



SAN BERNARDINO
COUNTY

**San Bernardino County
State of California**

POPULAR
ANNUAL FINANCIAL
REPORT

Fiscal Year Ended June 30, 2017

Oscar Valdez, Auditor-Controller/Treasurer/Tax Collector





AWARDS AND ACHIEVEMENTS

OUTSTANDING ACHIEVEMENT AWARD

The Government Finance Officers Association of the United States and Canada has given the Award for Outstanding Achievement in Popular Annual Financial Reporting to the County of San Bernardino, California for the fiscal year ended June 30, 2016. This prestigious national award recognizes conformance with the highest standards for the preparation of state and local governments' popular reports. To receive this award a government must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for only one year. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements and we are submitting it to the Government Finance Officers Association for consideration.



ABOUT THIS REPORT

AUDITOR - CONTROLLER / TREASURER / TAX COLLECTOR MESSAGE



Oscar Valdez

Auditor-Controller/Treasurer/Tax Collector

DECEMBER 22, 2017

I am pleased to present San Bernardino County's Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2017.

The goal of this report is to increase public awareness of San Bernardino County finances by providing financial information that is understandable to the average citizen. I invite you to share any questions, concerns, or comments you may have.

Financial data in this report is derived from the County's Comprehensive Annual Financial Report (CAFR), and it conforms with Generally Accepted Accounting Principles (GAAP). The economic, demographic and other data are derived from various other unrelated sources.

For more in-depth knowledge I also encourage you to review San Bernardino County's CAFR, which is available at the Auditor-Controller/Treasurer/Tax Collector's office located at 268 Hospitality Lane, San Bernardino CA 92415, and on-line at www.sbcounty.gov/atc.

FINANCIAL HIGHLIGHTS

- The County's total net position increased by \$415 million, for a total net position of \$2.4 billion. The increase in net position is primarily the result of increases in revenues that were proportionately larger than increases in expenses.
- As of June 30, 2017, the County governmental funds reported combined fund balances of \$2 billion, an increase of \$158 million, 8.4%, from the beginning of the fiscal year.
- Amounts available for spending for the General fund totaled \$1 billion, or 42% of total General fund expenditures.
- The County's total long-term debt obligations increased by \$393 million, 11.3%, in comparison with the prior year.
- The County's total capital assets before netted against depreciation amounted to \$4.8 billion, an increase of 3.4% in comparison with the prior year.



Sheriff Coroner's Office

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Governmental funds:

are those through which governmental functions are accounted for, except business-type functions. Governmental funds include general, special revenue, capital projects, debt service and permanent funds.

General fund:

is the chief operating fund of the county. It accounts for all revenues and expenditures that are not accounted for through other funds.

Fund Balance:

may serve as a useful measure of a government's net resources at fiscal year-end. A positive fund balance means there are more resources than obligations. A negative fund balance means just the opposite.



ABOUT SAN BERNARDINO COUNTY

BOARD OF SUPERVISORS



Robert A. Lovingood,
Chair
First District
(909) 387-4830
supervisorlovingood@sbcounty.gov



Janice Rutherford
Second District
(909) 387-4833
supervisorrutherford@sbcounty.gov



James Ramos
Third District
(909) 387-4855
supervisorramos@sbcounty.gov



Curt Hagman, Vice Chair
Fourth District
(909) 387-4866
supervisorhagman@sbcounty.gov



Josie Gonzales
Fifth District
(909) 387-4565
supervisorgonzales@sbcounty.gov

OTHER ELECTED OFFICIALS

Bob Dutton
Assessor/Recorder/County Clerk

Oscar Valdez
Auditor-Controller/Treasurer/Tax Collector

Michael A. Ramos
District Attorney

John McMahon
Sheriff/Coroner/Public Administration

Ted Alejandre
Superintendent of Schools



Gary McBride
Chief Executive Officer

ROLE OF COUNTY GOVERNMENT

OUR JOB: Our job is to create a county in which those who reside and invest can prosper and achieve well-being.

OUR PARADIGM: The County of 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.

COUNTY OVERVIEW

San Bernardino County was established on April 26, 1853 by an act of the State Legislature. It lies east of Los Angeles, Orange, and Kern Counties, north of Riverside County and south of Inyo County, and covers an area of more than 20,160 square miles. It is the largest county in the contiguous United States. It is larger than nine states. It contains 24 incorporated cities and towns. About 90 percent of the county is desert; the remainder consists of the San Bernardino Mountains and the San Bernardino Valley. Popular attractions in the County include the San Bernardino National Forest, Joshua Tree National Park, Death Valley National Park, and the East Mojave Scenic Area.

The County provides a wide range of services to its residents, including police protection, criminal prosecution, medical and health services, education, senior citizen assistance, roads, library services, support for judicial institutions, airport services, cultural and environmental services, parks, and a variety of public assistance programs.



ABOUT SAN BERNARDINO COUNTY

ECONOMIC OUTLOOK

Overview

San Bernardino County is one of the most populous counties in the State, ranking fifth after Los Angeles, San Diego, Orange, and Riverside counties. While businesses continue to look to San Bernardino County for its available land and an expanding local market, families are drawn by relatively affordable housing, as compared to neighboring Los Angeles and Orange Counties. The geographic location, transportation infrastructure, and large immediate market have also made the County a desirable location as a regional distribution center for national and international firms.

San Bernardino's economy is clearly in its expansion phase. Each of the major sectors continued growth during 2017. Importantly, major taxable revenue streams are now exceeding their former records on an inflation adjusted basis.

Industry and Employment

San Bernardino County is experiencing strong employment growth. During the Great Recession (2008-2011), the County lost 68,000 jobs. However from 2012-2016, it added 119,600 positions. The County thus had 727,100 jobs in 2016, 51,800 more than in its 2007 pre-recession peak of 675,300. Its 2016 growth was 17,000 positions (2.4%). In 2017, the U.S. Bureau of Labor Statistics has the County starting the year up at 3.2%. If that continues, it will add an estimated 23,300 jobs to reach a new high of 750,400. The unemployment is down from a high of 13.5% in 2010 to 5.9% in 2017. In comparison, the state-wide unemployment rate is 5.4% and U.S. unemployment rate is 4.3%.

Among economic base sectors driving San Bernardino County's economy, logistics activity led the county's job growth. In 2016, the sector added 4,500 new jobs following a gain of 7,200 the prior year. In 2016, it created 26.5% of the County's 17,000 new jobs. This sector is being driven by the strong growth of Southern California's economy, expanding port activity which is headed for its third highest year, and e-commerce that is expanding at 15.0% compounded each year and is largely being conducted in Southern California through fulfillment centers in the County. Manufacturing growth added to San Bernardino County's economic base in 2016, adding 1,400 new jobs, an 8.2% share of the employment expansion. Both these sectors have median pay levels of \$45,000 to \$55,000 in 2017.

Health care and social assistance was San Bernardino County's other major sector. In 2016, the group added 3,900 workers, a 22.9% share of growth. The County's population growth and falling share of medically uninsured drove this fact. The sector's median pay is just over \$60,000 in 2017.

Housing

In second quarter 2017, the median priced home in San Bernardino County sold for \$308,000, up 7% from the prior year. This followed increases of 8.7% in 2016. Homebuyers are finding San Bernardino County very affordable compared to other Southern California areas. The current data showed that 51% of its families could afford the prices of its bottom 50% of homes, making it the Southern California's most affordable county compared to Riverside (39%), Orange (21%) and Los Angeles (28%) counties. With housing beginning to recover and industrial building continuing, the County's construction sector gained 1,100 jobs in 2016, a 6.5% share of total growth for all business sectors. The sector pays \$45,000 to \$55,000 in 2017.

Retail

Important to the funding of local government, San Bernardino County's retail sales increased 4.8% in 2016 with total taxable sales reaching a record \$37.0 billion. That was 18.2% above the prior high in 2006 (\$31.3 billion) and approximately above the 17.2% rise in prices from 2006-2016 indicating that the purchasing power of sales taxes now exceeds its 2006 record level.



Affordable Housing Ribbon Cutting



The Crossings, Redlands

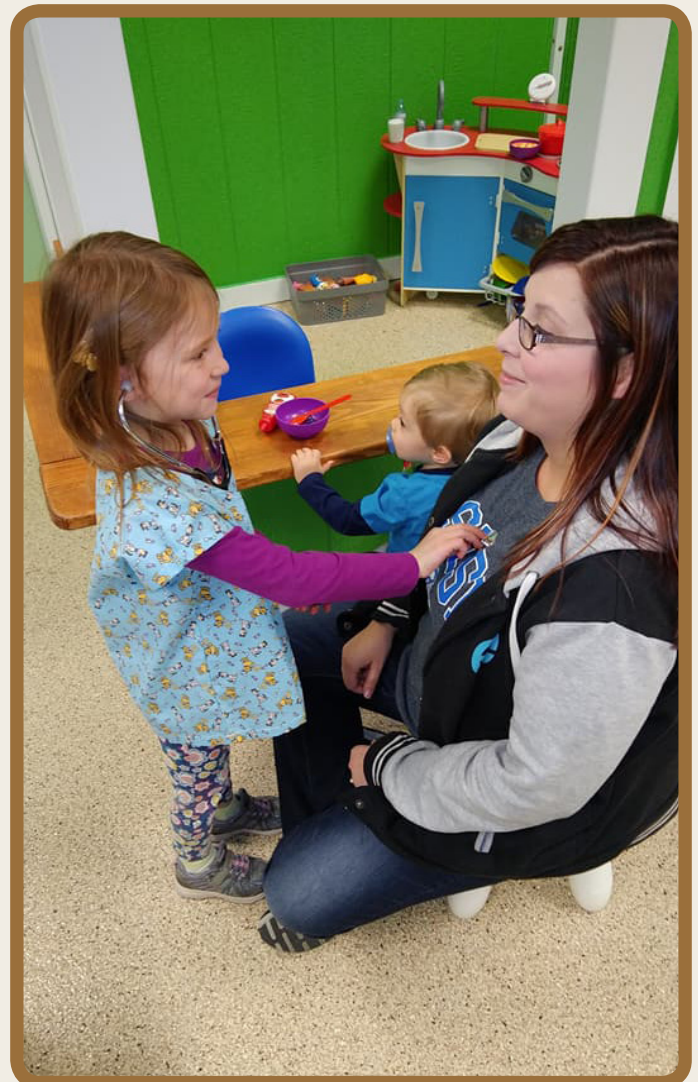
STATEMENT OF NET POSITION (AMOUNTS IN THOUSANDS)

	<u>2017</u>	<u>2016</u>	<u>Variance</u>
Current and other assets	\$ 3,422,350	\$ 3,098,565	10.4%
Capital assets	2,564,761	2,526,205	1.5%
Total assets	<u>5,987,111</u>	<u>5,624,770</u>	6.4%
Deferred outflows of resources	951,033	537,695	76.9%
Current and other liabilities	342,809	324,632	5.6%
Long-term Liabilities	3,866,315	3,473,137	11.3%
Total liabilities	<u>4,209,124</u>	<u>3,797,769</u>	10.8%
Deferred inflows of resources	356,817	407,971	-12.5%
Net position:			
Net investment in capital assets	2,124,382	2,046,838	3.8%
Restricted	1,127,803	1,017,140	10.9%
Unrestricted	(879,982)	(1,107,253)	20.5%
Total Net Position	<u>\$ 2,372,203</u>	<u>\$ 1,956,725</u>	21.2%

The **Statement of Net Position** presents information on all of the County assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, an increase or decrease in net position may serve as a useful indicator of whether the County's financial position is improving or deteriorating.

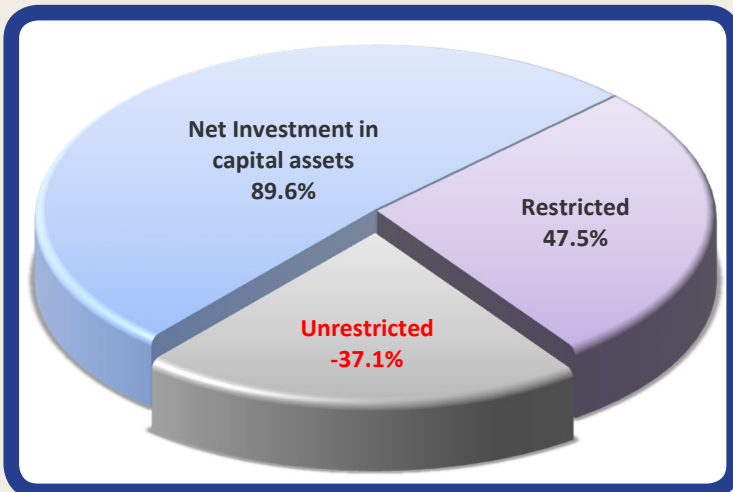
As of June 30, 2017, the County's net position totaled \$2.4 billion, an increase of \$415 million or 21.2% from the previous year is primarily the result of an increase of the deferred outflows of resources related to pensions, as well as increases in charges for current services, operating grants/contributions and tax revenue.

Museum - Curiosity

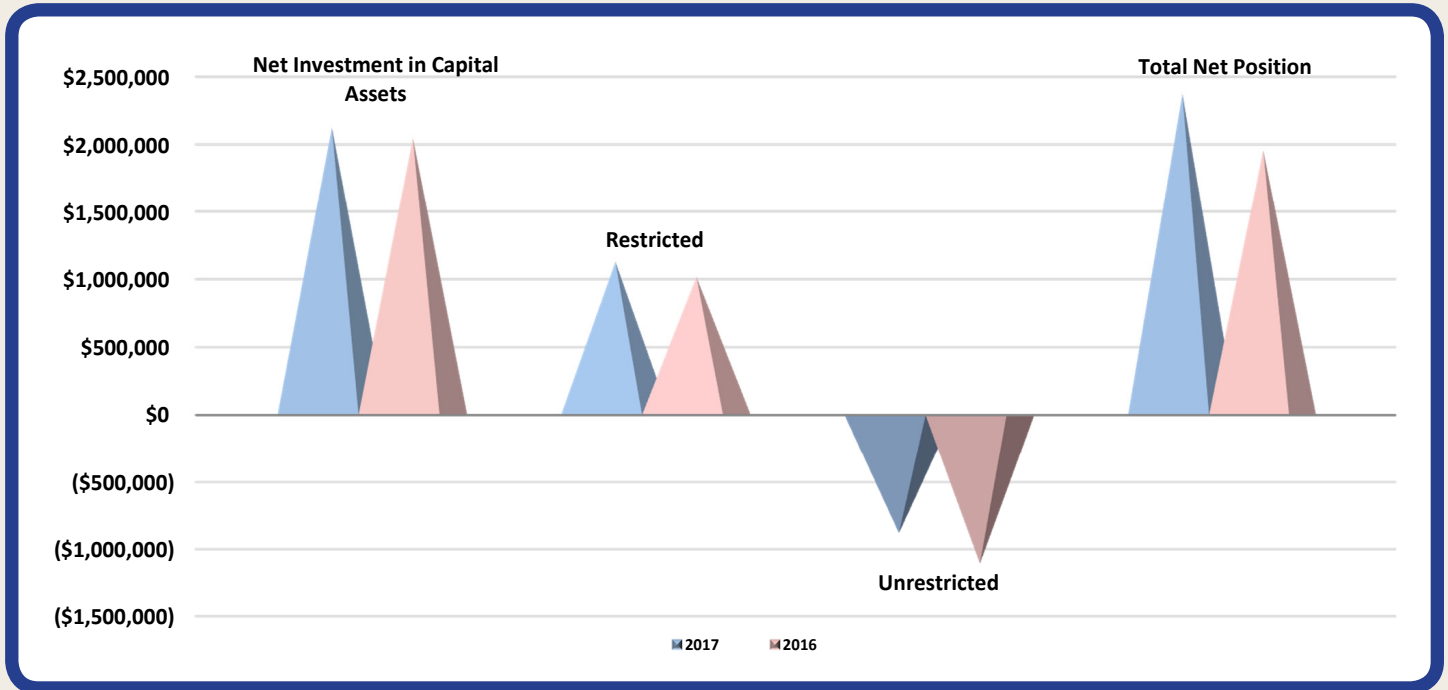


The information on this schedule is derived from the County's Comprehensive Annual Financial Report (CAFR), which is presented in conformity with generally accepted accounting principles (GAAP), and contains more information.

2017 PERCENTAGE OF NET POSITION



NET POSITION COMPONENTS (AMOUNTS IN THOUSANDS)



Below are the three components of net position and their respective fiscal year-end balances.

- The largest component of the County’s net position, about 89.6% or \$2,124,382 was invested in capital assets, less any related outstanding debt used to acquire those assets. Even though the County’s investment in capital assets is reported net of related debt, the capital assets themselves cannot be used to pay the County’s debt, and so the resources needed to pay these liabilities must be provided from other resources. The net position components, net investment in capital assets increased by \$78 million or 3.8% in comparison with the prior year.
- The second component of the County’s net position is restricted net position. Restricted means that these resources are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, regulators, or restrictions imposed by law through constitutional provision or legislation, including those passed by the County itself. Total restricted net position is \$1,127,803 with an increase of \$111 million or 10.9% in comparison with the prior year.
- The last component of net position is unrestricted net position. Unrestricted net position consists of resources that the County may use to meet its ongoing obligations to citizens and creditors. Total unrestricted net position is a deficit of \$879,982 with a deficit reduction of \$227 million or 20.5% in comparison with the prior year.

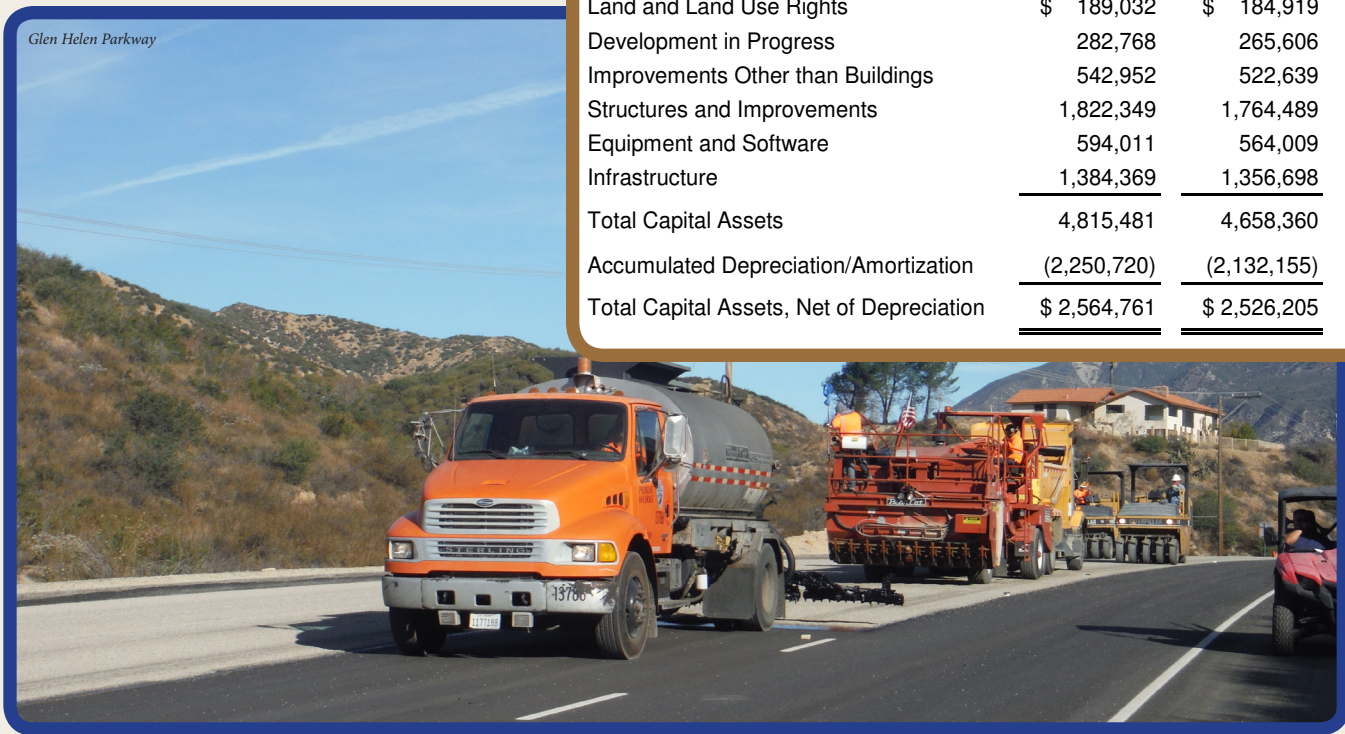


County Fire Helicopter (Upland)

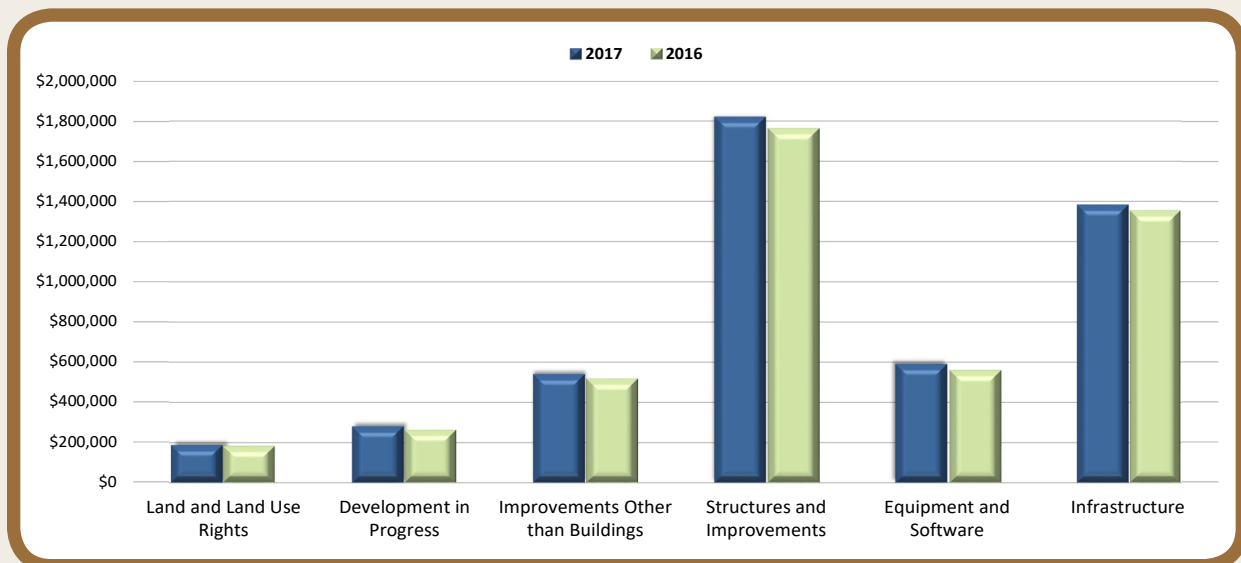
Capital assets include land, land use rights, development in progress, improvements other than buildings, structures and improvements, equipment, software and infrastructure, that are used to provide service to the citizens of the County.

As of June 30, 2017, the County's capital assets totaled \$4.8 billion, an increase of \$157 million or 3.4% from the previous year. The largest increase is comprised in Structures and Improvements of \$58 million, which is primarily due to the addition of the Sheriff's Crime Lab, 303 building remodel and the Sheriff's Aviation relocation. The next largest increase occurred in Development in Progress, which is primarily due to the Enterprise Financial Management System, campus improvements at the Government Center, preliminary space programming, and the Residential Housing Project. Equipment and Software primary increase consists of licensed vehicles, computer equipment, and law enforcement equipment, which includes the addition of 4 Sheriff helicopters.

Capital Assets	2017	2016	Variance
Land and Land Use Rights	\$ 189,032	\$ 184,919	2.2%
Development in Progress	282,768	265,606	6.5%
Improvements Other than Buildings	542,952	522,639	3.9%
Structures and Improvements	1,822,349	1,764,489	3.3%
Equipment and Software	594,011	564,009	5.3%
Infrastructure	1,384,369	1,356,698	2.0%
Total Capital Assets	4,815,481	4,658,360	3.4%
Accumulated Depreciation/Amortization	(2,250,720)	(2,132,155)	5.6%
Total Capital Assets, Net of Depreciation	\$ 2,564,761	\$ 2,526,205	1.5%



TOTAL CAPITAL ASSETS (GROSS BOOK VALUE)



LONG-TERM DEBT OBLIGATIONS

(AMOUNTS IN THOUSANDS)

Governmental Activities are functions of the County that are principally supported by taxes and intergovernmental revenues.

Business-type Activities are functions of the County that are intended to recover all or part of their costs through user fees and charges.

As of June 30, 2017, the County's long-term debt obligations totaled \$3.9 billion. This increase of \$393 million from previous year is a result of an increase in Net Pension Liability and Other Long-Term Liabilities.



	2017	2016	Variance
Governmental Activities			
Certificates of Participation	\$ -	\$ 6,205	-100.0%
Revenue Bonds, net	289,805	323,169	-10.3%
Other Bonds and Notes	417,864	458,223	-8.8%
Compensated Absences	181,803	171,670	5.9%
Estimated Liability for Litigation and Self -Insured Claims	246,495	236,695	4.1%
Net Pension Liability	1,833,646	1,456,577	25.9%
Other Long-Term Liabilities	72	101	-28.7%
Total Governmental Activities - Long-term Liabilities	\$ 2,969,685	\$ 2,652,640	12.0%
Business-type Activities			
Certificates of Participation, net	\$ 380,782	\$ 402,936	-5.5%
General Obligation Bonds	335	515	-35.0%
Other Bonds and Notes	32,338	35,131	-8.0%
Capital Lease Obligations	3,962	4,192	-5.5%
Compensated Absences	20,993	19,545	7.4%
Estimated Liability for Closure/Postclosure Care Costs	96,369	102,418	-5.9%
Pollution Remediation Obligations	65,015	62,878	3.4%
Net Pension Liability	230,896	178,390	29.4%
Net Other Postemployment Benefit Obligation for HACSB	3,837	4,042	-5.1%
Other Long-Term Liabilities	62,103	10,450	494.3%
Total Business-type Activities - Long-term Liabilities	\$ 896,630	\$ 820,497	9.3%
Total County Debt Obligations	\$ 3,866,315	\$ 3,473,137	11.3%

DEBT INSTRUMENTS

Certificates of Participation are long-term debt instruments that are repaid from the County's general revenue sources, and are collateralized by certain County facilities.

General Obligation Bonds are long-term debt instruments that are repaid from the County's general revenue sources. They are backed by the full faith and credit of the County.

Revenue Bonds are long-term debt instruments that are repaid from future pledged revenue streams.

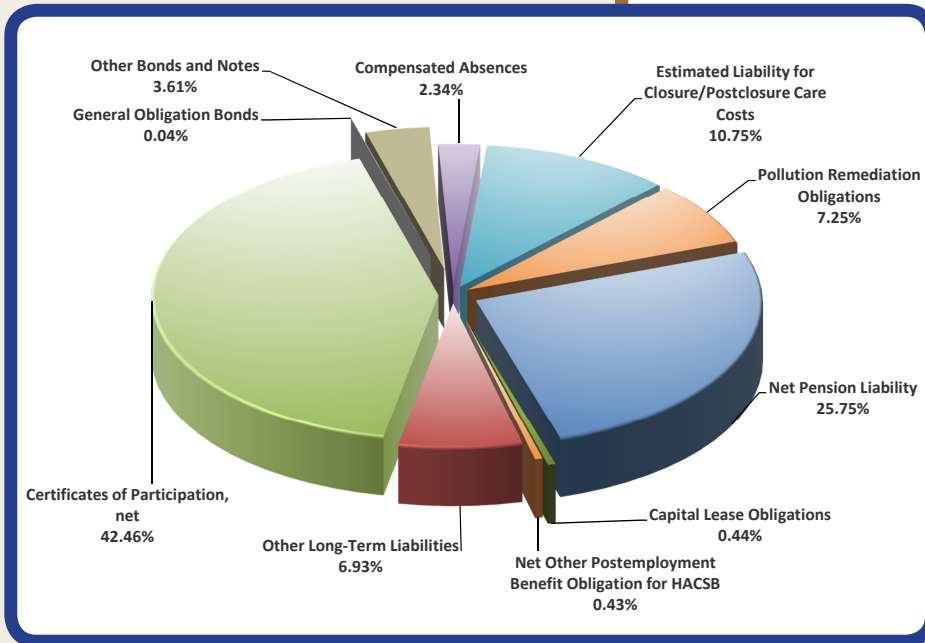
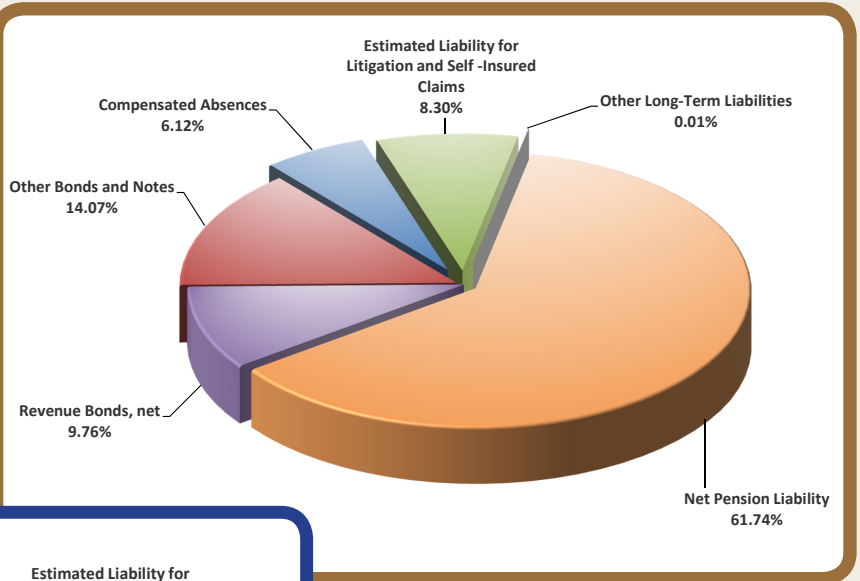
Long-Term Notes and Loans are debt instruments used by the County for various public works projects.

Capital Lease Obligations are contracts made by the County's departments for the acquisition of assets such as copiers, mail machines, and so forth. The departments pay for these contracts from their annual budgets.

LONG-TERM DEBT OBLIGATIONS

(AMOUNTS IN THOUSANDS)

**GOVERNMENTAL ACTIVITIES
LONG-TERM DEBT OBLIGATIONS:
\$2,969,685**

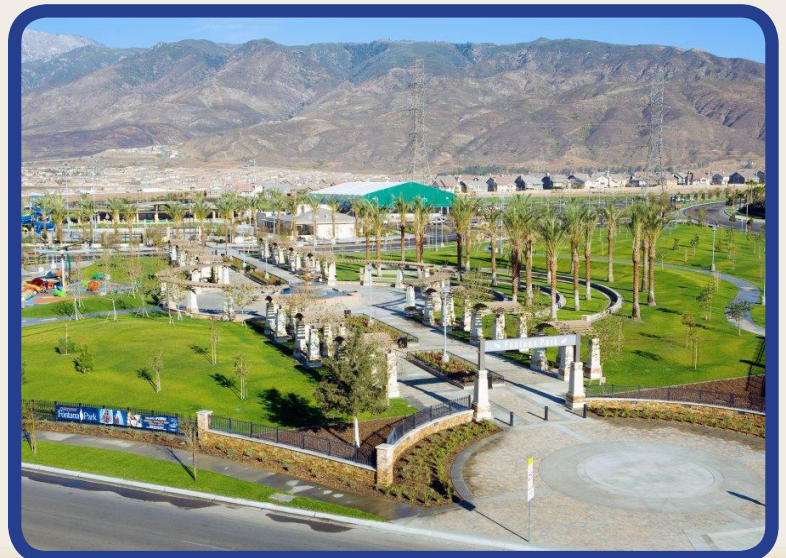


**BUSINESS-TYPE ACTIVITIES
LONG-TERM DEBT OBLIGATIONS:
\$896,630**

Fontana Park

GOVERNMENTAL ACTIVITIES BOND CREDIT RATINGS

	S & P	Moody's
Revenue Bonds		
Pension Obligation Bonds (1995)	AA	A2
Courthouse Project Bonds (2007)	A	A3
Other Bonds		
Flood Control District:		
Refunding Bonds (Series 2007)	A+	Aa3
Refunding Bonds (Series 2008)	A+	Aa1
Refunding Bonds (Series 2016)	NR	NR
Pension Obligation Bonds (2004)	AA-	A1
Pension Obligation Refunding Bonds (2008)	AA	A1
NR = Not Rated		



STATEMENT OF ACTIVITIES

(AMOUNTS IN THOUSANDS)

The **Statement of Activities** provides information on the County's revenues and expenses along with transfers, with the difference reported as changes in net position.

Revenues are monies the County receives from a variety of sources to pay for the services it provides.

Expenses are the amounts spent to provide services to citizens.

Changes in Net Position represent the difference between revenues and expenses/transfers.

	2017	2016	Variance
REVENUES			
Program Revenues:			
Charges for Services	\$ 1,056,951	\$ 1,000,363	5.7%
Operating and Capital Grants/Contributions	2,096,791	1,997,860	5.0%
General Revenues:			
Property Taxes	667,164	620,904	7.5%
Public Safety Tax	174,648	164,993	5.9%
Other Taxes	48,144	64,338	-25.2%
Unrestricted Revenues from Use of Money and Property	49,926	45,894	8.8%
Miscellaneous	84,319	86,705	-2.8%
Total Revenues	4,177,943	3,981,057	4.9%
EXPENSES			
General Government	169,368	158,981	6.5%
Public Protection	1,164,533	1,054,075	10.5%
Public Ways and Facilities	86,017	81,902	5.0%
Health and Sanitation	390,442	338,910	15.2%
Public Assistance	1,138,660	1,079,575	5.5%
Education	20,010	19,424	3.0%
Recreation and Cultural Services	24,984	24,505	2.0%
Interest on Long-Term Debt	39,447	42,744	-7.7%
Medical Center	535,515	507,668	5.5%
Waste Systems	62,075	60,717	2.2%
Housing Authority	114,722	105,876	8.4%
Other	16,792	20,871	-19.5%
Total Expenses	3,762,565	3,495,248	7.6%
Excess before Transfers	415,378	485,809	
Transfers	100	(100)	
Change in Net Position	415,478	485,709	
Net Position -- Beginning of Year	1,956,725	1,471,016	
Net Position -- End of Year	\$ 2,372,203	\$ 1,956,725	

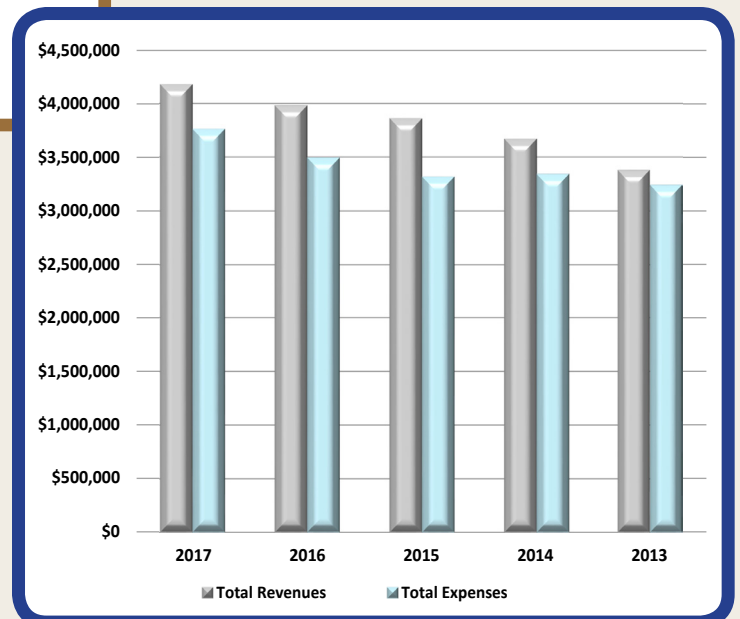
As of June 30, 2017, the County's revenues totaled \$4.2 billion, an increase of 4.9%. This increase in revenues was due to continued increases in assessed valuation of properties within the County resulting in higher property tax and continued increases in operating grants/contributions, such as state realignment funding for current and growth apportionments.

County's expenses totaled \$3.8 billion, with an increase of 7.6%, primarily due to increases in Public Protection, Health and Sanitation, and Public Assistance expenses. Public Protection expenses increased primarily as the result of negotiated salary increases, the net addition of positions to the Sheriff's Department, and increased retirement contribution requirements. The increase in Health and Sanitation expenditures was primarily associated with the Medi-Cal 2020 Waiver and the shift towards outpatient, primary and preventative care. The increase in Public Assistance expenses was primarily due to increases in expenses related to the provision of financial assistance to adoptive children and children in foster care and negotiated salary increases.

The information on this schedule is derived from the County's Comprehensive Annual Financial Report (CAFR), which is presented in conformity with generally accepted accounting principles (GAAP), and contains more information.

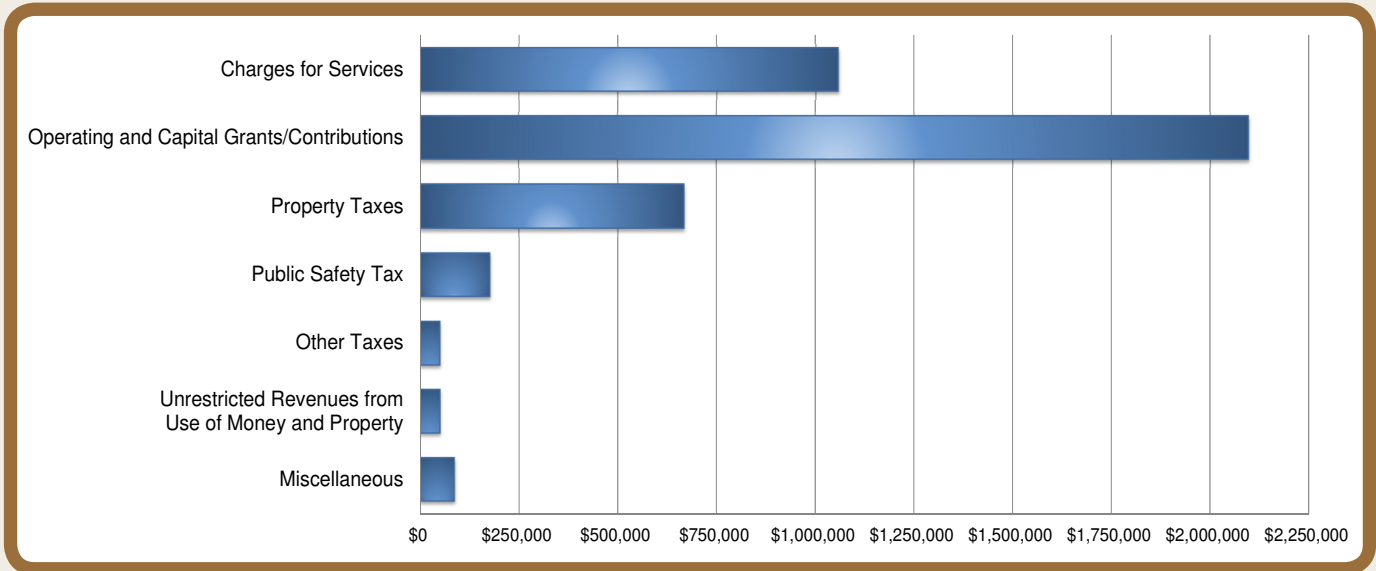
Over the past five fiscal years, revenues have been steadily increasing. This increase is primarily due to increases in assessed valuation of properties within the County, realignment growth apportionments, and sales tax revenue including the one-half percent sales tax imposed by Proposition 172.

From fiscal year 2013 to 2015, expenses increased slightly which was primarily due to additional funding received and spent on the growing public protection, health, and public assistance needs during the economic condition at that time. Since 2015, expenses have been rising primarily due to negotiated salary increases in Public Protection and Public Assistance, and overall pension costs.



5 YEAR REVENUE & EXPENSE TREND

REVENUES FOR 2017: \$4,177,943



Program Revenues include:

Charges for services are revenues generated from licenses, permits, other fees, fines, forfeitures, and charges paid by the recipients of goods and services offered by County programs.

Operating/Capital Grants/Contributions represent grants and contributions received from other governments, organizations and individuals that are restricted to meeting the operational or capital requirements of a particular program in some manner.

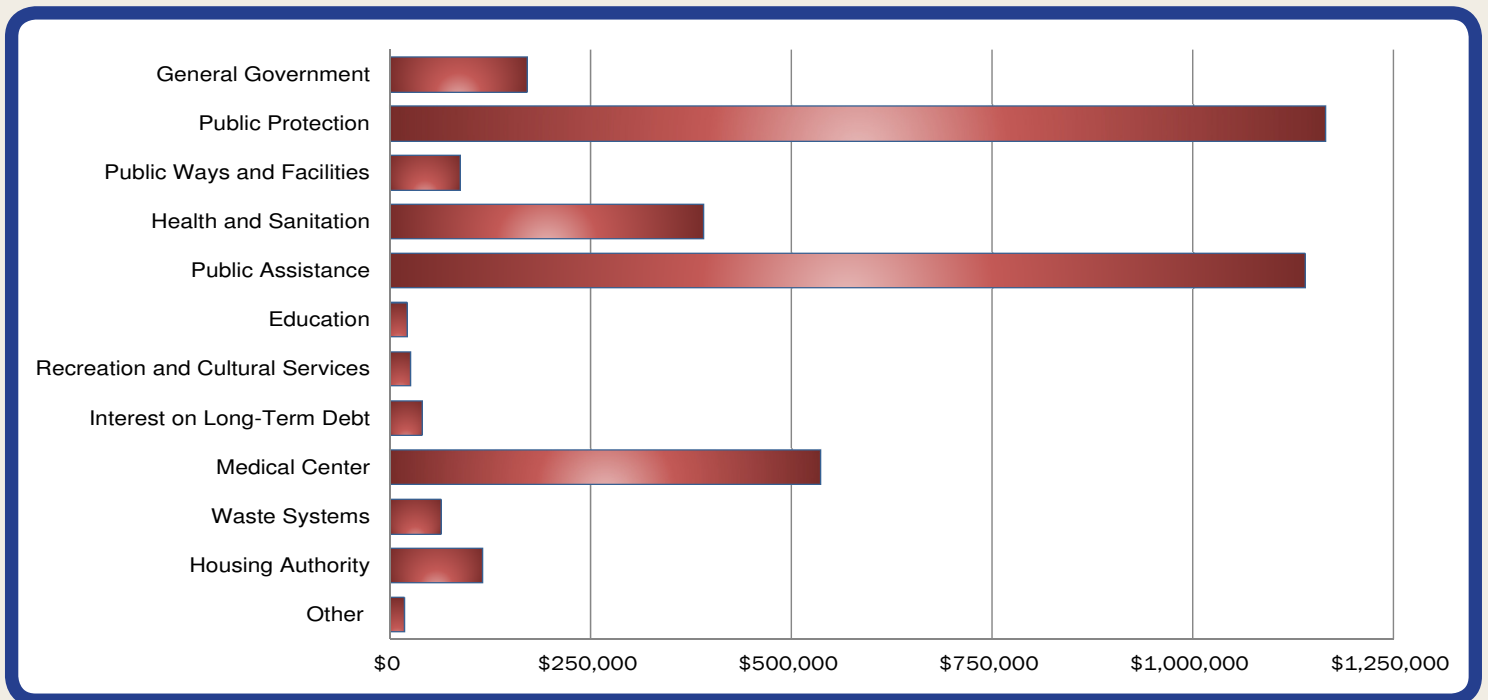
General Revenues are those revenues that are not classified as program revenues. All taxes, even those that are limited to particular functions, are considered general revenues.



FINANCIAL ACTIVITIES - EXPENSES

(AMOUNTS IN THOUSANDS)

EXPENSES FOR 2017: \$3,762,565



Madonna of the Trail

General Government expenses are costs incurred for the County's administrative offices, including the Board of Supervisors, County Administrative Office, Auditor-Controller/Treasurer/Tax Collector and Assessor/Recorder/County Clerk.

Public Protection expenses are costs incurred for the judicial and public safety activities of the County, including Trial Courts, District Attorney, Public Defender, Sheriff/Coroner/Public Administrator, Probation, Flood Control and Land Use Services.

Public Ways and Facilities expenses are costs incurred to maintain County roads, bridges, and airports.

Health and Sanitation expenses are costs incurred by the various health departments, including Public Health, Behavioral Health, Alcohol and Drug Prevention, and California Children's Services.

Public Assistance expenses are costs for Welfare Aid Programs, Economic Development, Aging and Adult Services, Workforce Development, and Veterans Affairs.

Education expenses are costs of the County Library and County Superintendent of Schools.

Recreation and Cultural Services expenses are costs related to the County Museum and Regional Parks.

Interest on Long-Term Debt accounts for interest payments made on County debt.

Medical Center expenses are costs to operate the County Hospital.

Waste Systems expenses are costs to operate the County landfills.

Housing Authority (HACSB) expenses are costs to operate the County's rent subsidy programs under the Housing Act of 1937.

Other expenses are costs incurred for the County's other enterprise activities, including water, sewer and sanitation facilities, and gift shop/snack bar operations.

PROPERTY TAX

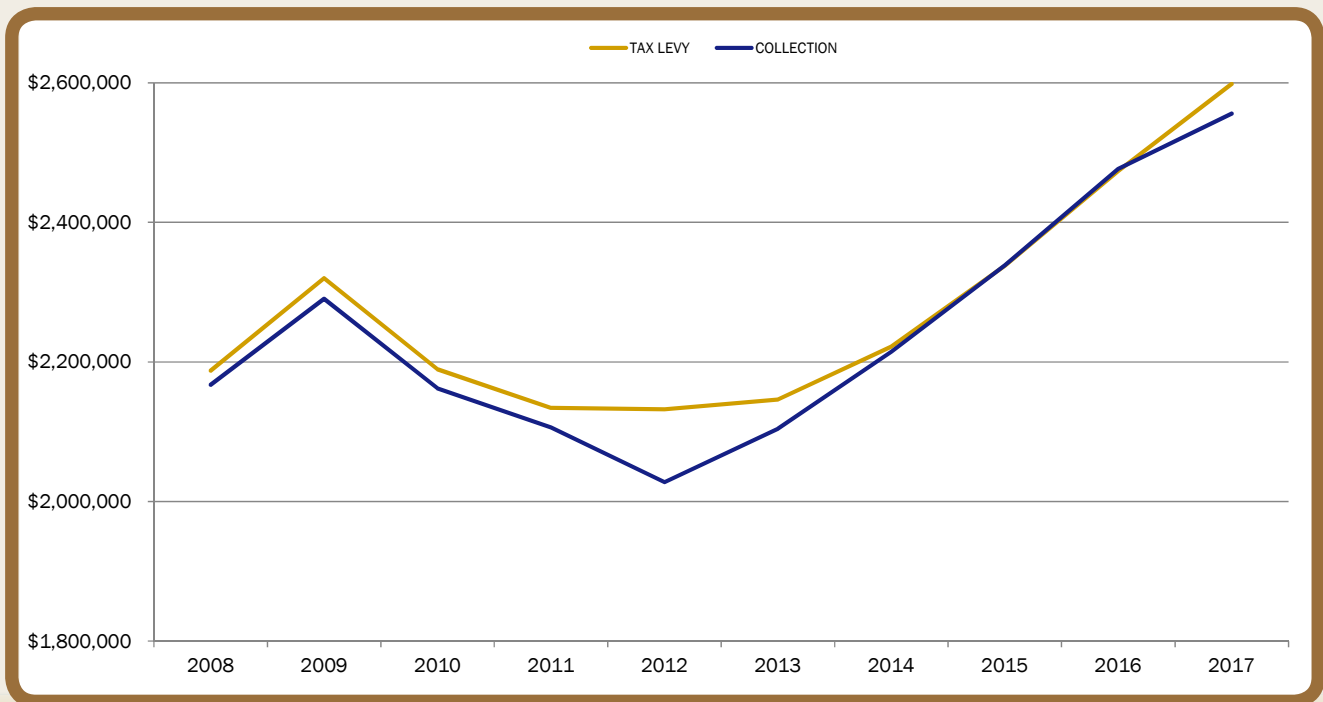


Lanitz Bridge

FISCAL YEAR	TAX LEVY AMOUNT (1)	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENT
2008	\$ 2,187,535	\$ 2,167,244	99.07%
2009	\$ 2,320,100	\$ 2,290,595	98.73%
2010	\$ 2,189,390	\$ 2,162,067	98.75%
2011	\$ 2,134,012	\$ 2,106,237	98.70%
2012	\$ 2,132,085	\$ 2,027,731	95.11%
2013	\$ 2,146,261	\$ 2,104,098	98.04%
2014	\$ 2,222,023	\$ 2,214,957	99.68%
2015	\$ 2,337,923	\$ 2,338,325	100.02%
2016	\$ 2,473,896	\$ 2,476,809	100.12%
2017	\$ 2,598,465	\$ 2,555,888	98.36%

(1) Secured and Unitary tax levy for the County itself, school districts, cities and special districts under the supervision of their own governing boards

PROPERTY TAX LEVY AND COLLECTION



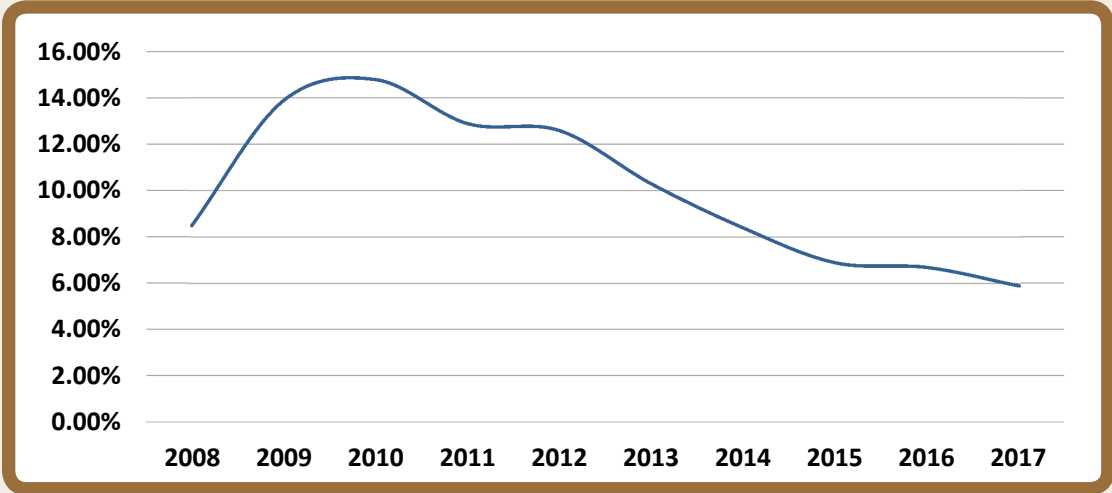
COUNTY POPULATION

YEAR	COUNTY POPULATION	COUNTY SCHOOL ENROLLMENT	COUNTY UNEMPLOYMENT RATE
2008	2,055,800	428,142	8.5%
2009	2,061,000	420,325	13.9%
2010	2,035,200	415,549	14.8%
2011	2,052,400	417,000	12.9%
2012	2,063,900	414,000	12.6%
2013	2,076,300	412,000	10.3%
2014	2,085,669	412,000	8.4%
2015	2,105,291	411,000	6.9%
2016	2,139,570	409,000	6.7%
2017	2,160,256	407,000	5.9%

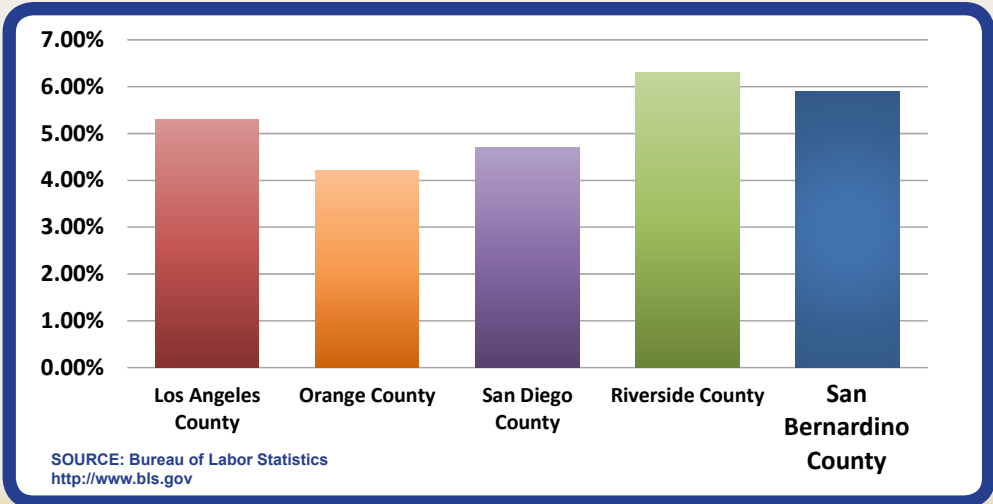


Public Works Diversity

COUNTY UNEMPLOYMENT RATE



COMPARISON OF UNEMPLOYMENT RATES AS OF JULY 2017



PERSONAL INCOME

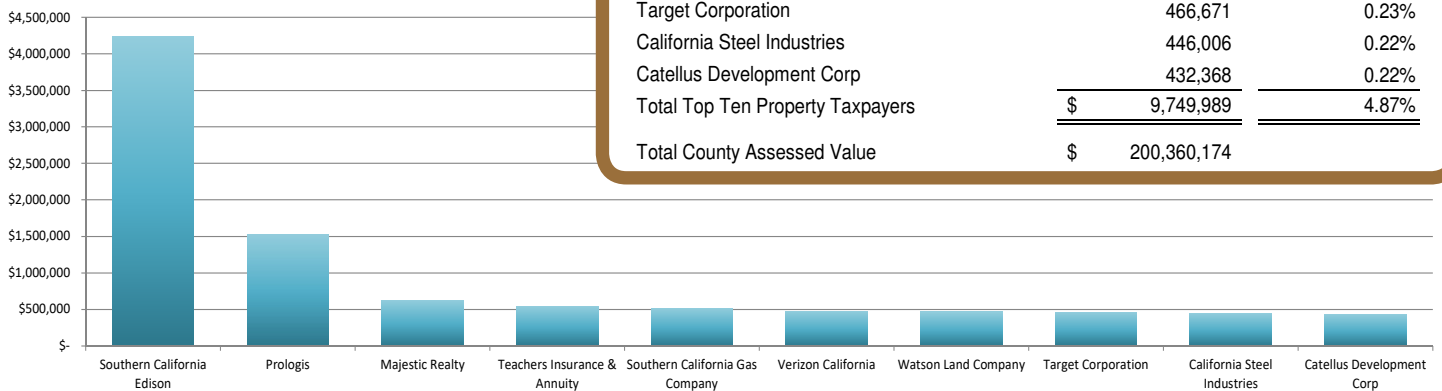


Give Big

YEAR	PERSONAL INCOME	PER CAPITA PERSONAL INCOME
2008	\$ 55,752,000	\$ 27.13
2009	\$ 56,203,000	\$ 27.27
2010	\$ 62,790,000	\$ 30.86
2011	\$ 60,739,000	\$ 29.60
2012	\$ 61,094,000	\$ 29.60
2013	\$ 62,259,000	\$ 29.99
2014	\$ 66,902,000	\$ 32.07
2015	\$ 68,939,000	\$ 32.75
2016	\$ 70,385,000	\$ 32.89
2017	\$ 76,529,000	\$ 35.43

2017 TOP TEN TAX PAYERS

PROPERTY TAXPAYER	ASSESSED VALUE	PERCENTAGE
Southern California Edison	\$ 4,240,359	2.12%
Prologis	1,532,782	0.77%
Majestic Realty	627,320	0.31%
Teachers Insurance & Annuity	545,231	0.27%
Southern California Gas Company	520,328	0.26%
Verizon California	471,984	0.24%
Watson Land Company	466,940	0.23%
Target Corporation	466,671	0.23%
California Steel Industries	446,006	0.22%
Catellus Development Corp	432,368	0.22%
Total Top Ten Property Taxpayers	\$ 9,749,989	4.87%
Total County Assessed Value	\$ 200,360,174	



IMPORTANT INFORMATION IN YOUR COUNTY



CountyWire

The one-stop location for County news and information. News releases, event listings, announcements, photos, and other content from all County departments can be found here, with an opportunity for you to comment and ask questions. Stay informed by making CountyWire a regular part of your day. <http://wp.sbcounty.gov/cao/countywire/>



Board of Supervisors

Learn about your district supervisor, review the board agenda, the meeting dates, or meeting actions. <http://www.sbcounty.gov/Main/bos.asp>



Open Government

To locate County records and official County documents, use this link <http://www.sbcounty.gov/main/OpenGovernment.asp>



Save Your Home

The Community Development and Housing Department of the Economic Development Agency has gathered information to connect County homeowners with foreclosure prevention and loan modification resources. Resources for homebuyers include links to down payment assistance, first-time buyer workshops, and financial management tools. Upcoming workshops, program descriptions, tips for avoiding foreclosure scams, and more available at: www.saveyourhomesbcounty.org



Working

To discover business opportunities, search and apply for County current job openings, learn about Workforce Investment Network and many others, use the following County website page. <http://www.sbcounty.gov/main/working.asp>



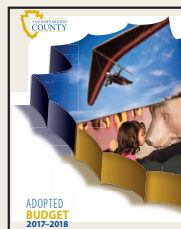
County Calendar

To learn about events in County Calendar, use this link <http://my.sbcounty.gov/Calendar/>



CountyDirect

CountyDirect is a public service provided by the San Bernardino County Board of Supervisors as part of its ongoing commitment to improved public access to County government information. You can use the service to get live and on-demand video access to County's meetings, events and informational presentations. <http://www.sbcounty.gov/main/countydirect.asp>



2017-18 County Adopted Budget

The County's \$5.9 Billion final budget for 2017-18 was adopted on June 13, 2017. The budget serves a fiscally sound spending plan and provides appropriation authority for County departments for the period from July 1, 2017 to June 30, 2018. <http://www.sbcounty.gov/cao/budget/>



Stay Connected

Visit County website via mobile devices using the following link. <http://m.sbcounty.gov>

COUNTY SPOTLIGHT

San Bernardino County ASSESSOR/RECORDER/COUNTY CLERK Bob Dutton

Mission Statement

The mission of the Offices of the San Bernardino County Assessor/Recorder/County Clerk is to provide our customers with prompt, courteous service through having a qualified and knowledgeable staff motivated by integrity and respect for all.

Programs

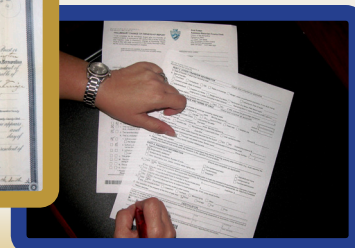
The Assessor-Recorder-County Clerk provides a variety of services to the public. These services include:

Assessor

- Tax Savings and Relief Programs
- Property Information
- Change of Ownership
- Change of Address
- Assessment Appeals

Recorder/County Clerk

- Birth, Death, Marriage Certificates
- Document Recording
- Fictitious Business Names
- Marriage Licenses



County Fire Activity



PUBLIC PROTECTION:

County Fire is assuming fire, rescue, Emergency Medical Services (EMS), and prevention responsibilities within the City of Upland (\$11.7 million) as a result of pending annexation in 2017-18. This continued expansion of a regional approach will provide a more effective and efficient delivery of fire services for County residents.

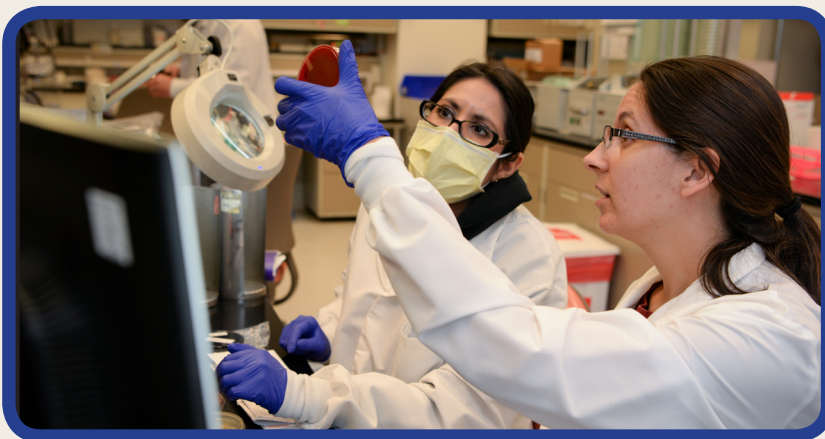
TECHNOLOGY:

The implementation of the County's new Enterprise Financial Management System began in May 2016 with the first phase and successfully completed in October 2017. The first phase deployment included the core financial accounting modules, supplier relationship management and procurement, human capital management, reporting, and data warehouse capabilities. The next phase including the extended functionalities of

the core financial accounting modules and other module enhancements have already commenced.

Implementation of the County's upgraded enterprise permitting system, EZ-Online Permitting System (Accela), occurred in 2017-18. The system includes a shared database, precise digital maps, and satellite images of land data that are linked to the County's GIS database. It also provides field staff with remote real-time access to the database, streamlines permitting processes across various departments in the County and offers customers and the public access to a web portal to manage and monitor applications, permits, and development-related information online.

Arrowhead Regional Medical Center Medical Lab



HEALTH & SAFETY:

The Department of Behavioral Health is expanding Mental Health Services Act programs, notably in the following areas: \$3.5 million for expanded adult residential treatment services to support the transition of clients from hospitalization to less costly and less restrictive residential placement facilitating reintegration into the community; \$7.0 million for contracted children services programs to support expanded early intervention and mental health services for children; and \$19.5 million for contracted services to support the operations of crisis stabilization and crisis residential facilities constructed with SB82 grant funds through the California Health Facility Finance Agency (CHFFA).

County Servers



COUNTY APPOINTED OFFICIALS DIRECTORY

AGING AND ADULT SERVICES	(909) 891-3917	SHARON NEVINS
AGRICULTURAL COMMISSIONER/SEALER	(909) 387-2115	ROBERTA Y. WILLHITE
AIRPORTS	(909) 387-8816	JAMES E. JENKINS
ARROWHEAD REGIONAL MEDICAL CENTER.....	(909) 580-6150	WILLIAM L. GILBERT
BEHAVIORAL HEALTH	(909) 388-0820	VERONICA KELLEY
BOARD OF RETIREMENT	(909) 885-7980	GARY A. AMELIO
CHIEF EXECUTIVE OFFICER.....	(909) 387-5417	GARY McBRIDE
CHILD SUPPORT SERVICES	(909) 478-7471	MARIE GIRULAT
CHILDREN AND FAMILY SERVICES	(909) 388-0242	MARLENE HAGEN
CLERK OF THE BOARD OF SUPERVISORS.....	(909) 387-3848	LAURA H. WELCH
COMMUNITY DEVELOPMENT	(909) 387-4411	DENA FUENTES
COUNTY COUNSEL	(909) 387-3267	MICHELLE BLAKEMORE
COUNTY LIBRARIAN	(909) 387-2220	MICHAEL JIMENEZ
COUNTY MUSEUM	(909) 798-5719	MELISSA RUSSO
ECONOMIC DEVELOPMENT AGENCY.....	(909) 387-4460	REG JAVIER
FACILITIES MANAGEMENT.....	(909) 387-5252	TERRY W. THOMPSON
FIRE DEPARTMENT/FIRE WARDEN.....	(909) 387-5779	MARK HARTWIG
FLEET MANAGEMENT.....	(909) 387-7870	RON LINDSEY
HOUSING AND SUCCESSOR AGENCY.....	(909) 387-4411	DENA FUENTES
HOUSING AUTHORITY.....	(909) 332-6302	MARIA RAZO
HUMAN RESOURCES (<i>INTERIM</i>)	(909) 387-5570	BOB WINDLE
HUMAN SERVICES	(909) 387-4717	CaSONYA THOMAS
INFORMATION SERVICES	(909) 388-5501	JENNIFER HILBER
INLAND COUNTIES EMERGENCY MEDICAL AGENCY.....	(909) 388-5831	TOM LYNCH
LAND USE SERVICES	(909) 387-4431	TOM HUDSON
LEGISLATIVE AFFAIRS.....	(909) 387-4671	JOSH CANDELARIA
PRESCHOOL SERVICES.....	(909) 383-2005	DIANA ALEXANDER
PROBATION.....	(909) 387-5693	MICHELLE SCRAY BROWN
PUBLIC DEFENDER.....	(909) 382-3940	PHYLLIS K. MORRIS
PUBLIC HEALTH.....	(909) 387-9146	TRUDY RAYMUNDO
PUBLIC WORKS.....	(909) 387-7906	KEVIN BLAKESLEE
PURCHASING.....	(909) 387-2074	Laurie ROZKO
REAL ESTATE SERVICES.....	(909) 387-5252	TERRY W. THOMPSON
REGIONAL PARKS	(909) 387-2340	BEAHTA DAVIS
REGISTRAR OF VOTERS.....	(909) 387-2100	MICHAEL J. SCARPELLO
RISK MANAGEMENT	(909) 386-8621	LEANNA WILLIAMS
SPECIAL DISTRICTS	(909) 387-5967	JEFFREY O. RIGNEY
TRANSITIONAL ASSISTANCE DEPARTMENT.....	(909) 388-0245	GILBERT RAMOS
VETERANS' AFFAIRS.....	(909) 387-5525	FRANK GUEVARA
WORKFORCE DEVELOPMENT.....	(909) 387-4460	REG JAVIER



For a more detailed and complete presentation of the County's finances, the County also releases a Comprehensive Annual Financial Report (CAFR), found at <http://www.sbcounty.gov/ATC/Services/Documents>





OSCAR VALDEZ

Auditor-Controller/Treasurer/Tax Collector

268 West Hospitality Lane, San Bernardino, CA 92415-0018

Board of **SUPERVISORS**



Robert A. Lovingood
CHAIRMAN
First District Supervisor



Curt Hagman
VICE-CHAIRMAN
Fourth District Supervisor



Janice Rutherford
Second District Supervisor



James C. Ramos
Third District Supervisor



Josie Gonzales
Fifth District Supervisor

Gary McBride
Chief Executive Officer

www.SBCounty.gov/atc