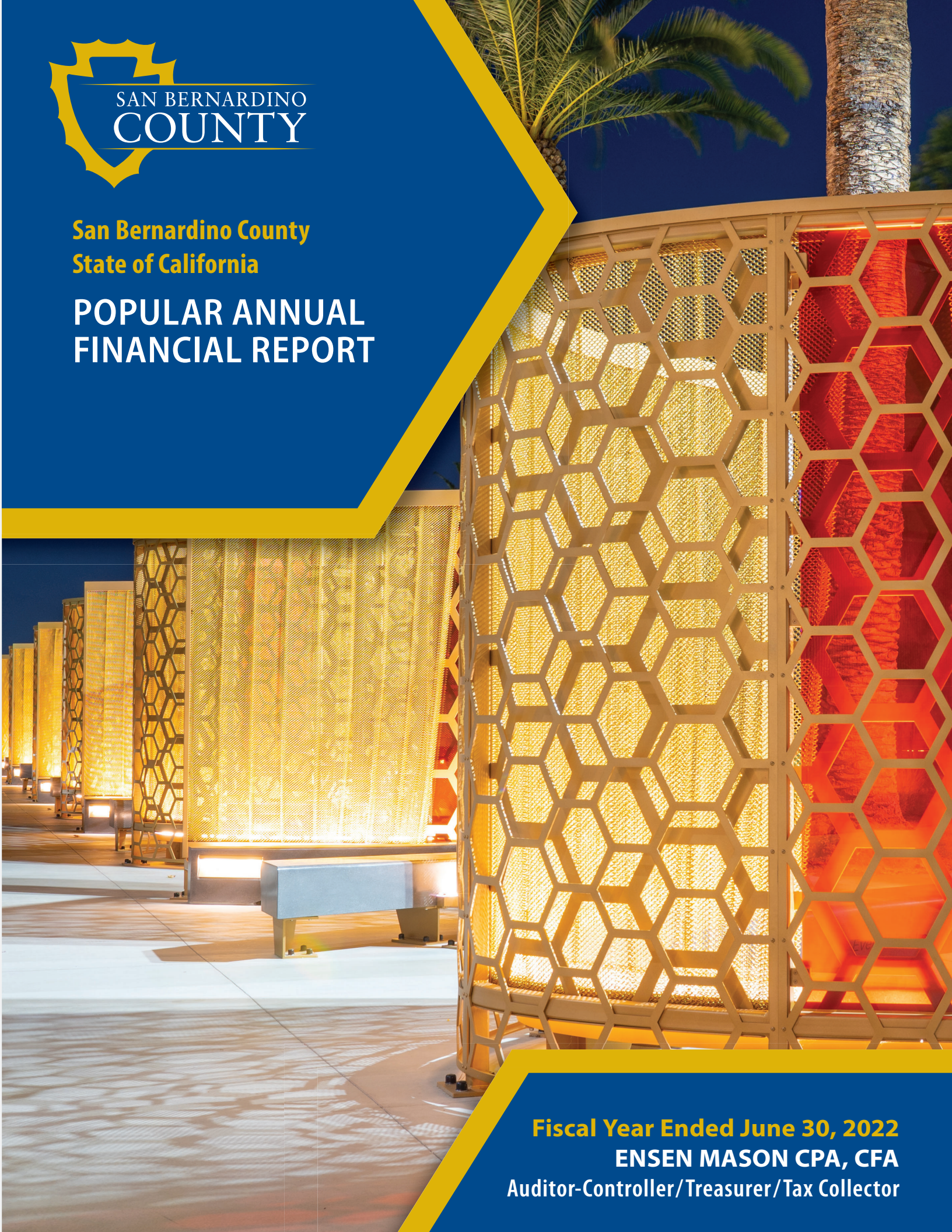




SAN BERNARDINO
COUNTY

San Bernardino County
State of California

POPULAR ANNUAL FINANCIAL REPORT



Fiscal Year Ended June 30, 2022
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, 2021. 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

February 28, 2023



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

I am pleased to present San Bernardino County's Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2022.

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 W. Hospitality Lane, San Bernardino CA 92415, and on-line at <https://sbcounty.gov/atc/ACFR>.

FINANCIAL HIGHLIGHTS

- The County's total net position increased by \$1 billion, for a total net position of \$5 billion. The net increase is attributable to the \$937 million increase in governmental activities net position and the \$83 million increase in business-type activities net position.
- As of June 30, 2022, the County governmental funds reported combined fund balances of \$3.8 billion, an increase of \$533 million, 16.2%, from the beginning of the fiscal year.
- Amounts available for spending for the General Fund totaled \$1.8 billion, or 57.9% of total General Fund expenditures.
- The County's total capital assets before accumulated depreciation amounted to \$5.7 billion, an increase of 2.7% in comparison with the prior year.
- The County's total long-term debt obligations decreased by \$189 million, 21.3%, 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.), Vice Chair
First District
(909) 387-4830
Supervisor.Cook@bos.sbcounty.gov



Jesse Armendarez
Second District
(909) 387-4833
Supervisor.Armendarez@bos.sbcounty.gov



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



Curt Hagman
Fourth District
(909) 387-4866
Supervisor.Hagman@bos.sbcounty.gov



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

OTHER ELECTED OFFICIALS

Chris Wilhite
Assessor/Recorder/County Clerk
Shannon D. Dicus
Sheriff/Coroner/Public Administrator

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 has been creating jobs at a very rapid pace as it expands following the COVID-19 pandemic. In the first quarter of 2022, the U.S. Bureau of Economic Analysis (BEA) placed the county's growth at 6.5%, or a gain of 50,651 jobs. In comparison, California as a whole, gained only 5.4% in growth in the same period. For the Inland Empire, of which San Bernardino County is the larger of the two counties, the California Employment Development Department (EDD) has the average job gain from January through September 2021-2022 at a record 94,444. Using the County's share of the job gain of 43.8% (as indicated in the first quarter from the BEA), there is an indication that job growth is trending toward an increase 41,367 jobs in 2022. The September 2022 unemployment rate in the County was 3.8%, just slightly higher than the state's unemployment rate of 3.7%.

The September 2022 release of data for the 2021 American Community Survey showed that while employment was expanding, the County's poverty rate fell significantly from 20.4% in 2011 to 13.2% in 2021. Important to the function of local governments, San Bernardino County saw 2021 taxable sales increase by 28.0% while California's sales tax revenue rose at a slower rate of 22.1%. In 2022, the first two quarters saw County increases of taxable sales revenue of 13.4% and 7.2%. With housing prices and industrial property, asking rates have soared, the assessed valuation in the County grew at a rapid 8.2% from June 30, 2021, to June 30, 2022, bringing the total valuation to \$295.1 billion, nearly matching the rapid 8.6% inflation rate in that period.

Industry and Employment

In the first nine months of 2022, the Inland Empire economy, of which San Bernardino County is the largest player, saw local employment reach 1,659,156 jobs. That was a gain of 94,444 jobs or 6.0%. Meanwhile, the average number of the region's workers with jobs from January to September 2022, either within the area or elsewhere, totaled 2,079,033 also a record. As yet, the data do not show signs of the expected economic slowdown despite interest rate hikes by the Federal Reserve.

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. In the first nine months of 2022, the sector is on track to add 25,889 jobs in the Inland Empire, up 10.2%. That will be 27.4% of the 94,444 jobs added in the period. This is happening due to the growth of international trade through Southern California's ports and airports plus households increasingly using e-commerce to acquire goods. In Southern California, nearly all the large fulfillment centers are in the Inland Empire. The majority of these fulfillment centers are located within the physical jurisdiction of the County due to its expansive land area. The rapid expansion of Ontario International Airport has also contributed to the success of the logistic sector in San Bernardino County. The sector's 2021 median pay was \$51,821 with occupations such as heavy-duty truck drivers earning an average of \$54,960 in 2022 and even Hand Laborers and Freight, Stock, and Material Movers averaging \$39,868 this year.

Assessed Valuation

In the second quarter 2022, the median price of all homes in San Bernardino County was \$514,920. That was 17.4% above the 2021 level of \$369,500. Homebuyers still find San Bernardino County affordable compared to other Southern California areas. Current 2022 data from the CA Board of Realtors show that 39% of the County's families could still afford the prices of its bottom 50% of homes, making it the Southern California's most affordable county. This compared to Riverside (28%), Los Angeles (20%) or Orange (13%) counties. With residential prices rising, along with industrial property asking rates that are 60.4% above 2021 levels, the County's June 30, 2022, assessed valuation has reached 58.5% above its pre-Great Recession June 30, 2008, high. With 2008-2022 inflation up 37.9% since then, the purchasing power of the County's property taxes are at a record level.

Retail Sales

Also important to the funding of local governments, San Bernardino County's retail sales increased 28.0% in 2021 with total taxable sales reaching a record \$55.4 billion. That was 76.9% above the pre-Great Recession high in 2006 (\$31.3 billion) and above the 47.4% rise in prices from 2006-2022. The 2022 purchasing power of the County's sales taxes were thus far above the 2006 level. In the first and second quarter 2022, the County's taxable sales were up 13.4% and 7.2%, adding to the county's sales tax revenue.

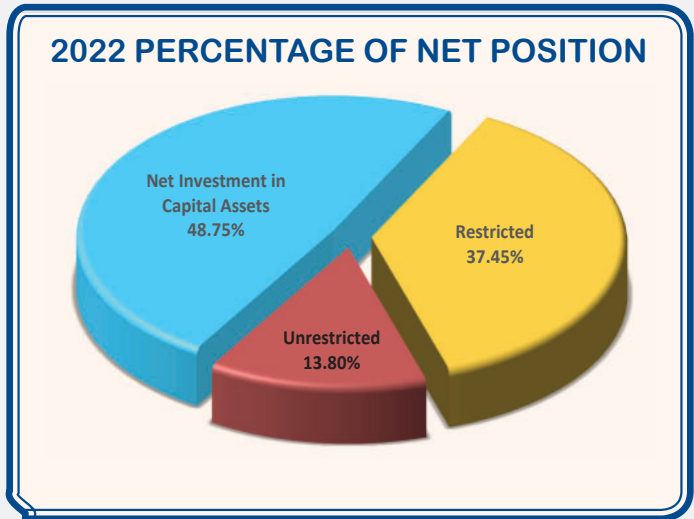
STATEMENT OF NET POSITION

	<u>2022</u>	<u>2021*</u>	<u>Variance</u>
Current and Other Assets	\$ 6,108,234	\$ 5,337,273	14.4%
Capital Assets	2,884,564	2,901,523	-0.6%
Total Assets	<u>8,992,798</u>	<u>8,238,796</u>	9.2%
Deferred Outflows of Resources	897,922	1,637,427	-45.2%
Current and Other Liabilities	888,270	696,244	27.6%
Long-Term Liabilities	2,725,808	5,079,971	-46.3%
Total Liabilities	<u>3,614,078</u>	<u>5,776,215</u>	-37.4%
Deferred Inflows of Resources	1,243,575	87,154	1326.9%
Net Position:			
Net Investment in Capital Assets	2,453,753	2,416,957	1.5%
Restricted	1,884,804	1,641,582	14.8%
Unrestricted	694,510	(45,685)	1620.2%
Total Net Position	<u>\$ 5,033,067</u>	<u>\$ 4,012,854</u>	25.4%

* As restated for the implementation of GASB 87

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, 2022, the County's net position totaled \$5 billion, an increase of \$1 billion or 25.4% from the previous year. This increase is primarily the result of increases in tax revenue and the American Rescue Plan Act.



Seven Oaks Dam

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.

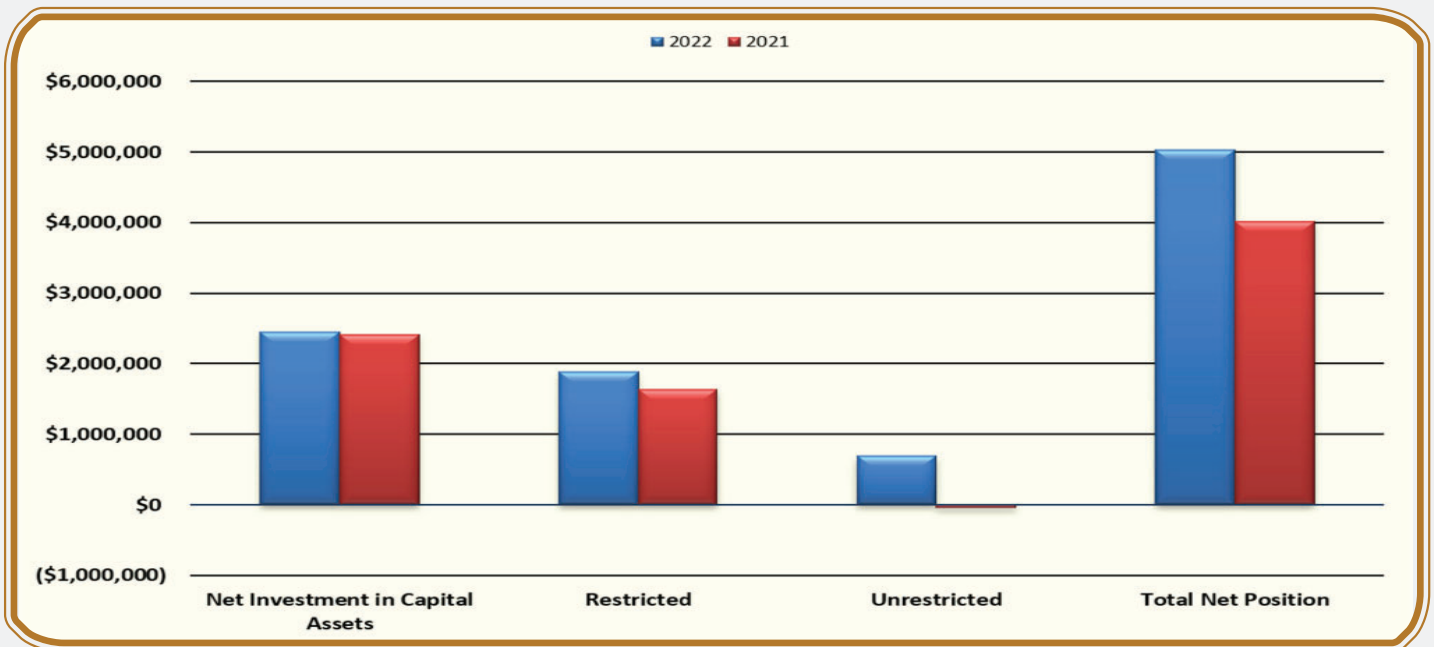


Chino Hills State Park



Etiwanda Falls Trailhead

NET POSITION COMPONENTS



Rim of the World Scenic Byways, San Bernardino National Forest

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 48.8% or \$2.45 billion 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 \$37 million or 1.5% 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 \$1.88 billion with an increase of \$243 million or 14.8% 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 \$695 million with an increase of \$740 million or 1,620% in comparison with the prior year.

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

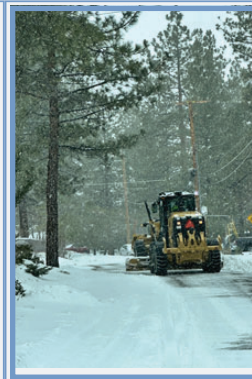
As of June 30, 2022, the County's capital assets totaled \$5.7 billion, an increase of \$148 million or 2.7% from the previous year. The largest increase occurred in Development in Progress which amounted to \$48 million and is primarily due to increases in the following significant projects: 323 Building Acquisition and Remodel, the Medical Center, Chino Plume, Solid Waste Management, and Valley Public Safety Ops Center Projects. The next largest increase occurred in Structures and Improvements of \$37 million, due to capitalizations related to the following significant projects: Big Bear Alpine Zoo, Barstow Probation Building, CGC Café & Conference, Rancho Courthouse, and Pacific Village Project.

Capital Assets	2022	2021*	Variance
Land and Land Use Rights	\$ 194,588	\$ 194,191	0.2%
Development in Progress	485,374	437,423	11.0%
Improvements Other than Buildings	691,573	681,305	1.5%
Structures and Improvements	1,814,276	1,776,936	2.1%
Infrastructure	1,484,948	1,465,771	1.3%
Equipment and Software	754,047	737,900	2.2%
Right-to-use Leased Land	459	459	0.0%
Right-to-use Leased Buildings	252,099	237,769	6.0%
Right-to-use Leased Equipment	3,429	535	540.9%
Total Capital Assets	5,680,793	5,532,289	2.7%
Accumulated Depreciation/Amortization	(2,796,229)	(2,630,766)	6.3%
Total Capital Assets, Net of Depreciation	\$ 2,884,564	\$ 2,901,523	-0.6%

* As restated for the implementation of GASB 87



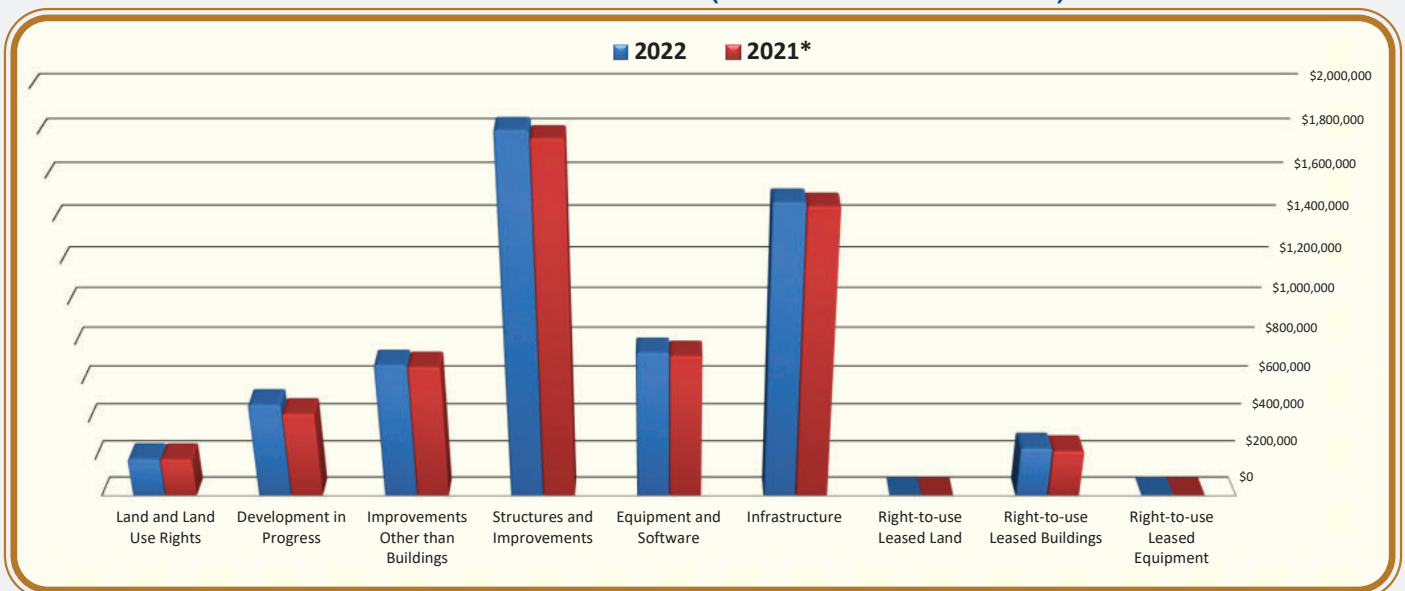
Arrowhead Regional Medical Center



DPW - Snowstorm Response 2023



TOTAL CAPITAL ASSETS (GROSS BOOK VALUE)



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, 2022, the County's long-term liabilities totaled \$2.7 billion. This decrease of \$2.3 billion from previous year is a result of a decrease in revenue bonds and net pension liability.

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.

Direct Finance 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.

Governmental Activities	2022	2021*	Variance
Revenue Bonds, net	\$ -	\$ 67,494	-100.0%
Revenue Bonds from Direct Placements	10,890	11,880	-8.3%
Total Revenue Bonds	10,890	79,374	-86.3%
Other Bonds and Notes	157,130	211,250	-25.6%
Other Bonds and Notes from Direct Borrowings and Direct Placements	8,929	12,708	-29.7%
Total Other Bonds and Notes	166,059	223,958	-25.9%
Direct Finance Lease Obligations	-	542	-100.0%
Lease Liability	195,599	224,316	-12.8%
Compensated Absences	249,705	231,986	7.6%
Estimated Liability for Litigation and Self-Insured Claims	408,525	374,759	9.0%
Net Pension Liability	978,305	2,947,886	-66.8%
Other Long-Term Liabilities	-	4	-100.0%
Total Governmental Activities - Long-Term Liabilities	\$ 2,009,083	\$ 4,082,825	-50.8%
Business-Type Activities			
Certificates of Participation, net	\$ 211,419	\$ 242,444	-12.8%
General Obligation Bonds	50	50	0.0%
Other Bonds and Notes from Direct Borrowings and Direct Placements	1,096	1,171	-6.4%
Direct Finance Lease Obligations	1,366	1,926	-29.1%
Lease Liability	12,164	14,447	-15.8%
Compensated Absences	34,156	28,919	18.1%
Estimated Liability for Closure/Postclosure Care Costs	188,508	170,911	10.3%
Pollution Remediation Obligations	81,150	69,528	16.7%
Net Pension Liability	87,466	369,379	-76.3%
Other Long-Term Liabilities	99,350	98,371	1.0%
Total Business-Type Activities - Long-Term Liabilities	\$ 716,725	\$ 997,146	-28.1%
Total Long-Term Liabilities	\$ 2,725,808	\$ 5,079,971	-46.3%

*As restated for the implementation of GASB 87

GOVERNMENTAL ACTIVITIES BOND CREDIT RATINGS

Revenue Bonds	S&P	Moody's
Pension Obligation Bonds (1995)	NR	WR
Courthouse Project Bonds (2007)	NR	Baa2
Other Bonds		
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+	Aa1
Pension Obligation Refunding Bonds (2008)	AA+	Aa1

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.



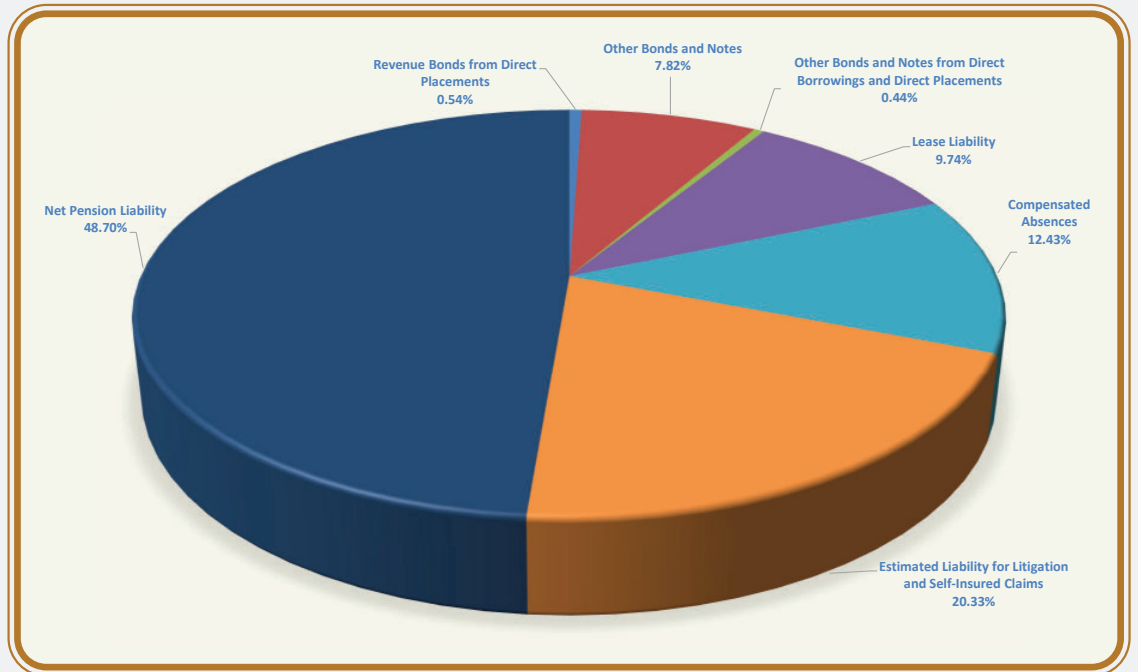
Teutonia Peak Trail,
Mojave National Preserve



**GOVERNMENTAL ACTIVITIES - LONG-TERM LIABILITIES:
\$2,009,083**



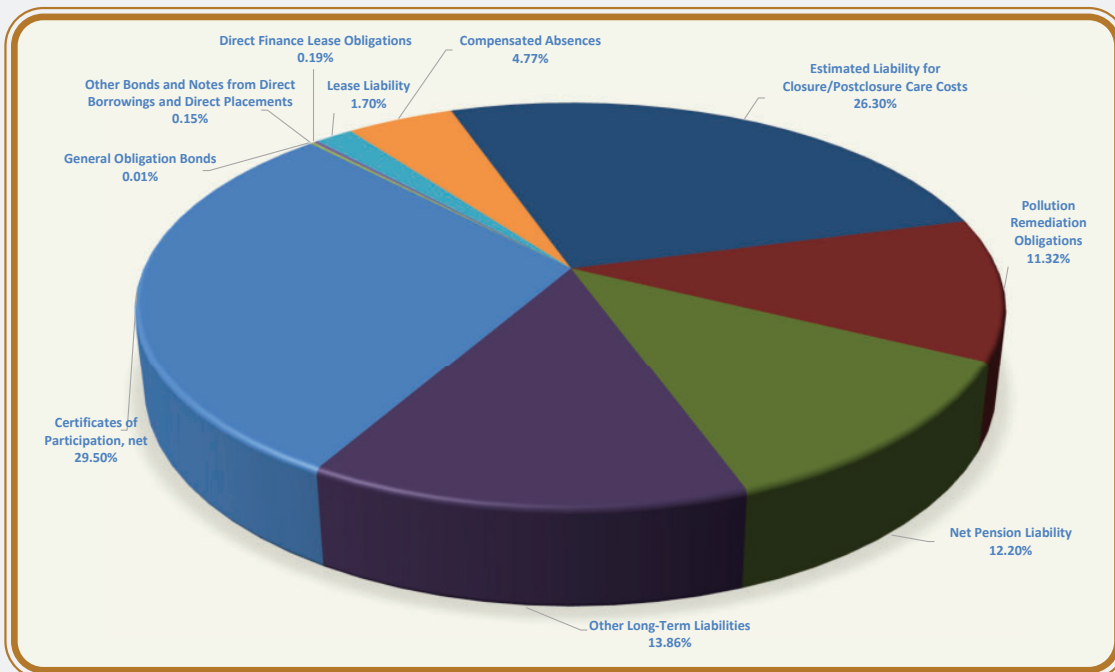
San Bernardino City Hall



Fontana Lewis Library & Technology Center



**BUSINESS-TYPE ACTIVITIES
LONG-TERM LIABILITIES:
\$716,725**



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, 2022, the County's revenues totaled \$5.6 billion, an increase of 2.2%. This increase in revenues was due to increases in Property Taxes, Public Safety Tax, and the American Rescue Plan Act.

The County's expenses totaled \$4.6 billion, with a decrease of 8.7%, primarily due to decreases in General Government, Public Protection, Health and Sanitation, and Public Assistance expenses. These decreases were primarily associated with the exclusion of COVID-19 emergency response staffing and operating expenses.

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.

	2022	2021	Variance
REVENUES			
Program Revenues			
Charges for Services	\$ 1,153,235	\$ 1,062,306	8.6%
Operating and Capital Grants/Contributions	3,029,980	3,116,276	-2.8%
General Revenues			
Property Taxes	986,276	926,502	6.5%
Public Safety Tax	277,989	221,401	25.6%
Other Taxes	54,183	39,830	36.0%
American Rescue Plan Act	57,739	-	100.0%
Revenues from Use of Money and Property	(21,774)	34,494	-163.1%
Miscellaneous	60,816	76,376	-20.4%
Total Revenues	5,598,444	5,477,185	2.2%
EXPENSES			
General Government	224,605	301,548	-25.5%
Public Protection	1,405,622	1,619,673	-13.2%
Public Ways and Facilities	101,367	106,332	-4.7%
Health and Sanitation	605,285	659,624	-8.2%
Public Assistance	1,329,724	1,438,825	-7.6%
Education	30,064	23,400	28.5%
Recreation and Cultural Services	29,762	34,142	-12.8%
Interest on Long-Term Debt	7,586	11,834	-35.9%
Medical Center	723,651	695,142	4.1%
Waste Systems	102,307	109,358	-6.4%
Water, Sewer, and Sanitation	18,075	14,714	22.8%
Others	183	63	190.5%
Total Expenses	4,578,231	5,014,655	-8.7%
Change in Net Position	1,020,213	462,530	
Net Position -- Beginning of Year	4,012,854	3,550,324	
Net Position -- End of Year	\$ 5,033,067	\$ 4,012,854	



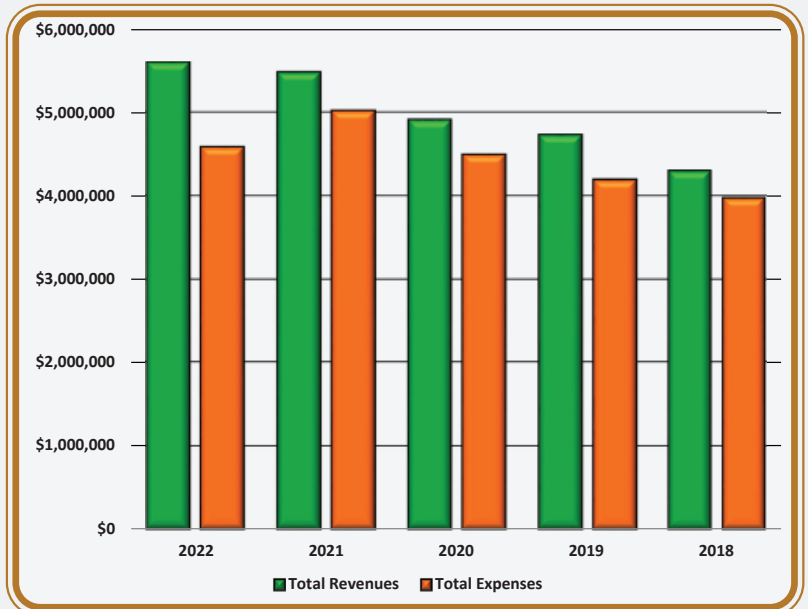
Chaffey College Chino Campus



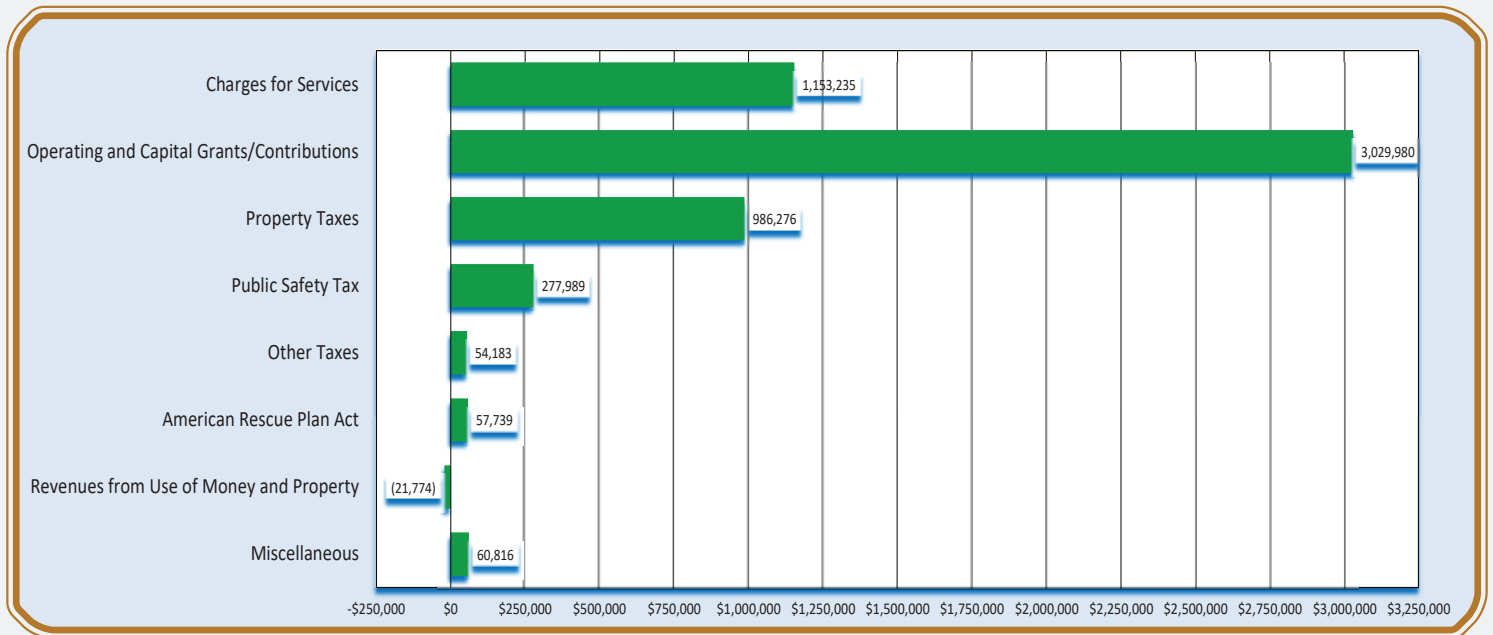
5 YEAR REVENUE & EXPENSE TREND

Over the past five fiscal years, revenues have been steadily increasing. This change is primarily due to increases in Property Taxes, Public Safety Tax, and the American Rescue Plan Act.

Expenses have been rising in the past four fiscal years. This year, expenses decreased primarily due to decreases in General Government, Public Protection, and Public Assistance expenses.



REVENUES FOR 2022: \$5,598,444

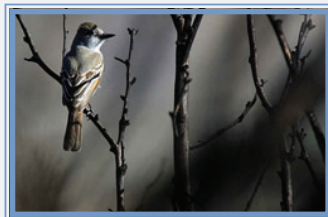


Program Revenues include:

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 and 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.



Big Morongo Canyon Preserve

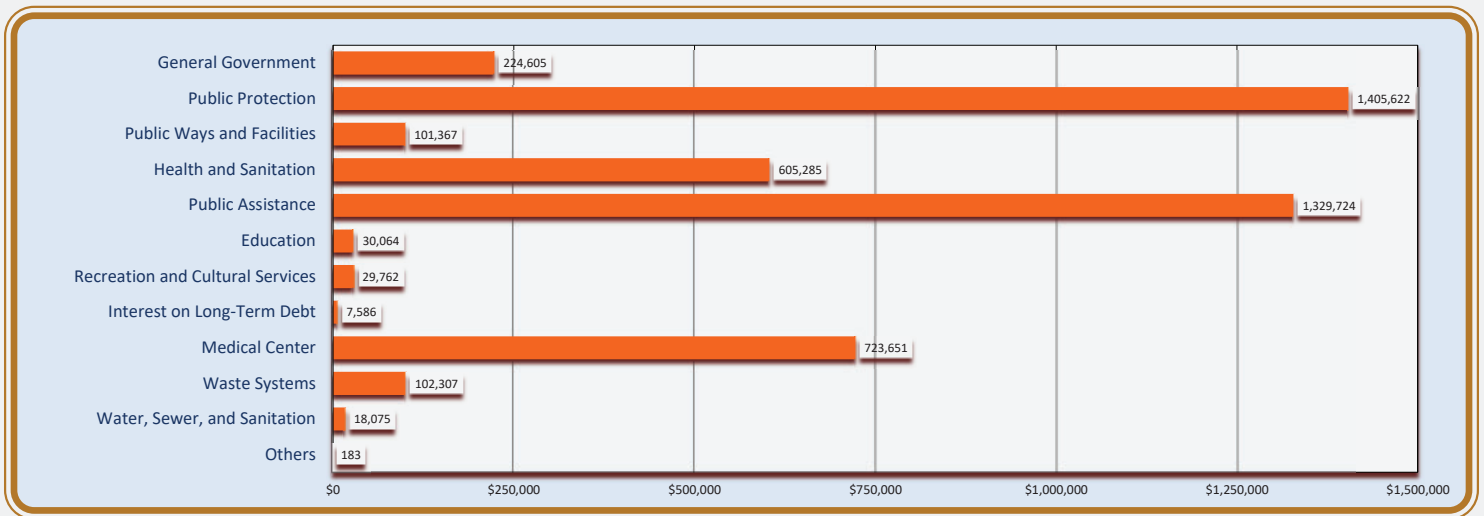


Prado Regional Park

FINANCIAL ACTIVITIES - EXPENSES

(AMOUNTS IN THOUSANDS)

EXPENSES FOR 2022: \$4,578,231



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 the County’s roads, bridges, and airports.

Health and Sanitation expenses are costs incurred by the County’s 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.

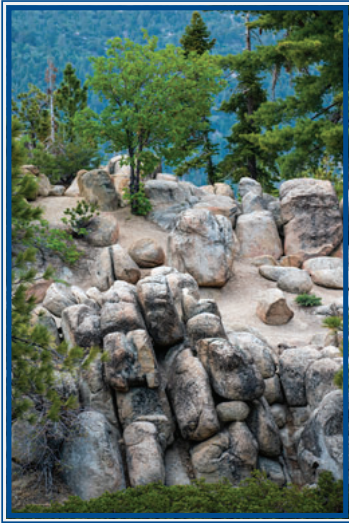
Water, Sewer, and Sanitation expenses are costs incurred for the County’s water, sewer, and sanitation facilities.

Other expenses are costs incurred for the County’s other enterprise activities, including gift shop and snack bar operations.



Big Bear Historical Museum, Big Bear Lake

PROPERTY TAX



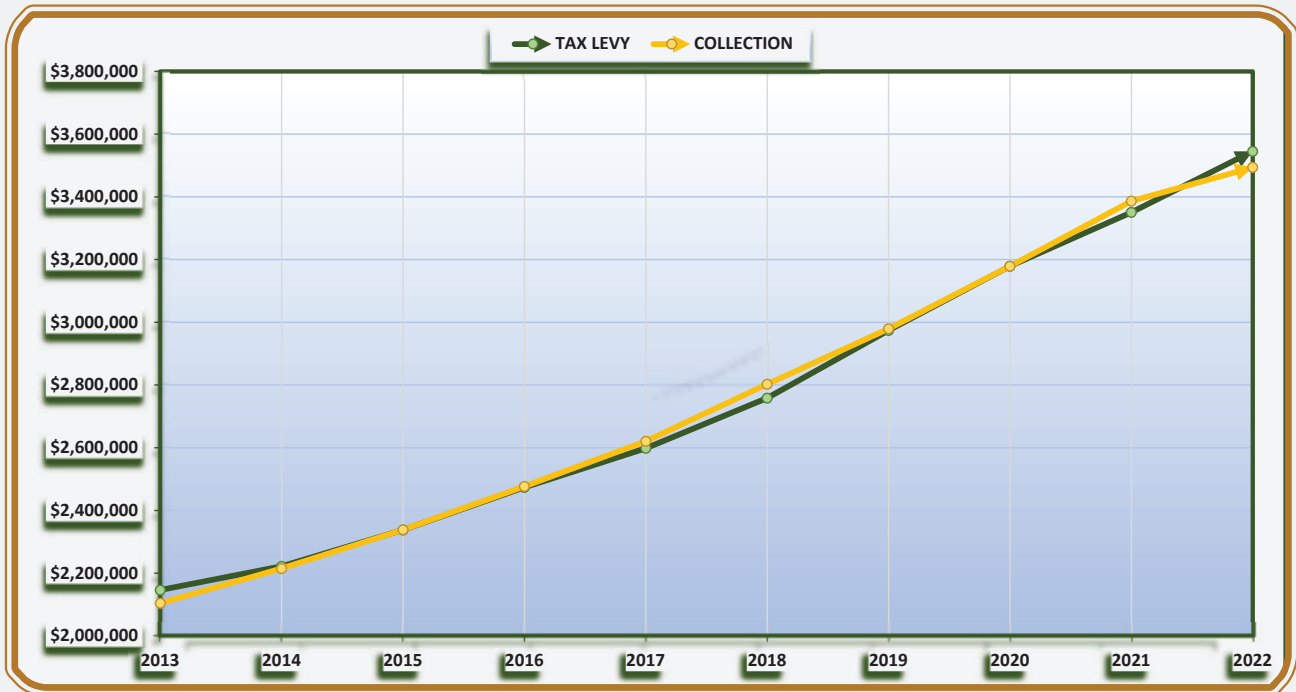
*Castle Rock Trail
San Bernardino National Forest*



FISCAL YEAR	TAX LEVY AMOUNT (1)	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENT
2013	\$ 2,146,261	\$ 2,104,097	98.04%
2014	2,222,023	2,214,957	99.68%
2015	2,337,923	2,338,325	100.02%
2016	2,473,896	2,476,810	100.12%
2017	2,598,465	2,620,876	100.86%
2018	2,758,323	2,802,608	101.61%
2019	2,974,194	2,979,551	100.18%
2020	3,178,868	3,179,127	100.01%
2021	3,350,751	3,386,502	101.07%
2022	3,545,242	3,494,264	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.

PROPERTY TAX LEVY AND COLLECTION

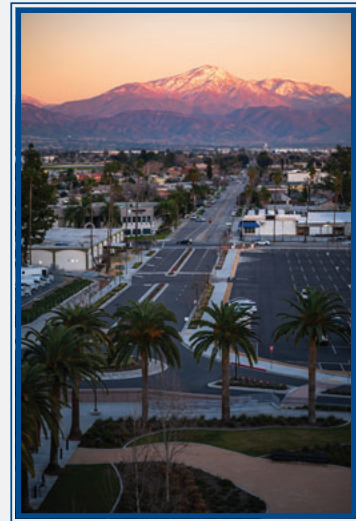


DEMOGRAPHICS & STATISTICAL DATA

(AMOUNTS IN THOUSANDS)

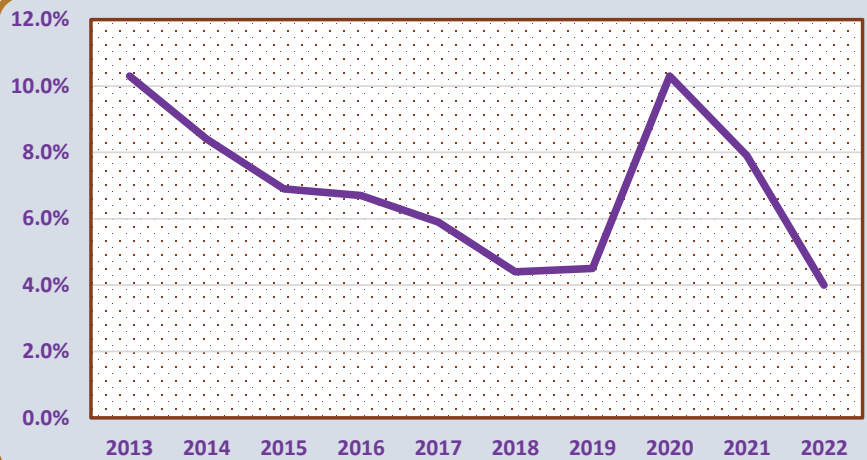
COUNTY POPULATION

YEAR	COUNTY POPULATION	COUNTY SCHOOL ENROLLMENT	COUNTY UNEMPLOYMENT RATE
2013	2,076	412	10.30%
2014	2,086	412	8.40%
2015	2,105	411	6.90%
2016	2,140	409	6.70%
2017	2,160	407	5.90%
2018	2,175	403	4.40%
2019	2,192	406	4.50%
2020	2,181	407	10.30%
2021	2,176	399	7.90%
2022	2,188	399	4.00%

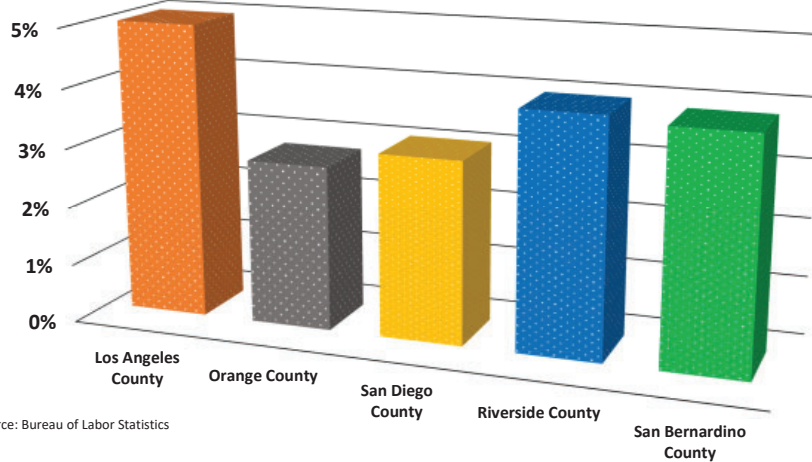


Downtown San Bernardino

COUNTY UNEMPLOYMENT RATE



Route 66, Barstow



Source: Bureau of Labor Statistics

COMPARISON OF UNEMPLOYMENT RATES

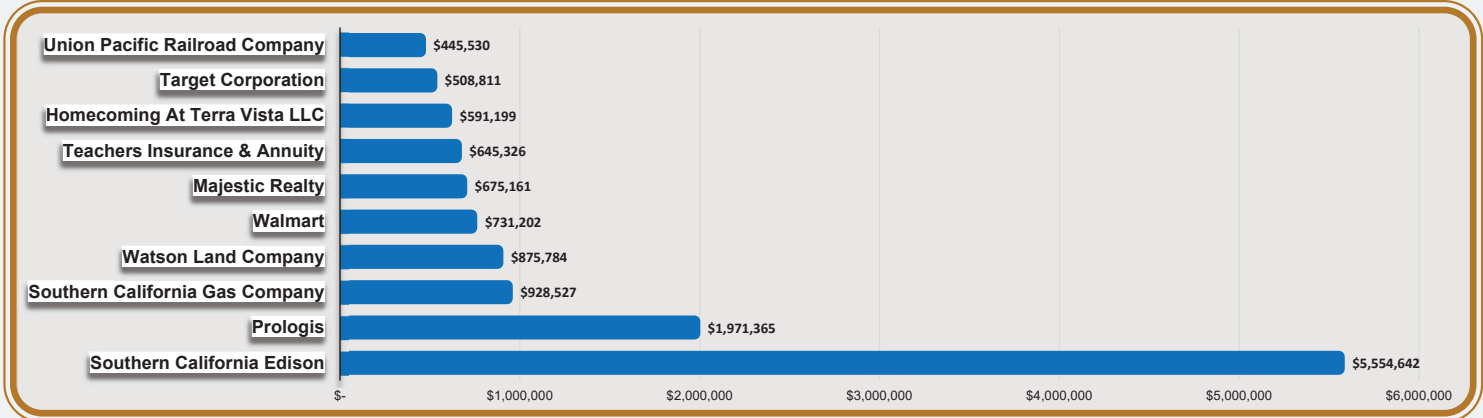
As of July 2022

2022 TOP TEN TAXPAYERS

PROPERTY TAXPAYER	ASSESSED VALUE	PERCENTAGE
Southern California Edison	\$ 5,554,642	2.10%
Prologis	1,971,365	0.75%
Southern California Gas Company	928,527	0.35%
Watson Land Company	875,784	0.33%
Walmart	731,202	0.28%
Majestic Realty	675,161	0.26%
Teachers Insurance & Annuity	645,326	0.24%
Homecoming At Terra Vista LLC	591,199	0.22%
Target Corporation	508,811	0.19%
Union Pacific Railroad Company	445,530	0.17%
Total Top Ten Property Taxpayers	\$ 12,927,547	4.89%
Total County Assessed Value	\$ 264,554,725	

PERSONAL INCOME

YEAR	PERSONAL INCOME	PER CAPITA PERSONAL INCOME
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
2022	57,763,000	26.40



Railroad, Trona

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.

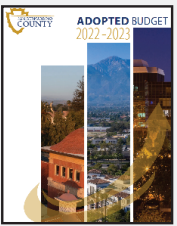
<https://main.sbcounty.gov/category/countywire/>



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://countyline.sbcounty.gov/main/countydirect/countydirect.asp>



2022-23 County Adopted Budget

The County's \$8.8 billion final budget for 2022-23 was adopted on June 14, 2022. The budget serves a fiscally sound spending plan and provides appropriation authority for County departments for the period from July 1, 2022 to June 30, 2023.

<https://main.sbcounty.gov/about-cao/finance/>



Stay Connected

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



Board of Supervisors

Learn about your district supervisor, review the board agendas, the meeting dates, or meeting actions.

<https://main.sbcounty.gov/about-bos/>



Open Government

To locate County records and official County documents, use this link. <https://open.sbcounty.gov>



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:

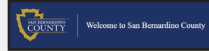
www.saveyourhomesbcounty.org



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.

<https://main.sbcounty.gov/opportunity/>



County Calendar

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



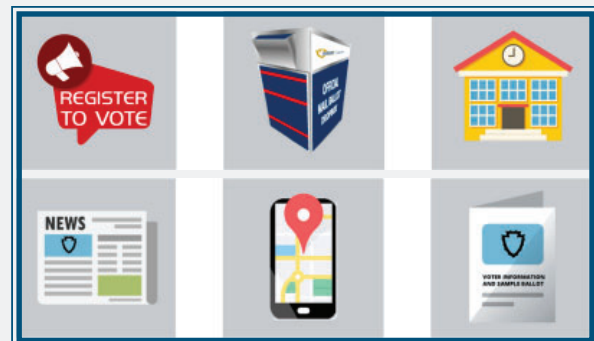
REGISTRAR OF VOTERS (ROV)

MISSION STATEMENT

The mission of the Registrar of Voters is to conduct the County's elections in a fair, accessible, secure, transparent, and efficient manner, upholding the highest level of election standards and accuracy, while always providing excellent customer service to both our team and the diverse population we serve.

The San Bernardino County Registrar of Voters is responsible for all aspects of the election process for the County's residents. The Registrar of Voters administers all local, state, and federal elections in San Bernardino County, including the management of voting systems, the employment and training of poll workers, election ballot processing, and vote tallying.

The Registrar of Voters also performs all voter registration functions, including the storage and maintenance of voter registration records. The Registrar of Voters provides voting-related services to voters, elected officials, campaigns, and other voting interest groups. Additionally, the Registrar of Voters offers a wide range of products and services for candidates and the general public, including certification, reports, maps, and equipment rentals.



The County continues to respond to the COVID-19 Pandemic and 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. These, along with other programs and projects that will be undertaken in the upcoming year; include the following:



COVID-19 Response

- San Bernardino County is making strategic investments in technology to allow County departments to improve operations. There is a phased replacement of the existing Employee Management and Compensation System (EMACS) and the County's 40-year-old Debt Collection System, which is responsible for \$45 million in annual County debt collections.
- The County allocated \$55 million evenly between the five supervisorial districts as Board discretionary funding for the District Specific Priorities Program (Priorities Program) for the needs identified 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. The term of the Priorities Program is approximately a four-year period, from September 21, 2021, through December 31, 2025. All efforts are aimed to enhance the quality of life for county residents. Priorities Program projects must be presented to the Board of Supervisors for full approval.
- Community Revitalization Group is a new operational group resulting from the addition of the Community Revitalization Department, and the reorganization of Community Development and Housing (CDH) as well as the Office of Homeless Services. This group focuses on strategic and continuous improvement efforts to prevent and additionally reduce homelessness in communities across the County and provides services that better people's lives and the communities they live in by diligently investing and leveraging limited federal, state, and local resources to achieve community and neighborhood revitalization.
- Under Project Homekey, the County will acquire and rehabilitate properties that will provide housing solutions for 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.
- 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 1/2 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.



Point-In-Time Count, Community Revitalization



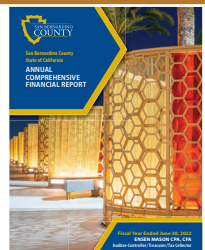
American Rescue Plan Act (ARPA)

COUNTY APPOINTED OFFICIALS DIRECTORY

AGING AND ADULT SERVICES.....	(909) 891-3917.....	SHARON NEVINS
AGRICULTURAL COMMISSIONER/SEALER.....	(909) 387-2115.....	BRADY GERGOVICH
AIRPORTS.....	(909) 387-8810.....	JAMES E. JENKINS
ARROWHEAD REGIONAL MEDICAL CENTER.....	(909) 580-6150.....	WILLIAM GILBERT
BEHAVIORAL HEALTH.....	(909) 252-5142.....	GEORGINA YOSHIOKA
CHIEF EXECUTIVE OFFICER.....	(909) 387-5417.....	LEONARD X. HERNANDEZ
CHIEF FINANCIAL OFFICER.....	(909) 387-5423.....	MATTHEW ERICKSON
CHIEF OPERATING OFFICER.....	(909) 387-5425.....	LUTHER SNOKE
CHILD SUPPORT SERVICES.....	(909) 478-7471.....	MARIE GIRULAT
CHILDREN AND FAMILY SERVICES (INTERIM).....	(909) 387-2792.....	JEANY ZEPEDA
CLERK OF THE BOARD OF SUPERVISORS.....	(909) 387-3848.....	LYNNA MONELL
COMMUNITY DEVELOPMENT AND HOUSING (INTERIM).....	(909) 387-4355.....	DIANA ATKESON
COUNTY COUNSEL.....	(909) 387-3267.....	TOM BUNTON
COUNTY LIBRARIAN.....	(909) 387-2220.....	MELANIE OROSCO
COUNTY MUSEUM.....	(909) 798-5719.....	DAVID MYERS
ECONOMIC DEVELOPMENT AGENCY.....	(909) 387-4460.....	DEREK ARMSTRONG
FIRE DEPARTMENT/FIRE CHIEF.....	(909) 387-5779.....	DAN MUNSEY
FLEET MANAGEMENT.....	(909) 387-7870.....	VACANT
HUMAN RESOURCES.....	(909) 387-5570.....	DIANE RUNDLES
HUMAN SERVICES.....	(909) 388-0332.....	CHERYL ADAMS
INNOVATION AND TECHNOLOGY.....	(909) 388-5501.....	VACANT
INLAND COUNTIES EMERGENCY MEDICAL AGENCY (INTERIM).....	(909) 388-5805.....	DANIEL MUNOZ
LABOR RELATIONS.....	(909) 387-5568.....	LEO GONZALEZ
LAND USE SERVICES (INTERIM).....	(909) 387-4431.....	CHAD NOTTINGHAM
OFFICE OF HOMELESS SERVICES.....	(909) 501-0610.....	TOM HERNANDEZ
PRESCHOOL SERVICES (INTERIM).....	(909) 383-2005.....	JACQUELYN GREENE
PROBATION.....	(909) 387-5693.....	TRACY REECE
PUBLIC DEFENDER.....	(909) 382-3952.....	THOMAS SONE
PUBLIC HEALTH.....	(909) 387-9146.....	JOSH DUGAS
PUBLIC WORKS.....	(909) 387-7906.....	BRENDON BIGGS
PURCHASING (INTERIM).....	(909) 387-2074.....	PETE MENDOZA
REAL ESTATE SERVICES.....	(909) 387-5110.....	TERRY W. THOMPSON
REGIONAL PARKS.....	(909) 387-2340.....	BEAHTA DAVIS
REGISTRAR OF VOTERS (INTERIM).....	(909) 387-2100.....	MIKE JIMENEZ
RISK MANAGEMENT.....	(909) 386-8621.....	VICTOR TORDESILLAS
TRANSITIONAL ASSISTANCE DEPARTMENT.....	(909) 388-0245.....	GILBERT RAMOS
VETERANS AFFAIRS (INTERIM).....	(909) 382-3288.....	VICTOR TORDESILLAS
WORKFORCE DEVELOPMENT.....	(909) 387-9862.....	BRADLEY GATES



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





SAN BERNARDINO
COUNTY



DAWN ROWE
CHAIR
Third District Supervisor

COL. PAUL COOK (RET.)
VICE CHAIR
First District Supervisor

JESSE ARMENDAREZ
Second District Supervisor

CURT HAGMAN
Fourth 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