



**San Bernardino County**  
**State of California**

# **POPULAR ANNUAL FINANCIAL REPORT**

**Fiscal Year Ended June 30, 2021**  
**ENSEN MASON CPA, CFA**  
**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 San Bernardino County, California for the fiscal year ended June 30, 2020. 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



**Ensen Mason CPA, CFA**  
Auditor-Controller/Treasurer/Tax Collector

**JANUARY 19, 2022**

I am pleased to present San Bernardino County’s Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2021.

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 Annual Comprehensive Financial Report (ACFR), 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 ACFR, 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](http://www.sbcounty.gov/atc).

### FINANCIAL HIGHLIGHTS

- The County’s total net position increased by \$463 million, for a total net position of \$4 billion. The net increase is attributable to the \$467 million increase in governmental activities net position and the \$5 million decrease in business-type activities net position.
- As of June 30, 2021, the County governmental funds reported combined fund balances of \$3.3 billion, an increase of \$582 million, 21.5%, from the beginning of the fiscal year
- Amounts available for spending for the General fund totaled \$1.6 billion, or 51.4% of total General fund expenditures.
- The County’s total capital assets before accumulated depreciation amounted to \$5.3 billion, a decrease of 1.7% in comparison with the prior year.
- The County’s total long-term debt obligations decreased by \$178 million, 21.6%, in comparison with the prior year.

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**Governmental funds:**

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:**

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

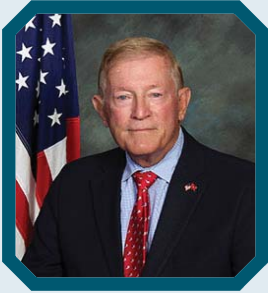
**Fund Balance:**

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



Col. Paul Cook (Ret.)  
First District  
(909) 387-4830  
paul.cook@bos.sbcounty.gov



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



Dawn Rowe, Vice Chair  
Third District  
(909) 387-4855  
supervisorrowe@sbcounty.gov



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



Joe Baca, Jr.  
Fifth District  
(909) 387-4565  
supervisor.baca@bos.sbcounty.gov

## OTHER ELECTED OFFICIALS

**Bob Dutton**  
Assessor/Recorder/County Clerk

**Shannon D. Dicus**  
Sheriff/Coroner/Public Administration

**Ensen Mason CPA, CFA**  
Auditor-Controller/Treasurer/Tax Collector

**Jason Anderson**  
District Attorney

## 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 San Bernardino County 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.



**Leonard X. Hernandez**  
Chief Executive Officer



## 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.

## 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 County's economy is recovering from its 2020 slowdown due to the COVID-19 pandemic. The job loss in 2020 was -4.2%, compared to California's loss of -6.9%. To date in 2021, the County is on track to gain back 39,209 of the 65,692 jobs lost in 2020. It is believed that the County will fully regain the net of 26,483 jobs losses during 2022. The September 2020 release of data for the 2019 American Community Survey (2020 was not done due to COVID) showed that while employment was expanding, the county's poverty rate fell significantly from 20.4% in 2011 to 13.3% in 2019. Important to the function of local governments, while San Bernardino County saw 2020 taxable sales increase by 3.58%, California's sales tax revenue fell -3.55%. In 2021, the first two quarters saw county increases of 23.0% and 42.2%. This growth also exceeded 13.0% and 38.8% for the state. Assessed valuation in the County grew at a rapid 7.59% from fiscal year 2021, bringing the total valuation to \$272.8 billion. That was 46.6% above its 2009 pre-Great Recession record. Prices had risen 29.1% since 2009, so local government purchasing power rose substantially.

### Industry and Employment

In 2019, the Inland Empire economy, of which San Bernardino County is the largest player, saw employment reach 1,567,475 jobs. During 2020, the number of people employed fell to 1,501,783, off -65,692 or -4.2%. If job growth in November-December 2021 is the same as in October (3.8%), the Inland Empire economy could end the year at an annual average of 1,540,992 positions, up 39,209 (2.6%). That will leave the region just 26,483 jobs below the 2019 level. At the compound 3.45% rate of job growth, found in normal economic growth times from 2016-2019, the year 2022 could see 53,318 jobs created taking the area's local employment to 1,594,311. This would be 26,836 jobs above the 2019 level (1.7%).

Among economic base sectors driving San Bernardino County's economy, the logistics sector has consistently led the inland area and the county's job growth. As of 2021, the sector is on track to add 23,158 jobs. That will be 41.3% of the 56,123 jobs added in growing sectors. Despite the COVID downturn, this sector group added 21,108 positions in 2020. This is happening due to the rapid growth of international trade through Southern California's ports (16% above 2018 record) and airports plus households increasing use of e-commerce to acquire goods. In Southern California, nearly all the large fulfillment centers are in the County due to its expansive land area. The sector's 2021 median pay is \$51,821 with an occupation such as commercial truck drivers earning \$51,854 a year.

Until 2020, health care was the only San Bernardino County sector to have never lost jobs from one year to the next. In 2020, it lost 2,800 positions as people were reticent to be in close contact with health care workers. In 2021, the sector is again headed for growth with 6,774 new jobs amounting to 12.1% percent of the 56,123 jobs added in growing sectors. The Health Care sector's 2021 median pay is \$70,836. The County's population growth helped drive the economic growth of this sector in addition to the continued impacts created by the Affordable Care Act (ACA). ACA Compliance among the community contributed to the continued decrease in uninsured people from 21% of residents in 2012 to 8.9% in 2019.

Construction is San Bernardino County's other traditional sector expanding its economic base. In 2021, this industry is on course to add 4,654 jobs given heavy demand for homes and industrial facilities. Its foundation is strong with residential prices having recently exploded to all time highs. This is due to a high demand and low supply of homes. Also, many construction jobs are directly related to the continuing need to add large facilities for logistics firms where vacancies are down to 0.7%. Construction workers received a median pay of \$56,670 in 2021.

### Assessed Valuation

In third quarter 2021, the median priced existing home in San Bernardino County was \$450,000. That was 21.8% above the 2020 level of \$369,500. New homes sold for \$545,250, 7.8% above their 2020 record of \$506,000. Homebuyers find San Bernardino County affordable compared to other Southern California areas. Current 2021 affordability data from the CA Board of Realtors show that 43% of the County's families could afford the prices of its bottom 50% of homes, making it the Southern California's most affordable county. This compared to Riverside (33%), Los Angeles (19%) or Orange (18%) counties. With residential prices rising, along with industrial prices that are 49.2% above 2020 levels, the County's June 30, 2021 assessed valuation has reached 46.6% above its June 30, 2008 high. With 2008-2021 inflation up 27.9%, the purchasing power of the County's property taxes are at a record level.

**STATEMENT OF NET POSITION**

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.

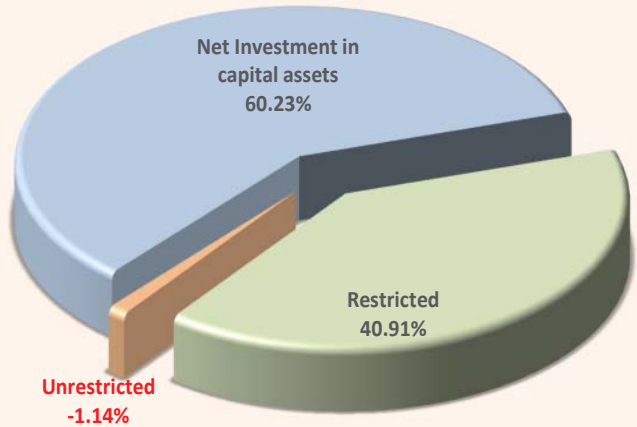
As of June 30, 2021, the County's net position totaled \$4 billion, an increase of \$463 million or 13% from the previous year. This increase is primarily the result of increases in operating grants/contributions and tax revenue.

The information on this schedule is derived from the County's Annual Comprehensive Financial Report (ACFR), which is presented in conformity with Generally Accepted Accounting Principles (GAAP), and contains more information.

	<u>2021</u>	<u>2020*</u>	<u>Variance</u>
Current and other assets	\$ 5,337,273	\$ 4,815,003	10.8%
Capital assets	2,662,760	2,651,642	0.4%
Total assets	<u>8,000,033</u>	<u>7,466,645</u>	7.1%
Deferred outflows of resources	<u>1,637,427</u>	<u>824,254</u>	98.7%
Current and other liabilities	696,244	847,647	-17.9%
Long-term Liabilities	<u>4,841,208</u>	<u>3,763,171</u>	28.6%
Total liabilities	<u>5,537,452</u>	<u>4,610,818</u>	20.1%
Deferred inflows of resources	<u>87,154</u>	<u>129,757</u>	-32.8%
Net position:			
Net investment in capital assets	2,416,957	2,376,401	1.7%
Restricted	1,641,582	1,458,703	12.5%
Unrestricted	<u>(45,685)</u>	<u>(284,780)</u>	84.0%
<b>Total Net Position</b>	<u><u>\$ 4,012,854</u></u>	<u><u>\$ 3,550,324</u></u>	13.0%

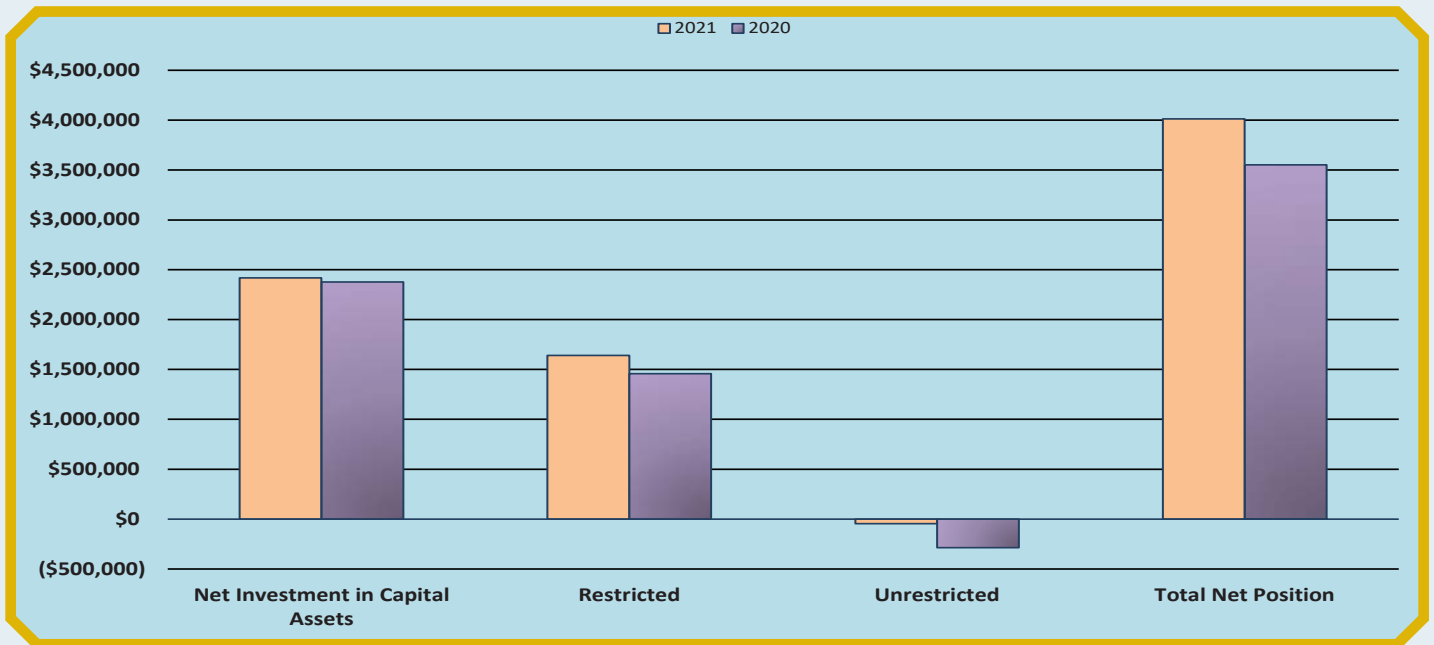
\* As restated

**2021 PERCENTAGE OF NET POSITION**



Chino Hills State Park

## NET POSITION COMPONENTS



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 60.2% or \$2,416,957 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 component, net investment in capital assets increased by \$41 million or 1.7% 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 \$1,641,582 with an increase of \$183 million or 12.5% 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 \$45,685 with an increase of \$239 million or 84% in comparison with the prior year.



Downtown Redlands

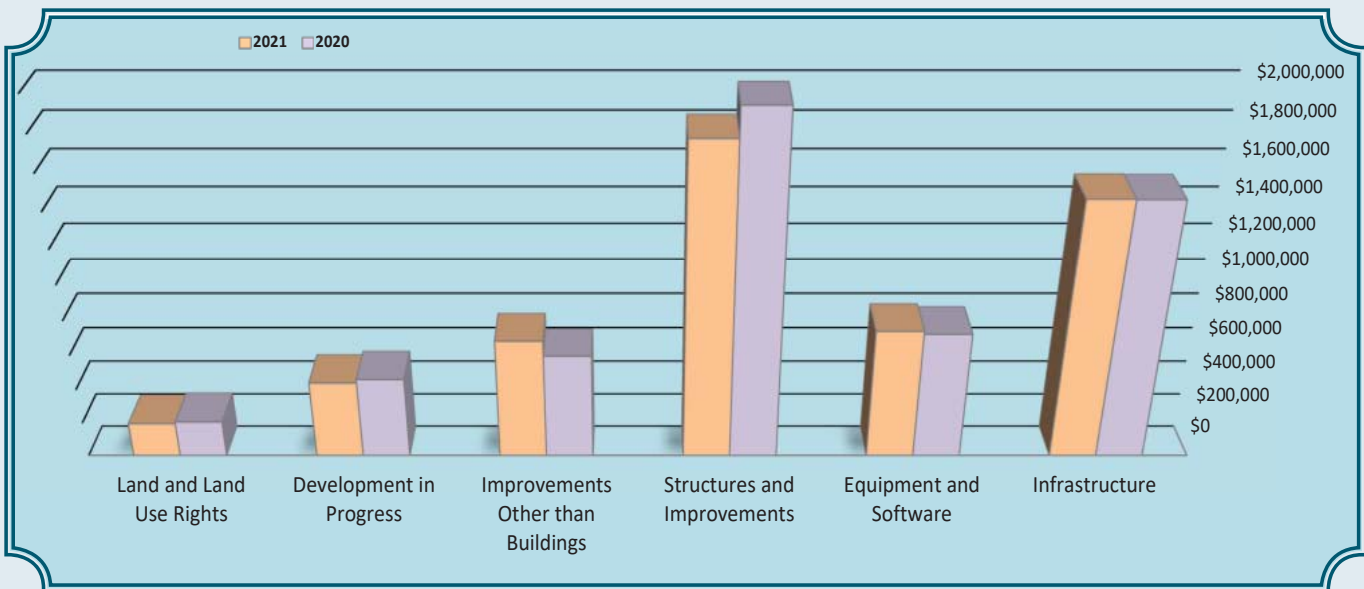
**Capital assets** include land, land use rights, development in progress, improvements other than buildings, structures and improvements, equipment, software and infrastructure, that are used to provide service to the citizens of the County.

Capital Assets	2021	2020*	Variance
Land and Land Use Rights	\$ 194,191	\$ 203,566	-4.6%
Development in Progress	437,423	457,458	-4.4%
Improvements Other than Buildings	681,305	595,220	14.5%
Structures and Improvements	1,776,936	1,942,511	-8.5%
Infrastructure	1,465,771	1,463,066	0.2%
Equipment and Software	737,900	721,157	2.3%
<b>Total Capital Assets</b>	<b>5,293,526</b>	<b>5,382,978</b>	<b>-1.7%</b>
Accumulated Depreciation/Amortization	(2,630,766)	(2,631,777)	0.0%
<b>Total Capital Assets, Net of Depreciation</b>	<b>\$ 2,662,760</b>	<b>\$ 2,751,201</b>	<b>-3.2%</b>

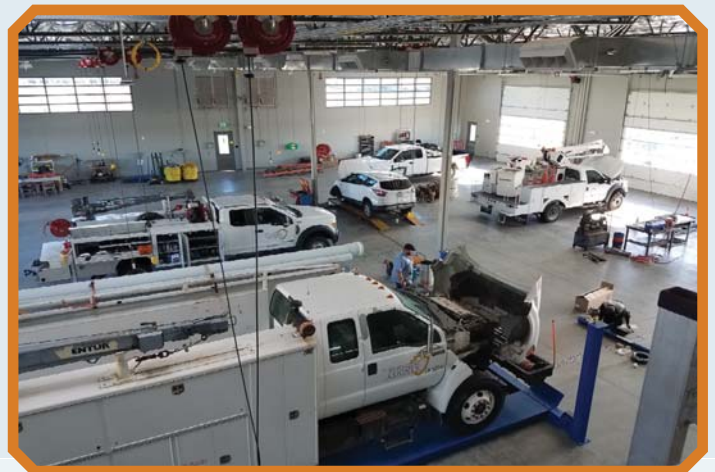
\* As restated

As of June 30, 2021, the County's capital assets totaled \$5.3 billion, a decrease of \$89 million or 1.7% from the previous year. The largest decrease occurred in Structures and Improvements which amounted to \$166 million. The decrease is primarily due to Housing Authority no longer being a component unit of San Bernardino County. The next largest decrease occurred in Development in Progress of \$20 million, which is primarily due to completion of projects

## TOTAL CAPITAL ASSETS (GROSS BOOK VALUE)



Department of Public Works Vehicle



Fleet Garage



# LONG-TERM LIABILITIES

(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, 2021, the County's long-term liabilities totaled \$4.8 billion. This increase of \$1 billion from previous year is a result of an increase in net pension liability and estimated liability for litigation and self-insured claims.

## 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.

*Big Bear*



Governmental Activities	2021	2020*	Variance
Revenue Bonds, net	\$ 67,494	\$ 129,939	-48.1%
Revenue Bonds from Direct Placements	11,880	12,335	-3.7%
<b>Total Revenue Bonds</b>	<b>79,374</b>	<b>142,274</b>	<b>-44.2%</b>
Other Bonds and Notes	211,250	259,458	-18.6%
Other Bonds and Notes from Direct Borrowings and Direct Placements	12,708	16,382	-22.4%
<b>Total Other Bonds and Notes</b>	<b>223,958</b>	<b>275,840</b>	<b>-18.8%</b>
Capital Lease Obligations from Direct Financing	542	722	-24.9%
Compensated Absences	231,986	217,221	6.8%
Estimated Liability for Litigation and Self -Insured Claims	374,759	316,979	18.2%
Net Pension Liability	2,947,886	1,986,505	48.4%
Other Long-Term Liabilities	4	14	-71.4%
<b>Total Governmental Activities - Long-term Liabilities</b>	<b>\$ 3,858,509</b>	<b>\$ 2,939,555</b>	<b>31.3%</b>
<b>Business-type Activities</b>			
Certificates of Participation, net	\$ 242,444	\$ 272,453	-11.0%
General Obligation Bonds	50	50	0.0%
Other Bonds and Notes from Direct Borrowings and Direct Placements	1,171	1,243	-5.8%
Capital Lease Obligations from Direct Financing	1,926	1,924	0.1%
Compensated Absences	28,919	27,168	6.4%
Estimated Liability for Closure/Postclosure Care Costs	170,911	138,159	23.7%
Pollution Remediation Obligations	69,528	70,200	-1.0%
Net Pension Liability	369,379	227,944	62.0%
Other Long-Term Liabilities	98,371	101,061	-2.7%
<b>Total Business-type Activities - Long-term Liabilities</b>	<b>\$ 982,699</b>	<b>\$ 840,202</b>	<b>17.0%</b>
<b>Total Long-term Liabilities</b>	<b>\$ 4,841,208</b>	<b>\$ 3,779,757</b>	<b>28.1%</b>

\*As restated

## GOVERNMENTAL ACTIVITIES BOND CREDIT RATINGS

	S&P	Moody's
<b>Revenue Bonds</b>		
Pension Obligation Bonds (1995)	NR	WR
Courthouse Project Bonds (2007)	NR	Baa2
<b>Other Bonds</b>		
Flood Control District:		
Refunding Bonds (Series 2007)	NR	WR
Refunding Bonds (Series 2008)*	AA+	Aa1
Refunding Bonds (Series 2016)	NR	NR
Pension Obligation Bonds (2004)	AA+	Aa3
Pension Obligation Refunding Bonds (2008)	AA+	Aa3

**NR = Not Rated**

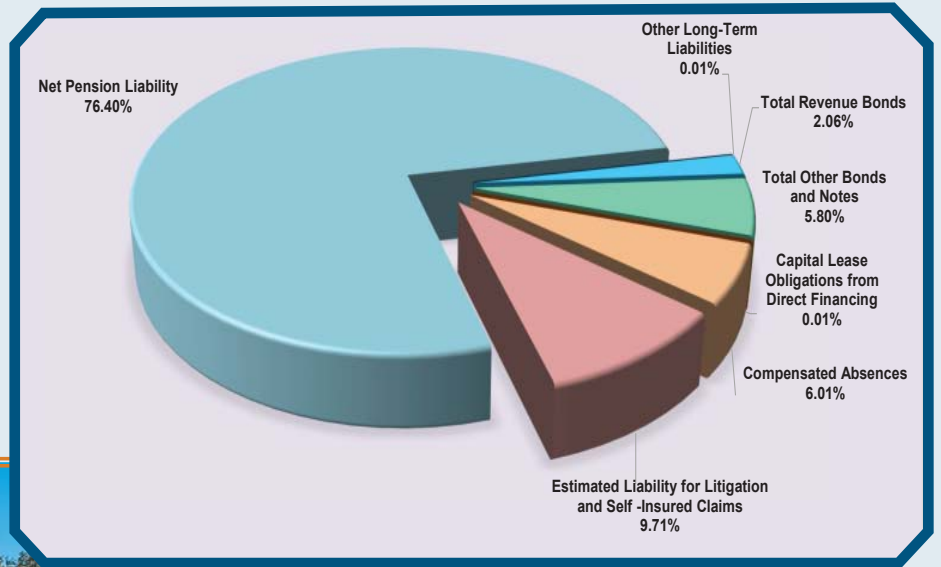
\* S&P underlying rating is AA and Moody's underlying rating is Aa3 without the letter of credit (enhancement)

Bond ratings are important not only for their role in informing investors, but also because the affect it has on the interest rate that the County pays on its issued bonds. If the bond rating is good, the County is likely to pay its bond obligations. If a bond rating agency gives the County a high rating (or if it raises the rating), that's a great sign for anyone holding the County's debt.

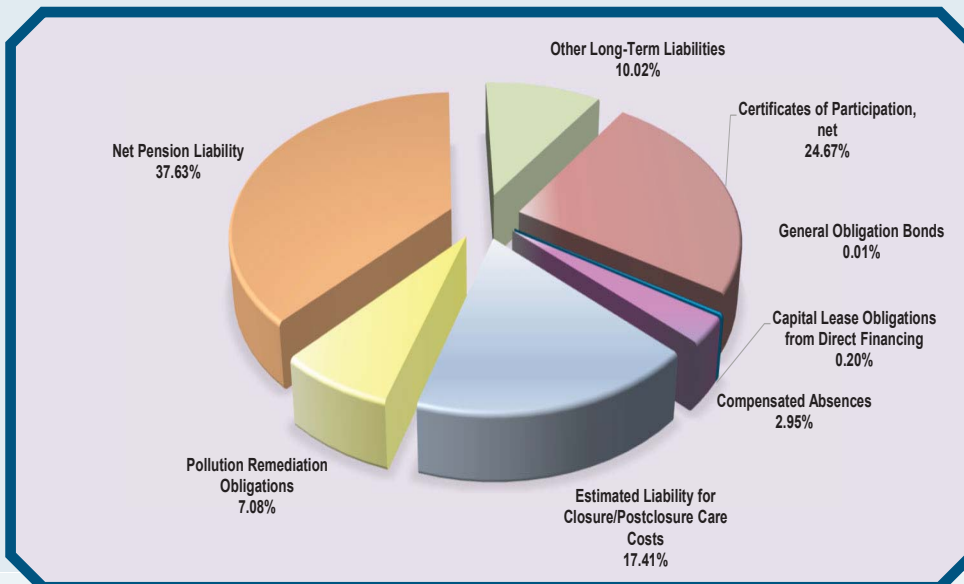
# LONG-TERM LIABILITIES

(AMOUNTS IN THOUSANDS)

**GOVERNMENTAL ACTIVITIES  
LONG-TERM LIABILITIES:  
\$3,858,509**



Lake Arrowhead Village



**BUSINESS-TYPE ACTIVITIES  
LONG-TERM LIABILITIES:  
\$982,699**

# 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.

As of June 30, 2021, the County's revenues totaled \$5.5 billion, an increase of 11.7%. This increase in revenues was due to increases in Operating Grants/Contributions and Property Taxes.

County's expenses totaled \$5 billion, with an increase of 11.8%, primarily due to increases in Health and Sanitation, Public Protection, and Public Assistance. These increases were primarily associated with increased staffing costs.

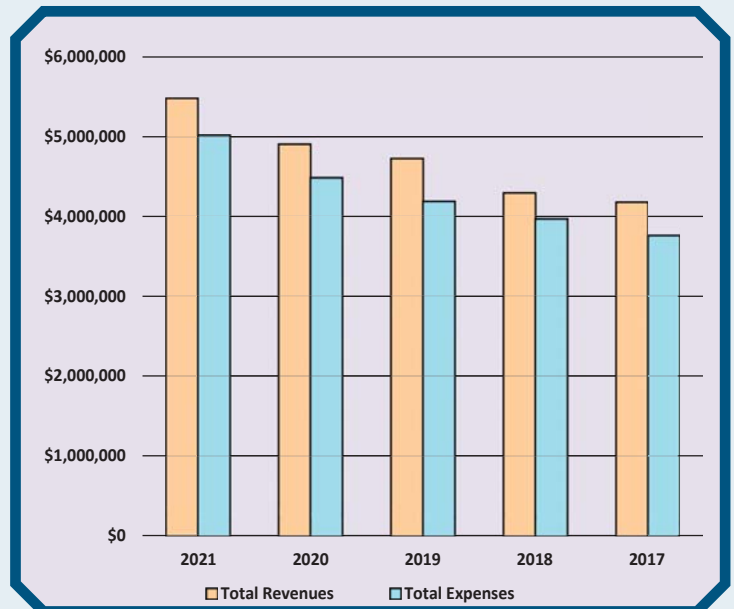
	2021	2020*	Variance
<b>REVENUES</b>			
<b>Program Revenues:</b>			
Charges for Services	\$ 1,062,306	\$ 1,011,652	5.0%
Operating and Capital Grants/Contributions	3,116,276	2,554,143	22.0%
<b>General Revenues:</b>			
Property Taxes	926,502	840,979	10.2%
Public Safety Tax	221,401	195,009	13.5%
Other Taxes	39,830	28,221	41.1%
Revenues from Use of Money and Property	34,494	104,274	-66.9%
Miscellaneous	76,376	170,957	-55.3%
<b>Total Revenues</b>	<b>5,477,185</b>	<b>4,905,235</b>	<b>11.7%</b>
<b>EXPENSES</b>			
General Government	301,548	297,199	1.5%
Public Protection	1,619,673	1,399,634	15.7%
Public Ways and Facilities	106,332	107,443	-1.0%
Health and Sanitation	659,624	531,408	24.1%
Public Assistance	1,438,825	1,368,787	5.1%
Education	23,400	23,170	1.0%
Recreation and Cultural Services	34,142	27,889	22.4%
Interest on Long-Term Debt	11,834	20,021	-40.9%
Medical Center	695,142	622,695	11.6%
Waste Systems	109,358	72,411	51.0%
Other	14,777	16,424	-10.0%
<b>Total Expenses</b>	<b>5,014,655</b>	<b>4,487,081</b>	<b>11.8%</b>
Change in Net Position	462,530	418,071	
Net Position -- Beginning of Year, as restated	3,550,324	3,132,253	
<b>Net Position -- End of Year</b>	<b>\$ 4,012,854</b>	<b>\$ 3,550,324</b>	

\* As restated

## 5 YEAR REVENUE & EXPENSE TREND

The information on this schedule is derived from the County's Annual Comprehensive Financial Report (ACFR), which is presented in conformity with Generally Accepted Accounting Principles (GAAP), and contains more information.

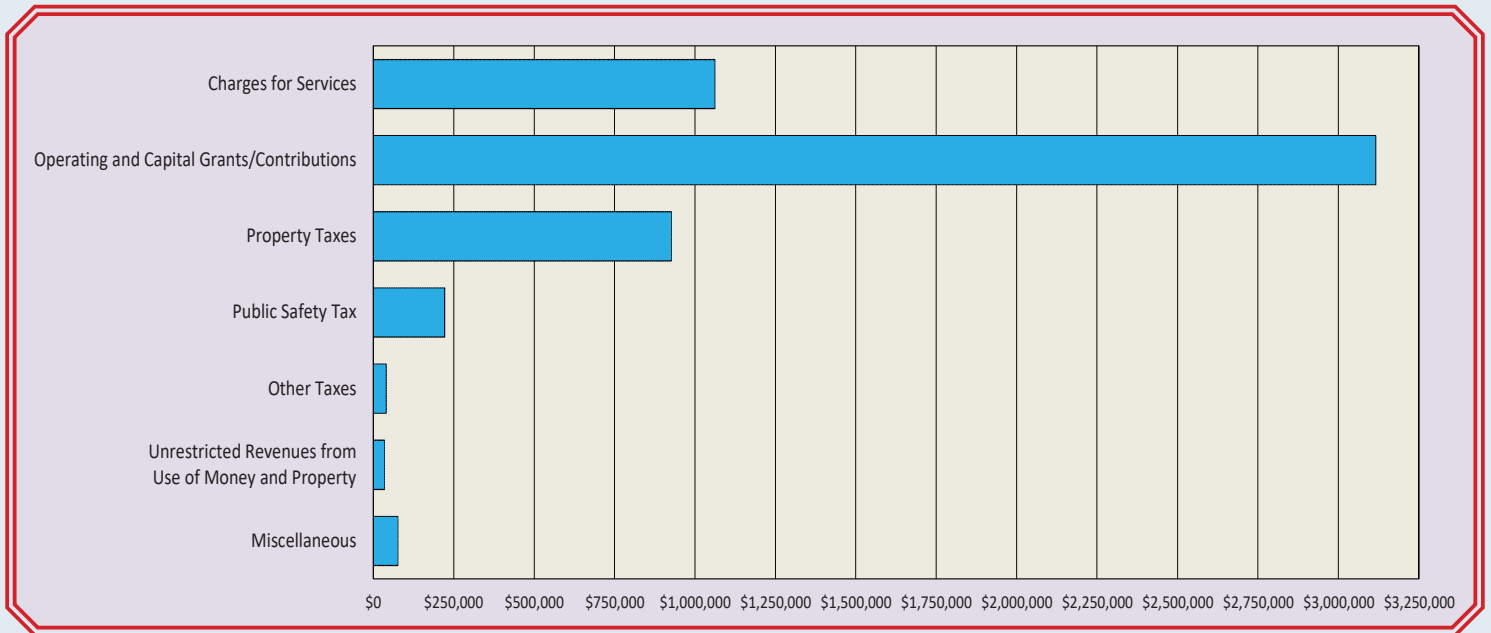
Bloomington Grove Grand Opening



Over the past five fiscal years, revenues have been steadily increasing. This change 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.

Expenses have been rising primarily due to negotiated salary increases and overall pension costs.

## REVENUES FOR 2021: \$5,477,185



**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.



*District Attorney Building*

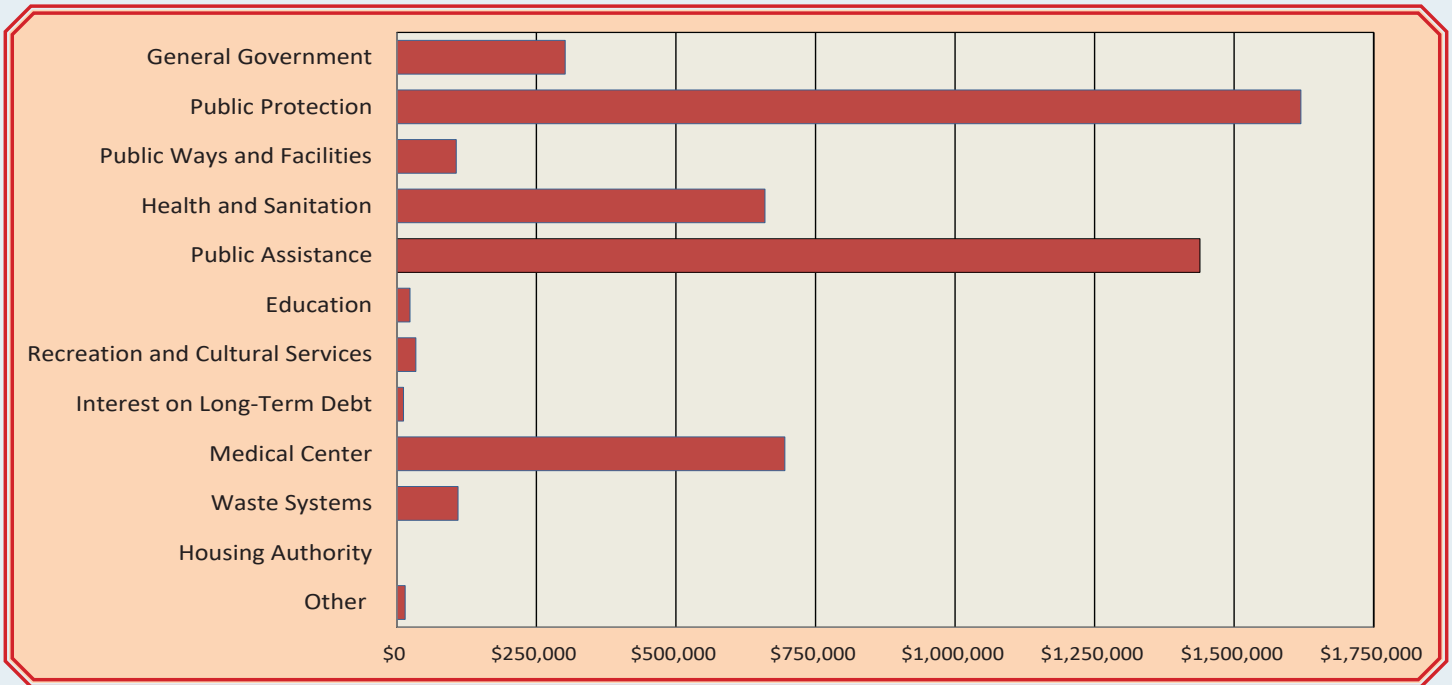


*Big Bear Lake*

# FINANCIAL ACTIVITIES - EXPENSES

(AMOUNTS IN THOUSANDS)

## EXPENSES FOR 2021: \$5,014,655



**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.

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

Big Bear Alpine Zoo



## PROPERTY TAX

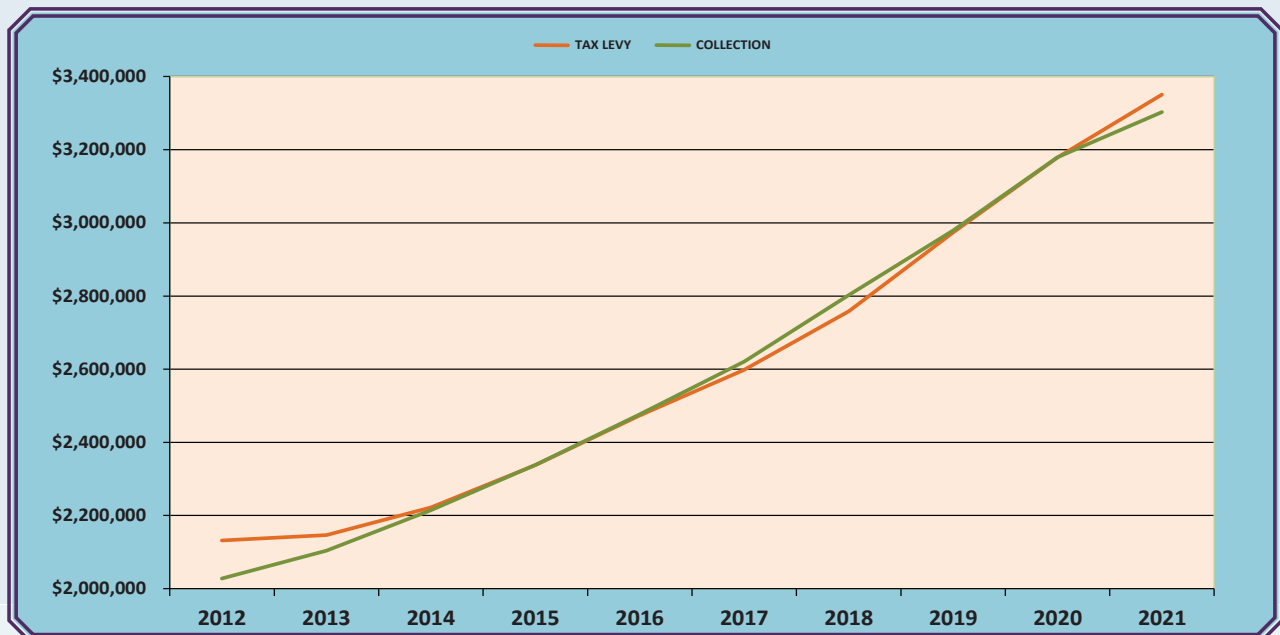
FISCAL YEAR	TAX LEVY AMOUNT <sup>(1)</sup>	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENT
2012	\$ 2,132,085	\$ 2,027,731	95.11%
2013	\$ 2,146,261	\$ 2,104,098	98.04%
2014	\$ 2,222,023	\$ 2,214,957	99.68%
2015	\$ 2,337,923	\$ 2,338,325	100.02%
2016	\$ 2,473,896	\$ 2,476,809	100.12%
2017	\$ 2,598,465	\$ 2,620,875	100.86%
2018	\$ 2,758,323	\$ 2,802,607	101.61%
2019	\$ 2,974,194	\$ 2,979,551	100.18%
2020	\$ 3,178,868	\$ 3,179,127	100.01%
2021	\$ 3,350,751	\$ 3,302,450	98.56%

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

San Bernardino County Museum



## PROPERTY TAX LEVY AND COLLECTION



# DEMOGRAPHICS & STATISTICAL DATA

(AMOUNTS IN THOUSANDS)

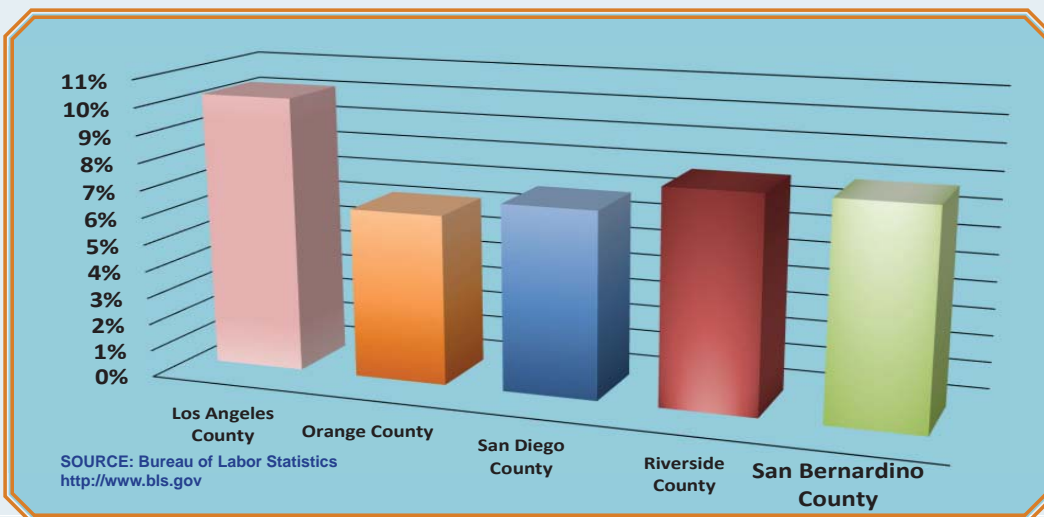
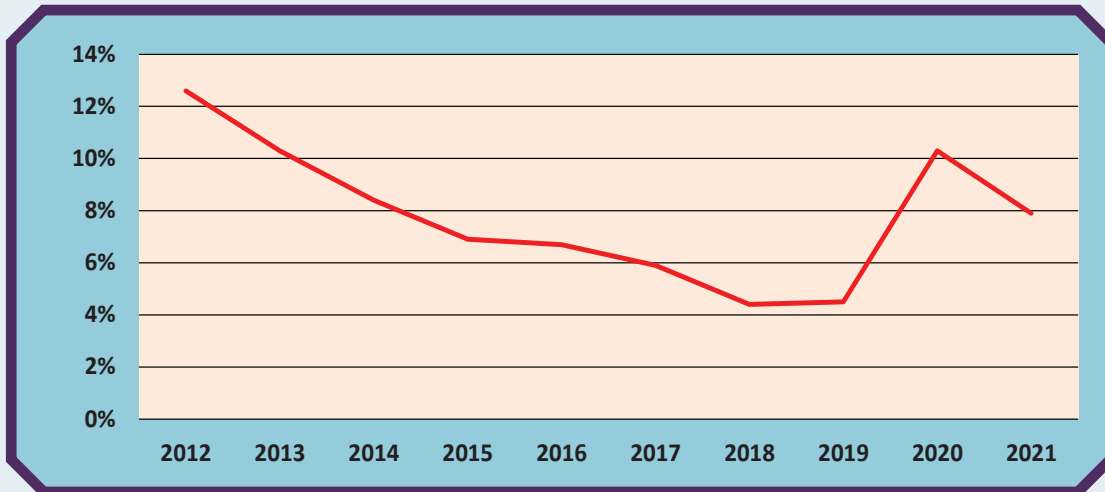
## COUNTY POPULATION

YEAR	COUNTY POPULATION	COUNTY SCHOOL ENROLLMENT	COUNTY UNEMPLOYMENT RATE
2012	2,064	414	12.6%
2013	2,076	412	10.3%
2014	2,086	412	8.4%
2015	2,105	411	6.9%
2016	2,140	409	6.7%
2017	2,160	407	5.9%
2018	2,175	403	4.4%
2019	2,192	406	4.5%
2020	2,181	407	10.3%
2021	2,176	399	7.9%



Yucaipa

## COUNTY UNEMPLOYMENT RATE



## COMPARISON OF UNEMPLOYMENT RATES

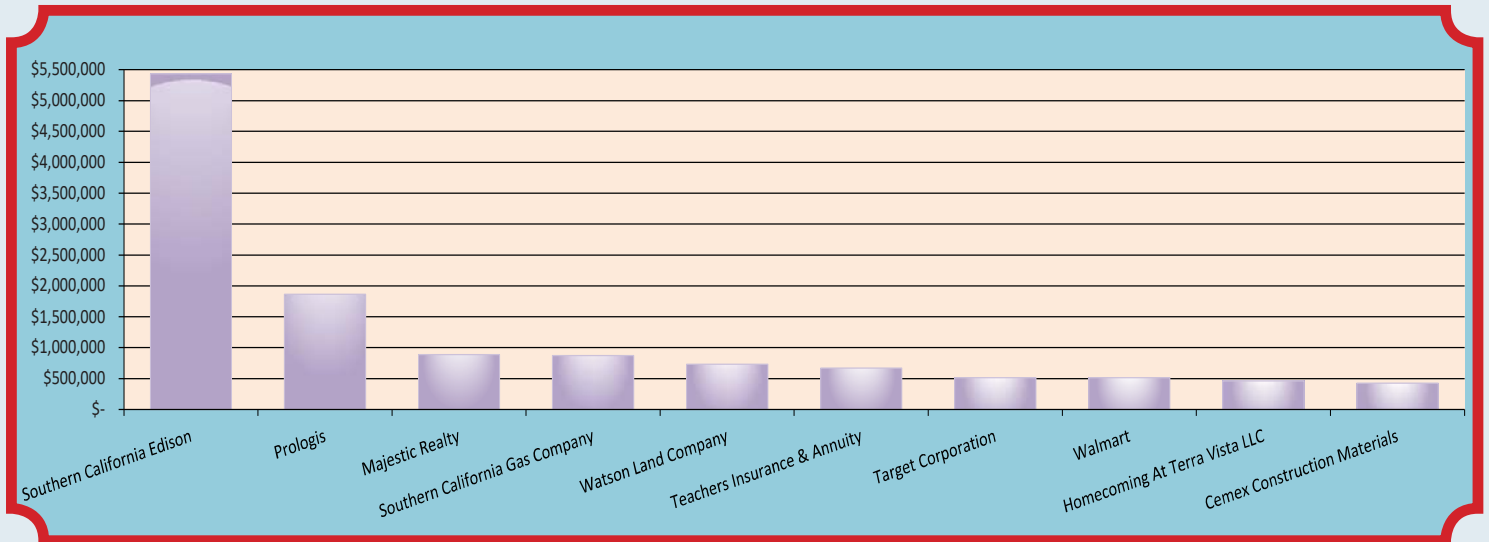
As of July 2021

## 2021 TOP TEN TAX PAYERS

## PERSONAL INCOME

PROPERTY TAXPAYER	ASSESSED VALUE	PERCENTAGE
Southern California Edison	\$ 5,431,988	2.18%
Prologis	1,865,763	0.75%
Majestic Realty	886,872	0.36%
Southern California Gas Company	874,579	0.35%
Watson Land Company	732,659	0.29%
Teachers Insurance & Annuity	670,119	0.27%
Target Corporation	512,990	0.21%
Walmart	511,155	0.21%
Homecoming At Terra Vista LLC	461,121	0.19%
Cemex Construction Materials	427,820	0.17%
<b>Total Top Ten Property Taxpayers</b>	<b>\$ 12,375,066</b>	<b>4.98%</b>
Total County Assessed Value	\$ 248,625,155	

YEAR	PERSONAL INCOME	PER CAPITA PERSONAL INCOME
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
2018	\$ 80,127,000	\$ 36.84
2019	\$ 85,093,000	\$ 38.82
2020	\$ 87,937,000	\$ 40.32
2021	\$ 91,479,000	\$ 42.04





# 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 agendas, 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>



## CountyDirect

CountyDirect is a public service provided by the San Bernardino County Board of Supervisors as part of its ongoing commitment to improve 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>



## 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](http://www.saveyourhomesbcounty.org)



## 2021-22 County Adopted Budget

The County's \$7.9 billion final budget for 2020-21 was adopted on June 8, 2021. The budget serves a fiscally sound spending plan and provides appropriation authority for County departments for the period from July 1, 2021 to June 30, 2022

<http://www.sbcounty.gov/cao/budget/>



## 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>



## Stay Connected

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



## County Calendar

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



## DEPARTMENT OF PUBLIC HEALTH (DPH)

### MISSION STATEMENT

San Bernardino County Department of Public Health works in partnership to promote and improve health, wellness, safety and quality.

The primary objective of DPH is to perform our mission with:

- Collaboration = build and nurture partnerships to achieve mutual success
- Diversity = celebrate and respect the uniqueness of cultures, communities, and beliefs
- Equity = ensure that all individuals and communities have equal opportunity for health and well-being
- Innovation = implement creative solutions to address emerging problems

Department of Public Health strives to have communities and environments support healthy lifestyles and educates them to make healthy decisions. They ensure to address community health needs and provide departments with the necessary tools needed to support their health.



In response to the COVID-19 Pandemic, the County has been proactively engaged in measures to protect the health and safety of the community and is committed to the safe continuity of operations of essential governmental services. Some examples of critical activities led by the County are provided here:

- San Bernardino County received federal funding through the American Rescue Plan Act (ARPA). On June 8, 2021 the Board of Supervisor’s adopted a 3 and a half year plan for the use of the \$423.4 million in federal funds. This funding will allow the County to make strategic investments in our community to support pandemic response, economic recovery, and government operations.



*COVID Nurses and Doctors*

- The Department of Community Development and Housing’s (CDH) budget focus for 2022 include investing funds for public infrastructure improvements and development and/or construction of affordable housing to ensure development of a well-planned, balanced, and sustainable County. CDH will continue to provide transitional housing and homeless and essential services for those that are homeless or at-risk of homelessness for the Safety, Health, and Social Service Needs of County Residents.

- The Public Health Department’s budget increased by \$30.2 million in the Public Health Consolidated Special Revenue Funds budget unit primarily due to the new Epidemiology Laboratory Capacity (ELC) Special Revenue Fund specifically created for COVID-19 emergency response efforts, which includes a total of 1,015 limited term positions, this allows the department to improve County Government Operations by continuing to focus on responding the COVID-19 pandemic.

- Under Project Homekey, the County will acquire and rehabilitate housing solutions in order to serve people experiencing homelessness. Building on the success of Project Roomkey, Homekey is the next phase in the County’s response to protecting individuals experiencing homelessness who are at high risk for serious illness and are impacted by COVID-19.

- Arrowhead Regional Medical Center (ARMC) is requesting to increase staffing levels in an effort to expand several programs and services including neurointerventional radiology, cardiothoracic surgery and become an accredited chest pain center, further expand primary care to increase access to healthcare, and infusion/oncology services. ARMC continues the implementation of a new Electronic Health Record with EPIC systems to unify providers across all patient care areas to achieve a “One Person-One Record” vision that will facilitate patient engagement tools of online and mobile services, telemedicine, self scheduling, payment options, and remote monitoring.



*COVID Drive-Thru testing*



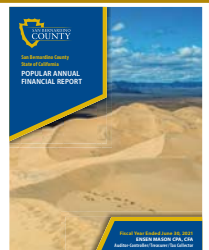
*Arrowhead Regional Medical Center*

# COUNTY APPOINTED OFFICIALS DIRECTORY

Under Project Homekey, the County will acquire and rehabilitate housing solutions in order to serve people experiencing homelessness. Building on the success of Project Roomkey, Homekey is the next phase in the County's response to protecting individuals experiencing homelessness who are at high risk for serious illness and are impacted by COVID-19.



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





SAN BERNARDINO  
COUNTY



**CURT HAGMAN**  
CHAIRMAN  
Fourth District Supervisor

**DAWN ROWE**  
VICE CHAIR  
Third District Supervisor

**COL. PAUL COOK (RET.)**  
First District Supervisor

**JANICE RUTHERFORD**  
Second District Supervisor

**JOE BACA, JR.**  
Fifth District Supervisor



## BOARD OF SUPERVISORS



**Ensen Mason CPA, CFA**

**AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR**

268 West Hospitality Lane  
San Bernardino, California 92415-0018

[www.SBCounty.gov/atc](http://www.SBCounty.gov/atc)