sources					
Taxes	72,669,220	76,724,235	77,468,267	81,159,803	4,435,568
Realignment	0	0	0	0	0
State/Fed/Other Government	236,311	228,718	216,391	218,419	(10,299)
Fee/Rate	63,020,558	63,244,986	61,413,557	69,900,420	6,655,434
Other Revenue	2,683,093	2,483,166	3,447,867	1,706,118	(777,048)
Total Revenue	138,609,183	142,681,105	142,546,082	152,984,760	10,303,655
Operating Transfers In	1,500,000	12,500,000	2,000,000	10,500,000	(2,000,000)
Total Financing Sources	140,109,183	155,181,105	144,546,082	163,484,760	8,303,655
Use of/(Contributions to) Fund Balance	(3,636,950)	32,546,445	(1,752,449)	30,585,896	(1,960,549)
Budgeted Staffing	356	371	371	371	0

Medical Services

Description of Major Services

The Emergency Medical Services (EMS) Division budget unit provides consolidated oversight and management of emergency medical services, emergency ambulance services, and medical supply distribution. These services are provided widely throughout three Regional Service Zones (Mountain, North Desert, and South Desert), and the County's contracted medical transport servicer. The EMS Division strives to safeguard and enhance the quality of life in communities it serves by providing exceptional pre-hospital care. To accomplish this, the EMS Division streamlines the coordination and deployment of staffing

and equipment through Ambulance Operators assigned to ambulances, including medical supplies, medications, and related resources for continuity of patient care and improved medical outcomes. The EMS Division is responsible for compliance with emergency medical mandates, program development for both advanced (ALS) and basic life support (BLS) education and training, the quality improvement and assurance program, ALS/BLS equipment, EMS administration and ambulance staff, medical billing and collection, and EMS data collection and reporting.

Fire Protection District San Bernardino County Fire Protection District – Medical Services

Group: Fire Protection District

Department: San Bernardino County Fire Protection District

Fund: Medical Services

Budget Unit: 104 2468

Function: Public Protection

Activity: Fire Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	11,271,353	15,092,146	13,536,149	15,594,888	502,742
Operating Expenses	5,817,638	9,872,729	8,083,784	10,426,582	553,853
Capital Expenses	4,149,696	1,287,290	700,306	0	(1,287,290)
Total Exp Authority	21,238,687	26,252,165	22,320,238	26,021,470	(230,695)
Reimbursements	0	0	0	0	0
Total Appropriation	21,238,687	26,252,165	22,320,238	26,021,470	(230,695)
Operating Transfers Out	0	0	0	83,356	83,356
Total Requirements	21,238,687	26,252,165	22,320,238	26,104,826	(147,339)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	3,238,885	3,468,357	2,578,824	2,668,262	(800,095)
Fee/Rate	11,006,423	18,059,575	20,759,453	23,100,093	5,040,518
Other Revenue	224,113	46,024	429,030	194,722	148,698
Total Revenue	14,469,422	21,573,956	23,767,307	25,963,077	4,389,121
Operating Transfers In	7,145,000	1,370,490	700,306	0	(1,370,490)
Total Financing Sources	21,614,422	22,944,446	24,467,613	25,963,077	3,018,631
Use of/(Contributions to) Fund Balance	(375,735)	3,307,719	(2,147,375)	141,749	(3,165,970)
Budgeted Staffing	102	141	141	141	0

Hazardous Materials

Description of Major Services

The Hazardous Materials Division (HazMat) protects public health and safety and the environment by providing oversight and regulation of hazardous materials and wastes for businesses located within the County, pursuant to California Health and Safety Code requirements.

HazMat operates several programs that provide services through inspection, hazardous materials emergency response, site remediation, code enforcement, and hazardous waste management services including:

- The Unified Program Agency implements the coordination of six elements that regulate approximately 7,500 facilities to ensure the proper management of hazardous materials laws and regulations.
- The Underground Storage Tank Program focuses on annual hazardous materials inspections, including the construction, removal, operation, and monitoring of

approximately 800 underground storage systems. As a result of annual inspections, infractions have led to the investigation and enforcement of non-compliant systems, which contributes to the efforts of removing potential contaminants and protecting groundwater.

- The Hazardous Materials Response Team (HMRT) provides emergency response activities to and investigates releases or threat of release of hazardous materials.

This 24/7 HMRT responds to all types of hazardous material releases from businesses, residents, pipelines, tanker trucks and rail cars, special events, and illegal activities. Additionally, the HMRT coordinates with the San Bernardino County District Attorney's Office in order to prosecute environmental offenders.

- The Environmental Crimes Task Force coordinates all investigatory activity.

Fire Protection District San Bernardino County Fire Protection District – Hazardous Materials

Group: Fire Protection District

Department: San Bernardino County Fire Protection District

Fund: Hazardous Materials

Budget Unit: 107 2421

Function: Public Protection

Activity: Fire Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	6,654,295	7,601,625	6,823,926	7,891,037	289,412
Operating Expenses	4,284,808	5,152,351	3,792,334	4,567,708	(584,643)
Capital Expenses	597,857	404,000	297,687	1,266,000	862,000
Total Exp Authority	11,536,960	13,157,976	10,913,946	13,724,745	566,769
Reimbursements	(174,758)	(134,141)	(134,141)	(138,986)	(4,845)
Total Appropriation	11,362,202	13,023,835	10,779,805	13,585,759	561,924
Operating Transfers Out	50,829	50,831	25,416	0	(50,831)
Total Requirements	11,413,031	13,074,666	10,805,221	13,585,759	511,093
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	4,500	0	0	0	0
Fee/Rate	9,355,967	10,674,917	10,141,577	10,800,500	125,583
Other Revenue	1,252,662	494,142	792,933	714,025	219,883
Total Revenue	10,613,129	11,169,059	10,934,510	11,514,525	345,466
Operating Transfers In	370,509	527,500	170,299	1,360,577	833,077
Total Financing Sources	10,983,638	11,696,559	11,104,809	12,875,102	1,178,543
Use of/(Contributions to) Fund Balance	429,393	1,378,107	(299,588)	710,657	(667,450)
Budgeted Staffing	53	53	53	54	1

Household Hazardous Waste

Description of Major Services

Household Hazardous Waste (HHW) is a nationally recognized, award-winning program for the management of hazardous waste generated by residents and commercial operations in San Bernardino County. Under the oversight of the Office of the Fire Marshal, the program provides a full-service approach that includes the collection, packaging, transportation, re-use, recycling, and ultimately environmentally safe disposal of hazardous waste. The HHW Program has 14 permanent HHW collection facilities and one Antifreeze, Batteries, Oil and Paint collection facility. The program manages approximately four million pounds of hazardous waste mostly comprised of used paint, used oil, used and old batteries, electronics, pesticides, and other household chemicals that cannot be

disposed of in the drain or at municipal landfills. The HHW program also conducts public education and activities geared to reducing or eliminating the negative impact of these hazardous wastes on public health and the environment, provides one-day collection events throughout the County to collect household hazardous waste properly and safely, provides services to small businesses, and operates a Very Small Quantity Generator program to collect business waste from businesses that generate less than 27 gallons or 220 pounds of hazardous waste per month, and contracts with multiple cities/towns throughout the County to make these services available to every County resident and small business, except the City of Fontana who operates its own program.

Fire Protection District San Bernardino County Fire Protection District – Household Hazardous Waste

Group: Fire Protection District

Budget Unit: 107 2419

Department: San Bernardino County Fire Protection District

Function: Public Protection

Fund: Household Hazardous Waste

Activity: Fire Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	1,918,666	2,264,538	2,120,811	2,263,728	(810)
Operating Expenses	1,699,617	1,922,753	1,701,563	1,972,674	49,921
Capital Expenses	163,689	50,000	42,046	0	(50,000)
Total Exp Authority	3,781,972	4,237,291	3,864,421	4,236,402	(889)
Reimbursements	(116)	0	(202)	0	0
Total Appropriation	3,781,856	4,237,291	3,864,219	4,236,402	(889)
Operating Transfers Out	29,346	29,345	14,673	0	(29,345)
Total Requirements	3,811,202	4,266,636	3,878,892	4,236,402	(30,234)
Sources					
Taxes	14,568	0	9,262	11,801	11,801
Realignment	0	0	0	0	0
State/Fed/Other Government	2,573,581	2,663,186	2,660,784	2,761,870	98,684
Fee/Rate	716,672	775,000	741,812	700,000	(75,000)
Other Revenue	466,974	456,037	514,476	484,152	28,115
Total Revenue	3,771,794	3,894,223	3,926,335	3,957,823	63,600
Operating Transfers In	0	0	0	8,758	8,758
Total Financing Sources	3,771,794	3,894,223	3,926,335	3,966,581	72,358
Use of/(Contributions to) Fund Balance	39,408	372,413	(47,443)	269,821	(102,592)
Budgeted Staffing	25	25	25	25	0

In-Home Supportive Services Public Authority *At a Glance*

In-Home Supportive Services Public Authority (PA) supports aged, blind and/or disabled individual's ability to remain safely at home by improving access to IHSS providers who assist with essential tasks. Through outreach efforts and registry services, the department aligns with the County's mission of providing for the safety, health and social service needs of county residents; create, maintain and grow jobs and economic value in the county. The department will continue to collaborate with HS communication to ensure recruitment efforts are continuous and effective.

The department will continue to promote the Backup Provider System (BUPS). This system helps IHSS consumers with an urgent need for a backup provider when their current provider is unavailable. IHSS PA will continue to annually host the National Caregiver Appreciation Day event which highlights the efforts of IHSS caregivers countywide. IHSS will increase the number of IHSS care providers trained in CPR and First Aid.



Roxanne J. Young
Executive Director

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What We Plan to Achieve:

- Increase the number of available care providers in hard to serve areas of the County with the end goal of enhancing services to IHSS recipients.
- Expanding outreach activities specifically targeting the Backup Provider System (BUPS) to increase the number of available caregivers to provide services to IHSS consumers with an immediate or urgent need.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
In-Home Supportive Services Public Authority	66,560,102	66,674,096	-	(113,994)	-	45	45

In-Home Supportive Services Public Authority

Description of Major Services

The In-Home Supportive Services Public Authority (PA) is state mandated to perform administrative functions which support In-Home Supportive Services (IHSS) consumers who are aged, blind and/or disabled to remain safely at home. The PA maintains a Caregiver Registry and Referral System; serves as the Employer of Record for IHSS Caregivers for the purpose of collective bargaining for care provider wages and benefits; provides access to training for IHSS consumers and care providers; investigates criminal backgrounds of potential providers. The Public Authority works collaboratively with San Bernardino County's IHSS Program to carry out other roles: administering IHSS caregiver worker's compensation claims; administering Income/Employment verifications for IHSS caregivers; enrolling caregivers into the State's Case Management Information Payroll System (CMIPS) and operates a customer service call center.

In line with the county's mission of creating a county in which those who reside and invest can prosper and achieve well-being, the PA Registry Service continues to assist IHSS recipients in the hiring process of screened care providers who represent the diversity of San Bernardino County. IHSS care providers assist recipients with domestic and paramedical services for the recipients to remain safely in their home.

The PA is also in line with the county's vision of building a skilled workforce in the Home Care industry. Providing training to registry care providers allows them to offer skilled services to consumers with confidence and compassion. PA offers regular trainings that build skills in CPR and First Aid.

Other Agencies In-Home Supportive Services Public Authority

Group: Other Agencies

Budget Unit: 498 2240

Department: In-Home Supportive Services Public Authority

Function: Public Assistance

Fund: IHSS Public Authority

Activity: Other Assistance

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	2,927,160	3,599,148	3,567,652	3,806,985	207,837
Operating Expenses	22,613,914	31,336,096	30,192,042	32,946,117	1,610,021
Capital Expenses	0	0	0	0	0
Total Exp Authority	25,541,074	34,935,244	33,759,694	36,753,102	1,817,858
Reimbursements	(990,290)	(1,333,000)	(1,249,265)	(1,443,000)	(110,000)
Total Appropriation	24,550,784	33,602,244	32,510,429	35,310,102	1,707,858
Operating Transfers Out	21,480,944	29,600,000	28,761,898	31,250,000	1,650,000
Total Requirements	46,031,728	63,202,244	61,272,327	66,560,102	3,357,858
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	21,149,937	28,170,106	27,648,010	29,428,942	1,258,836
Fee/Rate	0	0	0	0	0
Other Revenue	3,594,952	5,432,138	4,846,905	5,995,154	563,016
Total Revenue	24,744,889	33,602,244	32,494,915	35,424,096	1,821,852
Operating Transfers In	21,480,944	29,600,000	28,761,898	31,250,000	1,650,000
Total Financing Sources	46,225,833	63,202,244	61,256,813	66,674,096	3,471,852
Use of/(Contributions to) Fund Balance	(194,105)	0	15,514	(113,994)	(113,994)
Budgeted Staffing	41	45	45	45	0

Inland Counties Emergency Medical Agency (ICEMA)

At a Glance

The Inland Counties Emergency Medical Agency (ICEMA) was developed under a Joint Powers Agreement with San Bernardino, Inyo and Mono Counties. ICEMA is responsible for ensuring effective emergency medical services (EMS) for the three county areas. Specifically, they are charged with the coordination, evaluation and monitoring of EMS within the public and private pre-hospital providers, specialty care hospitals, paramedic base hospitals, as well as the effectiveness of EMS educational programs and medical disaster preparedness.



Daniel Muñoz
Interim EMS Administrator

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What We Plan to Achieve:

- ICEMA will continue to support Emergency Communications Nurse System (ECNS) to prioritize low level 9-1-1 calls in order to provide the patient the best and most appropriate care.
- Continue to improve data analytics to guide decision making and EMS system efficiency.
- Reduce the Ambulance Patient Offload Delay (APOD). ICEMA will continue to work with stakeholders and partners towards solutions to rapidly transfer stable patients. APOD mitigation efforts should reduce 9-1-1 system stress.

Budget Highlights					Staffing Highlights		
Division	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Inland Counties Emergency Medical Agency	6,496,409	6,452,955	-	43,454	16	4	20
ICEMA Consolidated Special Revenue	2,427,806	937,806	-	1,490,000	-	-	-

Inland Counties Emergency Medical Agency

Description of Major Services

The Inland Counties Emergency Medical Agency (ICEMA) was developed under a Joint Powers Agreement with San Bernardino, Inyo and Mono Counties. ICEMA is responsible for ensuring effective emergency medical services (EMS) for the three county areas. Specifically, they are charged with the coordination, evaluation, and monitoring of EMS within the public and private prehospital

providers, specialty care hospitals, base hospitals, as well as the effectiveness of EMS educational programs and medical disaster preparedness. ICEMA has dedicated staff and corresponding job duties to include increased ambulance contract monitoring and EMS system improvement through innovation and increased data monitoring systems.

Other Agencies Inland Counties Emergency Medical Agency (ICEMA)

Group: Other Agencies

Budget Unit: 111 2686

Department: Inland Counties Emergency Medical Agency (ICEMA)

Function: Health and Sanitation

Fund: ICEMA

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	1,595,768	1,836,758	1,746,737	2,190,786	354,028
Operating Expenses	2,287,790	2,800,372	2,629,299	4,205,623	1,405,251
Capital Expenses	217,097	275,000	182,158	100,000	(175,000)
Total Exp Authority	4,100,655	4,912,130	4,558,195	6,496,409	1,584,279
Reimbursements	(794)	0	(847)	0	0
Total Appropriation	4,099,860	4,912,130	4,557,348	6,496,409	1,584,279
Operating Transfers Out	0	1,050,000	0	0	(1,050,000)
Total Requirements	4,099,860	5,962,130	4,557,348	6,496,409	534,279
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	1,332,297	533,459	1,456,712	533,270	(189)
Fee/Rate	3,111,132	2,932,121	3,122,320	3,311,879	379,758
Other Revenue	358,644	723,000	232,522	180,000	(543,000)
Total Revenue	4,802,072	4,188,580	4,811,555	4,025,149	(163,431)
Operating Transfers In	56,004	1,879,716	676,018	2,427,806	548,090
Total Financing Sources	4,858,077	6,068,296	5,487,573	6,452,955	384,659
Use of/(Contributions to) Fund Balance	(758,216)	(106,166)	(930,225)	43,454	149,620
Budgeted Staffing	20	19	19	20	1



Enhancing Emergency Preparedness

Inland Counties Emergency Medical Agency (ICEMA) is focusing efforts on Emergency Preparedness. One of the important program responsibilities of a Local Emergency Medical Services Agency (LEMSA) is disaster medical services preparedness and response. ICEMA receives funding through a Hospital Preparedness Program grant and through its governing state authority, Emergency Medical Services Agency (EMSA), for the purpose of disaster preparedness and response.

To strengthen emergency medical services disaster response, ICEMA works with system stakeholders, such as local hospitals, to prepare for such an event. Through funding referenced above, ICEMA budgets for emergency response equipment, telecommunication equipment, and emergency preparedness training and related conferences.

ICEMA will focus efforts to complete annual inventory inspections early in the fiscal year to determine supply and equipment needs to be included in the annual budgets for allocated funds. Aside from equipment purchases, ICEMA will allocate budget to focus on disaster training efforts. This will include events such as disaster shelter demonstration exercises, hazmat training, and HAM (amateur) radio courses. These training events will be led by ICEMA personnel and private partner subject matter experts. ICEMA has allocated significant funding in past fiscal years towards equipment purchases and has a fairly ample cache to support coalition partners in the case of an emergency. Moving forward, ICEMA will focus on equipment maintenance and increased training efforts. This may include the use of outside vendors for niche training opportunities and planning and facilitating tabletop exercises for the region ICEMA represents.

Inland Counties Emergency Medical Agency – Consolidated

Description of Major Services

The Inland Counties Emergency Medical Agency (ICEMA) utilizes various special revenue funds for several services. The Liquidated Damages Fund is a repository for liquidated damages received from 911 service providers for response time non-compliance. These funds are reprogrammed to strengthen the Emergency Medical Services system. The Pediatric Trauma Fund Health and Safety Code authorizes counties to establish a supplemental Richie's Fund, as part of the Maddy EMS Fund. The Richie's Fund provides funding for pediatric trauma centers throughout the county. The fund is used to improve access to, and coordination of, pediatric trauma and emergency services in the county, with preference for funding given to hospitals that specialize in services to children.

The Hospital Preparedness Program (HPP) fund is for a federal program in the United States administered by the

Office of the Assistant Secretary for Preparedness and Response (ASPR) within the Department of Health and Human Services (HHS). The program's primary goal is to enhance the preparedness and response capabilities of healthcare systems, including hospitals, healthcare coalitions, and other healthcare organizations, to effectively respond to emergencies and disasters. The Hospital Preparedness Program provides funding, technical assistance, and guidance to help healthcare organizations improve their ability to respond to various public health emergencies, including natural disasters, infectious disease outbreaks, acts of terrorism, and other public health threats. The program supports preparedness activities such as planning, training, exercises, equipment acquisition, and developing partnerships with other healthcare entities and emergency response agencies.

Other Agencies Inland Counties Emergency Medical Agency (ICEMA)

Group: Other Agencies

Budget Unit: Various

Department: Inland Counties Emergency Medical Agency (ICEMA)

Function: Health and Sanitation

Fund: ICEMA

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	0	0	0	0
Reimbursements	0	0	0	0	0
Total Appropriation	0	0	0	0	0
Operating Transfers Out	0	2,419,716	603,000	2,427,806	8,090
Total Requirements	0	2,419,716	603,000	2,427,806	8,090
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	265,684	766,716	(142,300)	577,806	(188,910)
Fee/Rate	293,596	200,000	373,596	300,000	100,000
Other Revenue	144,149	55,000	516,193	60,000	5,000
Total Revenue	703,429	1,021,716	747,489	937,806	(83,910)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	703,429	1,021,716	747,489	937,806	(83,910)
Use of/(Contributions to) Fund Balance	(703,429)	1,398,000	(144,489)	1,490,000	92,000
Budgeted Staffing	0	0	0	0	0

Finance – Other At a Glance

The San Bernardino County Finance – Other section consists of individual budget units under the management and control of the County Administrative Office – Finance and Administration. These units are utilized for various purposes ranging from financing for the County’s Capital Improvement Program, pass-throughs of funding to other operational units (e.g. Health Administration), to collect costs associated with specific projects (e.g. Automated Systems Development) or funding streams managed by the County Administrative Office (e.g. American Rescue Plan Act – Coronavirus Local Fiscal Recovery Fund). Specific details on each of these units and the operations they fund are provided in the individual unit narratives.



Matthew Erickson
County Chief
Financial Officer

Division	Budget Highlights				Staffing Highlights		
	Requirements	Sources	Net County Cost	Net	Regular	Limited Term	Total
Local Agency Formation Commission	400,530	-	400,530	-	-	-	-
County Schools	4,155,829	-	4,155,829	-	-	-	-
Health Administration	268,873,155	253,873,155	15,000,000	-	-	-	-
Capital Improvement Program	179,549,718	101,721,513	-	77,828,205	-	-	-
Master Settlement Agreement	27,000,000	22,850,178	-	4,149,822	-	-	-
Automated Systems Development	13,335,635	7,547,603	-	5,788,032	7	-	7
American Rescue Plan Act – Local Assistance	9,490,078	398,157	-	9,091,921	-	-	-
American Rescue Plan Act	4,109,048	4,109,048	-	-	-	1	1
Community Care Expansion – Preservation	14,323,819	14,323,819	-	-	-	-	-
Opioid Settlement Fund	16,413,848	9,160,372	-	7,253,476	-	-	-
County Industrial Development Authority	68,924	700	-	68,224	-	-	-
GASB 84	-	2,502,773	-	(2,502,773)	-	-	-

Local Agency Formation Commission

Description of Major Services

The Local Agency Formation Commission (LAFCO) is an independent regulatory body composed of two elected County supervisors selected by the Board of Supervisors, two city council members chosen by the mayors of the 24 incorporated cities, two elected special district board of directors selected by the presidents of independent special districts in the County, and one public member not associated with the County, cities or special districts who is chosen by the other six commission members. The members are charged with the responsibility to encourage the orderly growth of government agencies, to preserve agricultural lands, to discourage urban sprawl, and to ensure efficient delivery of services through local government agencies within San Bernardino County. In meeting these responsibilities, the Commission:

1. Regulates proposed boundary and sphere-of-influence changes for cities and special districts.

2. Conducts sphere-of-influence updates and municipal service reviews. The Commission also has the authority to initiate and make studies of existing government agencies and initiate proposals for consolidations, mergers, or dissolutions of special districts based upon its findings.
3. Regulates the formation and dissolution of cities and special districts.
4. Reviews contracts for the provision of services outside the boundaries of cities and special districts.

Costs incurred in this budget unit represent the County's legally mandated contribution to LAFCO, which is one third of the operating cost that is not reimbursed by fees and other revenue.

Finance – Other Local Agency Formation Commission

Group: Finance – Other

Department: Local Agency Formation Commission

Fund: General

Budget Unit: 118 1000

Function: Public Protection

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	390,761	390,761	390,761	400,530	9,769
Capital Expenses	0	0	0	0	0
Total Exp Authority	390,761	390,761	390,761	400,530	9,769
Reimbursements	0	0	0	0	0
Total Appropriation	390,761	390,761	390,761	400,530	9,769
Operating Transfers Out	0	0	0	0	0
Total Requirements	390,761	390,761	390,761	400,530	9,769
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	0	0	0	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	0	0	0
Net County Cost	390,761	390,761	390,761	400,530	9,769
Budgeted Staffing	0	0	0	0	0

County Schools

Description of Major Services

This budget unit represents the County's total legal and contractual obligations to contribute to the costs of the Superintendent of Schools and District Financial Services, known collectively as the San Bernardino County Superintendent of Schools. The Superintendent of Schools is the elected chief school administrative officer of the County. The Superintendent of Schools is mandated by State law to provide various services for 33 school districts and two regional occupational program joint powers authorities and serves as the oversight agency for six charter schools, which were authorized by the County Board of Education. In addition, the Superintendent of Schools provides ancillary services to five community college districts within the County. Through State and other funding sources, the Superintendent of Schools provides services to

approximately 360,000 Kindergarten through 12th grade students and approximately 37,000 community college students in accordance with the Education Code. These services also include direct instruction to alternative education, special education, juvenile hall, and preschool students. District Financial Services was established to independently perform all audits and approval functions required of the Auditor-Controller/Treasurer/Tax Collector and the Superintendent of Schools. District Financial Services is jointly responsible to those elected officials. These services include warrant production, control and the examination and audit of payrolls, and other expenditures from the funds of the school districts and entities in the County.

Finance – Other County Schools

Group: **Finance – Other**
 Department: **County Schools**
 Fund: **General**

Budget Unit: **119 1000**
 Function: **Education**
 Activity: **School Administration**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	3,487,428	3,872,172	3,769,731	4,120,829	248,657
Capital Expenses	0	0	0	35,000	35,000
Total Exp Authority	3,487,428	3,872,172	3,769,731	4,155,829	283,657
Reimbursements	0	0	0	0	0
Total Appropriation	3,487,428	3,872,172	3,769,731	4,155,829	283,657
Operating Transfers Out	0	0	0	0	0
Total Requirements	3,487,428	3,872,172	3,769,731	4,155,829	283,657
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	595	0	0
Total Revenue	0	0	595	0	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	0	0	595	0	0
Net County Cost	3,487,428	3,872,172	3,769,136	4,155,829	283,657
Budgeted Staffing	0	0	0	0	0

Health Administration

Description of Major Services

The Health Administration budget unit seeks and supports opportunities to foster collaboration among the Health Care Departments: Department of Public Health, Department of Behavioral Health, and the Arrowhead Regional Medical Center (ARMC). Health Administration provides funding for fiscal and policy analysis relating

to the operations of these departments. Additionally, Health Administration manages this budget unit, which includes funding and related transactions for the County's contribution for ARMC lease payments, health related maintenance of effort costs, and transfers required to obtain federal health care funding.

Finance – Other Health Administration

Group: **Finance – Other**

Department: **Health Administration**

Fund: **General**

Budget Unit: **114 1000**

Function: **Health and Sanitation**

Activity: **Hospital Care**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	143,645,050	194,668,228	161,864,757	251,468,995	56,800,767
Capital Expenses	0	0	0	0	0
Total Exp Authority	143,645,050	194,668,228	161,864,757	251,468,995	56,800,767
Reimbursements	0	0	0	0	0
Total Appropriation	143,645,050	194,668,228	161,864,757	251,468,995	56,800,767
Operating Transfers Out	17,804,241	17,804,698	17,553,586	17,404,160	(400,538)
Total Requirements	161,449,291	212,472,926	179,418,344	268,873,155	56,400,229
Sources					
Taxes	0	0	0	0	0
Realignment	4,313,452	4,572,926	3,973,936	4,373,155	(199,771)
State/Fed/Other Government	15,580,054	0	0	0	0
Fee/Rate	126,555,785	192,900,000	160,444,407	249,500,000	56,600,000
Other Revenue	0	0	0	0	0
Total Revenue	146,449,291	197,472,926	164,418,344	253,873,155	56,400,229
Operating Transfers In	0	0	0	0	0
Total Financing Sources	146,449,291	197,472,926	164,418,344	253,873,155	56,400,229
Net County Cost	15,000,000	15,000,000	15,000,000	15,000,000	0
Budgeted Staffing	0	0	0	0	0

Master Settlement Agreement

Description of Major Services

Master Settlement Agreement budget unit accounts for proceeds received from the tobacco lawsuit Master Settlement Agreement (MSA). In late 1998, a settlement was reached in a lawsuit filed by states against the tobacco industry. In California, the proceeds of the settlement are divided equally between the state and local governments who partnered in the lawsuit. Payments to

local governments are based on a formula involving total tobacco sales and each local entity's population.

A majority of the County's total proceeds are used each year to fund a portion of the Arrowhead Regional Medical Center lease payments.

Finance – Other Health Administration – Master Settlement Agreement

Group: **Finance – Other**

Department: **All Other Funding**

Fund: **Master Settlement Agreement**

Budget Unit: **116 2700**

Function: **Health and Sanitation**

Activity: **Hospital Care**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actuals	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	0	0	0	0
Reimbursements	0	0	0	0	0
Total Appropriation	0	0	0	0	0
Operating Transfers Out	17,000,000	17,000,000	17,000,000	27,000,000	10,000,000
Total Requirements	17,000,000	17,000,000	17,000,000	27,000,000	10,000,000
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	20,890,984	22,850,178	20,402,273	22,850,178	0
Total Revenue	20,890,984	22,850,178	20,402,273	22,850,178	0
Operating Transfers In	3,349,142	0	1,756,248	0	0
Total Financing Sources	24,240,126	22,850,178	22,158,520	22,850,178	0
Use of/(Contributions to) Fund Balance	(7,240,126)	(5,850,178)	(5,158,520)	4,149,822	10,000,000
Budgeted Staffing	0	0	0	0	0

Automated Systems Development

Description of Major Services

The Automated Systems Development budget unit is a restricted General Fund, managed by CAO, which was established in 2011-12 to fund the development, upgrade, and/or replacement of the County's Financial Accounting System (FAS), a core information technology system, and for other future developments. This fund is currently utilized to account for the cost to replace County's Debt Collection System, the property tax management systems including the Tax Roll (TROL) and Property Information (PI) known as the Legacy System Replacement Project, and County's existing Employee Management and Compensation System (EMACS).

Finance – Other Automated Systems Development

Group: Finance – Other

Department: All Other Funding

Fund: Restricted General

Budget Unit: 116 1042

Function: General Government

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	837,983	1,017,832	1,017,831	1,111,288	93,456
Operating Expenses	2,195,779	11,121,989	7,124,124	9,048,726	(2,073,263)
Capital Expenses	7,171,806	9,304,250	9,304,250	3,388,940	(5,915,310)
Total Exp Authority	10,205,568	21,444,071	17,446,206	13,548,954	(7,895,117)
Reimbursements	(240,130)	0	(304,146)	(213,319)	(213,319)
Total Appropriation	9,965,438	21,444,071	17,142,059	13,335,635	(8,108,436)
Operating Transfers Out	874,918	1,660,868	174,848	0	(1,660,868)
Total Requirements	10,840,356	23,104,939	17,316,907	13,335,635	(9,769,304)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	1,000	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	0	0	0	0	0
Total Revenue	1,000	0	0	0	0
Operating Transfers In	5,311,310	18,287,360	18,287,360	7,547,603	(10,739,757)
Total Financing Sources	5,312,310	18,287,360	18,287,360	7,547,603	(10,739,757)
Net County Cost	5,528,046	4,817,579	(970,453)	5,788,032	970,453
Budgeted Staffing	8	7	7	7	0

American Rescue Plan Act – Local Assistance

Description of Major Services

The Local Assistance and Tribal Consistency Fund (LATCF) under the American Rescue Plan Act was created to serve as a revenue enhancement program. The United States Department of the Treasury (U.S. Treasury) allocated this funding source to eligible counties by taking into account economic conditions of each eligible revenue sharing county using measurements of poverty rates, household income, land values, and unemployment rates as well as other economic indicators, over the 20-year period ending September 30, 2021. Under this program, the

County has broad discretion to use this funding for any governmental purpose other than a lobbying activity. The County is also required to expend the fund in accordance with the financial management, procurement, and conflicts of interest standards, laws, policies, and procedures applicable to expenditure of and accounting for its own funds as well as certain requirements applicable to federal financial assistance. The LATCF is available to the County until fully expended.

Finance – Other Finance and Administration – American Rescue Plan Act – Local Assistance

Group: **Finance – Other**

Department: **Finance and Administration**

Fund: **Restricted General**

Budget Unit: **110 1077**

Function: **Public Protection**

Activity: **Other Protection**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B-A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	3,277,142	4,589,227	813,912	4,490,078	(99,149)
Capital Expenses	0	0	0	0	0
Total Exp Authority	3,277,142	4,589,227	813,912	4,490,078	(99,149)
Reimbursements	0	0	0	0	0
Total Appropriation	3,277,142	4,589,227	813,912	4,490,078	(99,149)
Operating Transfers Out	0	5,000,000	0	5,000,000	0
Total Requirements	3,277,142	9,589,227	813,912	9,490,078	(99,149)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	393,074	383,775	409,327	398,157	14,382
Total Revenue	393,074	383,775	409,327	398,157	14,382
Operating Transfers In	0	0	0	0	0
Total Financing Sources	393,074	383,775	409,327	398,157	14,382
Net County Cost	2,884,069	9,205,452	404,585	9,091,921	(113,531)
Budgeted Staffing	0	0	0	0	0

American Rescue Plan Act

Description of Major Services

The Coronavirus Local Fiscal Recovery Fund (CLFRF) under the American Rescue Plan Act (ARPA) was established to provide a substantial infusion of resources to help turn the tide on the COVID-19 pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery. This includes supporting the COVID-19 public health and economic response by addressing COVID-19 and its impact on public health as well as addressing economic harms. This fund accounts for all receipts and uses of CLFRF including funding that is

allocated for the County's pandemic response, economic recovery efforts, and administration costs to support effective management and oversight for ensuring compliance with legal, regulatory, and other requirements. The 2025-26 budget marks the initial phase of ARPA project completion and program closure. As of December 31, 2024, the County completed its four-year spending plan by fully obligating its \$423.5 million ARPA CLFRF allocation.

Finance – Other Finance and Administration – American Rescue Plan Act

Group: Finance – Other

Department: Finance and Administration

Fund: Restricted General

Budget Unit: 110 1078

Function: Public Protection

Activity: Other Protection

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	717,429	812,367	265,660	126,869	(685,498)
Operating Expenses	16,827,904	11,376,105	9,849,038	1,979,529	(9,396,576)
Capital Expenses	0	0	0	0	0
Total Exp Authority	17,545,333	12,188,472	10,114,698	2,106,398	(10,082,074)
Reimbursements	(2,565,042)	0	0	0	0
Total Appropriation	14,980,291	12,188,472	10,114,698	2,106,398	(10,082,074)
Operating Transfers Out	105,884,686	26,189,962	(18,775,691)	2,002,650	(24,187,312)
Total Requirements	120,864,977	38,378,434	(8,660,993)	4,109,048	(34,269,386)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	(126,645,803)	35,440,737	(59,076,682)	4,034,048	(31,406,689)
Fee/Rate	0	0	0	0	0
Other Revenue	12,439,635	2,937,697	0	75,000	(2,862,697)
Total Revenue	(114,206,168)	38,378,434	(59,076,682)	4,109,048	(34,269,386)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	(114,206,168)	38,378,434	(59,076,682)	4,109,048	(34,269,386)
Net County Cost	235,071,145	0	50,415,689	0	0
Budgeted Staffing	3	4	4	1	(3)

Community Care Expansion

Description of Major Services

The Community Care Expansion (CCE) Preservation Program is an effort initiated by the California Department of Social Services (CDSS), with an approximate budget of \$249 million, made available through noncompetitive allocations to counties that have opted into the program. The program provides two forms of direct financial assistance, Operating Subsidy Payments (OSP) and Capital Projects (CP). These are offered to eligible Adult Residential Facilities, Residential Care Facilities

for the Elderly, and Residential Care Facilities for the Chronically Ill. While the OSP and CP funds have different obligation and exhaustion dates, the CCE Program is designed to proceed with both simultaneously to provide immediate assistance to facilities in need and prevent imminent closures in accordance with the CCE Preservation Program Implementation Plan as approved by the CDSS.

Finance – Other Community Care Expansion – Preservation

Group: **Finance – Other**

Department: **Finance and Administration**

Fund: **Restricted General**

Budget Unit: **110 1076**

Function: **Public Protection**

Activity: **Other Protection**

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	45,431	14,849,014	601,880	14,323,819	(525,195)
Capital Expenses	0	0	0	0	0
Total Exp Authority	45,431	14,849,014	601,880	14,323,819	(525,195)
Reimbursements	0	0	0	0	0
Total Appropriation	45,431	14,849,014	601,880	14,323,819	(525,195)
Operating Transfers Out	0	0	0	0	0
Total Requirements	45,431	14,849,014	601,880	14,323,819	(525,195)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	793,321	14,628,029	641,880	14,134,686	(493,343)
Fee/Rate	0	0	0	0	0
Other Revenue	0	260,985	0	189,133	(71,852)
Total Revenue	793,321	14,889,014	641,880	14,323,819	(565,195)
Operating Transfers In	0	0	0	0	0
Total Financing Sources	793,321	14,889,014	641,880	14,323,819	(565,195)
Net County Cost	(747,891)	(40,000)	(40,000)	0	40,000
Budgeted Staffing	0	0	0	0	0

Opioid Settlement Fund

Description of Major Services

In 2021 and 2022, settlements were reached against opioid manufactures, distributors, and retailers and the proceeds are intended to provide states and eligible jurisdictions with financial support for future opioid abatement activities. Funds received from settlement agreements will be distributed as follows over the eighteen years: 15% to the State of California, 70% to Participating Subdivisions, and 15% to Plaintiff Subdivisions. The County will receive funds from the

participating subdivision and plaintiff subdivision categories based on a percentage allocation. These budget units account for proceeds received from the opioid lawsuit against manufacturers, distributors, and retailers deemed responsible for aiding the opioid epidemic. These budget units do not directly spend funds or provide the services, but rather transfer funds to the operating budget units of the departments that incur expenditures related to opioid abatement activities.

Finance – Other Opioid Settlement Fund

Group: Finance – Other

Department: All Other Funding

Fund: Opioid Settlement Fund

Budget Unit: Various

Function: Health and Sanitation

Activity: Hospital Care

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actuals	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	475,199	17,306,133	6,348,954	16,413,848	(892,285)
Capital Expenses	0	0	0	0	0
Total Exp Authority	475,199	17,306,133	6,348,954	16,413,848	(892,285)
Reimbursements	0	0	0	0	0
Total Appropriation	475,199	17,306,133	6,348,954	16,413,848	(892,285)
Operating Transfers Out	0	0	0	0	0
Total Requirements	475,199	17,306,133	6,348,954	16,413,848	(892,285)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	5,469,775	4,377,264	3,488,337	9,160,372	4,783,108
Total Revenue	5,469,775	4,377,264	3,488,337	9,160,372	4,783,108
Operating Transfers In	0	0	0	0	0
Total Financing Sources	5,469,775	4,377,264	3,488,337	9,160,372	4,783,108
Use of/(Contributions to) Fund Balance	(4,994,576)	12,928,869	2,860,617	7,253,476	(5,675,393)
Budgeted Staffing	0	0	0	0	0

County Industrial Development Authority

Description of Major Services

San Bernardino County Economic Development Department supports a resilient and vibrant economy that increases access to high-quality jobs for all residents by attracting and supporting employers across a diverse set of industries that have strong growth potential and by promoting education and training opportunities. Collaboration between sectors and across San Bernardino County ensures widespread and equitable prosperity.

Finance – Other County Industrial Development Authority

Group: Finance – Other

Budget Unit: 510 2748

Department: County Industrial Development Authority

Function: General Government

Fund: Industrial Development Authority

Activity: Promotion

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actuals	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	66,085	0	68,924	2,839
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	66,085	0	68,924	2,839
Reimbursements	0	0	0	0	0
Total Appropriation	0	66,085	0	68,924	2,839
Operating Transfers Out	0	0	0	0	0
Total Requirements	0	66,085	0	68,924	2,839
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0
Fee/Rate	0	0	0	0	0
Other Revenue	2,468	700	2,840	700	0
Total Revenue	2,468	700	2,840	700	0
Operating Transfers In	0	0	0	0	0
Total Financing Sources	2,468	700	2,840	700	0
Use of/(Contributions to) Fund Balance	(2,468)	65,385	(2,840)	68,224	2,839
Budgeted Staffing	0	0	0	0	0

GASB 84

Description of Major Services

Government Accounting Standards Board (GASB) issued Statement No. 84 Fiduciary Activities. Effective fiscal year beginning July 1, 2020, pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds, and custodial funds are to be included

in accounting and financial reporting. With this implementation, fiduciary funds were reviewed and reclassified as governmental funds. Funds not associated with any one department are included below.

Finance – Other GASB 84

Group: Finance – Other

Department: All Other Funding

Fund: Various

Budget Unit: Various

Function: General Government

Activity: Other General

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	0	0	0	0	0
Capital Expenses	0	0	0	0	0
Total Exp Authority	0	0	0	0	0
Reimbursements	0	0	0	0	0
Total Appropriation	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Requirements	0	0	0	0	0
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	74,614	0	80,253	0	0
Fee/Rate	(193,612)	0	(2,892,033)	0	0
Other Revenue	(104,003)	1,746,213	2,173,568	2,502,773	756,560
Total Revenue	(223,001)	1,746,213	(638,212)	2,502,773	756,560
Operating Transfers In	0	0	0	0	0
Total Financing Sources	(223,001)	1,746,213	(638,212)	2,502,773	756,560
Net County Cost	223,001	(1,746,213)	638,212	(2,502,773)	(756,560)
Budgeted Staffing	0	0	0	0	0

Capital Improvement Program

Description of Major Services

The Capital Improvement Program (CIP) is an internal planning tool administered by the County Administrative Office (CAO) to provide the Board of Supervisors (Board) with information to assist in the decision-making process for the allocation of limited resources to capital projects. The CIP provides for the acquisition, construction, reconstruction, initial fixtures and equipment, renovation, rehabilitation or replacement of facilities or equipment with a life expectancy of at least five years and capital costs in excess of \$5,000. The program:

- Prepares the annual CIP budget, monitors, and directs implementation of approved projects.
- Provides direct oversight for major capital projects.
- Recommends priorities for capital projects.
- Develops and implements facility standards and

maintains land and building inventories.

- Performs long-range planning to:
 - Link department capital and operational budget plans to Countywide strategic plans.
 - Conduct physical condition assessments through periodic surveys of facilities to identify major, large-scale projects to repair and rehabilitate County assets.
 - Identify opportunities for energy efficiencies, asset life-cycle increases, and maintenance operating cost reductions.
 - Identify future space and infrastructure needs of the County.
 - Develop formal estimates of costs and seek adequate project funding.
 - Identify opportunities for public-private partnerships for the development of County facilities.

Capital Improvement Program Capital Improvement Program

Group: Capital Improvement Program

Department: Capital Improvement Program

Fund: Capital Improvement Program

Budget Unit: Various

Function: General Government

Activity: Plant Acquisition

	2023-24 Actual	(A) 2024-25 Final Budget	2024-25 Actual	(B) 2025-26 Adopted Budget	(B - A) Change from Prior Year Final Budget
Requirements					
Staffing Expenses	0	0	0	0	0
Operating Expenses	491,459	6,094,952	176,272	2,309,343	(3,785,609)
Capital Expenses	287,970,233	1,420,508,813	324,178,725	1,162,504,753	(258,004,060)
Total Exp Authority	288,461,692	1,426,603,765	324,354,997	1,164,814,096	(261,789,669)
Reimbursements	(28,503,502)	(104,220,780)	(18,184,199)	(89,242,266)	14,978,514
Total Appropriation	259,958,189	1,322,382,985	306,170,799	1,075,571,830	(246,811,155)
Operating Transfers Out	16,529,500	98,921,574	92,250,227	18,191,913	(80,729,661)
Total Requirements	276,487,689	1,421,304,559	398,421,025	1,093,763,743	(327,540,816)
Sources					
Taxes	0	0	0	0	0
Realignment	0	0	0	0	0
State/Fed/Other Government	569,694	(92,187,499)	4,023,505	(81,945,908)	10,241,591
Fee/Rate	0	0	(1,935)	0	0
Other Revenue	(24,510,908)	(5,231,198)	(12,409,018)	(4,806,578)	424,620
Total Revenue	(23,941,213)	(97,418,697)	(8,387,448)	(86,752,486)	10,666,211
Operating Transfers In	298,922,598	797,689,503	427,746,806	430,328,454	(367,361,049)
Total Financing Sources	274,981,385	700,270,806	419,359,358	343,575,968	(356,694,838)
Use of/(Contributions to) Fund Balance	1,506,305	721,033,753	(20,938,333)	750,187,775	29,154,022
Budgeted Staffing	0	0	0	0	0

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Aging and Adult Services									
1	Highland – 2626 Pacific St.	5	Pacific Village Platinum Campus	3100	10101533	20,491,267	933,236	814,872	In Design
Agriculture/Weights & Measures									
2	San Bernardino – 777 E. Rialto Ave.	CW	Parking Lot Shade Cover	3100	10101305	268,733	224,023	224,023	Under Review
Airports									
3	Apple Valley – 21600 Corwin Rd.	1	Apple Valley Airport Building Remodel	3100	10101322	1,722,975	13,079	12,235	Const. Complete
4	Apple Valley – 21600 Corwin Rd.	1	Apple Valley Airport Café Patio Remodel and Expansion	3100	10101474	1,886,392	329,668	260,304	Construction
5	Apple Valley – 21600 Corwin Rd.	1	Apple Valley Airport Perimeter Fence Replacement	3100	10101014	2,911,121	2,903,979	-	Under Review
6	Apple Valley – 21600 Corwin Rd.	1	Apple Valley Airport Hangar Door Maintenance	3100	10100605	75,000	8,369	-	Const. Complete
7	Apple Valley – 21600 Corwin Rd.	1	Apple Valley Airport Parking Lot Improvements	3100	10100059	1,179,998	398,275	330,482	Construction
8	Apple Valley – 21600 Corwin Rd.	1	Apple Valley Airport Roof Maintenance	3100	10100276	14,000	11,223	11,223	Under Review
9	Apple Valley – 21600 Corwin Rd.	1	Apple Valley Airport Taxiway Reconstruction and Drainage Improvements	3100	10100060	1,620,000	1,546,618	1,536,601	Under Review
10	Apple Valley – 21600 Corwin Rd.	1	Apple Valley Airport Wash Rack Installation	3100	10100696	790,490	263,300	226,080	Construction
11	Chino – 7000 Merrill Ave.	4	Chino Airport A-435 Hangar Fire Emergency	3100	10101450	3,500,000	2,141,876	2,107,401	Construction
12	Chino – 7000 Merrill Ave.	4	Chino Airport A-550 Remodel Phase II	3100	10101270	123,000	42,065	-	Const. Complete

Project statuses are based on a point in time and subject to change as a result of project progress, updates in project scope, scheduling, funding, and/or other administrative or operational factors.

Status Key: Planned: The project is scheduled for the upcoming fiscal year or is currently in the early planning phase.

In Process: Acquisition is in process.

Finalized: Acquisition has been completed and is in the process of being closed out.

In Design: The project is currently undergoing design development.

Bid: The project is under the bidding process.

Construction: The project is under construction.

Const. Complete: Construction is finished, and the project is in the process of close-out.

Under Review: The project is under review due to various reasons.

N/A: Not Applicable

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Airports									
13	Chino – 7000 Merrill Ave.	4	Chino Airport A-Hangars Pavement Rehabilitation	3100	10101023	1,497,697	1,043,847	1,024,532	In Design
14	Chino – 7000 Merrill Ave.	4	Chino Airport F-Hangars Pavement Rehabilitation	3100	10101018	2,601,080	2,600,171	-	Under Review
15	Chino – 7000 Merrill Ave.	4	Chino Airport Light Vault Upgrade	3100	10101461	640,784	389,924	356,197	Bid
16	Chino – 7000 Merrill Ave.	4	Chino Airport Perimeter Fence Replacement	3100	10101022	4,420,007	738,320	693,592	Construction
17	Chino – 7000 Merrill Ave.	4	Chino Airport Plume Groundwater Remedial	3109	10101283	20,000,000	201,286	138,621	Construction
18	Chino – 7000 Merrill Ave.	4	Chino Airport Retention and Storm Water Conveyance III	3100	10100007	2,719,212	1,702,439	-	Const. Complete
19	Chino – 7000 Merrill Ave.	4	Chino Airport Roof Replacement	3100	10101021	1,151,359	364,348	252,018	Construction
20	Chino – 7000 Merrill Ave.	4	Chino Airport Runway End Identifier Lights	3100	10101460	2,417,734	2,414,528	-	Under Review
21	Chino – 7000 Merrill Ave.	4	Chino Airport Yanks Air Museum Paving	3100	10100125	450,000	430,803	-	Under Review
22	Chino – Flight Ave. and Remington Ave.	4	Chino Airport Land Acquisition – Managed by RESD	3100	10100577	48,053,300	48,353	-	Const. Complete
Arrowhead Regional Medical Center									
23	Colton – 400 N. Pepper Ave.	CW	Air Conditioner Replacement	4204	10100710	1,545,460	851,644	851,644	Construction
24	Colton – 400 N. Pepper Ave.	CW	Air Conditioner Sterile Department	4204	10100266	2,852,719	2,402,232	2,400,267	In Design
25	Colton – 400 N. Pepper Ave.	CW	Air Handling Unit Cooling Coil Replacement	4204	10100843	638,058	367,133	-	Const. Complete
26	Colton – 400 N. Pepper Ave.	CW	Behavioral Health Adolescent Unit	4204	10101207	15,000,000	4,439,735	2,450,340	Construction
27	Colton – 400 N. Pepper Ave.	CW	Behavioral Health Interior Painting	4204	10100927	1,512,342	865,522	874,745	Construction
28	Colton – 400 N. Pepper Ave.	CW	Behavioral Health Security Door Controller	4204	10100466	357,100	155,594	158,584	Under Review
29	Colton – 400 N. Pepper Ave.	CW	Bi-Plane Angio Room	4204	10100248	32,375,067	29,623,891	15,499,191	Construction
30	Colton – 400 N. Pepper Ave.	CW	Central Plant Chiller No. 2 Replacement	4204	10101053	1,567,218	57,231	-	Const. Complete
31	Colton – 400 N. Pepper Ave.	CW	Central Plant Chiller No. 3 Replacement	4204	10100852	1,656,673	36,637	-	Const. Complete

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Arrowhead Regional Medical Center									
32	Colton – 400 N. Pepper Ave.	CW	Central Plant Clean Steam Generator Replacement	4204	10101923	6,435,281	6,435,281	6,435,281	Planned
33	Colton – 400 N. Pepper Ave.	CW	Central Plant Cooling Tower Replacement	4204	10101054	11,256,150	10,507,913	10,506,837	Bid
34	Colton – 400 N. Pepper Ave.	CW	Central Plant Medical Vacuum System Replacement	4204	10101321	1,876,698	1,516,685	1,515,165	In Design
35	Colton – 400 N. Pepper Ave.	CW	Central Plant Propane Storage/Monitoring System Replacement	4204	10101925	1,927,760	1,927,760	1,927,760	Planned
36	Colton – 400 N. Pepper Ave.	CW	Central Plant Steam Leaks	4204	10101058	801,268	680,173	-	Const. Complete
37	Colton – 400 N. Pepper Ave.	CW	Chain Link Fence Enclosure	4204	10100819	1,472,780	217,094	-	Const. Complete
38	Colton – 400 N. Pepper Ave.	CW	Cisco Network Infrastructure Refresh	4204	10101211	11,799,721	3,989,309	3,986,022	In Design
39	Colton – 400 N. Pepper Ave.	CW	Clinical Laboratory Electrical Power Supply	4204	10100848	2,038,498	989,560	989,560	Construction
40	Colton – 400 N. Pepper Ave.	CW	CT Scanner Acquisition	4204	10100453	4,414,638	1,261,218	1,220,643	Bid
41	Colton – 400 N. Pepper Ave.	CW	Data Room Cooling System Replacement	4204	10100845	2,476,700	2,228,936	2,223,506	In Design
42	Colton – 400 N. Pepper Ave.	CW	Digital Panoramic X-Ray (Panorex) Replacement	4204	10101047	308,077	42,165	-	Const. Complete
43	Colton – 400 N. Pepper Ave.	CW	Elevator Modernization	4204	10101057	6,028,160	3,873,047	3,872,792	Construction
44	Colton – 400 N. Pepper Ave.	CW	Emergency Dept. Staff Bathroom Remodel	4204	10100239	1,564,000	415,234	399,344	Construction
45	Colton – 400 N. Pepper Ave.	CW	Fire Alarm Panel Upgrade	4204	10100121	1,776,145	36,643	35,917	Construction
46	Colton – 400 N. Pepper Ave.	CW	Fire Door Magnetic Hold Open	4204	10100254	178,484	67,740	65,681	Construction
47	Colton – 400 N. Pepper Ave.	CW	Fluoroscopy Unit Installation	4204	10100249	1,430,864	375,483	-	Const. Complete
48	Colton – 400 N. Pepper Ave.	CW	General Maintenance and Repair Program (GMR)	4204	NRFP	600,000	600,000	600,000	N/A
49	Colton – 400 N. Pepper Ave.	CW	Hyperbaric Oxygen Chamber Replacement	4204	10101045	285,276	14,363	-	Const. Complete
50	Colton – 400 N. Pepper Ave.	CW	Interior Plumbing Infrastructure Plan	4204	10101061	4,394,052	424,255	365,980	Construction
51	Colton – 400 N. Pepper Ave.	CW	Labor and Delivery Security Doors	4204	10100240	217,313	7,572	7,317	Construction

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Arrowhead Regional Medical Center									
52	Colton – 400 N. Pepper Ave.	CW	Laboratory Air Compressor Replacement	4204	10100567	499,921	218,626	-	Const. Complete
53	Colton – 400 N. Pepper Ave.	CW	Ligature Risk Center of Medicare and Medicaid Requirement	4204	10100851	2,735,000	774,097	773,922	Construction
54	Colton – 400 N. Pepper Ave.	CW	Lighting Fixture Replacement	4204	10100846	1,938,912	1,573,577	1,568,402	In Design
55	Colton – 400 N. Pepper Ave.	CW	LINAC (Linear Accelerator) Replacement	4204	10101475	8,490,773	4,095,456	4,095,201	In Design
56	Colton – 400 N. Pepper Ave.	CW	Linear Accelerator Unit Chiller Replacement Study	4204	10101275	654,406	243,490	243,235	Construction
57	Colton – 400 N. Pepper Ave.	CW	Main Water Supply Line	4204	10101927	2,250,460	2,250,460	2,250,460	Planned
58	Colton – 400 N. Pepper Ave.	CW	Mammography Upgrade	4204	10101055	1,214,038	3,981	34,259	In Design
59	Colton – 400 N. Pepper Ave.	CW	MRI Replacement	4204	10100246	6,222,984	200,115	265,420	Construction
60	Colton – 400 N. Pepper Ave.	CW	Nurse Call System	4204	10100949	35,017,866	29,559,123	29,359,600	In Design
61	Colton – 400 N. Pepper Ave.	CW	Outpatient Lab Door Auto Widening	4204	10100463	387,687	88,307	53,774	Construction
62	Colton – 400 N. Pepper Ave.	CW	Parking Structure	4204	10101924	52,510,997	52,510,997	52,510,997	Planned
63	Colton – 400 N. Pepper Ave.	CW	Pharmacy Auto-Carousel Replacement	4204	10101920	1,426,670	1,426,670	1,426,670	Planned
64	Colton – 400 N. Pepper Ave.	CW	Planning and Design	4204	10100777	2,150,000	552,598	550,784	In Design
65	Colton – 400 N. Pepper Ave.	CW	Pneumatic Tube System	4204	10100742	874,810	482,902	337,000	Construction
66	Colton – 400 N. Pepper Ave.	CW	Public Announcement System Upgrade	4204	10100839	4,641,473	4,358,401	4,355,691	In Design
67	Colton – 400 N. Pepper Ave.	CW	Replacement Deaerator No. 1	4204	10100847	2,010,483	223,605	223,503	Construction
68	Colton – 400 N. Pepper Ave.	CW	Residual Balance	4204	NRFP	13,199,762	33,267,855	13,199,762	N/A
69	Colton – 400 N. Pepper Ave.	CW	Roof Replacement	4204	10100952	6,820,000	4,716,539	4,691,451	Construction
70	Colton – 400 N. Pepper Ave.	CW	Security Access and Alarm Upgrades	3100	10101912	171,355	-	171,335	Planned
71	Colton – 400 N. Pepper Ave.	CW	Seismic Anchor Dispensing Cabinets	4204	10101050	650,000	323,870	287,305	Construction
72	Colton – 400 N. Pepper Ave.	CW	Skid Mounted Booster Pump	4204	10100722	1,439,680	660,393	656,641	Const. Complete

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Arrowhead Regional Medical Center									
73	Colton – 400 N. Pepper Ave.	CW	Sonic Irrigation Replacements	4204	10101066	875,753	496,163	177,074	Construction
74	Colton – 400 N. Pepper Ave.	CW	Sterilization System Installation	4204	10101142	5,212,983	3,852,878	1,152,918	Construction
75	Colton – 400 N. Pepper Ave.	CW	Telemetry Expansion	4204	10101477	4,715,864	4,217,072	4,182,701	In Design
76	Colton – 400 N. Pepper Ave.	CW	Transfer Switch Replacement	4204	10100458	1,755,462	16,851	16,596	Construction
77	Colton – 400 N. Pepper Ave.	CW	Trauma Dept. Boom Lights	4204	10101476	1,261,751	703,272	703,017	Bid
78	Colton – 400 N. Pepper Ave.	CW	Variable Frequency Drive Replacement	4204	10100720	827,490	47,015	46,759	Construction
Assessor-Recorder-Clerk									
79	Twin Peaks – 26010 Highway 189	3	Twin Peaks Assessor Office Remodel	3100	10101890	1,349,954	-	1,272,760	In Design
Auditor-Controller/Treasurer/Tax Collector									
80	San Bernardino – 268 W. Hospitality Ln.	CW	Interior Office Variable Air	3100	10101438	638,728	568,533	568,533	Under Review
81	San Bernardino – 268 W. Hospitality Ln.	CW	Intermediate Distribution Frame Air Conditioner Units	3100	10101163	48,627	35,250	35,250	Under Review
Behavioral Health									
82	Fontana – 15217 San Bernardino Ave.	2	Wellspring Crisis Residential Treatment Center Remodel	3100	10101631	2,000,000	1,950,273	1,842,604	Bid
83	Highland – 2626 Pacific St.	5	Pacific Village – Phase III	3100	10101861	836,133	-	835,006	Planned
84	Highland – 2626 Pacific St.	5	Pacific Village Substance Use Disorder Program	3100	10101380	17,731,500	1,104,887	968,782	In Design
85	San Bernardino – 1481 N. Windsor Dr.	5	Windsor Crisis Stabilization Unit Tap box Installation	3100	10101629	64,364	13,270	3,727	Const. Complete
86	San Bernardino – 900 E. Gilbert St.	5	Clubhouse Relocation to Gilbert St.	3100	10101317	1,287,300	343,301	322,239	Construction
87	Victorville – 13333 Palmdale Rd.	1	Comprehensive Treatment Campus	3100	10101685	63,935,182	55,840,218	12,223,270	Bid
88	Victorville – 13333 Palmdale Rd.	1	St. John of God Campus Remodel	3100	10101628	13,597,519	12,749,322	12,218,129	In Design
89	Victorville – 16552 Sunhill Dr.	1	Desert Hill Crisis Residential Treatment Center Remodel	3100	10101634	2,000,000	1,951,470	1,842,348	Bid

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Community Development and Housing									
90	Highland – 2626 Pacific St.	5	Pacific Village Campus Expansion	3100	10101671	14,849,667	925,527	815,733	In Design
County Administrative Office									
91	Chino – 7000 Merrill Ave.	4	Chino Airport Groundwater Remedial Project – Managed by CAO in collaboration with various County departments	3100	10100556	249,917,643	42,737,870	41,528,919	Construction
92	Rancho Cucamonga – 8575 Haven Ave.	2	8575 Haven Ave. Building Sign	3100	10101633	242,914	231,278	203,915	Bid
93	San Bernardino – 385 N. Arrowhead Ave.	4	Chino Plume CDA Agreement – Managed by CAO in collaboration with various County departments	3100	10100985	10,407,970	311,920	700,940	Construction
94	San Bernardino – 385 N. Arrowhead Ave.	CW	Finance Conference Room Remodel	3100	10101524	164,257	147,480	146,066	Under Review
95	San Bernardino – 777 E. Rialto Ave.	CW	777 Rialto Ave. Communications Office Backspace Remodel	3100	10101586	116,809	5,898	-	Const. Complete
96	San Bernardino – 777 E. Rialto Ave.	CW	777 Rialto Ave. Communications Office Remodel	3100	10101415	1,209,458	172,857	-	Const. Complete
97	San Bernardino – 777 E. Rialto Ave.	CW	Multimedia Services Studio Remodel	3100	10101587	4,200,000	3,857,807	3,818,421	Bid
County Counsel									
98	San Bernardino – 385 N. Arrowhead Ave.	CW	3rd and 4th Floor Remodels	3100	10101749	1,063,489	-	1,063,489	Planned
99	San Bernardino – 860 E. Gilbert St.	CW	Campus 9B Remodel	3100	10101479	553,270	88,706	66,582	Construction
100	San Bernardino – 900 E. Gilbert St.	CW	Cottage No. 1 and 3 Glass Doors and Gutters	3100	10101748	373,384	-	370,556	Planned
101	San Bernardino – 900 E. Gilbert St.	CW	Cottage No. 1 Paint and Flooring	3100	10101793	236,782	-	235,974	Planned
102	San Bernardino – 900 E. Gilbert St.	CW	Cottage No. 3 Paint and Flooring	3100	10101630	159,330	39,513	34,261	In Design
County Fire									
103	Bloomington – 10174 Magnolia St.	5	Stn No. 76 Security Fence and Lighting	3100	10101273	251,100	882	882	Const. Complete
104	Bloomington – 10174 Magnolia St.	5	Stn No. 76 New Build Construction	3100	10101619	1,986,332	1,985,125	1,774,360	Planned
105	Fontana – 3777 Lytle Creek Rd.	5	Rosena Ranch Fire Station New Build	3100	10100320	6,062,684	3,593,148	3,516,010	Bid

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
County Fire									
106	Earp – 52874 Parker Dam Road	3	Stn No. 21 Modular Building Acquisition	3100	10101850	1,033,215	-	175,254	Const. Complete
107	Fawnskin – 38925 N. Shore Dr.	3	Stn No. 96 Boat Safety Dock Construction	3100	10101344	446,100	66,181	63,595	Const. Complete
108	Fawnskin – 39188 Rim of the World Dr.	3	Stn No. 96 Asphalt Parking Lot Resurface	3100	10101620	258,776	48,792	43,589	Const. Complete
109	Fawnskin – 39188 Rim of the World Dr.	3	Stn No. 96 Sleeping Quarters/Bedroom Dormers Conversion	3100	10101929	108,930	108,930	108,930	Planned
110	Forest Falls – 40847 Valley of the Falls Dr.	3	Stn No. 99 Roof Replacement	3100	10101781	165,834	-	163,636	Planned
111	Grand Terrace – 22582 City Center Ct.	3	Stn No. 23 Grand Terrace Acquisition	3100	10101264	1,500,000	108,380	108,992	Construction
112	Grand Terrace – 22582 City Center Ct.	3	Stn No. 23 Heating, Ventilation, and Air (HVAC) and Duct Replacement	3100	10101560	213,239	138,867	59,844	Construction
113	Grand Terrace – 22582 City Center Ct.	3	Stn No. 23 Seismic Upgrades and Roof Retrofit	3100	10101615	499,506	489,156	479,383	Construction
114	Grand Terrace – 22582 City Center Ct.	3	Stn No. 23 Sewer Pipeline Replacement	3100	10101559	325,757	202,495	166,451	Construction
115	Grand Terrace – 22582 City Center Ct.	3	Stn No. 23 Roof Replacement	3100	10101349	320,830	18,013	-	Const. Complete
116	Havasas City – TBD	3	Stn No. 18 Havasas Replacement	3100	10100541	175,500	36,902	36,902	Const. Complete
117	Helendale – 27089 Helendale Rd.	1	Stn No. 4 Driveway Apron Concrete Replacement	3100	10101612	279,631	265,512	115,267	In Design
118	Hesperia – 15660 Eucalyptus St.	1	Stn No. 304 Bathroom Remodel	3100	10101351	295,000	14,777	1,534	Construction
119	Hesperia – 15660 Eucalyptus St.	1	Stn No. 304 Gate Repairs and Concrete	3100	10101625	286,748	153,319	50,329	In Design
120	Hesperia – 17288 Olive St.	1	Stn No. 302 Asphalt Driveway	3100	10101345	314,000	216	-	Const. Complete
121	Hesperia – 17288 Olive St.	1	Stn No. 302 New Build	3100	10101201	1,789,000	1,725,945	1,706,904	In Design
122	Hesperia – 8331 Caliente Rd.	1	Stn No. 305 Butler Building Acquisition	3100	10101200	373,866	128,562	-	Const. Complete
123	Hesperia – 9626 Eighth Ave.	1	North Desert Administrative Headquarters	3100	10101627	10,240,885	10,118,657	9,206,317	In Design
124	Highland – 3398 E. Highland Ave.	3	Stn No. 228 Front and Rear Apron Replacement	3100	10101624	268,040	258,135	47,085	In Design

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
County Fire									
125	Joshua Tree – 6715 Park Blvd.	3	Stn No. 36 Asphalt Replacement	3100	10101562	465,819	136,857	123,453	Const. Complete
126	Lake Arrowhead – 301 S. State Highway 173	3	Stn No. 91 Restroom Remodel	3100	10101558	275,705	49,810	50,875	Const. Complete
127	Lake Arrowhead – 981 N. State Highway 173	3	Stn No. 92 Boat Safety Dock Construction	3100	10101347	648,600	124,853	187,727	Construction
128	Muscoy – 2852 N. Macy St.	5	Stn No. 75 Butler Building Construction	3100	10101618	2,096,849	1,944,860	1,921,929	In Design
129	Muscoy – 2852 N. Macy St.	5	Stn No. 75 Improve Fire Station Security	3100	10101928	114,883	114,883	114,883	Planned
130	San Bernardino – 120 S. D St.	5	Lead Paint Remediation	3100	10101495	2,994,472	1,582,725	1,579,987	Construction
131	San Bernardino – 1201 W. 9th St.	5	Stn No. 222 Bedroom Remodel	3100	10101352	319,212	28	28	Const. Complete
132	San Bernardino – 1201 W. 9th St.	5	Stn No. 222 Kitchen A/C Mini Split Unit Installation	3100	10101623	26,310	519	335	Construction
133	San Bernardino – 1201 W. 9th St.	5	Stn No. 222 New Build Feasibility Study	3100	10101750	1,582,880	1,582,880	606,625	In Design
134	San Bernardino – 18697 Verdemon Ranch Rd.	5	Stn No. 6 Shower and Restroom	3100	10101009	940,000	767,493	766,923	Under Review
135	San Bernardino – 18697 Verdemon Ranch Rd.	CW	Camp No. 6 and 7 Relocation Feasibility Study	3100	10101626	46,446	36,982	35,366	Planned
136	San Bernardino – 18697 Verdemon Ranch Rd.	CW	Camp No. 7 Kitchen Enhancement	3100	10101921	780,678	780,678	780,678	Planned
137	San Bernardino – 18697 Verdemon Ranch Rd.	CW	Camp No. 7 Restroom Facilities Remodel	3100	10101922	533,814	533,814	533,814	Planned
138	San Bernardino – 1920 N. Del Rosa Ave.	5	Stn No. 226 New Building Acquisition	3100	10101032	10,162,819	274,380	262,316	Construction
139	San Bernardino – 200 E. 3rd St.	5	Stn No. 221 Apparatus Bay Doors Replacement	3100	10101621	755,445	51,954	16,077	In Design
140	San Bernardino – 200 E. 3rd St.	5	Stn No. 221 Electrical and Panel System Upgrade	3100	10101622	65,129	65,129	65,129	Planned
141	San Bernardino – 200 E. 3rd St.	5	Stn No. 221 AC Units and Ductwork Replacement	3100	10101936	464,616	464,616	464,616	Planned
142	San Bernardino – 200 E. 3rd St.	5	Stn No. 221 Install Gear Lockers and Paint Station Interior	3100	10101930	226,040	226,040	226,040	Planned

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
County Fire									
143	San Bernardino – 200 E. 3rd St.	5	Stn No. 221 Restroom Remodel	3100	10101354	456,000	67,856	20,797	Construction
144	San Bernardino – 2641 N. E St.	5	Stn No. 224 Generator Connection	3100	10101947	599,884	599,884	599,884	Planned
145	San Bernardino – 2641 N. E St.	5	Stn No. 224 Re-Sleeve Ground Drainpipes	3100	10101931	798,747	798,747	798,747	Planned
146	San Bernardino – 450 E. Vanderbilt Way	5	Stn No. 231 Trench Around Building	3100	10101949	41,200	41,200	41,200	Planned
147	San Bernardino – 598 S. Tippecanoe Ave.	5	Fire Acquisition	3100	10101355	820,000	739,675	735,206	Under Review
148	San Bernardino – 6065 Palm Ave.	5	Stn No. 232 Generator Replacement	3100	10101480	578,179	45,068	32,931	In Design
149	San Bernardino – 6065 Palm Ave.	5	Stn No. 232 Roof Replacement	3100	10101950	1,136,351	1,136,351	1,136,351	Planned
150	San Bernardino – 6065 Palm Ave.	5	Stn No. 232 Fire Alarm Replacement	3100	10101557	194,690	31,610	31,610	Const. Complete
151	San Bernardino – E. Rialto Ave.\S. Lena Rd.	CW	HazMat Warehouse	3100	10100442	32,196,500	1,999,838	1,999,838	Under Review
152	San Bernardino – 180 W. 38th St.	5	Stn No. 227 New Building	3100	10101202	7,000,000	5,711,443	5,553,391	In Design
153	Twentynine Palms – 3834 Lear Ave.	3	Stn No. 43 Kitchen and Bathroom Remodel	3100	10101561	309,793	35,112	26,778	Construction
154	Twentynine Palms – 3834 Lear Ave.	3	Stn No. 43 Post Flood Restoration	3100	10101272	242,000	45,162	-	Const. Complete
155	Twin Peaks – 737 Grandview Rd.	3	Stn No. 26 Covered Parking Installation	3100	10101617	1,297,435	1,219,308	1,186,305	In Design
156	Twin Peaks – 737 Grandview Rd.	3	Stn No. 26 Exterior Staircase and Deck Improvements	3100	10101616	412,534	351,801	326,845	In Design
157	Twin Peaks – 737 Grandview Rd.	3	Stn No. 26 Parking Lot Repavement and Seal	3100	10101779	196,166	-	193,766	Planned
158	Twin Peaks – 737 Grandview Rd.	3	Stn No. 26 Vinyl Sliding Replacement	3100	10101780	121,120	-	118,898	Planned
159	Upland – 2413 N. Euclid Ave.	2	Stn No. 12 New Build Construction	3100	10101613	1,986,332	1,985,125	1,720,083	In Design
160	Wrightwood – 5980 Elm St.	1	Stn No. 14 Level Walkway	3100	10101614	342,909	311,084	209,673	Construction
161	Yucca Valley – 57201 Twentynine Palms Hwy.	3	Stn No. 41 Mini Split Installation	3100	10101926	102,297	102,297	102,297	Planned

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
County Fire									
162	Yucca Valley – 57201 Twentynine Palms Hwy.	3	Stn No. 41 Apparatus Bay Roof Repair	3100	10101782	291,431	-	288,192	Planned
163	Yucca Valley – 58612 Aberdeen Dr.	3	Stn No. 42 Rear Parking Lot Resurfacing	3100	10101346	132,000	3,424	3,424	Const. Complete
164	Yucca Valley – 58612 Aberdeen Dr.	3	Stn No. 42 Rear Pavement	3100	10101935	153,576	153,576	153,576	Planned
165	Yucca Valley – 58612 Aberdeen Dr.	3	Stn No. 42 Apparatus Bay Drywall Installation	3100	10101783	125,835	-	125,198	Planned
166	Yucca Valley – 7238 Joshua Ln.	3	Stn No. 41 Replacement	3100	10101268	12,395,000	10,776,749	10,719,079	In Design
County Library									
167	Muscoy – 2818 N. Macy St.	5	Baker Family Learning Center Expansion	3100	10101632	5,040,002	4,476,051	4,472,430	In Design
County Museum									
168	Chino – 17127 Pomona Rincon Rd.	4	Yorba Slaughter Utility Improvements Study	3100	10101441	56,298	1,925	-	Const. Complete
169	Colton – 2001 Agua Mansa Rd.	5	Agua Mansa Cemetery Rehabilitation	3100	10101335	1,109,681	95	-	Const. Complete
170	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Interpretive Plan Phase 1	3100	10100983	106,700	9,476	9,476	Const. Complete
171	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Office Remodel	3100	10101486	1,085,980	1,018,768	1,008,460	In Design
172	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Schuiling Gallery Track Lighting Installation	3100	10101323	1,006,415	8,891	-	Const. Complete
173	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Storage Flooring Replacement	3100	10101487	237,170	12,230	3,807	Const. Complete
174	Yucaipa – 32183 Kentucky St.	3	Yucaipa Museum Adobe House Rehabilitation	3100	10101327	949,216	821,652	818,796	In Design
175	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Open Storage Area	3100	10101940	259,942	259,942	259,942	Planned
176	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Security Access Point	3100	10101941	154,672	154,672	154,672	Planned
District Attorney									
177	Victorville – 14440 Civic Dr.	1	Building Acquisition	3100	10101150	14,494,577	12,294,742	12,275,706	Under Review
178	Victorville – 14455 Civic Dr.	1	Victorville Courthouse Remodel	3100	10101551	4,573,583	4,433,897	4,429,434	Under Review

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Fleet Management									
179	Rancho Cucamonga – 12672 4th St.	CW	West Valley Service Center Car Wash	3100	10101636	1,685,949	1,535,899	1,500,037	In Design
180	San Bernardino – 210 N. Lena Rd.	CW	Zero Emission Vehicle Solar Charging Infrastructure	3100	10101637	252,010	250,188	74,642	Bid
181	San Bernardino – 210 N. Lena Rd.	CW	Garage Temperature Improvement	3100	10101951	69,510	69,510	69,510	Planned
182	San Bernardino – 210 N. Lena Rd.	CW	Security Cameras Upgrade	3100	10101481	181,237	57,753	57,753	Const. Complete
183	San Bernardino – 210 N. Lena Rd.	CW	Service Center Assessment	3100	10101025	100,000	48,417	48,417	Under Review
184	Trona – 80311 Trona Rd.	CW	Fuel Tank Infrastructure Phase IV	3100	10101195	1,026,900	610,756	565,906	In Design
185	Twentynine Palms – 73663 Manana Dr.	CW	Service Center Assessment	3100	10101026	75,000	75,000	-	Const. Complete
186	Victorville – 15000 Tokay St.	CW	High Desert Service Center Car Wash	3100	10101635	2,610,259	2,573,259	2,572,879	Planned
187	Victorville – 15000 Tokay St.	CW	High Desert Service Center Sewer Line	3100	10101751	1,267,814	1,267,588	1,131,570	In Design
Human Resources									
188	San Bernardino – 412 W. Hospitality Ln.	CW	2nd and 3rd Floor Remodels	3100	10101638	13,835,115	13,835,115	13,834,545	Under Review
189	San Bernardino – 412 W. Hospitality Ln.	CW	Telecommunication Room	3100	10101565	58,981	41,324	-	Const. Complete
Innovation and Technology									
190	Bertha Peak Area	CW	Bertha Peak Power Pole Replacement	3100	10101271	2,915,718	898,034	1,398,691	Construction
191	Cajon Pass Area	CW	800MHz Cajon Pass Tower Upgrade	3100	10101011	1,409,412	179,890	110,271	Const. Complete
192	Colton – 851 E. Cooley Dr.	CW	Building Acquisition and Improvements	3100	10100768	54,240,792	4,223,304	2,957,591	Construction
193	Countywide – Various	CW	800MHz Generator Replacement	3100	10100905	905,000	765,194	765,194	In Design
194	Countywide – Various	CW	800MHz Replacement Project	3100	10100009	130,162,894	21,064,823	20,258,780	N/A
195	Countywide – Various	CW	Radio Site Security Upgrade	3100	10101024	1,625,000	1,416,366	1,416,366	Bid
196	Crestline Area	CW	800MHz Skyland Peak Tower Upgrade	3100	10101237	1,810,798	1,218,820	474,123	In Design

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Innovation and Technology									
197	Fontana – 17780 Arrow Blvd.	CW	800MHz Fontana Generator Replacement	3100	10100996	59,233	498,213	-	Under Review
198	Mt. Baldy Area	CW	Mt. Baldy Cellular Feasibility Study	3100	10101416	289,000	81,040	80,610	In Design
199	Rialto – 1743 Miro Way	CW	Building D Siemens Building Management System Installation	3100	10101328	176,572	527	-	Const. Complete
200	San Bernardino – 670 E. Gilbert St.	CW	Chiller Replacement	3100	10101483	2,233,736	1,127,316	1,082,053	Construction
201	San Bernardino – 670 E. Gilbert St.	CW	Pre-Action Sprinkler Valve Training Room	3100	10101331	123,925	59,786	119,359	Bid
202	San Bernardino – 777 E. Rialto Ave.	CW	800MHz GSA Generator Replacement	3100	10100999	1,294,271	152,096	138,605	Construction
203	San Bernardino – 777 E. Rialto Ave.	CW	Repair Facility Work Space Remodel	3100	10100959	278,460	261	-	Const. Complete
204	Searchlight – Hwy. 164, NV	CW	800MHz Searchlight Generator Replacement	3100	10100989	566,627	40,150	7,450	Construction
205	Spirit Mountain – Christmas Tree Pass Rd., NV	CW	800MHz Spirit North Generator Replacement	3100	10100994	573,680	397,544	289,935	Bid
206	Spirit Mountain – Christmas Tree Pass Rd., NV	CW	800MHz Spirit South Generator Replacement	3100	10100995	713,738	578,645	537,445	Bid
207	Spirit Mountain – Christmas Tree Pass Rd., NV	CW	800MHz Spirt North Tower Generator Replacement	3100	10100904	495,000	315,588	309,238	Bid
208	Trona Area	CW	800MHz Poison Canyon Generator Replacement	3100	10100991	573,680	390,815	348,585	Bid
209	San Bernardino – 670 E. Gilbert St.	CW	Genetec Project	3100	10101594	217,028	54,264	35,984	Construction
210	San Bernardino – 670 E. Gilbert St.	CW	Data Center and Office Addition	3100	10101640	109,996	109,996	107,370	In Design
Land Use Services									
211	Big Bear – 477 Summit Blvd.	3	Big Bear Office Remodel	3100	10101177	203,000	2,678	1,799	Construction
212	San Bernardino – 385 N. Arrowhead Ave.	CW	One-Stop Shop	3100	10101641	5,568,026	5,017,998	1,954,403	In Design
Library									
213	Wrightwood – 6011 Pine St.	1	Wrightwood Branch Refresh	3100	10101952	243,536	243,536	243,536	Planned

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Preschool Services									
214	Adelanto – 11497 Bartlett Rd.	1	Adelanto Playground Improvements	3100	10101851	296,394	-	296,394	Planned
215	Apple Valley – 13589 Navajo Rd.	1	Apple Valley Playground Improvements	3100	10101852	471,058	-	471,058	Planned
216	Barstow – 1161 W. Main St.	3	Barstow Lot Acquisition and Renovations	3100	10101133	1,132,985	4,087	-	Const. Complete
217	Fontana – 9315 Citrus Ave.	2	Fontana Citrus Playground Improvements	3100	10101853	556,192	-	556,192	Planned
218	Ontario – 555 W. Maple St.	4	Ontario Maple Shade Structure and Other	3100	10101855	295,972	-	295,972	Planned
219	Ontario – 720 N. Sultana Ave.	4	Ontario Westminster Playground Improvements	3100	10101856	291,022	-	291,022	Planned
220	Rancho Cucamonga – 8163 Rochester Ave.	CW	Administrative and Child Development Center Renovation	3100	10101860	2,803,400	-	2,803,400	Planned
221	Rialto – 485 N. Eucalyptus Ave.	5	Rialto Eucalyptus Playground Improvements	3100	10101857	275,108	-	275,108	Planned
222	San Bernardino – 1755 W. Maple St.	5	Whitney Young Improvements	3100	10100572	1,750,000	38,522	163,769	Const. Complete
223	San Bernardino – 1755 W. Maple St.	5	Whitney Young Playground Improvements	3100	10101858	286,498	-	286,498	Planned
224	San Bernardino – 205 S. Allen St.	5	Mill Playground Improvements	3100	10101854	459,313	-	459,313	Planned
225	Yucca Valley – 56389 Pima Trail	3	Yucca Valley Playground and Fence Improvements	3100	10101578	196,622	81,475	57,572	Const. Complete
226	Yucca Valley – 56389 Pima Trail	3	Yucca Valley Roof Replacement	3100	10101859	364,078	-	364,078	Planned
227	Yucca Valley – 56389 Pima Trail	3	Yucca Valley Shade Structure	3100	10101121	181,698	19,463	-	Const. Complete
228	Yucca Valley – 56389 Pima Trail	3	Yucca Valley Shade Structure	3100	10101579	146,853	65,778	43,561	Const. Complete
Probation									
229	Apple Valley – 21101 Dale Evans Pkwy.	CW	A Restorative Integration for Successful Engagement (ARISE) Walk-In Freezer	3100	10101841	685,259	-	684,502	Planned
230	Apple Valley – 21101 Dale Evans Pkwy.	CW	Department of Juvenile Justice (DJJ) Realignment Compliance Phase 1	3100	10101170	3,600,000	46,946	3,945	Construction

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Probation									
231	Barstow – 220 E. Buena Vista St.	3	Buena Vista St. Remodel	3100	10101581	5,393,205	5,177,575	5,157,721	In Design
232	Joshua Tree – 63665 Twentynine Palms Hwy.	3	Joshua Tree Office Remodel	3100	10101277	2,156,194	2,025,945	1,101,222	Bid
233	Needles – 1111 Bailey Ave.	3	Needles Office Remodel	3100	10101650	1,932,781	1,747,310	1,731,054	Under Review
234	Rancho Cucamonga – 9478 Etiwanda Ave.	CW	Gun Range HVAC Installation	3100	10101151	1,802,192	29,605	24,596	Const. Complete
235	Rancho Cucamonga – 9478 Etiwanda Ave.	CW	Pre-Trial Services Modular Office	3100	10101526	2,327,155	2,161,273	1,690,821	Construction
236	San Bernardino – 740 E. Gilbert St.	CW	Gateway Building Improvements	3100	10101256	6,825,213	292,496	287,660	Construction
237	San Bernardino – 760 E. Gilbert St.	CW	Successful Outcome for Achieving Responsibility Building Roof Replacement	3100	10101942	793,018	793,018	793,018	Planned
238	San Bernardino – 900 E. Gilbert St.	CW	Central Valley Juvenile Detention and Assessment Center (CVJDAC) Flooring and Casework Renovations	3100	10101652	3,865,432	3,446,755	1,027,961	Construction
239	San Bernardino – 900 E. Gilbert St.	CW	CVJDAC Roof Replacement	3100	10101342	3,442,568	19,034	17,478	Construction
240	San Bernardino – 900 E. Gilbert St.	CW	CVJDAC Staff Parking Entrance Improvements	3100	10101653	3,098,695	2,613,978	2,599,325	In Design
241	San Bernardino – 900 E. Gilbert St.	CW	CVJDAC Warehouse Fire Mitigation	3100	10101343	1,778,289	602,139	553,566	Construction
242	San Bernardino – N. Sierra Way and W. 3rd St.	CW	Central Adult Field Operations Building	3100	10101643	115,199,840	9,977,326	75,615,158	Bid
243	Victorville – 15480 Ramona Ave.	1	Victorville Office Space	3100	10100758	25,000	2,030	2,030	Const. Complete
244	Victorville – 16071 Mojave Dr.	1	High Desert Building Acquisition	3100	10101134	3,030,000	3,027,438	-	Const. Complete
245	Rancho Cucamonga – 9478 Etiwanda Ave.	2	Central Valley Pre-Trial Services Modular Office	3100	10101683	2,000,000	1,857,681	1,847,718	In Design
246	San Bernardino - TBD	CW	Gilbert St. Logistical Support Warehouse	3100	10101666	7,699,884	7,531,854	7,518,427	In Design

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
247	Adelanto – 9330-9438 Commerce Way	CW	Sheriff High Desert Detention Center (HDDC) HVAC Variable Frequency Drive Repairs	3100	10101726	17,618	5,965	-	Const. Complete
248	Adelanto – 9330-9438 Commerce Way	CW	Sheriff HDDC Exterior Light Fixture Repairs	3100	10101667	61,314	66	-	Const. Complete
249	Adelanto – 9330-9438 Commerce Way	CW	Sheriff HDDC Hot Water Boiler Repairs	3100	10101568	15,466	15,466	15,466	Under Review
250	Adelanto – 9330-9438 Commerce Way	CW	Sheriff HDDC Main Breaker Replacement	3100	10101725	165,250	15,748	15,748	Const. Complete
251	Adelanto – 9330-9438 Commerce Way	CW	Sheriff HDDC Perimeter Lighting Replacement	3100	10101893	41,000	-	8,804	Construction
252	Apple Valley – 21101 Dale Evans Pkwy.	CW	Probation ARISE Concrete Replacement	3100	10101894	584,230	-	84,883	Construction
253	Apple Valley – 21101 Dale Evans Pkwy.	CW	Probation ARISE Facility Gate Operator Replacement	3100	10101536	35,318	347	-	Const. Complete
254	Apple Valley – 21101 Dale Evans Pkwy.	CW	Probation ARISE Parking Lot Light Repairs	3100	10101763	41,500	28,852	28,852	Const. Complete
255	Apple Valley – 21101 Dale Evans Pkwy.	CW	Probation Juvenile Detention Center HVAC Replacement	3100	10101677	27,646	4,944	4,944	Const. Complete
256	Barstow – 225 E. Mountain View Ave.	3	Sheriff Barstow Exterior Painting Refresh	3100	10101744	71,612	22,102	14,122	Construction
257	Barstow – 225 E. Mountain View Ave.	3	Sheriff Barstow Jail HVAC Compressor Replacement	3100	10101686	15,555	582	-	Const. Complete
258	Barstow – 303 E. Mountain View St.	3	Public Health Barstow Water Damage Restoration	3100	10101577	87,557	444	-	Const. Complete
259	Big Bear – 477 Summit Blvd.	3	Sheriff Big Bear Parking Lot Repair	3100	10101902	112,020	-	104,420	Planned
260	Chino – 8582 and 17450 Hellman Apn	4	Hellman Ave. Secure Perimeter Fencing	3100	10101792	615,266	-	228,061	Construction
261	Colton – 1020 E. Cooley Dr.	CW	Sheriff Cooley Main Sewer Pipe Lining	3100	10101597	668,875	589,018	87,278	Construction
262	Colton – 2001 Agua Mansa Rd.	5	Agua Mansa Museum Electrical Repairs	3100	10101746	36,500	13,000	-	Const. Complete
263	Countywide – Various	CW	Airports Projects Oversight Estimating	3100	10100279	49,940	3,043	-	Const. Complete
264	Countywide – Various	CW	Alternative Workspace Standards	3100	10100669	150,000	65,551	-	Const. Complete
265	Countywide – Various	CW	American with Disabilities Act (ADA)	3100	NRFP	2,074	5,750	2,074	N/A

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
266	Countywide – Various	CW	County Buildings Acquisition and Retrofit Project	3100	10100011	380,284	247,211	-	Const. Complete
267	Countywide – Various	CW	County Fire Stns No. 221, 224, 227, 229, and 231 Backflow Valves	3100	10101392	224,763	230	230	Const. Complete
268	Countywide – Various	CW	County Parking Lot Management Plan	3100	10100421	204,265	30,736	-	Const. Complete
269	Countywide – Various	CW	Countywide Boiler Replacement (BOIL)	3100	NRFP	1,708,814	3,217,581	1,708,814	N/A
270	Countywide – Various	CW	Countywide Elevator Modernization (ELEV)	3100	NRFP	901,756	900,962	901,756	N/A
271	Countywide – Various	CW	Countywide Exterior Renovation Program (EXTR)	3100	NRFP	3,821,277	4,952,980	3,821,277	N/A
272	Countywide – Various	CW	Countywide Generator Replacement (GENR)	3100	NRFP	1,600,375	1,579,791	1,600,375	N/A
273	Countywide – Various	CW	Countywide Interior Renovation Program (INTR)	3100	NRFP	2,379,879	1,828,379	2,379,879	N/A
274	Countywide – Various	CW	Countywide Pavement Program (PAVE)	3100	NRFP	1,687,291	1,901,092	1,687,291	N/A
275	Countywide – Various	CW	Countywide Roof Repairs/ Replacement (ROOF)	3100	NRFP	1,774,652	1,837,905	1,774,652	N/A
276	Countywide – Various	CW	Countywide Site Infrastructure Program (SITE)	3100	NRFP	1,345,727	1,876,894	1,345,727	N/A
277	Countywide – Various	CW	Court Building CIP Projects (CRTB)	3100	NRFP	1,833,004	316,351	1,833,004	N/A
278	Countywide – Various	CW	Electric Vehicle Charging Initiative	3100	10101412	246,474	73,683	51,847	Under Review
279	Countywide – Various	CW	Energy Rebate Funding (ENGR)	3100	NRFP	1,173,143	1,173,143	1,173,143	N/A
280	Countywide – Various	CW	Facility Security Assessments Phase I	3100	10100377	2,460,000	1,299,553	1,294,742	Construction
281	Countywide – Various	CW	Fire/Life Safety Program (SAFE)	3100	NRFP	932,800	2,023,140	932,800	N/A
282	Countywide – Various	CW	General Maintenance and Repair Program (GMR)	3100	NRFP	9,075,983	9,063,359	9,075,983	N/A
283	Countywide – Various	CW	HVAC Upgrades/ Maintenance/Replacement (HVAC)	3100	NRFP	4,471,786	5,038,345	4,471,786	N/A

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
284	Countywide – Various	CW	Level 1 Security Enhancements at County Owned Buildings	3100	10100936	600,000	392,291	392,291	Const. Complete
285	Countywide – Various	CW	Security CIP Program (SECR)	3100	NRFP	1,895,558	4,473,184	1,895,558	N/A
286	Countywide – Various	CW	Security Policy and Procedures Development	3100	10100435	552,101	17,899	-	Const. Complete
287	Crestline – 24171 San Moritz Dr.	3	Lake Gregory Park South Beach Silt Cleanup	3100	10101567	54,275	1,661	-	Const. Complete
288	Devore – 18958 Institution Rd.	CW	Sheriff Glen Helen Rehabilitation Center (GHRC) Kitchen Exhaust Fan Replacement	3100	10101778	23,000	6,687	6,688	Construction
289	Fontana – 15217 San Bernardino Ave.	2	Wellspring Crisis Residential Treatment Center Leak Repairs	3100	10101900	39,000	-	26,058	Construction
290	Fontana – 17780 Arrow Blvd.	2	Fontana Courthouse 36C1 Roof Replacement	3100	10101310	42,585	4,668	4,668	Const. Complete
291	Fontana – 17780 Arrow Blvd.	2	Fontana Courthouse Boiler Replacement	3100	10101368	380,904	73,596	-	Const. Complete
292	Fontana – 17780 Arrow Blvd.	2	Fontana Courthouse Condenser Cleaning	3100	10101896	191,000	-	91,717	Bid
293	Fontana – 17780 Arrow Blvd.	2	Fontana Courthouse Emergency Generator	3100	10101547	628,800	416,121	414,641	Const. Complete
294	Fontana – 17830 Arrow Blvd.	2	Probation Fontana Turf Removal and Landscaping	3100	10101511	662,113	250,147	228,238	Construction
295	Hesperia – 15900 Smoke Tree St.	1	County Government Center (CGC) High Desert Exterior Paint and Signage	3100	10101382	396,700	1,328	1,328	Const. Complete
296	Hesperia – 17288 Olive St.	1	Fire Station No. 302 Sewer Line Replacement	3100	10101607	172,640	172,432	172,432	Under Review
297	Joshua Tree – 63665 Twentynine Palms Hwy.	3	Bob Burke Govt. Center Flooring Replacement	3100	10101679	873,249	822,401	289,211	In Design
298	Joshua Tree – 63665 Twentynine Palms Hwy.	3	Bob Burke Govt. Center Male Restroom Shower	3100	10101769	17,000	17,000	7,136	Const. Complete
299	Joshua Tree – 6527 White Feather Rd.	3	Joshua Tree Courthouse Water Heater Replacement	3100	10101532	15,562	960	-	Const. Complete
300	Lake Havasu – 2 Tidwell Ln.	3	Sheriff Lake Havasu Interior Water Line Repairs	3100	10101754	26,100	100	-	Const. Complete
301	Ontario – 800 N. Archibald Ave.	4	Guasti Regional Park Office Structure Repairs	3100	10101166	1,406,849	84,420	36,207	Construction

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
302	Rancho Cucamonga – 8303 Haven Ave.	2	Rancho Courthouse Plumbing and Sewer Repair	3100	10101286	4,290,500	1,265,003	1,200,414	Construction
303	Rancho Cucamonga – 8303 Haven Ave.	2	Rancho Courthouse Renewal Service	3100	10101518	884,096	439,505	401,776	Construction
304	Rancho Cucamonga – 8303 Haven Ave.	2	Rancho Courthouse Roof and Skylight Replacement	3100	10101103	4,385,000	33,400	33,400	Const. Complete
305	Rancho Cucamonga – 8303 Haven Ave.	2	Rancho Courthouse Water Isolation Valves	3100	10101080	250,000	119,868	119,609	Const. Complete
306	Rancho Cucamonga – 8303 Haven Ave.	2	Rancho Courthouse Chiller Cleaning and Epoxy Coating	3100	10101734	233,200	37,171	6,811	Construction
307	Rancho Cucamonga – 8303 Haven Ave.	2	Rancho Courthouse Cooling Tower Condensate Pump 3	3100	10101790	50,000	-	22,185	Const. Complete
308	Rancho Cucamonga – 8303 Haven Ave.	2	Rancho Courthouse Master and Client Clock Replacement	3100	10101742	33,793	11,602	11,602	Const. Complete
309	Rancho Cucamonga – 8303 Haven Ave.	2	Rancho Courthouse Roundabout Asphalt Repairs	3100	10101765	50,000	26,245	18,265	Const. Complete
310	Rancho Cucamonga – 8303 Haven Ave.	2	Rancho Courthouse Sewage Ejector Pump Replacement	3100	10101771	447,422	446,292	181,028	Const. Complete
311	Rancho Cucamonga – 8575 Haven Ave.	2	8575 Haven Ave. Parking Lot Resurfacing	3100	10101369	219,884	213,548	203,500	Const. Complete
312	Rancho Cucamonga – 8575 Haven Ave.	2	8575 Haven Ave. Balcony Floor Tile	3100	10101795	19,631	-	1,958	Const. Complete
313	Rancho Cucamonga – 8575 Haven Ave.	2	8575 Haven Ave. Exterior Painting Refresh	3100	10101737	66,613	4,103	4,103	Const. Complete
314	Rancho Cucamonga – 8575 Haven Ave.	2	8575 Haven Ave. Exterior Picnic and Shade	3100	10101692	12,960	4,533	4,533	Const. Complete
315	Rancho Cucamonga – 8575 Haven Ave.	2	8575 Haven Ave. HVAC Rooftop Units	3100	10101738	62,982	3,479	1,355	Const. Complete
316	Rancho Cucamonga – 9478 Etiwanda Ave.	2	Probation Training Center A/C Replacement	3100	10101081	1,500,000	29,624	44,142	Const. Complete
317	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff West Valley Detention Center (WVDC) Boiler Replacement	3100	10101516	1,364,097	1,231,327	473,165	In Design
318	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Bakery Exhaust Fan Replacement	3100	10101764	17,500	11,630	11,630	Construction
319	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Boiler Pump Controller Replacement	3100	10101776	35,388	9,582	9,582	Construction

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
320	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Chemical Controller Replacement	3100	10101770	8,935	8,065	-	Const. Complete
321	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Easement Clearing and Grading	3100	10101768	439,210	437,202	59,157	Construction
322	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Exterior Lighting Repairs	3100	10101601	39,351	160	-	Const. Complete
323	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Exterior Pressure Wash	3100	10101388	177,450	42,266	-	Const. Complete
324	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Generator Main Breaker Replacement	3100	10101608	87,980	10,000	960	Const. Complete
325	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Main Water Line Repairs	3100	10101589	33,957	1,638	-	Const. Complete
326	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Roof Repairs Feasibility	3100	10101610	68,404	78,677	-	Const. Complete
327	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	Sheriff WVDC Roof Replacement	3100	10101892	4,406,249	-	4,403,150	Planned
328	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Building Access Control	3100	10101147	71,317	846	-	Const. Complete
329	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum HVAC Maintenance	3100	10101512	334,197	94,007	-	Const. Complete
330	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Men's Restroom Flooring	3100	10101745	10,424	6,576	-	Const. Complete
331	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Restroom Restoration	3100	10101794	7,617	-	1,876	Const. Complete
332	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Stairwell Repairs	3100	10101700	10,375	7,925	-	Const. Complete
333	Redlands – 2024 Orange Tree Ln.	3	Redlands Museum Switchboard and Main Circuit Replacement	3100	10101423	470,702	215,105	147,020	Construction
334	Redlands – 222 Brookside Ave.	3	222 Brookside Parking Lot Repairs	3100	10101909	58,930	-	58,930	Planned
335	Redlands – Near 2024 Orange Tree Ln.	3	Redlands Orange Grove Fence Replacement	3100	10101600	466,401	439,894	189,428	Construction
336	Rialto – 1743 Miro Way	CW	Sheriff Dispatch Center Water Main Repair	3100	10101674	32,979	68	68	Const. Complete
337	Rialto – 1743 Miro Way	CW	Sheriff Parking Lot Repairs	3100	10101913	78,736	-	78,736	Planned
338	San Bernardino – 104 W. 4th St.	CW	Probation 4th St. Roof Replacement	3100	10101510	806,010	41,686	26,738	Const. Complete

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
339	San Bernardino – 104 W. 4th St.	CW	Probation Day Reporting Center Exterior Paint	3100	10101693	66,126	12,331	4,351	Const. Complete
340	San Bernardino – 1481 N. Windsor Dr.	5	Behavioral Health Crisis Stabilization Unit Remediation and Build Back	3100	10101675	53,635	9,992	9,992	Const. Complete
341	San Bernardino – 157/175 W. 5th St.	CW	Civic Center Building (CCB) Cooling Tower Fan Replacement	3100	10101732	14,974	8,026	-	Const. Complete
342	San Bernardino – 157/175 W. 5th St.	CW	CCB Mechanical System Repairs	3100	10101741	43,189	53,507	-	Const. Complete
343	San Bernardino – 157/175 W. 5th St.	CW	CCB Parking Lot Repairs	3100	10101901	229,425	-	213,275	Planned
344	San Bernardino – 157/175 W. 5th St.	CW	CCB West HVAC Compressor Replacement	3100	10101590	61,552	332	-	Const. Complete
345	San Bernardino – 157/175 W. 5th St.	CW	CCB Parking Lot Repairs	3100	10101086	522,288	503,179	-	Under Review
346	San Bernardino – 157/175 W. 5th St.	CW	Security Upgrade	3100	10101071	831,436	32,682	-	Const. Complete
347	San Bernardino – 172 W. 3rd St.	CW	Fire Damage Assessment	3100	10101312	10,323,681	1,456,482	1,456,256	Construction
348	San Bernardino – 175 S. Lena Rd.	CW	Sheriff Coroner HVAC Controller Replacement	3100	10101758	41,470	10,541	4,490	Const. Complete
349	San Bernardino – 175 S. Lena Rd.	CW	Sheriff Coroner Lobby Refresh	3100	10101906	233,003	-	216,853	Planned
350	San Bernardino – 175 S. Lena Rd.	CW	Sheriff Coroner Morgue HVAC Replacement	3100	10101515	1,308,353	435,365	308,246	Construction
351	San Bernardino – 175 S. Lena Rd.	CW	Sheriff Coroner Parking Lot Repairs	3100	10101954	151,361	-	151,361	Planned
352	San Bernardino – 175 S. Lena Rd.	CW	Sheriff Coroner Roof Evaluation	3100	10101904	134,760	-	134,760	Planned
353	San Bernardino – 175 S. Lena Rd.	CW	Sheriff Coroner Supplemental Cooling	3100	10101530	104,913	7,585	-	Const. Complete
354	San Bernardino – 18000 Institution Rd.	CW	Sheriff GHRC Air Handlers with Chiller System	3100	10101311	2,917,423	183,688	72,175	Const. Complete
355	San Bernardino – 18679 Verdumont Ranch Rd.	CW	County Fire Training Center Door Replacement	3100	10101774	12,267	7,733	-	Const. Complete
356	San Bernardino – 18901 Institution Rd.	CW	Sheriff Training Building H Roof Replacement	3100	10101691	65,383	21,391	16,646	Const. Complete
357	San Bernardino – 18958 Institution Rd.	CW	Sheriff Emergency Vehicle Operation Center (EVOC) Exterior Paint	3100	10101391	159,074	2,826	64	Const. Complete

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
358	San Bernardino – 19777 Shelter Way	CW	Devore Animal Shelter Sewage Pump	3100	10101740	60,000	32,950	54	Const. Complete
359	San Bernardino – 200 S. Lena Rd.	CW	200 S. Lena Rd. Reconfiguration Office Space	3100	10101299	92,370	2,335	2,606	Const. Complete
360	San Bernardino – 200 S. Lena Rd.	CW	Countywide Flag Replacement	3100	10101766	72,361	45,139	-	Const. Complete
361	San Bernardino – 200 S. Lena Rd.	CW	Facilities Management (FM) Administrative Space Reconfiguration	3100	10101711	55,186	2,814	941	Const. Complete
362	San Bernardino – 200 S. Lena Rd.	CW	FM Camera System Replacement	3100	10101720	57,828	10,111	10,111	Const. Complete
363	San Bernardino – 200 S. Lena Rd.	CW	FM Parking Lot Repairs	3100	10101907	125,881	-	119,231	Planned
364	San Bernardino – 200 S. Lena Rd.	CW	Project and Facilities Management Department (PFMD) Lena Office Refresh	3100	10101571	101,420	34,301	14,834	Construction
365	San Bernardino – 210 N. Lena Rd.	CW	County Fire Roll-up Door Replacement	3100	10101772	10,785	7,215	-	Const. Complete
366	San Bernardino – 222 W. Hospitality Ln.	CW	222 W. Hospitality A/C Control Board Replacement	3100	10101899	30,000	-	11,275	Construction
367	San Bernardino – 222 W. Hospitality Ln.	CW	222 W. Hospitality Concrete Replacement	3100	10101684	32,513	14,483	8,983	Const. Complete
368	San Bernardino – 222 W. Hospitality Ln.	CW	222 W. Hospitality Fan Motor Replacement	3100	10101715	20,397	104	-	Const. Complete
369	San Bernardino – 222 W. Hospitality Ln.	CW	222 W. Hospitality Lobby LED Upgrade	3100	10101728	37,780	8,120	8,120	Const. Complete
370	San Bernardino – 222 W. Hospitality Ln.	CW	222 W. Hospitality Painting Refresh	3100	10101717	59,188	4,804	5,328	Const. Complete
371	San Bernardino – 268 W Hospitality Ln.	CW	268 W. Hospitality Painting Refresh	3100	10101908	76,654	-	75,324	Planned
372	San Bernardino – 303 W. 3rd St.	CW	303 W. 3rd St. Sewer System Upgrade	3100	10101287	2,327,226	356,093	350,275	Const. Complete
373	San Bernardino – 303 W. 3rd St.	CW	DA Chiller Water Pump and Motor Repair	3100	10101733	18,020	8,000	-	Const. Complete
374	San Bernardino – 303 W. 3rd St.	CW	DA Cooler Tower Repair	3100	10101915	58,616	-	58,616	Planned
375	San Bernardino – 303 W. 3rd St.	CW	DA HVAC Condenser Pump Rebuild	3100	10101701	25,184	25,184	5,389	Const. Complete
376	San Bernardino – 303 W. 5th St.	CW	303 W. 5th St. Backflow and Landscaping	3100	10101712	28,176	10,279	16,176	Construction

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
377	San Bernardino – 303 W. 5th St.	CW	303 W. 5th St. Design Build	3100	10101699	1,000,000	584,734	447,994	Bid
378	San Bernardino – 323 Court St.	CW	Public Defender Parking Garage Gate Replacement	3100	10101724	32,000	17,677	17,677	Construction
379	San Bernardino – 340 N. Mt. View Ave.	CW	Public Health Historic Bldg. Main Water Line Break	3100	10101694	51,107	8,026	-	Const. Complete
380	San Bernardino – 340 N. Mt. View Ave.	CW	Public Health Steam Coil Replacement	3100	10101710	27,147	10,115	-	Const. Complete
381	San Bernardino – 351 N. Arrowhead Ave.	CW	CGC Cooling Tower Fill Sheets Repair	3100	10101914	85,000	-	85,000	Planned
382	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC 5th Floor Balcony Guardrail Paint	3100	10101549	20,586	770	-	Const. Complete
383	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC 5th Floor CAO Office Additions	3100	10101760	621,402	571,402	92,070	Construction
384	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC 5th Floor Carpet Replacement	3100	10101682	1,722,588	1,710,216	1,299,629	Construction
385	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Bird Prevention	3100	10101605	73,184	17,211	17,211	Const. Complete
386	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Board Chambers Perimeter Lighting	3100	10101254	271,582	45,907	44,777	Construction
387	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Board of Supervisors Card Readers	3100	10101463	46,252	35,852	-	Const. Complete
388	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Board of Supervisors Office Sound Mitigation	3100	10101602	209,206	23,186	-	Const. Complete
389	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Electrical Plug and Switch Refresh	3100	10101757	14,376	14,376	8,875	Construction
390	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Elevator Refurbishment	3100	10100873	1,349,208	960	-	Const. Complete
391	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC First Floor Sliding Door Replacement	3100	10101385	73,820	36,180	-	Const. Complete
392	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC First Floor Water Intrusion Seal	3100	10101538	750,000	160,657	144,997	Construction
393	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Freight and Board of Supervisors Elevator Modernization	3100	10101251	1,452,000	91,132	63,195	Const. Complete
394	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Kurapia Groundcover Replacement	3100	10101755	65,512	10,429	1,615	Const. Complete
395	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Marble Floor Restoration	3100	10101756	66,199	3,064	3,064	Const. Complete
396	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Monument and Sculpture Repairs	3100	10101696	60,000	11,610	402	Const. Complete

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
397	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Portico Leak Repairs-As Needed	3100	10101897	75,000	-	75,000	Planned
398	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Security Camera System Replacement	3100	10101253	1,141,358	15,748	5,906	Const. Complete
399	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Sidewalk Tile Replacement	3100	10101891	96,208	-	96,208	Planned
400	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Steam Trap and Condensate Line Repairs	3100	10101761	14,500	5,758	5,758	Const. Complete
401	San Bernardino – 385 N. Arrowhead Ave.	CW	Clerk of the Board Space Reconfiguration	3100	10101753	1,138,093	1,008,062	998,118	Bid
402	San Bernardino – 385 N. Arrowhead Ave.	CW	County Administrative Office (CAO) 4th Floor Carpet Replacement	3100	10101574	530,681	531,325	530,455	Const. Complete
403	San Bernardino – 385 N. Arrowhead Ave.	CW	PFMD 3rd Floor Remodel	3100	10101582	149,583	109,929	-	Under Review
404	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC 4th District Office Refresh	3100	10101509	55,508	4,641	-	Const. Complete
405	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC 5th Floor Leak Repairs	3100	10101775	2,055,296	2,055,296	1,942,390	In Design
406	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC CAO Finance Water Leak Remediation	3100	10101730	30,000	19,557	177	Const. Complete
407	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Exterior Window Cleaning	3100	10101743	14,310	1,500	84	Const. Complete
408	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC First Floor Water Leak	3100	10101785	12,083	19,000	-	Const. Complete
409	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Memorial Repairs	3100	10101848	15,029	-	13,051	Construction
410	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Metal Detector and X-Ray Replacement	3100	10101739	81,548	14,541	3,521	Construction
411	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Rooftop Exhaust Fan Replacement	3100	10101787	260,301	260,301	259,291	Planned
412	San Bernardino – 385 N. Arrowhead Ave. and 268 W. Hospitality Ln.	CW	Energy Efficiency Solutions Project	3100	10101687	9,308,865	377,800	270,921	Construction
413	San Bernardino – 412 W. Hospitality Ln.	CW	412 W. Hospitality Ln. Maintenance Upgrades	3100	10101456	600,000	309,195	308,081	Construction
414	San Bernardino – 412 W. Hospitality Ln.	CW	412 W. Hospitality Ln. Upgrades	3100	10101488	3,878,074	2,387,035	792,182	Construction
415	San Bernardino – 412 W. Hospitality Ln.	CW	PFMD and RESD Relocation	3100	10101849	12,000,000	-	12,000,000	Planned

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
416	San Bernardino – 451 E. Vanderbilt Way	CW	451 E. Vanderbilt Way A/C Control Board Replacement	3100	10101786	12,152	7,849	-	Const. Complete
417	San Bernardino – 451 E. Vanderbilt Way	CW	451 E. Vanderbilt Way Building HVAC Repairs	3100	10101672	29,315	8,524	6,340	Const. Complete
418	San Bernardino – 451 E. Vanderbilt Way	CW	451 E. Vanderbilt Way Building Roof Repairs	3100	10101673	40,172	954	-	Const. Complete
419	San Bernardino – 451 E. Vanderbilt Way	CW	451 E. Vanderbilt Way HVAC Replacement	3100	10101905	895,952	-	739,800	Construction
420	San Bernardino – 630 E. Rialto Ave.	CW	Sheriff Central Detention Center (CDC) Unilux Boiler Replacement	3100	10101847	27,000	-	12,588	Construction
421	San Bernardino – 630 E. Rialto Ave.	CW	CDC Hot Water Boiler Backup	3100	10101514	951,809	852,567	68,613	Construction
422	San Bernardino – 655 E. 3rd St.	CW	Sheriff Headquarters (HQ) Intelligence Room Water Damage	3100	10101670	73,089	129	129	Const. Complete
423	San Bernardino – 655 E. 3rd St.	CW	Sheriff HQ Common Area Painting Refresh	3100	10101736	49,903	9,393	5,010	Const. Complete
424	San Bernardino – 655 E. 3rd St.	CW	Sheriff HQ Exterior Stucco Repairs	3100	10101762	46,550	9,655	-	Const. Complete
425	San Bernardino – 655 E. 3rd St.	CW	Sheriff HQ Server Room HVAC Repairs	3100	10101697	42,569	16,366	16,366	Const. Complete
426	San Bernardino – 655 E. 3rd St.	CW	Sheriff HQ Wood Ceiling Refresh	3100	10101767	49,837	49,837	10,327	Construction
427	San Bernardino – 711 E. Rialto Ave.	CW	Sheriff Crime Lab Cooling Tower Fill Sheets	3100	10101784	35,000	35,000	8,724	Const. Complete
428	San Bernardino – 711 E. Rialto Ave.	CW	Sheriff Scientific Investigations Division Crime Lab Boiler Repairs	3100	10101598	59,305	3,077	3,077	Under Review
429	San Bernardino – 740 E. Gilbert St.	CW	Probation Regional Youth Educational Facility Concrete and Asphalt Repairs	3100	10101611	1,165,243	1,051,684	355,492	In Design
430	San Bernardino – 740 E. Gilbert St.	CW	Transportation Unit Building Improvements	3100	10100872	1,714,388	1,714,253	1,714,253	Under Review
431	San Bernardino – 777 E. Rialto Ave.	CW	777 Rialto Ave. Bathrooms ADA Remodel	3100	10101383	394,800	28,047	2,900	Const. Complete
432	San Bernardino – 777 E. Rialto Ave.	CW	777 Rialto Ave. Condenser Cleaning Maintenance	3100	10101521	42,906	94	-	Const. Complete
433	San Bernardino – 777 E. Rialto Ave.	CW	777 Rialto Ave. Exterior Paint and Brick Repairs	3100	10101534	360,092	84,255	48,896	Construction

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
434	San Bernardino – 777 E. Rialto Ave.	CW	777 Rialto Ave. Parking Lot Repairs	3100	10101087	819,000	472,575	411,723	Construction
435	San Bernardino – 777 E. Rialto Ave.	CW	777 Rialto Ave. Two Backup Generators	3100	10101722	61,816	20,584	-	Const. Complete
436	San Bernardino – 777 E. Rialto Ave.	CW	Registrar of Voters Secure Lobby	3100	10101698	367,024	94,487	27,525	Construction
437	San Bernardino – 777 E. Rialto Ave.	CW	Registrar of Voters Temporary Backup Generator	3100	10101678	350,536	44,621	4,027	Construction
438	San Bernardino – 777 E. Rialto Ave.	CW	Relocation of Maintenance Room	3100	10101295	30,800	254	-	Const. Complete
439	San Bernardino – 777 E. Rialto Ave.	CW	Security Enhancements Lobby Doors	3100	10100963	1,526,719	20,860	20,479	Construction
440	San Bernardino – 777 E. Rialto Ave.	CW	777 Rialto Ave. Loading Dock Safety Guardrails	3100	10101410	243,939	39,061	39,061	Const. Complete
441	San Bernardino – 777 E. Rialto Ave.	CW	Agriculture, Weights/ Measures Flooring Maintenance	3100	10101695	60,000	54,948	29,278	Construction
442	San Bernardino – 777 E. Rialto Ave.	CW	Purchasing Carpet Replacement	3100	10101747	228,836	228,836	87,746	Construction
443	San Bernardino – 780 E. Gilbert St.	CW	Behavioral Health Transitional Age Youth Center Comprehensive Roof Repairs	3100	10101689	34,768	10,345	1,757	Const. Complete
444	San Bernardino – 780 E. Gilbert St.	CW	Probation Building Fire Assessment	3100	10101759	100,000	67,645	44,600	Bid
445	San Bernardino – 825 E. 3rd St.	CW	Public Works Compressor Replacement	3100	10101895	35,000	-	12,419	Construction
446	San Bernardino – 860 E. Gilbert St.	CW	Juvenile Dependency Roof Replacement	3100	10101010	247,236	1,940	-	Const. Complete
447	San Bernardino – 900 E. Gilbert St.	CW	Gilbert St. Campus Master Plan	3100	10100884	120,000	120,000	120,000	Under Review
448	San Bernardino – 900 E. Gilbert St.	CW	Juvenile Courthouse Siemens HVAC Panel	3100	10100392	31,904	31,904	31,904	Under Review
449	San Bernardino – 900 E. Gilbert St.	CW	County Counsel Cottages Exterior Refresh	3100	10101903	389,478	-	49,053	Construction
450	San Bernardino – 900 E. Gilbert St.	CW	Probation Central Juvenile Detention Center 2C Remediation and Build Back	3100	10101676	22,989	13,762	-	Const. Complete

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Project and Facilities Management									
451	San Bernardino – 900 E. Gilbert St.	CW	Probation CVJDAC Remediation and Build Back	3100	10101731	48,962	37,627	21,866	Const. Complete
452	San Bernardino – Multiple Locations	5	CAL-OSHA Safety Access Ladders	3100	10101714	55,460	49,950	-	Construction
453	San Bernardino – Parcel 027309111	5	Easement Clean Up Pacific High School	3100	10101680	28,946	14,096	14,096	Const. Complete
454	Twin Peaks – 26010 Highway 189	3	Sheriff Twin Peaks Drainage Issue	3100	10101723	7,200	7,300	-	Const. Complete
455	Victorville – 14455 Civic Dr.	1	Victorville Courthouse Fire Alarm	3100	10101079	1,770,834	108,447	1,015,649	In Design
456	Victorville – 14455 Civic Dr.	1	Victorville Courthouse Parking Lot Light Replacement	3100	10101537	59,750	127	127	Const. Complete
457	Victorville – 14455 Civic Dr.	1	Victorville Courthouse DA Lobby Room Refresh	3100	10101846	22,986	-	22,986	Construction
458	Victorville – 14455 Civic Dr.	1	Victorville Courthouse Front Door Replacement	3100	10101735	37,500	14,751	14,751	Const. Complete
459	Victorville – 14455 Civic Dr.	1	Victorville Courthouse Irrigation Control Repairs	3100	10101713	15,860	5,769	5,769	Const. Complete
460	Victorville – 14455 Civic Dr.	1	Victorville Courthouse Jury Room HVAC Replacement	3100	10101789	50,500	-	29,498	Construction
461	Victorville – 15371 Civic Dr.	1	DA Parking Lot Pavement Repairs	3100	10101721	17,015	10,204	-	Const. Complete
462	Victorville – 15371 Civic Dr.	1	DA Parking Lot Pavement Replacement	3100	10101791	430,718	430,718	430,718	Planned
Public Defender									
463	Rancho Cucamonga – 9411 Haven Ave.	CW	Building Acquisition	3100	10100908	5,000,000	5,000,000	-	Under Review
Public Health									
464	Bloomington – 18313 Valley Blvd.	CW	Animal Care Center	3100	10101319	65,339,611	10,427,694	10,029,475	Construction
465	San Bernardino – 19777 Shelter Way	CW	Devore Animal Shelter Feasibility Study	3100	10101752	196,038	-	195,634	Planned
466	San Bernardino – 19777 Shelter Way	CW	Devore Animal Shelter Repairs	3100	10100603	3,193,747	541,763	83,157	Construction
467	San Bernardino – 19777 Shelter Way	CW	Devore Animal Shelter Security System Replacement	3100	10101943	337,190	337,190	337,190	Planned

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Public Health									
468	San Bernardino – 451 E. Vanderbilt Way	CW	451 E. Vanderbilt Way 1st Floor Buildout	3100	10101644	9,825,595	9,357,741	9,270,138	In Design
469	San Bernardino – 451 E. Vanderbilt Way	CW	451 E. Vanderbilt Way 3rd Floor Remodel	3100	10101609	4,104,306	3,860,823	3,844,625	In Design
Public Works									
470	Big Bear – 42090 N. Shore Dr.	3	Big Bear Yard Building Improvements	3100	10101180	295,000	28,003	5,854	Const. Complete
471	Big Bear – 42090 N. Shore Dr.	3	Big Bear Yard Cinder Barn Replacement	3100	10101645	777,940	247,033	232,949	Construction
472	Blue Jay – 26830 State Hwy. 189	3	Blue Jay Cinder Barn Replacement	3100	10101646	926,817	99,674	96,992	Construction
473	Rancho Cucamonga – 12158 Baseline Rd.	2	Rancho Cucamonga New Yard Construction	3100	10101333	5,940,171	5,396,619	806,213	In Design
474	Rancho Cucamonga – 12158 Baseline Rd.	2	Rancho Cucamonga Yard New Building Design	3100	10100692	460,000	42,706	42,706	Construction
475	San Bernardino – 825 E. 3rd St.	CW	825 E. 3rd St. Carpet Replacement	3100	10101437	170,000	52,968	52,968	Under Review
476	San Bernardino – 825 E. 3rd St.	CW	Headquarters Replacement	3108	10101777	98,950,000	79,508,301	79,492,459	Planned
477	San Bernardino – 825 E. 3rd St.	CW	Headquarters Replacement	3108	NRFP	216,895	14,896	216,895	Planned
478	Victorville – 12397 Sycamore St.	1	Baldy Mesa Yard Land Acquisition	3100	10101093	615,000	2,345	-	Const. Complete
Purchasing									
479	Fontana – 14622 El Molino St.	CW	Surplus Roof Repairs	3100	10101649	477,266	178,577	156,258	Construction
480	San Bernardino – 777 E. Rialto Ave.	CW	Rack Storage System and Safety Rail	3100	10101408	634,000	61,666	-	Const. Complete
481	San Bernardino – 777 E. Rialto Ave.	CW	Surplus Awning Replacement	3100	10101647	388,191	162,604	152,595	Construction
482	San Bernardino – 777 E. Rialto Ave.	CW	Surplus Warehouse Redesign	3100	10101648	2,065,140	1,924,568	1,917,784	In Design
Regional Parks									
483	Chino – 16700 Euclid Ave.	4	Prado Park Barrier Removal and Boat Dock Building	3100	10101492	712,826	203,503	56,944	Construction
484	Chino – 16700 Euclid Ave.	4	Prado Park Boat Dock Replacement	3100	10101706	659,135	620,515	213,921	In Design

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Regional Parks									
485	Chino – 16700 Euclid Ave.	4	Prado Park Food Court Remodel	3100	10101527	2,280,000	1,141,549	428,292	Construction
486	Chino – 16700 Euclid Ave.	4	Prado Park Front Gate Renovation	3100	10101257	3,296,146	613,460	558,835	Construction
487	Chino – 16700 Euclid Ave.	4	Prado Park Path of Travel Lot 7	3100	10101405	383,696	1,885	-	Const. Complete
488	Chino – 16700 Euclid Ave.	4	Prado Park Playground and Resurface	3100	10101338	3,807,185	846,233	583,355	Construction
489	Chino – 16700 Euclid Ave.	4	Prado Park RV Campsite Hook-up Pedestal	3100	10101394	1,888,026	247,889	221,621	Construction
490	Chino – 16700 Euclid Ave.	4	Prado Park RV Restroom Remodel	3100	10101395	2,131,433	651,327	593,669	Construction
491	Chino – 16700 Euclid Ave.	4	Prado Park Splashpad Replacement	3100	10101546	1,198,186	162,261	58,039	Const. Complete
492	Chino – 16700 Euclid Ave.	4	Prado Park Tent Camp Restroom Addition	3100	10101396	1,394,655	511,515	485,178	Construction
493	Chino – 16700 Euclid Ave.	4	Prado Park Sports Courts Improvements	3100	10101658	3,771,773	3,688,578	3,411,205	In Design
494	Chino – 17501 Pomona Rincon Rd.	4	Prado Park Shooting Park Improvements	3100	10101707	200,000	24,608	-	Const. Complete
495	Countywide – Various	CW	Parks WIFI and Feasibility Studies	3100	10101454	2,000,000	24,307	6,741	Construction
496	Countywide – Various	CW	Regional Parks Infrastructure	3100	10100961	277,064	4,466	4,466	Construction
497	Crestline – 24171 Lake Dr.	3	Lake Gregory Park Commerce Prefabricated Restroom	3100	10101397	1,487,400	813,009	779,368	Construction
498	Crestline – 24171 Lake Dr.	3	Lake Gregory Park San Moritz Prefabricated Restroom	3100	10101398	1,551,600	880,590	730,630	Construction
499	Crestline – 24171 Lake Dr.	3	Lake Gregory Park San Moritz Restroom Remodel	3100	10101399	334,400	7,420	34,386	Construction
500	Crestline – 24171 Lake Dr.	3	Lake Gregory Park South Beach Path of Travel	3100	10101403	419,965	216	239	Const. Complete
501	Crestline – 24658 San Moritz Dr.	3	Crest Forest Senior Citizens HVAC System	3100	10101531	238,458	208,575	16,151	Const. Complete
502	Crestline – 24658 San Moritz Dr.	3	Lake Gregory Park Senior Center Roof Replacement	3100	10101545	105,332	85,413	-	Const. Complete
503	Hesperia – 17891 State Hwy. 173	1	Mojave River Forks Park Restroom and Shower Replacement	3100	10101657	3,101,676	2,960,788	2,957,550	In Design

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Regional Parks									
504	Morongo Valley – 11055 East Dr.	3	Big Morongo Canyon Preserve Boardwalk Repairs	3100	10101702	630,295	566,162	552,917	Bid
505	Ontario – 800 N. Archibald Ave.	4	Guasti Regional Park Snack Bar and Restroom Replacement	3100	10101948	2,794,621	2,794,621	2,794,621	Planned
506	San Bernardino – 2555 Glen Helen Pkwy.	5	Glen Helen Park Fishing Dock ADA Improvements	3100	10101404	658,726	633	-	Const. Complete
507	San Bernardino – 2555 Glen Helen Pkwy.	5	Glen Helen Park Island Building Demo and Amenity Inst.	3100	10101400	2,461,927	655,657	619,772	Construction
508	San Bernardino – 2555 Glen Helen Pkwy.	5	Glen Helen Park Picnic Shelters	3100	10101261	741,400	1,515	1,515	Const. Complete
509	San Bernardino – 2555 Glen Helen Pkwy.	5	Glen Helen Park Playground Improvements	3100	10101864	886,234	-	886,234	Planned
510	San Bernardino – 2555 Glen Helen Pkwy.	5	Glen Helen Park Restroom Remediation and Repair	3100	10101705	660,770	609,101	603,170	In Design
511	San Bernardino – 2555 Glen Helen Pkwy.	5	Glen Helen Park Restroom Replacement	3100	10101260	1,619,786	219	219	Const. Complete
512	San Bernardino – 2555 Glen Helen Pkwy.	5	Glen Helen Park RV Campground Assessment	3100	10101422	40,000	8,142	-	Const. Complete
513	San Bernardino – 2555 Glen Helen Pkwy.	5	Glen Helen Park Snack Bar and Restroom	3100	10101421	1,306,364	778,501	120,583	Construction
514	San Bernardino – 2555 Glen Helen Pkwy.	5	Glen Helen Park Splash Pad Expansion	3100	10101259	1,393,951	47,888	35,978	Const. Complete
515	Victorville – 18000 Yates Rd.	1	Mojave Narrow Park Path of Travel and ADA Improvements	3100	10101664	381,293	308,004	6,593	Construction
516	Victorville – 18000 Yates Rd.	1	Mojave Narrows Park Boathouse/Snack Bar Renovation	3100	10101656	2,097,024	1,699,697	1,677,555	In Design
517	Victorville – 18000 Yates Rd.	1	Mojave Narrows Park Pelican Lake ADA Improvements	3100	10101491	552,351	19,140	12,209	Const. Complete
518	Victorville – 18000 Yates Rd.	1	Mojave Narrows Park Barn and Corrals Revitalization	3100	10101424	1,629,847	388,922	353,577	Construction

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Regional Parks									
519	Victorville – 18000 Yates Rd.	1	Mojave Narrows Park Dry Campsite Path of Travel	3100	10101402	858,782	27,074	-	Const. Complete
520	Victorville – 18000 Yates Rd.	1	Mojave Narrows Park Maintenance Building Electrical Replacement	3100	10101446	356,729	23	23	Const. Complete
521	Victorville – 18000 Yates Rd.	1	Mojave Narrows Park Splash Pad Reconstruction	3100	10101436	4,603,228	4,116,176	4,016,465	In Design
522	Yermo – 36600 Ghost Town Rd.	3	Calico Park Concession Building No. 25 Remodel	3100	10101563	1,298,723	11,578	5,369	Const. Complete
523	Yermo – 36600 Ghost Town Rd.	3	Calico Park Silver Bowl Replacement	3100	10101544	1,095,138	110,267	53,789	Const. Complete
524	Yermo – 36600 Ghost Town Rd.	3	Calico Park Stair Replacement*	3100	10101564	2,502,502	2,380,845	2,379,489	Under Review
525	Yermo – 36600 Ghost Town Rd.	3	Calico Park Improvements	3100	10101863	677,606	-	677,606	Planned
526	Yermo – 36600 Ghost Town Rd.	3	Calico Park Lil's Saloon Repairs	3100	10101862	204,735	-	204,735	Planned
527	Yucaipa – 33900 Oak Glen Rd.	3	Yucaipa Park Mold Remediation and Repairs	3100	10101490	732,653	90,289	43,378	Const. Complete
528	Yucaipa – 33900 Oak Glen Rd.	3	Yucaipa Park Pool Chemical System Improvements	3100	10101425	602,903	1,231	-	Const. Complete
529	Yucaipa – 33900 Oak Glen Rd.	3	Yucaipa Park Restroom Replacement	3100	10101708	3,439,724	3,236,278	3,231,193	In Design
530	Yucaipa – 33900 Oak Glen Rd.	3	Yucaipa Park Snack Bar Improvements	3100	10101262	26,677	12,660	12,770	Under Review
531	Yucaipa – 33900 Oak Glen Rd.	3	Yucaipa Park Boat Dock Improvements	3100	10101665	399,700	322,349	9,529	In Design
532	Yucaipa – 33900 Oak Glen Rd.	3	Yucaipa Park Snack Bar	3100	10101659	2,140,163	1,938,911	1,916,618	In Design
Registrar of Voters									
533	San Bernardino – 777 E. Rialto Ave.	CW	Warehouse Project	3100	10100942	979,335	4,510	2,752	Const. Complete
Sheriff/Coroner/Public Administrator									
534	Adelanto – 9438 Commerce Way	CW	Sheriff HDDC Recreation Yard Dividers	3100	10101842	4,751,358	-	4,748,348	In Design
535	Adelanto – 9438 Commerce Way	1	Trona Residences Relocation	3100	10101937	1,500,000	1,500,000	1,500,000	Planned
536	Big Bear – 477 Summit Blvd.	3	Big Bear Station Remodel	3100	10101496	16,841,921	16,657,714	15,891,925	In Design

* The Total Project Cost does not include the updates approved by the Board of Supervisors on June 10, 2025 (Item No. 104).

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Sheriff/Coroner/Public Administrator									
537	Colton – 1020 E. Cooley Dr.	CW	Technical Services and Cal-ID Remodel	3100	10100050	15,248,770	239,143	184,629	Construction
538	Needles – 1111 Bailey Ave.	3	Colorado River Station Remodel	3100	10101220	13,952,484	1,783,286	963,436	Construction
539	Fontana – 3777 Lytle Creek Rd.	5	Rosena Ranch Substation	3100	10101773	4,183,616	-	4,179,847	Bid
540	Rancho Cucamonga – 9478 Etiwanda Ave.	CW	WVDC Ice Banks	3100	10100604	6,660,000	176,252	125,347	Construction
541	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	WVDC Infirmary Feasibility Study	3100	10101585	500,000	434,991	404,709	In Design
542	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	WVDC Upper Tier Enclosures	3100	10101845	1,023,586	-	901,525	In Design
543	Rancho Cucamonga – 9500 Etiwanda Ave.	CW	WVDC Employee Parking Area Expansion	3100	10101934	3,743,908	3,743,908	3,743,908	Planned
544	San Bernardino – 18000 Institution Rd.	CW	GHRC Laundry Building Remediation	3100	10101898	647,292	-	625,070	In Design
545	San Bernardino – 18000 Institution Rd.	CW	GHRC M1 and M2 Housing Units	3100	10100361	10,495,000	10,133,090	10,125,350	Under Review
546	San Bernardino – 18697 Verdemont Ranch Rd.	CW	Special Operations Center Feasibility Study	3100	10101933	227,010	227,010	227,010	Planned
547	San Bernardino – 18901 Institution Rd.	CW	Specialized Enforcement Division Tilt-UP Building Construction	3100	10101494	27,083,976	26,959,982	26,945,834	Construction
548	San Bernardino – 18901 Institution Rd.	CW	Training Center Range Office Remodel	3100	10101221	4,444,278	701,855	666,924	Construction
549	San Bernardino – 18901 Institution Rd.	CW	Scenario Village Design and Construction	3100	10101336	6,032,519	5,546,815	5,539,551	In Design
550	San Bernardino – 18958 Institution Rd.	CW	EVOC Asphalt and Lighting Replacement	3100	10101222	14,851,355	6,941,754	6,596,356	Construction
551	San Bernardino – 18958 Institution Rd.	CW	EVOC Water Intrusion Seal	3100	10101470	2,165,377	125,546	38,607	Const. Complete
552	San Bernardino – 199 Hangar Way	CW	Aviation Flight Line Pavement Replacement	3100	10101932	11,437,410	11,437,410	11,437,410	Planned
553	San Bernardino – 200 S. Lena Rd.	CW	Scientific Investigations Division Orange and Blue Labs Remodel	3100	10101493	8,561,120	1,205,308	1,113,463	Construction
554	San Bernardino – 364 N. Mountain View	CW	364 N. Mountain View Improvements	3100	10101843	14,790,090	-	13,920,837	In Design

Exhibit A

2025-26 Capital Improvement Program Projects Administered by Project and Facilities Management Department

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Costs	2025-26 Recommended Requirements	2025-26 Adopted Requirements	*Project Status
Sheriff/Coroner/Public Administrator									
555	San Bernardino – 364 N. Mountain View	CW	Court Services Relocation Feasibility Study	3100	10101716	123,558	57,760	9,637	Const. Complete
556	Victorville – 10313 Duncan Rd.	1	Victor Valley Station Remodel	3100	10101337	23,189,791	20,099,395	19,912,074	In Design
Various Departments									
557	San Bernardino – 172 W. 3rd St.	CW	172 and 351 Building Demolition	3100	10101508	7,253,713	3,827,990	3,786,716	Construction
558	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Master Plan	3100	10101255	207,922,848	228,494,003	200,923,336	Under Review
559	San Bernardino – 385 N. Arrowhead Ave.	CW	CGC Parking Garage Construction	3100	10101379	54,000,000	26,944,426	26,622,856	Under Review
560	San Bernardino – 412 W. Hospitality Ln.	CW	412 W. Hospitality Ln. Acquisition	3100	10101432	9,821,000	250	-	Const. Complete
561	San Bernardino -153 S. Lena Rd.	CW	Valley Communication Center	3100	10100181	124,981,367	17,578,220	13,705,368	Construction
Veterans Affairs									
562	San Bernardino – 222 W. Hospitality Ln.	CW	3rd Floor Conference Room Remodel	3100	10101660	320,026	128,324	110,573	Const. Complete

Exhibit B

2025-26 Capital Improvement Program Projects Administered by Real Estate Services Department

Index No.	Location/Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Behavioral Health									
1	Rancho Cucamonga – 10740 4th St.	CW	Administrative Building Acquisition	3105	94100008	21,131,100	21,131,100	21,068,433	Under Review
Community Development and Housing									
2	Bloomington – 10108 Locust Ave.	5	Acquisition of Land in Bloomington	3105	94100003	6,060,000	1,154,186	1,148,986	In Process
3	Colton – 1311 S. Santo Antonio Dr.	5	Colton Temporary Housing Acquisition	3105	94100014	12,345,100	-	12,345,100	Planned
4	San Bernardino – 1386 E. Highland Ave.	5	San Bernardino Temporary Housing Acquisition	3105	94100013	7,370,100	-	7,370,100	Planned
County Administrative Office									
5	Countywide – Various	CW	Real Estate Acquisitions	3105	94100002	15,100,000	10,032,443	14,910,315	In Process
County Fire									
6	Hesperia – 9626 Eighth Ave.	1	North Desert Headquarters	3105	94100007	1,625,000	22,155	22,430	Finalized
Preschool Services									
7	Rancho Cucamonga – 8163 Rochester Ave.	CW	Administrative Office and Child Development Rochester Acquisition	3105	94100011	12,156,100	-	12,156,100	Planned
Public Defender									
8	Colton – 1550 E. Washington St.	3	Public Defender Acquisition	3105	94100012	5,000,000	-	4,930,284	Under Review

Project statuses are based on a point in time and subject to change as a result of project progress, updates in project scope, scheduling, funding, and/or other administrative or operational factors.

Exhibit C

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Transportation

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Transportation									
1	Amboy	3	Dola and Lanzit Bridge Reconstruction. Funded by Discretionary General Fund (DGF)	2000	N/A	6,300,000	100,000	100,000	Construction
2	Amboy	3	National Trails Hwy (NTH) Bridges (3 Bridges) – Replace bridges along NTH. Funded by DGF, San Bernardino County Transportation Agency (SBCTA), and state funding	2000	N/A	8,606,000	1,609,700	1,609,700	In Design
3	Amboy/ Essex/ Ludlow	3	NTH Bridges (29 Bridges). Federal Funded by Highway Bridge Program and DGF match	2000	N/A	99,461,981	25,145,640	25,145,640	In Design
4	Apple Valley	1	Rock Springs Rd. Bridge Replacement – over Mojave River, Apple Valley Area. Funded by Development Mitigation Transportation Fees, federal funded by Highway Bridge Program and DGF and potential federal funds	2000	N/A	27,501,129	19,855,000	19,855,000	In Design
5	Baker	1	Baker Blvd. Bridge – Replace bridge over the Mojave River and widen the bridge from two to four lanes. Funded by Gas Tax revenue and SBCTA	2000	N/A	30,445,500	5,343,888	5,343,888	In Design
6	Barton Flats	3	Seven Oaks Rd. – Pavement rehabilitation post emergency. Funded by Gas Tax revenue and potential federal funds	2000	N/A	12,518,932	7,978,507	7,978,507	In Design
7	Big Bear	3	Stanfield Cutoff Roadway Repair and Bridge Replacement – North of State Highway 18 to State Highway 38, Big Bear Area – Funded by DGF and Gas Tax revenue	2000	N/A	6,769,420	388,134	388,134	Construction
8	Bloomington	5	Bloomington Ave. Pavement and Drainage Improvements – Funded by Measure I	2142	N/A	3,116,434	-	-	Const. Complete
9	Bloomington	5	Linden and Locust Ave. Reconstruction – Funded by Senate Bill 1 (SB1)	2000	N/A	12,909,982	120,000	120,000	In Design
10	Bloomington	5	Interstate 10 Cedar Interchange. Funded by the City of Rialto, City of Fontana, SBCTA, Gas Tax revenue, and DGF	2000	N/A	113,393,000	26,986,000	26,986,000	Construction
11	Chino	4	Riverside Dr. – Mill, hot mix asphalt overlay, Americans with Disabilities Act (ADA) ramps update, and guardrail replacement	2000	N/A	3,084,000	3,000,000	3,000,000	In Design
12	Chino	4	Unincorporated Chino East End Ave. – Road reconstruction. Funded by state funds	2000	N/A	5,192,367	250,000	250,000	Planned

Project statuses are based on a point in time and subject to change as a result of project progress, updates in project scope, scheduling, funding, and/or other administrative or operational factors.

Exhibit C

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Transportation

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Transportation									
13	Chino	4	State Rte. 60 / Central Ave. Interchange – Modify State Rte. 60 ramps at Central Ave. (Construction not funded) – Funded by City of Chino, Development Transportation Mitigation Fees, and SBCTA	2055	N/A	36,228,430	86,400	86,400	Construction
14	Chino/ Montclair	4	Francis Ave. and Other Roads – Mill and overlay, reconstruction, and construct or update existing ADA ramps. Funded by SB1, Gas Tax revenue, and City of Montclair local funds	2000	N/A	11,333,071	-	-	Under Review
15	Chino/ Montclair	4	Phillips Blvd. Full depth reconstruction and other improvements, funded by SB1, Gas Tax revenue and City of Montclair participation	2000	N/A	4,928,152	150,000	150,000	In Design
16	Chino/ Montclair	4	Pipeline Ave. and Other Roads – Mill, overlay, drainage improvements, and construct new and upgrade existing ADA ramps	2000	N/A	8,174,874	-	-	Const. Complete
17	Colton	3, 5	Reche Canyon Rd. and Other Roads Overlay and ADA Ramps. Funded by DGF and SB1	2000	N/A	4,230,000	335,353	335,353	Construction
18	Crestline	3	Crestline Area Chip Seal and Overlay – Funded by SB1	2000	N/A	1,374,450	-	-	Planned
19	Dagget, Amboy, Ludlow, Essex, Newberry	1	NTH Bridges (30 Bridges) – Replace bridges along NTH. Funded by DGF, SBCTA, and state funding	2000	N/A	89,675,000	3,132,400	3,132,400	In Design
20	Devore	5	Rosena Ranch and Other Roads – Phase II mill, overlay, slurry seal, rubberized chip seal, and leveling course	2000	N/A	8,388,889	150,000	150,000	In Design
21	Devore	5	Glen Helen Parkway Bridge Replacement at Cajon Wash – Federally funded by Highway Bridge Program, Gas Tax revenue, and DGF	2000	N/A	69,481,533	35,720,921	35,720,921	Construction
22	Fontana	2	Banana Ave. and Other Roads – Mill and overlay, leveling course and ADA ramps update. Funded by Measure I	2142	N/A	11,011,221	25,600	25,600	In Design
23	Fontana	2	Calabash Ave. and Other Roads – Pavement reconstruction, sidewalk, driveway, and ADA curb ramp improvements on various roads	2000	N/A	8,370,877	275,000	275,000	In Design
24	Fontana	2	Ceres Ave. – Mill, overlay, slurry seal, rubberized chip seal, curb and gutter replacement, and sidewalk repair	2000	N/A	6,172,901	-	-	Const. Complete

Exhibit C

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Transportation

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Transportation									
25	Fontana	2	Fontana Ave. and Valley Blvd. – Mill and hot mix asphalt overlay, and construct or update existing ADA ramps. Funded by SB1	2000	N/A	6,210,371	20,600	20,600	In Design
26	Fontana	2	Laurel Ave. and Randall Ave. Drainage Improvements. Funded by Gas Tax revenue	2000	N/A	325,000	-	-	Const. Complete
27	Fontana	2	Merrill Ave. and Other Roads – Pavement reconstruction, driveway and ADA curb ramp improvements	2000	N/A	5,959,381	-	-	Under Review
28	Fontana	2	San Bernardino Ave./Commerce Ave – Mill and Overlay and ADA Ramps Update. Funded by SB1	2000	N/A	7,818,351	15,000	15,000	In Design
29	Fontana	2	Arrow Rte. Traffic Signal Installation – Construction of new traffic signals. Funded by Gas Tax revenue	2000	N/A	2,665,000	-	-	Under Review
30	Fontana	2	Beech Ave. Pavement Reconstruction – Funded by SB1 and Measure I revenues	2000	N/A	19,923,885	100,000	100,000	In Design
31	Fontana	2	Cherry Ave. Grade Separation – On Cherry Ave. over the Burlington Northern Santa Fe Railroad. Project is not currently fully funded. Partial funding has been identified from Regional Development Fees. Potential funding is being sought from SBCTA	2000	N/A	10,957,067	-	-	Planned
32	Fontana	2	San Bernardino Ave. Widening – Cherry to Fontana Ave., Fontana Area. Funded by SBCTA, Gas Tax revenue and DGF	2000	N/A	15,599,600	2,914,900	2,914,900	In Design
33	Helendale	1	Shadow Mountain Rd. Paving and Bridge – Helendale Rd. to National Trails Highway. Project is not currently fully funded. Partial funding is identified from Development Mitigation Fees and Measure I – Victor Valley area. Potential funding from SBCTA	2022	N/A	63,652,919	345,714	345,714	In Design
34	Hesperia	1	Phelan Rd. Ph I, pavement reconstruction and ADA ramps update. Funded by American Rescue Plan Act, Measure I, and state funding	2000	N/A	8,852,606	4,109,718	4,109,718	Construction
35	Hesperia	1	Ranchero Rd. Widening and Rehabilitation – From 0.15M east of Mariposa Rd. to Seventh Ave., Hesperia area. Project is not currently fully funded. Partial funding has been identified from City of Hesperia and SBCTA	2164	N/A	37,049,610	-	-	Const. Complete

Exhibit C

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Transportation

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Transportation									
36	High Desert	3	NTH Bridges Management Plan – From Daggett-Yermo Rd. to Mountain Springs Rd., High Desert Area – Repair or reconstruct various bridges. Project is not currently fully funded. Partial funding from Federal Highway Bridge Program	2000	N/A	194,765,030	1,500,000	1,500,000	In Design
37	Highland	3	SE Del Rosa ADA Ramps Update. Funded by state funds and County's Infrastructure General Fund Reserves	2000	N/A	1,552,016	155,201	155,201	Construction
38	Highland/San Bernardino	5	Citrus St. and Other Roads Leveling Course, Chip Seal and Overlay. Funded by SB1	2000	N/A	5,613,804	5,012,000	5,012,000	In Design
39	Highland/San Bernardino	5	Lynwood Dr and Other Roads Leveling Course, Chip Seal and Overlay. Funded by SB1	2000	N/A	10,360,224	10,223,000	10,223,000	In Design
40	Muscoy	5	Muscoy Area Pedestrian Improvement, Sidewalk Construction. Funded by Gas Tax revenue and State Active Transportation Grant funds	2000	N/A	4,807,225	3,517,700	3,517,700	In Design
41	Needles	3	Needles Hwy. Improvements and Paiute Wash Bridge Replacement. Funded by Federal Public Land Highway Discretionary Funds	2000	N/A	142,425,722	-	-	In Design
42	Needles	3	Needles Hwy. (Segment 1C), David Drive to 0.1 mile north of Not'Cho Rd. Rehabilitation. Funded by Federal Public Land Highway Discretionary Funds and SB1	2000	N/A	12,323,410	2,690,000	2,690,000	In Design
43	Oak Hills	1	Cataba Rd. Roadway realignment and intersection widening	2143	N/A	5,073,878	230,000	230,000	In Design
44	Oak Hills	1	Cedar St. and Other Roads – Chip seal, slurry seal, and crack seal	2000	N/A	2,899,885	-	-	Const. Complete
45	Phelan	1	Baldy Mesa Rd. and Caughlin Rd. – Guardrail replacement	2000	N/A	1,300,000	1,000,000	1,000,000	In Design
46	Phelan	1	Johnson Rd. and Other Roads – Mill and Overlay, Leveling Course, Chip Seal, Slurry Seal (Type II). Funded by Measure I	2143	N/A	3,055,000	140,000	140,000	Planned
47	Phelan	1	Sheep Creek Rd./Johnson Rd. – Mill and Overlay and ADA Ramps Update. Funded by state funds	2000	N/A	4,708,718	225,000	225,000	Planned
48	Pinon Hills	1	Phelan Rd. Widening and ADA ramps. Funded by SBCTA	2000	N/A	51,892,620	3,853,002	3,853,002	In Design

Exhibit C

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Transportation

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Transportation									
49	Redlands	3	Interstate 10 / Alabama Ave. Interchange – City of Redlands and SBCTA are the lead agencies. Funded by City of Redlands, SBCTA and Regional Development Fee Program	2103	N/A	14,010,825	297,852	297,852	Construction
50	Rialto	5	Blake St. and Other Roads (Phase II) – Cactus/Easton Area. Funded by SB1	2000	N/A	1,500,000	1,500,000	1,500,000	In Design
51	Rialto/Muscoy	5	Blake St. and Other Roads (Phase I) – El Rancho Verde Community Mill and Overlay. Funded by SB1	2000	N/A	5,287,000	5,287,000	5,287,000	In Design
52	San Bernardino	5	Arden Ave. and Other Roads Reconstruction. Funded by SB1	2000	N/A	14,532,805	20,000	20,000	In Design
53	San Bernardino	5	Little 3rd St. and Little Tippecanoe Ave. Reconstruction, Palm E/Pedley E/ Little Tippecanoe. Funded with Gas Tax revenue, Measure I, and Flood Control participation	2000	N/A	4,000,000	352,658	352,658	Construction
54	San Bernardino	5	Newmark Elementary School Sidewalks – Construction of new sidewalks, curb and gutters, driveway approaches, and curb ramps. Funded by General Fund Maintenance of Effort and Federal Community Development Block Grant	2000	N/A	1,715,982	782,580	782,580	In Design
55	San Bernardino	5	Old Waterman Canyon Rd. and Other Roads Maintenance Overlay. Funded by Measure I	2141	N/A	1,620,000	1,579,000	1,579,000	In Design
56	San Bernardino	5	South San Bernardino Area ADA Ramps. Funded by SB1	2000	N/A	850,000	850,000	850,000	In Design
57	San Bernardino	5	Third St. and Other Roads and Third Street Bust Stop. Mill and Overlay, Slurry Seal, construct or update existing ADA curb ramps, and westbound bus stop improvements. Funded by SB1, Transportation Development Act Article 3, and City of San Bernardino local funds	2000	N/A	10,495,000	100,000	100,000	In Design
58	San Bernardino	5	Tippecanoe Ave. and Other Roads. Reconstruction, mill and overlay. Funded by SB1	2000	N/A	1,965,000	-	-	Under Review
59	San Bernardino Valley Area	CW	Traffic Signals Installations – Nine traffic signals at various locations. Project is not currently fully funded	2142	N/A	7,000,000	-	-	Planned
60	Trona	1	Trona Roadway and Other Roads – Prep work, chip seal, and leveling course. Funded by state funds	2000	N/A	4,975,990	-	-	Planned

Exhibit C

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Transportation

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Transportation									
61	Various Locations	3	Rural Road Systemic Safety Improvements – Install Manual on Uniform Traffic Control Devices Compliant LED Back-Lit Flashing Stop Signs, Cross Traffic Does Not Stop Plaque, and Transverse Rumble Strips. Funded by State Toll Credits and federal grants from Highway Safety Improvement Program	2000	N/A	1,384,200	1,266,500	1,266,500	In Design
62	Victorville	1	Thrush Rd. Drainage Improvement. Funded by Gas Tax revenue	2000	N/A	2,097,000	-	-	Under Review
63	Wrightwood	1	Park Dr. and Other Roads – Mill, overlay, and construct/reconstruct curb ramps	2000	N/A	775,000	-	-	Planned

Exhibit D

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Solid Waste Management

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Solid Waste									
1	Apple Valley	1	Groundwater Treatment System Apple Valley Landfill – Construction of full scale groundwater treatment	4250	N/A	5,600,000	5,600,000	5,600,000	In Design
2	Apple Valley	1	Perimeter/Tortoise Fencing Apple Valley Landfill – Upgrade perimeter security fence for perimeter/tortoise fencing and requirements	4250	N/A	250,000	250,000	250,000	In Design
3	Barstow	3	Perimeter/Tortoise Fencing Barstow Sanitary Landfill – Construction and construction management for perimeter/ tortoise fencing and requirements	4250	20300109	975,000	975,000	975,000	In Design
4	Heaps Peak	3	East Slope Stabilization Heaps Peak Sanitary Landfill – Construction to stabilize the east slope of landfill	4250	N/A	4,000,000	4,000,000	4,000,000	In Design
5	Landers	3	Liner Construction Unit 2 Phase 1B Landers Sanitary Landfill – Construction of 6.5 acres of liner to control fluid	4250	N/A	10,315,461	8,600,000	8,600,000	In Design
6	Mid-Valley	5	Construct new entrance Mid-Valley Sanitary Landfill – Construction of new landfill entrance improvement	4250	N/A	3,750,000	3,750,000	3,750,000	In Design
7	Mid-Valley	5	Construct new flare facility Mid-Valley Sanitary Landfill – Construction of new landfill gas extraction system treatment facility including replacement of 2 flares	4250	N/A	10,183,659	7,500,000	7,500,000	In Design
8	Mid-Valley	5	Landfill Perimeter Gas Extraction System Mid-Valley Sanitary Landfill – Construction of perimeter header landfill gas extraction system	4250	20300111	700,000	700,000	700,000	In Design
9	Mid-Valley	5	Liner, Liquid Handling, and Basin Construction Unit 4 Phase 2 Mid-Valley Sanitary Landfill – Construction of double-layer liner on approximately 22 slope acres	4250	N/A	13,604,600	12,300,000	12,300,000	In Design

Project statuses are based on a point in time and subject to change as a result of project progress, updates in project scope, scheduling, funding, and/or other administrative or operational factors.

Exhibit D

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Solid Waste Management

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Solid Waste									
10	Mid-Valley	5	Liner, Liquid Handling, and Basin Construction Unit 4 Phase 3 Mid-Valley Sanitary Landfill – Construction of double-layer liner on approximately 38 slope acres	4250	N/A	21,950,000	14,650,000	14,650,000	In Design
11	Mid-Valley	5	Litter Fencing Mid-Valley Landfill – Upgrade litter fence for trash control due high winds	4250	N/A	2,000,000	2,000,000	2,000,000	In Design
12	Mid-Valley	5	Secondary Scale House Replacement/Upgrade Mid-Valley Sanitary Landfill – Construction of a new road at the location of the secondary scale house facility	4250	N/A	2,100,000	650,000	650,000	Construction
13	Phelan	1	Waste Compactor Phelan Transfer Station – Replacement and installation of a new compactor	4250	N/A	1,500,000	1,500,000	1,500,000	In Design
14	San Timoteo	3	Additional Flare Stations San Timoteo Sanitary Landfill – Construction of additional flare stations	4250	N/A	2,450,000	2,350,000	2,350,000	In Design
15	San Timoteo	3	Entrance Road Construction San Timoteo Sanitary Landfill – Construction of entrance/access road	4250	20300093	2,500,000	2,500,000	2,500,000	In Design
16	San Timoteo	3	Liner Construction Unit 2 Phase 5A San Timoteo Sanitary Landfill – Construction of approximately 4.8 acres of base and slope liner to control fluid and gas migration into the ground	4250	N/A	7,425,010	800,000	800,000	Const. Complete
17	San Timoteo	3	Liner Construction Unit 2 Phase 5B San Timoteo Sanitary Landfill – Construction of approximately 6.9 acres of slope liner and 3.9 acres of base liner to control fluid and gas migration into the ground	4250	N/A	13,300,000	13,150,000	13,150,000	In Design
18	San Timoteo	3	Partial Final Closure Construction San Timoteo Sanitary Landfill – Construction of engineered soil cap and final cover over lower landfill slopes	4250	N/A	6,907,540	6,250,000	6,250,000	In Design
19	San Timoteo	3	Perimeter Fencing San Timoteo Landfill – Upgrade perimeter security fence for perimeter fencing and requirements	4250	N/A	1,000,000	1,000,000	1,000,000	In Design

Exhibit D

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Solid Waste Management

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Solid Waste									
20	Twentynine Palms	3	Scale House Construction Twentynine Palms Transfer Station – Construction of a new scale house facility	4250	N/A	3,000,000	3,000,000	3,000,000	In Design
21	Twentynine Palms	3	Waste Compactor Twentynine Palms Transfer Station – Replacement and installation of a new compactor	4250	N/A	1,000,000	1,000,000	1,000,000	In Design
22	Victorville	1	Landfill Perimeter Gas Extraction System Victorville Sanitary Landfill – Construction of perimeter header landfill gas extraction system	4250	N/A	3,200,000	3,200,000	3,200,000	In Design
23	Victorville	1	Liner Construction Phase 1B Stage 4 & 5 – Victorville Sanitary Landfill – Construction of approximately 11.5 acres of base liner and 11.0 acres of slope liner, additional liquid control and removal system, and a stormwater handling infrastructure to control fluid and gas migration into the ground	4250	N/A	11,663,531	7,300,000	7,300,000	In Design
24	Victorville	1	New Entrance Construction Victorville Sanitary Landfill – Construction of new landfill entrance improvement	4250	N/A	3,000,000	3,000,000	3,000,000	In Design
25	Victorville	1	New Scale House Construction Victorville Landfill – Construction of a new scalehouse	4250	N/A	1,600,000	1,600,000	1,600,000	In Design
26	Yucaipa	3	Entrance Road Construction Yucaipa Sanitary Landfill – Construction of entrance/access road	4250	N/A	750,000	750,000	750,000	In Design
27	Yucaipa	3	Landfill Perimeter Gas Extraction System Yucaipa Sanitary Landfill – Construction of perimeter header landfill gas extraction system	4250	N/A	3,750,000	3,750,000	3,750,000	In Design

Exhibit E

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Flood Control

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Flood Control									
1	Apple Valley	1	Desert Knolls Wash – Phase III – Construction of an earthen channel with rock bank protection and rock drop structures	2532	N/A	35,369,153	1,110,218	1,110,218	Construction
2	Apple Valley	1	Tussing Ranch – Juniper Basin – Excavation and construction of spillway, access road, riprap, inlet, and outlet structure for the detention basin	2532	N/A	10,296,153	10,171,709	10,171,709	In Design
3	Bloomington	5	Comprehensive Storm Drain Plan 3-4 – Construct the ultimate regional facilities to convey the 100-year flow, provide flood protection to the community, and reduce the risk of flooding from future development	2522	N/A	71,642,510	3,000	3,000	Planned
4	Chino	4	San Antonio Storm Drain – Construction of an underground storm drain designed to capture surface street storm water. City of Ontario is the lead agency; District's share is 75%	2518	N/A	26,100,000	25,348,535	25,348,535	In Design
5	Chino Hills	4	Carbon Canyon Channel – Permanent channel improvements to collect storm flows	2518	N/A	39,114,100	580,347	580,347	In Design
6	Colton	5	Comprehensive Storm Drain Plan 3-5 Storm Drain Project – Improve drainage between Randall Basin to the Santa Ana River	2522	N/A	29,948,065	3,000	3,000	Planned
7	Fontana	2	Hawker Crawford Channel – Heighten the improved section of the channel walls and construction of ultimate channel	2518	N/A	36,137,255	4,679,128	4,679,128	In Design
8	Fontana	2	West Fontana Channel – Hickory Basin to Banana Basin – Permanent channel improvements designed to collect storm flows	2518	N/A	21,144,992	19,240,041	19,240,041	In Design

Project statuses are based on a point in time and subject to change as a result of project progress, updates in project scope, scheduling, funding, and/or other administrative or operational factors.

Exhibit E

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Flood Control

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Flood Control									
9	Hesperia	1	Bandicoot Basin – Construction of a regional flood control basin and dam	2532	N/A	71,265,110	5,000	5,000	In Design
10	Hesperia	1	Oak Hills Basin – Construction of a regional flood control basin and dam	2532	N/A	38,554,691	5,000	5,000	Planned
11	Hesperia	1	Ranchero Basin – Construction of a regional flood control basin and dam	2532	N/A	32,273,046	5,000	5,000	Planned
12	Highland	3	City Creek Levee Repair – Reconstruction of the existing levee	2522	N/A	14,999,576	3,000	3,000	Planned
13	Highland	3	Elder Creek Restoration – Reconstruction of the existing facility and improve the existing dirt channel	2526	N/A	24,305,986	-	1,734,606	Construction
14	Ontario	4	Grove Basin Outlet Storm Drain – Redirect storm drain pipe on Grove Ave.	2518	N/A	25,620,600	24,819,301	24,819,301	In Design
15	Ontario	4	West State St. Storm Drain – Segment 3B – Construction of ultimate condition channel improvements along a segment of the West State St. storm drain drainage system	2518	N/A	39,184,000	36,699,072	36,699,072	In Design
16	Rancho Cucamonga	2	Rancho Cucamonga Yard Building Construction – Construct a new yard building	2518	N/A	5,940,171	5,797,171	5,797,171	In Design
17	Redlands	3	Mission Channel Triple-Box Culverts. Agreement with the City of Redlands to improve the flood control facility. City of Redlands is the lead agency. District share is 50%	2526	N/A	2,150,000	2,150,000	2,150,000	In Design
18	Redlands	3	San Timoteo Creek – Mitigation Maintenance – Replacement of damaged and broken rail fencing surrounding the basins	2526	N/A	601,177	500,000	500,000	Planned

Exhibit E

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Flood Control

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Flood Control									
19	Redlands	3	San Timoteo Creek – Reach 3B Levee Repair – Reconstruction of an existing, storm-damaged levee slope	2526	N/A	4,627,239	-	-	Const. Complete
20	Rialto	5	Rialto Channel – Cactus Trail Culvert	2522	N/A	926,538	-	-	Const. Complete
21	Rialto	5	Rialto Channel – Randall Ave. Culvert	2522	N/A	2,583,628	-	-	Const. Complete
22	Rialto	5	Rialto Channel – Sycamore Ave. to Santa Ana River – Construction of permanent channel improvements designed to connect the existing channel at Sycamore Ave. to the Santa Ana River	2522	N/A	32,671,212	2,000	2,000	Planned
23	Rialto	5	Rialto Channel from Willow Ave. to Etiwanda Ave. – Permanent channel improvements designed to connect the existing channel to the existing Cactus Basins	2522	N/A	61,284,554	2,350,000	2,350,000	In Design
24	Rimforest	3	Rimforest, Project 1, Phase 1 – Construction of a portion of the storm drain system	2536	N/A	8,620,000	6,324,290	6,324,290	In Design
25	San Bernardino	5	Cable Creek Basin – Attenuate the flow upstream of Cable Creek Channel	2522	N/A	19,697,404	5,000	5,000	In Design
26	San Bernardino	5	City Creek Bypass Channel – Construction of an ultimate channel from west of Palm Ln. to Little Tippecanoe Ave.	2522	N/A	15,000,000	3,000	3,000	Planned
27	San Bernardino	5	Del Rosa Channel – Permanent channel improvements designed to convey storm flows	2522	N/A	83,189,726	700,000	700,000	Planned
28	San Bernardino	5	North San Bernardino Channel – Construction of permanent channel improvements designed to connect the existing channel at Western Ave. to the Little Mountain Basin	2522	N/A	20,042,468	2,200,000	2,200,000	In Design

Exhibit E

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Flood Control

Index No.	Location/ Address	District	Project Name/Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Flood Control									
29	Twentynine Palms	3	Donnell Basin – Construction of a regional flood control basin and dam	2540	N/A	13,518,812	50,000	50,000	In Design
30	Twentynine Palms	3	El Rey Rd. Crossing – Remove the existing corrugated metal pipe arch culvert at the El Rey crossing and construct a reinforced concrete box	2540	N/A	2,746,919	-	-	Const. Complete
31	Twentynine Palms	3	Split Rock Ave Bridge Channel Improvements. Agreement with the City of Twentynine Palms to construct the Split Rock Avenue Bridge at Twentynine Palms Channel. City of Twentynine Palms is the lead agency. District share is 100% of the channel improvement costs	2540	N/A	4,700,000	4,700,000	4,700,000	In Design
32	Victorville	1	Seneca Basin – Construction of a regional flood control basin	2532	N/A	16,880,000	5,000	5,000	Planned
33	Yucaipa	3	Wildwood Channel – Permanent channel improvements designed to convey storm flows	2526	N/A	22,009,647	5,000	5,000	In Design

Exhibit F

2025-26 Capital Improvement Program Projects Administered by San Bernardino County Fire Protection District (County Fire)

Index No.	Location/Address	District	Project Name/Description	Fund	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Project Status
County Fire								
1	Crestline – 23407 Crest Forest Dr.	3	Stn. No. 25 – Administrative Office Bathroom Remodel	2448	55,680	55,680	55,680	Planned
2	Devore – 1511 Devore Rd.	3	Stn. No. 2 – Water Softener Installation	2434	15,000	15,000	15,000	Planned
3	Fawnskin – 39188 Rim of the World Dr.	3	Stn. No. 96 – Exterior Station Signs Replacement	2448	40,000	40,000	40,000	Planned
4	Harvard – 39059 Kathy Ln.	3	Stn. No. 52 – Water Softener Installation	2442	25,000	25,000	25,000	Planned
5	Havas Lake – 148808 Havasu Lake Rd.	3	Stn. No. 18 – Boat Cover	2454	60,000	60,000	60,000	Planned
6	Havas Lake – 148808 Havasu Lake Rd.	3	Stn. No. 18 – Water Softener Installation	2454	10,000	10,000	10,000	Planned
7	Helendale – 27089 Helendale Rd.	1	Stn. No. 4 – Perimeter Fence Installation	2442	51,000	51,000	51,000	Planned
8	Hesperia – 15660 Eucalyptus St.	1	Stn. No. 304 – Air Conditioner (A/C) Unit Replacement	2442	60,000	60,000	60,000	Planned
9	Hesperia – 15660 Eucalyptus St.	1	Stn. No. 304 – Front Bay Doors Replacement	2442	60,000	60,000	60,000	Planned
10	Hesperia – 17288 Olive St.	1	Stn. No. 302 – Water Softener Installation	2442	25,000	25,000	25,000	Planned
11	Hinkley – 37284 Flower Rd.	1	Stn. No. 56 – Water Softener Installation	2442	25,000	25,000	25,000	Planned
12	Joshua Tree – 6715 Park Blvd.	3	Stn. No. 36 – Carport Cover Construction	2454	74,500	74,500	74,500	Planned
13	Joshua Tree – 6715 Park Blvd.	3	Stn. No. 36 – Energy-Efficient Windows Installation	2454	50,000	50,000	50,000	Planned
14	Joshua Tree – 6715 Park Blvd.	3	Stn. No. 36 – Evaporator Cooler Installation	2454	16,000	16,000	16,000	Planned
15	Muscoy – 2852 N. Macy Ave.	5	Stn. No. 75 – A/C Unit Replacement	2434	30,000	30,000	30,000	Planned
16	Needles – 1113 E. Broadway St.	3	Stn. No. 32 – Boat Cover	2454	60,000	60,000	60,000	Planned
17	Phelan – 9625 Beekley Rd.	1	Stn. No. 10 – A/C Unit Replacement	2442	60,000	60,000	60,000	Planned
18	San Bernardino – 200 E. 3rd St.	5	Stn. No. 221 – Water Softener Installation	2434	18,000	18,000	18,000	Planned
19	San Bernardino – 450 E. Vanderbilt Way	5	Stn. No. 231 – A/C Unit Replacement	2434	25,000	25,000	25,000	Planned
20	San Bernardino – 6065 Palm Ave.	5	Stn. No. 232 – A/C Unit Replacement	2434	25,000	25,000	25,000	Planned
21	Upland – 1350 N. Benson Ave.	2	Stn. No. 163 – Concrete Driveway Replacement	2434	40,000	40,000	40,000	Planned
22	Upland – 1825 N. Campus Ave.	2	Stn. No. 164 – Heating, Ventilation, and Air Conditioning Unit Replacement	2434	40,000	40,000	40,000	Planned

Project statuses are based on a point in time and subject to change as a result of project progress, updates in project scope, scheduling, funding, and/or other administrative or operational factors.

Exhibit G

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Special Districts

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Special Districts Big Bear Valley Rec & Park District – Big Bear Valley Rec & Park District									
1	Big Bear – 2052 Erwin Ranch Rd.	3	Big Bear Multi-Purpose Courts	3161	N/A	409,589	409,589	409,589	Bid
2	Big Bear – 2052 Erwin Ranch Rd.	3	Ranch Court Clubhouse Pathway and Parking Lot Light	2580	N/A	40,000	40,000	40,000	Planned
3	Big Bear – 2052 Erwin Ranch Rd.	3	Ranch Park Basketball Court Replacement	2580	N/A	200,000	200,000	200,000	Planned
4	Big Bear – 2080 Erwin Ranch Rd.	3	Tennis Courts Rehabilitation	3161	30300164	200,000	186,344	186,344	Bid
5	Big Bear City (Erwin Lake) – 1140 Hatchery Dr.	3	Erwin Park Play Structure Replacement	2580	N/A	150,000	150,000	150,000	Planned
6	Big Bear Lake – 42801 Moonridge Rd.	3	Alpine Zoo Shade Structure Installation	2582	30300175	1,104,472	87,692	87,692	Construction
7	Fawnskin – 1178 Chickasaw Rd.	3	Miller Park Play Structure Replacement	2580	N/A	150,000	150,000	150,000	Planned
Special Districts Bloomington Rec & Park District – Bloomington Rec & Park District									
8	Bloomington – 17909 Marygold Ave.	5	Ayala Park Monument	3166	30300187	180,000	173,952	173,952	Construction
9	Bloomington – 17909 Marygold Ave.	5	Ayala Park Splash Pad	3166	30300169	1,439,344	147,821	147,821	Construction
10	Bloomington – 17909 Marygold Ave.	5	Shade Structures	3166	30300194	669,479	639,650	609,821	Planned
11	Bloomington – 18401 Jurupa Ave.	5	Kessler Park Dream Field	3166	30300154	3,690,826	213,828	213,828	Construction
12	Bloomington – 18401 Jurupa Ave.	5	Kessler Park Master Plan Phase 1	3166	30300188	5,780,700	4,893,872	4,893,872	In Design
13	Bloomington – 18401 Jurupa Ave.	5	Kessler Park Statues	3166	30300183	270,000	267,006	267,006	Bid
Special Districts General Districts – CSA 120 N. Etiwanda Preserve									
14	Rancho Cucamonga – 4890 Etiwanda Ave.	2	Bathroom Addition	3730	30300185	306,000	296,467	296,467	In Design

Project statuses are based on a point in time and subject to change as a result of project progress, updates in project scope, scheduling, funding, and/or other administrative or operational factors.

Exhibit G

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Special Districts

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Special Districts General Districts – CSA 70 Countywide									
15	Chino – 17650 Hellman Ave.	4	Prado East Wells	3604	30300168	989,570	298,146	298,146	Construction
16	Crestline – 24171 Lake Dr.	3	Lake Gregory Regional Park Sediment Removal	3604	30300184	3,235,000	1,652,612	1,652,612	Construction
17	Crestline – Lake Dr. and Edelweiss Dr.	3	Camp Switzerland Lift Station	3509	30300181	2,002,650	135,998	135,998	Construction
18	Fontana – Arrow Route, Cherry Ave. and Beech Ave.	2	Arrow Route Sewer Main	3604	30300191	11,363,597	11,343,597	11,343,597	Bid
19	Trona – Trona Rd. from Main St. to Verbena St.	1	Searles Valley Sewer Connection	3509	30300158	5,592,474	128,018	128,018	Construction
20	Yermo – 36600 Ghost Town Rd.	3	Calico Regional Park Water Treatment Improvements	1378	30300074	3,822,664	23,661	23,661	Construction
Special Districts General Districts – CSA 70 D-1 Lake Arrowhead Dam									
21	Lake Arrowhead – 29419 South Torrey Rd.	3	Mackay Park Maintenance Building Replacement Design and Construction	3620	30300112	1,085,000	1,003,963	1,003,963	InDesign
22	Lake Arrowhead – 321 Rouse Ranch Rd.	3	MacKay Park Pickleball Courts	3620	30300165	792,871	78,377	78,377	Construction
23	Lake Arrowhead – 321 Rouse Ranch Rd.	3	Mackay Park Trails	3620	30300139	218,144	69,233	69,233	Construction
Special Districts General Districts – CSA 70 TV-2 Morongo Valley									
24	Morongo Valley – Livingston Dr. and Warren Martin Rd.	3	Pacific Light Add Antenna	1774	30300141	319,000	252,950	252,950	In Design
Special Districts General Districts – CSA 20 Joshua Tree									
25	Joshua Tree – 6171 Sunburst St.	3	Community Center Roof Replacement Phase 1	1312	30300204	300,000	300,000	300,000	Planned
26	Joshua Tree – 6171 Sunburst St. and 61800 El Reposo Cir.	3	Sunburst Park and Community Park Improvements	1312	30300176	3,774,000	3,560,681	3,560,681	In Design
27	Joshua Tree – 62539 Onaga Trail	3	Desert View Conservation Area Recreation Trails Phase II	1312	30300170	2,000,000	1,818,540	1,818,540	In Design

Exhibit G

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Special Districts

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Special Districts General Districts – CSA 29 Lucerne Valley									
28	Lucerne Valley – 33187 Old Woman Springs Rd.	3	Community Center Renovation	1318	30300162	940,086	22,455	22,455	Construction
Special Districts Park Districts – CSA 42 Oro Grande									
29	Oro Grande – 15108 Olive St.	1	Demolition and Park Improvements	1336	30300150	1,230,840	125,024	125,024	Construction
Special Districts Park Districts - CSA 70 M Wonder Valley									
30	Wonder Valley – 80526 Amboy Rd.	3	Community Center Upgrades	1464	30300149	690,650	82,067	82,067	Construction
Special Districts Park Districts – CSA 70 SL-1 Countywide									
31	Rialto – Intersection of Riverside Ave. and Country Club Dr.	5	Rancho Verde Median	1510	30300194	610,000	610,000	610,000	In Design
Special Districts Road Districts – CSA 59 Deer Lodge Park									
32	Lake Arrowhead – Abner Dr. and Deer Way	3	Road Paving	3560	30300186	475,500	455,500	455,500	Bid
Special Districts Road Districts – CSA 70 Countywide									
33	Rancho Cucamonga – Snow Drop Rd., Archibald Ave. and Haven Ave.	2	Snowdrop Road	3600	30300009	6,049,270	74,991	29,625	Const. Complete
Special Districts Road Districts – CSA 70 R-21 Mountain View									
34	Big Bear – Division Dr. and Mountain View Blvd.	3	Road Paving	1630	30300182	160,844	150,944	150,944	Bid
Special Districts Road Districts – CSA 70 R-34 Big Bear									
35	Big Bear – Plumas Ct. and W. Villa Grove Ave.	3	Road Paving	1684	30300189	100,846	100,846	98,445	In Design
Special Districts Sanitation Districts – CSA 53B Fawnskin									
36	Fawnskin – California State Route 38	3	Collection System Improvements	4532	N/A	410,000	406,401	406,401	Planned
Special Districts Sanitation Districts – CSA 64 Spring Valley Lake									
37	Spring Valley Lake – 18335 Lakeview Dr.	1	Lakeview Lift Station Renovation	4570	30300023	1,537,000	1,378,411	1,378,411	Construction
38	Victorville – Various Roads in Spring Valley Lake	1	Sewer Line Replacement	4570	30300026	412,000	412,000	412,000	Planned

Exhibit G

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Special Districts

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Special Districts Sanitation Districts – CSA 70 BL Bloomington									
39	Bloomington – Marygold Ave., Locust Ave. and Linden Ave.	5	Bloomington Sewer Expansion	4610	30300190	6,508,000	6,508,000	6,508,000	In Design
Special Districts Sanitation Districts – CSA 70 GH Glen Helen									
40	San Bernardino – 18000 Institution Rd.	5	Screw Press for Sludge	4656	30300028	1,950,000	57,871	57,871	Const. Complete
41	San Bernardino – 18101 Institution Rd.	5	Electric Gate	4652	N/A	44,000	44,000	44,000	Planned
42	San Bernardino – 18101 Institution Rd.	5	Scum Skimmer and Rotor Assembly	4656	30300197	1,391,798	1,391,798	1,391,798	In Design
Special Districts Sanitation Districts – CSA 70 S-3 Lytle Creek									
43	Lytle Creek – 30 N. Lytle Creek Rd.	3	Influent Bar Screen Installation WWTP (Wastewater Treatment Plant)	4730	N/A	120,000	120,000	120,000	Planned
44	Lytle Creek – 30 N. Lytle Creek Rd.	3	SCADA Automation for WWTP (Aerators)	4730	N/A	40,000	40,000	40,000	Planned
Special Districts Sanitation Districts – CSA 82 Searles Valley									
45	Trona – Trona Rd.	1	North Pioneer Point Septic Tank No. 2	4868	30300036	125,000	125,000	125,000	Planned
Special Districts Streetlights Districts – CSA 70 SL-1 Countywide									
46	Colton – Jackson St. and W. C St.	5	Jackson Street Streetlight	1300	30300163	45,400	35,202	35,202	In Design
47	Rialto – Cactus Ave. and Easton St.	5	Easton Cactus Streetlight	1300	30300192	338,046	327,610	327,610	Bid
48	Rialto – N. Lilac Ave. and Easton St.	5	Lilac Ave. Streetlight in the Rialto area	1300	30300155	367,000	340,607	340,607	Cont. Complete
49	Rialto – Riverside Ave. and Knollwood Ave.	5	Riverside Ave. Streetlight	1300	N/A	325,000	325,000	325,000	In Design
50	Various – Various Locations	Various	Streetlights	1300	N/A	500,000	500,000	500,000	Planned
Special Districts Water Districts – CSA 42 Oro Grande									
51	Oro Grande – End of Olive St.	1	Reservoir No. 2 Design	4506	30300042	250,000	149,975	149,975	In Design
52	Oro Grande – National Trails Highway	1	Well Nos. 3 and 4 Replacement Design	4506	30300198	330,000	330,000	330,000	Planned

Exhibit G

2025-26 Capital Improvement Program Projects Administered by Department of Public Works – Special Districts

Index No.	Location/ Address	District	Project Name/ Description	Fund	Project Number	Total Project Cost	2025-26 Recommended Requirements	2025-26 Adopted Requirements	Status
Special Districts Water Districts – CSA 64 Spring Valley Lake									
53	Hesperia – 12390 Tamarisk Rd.	1	Reservoir No. 1B Design	4582	30300046	225,000	224,886	224,886	Planned
54	Hesperia – 17470 Alder St.	1	Recoat Tank Nos. 2A and 2B	4582	30300115	2,052,500	340,256	340,256	Construction
55	Hesperia – 17470 Alder St.	1	Spring Valley Lake Shop New Pavement and Sealing	4580	30300203	550,000	550,000	550,000	Planned
56	Hesperia – 17470 Alder St.	1	Spring Valley Lake Shop Security Gate	4580	N/A	44,000	44,000	44,000	Planned
57	Spring Valley Lake – 18619 Mountain Meadows	1	Well No. 8 Design	4582	30300117	325,000	325,000	325,000	Planned
58	Victorville – Indian River Dr. and Pimlico Rd.	1	Raise Well Nos. 5 and 6 Pedestal Design	4582	30300116	344,964	240,983	240,983	Bid
59	Victorville – Spring Valley Lake Parkway/Bear Valley Rd.	1	Archway Renovation	4582	30300045	544,825	384,688	384,688	Planned
Special Districts Water Districts – CSA 70 F Morongo Valley									
60	Morongo Valley – Terrace Dr., North of El Dorado	3	Water Tank Replacement	4638	30300157	1,047,774	145,770	145,770	Construction
Special Districts Water Districts – CSA 70 J Oak Hills									
61	Oak Hills – 11505 El Centro Rd., Hesperia West of Adkins Rd./ Whitehaven St., Oak Hills Near 6535 Oak Hill Rd., Oak Hills 5528 Coriander Dr., Oak Hills 5563 Forestry Rd., Hesperia On Whitehaven Rd. West of Landover Rd. 14418 Ranchero Rd., Hesperia Intersection of Mission St. & Opal Ave., Oak Hills	1	Paint Reservoirs and Booster Buildings	4684	30300196	990,000	980,000	980,000	Planned
62	Oak Hills – End of Coriander Dr. (Existing 3A Tank Site)	1	Reservoir No. 3A Design, Land Acquisition and Construction	4684	30300076	3,250,000	227,422	227,422	In Design
63	Oak Hills – TBD	1	Oak Hills New Well No. 6	4684	30300060	3,800,000	2,100,000	2,100,000	Planned

Administration

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	164,767,446	182,579,065	183,835,543	192,923,199	9,087,656	4.94%
Operating Expenses	377,451,491	493,775,248	576,432,626	568,532,863	(7,899,763)	-1.37%
Capital Expenditures	12,940,283	20,094,511	20,064,250	18,340,105	(1,724,145)	-8.59%
Reimbursements	(86,718,162)	(82,428,969)	(83,826,439)	(97,252,024)	(13,425,585)	16.02%
Contingencies	0	0	0	0	0	0.00%
Subtotal	468,441,058	614,019,855	696,505,980	682,544,143	(13,961,837)	-2.00%
Operating Transfers Out	11,981,926	16,337,967	18,709,289	19,032,800	323,511	1.73%
Non-General Fund Contribution to Reserves/Net Position**	0	921,865	1,115,830	844,071	(271,759)	-24.35%
Total	480,422,984	631,279,687	716,331,099	702,421,014	(13,910,085)	-1.94%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	3,681,527	7,678,303	7,678,303	6,607,391	(1,070,912)	-13.95%
Fee/Rate	383,930,433	394,763,766	397,183,507	424,389,654	27,206,147	6.85%
Other Revenue	28,046,364	24,092,451	25,317,276	31,718,153	6,400,877	25.28%
Operating Transfers In	203,353	15,045,935	15,045,935	21,727,004	6,681,069	44.40%
Use of Fund Balance/ Unrestricted Net Position***	(46,447,560)	52,701,427	77,754,721	31,754,344	(46,000,377)	-59.16%
General Fund Allocation/Net County Cost	111,008,868	136,997,805	193,351,357	186,224,468	(7,126,889)	-3.69%
TOTAL	480,422,985	631,279,687	716,331,099	702,421,014	(13,910,085)	-1.94%
Budgeted Staffing*	1,184	1,210	1,225	1,249	24	1.96%

* 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the year.

** Non-General Fund budget units do not budget contingencies, but rather contribute any excess available sources to a specific reserve account. Amounts also include estimated increases to Available Unrestricted Net Position in Enterprise and Internal Service funds.

*** For 2023-24, the Use of Fund Balance/Unrestricted Net Position budget line item represents either the actual use of fund balance/net position (if positive amounts) or the actual increase to fund balance/net position (if negative amounts) throughout the fiscal year.

Totals may not add due to rounding.

Capital Facilities Leases

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	0	0	0	0	0	0.00%
Operating Expenses	40,037	82,014	82,014	82,014	0	0.00%
Capital Expenditures	0	0	0	0	0	0.00%
Reimbursements	0	0	0	0	0	0.00%
Contingencies	0	0	0	0	0	0.00%
Subtotal	40,037	82,014	82,014	82,014	0	0.00%
Operating Transfers Out	0	0	0	0	0	0.00%
Non-General Fund Contribution to Reserves**	0	0	0	0	0	0.00%
Total	40,037	82,014	82,014	82,014	0	0.00%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	0	0	0	0	0	0.00%
Fee/Rate	0	0	0	0	0	0.00%
Other Revenue	0	0	0	0	0	0.00%
Operating Transfers In	0	0	0	0	0	0.00%
Use of Fund Balance	0	0	0	0	0	0.00%
General Fund Allocation/Net County Cost	40,037	82,014	82,014	82,014	0	0.00%
TOTAL	40,037	82,014	82,014	82,014	0	0.00%

Totals may not add due to rounding.

Arrowhead Regional Medical Center

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	440,711,815	455,674,191	476,827,777	501,967,695	25,139,918	5.27%
Operating Expenses	451,085,693	449,962,293	472,674,121	469,960,120	(2,714,001)	-0.57%
Capital Expenditures	14,750,621	111,343,702	185,201,471	189,950,231	4,748,760	2.56%
Reimbursements	(6,522,988)	(6,369,480)	(7,769,480)	(18,423,026)	(10,653,546)	137.12%
Contingencies	0	0	0	0	0	0.00%
Subtotal	900,025,141	1,010,610,706	1,126,933,889	1,143,455,020	16,521,131	1.47%
Operating Transfers Out	16,677,349	11,192,099	26,030,849	65,374,509	39,343,660	151.14%
Non-General Fund Contribution to Reserves/Net Position**	0	2,559,080	2,559,080	3,301,784	742,704	29.02%
Total	916,702,490	1,024,361,885	1,155,523,818	1,212,131,313	56,607,495	4.90%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	700,362,004	727,958,034	764,703,118	781,346,770	16,643,652	2.18%
Fee/Rate	159,943,688	131,313,521	131,313,521	158,750,912	27,437,391	20.89%
Other Revenue	18,367,023	35,069,062	49,628,142	32,119,042	(17,509,100)	-35.28%
Operating Transfers In	38,751,077	30,150,118	110,007,887	162,086,384	52,078,497	47.34%
Use of Unrestricted Net Position***	(721,302)	99,871,150	99,871,150	77,828,205	(22,042,945)	-22.07%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
TOTAL	916,702,490	1,024,361,885	1,155,523,818	1,212,131,313	56,607,495	4.90%
Budgeted Staffing*	5,184	5,197	5,195	5,272	77	1.48%

* 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the year.

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*** For 2023-24, the Use of Fund Balance/Unrestricted Net Position budget line item represents either the actual use of fund balance/net position (if positive amounts) or the actual increase to fund balance/net position (if negative amounts) throughout the fiscal year.

Totals may not add due to rounding.

Community Revitalization Group

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	5,629,299	8,614,383	9,949,137	8,266,012	(1,683,125)	-16.92%
Operating Expenses	39,607,940	108,863,482	133,716,430	129,930,485	(3,785,945)	-2.83%
Capital Expenditures	0	0	0	326,250	326,250	0.00%
Reimbursements	(10,741,924)	(15,410,259)	(15,615,862)	(11,682,609)	3,933,253	-25.19%
Contingencies	0	0	0	0	0	0.00%
Subtotal	34,495,315	102,067,606	128,049,705	126,840,138	(1,209,567)	-0.94%
Operating Transfers Out	6,347,702	11,528,550	31,070,249	31,844,566	774,317	2.49%
Non-General Fund Contribution to Reserves**	0	12,000	12,000	198,344	186,344	1552.87%
Total	40,843,016	113,608,156	159,131,954	158,883,048	(248,906)	-0.16%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	17,831,542	76,689,035	106,647,440	73,304,200	(33,343,240)	-31.26%
Fee/Rate	17,525	0	0	3,442	3,442	0.00%
Other Revenue	6,329,761	3,148,893	4,153,590	3,166,488	(987,102)	-23.77%
Operating Transfers In	14,600,894	4,849,310	16,153,763	41,775,830	25,622,067	158.61%
Use of Fund Balance***	155,216	26,954,026	30,210,269	39,876,876	9,666,607	32.00%
General Fund Allocation/Net County Cost	1,908,078	1,966,892	1,966,892	756,212	(1,210,680)	-61.55%
TOTAL	40,843,016	113,608,156	159,131,954	158,883,048	(248,906)	-0.16%
Budgeted Staffing*	67	63	63	58	(5)	-7.94%

* 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the year.

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*** For 2023-24, the Use of Fund Balance/Unrestricted Net Position budget line item represents either the actual use of fund balance/net position (if positive amounts) or the actual increase to fund balance/net position (if negative amounts) throughout the fiscal year.

Totals may not add due to rounding.

Economic Development Agency

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	9,858,694	13,021,103	13,021,103	13,913,043	891,940	6.85%
Operating Expenses	18,694,409	23,344,653	24,631,329	24,215,984	(415,345)	-1.69%
Capital Expenditures	0	75,000	75,000	374,318	299,318	399.09%
Reimbursements	(5,427,284)	(5,918,315)	(6,018,315)	(6,153,371)	(135,056)	2.24%
Contingencies	0	0	0	0	0	0.00%
Subtotal	23,125,819	30,522,441	31,709,117	32,349,974	640,857	2.02%
Operating Transfers Out	0	0	0	0	0	0.00%
Non-General Fund Contribution to Reserves**	0	1,232,824	1,812,912	845,609	(967,303)	-53.36%
Total	23,125,819	31,755,265	33,522,029	33,195,583	(326,446)	-0.97%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	312,158	320,536	320,536	320,536	0	0.00%
State/Fed/Other Government	18,377,266	24,481,538	25,774,802	26,365,435	590,633	2.29%
Fee/Rate	89,202	98,000	98,000	98,000	0	0.00%
Other Revenue	1,076,288	1,515,000	1,515,000	1,520,000	5,000	0.33%
Operating Transfers In	0	0	0	0	0	0.00%
Use of Fund Balance***	(740,760)	0	0	0	0	0.00%
General Fund Allocation/Net County Cost	4,011,665	5,340,191	5,813,691	4,891,612	(922,079)	-15.86%
TOTAL	23,125,819	31,755,265	33,522,029	33,195,583	(326,446)	-0.97%
Budgeted Staffing*	114	116	116	118	2	1.72%

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Fiscal

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	58,003,794	65,305,705	65,273,127	69,094,149	3,821,022	5.85%
Operating Expenses	47,863,756	54,662,094	66,776,877	56,648,831	(10,128,046)	-15.17%
Capital Expenditures	278,356	1,670,000	2,055,000	267,000	(1,788,000)	-87.01%
Reimbursements	(12,251,087)	(15,504,078)	(15,504,078)	(15,596,229)	(92,151)	0.59%
Contingencies	0	0	0	0	0	0.00%
Subtotal	93,894,819	106,133,721	118,600,926	110,413,751	(8,187,175)	-6.90%
Operating Transfers Out	(1,257,257)	0	0	0	0	0.00%
Non-General Fund Contribution to Reserves**	0	0	0	0	0	0.00%
Total	92,637,562	106,133,721	118,600,926	110,413,751	(8,187,175)	-6.90%
Sources						
Taxes	354,060	337,500	337,500	337,500	0	0.00%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	1,660,719	1,438,853	1,438,853	1,439,713	860	0.06%
Fee/Rate	33,200,727	41,279,007	39,679,007	38,025,922	(1,653,085)	-4.17%
Other Revenue	1,622,228	1,012,500	1,012,500	1,666,821	654,321	64.62%
Operating Transfers In	4,584,907	6,676,451	14,912,675	4,734,627	(10,178,048)	-68.25%
Use of Fund Balance***	4,883,268	4,650,839	4,650,839	4,355,001	(295,838)	-6.36%
General Fund Allocation/Net County Cost	46,331,654	50,738,571	56,569,552	59,854,167	3,284,615	5.81%
TOTAL	92,637,563	106,133,721	118,600,926	110,413,751	(8,187,175)	-6.90%
Budgeted Staffing*	647	651	653	660	7	1.07%

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Human Services

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	785,619,196	943,514,941	955,576,869	992,377,336	36,800,467	3.85%
Operating Expenses	1,640,208,961	1,981,410,862	1,992,534,601	1,970,023,933	(22,510,668)	-1.13%
Capital Expenditures	8,178,358	12,785,533	22,089,111	9,066,526	(13,022,585)	-58.95%
Reimbursements	(42,568,152)	(69,626,662)	(85,296,997)	(65,093,552)	20,203,445	-23.69%
Contingencies	0	0	0	0	0	N/A
Subtotal	2,391,438,363	2,868,084,674	2,884,903,584	2,906,374,243	21,470,659	0.74%
Operating Transfers Out	60,336,472	89,402,505	164,473,042	148,072,494	(16,400,548)	-9.97%
Non-General Fund Contribution to Reserves**	0	0	0	13,055,781	13,055,781	N/A
Total	2,451,774,835	2,957,487,179	3,049,376,626	3,067,502,518	18,125,892	0.59%
Sources						
Taxes	23,789	28,696	28,696	29,366	670	2.33%
1991 Realignment – Departmental Use	390,683,178	448,013,315	455,705,555	409,521,770	(46,183,785)	-10.13%
2011 Realignment – Departmental Use	366,887,654	373,951,962	374,788,095	378,177,769	3,389,674	0.90%
State/Fed/Other Government	1,595,542,239	1,814,797,633	1,892,197,110	1,898,472,620	6,275,510	0.33%
Fee/Rate	26,005,944	30,143,053	30,143,053	30,408,959	265,906	0.88%
Other Revenue	28,107,576	20,882,354	20,882,354	29,766,930	8,884,576	42.55%
Operating Transfers In	39,365,181	53,802,558	64,302,558	67,691,249	3,388,691	5.27%
Use of Fund Balance***	(69,587,921)	47,618,936	56,118,936	67,769,616	11,650,680	20.76%
Use of Non-General Fund Reserves		0	0	0	0	0.00%
General Fund Allocation/ Net County Cost	74,747,197	168,248,672	155,210,269	185,664,239	30,453,970	19.62%
TOTAL	2,451,774,836	2,957,487,179	3,049,376,626	3,067,502,518	18,125,892	0.59%
Budgeted Staffing*	9,822	9,806	9,910	9,749	(161)	-1.62%

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Law and Justice

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	984,705,738	1,046,976,863	1,045,273,516	1,056,716,289	11,442,773	1.09%
Operating Expenses	456,479,503	527,790,986	543,192,017	576,424,220	33,232,203	6.12%
Capital Expenditures	40,334,490	44,133,342	49,387,489	18,153,818	(31,233,671)	-63.24%
Reimbursements	(103,189,424)	(118,880,954)	(122,787,297)	(126,842,305)	(4,055,008)	3.30%
Contingencies	0	0	0	0	0	0.00%
Subtotal	1,378,330,307	1,500,020,237	1,515,065,725	1,524,452,022	9,386,297	0.62%
Operating Transfers Out	37,031,703	45,700,308	128,360,988	19,193,618	(109,167,370)	-85.05%
Non-General Fund Contribution to Reserves**	0	641,500	641,500	797,500	156,000	24.32%
Total	1,415,362,010	1,546,362,045	1,644,068,213	1,544,443,140	(99,625,073)	-6.06%
Sources						
Taxes	263,504,943	279,578,000	308,782,212	296,883,859	(11,898,353)	-3.85%
1991 Realignment – Departmental Use	500,000	500,000	500,000	500,000	0	0.00%
2011 Realignment – Departmental Use	196,818,506	241,414,379	271,234,398	202,615,223	(68,619,175)	-25.30%
State/Fed/Other Government	166,728,825	122,371,027	143,295,567	120,887,162	(22,408,405)	-15.64%
Fee/Rate	257,078,967	251,423,629	257,169,274	257,687,155	517,881	0.20%
Other Revenue	8,046,857	4,176,233	7,212,341	6,289,083	(923,258)	-12.80%
Operating Transfers In	10,256,821	998,730	1,376,227	547,607	(828,620)	-60.21%
Use of Fund Balance***	(27,090,492)	25,183,249	25,983,917	25,741,198	(242,719)	-0.93%
Use of Non-General Fund Reserves	0	0	0	0	0	0.00%
General Fund Allocation/ Net County Cost	539,517,582	620,716,798	628,514,277	633,291,853	4,777,576	0.76%
TOTAL	1,415,362,010	1,546,362,045	1,644,068,213	1,544,443,140	(99,625,073)	-6.06%
Budgeted Staffing*	6,798	6,878	6,886	6,893	7	0.10%

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Operations and Community Services

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	123,316,215	159,081,683	157,189,690	170,258,744	13,069,054	8.31%
Operating Expenses	434,029,470	523,630,719	597,649,592	598,956,401	1,306,809	0.22%
Capital Expenditures	30,092,067	89,492,994	92,167,438	112,951,681	20,784,243	22.55%
Reimbursements	(128,378,348)	(154,120,277)	(157,477,136)	(163,040,706)	(5,563,570)	3.53%
Contingencies	0	0	0	0	0	0.00%
Subtotal	459,059,405	618,085,119	689,529,584	719,126,120	29,596,536	4.29%
Operating Transfers Out	12,132,570	17,664,681	33,311,934	32,724,265	(587,669)	-1.76%
Non-General Fund Contribution to Reserves/Net Position**	0	50,851	50,851	0	(50,851)	-100.00%
Total	471,191,974	635,800,651	722,892,369	751,850,385	28,958,016	4.01%
Sources						
Taxes	39,516,182	34,065,110	34,065,110	40,132,910	6,067,800	17.81%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	141,995,124	131,516,286	145,143,696	179,126,611	33,982,915	23.41%
Fee/Rate	192,905,423	198,050,183	199,011,763	207,753,834	8,742,071	4.39%
Other Revenue	29,330,380	27,618,525	29,717,933	32,259,745	2,541,812	8.55%
Operating Transfers In	32,793,315	39,100,810	90,998,328	24,496,318	(66,502,010)	-73.08%
Use of Fund Balance/ Unrestricted Net Position***	(27,242,248)	106,324,556	113,381,824	149,356,463	35,974,639	31.73%
General Fund Allocation/Net County Cost	61,893,799	99,125,181	110,573,715	118,724,504	8,150,789	7.37%
TOTAL	471,191,975	635,800,651	722,892,369	751,850,385	28,958,016	4.01%
Budgeted Staffing*	1,664	1,714	1,729	1,747	18	1.04%

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Board Governed County Service Areas (Special Districts)

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	13,275,109	16,492,287	16,389,557	18,814,080	2,424,523	14.79%
Operating Expenses	35,122,530	54,892,045	57,295,611	66,078,965	8,783,354	15.33%
Capital Expenditures	10,719,171	45,664,479	81,344,331	50,167,779	(31,176,552)	-38.33%
Reimbursements	(11,166,269)	(16,647,656)	(17,020,366)	(17,176,790)	(156,424)	0.92%
Contingencies	0	0	0	0	0	0.00%
Subtotal	47,950,541	100,401,155	138,009,133	117,884,034	(20,125,099)	-14.58%
Operating Transfers Out	3,301,421	14,316,456	16,654,416	20,369,861	3,715,445	22.31%
Non-General Fund Contribution to Reserves/Net Position**	0	628,860	378,259	352,400	(25,859)	-6.84%
Total	51,251,962	115,346,471	155,041,808	138,606,295	(16,435,513)	-10.60%
Sources						
Taxes	15,464,266	14,419,066	14,422,690	15,389,333	966,643	6.70%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	2,819,678	9,743,725	10,201,754	20,532,547	10,330,793	101.26%
Fee/Rate	22,167,376	22,686,718	22,716,265	26,948,245	4,231,980	18.63%
Other Revenue	7,430,135	4,895,782	5,703,797	6,881,185	1,177,388	20.64%
Operating Transfers In	18,432,061	30,595,390	63,661,795	21,124,092	(42,537,703)	-66.82%
Use of Fund Balance/ Unrestricted Net Position***	(15,061,554)	33,005,790	38,335,507	47,730,893	9,395,386	24.51%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
TOTAL	51,251,962	115,346,471	155,041,808	138,606,295	(16,435,513)	-10.60%
Budgeted Staffing*	188	201	202	205	3	1.49%

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Fire Protection District

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	223,494,382	235,591,387	244,707,635	255,658,227	10,950,592	4.47%
Operating Expenses	100,376,787	191,487,823	194,884,038	211,640,575	16,756,537	8.60%
Capital Expenditures	30,099,737	13,958,933	25,704,433	19,390,556	(6,313,877)	-24.56%
Reimbursements	(32,115,996)	(35,547,465)	(35,547,465)	(48,928,077)	(13,380,612)	37.64%
Contingencies	0	0	0	0	0	0.00%
Subtotal	321,854,910	405,490,678	429,748,641	437,761,281	8,012,640	1.86%
Operating Transfers Out	29,699,476	59,602,875	64,602,875	56,318,248	(8,284,627)	-12.82%
Non-General Fund Contribution to Reserves**	0	2,401,279	230,149	0	(230,149)	-100.00%
Total	351,554,386	467,494,832	494,581,665	494,079,529	(502,136)	-0.10%
Sources						
Taxes	142,130,583	150,589,949	150,589,949	157,733,657	7,143,708	4.74%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	11,096,754	9,359,373	10,662,225	8,945,100	(1,717,125)	-16.10%
Fee/Rate	126,194,867	137,094,171	137,094,171	150,160,428	13,066,257	9.53%
Other Revenue	13,136,604	8,622,785	9,169,138	5,666,065	(3,503,073)	-38.21%
Operating Transfers In	55,378,004	86,765,241	98,369,490	85,210,330	(13,159,160)	-13.38%
Use of Fund Balance***	3,617,573	75,063,313	88,696,692	86,363,949	(2,332,743)	-2.63%
Use of Non-General Fund Reserves	0	0	0	0	0	0.00%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
TOTAL	351,554,385	467,494,832	494,581,665	494,079,529	(502,136)	-0.10%
Budgeted Staffing*	1,147	1,223	1,229	1,237	8	0.65%

* 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the year.

** Non-General Fund budget units do not budget contingencies, but rather contribute any excess available sources to a specific reserve account. Amounts also include estimated increases to Available Unrestricted Net Position in Enterprise and Internal Service funds.

*** For 2023-24, the Use of Fund Balance/Unrestricted Net Position budget line item represents either the actual use of fund balance/net position (if positive amounts) or the actual increase to fund balance/net position (if negative amounts) throughout the fiscal year.

Totals may not add due to rounding.

Flood Control District

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	19,869,818	23,491,186	23,491,186	24,321,776	830,590	3.54%
Operating Expenses	62,344,903	283,109,422	298,679,422	203,659,778	(95,019,644)	-31.81%
Capital Expenditures	4,313,009	11,953,500	12,073,500	11,284,983	(788,517)	-6.53%
Reimbursements	(21,702,156)	(24,199,367)	(24,199,367)	(24,969,407)	(770,040)	3.18%
Contingencies	0	0	0	0	0	0.00%
Subtotal	64,825,574	294,354,741	310,044,741	214,297,130	(95,747,611)	-30.88%
Operating Transfers Out	5,633,327	46,063,819	46,183,819	9,447,741	(36,736,078)	-79.54%
Non-General Fund Contribution to Reserves/Net Position**	0	0	0	0	0	0.00%
Total	70,458,902	340,418,560	356,228,560	223,744,871	(132,483,689)	-37.19%
Sources						
Taxes	95,019,788	93,919,400	93,919,400	98,243,700	4,324,300	4.60%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	10,485,261	5,123,213	5,123,213	10,015,595	4,892,382	95.49%
Fee/Rate	6,940,650	5,312,500	5,312,500	6,042,500	730,000	13.74%
Other Revenue	15,497,678	4,686,545	10,686,545	25,221,394	14,534,849	136.01%
Operating Transfers In	6,933,327	47,362,950	47,517,950	11,265,126	(36,252,824)	-76.29%
Use of Fund Balance/ Unrestricted Net Position***	(64,417,802)	184,013,952	193,668,952	72,956,556	(120,712,396)	-62.33%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
TOTAL	70,458,902	340,418,560	356,228,560	223,744,871	(132,483,689)	-37.19%
Budgeted Staffing*	188	188	188	187	(1)	-0.53%

* 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the year.

** Non-General Fund budget units do not budget contingencies, but rather contribute any excess available sources to a specific reserve account. Amounts also include estimated increases to Available Unrestricted Net Position in Enterprise and Internal Service funds.

*** For 2023-24, the Use of Fund Balance/Unrestricted Net Position budget line item represents either the actual use of fund balance/net position (if positive amounts) or the actual increase to fund balance/net position (if negative amounts) throughout the fiscal year.

Totals may not add due to rounding.

Other Agencies

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	4,522,928	5,713,616	5,435,906	5,997,771	561,865	10.34%
Operating Expenses	24,901,704	31,638,843	34,202,553	37,220,664	3,018,111	8.82%
Capital Expenditures	217,097	25,000	275,000	100,000	(175,000)	-63.64%
Reimbursements	(991,084)	(1,333,000)	(1,333,000)	(1,443,000)	(110,000)	8.25%
Contingencies	0	0	0	0	0	0.00%
Subtotal	28,650,644	36,044,459	38,580,459	41,875,435	3,294,976	8.54%
Operating Transfers Out	21,480,944	30,867,716	33,069,716	33,677,806	608,090	1.84%
Non-General Fund Contribution to Reserves/Net Position**	0	106,166	106,166	113,994	7,828	7.37%
Total	50,131,589	67,018,341	71,756,341	75,667,235	3,910,894	5.45%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	22,747,917	27,264,281	29,470,281	30,540,018	1,069,737	3.63%
Fee/Rate	3,404,728	3,132,121	3,132,121	3,611,879	479,758	15.32%
Other Revenue	4,100,214	5,880,838	6,210,838	6,235,854	25,016	0.40%
Operating Transfers In	21,536,949	29,277,716	31,479,716	33,677,806	2,198,090	6.98%
Use of Fund Balance/ Unrestricted Net Position***	(1,658,219)	1,463,385	1,463,385	1,601,678	138,293	9.45%
Use of Non-General Fund Reserves	0	0	0	0	0	0.00%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
TOTAL	50,131,588	67,018,341	71,756,341	75,667,235	3,910,894	5.45%
Budgeted Staffing*	61	64	64	65	1	1.56%

* 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the year.

** Non-General Fund budget units do not budget contingencies, but rather contribute any excess available sources to a specific reserve account. Amounts also include estimated increases to Available Unrestricted Net Position in Enterprise and Internal Service funds.

*** For 2023-24, the Use of Fund Balance/Unrestricted Net Position budget line item represents either the actual use of fund balance/net position (if positive amounts) or the actual increase to fund balance/net position (if negative amounts) throughout the fiscal year.

Totals may not add due to rounding.

Capital Improvement Program

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	0	0	0	0	0	0.00%
Operating Expenses	491,459	6,094,952	6,094,952	2,309,343	(3,785,609)	-62.11%
Capital Expenditures	276,010,471	956,132,033	1,240,779,894	982,955,035	(257,824,859)	-20.78%
Reimbursements	(28,503,502)	(94,467,412)	(104,220,780)	(89,242,266)	14,978,514	-14.37%
Contingencies	0	0	0	0	0	0.00%
Subtotal	247,998,427	867,759,573	1,142,654,066	896,022,112	(246,631,954)	-21.58%
Operating Transfers Out	16,529,500	6,675,036	98,921,574	18,191,913	(80,729,661)	-81.61%
Non-General Fund Contribution to Reserves*	0	0	0	0	0	0.00%
Total	264,527,927	874,434,609	1,241,575,640	914,214,025	(327,361,615)	-26.37%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment – Departmental Use	0	0	0	0	0	0.00%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	569,694	(93,225,460)	(92,187,499)	(81,945,908)	10,241,591	-11.11%
Fee/Rate	0	0	0	0	0	0.00%
Other Revenue	(24,511,540)	(3,514,872)	(5,231,198)	(4,806,578)	424,620	-8.12%
Operating Transfers In	289,675,493	350,012,338	717,831,734	328,606,941	(389,224,793)	-54.22%
Use of Fund Balance**	(1,205,719)	621,162,603	621,162,603	672,359,570	51,196,967	8.24%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
TOTAL	264,527,928	874,434,609	1,241,575,640	914,214,025	(327,361,615)	-26.37%

* Non-General Fund budget units do not budget contingencies, but rather contribute any excess available sources to a specific reserve account. Amounts also include estimated increases to Available Unrestricted Net Position in Enterprise and Internal Service funds.

** For 2023-24, the Use of Fund Balance/Unrestricted Net Position budget line item represents either the actual use of fund balance/net position (if positive amounts) or the actual increase to fund balance/net position (if negative amounts) throughout the fiscal year.

Totals may not add due to rounding.

Other – Funding

	Fiscal Year 2023-24 Actual Amount	Fiscal Year 2024-25 Adopted Budget	Fiscal Year 2024-25 Final Budget	Fiscal Year 2025-26 Adopted Budget	Change From Prior Year Final	Percent Change From Prior Year
Requirements						
Staffing Expenses	2,047,592	1,796,849	1,830,199	1,238,157	(592,042)	-32.35%
Operating Expenses	172,202,177	274,581,422	280,748,629	324,990,354	44,241,725	15.76%
Capital Expenditures	7,171,806	9,304,250	9,304,250	3,423,940	(5,880,310)	-63.20%
Reimbursements	(2,805,172)	0	0	(213,319)	(213,319)	0.00%
Contingencies	0	557,667,253	302,240,670	464,210,180	161,969,510	53.59%
Subtotal	178,616,403	843,349,774	594,123,748	793,649,312	199,525,564	33.58%
Operating Transfers Out	370,704,395	231,343,544	435,410,855	183,815,494	(251,595,361)	-57.78%
General Fund Contributions to Reserves	0	173,548,205	348,551,228	155,910,980	(192,640,248)	-55.27%
Non-General Fund Contribution to Reserves**	0	5,850,178	5,850,178	91,901	(5,758,277)	-98.43%
Total	549,320,798	1,254,091,701	1,383,936,009	1,133,467,687	(250,468,322)	-18.10%
Sources						
Taxes	1,003,314,875	989,457,832	973,275,112	1,046,887,447	73,612,335	7.56%
1991 Realignment – Departmental Use	6,112,452	6,371,926	6,371,926	6,172,155	(199,771)	-3.14%
2011 Realignment – Departmental Use	0	0	0	0	0	0.00%
State/Fed/Other Government	(117,893,504)	50,303,629	78,723,294	22,310,845	(56,412,449)	-71.66%
Fee/Rate	262,517,569	320,581,171	320,581,171	385,159,905	64,578,734	20.14%
Other Revenue	219,086,962	89,378,432	104,100,191	93,834,736	(10,265,455)	-9.86%
Operating Transfers In	55,886,926	39,153,381	47,474,230	35,572,912	(11,901,318)	-25.07%
Use of Fund Balance**	205,776,862	224,284,311	219,513,208	246,242,538	26,729,330	12.18%
General Fund Unassigned Fund Balance***	1,331,577,705	525,447,288	525,447,288	448,012,851	(77,434,437)	-14.74%
Use of General Fund Reserves	0	92,329,855	260,531,356	38,763,367	(221,767,989)	-85.12%
General Fund Allocation/ Net County Cost	(2,417,059,049)	(1,083,216,124)	(1,152,081,767)	(1,189,489,069)	(37,407,302)	3.25%
TOTAL	549,320,799	1,254,091,701	1,383,936,009	1,133,467,687	(250,468,322)	-18.10%
Budgeted Staffing*	0	0	0	0	0	0.00%

* 2023-24 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the year.

** Non-General Fund budget units do not budget contingencies, but rather contribute any excess available sources to a specific reserve account.

*** For 2023-24, the Fund Balance budget line item represents either the actual use of fund balance (if positive amounts) or the actual increase to fund balance (if negative amounts) throughout the fiscal year. For 2025-26, this amount excludes GASB 84 impact to General Fund. GASB 84 amounts are not available to be spent and are budgeted as reserves.

Totals may not add due to rounding.

Projected Changes In Budgetary Fund Balance – Governmental Funds

	General Fund*	Restricted General Fund	Special Revenue Funds	Capital Project Funds	Permanent Fund
2025-26 Beginning Budgetary Fund Balance	448,012,851	971,040,520	533,898,103	689,004,938	129,653
Add:					
Revenues	4,892,534,503	998,740,477	1,417,048,522	(84,843,684)	84,148
Other Financing Sources	17,000,000	13,707,035	151,755,663	328,734,379	
Use of Reserves**	38,763,367		78,498,610	9,616,758	
Total Available Financing	5,396,310,721	1,983,488,032	2,181,200,898	942,512,391	213,801
Less:					
Expenditures	4,842,902,369	1,031,242,847	1,677,558,029	919,470,190	
Other Financing Uses	102,088,148	37,323,186	224,435,793	19,418,205	100,000
Increase in Reserves**	155,910,980		279,207,076	3,623,996	113,801
Total Requirements	5,100,901,497	1,068,566,033	2,181,200,898	942,512,391	213,801
2025-26 Projected Ending Budgetary Fund Balance	295,409,224	914,921,999	-	-	-
Available Reserves			1,203,229,810	16,536,445	1,865,736
Available Reserves General Fund – Aging and Adult Services (1036)	2,484,988				
Available Reserves General Fund – Disaster Relief – Community Needs (1032)	36,629				
Available Reserves General Fund – GASB 84 Funds***	4,237,381				

*In the table above, General Fund column removes the impact of GASB 84 funds, Aging and Adult Services fund (1036), and Disaster Relief – Community Needs (1032). Beginning Budgetary Fund Balance is \$7,137,354 lower than \$455,150,205 that appears in the State Controller (SCO) Schedules (Appendix J). This is due to the removal of GASB 84 funds, (-\$2,384,426), Aging and Adult Services (1036), -\$4,778,220, and Disaster Relief – Community Needs (1032), \$14,300,000.

**Decrease in Reserves and Increase in Reserves include adjustments based on June 30, 2025 actual fund balance and Contributions To and Uses of Reserves included in the 2025-26 Budget.

***The \$4,237,381 amount includes beginning Fund Balance of \$1,734,608 plus \$2,502,773 in revenue for the GASB 84 funds. GASB 84 amounts are not available to be spent and are set aside for future use.

General Fund

For the General Fund, budgetary Fund Balance is expected to decrease by \$152.6 million.

The majority of the decrease in fund balance is contributed to increases to General Fund Reserves of \$155.9 million. Changes include an increase to the General Purpose Reserve (\$15.9 million), an increase to annual Elections Cycle Reserve (\$6.0 million), an increase to the Asset Replacement Reserve (\$11.0 million), the increase to the Bloomington Community Benefit/Improvement Reserve (\$493,550), an increase to the Building Acquisition Reserve

(\$10.0 million), an increase in the Earned Leave Reserve (\$8.0 million), the increase to the Building Replacement Reserve (\$30.0 million), the establishment of Children's Assessment Center Facility Reserve (\$5.0 million), an increase to the Community Concerns Reserve (\$5.1 million), an increase of the Human Capital Management System Reserve (\$4.4 million), the increase to a Community Services Upgrades Reserve (\$2.0 million), an establishment of County Sponsorship Opportunities Reserve (\$250,000), an establishment of the Land Use Permit Backlog Reserve (\$5.0 million), the establishment of Public Health Animal

Control Security Reserve (\$300,000), the increase to the Public Works Infrastructure Reserve (\$3.0 million), an establishment of Public Works Local Match Reserve (\$10.0 million), an increase to the National Trails Highway (\$7.0 million), the establishment of Wildfire Prevention Reserve (\$7.5 million), and the increase in the Retirement Reserve (\$25.0 million).

Restricted General Fund

The restricted General Fund includes the 1991 and 2011 Realignment funds, the Proposition 172 Fund and the Automated Systems Development fund. Fund Balance in the Restricted General Fund is expected to decrease by \$56.1 million.

For the Realignment funds, departmental usage exceeds anticipated revenue by \$26.2 million. Changes include:

- Projected decrease of Fund Balances for 1991 Realignment of \$47.8 million primarily due to usage by Arrowhead Regional Medical Center for the construction of a parking structure and increase in social service program expenditures, and
- Projected increase of Fund Balances for 2011 Realignment of \$21.5 million primarily due to an anticipated increase in revenue in the Family Support program.

Realignment expenditure levels, budgeted based on requirements with adjustments for recent program changes, continue to be monitored closely as revenues to pay these expenses are directly dependent on the health of the economy.

For the Proposition 172 fund, projected decrease of Fund Balance of \$15.0 million to finance various Sheriff projects.

For the Automated Systems Development Fund, the budget appropriates the entire Fund Balance of \$5.8 million to fund costs associated with the replacement of the Property Tax System.

For special revenue and capital project funds, available funding not allocated for expenditure will be contributed to a specific reserve, resulting in a zero budgetary unreserved Fund Balance.

Special Revenue Funds

In accordance with Section 29009 of the California Government Code, the entire unreserved Fund Balance in special revenue funds must be appropriated each year.

Significant projected uses of fund balance of \$78.5 million for Special Revenue Funds include:

- **San Bernardino County Fire Protection** anticipates a \$32.0 million use of Fund Balance to fund various capital improvement projects in 2025-26 to address operational needs, maintenance, safety of equipment and grounds safety concerns at station properties.
- **Behavioral Health – Mental Health Services Act Fund** anticipates a \$27.9 million use of Fund Balance to fund program expenditures for the development and support of various programs.

Increase in Special Revenue Reserves. The uses of Fund Balance discussed above reflect funding for projects and programs. Fund Balance is also used to increase Available Reserves, setting aside monies for future use. For 2025-26, Available Reserves in Special Revenue funds are budgeted to have contributions (increases) of \$279.2 million. This increase in Available Reserves is a combination of multiple funds but the majority of the increase includes \$122.0 million in Flood Control District, \$42.8 million in Public Works – Transportation – Road Operations, \$13.4 million in Public Works – Special Transportation, \$9.8 million in Community Development and Housing and \$6.4 million in Probation – Juvenile Justice Grant Program.

Capital Project Funds

The projected 2025-26 use of available unreserved Fund Balance in the amount of \$689.0 million, revenue and other financing sources of \$253.5 million leaves \$16.5 million in Available Reserves. Historically, amounts budgeted in capital project funds each year are greater than the amounts actually expended because large capital projects often span many fiscal years and project carryover balances are budgeted annually until project completion.

Permanent Fund

Permanent funds account for legally restricted resources provided in trust in which the earnings, but not the principal, can be used to support the primary government's programs.

Special Districts Department permanent funds account for an endowment for the North Etiwanda Preserve and the Lucerne Valley Cemetery. Fund balance is anticipated to increase slightly due to fund balance.

2025-26 Schedule of Reserves

				Fund Balance		
Description	Fund	Requirements	Sources	Use of/	Available	Total Fund
				(Contribution to) Fund Balance		
Special Revenue Funds – San Bernardino County						
Aging and Adult Services-Aging Programs	1036	21,122,453	21,122,453	0	2,484,988	2,484,988
Automated Systems Development	1042	13,335,635	7,547,603	5,788,032	0	5,788,032
DPW-Transportation-Road Operations	2000	173,206,714	170,250,966	2,955,748	95,066,153	98,021,901
DPW-Transportation-Developer Fees	2002	600,000	750,000	(150,000)	9,511,752	9,361,752
DPW-Transportation-Road Operations	2004	0	73,652	(73,652)	545,892	472,240
DPW-Transportation-Road Operations	2008	9,879,000	2,771,325	7,107,675	10,321,287	17,428,962
DPW-Transportation-Facilities Development Plans	2020	0	3,902	(3,902)	95,115	91,213
DPW-Transportation-Facilities Development Plans	2022	101,200	98,459	2,741	1,761,220	1,763,961
DPW-Transportation-Facilities Development Plans	2024	0	229,130	(229,130)	2,254,390	2,025,260
DPW-Transportation-Facilities Development Plans	2026	0	98	(98)	2,378	2,280
DPW-Transportation-Facilities Development Plans	2028	0	21,676	(21,676)	199,669	177,993
DPW-Transportation-Facilities Development Plans	2030	0	36,419	(36,419)	262,218	225,799
DPW-Transportation-Facilities Development Plans	2032	0	26,953	(26,953)	267,137	240,184
DPW-Transportation-Facilities Development Plans	2034	115,000	76,288	38,712	233,800	272,512
DPW-Transportation-Facilities Development Plans	2036	0	3,720	(3,720)	90,686	86,966
DPW-Transportation-Facilities Development Plans	2038	0	7,926	(7,926)	144,524	136,598
DPW-Transportation-Regional Dev Mitigation Plan	2048	0	124,725	(124,725)	1,211,815	1,087,090
DPW-Transportation-Regional Dev Mitigation Plan	2049	0	108,667	(108,667)	654,826	546,159
DPW-Transportation-Regional Dev Mitigation Plan	2050	0	3,707	(3,707)	55,557	51,850
DPW-Transportation-Regional Dev Mitigation Plan	2054	0	114,182	(114,182)	1,242,257	1,128,075
DPW-Transportation-Regional Dev Mitigation Plan	2055	50,000	15,295	34,705	141,655	176,360
DPW-Transportation-Regional Dev Mitigation Plan	2056	0	13,945	(13,945)	172,648	158,703
DPW-Transportation-Regional Dev Mitigation Plan	2060	0	129,614	(129,614)	534,306	404,692
DPW-Transportation-Regional Dev Mitigation Plan	2061	0	14,125	(14,125)	84,795	70,670
DPW-Transportation-Regional Dev Mitigation Plan	2066	0	11,609	(11,609)	108,620	97,011
DPW-Transportation-Regional Dev Mitigation Plan	2067	0	15,405	(15,405)	118,024	102,619
DPW-Transportation-Regional Dev Mitigation Plan	2068	0	633	(633)	1,917	1,284
DPW-Transportation-Regional Dev Mitigation Plan	2072	1,550,000	1,263,775	286,225	4,975,529	5,261,754
DPW-Transportation-Regional Dev Mitigation Plan	2073	0	738,432	(738,432)	11,411,012	10,672,580
DPW-Transportation-Regional Dev Mitigation Plan	2074	0	92,645	(92,645)	840,016	747,371
DPW-Transportation-Regional Dev Mitigation Plan	2078	860,000	498,327	361,673	2,386,112	2,747,785
DPW-Transportation-Regional Dev Mitigation Plan	2079	0	67,345	(67,345)	1,140,775	1,073,430
DPW-Transportation-Regional Dev Mitigation Plan	2080	0	12,086	(12,086)	101,606	89,520
DPW-Transportation-Regional Dev Mitigation Plan	2085	0	12,803	(12,803)	312,155	299,352
DPW-Transportation-Regional Dev Mitigation Plan	2086	0	2	(2)	74	72
DPW-Transportation-Regional Dev Mitigation Plan	2090	0	74,699	(74,699)	244,497	169,798
DPW-Transportation-Regional Dev Mitigation Plan	2091	50,000	22,610	27,390	89,713	117,103
DPW-Transportation-Regional Dev Mitigation Plan	2092	0	4,254	(4,254)	21,120	16,866

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – San Bernardino County						
DPW-Transportation-Regional Dev Mitigation Plan	2096	0	71,250	(71,250)	428,141	356,891
DPW-Transportation-Regional Dev Mitigation Plan	2097	0	74,181	(74,181)	1,015,975	941,794
DPW-Transportation-Regional Dev Mitigation Plan	2098	0	7,200	(7,200)	67,743	60,543
DPW-Transportation-Regional Dev Mitigation Plan	2102	0	16	(16)	402	386
DPW-Transportation-Regional Dev Mitigation Plan	2103	900,000	750,413	149,587	9,376,222	9,525,809
DPW-Transportation-Regional Dev Mitigation Plan	2104	0	61,587	(61,587)	753,049	691,462
DPW-Transportation-Regional Dev Mitigation Plan	2108	0	497,354	(497,354)	1,982,307	1,484,953
DPW-Transportation-Regional Dev Mitigation Plan	2109	2,553,000	632,557	1,920,443	1,878,158	3,798,601
DPW-Transportation-Regional Dev Mitigation Plan	2110	0	34,956	(34,956)	319,038	284,082
DPW-Transportation-Regional Dev Mitigation Plan	2114	700,000	644,134	55,866	872,059	927,925
DPW-Transportation-Regional Dev Mitigation Plan	2115	0	214,680	(214,680)	1,772,093	1,557,413
DPW-Transportation-Regional Dev Mitigation Plan	2120	0	12,981	(12,981)	223,331	210,350
DPW-Transportation-Regional Dev Mitigation Plan	2121	0	2,141	(2,141)	24,446	22,305
DPW-Transportation-Regional Dev Mitigation Plan	2122	0	691	(691)	14,595	13,904
DPW-Transportation-Regional Dev Mitigation Plan	2126	100,000	159,310	(59,310)	171,880	112,570
DPW-Transportation-Regional Dev Mitigation Plan	2127	10,000	8,242	1,758	5,035	6,793
DPW-Transportation-Regional Dev Mitigation Plan	2128	0	3,338	(3,338)	8,269	4,931
DPW-Transportation-Measure I Program	2138	7,500	99,093	(91,593)	754,422	662,829
DPW-Transportation-Measure I Program	2139	30,000	490,255	(460,255)	1,864,800	1,404,545
DPW-Transportation-Measure I Program	2140	4,410,000	1,641,217	2,768,783	2,131,913	4,900,696
DPW-Transportation-Measure I Program	2141	3,041,000	1,779,902	1,261,098	2,912,188	4,173,286
DPW-Transportation-Measure I Program	2142	7,505,000	3,677,910	3,827,090	7,411,177	11,238,267
DPW-Transportation-Measure I Program	2143	2,010,000	1,980,827	29,173	2,204,029	2,233,202
DPW-Transportation-Measure I Program	2148	313,670	401,574	(87,904)	3,670	(84,234)
DPW-Transportation-Measure I Program	2149	15,000	3,310	11,690	65,702	77,392
DPW-Transportation-Measure I Program	2150	1,500,000	1,506,133	(6,133)	43,452	37,319
DPW-Transportation-Measure I Program	2151	2,721,764	2,737,280	(15,516)	31,426	15,910
DPW-Transportation-Measure I Program	2152	2,786,000	2,797,946	(11,946)	30,576	18,630
DPW-Transportation-Measure I Program	2164	1,000,000	48,260	951,740	123,680	1,075,420
Airports-Capital Improvement Program	2180	6,913,320	6,913,320	0	683,197	683,197
Airports-Capital Improvement Program	2182	5,164,407	4,140,910	1,023,497	2,347,643	3,371,140
Behavioral Health-Mental Health Services Act	2200	354,514,163	296,070,860	58,443,303	168,902,792	227,346,095
Preschool Services	2220	37,675,611	51,860,175	(14,184,564)	0	(14,184,564)
Preschool Services	2221	45,020,648	43,356,055	1,664,593	0	1,664,593
Workforce Development	2260	27,110,362	27,955,971	(845,609)	1,173,290	327,681
Courthouse Temp Construction	2300	850,000	1,565,000	(715,000)	10,371,233	9,656,233
County Trial Courts-Courthouse Seismic Surcharge	2320	2,550,600	2,550,600	0	0	0
Assessor/Recorder/County Clerk – Systems Development	2340	2,469,114	1,600,000	869,114	13,946,857	14,815,971

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – San Bernardino County						
Assessor/Recorder/County Clerk-Vital Records	2342	187,619	245,000	(57,381)	2,866,598	2,809,217
Assessor/Recorder/County Clerk-Electronic Recording	2344	350,765	450,000	(99,235)	3,807,198	3,707,963
Assessor/Recorder/County Clerk-Recorder Records	2346	291,262	360,000	(68,738)	1,314,617	1,245,879
Assessor/Recorder/County Clerk-County Archives	2347	144,978	125,443	19,535	685,351	704,886
Assessor/Recorder/County Clerk-Social Security Number Truncation	2348	1,138,595	75,000	1,063,595	7,304	1,070,899
Recorder Restricted Covenants Mod Pgrm	2349	625,641	370,000	255,641	376,391	632,032
JAG 2022	2360	0	1	(1)	0	(1)
JAG 2023	2361	17,970	2,000	15,970	0	15,970
DSH IST Growth Cap Program	2362	25,066	2,315	22,751	0	22,751
JAG 2024	2363	328,538	328,538	0	0	0
Law and Justice Group-Southwest Border Prosecution Initiative	2370	0	97,500	(97,500)	2,375,198	2,277,698
CESF 2020 – Coronavirus Funding	2375	15,907	0	15,907	0	15,907
JAG 2020	2376	8,469	1,000	7,469	0	7,469
JAG 2021	2378	14,417	1,350	13,067	0	13,067
Automated County Warrant System Fund	2379	623,948	26,000	597,948	0	597,948
Sheriff/Coroner/Public Administrator-IRNET Federal	2382	2,763,537	30,000	2,733,537	0	2,733,537
Sheriff/Coroner/Public Administrator-Federal Seized Assets (DOJ)	2384	4,129,185	40,000	4,089,185	0	4,089,185
Sheriff/Coroner/Public Administrator-Auto Theft Task Force	2385	2,439,028	1,920,000	519,028	2,899,465	3,418,493
Sheriff/Coroner/Public Administrator-Federal Seized Assets (Treasury)	2386	2,722,036	40,000	2,682,036	0	2,682,036
Sheriff/Coroner/Public Administrator-State Seized Assets	2387	3,560,557	60,000	3,500,557	0	3,500,557
Sheriff/Coroner/Public Administrator-IRNET State	2390	1,086,541	20,000	1,066,541	0	1,066,541
Sheriff/Coroner/Public Administrator-CAL-ID Program	2392	5,111,222	4,950,000	161,222	2,904,172	3,065,394
Sheriff/Coroner/Public Administrator-Court Services Auto	2396	636,296	310,000	326,296	0	326,296
Sheriff/Coroner/Public Administrator-Court Services Tech	2398	1,866,569	410,000	1,456,569	2,429,073	3,885,642
Sheriff/Coroner/Public Administrator-Local Detention Facility Revenue	2400	2,813,957	2,768,056	45,901	0	45,901
Community Development and Housing Agency	2470	34,000	34,000	0	830,977	830,977
Community Revitalization	2471	0	0	0	1,159	1,159
Community Development and Housing Agency	2472	14,744,564	10,867,558	3,877,006	508,197	4,385,203
HHAP 2 County	2473	283,944	29,463	254,481	58,473	312,954
Community Development and Housing Agency	2474	22,848	600	22,248	0	22,248

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – San Bernardino County						
HHAP 2 Coc	2475	598,278	39,741	558,537	0	558,537
Community Development and Housing Agency	2476	675,378	595,703	79,675	719,712	799,387
HHAP 3 County	2477	1,145,410	60,000	1,085,410	0	1,085,410
Community Development and Housing Agency	2478	25,629	25,484	145	0	145
HHAP 3 Coc	2479	3,091,420	152,000	2,939,420	158,995	3,098,415
Community Development and Housing Agency	2480	10,949,011	10,899,641	49,370	12,151	61,521
Community Development and Housing Agency	2481	1,739,882	1,735,837	4,045	627	4,672
Community Development and Housing Agency	2482	1,834,453	1,773,871	60,582	3,869	64,451
Community Development and Housing Agency	2483	0	0	0	1,652	1,652
Community Development and Housing Agency	2484	71,609	37,000	34,609	3,079	37,688
HHAP 4 County	2485	2,706,605	2,219,952	486,653	20,401	507,054
Community Development and Housing Agency	2486	1,000	1,000	0	0	0
HHAP 4 COC	2487	3,506,280	2,405,251	1,101,029	0	1,101,029
Community Development and Housing Agency	2488	0	0	0	3,019	3,019
Community Development and Housing Agency	2489	1,840,024	1,840,024	0	12,853	12,853
Community Development and Housing Agency	2490	0	10,000	(10,000)	353,029	343,029
Community Development and Housing Agency	2491	319,803	472,866	(153,063)	0	(153,063)
Community Development and Housing Agency	2492	450,313	13,000	437,313	2,996	440,309
Community Development and Housing Agency	2493	21,259,360	13,730,000	7,529,360	2,409,200	9,938,560
Community Development and Housing Agency	2494	3,754,421	50,000	3,704,421	0	3,704,421
IEHP – Community Support Services	2495	1,360,638	150,000	1,210,638	3,319,036	4,529,674
Community Development and Housing Agency	2496	16,944,586	15,502,128	1,442,458	377,554	1,820,012
Community Development and Housing Agency	2498	1,461,213	185,000	1,276,213	26,856	1,303,069
Special Projects OHS	2499	8,158,392	350,000	7,808,392	0	7,808,392
HOME-American Rescue Plan	2501	11,514,997	11,644,759	(129,762)	11,867	(117,895)
Community Development and Housing Agency	2502	3,904	5,000	(1,096)	0	(1,096)
OHS – Housing Homelessness Incentive Pgm	2503	17,500,000	17,500,000	0	1,547	1,547
Human Services – Office of Homeless Services COVID-19 CEHF	2504	306,978	30,000	276,978	17,958	294,936
Human Services – Office of Homeless Services HHAP-COC	2505	73,008	20,000	53,008	23,920	76,928
Community Development and Housing Agency	2506	28,100	5,000	23,100	3,470,014	3,493,114
Community Development and Housing Agency	2507	10,134,698	5,931,756	4,202,942	1,472,418	5,675,360
Community Development and Housing Agency	2508	0	0	0	4,076	4,076
Community Development and Housing Agency	2509	0	0	0	11,399	11,399
Flood Control Administration	2510	15,231,856	10,335,680	4,896,176	0	4,896,176
Flood Control-Zone 1	2518	117,912,215	64,618,081	53,294,134	95,353,592	148,647,726
Flood Control-Zone 2	2522	16,587,036	24,321,900	(7,734,864)	78,810,035	71,075,171
Flood Control-Zone 3	2526	15,914,033	18,880,700	(2,966,667)	6,236,058	3,269,391

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – San Bernardino County						
Flood Control-Zone 3	2528	540,500	90,000	450,500	4,897,955	5,348,455
Flood Control-Zone 4	2532	24,215,988	15,420,600	8,795,388	47,003,399	55,798,787
Flood Control-Zone 5	2536	6,915,662	694,900	6,220,762	3,347,187	9,567,949
Flood Control-Zone 6	2540	8,364,233	2,737,700	5,626,533	6,590,398	12,216,931
Flood Control-Zone 1	2544	769,621	15,555	754,066	0	754,066
Flood Control-Local Area Drainage Plans	2546	430	0	430	0	430
Flood Control-Local Area Drainage Plans	2548	418,199	422,199	(4,000)	533,864	529,864
Flood Control-Local Area Drainage Plans	2550	4,112,172	3,407,172	705,000	3,769,692	4,474,692
Flood Control-Local Area Drainage Plans	2552	1,631,950	864,434	767,516	4,951,159	5,718,675
Flood Control-Local Area Drainage Plans	2556	53,976	1,000	52,976	0	52,976
County Library	2600	47,599,156	35,680,645	11,918,511	33,894,477	45,812,988
County Library-Bloomington Library Reserve	2602	100,000	16,000	84,000	317,701	401,701
Economic Development-Housing Successor	2622	1,316,934	40,000	1,276,934	29,800	1,306,734
Bloomington Operating Reserve	2627	0	20,000	(20,000)	637,008	617,008
ECD Tax Exempt Bonds	2628	66,656	245,000	(178,344)	1,587,559	1,409,215
Public Works-Surveyor-Survey Monument Preservation	2660	80,000	80,000	0	639,036	639,036
Regional Parks-Fish and Game Commission	2662	23,720	7,300	16,420	36,145	52,565
Regional Parks-Off-Highway Vehicle License Fee	2664	265,000	306,000	(41,000)	2,207,296	2,166,296
Agriculture/Weights & Measures-California Grazing	2666	190,102	3,500	186,602	0	186,602
District Attorney-Real Estate Fraud Prosecution	2668	1,136,192	1,061,832	74,360	55,830	130,190
District Attorney-Auto Insurance Fraud Prosecution	2670	867,817	815,158	52,659	55,128	107,787
District Attorney-Workers' Compensation Insurance Fraud Prosecution	2672	3,299,018	3,102,253	196,765	709,885	906,650
District Attorney-State Asset Forfeitures	2674	450,000	150,000	300,000	58,033	358,033
District Attorney-Consumer/Environmental Protection Unit	2676	2,553,432	1,155,380	1,398,052	10,092,619	11,490,671
District Attorney-Vehicle Fees-Auto Theft	2678	970,218	2,174,845	(1,204,627)	7,727,764	6,523,137
District Attorney-Federal Asset Forfeitures	2680	64,095	57,195	6,900	1,745,250	1,752,150
Probation-Asset Forfeiture 15%	2682	700	700	0	21,369	21,369
Probation-State Seized Assets	2684	1,800	1,800	0	43,904	43,904
County Trial Courts-Registration Fees	2694	0	7,000	(7,000)	229,712	222,712
Health Administration-Master Settlement Agreement	2700	27,000,000	22,850,178	4,149,822	54,839,760	58,989,582
Opioid Settlement Fund	2701	637,419	2,148,631	(1,511,212)	1,511,212	0
Regional Parks-County Trails System	2702	300,000	300,000	0	307,924	307,924
Opioid-Dist-Subdivision	2703	1,505,237	454,834	1,050,403	0	1,050,403
Public Health-Vital Statistics State Fees	2704	214,923	284,922	(69,999)	1,715,152	1,645,153
Opioid Janssen-Subdivision	2705	1,170,170	435,930	734,240	316,283	1,050,523

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – San Bernardino County						
Behavioral Health-Driving Under the Influence Programs	2706	0	29,739	(29,739)	1,103,865	1,074,126
Opioid Janssen-Abatement	2707	2,102,862	2,102,862	0	0	0
Human Resources-Commuter Services	2708	543,983	483,001	60,982	778,727	839,709
Human Resources-Employee Benefits and Rewards	2710	3,951,588	3,951,588	0	1,577,854	1,577,854
Behavioral Health-Block Grant Carryover Program	2712	0	193,310	(193,310)	6,853,002	6,659,692
Behavioral Health Quality Improvement	2713	0	74,425	(74,425)	2,796,147	2,721,722
Behavioral Health-Court Alcohol and Drug Program	2714	0	238,252	(238,252)	4,992,512	4,754,260
Behavioral Health – Project Roomkey and Rehousing	2715	0	84	(84)	3,119	3,035
Human Services-Birth Certificate Fee Program	2716	450,000	579,259	(129,259)	3,172,906	3,043,647
Opioid Cvs-Subdivision	2717	362,710	314,855	47,855	322,592	370,447
Domestic Violence and Child Abuse Services	2718	294,000	248,817	45,183	241,923	287,106
Opioid Cvs-Abatement	2719	1,286,643	1,286,643	0	0	0
Auditor-Controller/Treasurer/Tax Collector-Redemption Restitution Maintenance	2720	490,524	215,000	275,524	1,682,493	1,958,017
Opioid Walgreens-Subdivision	2721	395,993	115,637	280,356	280,582	560,938
Opioid Walgreens-Abatement	2723	636,004	636,004	0	0	0
County Trial Courts-Alternate Dispute Resolution	2724	500,000	575,500	(75,500)	982,934	907,434
Opioid Walmart-Subdivision	2725	1,497,305	0	1,497,305	31,938	1,529,243
Finance and Administration-Disaster Recovery Fund	2726	0	(11,904)	11,904	808,701	820,605
Opioid Walmart-Abatement	2727	4,667,281	0	4,667,281	0	4,667,281
Opioid Teva-Subdivision	2729	330,466	160,800	169,666	167,849	337,515
Regional Parks-Glen Helen Amphitheater	2730	1,400,000	1,495,000	(95,000)	456,886	361,886
Opioid Teva-Abatement	2731	632,776	632,776	0	0	0
Regional Parks-Amphitheater Improvements at Glen Helen	2732	300,000	63,000	237,000	271,111	508,111
Opioid Allergan-Subdivision	2733	363,348	176,569	186,779	184,319	371,098
Real Estate Services-Chino Agricultural Preserve	2734	5,414,349	2,137,730	3,276,619	35,983,242	39,259,861
Opioid Allergan-Abatement	2735	694,831	694,831	0	0	0
Probation-Juvenile Justice Crime Prevention Act	2736	18,050,628	13,050,628	5,000,000	26,084,790	31,084,790
Human Services-Wraparound Reinvestment Fund	2738	27,551,205	18,500,000	9,051,205	46,626,270	55,677,475
Probation-Juvenile Re-Entry Program (AB 1628)	2740	1,558,949	1,558,949	0	1,370,459	1,370,459
Probation-Criminal Recidivism (SB 678)	2742	9,526,475	9,526,475	0	33,758,952	33,758,952
Opioid – McKinsey – Subdivision	2743	130,803	0	130,803	0	130,803
Domestic Violence and Child Abuse Services	2744	0	7,825	(7,825)	96,364	88,539
Public Health-Vector Control Assessments	2746	2,233,560	1,889,454	344,106	2,913,710	3,257,816
County Industrial Development Authority	2748	68,924	700	68,224	0	68,224
Regional Parks-Park Maintenance/Development	2750	4,932,080	3,697,000	1,235,080	1,533,128	2,768,208
Regional Parks-Lake Gregory Capital Investment Fund	2751	200,000	53,500	146,500	237,783	384,283

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – San Bernardino County						
Regional Parks- Calico Ghost Town Marketing Services	2752	571,000	571,000	0	337,335	337,335
Public Defender Second Chance Program	2753	2,611,166	125,000	2,486,166	1,709,271	4,195,437
District Attorney-Auto Insurance Fraud Interdiction	2754	543,501	498,469	45,032	673	45,705
Public Defender Care Program	2755	234,408	5,000	229,408	0	229,408
Assessor/Recorder/County Clerk-SSCA Program	2756	6,729,400	4,632,454	2,096,946	953,547	3,050,493
Public Health – COVID-19 Epidemiology Laboratory Capacity	2759	5,273,382	5,272,381	1,001	4,888,804	4,889,805
HHAP 5 County	2900	5,787,524	5,787,524	0	3,283,621	3,283,621
HHAP 5 Coc	2901	6,032,369	6,032,369	0	3,422,383	3,422,383
Real Estate Services – El Mirage Off-road Vehicle Park	5007	458,600	87,902	370,698	1,792,763	2,163,461
401(A) Defined Contributions	7444	0	0	0	1,422	1,422
401(K) Contributions	7445	0	10,091	(10,091)	0	(10,091)
Benefits Performance Guarantee	7485	0	0	0	4,146,475	4,146,475
Bloomington Operating Reserve	7494	0	0	0	33	33
Blue Shield	7495	0	0	0	841,841	841,841
DHMO	7690	0	0	0	267,979	267,979
DPPO	7698	0	0	0	7,008,120	7,008,120
ECD – Tax Exempt Bonds	7702	0	0	0	835	835
Excess MOU Funds	7722	350,000	72,624	277,376	1,409,815	1,687,191
FSA – Forfeitures	7775	0	397,713	(397,713)	0	(397,713)
FSA – Pass Through	7776	0	12	(12)	0	(12)
GIMMS Trust	7781	0	0	0	44,624	44,624
HRD – Def Comp PST	7797	0	0	0	321,407	321,407
Human Resources Trust – Health	7798	0	0	0	2,532,748	2,532,748
Limited Peace Officers MOU	8689	0	0	0	370,219	370,219
Probation Officers MOU	8801	0	0	0	433,497	433,497
Real Estate Fraud	8830	0	0	0	99,523	99,523
Recorder Trust – Miscellaneous	8831	0	503,545	(503,545)	0	(503,545)
Restitution Deposits	8842	0	3,000	(3,000)	45,848	42,848
Retirement Medical Trust – Pend Dis Ret	8844	0	0	0	37,797	37,797
Retirement Medical Trust – Employer	8845	0	0	0	6,684	6,684
VGUL Insurance	9115	0	0	0	364	364
Vision Plan	9123	0	0	0	1,019	1,019
Welfare/Forgery Revolving Fund	9128	0	0	0	13,015	13,015
Welfare/Aids Other	9130	0	0	0	10	10

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – Other Agencies						
In Home Supportive Services Public Authority	2240	66,560,102	66,674,096	(113,994)	1,983,045	1,869,051
Hospital Preparedness	2685	577,806	577,806	0	809,090	809,090
Inland Counties Emergency Medical Agency	2686	6,496,409	6,452,955	43,454	6,740,201	6,783,655
Pediatric Trauma	2687	1,000,000	170,000	830,000	652,436	1,482,436
Performance Based Fines	2689	850,000	190,000	660,000	1,701,012	2,361,012
Special Revenue Funds – San Bernardino County Fire Protection District						
Administration	2410	62,610,099	59,487,223	3,122,876	1,473,277	4,596,153
SBCFPD-Reserve	2412	22,045,324	15,721,773	6,323,551	49,729,292	56,052,843
Termination Benefits Set-Asides	2414	0	0	0	10,783,446	10,783,446
Valley Regional Service Zone	2416	278,239	287,641	(9,402)	20,244	10,842
Household Hazardous Waste	2419	4,236,402	3,966,581	269,821	2,581,280	2,851,101
Hazmat-General Reserve	2420	1,369,335	0	1,369,335	2,129,423	3,498,758
Hazardous Materials	2421	13,585,759	12,875,102	710,657	8,428,883	9,139,540
Hazmat (CUPA Statewide Penalties)-General Reserve	2422	0	0	0	1,970,012	1,970,012
Hazmat (CUPA Admin Penalties)-General Reserve	2423	0	0	0	29,633	29,633
Hazmat (Statewide Tank Penalties)-General Reserve	2424	0	0	0	588,620	588,620
Office of Emergency Services	2426	0	0	0	42,912	42,912
Office of Emergency Services	2427	0	0	0	44,511	44,511
Cal OES Grant Programs	2428	6,245,506	6,245,506	0	437,579	437,579
Valley Regional Service Zone	2434	193,792,417	163,197,119	30,595,298	31,795,852	62,391,150
Valley Regional Service Zone-General Reserve	2436	10,500,000	0	10,500,000	2,530,689	13,030,689
North Desert Regional Service Zone	2442	68,700,108	59,170,422	9,529,686	19,507,200	29,036,886
North Desert Regional Service Zone-General Reserve	2444	5,000,000	0	5,000,000	5,896,622	10,896,622
Mountain Regional Service Zone	2448	33,174,868	28,437,181	4,737,687	5,885,862	10,623,549
Mountain Regional Service Zone-General Reserve	2450	0	0	0	1,718,876	1,718,876
South Desert Regional Service Zone	2454	40,382,152	38,609,461	1,772,691	5,673,137	7,445,828
South Desert Regional Service Zone-General Reserve	2456	12,300,000	0	12,300,000	1,368,932	13,668,932
Medical Services	2468	26,104,826	25,963,077	141,749	7,185,136	7,326,885
Special Revenue Funds – Special Districts						
CSA SL-1 Countywide	1300	2,882,491	1,516,044	1,366,447	4,413,374	5,779,821
CSA18 Cedar Pines	1306	429,484	359,470	70,014	209,803	279,817
CSA20-Joshua Tree	1312	7,831,346	7,265,051	566,295	1,192,363	1,758,658
CSA29 Lucerne Valley	1318	1,010,314	1,532,311	(521,997)	16,921	(505,076)
CSA 30 Red Mountain	1324	4,126	4,735	(609)	9,351	8,742
CSA40 Elephant Mtn	1330	917,324	685,511	231,813	3,253,167	3,484,980
CSA42-Oro Grande	1336	303,131	720,353	(417,222)	3,414,134	2,996,912

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – Special Districts						
CSA 54 Crest Forest	1342	54,115	86,645	(32,530)	345,983	313,453
CSA 56 Wrightwood Park	1348	0	3	(3)	0	(3)
CSA59 Deer Lodge Park	1354	66,100	235,387	(169,287)	1,016,092	846,805
CSA63-Oak Glen/Yucaipa	1360	252,311	159,450	92,861	0	92,861
CSA68 Valley of the Moon	1366	178,600	139,984	38,616	295,497	334,113
CSA69 Lk Arrowhead	1372	64,400	88,760	(24,360)	456,558	432,198
CSA70 Countywide	1378	6,575,052	6,570,064	4,988	0	4,988
CSA 70 CSA Loan Fund	1380	0	31,000	(31,000)	720,486	689,486
CSA 70 Countywide – General Building Reserve	1382	0	0	0	1	1
CSA 70 Termination Benefits Reserve	1384	500,000	39,000	461,000	478,975	939,975
CSA 70 General Reserve	1386	506,000	133,000	373,000	4,131,752	4,504,752
CSA70-D1 Lk Arrowhead	1408	550,134	1,037,955	(487,821)	4,226,224	3,738,403
CSA70-DB1 Bloomington	1414	47,800	68,854	(21,054)	394,380	373,326
CSA70-DB2 Big Bear	1420	5,989	28,988	(22,999)	273,909	250,910
CSA 70 DB-3 Mill Pond	1421	16,040	30,446	(14,406)	130,826	116,420
CSA70-EV-1 East Valley	1426	29,110	9,691	19,419	202,460	221,879
CSA 70 EV-1 Citrus Plaza	1432	82,043	77,831	4,212	261,167	265,379
CSA70 G Wrightwood	1438	345,472	203,913	141,559	789,571	931,130
CFD 2006-1 Lytle Creek-Db	1450	36,719	60,436	(23,717)	615,019	591,302
CSA 70 GH Glen Helen	1452	184,934	162,120	22,814	266,788	289,602
CSA70 M Wonder Valley	1462	313,142	232,435	80,707	136,005	216,712
CSA70 M Wonder Valley	1464	164,494	645,480	(480,986)	63,307	(417,679)
CSA70 P 6 El Mirage	1486	62,882	34,937	27,945	45,223	73,168
CSA 70 P-8 Fontana Park	1492	0	0	0	2	2
CSA70 P10-Mentone	1498	151,301	69,000	82,301	9,173	91,474
CSA70 P12-Montclair	1504	75,050	35,057	39,993	100,999	140,992
CSA70 P13 El Rancho Verde	1510	751,904	97,290	654,614	72,205	726,819
CSA70 P14 Mentone	1516	89,976	50,359	39,617	0	39,617
CSA70 P16-Eagle Crest	1522	31,625	25,900	5,725	86,546	92,271
CSA 70 P-18 Randall Crossing Fontana	1534	18,392	18,245	147	77,218	77,365
CSA 70 P-19 Gregory Crossing Bloom	1540	31,718	28,727	2,991	121,736	124,727
CSA 70 P-20 Mulberry Heights	1546	28,418	31,226	(2,808)	152,989	150,181
CSA70 R-2 Twin Peaks	1552	65,300	113,810	(48,510)	444,110	395,600
CSA70 R-3 Erwin Lk.	1558	138,070	135,780	2,290	430,957	433,247
CSA70 R-4 Cedar Glen	1564	3,250	2,830	420	974	1,394
CSA70 R-5 Sugarloaf	1570	376,880	325,597	51,283	450,564	501,847
CSA70 R-7 Lk Arrowhead	1576	8,600	7,300	1,300	46,148	47,448
CSA70 R-8 Riverside Terrace	1582	180,400	34,308	146,092	183,612	329,704

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – Special Districts						
CSA70 R-9 Rim Forest	1588	57,750	63,100	(5,350)	3,328	(2,022)
CSA70 R-12 Baldwin Lk	1594	23,650	14,609	9,041	37,634	46,675
CSA70 R-13 Lk Arrowhead N	1600	16,700	9,400	7,300	32,959	40,259
CSA70 R-15 Landers	1606	121,500	71,500	50,000	103,371	153,371
CSA70 R-16 Running Springs	1612	15,370	13,800	1,570	60,441	62,011
CSA70 R-19 Copper Mtn	1618	67,333	44,120	23,213	0	23,213
CSA70 R-20 Flamingo Heights	1624	17,800	12,115	5,685	19,212	24,897
CSA70 R-21 Mountain View	1630	174,228	174,998	(770)	0	(770)
CSA70 R-22 Twin Peaks	1636	26,150	48,129	(21,979)	44,031	22,052
CSA70 R-23 Mile High Park	1642	27,400	18,040	9,360	42,605	51,965
CSA70 R-25 Lucerne Valley	1648	1,300	950	350	4,254	4,604
CSA70 R-26 Yucca Mesa	1654	10,300	6,740	3,560	12,360	15,920
CSA70 R-29 Yucca Mesa	1660	9,100	7,660	1,440	20,232	21,672
CSA70 R-31 Lytle Creek	1672	2,600	2,915	(315)	7,863	7,548
CSA70 R-33 Big Bear City	1678	23,800	10,900	12,900	28,190	41,090
CSA70 R-34 Big Bear Rd.	1684	99,445	2,630	96,815	0	96,815
CSA70 R-35 Cedar Glen	1690	2,300	2,580	(280)	1,280	1,000
CSA70 R-36 Pan Springs	1696	14,400	9,700	4,700	35,966	40,666
CSA70 R-39 Highland Estates-Phelan	1702	134,800	55,220	79,580	207,884	287,464
CSA70 R-40 Upper N. Bay Lk Arrowhead	1708	31,300	19,000	12,300	85,966	98,266
CSA70 R-41 Quail Summit	1714	15,500	11,533	3,967	33,166	37,133
CSA70 R-42 Windy Pass	1720	23,500	62,250	(38,750)	485,404	446,654
CSA70 R-44 Saw Pit Canyon	1726	16,900	11,800	5,100	9,572	14,672
CSA70 R-45 Erwin Lake	1732	14,900	13,050	1,850	85,020	86,870
CSA 70 R-48 Erwin Lake West	1733	26,700	24,560	2,140	65,016	67,156
CSA 70 R-49 Fawnskin	1735	27,100	24,731	2,369	7,974	10,343
CSA70 R-46 S. Fairway Dr.	1738	9,400	7,976	1,424	37,934	39,358
CSA70 R-47 Rocky Point	1744	28,800	27,500	1,300	181,858	183,158
CSA 70 R-50 Mercury Way	1745	38,700	26,297	12,403	175	12,578
CSA 70 R-51 Old Toll Access Roads	1746	61,555	43,952	17,603	0	17,603
CSA 70 SL-2 Chino	1750	2,324	4,031	(1,707)	14,695	12,988
CSA 70 SL-3 Mentone	1756	3,511	3,653	(142)	7,327	7,185
CSA 70 SL-4 Bloomington	1762	1,599	5,871	(4,272)	58,597	54,325
CSA 70 SL-6 Agua Mansa	1766	13,100	5,664	7,436	14,495	21,931
CSA 70 SL-7 Mentone	1767	4,834	4,022	812	14,780	15,592
CSA 70 SL-5 Muscoy	1768	57,628	61,384	(3,756)	193,923	190,167
CSA 70 SL-8 San Bernardino	1769	6,250	3,609	2,641	12,247	14,888
CSA 70 SL-9 Menton	1770	8,000	4,376	3,624	14,486	18,110

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Special Revenue Funds – Special Districts						
CSA 70 SL-10 San Bernardino	1771	4,375	1,300	3,075	4,277	7,352
CSA 70 SL-11 Bloomington	1772	6,750	3,904	2,846	10,784	13,630
CSA70-TV-2 Morongo Valley	1774	701,155	375,934	325,221	2,309,185	2,634,406
CSA70-TV-4 Wonder Valley	1780	185,803	68,876	116,927	334,001	450,928
CSA70-TV-5 Mesa	1786	264,384	257,298	7,086	1,976,517	1,983,603
CSA70 W Hinkley	1792	20,823	20,737	86	0	86
CSA79 R-1 Green Valley Lk	1798	28,400	36,444	(8,044)	259,867	251,823
CSA82 Searles Valley	1804	92,496	145,000	(52,504)	893,550	841,046
CSA120 North Etiwanda	1810	229,634	222,071	7,563	7,304	14,867
AD 2018-1 Snowdrop Road	1812	58,000	27,054	30,946	30,209	61,155
Big Bear Valley Park & Rec	2580	5,621,326	4,423,914	1,197,412	4,000,615	5,198,027
Big Bear Park & Rec Moonridge	2582	3,658,735	3,659,833	(1,098)	0	(1,098)
Bloomington Park	2584	1,195,606	1,038,095	157,511	0	157,511
BRPD Comm Ctr – Capital Expense Account	2588	50,000	50,000	0	0	0
BRPD Comm Ctr – O&M Reserve Acct	2589	100,000	18,500	81,500	360,449	441,949
AD 2018-1 Snowdrop Road	7390	0	0	0	22,962	22,962
CSA 70 EV-1 Redlands Expansion	9393	0	0	0	326,375	326,375

Capital Improvement Funds – San Bernardino County

RES-Project Management-Capital Improvements and Maintenance	3100	751,775,534	340,149,986	411,625,548	0	411,625,548
RES-Project Management-Courthouse CIP	3104	2,280,728	0	2,280,728	0	2,280,728
CIP – Acquisitions	3105	73,929,318	20,705,553	53,223,765	0	53,223,765
RES-Project Management-Public Works	3108	79,709,354	0	79,709,354	0	79,709,354
ARPA – CIP Projects	3109	6,519,091	(119,001,084)	125,520,175	0	125,520,175
Housing Successor Bonds Proceed	3120	0	0	0	153	153
Community Development and Housing	3122	0	95,000	(95,000)	2,932,627	2,837,627
Community Development and Housing	3124	0	20,000	(20,000)	578,922	558,922
Community Development and Housing	3126	815,830	50,000	765,830	1,175,089	1,940,919
Community Development and Housing	3128	0	275,000	(275,000)	8,604,009	8,329,009

Capital Improvement Funds – Special Districts

Big Bear Park	3161	706,972	0	706,972	0	706,972
Big Bear Alpine Zoo	3164	0	475	(475)	11,910	11,435
Bloomington Park	3166	6,406,300	619,216	5,787,084	289,754	6,076,838
CSA 18 Road Paving	3500	0	75	(75)	1,893	1,818
ARPA Projects	3509	708,285	677,964	30,321	12,851	43,172
CSA 20 Joshua Tree	3512	282,023	0	282,023	0	282,023
CSA 29 Lucerne Valley	3520	0	25	(25)	617	592
CSA 40 Elephant Mountain	3530	0	7,100	(7,100)	178,168	171,068

2025-26 Schedule of Reserves

Description	Fund	Requirements	Sources	Fund Balance		
				Use of/ (Contribution to) Fund Balance	Available Reserves	Total Fund Balance
Capital Improvement Funds – Special Districts						
CSA 59 Deer Lodge Park	3560	455,500	0	455,500	11,450	466,950
CSA 68 Valley of the Moon	3580	0	2	(2)	59	57
CSA 69 Lake Arrowhead Road	3590	0	1,550	(1,550)	38,467	36,917
CSA70 Countywide-Snowdrop Road	3600	29,625	4,300	25,325	0	25,325
CSA 70 Zone P13 El Rancho Verde	3602	0	350	(350)	8,782	8,432
CSA 70 Lake Gregory	3604	13,821,794	238,688	13,583,106	2,591,370	16,174,476
CSA 70 D-1 Lake Arrowhead Dam	3620	1,151,574	41,000	1,110,574	25,602	1,136,176
CSA 70 Lytle Creek	3634	0	650	(650)	16,314	15,664
CSA 70 R-2 Twin Peaks	3636	0	1,000	(1,000)	25,137	24,137
CSA 70 R-15 Road Improvements	3650	0	250	(250)	6,456	6,206
CSA 70 TV-4 Wonder Valley	3700	0	45	(45)	1,140	1,095
CSA 70 North Etiwanda Preserve	3730	296,467	3,550	292,917	25,675	318,592
CSA 29 Lucerne Valley Cemetery Endowment	3900	0	5,100	(5,100)	127,695	122,595
CSA 70 North Etiwanda Trust Reserve	3920	100,000	79,048	20,952	1,738,041	1,758,993

Classification Listing and Position Count

Administration

Board of Supervisors (60 Positions)

First District			9 Positions
1 Cont BOS Executive Secretary	1 Cont Chief of Staff	1 Cont Comms Advisor I	
1 Cont Community Svcs Liaison	1 Cont Deputy Chief of Staff	1 Cont District Director	
1 Cont Field Representative II	1 Cont Policy Advisor I	1 Elective Board of Supervisors	
Second District			16 Positions
1 Cont Communications Officer	1 Cont Deputy Chief of Staff	1 Cont Director of Public Affairs	
1 Cont District Director Spec Pro	1 Cont Executive Secretary	2 Cont Field Representative I	
1 Cont Policy Advisor I 2nd Dist	1 Cont Supervisors Exec Aide II	1 Elective Board of Supervisors	
1 Public Service Employee	5 Student Intern		
Third District			13 Positions
1 Cont Chief of Staff	1 Cont Comm Advisor	1 Cont Deputy Chief of Staff	
1 Cont Exec Secretary	1 Cont Executive Aide III	2 Cont Field Representative I	
1 Cont Policy Advisor I	1 Cont Policy Advisor II	1 Cont Transportation Rep 3rd D	
1 Elective Board of Supervisors	2 Field Representative I		
Fourth District			11 Positions
1 Cont Chief of Staff	1 Cont Deputy Chief of Staff	1 Cont Executive Aide III	
3 Cont Field Representative I	2 Cont Policy Advisor II	2 Cont Special Assistant	
1 Elective Board of Supervisors			
Fifth District			11 Positions
1 Constituent Services Rep	1 Cont Communications Officer	2 Cont Community Svcs Liaison	
1 Cont Exec Secretary	3 Cont Field Representative I	1 Cont Intern Staff Assist I	
1 Cont Policy Advisor II	1 Elective Board of Supervisors		
Clerk of the Board (14 Positions)			
Administrative and Special Projects/Environmental Notices/Business License			6 Positions
1 Board Services Supervisor	1 Chief Dep Clerk of Board Sup	1 Clerk of the Board of Sup	
1 Executive Admin Assistant III	1 Office Assistant III	1 Staff Analyst II	
Agenda Process			3 Positions
2 Board Services Specialist	1 Sr Board Services Specialist		
Assessment Appeals			4 Positions
2 Board Services Specialist	1 Board Services Supervisor	1 Board Services Technician	
Boards, Commissions and Committees/Conflict of Interest			1 Position
1 Board Services Specialist			

Classification Listing and Position Count

Administration

County Administrative Office (27 Positions)

County Administrative Office	27 Positions

8 Administrative Analyst III	4 Assistant Executive Officer	2 CEO Executive Assistant
1 Chief Executive Officer	1 County Priv Ofcr/Ethics Ofcr	5 Deputy Executive Officer
4 Senior Executive Admin Assist	2 Strategic Initiatives Chief	

County Communications (21 Positions)

Communications – Graphic Design Unit	6 Positions

1 County Communications Mana	4 Graphic Designer I	1 Graphic Designer II

Communications – Multimedia Services	8 Positions

1 County Communications Mana	7 Multimedia Production Spec II

Communications Group	7 Positions

1 Chief Communications Officer	1 County Communications Mana	2 Deputy Public Info Officer
1 Public Information Officer	1 Public Service Employee	1 Senior Executive Admin Assist

County Counsel (133 Positions)

Administration/Fiscal	13 Positions

1 Accounting Technician	1 Admin Aide to County Counsel	2 Chief Asst County Counsel
1 Chief of County Counsel Adm	1 Cont County Counsel	1 Executive Admin Assistant I
2 Law and Justice Office SpecIst	3 Senior Legal Support Assistan	1 Staff Analyst II

Legal Services	120 Positions

1 Cont Deputy County Counsel	12 County Counsel Paralegal	4 County Counsel Sr Paralegal
62 Deputy County Counsel IV	19 Executive Admin Assistant I	3 Executive Admin Assistant II
1 Lead Legal Support Assistant	5 Principal Asst Cnty Counsel	2 Public Service Employee
4 Senior Legal Support Assistan	7 Sup Deputy County Counsel	

Finance and Administration (40 Positions)

Administration	1 Position

1 Administrative Analyst II

Board Administration	2 Positions

2 Senior Executive Admin Assist

Finance and Administration	33 Positions

1 Administrative Analyst II	14 Administrative Analyst III	1 Asst County Chief Fincl Officer
1 Chief Administrative Analyst	1 County Chief Financial Ofcr	5 Deputy Executive Officer
7 Principal Admin Analyst	3 Senior Executive Admin Assist	

Classification Listing and Position Count

Administration

Finance and Administration (40 Positions)

Governmental Relations		1 Position
1 Administrative Analyst III		
Legislative Affairs		3 Positions
1 Director of Gov Leg Affairs	2 Legislative Analyst	

Fleet Management (113 Positions)

Administration		7 Positions
2 Deputy Director	1 Director of Fleet Management	1 Executive Admin Assistant III
1 Fiscal Specialist	2 Training & Dev Specialist	
Business Office/Motor Pool		12 Positions
1 Accounting Technician	1 Administrative Supervisor I	2 Fiscal Assistant
1 Fiscal Specialist	1 Fleet Services Manager	1 Fleet Supervisor
1 Motor Pool Assistant	1 Motor Pool Specialist	1 Payroll Specialist
1 Staff Analyst II	1 Sup Accounting Technician	
Main Garage		52 Positions
1 Custodian	3 Equipment Parts Specialist I	1 Equipment Parts Specialist II
1 Equipment Parts Supervisor	1 Fleet Service Writer	1 Fleet Specialist
2 Fleet Superintendent	2 Fleet Supervisor	22 Fleet Technician
4 Lead Fleet Technician	5 Mechanics Assistant	1 Motor Pool Assistant
4 Public Service Employee	1 Staff Analyst II	1 Storekeeper
2 Stores Specialist		
Service Centers		42 Positions
1 Custodian	1 Environmental Technician I	1 Equipment Parts Specialist I
1 Fleet Service Writer	7 Fleet Services Specialist	1 Fleet Superintendent
3 Fleet Supervisor	11 Fleet Technician	3 Fleet Technician I
5 Lead Fleet Technician	1 Mechanics Assistant	1 Motor Pool Assistant
3 Public Service Employee	1 Regulatory Environ Splst	2 Senior Fleet Services Splst

Human Resources (171 Positions)

Administration		9 Positions
2 Asst Director of HR	1 Director of Human Resources	1 Executive Admin Assistant III
1 HCM Project Manager	1 HR Deputy Director	1 Human Resources Analyst I
1 Human Resources Analyst II	1 Media Specialist I	

Classification Listing and Position Count

Administration

Human Resources (171 Positions)

Administrative Services			7 Positions
3 Human Resources Analyst I	1 Human Resources Assistant	1 Human Resources Manager	
1 Human Resources Technician	1 Staff Analyst I		
Central Investigations			16 Positions
8 HR Investigator	4 Human Resources Analyst I	1 Human Resources Manager	
3 Senior HR Investigator			
Civil Service Commission			1 Position
1 Executive Admin Assistant I			
Compensation & Classification			9 Positions
5 Human Resources Analyst I	2 Human Resources Analyst II	1 Human Resources Manager	
1 Human Resources Specialist			
EMACS Development			17 Positions
1 Executive Admin Assistant I	1 HR Division Chief	9 Human Capital Mgmt Analyst	
1 Human Resources Analyst I	2 Human Resources Analyst III	3 Probation Officer II	
EMACS HR			14 Positions
1 Human Resources Analyst III	11 Human Resources Technician	2 Supv Human Resources Tech	
Employee Relations			44 Positions
1 Executive Admin Assistant II	28 HR Business Partner II	1 HR Division Chief	
9 Human Resources Analyst I	1 Human Resources Assistant	1 Personnel Technician	
3 Sup HR Business Partner			
Equal Employment Opportunity			4 Positions
2 Human Resources Analyst I	1 Human Resources Specialist	1 Senior HR Investigator	
Labor Relations			7 Positions
1 County Labor Relations Chief	1 Executive Admin Assistant III	2 Labor Relations Analyst	
1 Labor Relations Deputy Chief	2 Sr Labor Relations Officer		
Recruitment & Selection			39 Positions
1 Executive Admin Assistant II	1 HR Division Chief	20 Human Resources Analyst I	
2 Human Resources Analyst II	3 Human Resources Analyst III	3 Human Resources Assistant	
4 Human Resources Specialist	5 Human Resources Technician		

Classification Listing and Position Count

Administration

Human Resources (171 Positions)

Test & Certifications			3 Positions
1 Human Resources Assistant	1 Human Resources Technician	1 Supv Human Resources Tech	
Western Region Item Bank			1 Position
1 Human Resources Technician			

Human Resources – Center For Employee Health and Wellness (16 Positions)

Center of Employee Health and Wellness			16 Positions
1 Administrative Assistant	6 Care Assistant	1 Human Resources Assistant	
1 Human Resources Manager	1 Licensed Voc Nurse II	3 Nurse Practitioner II	
1 Physician Assistant	1 Registered Nurse II-Clinic	1 Sup Occ Health Physician	

Human Resources – Commuter Services (3 Positions)

Commuter Services			3 Positions
1 Human Resources Analyst I	1 Human Resources Assistant	1 Human Resources Specialist	

Human Resources – Employee Benefits and Services (32 Positions)

Employee Benefits & Services			32 Positions
1 Executive Admin Assistant I	1 HR Division Chief	7 Human Resources Analyst I	
3 Human Resources Analyst III	2 Human Resources Assistant	2 Human Resources Specialist	
13 Human Resources Technician	3 Supv Human Resources Tech		

Innovation and Technology – Business Solutions Development (102 Positions)

Business Solutions Development			102 Positions
1 Applications Specialist	2 Business Systems Analyst I	1 Business Systems Analyst II	
13 Business Systems Analyst III	3 Ent Business Systems Analyst	14 Ent Programmer Analyst	
8 Enterprise Business Apps Mgr	2 IT Deputy Chief	2 IT Division Chief	
4 IT Technical Assistant II	1 Office Assistant II	3 Programmer Analyst I	
14 Programmer Analyst II	27 Programmer Analyst III	1 Programmer I	
1 User Experience(UX) Designer	4 Website Developer	1 Website Graphic Designer	

Classification Listing and Position Count

Administration

Innovation and Technology – Computer Operations (195 Positions)

Administration 3 Positions

1 Asst Chief Information Ofcr	1 Chief Information Officer	1 Executive Admin Assistant III

Enterprise Infrastructure 163 Positions

5 Applications Specialist	10 Automated Systems Analyst I	3 Automated Systems Analyst II
6 Automated Systems Tech	2 Business Applications Mgr	4 Business Relationship Manag
2 Business Systems Analyst II	4 Business Systems Analyst III	1 Chief Data Officer
1 Chief Info Security Officer	6 Computer Operations Splst	1 Computer Operations Sup
4 Computer Operator II	9 Computer Operator III	5 Ent Network Engineer
2 Ent Programmer Analyst	10 Ent Systems Engineer	3 Ent Systems Support Mgr
1 Enterprise Network Support M	3 Information Security Analyst	6 IT Deputy Chief
3 IT Division Chief	4 IT Technical Assistant II	1 Network Services Supervisor
1 Office Assistant II	5 Office Assistant III	2 Production Control Supervisor
1 Programmer Analyst III	3 Special Projects Leader	1 Sup Application Supp Splst
1 Sup Auto Systems Analyst II	1 Supervising Office Assistant	9 Systems Support Analyst II
38 Systems Support Analyst III	4 Systems Support Supervisor	1 Technology Helpdesk Sup

Finance & Administrative Services 29 Positions

2 Accounting Technician	2 Administrative Supervisor I	1 Business Systems Analyst III
1 Chief Technology Officer	1 Executive Admin Assistant II	2 Fiscal Assistant
5 Fiscal Specialist	1 IT Chief Finance Officer	1 IT Finance Officer
1 IT Technical Assistant II	1 Office Assistant II	1 Staff Analyst I
8 Staff Analyst II	1 Supervising Accountant/Audito	1 Supervising Fiscal Specialist

Innovation and Technology – Geographic Information System (10 Positions)

Geographic Information System (GIS) 10 Positions

3 Business Systems Analyst III	1 Enterprise Business Apps Mgr	1 GIS Tech I
1 GIS Tech II	1 GIS Tech III	1 Programmer Analyst I
2 Programmer Analyst III		

Innovation and Technology – Telecommunication Services (97 Positions)

Public Safety Communications 37 Positions

1 Business Systems Analyst II	6 Communications Tech I	4 Communications Tech II
4 Communications Tech III	1 Electronic Drafting Tech	1 IT Deputy Chief
1 IT Division Chief	2 Network Services Supervisor	2 Office Assistant III
9 Radio Comm Sys Analyst	1 Special Projects Leader	2 Supervising Comm Technician
2 Systems Support Analyst III	1 Telecommunications Engrn II	

Classification Listing and Position Count

Administration

Innovation and Technology – Telecommunication Services (97 Positions)

Telecommunication Services			60 Positions
1 Business Systems Analyst III	5 Communications Installer	5 Communications Tech I	
4 Communications Tech II	7 Communications Tech III	2 Ent Network Engineer	
2 Enterprise Network Support M	3 Equipment Parts Specialist I	2 Equipment Parts Specialist II	
1 Equipment Parts Supervisor	1 Executive Admin Assistant II	1 IT Deputy Chief	
1 IT Division Chief	4 Office Assistant II	2 Office Assistant III	
2 Special Projects Leader	3 Supervising Comm Technician	1 Supervising Office Assistant	
2 Systems Support Analyst II	3 Systems Support Analyst III	2 Telecommunications Engrn II	
6 Telephone Service Specialist			

Office of Emergency Services (42 Positions)

Office of Emergency Services			42 Positions
1 Accounting Technician	1 Administrative Assistant	2 Administrative Supervisor I	
1 Asst Emergency Svcs Mgr	13 Cnty Fire Dept EmerSvcs Ofcr	1 Computerized Mapping Anlyst	
1 Dir of Emergency Managemen	1 Emergency Mgmt Analyst	1 Fire Equipment Tech I	
1 Fiscal Specialist	1 Media Specialist	1 Media Specialist I	
3 Office Assistant III	1 Payroll Specialist	1 Program Specialist I	
1 Pub Rltns/Comm Outreach Co	1 Staff Aide	5 Staff Analyst II	
2 Stores Specialist	3 Sup Emergency Svcs Officer		

Purchasing (34 Positions)

Administration			5 Positions
1 Accounting Technician	1 Fiscal Assistant	1 Office Assistant II	
1 Purchasing Admin & Ops Mgr	1 Staff Analyst II		
Compliance			5 Positions
2 Buyer II	2 Buyer III	1 Procurement Compliance Ofcr	
Executive			3 Positions
1 Assistant Director	1 Director of Purchasing	1 Executive Admin Assistant III	
Information Technology			1 Position
1 Business Systems Analyst II			
Procurement			20 Positions
1 Buyer I	7 Buyer II	6 Buyer III	
1 Buying Assistant	1 Public Service Employee	1 Purchasing Manager	
1 Staff Analyst II	2 Supervising Buyer		

Classification Listing and Position Count

Administration

Purchasing – Mail/Courier Services (21 Positions)

Mail/Courier Services			21 Positions
16 Mail Processor II	2 Mail Processor III	1 Mail Services Manager	
2 Mail Services Supervisor			

Purchasing – Surplus Property and Storage Operations (6 Positions)

Surplus Property and Storage			6 Positions
1 Automated Systems Tech	1 Logistics Program Manager	1 Storekeeper	
2 Stores Specialist	1 Stores Supervisor II		

Purchasing – Printing Services (12 Positions)

Printing Services			12 Positions
1 Graphics Technician	1 Printing Services Estimator	1 Printing Services Manager	
1 Printing Services Supervisor	7 Reproduction Eqpmt Oper I	1 Reproduction Eqpmt Oper II	

Risk Management Operations (92 Positions)

Administration			22 Positions
1 Accountant/Auditor	1 Accounting Technician	1 Administrative Supervisor I	
1 Budget Officer	1 Business Systems Analyst II	1 Dep Director, HR Admin Svcs	
3 Deputy Director of Risk Mgmt	1 Director of Risk Management	1 Executive Admin Assistant III	
3 Fiscal Specialist	1 Payroll Specialist	1 Senior Accountant/Auditor	
4 Staff Analyst II	1 Statistical Analyst	1 Workers Comp Adjuster II	
Liability			11 Positions
2 Claims Assistant	6 Liability Claims Rep II	2 Liability Claims Rep III	
1 Sup Liability Claims Rep			
Risk Control			15 Positions
11 Deputy Risk Control Splst	1 Office Assistant III	2 Principal Risk Control Anlyst	
1 Risk Control Officer			
Workers' Compensation			44 Positions
10 Claims Assistant	2 Office Assistant II	1 Office Assistant III	
4 Sup Workers Comp Adjuster	24 Workers Comp Adjuster II	3 Workers Comp Adjuster III	

Classification Listing and Position Count

Arrowhead Regional Medical Center

Arrowhead Regional Medical Center (5,272 Positions)

Administration			3 Positions
1 ARMC Physician Administrator	1 Assoc Hosp Adm Prof Svcs	1 Public Service Employee	
Finance and Supply Chain			51 Positions
4 Accounting Technician	1 Administrative Assistant	1 Administrative Supervisor I	
1 Administrative Supervisor II	1 ARMC Associate CFO	1 ARMC Chief Financial Officer	
7 Buying Assistant	6 Fiscal Specialist	1 Healthcare Program Admin	
1 Material Manager	2 Office Assistant II – Clinic	1 Office Specialist	
1 Public Service Employee	4 Senior Accountant/Auditor	10 Staff Analyst II	
7 Stores Specialist	1 Stores Supervisor II	1 Supervising Buying Assistant	
Fiscal and Ancillary Services			98 Positions
1 Accounting Technician	1 Administrative Assistant	1 Administrative Manager	
3 Administrative Supervisor I	1 Asst Hosp Admin Fiscal	2 Clinical Doc Improvmt Nurse	
1 Cont Revenue Cycle Director	2 Fiscal Operations Supervisor	39 Fiscal Specialist	
4 Office Assistant I – Clinic	3 Office Assistant II – Clinic	6 Office Specialist	
11 Public Service Employee	1 Revenue Cycle Manager	1 Revenue Integrity Analyst	
11 Revenue Recovery Officer I	5 Staff Analyst II	1 Sup Revenue Recovery Ofcr	
4 Supervising Fiscal Specialist			
General Support and Compliance			15 Positions
1 Administrative Assistant	1 Departmental IS Administrator	1 Dir Public Relations&Mrktng	
2 Healthcare Program Admin	1 Laboratory Assistant	1 Media Specialist I	
1 Media Specialist II	2 Multimedia Coordinator	1 Office Assistant II – Clinic	
1 PD-Radiologic Technologist	3 Staff Analyst II		
Inpatient Intensive Care Unit and Emergency Department Serv			715 Positions
7 Administrative Assistant	1 Administrative Nurse Manager	1 ARMC Social Services Mgr	
3 Associate Chief Nursing Ofcr	1 Asst Dir of Respir Care Svcs	5 Asst Unit Mgr I-Spec Crit Care	
2 Asst Unit Mgr II-SpecCrit Care	2 Automated Systems Analyst II	5 Automated Systems Tech	
12 Care Assistant	3 Case Management Supervisor	5 Certified Trauma Registrar	
1 Chief Nursing Officer	3 Clin Doc Improvmt Nurse Sup	6 Clinical Director II	
1 Clinical Director-Care Mgmt	18 Clinical Doc Improvmt Nurse	1 Clinical Doc Integrity Mgr	
14 Cont Radiological Tech	21 Cont Resp Care Prac	1 Cont Spc Procedure Rad Tech	
3 Cont Ultrasound Tech	1 Dir of Respir Care Svcs	35 Emergency Room Technician	
6 Healthcare Program Admin	4 House Supervisor	1 Lead Occupational Therapist	
1 Lead Soc Service Practitioner	9 Licensed Voc Nurse II	8 Mammography Technologist	
5 MRI Technologist	3 Neurodiagnostic Technolgst I	1 Neurodiagnostic Technolgst II	
1 Nuclear Med Technologist – P	2 Nuclear Medicine Technologist	1 Nurse Eductr Spec Crit Care	
1 Nurse Supervisor	2 Nursing Program Coordinator	11 Occupational Therapist II	

Classification Listing and Position Count

Arrowhead Regional Medical Center

Arrowhead Regional Medical Center (5,272 Positions)

Inpatient Intensive Care Unit and Emergency Department Serv			715 Positions
7 Occupational Therapy Asst	6 Office Assistant I – Clinic	14 Office Assistant II – Clinic	
1 Office Assistant IV	1 Office Specialist	6 PD-ARMC House Sup	
4 PD-Float Pool RN	3 PD-Licensed Voc Nurse	5 PD-Occup Therapist II	
2 PD-Occup Therapy Asst	6 PD-Phys Therapy Asst	6 PD-Physical Therapist II	
4 PD-Radiologic Technologist	12 PD-Respir Care Prac	10 PD-RN Case Manager	
8 PD-Spc Proc Radiologic Tech	46 PD-Spclty Care RN ER/Traum	4 PD-Speech Therapist	
4 PD-Ultrasound Technologist	6 Physical Therapist Assistant	11 Physical Therapist II	
5 Public Service Employee	2 Pulmonary Function Specialist	1 Radiographic Clin Instructor	
1 Radiologic Tech School	17 Radiologic Technologist II	4 Radiologic Technologist III	
1 Radiology Manager	3 Radiology Supervisor	31 Registered Nurse Case Mgr	
12 Registered Nurse II-ARMC	2 Rehabilitation Services Aide	1 Rehabilitation Services Mgr	
31 Respiratory Care Practit	6 Respiratory Care Practit III	6 Respiratory Therapist	
3 RN III-Spclty Care Crit Care	28 Soc Service Practitioner III	8 Social Worker II	
105 Spclty Care RN Crit Care	5 Special Proc Rad Tech II	3 Special Proc Rad Tech III	
3 Speech Therapist	5 Staff Analyst II	14 Student Nurse	
2 Sup Rehabilitation Therapist	6 Sup Respir Care Prac	1 Sup Soc Service Practitioner	
1 Sup Utilization Review Tech	1 Supervising Office Splst	2 Supervising-ER Technician	
10 Ultrasound Technologist II	1 Ultrasound Technologist III	2 Unit Manager	
5 Util Rvw/Perform Imp Nurse	13 Utilization Review Tech		

Inpatient Med Surge Unit			1,234 Positions
1 Administrative Nurse Manager	21 Assistant Unit Manager I	11 Assistant Unit Manager II	
2 Asst Unit Mgr I-Spclty Care	4 Asst Unit Mgr I-Spec Crit Care	2 Asst Unit Mgr II-SpecCrit Care	
1 Automated Systems Tech	2 Care Assistant	2 Clinical Nurse Specialist	
12 Dialysis Technician	1 Healthcare Program Admin	60 Hospital Unit Assistant	
22 Licensed Voc Nurse II	1 Nurse Eductr Spec Crit Care	1 Nurse Supervisor	
2 Nursing Program Coordinator	2 Office Assistant I – Clinic	2 Office Assistant II – Clinic	
2 Office Specialist	3 Patient Advocate	112 Patient Care Assistant	
4 PD – Telemetry Technician	4 PD-Dialysis Technician	171 PD-Patient Care Assistant	
168 PD-Registered Nurse II	29 PD-Spclty Care RN ER/Traum	9 PD-Specialty Care RN	
1 Public Service Employee	4 Reg Nurse III-Spclty Care	335 Registered Nurse II-ARMC	
24 Registered Nurse III	4 RN III-Spclty Care Crit Care	85 Spclty Care RN Crit Care	
16 Specialty Care RN	1 Staff Analyst II	64 Student Nurse	
4 Surgical Technician	30 Telemetry Technician	14 Unit Manager	
1 Volunteer Services Coord			

Classification Listing and Position Count

Arrowhead Regional Medical Center

Arrowhead Regional Medical Center (5,272 Positions)

Medical Director			412 Positions
8 Administrative Assistant	1 Administrative Manager	2 Administrative Supervisor I	
1 Administrative Supervisor II	2 Applications Specialist	1 ARMC Chief Operating Officer	
2 ARMC Fin Svcs Interviewer	1 ARMC Finance & Budget Ofcr	1 ARMC Med Svcs Prog Coord	
3 Assoc Hosp Adm Prof Svcs	1 Asst Hospital Administrator	1 Business Applications Mgr	
8 Care Assistant	1 Cont Chief Medical Officer	1 Cont Director of ARMC	
5 Cont ECM Alcoh Drug Cnslr	4 Cont ECM Clinical Therapist	49 Cont ECM Commnty Hlth Wkr	
1 Cont ECM HealthcareProgAd	1 Cont ECM MH Program Mgr	2 Cont ECM Office Assistant	
10 Cont ECM RN Care Manager	1 Cont ECM Secretary	1 Cont ECM Social Worker	
1 Cont JI Medi-calSpecialist Sup	9 Cont Medi-Cal Specialist	1 Cont Nursing Program Coord	
1 Cont UncompCare Asst Mgr	1 Cont UncompCare Manager	8 ECM Behavioral Health Care	
1 ECM Business Systems Anly	5 ECM Care Coordinator	4 Executive Admin Assistant I	
1 Executive Admin Assistant II	1 Executive Assistant	1 Fiscal Operations Supervisor	
9 Fiscal Specialist	2 General Services Worker II	2 Healthcare Program Admin	
1 Nurse Educator	8 Office Assistant I – Clinic	137 Office Assistant II – Clinic	
7 Office Assistant IV	26 Office Specialist	1 Personnel Technician	
4 Programmer Analyst II	4 Programmer Analyst III	6 Public Service Employee	
2 Quality Management Nurse	2 Quality Mgmt Specialist	2 Registered Nurse II-Clinic	
1 Staff Analyst I	6 Staff Analyst II	1 Strategy & Bus Dev Ofcr	
2 Sup Utilization Review Tech	1 Supervising Fiscal Specialist	13 Supervising Office Assistant	
7 Supervising Office Splst	26 Utilization Review Tech		
Patient Services			195 Positions
8 Angiography Technologist	2 Asst Unit Mgr I-Splcty Care	2 Asst Unit Mgr I-Spec Crit Care	
2 Asst Unit Mgr II-Splcty Care	1 Asst Unit Mgr II-SpecCrit Care	1 Community Health Worker I	
5 Emergency Room Technician	10 Hospital Unit Assistant	3 Licensed Voc Nurse II	
2 Nurse Educator	1 Nurse Eductr Spec Crit Care	1 Nursing Program Coordinator	
2 Office Assistant II – Clinic	13 Patient Care Assistant	2 PD-Licensed Voc Nurse	
7 PD-Patient Care Assistant	5 PD-Registered Nurse II	1 PD-Respir Care Prac	
4 PD-RN II Clinic	44 PD-Splcty Care RN ER/Traum	8 PD-Specialty Care RN	
1 Psychiatric Technician I	1 Radiology Supervisor	1 Recreation Therapist	
2 Recreation Therapist-Per Die	2 Reg Nurse III-Splcty Care	1 Registered Nurse Case Mgr	
1 Registered Nurse II-ARMC	1 Research Nurse Scientist	4 RN III-Splcty Care Crit Care	
31 Splcty Care RN Crit Care	1 Special Proc Rad Tech III	10 Specialty Care RN	
4 Student Nurse	5 Surgical Technician	3 Ultrasound Technologist II	
3 Unit Manager			

Classification Listing and Position Count

Arrowhead Regional Medical Center

Arrowhead Regional Medical Center (5,272 Positions)

Population Health 306 Positions

1 Administrative Assistant	13 Angiography Technologist	1 Asst Unit Mgr I-Spec Crit Care
2 Asst Unit Mgr II-SpecCrit Care	1 Automated Systems Tech	4 Care Assistant
1 Clinical Nurse Specialist	3 Hospital Unit Assistant	11 Licensed Voc Nurse II
2 Nurse Eductr Spec Crit Care	2 Nursing Program Coordinator	1 Office Assistant I – Clinic
1 Office Assistant II – Clinic	7 Patient Care Assistant	3 PD-Spc Proc Radiologic Tech
35 PD-Spclty Care RN ER/Traum	10 PD-Sterile Procsg Tech	6 PD-Surgical Technician
2 PD-Ultrasound Technologist	2 Quality Management Nurse	6 Registered Nurse II-ARMC
6 RN III-Spclty Care Crit Care	92 Spclty Care RN Crit Care	1 Special Proc Rad Tech III
3 Staff Analyst II	31 Sterile Proc Tech I	6 Sterile Proc Tech II
1 Sterile Processing Manager	5 Stores Specialist	3 Sup Sterile Proc Tech
26 Surgical Technician	6 Ultrasound Technologist II	4 Unit Manager
8 Utilization Review Tech		

Primary and Specialty Clinics 335 Positions

2 Administrative Assistant	1 Assoc Hosp Adm Prof Svcs	9 Asst Clinic Unit Manager
2 Cancer Registry Specialist	144 Care Assistant	1 Clinic Operations Supervisor
9 Clinic Unit Manager-ARMC	3 Clinical Director I	1 Clinical Director II
1 Clinical Therapist II MS	1 Cont Clinical Therapist II	1 Cont Program Coordinator
1 Dental Asst- Corrections	6 Health Educ Splst II	33 Licensed Voc Nurse II
2 Licensed Voc Nurse III	-1 Mental Health Program Mgr I	2 Mobile Med Clinic Operator
3 Nurse Educator	2 Nursing Program Coordinator	22 Office Assistant II – Clinic
4 Orthopedic Technician	1 Patient Nav Program Coord	1 Patient Navigator
5 PD-Licensed Voc Nurse	2 PD-Registered Nurse II	12 PD-RN II Clinic
1 PD-Specialty Care RN	38 Registered Nurse II-Clinic	3 Respiratory Care Practit
18 RN Care Manager	2 Specialty Care RN	2 Staff Analyst II
1 Sup Respir Care Prac		

Procedure Areas and Behavioral Health Services 600 Positions

8 Asst Unit Mgr I-Spclty Care	6 Asst Unit Mgr I-Spec Crit Care	3 Asst Unit Mgr II-Spclty Care
2 Asst Unit Mgr II-SpecCrit Care	4 Burn Care Technician	1 Clinical Director II
19 Clinical Therapist I MS	1 Clinical Therapist I-Psych	2 Clinical Therapist II MS
1 Cln Thrpst II-Psychologist MS	1 Healthcare Program Admin	34 Hospital Unit Assistant
4 House Supervisor	17 Licensed Voc Nurse II	1 Mental Health Clinic Sup
1 Mental Health Program Mgr I	1 Nurse Educator Spec Care	1 Nursing Program Coordinator
2 Office Assistant I – Clinic	6 Office Assistant II – Clinic	78 Patient Care Assistant
3 PD-ARMC House Sup	3 PD-Licensed Voc Nurse	26 PD-Patient Care Assistant
62 PD-Spclty Care RN ER/Traum	54 PD-Specialty Care RN	1 Peer & Family Advocate
16 Psychiatric Technician I	8 Reg Nurse III-Spclty Care	6 RN III-Spclty Care Crit Care
134 Spclty Care RN Crit Care	72 Specialty Care RN	15 Student Nurse
1 Supervising Office Assistant	6 Unit Manager	

Classification Listing and Position Count

Arrowhead Regional Medical Center

Arrowhead Regional Medical Center (5,272 Positions)

Quality and Performance Improvement		350 Positions
2 Administrative Assistant	1 Administrative Nurse Manager	1 Administrative Supervisor I
1 Biostatistician	1 Clinical Nurse Specialist	1 Compliance Specialist
23 Cont Fellow Year Three	1 Cont Fiscal Specialist	1 Cont Grant Writer
1 Cont MedDir/Desg Inst Ofcl	1 Cont Research Prog Coord	9 Cont Resident PGY III
19 Cont Resident PGY IV	5 Cont Resident PGY V	158 Cont Resident PGY VI
26 Cont Resident PGY VII	1 Cont Staff Analyst I	12 Education Specialist
1 Education Svcs Supervisor	1 Executive Admin Assistant I	7 Healthcare Program Admin
1 Hosp Employee Health Nurse	1 Institutional Rev Board Coord	2 Medical Staff Coordinator
6 Nurse Educator	4 Nurse Eductr Spec Crit Care	2 Nurse Epidemiologist
1 Nursing Program Coordinator	2 Office Assistant II – Clinic	1 Office Assistant IV
13 Office Specialist	1 Privacy & Compliance Splst	5 Process Improvement Coord
3 Process Improvement Splst	1 Program Specialist I	1 Public Service Employee
1 Qual & Accreditation Admin	13 Quality Management Nurse	4 Quality Mgmt Specialist
5 Registered Nurse II-ARMC	2 Staff Aide	1 Staff Analyst I
3 Staff Analyst II	1 Staff Training Instructor	2 Statistical Analyst
1 Sup Medical Staff Coordinator		

Strategic Planning		958 Positions
7 Administrative Assistant	4 Air Conditioning Mechanic	32 Applications Specialist
1 ARMC Facilities Project Mgr	1 ARMC Food Services Mgr	1 ARMC Nutrition Services Mgr
1 ARMC Safety Technician	13 Automated Systems Analyst I	2 Automated Systems Analyst II
12 Automated Systems Tech	1 Autopsy Assistant	7 Bio-Med Electronic Tech I
4 Bio-Med Electronic Tech II	2 Business Applications Mgr	6 Business Systems Analyst I
9 Business Systems Analyst II	5 Business Systems Analyst III	1 Buying Assistant
1 Care Assistant	3 Clin Lab Scientist Intern	30 Clinical Lab Scientist II
7 Clinical Lab Scientist III	1 Clinical Laboratory Svcs Mgr	1 Cont ARMC Chf Med Inf Ofcr
1 Cont EPIC Administrator	2 Cont Medical Lab Tech	18 Cook
2 Cytotechnologist	1 Departmental IS Administrator	2 Dietetic Technician
10 Dietitian	3 Electrician	1 Environmental Svcs Mgr
9 EPIC Clinical Analyst II	1 EPIC Manager-RN	13 EPIC Principal Trainer
8 EPIC RN Analyst II	2 EPIC Sup/Project Mgr-RN	1 EPIC Systems Administrator
50 EPIC Systems Analyst II	5 EPIC Systems Manager	12 EPIC Systems Supervisor/PM
1 Facilities Project Coordinator	1 Fiscal Assistant	45 Food Service Worker II
5 Food Services Supervisor	12 General Maintenance Mech	5 General Maintenance Worker
2 General Services Worker II	21 Health Info Coder I	8 Health Info Coder II
1 Health Info Coding Manager	3 Health Info Mgmt Asst III	1 Health Info Mgmt Director
3 Health Info Mgmt Sup	1 Health Info Mgmt Asst Dir	1 Health Info System Manager
154 Healthcare Custodian	2 Histology Technician	4 Hosp Environment Svcs Sup
1 Hosp Fac Operations Mgr	3 Hospital Facilities Ops Supvr	11 Hospital Plant Operator

Classification Listing and Position Count

Arrowhead Regional Medical Center

Arrowhead Regional Medical Center (5,272 Positions)

Strategic Planning			958 Positions
2 Hospital Safety Officer	1 Hospital Security Manager	6 Hospital Security Sup I	
1 Hospital Security Sup II	19 Laboratory Assistant	3 Lead Cook	
2 Lead Dietitian	25 Lead Healthcare Custodian	1 Lead Office Specialist	
8 Linen Room Attendant	15 Office Assistant I – Clinic	75 Office Assistant II – Clinic	
2 Office Specialist	4 Painter I	8 PD-Clinical Lab Scientist	
4 PD-Dietitian	10 PD-Phlebotomist	13 PD-Security Officer	
22 Phlebotomist	3 Plumber	1 Public Service Employee	
1 Registered Nurse II-ARMC	96 Security Officer I	9 Security Officer II	
2 Staff Analyst I	6 Staff Analyst II	3 Stores Specialist	
3 Sup Auto Systems Analyst I	1 Sup Bio Med Elect Tech	6 Sup Clinical Lab Scientist	
4 Sup Health Info Mgmt Asst	17 Supervising Custodian	1 Supervising Office Assistant	
1 Supervising Office Splst	1 Supervising Phlebotomist	4 Systems Support Analyst II	

Community Revitalization Group

Community Development and Housing (27 Positions)

Administration			2 Positions
1 Administrative Analyst III	1 Chief of Ops Comm Revitalizat		
Agency Administration			4 Positions
1 Deputy Director CDH	1 Director CDH	1 Executive Admin Assistant III	
1 Staff Analyst II			
Community Development Block Grant			9 Positions
1 Administrative Manager	1 CDH Housing Project Mgr II	3 ECD Analyst II	
1 ECD Technician	1 Office Assistant III	1 Staff Analyst II	
1 Supervising ECD Analyst			
Developing & Housing			6 Positions
1 Administrative Manager	3 CDH Housing Project Mgr II	1 ECD Analyst II	
1 Housing Development Manger			
Finance			5 Positions
1 Accountant/Auditor	1 ECD Technician	1 Fiscal Specialist	
1 Housing Agency Finance Ofcr	1 Senior Accountant/Auditor		
Home Admin, Homeless & Asset Management			1 Position
1 CDH Housing Project Mgr I			

Classification Listing and Position Count

Community Revitalization Group

Office Of Homeless Services (31 Positions)

Administration			15 Positions
1 Accountant / Auditor	2 Administrative Supervisor I	1 Budget Officer	
1 Chief of Homeless Services	1 Executive Admin Assistant III	1 Fiscal Specialist	
1 Payroll Specialist	1 Program Specialist II	6 Staff Analyst II	
Homeless Management Information System			7 Positions
1 Administrative Manager	1 Automated Systems Analyst I	1 Automated Systems Analyst II	
1 Automated Systems Tech	1 Business Systems Analyst II	1 Office Assistant II	
1 Office Specialist			
Homeless Services/Continuum of Care			9 Positions
1 CDH Housing Project Mgr II	1 Intake Specialist	5 Program Specialist I	
2 Program Specialist II			

Economic Development Agency

Economic Development (16 Positions)

Attractions/Expansion			5 Positions
4 Economic Dev Coordinator III	1 Staff Analyst I		
Business Services			2 Positions
1 ECD Technician	1 Public Service Employee		
Economic Development Manager			2 Positions
2 Economic Development Mgr			
Executive Office			3 Positions
1 Deputy Director	1 Dir of Economic Development	1 Executive Admin Assistant III	
Marketing/Tourism/Films			3 Positions
2 Economic Dev Coordinator III	1 Public Service Employee		
Research Analytics/Administration			1 Positions
1 Staff Analyst II			

Classification Listing and Position Count

Economic Development Agency

Department Of Workforce Development (102 Positions)

Director			2 Positions
1 Asst Dir Workforce Dev	1 Dir Workforce Development		
Administration			10 Positions
1 Administrative Supervisor I	1 Automated Systems Analyst I	1 Dep Dir Workforce Dev	
1 Executive Admin Assistant I	1 Executive Admin Assistant II	1 Office Assistant III	
1 Program Specialist II	1 Staff Analyst I	2 Staff Analyst II	
Business Services			14 Positions
1 Administrative Supervisor I	3 Business Services Specialist	8 Workforce Development Splst	
1 Workforce Development Sup I	1 Workforce Development Tech		
Finance			7 Positions
1 Accountant/Auditor	2 Accounting Technician	1 Administrative Supervisor I	
1 Fiscal Specialist	1 Senior Accountant/Auditor	1 Staff Analyst II	
Payroll			1 Position
1 Payroll Specialist			
Program			67 Positions
1 Administrative Supervisor II	1 Dep Dir Workforce Dev	3 Office Assistant II	
1 Public Service Employee	4 Staff Analyst II	3 Workforce Development Mgr	
38 Workforce Development Splst	6 Workforce Development Sup I	10 Workforce Development Tech	
Workforce Development Board Support			1 Position
1 Executive Admin Assistant III			

Fiscal

Assessor/Recorder/County Clerk (296 Positions)

Administrative Services			13 Positions
1 Accounting Technician	1 Administrative Supervisor I	1 ARC Admin & Financial Mgr	
1 ARC Project Administrator	1 ARC Public & Leg Affairs Ofcr	1 Executive Admin Assistant III	
1 Maintenance Coordinator	1 Office Assistant III	1 Office Specialist	
1 Payroll Specialist	1 Senior Executive Admin Assist	1 Staff Analyst I	
1 Staff Analyst II			

Classification Listing and Position Count

Fiscal

Assessor/Recorder/County Clerk (296 Positions)

Assessment Services			45 Positions
1 Chief Assessment Services	1 GIS Tech I	2 GIS Tech II	
2 GIS Tech III	9 Office Assistant III	3 Office Specialist	
3 Student Intern	2 Sup Title Transfer Tech I	2 Sup Title Transfer Tech II	
1 Supervising GIS Technician	13 Title Transfer Tech I	6 Title Transfer Tech II	
Information Technology – Assessor			18 Positions
2 Applications Specialist	1 Automated Systems Analyst II	2 Automated Systems Tech	
1 Business Applications Mgr	1 Business Systems Analyst I	1 Business Systems Analyst II	
1 Business Systems Analyst III	2 Department Systems Engineer	1 Departmental IS Administrator	
1 Office Specialist	3 Programmer Analyst III	1 Public Service Employee	
1 Sup Auto Systems Analyst II			
Information Technology – Recorder			7 Positions
1 Applications Specialist	3 Automated Systems Analyst I	2 Automated Systems Analyst II	
1 Business Applications Mgr			
Management			4 Positions
1 Assistant Assessor	1 Assistant Recorder	1 County Clerk	
1 Elected Assessor-Recorder			
Recorder Services			75 Positions
1 Accountant/Auditor	1 Chief Deputy Recorder	1 Deputy Recorder	
3 Fiscal Assistant	1 Office Assistant II	3 Public Service Employee	
50 Records Technician	5 Records Technician Sup I	2 Records Technician Sup II	
7 Senior Records Technician	1 Staff Analyst I		
Valuations			134 Positions
23 Appraisal Technician	43 Appraiser II	17 Appraiser III	
12 Auditor-Appraiser II	2 Auditor-Appraiser III	2 Chief Appraiser	
16 Office Assistant III	3 Principal Appraiser	3 Public Service Employee	
3 Sup Auditor Appraiser	10 Sup District Appraiser		
Assessor/Recorder/County Clerk – Special Revenue Funds (4 Positions)			
Archives			4 Positions
1 Archives Prog Administrator	1 Archives Technician	1 Records Management Supervi	
1 Records Technician			

Classification Listing and Position Count

Fiscal

Auditor-Controller/Treasurer/Tax Collector (360 Positions)

Administrative Support 33 Positions

1 Accountant/ Auditor	1 Accounting Technician	1 ATC Maintenance Coordinator
1 Fiscal Assistant	1 Fiscal Specialist	2 Payroll Specialist
25 Public Service Employee	1 Senior Accountant/ Auditor	

Auditor Division 18 Positions

3 Accountant/ Auditor	1 Accounting Technician	1 ATC Division Chief
1 ATC Manager	1 Executive Admin Assistant I	3 Principal Accountant/ Auditor
6 Senior Accountant/ Auditor	2 Snr Supervising Accountant/A	

Controller Division 38 Positions

4 Accountant/ Auditor	3 Accounting Technician	1 ATC Division Chief
3 ATC Manager	1 Executive Admin Assistant II	1 Fiscal Specialist
4 Principal Accountant/ Auditor	8 Senior Accountant/ Auditor	3 Snr Supervising Accountant/A
1 Supervising Accountant/ Audito	2 Supervising Systems Account	5 Systems Accountant II
2 Systems Accountant III		

Disbursements Division 52 Positions

1 Accountant/ Auditor	2 Accounting Technician	1 ATC Division Chief
2 ATC Manager	7 ATC Payroll Technician	1 Executive Admin Assistant I
6 Fiscal Assistant	10 Fiscal Specialist	2 Office Assistant II
4 Office Assistant III	5 Public Service Employee	4 Senior Accountant/ Auditor
1 Snr Supervising Accountant/A	1 Supervising Accountant/ Audito	3 Supervising ATC Payroll Tech
2 Supervising Fiscal Specialist		

Informations Technology Division 32 Positions

3 Automated Systems Analyst I	2 Automated Systems Analyst II	3 Automated Systems Tech
1 Business Systems Analyst II	1 Business Systems Analyst III	1 Cont Programmer Analyst I
1 Departmental IS Administrator	3 Ent Business Systems Analyst	8 Ent Programmer Analyst
2 Ent Systems Engineer	2 Enterprise Business Apps Mgr	1 Executive Admin Assistant I
1 IT Deputy Chief	1 IT Technical Assistant II	1 Programmer Analyst III
1 Systems Support Analyst II		

Management 9 Positions

1 Administrative Supervisor II	2 Asst Aud-Contr/Treas/TaxColl	1 ATC Executive Assistant
2 ATC Public Affairs Officer	1 Elctd Aud-Cont/Treas/Tax Coll	2 Senior Executive Admin Assist

Classification Listing and Position Count

Fiscal

Auditor-Controller/Treasurer/Tax Collector (360 Positions)

Property Tax Division			23 Positions
2 Accountant/Auditor	2 Accounting Technician	1 ATC Division Chief	
2 ATC Manager	1 Contract Accountant II	1 Contract Accountant III	
1 Executive Admin Assistant II	1 Fiscal Assistant	2 Fiscal Specialist	
1 Office Assistant IV	1 Principal Accountant/Auditor	1 Public Service Employee	
1 Redevelopment Mgmt Analyst	2 Senior Accountant/Auditor	1 Snr Supervising Accountant/A	
1 Sup Accounting Technician	1 Supervising Accountant/Audito	1 Systems Accountant II	
Revenue Recovery Division			57 Positions
2 Accountant/Auditor	2 Accounting Technician	1 ATC Division Chief	
1 ATC Manager	1 Executive Admin Assistant I	2 Fiscal Specialist	
2 Office Assistant II	5 Office Assistant III	4 Office Specialist	
1 Revenue Recovery Manager	22 Revenue Recovery Officer I	4 Revenue Recovery Officer II	
2 Senior Accountant/Auditor	1 Snr Supervising Accountant/A	5 Sup Revenue Recovery Ofcr	
1 Supervising Fiscal Specialist	1 Systems Accountant II		
SAP Financial Team			24 Positions
1 Executive Admin Assistant I	1 SAP Chief	3 SAP Functional Analyst I	
6 SAP Functional Analyst II	2 SAP Functional Analyst III	2 SAP Manager	
3 SAP Technical Analyst I	5 SAP Technical Analyst II	1 SAP Technical Analyst III	
Tax Collector Division			64 Positions
1 Accountant/Auditor	8 Accounting Technician	1 ATC Division Chief	
1 Cont Property Tax Sys Implmt	1 Executive Admin Assistant I	2 Fiscal Assistant	
12 Fiscal Specialist	1 Office Assistant II	4 Office Assistant III	
1 Office Assistant IV	15 Office Specialist	4 Revenue Recovery Officer I	
1 Revenue Recovery Officer II	1 Senior Accountant/Auditor	4 Sup Accounting Technician	
1 Sup Revenue Recovery Ofcr	2 Supervising Office Splst	1 Systems Accountant II	
1 Tax Collection Billing Mgr	1 Tax Payer Services Manager	1 Tax Sales Services Manager	
Treasurer Division			10 Positions
1 Accounting Technician	1 Asst Cash Mgr/ Investment Of	1 Banking & Settlement Compl	
1 Chief Deputy Treasurer	1 Fiscal Assistant	1 Fiscal Specialist	
2 Investment Analyst	1 Investment Officer	1 Sup Accounting Technician	

Classification Listing and Position Count

Human Services

Behavioral Health (777 Positions)

Director 37 Positions

1 Administrative Manager	1 Administrative Supervisor II	2 Asst Dir of Behavior Health
1 Behavior Health Sr Prog Mgr	1 Clinical Therapist I	1 Director of Behavioral Health
2 Executive Admin Assistant II	1 Executive Admin Assistant III	1 Office Assistant II
4 Office Assistant III	1 Office Assistant IV	3 Office Specialist
2 Payroll Specialist	1 Program Specialist I	2 Program Specialist II
5 Staff Analyst II	5 Storekeeper	1 Supervising Office Assistant
2 Supervising Office Splst		

Assistant Director 62 Positions

2 Administrative Assistant	3 Alcohol & Drug Counselor	2 Behavior Health Sr Prog Mgr
5 Clinical Therapist I	2 Clinical Therapist I-Psych	5 Clinical Therapist II
1 Deputy Director BH Prog Svcs	1 Executive Admin Assistant I	4 General Services Worker II
5 Mental Health Clinic Sup	2 Mental Health Program Mgr I	1 Mental Health Program Mgr II
9 Mental Health Specialist	1 Occupational Therapy Asst	1 Office Assistant II
4 Office Assistant III	3 Peer & Family Advocate	8 Social Worker II
2 Staff Analyst II	1 Supervising Office Assistant	

24 Hour and Emergency Services 59 Positions

1 Administrative Assistant	2 Administrative Manager	2 Alcohol & Drug Counselor
1 Behavior Health Sr Prog Mgr	8 Clinical Therapist I	3 Clinical Therapist I-Psych
3 Clinical Therapist II	1 Deputy Director BH Prog Svcs	1 Emergency Services Sup
1 Fiscal Assistant	2 General Services Worker II	2 Med Emergency Plan Splst
3 Mental Health Clinic Sup	3 Mental Health Nurse II	1 Mental Health Program Mgr I
1 Mental Health Program Mgr II	4 Mental Health Specialist	1 Office Assistant I – Clinic
1 Office Assistant II	4 Office Assistant III	1 Office Assistant IV
1 Office Specialist	1 Peer & Family Advocate	1 Program Specialist I
1 Program Specialist II	1 Psychiatric Aide	2 Psychiatric Technician I
4 Social Worker II	1 Staff Analyst II	1 Supervising Office Assistant

Administration 46 Positions

4 Accountant/Auditor	3 Accounting Technician	2 Administrative Manager
2 Administrative Supervisor I	2 Administrative Supervisor II	2 Behavior Health Sr Prog Mgr
1 Deputy Dir BH Admin Svcs	1 Executive Admin Assistant I	2 Fiscal Assistant
6 Fiscal Specialist	2 Office Assistant III	6 Senior Accountant/Auditor
1 Staff Analyst I	9 Staff Analyst II	1 Sup Accounting Technician
1 Systems Accountant II	1 Systems Accountant III	

Classification Listing and Position Count

Human Services

Behavioral Health (777 Positions)

Children, Transitional Age Youth and MHSA 102 Positions

3 Administrative Assistant	7 Alcohol & Drug Counselor	1 Behavior Health Sr Prog Mgr
2 Business Systems Analyst II	1 Care Assistant	19 Clinical Therapist I
13 Clinical Therapist I MS	4 Clinical Therapist I-Psych	6 Clinical Therapist II
2 Clinical Therapist II MS	1 Cln Thrpst II-Psychologist MS	1 Cont Office Assistant III
1 Deputy Director BH Prog Svcs	8 Mental Health Clinic Sup	2 Mental Health Nurse II
2 Mental Health Program Mgr I	4 Mental Health Program Mgr II	1 Mental Health Specialist
9 Office Assistant III	1 Office Assistant IV	2 Office Specialist
1 Program Specialist I	9 Social Worker II	1 Staff Analyst II
1 Supervising Office Assistant		

Community Behavioral Health & Recovery Services 205 Positions

3 Administrative Assistant	2 Behavior Health Sr Prog Mgr	1 Business Systems Analyst III
1 Care Assistant	46 Clinical Therapist I	1 Clinical Therapist I-Psych
12 Clinical Therapist II	1 Executive Admin Assistant I	2 General Services Worker II
4 Licensed Voc Nurse II	10 Mental Health Clinic Sup	12 Mental Health Nurse II
3 Mental Health Program Mgr II	18 Mental Health Specialist	2 Nurse Practitioner II
1 Occupational Therapist II	19 Office Assistant I – Clinic	1 Office Assistant II
21 Office Assistant II – Clinic	3 Office Assistant III	7 Office Assistant IV
9 Office Specialist	6 Psychiatric Technician I	1 Public Service Employee
11 Social Worker II	1 Staff Analyst I	3 Supervising Office Assistant
4 Supervising Office Splst		

Criminal Justice & Substance Use Disorder & Recovery Service 3 Positions

1 Behavior Health Sr Prog Mgr	1 Clinical Therapist I	1 Mental Health Program Mgr I

DJJ/SB283 1 Position

1 Mental Health Clinic Sup

Medicinal Services 108 Positions

1 Administrative Assistant	1 Administrative Supervisor II	1 Asst Director of Medical Servic
1 Behavioral Health Med Dir	1 Bio-Med Electronic Tech I	1 Business Systems Analyst II
10 Care Assistant	11 Child Psychiatrist	5 Cont Child Psychiatrist
3 Cont Psychiatrist I	6 Cont Psychiatrist II	1 Cont Senior Psychiatrist
2 DBH-Nurse Manager	1 Executive Admin Assistant I	3 Licensed Voc Nurse II
6 Mental Health Nurse II	1 Mental Health Program Mgr I	3 Nurse Practitioner II
5 Nurse Supervisor	5 Office Assistant II – Clinic	1 Office Assistant III
1 Office Specialist	1 Program Specialist II	3 Psychiatrist I
21 Psychiatrist II	9 Psychiatrist III	4 Psychiatrist IV

Classification Listing and Position Count

Human Services

Behavioral Health (777 Positions)

MLH CalWORKs 18 Positions

1 Administrative Assistant	4 Clinical Therapist I	1 Mental Health Clinic Sup
1 Mental Health Educ Consul	3 Mental Health Specialist	2 Office Assistant II
3 Office Assistant III	3 Social Worker II	

Office of Compliance 37 Positions

1 Administrative Assistant	2 Administrative Manager	1 Asst Director of Medical Servic
3 BH Ethics & Compl Coord	1 BH Med Rec Sup	4 Case Review Specialist
1 Chief Compliance Ofcr-BH	2 Clinical Therapist II	1 Executive Admin Assistant I
1 Health Info Coder I	3 Health Info Coder II	4 Health Info Mgmt Assistant II
1 Health Info Mgmt Coord	1 Health Info Mgmt Sup	1 Mental Health Program Mgr I
1 Mental Health Program Mgr II	2 Office Specialist	1 Program Specialist II
4 Social Worker II	2 Staff Analyst II	

Office of Cultural Competency 4 Positions

2 Deputy Director BH Prog Svcs	1 Executive Admin Assistant I	1 Public Service Employee

Program Support Services 95 Positions

2 Administrative Assistant	1 Administrative Manager	6 Applications Specialist
8 Automated Systems Tech	2 Behavior Health Sr Prog Mgr	2 Business Applications Mgr
1 Business Systems Analyst I	3 Business Systems Analyst II	13 Clinical Therapist I
2 Clinical Therapist II	1 Dep Dir BH Qual Mgmt	1 Executive Admin Assistant I
2 Fiscal Assistant	6 Fiscal Specialist	2 Mental Health Clinic Sup
1 Mental Health Program Mgr II	15 Office Assistant III	4 Office Specialist
1 Program Specialist I	2 Programmer Analyst III	1 Public Service Employee
1 Research & Planning Sup	3 Social Worker II	1 Staff Analyst I
3 Staff Analyst II	2 Sup Auto Systems Analyst I	4 Sup Auto Systems Analyst II
2 Supervising Fiscal Specialist	2 Supervising Office Assistant	1 Supervising Office Splst

Behavioral Health – Substance Use Disorder and Recovery Services (147 Positions)

Administration 10 Positions

2 Accountant/Auditor	1 Accounting Technician	1 Budget Officer
2 Fiscal Specialist	2 Staff Analyst II	2 Systems Accountant II

Classification Listing and Position Count

Human Services

Behavioral Health – Substance Use Disorder and Recovery Services (147 Positions)

Criminal Justice & Substance Use Disorder & Recovery Service		137 Positions
1 Administrative Assistant	55 Alcohol & Drug Counselor	2 Behavior Health Sr Prog Mgr
1 Care Assistant	5 Clinical Therapist I	3 Clinical Therapist II
1 Deputy Director BH Prog Svcs	1 Executive Admin Assistant I	3 General Services Worker II
6 Mental Health Clinic Sup	1 Mental Health Nurse II	3 Mental Health Program Mgr I
3 Mental Health Program Mgr II	4 Mental Health Specialist	1 Occupational Therapy Asst
2 Office Assistant II – Clinic	4 Office Assistant III	4 Peer & Family Advocate
4 Program Specialist I	1 Program Specialist II	2 Psychiatrist II
1 Psychiatrist IV	22 Social Worker II	2 Staff Analyst II
1 Sup Program Specialist	1 Supervising Office Assistant	3 Supervising Social Worker

Behavioral Health – Mental Health Services Act (827 Positions)

Director		63 Positions
1 Administrative Assistant	1 Administrative Manager	1 Administrative Supervisor I
1 Administrative Supervisor II	1 Behavioral Health Training Co	2 Clinical Therapist II
1 Clinical Therapist II-Psych	19 Graduate Student Intern	1 Media Specialist I
1 Media Specialist II	3 Mental Health Clinic Sup	1 Mental Health Educ Consul
1 Mental Health Program Mgr I	1 Mental Health Program Mgr II	2 Mental Health Specialist
2 Office Assistant III	2 Office Specialist	3 Payroll Specialist
3 Peer & Family Advocate	2 Program Specialist I	1 Program Specialist II
1 Pub Rltns/Comm Outreach Co	1 Social Worker II	3 Staff Analyst II
6 Student Intern	1 Supervising Office Assistant	1 Volunteer Services Coord
Assistant Director		202 Positions
2 Administrative Assistant	1 Administrative Manager	11 Alcohol & Drug Counselor
30 Clinical Therapist I	3 Clinical Therapist I-Psych	15 Clinical Therapist II
1 Clinical Therapist II-Psych	2 Fiscal Assistant	6 General Services Worker II
2 Licensed Voc Nurse II	7 Mental Health Clinic Sup	2 Mental Health Nurse II
3 Mental Health Program Mgr I	3 Mental Health Program Mgr II	16 Mental Health Specialist
1 Nurse Practitioner II	1 Occupational Therapist II	2 Office Assistant I – Clinic
1 Office Assistant II	5 Office Assistant II – Clinic	6 Office Assistant III
1 Office Assistant IV	13 Peer & Family Advocate	3 Program Specialist I
2 Program Specialist II	2 Psychiatric Technician I	59 Social Worker II
2 Staff Analyst II		

Classification Listing and Position Count

Human Services

Behavioral Health – Mental Health Services Act (827 Positions)

24 Hour and Emergency Services 120 Positions

1 Administrative Assistant	3 Alcohol & Drug Counselor	38 Clinical Therapist I
1 Clinical Therapist I MS	10 Clinical Therapist II	1 Clinical Therapist II MS
1 Executive Admin Assistant I	1 General Services Worker II	6 Mental Health Clinic Sup
2 Mental Health Program Mgr I	1 Mental Health Program Mgr II	10 Mental Health Specialist
2 Office Assistant II – Clinic	8 Office Assistant III	1 Office Assistant IV
5 Peer & Family Advocate	1 Public Service Employee	24 Social Worker II
2 Staff Analyst II	1 Staff Training Instructor	1 Supervising Office Assistant

Administration 28 Positions

1 Administrative Assistant	1 Administrative Manager	2 Administrative Supervisor I
1 Fiscal Assistant	4 Fiscal Specialist	1 Office Assistant III
6 Senior Accountant/Auditor	1 Snr Supervising Accountant/A	1 Staff Analyst I
9 Staff Analyst II	1 Supervising Fiscal Specialist	

Children, Transitional Age Youth and MHSA 76 Positions

1 Alcohol & Drug Counselor	31 Clinical Therapist I	4 Clinical Therapist I-Psych
5 Clinical Therapist II	2 Clinical Therapist II-Psych	1 General Services Worker II
5 Mental Health Clinic Sup	2 Mental Health Nurse II	1 Mental Health Program Mgr II
1 Mental Health Specialist	1 Office Assistant II	6 Office Assistant III
4 Peer & Family Advocate	2 Program Specialist I	4 Program Specialist II
5 Social Worker II	1 Staff Aide	

Community Behavioral Health & Recovery Services 154 Positions

1 Administrative Assistant	2 Alcohol & Drug Counselor	21 Clinical Therapist I
1 Clinical Therapist I-Psych	3 Clinical Therapist II	1 Clinical Therapist II-Psych
4 Cont ECM Care Assistant	2 Cont ECM CHW Suprvsr/Train	22 Cont ECM Commnty Hlth Wkr
1 Cont ECM Office Assistant	1 Cont ECM Program Specialist	4 Cont ECM RN Care Manager
4 ECM Behavioral Health Care	1 ECM Business Systems Analy	2 ECM Care Coordinator
1 Fiscal Assistant	5 General Services Worker II	2 Licensed Voc Nurse II
6 Mental Health Clinic Sup	9 Mental Health Nurse II	2 Mental Health Program Mgr II
13 Mental Health Specialist	2 Office Assistant I – Clinic	9 Office Assistant II – Clinic
5 Office Assistant III	3 Office Assistant IV	7 Peer & Family Advocate
1 Program Specialist II	2 Psychiatric Technician I	13 Social Worker II
2 Staff Analyst II	2 Supervising Office Assistant	

Office of Compliance 7 Positions

2 Case Review Specialist	1 Health Info Mgmt Asst III	2 Office Assistant III
1 Program Specialist I	1 Staff Analyst II	

Classification Listing and Position Count

Human Services

Behavioral Health – Mental Health Services Act (827 Positions)

Office of Cultural Competency 79 Positions

2 Administrative Assistant	1 Administrative Manager	4 Alcohol & Drug Counselor
1 Behavior Health Sr Prog Mgr	2 Business Systems Analyst II	1 Care Assistant
3 Clinic Operations Supervisor	1 Clinical Therapist I	3 Employment Services Splst
1 Executive Admin Assistant I	5 Mental Health Educ Consul	2 Mental Health Nurse II
4 Mental Health Program Mgr I	1 Mental Health Program Mgr II	5 Mental Health Specialist
1 Nurse Supervisor	4 Office Assistant III	16 Peer & Family Advocate
7 Program Specialist I	7 Program Specialist II	4 Social Worker II
1 Staff Analyst I	3 Staff Analyst II	

Primary and Specialty Clinics 1 Position

1 Mental Health Clinic Sup

Program Support Services 97 Position

1 Administrative Assistant	2 Administrative Manager	1 Administrative Supervisor I
2 Applications Specialist	5 Automated Systems Analyst I	8 Automated Systems Analyst II
7 Automated Systems Tech	3 Behavioral Health Training Co	1 BH Informatics Mgr
1 Biostatistician	6 Business Systems Analyst I	7 Business Systems Analyst II
6 Business Systems Analyst III	3 Clinical Therapist I	1 Clinical Therapist II
2 Department Systems Engineer	6 Fiscal Specialist	2 IT Technical Assistant II
1 Mental Health Clinic Sup	3 Mental Health Educ Consul	2 Mental Health Program Mgr I
5 Office Assistant III	1 Office Assistant IV	1 Office Specialist
3 Social Worker II	1 Staff Aide	1 Staff Analyst I
7 Staff Analyst II	5 Staff Training Instructor	1 Sup Auto Systems Analyst I
1 Sup Auto Systems Analyst II	1 Supervising Fiscal Specialist	

Public Health (1,087 Positions)

Assistant Director 146 Positions

20 Communicable Disease Inv I	5 Communicable Disease Inv II	1 Emergency Services Sup
1 Fiscal Specialist	19 Health Educ Splst II	7 Health Education Assistant
28 Health Education Specialist I	7 Health Services Assistant II	1 Licensed Voc Nurse II
4 Med Emergency Plan Splst	1 Nurse Educator	5 Office Assistant II
4 Office Assistant III	1 Office Assistant IV	4 Office Specialist
2 PD-RN II Clinic	6 PH Program Coordinator	4 PH Program Manager
5 Public Health Nurse II	3 Public Health Project Coord	6 Registered Nurse II-Clinic
1 Staff Analyst II	1 Stores Specialist	3 Sup Comm Disease Inv
3 Sup Health Ed Specialist	1 Sup Health Services Asst	2 Sup Public Health Nurse
1 Supervising Office Assistant		

Classification Listing and Position Count

Human Services

Public Health (1,087 Positions)

Animal Care & Control 99 Positions

1 Animal Behaviorist	3 Animal Care Dispatcher	31 Animal Control Officer
2 Animal Health Investigator	9 Animal License Checker I	2 Cont PH Veterinarian
1 Fiscal Assistant	6 General Services Worker II	2 Health Education Specialist I
12 Kennel Attendant	1 Mobile Med Clinic Operator	5 Office Assistant II
4 Office Assistant III	2 Office Assistant IV	2 PH Program Mgr Animal Care
1 Public Health Division Chief	1 Public Health Nurse II	2 Public Health Veterinarian
4 Registered Veterinary Tech	7 Sup Animal Control Ofcr II	1 Supervising Office Assistant

Community Health & Preventive Services 191 Positions

3 Administrative Assistant	1 Administrative Supervisor I	1 Business Systems Analyst I
32 Care Assistant	4 Clinic Operations Supervisor	1 Clinical Director I
1 Clinical Therapist I	1 Clinical Therapist II	1 Cont PH Physician Splcly Svc
1 Cont Physician Assistant	1 Cont Public Health Physician	4 Dental Asst- Corrections
2 Fiscal Specialist	10 General Services Worker II	1 Health Info Coder I
1 Health Info Mgmt Assistant I	1 Health Info Mgmt Assistant II	1 Health Informatics Splst
2 Health Services Assistant II	1 Laboratory Assistant	5 Laboratory Technician
12 Licensed Voc Nurse II	2 Mobile Med Clinic Operator	3 Nurse Educator
1 Nurse Informatics Coordinator	6 Nurse Practitioner II	23 Office Assistant I – Clinic
4 Office Assistant II – Clinic	2 Office Assistant III	4 Office Specialist
3 PD-Licensed Voc Nurse	3 PD-RN II Clinic	2 PH Microbiologist I
6 PH Microbiologist II	3 PH Microbiologist III	2 PH Program Coordinator
3 PH Program Manager	1 Psychiatrist III	8 Public Health Dental Asst
1 Public Health Dental Director	4 Public Health Dentist	1 Public Health Lab Director
1 Public Health Physician II	1 Public Health Project Coord	1 Radiologic Technologist I
12 Registered Nurse II-Clinic	1 Registered Nurse III	1 Sup Health Info Mgmt Asst
1 Sup PH Microbiologist	3 Supervising Office Assistant	1 Supvg Laboratory Assistant

Disease Control & Prevention, Laboratory and CCS 218 Positions

4 Administrative Assistant	2 Administrative Supervisor I	2 Childcare Provider
13 Dietitian	2 Fiscal Assistant	3 Fiscal Specialist
81 Health Services Assistant II	5 Lead Dietitian	2 Nutritionist
3 Office Assistant II	2 Office Assistant III	3 Office Specialist
5 PH Program Coordinator	2 PH Program Manager	50 Public Health Nurse II
1 Public Health Nurse Manager	2 Public Health Project Coord	1 Registered Nurse II-Clinic
1 Senior Accountant/Auditor	2 Soc Service Practitioner III	6 Social Worker II
12 Sup Health Services Asst	6 Sup Public Health Nurse	5 Supervising Dietitian
2 Supervising Office Assistant	1 Supervising Social Worker	

Classification Listing and Position Count

Human Services

Public Health (1,087 Positions)

ELC – Local Health 37 Positions

2 Accountant / Auditor	17 Communicable Disease Inv I	5 General Services Worker II
2 Health Educ Splst II	5 Health Education Specialist I	2 Media Specialist I
1 PH Program Coordinator	1 Public Health Epidemiologist	2 Sup Comm Disease Inv

Environmental Health Services 146 Positions

1 Chief Enviro Health Svcs	1 Clinic Supervisor-PH	69 Environmental Health Spec II
13 Environmental Health Spec III	14 Environmental Technician I	3 Environmental Technician II
1 Executive Admin Assistant I	3 Fiscal Assistant	1 Fiscal Specialist
10 Office Assistant III	1 Office Assistant IV	2 PH Prog Mgr Enviro Health
4 PH Program Coordinator	10 Sup Enviro Health Splst	1 Sup Vector Control Tech
1 Supervising Fiscal Specialist	1 Supervising Office Assistant	9 Vector Control Technician I
1 Vector Control Technician II		

Fiscal & Administrative Services 124 positions

2 Accountant / Auditor	3 Accounting Technician	1 Administrative Manager
3 Administrative Supervisor I	1 Administrative Supervisor II	13 Automated Systems Analyst I
4 Automated Systems Analyst II	5 Automated Systems Tech	2 Biostatistician
1 Business Applications Mgr	1 Business Systems Analyst I	6 Business Systems Analyst II
3 Business Systems Analyst III	1 Data Manager	1 Department Systems Engineer
2 Fiscal Assistant	3 Fiscal Specialist	3 Health Info Coder I
2 Health Info Coder II	1 IT Deputy Chief	1 Lead Office Specialist
3 Office Assistant I – Clinic	2 Office Assistant II	7 Office Assistant III
11 Office Specialist	1 Payroll Specialist	1 PH Program Coordinator
1 Programmer Analyst II	7 Public Health Epidemiologist	1 Public Health Project Coord
9 Senior Accountant/Auditor	2 Snr Supervising Accountant/A	2 Staff Analyst II
10 Statistical Analyst	3 Stores Specialist	1 Stores Supervisor II
1 Sup Auto Systems Analyst II	1 Supervising Fiscal Specialist	1 Supervising Office Splst
1 Systems Accountant II		

Health Officer 69 Positions

2 Asst Dir of Public Health	1 Communications Officer	1 Executive Admin Assistant I
2 Executive Admin Assistant II	1 Executive Admin Assistant III	6 ExH Community Health Worke
1 Health Officer	2 Media Specialist I	2 Media Specialist II
1 Office Specialist	1 Public Health CFO	1 Public Health Director
5 Public Health Division Chief	2 Public Health Medical Dir	35 Public Service Employee
1 Quality & Compliance Officer	3 Staff Analyst II	2 Strategy & Bus Dev Ofcr

Classification Listing and Position Count

Human Services

Public Health (1,087 Positions)

Quality and Compliance 57 Positions

1 BH Ethics & Compl Coord	2 Community Health Worker I	1 Cont PH Accountant
1 Cont PH Automated Sys Analy	1 Cont PH Automated Systems	2 Cont PH Business Sys Analyst
6 Cont PH Community Health W	1 Cont PH Program Specialist	1 Cont PH Project Coordinator
1 Cont PH Quality Improvmt Co	1 Cont Public Health Physician	1 Health Info Mgmt Coord
1 Office Assistant III	3 Office Specialist	2 PH Program Coordinator
3 PH Program Manager	15 Program Specialist I	6 Program Specialist II
5 Public Health Project Coord	2 Sup Program Specialist	1 Training & Dev Specialist

Public Health – California Children’s Services (192 Positions)

Community Health & Preventive Services 1 Position

1 Clinical Therapist I

Disease Control & Prevention, Laboratory and CCS 190 Positions

1 Administrative Assistant	1 CCS Physician Consultant I	1 CCS Physician Consultant II
2 Fiscal Specialist	3 Medical Therapy Specialist	2 Occupational Therapy Asst
18 Office Assistant II	24 Office Assistant III	31 Office Specialist
37 Pediatric Rehab Therapist	1 PH Program Coordinator	1 PH Program Manager
4 Physical Therapist Assistant	35 Public Health Nurse II	1 Public Service Employee
6 Soc Service Practitioner III	2 Staff Aide	1 Staff Analyst II
9 Sup Ped Rehab Therapist I	1 Sup Ped Rehab Therapist II	3 Sup Public Health Nurse
1 Sup Soc Service Practitioner	2 Supervising Office Assistant	3 Supervising Office Splst

Fiscal & Administrative Services 1 Position

1 Help Desk Technician II

Public Health – Special Revenue Funds (9 Positions)

ELC – Local Health 9 Positions

2 Clinic Operations Supervisor	1 Health Education Assistant	2 Health Services Assistant II
1 Office Assistant II	1 Public Health Epidemiologist	2 Sup Public Health Nurse

Classification Listing and Position Count

Human Services

Human Services – Administrative Claim (5,345 Positions)

Administration		703 Positions
2 Accountant / Auditor	9 Accounting Technician	1 Administrative Analyst II
4 Administrative Analyst III	5 Administrative Assistant	2 Administrative Manager
6 Administrative Supervisor I	3 Administrative Supervisor II	23 Appeals Specialist
11 Applications Specialist	1 Assoct Childr Network Ofcr	1 Asst Exec Officer-Human Svcs
18 Automated Systems Analyst I	3 Automated Systems Analyst II	24 Automated Systems Tech
5 Business Applications Mgr	1 Business Systems Analyst I	7 Business Systems Analyst II
7 Business Systems Analyst III	6 Case Review Specialist	1 Chief Learning Officer
1 Childrens Network Officer	1 ChildrNtwkComm&EventsCoor	1 Communications Officer
3 Cont Business Analyst	1 Cont Business Analyst Sup	1 Cont CalACES Executive Dir
1 Cont Case Coordinator	1 Cont Child Abuse Prev Coord	1 Cont Cust Engagement Dir
1 Cont Father Engmt Coord	1 Cont HVI Accountant II	1 Cont HVI Behavioral Splst
1 Cont HVI Hlth Education Spec	33 Cont HVI HomeChild/FamWkr	10 Cont HVI Prog Generalist
2 Cont HVI Program Sup	3 Cont HVI Site Supervisor II	1 Cont HVI Special Educ Spec
1 Cont HVI Staff Analyst II	2 Cont HVI Teacher III	1 Cont Staff Analyst II
1 Contract Executive Assistant	1 Contract Policy Manager	8 Department Systems Engineer
1 Departmental IS Administrator	1 Deputy Director Admin Svcs	1 Deputy Director of Prog Dev
2 Deputy Executive Officer	1 Dev, Test & Release Director	3 Elearning Developer
1 Emergency Services Sup	3 Executive Admin Assistant I	1 Executive Admin Assistant III
10 Fiscal Assistant	28 Fiscal Specialist	23 Fraud Investigator
2 Graphic Designer I	1 HS Administrative Manager	1 HS Auditing Chief
1 HSS Prog Integrity Div Chief	87 HSS Quality Review Specialist	8 HSS Quality Review Sup I
2 HSS Quality Review Sup III	2 Human Services Auditing Mgr	2 IT Technical Assistant I
1 IT Technical Assistant II	1 Lead Office Specialist	2 Learning & Org Dev Div Chief
2 Media Specialist I	2 Media Specialist II	8 Office Assistant II
35 Office Assistant III	1 Office Assistant IV	1 Office Specialist
3 Organizational Dev Specialist	19 Payroll Specialist	2 PDD Program Manager
2 Principal Accountant / Auditor	1 Principal Admin Analyst	36 Program Specialist I
11 Program Specialist II	1 Programmer Analyst I	2 Programmer Analyst II
7 Programmer Analyst III	1 Programmer II	4 Programmer III
12 Senior Accountant / Auditor	2 Senior Executive Admin Assist	3 Snr Supervising Accountant / A
4 Soc Service Practitioner III	1 Social Worker II	2 Staff Aide
6 Staff Analyst I	35 Staff Analyst II	13 Staff Training Instructor
8 Statistical Analyst	10 Storekeeper	6 Stores Specialist
2 Stores Supervisor II	2 Sup Appeals Specialist I	1 Sup Appeals Specialist II
1 Sup Auto Systems Analyst I	2 Sup Auto Systems Analyst II	1 Sup Case Review Specialist
3 Sup Fraud Investigator I	1 Sup Fraud Investigator II	8 Sup Program Specialist
1 Supervising Accountant / Audito	9 Supervising Fiscal Specialist	4 Supervising Office Assistant
5 Systems Accountant II	1 Training & Dev Mgr	14 Training & Dev Specialist
4 Training & Development Sup	1 Volunteer Services Coord	

Classification Listing and Position Count

Human Services

Human Services – Administrative Claim (5,345 Positions)

Children's and Family Services 1,598 Positions

1 Administrative Manager	142 Administrative Social Wkr	1 Administrative Supervisor I
2 Administrative Supervisor II	3 Asst Director of CFS	1 Business Systems Analyst II
1 CFS Project Coordinator	25 Child Welfare Services Mgr	3 Childcare Provider
8 Dept Director CFS	1 Director CFS	12 Educational Liaison
1 Eligibility Worker II	1 Event Coordinator	8 Executive Admin Assistant I
2 Executive Admin Assistant II	1 Executive Admin Assistant III	9 Fiscal Assistant
17 Fiscal Specialist	95 Lead Soc Service Practitioner	2 Media Specialist I
20 Office Assistant II	197 Office Assistant III	21 Office Specialist
19 Peer & Family Assistant II	7 Peer & Family Asst I-Unclass	3 Personnel Technician
1 Program Coordinator	1 Program Specialist I	552 Soc Service Practitioner III
100 Social Service Aide	169 Social Worker II	1 Staff Analyst I
13 Staff Analyst II	115 Sup Soc Service Practitioner	3 Supervising Fiscal Specialist
23 Supervising Office Assistant	9 Supervising Office Splst	8 Supervising Social Worker

Department of Aging and Adult Services 402 Positions

1 Asst Dir of Aging & Adult Svcs	1 Cont Grant Administrator	9 DAAS District Manager
5 Deputy Director DAAS	1 Dir of Aging & Adult Svcs	5 Executive Admin Assistant I
1 Executive Admin Assistant II	1 Executive Admin Assistant III	20 Office Assistant II
49 Office Assistant III	1 Office Specialist	1 Program Specialist I
1 Program Specialist II	1 Public Health Nurse II	3 Registered Nurse II-Clinic
78 Soc Service Practitioner III	181 Social Worker II	1 Staff Analyst I
3 Staff Analyst II	1 Sup Public Health Nurse	12 Sup Soc Service Practitioner
7 Supervising Office Assistant	19 Supervising Social Worker	

Transitional Assistance Department 2,642 Positions

1 Asst Director of TAD	34 Childcare Provider	7 Deputy Dir of Transtl Asst
1 Director of Transtl Asst	1,516 Eligibility Worker II	214 Eligibility Worker III
198 Eligibility Worker Sup	270 Employment Services Splst	2 Employment Services Tech
7 Executive Admin Assistant I	1 Executive Admin Assistant II	1 Executive Admin Assistant III
8 Interpreter/Translator	231 Office Assistant II	17 Office Assistant III
6 Program Specialist I	2 Program Specialist II	1 SAWS Project Coordinator
5 Staff Analyst II	40 Sup Employment Svcs Splst	28 Supervising Office Assistant
47 TAD Operations Manager	5 TAD Regional Manager	

Aging and Adult Services (42 Positions)

Administration 12 Positions

4 Accounting Technician	1 Administrative Supervisor I	1 Administrative Supervisor II
1 Fiscal Specialist	5 Staff Analyst II	

Classification Listing and Position Count

Human Services

Aging and Adult Services (42 Positions)

Multipurpose Senior Services Program 11 Positions

1 Office Assistant II	2 Public Health Nurse II	7 Social Worker II
1 Supervising Social Worker		

Senior Community Service Employment Program 2 Positions

2 Cont SCS Empl Prog Adm Aid

Senior Info and Assistance Program 17 Positions

2 DAAS Program Supervisor	8 Social Service Aide	7 Sr Info & Referral Area

Aging and Adult Services – Public Guardian – Conservator (76 Positions)

Agewise 20 Positions

7 Clinical Therapist I	1 Clinical Therapist II	1 Mental Health Clinic Sup
1 Mental Health Program Mgr I	3 Mental Health Specialist	1 Occupational Therapist II
1 Office Assistant II	2 Office Assistant III	1 Peer & Family Advocate
1 Program Specialist I	1 Social Worker II	

Public Guardian 56 Positions

1 Accountant/Auditor	1 Accounting Technician	1 Administrative Manager
1 Administrative Supervisor I	2 Clinical Therapist I	1 Deputy Director DAAS
18 Deputy Public Guardian	2 Estate Property Specialist	1 Executive Admin Assistant I
2 Fiscal Assistant	1 Fiscal Specialist	1 Mental Health Nurse II
1 Mental Health Program Mgr I	1 Mental Health Program Mgr II	1 Office Assistant II
3 Office Assistant III	4 Office Specialist	2 Public Guardian Assistant
1 Registered Nurse II-Clinic	2 Soc Service Practitioner III	3 Sr Deputy Public Guardian
2 Staff Analyst II	3 Sup Deputy Public Guardian	1 Supervising Office Splst

Child Support Services (505 Positions)

Director 1 Position

1 Director of Child Support

Assistant Director 34 Positions

1 Administrative Supervisor I	1 Asst Dir of Child Support	1 Child Support Assistant
6 Child Support Officer I	5 Child Support Officer II	1 Child Support Program Mgr
1 Child Support Trng & Dev Sup	1 Deputy Dir of Child Support	1 Marketing Specialist
1 Media Specialist I	1 Office Assistant II	1 Office Assistant III
3 Program Specialist I	1 Program Specialist II	6 Staff Training Instructor
1 Statistical Analyst	2 Sup Child Support Officer	

Classification Listing and Position Count

Human Services

Child Support Services (505 Positions)

Administrative Support Staff	3 Positions

2 Executive Admin Assistant I	1 Executive Admin Assistant III

Child Support Enforcement	147 Positions

23 Child Support Assistant	84 Child Support Officer I	13 Child Support Officer II
3 Child Support Operations Mgr	12 Office Assistant II	1 Office Specialist
11 Sup Child Support Officer		

Child Support Establishment	124 Positions

12 Child Support Assistant	76 Child Support Officer I	13 Child Support Officer II
3 Child Support Operations Mgr	1 Deputy Dir of Child Support	3 Office Assistant II
1 Office Specialist	15 Sup Child Support Officer	

Legal Services/Special Enforcement	40 Positions

4 Child Support Assistant	13 Child Support Attorney IV	1 Child Support Chief Attorney
15 Child Support Officer I	1 Child Support Officer II	2 Office Assistant III
2 Sup Child Support Attorney	2 Sup Child Support Officer	

Program Staff Development/Ombudsman	117 Positions

9 Child Support Assistant	82 Child Support Officer I	11 Child Support Officer II
3 Child Support Operations Mgr	1 Deputy Dir of Child Support	1 Office Assistant II
10 Sup Child Support Officer		

Technical/Administrative Services	39 Positions

1 Accountant/Auditor	3 Accounting Technician	1 Administrative Manager
2 Administrative Supervisor I	3 Automated Systems Analyst I	2 Automated Systems Analyst II
5 Automated Systems Tech	1 Business Applications Mgr	1 Business Systems Analyst II
2 Business Systems Analyst III	1 Department Systems Engineer	1 Deputy Dir of Child Support
3 Fiscal Assistant	1 Fiscal Specialist	1 Office Specialist
2 Payroll Specialist	5 Staff Analyst II	2 Storekeeper
1 Sup Auto Systems Analyst II	1 Supervising Accountant/Auditor	

Classification Listing and Position Count

Human Services

Preschool Services (712 Positions)

Administration/Quality Assurance 65 Positions

1 Accountant/Auditor	7 Accounting Technician	1 Administrative Manager
3 Administrative Supervisor I	1 Administrative Supervisor II	1 Automated Systems Analyst I
2 Automated Systems Tech	1 Cont PSD Center Clerk 12m	1 Cont PSD Gen Maint Wkr 12m
1 Executive Admin Assistant I	1 Executive Admin Assistant II	2 Fiscal Assistant
2 Fiscal Specialist	3 General Maintenance Mech	1 General Maintenance Worker
1 Maintenance Supervisor	6 Office Assistant II	4 Office Assistant III
8 PSD Quality Assur Tech II	2 Senior Accountant/Auditor	3 Staff Analyst I
6 Staff Analyst II	2 Storekeeper	1 Stores Specialist
1 Sup Auto Systems Analyst I	1 Sup Program Specialist	1 Supervising Accountant/Auditor
1 Supervising Office Assistant		

Executive Unit 6 Positions

1 Asst Director of PSD Svcs	3 Deputy Dir of Preschool Svcs	1 Director of PSD Services
1 Executive Admin Assistant III		

Fatherhood FIRE 3 Positions

1 Cont FFF Prog Supervisor	2 Cont FFF ProgGenWrkFaciltr

Program Operations 638 Positions

143 Cont Preschool TA II 12m	12 Cont Preschool Teacher 12m	32 Cont PSD Center Clerk 12m
33 Cont PSD Custodian 12m	23 Cont PSD Food Svcs Wkr 12	7 Cont PSD Gen Maint Wkr 12m
3 Cont PSD Health Ed Specialist	2 Cont PSD Prog Qual Spc 12m	62 Cont PSD Program Gen 12m
24 Cont PSD Site Sup I 12m	11 Cont PSD Site Sup II 12m	1 Cont PSD Sup Case Mgmt RN
1 Cont PSD Sup Custodian	148 Cont PSD Teacher II 12m	47 Cont PSD Teacher III 12m
8 Graduate Student Intern	1 Nutritionist	1 Office Assistant II
3 Office Assistant III	3 Program Specialist I	2 Program Specialist II
4 PSD Behavioral Specialist	10 PSD Program Manager	13 PSD Program Supervisor
40 Public Service Employee	4 Special Education Specialist	

Veterans Affair (30 Positions)

Administration 4 Positions

1 Administrative Supervisor II	1 Deputy Director	1 Director of Veterans Affairs
1 Executive Admin Assistant III		

Veterans Services 26 Positions

6 Office Assistant III	2 Office Specialist	3 Sup Veterans Service Officer
15 Veterans Service Officer II		

Classification Listing and Position Count

Law and Justice

District Attorney – Criminal Prosecution (665 Positions)

Bureau of Administration 15 Positions

2 Accounting Technician	1 Administrative Supervisor I	1 Chief District Attorney Admin
4 Law and Justice Office Speclst	1 Maintenance Coordinator	1 Personnel Technician
1 Sheriff's Research Analyst	1 Staff Analyst I	3 Staff Analyst II

Bureau of Information Technology 20 Positions

4 Automated Systems Analyst I	1 Automated Systems Analyst II	3 Automated Systems Tech
4 Business Systems Analyst III	1 Department Systems Engineer	1 Departmental IS Administrator
1 Programmer Analyst II	1 Programmer Analyst III	1 Programmer III
2 Public Service Employee	1 Sup Auto Systems Analyst II	

Bureau of Investigation 98 Positions

58 DA Senior Investigator	8 DA Supervising Investigator	1 District Attorney Asst Chief
1 District Attorney Chief Inv	2 District Attorney Commdg Inv	1 Executive Admin Assistant III
12 Investigative Tech II	7 Investigative Tech III	5 Lead Legal Support Assistant
1 Multimedia Coordinator	1 Sheriff's Research Analyst	1 Staff Training Instructor

Bureau of Victim Services 67 Positions

2 Accounting Technician	1 Department Systems Engineer	1 Executive Admin Assistant II
8 Senior Legal Support Assistan	6 Supervising Victim Advocate	47 Victim Advocate
1 Victim Services Asst Chief	1 Victim Services Chief	

Criminal Prosecution – Central 147 Positions

7 Administrative Assistant	1 Chief Deputy Distr Attrny	71 Deputy District Attorney IV
2 Executive Admin Assistant I	10 Law Clerk II	7 Lead Legal Support Assistant
9 Paralegal	8 Public Service Employee	25 Senior Legal Support Assistan
5 Sup Deputy District Attorney	2 Sup Legal Support Assistant	

Criminal Prosecution – Desert 87 Positions

5 Administrative Assistant	1 Chief Deputy Distr Attrny	43 Deputy District Attorney IV
1 Executive Admin Assistant I	2 Law Clerk II	4 Lead Legal Support Assistant
6 Public Service Employee	18 Senior Legal Support Assistan	4 Sup Deputy District Attorney
3 Sup Legal Support Assistant		

Criminal Prosecution – West 123 Positions

7 Administrative Assistant	1 Chief Deputy Distr Attrny	56 Deputy District Attorney IV
1 Executive Admin Assistant I	4 Law Clerk II	5 Lead Legal Support Assistant
10 Public Service Employee	33 Senior Legal Support Assistan	4 Sup Deputy District Attorney
2 Sup Legal Support Assistant		

Classification Listing and Position Count

Law and Justice

District Attorney – Criminal Prosecution (665 Positions)

Executive Management 8 Positions

2 Assistant District Attorney	1 Chief Asst Distr Attorny	1 Cont Deputy District Attorney
1 DA Public Affairs Officer	1 Elective District Attorney	1 Executive Admin Assistant III
1 Senior Executive Admin Assist		

Homicide 14 Positions

1 Chief Deputy Distr Attorny	3 DA Senior Investigator	6 Deputy District Attorney IV
1 Lead Legal Support Assistant	3 Paralegal	

Special Units 86 Positions

11 Administrative Assistant	1 Chief Deputy Distr Attorny	3 Cont Deputy District Attorney
46 Deputy District Attorney IV	1 Executive Admin Assistant I	1 Law and Justice Office Specst
7 Paralegal	5 Public Service Employee	1 Senior Accountant/Auditor
5 Senior Legal Support Assistan	1 Staff Training Instructor	3 Sup Deputy District Attorney
1 Sup Legal Support Assistant		

Law and Justice Group Administration (1 Position)

Administration 1 Position

1 Cont L&J Data Analyst

Probation – Administration, Corrections and Detentions (1,458 Positions)

Juvenile Justice Crime Prevention Act (AB1913) 41 Positions

2 Law and Justice Office Assista	1 Probation Division Dir II	35 Probation Officer II
3 Supervising Probation Ofcr		

Adult Administrative Services Barstow 55 Positions

1 Administrative Assistant	5 Law and Justice Office Assista	4 Probation Assistant
1 Probation Division Dir II	1 Probation Division Director I	30 Probation Officer II
7 Probation Officer III	6 Supervising Probation Ofcr	

Administrative Services 4 Positions

1 Deputy Chief Probation Ofcr	1 Executive Admin Assistant I	1 Probation Division Dir II
1 Staff Analyst II		

Adult Specialized Services 57 Positions

1 Administrative Assistant	1 Deputy Chief Probation Ofcr	2 Domestic Violence Prog Coord
1 Executive Admin Assistant I	4 Law and Justice Office Assista	1 Probation Corrections Officer
1 Probation Division Dir II	1 Probation Division Director I	36 Probation Officer II
5 Probation Officer III	4 Supervising Probation Ofcr	

Classification Listing and Position Count

Law and Justice

Probation – Administration, Corrections and Detentions (1,458 Positions)

ARISE Food Services Administration 14 Positions

11 Probation Cook I	2 Probation Cook II	1 Probation Food Service Sup

ARISE Medical Administration 16 Positions

9 Correctional Nurse II	4 Licensed Voc Nurse II-Corr	1 PD-Correctional Nurse
1 Sheriff's Nurse Sup II	1 Sup Correctional Nurse I	

ARISE-Re-entry Supervision 12 Positions

1 Probation Corrections Sup I	2 Probation Corrections Sup II	6 Probation Officer II
2 Probation Officer III	1 Supervising Probation Ofcr	

Automated Services 73 Positions

1 Administrative Assistant	3 Applications Specialist	2 Automated Systems Analyst I
1 Automated Systems Analyst II	16 Automated Systems Tech	1 Business Applications Mgr
4 Business Systems Analyst I	1 Business Systems Analyst II	1 Communications Installer
1 Department Systems Engineer	1 Departmental IS Administrator	3 IT Technical Assistant I
1 IT Technical Assistant II	6 Law and Justice Office Assista	2 Probation Corrections Officer
2 Probation Corrections Sup I	1 Probation Corrections Sup II	1 Probation Division Dir II
1 Probation Division Director I	9 Probation Officer II	5 Probation Officer III
1 Staff Training Instructor	2 Stores Specialist	1 Sup Auto Systems Analyst I
1 Sup Auto Systems Analyst II	4 Supervising Probation Ofcr	1 Supv Law & Justice Office Spe

Central Juvenile Hall 218 Positions

1 Administrative Assistant	1 Law and Justice Office Assista	182 Probation Corrections Officer
18 Probation Corrections Sup I	10 Probation Corrections Sup II	1 Probation Division Dir II
3 Probation Division Director I	1 Storekeeper	1 Stores Specialist

Central Juvenile Services 79 Positions

1 Administrative Assistant	11 Law and Justice Office Assista	2 Law and Justice Office Speclst
2 Peer & Family Assistant II	1 Probation Division Director I	44 Probation Officer II
9 Probation Officer III	2 Public Service Employee	7 Supervising Probation Ofcr

Chief Probation Officer 3 Positions

1 Asst Chief Probation Officer	1 Chief Probation Officer	1 Executive Admin Assistant III

Clerical Support Services 9 Positions

1 Law and Justice Office Assista	1 Media Specialist I	2 Media Specialist II
1 Multimedia Supervisor	1 Probation Corrections Officer	1 Probation Officer II
1 Probation Officer III	1 Supervising Probation Ofcr	

Classification Listing and Position Count

Law and Justice

Probation – Administration, Corrections and Detentions (1,458 Positions)

Community Corrections Adult Services			2 Positions
1 Deputy Chief Probation Ofcr	1 Executive Admin Assistant I		
Community Corrections Juvenile Services			2 Positions
1 Deputy Chief Probation Ofcr	1 Executive Admin Assistant I		
Day Reporting Centers			39 Positions
4 Law and Justice Office Assista	1 Probation Division Dir II	1 Probation Division Director I	
26 Probation Officer II	4 Probation Officer III	3 Supervising Probation Ofcr	
Department of Juvenile Justice (SB283)			1 Position
1 Deputy Chief Probation Ofcr			
Desert Adult Services			47 Positions
5 Law and Justice Office Assista	1 Probation Division Dir II	31 Probation Officer II	
5 Probation Officer III	1 Public Service Employee	4 Supervising Probation Ofcr	
Desert Juvenile Services			36 Positions
11 Law and Justice Office Assista	16 Probation Officer II	5 Probation Officer III	
4 Supervising Probation Ofcr			
Detention Corrections			6 Positions
1 Deputy Chief Probation Ofcr	1 Executive Admin Assistant I	4 Probation Assistant	
Department of Juvenile Justice (SB81)			171 Positions
1 Administrative Assistant	1 Law and Justice Office Assista	135 Probation Corrections Officer	
18 Probation Corrections Sup I	9 Probation Corrections Sup II	1 Probation Division Dir II	
3 Probation Division Director I	1 Public Service Employee	1 Storekeeper	
1 Stores Specialist			
Department of Juvenile Justice Gateway (SB81)			37 Positions
1 Administrative Assistant	17 Correctional Nurse II	1 Health Informatics Splst	
3 Health Services Assistant II	7 Licensed Voc Nurse II-Corr	2 PD-Correctional Nurse	
1 Probation Health Svcs Mgr	1 Public Service Employee	1 Quality Mgmt Specialist	
2 Sheriff's Nurse Sup II	1 Sup Correctional Nurse I		

Classification Listing and Position Count

Law and Justice

Probation – Administration, Corrections and Detentions (1,458 Positions)

Emergency Management/Safety			27 Positions
2 Crime Analyst	1 Emergency Services Sup	3 Law and Justice Office Assista	
1 Probation Division Dir II	1 Probation Division Director I	9 Probation Officer II	
6 Probation Officer III	2 Staff Analyst II	2 Supervising Probation Ofcr	
External Affairs			8 Positions
1 Law and Justice Office Assista	1 Probation Corrections Sup II	3 Probation Officer II	
3 Supervising Probation Ofcr			
Finance Administration			2 Positions
1 Administrative Assistant	1 Dir of Probation Admin		
Fiscal Services			45 Positions
5 Accounting Technician	1 Administrative Manager	1 Administrative Supervisor I	
1 Administrative Supervisor II	4 Law and Justice Office Assista	19 Law and Justice Office Speclst	
1 Personnel Technician	1 Probation Budget Coordinator	1 Public Service Employee	
1 Senior Accountant/Auditor	8 Staff Analyst II	2 Supv Law & Justice Office Spe	
Food Services			28 Positions
1 Food Service Supervisor II	1 Law and Justice Office Assista	19 Probation Cook I	
2 Probation Cook II	2 Probation Food Service Sup	1 Probation Food&Bev Ops Mgr	
1 Public Service Employee	1 Storekeeper		
Maintenance Operations			40 Positions
1 Administrative Assistant	1 Administrative Supervisor I	2 Crime Analyst	
2 Custodian	5 General Maintenance Mech	1 Law and Justice Office Speclst	
1 Maintenance Supervisor	2 Probation Assistant	1 Probation Corrections Sup II	
1 Probation Division Dir II	1 Probation Program Manager	4 Program Specialist I	
1 Program Specialist II	2 Public Service Employee	1 Senior Statistical Analyst	
3 Sheriff's Research Analyst	4 Staff Analyst II	3 Statistical Analyst	
4 Supervising Probation Ofcr			
Mental Health Diversion			51 Positions
1 Administrative Assistant	5 Law and Justice Office Assista	1 Probation Division Dir II	
1 Probation Division Director I	35 Probation Officer II	4 Probation Officer III	
4 Supervising Probation Ofcr			
Policy/Compliance			33 Positions
1 Law and Justice Office Assista	1 Probation Corrections Sup I	28 Probation Officer II	
1 Probation Officer III	2 Supervising Probation Ofcr		

Classification Listing and Position Count

Law and Justice

Probation – Administration, Corrections and Detentions (1,458 Positions)

Probation Apprehension Team 23 Positions

2 Law and Justice Office Assista	17 Probation Officer II	2 Probation Officer III
2 Supervising Probation Ofcr		

Professional Standards/Policy/Compliance 83 Positions

1 Administrative Assistant	3 Background Investigator	4 Law and Justice Office Assista
2 Law and Justice Office Specst	1 Probation Corrections Sup II	1 Probation Division Dir II
2 Probation Division Director I	44 Probation Officer II	19 Probation Officer III
1 Staff Analyst II	5 Supervising Probation Ofcr	

Research 79 Positions

57 Law and Justice Office Assista	7 Law and Justice Office Specst	2 Mail Processor II
4 Office Assistant II – Clinic	1 PRB Operations Support Mgr	8 Supv Law & Justice Office Spe

Transportation 29 Positions

27 Probation Corrections Officer	1 Probation Corrections Sup I	1 Probation Division Director I

West Valley Adult Services 64 Positions

1 Administrative Assistant	6 Law and Justice Office Assista	1 Probation Division Dir II
1 Probation Division Director I	40 Probation Officer II	7 Probation Officer III
2 Public Service Employee	6 Supervising Probation Ofcr	

West Valley Juvenile Services 24 Positions

1 Administrative Assistant	3 Law and Justice Office Assista	2 Probation Division Dir II
14 Probation Officer II	2 Probation Officer III	2 Supervising Probation Ofcr

Public Defender (308 Positions)

Administration 30 Positions

1 Accounting Technician	1 Applications Specialist	1 Assistant Public Defender
2 Automated Systems Analyst I	1 Automated Systems Analyst II	3 Automated Systems Tech
1 Chief Public Defender's Admin	1 Department Systems Engineer	1 Executive Admin Assistant III
3 Law and Justice Office Specst	1 Media Specialist I	1 Public Defender
10 Public Service Employee	1 Staff Analyst I	1 Staff Analyst II
1 Sup Auto Systems Analyst II		

Classification Listing and Position Count

Law and Justice

Public Defender (308 Positions)

Central 55 Position

1 Chief Deputy Public Defender	23 Deputy Public Defender IV	1 Executive Admin Assistant I
3 Investigative Tech II	3 Law Clerk II	1 Legal Support Assistant
1 Paralegal	8 Public Defender Investigator	10 Senior Legal Support Assistan
3 Sup Deputy Public Defender	1 Sup Public Defender Inv	

Desert 52 Positions

1 Chief Deputy Public Defender	23 Deputy Public Defender IV	1 Executive Admin Assistant I
2 Investigative Tech II	3 Law Clerk II	2 Legal Support Assistant
7 Public Defender Investigator	9 Senior Legal Support Assistan	3 Sup Deputy Public Defender
1 Sup Public Defender Inv		

Human Services 59 Positions

1 Chief Deputy Public Defender	1 Clinical Therapist II	19 Deputy Public Defender IV
1 Executive Admin Assistant I	1 Investigative Tech II	1 Law Clerk II
1 Mental Health Program Mgr I	2 Paralegal	3 Public Defender Investigator
7 Senior Legal Support Assistan	17 Soc Service Practitioner III	3 Sup Deputy Public Defender
2 Sup Soc Service Practitioner		

Management 1 Position

1 Deputy Public Defender IV

Public Defense Pilot Program Grant 13 Positions

1 Cont Deputy Public Defender	4 Cont Deputy Public Defender I	1 Cont Mitigation Specialist
3 Cont Office Assistant III	4 Cont Paralegal	

Special Litigation 40 Positions

1 Chief Deputy Public Defender	29 Deputy Public Defender IV	3 Law and Justice Office Speclst
2 Public Defender Investigator	2 Senior Legal Support Assistan	3 Sup Deputy Public Defender

West Valley 58 Positions

1 Chief Deputy Public Defender	27 Deputy Public Defender IV	1 Executive Admin Assistant I
1 Investigative Tech II	2 Law Clerk II	1 Legal Support Assistant
11 Public Defender Investigator	10 Senior Legal Support Assistan	3 Sup Deputy Public Defender
1 Sup Public Defender Inv		

Classification Listing and Position Count

Law and Justice

Sheriff/Coroner/Public Administrator (2,082 Positions)

Assistant Sheriff – Operations 33 Positions

2 Administrative Assistant	1 Assistant Sheriff	7 Law and Justice Office Speclst
1 Public Service Employee	3 Safety Unit Extra Help	5 Sheriff's Detective Corporal
3 Sheriff's Lieutenant	11 Sheriff's Sergeant	

Assistant Sheriff – Support 24 Positions

1 Administrative Assistant	2 Assistant Sheriff	1 Automated Systems Tech
1 Crime Prevention Prog Coord	4 Deputy Sheriff	1 Graphic Designer I
1 Law and Justice Office Assista	1 Media Specialist II	2 Multimedia Coordinator
1 Multimedia Supervisor	1 Sheriff's Detective Corporal	1 Sheriff's Lieutenant
2 Sheriff's Public Info Ofcr	2 Sheriff's Sergeant	1 SHR's Comm Relations Ofcr
1 Sr Deputy Public Administrator	1 Student Intern	

Desert Patrol 356 Positions

4 Administrative Assistant	188 Deputy Sheriff	9 Deputy Sheriff Resident
1 Exec Secretary III-Class	6 Law and Justice Office Assista	19 Law and Justice Office Specst
2 Motor Pool Services Assistant	1 Public Service Employee	8 Safety Unit Extra Help
5 Sheriff's Captain	1 Sheriff's Comm Dispatcher I	13 Sheriff's Comm Dispatcher II
15 Sheriff's Custody Specialist	1 Sheriff's Deputy Chief	32 Sheriff's Detective Corporal
4 Sheriff's Lieutenant	26 Sheriff's Sergeant	13 Sheriff's Service Specialist
8 Sheriff's Station Officer		

Detentions – Facilities 3 Positions

1 Accounting Technician	1 Law and Justice Office Specst	1 Safety Unit Extra Help

Detentions – Support 5 Positions

1 Deputy Sheriff	1 Law and Justice Office Specst	1 Sheriff's Facilities Coord
1 Sheriff's Maintenance Mgr	1 Snr Supervising Accountant/A	

Personnel Services 260 Positions

2 Administrative Assistant	3 Cont Background Investigator	1 Cont Lead Motorcycle Instrctr
4 Cont Motorcycle Instructor	1 Cont Range Safety Officer	1 Cont Sheriff Training Program
1 Cont Sheriff's Armorer	13 Deputy Sheriff	1 Fiscal Operations Supervisor
9 Law and Justice Office Assista	7 Law and Justice Office Specst	3 Motor Pool Services Assistant
4 Personnel Technician	5 Public Service Employee	13 Safety Unit Extra Help
2 Sheriff's Captain	2 Sheriff's Deputy Chief	14 Sheriff's Detective Corporal
3 Sheriff's Lieutenant	4 Sheriff's Sergeant	140 Sheriff's Trainee
21 Sheriff's Training Splst II	2 Sheriff's Training Supervisor	2 Sheriffs Training Specialist I
1 SHR's Maintenance Mechanic	1 Staff Analyst II	

Classification Listing and Position Count

Law and Justice

Sheriff/Coroner/Public Administrator (2,082 Positions)

Sheriff 2 Positions

1 Director of County Safe&Secur 1 Sheriff/Coroner/Public Admin

Special Operations 277 Positions

6 Administrative Assistant	2 Automated Systems Analyst I	10 Crime Analyst
55 Deputy Sheriff	5 Law and Justice Office Assista	11 Law and Justice Office Specst
1 Lead Sheriff's Aviation Mech	2 Polygraph Examiner	24 Safety Unit Extra Help
8 Sheriff's Aviation Mechanic	4 Sheriff's Captain	1 Sheriff's Deputy Chief
101 Sheriff's Detective Corporal	1 Sheriff's Emgcy Svcs Coord	7 Sheriff's Lieutenant
2 Sheriff's Pilot	28 Sheriff's Sergeant	3 Sheriff's Service Specialist
1 SHR's Aviation Mechanic Sup	2 Specialized Enforcement Splst	1 Sup Polygraph Examiner
1 Supervising Crime Analyst	1 Systems Support Analyst III	

Support Services/Court Services 794 Positions

1 Accounting Technician	8 Administrative Assistant	2 Applications Specialist
1 Assistant Public Administrator	14 Automated Systems Analyst I	3 Automated Systems Analyst II
9 Automated Systems Tech	11 Autopsy Assistant	4 Business Applications Mgr
2 Business Systems Analyst III	1 Communications Installer	1 Communications Tech I
1 Cont Chief Forensic Pathologi	7 Cont Forensic Pathologist	2 Cont Forensic Pathologist-PT
1 Contract DNA Criminalist I	1 Crime Laboratory Director	1 Crime Scene Specialist II
1 Criminal Information Superviso	1 Criminalist I	31 Criminalist II
1 Departmental IS Administrator	25 Deputy Coroner Investigator	6 Deputy Public Administrator
177 Deputy Sheriff	1 DNA Technical Leader	16 Fingerprint Examiner II
1 Fingerprint Examiner III	1 GIS Tech I	1 Help Desk Technician II
1 Indigent Burial Specialist	7 Latent Fingerprint Examiner	32 Law and Justice Office Assista
47 Law and Justice Office Specst	2 Lead Crime Scene Splst	1 Lead Latent Fingerprint Exam
3 Programmer Analyst I	1 Programmer Analyst II	2 Programmer Analyst III
18 Public Service Employee	1 Quality Manager	2 Safety Unit Extra Help
3 Senior Accountant/Auditor	4 Sheriff's Captain	6 Sheriff's Civil Technician
20 Sheriff's Comm Dispatcher I	154 Sheriff's Comm Dispatcher II	18 Sheriff's Comm Dispatcher III
2 Sheriff's Communications Mgr	4 Sheriff's Custody Specialist	5 Sheriff's Detective Corporal
10 Sheriff's Lieutenant	1 Sheriff's Records Manager	12 Sheriff's Sergeant
23 Sheriff's Service Specialist	1 SHR's Automated Systems Su	1 SHR's Communication Admin
11 SHR's Crime Scene Splst III	22 SHR's Sup Comm Dispatcher	1 SHR's Sup Crime Scene Splst
2 Staff Aide	2 Staff Analyst II	1 Stores Specialist
5 Student Intern	5 Sup Dep Coroner Investgr I	1 Sup Dep Coroner Investgr II
1 Sup Deputy Pub Administrator	2 Sup Fingerprint Examiner	1 Supervising Autopsy Assistant
4 Supervising Criminalist	9 Supv Law & Justice Office Spe	6 Systems Support Analyst II
7 Systems Support Analyst III	1 Systems Support Supervisor	

Classification Listing and Position Count

Law and Justice

Sheriff/Coroner/Public Administrator (2,082 Positions)

Undersheriff			80 Positions
2 Accountant/Auditor	6 Accounting Technician	1 Administrative Assistant	
1 Administrative Supervisor I	1 Administrative Supervisor II	1 Automated Systems Tech	
1 Chief Deputy Dir Sheriff Admin	1 Communications Installer	1 Cont SHR Legislative & Policy	
1 Deputy Sheriff	2 Executive Admin Assistant II	1 Executive Admin Assistant III	
2 Facilities Operations Sup	1 Fiscal Operations Supervisor	4 Graduate Student Intern	
3 Law and Justice Office Assista	12 Law and Justice Office Speclst	1 Mechanics Assistant	
1 Motor Pool Services Assistant	1 Office Specialist	1 Public Service Employee	
9 Senior Accountant/Auditor	2 Sheriff's Administrative Mgr	1 Sheriff's Deputy Chief	
1 Sheriff's Detective Corporal	1 Sheriff's Finance Officer	1 Sheriff's Financial Manager	
1 Sheriff's Fleet Supervisor	2 Sheriff's Lieutenant	1 Sheriff's Sergeant	
2 Sheriff's Service Specialist	1 Sheriff's Special Assistant	2 SHR's Maintenance Mechanic	
2 Snr Supervising Accountant/A	7 Staff Analyst II	1 Systems Accountant II	
1 Undersheriff			
Valley/Mountain Patrol			248 Positions
4 Administrative Assistant	158 Deputy Sheriff	1 Deputy Sheriff Resident	
6 Law and Justice Office Assista	13 Law and Justice Office Speclst	4 Sheriff's Captain	
4 Sheriff's Custody Specialist	1 Sheriff's Deputy Chief	14 Sheriff's Detective Corporal	
5 Sheriff's Lieutenant	27 Sheriff's Sergeant	10 Sheriff's Service Specialist	
1 Sheriff's Station Officer			

Sheriff/Coroner/Public Administrator – Detentions (1,737 Positions)

Detention – Facilities			1,181 Positions
4 Administrative Assistant	1 Automated Systems Analyst I	1 Automated Systems Tech	
1 Business Systems Analyst II	1 Communications Tech I	7 Correctional Nurse II	
643 Deputy Sheriff	6 Detention Review Officer I	1 Detention Review Officer II	
116 Law and Justice Office Assista	1 Law and Justice Office Speclst	1 Motor Pool Services Assistant	
1 Radiologic Technologist II	4 Sheriff's Captain	302 Sheriff's Custody Specialist	
1 Sheriff's Deputy Chief	5 Sheriff's Detective Corporal	2 Sheriff's Facilities Coord	
10 Sheriff's Lieutenant	1 Sheriff's Nurse Sup II	50 Sheriff's Sergeant	
3 Sheriff's Training Splst II	3 Sheriffs Training Specialist I	6 SHR's Maintenance Mechanic	
2 SHR's Medical Stores Splst	2 Stores Specialist	1 Sup Correctional Nurse I	
3 Sup Sheriff's Custody Splst	2 Supv Law & Justice Office Spe		

Classification Listing and Position Count

Law and Justice

Sheriff/Coroner/Public Administrator – Detentions (1,737 Positions)

Detention – Support 551 Positions

3 Administrative Assistant	4 Alcohol & Drug Counselor	1 Applications Specialist
1 Automated Systems Tech	1 Business Systems Analyst III	1 Cont Chief Dentist
1 Cont Detentions Rec. Therapis	2 Cont Part-time Dentist	3 Cont Sheriff Chaplain
2 Cont Sheriff Dentist	1 Cont Sheriff's Reg Dietitian	117 Correctional Nurse II
2 Correctional Nurse III	6 Dental Asst- Corrections	43 Deputy Sheriff
2 Electrician	2 Fiscal Specialist	1 Health Informatics Splst
31 Health Services Assistant II	1 Inmate Programs Coordinator	1 Inmate Services Manager
9 Law and Justice Office Assista	1 Law and Justice Office Speclst	90 Licensed Voc Nurse II-Corr
5 Maintenance Supervisor	1 Multimedia Coordinator	1 Office Assistant I – Clinic
1 Office Assistant II – Clinic	2 Painter I	20 PD-Correctional Nurse
10 PD-Licensed Voc Nurse	1 Quality Improvemnt Coordinat	2 Radiologic Technologist II
1 Sheriff's Captain	64 Sheriff's Cook II	11 Sheriff's Custody Specialist
1 Sheriff's Deputy Chief	6 Sheriff's Detective Corporal	1 Sheriff's Facilities Coord
2 Sheriff's Food Service Mgr	8 Sheriff's Food Service Sup	1 Sheriff's Food Svcs Director
1 Sheriff's Health Svcs Admin	3 Sheriff's Lieutenant	7 Sheriff's Nurse Sup II
1 Sheriff's Research Analyst	9 Sheriff's Sergeant	5 Sheriff's Training Splst II
1 SHR Exec Ofcr Corr&SprrtSv	31 SHR's Maintenance Mechanic	4 SHR's Medical Stores Splst
5 Social Worker II	1 Staff Analyst II	3 Stores Specialist
14 Sup Correctional Nurse I	2 Supv Law & Justice Office Spe	

Personnel Services 2 Positions

1 Safety Unit Extra Help	1 Sheriff's Facilities Coord

Support Services/Court Services 2 Positions

1 Deputy Sheriff	1 Public Service Employee

Undersheriff 1 Position

1 Communications Tech I

Sheriff/Coroner/Public Administrator – Law Enforcement Contracts (642 Positions)

Desert Patrol 289 Positions

4 Administrative Assistant	2 Crime Analyst	174 Deputy Sheriff
25 Law and Justice Office Speclst	3 Sheriff's Captain	22 Sheriff's Detective Corporal
4 Sheriff's Lieutenant	26 Sheriff's Sergeant	29 Sheriff's Service Specialist

Valley/Mountain Patrol 353 Positions

4 Administrative Assistant	3 Crime Analyst	206 Deputy Sheriff
36 Law and Justice Office Speclst	1 Motor Pool Services Assistant	4 Sheriff's Captain
26 Sheriff's Detective Corporal	5 Sheriff's Lieutenant	37 Sheriff's Sergeant
31 Sheriff's Service Specialist		

Classification Listing and Position Count

Operations and Community Services

Agriculture/Weights & Measures (54 Positions)

Administration			3 Positions
1 Agricultural Comm/Sealer	1 Asst Agricultural Comm/Sealer	1 Executive Admin Assistant III	
Consumer Protection			26 Positions
17 Agricultural Stndrds Ofcr	3 Agricultural/Standards Tech	1 Dep Agricultural Comm/Seal	
2 Sr Agricultural/Stndrds Ofcr	3 Sup Agric/Stndrds Ofcr		
Environmental Protection			7 Positions
3 Agricultural Stndrds Ofcr	1 Dep Agricultural Comm/Seal	1 Sr Agricultural/Stndrds Ofcr	
2 Sup Agric/Stndrds Ofcr			
Office Support			7 Positions
1 Community Services Analyst	4 Office Assistant III	1 Staff Analyst II	
1 Supervising Office Assistant			
Pest Prevention			11 Positions
9 Agricultural Stndrds Ofcr	1 Dep Agricultural Comm/Seal	1 Public Service Employee	

Airports (27 Positions)

Administration			10 Positions
1 Administrative Supervisor I	1 Asst Director of Airports	1 Director of Airports	
1 Executive Admin Assistant III	2 Fiscal Specialist	1 Office Assistant II	
3 Staff Analyst II			
Apple Valley Airport			6 Positions
1 Airport Maintenance Sup	1 Airport Manager I	2 Airport Operations Tech I	
1 Airport Operations Tech II	1 Office Assistant II		
Chino Airport			8 Positions
1 Airport Maintenance Sup	1 Airport Manager II	4 Airport Operations Tech I	
1 Airport Operations Tech II	1 General Services Worker II		
Daggett Airport			3 Positions
1 Airport Maintenance Sup	2 Airport Operations Tech I		

Classification Listing and Position Count

Operations and Community Services

County Library (319 Positions)

Branch Administration 1 22 Positions

1 Assistant County Librarian	1 Automated Systems Tech	1 County Librarian
1 Executive Admin Assistant III	1 Fiscal Specialist	1 Graphic Designer I
1 Librarian I	4 Librarian II	3 Library Assistant
1 Library Events Coordinator	1 Library Program Coordinator	3 Library Technician
1 Maintenance Coordinator	1 Payroll Specialist	1 Public Service Employee

Branch Administration 2 7 Positions

1 Automated Systems Analyst I	3 Automated Systems Tech	1 Fiscal Specialist
1 Library Services Manager	1 Staff Analyst II	

Operations – Region 1 13 Positions

2 Librarian I	10 Library Technician	1 Public Service Employee

Operations – Region 2 116 Positions

3 Librarian I	8 Librarian II	2 Librarian III
2 Library Assistant	2 Library Regional Manager	91 Library Technician
8 Public Service Employee		

Operations – Region 3 72 Positions

2 Librarian I	4 Librarian II	1 Librarian III
1 Library Regional Manager	54 Library Technician	5 Public Service Employee
5 Student Intern		

Operations – Region 4 79 Positions

4 Librarian I	6 Librarian II	2 Librarian III
1 Library Assistant	1 Library Regional Manager	60 Library Technician
5 Public Service Employee		

Operations – Region 5 10 Positions

10 Library Technician

County Museum (27 Positions)

Administration 6 Positions

1 Chief Deputy County Museum	1 Community Services Analyst	1 Director County Museum
1 Fiscal Assistant	1 Fiscal Specialist	1 General Maintenance Worker

Curatorial/Exhibits 7 Positions

2 Museum Associate Curator	5 Museum Curator

Classification Listing and Position Count

Operations and Community Services

County Museum (27 Positions)

Education		3 Positions
1 Museum Curator	2 Museum Educator	
Exhibits		2 Positions
1 Museum Exhibit Fabricator	1 Museum Preparator	
Marketing		1 Position
1 Marketing Specialist		
Support Staff		4 Positions
1 General Services Worker II	3 Public Service Employee	
Victor Valley & Historic Sites		2 Positions
2 Cont Historic Site Manager		
Victor Valley Museum		2 Positions
1 Museum Curator	1 Public Service Employee	

County Museum – Museum Store (3 Positions)

Museum Store		3 Positions
2 General Services Worker II	1 Public Service Employee	

Land Use Services – Administration (52 Positions)

Administration			50 Positions
2 Accounting Technician	1 Administrative Assistant	1 Administrative Manager	
1 Administrative Supervisor I	2 Asst Dir of Land Use Svcs	1 Budget Officer	
1 Business Systems Analyst II	1 Director of Land Use Services	1 Executive Admin Assistant II	
1 Executive Admin Assistant III	1 Fiscal Assistant	3 Fiscal Specialist	
6 Land Use Services Coord	6 Office Assistant III	1 Office Assistant IV	
1 Payroll Specialist	1 Process Improvement Coord	6 Public Service Employee	
1 Senior Accountant/Auditor	2 Senior Land Use Svcs Coord	7 Staff Analyst II	
1 Student Intern	1 Sup Public Works Proj Mgr	1 Supervising Office Splst	
Strategic Initiatives			2 Positions
2 Accountant/Auditor			

Classification Listing and Position Count

Operations and Community Services

Land Use Services – Planning (47 Positions)

Planning			47 Positions
2 Chief Engineering Geologist	2 Engineering Geologist	1 Executive Admin Assistant I	
1 GIS Tech III	7 Land Use Technician	1 Land Use Technician Sup	
19 Planner III	1 Planning Director	3 Planning Manager	
2 Public Service Employee	2 Senior Land Use Technician	3 Staff Analyst II	
3 Supervising Planner			

Land Use Services – Building and Safety (69 Positions)

Building & Safety			55 Positions
1 Administrative Supervisor I	11 Building Inspector II	3 Building Inspector III	
1 Building Official	8 Engineer III	1 Engineering Manager	
2 Engineering Technician V	1 Executive Admin Assistant I	3 Land Use Services Permit Coo	
7 Land Use Technician	2 Land Use Technician Sup	4 Public Service Employee	
3 Regional Bldg Inspection Sup	3 Senior Land Use Technician	1 Sup Public Works Proj Mgr	
4 Supervising Engineer			

Land Development

5 Engineer III	1 Engineering Manager	1 Engineering Technician V
1 Executive Admin Assistant I	1 Land Development Chief	2 Land Use Services Permit Coo
1 Land Use Technician	1 Senior Land Use Technician	1 Supervising Engineer

Land Use Services – Code Enforcement (95 Positions)

Code Enforcement			95 Positions
1 Administrative Supervisor II	1 Code Enforcement Chief	32 Code Enforcement Officer II	
16 Code Enforcement Officer III	8 Code Enforcement Supervisor	1 Executive Admin Assistant I	
6 Fire Hazard Abatement Ofcr	10 Land Use Technician	1 Land Use Technician Sup	
1 Lead Fire Hazard Abatemnt Of	1 Media Specialist I	9 Office Assistant III	
2 Prog Mgr-Code Enforcement	4 Public Service Employee	1 Senior Land Use Technician	
1 Staff Analyst II			

Public Works – Surveyor (26 Positions)

Surveyor Administration			3 Positions
1 County Surveyor	1 Executive Admin Assistant I	1 Office Assistant III	
Surveyor Field			14 Positions
1 Engineering Technician II	3 Engineering Technician III	2 Engineering Technician IV	
3 Engineering Technician V	1 Survey Division Chief	4 Survey Party Chief	

Classification Listing and Position Count

Operations and Community Services

Public Works – Surveyor (26 Positions)

Surveyor Office			9 Positions
1 Engineering Technician II	2 Engineering Technician IV	1 Engineering Technician V	
1 Land Surveyor	1 Sup Public Works Proj Mgr	2 Supervising Land Surveyor	
1 Survey Division Chief			

Public Works – San Bernardino County Flood Control District – Consolidated (187 Positions)

Flood Administration			3 Positions
2 Chief Public Works Engineer	1 Executive Admin Assistant I		
Flood Budget			8 Positions
1 Accountant/Auditor	1 Accounting Technician	1 Administrative Manager	
1 Budget Officer	1 Executive Admin Assistant I	1 Office Assistant III	
1 Senior Accountant/Auditor	1 Staff Analyst II		
Flood Design			17 Positions
1 Administrative Assistant	5 Engineer III	1 Engineering Manager	
1 Engineering Technician III	3 Engineering Technician IV	4 Engineering Technician V	
2 Supervising Engineer			
Flood EMD			31 Positions
1 Administrative Assistant	1 Cultural Resources Specialist	3 Ecological Resource Splst	
3 Engineer III	1 Engineering Manager	3 Engineering Technician IV	
2 Engineering Technician V	1 Fiscal Assistant	1 Office Assistant III	
1 Planner II	6 Planner III	1 Public Service Employee	
2 Sr Ecological Resource Splst	1 Staff Analyst II	1 Stormwater Program Manager	
1 Supervising Engineer	2 Supervising Planner		
Flood Human Resources/Payroll			6 Positions
1 Administrative Assistant	1 Engineering Technician IV	1 Office Assistant III	
1 Office Specialist	1 Public Service Employee	1 Supervising Office Splst	
Flood ISD			4 Positions
1 Automated Systems Tech	1 Business Systems Analyst I	2 Business Systems Analyst II	

Classification Listing and Position Count

Operations and Community Services

Public Works – San Bernardino County Flood Control District – Consolidated (187 Positions)

Flood Operations 76 Positions

21 Construction Equipment Work	18 Equipment Operator	1 Equipment Parts Specialist I
4 Maintenance and Const Sup I	6 Maintenance and Const Sup II	1 Office Assistant II
2 Office Assistant III	1 Pesticide Applicator	1 Public Service Employee
1 Public Works Arborist	4 Public Works Ops Supervisor	2 PW Ops Superintendent
13 Senior Equipment Operator	1 Staff Analyst I	

Flood Permits 14 Positions

1 Administrative Assistant	1 Engineer III	1 Engineering Manager
1 Engineering Technician III	6 Engineering Technician IV	2 Engineering Technician V
2 Supervising Engineer		

Flood Planning 13 Positions

1 Administrative Assistant	4 Engineer III	1 Engineering Manager
1 Engineering Technician III	2 Engineering Technician IV	2 Engineering Technician V
1 Public Service Employee	1 Supervising Engineer	

Flood ROW 5 Positions

1 Engineering Technician II	1 Engineering Technician IV	1 Engineering Technician V
1 Land Surveyor	1 Survey Division Chief	

Flood Water Resources 10 Positions

2 Engineer III	1 Engineering Technician III	2 Engineering Technician IV
2 Engineering Technician V	1 Office Assistant III	2 Supervising Engineer

Public Works – Solid Waste Enterprise Fund (102 Positions)

Solid Waste Admin 8 Positions

1 Executive Admin Assistant I	1 Office Assistant II	2 Office Assistant III
1 Office Specialist	2 Public Service Employee	1 Solid Waste Analyst

Solid Waste Engineering 22 Positions

8 Engineer III	1 Engineering Manager	2 Engineering Technician III
4 Engineering Technician IV	2 Engineering Technician V	2 Landfill Operations Inspector
1 Sup Public Works Proj Mgr	2 Supervising Engineer	

Solid Waste Fiscal 11 Positions

1 Accountant/Auditor	1 Accounting Technician	1 Budget Officer
2 Fiscal Assistant	1 Fiscal Specialist	3 Senior Accountant/Auditor
1 Snr Supervising Accountant/A	1 Sup Accounting Technician	

Classification Listing and Position Count

Operations and Community Services

Public Works – Solid Waste Enterprise Fund (102 Positions)

Solid Waste ISD			4 Positions
1 Automated Systems Analyst I	1 Automated Systems Analyst II	1 Automated Systems Tech	
1 Chief Public Works Engineer			
Solid Waste Operations			47 Positions
6 Landfill Operations Inspector	1 Public Works Ops Supervisor	1 PW Ops Superintendent	
4 Scale Operations Sup I	1 Scale Operations Sup II	34 Scale Operator	
Solid Waste SWP			10 Positions
1 Office Assistant III	3 Recycling Specialist	1 Solid Waste Program Admin	
2 Staff Analyst I	3 Staff Analyst II		

Public Works – Transportation Special Revenue Funds – Consolidated (380 Positions)

Transportation Administration			11 Positions
2 Asst Dir of Public Works	1 Communications Officer	1 Departmental IS Administrator	
1 Deputy Director Public Works	1 Director of Public Works	1 Executive Admin Assistant III	
1 Media Specialist II	1 Office Assistant III	1 Public Service Employee	
1 Public Works CFO			
Transportation Budget			21 Positions
1 Accountant/Auditor	2 Accounting Technician	1 Administrative Manager	
1 Administrative Supervisor I	1 Budget Officer	1 Buying Assistant	
1 Fiscal Assistant	2 Fiscal Specialist	3 Senior Accountant/Auditor	
1 Snr Supervising Accountant/A	2 Staff Analyst II	1 Sup Accounting Technician	
1 Supervising Accountant/Audito	1 Systems Accountant II	1 Systems Accountant III	
1 Transportation Analyst II			
Transportation Contracts			25 Positions
3 Engineer III	1 Engineering Manager	1 Engineering Technician II	
4 Engineering Technician III	5 Engineering Technician IV	6 Engineering Technician V	
1 Graduate Student Intern	4 Supervising Engineer		
Transportation Design			24 Positions
1 Administrative Assistant	1 Cap Imprvmt Sup Project Mgr	8 Engineer III	
1 Engineering Manager	1 Engineering Technician II	1 Engineering Technician III	
3 Engineering Technician IV	2 Engineering Technician V	1 Office Assistant III	
3 Public Service Employee	2 Supervising Engineer		

Classification Listing and Position Count

Operations and Community Services

Public Works – Transportation Special Revenue Funds – Consolidated (380 Positions)

Transportation EMD	1 Position

1 Public Service Employee

Transportation Human Resources/Payroll	2 Positions

2 Fiscal Specialist

Transportation ISD	10 Positions

1 Automated Systems Analyst II	1 Business Applications Mgr	1 Business Systems Analyst II

2 Business Systems Analyst III	1 Department Systems Engineer	1 Office Assistant III

1 Programmer Analyst II	2 Public Service Employee	

Transportation Operations	227 Positions

77 Construction Equipment Work	87 Equipment Operator	1 Executive Admin Assistant I

4 Maintenance and Const Sup I	15 Maintenance and Const Sup II	2 Office Specialist

2 Public Service Employee	12 Public Works Ops Supervisor	2 PW Ops Superintendent

25 Senior Equipment Operator		

Transportation Permits	10 Positions

1 Engineer III	2 Engineering Technician II	5 Engineering Technician IV

1 Engineering Technician V	1 Supervising Engineer	

Transportation Planning	23 Positions

1 Administrative Assistant	1 Chief Public Works Engineer	4 Engineer III

1 Engineering Manager	1 Engineering Technician III	2 Engineering Technician IV

1 Engineering Technician V	4 Public Service Employee	1 Sup Transportation Analyst

3 Supervising Engineer	4 Transportation Analyst II	

Transportation Traffic	26 Positions

1 Administrative Assistant	2 Engineer III	1 Engineering Manager

4 Engineering Technician II	4 Engineering Technician III	7 Engineering Technician IV

2 Engineering Technician V	1 Incident Reconstruction Splst	1 Staff Analyst II

1 Sup Public Works Proj Mgr	2 Supervising Engineer	

Real Estate Services – Administration and Finance (32 Positions)

RESD-Administration	9 Positions

2 Applications Specialist	1 Asst Director Real Estate Svcs	1 Business Systems Analyst II

1 Cont Director of Real Estate	1 Executive Admin Assistant III	1 Office Assistant III

1 Staff Aide	1 Staff Analyst II	

Classification Listing and Position Count

Operations and Community Services

Real Estate Services – Administration and Finance (32 Positions)

RESD-Finance			23 Positions
4 Accounting Technician	1 Administrative Manager	1 Administrative Supervisor I	
1 Budget Officer	7 Fiscal Specialist	1 Office Assistant III	
1 Senior Accountant/Auditor	2 Staff Analyst I	3 Staff Analyst II	
1 Supervising Accountant/Auditor	1 Supervising Fiscal Specialist		

Real Estate Services – Leasing and Acquisition (22 Positions)

RESD-Leasing & Acquisitions			22 Positions
1 Executive Admin Assistant I	2 Real Estate Services Manager	2 Real Property Agent I	
8 Real Property Agent II	9 Real Property Agent III		

Project and Facilities Management – Project Management Division (61 Positions)

RESD-Project Management			61 Positions
5 Bldg Construction Inspector	10 Cap Imprvmt Sup Project Mgr	2 Capital Imp Project Mgr I	
11 Capital Imp Project Mgr II	12 Capital Imp Project Mgr III	2 Chief of Project Management	
1 Dir of Project and FM-Unclass	1 Executive Admin Assistant II	1 Executive Admin Assistant III	
1 Office Assistant III	12 Project Dev Analyst	1 Staff Analyst I	
1 Staff Analyst II	1 Sup Bldg Const Inspector		

Project and Facilities Management – Facilities Management (125 Positions)

PFM-Facilities Management-FMC			34 Positions
1 Custodial Services Chief	25 Custodian	4 Lead Custodian	
1 Office Specialist	3 Supervising Custodian		

PFM-Facilities Management-FMG			5 Positions
1 Facilities Operations Sup	4 Sprinkler System Worker		

PFM-Facilities Management-FMM			83 Positions
13 Air Conditioning Mechanic	8 Building Plant Operator	1 Capital Imp Project Mgr II	
6 Electrician	1 Equipment Parts Specialist II	2 Facilities Operations Sup	
1 Facilities Project Manager	2 FM Dispatcher	26 General Maintenance Mech	
3 General Maintenance Worker	1 General Services Worker II	1 Locksmith	
7 Maintenance Supervisor	1 Office Assistant III	3 Parts Specialist	
5 Plumber	1 Purchasing Admin & Ops Mgr	1 Safety & Code Compl Tech	

PFM-Facilities Management-FMT			3 Positions
1 Asst Director of RES	1 Executive Admin Assistant II	1 Staff Analyst II	

Classification Listing and Position Count

Operations and Community Services

Project and Facilities Management – Utilities (2 Positions)

PFM-Utilities 2 Positions

1 Fiscal Specialist 1 Staff Analyst II

Regional Parks (179 Positions)

Administration 12 Positions

1 Administrative Supervisor I	1 Deputy Dir of Regional Parks	1 Director of Regional Parks
1 Executive Admin Assistant III	1 Fiscal Assistant	2 Fiscal Specialist
1 Park Superintendent	1 Recreation Coordinator	1 Regional Parks Oprtns Chief
1 Staff Aide	1 Staff Analyst II	

Communications Group 1 Position

1 Communications Officer

Operations 166 Positions

2 Asst Park Superintendent	27 General Services Worker II	1 Office Specialist
26 Park Ranger II	2 Park Ranger III	5 Park Superintendent
4 Pool Manager	99 Public Service Employee	

Registrar of Voters (125 Positions)

Administration 9 Positions

2 Business Systems Analyst I	1 Chief Dep Registrar Voters	1 Organizational Dev Specialist
2 Program Specialist II	2 Training & Dev Specialist	1 Training & Development Sup

Ballot 20 Positions

1 Cont Election Support Worker	9 Elections Services Assistant	2 Elections Specialist
1 Elections Supervisor	7 Elections Technician	

Communications 11 Positions

1 Communications Officer	2 Cont Election Support Worker	2 Elections Specialist
2 Elections Technician	4 Office Specialist	

Customer Relations 10 Positions

1 Cont Election Support Worker	1 Elections Specialist	2 Elections Supervisor
1 Elections Technician	2 Office Assistant IV	3 Office Specialist

Election Worker 8 Positions

2 Elections Specialist	1 Elections Supervisor	5 Elections Technician

Classification Listing and Position Count

Operations and Community Services

Registrar of Voters (125 Positions)

Executive Secretary			1 Position
1 Executive Admin Assistant III			
Finance & Personnel			14 Positions
1 Administrative Supervisor II	1 Elections Analyst	1 Fiscal Specialist	
1 Lead Office Specialist	6 Office Specialist	1 Personnel Technician	
1 Staff Aide	1 Staff Analyst I	1 Staff Analyst II	
Information Technology			1 Position
1 Business Systems Analyst III			
Logistics			10 Positions
6 Elections Services Assistant	1 Elections Specialist	1 Elections Supervisor	
2 Elections Technician			
Operations Division			1 Position
1 Chief Dep Registrar Voters			
Registrar of Voters			4 Positions
1 Assistant Registrar of Voters	1 Public Info & Govt Compl Offcr	1 Registrar of Voters	
1 Staff Aide			
Technology Administration			7 Positions
2 Automated Systems Analyst I	2 Automated Systems Tech	2 Cont Election Support Worker	
1 Sup Auto Systems Analyst I			
Technology Support			12 Positions
1 Applications Specialist	1 Automated Systems Tech	1 Business Applications Mgr	
1 Business Systems Analyst III	2 Cont Election Support Worker	1 Elections Supervisor	
3 Elections Technician	1 GIS Tech I	1 GIS Tech III	
Voter Records			17 Positions
2 Cont Election Support Worker	1 Elections Services Assistant	1 Elections Specialist	
1 Elections Supervisor	1 Elections Technician	7 Office Assistant IV	
4 Office Specialist			

Classification Listing and Position Count

Special Districts

Special Districts – Big Bear Valley Recreation and Park District (65 Positions)

Big Bear Valley Recreation and Park Operations			65 Positions
4 Animal Keeper I	2 Animal Keeper II	2 BG Big Bear Assist Zoo Curat	
1 BG Big Bear P&R Maint Supt	1 Gift Shop Specialist	2 Lead Animal Keeper	
4 P&R Maint Worker I	3 P&R Maint Worker II	35 Public Service Employee	
3 Recreation Coordinator	3 Recreation Program Coord	1 Recreation Superintendent	
1 Regional Manager	1 Registered Veterinary Tech	1 Supervising Office Assistant	
1 Zoo Curator			

Special Districts – Bloomington Recreation and Park District (6 Positions)

Bloomington Recreation and Park Operations			6 Positions
1 District Services Coordinator	2 P&R Maint Worker I	2 Public Service Employee	
1 Recreation Superintendent			

Special Districts – General Districts Special Revenue Funds – Consolidated (112 Positions)

Administration/General Operations			44 Positions
1 Accountant II	1 Accountant III	1 Assessment Technician	
1 Automated Systems Analyst I	1 Automated Systems Tech	1 Budget Officer	
1 Comm Engrng Tech	2 Construction Inspector	1 Div Mgr, Fiscal & Adm Svcs	
1 Division Manager-Proj Mgmt	1 Division Manager, Operations	1 Engineering Technician III	
1 Exec Admin Assistant III – Fire/	1 Fiscal Assistant	3 Fiscal Specialist	
1 Maintenance Asst, SPD	1 MIS Supervisor	1 Office Assistant III	
1 Park Maintenance Worker I	1 Payroll Specialist	1 Programmer Analyst III	
5 Public Service Employee	3 SPD Sr Project Manager	9 Special Districts Project Mgr	
3 Staff Analyst II			

Roads Districts Special Revenue Funds – Consolidated

			5 Positions
2 District Coordinator	1 Equipment Operator	1 Public Service Employee	
1 Regional Manager			

Water/Sanitation Operations

			63 Positions
1 Administrative Secretary II	1 Administrative Supervisor I	1 Division Manager, WAS	
1 Electrical Specialist	1 Electrical Technician	1 Maintenance Asst, SPD	
15 Maintenance Worker I	7 Maintenance Worker II	6 Maintenance Worker III	
1 Office Assistant III	10 Public Service Employee	1 Regulatory Compl Splst	
1 Sampling Technician	2 Staff Analyst II	1 Storekeeper	
1 Treatment Plant Operator II	1 Treatment Plant Operator III	2 Treatment Plant Operator IV	
7 Utility Services Associate	2 Water & Sanitation Sup		

Classification Listing and Position Count

Special Districts

Special Districts – Park Districts Special Revenue Funds – Consolidated (21 Positions)

Park Districts Special Revenue Funds – Consolidated		21 Positions
1 District Services Coordinator	1 Office Assistant II	1 P&R Maint Worker I
2 Park Maintenance Wkr III	2 Park Maintenance Worker I	11 Public Service Employee
1 Recreation Assistant	1 Recreation Coordinator	1 Regional Manager

Special Districts – Road Districts Special Revenue Funds – Consolidated (1 Position)

Roads Districts Special Revenue Funds – Consolidated		1 Position
1 Equipment Operator		

Fire Protection District

San Bernardino County Fire Protection District – Fire Administration (370 Positions)

County Fire Administration		370 Positions
1 Accountant II	4 Accounting Technician	2 Accounts Representative
2 Administrative Supervisor I	1 Assistant Fire Chief	4 Asst Fire Mshl-Comm Safety
1 Asst Fire Mshl-Comm Sfty-Ars	1 Auto Systems Analyst II	2 Automated Systems Analyst I
2 Automated Systems Tech	2 Budget Officer	14 Captain I
1 Chief Financial Officer	2 Cnty Fire Dept Battalion Chief	4 Collections Officer I
2 Collections Officer II	1 Communications Technician	1 County Fire Chief
1 Dep Fire Chief Business Ops	2 Deputy Fire Chief	2 Deputy Fire Marshal
4 EMS Nurse Educator	1 EMS Training Officer	1 EMS Training Supervisor
4 Engineer	1 Equipment Parts Chaser	1 Exec Adm Assistant-Fire/SD
1 Exec Admin Assistant I – Fire/	1 Exec Admin Assistant III – Fire/	2 Finance Officer
5 Fire Agency Division Chief	20 Fire Apparatus Mechanic	2 Fire Equipment Specialist
2 Fire Equipment Tech I	5 Fire Equipment Tech II	2 Fire Fleet Technician
6 Fire Investigator II	20 Fire Prevention Officer	7 Fire Prevention Specialist
1 Fire Service Center Manager	4 Fire Suppression Aide II	14 Fire Suppression Aide III
2 Firefighter	1 Firefighter Paramedic	90 Firefighter Trainee
4 Fiscal Assistant	4 Fiscal Specialist	4 Front Counter Technician
1 Geographic Info Sys Tech I	2 Heavy Fire Equip Operator	1 Info System Analyst II
2 Info Systems Analyst III	1 Information Technology Mgr	3 Lead Mechanic
1 Maintenance Specialist	4 Management Analyst	3 Media Specialist
1 Office Assistant I	7 Office Assistant II	11 Office Assistant III
1 Office Specialist	5 Payroll Specialist	1 Personnel Services Sup
2 Personnel Technician	1 Project Manager	1 Public Information Officer
41 Public Service Employee	2 SCBA Technician	1 Senior Plans Examiner
1 Service Center Supervisor	1 Special Projects Leader	1 Staff Analyst I
7 Staff Analyst II	1 Sup Collections Officer	1 Supervising Fiscal Specialist
3 Vehicle Parts Specialist	1 Vehicle Services Manager	1 Vehicle Services Supervisor

Classification Listing and Position Count

Fire Protection District

San Bernardino County Fire Protection District – Mountain Regional Service Zone (72 Positions)

Mountain Regional Service Zone			72 Positions
1 Assistant Fire Chief	1 Captain	18 Captain I	
3 Cnty Fire Dept Battalion Chief	19 Engineer	6 Firefighter	
18 Firefighter Paramedic	3 Firefighter Trainee	1 Office Assistant II	
1 Office Assistant III	1 Staff Analyst II		

San Bernardino County Fire Protection District – North Desert Regional Service Zone (141 Positions)

North Desert Regional Service Zone			141 Positions
1 Assistant Fire Chief	36 Captain I	6 Cnty Fire Dept Battalion Chief	
36 Engineer	6 Firefighter	45 Firefighter Paramedic	
5 Firefighter Trainee	2 Office Assistant III	3 Public Service Employee	
1 Staff Analyst II			

San Bernardino County Fire Protection District – South Desert Regional Service Zone (63 Positions)

South Desert Regional Service Zone			63 Positions
1 Assistant Fire Chief	18 Captain I	3 Cnty Fire Dept Battalion Chief	
18 Engineer	3 Firefighter	18 Firefighter Paramedic	
1 Office Assistant III	1 Staff Analyst II		

San Bernardino County Fire Protection District – Valley Regional Service Zone (371 Positions)

Valley Regional Service Zone			371 Positions
2 Assistant Fire Chief	101 Captain I	15 Cnty Fire Dept Battalion Chief	
100 Engineer	33 Firefighter	114 Firefighter Paramedic	
1 Office Assistant II	3 Office Assistant III	2 Staff Analyst II	

San Bernardino County Fire Protection District – Hazardous Materials (54 Positions)

Office of the Fire Marshal: Hazardous Materials			54 Positions
2 Accounts Representative	2 Administrative Assistant-Fire	1 Administrative Supervisor I	
1 Assistant Fire Mshl-HMRT	4 Asst Fire Marshal-Hazmat	1 Deputy Fire Marshal	
1 Exec Admin Assistant I – Fire/	1 Fire Marshall	1 Front Counter Technician	
1 Geographic Info Sys Tech I	1 Hazardous Materials Tech II	20 HM Specialist II	
3 HM Specialist III	1 HM Specialist IV	1 HM Specialist IV/HMRT	
3 HM Splst II/HM Resp Team	2 HM Splst III/HM Resp Team	2 Office Assistant II	
3 Office Assistant III	1 Office Specialist	1 Public Service Employee	
1 Staff Analyst II			

Classification Listing and Position Count

Fire Protection District

San Bernardino County Fire Protection District – Household Hazardous Waste (25 Positions)

Office of the Fire Marshal: Household Hazardous Waste			25 Positions
1 Asst Fire Marshal-Hazmat	2 CDF Environmental Spec III	6 Hazardous Materials Tech I	
6 Hazardous Materials Tech II	2 Hazardous Materials Tech III	1 HH Waste Event Coordinator	
1 HM Specialist III	1 Household Haz Mat	1 Office Assistant II	
1 Office Assistant III	3 Public Service Employee		

San Bernardino County Fire Protection District – Medical Services (141 Positions)

Medical Services			141 Positions
3 Ambulance Op Field Supervis	69 Ambulance Oper-Paramedic	69 Ambulance Operator-EMT	

Other Agencies

In-Home Supportive Services Public Authority (45 Positions)

Administration Services Unit			10 Positions
3 Cont IHSS PA Off Asst III	6 Cont IHSS PA Office Asst II	1 IHSS PA Sup Office Spec	
Administrative Services			3 Positions
1 Cont IHSS PA Acctg Tech	1 Cont IHSS PA Office Splst	1 Public Service Employee	
Executive Director			1 Position
1 Cont Executive Dir IHSS PA			
Executive Division			4 Positions
2 Cont IHSS PA Admin Sup I	1 Cont IHSS PA Dep Dir	1 Cont IHSS PA Exec Adm Asst	
Provider Payroll Division			6 Positions
5 Cont IHSS PA Social Wkr II	1 Cont IHSS PA Sup Soc Worke		
Recipient Support Division			11 Positions
6 Cont IHSS PA Off Asst III	2 Cont IHSS PA Office Asst II	1 Cont IHSS PA Office Asst IV	
1 Cont IHSS PA Staff Analyst II	1 IHSS PA Sup Office Spec		
Registry Division			10 Positions
1 Cont IHSS PA Off Asst III	5 Cont IHSS PA Office Asst II	2 Cont IHSS PA Office Asst IV	
1 Cont IHSS PA Sup Office Asst	1 Public Service Employee		

Classification Listing and Position Count

Other Agencies

Inland Counties Emergency Medical Agency (20 Positions)

Administration			13 Positions
1 Accounting Technician	1 Administrative Supervisor I	1 Applications Specialist	
1 Cont Emer Med Svcs Admin	1 Emerg Med Svcs Asst Admin	1 Emergency Med Svcs Splst	
1 Executive Admin Assistant III	1 Office Assistant III	1 Office Specialist	
1 Quality Improvemnt Coordinat	1 Sr Emergency Med Svcs Splst	1 Staff Analyst I	
1 Staff Analyst II			
Medical Disaster Preparedness Program			2 Positions
1 Emergency Med Svcs Splst	1 Sr Emergency Med Svcs Splst		
Performance Based Contracts			4 Positions
1 Business Systems Analyst III	1 Office Assistant III	1 Public Service Employee	
1 Sup Emergency Medical Svcs			
Pre-Hospital and Trauma Programs			1 Position
1 Cont EMS Spclty Care Coord			

Finance – Other

Auditor-Controller/Treasurer/Tax Collector – Automated Systems Development (7 Positions)

Enterprise			7 Positions
2 Business Systems Analyst III	1 Ent Business Systems Analyst	1 Enterprise Business Apps Mgr	
1 Senior Accountant/Auditor	1 Systems Accountant II	1 Systems Accountant III	

Finance And Administration – ARPA Coronavirus Fiscal Recovery (1 Position)

ARPA Coronavirus Fiscal Recovery			1 Position
1 Cont ARPA Project Analyst As			



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Performance Measures

Budget Group	Department	County Goal	Objective
Administration	Clerk of the Board	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Clerk of the Board	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Clerk of the Board	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	County Communications	Improve County Government Operations	Continue to develop and maintain consistent messaging for the organization.
Administration	County Communications	Improve County Government Operations	Continue to develop and maintain consistent messaging for the organization.
Administration	County Communications	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	County Counsel	Improve County Government Operations	Ensure employees know that they and their work are valued.
Administration	County Counsel	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	County Counsel	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Finance and Administration	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Finance and Administration	Improve County Government Operations	Continue to develop and maintain consistent messaging for the organization.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Schedule real property Assessment Appeal hearings within 18 months.	Percentage of real property appeals scheduled for hearing within 18 months of being filed.	100%	100%	100%	100%
Schedule non-real property Assessment Appeal hearings within the two-year statutory requirement.	Percentage of non-real property appeals scheduled for hearings within the two-year statutory deadline or deadline waived by applicants.	100%	100%	100%	100%
Process Board Agenda Items efficiently and return to departments in a timely manner.	Average processing time of Board Agenda Items.	4 days	5 days	2.77 days	5 days
In accordance with the Countywide vision – Image Element, promote San Bernardino County as a location that embraces opportunity, optimism and innovation through San Bernardino County News Now.	Number of “San Bernardino County News Now” productions.	12	12	12	12
In accordance with the County vision – Quality of Life Element, promote San Bernardino County as a location that offers “Live, Work, Play” lifestyle options through informative weekly County Update newsletters.	Number of County Update newsletters highlighting San Bernardino County as a location that offers “Live, Work, Play” lifestyle options.	54	49	53	49
In accordance with the Countywide vision – Image Element, collaborate with departments to streamline, plan, support, and improve the quality of SB County events.	Number of events led by, and/or supported by County Communications.	N/A	10	36	12
Conduct an annual customer service survey allowing clients to provide feedback on the services received from County Counsel.	Percentage of clients who ranked service from County Counsel as satisfactory or above.	100%	100%	100%	100%
Draft policies and ordinances pursuant to Board of Supervisors’ direction within requested deadlines.	Percentage of policies and ordinances drafted within Board directed or requested timelines.	100%	100%	100%	100%
Increase training to County departments to reduce potential legal exposure.	Number of training hours provided to County Staff.	699.55	500	728.60	500
Prepare a budget presentation that follows the guidelines established by the National Advisory Council on State and Local Budgeting and Government Finance Officers Association (GFOA) best practices on budgeting.	Received Distinguished Budget Presentation Award from the GFOA.	Yes	Yes	Yes	Yes
Ensure the Board of Supervisors has sufficient review time for recommended budget documents.	Number of days recommended budget documents were provided in advance of the Board meeting.	21	21	21	21

Performance Measures

Budget Group	Department	County Goal	Objective
Administration	Finance and Administration	Improve County Government Operations	Continue to develop and maintain consistent messaging for the organization.
Administration	Fleet Management	Improve County Government Operations	Continue to develop and maintain consistent messaging for the organization.
Administration	Fleet Management	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Fleet Management	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Fleet Management	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Human Resources	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Human Resources	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Human Resources	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Human Resources	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Human Resources	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Ensure Board of Supervisors has sufficient review time for recommended fee documents.	Number of days recommended fee documents were provided in advance of the Board meeting.	14	14	14	14
Maintain communications with customers to ensure services are completed when due. Reduce impacts on customer availability to ensure services for operational needs are not delayed.	Percentage of Motor Pool Vehicles receiving required annual preventative maintenance service (three services per year).	94%	95%	97%	95%
Fleet will be measuring customer service satisfaction through use of electronic survey to gain feedback from customers who complete the survey.	Percentage of Satisfied results of total customer surveys received.	N/A	95%	97%	95%
Fleet will be measuring the percent of vehicle repairs, rework, that stem from previous repairs of the same part component.	Percentage of rework jobs to total vehicles repaired.	N/A	≤ 2 %	≤ 1%	≤ 2%
Increase stock for fast moving inventory while eliminating stagnant inventory.	Quarterly inventory life cycle turns (stocked, used, replaced) for each part.	N/A	> 4 turns	> 4 turns	> 4 turns
Continue to negotiate labor contracts with competitive total compensation packages, that reflect the needs of County employees, foster growth and development, and promote positive relations between the County and employees.	Number of employees positively impacted by new programs, benefit options, and/or classification/organizational restructures negotiated with labor unions.	22,000	4,000	5,528	2,495
Attract, onboard, develop and retain a highly skilled and diverse County workforce.	Number of Departments that reduce their average "total time to hire" by 12% (i.e., reduce time to process/fill positions between personnel requisition received and job offer made).	43	40	36	38
Increase support to County leadership by providing responsive and objective counsel to administer all aspects of human resources.	Number of Departments assisted with Employee Relations training and professional development, organizational structure changes /assessments, process/procedural enhancements, or future personnel planning.	42	42	42	42
In accordance with the Countywide Vision – Wellness Element, promote healthy lifestyle through benefit and wellness offerings for County employees.	Number of benefit education and wellness events.	184	125	194	125
Attract, onboard, develop, and retain a highly skilled and diverse County workforce.	Number of outreach events and marketing campaigns using the mobile recruitment vehicle, which targets remote areas and diverse populations.	13	9	15	9

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Administration	Human Resources	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Innovation and Technology	Operate in a Fiscally-Responsible and Business-Like Manner	Implement information management best practices that will fully utilize innovative technology, unify platforms and move toward a standardized enterprise approach.
Administration	Innovation and Technology	Operate in a Fiscally-Responsible and Business-Like Manner	Implement information management best practices that will fully utilize innovative technology, unify platforms and move toward a standardized enterprise approach.
Administration	Innovation and Technology	Operate in a Fiscally-Responsible and Business-Like Manner	Implement information management best practices that will fully utilize innovative technology, unify platforms and move toward a standardized enterprise approach.
Administration	Office of Emergency Services	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Implement online tools to enhance County workflows and streamline services, improving the end user experience, supporting data analytics, and ensuring consistency.	Complete (6) project system enhancements, and/or process improvement initiatives.	N/A	2	6	6
Provide a high availability and secure Wide Area Network (WAN) infrastructure for efficient and secure transmission of County data.	Percentage of scheduled uptime availability for the WAN.	100%	99%	100%	99%
Provide fast response times to customer service requests to mitigate customer operational impacts.	Percentage of IT service desk incidents resolved on the first day.	N/A	10%	91.3%	70%
Monitor and evaluate the customer's IT experience to evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.	Percentage of survey respondents who are overall satisfied with ITD.	N/A	65%	77%	65%
Strengthen internal emergency management qualifications and capabilities.	*Establish a Countywide qualification system that aligns with the FEMA National Qualification System (NQS). This will ensure OES's ability to continue receiving Emergency Management Performance Grant (EMPG) funding. OES will host a minimum of one class per quarter to support progress toward this goal.	N/A	N/A	N/A	100%

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Administration	Office of Emergency Services	Promote the Countywide Vision	Continue the County role of convening conversations on community collaboration and collective action; expanding our reach to emerging stakeholders.
Administration	Office of Emergency Services	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Purchasing	Operate in a Fiscally-Responsible and Business-Like Manner	Make strategic investments in technology, data sharing, and analytics to improve efficiency, effectiveness, transparency, and collaboration.
Administration	Purchasing	Promote the Countywide Vision	Continue the County role of convening conversations on community collaboration and collective action; expanding our reach to emerging stakeholders.
Administration	Purchasing	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Risk Management	Operate in a Fiscally-Responsible and Business-Like Manner	Develop a long-term budget plan, which brings County operations into both fiscal and programmatic balance, including full funding of reserves for infrastructure and operating system maintenance and replacement.

Performance Measures					
Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Increase community engagement and strengthen community preparedness.	*OES will expand our volunteer/community preparedness programs by implementing new strategies to engage segments of the population that can support a stronger more resilient community. The first initiative is a Spanish speaking program called "LISTOS" to support the 54% of our residents, whereas the second initiative is the TEEN CERT program to increase awareness at the youth level. At a minimum, OES will host one CERT training per quarter for our unincorporated areas of the county, two train-the trainer courses per year, and three CERT exercises minimum per year. For Spanish LISTOS, there will be a minimum of one training per County Supervisor district per year. For TEEN CERT, a minimum of one high-school per County Supervisor district per year will be identified to establish a TEEN CERT.	N/A	N/A	N/A	100%
Ensure subrecipient grant compliance.	*OES Grant Division will perform five desk audits based on the Federal Office of Management & Budgets Circular A-133 on subrecipients of Homeland Security Grant Program (HSGP) and/or Emergency Management Performance Grant (EMPG grants per quarter.	N/A	N/A	N/A	5
Take advantage of services or supplies used by multiple departments aggregate spend the spend for better pricing.	Number of annual aggregate bids to achieve cost or efficiency improvements.	10	10	16	12
Arrange meeting both individual and events to discuss opportunities to do business with the County.	Number of vendor scheduled meetings and vendor interactions for business development.	366	350	702	400
Participate in events sponsored by local groups, including minority owned business groups.	Number of Vendor Outreach events attended.	6	5	13	6
Minimize the total cost of risk, through the optimization of insurance versus risk retention.	Cost of risk as a percentage of County budget.	1.68%	< 2%	1.66%	< 2%

Performance Measures

Budget Group	Department	County Goal	Objective
Administration	Risk Management	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Administration	Risk Management	Improve County Government Operations	Ensure employees know that they and their work are valued.
Administration	Risk Management	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Arrowhead Regional Medical Center	Arrowhead Regional Medical Center	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Arrowhead Regional Medical Center	Arrowhead Regional Medical Center	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Arrowhead Regional Medical Center	Arrowhead Regional Medical Center	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Community Revitalization Group	Community Development and Housing	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Community Revitalization Group	Community Development and Housing	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Community Revitalization Group	Community Development and Housing	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Provide formal training courses and informal consultation, targeting safety, loss control, and risk transfer needs, as identified by departments.	Number of employees who are trained.	4,483	4,000	6,725	4,000
Ensure that injured employees receive timely explanation of benefits by decreasing the time it takes to mail the acceptance letter or delay notice (initial correspondence).	Average number of days from date of claim receipt to the mailing of initial correspondence.	10.52	10	4.5	10
Reduce the number of catastrophic/high exposure cases resulting in lawsuits by resolving these pre-litigation.	Cumulative percentage of catastrophic cases referred for pre-litigation handling.	36.84%	35%	35.08%	35%
Improve ARMC's Hospital Consumer Assessment of Healthcare Providers and Systems (HCAHPS) survey score used to monitor inpatient satisfaction through the use of best practice tools involving hospital employees and medical staff.	Percentage of survey respondents who would "definitely" recommend the hospital.	70%	73%	65%	73%
Improve ARMC's expanded Clinician and Group Consumer Assessment of Healthcare Providers and Systems (CG CAHPS) survey score used to monitor Clinic patient satisfaction, including Specialty areas, through the use of best practice tools to educate clinic employees and medical staff.	Percentage of survey respondents who would "definitely" recommend the provider practice.	83%	81%	81%	81%
Improve the Centers for Medicare and Medicaid Services' expanded and mandated disease outcome measures achievement rate through adherence to established treatment, prevention, and collaboration strategies by frontline healthcare providers.	Percentage of Outcome Measures that exceed the National Average.	100%	95%	95%	95%
Improve neighborhood conditions in low- income communities through investments in community facility and infrastructure projects.	Number of capital projects completed.	11	10	10	10
Leverage Federal, State, and local funds to increase the number of affordable housing units in the County.	Increase in the number of affordable permanent housing units.	55	55	96	100
Leverage Federal, State and local funds to increase the number of emergency shelter, interim housing, and permanent supportive housing beds/units countywide.	Increase in the number of shelter and permanent supportive housing beds.	N/A	300	140	100

Performance Measures

Budget Group	Department	County Goal	Objective
Community Revitalization Group	Office of Homeless Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Community Revitalization Group	Office of Homeless Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Community Revitalization Group	Office of Homeless Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Economic Development Agency	Economic Development	Create, Maintain and Grow Jobs and Economic Value in the County	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Economic Development Agency	Economic Development	Create, Maintain and Grow Jobs and Economic Value in the County	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Economic Development Agency	Economic Development	Create, Maintain and Grow Jobs and Economic Value in the County	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Economic Development Agency	Economic Development	Create, Maintain and Grow Jobs and Economic Value in the County	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Economic Development Agency	Workforce Development	Create, Maintain and Grow Jobs and Economic Value in the County	Focus on training, education, employment and support services for the unemployed and underemployed, developing a more highly-educated and trained workforce.
Economic Development Agency	Workforce Development	Create, Maintain and Grow Jobs and Economic Value in the County	Focus on training, education, employment and support services for the unemployed and underemployed, developing a more highly-educated and trained workforce.
Economic Development Agency	Workforce Development	Create, Maintain and Grow Jobs and Economic Value in the County	Focus on training, education, employment and support services for the unemployed and underemployed, developing a more highly-educated and trained workforce.
Economic Development Agency	Workforce Development	Create, Maintain and Grow Jobs and Economic Value in the County	Continue business retention and expansion programs while implementing office and industrial attraction strategies for companies providing high-paying jobs.

Performance Measures					
Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Work collectively with other County departments and community partners who offer an array of wraparound services to provide individuals with the support they need to stabilize, begin healing, and exit homelessness.	Number of individuals who are homeless or at risk of homelessness who accessed the system of care through the San Bernardino County Coordinated Entry System.	N/A	7,338	12,897	7,155
Increase the number of emergency/transitional shelters by building new partnerships with municipalities and the County's unincorporated areas.	Number of homeless who were sheltered.	N/A	2,874	2,967	2,745
Implement an integrated approach to solving local unsheltered and sheltered homelessness by weaving together all outreach and engagement activities and data through Esri's ArcGIS (Geographic Information Systems) software for mapping and data visualization, and location services.	Number of encampment responses.	N/A	5	20	10
Engage in a strategic tourism marketing program that incorporates branding and advertising to increase awareness of the County as a tourism destination.	Number of onsite clicks to the department's website.	70,000	50,000	82,000	75,000
Invest in marketing the department's services to generate private investment and foster job growth, in part by developing strong local, regional, national and international business relationships.	Number of jobs resulting from County Economic Development attraction, retention and expansion efforts.	3,602	1,800	1,822	1,800
Support the brokerage community and County entities by providing research, demographic and site information, and coordinating tours.	Number of assists, such as research, demographic and site information and site tours, by County Economic Development Staff.	1,786	1,000	1,244	1,000
Engage with businesses' executive leaders within the County to learn how the economic development group might help.	Number of retention visits made by the County Economic Development Staff.	N/A	96	96	96
Train customers to gain employment in the in-demand occupations in San Bernardino County.	America's Job Centers of California Measure (AJCC) customers receiving training services.	1,701	1,500	1,595	1,600
Work with Youth Providers and AJCC Youth Advisors to serve at-risk youth to prepare them to enter the workforce.	At-risk youth enrolled in the Workforce Innovation and Opportunity Act (WIOA).	1,421	1,500	1,535	1,503
Provide work experience opportunities for at-risk youth.	Youth employed upon completion of the WIOA Youth Program.	1,040	1,000	1,076	1,000
Identify at-risk businesses and provide resources to avert potential layoffs.	Businesses served through layoff aversion consulting services.	24	23	23	23

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Economic Development Agency	Workforce Development	Create, Maintain and Grow Jobs and Economic Value in the County	Continue business retention and expansion programs while implementing office and industrial attraction strategies for companies providing high-paying jobs.
Fiscal	Assessor/Recorder/County Clerk	Operate in a Fiscally-Responsible and Business-Like Manner	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.
Fiscal	Assessor/Recorder/County Clerk	Operate in a Fiscally-Responsible and Business-Like Manner	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.
Fiscal	Assessor/Recorder/County Clerk	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Fiscal	Auditor-Controller/Treasurer/Tax Collector	Improve County Government Operations	Continue to develop and maintain consistent messaging for the organization.
Fiscal	Auditor-Controller/Treasurer/Tax Collector	Operate in a Fiscally-Responsible and Business-Like Manner	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.
Fiscal	Auditor-Controller/Treasurer/Tax Collector	Operate in a Fiscally-Responsible and Business-Like Manner	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.
Fiscal	Auditor-Controller/Treasurer/Tax Collector	Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders	Establish and maintain close working relationships with cities, tribes, other governmental agencies, and community organizations.
Human Services	Behavioral Health	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Behavioral Health	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Behavioral Health	Improve County Government Operations	Attract, develop and retain a skilled and diverse County workforce.

Performance Measures					
Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Identify at-risk businesses and provide resources to avert potential layoffs.	Jobs retained through layoff aversion consulting services.	327	230	337	250
Establish a value for appraisable events by the close of the roll year to optimize tax revenues.	Percentage of completed appraisable events received to date in current roll year.	99%	93%	99%	95%
Process annual 571L Business Property Statements by the close of the roll year to optimize tax revenues.	Percentage of completed Business Property Statements filed by the annual deadline.	100%	98%	99%	98%
Process changes of ownership to ensure values are enrolled by the close of the roll year.	Percentage of change in ownership documents completed in current roll year.	99%	99%	99%	99%
Maintain the financial accounting system in accordance with Generally Accepted Accounting Standards and the Government Finance Officers Association (GFOA) to achieve the highest standards in government accounting and financial reporting.	Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.	Yes	Yes	Yes	Yes
Maintain the highest possible credit rating for the County investment pool.	County investment pool rating.	Fitch-AAA	Fitch-AAA	Fitch-AAA	Fitch-AAA
Maintain collection of property taxes at 96% or higher, which are used to fund key public services including education, police and fire protection, social and health services.	Percentage of annual tax charge collected.	98%	96%	98%	96%
Complete the final property tax apportionment by the third week following the end of the fiscal year.	Percentage of apportionments completed by the third week of the following fiscal year.	100%	100%	100%	100%
DBH staff will operate a County owned Mobile Medication Assisted Treatment (MAT) Unit to provide direct mental health and/or substance use disorder services to individuals.	Number of unhoused or unsheltered individuals served.	N/A	250	15	100
Increase voluntary engagement into appropriate behavioral health resources through the use of non-traditional holistic approaches to engage with individuals via Recovery Based Engagement Support Team (RBEST).	Number of all individuals encountered by RBEST who voluntarily engage in behavioral health services. The current target of 20 only included individuals from the Assisted Outpatient Treatment portion of RBEST.	N/A	N/A	N/A	125
Reduce DBH-wide vacancy rate by developing new marketing strategies coupled with aggressive recruitment and retention efforts by DBH Internship Program and community clinics leadership, in collaboration with Human Resources.	*Vacant positions as a percentage of total positions.	N/A	N/A	N/A	15%

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Human Services	Behavioral Health	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Public Health	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Public Health	Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders	Establish and maintain close working relationships with cities, tribes, other governmental agencies, and community organizations.
Human Services	Public Health	Provide for the Safety, Health and Social Service Needs of County Residents	Develop a clinically integrated network of County departments and other health providers to support a comprehensive approach to population health management for County residents to achieve well-being.
Human Services	Children and Family Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Children and Family Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Children and Family Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Transitional Assistance Department	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Stabilize and maintain individuals who have been petitioned into the Care Court process having multiple challenges in the regular behavioral health settings.	*Number of completed individuals petitioned from Care Court as a percentage of total individuals petitioned.	N/A	N/A	N/A	95%
Public Health will expand substance use prevention education offerings to youth and young adults, to include Friday Night Live and related programming.	*Number of Friday Night Live chapters established (can be Friday Night Live Kids, Club Live or Friday Night Live chapters).	N/A	N/A	N/A	37 chapters
Increase number of public/private collaborations with non-profit animal rescue group partners (corporations).	Number of rescue group partners.	813	810	891	890
Work in partnership with County departments and other health providers to deploy mobile medical and dental services to residents in low Healthy Places Index areas in order to address inequities of access to healthcare services.	*Number of strategic partnerships (both County and non-County partners).	N/A	N/A	N/A	12 partnerships
Increase and enhance the role of Parent Partners (a resource to help parents navigate the complex child welfare system). Parent Partners are parents who have successfully navigated the child welfare system, successfully reunified with their children and now work as paraprofessionals for Children and Family Services. Engagement with a Parent Partner leads to earlier reunification.	Number of families involved with a Parent Partner.	2,010	1,800	2,809	2,100
Utilize Foster and Relative Caregiver Recruitment, Retention, and Support strategies to increase the number of Resource Family Homes (RFH), with a focus on increasing the number of children living with relatives as an alternative to higher levels of care.	Number of newly approved Resource Family Homes.	640	700	617	600
Utilize Child and Family Team meetings. These meetings are collaborative processes involving the family and their community support systems who know and care about the child(ren). They are also designed to make the best-informed decisions concerning a child(ren)'s safety and living environment, as well as identify and address their mental health needs.	Number of children impacted by Child and Family Team meetings	8,373	8,000	8,446	8,000
Provide housing and rental assistance for CalWORKs families experiencing homelessness through the Housing Support Program (HSP) and Rapid Rehousing model.	Number of targeted eligible CalWORKs homeless families housed.	206	200	235	105

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Human Services	Transitional Assistance Department	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Transitional Assistance Department	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Transitional Assistance Department	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Aging and Adult Services/ Public Guardian	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Aging and Adult Services/ Public Guardian	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Aging and Adult Services/ Public Guardian	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Child Support Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Maintain the CalFresh (CF) error rate below the federal tolerance level of 10% to avoid fiscal sanctions.	Percentage of annual error rate for CF benefits.	10.3%	7%	10.70%	10%
Provide Volunteer Income Tax Assistance (VITA) preparation services for eligible County families and individuals thereby stimulating economic activity.	Number of eligible County taxpayers served.	12,148	7,700	13,851	8,470
As approved by the California Department of Social Services, increase the rate of Welfare- to-Work customers engaged in approved activities by 5%, reaching a target of 27%.	*Percentage increase of eligible Welfare-to-Work customers engaged over prior year.	N/A	N/A	N/A	5%
Ensure Public Guardian provides timely and accurate financial support to Conservatees.	Percentage of Conservatees' bills paid within 10 days of receipt.	100%	90%	100%	95%
Enhance older adult safety and independence by connecting them with community resources.	Number of customers contacted by Senior Information and Assistance staff.	99,824	55,000	98,248	42,000
Adult Protective Services (APS) Strike Team emergency preparedness in-person, on-site response within 1.5 hours of same notification.	*Percentage of Strike Team events where on-site response occurred within 1.5 hours.	N/A	N/A	N/A	90%
Caseworkers will focus on immediately engaging parents and employers upon the establishment of an order. This will include contacting the parents to discuss the court order, arranging for first payment, and next steps. It will also include contacting employers to send the Income Withholding Order and answer any questions about the process to begin receiving payments faster. Continue collaboration with Workforce Development by attending Rapid Response events and assisting employees of companies that are downsizing by providing information on Child Support Services' (CSS) services. Collaboration with Transitional Assistance Department in strategically providing video conferencing equipment in their offices located in remote areas of the County (Yucca Valley, Barstow, Needles, Adelanto, and Twentynine Palms), enhancing CSS communication channels with customers.	Percentage of cases receiving first payment within 30 days of order issuance.	51%	50%	51%	53%

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Human Services	Child Support Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Child Support Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Preschool Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Proactively conduct reviews of internal business processes, practices and policies to identify efficiencies to reduce the amount of time from case opening to establishment of a child support order, to receipt of first payment. Provide early intervention on cases where payments have declined by partnering with the parents and assisting them with strategies to get their cases back on track. Continue collaboration with Workforce Development in assisting unemployed and underemployed customers with job services so they can meet their child support obligations. Enhance relationships with employers by initiating contact within 10 days of establishment of the child support order, resulting in reduced time in receiving the first payment through income withholding, and increasing the amount of payments received.	Amount of child support collected and distributed.	\$193,029,191	\$198,000,000	\$194,740,995	\$195,000,000
Optimize call center efficiency by aligning staffing resources with peak demand periods. Enhance service quality by proactively managing call volumes and wait times, ensuring that complex issues are quickly escalated to specialized support, either through the Senior Child Support Specialist team or the assigned caseworker. This approach aims to improve overall customer experience and resolution times.	*Call center customer wait time.	N/A	N/A	N/A	3 minutes
- Promote school readiness. - Support the Countywide Vision Regional Implementation Goal: "Partner with all sectors of the community to support the success of every child from the cradle to career." - Support the Vision2Read Initiative. - Identify the number of Head Start/State Preschool children ages 3–5 years not meeting developmental expectations based on the Head Start Early Learning Outcomes Framework for their age in Literacy skills on the first quarter's assessment and reduce this count by 55% by June 30, 2026.	Percentage of children not meeting developmental expectations in literacy skills on the 1st assessment who subsequently meet the standard by the end of the program year, utilizing the Desired Results Developmental Profile 2015 assessment tool.	35%	55%	30%	55%

Performance Measures

Budget Group	Department	County Goal	Objective
Human Services	Preschool Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Preschool Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Preschool Services	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Human Services	Veterans Affairs	Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders	Work with Federal, State and regional governments and organizations to ensure San Bernardino County receives its fair share of resources.
Human Services	Veterans Affairs	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Human Services	Veterans Affairs	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Law and Justice	District Attorney	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.

Performance Measures					
Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
1. Promote school readiness. 2. Support the Countywide Vision Regional Implementation Goal: “Partner with all sectors of the community to support the success of every child from the cradle to career.” 3. Identify the number of Early Head Start children ages 18–36 months not meeting developmental expectations based on the Head Start Early Learning Outcomes Framework for their age in social emotional skills on the first quarter’s assessment and reduce this count by 30% by June 30, 2026.	Percentage of children not meeting developmental expectations in social emotional skills on the 1st assessment who subsequently meet the standard by the end of the program year, utilizing the Desired Results Developmental Profile 2015 assessment tool.	37%	30%	30%	30%
1. Increase enrollment opportunities for foster children. 2. Enhance the referral process of enrollment with the Children and Family Services Department.	Number of foster children enrolled.	253	301	204	205
1. Identify in Excess of Healthy Body Mass Index (BMI) and/or Over Healthy BMI children ages 2–5 years in an effort to promote a healthy lifestyle. 2. Promote nutrition education programs for parents at each school site. 3. Ensure children receive both nutrition curriculum and physical activity daily within the classroom schedule. 4. Decrease the number of children who are identified as in Excess of Healthy BMI or Over Healthy BMI from the higher level of BMI classification to the next lower level by children’s height and weight.	Percentage of children identified at the beginning of the year as having an Excess of Healthy BMI and/or Over Healthy BMI who improve their BMI classification by the end of the program year.	73%	60%	70%	60%
Maintain federal accreditation and maximize staff knowledge of federal benefits and services by ensuring Veterans Service Officers (VSO) meet the federal mandate for completion of 15 hours of continuing education per year.	Percentage of Veterans Service Officer staff maintaining federal accreditation.	100%	100%	100%	100%
Ensure department customers are seen in a timely manner.	Percentage of in-office customers who wait less than an hour to see a Veterans Service Officer.	79%	90%	100%	90%
Ensure efficient case management and resolution of claims.	Percentage of pending Veterans Affairs caseload with claim reviews less than 90 days past due.	100%	100%	94%	100%
Minimize the impact of crime upon the lives of victims and provide assistance as they participate in the criminal justice system.	Number of victims provided services by the Department.	8,905	7,500	8,133	7,500

Performance Measures

Budget Group	Department	County Goal	Objective
Law and Justice	District Attorney	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Law and Justice	District Attorney	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Law and Justice	Probation	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Law and Justice	Probation	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Law and Justice	Probation	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Law and Justice	Probation	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Law and Justice	Public Defender	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Law and Justice	Public Defender	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Law and Justice	Public Defender	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Law and Justice	Public Defender	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Law and Justice	Public Defender	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Law and Justice	Sheriff/Coroner/ Public Administrator	Provide for the Safety, Health and Social Service Needs of County Residents	Develop a strategic plan for homelessness that identifies key metrics and outcomes.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Minimize the impact of crime upon the lives of child victims by providing assistance at the Children's Assessment Center.	Number of victims served by the Department's Victim Advocates at the Children's Assessment Center.	1,633	1,600	1,416	1,600
Respect the victim's Marsy's Law right to a speedy and prompt final conclusion of the case. Hold the guilty accountable and protect the innocent.	Percentage of arrest reports reviewed within 90 days after initiation into the Department's case management system.	80%	90%	87%	90%
Assess each new adult offender to determine expected risk of recidivating and their criminogenic risk factors to ensure appropriate supervision level.	Percentage of new adult supervision cases assessed within 60 days.	99.42%	99.00%	99.60%	99.00%
Assess each new juvenile offender to determine expected risk of recidivating and their criminogenic risk factors to ensure appropriate supervision level.	Percentage of new juvenile supervision cases assessed within 60 days.	98.53%	97.88%	99.49%	97.88%
Supervise adult probationers at an appropriate level to reduce recidivism.	Percentage of adult cases recidivating.	21.87%	24.00%	22.41%	24.00%
Supervise juvenile probationers at an appropriate level to reduce recidivism.	Percentage of juvenile cases recidivating.	19.21%	26.25%	24.17%	26.25%
Protecting constitutional rights and promoting justice through effective representation.	Percentage of closed felony cases with a trial.	1.79%	1.75%	1.74%	1.75%
Protecting constitutional rights and promoting justice through effective representation.	Percentage of closed misdemeanor cases with a trial.	0.49%	0.50%	0.49%	0.50%
Resolve cases in a timely manner to minimize costs, improve resource allocation and reduce client stress.	Percentage of felony cases resolved within 270 days of appointment.	89%	85%	86%	86%
Resolve cases in a timely manner to minimize costs, improve resource allocation and reduce client stress.	Percentage of misdemeanor cases resolved within 180 days of appointment.	86%	86%	86%	86%
Providing social services referrals to further client treatment and/or stabilization.	Number of Social Service Practitioner referrals for adult cases.	1,895	1,900	2,060	1,950
Utilize field and jail based outreach teams – H.O.P.E. (Homeless Outreach and Proactive Enforcement), InnROADs (Innovative Remote Onsite Assistance Delivery) and START (Sheriff's Transitional Assistance Reentry Team) to connect homeless individuals with resources.	Number of contacts with individuals who are homeless or at-risk of homelessness.	10,638	8,000	11,471	8,000

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Law and Justice	Sheriff/Coroner/ Public Administrator	Ensure Development of a Well-Planned, Balanced, and Sustainable County	Prioritize investments in services and amenities that will enable fiscally sustainable growth in County unincorporated communities.
Law and Justice	Sheriff/Coroner/ Public Administrator	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Agriculture/ Weights & Measures	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Agriculture/ Weights & Measures	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Operations and Community Services	Agriculture/ Weights & Measures	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Airports	Create, Maintain and Grow Jobs and Economic Value in the County	Support collaborative efforts between the County and its educational partners to encourage student exposure to County career pathways.
Operations and Community Services	Airports	Operate in a Fiscally-Responsible and Business-Like Manner	Develop a long-term budget plan, which brings County operations into both fiscal and programmatic balance, including full funding of reserves for infrastructure and operating system maintenance and replacement.
Operations and Community Services	Airports	Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders	Establish and maintain close working relationships with cities, tribes, other governmental agencies, and community organizations.
Operations and Community Services	Airports	Improve County Government Operations	Improve succession planning through: Ongoing development programs for County employees.
Operations and Community Services	County Library	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	County Library	Create, Maintain and Grow Jobs and Economic Value in the County	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.

Performance Measures					
Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Reduce crime by implementing targeted crime reduction and community concerns operations, which impacts the quality of life for residents and business owners.	Percentage of allocated Community Concerns funding spent on targeted operations/events.	N/A	100%	70.78%	100%
Utilize the Sheriff's Customer Service Units to reduce wait times and backlog of service calls.	Number of calls and Deputy reports taken by the Sheriff's Customer Service Units.	N/A	9,700	13,019	10,000
Perform device inspections with a goal of inspecting a minimum of 80% of the devices annually (i.e. commercial scales, gasoline dispensers).	Percentage of registered devices inspected annually.	86%	80%	92%	80%
Partner with State agencies, perform safety compliance inspections at pest control businesses with a minimum target inspection goal of 80% of the locations annually.	Percentage of pesticide company locations with employees inspected annually.	81%	80%	94%	80%
Perform computerized price look up inspections with a goal of inspecting a minimum of 80% of the computerized price look up systems (scanners) annually.	*Percentage of computerized look up systems registered annually.	N/A	N/A	N/A	80%
Coordinate with local education providers, civic groups and other associations to promote an aviation career pathway by hosting or attending career fairs, guest speaking, STEM programs, and school tour opportunities.	Number of community events participated in by Airports.	N/A	7	10	7
Have airport appraisals updated and participate and advocate for highest and best uses of airport facilities.	Percentage of airports rates and fees to market comparables, participate in airport commercial brokerage and Real Estate monthly meetings.	N/A	50%	90%	100%
Provide guidance for strategic and efficient planning of development processes at County airports entitling agencies.	Number of local agency airport development guidebooks completed.	N/A	2	0	2
Provide employee training through industry specific courses, and on the job work experiences.	Percentage of employees who have attended trainings and achieved certifications.	N/A	20%	25%	20%
Maintain a replacement cycle for computer hardware between four to five years to ensure that public access computers are available for use and fully functional with reliable hardware and software.	Percentage of desktop computers replaced less than four years ago.	100%	100%	100%	100%
Offer programs for multiple age groups to promote the Countywide Vision of cradle- to-career education, fostering personal and professional development and enrichment.	Number of attendees at branch library programs.	240,118	180,000	222,059	200,000

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Operations and Community Services	County Library	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	County Museum	Provide for the Safety, Health and Social Service Needs of County Residents	Support efforts to improve the capacity of non-profit organizations to help address the needs of County residents.
Operations and Community Services	County Museum	Provide for the Safety, Health and Social Service Needs of County Residents	Support efforts to improve the capacity of non-profit organizations to help address the needs of County residents.
Operations and Community Services	County Museum	Create, Maintain and Grow Jobs and Economic Value in the County	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Operations and Community Services	Land Use Services	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Land Use Services	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Land Use Services	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Project and Facilities Management	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Project and Facilities Management	Operate in a Fiscally-Responsible and Business-Like Manner	Eliminate silos, and consolidate and centralize administrative functions, including financial management and oversight.
Operations and Community Services	Project and Facilities Management	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.

Performance Measures					
Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Continue to enhance digital eBook/audiobook offerings for easy anytime access to materials across a multitude of digital devices and platforms to aid in job enrichment and other various online resources for patrons.	Number of digital materials checked out.	1,169,449	800,000	1,288,554	1,000,000
Work with community organizations to increase collaboration on projects, exhibits, and programming at museum events and provide curatorial expertise and educational programming at partner events.	Number of partners collaborating on programs, events, exhibits, and projects.	N/A	50	64	50
Work with school districts, private and parochial schools to increase field trip attendance.	Number of schools participating in a field trip at the Redlands Museum and branch sites.	175	190	215	190
Open new exhibits and offer enhanced educational programming to promote repeat attendance and boost admission sales and interest in the Museum.	Number of attendees visiting the Redlands Museum and branch sites.	84,937	80,000	99,793	85,000
Set standards for timely processing in keeping with industry norms.	Complete simple planning applications (Variances, Lot Mergers, Lot Line Adjustments) within 60 days of completeness determination (Planning).	86%	85%	96%	85%
Set standards for timely processing in keeping with industry norms.	Complete initial residential plan reviews within three weeks (Building and Safety).	100%	80%	98%	80%
Set standards for timely processing in keeping with industry norms.	Complete initial small miscellaneous plan reviews within two weeks (Building and Safety).	99%	85%	96%	85%
Increase the level of transparency in reporting statuses of CIP projects to County stakeholders. Offer progress pictures and high-quality statuses of active CIP projects.	*At least 90% of active CIP projects on the CIP dashboard maintain comprehensive updates that are informative, concise, and contain schedules/pictures/project health data.	N/A	N/A	N/A	90%
Develop milestone schedules for all active projects and conduct periodic audits of the schedules to ensure project data is comprehensive.	Percentage of projects that include milestone schedules.	96%	100%	94%	90%
Establish and monitor Key Performance Indicators for timely completion of corrective maintenance work orders.	Percentage of work orders completed on time.	69%	90%	76%	75%

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Operations and Community Services	Project and Facilities Management	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Public Works	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Public Works	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Public Works	Operate in a Fiscally-Responsible and Business-Like Manner	Develop a long-term budget plan, which brings County operations into both fiscal and programmatic balance, including full funding of reserves for infrastructure and operating system maintenance and replacement.
Operations and Community Services	Public Works	Operate in a Fiscally-Responsible and Business-Like Manner	Develop a long-term budget plan, which brings County operations into both fiscal and programmatic balance, including full funding of reserves for infrastructure and operating system maintenance and replacement.
Special Districts	Public Works – Special Districts	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Special Districts	Public Works – Special Districts	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Special Districts	Public Works – Special Districts	Operate in a Fiscally-Responsible and Business-Like Manner	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.
Operations and Community Services	Real Estate Services	Create, Maintain and Grow Jobs and Economic Value in the County	Provide stable governmental leadership, consistent decision-making and efficient processing to inspire confidence in investors and ensure a business-friendly environment.
Operations and Community Services	Real Estate Services	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Real Estate Services	Create, Maintain and Grow Jobs and Economic Value in the County	Compete globally, regionally and locally for businesses and investment.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Perform quarterly audits to ensure that 25% of Facilities Management's existing policies and procedures are renewed, updated and approved each quarter along with establishing one new procedure.	*Percentage of outdated or expired department policies that were reviewed, updated, and approved during the year, ensuring alignment with current operational needs, regulatory changes, and best practices.	N/A	N/A	N/A	100%
Maintain good road conditions through preventative maintenance and rehabilitation to ensure an achievable Pavement Condition Index.	Pavement Condition Index rating of 80 or above.	80.31	80	80	80
Maximize utilization and efficiency of flood control facilities for flood protection and water conservation.	Percentage of flood control basins cleaned out to functional capacity before the storm season.	88%	90%	88%	90%
Increase efficient use of financial resources by ensuring department construction projects are completed on time and within budget.	Contingency dollars spent as a percentage of contract cost.	0%	2%	1.8%	2%
Increase efficient use of financial resources by ensuring department construction projects are completed on time and within budget.	Percentage of construction projects completed on time.	100%	85%	100%	85%
Increase Water and Sanitation customer participation in online payments by sending flyers and increasing visibility of online payment options.	Total payments made online as a percentage of total payments made.	N/A	46%	56%	60%
Increase Water and Sanitation customer participation in paperless billing by sending flyers and increasing visibility of online payment options.	Total paperless bills emailed as a percentage of total bills generated.	N/A	10%	1%	1%
Increase community participation by providing new/enhanced recreational activities for visitors of the various Board-Governed park districts administered by the Department of Public Works – Special Districts.	Number of park visitors attending and participating in recreational activities.	348,757	300,000	369,534	365,000
Attend industry related seminars, continuing education and refresher courses to update the department on industry news. Attendees will identify areas of interest, develop team activities and share real estate activities in their portfolio.	Number of seminars, trainings, and refresher courses provided to staff to stay up-to-date on changes in the real estate industry.	4	10	10	10
Assist in renewing leases or relocating County departments prior to lease termination date.	Percentage of lease renewal processes initiated no later than 12 months prior to the lease termination date.	100%	100%	100%	100%
Negotiate lease terms that are 1% less than market conditions utilizing a market study approach.	Percentage of leases executed that are 1% less than total market value.	96%	95%	95%	95%

Performance Measures

Budget Group	Department	County Goal	Objective
Operations and Community Services	Real Estate Services	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Regional Parks	Operate in a Fiscally-Responsible and Business-Like Manner	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Operations and Community Services	Regional Parks	Operate in a Fiscally-Responsible and Business-Like Manner	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Operations and Community Services	Regional Parks	Operate in a Fiscally-Responsible and Business-Like Manner	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Operations and Community Services	Registrar of Voters	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Operations and Community Services	Registrar of Voters	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Process acquisition, disposition, and appraisal requests in a timely manner and negotiate favorable acquisition and disposition deal points for the County. Appraisal tracking log is currently in place which measures the timing of appraisal requests.	Percentage of completed valuation (on sale or purchase) requests within 6 months.	99%	90%	100%	100%
Enhance and streamline the process to recruit and successfully implement special events and recreation programs.	Number of Special Events and Recreation Programs.	97	90	123	95
Promote camping at all Regional Parks to travelers as a way to enjoy outdoor recreation activities.	Number of Camping Reservations.	25,485	27,000	25,470	27,000
Promote all Regional Parks and encourage day use for fishing, hiking, picnicking, swimming, and other outdoor recreation activities.	Revenue from Entry Fees.	\$2,471,676	\$2,500,000	\$3,598,082	\$2,500,000
Ensure citizens can exercise their right to vote by processing new voter registrations and updating existing voter registrations in a timely manner. Identify opportunities to streamline or automate elements of the records maintenance process and implement best practices. Regularly and consistently monitor records maintenance workloads to ensure staff resources are sufficient, using recurrent and temporary employees when needed.	Average number of business days to process voter registrations upon receipt, excluding election canvass periods.	2	5	4	5
Provide voters with sufficient information to exercise their right to vote in an educated manner prior to the start of early voting (29 days before Election Day). Identify opportunities to streamline or automate elements of the processes to manage candidate filing, design ballots, and develop voter information guides, and implement best practices. In 2025-26, deliver voter information guides to the U.S. Postal Service for mailing by the 29th day before Election Day to 70% of all voters registered on the 46th day before Election Day. The focus of this improvement goal is performance during larger, complicated consolidated elections in even-numbered years.	Percentage of Voter Information Guides delivered for mailing by the 29th day prior to Election Day.	75%	70%	100%	75%

* Performance Measures denoted with an asterisk are new for 2025-26.

Performance Measures

Budget Group	Department	County Goal	Objective
Operations and Community Services	Registrar of Voters	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Fire Protection District	County Fire	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Fire Protection District	County Fire	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
Fire Protection District	County Fire	Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders	Work with Federal, State and regional governments and organizations to ensure San Bernardino County receives its fair share of resources.
Other Agencies	In Home Supportive Services – Public Authority	Create, Maintain and Grow Jobs and Economic Value in the County	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Other Agencies	In Home Supportive Services – Public Authority	Provide for the Safety, Health and Social Service Needs of County Residents	Partner with County and non-County agencies and maximize the use of Federal and State programs and funding to address the public health, safety and social service needs of County residents and move participants to self-sufficiency.
Other Agencies	In Home Supportive Services – Public Authority	Create, Maintain and Grow Jobs and Economic Value in the County	Utilize County programs and resources to support the local economy, maximize job creation and promote tourism.
Other Agencies	In Home Supportive Services – Public Authority	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Assist candidates with preparing and filing declaration of candidacy documents in a timely and efficient manner, including advising them on the provision of evidence sufficient to support a qualified ballot designation. Identify opportunities to streamline or automate elements of the management of the candidate filing process, ensure staff resources are sufficient to serve the projected number of candidates for each election, and implement best practices.	Average number of business days to resolve ballot designation requests.	5	5	4	5
Review and process CA Environmental Reporting System submittals of business plans for hazardous waste related facilities/ businesses.	Percentage of CA Environmental Reporting System submittals reviewed.	98%	90%	94%	90%
Comply with CA Health and Safety Code sections 13146.2, 13146.3, and 13146.4 by completing annual inspections of certain occupancies which includes every building used as a public or private school, hotels, motels, lodging, houses, and apartment complexes.	Percentage of certain occupancies inspected annually.	96%	90%	99%	90%
Submit reimbursement claims to Federal Emergency Management Agency, California Governor's Office of Emergency Services, and CAL FIRE for all eligible costs, including staff time and equipment deployed for any emergency activity response.	Percentage of eligible reimbursement claims filed for emergency activity response.	100%	100%	100%	100%
Maintain payroll processing time in order for IHSS caregivers to receive timesheets and paychecks in a timely manner, which adds economic value within San Bernardino County.	Payroll processing time.	15 Days	7 Days	6 Days	7 Days
Maintain adequate numbers of qualified care providers in the IHSS Registry to be able to refer to IHSS recipients.	Number of qualified care providers in its registry.	2,355	2,200	3,471	3,900
Increase the number of IHSS Registry care providers trained in home care aid in order to better enable IHSS recipients to remain in their home.	Number of care providers trained in home care aid.	2,838	800	3,747	1,200
Analyze call center transcripts, reports and data tracking tools to identify average hold times to provide better customer service.	*Average duration of hold time.	N/A	N/A	N/A	2 minutes

Performance Measures

Budget Group	Department	County Goal	Objective
Other Agencies	Inland Counties Emergency Medical Agency	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.
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Other Agencies	Inland Counties Emergency Medical Agency	Improve County Government Operations	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.

Performance Measures

Strategy	Measure	2023-24 Actual	2024-25 Target	2024-25 Actual	2025-26 Target
Continual auditing of cardiac arrest cases in ImageTrend as they occur.	Percentage of applicable cardiac arrest cases reviewed within 30 days of receipt of complete medical record.	100%	100%	100%	100%
Utilize reporting for improved transparency and collaboration. Publish reports within 60 days of the end of the calendar year.	Publish annual Performance Based Contract reports timely.	3	3	3	3
Ensure patient safety and improve patient care.	Monitor the documentation of Narcan administration to review and ensure quality improvement	100%	100%	100%	100%
Schedule inspections with providers and HPP coalition partners for annual inspections.	Percentage of inspected emergency equipment and supplies.	100%	100%	100%	100%
Ensure patient safety and improve patient care. Ensure proper use and utilization of air transportation.	Percentage of air transports reviewed for quality improvement.	100%	100%	100%	100%

* Performance Measures denoted with an asterisk are new for 2025-26.

Budgeted Staffing Summary

Countywide staffing changes are outlined by County department in the following chart:

Department	2023-24 Final Budget	2024-25 Final Budget	2025-26 Adopted Budget	Change Between 2024-25 & 2025-26
Administration				
General Fund				
Board of Supervisors	54	56	60	4
Clerk of the Board	14	14	14	-
County Administrative Office	29	22	27	5
County Administrative Office – Automated Systems Development	8	7	7	-
County Communications	22	20	21	1
County Counsel	120	125	133	8
Finance and Administration	26	39	40	1
Human Resources	167	169	171	2
Human Resources – Center for Employee Health and Wellness	16	16	16	-
Innovation and Technology – Geographic Information System	14	14	10	(4)
Office of Emergency Services	26	41	42	1
Purchasing	33	34	34	-
Subtotal General Fund	529	557	575	18
Other Funds				
ARPA Coronavirus Fiscal Recovery	3	4	1	(3)
Fleet Management	110	112	113	1
Human Resources – Commuter Services	3	3	3	-
Human Resources – Employee Benefits and Services	32	32	32	-
Innovation and Technology – Business Solutions Development	97	103	102	(1)
Innovation and Technology – Computer Operations	189	192	195	3
Innovation and Technology – Telecommunications Services	95	96	97	1
Communications Group – Printing Services	12	-	-	-
Purchasing – Printing Services	-	12	12	-
Purchasing – Surplus Property and Storage Operations	6	6	6	-
Purchasing – Mail/Courier Services	21	21	21	-
Risk Management – Operations	87	87	92	5
Subtotal Other Funds	655	668	674	6
Total Administration	1,184	1,225	1,249	24

Budgeted Staffing Summary

Department	2023-24 Final Budget	2024-25 Final Budget	2025-26 Adopted Budget	Change Between 2024-25 & 2025-26
Arrowhead Regional Medical Center				
Other Funds				
Arrowhead Regional Medical Center	5,184	5,195	5,272	77
Total Arrowhead Regional Medical Center	5,184	5,195	5,272	77

Economic Development Agency

General Fund				
Economic Development	14	16	16	-
Subtotal General Fund	14	16	16	-
Other Funds				
Workforce Development	100	100	102	2
Subtotal Other Funds	100	100	102	2
Total Economic Development Agency	114	116	118	2

Community Revitalization Group

General Fund				
Community Revitalization	8	6	-	(6)
Community Revitalization – Office of Homeless Services	27	27	31	4
Subtotal General Fund	35	33	31	(2)
Other Funds				
Community Development and Housing	32	30	27	(3)
Subtotal Other Funds	32	30	27	(3)
Total Community Revitalization Group	67	63	58	(5)

Budgeted Staffing Summary

Department	2023-24 Final Budget	2024-25 Final Budget	2025-26 Adopted Budget	Change Between 2024-25 & 2025-26
Fiscal				
General Fund				
Assessor/Recorder/County Clerk	293	295	296	1
Auditor-Controller/Treasurer/Tax Collector	351	355	360	5
Subtotal General Fund	644	650	656	6
Other Funds				
Assessor/Recorder/County Clerk – Special Revenue Funds	3	3	4	1
Subtotal Other Funds	3	3	4	1
Total Fiscal	647	653	660	7

Human Services

General Fund				
Aging and Adult Services – Aging Programs	44	43	42	(1)
Aging and Adult Services – Public Guardian – Conservator	74	78	76	(2)
Child Support Services	526	517	505	(12)
Behavioral Health	752	749	777	28
Behavioral Health – Substance Use Disorder and Recovery Service	142	147	147	-
Public Health	1,000	1,040	1,087	47
Public Health – California Children’s Services	194	197	192	(5)
Human Services – Administrative Claim	5,195	5,352	5,345	(7)
Veterans Affairs	31	31	30	(1)
Subtotal General Fund	7,958	8,154	8,201	47
Other Funds				
Behavioral Health – Mental Health Service Act	813	828	827	(1)
Preschool Services	764	741	712	(29)
Public Health – Special Revenue Funds	287	187	9	(178)
Subtotal Other Funds	1,864	1,756	1,548	(208)
Total Human Services	9,822	9,910	9,749	(161)

Budgeted Staffing Summary

Department	2023-24 Final Budget	2024-25 Final Budget	2025-26 Adopted Budget	Change Between 2024-25 & 2025-26
Law and Justice				
General Fund				
District Attorney – Criminal Prosecution	661	659	665	6
Law And Justice Group Administration	2	2	1	(1)
Probation – Administration, Corrections & Detention	1,480	1,493	1,458	(35)
Public Defender	290	294	295	1
Sheriff/Coroner/Public Administrator	2,016	2,044	2,082	38
Sheriff – Detentions	1,702	1,743	1,737	(6)
Sheriff – Law Enforcement Contracts	639	641	642	1
Subtotal General Fund	6,790	6,876	6,880	4
Other Funds				
Public Defender – Second Chance Program	8	10	13	3
Subtotal Other Funds	8	10	13	3
Total Law and Justice	6,798	6,886	6,893	7

Operations and Community Services

General Fund				
Agriculture/Weights & Measures	70	70	54	(16)
Airports	25	27	27	-
County Museum	24	26	27	1
Land Use Services – Administration	40	48	52	4
Land Use Services – Planning	39	41	47	6
Land Use Services – Building and Safety	64	68	69	1
Land Use Services – Code Enforcement	89	92	95	3
Public Works – Surveyor	24	24	26	2
PFM – Facilities Management Division	119	124	125	1
PFM – Project Management Division	43	59	61	2
PFM – Utilities	2	2	2	-
RES – Administration and Finance	26	29	32	3
RES – Leasing and Acquisitions	20	19	22	3
Regional Parks	174	179	179	-
Registrar of Voters	103	115	125	10
Subtotal General Fund	862	923	943	20

Budgeted Staffing Summary

Department	2023-24 Final Budget	2024-25 Final Budget	2025-26 Adopted Budget	Change Between 2024-25 & 2025-26
Operations and Community Services				
Other Funds				
County Library	312	319	319	-
County Museum – Museum Store	3	3	3	-
Public Works – Transportation	385	381	380	(1)
Public Works – Solid Waste Enterprise Fund	102	103	102	(1)
Subtotal Other Funds	802	806	804	(2)
Total Operations and Community Services	1,664	1,729	1,747	18
Total County Departments – General Fund	16,832	17,209	17,302	93
Total County Departments – Other Funds	8,648	8,568	8,444	(124)
County Departments Grand Total	25,480	25,777	25,746	(31)

Special Districts and Other Agencies

Other Funds				
Special Districts Department	188	202	205	3
Fire Protection District	1,147	1,229	1,237	8
Flood Control District	188	188	187	(1)
Other Agencies	61	64	65	1
Subtotal Other Funds	1,584	1,683	1,694	11
Total Special Districts and Other Agencies	1,584	1,683	1,694	11
Total All County Entities	27,064	27,460	27,440	(20)

Budget Unit Listing

San Bernardino County General Fund

2003 Fire Reward Fund	110	7442	County Trial Courts – Court Facilities/Judicial Benefits	122	1000
401(A) Defined Contributions	720	7444	County Trial Courts – Drug Court Programs	123	1000
401(K) Contributions	720	7445	County Trial Courts – Grand Jury	124	1000
Aging and Adult Services – Aging Programs	529	1036	County Trial Courts – Indigent Defense Program	125	1000
Aging and Adult Services – Public Guardian-Conservator	536	1000	County Trial Courts – Trial Court Funding – MOE	126	1000
Agriculture/Weights and Measures	611	1000	Countywide Discretionary	116	1000
Airports	631	1000	Defunct	720	7686
American Rescue Plan Act – Local Assistance	110	1077	DHMO	720	7690
ARPA Coronavirus Fiscal Recovery	110	1078	District Attorney – Criminal Prosecution	450	1000
Assessor/Recorder/County Clerk	311	1000	Economic Development	601	1000
Auditor-Controller/Treasurer/Tax Collector	340	1000	Electric Vehicle Charging Services	778	1000
Behavioral Health	920	1000	Emp Support Svc – Clerical	720	7708
Behavioral Health – LRF Support Services	920	1028	Emp Support Svc – Craft Labor	720	7709
Behavioral Health – Substance Use Disorder and Recovery Services	101	1000	Emp Support Svc – Supervisory	720	7710
Blue Shield	720	7495	Emp Support Svc – Tech and Inspection	720	7711
Board of Supervisors	100	1000	Finance and Administration	112	1000
Board of Supervisors – Discretionary	102	1000	Finance and Administration – Capital Facilities Leases	133	1000
CAO – Earned Leave	116	1044	FSA – Pass Through	720	7776
Child Support – Excess Revenue Deposits	452	1060	General Fund – Contingency for Uncertainties	128	1000
Child Support Services	452	1000	General Fund – Mandatory Contingencies	129	1000
Clerk of the Board	160	1000	GIMMS Trust	110	7781
Community Care Expansion – Preservation	110	1076	Health Administration	114	1000
Community Revitalization	623	1000	HRD – Def Comp PST	720	7797
Community Services Administration	115	1000	Human Resources	720	1000
Coronavirus Relief Local Set-Aside	110	1079	Human Resources – Center for Employee Health and Wellness	736	1000
County Administrative Office	110	1000	Human Resources – Employee Benefits – Teamsters	720	1100
County Administrative Office – Litigation	134	1000	Human Resources – Unemployment Insurance	728	1000
County Communications	137	1000	Human Resources Trust – Health	720	7798
County Counsel	171	1000	Human Resources Trust – LTD	720	7799
County Museum	651	1000			
County Schools	119	1000			
County Trial Courts – Court Facilities Payments	127	1000			

Budget Unit Listing

San Bernardino County General Fund

Human Resources Trust – STD	720	7800
Human Services – Administrative Claim	501	1000
Human Services – AFDC – Foster Care	505	1002
Human Services – Aid to Adoptive Children	503	1002
Human Services – Aid to Indigents (General Relief)	504	1000
Human Services – CalWORKs – 2 Parent Families	514	1002
Human Services – CalWORKs – All Other Families	511	1002
Human Services – Cash Assistance for Immigrants	507	1002
Human Services – Domestic Violence / Child Abuse Services	508	1000
Human Services – Entitlement Payments (Child Care)	509	1000
Human Services – Kinship Guardianship Assistance Program	512	1002
Human Services – Out-of-Home Child Care	513	1000
Human Services – Refugee Cash Assistance	506	1002
Innovation and Technology – Geographic Information Services	120	1000
Land Use Services – Administration	691	1000
Land Use Services – Building and Safety	692	1000
Land Use Services – Code Enforcement	693	1000
Land Use Services – Planning	695	1000
Law and Justice Group Administration	113	1000
Life Insurance – Employer Paid	720	8688
Local Agency Formation Commission	118	1000
LUSD/DPW Trust Account Admin Rollup	110	9156
Office of Emergency Services – Administration	108	1000
Office of Homeless Services	621	1000
Payroll Deduction	320	1106
Payroll Deduction	320	1107
Payroll Deduction – DCAP	720	8754

Probation – Administration, Corrections and Detention	481	1000
Probation – Juvenile Justice Grant Program	482	1000
Project and Facilities Management – Courts Property Management	776	1000
Project and Facilities Management – Facilities Management Division	730	1000
Project and Facilities Management – Project Management Division	770	1000
Project and Facilities Management – Utilities	777	1000
Public Defender	491	1000
Public Health	930	1000
Public Health – California Children’s Services	933	1000
Public Health – Indigent Ambulance	929	1000
Public Works – Surveyor	666	1000
Purchasing	761	1000
Real Estate Services – Administration & Finance	783	1000
Real Estate Services – Leasing and Acquisition	782	1000
Real Estate Services – Rents and Leases	781	1000
Recorder Trust – Miscellaneous	311	8831
Regional Parks	652	1000
Regional Parks – Guaranty Deposits	652	8834
Registrar of Voters	680	1000
Restitution Deposits	110	8842
Retirement Medical Trust – Employer	720	8845
Retirement Medical Trust – Pend Dis Ret	720	8844
Sheriff/Coroner/Public Administrator	443	1000
Sheriff/Coroner/Public Administrator – Detentions	442	1000
Sheriff/Coroner/Public Administrator – Law Enforcement Contracts	441	1000
Strong Motion Instrumental	692	8964
Veterans Affairs	540	1000
VGUL Insurance	720	9115

Budget Unit Listing

San Bernardino County General Funds

Vision Plan	720	9123	Welfare/Aids Other	501	9130
Welfare – Repayment Money AFDC	501	9134	Welfare/Forgery Revolving Fund	501	9128

San Bernardino County Restricted General Funds

1991 Realignment – Behavioral Health	116	1010	Automated Systems Development	116	1042
1991 Realignment – Health Services	116	1014	Disaster Relief Community Needs	110	1032
1991 Realignment – Social Services	116	1012	Family Support Realignment	116	1018
2011 Realignment – CalWORKs			Local Innovation Subaccount	116	1026
Maintenance of Effort (MOE)	116	1016	Public Assistance Fund	116	1002
2011 Realignment – Support Services	116	1028	Public Safety Administration (Prop 172)	116	1038

SAN BERNARDINO COUNTY Special Revenue Funds

Agriculture/Weights and Measures – California Grazing	611	2666	Behavioral Health – Block Grant Carryover Program	920	2712
Airports – Capital Improvement Program	631	2180	Behavioral Health – Court Alcohol and Drug Program	920	2714
Airports – Capital Improvement Program	631	2182	Behavioral Health – Driving Under the Influence Programs	920	2706
Assessor/Recorder/County Clerk – County Archives	311	2347	Behavioral Health – Mental Health Services Act	920	2200
Assessor/Recorder/County Clerk – Electronic Recording	311	2344	Behavioral Health – Project Roomkey and Rehousing	920	2715
Assessor/Recorder/County Clerk – Recorder Records	311	2346	Behavioral Health – Quality Improvement	920	2713
Assessor/Recorder/County Clerk – Social Security Number Truncation	311	2348	Benefits Performance Guarantee	720	7485
Assessor/Recorder/County Clerk – SSCA Program	311	2756	Bloomington Operating Reserve	621	7494
Assessor/Recorder/County Clerk – Systems Development	311	2340	Cal OES Grant Programs	108	2428
Assessor/Recorder/County Clerk – Vital Records	311	2342	CDBG-CV	621	2481
Auditor-Controller/Treasurer/Tax Collector – Redemption Restitution Maintenance	340	2720	CDH – ERA	621	2508
Automated County Warrant System	113	2379	CDH – ERA RD2	621	2509
			CDH Bloomington Operating Reserve	621	2627
			CDH ECD Tax Exempt Bonds	621	2628
			CESF 2020	113	2375
			CESF BSCC 2021	113	2377
			Community Development and Housing Agency	621	2470

Budget Unit Listing

San Bernardino County Special Revenue Funds

Community Development and Housing Agency 621	2472	District Attorney –		
Community Development and Housing Agency 621	2474	Consumer/Environmental Protection Unit	450	2676
Community Development and Housing Agency 621	2476	District Attorney – Federal Asset Forfeitures	450	2680
Community Development and Housing Agency 621	2478	District Attorney – Real Estate Fraud		
Community Development and Housing Agency 621	2480	Prosecution	450	2668
Community Development and Housing Agency 621	2482	District Attorney – State Asset Forfeitures	450	2674
Community Development and Housing Agency 621	2484	District Attorney – Vehicle Fees – Auto Theft	450	2678
Community Development and Housing Agency 621	2486	District Attorney – Workers’ Compensation		
Community Development and Housing Agency 621	2488	Insurance Fraud Prosecution	450	2672
Community Development and Housing Agency 621	2489	Domestic Violence and Child Abuse Services	501	2718
Community Development and Housing Agency 621	2490	Domestic Violence and Child Abuse Services	501	2744
Community Development and Housing Agency 621	2491	Domestic Violence and Child Abuse Services	508	2744
Community Development and Housing Agency 621	2492	Domestic Violence and Child Abuse		
Community Development and Housing Agency 621	2494	Services – Marriage License Fee	508	2718
Community Development and Housing Agency 621	2496	DPPO	720	7698
Community Development and Housing Agency 621	2498	DSF Endowment Fee	665	8725
Community Development and Housing Agency 621	2502	ECD – Tax Exempt Bonds	621	7702
Community Development and Housing Agency 621	2503	Economic Development – Housing Successor	621	2622
Community Development and Housing Agency 621	2504	ESG-CV	621	2483
Community Development and Housing Agency 641	2493	Excess MOU Funds	720	7722
Community Supports	623 2471	Finance and Administration – Disaster		
Consultant Fees – Benefits	720 7663	Recovery Fund	110	2726
County Library	640 2600	Flood Control – Local Area Drainage Plans	199	2546
County Library – Bloomington Library Reserve	640 2602	Flood Control – Local Area Drainage Plans	199	2548
County Trial Courts – Alternate Dispute		Flood Control – Local Area Drainage Plans	199	2550
Resolution	110 2724	Flood Control – Local Area Drainage Plans	199	2552
County Trial Courts – Courthouse Seismic		Flood Control – Local Area Drainage Plans	199	2556
Surcharge	110 2320	Flood Control – Zone 1	191	2518
County Trial Courts – Registration Fees	125 2694	Flood Control – Zone 1	191	2544
Criminal Justice Facility Construction	110 2300	Flood Control – Zone 2	192	2522
Criminal Justice Temp Construction	110 2280	Flood Control – Zone 3	193	2526
District Attorney – Auto Insurance Fraud		Flood Control – Zone 3	193	2528
Interdiction	450 2754	Flood Control – Zone 4	194	2532
District Attorney – Auto Insurance Fraud		Flood Control – Zone 5	195	2536
Prosecution	450 2670	Flood Control – Zone 6	196	2540

Budget Unit Listing

San Bernardino County Special Revenue Funds

Flood Control Administration	197	2510	Opioid Settlement Fund	116	2703
Flood Control Administration	197	2514	Opioid Settlement Fund	116	2705
FSA – Forfeitures	720	7775	Opioid Settlement Fund	116	2707
Health Administration – Master Settlement Agreement	116	2700	Opioid Settlement Fund	116	2709
HHAP 2 CoC	621	2475	Opioid Settlement Fund	116	2717
HHAP 2 County	621	2473	Opioid Settlement Fund	116	2719
HHAP 3 CoC	621	2479	Opioid Settlement Fund	116	2721
HHAP 3 County	621	2477	Opioid Settlement Fund	116	2723
HHAP 4 CoC	621	2487	Opioid Settlement Fund	116	2725
HHAP 4 County	621	2485	Opioid Settlement Fund	116	2727
HHAP-CDH	621	2506	Opioid Settlement Fund	116	2729
HHAP-COC	621	2505	Opioid Settlement Fund	116	2731
Home – American Rescue Plan	621	2501	Opioid Settlement Fund	116	2733
Human Resources – Commuter Services	720	2708	Opioid Settlement Fund	116	2735
Human Resources – Employee Benefits and Rewards	720	2710	PLHA	621	2507
Human Resources Trust – Wellness Program	720	7801	Preschool Services	591	2220
Human Services – Birth Certificate Fee Program	501	2716	Preschool Services	591	2221
Human Services – Wraparound Reinvestment Fund	505	2738	Probation – Asset Forfeiture 15%	481	2682
JAG 2023	113	2361	Probation – Criminal Recidivism (SB 678)	481	2742
Justice Assistance Grant 2017	113	2372	Probation – Juvenile Justice Crime Prevention Act	482	2736
Justice Assistance Grant 2018	113	2373	Probation – Juvenile Re-Entry Program (AB 1628)	481	2740
Justice Assistance Grant 2019	113	2374	Probation – State Seized Assets	481	2684
Justice Assistance Grant 2020	113	2376	Probation Officers MOU	720	8801
Justice Assistance Grant 2021	113	2378	Public Defender – Defense Grant	491	2753
Justice Assistance Grant 2022	113	2360	Public Health – Bio-Terrorism Preparedness	930	2696
Law and Justice Group – FCPP	113	2371	Public Health – COVID-19 Epidemiology Laboratory Capacity	930	2759
Law and Justice Group – Southwest Border Prosecution Initiative	113	2370	Public Health – Vector Control Assessments	930	2746
Limited Peace Officers MOU	720	8689	Public Health – Vital Statistics State Fees	930	2704
Office of Emergency Services	108	2426	Public Works – Surveyor – Survey Monument Preservation	666	2660
Office of Emergency Services	108	2427	Public Works – Transportation – Developer Fees	665	2002
Opioid Settlement Fund	116	2701			

Budget Unit Listing

San Bernardino County Special Revenue Funds

Public Works – Transportation – Facilities Development Plans	665	2020
Public Works – Transportation – Facilities Development Plans	665	2022
Public Works – Transportation – Facilities Development Plans	665	2024
Public Works – Transportation – Facilities Development Plans	665	2026
Public Works – Transportation – Facilities Development Plans	665	2028
Public Works – Transportation – Facilities Development Plans	665	2030
Public Works – Transportation – Facilities Development Plans	665	2032
Public Works – Transportation – Facilities Development Plans	665	2034
Public Works – Transportation – Facilities Development Plans	665	2036
Public Works – Transportation – Facilities Development Plans	665	2038
Public Works – Transportation – Facilities Development Plans	665	2040
Public Works – Transportation – Measure I Program	665	2138
Public Works – Transportation – Measure I Program	665	2139
Public Works – Transportation – Measure I Program	665	2140
Public Works – Transportation – Measure I Program	665	2141
Public Works – Transportation – Measure I Program	665	2142
Public Works – Transportation – Measure I Program	665	2143
Public Works – Transportation – Measure I Program	665	2148
Public Works – Transportation – Measure I Program	665	2149

Public Works – Transportation – Measure I Program	665	2150
Public Works – Transportation – Measure I Program	665	2151
Public Works – Transportation – Measure I Program	665	2152
Public Works – Transportation – Measure I Program	665	2158
Public Works – Transportation – Measure I Program	665	2164
Public Works – Transportation – Regional Development Mitigation Plan	665	2042
Public Works – Transportation – Regional Development Mitigation Plan	665	2043
Public Works – Transportation – Regional Development Mitigation Plan	665	2048
Public Works – Transportation – Regional Development Mitigation Plan	665	2049
Public Works – Transportation – Regional Development Mitigation Plan	665	2050
Public Works – Transportation – Regional Development Mitigation Plan	665	2054
Public Works – Transportation – Regional Development Mitigation Plan	665	2055
Public Works – Transportation – Regional Development Mitigation Plan	665	2056
Public Works – Transportation – Regional Development Mitigation Plan	665	2060
Public Works – Transportation – Regional Development Mitigation Plan	665	2061
Public Works – Transportation – Regional Development Mitigation Plan	665	2062
Public Works – Transportation – Regional Development Mitigation Plan	665	2066
Public Works – Transportation – Regional Development Mitigation Plan	665	2067
Public Works – Transportation – Regional Development Mitigation Plan	665	2068

Budget Unit Listing

San Bernardino County Special Revenue Funds

Public Works – Transportation – Regional Development Mitigation Plan	665	2072
Public Works – Transportation – Regional Development Mitigation Plan	665	2073
Public Works – Transportation – Regional Development Mitigation Plan	665	2074
Public Works – Transportation – Regional Development Mitigation Plan	665	2078
Public Works – Transportation – Regional Development Mitigation Plan	665	2079
Public Works – Transportation – Regional Development Mitigation Plan	665	2080
Public Works – Transportation – Regional Development Mitigation Plan	665	2084
Public Works – Transportation – Regional Development Mitigation Plan	665	2085
Public Works – Transportation – Regional Development Mitigation Plan	665	2086
Public Works – Transportation – Regional Development Mitigation Plan	665	2090
Public Works – Transportation – Regional Development Mitigation Plan	665	2091
Public Works – Transportation – Regional Development Mitigation Plan	665	2092
Public Works – Transportation – Regional Development Mitigation Plan	665	2096
Public Works – Transportation – Regional Development Mitigation Plan	665	2097
Public Works – Transportation – Regional Development Mitigation Plan	665	2098
Public Works – Transportation – Regional Development Mitigation Plan	665	2102
Public Works – Transportation – Regional Development Mitigation Plan	665	2103
Public Works – Transportation – Regional Development Mitigation Plan	665	2104
Public Works – Transportation – Regional Development Mitigation Plan	665	2108

Public Works – Transportation – Regional Development Mitigation Plan	665	2109
Public Works – Transportation – Regional Development Mitigation Plan	665	2110
Public Works – Transportation – Regional Development Mitigation Plan	665	2114
Public Works – Transportation – Regional Development Mitigation Plan	665	2115
Public Works – Transportation – Regional Development Mitigation Plan	665	2116
Public Works – Transportation – Regional Development Mitigation Plan	665	2120
Public Works – Transportation – Regional Development Mitigation Plan	665	2121
Public Works – Transportation – Regional Development Mitigation Plan	665	2122
Public Works – Transportation – Regional Development Mitigation Plan	665	2126
Public Works – Transportation – Regional Development Mitigation Plan	665	2127
Public Works – Transportation – Regional Development Mitigation Plan	665	2128
Public Works – Transportation – Regional Development Mitigation Plan	665	2132
Public Works – Transportation – Regional Development Mitigation Plan	665	2133
Public Works – Transportation – Road Operations	665	2000
Public Works – Transportation – Road Operations	665	2004
Public Works – Transportation – Road Operations	665	2006
Public Works – Transportation – Road Operations	665	2008
Real Estate Fraud	311	8830
Real Estate Services – Chino Agricultural Preserve	780	2734

Budget Unit Listing

San Bernardino County Special Revenue Funds

Real Estate Services – El Mirage Off-road Vehicle Park	782	5007	Sheriff/Coroner/Public Administrator – Federal Seized Assets (DOJ)	443	2384
Recorder Restricted Covenants Mod Program	311	2349	Sheriff/Coroner/Public Administrator – Federal Seized Assets (Treasury)	443	2386
Regional Parks – Amphitheater Improvements at Glen Helen	652	2732	Sheriff/Coroner/Public Administrator – IRNET Federal	443	2382
Regional Parks – Calico Ghost Town Marketing Services	652	2752	Sheriff/Coroner/Public Administrator – IRNET State	443	2390
Regional Parks – County Trails System	652	2702	Sheriff/Coroner/Public Administrator – Local Detention Facility Revenue	443	2400
Regional Parks – Fish and Game Commission	110	2662	Sheriff/Coroner/Public Administrator – Mental Health Training	442	2402
Regional Parks – Glen Helen Amphitheater	110	2730	Sheriff/Coroner/Public Administrator – State Seized Assets	443	2387
Regional Parks – Lake Gregory Capital Investment Fund	652	2751	Sheriff/Coroner/Public Administrator- Court Services Auto	443	2396
Regional Parks – Off-Highway Vehicle License Fee	652	2664	Special Projects OHS	621	2499
Regional Parks – Park Maintenance/Development	652	2750	Transportation Special Revenue Funds – Consolidated	665	2010
Sheriff/Coroner/Public Administrator – Auto Theft Task Force	443	2385	Transportation Special Revenue Funds – Consolidated	665	2011
Sheriff/Coroner/Public Administrator – CAL-ID Program	443	2392	United States Complete County Census	110	2661
Sheriff/Coroner/Public Administrator – Court Services Tech	443	2398	Workforce Development	571	2260

San Bernardino County Capital Improvement Funds

American Rescue Plan Act – Capital Improvement Program Projects	770	3109	Project and Facilities Management – Project Management Division – Capital Improvements and Maintenance	770	3100
Community Development and Housing	621	3122	Project and Facilities Management – Project Management Division – Capital Improvements and Maintenance	770	3102
Community Development and Housing	621	3124	Project and Facilities Management – Project Management Division – Courthouse Capital Improvement Program	770	3104
Community Development and Housing	621	3126	Project and Facilities Management – Project Management Division – Public Works	770	3108
Community Development and Housing	621	3128			
Economic Development – Housing Successor	621	3120			
Real Estate Services – Acquisitions	770	3105			

Budget Unit Listing

San Bernardino County Enterprise Funds

Airports – Apple Valley Airport – Capital Improvement (CSA 60)	400	4550	County Museum – Museum Store	651	4290
Airports – Apple Valley Airport – Operations (CSA 60)	400	4552	Public Works – Solid Waste Management – Closure and Post Closure Maintenance	670	4258
Arrowhead Regional Medical Center – Capital Improvements	770	4204	Public Works – Solid Waste Management – Operations	670	4250
Arrowhead Regional Medical Center – Medical Center Lease Payments	133	4202	Regional Parks – Snack Bar – Cucamonga Guasti	652	4318
Arrowhead Regional Medical Center (ARMC)	911	4200	Regional Parks – Snack Bar – Glen Helen	652	4312
Arrowhead Regional Medical Center (ARMC)	915	4200	Regional Parks – Snack Bar – Lake Gregory	652	4320
Arrowhead Regional Medical Center (ARMC)	916	4200	Regional Parks – Snack Bar – Mojave	652	4314
Arrowhead Regional Medical Center (ARMC)	917	4200	Regional Parks – Snack Bar – Prado	652	4316
Arrowhead Regional Medical Center (ARMC)	918	4200	Regional Parks – Snack Bar – Yucaipa	652	4322
Arrowhead Regional Medical Center (ARMC)	919	4200	Solid Waste Enterprise Fund	670	4263
			Solid Waste Enterprise Fund	670	4264

San Bernardino County Internal Service Funds

Fleet Management – Garage	791	4064	Risk Management – Insurance Programs	731	4090
Fleet Management Pension Liability	791	4062	Risk Management – Insurance Programs	731	4091
Innovation and Technology – Business Solutions Development	120	4042	Risk Management – Insurance Programs	731	4092
Innovation and Technology – Computer Operations	120	4048	Risk Management – Insurance Programs	731	4094
Innovation and Technology – Telecommunication Services	120	4020	Risk Management – Insurance Programs	731	4096
Public Works – Flood Control Equipment	197	4140	Risk Management – Insurance Programs	731	4098
Purchasing – Mail/Courier Services	761	4008	Risk Management – Insurance Programs	731	4100
Purchasing – Printing Services	761	4000	Risk Management – Insurance Programs	731	4102
Purchasing – Surplus Property and Storage Operations	761	4004	Risk Management – Insurance Programs	731	4104
Risk Management – Insurance Programs	731	4080	Risk Management – Insurance Programs	731	4106
Risk Management – Insurance Programs	731	4082	Risk Management – Insurance Programs	731	4107
Risk Management – Insurance Programs	731	4086	Risk Management – Insurance Programs	731	4108
Risk Management – Insurance Programs	731	4088	Risk Management – Insurance Programs	731	4110
Risk Management – Insurance Programs	731	4089	Risk Management – Insurance Programs	731	4111
			Risk Management – Insurance Programs	731	4112
			Risk Management – Insurance Programs	731	4113
			Risk Management – Insurance Programs	731	4114

Budget Unit Listing

Special Districts Department Internal Service Funds

Risk Management – Insurance Programs	731	4116
Risk Management – Insurance Programs	731	4118
Risk Management – Insurance Programs	731	4119
Risk Management – Insurance Programs	731	4122

Risk Management – Insurance Programs	731	4124
Risk Management – Insurance Programs	731	4126
Risk Management – Operations	731	4120

Special Districts Department Special Revenue Funds

AD 2018-1 Snowdrop Road	486	1812
AD 2018-1 Snowdrop Road	486	7390
Big Bear Park & Rec Moonridge	620	2582
Big Bear Valley Park & Rec	620	2580
Bloomington Park	625	2584
Bloomington Park	625	2589
BRPD Capital Expense	625	2588
CFD 2006-1 Lytle Creek-Db	306	1450
CSA 120 North Etiwanda	547	1810
CSA 18 Cedar Pines	190	1306
CSA 20-Joshua Tree	200	1312
CSA 29 Lucerne Valley	245	1318
CSA 30 Red Mountain	250	1324
CSA 40 Elephant Mtn	300	1330
CSA 42-Oro Grande	310	1336
CSA 54 Crest Forest	370	1342
CSA 56-Wrightwood	380	1348
CSA 59 Deer Lodge Park	395	1354
CSA 63-Oak Glen/Yucaipa	415	1360
CSA 68 Valley of the Moon	440	1366
CSA 69 Lk Arrowhead	445	1372
CSA 70 Countywide	105	1378
CSA 70 CSA Loan Fund	105	1380
CSA 70 DB-3 Mill Pond	552	1421
CSA 70 EV-1 Citrus Plaza	103	1432
CSA 70 EV-1 Redlands Expansion	103	9393
CSA 70 G Wrightwood	155	1438

CSA 70 General Reserve	105	1382
CSA 70 General Reserve	105	1386
CSA 70 GH Glen Helen	306	1452
CSA 70 M Wonder Valley	180	1462
CSA 70 M Wonder Valley	205	1464
CSA 70 P 6 El Mirage	212	1486
CSA 70 P 8-Fontana	214	1492
CSA 70 P-17 Bloomington	216	1528
CSA 70 P-18 Randall Crossing Fontana	217	1534
CSA 70 P-19 Gregory Crossing Bloom	218	1540
CSA 70 P-20 Mulberry Heights	219	1546
CSA 70 P10-Mentone	208	1498
CSA 70 P12-Montclair	132	1504
CSA 70 P13 El Rancho Verde	204	1510
CSA 70 P14 Mentone	497	1516
CSA 70 P16-Eagle Crest	565	1522
CSA 70 R-12 Baldwin Lk	270	1594
CSA 70 R-13 Lk Arrowhead N	275	1600
CSA 70 R-15 Landers	280	1606
CSA 70 R-16 Running Springs	285	1612
CSA 70 R-19 Copper Mtn	470	1618
CSA 70 R-2 Twin Peaks	225	1552
CSA 70 R-20 Flamingo Heights	410	1624
CSA 70 R-21 Mountain View	480	1630
CSA 70 R-22 Twin Peaks	543	1636
CSA 70 R-23 Mile High Park	531	1642
CSA 70 R-25 Lucerne Valley	544	1648

Budget Unit Listing

Special Districts Department Special Revenue Funds

CSA 70 R-26 Yucca Mesa	542	1654	CSA 70 R-9 Rim Forest	260	1588
CSA 70 R-29 Yucca Mesa	532	1660	CSA 70 SL-10 San Bernardino	550	1771
CSA 70 R-3 Erwin Lk.	230	1558	CSA 70 SL-11 Bloomington	551	1772
CSA 70 R-30 Verdemont	533	1666	CSA 70 SL-2 Chino	577	1750
CSA 70 R-31 Lytle Creek	534	1672	CSA 70 SL-3 Mentone	578	1756
CSA 70 R-33 Big Bear City	537	1678	CSA 70 SL-4 Bloomington	202	1762
CSA 70 R-34 Big Bear Rd.	538	1684	CSA 70 SL-5 Muscoy	210	1768
CSA 70 R-35 Cedar Glen	539	1690	CSA 70 SL-6 Agua Mansa	554	1766
CSA 70 R-36 Pan Springs	541	1696	CSA 70 SL-7 Mentone	555	1767
CSA 70 R-39 Highland Estates – Phelan	527	1702	CSA 70 SL-8 San Bernardino	548	1769
CSA 70 R-4 Cedar Glen	235	1564	CSA 70 SL-9 Mentone	549	1770
CSA 70 R-40 Upper N. Bay Lk Arrowhead	553	1708	CSA 70 Termination Benefits Reserve	105	1384
CSA 70 R-41 Quail Summit	557	1714	CSA 70 W Hinkley	335	1792
CSA 70 R-42 Windy Pass	559	1720	CSA 70-D1 Lk Arrowhead	130	1408
CSA 70 R-44 Saw Pit Canyon	562	1726	CSA 70-DB1 Bloomington	131	1414
CSA 70 R-45 Erwin Lake	564	1732	CSA 70-DB2 Big Bear	570	1420
CSA 70 R-46 S. Fairway Dr.	566	1738	CSA 70-EV-1 East Valley	103	1426
CSA 70 R-47 Rocky Point	567	1744	CSA 70-TV-2 Morongo Valley	330	1774
CSA 70 R-48 Erwin Lake West	568	1733	CSA 70-TV-4 Wonder Valley	332	1780
CSA 70 R-49 Fawnskin	569	1735	CSA 70-TV-5 Mesa	331	1786
CSA 70 R-5 Sugarloaf	240	1570	CSA 79 R-1 Green Valley Lk	485	1798
CSA 70 R-50 Mercury Way	471	1745	CSA 82 Searles Valley	495	1804
CSA 70 R-51 Old Toll Access Roads	472	1746	CSA SL-1 Countywide	575	1300
CSA 70 R-52 Green Valley Lake Ops	473	1798	Eco & Com – Crestline Sanitation	573	7703
CSA 70 R-7 Lk Arrowhead	465	1576	Eco & Com – CSA 70 Water Sewer	573	7704
CSA 70 R-8 Riverside Terrace	255	1582	EL Mirage Streetlight	212	1480

SPECIAL DISTRICTS DEPARTMENT Capital Improvement Funds

ARPA Projects	105	3509	CSA 18 Road Paving	190	3500
Big Bear Alpine Zoo	620	3164	CSA 20 Joshua Tree	200	3512
Big Bear Park	620	3161	CSA 29 Lucerne Valley	245	3520
Bloomington Park	625	3166	CSA 40 Elephant Mountain	300	3530

Budget Unit Listing

Special Districts Department Capital Improvement Funds

CSA 59 Deer Lodge Park	395	3560	CSA 70 Lytle Creek	306	3634
CSA 68 Valley of the Moon	440	3580	CSA 70 North Etiwanda Preserve	547	3730
CSA 69 Lake Arrowhead	445	3590	CSA 70 R-15 Road Improvements	280	3650
CSA 70 Countywide – Snowdrop Road	105	3600	CSA 70 R-2 Twin Peaks	225	3636
CSA 70 D-1 Lake Arrowhead Dam	130	3620	CSA 70 TV-4 Wonder Valley	332	3700
CSA 70 Lake Gregory	105	3604	CSA 70 Zone P13 El Rancho Verde	204	3602

Special Districts Department Enterprise Funds

CSA 42 Oro Grande	310	4500	CSA 64 Spring Valley Lake Capital Expansion Reserve	420	4576
CSA 42 Oro Grande	310	4502	CSA 64 Spring Valley Lake Capital Expansion Reserve	420	4578
CSA 42 Oro Grande	310	4506	CSA 64 Spring Valley Lake Capital Replacement Reserve	420	4574
CSA 42 Oro Grande	310	4514	CSA 64 Spring Valley Lake Capital Replacement Reserve	420	4590
CSA 42 Oro Grande Capital Expansion Reserve	310	4504	CSA 70 BL Bloomington	333	4610
CSA 42 Oro Grande Capital Expansion Reserve	310	4512	CSA 70 Bloomington	333	4608
CSA 42 Oro Grande Capital Replacement Reserve	310	4508	CSA 70 Bloomington	333	4609
CSA 42 Oro Grande Capital Replacement Reserve	310	4510	CSA 70 CG Cedar Glen	563	4612
CSA 53 B Fawnskin	365	4536	CSA 70 CG Cedar Glen	563	4618
CSA 53 B Fawnskin Capital Expansion Reserve	365	4534	CSA 70 CG Cedar Glen Capital Expansion Reserve	563	4614
CSA 53 B Fawnskin Capital Replacement Reserve	365	4530	CSA 70 CG Cedar Glen Capital Replacement Reserve	563	4616
CSA 53B Fawnskin CIP	365	4532	CSA 70 F Morongo Valley	135	4634
CSA 64 Sewer Water Series A	420	4584	CSA 70 F Morongo Valley Capital Expansion Reserve	135	4632
CSA 64 Spring Valley Lake	420	4570	CSA 70 F Morongo Valley Capital Replacement Reserve	135	4636
CSA 64 Spring Valley Lake	420	4572	CSA 70 GH Glen Helen	306	4652
CSA 64 Spring Valley Lake	420	4580	CSA 70 GH Glen Helen	306	4656
CSA 64 Spring Valley Lake	420	4582	CSA 70 GH Glen Helen Capital Replacement Reserve	306	4654
CSA 64 Spring Valley Lake	420	4586			
CSA 64 Spring Valley Lake	420	4588			
CSA 64 Spring Valley Lake	420	4592			
CSA 64 Spring Valley Lake	420	4596			

Budget Unit Listing

Special Districts Department Enterprise Funds

CSA 70 HL Havasu Lake	487	4672	CSA 70 W-1 Goat Mountain	345	4784
CSA 70 J Oak Hills	165	4674	CSA 70 W-1 Goat Mountain	345	4786
CSA 70 J Oak Hills	165	4684	CSA 70 W-1 Goat Mountain	345	4792
CSA 70 J Oak Hills	165	4688	CSA 70 W-1 Water Debt Services	345	4790
CSA 70 J Oak Hills	165	4690	CSA 70 W-3 Hacienda	350	4806
CSA 70 J Oak Hills Capital Expansion Reserve	165	4678	CSA 70 W-3 Hacienda	350	4808
CSA 70 J Oak Hills Capital Replacement Reserve	165	4680	CSA 70 W-3 Hacienda Capital Expansion Reserve	350	4804
CSA 70 J Oak Hills Rate Stabilization Fund	165	4682	CSA 70 W-3 Hacienda Capital Replacement Reserve	350	4810
CSA 70 J Water Debt Services	165	4676	CSA 70 W-4 Pioneertown	360	4826
CSA 70 L Phase IV	170	4704	CSA 70 W-4 Pioneertown	360	4828
CSA 70 L Water Debt Services	170	4706	CSA 70 W-4 Pioneertown Capital Replacement Reserve	360	4824
CSA 70 S-3 Lytle Creek	305	4726	CSA 70 Zone F Morongo Valley	135	4638
CSA 70 S-3 Lytle Creek	305	4730	CSA 79 Green Valley Lake	485	4844
CSA 70 S-3 Lytle Creek Capital Expansion Reserve	305	4728	CSA 79 Green Valley Lake	485	4850
CSA 70 S-3 Lytle Creek Capital Replacement Reserve	305	4724	CSA 79 Green Valley Lake Capital Expansion Reserve	485	4846
CSA 70 S-7 Lenwood	315	4764	CSA 79 Green Valley Lake Capital Replacement Reserve	485	4848
CSA 70 S-7 Lenwood AD2001-1 Prepayment	315	7383	CSA 82 Searles Valley	495	4866
CSA 70 S-7 Lenwood Capital Expansion Reserve	315	4766	CSA 82 Searles Valley	495	4868
CSA 70 SP-2 High Country	490	4744	CSA 82 Searles Valley Capital Expansion Reserve	495	4870
CSA 70 SP-2 High Country Capital Expansion Reserve	490	4748	CSA 82 Searles Valley Capital Replacement Reserve	495	4864
CSA 70 SP-2 High Country Capital Replacement Reserve	490	4746			
CSA 70 SP-7 Lenwood Capital Replacement Reserve	315	4768			

Special Districts Department Permanent Fund

CSA 29 LV Endowment Fund	245	3900	CSA 70 North Etiwanda Trust Reserve	547	3920

Budget Unit Listing

Fire Protection District Special Revenue Funds

Administration	106	2410	North Desert Regional Service Zone –		
Community Facilities District 2002-2	107	2419	General Reserve	590	2444
Div 10 Medical Svcs	104	2468	SBCFPD – General Reserve	106	2412
Hazardous Materials	107	2421	South Desert Regional Service Zone	610	2454
Hazmat – General Reserve	107	2420	South Desert Regional Service Zone	610	2462
Hazmat (CUPA Admin Penalties) – General Reserve	107	2423	South Desert Regional Service Zone	610	2463
Hazmat (CUPA Statewide Penalties) – General Reserve	107	2422	South Desert Regional Service Zone – General Reserve	610	2456
Hazmat (Statewide Tank Penalties) – General Reserve	107	2424	Termination Benefits Set-Asides	106	2414
Mountain Regional Service Zone	600	2448	Valley Regional Service Zone	106	2416
Mountain Regional Service Zone – General Reserve	600	2450	Valley Regional Service Zone	580	2434
North Desert	201	2415	Valley Regional Service Zone	580	2438
North Desert Regional Service Zone	590	2442	Valley Regional Service Zone	580	2460
North Desert Regional Service Zone	590	2465	Valley Regional Service Zone	580	2461
North Desert Regional Service Zone	590	2466	Valley Regional Service Zone	580	2464
			Valley Regional Service Zone – General Reserve	580	2436

Fire Protection District Capital Improvement Funds

SBC Fire Protection District Reserve	106	3146

Other Agencies Special Revenue Funds

County Industrial Development Authority	510	2748	ICEMA Performance Based Fines	111	2689
ICEMA Hospital Preparedness	111	2685	In Home Supportive Services Public Authority	498	2240
ICEMA Pediatric Trauma	111	2687	Inland Counties Emergency Medical Agency	111	2686

Definitions

1991 Realignment: In 1991-92, the state approved the Health and Welfare Realignment Program that involves a shift of program and fiscal responsibilities from the state to the counties. This shift is funded through a corresponding shift of dedicated Sales Tax and Vehicle License Fee revenue.

2011 Realignment: In 2011-12, the state approved Assembly Bill 109 (AB 109), the Public Safety Realignment Act, which shifted custodial responsibility of non-violent, non-sex, and non-sex-against-children ('Triple-Nons') offenders to local jails. In addition, the parole function of the state was delegated to County Probation departments. In conjunction with Public Safety Realignment, the state also shifted full financial burden of many social service and mental health programs to the County. While the state no longer shares in the cost, it has dedicated a portion of the state sales tax (1.0625%) revenue along with a portion of vehicle license fees for these realigned programs.

AB 85: Assembly Bill 85 was signed into law on June 27, 2013 to provide a mechanism for the State of California to redirect a portion of 1991 Realignment for Health Services to fund social service programs. This shift is due to the idea that less health realignment is necessary as a result of the implementation of the Affordable Care Act. Per California Welfare and Institutions Code 176500.10(a)(5) and AB85 legislation the establishment of a new Family Support subaccount was required at the local level. This funding replaces State General Fund to fund the non-federal share of CalWORKs benefits.

AB 109: Assembly Bill 109, the Public Safety Realignment Act, signed into law on April 4, 2011, transfers responsibility for housing/supervising inmate and parolee populations classified as "low-level" offenders from the California Department of Corrections and Rehabilitation (CDCR) to counties effective October 1, 2011.

AB 233: The Lockyer – Isenberg Trial Court Funding Act of 1997 went into effect January 1, 1998 and fundamentally changed how the trial courts are funded by transferring primary responsibility for funding the courts to the state, including sole responsibility for funding future growth in court operations costs.

ABx1 26: Assembly Bill x1 26, the Dissolution Act, signed June 29, 2011, mandates the elimination of every redevelopment agency in California effective February 1, 2012, and mandates all unobligated funds be distributed to the appropriate taxing entities.

AB 1466: Assembly Bill 1466, was signed into law on September 28, 2021, which requires the County Recorder to identify and redact unlawfully restrictive covenants from real property records. The Restrictive Covenant Modification Program allows documents accepted for recording to be charged an additional fee, unless exempted by statute.

AB 1628: Public Safety budget trailer bill, Assembly Bill 1628, was signed into law on October 19, 2010, allocating state funding resources to gradually assume responsibility for supervision of juveniles released from the State's Division of Juvenile Justice (DJJ).

AB 2766: Assembly Bill 2766, was signed into law in 1990, to provide a revenue stream for programs to reduce air pollution from motor vehicles and for related planning, monitoring enforcement, and technical studies.

Accrual: An accrual is an accounting entry that recognizes revenue when earned and expenses when incurred. An accrual is made before the close of the fiscal year to ensure revenue and expenses are recorded in the appropriate fiscal year.

Activity: A component within a fund; usually a specific line of work performed to accomplish a function for which a governmental unit is responsible.

Definitions

Adopted Budget: The original spending plan at the beginning of the fiscal year, typically adopted by the Board of Supervisors in June for the upcoming fiscal year. It may vary from the Recommended Budget.

Affordable Care Act (ACA): In March 2010, President Obama signed comprehensive health reform, the Patient Protection and Affordable Care Act into law. The legislation includes a long list of health-related provisions that began taking effect in 2010. Key provisions are intended to extend coverage to millions of uninsured Americans, to implement measures that will lower health care costs and improve system efficiency, and to eliminate industry practices that include rescission and denial of coverage due to pre-existing conditions. The most significant part of this Federal Healthcare Reform legislation extended coverage to an expanded population effective January 1, 2014 through new eligibility processes for Medi-cal and the implementation of insurance exchanges.

Amortization: The practice of incrementally expensing the cost of an intangible asset over the course of its useful economic life.

Appropriation: An appropriation is the amount of authority to spend. It represents the authorization for the County to make expenditures/incur obligations for a specified purpose and period of time.

Audit: An independent, objective, nonpartisan assessment of the stewardship, performance, or cost of government policies, programs, or operations generally conducted by independent auditors and audit organizations in accordance with applicable laws, regulations and professional standards.

Available Reserves: Available amounts that are not budgeted, but are set-aside for future use. Applies to governmental funds.

Balanced Budget: Total sources, including carry-over fund balances, equals the total requirements and reserves.

Budgeted Staffing: The number of positions (head-count) funded in a budget unit.

Budget Unit: An organizational component that is represented by the combination of a fund and department into one unit for purposes of budgeting.

CalAIM: California Advancing and Innovating Medi-Cal, is a multi-year initiative in the state of California aimed at transforming and modernizing the state's Medicaid program, known as Medi-Cal.

CalFresh: The CalFresh program, federally known as the Supplemental Nutritional Assistance program, is a federally funded program that helps low-income people buy the food they need for good health. The CalFresh program helps to improve the health and well-being of qualifying households and individuals by providing them a means to meet their nutritional needs.

CalTrans: California Department of Transportation, is the state agency responsible for the planning, design, construction, operation, and maintenance of California's transportation infrastructure. This infrastructure includes highways, bridges, railways, airports, public transit systems, and various transportation-related facilities.

CalWORKs: California Work Opportunity and Responsibility to Kids, federally known as the Temporary Assistance for Needy Families (TANF) program. CalWORKs is designed to provide temporary financial assistance and employment support to low-income families, particularly those with children.

Capital Expenditures: An asset of a long-term character such as land, buildings, furniture, and other equipment costing \$5,000 or more and having a useful life of one year or more. Additionally, computer software is capitalized if the value is \$100,000 or greater.

Definitions

Capital Improvement Project: The acquisition, construction, reconstruction, initial fixtures and equipment, renovation, rehabilitation or replacement of facilities or equipment with a life expectancy of at least five years and capital costs in excess of \$5,000.

Capital Project Funds: Capital Project Funds are used to account for financial resources designated for the acquisition or construction of major capital facilities other than those financed by Enterprise and Internal Service Funds.

Central Services: The Central Services expense category allocates both the Innovation and Technology, Fleet, Purchasing, and Project and Facilities Management Department's associated charges.

- Innovation and Technology computer charges are countywide costs for computer infrastructure such as email, wide area network, payroll processing, and software/hardware staff support.
- Project and Facilities Management Department charges are for basic services provided to departments including grounds, custodial, and maintenance. Each department's budget amount for grounds, custodial, and maintenance is based on an annual average cost per square foot.

Contingencies: An amount set aside within a budget for unforeseen expenditure requirements. Board action must be taken to spend contingency funds and a 4/5 vote is required for approval.

County Fire: San Bernardino County Fire Protection District.

COWCAP: COWCAP is an acronym for County Wide Cost Allocation Plan. It is the method by which indirect costs for support services such as Human Resources, Payroll, Purchasing, etc. are allocated to departments. It is prepared annually by the County Auditor-Controller/Treasurer/Tax Collector in accordance with Code of Federal Regulations (2 CFR Part 200), which is the guideline for state and federal reimbursements for indirect costs.

Department: An organizational unit used by County management to group programs of a like nature. In terms of financial structure, departments may have multiple funding sources that are based on specified uses, e.g., general fund, special revenue funds, internal service funds, and enterprise funds. The combinations of the various funds are consolidated at the department level.

Depreciation: The expensing of a fixed asset over its useful service life attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Deficit: When insufficient sources are available to fully fund expenditures and other disbursements during a fiscal year.

Discretionary General Funding: Describes the overall process of administering Net County Cost, which is the amount contributed by the County General Fund from its discretionary revenue sources to fund the activities of a department.

Discretionary Revenue: Revenue not legally designated for a specific purpose or program that can be appropriated at the discretion of the Board of Supervisors.

Dispute Resolution Programs Act of 1986: Authorizes the local establishment and funding of dispute resolution programs as an alternative to formal court proceedings.

Encumbrance: An encumbrance is not an expenditure or a liability but merely a reserve of appropriation in a given fiscal year for a specific purpose.

Enterprise Funds: Enterprise Funds are established to account for operations that are funded and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be funded or recovered primarily through operational revenues.

Definitions

Expenditure: Decreases in net financial resources. An expenditure includes current operating expenses that require the present or future use of resources.

Extra Help: Extra help positions are authorized by appointing authorities. These positions are created for a limited period of time to cover unanticipated workloads, emergency or extra workloads of limited duration, necessary vacation relief, paid sick leave, and other situations involving a fluctuating staff. No extra help employment shall exceed twelve (12) months without the approval of the Director of Human Resources or designee. All extra help positions are in the Unclassified Service and employees do not gain regular status.

Fees: Includes the following types of revenues: licenses, permits, fines, forfeitures, penalties and other services. Departments receive fee revenue from providing services to other departments, the public and outside agencies.

Final Budget: A budget unit's final spending plan and financing, including all mid-year through the fourth quarter budget adjustments.

Fiscal Year: The County's twelve-month accounting period (July 1 through the following June 30), which is different from the calendar year and the federal fiscal year.

Function: A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. This designation is specified by the State Controller. For example, "Public Protection" is the function of the Sheriff/Coroner/Public Administrator Department.

Fund: A legal unit that provides for the segregation of moneys or other resources in the County treasury for specific activities or obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and fund balance, as well as its income and expenditures. The assets of a fund may also be placed into separate accounts to provide for limitations on specific fund income or expenditures.

Fund Balance: An amount comprised of accumulated excess or deficiency of revenues less expenditures of a fund, including the cancellation of prior year encumbrances. This is measured at the end of each fiscal year. Fund balance may be used in the budget unit for the upcoming year as a funding source for one-time projects or services.

Fund Balance Classifications: Beginning in 2010-11, GASB 54 requires financial statements for governmental funds classify fund balance in one of the following five components:

- **Nonspendable fund balance** – assets that will never convert to cash, or will not convert soon enough to affect the current period, or resources that must be maintained intact pursuant to legal or contractual requirements;
- **Restricted fund balance** – resources that are subject to externally enforceable limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments, constitutional provision, or enabling legislation;
- **Committed fund balance** – resources that are constrained by self-imposed limitations set in place prior to the end of the period by the highest level of decision making, and remain binding unless removed in the same manner;
- **Assigned fund balance** – resources that are limited resulting from an intended use established by either the highest level of decision making, or the official or body designated for that purpose;
- **Unassigned fund balance** – residual net resources that cannot be classified in one of the other four categories.

Definitions

General Fund: The General Fund is used to account for resources traditionally associated with government, which are not required legally or by financial management to be accounted for in another fund. The General Fund is the County's primary operating fund and Requirements are separated into General Fund and General Fund – Restricted. Funds included in the General Fund category are those that the Board of Supervisors predominately have oversight on the Sources and Requirements, including units that are typically mandated, such as human services programs. General Fund – Restricted Funds consist of Proposition 172, 1991 and 2011 Realignment, and Automated Systems Development.

Geographic Information System: A geographic information system integrates hardware, software, and data for capturing, managing, analyzing, and displaying geographically referenced information.

Governmental Funds: Governmental funds consist of the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital.

Headcount: Actual number of positions carried in a budget unit's payroll, as opposed to the equivalent number computed from wages budgeted.

Housing Successor: ABx1 26, the Dissolution Act, mandates the elimination of every redevelopment agency in California effective February 1, 2012. The Housing Successor retained the housing functions of the former Redevelopment Agency (RDA) and has all rights, power, duties, and obligations related to building, preserving, and rehabilitating affordable housing for low to moderate income households.

Internal Service Funds: Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

Limited Term: A position designation for non-regular positions, consisting of contract, extra-help, or recurrent position types.

Mandate: A program that meets constitutional, statutory, or court-ordered requirements from either federal or state entities.

Medi-Cal: Medi-Cal is the California state Medicaid program, which provides healthcare coverage and services to eligible low-income individuals and families. It is a government-sponsored program designed to ensure that Californians who meet specific income and eligibility requirements have access to essential healthcare services.

Memorandum of Understanding (MOU): For budget purposes, the MOU refers to a negotiated and approved labor agreement between the County and an employee labor organization or group that details the salary, benefits, and other conditions of employment.

Mid-Year Adjustments: Board approved budget changes subsequent to adoption.

Mission: A clear, concise statement of purpose for the entire department. The mission focuses on the broad, yet distinct, results the department will achieve for its customers.

Modified Budget: A budget unit's adopted requirements and sources, including any mid-year adjustments.

National Pollutant Discharge Elimination System: The NPDES Permit program addresses water pollution by regulating point sources that discharge pollutants to waters of the United States.

Net County Cost: Net County Cost (or Discretionary General Funding) is the amount contributed to County general fund departments from discretionary revenue sources to fund the activities of a department.

Definitions

Net Position: An indicator of financial position. A portion of net position is available to meet current obligations (see Unrestricted Net Position).

Operating Expenses: A category of expenditures within a budget unit for all standard daily operating costs, including such items as office supplies, training, contractual services, and travel.

Operating Transfers In/Out: A method of providing financing from one budget unit to another for the implementation of a project or program.

Performance Measure: An ongoing, quantitative indicator of resources consumed, workload, productivity, efficiency, and effectiveness. Performance measures should relate to County and Chief Executive Officer Goals and Objectives and allow for measurement over a period of time.

Permanent Funds: Permanent Funds account for legally restricted resources provided in trust. The earnings but not the principal may be used for purposes that support the primary government's programs.

Position: A specific employment, whether occupied or vacant, involving duties requiring the services of one person. A position whether full or part-time is reflected as 1 in budgeted staffing amounts.

Proposition 30: On November 6, 2012, voters passed Proposition 30, which temporarily established an increase in state sales tax and personal income tax rates for upper-income taxpayers. The measure also dedicated a funding stream for 2011 Realignment in the State Constitution. That process has mitigated the revenue stream doubts that existed with the onset of 2011 Realignment, but funding will now be directly dependent on the health of the economy.

Proposition 63: On November 2, 2004, voters passed Proposition 63, which established a state personal income tax surcharge of one percent on the portion of taxpayers' annual taxable income that exceeds \$1 million. The proposition was enacted into law as the Mental Health Services Act (MHSA) effective January 1, 2005. The overall purpose and intent is "to reduce the long term adverse impact on individuals, families, and state and local budgets resulting from untreated serious mental illness to insure that all funds are expended in the most cost effective manner and to ensure accountability to taxpayers and to the public."

Proposition 70: Proposition 70, the Wildlife, Coastal, and Park Land Conservation Act of 1988, authorized a \$776 million general obligation bond to provide funds for the "acquisition, development, rehabilitation, protection, or restoration of park, wildlife, coastal, and natural lands in California including lands supporting unique or endangered plants or animals."

Proposition 172: A permanent extension of a half-cent Local Public Safety Sales Tax approved by California voters on November 2, 1993. Proceeds of this sales tax must be dedicated to public safety.

Proprietary Funds: Classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

Public Service Employee (PSE): Employees assigned to entry-level positions in a variety of fields and occupations for a limited duration. They are not full-time, regular County employees. PSEs are subject to an expedited recruiting process to accommodate additional workload or to manage one-time special projects. They do not receive the full range of benefits or have the civil service status of regular County employees.

Definitions

Rates: Includes revenue for the following types of services: risk management, information technology services, garage and fleet management, and real estate services. Departments receive rate revenue for providing direct services to other County departments.

Recommended Budget: A recommended budget is the working document of the fiscal year under discussion.

Recurrent: Appointments made for an indefinite period of time to provide for seasonal or on-call staffing needs. All recurrent positions are in the Unclassified Service and employees do not gain regular status. Recurrent status positions are authorized by the Director of Human Resources.

Redevelopment Agency: In 1951, the California Redevelopment Law (CRL) was enacted, which gave California cities and counties the authority to create redevelopment agencies. The CRL provided the local redevelopment agencies powerful local tools to eliminate urban decay, apply for grants, create jobs, build community facilities and infrastructure, and attract economic reinvestment. Eventually, the CRL was expanded to assist in the creation of low and moderate income housing. A redevelopment agency, a separate legal entity, was responsible for the implementation of the CRL for the local communities. A redevelopment agency had the ability to create project areas, to purchase and assemble development sites, build infrastructure, construct deed-restricted affordable housing, and issue debt. An agency paid for these improvements through the utilization of tax increment financing. Redevelopment agencies and tax increment financing were eliminated by the state effective February 1, 2012.

Regular Position: Regular positions are authorized by the Board of Supervisors, may be budgeted at either a full-time or part-time level, and incumbents may be in either the Classified or Unclassified Service. Employees in regular positions in the Classified Service can gain regular status pursuant to the provisions of the Personnel Rules upon completion of the required probationary period.

Reimbursements: Amount received as payment for the cost of work, or service performed, or of other expenditures made, for or on behalf of another governmental unit or department. Reimbursements represent the recovery of expenditures and are considered a source.

Requirements: A department's appropriation or authority to spend plus department's budgeted operating transfers out.

Restricted Funds: A reserve account that contains funds that can only be used for a specific purposes. They include, three Proposition 172, 1991 Realignment and 2011 Realignment. Proposition 172 revenue assists in funding the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments. 1991 Realignment assists in funding mental health, social services, and health programs within the County. 2011 Realignment assists in funding public safety, mental health, social services, and health programs within the County.

Revenue: The addition of cash or other current assets to governmental funds (receipts) that do not increase any liability or reserve and do not represent the recovery of an expenditure, i.e., reimbursements. Generally, revenue is derived from taxes, licenses and fees, or investment earnings. Revenues are deposited in a budget unit for future appropriation.

Senate Bill (SB) 1 Road Maintenance and

Rehabilitation: SB 1 was passed in April 2017 creating the Road Maintenance and Rehabilitation Program (RMRP) to address deferred maintenance on the State Highway system and the local street and road system.

SB 82: Senate Bill 82, the Investment in Mental Health Wellness Act of 2013, was passed to increase capacity for client assistance and services in crisis intervention, crisis stabilization, crisis residential treatment, rehabilitative mental health services, and mobile crisis support teams. SB 90 State-Mandated Local Program: State reimbursements to local governments for the cost of activities required by state legislative and executive acts.

Definitions

SB 129: Public Defense Pilot Program, created by Senate Bill 129, provides each county supplemental indigent defense funding to effectuate legislative reforms in criminal sentencing and parole.

SB 163: Wraparound Services Program is an intensive, community-based and family-centered process designed to allow children with serious behavior and/or emotional difficulties to remain in their community at the lowest level of care possible instead of being placed in a group home setting. This bill allows counties to accumulate savings realized from a wraparound program and requires that the savings be reinvested in a Child Welfare Services program.

SB 678: Also known as the Community Corrections Performance Incentives Act of 2009, provides funding from the state for county probation departments to implement evidence-based practices for the purposes of reducing parolee recidivism.

SB 813: On July 1, 1983, Senate Bill 813 amended the state Revenue and Taxation Code to create what are known as “Supplemental Assessments.” This new law changed the manner in which changes in assessed value were billed by requiring that any increase or decrease in taxes due to a change in ownership or completed new construction became effective as of the first day of the month following the date of change in ownership or the date new construction was completed rather than on the next annual tax bill.

SB 823/92: Pursuant to Senate Bill 823/92, the state has aligned the responsibility for managing all youth under the jurisdiction of the juvenile courts pursuant to Welfare and Institutions Code section 602 to local jurisdictions.

SB 1096: Pursuant to Senate Bill 1096, Chapter 21, Statutes of 2004, the Vehicle License Fee was reduced from 2.0% of the market value of a vehicle to 0.65% of the market value. SB 1096 also changed the percentage of the VLF revenue allocated to Realignment from 24.33% to 74.9%. This change did not result in increased VLF revenues to 1991 Realignment, but simply reflects the same funding amount expressed as a percentage of the reduced revenue collected.

SB 1246: Implemented in 1980, is a fee on issued marriage licenses targeted “for the purpose of aiding victims of domestic violence by providing them a place to escape from the destructive environment in an undisclosed and secured location.” To qualify for these funds, an agency must provide services to victims of domestic violence and their children that include shelter on a 24-hour, seven days a week basis, a 24-hour crisis line, temporary housing and food facilities, psychological support and peer counseling, referrals to existing services in the community, a drop-in center to assist victims who have not yet made the decision to leave their homes, arrangements for school age children to continue their education during their stay at the shelter, emergency transportation to the shelter, and arrangements for assistance from local law enforcement where appropriate.

SB 1732: Trial Court Facilities Act of 2002, requires the transfer of responsibility for funding and operation of trial court facilities from the counties to the State of California.

Set-Aside Contingency: A contingency made up from available balances materializing throughout one or more fiscal years, which are not required to support disbursements of a legal or emergency nature, and are held (set-aside) for future funding requirements.

Sources: Amount of funding available to departments such as revenue, reimbursements, operating transfers in, fund balance and reserves.

Definitions

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific sources of revenue whereby the use of such revenue is restricted by law for particular functions or activities of government. State Government Code Section 29009 requires that the entire unreserved fund balance must be appropriated each year. The amount not expended is carried over to the subsequent year's budget.

Staffing Expenses: A category of expenditures within a budget unit for all costs related to employees including salary, retirement, employee benefits, and workers compensation insurance.

Step Increases: An employee, based upon the completion of the required service hours in their classification, satisfactory work performance, and appointing authority recommendation, may receive step advancements. Step advancements within the base salary range shall be based on one (1) or two (2) step increments depending on hire date and bargaining unit. Each increment is 2.5%.

Structurally Balanced Budget: The annual operating budget will be structurally balanced upon adoption of the Board of Supervisors. One-time sources will not be spent on ongoing expenditures.

Successor Agency: A separate public entity from the public agency that had formed the former redevelopment agency. Its purpose is to expeditiously wind down the affairs of the former redevelopment agency pursuant to ABx1 26 in accordance with the direction of the oversight board. The primary task of the Agency is to continue to make payments due from its enforceable obligations.

Three Strikes Reform Act: Passed by the California voters in November 2012, this initiative redefined the parameters leading to mandatory 25-year to life sentences for previously twice-convicted felons.

Total Expenditure Authority: The authorized expenditure limit for a budget unit for the current fiscal year.

Transfers: The movement of resources from one budget unit to another usually for payment of services received. We also transfer positions between budget units.

Trend: A documented recurrence of a measurable event or circumstance over time that is increasing, decreasing, or even staying the same.

Unrestricted Net Position: That portion of net position that is neither restricted nor invested in capital assets (net of related debt). Unrestricted Net Position represents resources that can be used to meet current obligations. Applies to Enterprise funds and Internal Service Funds.

Work Breakdown Structure Element (WBSE): A cost object for purposes of classifying costs for projects that are capital in nature.

Acronyms

AAA: Area Agency on Aging	BMI: Body Mass Index
AABs: Assessment Appeals Boards	Board: Board of Supervisors
AB: Assembly Bill	BUPS: Backup Provider System
AB 109: Assembly Bill 109 – Public Safety Realignment Act	CA: California
ACC: Animal Care and Control	CalAIM: California Advancing and Innovating Medi-Cal
ACCB: Adult Community Corrections Bureau	Cal OES: California Office of Emergency Services
ACFR: Annual Comprehensive Financial Report	Cal/OSHA: California Division of Occupational Safety and Health Administration
ACGME: Accreditation Council for Graduate Medical Education	Caltrans: California Department of Transportation
ADA: Americans with Disabilities Act	CalVet: California Department of Veterans Affairs
AFDC: Aid to Families with Dependent Children	CalWORKs: California Work Opportunities and Responsibilities to Kids
AFIS: Automated Fingerprint Identification System	CAO: County Administrative Office
AI: Artificial Intelligence	CARE: Community Assistance, Recovery, and Empowerment
AJCC: America’s Job Centers of California	CARES ACT: Coronavirus Aid, Relief, and Economic Security Act
ALS: Advanced Life Support	CACFP: Child and Adult Care Food Program and Prevention
APOD: Ambulance Patient Offload Delay	CCP: Community Corrections Partnership
APS: Adult Protective Services	CCS: California Children’s Services
AQMD: Air Quality Management District	CCTR: Child Care and Development Program
ARC: Assessor-Recorder-County Clerk	CDA: California Department of Aging
ARISE: A Restorative Integration for Successful Engagement	CDBG: Community Development Block Grant
ARMC: Arrowhead Regional Medical Center	CDBG-CV: Community Development Block Grant – CARES Act
ARPA: American Rescue Plan Act	CDCR: California Department of Corrections and Rehabilitation
ASB: Administrative Services Bureau	CDFA: California Department of Food and Agriculture
ASPR: Assistant Secretary for Preparedness and Response	CDH: Community Development and Housing
ATC: Auditor-Controller/Treasurer/Tax Collector	CDSS: California Department of Social Services
AV: Assessed Valuation	CEHW: Center for Employee Health and Wellness
AWM: Agriculture/Weights and Measures	CEO: Chief Executive Officer
BAI: Board Agenda Item	CEQA: California Environmental Quality Act
BCCs: Boards, Commissions and Committees	CERT: Community Emergency Response Teams
BG: Board Governed	CES: Coordinated Entry Systems
BJA: Bureau of Justice Assistance	CESH: California Emergency Solutions Housing
BLM: Bureau of Land Management	
BLS: Basic Life Support	

Acronyms

CF: CalFresh	DJJ: Division of Juvenile Justice
CFD: Community Facilities District	DMV: Department of Motor Vehicles
CFS: Children and Family Services	DOJ: Department of Justice
CFT: Child and Family Team	DPR: Department of Pesticide Regulation
CGC: County Government Center	DPW: Department of Public Works
CIP: Capital Improvement Program	DRPA: Dispute Resolutions Programs Act of 1986
CLFRF: Coronavirus Local Fiscal Recovery Fund	eBook: Electronic Book
CMMS: Computerized Maintenance Management System	EBSD: Employee Benefits and Services Division
CNI: Cost Necessities Index	ECD: Economic and Community Development
COAST: Community Outreach and Support Team	ECNS: Emergency Communications Nurse System
COB: Clerk of the Board	ECS: Emergency Communication Systems
CoC: Continuum of Care	ED: Economic Development
CoIDA: San Bernardino County Industrial Development Authority	EDA: Economic Development Agency
County Fire: San Bernardino County Fire Protection District	EDD: California Employment Development Department
COVID-19: Coronavirus Disease of 2019	EHS: Early Head Start
COWCAP: Countywide Cost Allocation Plan	EHS CPP: Early Head Start – Child Care Partnership
CP: Capital Projects	EIIS: Early Identification and Intervention Services
CRF: Coronavirus Relief Fund	ELC: Epidemiology Laboratory Capacity
CRM: Customer Relationship Management	EMACS: Employee Management and Compensation System
CSA: County Service Area	EMPG: Emergency Management Performance Grant
CSPP: California State Preschool Program	EMS: Emergency Medical Services
CSRD: Community Services and Reentry Division	EOP: Emergency Operations Plan
CUSM: California University of Science and Medicine	ePro: Electronic Procurement
CW: Countywide	ERAF: Educational Revenue Augmentation Fund
DA: District Attorney	ERF: Encampment Resolution Funding
DAAS-PG: Department of Aging and Adult Services – Public Services	ERAF: Educational Revenue Argumentation Fund
DBH: Department of Behavioral Health	ESG: Emergency Solutions Grant
DCB: Detention Corrections Bureau	EV: Electric Vehicle
DCSS: Department of Child Support Services	EVCS: Electric Vehicle Charging Station
DEOPs: Department Emergency Operations Plans	EVFS: Electric Vehicle Fueling Systems
DHCS: State Department of Health Care Services	FAA: Federal Aviation Administration
DGF: Discretionary General Fund	FAS: Financial Accounting System
	FCD: Flood Control District
	FCSP: Family Caregiver Support Program

Acronyms

FEMA: Federal Emergency Management Agency	IEHP: Inland Empire Health Plan
FFPSA: Family First Prevention Services Act	IHSS: In-Home Supportive Services
FMD: Facilities Management Division	IHSS PA: In-Home Supportive Services Public Authority
FPRRS: Foster and Relative Caregiver Recruitment, Retention and Support	IRNET: Inland Regional Narcotics Enforcement Team
GASB: Government Accounting Standards Board	IRS: Internal Revenue Service
GC: Government Code	ISF: Internal Service Fund
GFOA: Government Finance Officers Association	IT: Information Technology
GIS: Geographic Information System	ITD: Innovation and Technology Department
HazMat: Hazardous Materials	JCC: Judicial Council of California
HCAHPS: Hospital Consumer Assessment of Healthcare Providers and Systems	JCCB: Juvenile Community Corrections Bureau
HCMS: Human Capital Management System	JDAC's: Juvenile Detention and Assessment Centers
HDDC: High Desert Detention Center	JJCPA: Juvenile Justice Crime Prevention Act
HDJDAC: High Desert Juvenile Detention and Assessment Center	K9: Canine (Police Dog Unit)
HHAP: Homeless Housing, Assistance and Prevention Program	Kin-Gap: Kinship Guardianship Assistance Program
HHS: Health and Human Services	LAFCO: Local Agency Formation Commission
HHW: Household Hazardous Waste	LATCF: Local Assistance and Tribal Consistency Fund
HICAP: Health Insurance Counseling and Advocacy Program	LCME: Liaison Committee on Medical Education
HMIS: Homeless Management Information System	LGBTQ: Lesbian, Gay, Bisexual, Transgender, and Queer (or questioning).
HMRT: Hazardous Materials Response Team	LUS: Land Use Services
HOME: HOME Investment Partnership Act Grant	MAP: Multi-Dimensional Anti-Recidivism Partnership
HOPE: Homeless Outreach and Proactive Enforcement	MCIP: Minor Capital Improvement Program
HPP: Hospital Preparedness Program	MD: Multiple Districts
HR: Human Resources	MDAQMD: Mojave Desert Air Quality Management District
HS: Human Services	MHSA: Mental Health Services Act
HSGP: Homeland Security Grant Program	MHz: Megahertz
HSP: Housing Support Program	MOE: Maintenance of Effort
HUD: Housing and Urban Development	MOU: Memorandum of Understanding
HUD-ESG-CV: Federal Housing and Urban Development Emergency Solutions Grant Corona Virus	MSA: Master Settlement Agreement
IC: Insurance Code	MSSP: Multipurpose Senior Services Program
ICEMA: Inland Counties Emergency Medical Agency	N/A: Not Applicable
	NAU: Nuisance Abatement Unit
	NTH: National Trails Highway
	OA: Operational Area

Acronyms

OAA: Older Americans Act	SB: Senate Bill
OBGYN: Obstetrics Gynecology	SB 1732: Senate Bill 1732 – Construction Renovation/ Reimbursement Program
OCA: Older Californians Act	SBA: Small Business Administration
OES: Office of Emergency Services	SBCFPD: San Bernardino County Fire Protection District
OFM: Office of the Fire Marshal	SBCTA: San Bernardino County Transportation Authority
OHS: Office of Homeless Services	SCAQMD: South Coast Air Quality Management District
OHV: Off-Highway Vehicle	SCSEP: Senior Community Service Employment Program
OM&M: Operations Maintenance and Monitoring	SIA: Senior Information and Assistance
OSHA: Occupational Safety and Health Administration	SMARA: Surface Mining and Reclamation Act
OSP: Operating Subsidy Payments	SSN: Social Security Number
PA: Public Authority	STEAM: Science, Technology, Engineering, Arts, and Mathematics
PCU: Post-Conviction Relief Unit	SUD: Substance Abuse Disorder
PDPP: Public Defense Pilot Program	SUDRS: Substance Use Disorder and Recovery Services
PEI: Prevention and Early Intervention Program	SWMD: Solid Waste Management Division
PERC: Performance, Education and Resource Center	TAD: Transitional Assistance Department
PFMD: Project and Facilities Management Department	TBD: To Be Determined
PG: Public Guardian	TROL: Tax Roll
PI: Property Information	USDVA: United States Department of Veterans Affairs
PIMS: Property Information Management System	VA: Veterans Affairs
PILT: Payment in Lieu of Taxes	VC: Vehicle Code
PLHA: State Fund Permanent Local Housing Allocation	VCC: Valley Communications Center
PLO: Prison Law Office	VLF: Vehicle License Fee
PMD: Project Management Division	VOAD: Voluntary Organizations Active in Disaster
Prop: Proposition	VOIP: Voice Over Internet Protocol
PSD: Preschool Services Department	VVTA: Victor Valley Transit Authority
PTLSR: Property Tax Legacy System Replacement	WAN: Wide Area Network
PTSD: Post-Traumatic Stress Disorder	WDD: Department of Workforce Development
RES(D): Real Estate Services (Department)	WIC: Women, Infant, and Children
RFH: Resource Family Homes	WIOA: Workforce Innovation and Opportunity Act
RFP: Request for Proposal	WRIB: Western Region Item Bank
RGP: Rescue Group Partners	WTW: Welfare to Work
RIAC: Range Improvement Advisory Committee	
ROV: Registrar of Voters	
SANCATT: San Bernardino County Auto Theft Task Force	

San Bernardino County All Funds Summary – Fiscal Year 2026

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	1,426,190,725	43,741,587	4,202,499,281	5,672,431,593	5,516,402,266	156,029,327	5,672,431,593
Special Revenue Funds	233,719,540	41,595,632	910,794,519	1,186,109,691	1,080,873,730	105,235,961	1,186,109,691
Capital Project Funds	673,689,563	0	242,294,455	915,984,018	915,029,855	954,163	915,984,018
Total Governmental Funds	2,333,599,828	85,337,219	5,355,588,255	7,774,525,302	7,512,305,851	262,219,451	7,774,525,302
Other Funds							
Internal Service Funds	33,056,330	0	465,380,728	498,437,058	498,437,058	0	498,437,058
Enterprise Funds	201,828,744	0	1,327,539,759	1,529,368,503	1,529,368,503	0	1,529,368,503
Special Districts and Other Agencies	315,667,207	46,519,736	659,690,054	1,021,876,997	845,122,248	176,754,749	1,021,876,997
Total Other Funds	550,552,281	46,519,736	2,452,610,541	3,049,682,558	2,872,927,809	176,754,749	3,049,682,558
TOTAL ALL FUNDS	2,884,152,109	131,856,955	7,808,198,796	10,824,207,860	10,385,233,660	438,974,200	10,824,207,860

San Bernardino County Government Funds Summary – Fiscal Year 2026

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
General Fund	455,150,205	43,741,587	4,933,159,729	5,432,051,521	5,276,022,194	156,029,327	5,432,051,521
Restricted General Fund	971,040,520	0	(730,660,448)	240,380,072	240,380,072	0	240,380,072
Total General Funds	1,426,190,725	43,741,587	4,202,499,281	5,672,431,593	5,516,402,266	156,029,327	5,672,431,593
Special Revenue Funds							
Agricultural, Weights & Measures – California Grazing Fees	186,602	0	3,500	190,102	190,102	0	190,102
Airports – Special Aviation	3,942,998	0	11,054,230	14,997,228	12,077,727	2,919,501	14,997,228
Assessor – Recording Fees	5,592,367	0	7,857,897	13,450,264	11,937,374	1,512,890	13,450,264
Auditor-Controller/Treasurer – Redemption Maintenance	702,478	0	215,000	917,478	490,524	426,954	917,478
Behavioral Health – Block Grant Carryover	(6,454)	0	193,310	186,856	0	186,856	186,856
Behavioral Health – Driving Under the Influence Programs	8,552	0	29,739	38,291	0	38,291	38,291
Behavioral Health – Mental Health Services Act	30,510,662	27,932,641	296,070,860	354,514,163	354,514,163	0	354,514,163
Behavioral Health – Project Roomkey and Rehousing	3,035	0	84	3,119	0	3,119	3,119
Behavioral Health – Quality Improvement	2,276,540	0	74,425	2,350,965	0	2,350,965	2,350,965
Cal OES Grant Programs	308,896	0	6,245,506	6,554,402	6,245,506	308,896	6,554,402
Community Development and Housing	49,086,464	0	110,441,527	159,527,991	149,744,229	9,783,762	159,527,991
Community Revitalization	(32,120)	32,120	0	0	0	0	0
County Library	18,051,292	0	35,696,645	53,747,937	47,699,156	6,048,781	53,747,937
County Trial Courts – Alternate Dispute Resolution Program	384,545	0	575,500	960,045	500,000	460,045	960,045
County Trial Courts – Court Alcohol and Drug Program	312,162	0	238,252	550,414	0	550,414	550,414
County Trial Courts – Courthouse Seismic Surcharge	0	0	2,550,600	2,550,600	2,550,600	0	2,550,600
County Trial Courts – Registration Fees	4,771	0	7,000	11,771	0	11,771	11,771
Courthouse Temporary Construction	(149,922)	149,922	0	0	0	0	0
Criminal Justice Facility Temporary Construction	936,303	0	1,565,000	2,501,303	850,000	1,651,303	2,501,303
District Attorney Special Projects	1,913,863	0	9,015,132	10,928,995	9,884,273	1,044,722	10,928,995
Domestic Violence AB 2405	3,126	0	7,825	10,951	0	10,951	10,951
Finance and Administration – Disaster Recovery Fund	45,078	0	(11,904)	33,174	0	33,174	33,174
Human Resources – Commuter Services	20,476	40,506	483,001	543,983	543,983	0	543,983
Human Resources – Employee Benefits and Services	1,198,638	0	4,421,925	5,620,563	4,301,588	1,318,975	5,620,563

San Bernardino County Government Funds Summary – Fiscal Year 2026

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds							
Human Services – Domestic Violence/Child Abuse Surcharges	121,706	0	579,259	700,965	450,000	250,965	700,965
Human Services – Marriage License Fees Surcharge	9,578	35,605	248,817	294,000	294,000	0	294,000
Human Services – Wraparound Reinvestment Fund	2,010,921	7,040,284	18,500,000	27,551,205	27,551,205	0	27,551,205
Local Law Enforcement Block Grant	533,537	42,074	458,704	1,034,315	1,034,315	0	1,034,315
Master Settlement Agreement	(691,658)	4,841,480	22,850,178	27,000,000	27,000,000	0	27,000,000
Opioid Settlement Fund	10,068,251	0	9,160,372	19,228,623	16,413,848	2,814,775	19,228,623
Preschool Services	(12,519,971)	0	95,216,230	82,696,259	82,696,259	0	82,696,259
Probation – Asset Forfeiture	42,786	0	2,500	45,286	2,500	42,786	45,286
Probation – Criminal Recidivism SB 678	2,214,041	0	9,526,475	11,740,516	9,526,475	2,214,041	11,740,516
Probation – Juvenile Justice Grant Program	11,426,765	0	13,050,628	24,477,393	18,050,628	6,426,765	24,477,393
Probation – Juvenile Re-Entry Program AB 1628	1,044,119	0	1,558,949	2,603,068	1,558,949	1,044,119	2,603,068
Public Defender – Second Chance Program	2,707,829	0	125,000	2,832,829	2,611,166	221,663	2,832,829
PD State Bar Care Court Program	229,408	0	5,000	234,408	234,408	0	234,408
Public Health – Epidemiology Laboratory Capacity	1,758,331	0	5,272,381	7,030,712	5,273,382	1,757,330	7,030,712
Public Health – Vector Control Assessments	289,642	54,464	1,889,454	2,233,560	2,233,560	0	2,233,560
Public Health – Vital Statistics State Fees	73,862	0	284,922	358,784	214,923	143,861	358,784
Public Works – Special Transportation	21,525,505	0	24,182,194	45,707,699	32,329,134	13,378,565	45,707,699
Public Works – Surveyor – Survey Monument Preservation	13,567	0	80,000	93,567	80,000	13,567	93,567
Public Works – Transportation – Road Operations	52,633,800	0	173,845,943	226,479,743	183,685,714	42,794,029	226,479,743
Real Estate Services – Chino Agricultural Preserve	5,813,437	0	2,137,730	7,951,167	5,414,349	2,536,818	7,951,167
Real Estate Services – El Mirage Off-Road Vehicle Park	21,823	348,875	87,902	458,600	458,600	0	458,600
Regional Parks – Calico Ghost Town Marketing Services	(289,055)	289,055	571,000	571,000	571,000	0	571,000
Regional Parks – County Trail System	23,361	0	300,000	323,361	300,000	23,361	323,361
Regional Parks – Off-Highway Vehicle License Fees	156,088	0	306,000	462,088	265,000	197,088	462,088
Regional Parks – Park Maintenance and Development	1,547,052	0	3,750,500	5,297,552	5,132,080	165,472	5,297,552
Regional Parks – San Manuel Amphitheater	76,595	0	1,495,000	1,571,595	1,400,000	171,595	1,571,595

San Bernardino County Government Funds Summary – Fiscal Year 2026

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds							
Regional Parks – San Manuel Amphitheater Improvements	379,737	0	63,000	442,737	300,000	142,737	442,737
Sheriff's Special Projects	18,795,604	0	10,548,056	29,343,660	27,128,928	2,214,732	29,343,660
Special Districts – Fish and Game Commission	36,742	0	7,300	44,042	23,720	20,322	44,042
Workforce Development	(1,634,215)	788,606	27,955,971	27,110,362	27,110,362	0	27,110,362
Total Special Revenue Funds	233,719,540	41,595,632	910,794,519	1,186,109,691	1,080,873,730	105,235,961	1,186,109,691
Capital Project Funds							
Capital Improvements Fund	672,359,570	0	241,854,455	914,214,025	914,214,025	0	914,214,025
Redevelopment Agency (Housing Successor)	1,329,993	0	440,000	1,769,993	815,830	954,163	1,769,993
Total Capital Project Funds	673,689,563	0	242,294,455	915,984,018	915,029,855	954,163	915,984,018
Total Governmental Funds	2,333,599,828	85,337,219	5,355,588,255	7,774,525,302	7,512,305,851	262,219,451	7,774,525,302
Appropriations Limit	40,923,732,031						
Appropriations Subject to Limit	4,168,692,045						

San Bernardino County Funds Balance – Governmental Funds – Fiscal Year 2026

Fund Name	Total Fund Balance June 30, 2025	Less Obligated Fund Balances			Fund Balances Available (GAAP Basis) June 30, 2025	GASB 31 Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2025
		Encumbrances	Nonspendable Restricted and Committed	Assigned			
1	2	3	4	5	6	7	8
General Fund							
General Fund	1,616,371,812	(154,231,241)	(911,922,029)	(67,888,538)	482,330,004	(27,179,799)	455,150,205
Restricted General Fund	1,012,609,122	(37,349,752)	0	0	975,259,370	(4,218,850)	971,040,520
Total General Funds	2,628,980,934	(191,580,993)	(911,922,029)	(67,888,538)	1,457,589,374	(31,398,649)	1,426,190,725
Special Revenue Funds							
Agricultural, Weights & Measures – California Grazing Fees	186,602	0	0	0	186,602	0	186,602
Airports – Special Aviation	4,153,086	(39,071)	(111,339)	0	4,002,676	(59,678)	3,942,998
Assessor – Recording Fees	31,622,414	(3,515,952)	(22,444,973)	0	5,661,489	(69,122)	5,592,367
Auditor-Controller/Treasurer – Redemption Maintenance	2,950,809	(967,274)	(1,255,539)	0	727,996	(25,518)	702,478
Behavioral Health – Block Grant Carryover	6,719,342	0	(6,666,146)	0	53,196	(59,650)	(6,454)
Behavioral Health – Driving Under the Influence Programs	1,083,520	0	(1,065,574)	0	17,946	(9,394)	8,552
Behavioral Health – Mental Health Services Act	305,249,830	(53,530,796)	(196,835,433)	(21,655,429)	33,228,172	(2,717,510)	30,510,662
Behavioral Health – Project Roomkey and Rehousing	3,062	0	0	0	3,062	(27)	3,035
Behavioral Health – Quality Improvement	2,745,420	(40)	(445,182)	0	2,300,198	(23,658)	2,276,540
Cal OES Grant Programs	551,355	(25,146)	(216,106)	(250)	309,853	(957)	308,896
Community Development and Housing	70,183,762	(7,315,060)	(13,013,352)	(361,000)	49,494,350	(407,886)	49,086,464
Community Revitalization	10,752	0	(33,279)	0	(22,527)	(9,593)	(32,120)
County Library	47,183,468	(957,191)	(28,163,397)	(8,075)	18,054,805	(3,513)	18,051,292
County Trial Courts – Alternate Dispute Resolution Program	1,098,540	(182,475)	(522,889)	0	393,176	(8,631)	384,545
County Trial Courts – Court Alcohol and Drug Program	4,795,185	0	(4,442,098)	0	353,087	(40,925)	312,162
County Trial Courts – Courthouse Seismic Surcharge	1,178	0	0	0	1,178	(1,178)	0
County Trial Courts – Registration Fees	224,660	0	(217,941)	0	6,719	(1,948)	4,771
Courthouse Temporary Construction	0	0	(149,922)	0	(149,922)	0	(149,922)
Criminal Justice Facility Temporary Construction	9,733,342	0	(8,719,930)	0	1,013,412	(77,109)	936,303
District Attorney Special Projects	21,603,570	0	(19,499,983)	0	2,103,587	(189,724)	1,913,863
Domestic Violence AB 2405	89,293	0	(85,413)	0	3,880	(754)	3,126
Finance and Administration – Disaster Recovery Fund	830,076	0	(775,527)	0	54,549	(9,471)	45,078
Human Resources – Commuter Services	846,338	(114)	(819,233)	0	26,991	(6,515)	20,476
Human Resources – Employee Benefits and Services	15,019,056	(15,586)	(13,627,005)	0	1,376,465	(177,827)	1,198,638

San Bernardino County Funds Balance – Governmental Funds – Fiscal Year 2026

Fund Name	Total Fund Balance June 30, 2025	Less Obligated Fund Balances			Fund Balances Available (GAAP Basis) June 30, 2025	GASB 31 Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2025
		Encumbrances	Nonspendable Restricted and Committed	Assigned			
1	2	3	4	5	6	7	8
Special Revenue Funds							
Human Services – Domestic Violence/ Child Abuse Surcharges	3,071,356	0	(2,921,941)	0	149,415	(27,709)	121,706
Human Services – Marriage License Fees Surcharge	287,106	0	(277,528)	0	9,578	0	9,578
Human Services – Wraparound Reinvestment Fund	56,411,209	(57,950)	(53,666,554)	0	2,686,705	(675,784)	2,010,921
Local Law Enforcement Block Grant	2,978,234	0	(2,417,272)	0	560,962	(27,425)	533,537
Master Settlement Agreement	59,493,219	0	(59,681,240)	0	(188,021)	(503,637)	(691,658)
Opioid Settlement Fund	10,331,467	0	0	0	10,331,467	(263,216)	10,068,251
Preschool Services	1,544,660	(14,003,878)	0	(9,500)	(12,468,718)	(51,253)	(12,519,971)
Probation – Asset Forfeiture	65,826	0	(22,487)	0	43,339	(553)	42,786
Probation – Criminal Recidivism SB 678	34,057,644	0	(31,544,911)	0	2,512,733	(298,692)	2,214,041
Probation – Juvenile Justice Grant Program	31,314,981	0	(19,658,025)	0	11,656,956	(230,191)	11,426,765
Probation – Juvenile Re-Entry Program AB 1628	1,370,459	0	(326,340)	0	1,044,119	0	1,044,119
Public Defender – Second Chance Program	4,226,734	(1,784)	(1,487,608)	0	2,737,342	(29,513)	2,707,829
PD State Bar Care Court Program	229,879	0	0	0	229,879	(471)	229,408
Public Health – Epidemiology Laboratory Capacity	5,159,610	(27,418)	(3,131,474)	0	2,000,718	(242,387)	1,758,331
Public Health – Vector Control Assessments	3,292,814	0	(2,968,174)	0	324,640	(34,998)	289,642
Public Health – Vital Statistics State Fees	1,659,784	0	(1,571,291)	0	88,493	(14,631)	73,862
Public Works – Special Transportation	79,541,355	(3,027,084)	(54,271,379)	0	22,242,892	(717,387)	21,525,505
Public Works – Surveyor – Survey Monument Preservation	639,036	0	(625,469)	0	13,567	0	13,567
Public Works – Transportation – Road Operations	155,643,364	(29,199,627)	(72,899,474)	(1,500)	53,542,763	(908,963)	52,633,800
Real Estate Services – Chino Agricultural Preserve	39,805,641	(200,212)	(33,446,424)	0	6,159,005	(345,568)	5,813,437
Real Estate Services – El Mirage Off-Road Vehicle Park	2,182,498	0	(2,141,638)	0	40,860	(19,037)	21,823
Regional Parks – Calico Ghost Town Marketing Services	354,127	(12,078)	(626,390)	0	(284,341)	(4,714)	(289,055)
Regional Parks – County Trail System	312,282	0	(284,563)	0	27,719	(4,358)	23,361
Regional Parks – Off-Highway Vehicle License Fees	2,189,219	(3,671)	(2,010,208)	0	175,340	(19,252)	156,088

San Bernardino County Funds Balance – Governmental Funds – Fiscal Year 2026

Fund Name	Total Fund Balance June 30, 2025	Less Obligated Fund Balances			Fund Balances Available (GAAP Basis) June 30, 2025	GASB 31 Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2025
		Encumbrances	Nonspendable Restricted and Committed	Assigned			
1	2	3	4	5	6	7	8
Special Revenue Funds							
Regional Parks – Park Maintenance and Development	3,417,527	(242,799)	(1,605,439)	0	1,569,289	(22,237)	1,547,052
Regional Parks – San Manuel Amphitheater	392,476	0	(285,291)	0	107,185	(30,590)	76,595
Regional Parks – San Manuel Amphitheater Improvements	511,838	0	(128,374)	0	383,464	(3,727)	379,737
Sheriff's Special Projects	27,201,399	(2,168,767)	(6,017,978)	(6,000)	19,008,654	(213,050)	18,795,604
Special Districts – Fish and Game Commission	52,568	(3)	(15,823)	0	36,742	0	36,742
Workforce Development	696,826	(356,639)	(1,961,896)	(1,000)	(1,622,709)	(11,506)	(1,634,215)
Total Special Revenue Funds	1,055,319,798	(115,850,615)	(675,105,452)	(22,042,754)	242,320,977	(8,601,437)	233,719,540
Capital Project Funds							
Capital Improvements Fund	982,310,957	(261,494,690)	(47,826,930)	0	672,989,337	(629,767)	672,359,570
Redevelopment Agency (Housing Successor)	15,286,970	(196,562)	(12,336,637)	(1,301,391)	1,452,380	(122,387)	1,329,993
Total Capital Project Funds	997,597,927	(261,691,252)	(60,163,567)	(1,301,391)	674,441,717	(752,154)	673,689,563
Total Governmental Funds	4,681,898,659	(569,122,860)	(1,647,191,048)	(91,232,683)	2,374,352,068	(40,752,240)	2,333,599,828

San Bernardino County Obligated Fund Balances – by Governmental Funds – Fiscal Year 2026

Fund Name Fund Balance Description	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
General Reserves	238,294,439	0	0	15,867,898	15,867,898	254,162,337
Restricted – Teeter	23,778,291	0	0	0	0	23,778,291
Nondisposable – Inventory	1,833,537	0	0	0	0	1,833,537
Nondisposable – Land Held for Resale	548,622	0	0	0	0	548,622
Nondisposable – Loans Receivable	11,000,000	0	0	0	0	11,000,000
Nondisposable – Prepaid Items	17,077,764	0	0	0	0	17,077,764
Committed – Annual Elections Cycle Reserve	0	0	0	6,000,000	6,000,000	6,000,000
Committed – Asset Replacement	7,226,141	3,000,000	3,000,000	11,003,251	11,003,251	15,229,392
Committed – Bloomington Community Benefit/Improvement	8,200	0	0	493,550	493,550	501,750
Committed – Body Camera Implementation Project	1,356,960	1,027,833	1,027,833	0	0	329,127
Committed – Building Acquisition Reserve	47,571,726	0	0	10,000,000	10,000,000	57,571,726
Committed – Big Bear Alpine Zoo	900,000	0	0	0	0	900,000
Committed – Building Replacement Reserve	92,859,120	0	0	30,000,000	30,000,000	122,859,120
Committed – Children’s Assessment Center Facility Reserve	0	0	0	5,000,000	5,000,000	5,000,000
Committed – Chino Airport Development Plan Reserve	250,000	0	0	0	0	250,000
Committed – Community Concerns Reserve	11,915,753	3,644,023	3,644,023	5,091,478	5,091,478	13,363,208
Committed – Community Service Upgrades Reserve	60,710,357	15,000,000	15,000,000	2,000,000	2,000,000	47,710,357
Committed – Agenda Management Systems	159,814	0	0	0	0	159,814
Committed – Human Capital Management System Reserve	45,681,392	0	0	4,404,803	4,404,803	50,086,195
Committed – New Property Tax System	14,442,241	7,547,603	7,547,603	0	0	6,894,638
Committed – New Voting System	2,388,224	0	0	0	0	2,388,224
Committed – County Infrastructure Reserve	40,608,900	0	0	0	0	40,608,900
Committed – County Sponsorship Opportunities Reserve	0	0	0	250,000	250,000	250,000
Committed – Countywide Crime Suppression and Pilot Program	2,448,917	0	0	0	0	2,448,917
Committed – Countywide Vision Equity Reserve	181,561	0	0	0	0	181,561
Committed – December 2nd Memorial	381,817	0	0	0	0	381,817
Committed – Earned Leave	6,964,224	0	0	8,000,000	8,000,000	14,964,224
Committed – EFMS Post Implementation Costs	1,929,061	1,800,000	1,800,000	0	0	129,061
Committed – Etiwanda Reserve	750,000	0	0	0	0	750,000
Committed – Fire Station Replacement	34,000,000	0	0	0	0	34,000,000
Committed – Foster Youth Campus Reserve	28,000,000	0	0	0	0	28,000,000
Committed – Indigent Defense Costs	500,000	0	0	0	0	500,000

San Bernardino County Obligated Fund Balances – by Governmental Funds – Fiscal Year 2026

Fund Name Fund Balance Description	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
Committed – Adelanto Detention Center	29,753	0	0	0	0	29,753
Committed – Glen Helen Rehabilitation Center	74,500	0	0	0	0	74,500
Committed – West Valley Detention Center	5,344,586	3,743,908	3,743,908	0	0	1,600,678
Committed – Labor	13,318,527	0	0	0	0	13,318,527
Committed – Land Use Services General Plan	5,604,112	0	0	0	0	5,604,112
Committed – Liability Reserve	25,000,000	0	0	0	0	25,000,000
Committed – Litigation Expenses	10,563,908	0	0	0	0	10,563,908
Committed – Medical Center Debt Service	32,074,905	0	0	0	0	32,074,905
Committed – PH Animal Control Security Reserve	0	0	0	300,000	300,000	300,000
Committed – Restricted Revenue Set-Aside	6,972,806	0	0	0	0	6,972,806
Committed – Retirement	60,943,787	0	0	25,000,000	25,000,000	85,943,787
Committed – Running Springs County Library	2,634,984	0	0	0	0	2,634,984
Committed – Strategic Initiatives	307,673	0	0	0	0	307,673
Committed – Supporting Vulnerable Populations	25,984,800	0	0	0	0	25,984,800
Committed – Trans. National Trails Highway	0	0	0	7,000,000	7,000,000	7,000,000
Committed – Vision2Succeed Reserve	249,421	0	0	0	0	249,421
Committed – Wildfire Prevention Reserve	0	0	0	7,500,000	7,500,000	7,500,000
Committed – CSA Revolving Loan	2,000,000	0	0	0	0	2,000,000
Committed – Available Reserves	11,618,871	4,385,009	4,978,220	296,618	118,347	6,758,998
Committed – Economic Development Program Needs	1,126,500	0	0	0	0	1,126,500
Committed – Land Use Digitization Reserve	2,000,000	0	0	0	0	2,000,000
Committed – Library Enhancements Reserve	8,000,000	3,000,000	3,000,000	0	0	5,000,000
Committed – PW Infrastructure Reserve	4,305,834	0	0	3,000,000	3,000,000	7,305,834
Committed – PW Local Match Reserve	0	0	0	10,000,000	10,000,000	10,000,000
Assigned – Bus Process Improvement Reserve	5,000,000	0	0	0	0	5,000,000
Assigned – DA High Desert Reserve	10,000,000	0	0	0	0	10,000,000
Assigned – PW Infrastructure Reserve	15,000,000	0	0	0	0	15,000,000
Assigned – SM Youth Emp Prog Reserve	410,579	0	0	0	0	410,579
Assigned – AB177/AB199 Criminal Administrative Fees Backfill	5,311,569	0	0	0	0	5,311,569
Assigned – Land Use Permit Backlog Reserve	0	0	0	5,000,000	5,000,000	5,000,000
Assigned – Teamsters Side Letter Reserve	779,485	0	0	0	0	779,485
Assigned – Revolving Funds	397,250	0	0	0	0	397,250
Assigned – Imprest Cash	108,459	0	0	0	0	108,459
Assigned – Change Funds	34,915	0	0	0	0	34,915
Assigned – Chino SOI Sewer Project Reserv	11,336,403	0	0	0	0	11,336,403

San Bernardino County Obligated Fund Balances – by Governmental Funds – Fiscal Year 2026

Fund Name Fund Balance Description	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
Assigned – Economic Dev Grant Fund	2,800,000	0	0	0	0	2,800,000
Assigned – Homeless Outreach Svcs Reserve	2,828,213	0	0	0	0	2,828,213
Assigned – Pacific Village Reserve	3,736,651	0	0	0	0	3,736,651
Assigned – Regional Parks Project Reserve	1,415,296	0	0	0	0	1,415,296
Assigned – Countywide Stratg Reserve	8,666,843	0	0	0	0	8,666,843
Assigned – Wastewater Need Assess Reserve	62,875	0	0	0	0	62,875
Total General Fund	979,810,567	43,148,376	43,741,587	156,207,598	156,029,327	1,092,098,307
Special Revenue Funds						
Airports – Special Aviation Committed – Available Reserves	111,339	0	0	3,725,159	2,919,501	3,030,840
Assessor – Recording Fees Committed – Available Reserves	22,444,973	898,949	0	0	1,512,890	23,957,863
Auditor-Controller/Treasurer – Redemption Maintenance Committed – Available Reserves	1,255,539	0	0	367,982	426,954	1,682,493
Behavioral Health – Block Grant Carryover Committed – Available Reserves	6,666,146	0	0	213,121	186,856	6,853,002
Behavioral Health – Driving Under the Influence Programs Committed – Available Reserves	1,065,574	0	0	32,441	38,291	1,103,865
Behavioral Health – Mental Health Services Act Committed – Available Reserves	196,835,433	75,739,462	27,932,641	0	0	168,902,792
Committed – General Purpose	21,655,429	0	0	0	0	21,655,429
Behavioral Health – Project Roomkey and Rehousing Committed – Available Reserves	0	0	0	5,130	3,119	3,119
Behavioral Health – Quality Improvement Committed – Available Reserves	445,182	0	0	2,267,898	2,350,965	2,796,147
Cal OES Grant Programs Committed – Available Reserves	216,106	0	0	250	308,896	525,002
Assigned – Imprest Cash	250	0	0	0	0	250
Community Development and Housing Committed – Available Reserves	13,013,352	3,760,482	0	0	9,783,762	22,797,114
Restricted – Land Held for Resale	361,000	0	0	0	0	361,000
Community Revitalization Committed – Available Reserves	33,279	33,279	32,120	0	0	1,159
County Library Committed – Available Reserves	28,163,397	0	0	6,007,671	6,048,781	34,212,178
Assigned – Change Funds	8,075	0	0	0	0	8,075

San Bernardino County Obligated Fund Balances – by Governmental Funds – Fiscal Year 2026

Fund Name Fund Balance Description	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds						
County Trial Courts – Alternate Dispute Resolution Program Committed – Available Reserves	522,889	0	0	382,190	460,045	982,934
County Trial Courts – Court Alcohol and Drug Program Committed – Available Reserves	4,442,098	0	0	525,300	550,414	4,992,512
County Trial Courts – Registration Fees Committed – Available Reserves	217,941	0	0	9,425	11,771	229,712
Courthouse Temporary Construction Committed – Available Reserves	149,922	149,922	149,922	0	0	0
Criminal Justice Facility Temporary Construction Committed – Available Reserves	8,719,930	0	0	1,652,897	1,651,303	10,371,233
District Attorney Special Projects Committed – Available Reserves	19,499,983	41,780	0	0	1,044,722	20,544,705
Domestic Violence AB 2405 Committed – Available Reserves	85,413	0	0	11,650	10,951	96,364
Finance and Administration – Disaster Recovery Fund Committed – Available Reserves	775,527	0	0	33,174	33,174	808,701
Human Resources – Commuter Services Committed – Available Reserves	819,233	23,631	40,506	0	0	778,727
Human Resources – Employee Benefits and Services Committed – Available Reserves	13,627,005	0	0	1,274,585	1,318,975	14,945,980
Human Resources – Domestic Violence/Child Abuse Surcharges Committed – Available Reserves	2,921,941	0	0	658,518	250,965	3,172,906
Human Services – Marriage License Fees Surcharge Committed – Available Reserves	277,528	0	35,605	49,999	0	241,923
Human Services – Wraparound Reinvestment Fund Committed – Available Reserves	53,666,554	0	7,040,284	920,121	0	46,626,270
Local Law Enforcement Block Grant Committed – Available Reserves	2,417,272	39,587	42,074	0	0	2,375,198
Master Settlement Agreement Committed – Available Reserves	59,681,240	0	4,841,480	6,561,407	0	54,839,760
Opioid Settlement Fund Committed – Available Reserves	0	0	0	10,168,930	2,814,775	2,814,775

San Bernardino County Obligated Fund Balances – by Governmental Funds – Fiscal Year 2026

Fund Name Fund Balance Description	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds						
Preschool Services						
Assigned – Imprest Cash	9,500	0	0	0	0	9,500
Probation – Asset Forfeiture						
Committed – Available Reserves	22,487	0	0	40,888	42,786	65,273
Probation – Criminal Recidivism SB 678						
Committed – Available Reserves	31,544,911	0	0	1,248,877	2,214,041	33,758,952
Probation – Juvenile Justice Grant Program						
Committed – Available Reserves	19,658,025	0	0	5,526,875	6,426,765	26,084,790
Probation –						
Juvenile Re-Entry Program AB 1628						
Committed – Available Reserves	326,340	0	0	979,073	1,044,119	1,370,459
Public Defender – Second Chance Program						
Committed – Available Reserves	1,487,608	0	0	221,663	221,663	1,709,271
Public Health –						
Epidemiology Laboratory Capacity						
Committed – Available Reserves	3,131,474	0	0	519,803	1,757,330	4,888,804
Public Health – Vector Control Assessments						
Committed – Available Reserves	2,968,174	0	54,464	222,322	0	2,913,710
Public Health – Vital Statistics State Fees						
Committed – Available Reserves	1,571,291	0	0	76,875	143,861	1,715,152
Public Works – Special Transportation						
Committed – Available Reserves	54,271,379	0	0	6,804,729	13,378,565	67,649,944
Public Works – Surveyor –						
Survey Monument Preservation						
Committed – Available Reserves	625,469	0	0	55,000	13,567	639,036
Public Works –						
Transportation – Road Operations						
Nondisposable – Inventory	168,701	0	0	0	0	168,701
Nondisposable – Prepaid Items	25,190	0	0	0	0	25,190
Restricted – Financial Assurance	54,528	0	0	0	0	54,528
Committed – Available Reserves	72,651,055	0	0	9,850,203	42,794,029	115,445,084
Assigned – Imprest Cash	1,500	0	0	0	0	1,500
Real Estate Services –						
Chino Agricultural Preserve						
Committed – Available Reserves	33,446,424	0	0	2,278,711	2,536,818	35,983,242
Real Estate Services –						
El Mirage Off-Road Vehicle Park						
Committed – Available Reserves	2,141,638	368,470	348,875	0	0	1,792,763
Regional Parks –						
Calico Ghost Town Marketing Services						
Committed – Available Reserves	626,390	0	289,055	2,871	0	337,335

San Bernardino County Obligated Fund Balances – by Governmental Funds – Fiscal Year 2026

Fund Name Fund Balance Description	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds						
Regional Parks – County Trail System Committed – Available Reserves	284,563	175,977	0	0	23,361	307,924
Regional Parks – Off-Highway Vehicle License Fees Committed – Available Reserves	2,010,208	0	0	69,310	197,088	2,207,296
Regional Parks – Park Maintenance and Development Committed – Available Reserves	1,605,439	0	0	1,867,916	165,472	1,770,911
Regional Parks – San Manuel Amphitheater Committed – Available Reserves	285,291	0	0	71,407	171,595	456,886
Regional Parks – San Manuel Amphitheater Improvements Committed – Available Reserves	128,374	0	0	140,384	142,737	271,111
Sheriff's Special Projects Committed – Available Reserves	6,017,978	0	0	1,310,359	2,214,732	8,232,710
Assigned – Imprest Cash	1,000	0	0	0	0	1,000
Assigned – Revolving Funds	5,000	0	0	0	0	5,000
Special Districts – Fish and Game Commission Committed – Available Reserves	15,823	0	0	18,065	20,322	36,145
Workforce Development Committed – Available Reserves	1,961,896	680,786	788,606	0	0	1,173,290
Assigned – Imprest Cash	1,000	0	0	0	0	1,000
Total Special Revenue Funds	697,148,206	81,912,325	41,595,632	66,173,179	105,235,961	760,788,535
Capital Projects Funds						
Capital Improvement Fund Nonspendable – Land Held for Resale	47,826,930	0	0	0	0	47,826,930
Redevelopment Agency (Housing Successor) Committed – Available Reserves	12,336,637	344,400	0	0	954,163	13,290,800
Nonspendable – Land Held for Resale	1,301,391	0	0	0	0	1,301,391
Total Capital Project Funds	61,464,958	344,400	0	0	954,163	62,419,121
Total Governmental Funds	1,738,423,731	125,405,101	85,337,219	222,380,777	262,219,451	1,915,305,963

**San Bernardino County Summary of Additional Financing Sources by Source and Fund –
Governmental Funds – Fiscal Year 2026**

	Total Financing Sources			
Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Source				
Taxes	1,304,667,294	1,371,494,369	1,379,488,842	1,382,065,203
Licenses, Permits and Franchises	9,456,341	8,711,178	8,128,043	8,128,043
Fines, Forfeitures and Penalties	21,167,830	9,012,564	7,187,383	7,187,383
Revenue from Use of Money and Property	215,597,597	227,511,924	102,377,698	102,357,045
Intergovernmental Revenues	2,807,759,119	2,936,620,577	2,396,137,689	2,497,459,358
Charges for Current Services	632,297,918	694,622,391	806,858,769	804,709,055
Other Revenues	42,287,363	59,394,119	51,191,780	54,129,401
Other Financing Sources	448,344,572	621,889,318	441,330,003	499,552,767
Total Summarization by Source	5,481,578,034	5,929,256,440	5,192,700,207	5,355,588,255

Summarization by Fund

General Fund	4,487,506,450	4,762,644,521	4,882,324,573	4,933,159,729
Restricted General Fund	(65,564,792)	(32,536,656)	(776,133,747)	(730,660,448)
Agricultural, Weights & Measures – California Grazing Fees	0	4,829	3,500	3,500
Airports – Special Aviation	1,037,073	4,564,765	11,054,230	11,054,230
Assessor – Recording Fees	6,368,182	16,302,026	3,123,270	7,857,897
Auditor-Controller/Treasurer – Redemption Maintenance	1,105,784	406,096	215,000	215,000
Behavioral Health – Block Grant Carryover	(1,578,390)	283,901	193,310	193,310
Behavioral Health – Driving Under the Influence Programs	38,861	44,711	29,739	29,739
Behavioral Health – Mental Health Services Act	317,913,042	255,757,802	294,586,709	296,070,860
Behavioral Health – Project Roomkey and Rehousing	2,137	126	84	84
Behavioral Health – Quality Improvement	1,203,425	156,916	74,425	74,425
Cal OES Grant Programs	2,942,358	2,017,018	6,245,506	6,245,506
Community Development and Housing	37,191,628	62,063,887	91,800,598	110,441,527
Community Revitalization	70,598	(147,939)	0	0
County Library	31,999,772	32,886,779	32,696,645	35,696,645
County Trial Courts – Alternate Dispute Resolution Program	548,761	650,545	575,500	575,500
County Trial Courts – Court Alcohol and Drug Program	287,048	312,162	238,252	238,252
County Trial Courts – Courthouse Seismic Surcharge	2,278,071	2,662,461	2,550,600	2,550,600
County Trial Courts – Registration Fees	8,071	9,271	7,000	7,000
Courthouse Temporary Construction	8,841	(194,796)	0	0
Criminal Justice Facility Temporary Construction	1,728,703	1,573,303	1,565,000	1,565,000
District Attorney Special Projects	21,843,307	11,258,859	9,015,132	9,015,132
Domestic Violence AB 2405	5,361	7,126	7,825	7,825
Finance and Administration – Disaster Recovery Fund	29,574	45,078	0	(11,904)
Human Resources – Commuter Services	475,003	471,528	483,001	483,001
Human Resources – Employee Benefits and Services	4,026,957	4,996,176	4,024,212	4,421,925
Human Services – Domestic Violence/Child Abuse Surcharges	505,533	617,152	579,259	579,259
Human Services – Marriage License Fees Surcharge	243,031	251,576	248,817	248,817

San Bernardino County Summary of Additional Financing Sources by Source and Fund – Governmental Funds – Fiscal Year 2026

Description	Total Financing Sources		FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
	FY 2024 Actual	FY 2025 Actual		
	1	3	4	5
Summarization by Fund				
Human Services – Wraparound Reinvestment Fund	18,378,047	19,822,738	18,500,000	18,500,000
Local Law Enforcement Block Grant	2,359,477	1,394,639	467,453	458,704
Master Settlement Agreement	24,240,126	22,158,521	22,850,178	22,850,178
Opioid Settlement Fund	5,469,774	3,488,339	9,160,372	9,160,372
Preschool Services	56,658,964	65,346,333	80,493,021	95,216,230
Probation – Asset Forfeiture	8,562	4,297	2,500	2,500
Probation – Criminal Recidivism SB 678	9,572,362	9,319,055	9,526,475	9,526,475
Probation – Juvenile Justice Grant Program	13,160,942	13,129,186	13,050,628	13,050,628
Probation – Juvenile Re-Entry Program AB1628	703,254	2,247,769	1,558,949	1,558,949
Public Defender – Second Chance Program	2,733,845	2,526,522	125,000	125,000
Public Defender – State Bar Care Court Program	0	229,408	5,000	5,000
Public Health – Bio-Terrorism Preparedness	(586)	0	0	0
Public Health – Epidemiology Laboratory Capacity	14,304,543	7,356,747	5,272,381	5,272,381
Public Health – Vector Control Assessments	1,776,086	1,791,205	1,889,454	1,889,454
Public Health – Vital Statistics State Fees	292,959	301,854	284,922	284,922
Public Works – Special Transportation	20,605,548	19,236,099	24,182,194	24,182,194
Public Works – Surveyor – Survey Monument Preservation	43,050	40,750	80,000	80,000
Public Works – Transportation – Road Operations	138,479,132	182,722,978	173,845,943	173,845,943
Real Estate Services – Chino Agricultural Preserve	2,584,795	2,207,095	2,137,730	2,137,730
Real Estate Services – El Mirage Off-Road Vehicle Park	79,350	90,604	87,902	87,902
Regional Parks – Calico Ghost Town Marketing Services	551,497	257,941	571,000	571,000
Regional Parks – County Trail System	3,960,385	2,790,152	300,000	300,000
Regional Parks – Off-Highway Vehicle License Fees	331,613	349,629	306,000	306,000
Regional Parks – Park Maintenance and Development	6,942,563	4,992,277	3,750,500	3,750,500
Regional Parks – San Manuel Amphitheater	2,535,152	1,515,593	1,495,000	1,495,000
Regional Parks – San Manuel Amphitheater Improvements	39,229	142,738	63,000	63,000
Sheriff's Special Projects	17,730,840	15,621,557	10,548,056	10,548,056
Special Districts – Fish and Game Commission	8,548	10,120	7,300	7,300
Workforce Development	19,489,711	21,731,234	27,701,788	27,955,971
Capital Improvements Fund	265,733,647	400,739,343	218,489,021	241,854,455
Redevelopment Agency (Housing Successor)	580,230	582,494	440,000	440,000
Total Summarization by Fund	5,481,578,034	5,929,256,440	5,192,700,207	5,355,588,255

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
GENERAL FUND – General Fund						
Taxes						
		Property Tax In-Lieu of VLF	394,008,752	422,558,777	435,235,539	435,235,539
		Property Taxes – Current Secured 1%	291,623,558	309,786,249	316,888,637	316,888,637
		Property Taxes – Current Unsecured	11,043,869	11,624,423	10,446,238	10,446,238
		Property Taxes – Current Utility Unitary	23,508,914	23,957,105	23,507,862	23,507,862
		Property Taxes – Prior Secured	(196,372)	(88,166)	2,200,000	2,200,000
		Property Taxes – Prior Unsecured	343,314	450,236	0	0
		Property Taxes – Unclaimed Refunds	(3,100)	0	200,000	200,000
		Penalties, Interest and Costs	6,524,931	6,171,103	2,617,500	2,617,500
		Residual Balance	91,056,711	100,217,756	104,549,040	104,549,040
		Sales and Use Taxes	34,620,515	36,948,117	33,347,657	33,347,657
		Statutory Pass Thru	8,499,305	9,606,451	0	0
		Negotiated Pass Thru	80,505,938	89,202,919	102,193,595	102,193,595
		Other Taxes – Aircraft Tax	1,229,420	1,428,273	0	0
		Other Taxes – Hotel/Motel	14,892,808	14,591,487	12,000,000	12,000,000
		Other Taxes – Property Transfer	12,857,335	11,727,715	11,500,000	11,500,000
		Other Taxes – Racehorse	180	24	678,000	678,000
		Other Taxes – Supplemental Rolls	13,139,991	9,630,920	5,000,000	5,000,000
		Tax Sale Excess Proceeds	0	2,389,332	0	0
		1/2% Sales Tax – Public Safety	263,504,943	287,036,237	279,307,498	296,883,859
		5% Supplemental Administration Change	0	(1)	0	0
		Total Taxes	1,247,161,012	1,337,238,957	1,339,671,566	1,357,247,927
Licenses, Permits and Franchises						
		Business Licenses	7,130	890	0	0
		Cable Television	1,726,364	1,460,091	2,000,000	2,000,000
		Electricity	5,089,061	5,355,391	4,515,543	4,515,543
		Gas	2,189,428	1,419,009	1,300,000	1,300,000
		Other Licenses and Permits	8,910	6,963	2,500	2,500
		Pipeline	61,336	58,454	60,000	60,000
		Water	374,131	412,273	250,000	250,000
		Total Licenses, Permits and Franchises	9,456,360	8,713,071	8,128,043	8,128,043
Fines, Forfeitures and Penalties						
		Bond Forfeitures	(1,388,000)	(956,000)	205,500	205,500
		Court Administration Assessments	219	152	100	100
		District Attorney Forfeitures	272	2,318	0	0
		Dog Citation Fines	94,248	75,878	120,000	120,000
		Other Court Fines	4,933,211	4,569,214	3,089,000	3,089,000
		Other Forfeitures	2,052,765	1,089,222	1,451,165	1,451,165
		Penalties	96,168	120,372	125,105	125,105
		Vehicle Code Fines	11,518	9,368	0	0
		Total Fines, Forfeitures and Penalties	5,800,401	4,910,524	4,990,870	4,990,870

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
GENERAL FUND – General Fund						
Revenue from Use of Money and Property						
	Interest		147,323,403	158,328,131	56,682,081	56,682,081
	Interest – Excess Proceeds		500,000	0	200,000	200,000
	Interest Revenue – Lease		939	11,615	0	0
	Lease Revenue		18,963	128,009	0	0
	Rents – Vending Machines		11,565	14,442	6,000	6,000
	Rents and Concessions		5,033,867	6,145,987	5,494,996	5,494,996
	Total Revenue from Use of Money and Property		152,888,737	164,628,184	62,383,077	62,383,077
Intergovernmental Revenues						
	State Realignment					
	Realignment Revenue		563,002,905	624,710,158	578,441,025	579,234,043
	Realignment 2011		397,295,629	365,402,087	415,699,479	416,193,925
	Total State Realignment		960,298,534	990,112,245	994,140,504	995,427,968
	State					
	Aid for Agriculture		3,491,884	3,655,370	2,568,622	1,980,622
	Aid for Children		141,251,126	80,136,136	149,058,327	149,058,327
	Aid for Disaster		62,527	412,528	0	0
	Aid for Health		300,199	427,874	211,853	211,853
	Aid for Mental Health		23,448	63,500	40,000	40,000
	Aid to Crippled Children		8,838,291	8,986,766	12,157,334	12,157,334
	Assembly Bills and Senate Bills		575,854	558,097	530,000	530,000
	COPS Program		4,776,544	1,688,385	2,023,002	2,023,002
	Health Administration		36,653,556	59,038,600	45,000,000	45,000,000
	Homeowner's Tax Relief		1,869,602	1,864,695	2,180,879	2,180,879
	Medi-Cal – Inpatient		91,195,955	140,644,486	148,371,612	155,273,107
	Medi-Cal – Match		201,077	8,680,854	0	0
	Medi-Cal – Outpatient		15,025,891	15,711,167	13,407,781	14,142,681
	Other State Aid		78,398,882	70,978,084	65,379,937	66,202,969
	Other State Support		19,040,045	11,287,949	12,982,061	18,991,583
	Public Assistance Administration		144,842,752	137,251,833	175,882,399	176,377,561
	SB 90 Mandated Cost Reimbursement		299,944	6,422,336	2,945,611	2,945,611
	State – Capital Grants		0	0	14,778,895	14,778,895
	State – Grants		42,225,402	52,127,635	95,384,500	95,959,900
	State Aid for Veterans Affairs		1,148,762	909,320	1,000,000	1,000,000
	State Other In-Lieu Tax		652	0	0	0
	State Rev-Managed Care Program		4,081,777	4,482,179	3,613,733	4,338,795
	State Vehicle License Fees In-Lieu		2,254,872	2,881,789	818,436	818,436
	STC 924 Program		1,168,530	545,447	1,200,000	1,200,000
	Total State		597,727,572	608,755,030	749,534,982	765,211,555

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

Fund Name	Financing Source Category	Financing Source Account	Total Financing Sources		FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
			FY 2024 Actual	FY 2025 Actual		
1	2	3	4	5	6	7

GENERAL FUND – General Fund

Intergovernmental Revenues

Federal						
Aid for Children			217,470,572	283,607,189	239,691,367	239,691,367
Aid for Disaster – FEMA			0	1,650,111	0	0
Federal – ARPA Recovery Fund Distribution			122,033,904	56,418,611	0	0
Federal – Grants			69,844,006	74,565,648	97,307,947	97,307,947
Federal – Pass Through			52,602,541	52,105,665	52,888,957	53,167,886
Health Administration			78,101,817	110,756,259	85,000,000	85,000,000
Medicare – Outpatient			557,896	428,266	276,843	276,843
Other Federal Aid			3,237,642	2,727,479	331,824	331,824
Other Gov Agencies – Fed Only			4,123,988	6,869,377	5,362,500	5,362,500
Other In-Lieu Taxes			3,890,523	4,140,532	3,323,675	3,323,675
Welfare Administration			234,933,751	258,688,883	357,017,187	361,438,167
Total Federal			786,796,640	851,958,020	841,200,300	845,900,209
Other						
Aid from Other Governmental Agencies			11,213	0	0	0
Other Grants			226	31,347	0	0
Total Other			11,439	31,347	0	0
Total Intergovernmental Revenues			2,344,834,185	2,450,856,642	2,584,875,786	2,606,539,732

Charges for Current Services

Fee Ordinance						
Fee Ord-Accounting Services			725,925	738,636	341,435	341,435
Fee Ord-Adult Investigation Fees			86	0	0	0
Fee Ord-Adult Supervision Fees			(971)	1,436	0	0
Fee Ord-Agricultural Services			843,615	454,563	670,520	777,154
Fee Ord-Ambulance Service Fees			(165)	0	0	0
Fee Ord-Animal Licenses			677,513	852,838	1,005,000	1,005,000
Fee Ord-Assessment and Tax Collection Fees			5,316,769	5,642,951	5,473,095	5,473,095
Fee Ord-Assessor/Muni Ct Suspense			25,790	41,351	30,000	30,000
Fee Ord-Auditing Fees			468,350	432,977	0	0
Fee Ord-Business Licenses			44,243	49,291	28,917	28,917
Fee Ord-Collection Fees			1,364,842	1,173,537	681,000	681,000
Fee Ord-Construction Permits			7,839,807	7,573,762	8,900,000	8,914,500
Fee Ord-Coroner's Removal Fees			580,547	619,483	500,000	500,000
Fee Ord-Coroner's Report Fees			31,587	21,025	25,000	25,000
Fee Ord-County Clerk			892,830	840,780	940,000	940,000
Fee Ord-Court Installment Fees			20	0	0	0
Fee Ord-Data Access Fee			825	385	510	510
Fee Ord-Educational Services			750	0	0	0

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
GENERAL FUND – General Fund						
Charges for Current Services						
	Fee Ordinance					
	Fee Ord-EIR Consultant Fees		423,191	479,313	450,000	450,000
	Fee Ord-Election Services		1,548,128	2,460,169	616,888	644,695
	Fee Ord-Facilities Development Fees		0	35,592	0	0
	Fee Ord-Fuel Flowage		188,076	189,088	118,500	118,500
	Fee Ord-Health Fees		3,664,784	3,390,288	3,322,653	3,322,653
	Fee Ord-Humane Services		183,705	195,636	162,685	0
	Fee Ord-Land Dev Engineering Svcs		3,767,459	2,858,340	4,655,982	4,655,982
	Fee Ord-Landing Fees		2,211	4,593	1,400	1,400
	Fee Ord-Law Enforcement Services		920,587	561,647	600,000	600,000
	Fee Ord-Legal Services		8,405,771	9,770,242	11,353,570	11,353,570
	Fee Ord-Mental Health Services		249,052	210,851	275,122	275,122
	Fee Ord-Museum Admission Fees		291,372	346,160	300,000	300,000
	Fee Ord-Other		1,759,243	1,132,437	1,381,903	1,381,903
	Fee Ord-Other Licenses and Permits		15,399,196	17,240,927	17,387,944	17,387,944
	Fee Ord-Other Sales		15,905	(1,861,634)	5,100	5,100
	Fee Ord-Other Services		4,979,343	4,685,657	7,791,966	7,791,966
	Fee Ord-Park and Recreation Fees		6,918,149	9,077,730	8,633,620	8,633,620
	Fee Ord-Penalties		6,071	14,877	2,520	2,520
	Fee Ord-Permit and Inspection Fees		348	0	2,500	2,500
	Fee Ord-Personnel Services		134,173	117,369	114,727	114,727
	Fee Ord-Planning Services		1,398,513	2,789,203	2,439,989	2,935,388
	Fee Ord-Probation Diversion Fees		1,000	327	0	0
	Fee Ord-Recording Fees		1,348,210	998,529	100,000	100,000
	Fee Ord-Registration Fees		953,470	877,537	1,803,500	1,803,500
	Fee Ord-Record Sealing		0	60	0	0
	Fee Ord-Rents and Concessions		1,077,454	1,020,629	1,187,200	1,187,200
	Fee Ord-Road Permits		370,472	394,366	700,000	700,000
	Fee Ord-Short Term Rental Permits		5,376,890	3,649,963	3,608,504	3,764,034
	Fee Ord-Step Parent Adopt Inv Fees		0	26,211	40,100	40,100
	Fee Ord-Substance Abuse Test Fee		7	0	0	0
	Fee Ord-Tax Deed Property Reimbursement		1,955,263	940,097	911,000	911,000
	Fee Ord-Tax Sale Fees		121,593	56,435	61,750	61,750
	Fee Ord-Vital Records		300,401	352,992	400,000	400,000
	Fee Ord-Water		25,756	40,392	13,400	13,400
	Total Fee Ordinance		80,598,156	80,499,038	87,038,000	87,675,185

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7

GENERAL FUND – General Fund

Charges for Current Services

Other

ABX1 26 ATC Admin Cost Reimbursement	1,369,084	1,255,389	1,323,520	1,323,520
Accounting Services	39,620	36,488	309,454	309,454
Adoption Fees	13,050	20,800	0	0
Adult Supervision Fees	460	0	0	0
Agricultural Services	20,940	157,545	208,899	208,899
Assessment and Tax Collection Fees	249,705	224,810	200,000	200,000
Auditing Fees	236,477	640,114	892,942	892,942
Civil Process Service	1,002,545	1,056,169	800,000	800,000
Claim Cost Recoveries	448,824	448,824	0	0
Collection Fees	5,344,662	4,915,928	5,863,455	5,820,818
Contract Transaction Charge	0	256	0	0
Coroner's Removal Fees	1,629	6,441	0	0
Coroner's Report Fees	43,362	42,504	0	0
County Clerk	1,590	1,300	1,000	1,000
Court Fees – Other	3,567,147	3,339,468	2,550,000	2,550,000
Court Installment Fees	(44)	0	0	0
Educational Services	298,408	842,821	650,000	650,000
Election Services	(4,396)	1,938,555	0	0
Estate Fees	975,302	976,958	836,000	836,000
Health Fees	1,049,585	1,238,867	1,107,542	1,107,542
Health Service Fees	126,918,112	110,826,918	249,895,248	249,941,662
Humane Services	817,557	747,981	799,316	799,316
Institutional Care and Services	23,904	9,725	30,981	30,981
Law Enforcement Services	219,104,033	221,188,952	236,226,765	236,226,765
Legal Services	288,732	320,822	264,000	264,000
Legal Services – Justice Courts	968	(50)	0	0
Operating Revenue from Outside Agencies	7,500	8,500	8,000	8,000
Other Services	39,570,563	48,454,593	56,420,059	57,129,383
Permit and Inspection Fees	0	1,300	668	668
Park & Recreation Fe	0	54,098	0	0
Private Pay – Inpatient	1,598	785	30,905	30,905
Private Pay – Outpatient	9,880	11,150	21,900	21,900
PTAF Administration Charges	9,940,619	9,979,934	0	0
Meter Installation C	0	50,022,127	0	0
Recording Fees	6,537,615	5,864,957	13,684,672	10,184,672
Registration Fees	45,162	42,102	48,000	48,000
Reimbursement for Indirect Costs	90,769,910	107,702,808	115,369,098	115,369,098

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
GENERAL FUND – General Fund						
Charges for Current Services						
	Other					
	Reimbursement Welfare Child Support		1,105,453	1,005,718	1,658,052	1,658,052
	Requisition Work		2,693,539	2,523,149	3,093,311	3,093,311
	SB 813 Implementation Cost		9,080,928	8,140,946	1,983,926	1,983,926
	Special Assessments All Prior Years		224,894	341,017	205,000	205,000
	Special Assessments–Current Year		1,630,695	1,079,671	925,000	925,000
	Subrogation for Departments		567,621	(1,493)	50,000	50,000
	Substance Abuse Test		0	33	0	0
	Tax Sale Fees		314,700	104,450	125,000	125,000
	Telephone & Telegraph		355,733	322,842	150,000	150,000
	Vital Records		1,074,072	1,186,590	1,300,000	1,300,000
	Weed Abatement Contracts		1,748,496	1,774,145	1,822,683	1,822,683
	Total Other		527,490,234	588,857,007	698,855,396	696,068,497
	Total Charges for Current Services		608,088,390	669,356,045	785,893,396	783,743,682
Other Revenue						
	Contributions/Donations Private		354,778	343,552	72,000	72,000
	Discontinued Districts		524	142	0	0
	Due Diligence Review – Other Unencumbrances		148,285	36,844	0	0
	Litigation Settlement		1,065,749	1,033,902	1,033,600	1,033,600
	Other Revenues		5,731,187	21,889,233	10,759,405	13,249,087
	Other Sales		429,173	367,050	300,000	300,000
	Property Tax Liquidation of Asset		36,963	44,397	0	0
	Revenue Applicable to Prior Years		451,301	1,338,606	10,000	10,000
	Taxable Sales to the Public		72,757	91,995	100,000	100,000
	Total Other Revenue		8,290,717	25,145,721	12,275,005	14,764,687
Other Financing Sources						
	Operating Transfers In		82,096,773	86,261,522	83,631,830	94,886,711
	Residual Equity Transfers In		28,393,322	15,024,598	0	0
	Residual Equity Transfers Out		(1,012,155)	(127,196)	0	0
	Sale of Fixed Assets		1,508,708	636,453	475,000	475,000
	Total Other Financing Sources		110,986,648	101,795,377	84,106,830	95,361,711
	Total General Fund Financing Sources		4,487,506,450	4,762,644,521	4,882,324,573	4,933,159,729

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
GENERAL FUND – Restricted General Fund						
Taxes						
		1/2% Sales Tax – Public Safety	18,223,280	(6,204,808)	0	(15,000,000)
		Total Taxes	18,223,280	(6,204,808)	0	(15,000,000)
Revenue from Use of Money and Property						
		Interest	20,247,243	10,842,207	662,290	662,290
		Total Revenue from Use of Money and Property	20,247,243	10,842,207	662,290	662,290
Intergovernmental Revenues						
		State Realignment				
		CalWORKs Realignment MOE	87,794,663	93,528,729	106,130,268	106,130,268
		Family Support Realignment	99,304,537	88,939,166	93,558,210	93,558,210
		Law and Justice Realignment	206,177,243	210,228,772	209,736,294	209,736,294
		Mental Health Realignment	53,377,198	95,821,223	70,374,496	70,374,496
		Realignment 2011	(563,706,159)	(626,508,616)	(579,999,974)	(580,792,992)
		State Realignm for H	0	3,796,902	0	0
		Realignment Growth – Sales Tax	17,352,320	0	1,212,011	1,212,011
		Realignment Growth – VLF	6,517,161	7,139,164	3,025,072	3,025,072
		Realignment Reserve (Budget)	0	0	(778,002,546)	(746,121,043)
		Realignment Revenue	(397,295,630)	(391,732,378)	(415,699,479)	(416,193,925)
		Social Services Realignment	151,680,234	151,451,689	152,538,170	152,538,170
		Support Services Realignment	261,372,982	263,617,905	263,743,180	263,743,180
		Vehicle License Fees Realignment	78,703,833	96,846,384	94,591,752	94,591,752
		Total State Realignment	1,278,382	(6,871,060)	(778,792,546)	(748,198,507)
		State				
		State – Grants	5,431	641,880	10,374,831	13,386,795
		Total State	5,431	641,880	10,374,831	13,386,795
		Federal				
		Federal – ARPA Recovery Fund Distribution	(125,856,912)	(59,076,682)	(14,537,754)	4,781,939
		Total Federal	(125,856,912)	(59,076,682)	(14,537,754)	4,781,939
		Total Intergovernmental Revenues	(124,573,099)	(65,305,862)	(782,955,469)	(730,029,773)
Other Financing Sources						
		Operating Transfers In	20,537,784	27,474,230	6,159,432	13,707,035
		Residual Equity Transfers In	0	657,577	0	0
		Total Other Financing Sources	20,537,784	28,131,807	6,159,432	13,707,035
		Total Restricted General Fund Financing Sources	(65,564,792)	(32,536,656)	(776,133,747)	(730,660,448)
		Total General Fund Financing Sources	4,421,941,658	4,730,107,865	4,106,190,826	4,202,499,281

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
<u>Special Revenue Funds</u>						
<u>Agricultural, Weights & Measures – California Grazing Fees</u>						
Intergovernmental Revenues						
	Federal					
	Grazing Fees		0	4,829	3,500	3,500
	Total Federal		0	4,829	3,500	3,500
	Total Intergovernmental Revenues		0	4,829	3,500	3,500
Total Agricultural, Weights & Measures – California Grazing Fees Financing Sources			0	4,829	3,500	3,500
<u>Airports – Special Aviation</u>						
Revenue from Use of Money and Property						
	Interest		225,646	284,036	0	0
	Total Revenue from Use of Money and Property		225,646	284,036	0	0
Intergovernmental Revenues						
	State					
	State – Grants		30,000	(30,000)	44,250	44,250
	Total State		30,000	(30,000)	44,250	44,250
	Federal					
	Federal – Grants		178,751	327,061	4,110,910	4,110,910
	Total Federal		178,751	327,061	4,110,910	4,110,910
	Total Intergovernmental Revenues		208,751	297,061	4,155,160	4,155,160
Other Revenue						
	Other Revenues		0	2,196,173	0	0
	Total Other Revenue		0	2,196,173	0	0
Other Financing Sources						
	Operating Transfers In		602,676	1,787,495	6,899,070	6,899,070
	Total Other Financing Sources		602,676	1,787,495	6,899,070	6,899,070
Total Airports – Special Aviation Financing Sources			1,037,073	4,564,765	11,054,230	11,054,230

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Assessor – Recording Fees						
Revenue from Use of Money and Property						
		Interest	297,358	328,984	325,000	325,000
		Total Revenue from Use of Money and Property	297,358	328,984	325,000	325,000
Intergovernmental Revenues						
		State				
		Federal – ARPA Recovery Fund Distribution	1,000	0	0	0
		Total State	1,000	0	0	0
		Total Intergovernmental Revenues	1,000	0	0	0
Charges for Current Services						
		Fee Ordinance				
		Fee Ord-Recording Fees	313,874	332,484	350,000	350,000
		Total Fee Ordinance	313,874	332,484	350,000	350,000
		Other				
		ARC Records Revenue	269,545	276,494	300,000	300,000
		Electronic Recording	269,545	276,494	300,000	300,000
		Other Services	1,546	686	3,270	3,270
		Recorder Modernization	1,267,647	1,357,135	1,600,000	1,600,000
		Vitals and Health Statistic Fees	225,715	255,943	245,000	245,000
		Total Other	2,033,998	2,166,752	2,448,270	2,448,270
		Total Charges for Current Services	2,347,872	2,499,236	2,798,270	2,798,270
Other Revenue						
		Other Revenues	11,963	0	0	0
		Total Other Revenue	11,963	0	0	0
Other Financing Sources						
		Operating Transfers In	3,709,989	13,473,806	0	4,734,627
		Total Other Financing Sources	3,709,989	13,473,806	0	4,734,627
		Total Assessor – Recording Fees Financing Sources	6,368,182	16,302,026	3,123,270	7,857,897

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
<u>Special Revenue Funds</u>						
<u>Auditor-Controller/Treasurer – Redemption Maintenance</u>						
Revenue from Use of Money and Property						
		Interest	100,858	121,450	100,000	100,000
		Total Revenue from Use of Money and Property	100,858	121,450	100,000	100,000
Intergovernmental Revenues						
		State				
		Court Services Restitution	130,008	109,798	115,000	115,000
		Total State	130,008	109,798	115,000	115,000
		Total Intergovernmental Revenues	130,008	109,798	115,000	115,000
Other Financing Sources						
		Operating Transfers In	874,918	174,848	0	0
		Total Other Financing Sources	874,918	174,848	0	0
		Total Auditor-Controller/Treasurer – Redemption Maintenance Financing Sources	1,105,784	406,096	215,000	215,000
<u>Behavioral Health – Block Grant Carryover</u>						
Revenue from Use of Money and Property						
		Interest	310,165	283,901	193,310	193,310
		Total Revenue from Use of Money and Property	310,165	283,901	193,310	193,310
Intergovernmental Revenues						
		State				
		Court Services Restitution	(1,888,555)	0	0	0
		Total State	(1,888,555)	0	0	0
		Total Intergovernmental Revenues	(1,888,555)	0	0	0
		Total Behavioral Health – Block Grant Carryover Financing Sources	(1,578,390)	283,901	193,310	193,310
<u>Behavioral Health – Driving Under the Influence</u>						
Revenue from Use of Money and Property						
		Interest	38,861	44,711	29,739	29,739
		Total Revenue from Use of Money and Property	38,861	44,711	29,739	29,739
		Total Behavioral Health – Driving Under the Influence Financing Sources	38,861	44,711	29,739	29,739

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Behavioral Health – Mental Health Services Act						
Licenses, Permits and Franchises						
		Business Licenses	(19)	0	0	0
		Total Licenses, Permits and Franchises	(19)	0	0	0
Revenue from Use of Money and Property						
		Interest	11,160,011	15,623,754	11,160,011	11,160,011
		Rents and Concessions	1,530,575	2,050,850	1,662,972	1,662,972
		Total Revenue from Use of Money and Property	12,690,586	17,674,604	12,822,983	12,822,983
Intergovernmental Revenues						
		State				
		Medi-Cal – Inpatient	81,599,597	66,543,873	110,542,145	110,542,145
		Medi-Cal – Match	6,947,754	(48,067,378)	0	0
		Medi-Cal – Outpatient	107	0	0	0
		Other State Aid	4,311,460	5,249,543	3,334,085	3,334,085
		Other State Support	203,735,954	204,316,240	150,887,213	152,371,364
		State – Grants	2,464,942	1,935,013	4,774,155	4,774,155
		Total State	299,059,814	229,977,291	269,537,598	271,021,749
		Federal				
		Federal – ARPA Recovery Fund Distribution	146,816	0	0	0
		Federal – Grants	923,658	1,151,384	1,587,609	1,587,609
		Medicare – Outpatient	3,646	27,591	0	0
		Other Federal Aid	20,350	0	0	0
		Total Federal	1,094,470	1,178,975	1,587,609	1,587,609
		Total Intergovernmental Revenues	300,154,284	231,156,266	271,125,207	272,609,358
Charges for Current Services						
		Other				
		Institutional Care and Services	13,224	3,167	12,440	12,440
		Other Services	8,561	2,704,255	0	0
		Total Other	21,785	2,707,422	12,440	12,440
		Total Charges for Current Services	21,785	2,707,422	12,440	12,440
Other Revenue						
		Other Revenues	4,339,081	4,506,393	5,657,376	5,657,376
		Revenue Applicable to Prior Years	(494)	339,057	0	0
		Total Other Revenue	4,338,587	4,845,450	5,657,376	5,657,376
Other Financing Sources						
		Operating Transfers In	707,819	(625,940)	4,968,703	4,968,703
		Total Other Financing Sources	707,819	(625,940)	4,968,703	4,968,703
		Total Behavioral Health – Mental Health Services Act Financing Sources	317,913,042	255,757,802	294,586,709	296,070,860

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
<u>Special Revenue Funds</u>						
<u>Behavioral Health – Project Roomkey and Rehousing</u>						
Revenue from Use of Money and Property						
		Interest	2,137	126	84	84
		Total Revenue from Use of Money and Property	2,137	126	84	84
		Total Behavioral Health – Project Roomkey and Rehousing Financing Sources	2,137	126	84	84
<u>Behavioral Health – Quality Improvement</u>						
Revenue from Use of Money and Property						
		Interest	73,848	112,598	74,425	74,425
		Total Revenue from Use of Money and Property	73,848	112,598	74,425	74,425
Intergovernmental Revenues						
		State				
		State – Grants	1,129,577	44,318	0	0
		Total State	1,129,577	44,318	0	0
		Total Intergovernmental Revenues	1,129,577	44,318	0	0
		Total Behavioral Health – Quality Improvement Financing Sources	1,203,425	156,916	74,425	74,425
<u>Cal OES Grant Programs</u>						
Revenue from Use of Money and Property						
		Interest	19,062	4,551	0	0
		Total Revenue from Use of Money and Property	19,062	4,551	0	0
Intergovernmental Revenues						
		Federal				
		Federal – Pass Through	2,922,171	2,009,852	6,245,506	6,245,506
		Total Federal	2,922,171	2,009,852	6,245,506	6,245,506
		Total Intergovernmental Revenues	2,922,171	2,009,852	6,245,506	6,245,506
Other Revenue						
		Other Revenues	1,125	2,615	0	0
		Total Other Revenue	1,125	2,615	0	0
		Total Cal OES Grant Programs Financing Sources	2,942,358	2,017,018	6,245,506	6,245,506

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Community Development and Housing						
Revenue from Use of Money and Property						
		Interest	1,614,105	2,528,220	1,814,636	1,814,636
		Total Revenue from Use of Money and Property	1,614,105	2,528,220	1,814,636	1,814,636
Intergovernmental Revenues						
		State				
		State – Grants	6,392,008	34,130,097	35,727,284	35,727,284
		Total State	6,392,008	34,130,097	35,727,284	35,727,284
		Federal				
		Federal – Aid for Disaster – FEMA	0	2,923,044	0	0
		Federal – ARPA Recovery Fund Distribution	10,000	0	0	0
		Federal – Grants	10,586,435	11,284,604	37,076,916	37,576,916
		Total Federal	10,586,435	14,207,648	37,076,916	37,576,916
		Total Intergovernmental Revenues	16,988,443	48,337,745	72,804,200	73,304,200
Charges for Current Services						
		Fee Ordinance				
		Fee Ord-Legal Services	0	47,358	0	0
		Fee Ord-Other	963	637	3,442	3,442
		Fee Ord-Other Services	72	130	0	0
		Total Fee Ordinance	1,035	48,125	3,442	3,442
		Other				
		Other Services	16,490	0	0	0
		Total Other	16,490	0	0	0
		Total Charges for Current Services	17,525	48,125	3,442	3,442
Other Revenue						
		Other Revenues	3,974,084	642,824	861,626	911,852
		Revenue Applicable to Prior Years	(3,423)	(20,660)	0	0
		Total Other Revenue	3,970,661	622,164	861,626	911,852
Other Financing Sources						
		Operating Transfers In	14,600,894	10,334,035	16,316,694	34,407,397
		Residual Equity Transfers In	319,067	193,598	0	0
		Residual Equity Transfers Out	(319,067)	0	0	0
		Total Other Financing Sources	14,600,894	10,527,633	16,316,694	34,407,397
		Total Community Development and Housing Financing Sources	37,191,628	62,063,887	91,800,598	110,441,527

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
<u>Special Revenue Funds</u>						
<u>Community Revitalization</u>						
Revenue from Use of Money and Property						
		Interest	70,598	45,659	0	0
		Total Revenue from Use of Money and Property	70,598	45,659	0	0
Other Financing Sources						
		Residual Equity Transfers Out	0	(193,598)	0	0
		Total Other Financing Sources	0	(193,598)	0	0
		Total Community Revitalization Financing Sources	70,598	(147,939)	0	0
<u>County Library</u>						
Taxes						
		Property Taxes – Current Secured 1%	16,272,751	17,290,801	16,930,170	16,930,170
		Property Taxes – Current Unsecured	612,749	646,275	637,504	637,504
		Property Taxes – Current Utility Unitary	908,178	937,688	944,868	944,868
		Property Taxes – Prior Secured	57,785	46,612	60,199	60,199
		Property Taxes – Prior Unsecured	19,105	24,981	19,877	19,877
		Penalties, Interest and Costs	24,325	21,165	25,308	25,308
		Residual Balance	4,602,130	5,035,038	4,788,056	4,788,056
		Statutory Pass Thru	549,189	640,371	571,376	571,376
		Negotiated Pass Thru	6,483,540	6,790,968	6,745,475	6,745,475
		Other Taxes – Supplemental Rolls	730,947	535,246	760,477	760,477
		5% Supplemental Administration Change	(40,847)	(36,997)	0	0
		Total Taxes	30,219,852	31,932,148	31,483,310	31,483,310
Revenue from Use of Money and Property						
		Interest	14,533	16,721	16,000	16,000
		Total Revenue from Use of Money and Property	14,533	16,721	16,000	16,000
Intergovernmental Revenues						
		State				
		Homeowner's Tax Relief	99,068	99,365	120,000	120,000
		State – Grants	867,570	135,665	120,000	120,000
		Aid for Disaster	0	7,230	0	0
		Total State	966,638	242,260	240,000	240,000
		Federal				
		Federal – ARPA Recovery Fund Distribution	75,501	0	0	0
		Federal – Grants	9,079	0	10,000	10,000
		Aid for Disaster – FEMA	0	24,638	0	0
		Total Federal	84,580	24,638	10,000	10,000
		Total Intergovernmental Revenues	1,051,218	266,898	250,000	250,000

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
County Library						
Charges for Current Services						
		Fee Ordinance				
		Fee Ord-Legal Services	5,279	6,099	0	0
		Fee Ord-Library Services	485,056	531,342	597,085	597,085
		Fee Ord-Other	164,548	107,862	0	0
		Total Fee Ordinance	654,883	645,303	597,085	597,085
		Other				
		Library Services	0	0	100,000	100,000
		Total Other	0	0	100,000	100,000
		Total Charges for Current Services	654,883	645,303	697,085	697,085
Other Revenue						
		Due Diligence Review – Other Unencumbrances	14,358	3,568	0	0
		Other Revenues	40,105	12,719	150,250	150,250
		Property Tax Liquidation of Asset	3,409	14	0	0
		Total Other Revenue	57,872	16,301	150,250	150,250
Other Financing Sources						
		Operating Transfers In	0	9,408	100,000	3,100,000
		Residual Equity Transfers In	1,414	0	0	0
		Total Other Financing Sources	1,414	9,408	100,000	3,100,000
		Total County Library Financing Sources	31,999,772	32,886,779	32,696,645	35,696,645
County Trial Courts – Alternate Dispute Resolution Program						
Revenue from Use of Money and Property						
		Interest	27,629	41,079	20,000	20,000
		Total Revenue from Use of Money and Property	27,629	41,079	20,000	20,000
Charges for Current Services						
		Court Fees – Civil	521,132	609,466	555,500	555,500
		Total Charges for Current Services	521,132	609,466	555,500	555,500
		Total County Trial Courts – Alternate Dispute Resolution Program Financing Sources	548,761	650,545	575,500	575,500

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
<u>Special Revenue Funds</u>						
<u>County Trial Courts – Court Alcohol and Drug Program</u>						
Fines, Forfeitures and Penalties						
		Court Fees – Civil	122,492	117,384	109,513	109,513
		Total Fines, Forfeitures and Penalties	122,492	117,384	109,513	109,513
Revenue from Use of Money and Property						
		Interest	164,556	194,778	128,739	128,739
		Total Revenue from Use of Money and Property	164,556	194,778	128,739	128,739
		Total County Trial Courts – Court Alcohol and Drug Program Financing Sources	287,048	312,162	238,252	238,252
<u>County Trial Courts – Courthouse Seismic Surcharge</u>						
Revenue from Use of Money and Property						
		Interest	2,998	5,606	3,600	3,600
		Total Revenue from Use of Money and Property	2,998	5,606	3,600	3,600
Charges for Current Services						
		Court Fees – Civil	2,275,073	2,656,855	2,547,000	2,547,000
		Total Charges for Current Services	2,275,073	2,656,855	2,547,000	2,547,000
		Total County Trial Courts – Courthouse Seismic Surcharge Financing Sources	2,278,071	2,662,461	2,550,600	2,550,600
<u>County Trial Courts – Registration Fees</u>						
Revenue from Use of Money and Property						
		Interest	8,057	9,271	7,000	7,000
		Total Revenue from Use of Money and Property	8,057	9,271	7,000	7,000
Charges for Current Services						
		Fee Ordinance				
		Fee Ord-Registration Fees	14	0	0	0
		Total Fee Ordinance	14	0	0	0
		Total Charges for Current Services	14	0	0	0
		Total County Trial Courts – Registration Fees Financing Sources	8,071	9,271	7,000	7,000

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7

Special Revenue Funds

Courthouse Temporary Construction

Fines, Forfeitures and Penalties

Other Court Fines	30	166,994	0	0
Total Fines, Forfeitures and Penalties	30	166,994	0	0

Revenue from Use of Money and Property

Interest	8,811	0	0	0
Total Revenue from Use of Money and Property	8,811	0	0	0

Other Financing Sources

Residual Equity Transfers Out	0	(361,790)	0	0
Total Other Financing Sources	0	(361,790)	0	0

Total Courthouse Temporary Construction Financing Sources	8,841	(194,796)	0	0

Criminal Justice Facility Temporary Construction

Fines, Forfeitures and Penalties

Other Court Fines	1,463,061	1,206,308	1,330,000	1,330,000
Total Fines, Forfeitures and Penalties	1,463,061	1,206,308	1,330,000	1,330,000

Revenue from Use of Money and Property

Interest	265,642	366,995	235,000	235,000
Total Revenue from Use of Money and Property	265,642	366,995	235,000	235,000

Total Criminal Justice Facility Temporary Construction Financing Sources	1,728,703	1,573,303	1,565,000	1,565,000

District Attorney Special Projects

Fines, Forfeitures and Penalties

District Attorney Forfeitures	13,692,769	2,599,770	750,000	750,000
Total Fines, Forfeitures and Penalties	13,692,769	2,599,770	750,000	750,000

Revenue from Use of Money and Property

Interest	543,366	902,974	805,532	805,532
Total Revenue from Use of Money and Property	543,366	902,974	805,532	805,532

Intergovernmental Revenues

State				
Other State Aid	1,967,468	1,966,624	2,009,346	2,009,346
State – Grants	4,347,714	4,410,993	4,388,422	4,388,422
Total State	6,315,182	6,377,617	6,397,768	6,397,768
Total Intergovernmental Revenues	6,315,182	6,377,617	6,397,768	6,397,768

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
<u>Special Revenue Funds</u>						
<u>District Attorney Special Projects</u>						
Charges for Current Services						
		Other Services	1,291,990	1,278,975	1,061,832	1,061,832
		Total Charges for Current Services	1,291,990	1,278,975	1,061,832	1,061,832
Other Revenue						
		Other Revenues	0	99,523	0	0
		Total Other Revenue	0	99,523	0	0
		Total District Attorney Special Projects Financing Sources	21,843,307	11,258,859	9,015,132	9,015,132
<u>Domestic Violence AB 2405</u>						
Revenue from Use of Money and Property						
		Interest	3,005	3,586	3,539	3,539
		Total Revenue from Use of Money and Property	3,005	3,586	3,539	3,539
Other Revenue						
		Other Revenues	2,356	3,540	4,286	4,286
		Total Other Revenue	2,356	3,540	4,286	4,286
		Total Domestic Violence AB 2405 Financing Sources	5,361	7,126	7,825	7,825
<u>Finance and Administration – Disaster Recovery Fund</u>						
Revenue from Use of Money and Property						
		Interest	29,574	45,078	22,715	10,811
		Total Revenue from Use of Money and Property	29,574	45,078	22,715	10,811
Intergovernmental Revenues						
		State				
		Aid for Disaster	0	0	(22,715)	(22,715)
		Total State	0	0	(22,715)	(22,715)
		Total Intergovernmental Revenues	0	0	(22,715)	(22,715)
		Total Finance and Administration – Disaster Recovery Fund Financing Sources	29,574	45,078	0	(11,904)

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Human Resources – Commuter Services						
Revenue from Use of Money and Property						
		Interest	30,903	31,009	31,103	31,103
		Total Revenue from Use of Money and Property	30,903	31,009	31,103	31,103
Intergovernmental Revenues						
		State				
		Aid for Disaster	0	34	0	0
		Other State Aid	385,833	375,626	384,600	384,600
		Total State	385,833	375,660	384,600	384,600
		Federal				
		Federal – ARPA Recovery Fund Distribution	1,000	0	0	0
		Aid for Disaster – FEMA	0	136	0	0
		Total Federal	1,000	136	0	0
		Total Intergovernmental Revenues	386,833	375,796	384,600	384,600
Charges for Current Services						
		Other Services	57,267	64,723	67,298	67,298
		Total Charges for Current Services	57,267	64,723	67,298	67,298
		Total Human Resources – Commuter Services Financing Sources	475,003	471,528	483,001	483,001

Human Resources – Employee Benefits and Services

Revenue from Use of Money and Property						
		Interest	729,955	846,359	109,264	109,264
		Total Revenue from Use of Money and Property	729,955	846,359	109,264	109,264
Intergovernmental Revenues						
		State				
		Aid for Disaster	0	241	0	0
		SB 90 Mandated Cost Reimbursement	2,402	2,394	0	0
		Total State	2,402	2,635	0	0
		Federal				
		Federal – ARPA Recovery Fund Distribution	11,000	0	0	0
		Aid for Disaster – FEMA	0	964	0	0
		Total Federal	11,000	964	0	0
		Total Intergovernmental Revenues	13,402	3,599	0	0

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Human Resources – Employee Benefits and Services						
Charges for Current Services						
	Fee Ordinance					
	Fee Ord-Other Services		1,318	1,931	1,585	1,585
	Fee Ord-Personnel Services		199,998	0	0	0
	Total Fee Ordinance		201,316	1,931	1,585	1,585
	Other					
	Other Services		2,569,273	2,708,900	3,286,863	3,286,863
	Total Other		2,569,273	2,708,900	3,286,863	3,286,863
	Total Charges for Current Services		2,770,589	2,710,831	3,288,448	3,288,448
Other Revenue						
	Other Revenues		513,473	1,435,387	626,500	1,024,213
	Revenue Applicable to Prior Years		(462)	0	0	0
	Total Other Revenue		513,011	1,435,387	626,500	1,024,213
Total Human Resources – Employee Benefits and Services Financing Sources			4,026,957	4,996,176	4,024,212	4,421,925
Human Services – Domestic Violence/Child Abuse						
Revenue from Use of Money and Property						
	Interest		97,696	131,881	210,400	210,400
	Total Revenue from Use of Money and Property		97,696	131,881	210,400	210,400
Intergovernmental Revenues						
	State					
	Other State Aid		0	43,339	0	0
	Total State		0	43,339	0	0
	Total Intergovernmental Revenues		0	43,339	0	0
Charges for Current Services						
	Other Services		407,837	441,932	368,859	368,859
	Total Charges for Current Services		407,837	441,932	368,859	368,859
Total Human Services – Domestic Violence/Child Abuse Financing Sources			505,533	617,152	579,259	579,259
Human Services – Marriage License Fees Surcharge						
Other Revenue						
	Other Revenues		243,031	251,576	248,817	248,817
	Total Other Revenue		243,031	251,576	248,817	248,817
Total Human Services – Marriage License Fees Surcharge Financing Sources			243,031	251,576	248,817	248,817

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7

Special Revenue Funds

Human Services – Wraparound Reinvestment Fund

Revenue from Use of Money and Property

Interest	2,536,472	3,216,355	3,500,000	3,500,000
Total Revenue from Use of Money and Property	2,536,472	3,216,355	3,500,000	3,500,000

Intergovernmental Revenues

Other				
Aid from Other Governmental Agencies	15,841,575	16,606,383	15,000,000	15,000,000
Total Other	15,841,575	16,606,383	15,000,000	15,000,000
Total Intergovernmental Revenues	15,841,575	16,606,383	15,000,000	15,000,000

Total Human Services – Wraparound Reinvestment Fund Financing Sources	18,378,047	19,822,738	18,500,000	18,500,000

Local Law Enforcement Block Grant

Revenue from Use of Money and Property

Interest	117,114	130,522	449,453	440,704
Total Revenue from Use of Money and Property	117,114	130,522	449,453	440,704

Intergovernmental Revenues

Federal				
Federal – Grants	2,186,210	1,235,876	18,000	18,000
Total Federal	2,186,210	1,235,876	18,000	18,000
State				
State – Grants	0	28,436	0	0
Total State	0	28,436	0	0
Total Intergovernmental Revenues	2,186,210	1,264,312	18,000	18,000

Other Financing Sources

Operating Transfers In	67,042	0	0	0
Residual Equity Transfers Out	(10,889)	(195)	0	0
Total Other Financing Sources	56,153	(195)	0	0

Total Local Law Enforcement Block Grant Financing Sources	2,359,477	1,394,639	467,453	458,704

Master Settlement Agreement

Revenue from Use of Money and Property

Interest	1,910,444	2,397,028	1,583,330	1,583,330
Total Revenue from Use of Money and Property	1,910,444	2,397,028	1,583,330	1,583,330

Other Revenue

Other Revenues	18,980,540	18,005,245	21,266,848	21,266,848
Total Other Revenue	18,980,540	18,005,245	21,266,848	21,266,848

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
<u>Special Revenue Funds</u>						
<u>Master Settlement Agreement</u>						
Other Financing Sources						
		Operating Transfers In	3,349,142	1,756,248	0	0
		Total Other Financing Sources	3,349,142	1,756,248	0	0
		Total Master Settlement Agreement Financing Sources	24,240,126	22,158,521	22,850,178	22,850,178
<u>Opioid Settlement Fund</u>						
Revenue from Use of Money and Property						
		Interest	418,866	(59,299)	0	0
		Total Revenue from Use of Money and Property	418,866	(59,299)	0	0
Other Revenue						
		Other Revenues	5,050,908	3,547,638	9,160,372	9,160,372
		Total Other Revenue	5,050,908	3,547,638	9,160,372	9,160,372
Other Financing Sources						
		Residual Equity Transfers In	3,962,040	0	0	0
		Residual Equity Transfers Out	(3,962,040)	0	0	0
		Total Other Financing Sources	0	0	0	0
		Total Opioid Settlement Fund Financing Sources	5,469,774	3,488,339	9,160,372	9,160,372
<u>Preschool Services</u>						
Revenue from Use of Money and Property						
		Interest	149,793	243,937	110,000	110,000
		Total Revenue from Use of Money and Property	149,793	243,937	110,000	110,000
Intergovernmental Revenues						
		State				
		Aid for Agriculture	(400,000)	1,115,953	1,477,701	1,477,701
		Aid for Children	7,156,661	7,933,041	7,931,841	7,931,841
		Other State Aid	2,210,142	1,849,120	800,000	800,000
		State – Grants	1,408,615	2,108,612	3,467,859	3,467,859
		Total State	10,375,418	13,006,726	13,677,401	13,677,401
		Federal				
		Aid for Day Care	45,520,696	50,796,672	66,032,669	80,755,878
		Federal – ARPA Recovery Fund Distribution	17,500	0	0	0
		Federal – Grants	207,690	306,826	0	0
		Total Federal	45,745,886	51,103,498	66,032,669	80,755,878
		Other				
		Aid from Other Governmental Agencies	46,200	86,400	86,400	86,400
		Total Other	46,200	86,400	86,400	86,400
		Total Intergovernmental Revenues	56,167,504	64,196,624	79,796,470	94,519,679

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Preschool Services						
Charges for Current Services						
		Other Services	244,347	247,278	294,316	294,316
		Subrogation for Departments	19,416	0	0	0
		Total Charges for Current Services	263,763	247,278	294,316	294,316
Other Revenue						
		Other Revenues	133,590	675,308	292,235	292,235
		Revenue Applicable to Prior Years	(74,401)	(39,230)	0	0
		School Operation Revenue	18,715	11,785	0	0
		Total Other Revenue	77,904	647,863	292,235	292,235
Other Financing Sources						
		Operating Transfers In	0	9,928	0	0
		Residual Equity Transfers In	0	703	0	0
		Total Other Financing Sources	0	10,631	0	0
		Total Preschool Services Financing Sources	56,658,964	65,346,333	80,493,021	95,216,230
Probation – Asset Forfeiture						
Fines, Forfeitures and Penalties						
		Evidence and Seizures	6,491	1,664	0	0
		Total Fines, Forfeitures and Penalties	6,491	1,664	0	0
Revenue from Use of Money and Property						
		Interest	2,071	2,633	2,500	2,500
		Total Revenue from Use of Money and Property	2,071	2,633	2,500	2,500
		Total Probation – Asset Forfeiture Financing Sources	8,562	4,297	2,500	2,500
Probation – Criminal Recidivism SB 678						
Revenue from Use of Money and Property						
		Interest	1,215,275	1,421,608	1,300,000	1,300,000
		Total Revenue from Use of Money and Property	1,215,275	1,421,608	1,300,000	1,300,000
Intergovernmental Revenues						
		State				
		Public Assistance Administration	8,357,087	7,897,447	8,226,475	8,226,475
		Total State	8,357,087	7,897,447	8,226,475	8,226,475
		Total Intergovernmental Revenues	8,357,087	7,897,447	8,226,475	8,226,475
		Total Probation – Criminal Recidivism SB 678 Financing Sources	9,572,362	9,319,055	9,526,475	9,526,475

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Probation – Juvenile Justice Grant Program						
Revenue from Use of Money and Property						
		Interest	824,364	1,095,579	1,000,000	1,000,000
		Total Revenue from Use of Money and Property	824,364	1,095,579	1,000,000	1,000,000
Intergovernmental Revenues						
		State				
		Juvenile Justice Program	12,336,578	12,033,607	12,050,628	12,050,628
		Total State	12,336,578	12,033,607	12,050,628	12,050,628
		Total Intergovernmental Revenues	12,336,578	12,033,607	12,050,628	12,050,628
		Total Probation – Juvenile Justice Grant Program Financing Sources	13,160,942	13,129,186	13,050,628	13,050,628
Probation – Juvenile Re-Entry Program AB 1628						
Intergovernmental Revenues						
		State				
		Realignment 2011	703,254	2,247,769	1,558,949	1,558,949
		Total State	703,254	2,247,769	1,558,949	1,558,949
		Total Intergovernmental Revenues	703,254	2,247,769	1,558,949	1,558,949
		Total Probation – Juvenile Re-Entry Program AB 1628 Financing Sources	703,254	2,247,769	1,558,949	1,558,949
Public Defender – Second Chance Program						
Revenue from Use of Money and Property						
		Interest	127,107	140,465	125,000	125,000
		Total Revenue from Use of Money and Property	127,107	140,465	125,000	125,000
Intergovernmental Revenues						
		State				
		State – Grants	2,603,224	2,385,717	0	0
		Total State	2,603,224	2,385,717	0	0
		Federal				
		Federal – ARPA Recovery Fund Distribution	3,500	0	0	0
		Total Federal	3,500	0	0	0
		Total Intergovernmental Revenues	2,606,724	2,385,717	0	0
Other Revenue						
		Other Revenues	14	340	0	0
		Total Other Revenue	14	340	0	0
		Total Public Defender – Second Chance Program Financing Sources	2,733,845	2,526,522	125,000	125,000

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7

Special Revenue Funds

Public Defender – State Bar Care Court Program

Revenue from Use of Money and Property

Interest	0	2,243	5,000	5,000
Total Revenue from Use of Money and Property	0	2,243	5,000	5,000

Intergovernmental Revenues

State				
State – Grants	0	227,165	0	0
Total State	0	227,165	0	0
Total Intergovernmental Revenues	0	227,165	0	0

Total Public Defender – State Bar Care Court Program Financing Sources	0	229,408	5,000	5,000

Public Health – Bio-Terrorism Preparedness

Revenue from Use of Money and Property

Interest	753	0	0	0
Total Revenue from Use of Money and Property	753	0	0	0

Other Financing Sources

Residual Equity Transfers Out	(1,339)	0	0	0
Total Other Financing Sources	(1,339)	0	0	0

Total Public Health – Bio-Terrorism Preparedness Financing Sources	(586)	0	0	0

Public Health – Epidemiology Laboratory Capacity

Revenue from Use of Money and Property

Interest	1,029,628	1,153,626	0	0
Total Revenue from Use of Money and Property	1,029,628	1,153,626	0	0

Intergovernmental Revenues

State				
State – Grants	872,036	812,307	0	0
Total State	872,036	812,307	0	0
Federal				
Federal – ARPA Recovery Fund Distribution	24,165	0	0	0
Federal – Grants	8,424,404	2,894,387	1,660,375	1,660,375
Federal – Pass Through	3,954,175	2,496,087	3,612,006	3,612,006
Total Federal	12,402,744	5,390,474	5,272,381	5,272,381
Total Intergovernmental Revenues	13,274,780	6,202,781	5,272,381	5,272,381

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
<u>Special Revenue Funds</u>						
<u>Public Health – Epidemiology Laboratory Capacity</u>						
Other Revenue						
		Other Revenues	2	340	0	0
		Revenue Applicable to Prior Years	133	0	0	0
		Total Other Revenue	135	340	0	0
		Total Public Health – Epidemiology Laboratory Capacity Financing Sources	14,304,543	7,356,747	5,272,381	5,272,381
<u>Public Health – Vector Control Assessments</u>						
Taxes						
		Penalties, Interest and Costs	23,789	24,517	29,366	29,366
		Total Taxes	23,789	24,517	29,366	29,366
Revenue from Use of Money and Property						
		Interest	156,833	166,573	172,015	172,015
		Total Revenue from Use of Money and Property	156,833	166,573	172,015	172,015
Charges for Current Services						
		Special Assessments All Prior Years	56,442	60,091	66,502	66,502
		Special Assessments-Current Year	1,539,022	1,540,024	1,621,571	1,621,571
		Total Charges for Current Services	1,595,464	1,600,115	1,688,073	1,688,073
		Total Public Health – Vector Control Assessments Financing Sources	1,776,086	1,791,205	1,889,454	1,889,454
<u>Public Health – Vital Statistics State Fees</u>						
Revenue from Use of Money and Property						
		Interest	58,497	69,636	68,652	68,652
		Total Revenue from Use of Money and Property	58,497	69,636	68,652	68,652
Charges for Current Services						
		Recording Fees	234,462	232,218	216,270	216,270
		Total Charges for Current Services	234,462	232,218	216,270	216,270
		Total Public Health – Vital Statistics State Fees Financing Sources	292,959	301,854	284,922	284,922

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Public Works – Special Transportation						
Taxes						
		Sales and Use Taxes	9,039,361	8,503,555	8,304,600	8,304,600
		Total Taxes	9,039,361	8,503,555	8,304,600	8,304,600
Revenue from Use of Money and Property						
		Interest	2,986,540	3,414,339	3,533,536	3,533,536
		Total Revenue from Use of Money and Property	2,986,540	3,414,339	3,533,536	3,533,536
Intergovernmental Revenues						
		Federal				
		Federal – Capital Grants	(20,130)	0	0	0
		Total Federal	(20,130)	0	0	0
		Other				
		Aid from Other Governmental Agencies	1,708,950	1,311,326	8,607,764	8,607,764
		Total Other	1,708,950	1,311,326	8,607,764	8,607,764
		Total Intergovernmental Revenues	1,688,820	1,311,326	8,607,764	8,607,764
Charges for Current Services						
		Fee Ordinance				
		Fee Ord-Facilities Development Fees	6,875,827	5,942,112	3,726,294	3,726,294
		Total Fee Ordinance	6,875,827	5,942,112	3,726,294	3,726,294
		Total Charges for Current Services	6,875,827	5,942,112	3,726,294	3,726,294
Other Financing Sources						
		Operating Transfers In	15,000	64,767	10,000	10,000
		Total Other Financing Sources	15,000	64,767	10,000	10,000
		Total Public Works – Special Transportation Financing Sources	20,605,548	19,236,099	24,182,194	24,182,194
Public Works – Surveyor – Survey Monument Preservation						
Charges for Current Services						
		Fee Ordinance				
		Fee Ord-Other Services	43,050	40,750	80,000	80,000
		Total Fee Ordinance	43,050	40,750	80,000	80,000
		Total Charges for Current Services	43,050	40,750	80,000	80,000
		Total Public Works – Surveyor – Survey Monument Preservation Financing Sources	43,050	40,750	80,000	80,000

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Public Works – Transportation – Road Operations						
Revenue from Use of Money and Property						
		Interest	3,144,968	4,326,151	4,330,487	4,330,487
		Rents and Concessions	8,507	26,610	60,157	60,157
		Total Revenue from Use of Money and Property	3,153,475	4,352,761	4,390,644	4,390,644
Intergovernmental Revenues						
		State				
		Aid for Exchange/Matching Funds	1,194,369	1,194,369	1,194,369	1,194,369
		Highway Users Tax	49,203,364	51,231,834	51,041,480	51,041,480
		Other State Aid	47,328,594	47,773,851	45,570,248	45,570,248
		Other State Support	339,147	0	0	0
		State – Capital Grants	0	0	303,166	303,166
		State – Grants	0	0	6,508,000	6,508,000
		Total State	98,065,474	100,200,054	104,617,263	104,617,263
		Federal				
		Aid for Disaster – FHER	0	1,616,605	0	0
		Federal – ARPA Recovery Fund Distribution	668,950	(149,951)	0	0
		Federal – Capital Grants	1,112,627	3,998,259	47,602,300	47,602,300
		Forest Reserve Revenue	412,185	441,575	350,000	350,000
		Total Federal	2,193,762	5,906,488	47,952,300	47,952,300
		Other				
		Aid from Other Governmental Agencies	5,236,899	670,303	3,550,000	3,550,000
		Total Other	5,236,899	670,303	3,550,000	3,550,000
		Total Intergovernmental Revenues	105,496,135	106,776,845	156,119,563	156,119,563
Charges for Current Services						
		Fee Ordinance				
		Fee Ord-Land Dev Engineering Svcs	286,229	296,523	140,134	140,134
		Fee Ord-Other	0	10,631	0	0
		Fee Ord-Other Sales	0	16	0	0
		Fee Ord-Other Services	413	221	1,143	1,143
		Fee Ord-Permit and Inspection Fees	248,476	325,642	483,923	483,923
		Fee Ord-Road and Street Services	0	7,426	0	0
		Fee Ord-Road Permits	399,164	349,775	436,868	436,868
		Total Fee Ordinance	934,282	990,234	1,062,068	1,062,068

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Public Works – Transportation – Road Operations						
Charges for Current Services						
	Other					
	Developers Buy-In Fee		953,324	(232,434)	350,000	350,000
	Other Services		1,591,105	1,669,117	906,878	906,878
	Road and Street Services		44,625	67,131	50,000	50,000
	Subrogation for Departments		30,510	730	10,000	10,000
	Total Other		2,619,564	1,504,544	1,316,878	1,316,878
	Total Charges for Current Services		3,553,846	2,494,778	2,378,946	2,378,946
Other Revenue						
	Litigation Settlement		0	387,171	0	0
	Other Revenues		68,427	62,705	35,465	35,465
	Other Sales		9,753	3,512	3,000	3,000
	Revenue Applicable to Prior Years		(2,190)	9,250	0	0
	Total Other Revenue		75,990	462,638	38,465	38,465
Other Financing Sources						
	Operating Transfers In		26,042,231	68,458,856	10,780,000	10,780,000
	Sale of Fixed Assets		157,455	177,100	138,325	138,325
	Total Other Financing Sources		26,199,686	68,635,956	10,918,325	10,918,325
	Total Public Works – Transportation – Road Operations Financing Sources		138,479,132	182,722,978	173,845,943	173,845,943
Real Estate Services – Chino Agriculture Preserve						
Revenue from Use of Money and Property						
	Interest		1,424,506	1,644,711	1,600,000	1,600,000
	Interest Revenue – Lease		23,029	33,652	0	0
	Lease Revenue		113,648	118,298	0	0
	Rents and Concessions		421,799	410,434	535,730	535,730
	Total Revenue from Use of Money and Property		1,982,982	2,207,095	2,135,730	2,135,730
Charges for Current Services						
	Permit and Inspection Fees		0	0	2,000	2,000
	Total Charges for Current Services		0	0	2,000	2,000
Other Financing Sources						
	Operating Transfers In		489,200	0	0	0
	Residual Equity Transfers In		112,613	0	0	0
	Total Other Financing Sources		601,813	0	0	0
	Total Real Estate Services – Chino Agriculture Preserve Financing Sources		2,584,795	2,207,095	2,137,730	2,137,730

San Bernardino County Detail of Additional Financing Sources by Fund and Account – Governmental Funds – Fiscal Year 2026

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7

Special Revenue Funds

Real Estate Services – El Mirage Off-Road Vehicle Park

Revenue from Use of Money and Property

Interest	79,350	90,604	87,902	87,902
Total Revenue from Use of Money and Property	79,350	90,604	87,902	87,902
Total Real Estate Services – El Mirage Off-Road Vehicle Park Financing Sources	79,350	90,604	87,902	87,902

Regional Parks – Calico Marketing Services

Revenue from Use of Money and Property

Interest	23,579	22,436	17,000	17,000
Rents and Concessions	115,662	47,287	125,000	125,000
Total Revenue from Use of Money and Property	139,241	69,723	142,000	142,000

Charges for Current Services

Fee Ordinance				
Fee Ord-Park and Recreation Fees	406,284	178,934	419,000	419,000
Total Fee Ordinance	406,284	178,934	419,000	419,000
Total Charges for Current Services	406,284	178,934	419,000	419,000

Other Revenue

Contributions/Donations Private	695	0	0	0
Other Revenues	5,277	9,284	10,000	10,000
Total Other Revenue	5,972	9,284	10,000	10,000
Total Regional Parks – Calico Marketing Services Financing Sources	551,497	257,941	571,000	571,000

Regional Parks – County Trail System

Revenue from Use of Money and Property

Interest	12,000	20,742	0	0
Total Revenue from Use of Money and Property	12,000	20,742	0	0

Intergovernmental Revenues

State				
State – Capital Grants	3,834,695	2,669,410	0	0
Total State	3,834,695	2,669,410	0	0
Total Intergovernmental Revenues	3,834,695	2,669,410	0	0

Other Revenue

Contributions/Donations Private	13,690	0	0	0
Total Other Revenue	13,690	0	0	0

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7

Special Revenue Funds

Regional Parks – County Trail System

Other Financing Sources

Operating Transfers In	100,000	100,000	300,000	300,000
Total Other Financing Sources	100,000	100,000	300,000	300,000
Total Regional Parks – County Trail System Financing Sources	3,960,385	2,790,152	300,000	300,000

Regional Parks – Off-Highway Vehicle License Fees

Revenue from Use of Money and Property

Interest	75,591	91,630	50,000	50,000
Total Revenue from Use of Money and Property	75,591	91,630	50,000	50,000

Intergovernmental Revenues

State				
Other State Aid	256,022	257,999	256,000	256,000
Total State	256,022	257,999	256,000	256,000
Total Intergovernmental Revenues	256,022	257,999	256,000	256,000
Total Regional Parks – Off-Highway Vehicle License Fees Financing Sources	331,613	349,629	306,000	306,000

Regional Parks – Park Maintenance and Development

Revenue from Use of Money and Property

Interest	91,625	105,835	58,500	58,500
Interest Revenue – Lease	191,580	182,700	0	0
Lease Revenue	611,082	605,112	0	0
Rents and Concessions	108,923	(53,416)	692,000	692,000
Total Revenue from Use of Money and Property	1,003,210	840,231	750,500	750,500

Intergovernmental Revenues

State				
Other State Aid	31,909	(338,611)	0	0
Total State	31,909	(338,611)	0	0
Federal				
Federal – Grants	2,280,000	0	1,850,000	1,850,000
Total Federal	2,280,000	0	1,850,000	1,850,000
Total Intergovernmental Revenues	2,311,909	(338,611)	1,850,000	1,850,000

Charges for Current Services

Fee Ordinance				
Fee Ord-Park and Recreation Fees	100,944	8,451	100,000	100,000
Total Fee Ordinance	100,944	8,451	100,000	100,000
Total Charges for Current Services	100,944	8,451	100,000	100,000

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Regional Parks – Park Maintenance and Development						
Other Revenue						
	Other Revenues		77,297	1,694,509	50,000	50,000
	Taxable Sales to the Public		12	0	0	0
	Total Other Revenue		77,309	1,694,509	50,000	50,000
Other Financing Sources						
	Operating Transfers In		3,449,191	2,591,155	1,000,000	1,000,000
	Residual Equity Transfers In		0	196,542	0	0
	Total Other Financing Sources		3,449,191	2,787,697	1,000,000	1,000,000
	Total Regional Parks – Park Maintenance and Development Financing Sources		6,942,563	4,992,277	3,750,500	3,750,500
Regional Parks – San Manuel Amphitheater						
Revenue from Use of Money and Property						
	Interest		89,421	145,593	95,000	95,000
	Interest Revenue – Lease		36,276	0	0	0
	Lease Revenue		1,390,300	0	0	0
	Rents and Concessions		1,019,155	1,370,000	1,400,000	1,400,000
	Total Revenue from Use of Money and Property		2,535,152	1,515,593	1,495,000	1,495,000
	Total Regional Parks – San Manuel Amphitheater Financing Sources		2,535,152	1,515,593	1,495,000	1,495,000
Regional Parks – San Manuel Amphitheater Improvements						
Revenue from Use of Money and Property						
	Interest		14,229	17,738	13,000	13,000
	Total Revenue from Use of Money and Property		14,229	17,738	13,000	13,000
Other Revenue						
	Other Revenues		0	100,000	25,000	25,000
	Total Other Revenue		0	100,000	25,000	25,000
Other Financing Sources						
	Operating Transfers In		25,000	25,000	25,000	25,000
	Total Other Financing Sources		25,000	25,000	25,000	25,000
	Total Regional Parks – San Manuel Amphitheater Improvements Financing Sources		39,229	142,738	63,000	63,000

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Sheriff's Special Projects						
Fines, Forfeitures and Penalties						
		Evidence and Seizures	76,692	0	0	0
		Total Fines, Forfeitures and Penalties	76,692	0	0	0
Revenue from Use of Money and Property						
		Interest	768,169	1,013,999	280,000	280,000
		Total Revenue from Use of Money and Property	768,169	1,013,999	280,000	280,000
Intergovernmental Revenues						
		State				
		Other State Aid	7,153,995	5,357,740	4,658,056	4,658,056
		Total State	7,153,995	5,357,740	4,658,056	4,658,056
		Federal				
		Other Federal Aid	3,905,027	3,300,754	0	0
		Total Federal	3,905,027	3,300,754	0	0
		Other				
		Aid from Other Governmental Agencies	5,021,944	5,090,380	4,950,000	4,950,000
		Total Other	5,021,944	5,090,380	4,950,000	4,950,000
		Total Intergovernmental Revenues	16,080,966	13,748,874	9,608,056	9,608,056
Charges for Current Services						
		Civil Process Service	767,267	858,684	660,000	660,000
		Total Charges for Current Services	767,267	858,684	660,000	660,000
Other Revenue						
		Other Revenues	37,767	0	0	0
		Total Other Revenue	37,767	0	0	0
Other Financing Sources						
		Residual Equity Transfers Out	(21)	0	0	0
		Total Other Financing Sources	(21)	0	0	0
		Total Sheriff's Special Projects Financing Sources	17,730,840	15,621,557	10,548,056	10,548,056

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Special Revenue Funds						
Special Districts – Fish and Game Commission						
Fines, Forfeitures and Penalties						
		Other Court Fines	5,894	9,920	7,000	7,000
		Total Fines, Forfeitures and Penalties	5,894	9,920	7,000	7,000
Charges for Current Services						
		Fee Ordinance				
		Fee Ord-Park and Recreation Fees	80	0	0	0
		Total Fee Ordinance	80	0	0	0
		Other				
		Other Services	2,574	200	300	300
		Total Other	2,574	200	300	300
		Total Charges for Current Services	2,654	200	300	300
		Total Special Districts – Fish and Game Commission Financing Sources	8,548	10,120	7,300	7,300
Workforce Development						
Revenue from Use of Money and Property						
		Interest	47,354	54,761	20,000	20,000
		Rents and Concessions	687,329	767,404	725,000	725,000
		Total Revenue from Use of Money and Property	734,683	822,165	745,000	745,000
Intergovernmental Revenues						
		State				
		Other State Aid	280,156	1,453,468	4,105,000	4,105,000
		Total State	280,156	1,453,468	4,105,000	4,105,000
		Federal				
		Federal – ARPA Recovery Fund Distribution	25,500	0	0	0
		Federal – Grants	18,068,110	19,078,058	22,006,252	22,260,435
		Total Federal	18,093,610	19,078,058	22,006,252	22,260,435
		Total Intergovernmental Revenues	18,373,766	20,531,526	26,111,252	26,365,435
Other Revenue						
		Other Revenues	(19,167)	79,635	525,000	525,000
		Revenue Applicable to Prior Years	88,271	943	0	0
		Total Other Revenue	69,104	80,578	525,000	525,000
Other Financing Sources						
		Operating Transfers In	312,158	296,965	320,536	320,536
		Total Other Financing Sources	312,158	296,965	320,536	320,536
		Total Workforce Development Financing Sources	19,489,711	21,731,234	27,701,788	27,955,971
		Total Special Revenue Funds Financing Sources	793,322,499	797,826,738	867,580,360	910,794,519

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
Capital Projects Funds						
Capital Improvements Fund						
Licenses, Permits and Franchises						
		Construction Permits	0	(1,893)	0	0
		Total Revenue from Licenses, Permits and Franchises	0	(1,893)	0	0
Revenue from Use of Money and Property						
		Interest	2,479,599	2,997,336	0	0
		Total Revenue from Use of Money and Property	2,479,599	2,997,336	0	0
Intergovernmental Revenues						
		State				
		Other State Aid	345,103	3,488,025	10,532,824	7,792,597
		Total State	345,103	3,488,025	10,532,824	7,792,597
		Federal				
		Federal – ARPA Recovery Fund Distribution	224,591	535,480	(102,249,216)	(89,738,505)
		Total Federal	224,591	535,480	(102,249,216)	(89,738,505)
		Total Intergovernmental Revenues	569,694	4,023,505	(91,716,392)	(81,945,908)
Charges for Current Services						
		Fee Ordinance				
		Fee Ord-Construction Permits	0	(42)	0	0
		Total Charges for Current Services	0	(42)	0	0
Other Revenue						
		Other Revenues	466,645	230,349	0	0
		Revenue Applicable to Prior Years	2,062	(3,115)	0	0
		Total Other Revenue	468,707	227,234	0	0
Other Financing Sources						
		Operating Transfers In	289,675,493	409,128,756	313,682,458	328,606,941
		Residual Equity Transfers In	43,840,784	90,977,585	944,289	22,322,876
		Residual Equity Transfers Out	(71,300,630)	(106,613,138)	(4,421,334)	(27,129,454)
		Total Other Financing Sources	262,215,647	393,493,203	310,205,413	323,800,363
		Total Capital Improvements Fund Financing Sources	265,733,647	400,739,343	218,489,021	241,854,455

**San Bernardino County Detail of Additional Financing Sources by Fund and Account –
Governmental Funds – Fiscal Year 2026**

			Total Financing Sources			
Fund Name	Financing Source Category	Financing Source Account	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisor
1	2	3	4	5	6	7
<u>Capital Projects Funds</u>						
<u>Redevelopment Agency (Housing Successor)</u>						
	Revenue from Use of Money and Property					
		Interest	580,230	582,494	440,000	440,000
		Total Revenue from Use of Money and Property	580,230	582,494	440,000	440,000
		Total Redevelopment Agency (Housing Successor)	580,230	582,494	440,000	440,000
		Total Capital Projects Funds Financing Sources	266,313,877	401,321,837	218,929,021	242,294,455
		TOTAL ALL FUNDS	5,481,578,034	5,929,256,440	5,192,700,207	5,355,588,255

**San Bernardino County Summary of Financing Uses by Function and Fund –
Governmental Funds – Fiscal Year 2026**

Description	Total Financing Uses		FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
	FY 2024 Actual	FY 2025 Actual		
1	2	3	4	5
Summarization by Function				
General	816,201,699	1,068,788,464	1,260,010,675	1,489,191,106
Public Protection	1,656,238,754	1,660,740,723	1,691,789,773	1,739,039,140
Public Ways and Facilities	162,769,051	154,966,988	228,713,805	229,709,342
Health and Sanitation	909,865,806	994,392,407	1,300,069,545	1,350,200,473
Public Assistance	1,730,504,491	1,893,729,349	2,120,544,958	2,158,285,174
Education	26,420,845	33,322,037	46,225,687	51,854,985
Recreation and Cultural Services	30,837,420	29,112,954	29,625,451	29,815,451
Total Financing Uses by Function	5,332,838,066	5,835,052,922	6,676,979,894	7,048,095,671
Appropriation for Contingencies				
General Fund	0	0	282,256,721	295,409,224
Restricted General Fund	0	0	186,235,633	168,800,956
Total Appropriation for Contingencies	0	0	468,492,354	464,210,180
Subtotal Financing Uses	5,332,838,066	5,835,052,922	7,145,472,248	7,512,305,851
Provisions for Reserves and Designations				
General Fund	0	0	156,207,598	156,029,327
Airports – Special Aviation	0	0	3,725,159	2,919,501
Assessor – Recording Fees	0	0	0	1,512,890
Auditor-Controller/Treasurer – Redemption Maintenance	0	0	367,982	426,954
Behavioral Health – Block Grant Carryover	0	0	213,121	186,856
Behavioral Health – Driving Under the Influence Programs	0	0	32,441	38,291
Behavioral Health – Project Roomkey and Rehousing	0	0	5,130	3,119
Behavioral Health – Quality Improvement	0	0	2,267,898	2,350,965
Cal OES Grant Programs	0	0	250	308,896
Community Development and Housing	0	0	0	9,783,762
County Library	0	0	6,007,671	6,048,781
County Trial Courts – Alternate Dispute Resolution Program	0	0	382,190	460,045
County Trial Courts – Court Alcohol and Drug Program	0	0	525,300	550,414
County Trial Courts – Registration Fees	0	0	9,425	11,771
Criminal Justice Facility Temporary Construction	0	0	1,652,897	1,651,303
District Attorney Special Projects	0	0	0	1,044,722
Domestic Violence AB 2405	0	0	11,650	10,951
Finance and Administration – Disaster Recovery Fund	0	0	33,174	33,174
Human Resources – Employee Benefits and Services	0	0	1,274,585	1,318,975
Human Services – Domestic Violence/Child Abuse Surcharges	0	0	658,518	250,965
Human Services – Marriage License Fees Surcharge	0	0	49,999	0
Human Services – Wraparound Reinvestment Fund	0	0	920,121	0
Master Settlement Agreement	0	0	6,561,407	0

**San Bernardino County Summary of Financing Uses by Function and Fund –
Governmental Funds – Fiscal Year 2026**

Description	Total Financing Uses		FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
	FY 2024 Actual	FY 2025 Actual		
1	2	3	4	5
Provisions for Reserves and Designations				
Opioid Settlement Fund	0	0	10,168,930	2,814,775
Probation – Asset Forfeiture	0	0	40,888	42,786
Probation – Criminal Recidivism SB 678	0	0	1,248,877	2,214,041
Probation – Juvenile Justice Grant Program	0	0	5,526,875	6,426,765
Probation – Juvenile Re-Entry Program AB 1628	0	0	979,073	1,044,119
Public Defender – Second Chance Program	0	0	221,663	221,663
Public Health – Epidemiology Laboratory Capacity	0	0	519,803	1,757,330
Public Health – Vector Control Assessments	0	0	222,322	0
Public Health – Vital Statistics State Fees	0	0	76,875	143,861
Public Works – Special Transportation	0	0	6,804,729	13,378,565
Public Works – Surveyor – Survey Monument Preservation	0	0	55,000	13,567
Public Works – Transportation – Road Operations	0	0	9,850,203	42,794,029
Real Estate Services – Chino Agricultural Preserve	0	0	2,278,711	2,536,818
Regional Parks – Calico Ghost Town Marketing Services	0	0	2,871	0
Regional Parks – County Trail System	0	0	0	23,361
Regional Parks – Off-Highway Vehicle License Fees	0	0	69,310	197,088
Regional Parks – Park Maintenance and Development	0	0	1,867,916	165,472
Regional Parks – San Manuel Amphitheater	0	0	71,407	171,595
Regional Parks – San Manuel Amphitheater Improvements	0	0	140,384	142,737
Sheriff's Special Projects	0	0	1,310,359	2,214,732
Special Districts – Fish and Game Commission	0	0	18,065	20,322
Redevelopment Agency (Housing Successor)	0	0	0	954,163
Total Provisions for Reserves and Designations	0	0	222,380,777	262,219,451
Total Financing Uses	5,332,838,066	5,835,052,922	7,367,853,025	7,774,525,302

Summarization by Fund

General Fund	4,246,328,388	4,725,912,325	5,191,375,778	5,432,051,521
Restricted General Fund	147,275,372	20,359,103	220,360,623	240,380,072
Agricultural, Weights & Measures – California Grazing Fees	0	0	193,602	190,102
Airports – Special Aviation	1,946,352	4,954,006	15,802,886	14,997,228
Assessor – Recording Fees	10,367,841	15,603,263	7,202,747	13,450,264
Auditor-Controller/Treasurer – Redemption Maintenance	1,989,396	269,873	858,506	917,478
Behavioral Health – Block Grant Carryover	0	0	213,121	186,856
Behavioral Health – Driving Under the Influence Programs	0	0	32,441	38,291
Behavioral Health – Mental Health Services Act	248,174,393	267,501,198	353,099,041	354,514,163
Behavioral Health – Project Roomkey and Rehousing	0	0	5,130	3,119
Behavioral Health – Quality Improvement	1,377	0	2,267,898	2,350,965
Cal OES Grant Programs	3,152,896	1,708,123	6,245,756	6,554,402
Community Development and Housing	32,617,992	40,692,511	129,532,649	159,527,991

**San Bernardino County Summary of Financing Uses by Function and Fund –
Governmental Funds – Fiscal Year 2026**

Description	Total Financing Uses		FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
	FY 2024 Actual	FY 2025 Actual		
1	2	3	4	5
Summarization by Fund				
Community Revitalization	0	1,500,000	0	0
County Library	22,933,416	29,552,306	48,077,529	53,747,937
County Trial Courts – Alternate Dispute Resolution Program	360,000	360,000	882,190	960,045
County Trial Courts – Court Alcohol and Drug Program	0	0	525,300	550,414
County Trial Courts – Courthouse Seismic Surcharge	2,278,207	2,662,461	2,550,600	2,550,600
County Trial Courts – Registration Fees	0	0	9,425	11,771
Criminal Justice Facility Temporary Construction	0	0	2,502,897	2,501,303
District Attorney Special Projects	11,604,445	9,430,069	9,884,273	10,928,995
Domestic Violence AB 2405	0	0	11,650	10,951
Finance and Administration – Disaster Recovery Fund	0	0	33,174	33,174
Human Resources – Commuter Services	530,555	548,104	543,983	543,983
Human Resources – Employee Benefits and Services	3,604,151	3,965,664	5,576,173	5,620,563
Human Services – Domestic Violence/Child Abuse	0	445,447	1,108,518	700,965
Human Services – Marriage License Fees Surcharge	305,380	291,999	343,999	294,000
Human Services – Wraparound Reinvestment Fund	16,334,346	28,793,979	24,971,326	27,551,205
Local Law Enforcement Block Grant	2,148,699	1,375,275	1,129,098	1,034,315
Master Settlement Agreement	17,000,000	17,000,000	23,561,407	27,000,000
Opioid Settlement Fund	475,199	6,348,955	34,770,779	19,228,623
Preschool Services	58,078,353	80,294,262	82,025,305	82,696,259
Probation – Asset Forfeiture	0	0	43,388	45,286
Probation – Criminal Recidivism SB 678	7,564,177	7,105,014	10,775,352	11,740,516
Probation – Juvenile Justice Grant Program	7,838,426	8,702,422	23,577,503	24,477,393
Probation – Juvenile Re-Entry Program AB 1628	87,078	2,285,205	2,538,022	2,603,068
Public Defender – Second Chance Program	1,485,500	1,536,530	2,691,772	2,832,829
Public Defender – State Bar Care Court Program	0	0	232,165	234,408
Public Health – Epidemiology Laboratory Capacity	14,884,166	6,373,716	5,793,185	7,030,712
Public Health – Vector Control Assessments	2,043,135	2,065,010	2,455,882	2,233,560
Public Health – Vital Statistics State Fees	172,445	190,996	291,798	358,784
Public Works – Special Transportation	22,151,853	15,668,943	39,220,193	45,707,699
Public Works – Surveyor – Survey Monument Preservation	72,864	27,183	135,000	93,567
Public Works – Transportation – Road Operations	134,663,178	132,067,649	193,510,050	226,479,743
Real Estate Services – Chino Agricultural Preserve	515,195	947,457	7,693,060	7,951,167
Real Estate Services – El Mirage Off-Road Vehicle Park	15,000	17,929	458,600	458,600
Regional Parks – Calico Ghost Town Marketing Services	470,416	540,333	573,871	571,000
Regional Parks – County Trail System	3,969,256	2,766,793	300,000	323,361
Regional Parks – Off-Highway Vehicle License Fees	138,185	138,542	334,310	462,088
Regional Parks – Park Maintenance and Development	6,838,959	4,244,620	6,999,996	5,297,552
Regional Parks – San Manuel Amphitheater	1,425,000	2,394,155	1,471,407	1,571,595
Regional Parks – San Manuel Amphitheater Improvements	0	0	440,384	442,737

**San Bernardino County Summary of Financing Uses by Function and Fund –
Governmental Funds – Fiscal Year 2026**

Total Financing Uses				
Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
1	2	3	4	5
<u>Summarization by Fund</u>				
Sheriff's Special Projects	12,228,017	12,280,158	26,662,454	29,343,660
Special Districts – Fish and Game Commission	14,551	3,977	41,785	44,042
Workforce Development	18,748,956	21,658,754	26,773,026	27,110,362
Capital Improvements	264,527,928	354,261,180	848,326,188	914,214,025
Redevelopment Agency (Housing Successor)	5,477,023	207,433	815,830	1,769,993
Total Financing Uses	5,332,838,066	5,835,052,922	7,367,853,025	7,774,525,302

**San Bernardino County Detail of Financing Uses by Function, Activity and Budget Unit –
Governmental Funds – Fiscal Year 2026**

Description	Total Financing Uses		FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
	FY 2024 Actual	FY 2025 Actual		
1	2	3	4	5
General Function				
Legislative and Administrative:				
Board of Supervisors	9,936,066	10,457,614	11,565,485	11,565,485
County Administrative Office	18,684,374	15,955,100	10,025,033	10,212,867
Clerk of the Board	2,546,475	2,848,025	3,138,853	3,138,853
Communications Group	3,164,852	3,584,305	3,881,827	3,900,827
Litigation	6,884,236	1,840,487	391,373	18,891,373
Priority Policy Needs	20,418,817	29,723,633	24,580,613	80,581,430
Total Legislative and Administrative	61,634,820	64,409,164	53,583,184	128,290,835
Finance:				
Assessor-Recorder-County Clerk	41,614,700	42,760,037	41,899,942	46,816,060
Auditor-Controller/Treasurer/Tax Collector	49,037,867	54,083,321	55,831,983	58,389,717
Finance and Administration	4,869,515	7,702,528	9,267,134	9,267,134
Non Departmental	218,473,994	355,598,089	58,731,775	109,588,148
Purchasing	3,888,734	4,155,145	4,669,036	4,669,036
Total Finance	317,884,810	464,299,120	170,399,870	228,730,095
Counsel:				
County Counsel	14,659,445	16,654,807	18,632,096	18,632,096
Total Counsel	14,659,445	16,654,807	18,632,096	18,632,096
Personnel:				
Human Resources	26,165,205	16,168,817	17,718,026	18,359,233
Center for Employee Health and Wellness	3,376,302	3,081,856	3,435,796	3,435,796
Total Personnel	29,541,507	19,250,673	21,153,822	21,795,029
Elections:				
Registrar of Voters	29,603,175	35,935,581	23,314,244	40,958,594
Total Elections	29,603,175	35,935,581	23,314,244	40,958,594
Property Management:				
Project Management	1,248,021	2,079,725	1,028,587	1,751,797
Facilities Management	30,252,529	32,958,921	35,425,959	35,601,516
Chino Agricultural Preserve	515,195	947,457	5,414,349	5,414,349
Courts Property Management	1,756,612	2,523,848	2,385,385	2,385,385
Electric Vehicle Charging Services	2,946	4,923	21,792	21,792
Rents and Leases	737,580	5,953,361	2,325,792	2,325,792
Real Estate Services	1,934,361	1,567,412	2,887,763	3,307,857
Utilities	26,244,403	26,817,357	33,097,125	33,097,125
Total Property Management	62,691,647	72,853,004	82,586,752	83,905,613

**San Bernardino County Detail of Financing Uses by Function, Activity and Budget Unit –
Governmental Funds – Fiscal Year 2026**

	Total Financing Uses			
Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
1	2	3	4	5
General Function				
Plant Acquisition:				
Capital Facilities Leases	40,037	37,584	82,014	82,014
Capital Improvements Fund	264,527,928	354,261,180	848,326,188	914,214,025
Special Aviation – State	1,946,352	4,954,006	12,077,727	12,077,727
Courthouse Seismic Surcharge	2,278,207	2,662,461	2,550,600	2,550,600
Criminal Justice Facility Temporary Construction	0	0	850,000	850,000
Community Developmt & Housing	5,477,023	207,433	815,830	815,830
Total Plant Acquisition	274,269,547	362,122,664	864,702,359	930,590,196
Promotion:				
Economic Development	4,376,870	5,019,487	4,739,612	5,239,612
Total Promotion	4,376,870	5,019,487	4,739,612	5,239,612
Other General:				
Automated Systems Development	10,840,356	17,316,908	6,060,335	13,335,635
HR-Unemployment Insurance	2,121,409	2,044,329	4,000,500	4,000,500
Innovation and Technology Department	4,285,521	5,051,148	5,705,428	8,580,428
Public Works-Surveyor	4,292,592	3,831,579	5,132,473	5,132,473
Total Other General	21,539,878	28,243,964	20,898,736	31,049,036
Total General Function	816,201,699	1,068,788,464	1,260,010,675	1,489,191,106
Public Protection Function				
Judicial:				
Court Facilities Payments	2,674,628	2,674,628	2,674,628	2,674,628
Court Facilities/Judicial Benefits	970,680	1,422,487	1,498,202	1,498,202
County Trial Courts – Drug Court Programs	0	(1)	0	0
District Attorney – Criminal Prosecution	111,594,029	107,840,056	115,617,611	120,075,562
Child Support Services	57,720,979	58,903,603	61,053,938	61,053,938
Grand Jury	649,256	639,476	891,459	891,459
Indigent Defense Program	9,742,469	10,385,402	10,387,923	10,387,923
Public Defender	51,316,370	51,459,970	59,569,346	60,074,330
Trial Court Funding – Maintenance of Effort	23,803,487	23,779,927	23,918,308	23,918,308
District Attorney – Real Estate Fraud	1,967,460	1,623,144	1,136,192	1,136,192
District Attorney – Auto Insurance Fraud	838,680	1,079,456	867,817	867,817
District Attorney – Worker's Comp. Ins. Fraud	2,636,701	2,927,673	3,299,018	3,299,018
Drug Forfeiture/Hazardous Waste Awards	5,655,000	3,265,708	4,037,745	4,037,745
Local Law Enforcement Block Grant	2,148,699	1,375,275	1,129,098	1,034,315
Alternate Dispute Resolution	360,000	360,000	500,000	500,000
Probation Asset Forfeiture	0	0	2,500	2,500
Total Judicial	272,078,438	267,736,804	286,583,785	291,451,937

**San Bernardino County Detail of Financing Uses by Function, Activity and Budget Unit –
Governmental Funds – Fiscal Year 2026**

Description	Total Financing Uses		FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
	FY 2024 Actual	FY 2025 Actual		
1	2	3	4	5
Public Protection Function				
Police Protection:				
Law and Justice Group Administration	57,445	4,498	225,095	225,095
Sheriff-Coroner/Public Administrator	621,498,975	610,289,521	612,200,661	638,327,801
Sheriff's Special Projects	12,228,017	12,280,158	25,352,095	27,128,928
Total Police Protection	633,784,437	622,574,177	637,777,851	665,681,824
Detention and Correction:				
Probation	213,063,980	324,846,215	256,852,538	258,622,663
Sheriff-Coroner/Public Administrator	336,496,602	364,092,141	351,427,371	357,965,451
Juvenile Justice Grant Program	7,838,426	8,702,422	18,050,628	18,050,628
Criminal Recidivism SB 678	7,564,177	7,105,014	9,526,475	9,526,475
Juvenile Reentry AB 1628	(21,273)	0	0	0
Local Community Corrections	312,158	287,394	320,536	320,536
Total Detention and Correction	565,254,070	705,033,186	636,177,548	644,485,753
Protective Inspection:				
Agriculture, Weights and Measures	8,449,445	8,868,151	10,496,786	9,908,786
Total Protective Inspection	8,449,445	8,868,151	10,496,786	9,908,786
Other Protection:				
Land Use Services – Administration	1,111,045	1,615,243	2,024,225	5,024,225
Land Use Services – Building and Safety	12,072,255	14,852,799	13,728,749	13,843,373
Land Use Services – Code Enforcement	17,694,313	17,272,629	17,113,404	18,657,779
Land Use Services – Planning	7,917,595	10,204,453	8,773,393	9,840,974
Local Agency Formation Commission	390,761	390,761	400,530	400,530
Micrographics Fees	1,984,997	5,908,134	5,105,801	5,207,974
Office of Emergency Services	7,737,513	7,989,464	13,383,298	14,136,256
Public Guardian – Conservator	3,098,413	5,536,144	17,762,962	17,762,962
California Grazing	0	0	193,602	190,102
Community Care Expansion – Preservation	45,431	601,880	14,439,374	14,323,819
Disaster Relief Community Needs	463,371	0	14,500,000	14,500,000
ARPA Local Assistance	3,277,142	813,912	9,195,697	9,490,078
Coronavirus Fiscal Recovery Fund	120,864,977	(8,660,991)	4,109,048	4,109,048
Fish and Game Commission	14,551	3,977	23,720	23,720
Total Other Protection	176,672,364	56,528,405	120,753,803	127,510,840
Total Public Protection Function	1,656,238,754	1,660,740,723	1,691,789,773	1,739,039,140

**San Bernardino County Detail of Financing Uses by Function, Activity and Budget Unit –
Governmental Funds – Fiscal Year 2026**

	Total Financing Uses			
Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
1	2	3	4	5
Public Ways and Facilities Function				
Public Ways:				
Special Transportation	134,663,178	132,067,649	183,659,847	183,685,714
Road Operations	22,151,853	15,668,943	32,415,464	32,329,134
Total Public Ways	156,815,031	147,736,592	216,075,311	216,014,848
Transportation Terminals:				
Airports	5,954,020	7,230,396	12,638,494	13,694,494
Total Transportation Terminals	5,954,020	7,230,396	12,638,494	13,694,494
Total Public Ways and Facilities Function	162,769,051	154,966,988	228,713,805	229,709,342
Health and Sanitation Function				
Health:				
Public Health	148,190,919	133,627,099	159,937,544	164,152,154
Vital Statistics State Fees	172,445	190,996	214,923	214,923
Commuter Services	530,555	548,104	543,983	543,983
Employee Benefits and Services	3,604,151	3,965,664	4,301,588	4,301,588
Vector Control Assessments	2,043,135	2,065,010	2,233,560	2,233,560
Epidemiology Laboratory Capacity	14,884,166	6,373,716	5,273,382	5,273,382
Total Health	169,425,371	146,770,589	172,504,980	176,719,590
Hospital Care:				
Alcohol and Drug Services	48,196,100	55,734,110	121,328,456	134,011,304
California Children's Services	25,795,812	21,709,161	33,973,410	33,979,759
Indigent Ambulance	472,455	474,090	492,838	492,838
Health Administration	161,449,292	179,418,343	268,873,155	268,873,155
Behavioral Health	226,940,499	289,435,961	308,195,816	308,195,816
Mental Health Services Act	248,174,393	267,501,198	353,099,041	354,514,163
Master Settlement Agreement	17,000,000	17,000,000	17,000,000	27,000,000
Opioid Settlement Fund	475,199	6,348,955	24,601,849	16,413,848
Non Departmental	11,935,308	10,000,000	0	30,000,000
Quality Improvement	1,377	0	0	0
Total Hospital Care	740,440,435	847,621,818	1,127,564,565	1,173,480,883
Total Health and Sanitation Function	909,865,806	994,392,407	1,300,069,545	1,350,200,473
Public Assistance Function				
Administration:				
Human Services – Administrative Claim	798,902,799	877,984,504	974,379,193	984,516,535
Domestic Violence/Child Abuse	0	445,447	450,000	450,000
Total Administration	798,902,799	878,429,951	974,829,193	984,966,535

**San Bernardino County Detail of Financing Uses by Function, Activity and Budget Unit –
Governmental Funds – Fiscal Year 2026**

Description	Total Financing Uses		FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
	FY 2024 Actual	FY 2025 Actual		
1	2	3	4	5
Public Assistance Function				
Aid Programs:				
Entitlement Payments (Child Care)	21,160,904	24,658,214	30,900,900	30,900,900
Out-of-Home Child Care	2,313,920	3,287,242	4,319,890	4,319,890
Aid to Adoptive Children	138,612,905	149,712,127	157,554,577	157,554,577
AFDC – Foster Care	238,236,030	258,026,177	255,608,400	255,608,400
CalWORKs – All Other Families	345,979,537	340,944,943	361,493,049	361,493,049
Kinship Guardianship Assistance Program	31,535,798	33,222,873	34,799,263	34,799,263
Marriage License Fee Program	305,380	291,999	294,000	294,000
Wraparound Reinvestment Fund	16,334,346	28,793,979	24,051,205	27,551,205
Domestic Violence/Child Abuse Services	531,812	531,812	531,812	531,812
Total Aid Programs	795,010,632	839,469,366	869,553,096	873,053,096
General Relief:				
Aid to Indigents	1,153,384	1,424,716	7,370,000	7,370,000
Total General Relief	1,153,384	1,424,716	7,370,000	7,370,000
Veterans' Services:				
Veterans' Affairs	3,333,373	3,625,014	4,097,595	4,097,595
Total Veterans' Services:	3,333,373	3,625,014	4,097,595	4,097,595
Other Assistance:				
Aging and Adult Services	19,910,996	23,320,764	21,122,453	21,122,453
Community Development and Housing	34,491,624	43,518,716	134,774,290	157,868,874
Community Revitalization	560,164	1,987,806	0	0
Preschool Services	58,078,353	80,294,262	82,025,305	82,696,259
Workforce Development	18,748,956	21,658,754	26,773,026	27,110,362
Emergency Rental Assistance	314,210	0	0	0
Total Other Assistance	132,104,303	170,780,302	264,695,074	288,797,948
Total Public Assistance Function	1,730,504,491	1,893,729,349	2,120,544,958	2,158,285,174
Education Function				
School Administration:				
County Schools	3,487,429	3,769,731	4,155,829	4,155,829
Total School Administration	3,487,429	3,769,731	4,155,829	4,155,829
Library:				
County Library	22,933,416	29,552,306	41,969,858	47,599,156
Bloomington Library Reserve	0	0	100,000	100,000
Total Library	22,933,416	29,552,306	42,069,858	47,699,156
Total Education Function	26,420,845	33,322,037	46,225,687	51,854,985

**San Bernardino County Detail of Financing Uses by Function, Activity and Budget Unit –
Governmental Funds – Fiscal Year 2026**

Total Financing Uses				
Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Recommended	FY 2026 Adopted by the Board of Supervisors
1	2	3	4	5
Recreation and Cultural Services Functions				
Recreation Facilities:				
Regional Parks	12,563,811	13,790,747	16,270,707	16,270,707
County Trail System	3,969,256	2,766,793	300,000	300,000
Off-Highway Vehicle License Fees	138,185	138,542	265,000	265,000
San Manuel Amphitheater	1,425,000	2,394,155	1,400,000	1,400,000
San Manuel Amphitheater Improvements	0	0	300,000	300,000
Park Maintenance/Development	6,838,959	4,244,620	5,132,080	5,132,080
Calico Ghost Town Marketing Services	470,416	540,333	571,000	571,000
Total Recreation Facilities	25,405,627	23,875,190	24,238,787	24,238,787
Culture:				
County Museum	5,431,793	5,237,764	5,386,664	5,576,664
Total Culture	5,431,793	5,237,764	5,386,664	5,576,664
Total Recreation and Cultural Services Functions	30,837,420	29,112,954	29,625,451	29,815,451
Total Specific Financing Uses	5,332,838,066	5,835,052,922	6,676,979,894	7,048,095,671

San Bernardino County Special Districts and Other Agencies Summary – Non Enterprise – Fiscal Year 2026

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
County Service Areas – Capital Projects							
CSA 18 Road Paving	16	0	75	91	0	91	91
CSA 20 Joshua Tree Desert View Conservation	282,023	0	0	282,023	282,023	0	282,023
CSA 29 Lucerne Valley Capital Improvements	15	0	25	40	0	40	40
CSA 40 Capital Improvements	1,121	0	7,100	8,221	0	8,221	8,221
CSA 59 Road Paving	463,254	0	0	463,254	455,500	7,754	463,254
CSA 68 Valley Moon Road Repairs	3	0	2	5	0	5	5
CSA 69 Lake Arrowhead Road	7,876	0	1,550	9,426	0	9,426	9,426
CSA 70 Arpa Projects	(8,658,254)	8,688,575	677,964	708,285	708,285	0	708,285
CSA 70 Countywide Improvements	21,181	4,144	4,300	29,625	29,625	0	29,625
CSA 70 El Rancho Verde Landscape	67	0	350	417	0	417	417
CSA 70 Engineering for Park Project	1,128,271	0	41,000	1,169,271	1,151,574	17,697	1,169,271
CSA 70 Lake Gregory Dam Rehabilitation	16,154,747	0	238,688	16,393,435	13,821,794	2,571,641	16,393,435
CSA 70 Lytle Creek DB Capital Improvements	125	0	650	775	0	775	775
CSA 70 R-2 Twin Peaks Capital Improvements	192	0	1,000	1,192	0	1,192	1,192
CSA 70 R-15 Road Improvements	50	0	250	300	0	300	300
CSA 70 TV-4/5 Pinto Mountain Power Cable	9	0	45	54	0	54	54
CSA 120 Capital Improvements	289,570	3,347	3,550	296,467	296,467	0	296,467
Total County Service Areas – Capital Projects	9,690,266	8,696,066	976,549	19,362,881	16,745,268	2,617,613	19,362,881

County Service Areas – Special Revenue

CSA 18 Cedarripes Park	193,980	0	359,470	553,450	429,484	123,966	553,450
CSA 20 Joshua Tree	629,177	0	7,265,051	7,894,228	7,831,346	62,882	7,894,228
CSA 29 Lucerne Valley	(704,684)	182,687	1,532,311	1,010,314	1,010,314	0	1,010,314
CSA 30 Street Lights	204	0	4,735	4,939	4,126	813	4,939
CSA 40 Elephant Mountain	127,597	104,216	685,511	917,324	917,324	0	917,324
CSA 42 Park	296,849	0	720,353	1,017,202	303,131	714,071	1,017,202
CSA 54 Crest Forest	19,097	0	86,645	105,742	54,115	51,627	105,742
CSA 56 Wrightwood	(228)	225	3	0	0	0	0
CSA 59 Deer Lodge Park	173,445	0	235,387	408,832	66,100	342,732	408,832
CSA 63 Yucaipa	92,861	0	159,450	252,311	252,311	0	252,311
CSA 68 Valley of the Moon	106,167	0	139,984	246,151	178,600	67,551	246,151
CSA 69 Lake Arrowhead	69,370	0	88,760	158,130	64,400	93,730	158,130
CSA 70:							
Countywide	(308,810)	313,798	6,570,064	6,575,052	6,575,052	0	6,575,052
Countywide-Termination Benefits	533,127	0	39,000	572,127	500,000	72,127	572,127
Countywide Augmentation Reserve	613,513	0	133,000	746,513	506,000	240,513	746,513
Countywide CSA Loan Fund (Reserve)	(54,889)	23,889	31,000	0	0	0	0

**San Bernardino County Special Districts and Other Agencies Summary –
Non Enterprise – Fiscal Year 2026**

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
County Service Areas – Special Revenue							
CFD 2006-1 Lytle Creek DB	28,683	0	60,436	89,119	36,719	52,400	89,119
Zone EV-1 East Valley	(432,323)	464,125	9,691	41,493	29,110	12,383	41,493
Zone D-1 Lake Arrowhead Dam	154,335	0	1,037,955	1,192,290	550,134	642,156	1,192,290
Zone DB-1 Bloomington	28,582	0	68,854	97,436	47,800	49,636	97,436
Zone DB-2 Big Bear	11,114	0	28,988	40,102	5,989	34,113	40,102
Zone DB-3 Mill Pond	11,983	0	30,446	42,429	16,040	26,389	42,429
Zone EV-1 Citrus Streetlighting	21,034	0	77,831	98,865	82,043	16,822	98,865
Zone G Wrightwood	317,543	0	203,913	521,456	345,472	175,984	521,456
Zone GH Glen Helen Streetlighting	48,630	0	162,120	210,750	184,934	25,816	210,750
Zone M Wonder Valley Park	(417,679)	0	645,480	227,801	164,494	63,307	227,801
Zone M Wonder Valley Road	105,084	0	232,435	337,519	313,142	24,377	337,519
Zone OS-1 North Etiwanda	1,332	6,231	222,071	229,634	229,634	0	229,634
Zone P-6 El Mirage	18,262	9,683	34,937	62,882	62,882	0	62,882
Zone P-8 Fontana	(170)	170	0	0	0	0	0
Zone P-10 Mentone	26,617	55,684	69,000	151,301	151,301	0	151,301
Zone P-12 Montclair	23,496	16,497	35,057	75,050	75,050	0	75,050
Zone P-13 El Rancho Verde	678,421	0	97,290	775,711	751,904	23,807	775,711
Zone P-14 Mentone	(653)	40,270	50,359	89,976	89,976	0	89,976
Zone P-16 Eagle Crest	2,265	3,460	25,900	31,625	31,625	0	31,625
Zone P-18 Randall Crossings	10,034	0	18,245	28,279	18,392	9,887	28,279
Zone P-19 Gregory Crossings	17,988	0	28,727	46,715	31,718	14,997	46,715
Zone P-20 Mulberry Heights	15,177	0	31,226	46,403	28,418	17,985	46,403
Zone R-2 Twin Peaks	82,023	0	113,810	195,833	65,300	130,533	195,833
Zone R-3 Erwin Lake	115,328	0	135,780	251,108	138,070	113,038	251,108
Zone R-4 Cedarglen	586	0	2,830	3,416	3,250	166	3,416
Zone R-5 Sugarloaf	382,973	0	325,597	708,570	376,880	331,690	708,570
Zone R-7 Lake Arrowhead	7,189	0	7,300	14,489	8,600	5,889	14,489
Zone R-8 Riverside Terrace	34,209	111,883	34,308	180,400	180,400	0	180,400
Zone R-9 Rim Forest	(29,806)	24,456	63,100	57,750	57,750	0	57,750
Zone R-12 Baldwin Lake	19,829	0	14,609	34,438	23,650	10,788	34,438
Zone R-13 Lake Arrowhead	8,629	0	9,400	18,029	16,700	1,329	18,029
Zone R-15 Landers	83,584	0	71,500	155,084	121,500	33,584	155,084
Zone R-16 Running Springs	12,897	0	13,800	26,697	15,370	11,327	26,697
Zone R-19 Copper Mountain	5,356	17,857	44,120	67,333	67,333	0	67,333
Zone R-20 Flamingo Heights	6,064	0	12,115	18,179	17,800	379	18,179
Zone R-21 Mountain View	(832)	62	174,998	174,228	174,228	0	174,228
Zone R-22 Twin Peaks	22,052	0	48,129	70,181	26,150	44,031	70,181
Zone R-23 Mile High	10,794	0	18,040	28,834	27,400	1,434	28,834
Zone R-25 Lucerne Valley	1,442	0	950	2,392	1,300	1,092	2,392

San Bernardino County Special Districts and Other Agencies Summary – Non Enterprise – Fiscal Year 2026

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
County Service Areas – Special Revenue							
Zone R-26 Yucca Mesa	5,170	0	6,740	11,910	10,300	1,610	11,910
Zone R-29 Yucca Mesa Road	6,661	0	7,660	14,321	9,100	5,221	14,321
Zone R-31 Lytle Creek	2,897	0	2,915	5,812	2,600	3,212	5,812
Zone R-33 Fairway Boulevard	14,334	0	10,900	25,234	23,800	1,434	25,234
Zone R-34 Big Bear Roads	95,695	1,120	2,630	99,445	99,445	0	99,445
Zone R-35 Cedar Glen	999	0	2,580	3,579	2,300	1,279	3,579
Zone R-36 Pan Springs Road	10,090	0	9,700	19,790	14,400	5,390	19,790
Zone R-39 Highland Estates	107,612	0	55,220	162,832	134,800	28,032	162,832
Zone R-40 Upper N. Bay Lake Arrowhead	33,201	0	19,000	52,201	31,300	20,901	52,201
Zone R-41 Quail Summit	4,270	0	11,533	15,803	15,500	303	15,803
Zone R-42 Windy Pass	36,096	0	62,250	98,346	23,500	74,846	98,346
Zone R-44 Sawpit Canyon	4,702	398	11,800	16,900	16,900	0	16,900
Zone R-45 Erwin Lake South	10,506	0	13,050	23,556	14,900	8,656	23,556
Zone R-46 South Fairway Drive	9,680	0	7,976	17,656	9,400	8,256	17,656
Zone R-47 Rocky Point	30,029	0	27,500	57,529	28,800	28,729	57,529
Zone R-48 Erwin Lake West	9,959	0	24,560	34,519	26,700	7,819	34,519
Zone R-49 Fawnskin	9,157	0	24,731	33,888	27,100	6,788	33,888
Zone R-50 Mercury Way	11,710	693	26,297	38,700	38,700	0	38,700
Zone R-51 Old Toll Access Roads	16,180	1,423	43,952	61,555	61,555	0	61,555
Zone R-52 Green Valley Lake Operating	22,787	0	36,444	59,231	28,400	30,831	59,231
Zone TV-2 Morongo	660,733	0	375,934	1,036,667	701,155	335,512	1,036,667
Zone TV-4 Wonder Valley	13,385	103,542	68,876	185,803	185,803	0	185,803
Zone TV-5 Mesa	140,118	0	257,298	397,416	264,384	133,032	397,416
Zone W Hinkley Park	83	3	20,737	20,823	20,823	0	20,823
CSA 82 Roadside Park	140,081	0	145,000	285,081	92,496	192,585	285,081
CSA SL-1 Valley Wide	2,206,832	0	1,516,044	3,722,876	2,882,491	840,385	3,722,876
CSA SL-2 Chino	149	0	4,031	4,180	2,324	1,856	4,180
CSA SL-3 Mentone	436	0	3,653	4,089	3,511	578	4,089
CSA SL-4 Bloomington	1,530	0	5,871	7,401	1,599	5,802	7,401
CSA SL-5 Muscoy	373	0	61,384	61,757	57,628	4,129	61,757
CSA SL-6 Agua Mansa	7,485	0	5,664	13,149	13,100	49	13,149
CSA SL-7 Mentone	2,065	0	4,022	6,087	4,834	1,253	6,087
CSA SL-8 San Bernardino	4,221	0	3,609	7,830	6,250	1,580	7,830
CSA SL-9 Mentone	5,529	0	4,376	9,905	8,000	1,905	9,905
CSA SL-10 San Bernardino	4,092	0	1,300	5,392	4,375	1,017	5,392
CSA SL-11 Bloomington	4,576	0	3,904	8,480	6,750	1,730	8,480
AD 2018-1 Snowdrop Road	61,206	0	27,054	88,260	58,000	30,260	88,260
Total County Service Areas – Special Revenue	6,913,477	1,482,372	25,228,266	33,624,115	28,193,784	5,430,331	33,624,115

San Bernardino County Special Districts and Other Agencies Summary – Non Enterprise – Fiscal Year 2026

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
County Service Areas – Permanent Fund							
CSA 29 Lucerne Valley Cemetery Endowment	2,104	0	5,100	7,204	0	7,204	7,204
CSA 120 Etiwanda Preserve Endowment	127,549	0	79,048	206,597	100,000	106,597	206,597
Total County Service Areas – Permanent Fund	129,653	0	84,148	213,801	100,000	113,801	213,801
Fire Protection and Service Zones							
San Bernardino County Fire Protection District	4,182,199	0	59,487,223	63,669,422	62,610,099	1,059,323	63,669,422
SBCFPD General Reserves – Equipment	12,277,594	0	15,721,773	27,999,367	22,045,324	5,954,043	27,999,367
SBCFPD Termination Benefits	271,004	0	0	271,004	0	271,004	271,004
SBCFPD Medical Services Fund	5,515,379	0	25,963,077	31,478,456	26,104,826	5,373,630	31,478,456
Household Hazardous Waste	652,250	0	3,966,581	4,618,831	4,236,402	382,429	4,618,831
Hazardous Materials	1,718,151	0	12,875,102	14,593,253	13,585,759	1,007,494	14,593,253
Hazmat General Reserves – Equipment	83,143	1,286,192	0	1,369,335	1,369,335	0	1,369,335
Hazmat (CUPA-Statewide Penalties) General	410,253	0	0	410,253	0	410,253	410,253
Hazmat (CUPA-Admin Penalties) General	734	0	0	734	0	734	734
Hazmat (Statewide Tank Penalties) General	14,333	0	0	14,333	0	14,333	14,333
Mountain Regional Service Zone	4,370,270	367,417	28,437,181	33,174,868	33,174,868	0	33,174,868
Mountain Regional Service Zone-Reserves	42,617	0	0	42,617	0	42,617	42,617
North Desert Regional Service Zone	12,967,954	0	59,170,422	72,138,376	68,700,108	3,438,268	72,138,376
North Desert Regional Service Zone-Reserves	5,274,116	0	0	5,274,116	5,000,000	274,116	5,274,116
South Desert Regional Service Zone	4,282,078	0	38,609,461	42,891,539	40,382,152	2,509,387	42,891,539
South Desert Regional Service Zone-Reserves	12,638,750	0	0	12,638,750	12,300,000	338,750	12,638,750
Valley Regional Service Zone	54,295,173	0	163,197,119	217,492,292	193,792,417	23,699,875	217,492,292
Valley Regional Service Zone-Reserves	10,889,776	0	0	10,889,776	10,500,000	389,776	10,889,776
CFPD 2002-2 Kaiser Commercial Center	519	0	287,641	288,160	278,239	9,921	288,160
CFD 1033 Special Tax	(3,663,034)	3,663,034	0	0	0	0	0
CFD 94-01 Hesperia Special Tax	(3,190,032)	3,190,032	0	0	0	0	0
CFD 2005-01 Hesperia Special Tax	(1,299,383)	1,299,383	0	0	0	0	0
Service Zone FP-5 City of Needles	(745,360)	745,360	0	0	0	0	0
Service Zone FP-5 City of San Bernardino	(11,318,381)	11,318,381	0	0	0	0	0
Service Zone FP-5 Helendale/Silver Lakes	(1,729,231)	1,729,231	0	0	0	0	0
Service Zone FP-5 Twenty Nine Palms	(3,412,504)	3,412,504	0	0	0	0	0
Service Zone FP-5 City of Upland	(4,978,948)	4,978,948	0	0	0	0	0
San Bernardino City Workers Compensation	43,616	0	0	43,616	43,616	0	43,616
Future Fire Headquarter	(775,792)	775,792	0	0	0	0	0
Total Fire Protection and Service Zones	98,817,244	32,766,274	407,715,580	539,299,098	494,123,145	45,175,953	539,299,098

San Bernardino County Special Districts and Other Agencies Summary – Non Enterprise – Fiscal Year 2026

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
Flood Control District							
Flood Control Administration – General	190,397,310	2,412,981	141,809,921	334,620,212	212,667,871	121,952,341	334,620,212
Total Flood Control District	190,397,310	2,412,981	141,809,921	334,620,212	212,667,871	121,952,341	334,620,212
Park Districts – Capital Projects							
Kessler Park Ball Field	5,839,304	0	619,216	6,458,520	6,406,300	52,220	6,458,520
Moonridge Animal Park Relocation	(524)	49	475	0	0	0	0
Erwin Park Improvements	562,121	144,851	0	706,972	706,972	0	706,972
Total Park Districts – Capital Projects	6,400,901	144,900	619,691	7,165,492	7,113,272	52,220	7,165,492
Park Districts – Special Revenue							
Big Bear Valley Recreation and Park	849,093	347,221	8,083,747	9,280,061	9,280,061	0	9,280,061
Bloomington Park	(52,859)	210,370	1,038,095	1,195,606	1,195,606	0	1,195,606
Bloomington Park Community Center	101,530	0	68,500	170,030	150,000	20,030	170,030
Total Park Districts – Special Revenue	897,764	557,591	9,190,342	10,645,697	10,625,667	20,030	10,645,697
Other Agencies							
In-Home Supportive Services Public Authority	(14,229)	0	66,674,096	66,659,867	66,560,102	99,765	66,659,867
Inland Counties Emergency Medical Agency	2,366,597	459,552	7,390,761	10,216,910	8,924,215	1,292,695	10,216,910
County Industrial Development Authority (COIDA)	68,224	0	700	68,924	68,924	0	68,924
Total Other Agencies	2,420,592	459,552	74,065,557	76,945,701	75,553,241	1,392,460	76,945,701
GRAND TOTAL	315,667,207	46,519,736	659,690,054	1,021,876,997	845,122,248	176,754,749	1,021,876,997

Schedule 13

**San Bernardino County Fund Balance - Special Districts and Other Agencies –
Non Enterprise – Fiscal Year 2026**

		Total Financing Sources			Total Financing Uses		
District Name	Total Fund Balance June 30, 2025	Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balances Available (GAAP Basis) June 30, 2025	GASB Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2025
County Service Areas – Capital Projects							
CSA 18 Road Paving	1,834	0	(1,802)	0	32	(16)	16
CSA 20 Joshua Tree Desert View Conservation	282,023	0	0	0	282,023	0	282,023
CSA 29 Lucerne Valley Capital Improvements	597	0	(577)	0	20	(5)	15
CSA 40 Capital Improvements	172,564	0	(169,947)	0	2,617	(1,496)	1,121
CSA 59 Road Paving	466,950	0	(3,696)	0	463,254	0	463,254
CSA 68 Valley Moon Road Repairs	57	0	(54)	0	3	0	3
CSA 69 Lake Arrowhead Road	37,240	0	(29,041)	0	8,199	(323)	7,876
CSA 70 ARPA Projects	7,496,040	(7,441,478)	(8,701,426)	0	(8,646,864)	(11,390)	(8,658,254)
CSA 70 Countywide Improvements	26,588	(395)	(4,144)	0	22,049	(868)	21,181
CSA 70 El Rancho Verde Landscape	8,506	0	(8,365)	0	141	(74)	67
CSA 70 Engineering for Park Project	1,717,113	(571,846)	(7,905)	0	1,137,362	(9,091)	1,128,271
CSA 70 Lake Gregory Dam Rehabilitation	18,116,421	(1,911,238)	(19,729)	0	16,185,454	(30,707)	16,154,747
CSA 70 Lytle Creek DB Capital Improvements	15,801	0	(15,539)	0	262	(137)	125
CSA 70 R-2 Twin Peaks Capital Improvements	24,348	0	(23,945)	0	403	(211)	192
CSA 70 R-15 Road Improvements	6,260	0	(6,156)	0	104	(54)	50
CSA 70 TV-4/5 Pinto Mountain Power Cable	1,105	0	(1,086)	0	19	(10)	9
CSA 120 Capital Improvements	319,383	0	(29,022)	0	290,361	(791)	289,570
Total County Service Areas – Capital Projects	28,692,830	(9,924,957)	(9,022,434)	0	9,745,439	(55,173)	9,690,266

County Service Areas – Special Revenue

CSA 18 Cedarpines Park	302,186	(18,346)	(85,837)	0	198,003	(4,023)	193,980
CSA 20 Joshua Tree	2,063,172	(283,162)	(1,129,481)	(500)	650,029	(20,852)	629,177
CSA 29 Lucerne Valley	101,510	(598,963)	(199,608)	(7,623)	(704,684)	0	(704,684)
CSA 30 Street Lights	8,817	0	(8,538)	0	279	(75)	204
CSA 40 Elephant Mountain	3,523,524	(9,204)	(3,357,383)	0	156,937	(29,340)	127,597
CSA 42 Park	3,040,419	(19,602)	(2,700,063)	0	320,754	(23,905)	296,849
CSA 54 Crest Forest	316,008	0	(294,356)	0	21,652	(2,555)	19,097
CSA 56 Wrightwood	304	0	(225)	(305)	(226)	(2)	(228)
CSA 59 Deer Lodge Park	858,004	(854)	(673,360)	0	183,790	(10,345)	173,445
CSA 63 Yucaipa	94,319	0	0	(300)	94,019	(1,158)	92,861
CSA 68 Valley of the Moon	386,852	(50,000)	(227,946)	0	108,906	(2,739)	106,167
CSA 69 Lake Arrowhead	436,441	(854)	(362,828)	0	72,759	(3,389)	69,370
CSA 70:							
Countywide	574,307	(559,289)	(313,798)	(1,000)	(299,780)	(9,030)	(308,810)
Countywide-Termination Benefits	948,196	0	(406,848)	0	541,348	(8,221)	533,127
Countywide-General Reserves – Equipment	1	0	(1)	0	0	0	0

Schedule 13

**San Bernardino County Fund Balance - Special Districts and Other Agencies –
Non Enterprise – Fiscal Year 2026**

		Total Financing Sources			Total Financing Uses		
District Name	Total Fund Balance June 30, 2025	Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balances Available (GAAP Basis) June 30, 2025	GASB Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2025
County Service Areas – Special Revenue							
Countywide Augmentation Reserve	4,544,150	0	(3,891,239)	0	652,911	(39,398)	613,513
Countywide CSA Loan Fund (Reserve)	1,822,100	0	(1,870,313)	0	(48,213)	(6,676)	(54,889)
CFD 2006-1 Lytle Creek DB	596,357	0	(562,619)	0	33,738	(5,055)	28,683
Zone EV-1 East Valley	550,197	0	(980,577)	0	(430,380)	(1,943)	(432,323)
Zone D-1 Lake Arrowhead Dam	3,805,645	(28,424)	(3,584,068)	0	193,153	(38,818)	154,335
Zone DB-1 Bloomington	376,429	0	(344,744)	0	31,685	(3,103)	28,582
Zone DB-2 Big Bear	252,986	0	(239,796)	0	13,190	(2,076)	11,114
Zone DB-3 Mill Pond	117,318	0	(104,437)	0	12,881	(898)	11,983
Zone EV-1 Citrus Streetlighting	267,645	0	(244,345)	0	23,300	(2,266)	21,034
Zone G Wrightwood	938,478	0	(613,587)	0	324,891	(7,348)	317,543
Zone GH Glen Helen Streetlighting	292,191	0	(240,972)	0	51,219	(2,589)	48,630
Zone M Wonder Valley Park	(236,734)	(180,367)	0	(300)	(417,401)	(278)	(417,679)
Zone M Wonder Valley Road	220,305	(1,514)	(111,628)	0	107,163	(2,079)	105,084
Zone OS-1 North Etiwanda	15,234	0	(13,535)	0	1,699	(367)	1,332
Zone P-6 El Mirage	73,793	0	(54,906)	0	18,887	(625)	18,262
Zone P-8 Fontana	3	0	(172)	0	(169)	(1)	(170)
Zone P-10 Mentone	92,431	0	(64,857)	0	27,574	(957)	26,617
Zone P-12 Montclair	142,691	(425)	(117,496)	0	24,770	(1,274)	23,496
Zone P-13 El Rancho Verde	738,134	(8,310)	(48,398)	0	681,426	(3,005)	678,421
Zone P-14 Mentone	40,376	0	(40,270)	0	106	(759)	(653)
Zone P-16 Eagle Crest	93,521	(425)	(90,006)	0	3,090	(825)	2,265
Zone P-18 Randall Crossings	78,007	0	(67,331)	0	10,676	(642)	10,034
Zone P-19 Gregory Crossings	125,798	0	(106,739)	0	19,059	(1,071)	17,988
Zone P-20 Mulberry Heights	151,454	0	(135,004)	0	16,450	(1,273)	15,177
Zone R-2 Twin Peaks	398,513	0	(313,577)	0	84,936	(2,913)	82,023
Zone R-3 Erwin Lake	436,676	0	(317,919)	0	118,757	(3,429)	115,328
Zone R-4 Cedarglen	1,438	0	(808)	0	630	(44)	586
Zone R-5 Sugarloaf	505,084	0	(118,874)	0	386,210	(3,237)	382,973
Zone R-7 Lake Arrowhead	47,849	0	(40,259)	0	7,590	(401)	7,189
Zone R-8 Riverside Terrace	332,443	0	(295,495)	0	36,948	(2,739)	34,209
Zone R-9 Rim Forest	(312)	0	(27,784)	0	(28,096)	(1,710)	(29,806)
Zone R-12 Baldwin Lake	50,601	(3,531)	(26,846)	0	20,224	(395)	19,829
Zone R-13 Lake Arrowhead	40,644	0	(31,630)	0	9,014	(385)	8,629
Zone R-15 Landers	154,793	0	(69,787)	0	85,006	(1,422)	83,584
Zone R-16 Running Springs	62,543	0	(49,114)	0	13,429	(532)	12,897
Zone R-19 Copper Mountain	41,469	(17,728)	(17,857)	0	5,884	(528)	5,356
Zone R-20 Flamingo Heights	25,096	0	(18,833)	0	6,263	(199)	6,064
Zone R-21 Mountain View	(732)	0	(62)	0	(794)	(38)	(832)

**San Bernardino County Fund Balance - Special Districts and Other Agencies –
Non Enterprise – Fiscal Year 2026**

		Total Financing Sources			Total Financing Uses		
District Name	Total Fund Balance June 30, 2025	Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balances Available (GAAP Basis) June 30, 2025	GASB Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2025
County Service Areas – Special Revenue							
Zone R-22 Twin Peaks	22,379	(155)	0	0	22,224	(172)	22,052
Zone R-23 Mile High	52,466	0	(41,171)	0	11,295	(501)	10,794
Zone R-25 Lucerne Valley	4,639	0	(3,162)	0	1,477	(35)	1,442
Zone R-26 Yucca Mesa	16,057	0	(10,750)	0	5,307	(137)	5,170
Zone R-29 Yucca Mesa Road	21,833	0	(15,011)	0	6,822	(161)	6,661
Zone R-31 Lytle Creek	7,599	0	(4,651)	0	2,948	(51)	2,897
Zone R-33 Fairway Boulevard	41,466	0	(26,756)	0	14,710	(376)	14,334
Zone R-34 Big Bear Roads	96,857	0	(1,120)	0	95,737	(42)	95,695
Zone R-35 Cedar Glen	1,012	0	(1)	0	1,011	(12)	999
Zone R-36 Pan Springs Road	41,017	0	(30,576)	0	10,441	(351)	10,090
Zone R-39 Highland Estates	289,891	0	(179,852)	0	110,039	(2,427)	107,612
Zone R-40 Upper N. Bay Lake Arrowhead	99,038	0	(65,065)	0	33,973	(772)	33,201
Zone R-41 Quail Summit	37,459	0	(32,863)	0	4,596	(326)	4,270
Zone R-42 Windy Pass	450,225	0	(410,558)	0	39,667	(3,571)	36,096
Zone R-44 Sawpit Canyon	14,864	0	(9,970)	0	4,894	(192)	4,702
Zone R-45 Erwin Lake South	92,077	(4,453)	(76,364)	0	11,260	(754)	10,506
Zone R-46 South Fairway Drive	40,520	(854)	(29,678)	0	9,988	(308)	9,680
Zone R-47 Rocky Point	184,645	0	(153,129)	0	31,516	(1,487)	30,029
Zone R-48 Erwin Lake West	67,818	0	(57,197)	0	10,621	(662)	9,959
Zone R-49 Fawnskin	10,464	0	(1,186)	0	9,278	(121)	9,157
Zone R-50 Mercury Way	12,767	0	(868)	0	11,899	(189)	11,710
Zone R-51 Old Toll Access Roads	17,961	0	(1,423)	0	16,538	(358)	16,180
Zone R-52 Green Valley Lake Operating	253,942	0	(229,036)	0	24,906	(2,119)	22,787
Zone TV-2 Morongo	2,700,606	(43,994)	(1,973,673)	0	682,939	(22,206)	660,733
Zone TV-4 Wonder Valley	459,778	(4,831)	(437,543)	0	17,404	(4,019)	13,385
Zone TV-5 Mesa	2,005,147	(4,831)	(1,843,485)	0	156,831	(16,713)	140,118
Zone W Hinkley Park	136	0	(3)	0	133	(50)	83
CSA 82 Roadside Park	850,700	(2,874)	(700,965)	0	146,861	(6,780)	140,081
CSA SL-1 Valley Wide	5,851,097	(22,301)	(3,572,989)	0	2,255,807	(48,975)	2,206,832
CSA SL-2 Chino	13,090	0	(12,839)	0	251	(102)	149
CSA SL-3 Mentone	7,242	0	(6,749)	0	493	(57)	436
CSA SL-4 Bloomington	54,783	0	(52,795)	0	1,988	(458)	1,530
CSA SL-5 Muscoy	191,845	0	(189,794)	0	2,051	(1,678)	373
CSA SL-6 Agua Mansa	22,102	0	(14,446)	0	7,656	(171)	7,485
CSA SL-7 Mentone	15,715	0	(13,527)	0	2,188	(123)	2,065
CSA SL-8 San Bernardino	15,000	0	(10,667)	0	4,333	(112)	4,221
CSA SL-9 Mentone	18,245	0	(12,581)	0	5,664	(135)	5,529
CSA SL-10 San Bernardino	7,412	0	(3,260)	0	4,152	(60)	4,092

San Bernardino County Fund Balance - Special Districts and Other Agencies – Non Enterprise – Fiscal Year 2026

		Total Financing Sources			Total Financing Uses		
District Name	Total Fund Balance June 30, 2025	Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balances Available (GAAP Basis) June 30, 2025	GASB Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2025
County Service Areas – Special Revenue							
CSA SL-11 Bloomington	13,733	0	(9,054)	0	4,679	(103)	4,576
AD 2018-1 Snowdrop Road	84,447	0	(22,911)	0	61,536	(330)	61,206
Total County Service Areas – Special Revenue	44,036,748	(1,865,291)	(34,873,824)	(10,028)	7,287,605	(374,128)	6,913,477
County Service Areas – Permanent Fund							
CSA 29 Lucerne Valley Cemetery Endowment	123,667	0	(120,491)	0	3,176	(1,072)	2,104
CSA 120 Etiwanda Preserve Endowment	1,775,330	0	(1,631,444)	0	143,886	(16,337)	127,549
Total County Service Areas – Permanent Fund	1,898,997	0	(1,751,935)	0	147,062	(17,409)	129,653
Fire Protection and Service Zones							
San Bernardino County Fire Protection Zone	45,398,226	(40,640,647)	(413,954)	0	4,343,625	(161,426)	4,182,199
SBCFPD General Reserves – Equipment	56,556,051	0	(43,775,249)	0	12,780,802	(503,208)	12,277,594
SBCFPD Termination Benefits	10,877,086	0	(10,512,442)	0	364,644	(93,640)	271,004
SBCFPD Medical Services Fund	7,581,430	(180,708)	(1,811,506)	0	5,589,216	(73,837)	5,515,379
Household Hazardous Waste	2,970,268	(88,599)	(2,198,851)	0	682,818	(30,568)	652,250
Hazardous Materials	9,947,940	(704,433)	(7,421,389)	0	1,822,118	(103,967)	1,718,151
Hazmat General Reserves – Equipment	3,529,576	0	(3,415,615)	0	113,961	(30,818)	83,143
Hazmat (CUPA-Statewide Penalties) General	1,988,720	0	(1,559,759)	0	428,961	(18,708)	410,253
Hazmat (CUPA-Admin Penalties) General	29,892	0	(28,899)	0	993	(259)	734
Hazmat (Statewide Tank Penalties) General	593,784	0	(574,287)	0	19,497	(5,164)	14,333
Mountain Regional Service Zone	10,855,252	(140,962)	(6,253,279)	0	4,461,011	(90,741)	4,370,270
Mountain RSZ Reserves – Equipment	1,733,909	0	(1,676,259)	0	57,650	(15,033)	42,617
North Desert Regional Service Zone	31,631,921	(2,358,379)	(16,068,932)	0	13,204,610	(236,656)	12,967,954
North Desert RSZ Reserves – Equipment	10,993,920	0	(5,622,506)	0	5,371,414	(97,298)	5,274,116
South Desert Regional Service Zone	7,587,025	(40,060)	(3,163,750)	0	4,383,215	(101,137)	4,282,078
South Desert RSZ Reserves – Equipment	13,788,479	0	(1,030,182)	0	12,758,297	(119,547)	12,638,750
Valley Regional Service Zone	64,247,576	(1,297,396)	(8,095,977)	0	54,854,203	(559,030)	54,295,173
Valley RSZ Reserves – Equipment	13,162,374	0	(2,140,913)	0	11,021,461	(131,685)	10,889,776
CFD 2002-2 Kaiser Commercial Center	11,302	0	(10,323)	0	979	(460)	519
CFD 1033 Special Tax	25,583	0	(3,663,034)	0	(3,637,451)	(25,583)	(3,663,034)
CFD 94-01 Hesperia Special Tax	22,396	0	(3,190,032)	0	(3,167,636)	(22,396)	(3,190,032)
CFD 2005-01 Hesperia Special Tax	8,680	0	(1,299,383)	0	(1,290,703)	(8,680)	(1,299,383)
Service Zone FP-5 City of Needles	5,387	0	(745,360)	0	(739,973)	(5,387)	(745,360)
Service Zone FP-5 City of San Bernardino	83,248	0	(11,318,381)	0	(11,235,133)	(83,248)	(11,318,381)
Service Zone FP-5 Helendale/Silver Lakes	12,795	0	(1,729,231)	0	(1,716,436)	(12,795)	(1,729,231)
Service Zone FP-5 Twenty Nine Palms	25,168	0	(3,412,504)	0	(3,387,336)	(25,168)	(3,412,504)

**San Bernardino County Fund Balance - Special Districts and Other Agencies –
Non Enterprise – Fiscal Year 2026**

		Total Financing Sources			Total Financing Uses		
District Name	Total Fund Balance June 30, 2025	Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balances Available (GAAP Basis) June 30, 2025	GASB Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2025
Fire Protection and Service Zones							
Service Zone FP-5 City of Upland	37,693	0	(4,978,948)	0	(4,941,255)	(37,693)	(4,978,948)
San Bernardino City Workers Compensation	52,703	0	0	0	52,703	(9,087)	43,616
Future Fire Headquarter	10,425	0	(775,792)	0	(765,367)	(10,425)	(775,792)
Total Fire Protection and Service Zones	293,768,809	(45,451,184)	(146,886,737)	0	101,430,888	(2,613,644)	98,817,244
Flood Control District							
Flood Control Administration – General	352,016,308	(26,998,041)	(132,476,409)	(325)	192,541,533	(2,144,223)	190,397,310
Total Flood Control District	352,016,308	(26,998,041)	(132,476,409)	(325)	192,541,533	(2,144,223)	190,397,310
Park Districts – Capital Projects							
Kessler Park Ball Field	7,315,507	(1,196,277)	(237,534)	0	5,881,696	(42,392)	5,839,304
Moonridge Animal Park Relocation	11,535	0	(11,959)	0	(424)	(100)	(524)
Erwin Park Improvements	739,004	(32,032)	(144,851)	0	562,121	0	562,121
Total Park Districts – Capital Projects	8,066,046	(1,228,309)	(394,344)	0	6,443,393	(42,492)	6,400,901
Park Districts – Special Revenue							
Big Bear Valley Recreation And Park	6,512,574	(1,086,903)	(4,459,651)	(52,474)	913,546	(64,453)	849,093
Bloomington Park	173,187	(12,353)	(210,370)	0	(49,536)	(3,323)	(52,859)
Bloomington Park Community Center	445,822	0	(340,419)	0	105,403	(3,873)	101,530
Total Park Districts – Special Revenue	7,131,583	(1,099,256)	(5,010,440)	(52,474)	969,413	(71,649)	897,764
Other Agencies							
In-Home Supportive Services Public Authority	1,947,310	(41,768)	(1,883,280)	0	22,262	(36,491)	(14,229)
Inland Counties Emergency Medical Agency	11,563,803	(38,593)	(9,069,596)	0	2,455,614	(89,017)	2,366,597
County Industrial Development Authority (COIDA)	68,821	0	0	0	68,821	(597)	68,224
Total Other Agencies	13,579,934	(80,361)	(10,952,876)	0	2,546,697	(126,105)	2,420,592
GRAND TOTAL	749,191,255	(86,647,399)	(341,368,999)	(62,827)	321,112,030	(5,444,823)	315,667,207

**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
Obligated Fund Balances – Fiscal Year 2026**

		Decreases or Cancellations		Increases or New		
District Name	Obligated Fund Balances June 30, 2025	Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
County Service Areas – Capital Projects						
CSA 18 Road Paving Committed – Available Reserves	1,802	0	0	90	91	1,893
CSA 29 Lucerne Valley Capital Improvements Committed – Available Reserves	577	0	0	40	40	617
CSA 40 Capital Improvements Committed – Available Reserves	169,947	0	0	8,204	8,221	178,168
CSA 59 Road Paving Committed – Available Reserves	3,696	0	0	0	7,754	11,450
CSA 68 Valley Moon Road Repairs Committed – Available Reserves	54	0	0	3	5	59
CSA 69 Lake Arrowhead Road Committed – Available Reserves	29,041	0	0	2,083	9,426	38,467
CSA 70 ARPA Projects Committed – Available Reserves	8,701,426	8,288,575	8,688,575	0	0	12,851
CSA 70 Countywide Improvements Committed – Available Reserves	4,144	0	4,144	3,614	0	0
CSA 70 El Rancho Verde Landscape Committed – Available Reserves	8,365	0	0	416	417	8,782
CSA 70 Engineering for Park Project Committed – Available Reserves	7,905	0	0	61,959	17,697	25,602
CSA 70 Lake Gregory Dam Rehabilitation Committed – Available Reserves	19,729	0	0	85,448	2,571,641	2,591,370
CSA 70 Lytle Creek DB Capital Improvements Committed – Available Reserves	15,539	0	0	774	775	16,314
CSA 70 R-2 Twin Peaks Capital Improvements Committed – Available Reserves	23,945	0	0	1,189	1,192	25,137
CSA 70 R-15 Road Improvements Committed – Available Reserves	6,156	0	0	299	300	6,456
CSA 70 TV-4/5 Pinto Mountain Power Cable Committed – Available Reserves	1,086	0	0	53	54	1,140
CSA 120 Capital Improvements Committed – Available Reserves	29,022	0	3,347	4,192	0	25,675
Total County Service Areas – Capital Projects	9,022,434	8,288,575	8,696,066	168,364	2,617,613	2,943,981

Schedule 14

**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
Obligated Fund Balances – Fiscal Year 2026**

		Decreases or Cancellations		Increases or New		
District Name	Obligated Fund Balances June 30, 2025	Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
County Service Areas – Special Revenue						
CSA 18 Cedarpines Park						
Committed – Available Reserves	85,837	0	0	13,246	123,966	209,803
CSA 20 Joshua Tree						
Committed – Available Reserves	1,129,481	15,070	0	0	62,882	1,192,363
Assigned – Imprest Cash	500	0	0	0	0	500
CSA 29 Lucerne Valley						
Committed – Available Reserves	199,608	183,041	182,687	0	0	16,921
Assigned – Imprest Cash	500	0	0	0	0	500
Assigned – Special Activities	7,123	0	0	0	0	7,123
CSA 30 Street Lights						
Committed – Available Reserves	8,538	0	0	1,511	813	9,351
CSA 40 Elephant Mountain						
Committed – Available Reserves	3,357,383	83,109	104,216	0	0	3,253,167
CSA 42 Park						
Committed – Available Reserves	2,700,063	0	0	394,333	714,071	3,414,134
CSA 54 Crest Forest						
Committed – Available Reserves	294,356	0	0	47,053	51,627	345,983
CSA 56 Wrightwood						
Committed – Available Reserves	225	225	225	0	0	0
Assigned – Imprest Cash	300	0	0	0	0	300
Assigned – Special Activities	5	0	0	0	0	5
CSA 59 Deer Lodge Park						
Committed – Available Reserves	673,360	0	0	292,353	342,732	1,016,092
CSA 63 Yucaipa						
Committed – Available Reserves	0	0	0	274	0	0
Assigned – Imprest Cash	300	0	0	0	0	300
CSA 68 Valley of the Moon						
Committed – Available Reserves	227,946	0	0	14,309	67,551	295,497
CSA 69 Lake Arrowhead						
Committed – Available Reserves	362,828	0	0	62,746	93,730	456,558
Countywide						
Committed – Available Reserves	313,798	313,798	313,798	0	0	0
Assigned – Imprest Cash	1,000	0	0	0	0	1,000
Countywide-Termination Benefits						
Committed – Available Reserves	406,848	0	0	72,037	72,127	478,975
Countywide-General Reserves – Equipment						
Committed – Available Reserves	1	1	0	0	0	1

**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
Obligated Fund Balances – Fiscal Year 2026**

		Decreases or Cancellations		Increases or New		
District Name	Obligated Fund Balances June 30, 2025	Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
County Service Areas – Special Revenue						
Countywide Augmentation Reserve Committed – Available Reserves	3,891,239	0	0	186,541	240,513	4,131,752
Countywide CSA Loan Fund (Reserve) Committed – Available Reserves	744,375	0	23,889	62,408	0	720,486
Committed – CSA Loan Fund	860,122	0	0	0	0	860,122
Committed – Financial Assurance	265,816	0	0	0	0	265,816
CFD 2006-1 Lytle Creek DB Committed – Available Reserves	562,619	0	0	51,257	52,400	615,019
Zone EV-1 East Valley Committed – Available Reserves	980,577	464,125	464,125	12,466	12,383	528,835
Zone D-1 Lake Arrowhead Dam Committed – Available Reserves	3,584,068	0	0	678,123	642,156	4,226,224
Zone DB-1 Bloomington Committed – Available Reserves	344,744	0	0	47,069	49,636	394,380
Zone DB-2 Big Bear Committed – Available Reserves	239,796	0	0	33,261	34,113	273,909
Zone DB-3 Mill Pond Committed – Available Reserves	104,437	0	0	28,672	26,389	130,826
Zone EV-1 Citrus Streetlighting Committed – Available Reserves	244,345	0	0	3,488	16,822	261,167
Zone G Wrightwood Committed – Available Reserves	613,587	0	0	81,028	175,984	789,571
Zone GH Glen Helen Streetlighting Committed – Available Reserves	240,972	4,219	0	0	25,816	266,788
Zone M Wonder Valley Park Committed – Available Reserves	0	0	0	62,770	63,307	63,307
Assigned – Imprest Cash	300	0	0	0	0	300
Zone M Wonder Valley Road Committed – Available Reserves	111,628	0	0	1,979	24,377	136,005
Zone OS-1 North Etiwanda Committed – Available Reserves	13,535	0	6,231	6,909	0	7,304
Zone P-6 El Mirage Committed – Available Reserves	54,906	14,872	9,683	0	0	45,223
Zone P-8 Fontana Committed – Available Reserves	172	172	170	0	0	2
Zone P-10 Mentone Committed – Available Reserves	64,857	46,149	55,684	0	0	9,173

**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
Obligated Fund Balances – Fiscal Year 2026**

		Decreases or Cancellations		Increases or New		
District Name	Obligated Fund Balances June 30, 2025	Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
County Service Areas – Special Revenue						
Zone P-12 Montclair Committed – Available Reserves	117,496	14,040	16,497	0	0	100,999
Zone P-13 El Rancho Verde Committed – Available Reserves	48,398	0	0	16,281	23,807	72,205
Zone P-14 Mentone Committed – Available Reserves	40,270	39,868	40,270	0	0	0
Zone P-16 Eagle Crest Committed – Available Reserves	90,006	3,637	3,460	0	0	86,546
Zone P-18 Randall Crossings Committed – Available Reserves	67,331	0	0	8,660	9,887	77,218
Zone P-19 Gregory Crossings Committed – Available Reserves	106,739	0	0	16,805	14,997	121,736
Zone P-20 Mulberry Heights Committed – Available Reserves	135,004	0	0	24,109	17,985	152,989
Zone R-2 Twin Peaks Committed – Available Reserves	313,577	0	0	112,461	130,533	444,110
Zone R-3 Erwin Lake Committed – Available Reserves	317,919	0	0	98,167	113,038	430,957
Zone R-4 Cedarglen Committed – Available Reserves	808	0	0	3,714	166	974
Zone R-5 Sugarloaf Committed – Available Reserves	118,874	0	0	319,786	331,690	450,564
Zone R-7 Lake Arrowhead Committed – Available Reserves	40,259	0	0	5,373	5,889	46,148
Zone R-8 Riverside Terrace Committed – Available Reserves	295,495	118,559	111,883	0	0	183,612
Zone R-9 Rim Forest Committed – Available Reserves	27,784	0	24,456	12,723	0	3,328
Zone R-12 Baldwin Lake Committed – Available Reserves	26,846	0	0	2,518	10,788	37,634
Zone R-13 Lake Arrowhead Committed – Available Reserves	31,630	2,257	0	0	1,329	32,959
Zone R-15 Landers Committed – Available Reserves	69,787	13,616	0	0	33,584	103,371
Zone R-16 Running Springs Committed – Available Reserves	49,114	0	0	5,563	11,327	60,441

**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
Obligated Fund Balances – Fiscal Year 2026**

		Decreases or Cancellations		Increases or New		
District Name	Obligated Fund Balances June 30, 2025	Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
County Service Areas – Special Revenue						
Zone R-19 Copper Mountain Committed – Available Reserves	17,857	0	17,857	6,310	0	0
Zone R-20 Flamingo Heights Committed – Available Reserves	18,833	3,670	0	0	379	19,212
Zone R-21 Mountain View Committed – Available Reserves	62	0	62	9,948	0	0
Zone R-22 Twin Peaks Committed – Available Reserves	0	0	0	43,494	44,031	44,031
Zone R-23 Mile High Committed – Available Reserves	41,171	0	0	158	1,434	42,605
Zone R-25 Lucerne Valley Committed – Available Reserves	3,162	0	0	1,010	1,092	4,254
Zone R-26 Yucca Mesa Committed – Available Reserves	10,750	270	0	0	1,610	12,360
Zone R-29 Yucca Mesa Road Committed – Available Reserves	15,011	0	0	454	5,221	20,232
Zone R-31 Lytle Creek Committed – Available Reserves	4,651	0	0	2,704	3,212	7,863
Zone R-33 Fairway Boulevard Committed – Available Reserves	26,756	9,195	0	0	1,434	28,190
Zone R-34 Big Bear Roads Committed – Available Reserves	1,120	0	1,120	576	0	0
Zone R-35 Cedar Glen Committed – Available Reserves	1	0	0	536	1,279	1,280
Zone R-36 Pan Springs Road Committed – Available Reserves	30,576	0	0	2,717	5,390	35,966
Zone R-39 Highland Estates Committed – Available Reserves	179,852	0	0	2,394	28,032	207,884
Zone R-40 Upper N. Bay Lake Arrowhead Committed – Available Reserves	65,065	0	0	15,504	20,901	85,966
Zone R-41 Quail Summit Committed – Available Reserves	32,863	2,247	0	0	303	33,166
Zone R-42 Windy Pass Committed – Available Reserves	410,558	0	0	59,875	74,846	485,404
Zone R-44 Sawpit Canyon Committed – Available Reserves	9,970	0	398	242	0	9,572

Schedule 14**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
Obligated Fund Balances – Fiscal Year 2026**

		Decreases or Cancellations		Increases or New		
District Name	Obligated Fund Balances June 30, 2025	Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
County Service Areas – Special Revenue						
Zone R-45 Erwin Lake South Committed – Available Reserves	76,364	0	0	8,318	8,656	85,020
Zone R-46 South Fairway Drive Committed – Available Reserves	29,678	0	0	3,207	8,256	37,934
Zone R-47 Rocky Point Committed – Available Reserves	153,129	0	0	17,387	28,729	181,858
Zone R-48 Erwin Lake West Committed – Available Reserves	57,197	0	0	267	7,819	65,016
Zone R-49 Fawnskin Committed – Available Reserves	1,186	0	0	1,458	6,788	7,974
Zone R-50 Mercury Way Committed – Available Reserves	868	0	693	829	0	175
Zone R-51 Old Toll Access Roads Committed – Available Reserves	1,423	0	1,423	4,027	0	0
Zone R-52 Green Valley Lake Operating Committed – Available Reserves	229,036	0	0	28,560	30,831	259,867
Zone TV-2 Morongo Committed – Available Reserves	1,973,673	0	0	289,433	335,512	2,309,185
Zone TV-4 Wonder Valley Committed – Available Reserves	437,543	120,639	103,542	0	0	334,001
Zone TV-5 Mesa Committed – Available Reserves	1,843,485	0	0	100,842	133,032	1,976,517
Zone W Hinkley Park Committed – Available Reserves	3	0	3	5	0	0
CSA 82 Roadside Park Committed – Available Reserves	700,965	0	0	188,505	192,585	893,550
CSA SL-1 Valley Wide Committed – Available Reserves	3,572,989	5,471	0	0	840,385	4,413,374
CSA SL-2 Chino Committed – Available Reserves	12,839	0	0	1,758	1,856	14,695
CSA SL-3 Mentone Committed – Available Reserves	6,749	0	0	506	578	7,327
CSA SL-4 Bloomington Committed – Available Reserves	52,795	0	0	5,638	5,802	58,597
CSA SL-5 Muscoy Committed – Available Reserves	189,794	0	0	9,959	4,129	193,923

**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
Obligated Fund Balances – Fiscal Year 2026**

		Decreases or Cancellations		Increases or New		
District Name	Obligated Fund Balances June 30, 2025	Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
County Service Areas – Special Revenue						
CSA SL-6 Agua Mansa Committed – Available Reserves	14,446	6,879	0	0	49	14,495
CSA SL-7 Mentone Committed – Available Reserves	13,527	283	0	0	1,253	14,780
CSA SL-8 San Bernardino Committed – Available Reserves	10,667	1,917	0	0	1,580	12,247
CSA SL-9 Mentone Committed – Available Reserves	12,581	2,736	0	0	1,905	14,486
CSA SL-10 San Bernardino Committed – Available Reserves	3,260	2,835	0	0	1,017	4,277
CSA SL-11 Bloomington Committed – Available Reserves	9,054	2,288	0	0	1,730	10,784
AD 2018-1 Snowdrop Road Committed – Available Reserves	22,911	14,275	0	20,323	30,260	53,171
Total County Service Areas – Special Revenue	34,883,852	1,489,463	1,482,372	3,606,937	5,430,331	38,831,811
County Service Areas – Permanent Fund						
CSA 29 Lucerne Valley Cemetery Endowment Committed – Available Reserves	120,491	0	0	7,191	7,204	127,695
CSA 120 Etiwanda Preserve Endowment Committed – Available Reserves	1,631,444	0	0	107,887	106,597	1,738,041
Total County Service Areas – Permanent Fund	1,751,935	0	0	115,078	113,801	1,865,736
Fire Protection and Service Zones						
San Bernardino County Fire Protection District Committed – Available Reserves	413,954	0	0	3,895,720	1,059,323	1,473,277
SBCFPD General Reserves – Equipment Committed – Available Reserves	43,775,249	0	0	302,821	5,954,043	49,729,292
SBCFPD Termination Benefits Committed – Available Reserves	10,512,442	0	0	64,157	271,004	10,783,446
SBCFPD Medical Services Fund Committed – Available Reserves	1,811,506	0	0	3,836,826	5,373,630	7,185,136
Household Hazardous Waste Committed – Available Reserves	2,198,851	99,301	0	0	382,429	2,581,280
Hazardous Materials Committed – Available Reserves	7,421,389	266,343	0	0	1,007,494	8,428,883
Hazmat General Reserves – Equipment Committed – Available Reserves	3,415,615	1,331,607	1,286,192	0	0	2,129,423

**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
Obligated Fund Balances – Fiscal Year 2026**

		Decreases or Cancellations		Increases or New		
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Fire Protection and Service Zones						
Hazmat (CUPA-Statewide Penalties) General Committed – Available Reserves	1,559,759	0	0	24,661	410,253	1,970,012
Hazmat (CUPA-Admin Penalties) General Committed – Available Reserves	28,899	0	0	333	734	29,633
Hazmat (Statewide Tank Penalties) General Committed – Available Reserves	574,287	0	0	6,502	14,333	588,620
Mountain Regional Service Zone Committed – Available Reserves	6,253,279	2,791,598	367,417	0	0	5,885,862
Mountain RSZ Reserves – Equipment Committed – Available Reserves	1,676,259	0	0	19,329	42,617	1,718,876
North Desert Regional Service Zone Committed – Available Reserves	16,068,932	3,054,895	0	0	3,438,268	19,507,200
North Desert RSZ Reserves – Equipment Committed – Available Reserves	5,622,506	0	0	0	274,116	5,896,622
South Desert Regional Service Zone Committed – Available Reserves	3,163,750	0	0	483,829	2,509,387	5,673,137
South Desert RSZ Reserves – Equipment Committed – Available Reserves	1,030,182	0	0	0	338,750	1,368,932
Valley Regional Service Zone Committed – Available Reserves	8,095,977	3,987,530	0	0	23,699,875	31,795,852
Valley RSZ Reserves – Equipment Committed – Available Reserves	2,140,913	0	0	429,507	389,776	2,530,689
CFD 2002-2 Kaiser Commercial Center Committed – Available Reserves	10,323	0	0	10,182	9,921	20,244
CFD 1033 Special Tax Committed – Available Reserves	3,663,034	0	3,663,034	101,559	0	0
CFD 94-01 Hesperia Special Tax Committed – Available Reserves	3,190,032	0	3,190,032	88,929	0	0
CFD 2005-01 Hesperia Special Tax Committed – Available Reserves	1,299,383	0	1,299,383	40,945	0	0
Service Zone FP-5 City of Needles Committed – Available Reserves	745,360	745,360	745,360	0	0	0
Service Zone FP-5 City of San Bernardino Committed – Available Reserves	11,318,381	0	11,318,381	352,794	0	0
Service Zone FP-5 Helendale/Silver Lakes Committed – Available Reserves	1,729,231	0	1,729,231	54,586	0	0

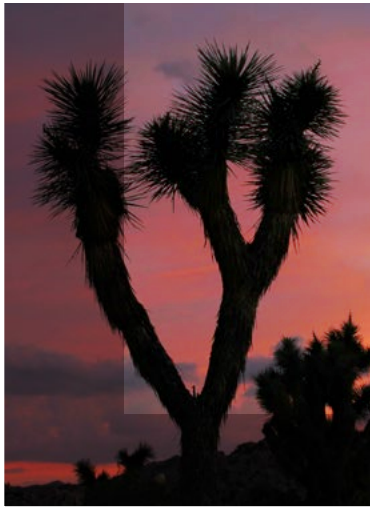
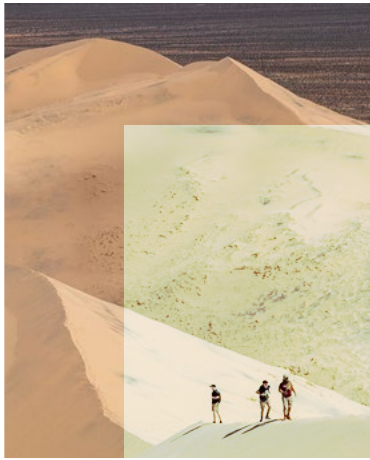
**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
Obligated Fund Balances – Fiscal Year 2026**

		Decreases or Cancellations		Increases or New		
District Name	Obligated Fund Balances June 30, 2025	Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
Fire Protection and Service Zones						
Service Zone FP-5 Twenty Nine Palms Committed – Available Reserves	3,412,504	3,412,504	3,412,504	0	0	0
Service Zone FP-5 City of Upland Committed – Available Reserves	4,978,948	0	4,978,948	162,233	0	0
Future Fire Headquarter Committed – Available Reserves	775,792	0	775,792	0	0	0
Total Fire Protection and Service Zones	146,886,737	15,689,138	32,766,274	9,874,913	45,175,953	159,296,416
Flood Control District						
Flood Control Administration – General Nonspendable – Prepaid Items	522,430	0	0	0	0	522,430
Committed – Available Reserves	131,953,979	2,757,866	2,412,981	109,450,068	121,952,341	251,493,339
Assigned – Change Fund	325	0	0	0	0	325
Total Flood Control District	132,476,734	2,757,866	2,412,981	109,450,068	121,952,341	252,016,094
Park Districts – Capital Projects						
Kessler Park Ball Field Committed – Available Reserves	237,534	0	0	52,220	52,220	289,754
Moonridge Animal Park Relocation Committed – Available Reserves	11,959	50	49	0	0	11,910
Erwin Park Improvements Committed – Available Reserves	144,851	144,851	144,851	0	0	0
Total Park Districts – Capital Projects	394,344	144,901	144,900	52,220	52,220	301,664
Park Districts – Special Revenue						
Big Bear Valley Recreation and Park Nonspendable – Inventory	111,815	0	0	0	0	111,815
Committed – Available Reserves	4,347,836	71,177	347,221	78,106	0	4,000,615
Assigned – Imprest Cash	1,000	0	0	0	0	1,000
Assigned – Change Fund	1,275	0	0	0	0	1,275
Assigned – Special Activities	50,199	0	0	0	0	50,199
Bloomington Park Committed – Available Reserves	210,370	58,062	210,370	0	0	0
Bloomington Park Community Center Committed – Available Reserves	340,419	29,108	0	0	20,030	360,449
Total Park Districts – Special Revenue	5,062,914	158,347	557,591	78,106	20,030	4,525,353

Schedule 14

**San Bernardino County Special Districts and Other Agencies – Non Enterprise –
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Other Agencies						
In-Home Supportive Services Public Authority Committed – Available Reserves	1,883,280	0	0	189,202	99,765	1,983,045
Inland Counties Emergency Medical Agency Committed – Available Reserves	9,069,596	1,057,808	459,552	2,013,516	1,292,695	9,902,739
Total Other Agencies	10,952,876	1,057,808	459,552	2,202,718	1,392,460	11,885,784
GRAND TOTAL	341,431,826	29,586,098	46,519,736	125,548,404	176,754,749	471,666,839



BOARD OF SUPERVISORS



Col. Paul Cook (Ret.)
First District Supervisor



Jesse Armendarez
Second District Supervisor



Dawn Rowe
Chairman
Third District Supervisor



Curt Hagman
Fourth District Supervisor



Joe Baca, Jr.
Vice Chair
Fifth District Supervisor



Luther Snoke
Chief Executive Officer
County Administrative Office
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