

SAN BERNARDINO
COUNTY

San Bernardino County
State of California

POPULAR ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2023
ENSEN MASON CPA, CFA
Auditor-Controller/Treasurer/Tax Collector



AWARDS AND ACHIEVEMENTS

OUTSTANDING ACHIEVEMENT AWARD



Curtain of Courage Memorial, San Bernardino

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, 2022. 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 29, 2024



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, 2023.

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://sbcountyatc.gov/ACFR>.

FINANCIAL HIGHLIGHTS

- The County's total net position increased by \$800 million, for a total net position of \$5.8 billion. The net increase is attributable to the \$733 million increase in governmental activities net position and the \$67 million increase in business-type activities net position.
- As of June 30, 2023, the County governmental funds reported combined fund balances of \$4.4 billion, an increase of \$573 million, 15%, from the beginning of the fiscal year.
- Amounts available for spending for the General Fund totaled \$2.2 billion, or 63.3% of total General Fund expenditures.
- The County's total capital assets before accumulated depreciation amounted to \$5.9 billion, an increase of 3.8% in comparison with the prior year.
- The County's total long-term debt obligations decreased by \$46 million, 6.4%, 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

Christopher 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



Luther Snoke
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 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.

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 County's local economy has continued to experience steady growth, largely due to the strength of its logistics sector and continued population growth driven by its affordable housing, which has supported increased labor growth. These factors have helped contribute to substantial increases in both taxable sales and assessed valuations for the County.

The Inland Empire as a region continues to be primary area of Southern California where Industrial Construction continues to occur, accounting for 79.2% of Southern California's activity. San Bernardino County alone makes up 40% of new industrial construction, or 20.5 million square feet of space, as of September 2022. This growth is a critical component of the strong ongoing increases in assessed valuation which leads to increased property tax generation.

The September 2023 unemployment rate in the County was 4.8%, just under the State's 4.9%. The September 2023 release of data for the 2022 American Community Survey showed that while employment was expanding, the County's poverty rate fell significantly from 19.1% in 2013 to 13.4% in 2022. With housing prices and industrial property asking rates have soared, the assessed valuation in the County grew at a rapid 9.7% from July 1, 2022 to June 30, 2023, bringing the total valuation to \$316 billion.

Population, Labor Growth, and Development

From 2017 through 2022, San Bernardino County saw an increase of 48,145 residents compared with a statewide decline of 166,793 residents. The County continues to see population growth largely due to its affordable housing compared to its neighboring counties.

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

- Planned Brightline high-speed rail line from Rancho Cucamonga to Las Vegas is planned. The \$10 billion investment is set to create 35,000 jobs, with more than \$10 billion economic impact. The line will lighten traffic on the key interstate route and allow commuters from the County's fast-growing High Desert area an alternative to driving to the large job centers along the County's western edge.
- The expansion of lanes along the I-10 freeway are well underway and will eventually allow the flow of commuter and truck traffic between the County and Los Angeles County to expand.
- The development by Howard Industrial Partners of the Bloomington Business Park, with three warehouses to contain a total of 2.1 million square feet. The project should result in \$20 million worth of new infrastructure, with an estimated 2,117 employees onsite, seven days per week during development.
- Fontana Auto Club Speedway is being replaced by a multi-million-dollar logistic hub. It will include a 6.6 million square feet logistic facility called the Speedway Commerce Center. The Auto Club Speedway will retain 90 acres for a new short track.

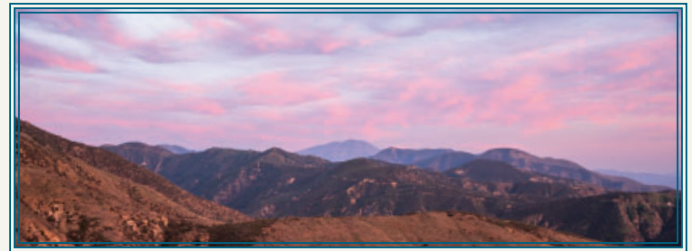
Assessed Valuation

In the second quarter calendar year of 2023, the average median price in San Bernardino County was \$458,333. Homebuyers still find San Bernardino County affordable compared to other Southern California areas.

Retail Sales

Also important to the funding of local governments, San Bernardino County's retail sales increased 8.3% in 2022 with total taxable sales reaching a record \$60.0 billion. This is a 47.9% rise in taxable sales from 2018-2022.

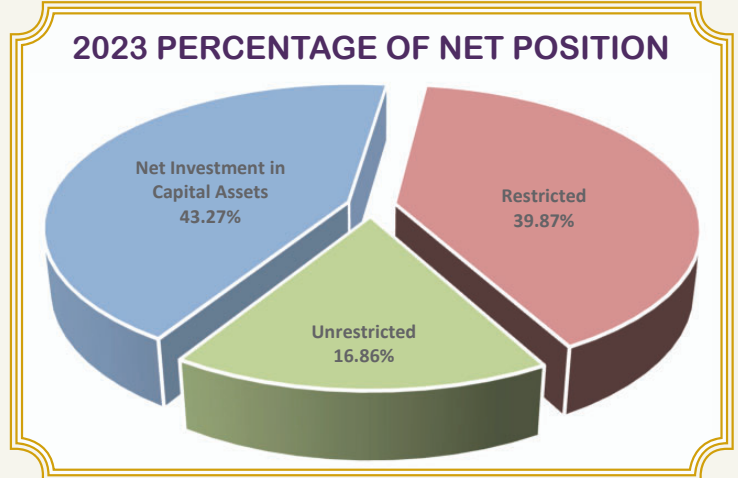
Rim of the World, San Bernardino National Forest



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, 2023, the County’s net position totaled \$5.8 billion, an increase of \$800 million or 15.9% from the previous year. This increase is primarily the result of increases in tax revenue and operating grants/contributions.

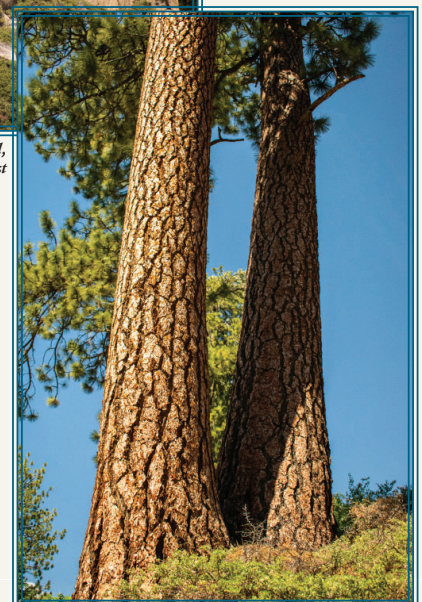


	2023	2022*	Variance
Current and Other Assets	\$ 6,606,031	\$ 6,108,234	8.1%
Capital Assets	2,997,753	2,901,406	3.3%
Total Assets	9,603,784	9,009,640	6.6%
Deferred Outflows of Resources	838,256	897,922	-6.6%
Current and Other Liabilities	780,990	888,270	-12.1%
Long-Term Liabilities	3,595,733	2,742,650	31.1%
Total Liabilities	4,376,723	3,630,920	20.5%
Deferred Inflows of Resources	232,700	1,243,575	-81.3%
Net Position:			
Net Investment in Capital Assets	2,523,991	2,453,753	2.9%
Restricted	2,325,145	1,884,804	23.4%
Unrestricted	983,481	694,510	41.6%
Total Net Position	\$ 5,832,617	\$ 5,033,067	15.9%

* As restated for the implementation of GASB 96

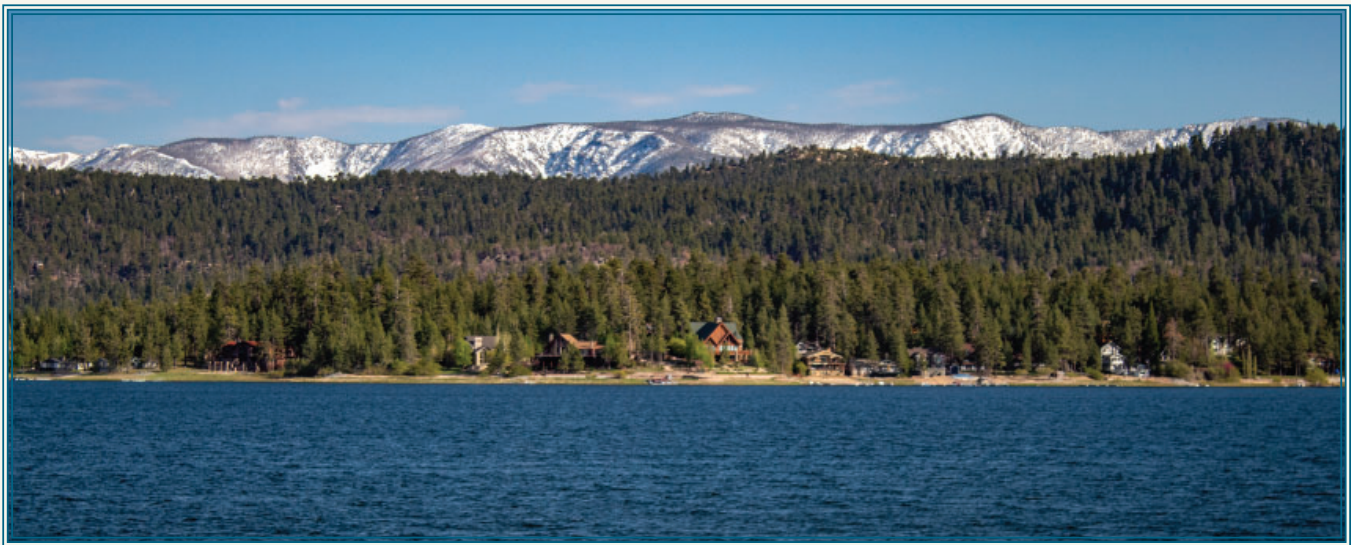
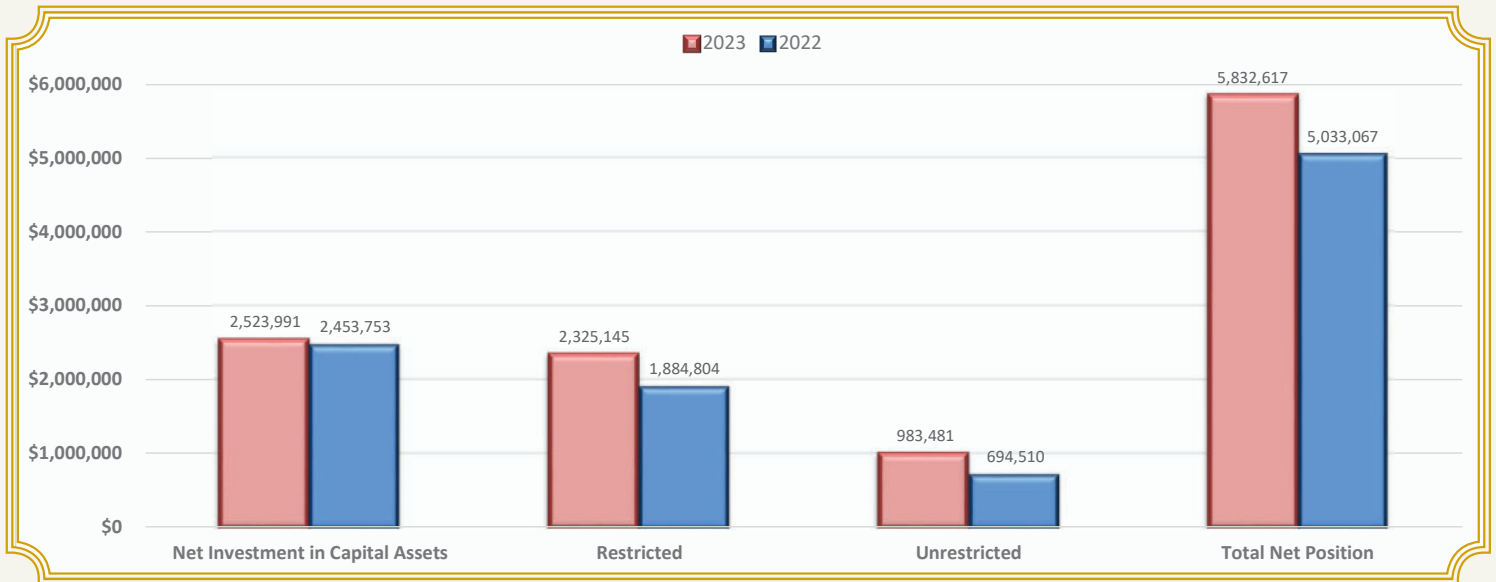


*Pineknott Trail,
San Bernardino National Forest*



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.

NET POSITION COMPONENTS



Big Bear Lake Reservoir

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 43.3% or \$2.52 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 \$70 million or 2.9% 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 \$2.33 billion with an increase of \$440 million or 23.4% 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 \$983 million with an increase of \$289 million or 41.6% 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, right-to-use leased land, buildings, equipment, and subscription assets that are used to provide service to the citizens of the County.

As of June 30, 2023, the County's capital assets totaled \$5.9 billion, an increase of \$214 million or 3.8% from the previous year. The largest increase occurred in Right-to-use Leased Buildings which amounted to \$81 million and is primarily due to newly entered and renewed lease agreements including buildings located at 10417 Mountain View Avenue in Loma Linda, 18818 Hwy 18 in Apple Valley, 1925 South Grove Avenue in Ontario, and 451 Vanderbilt Way, Suites 400 and 425 in San Bernardino. The next largest increase occurred in Infrastructures which amounted to \$80 million and is primarily due to capitalizations related to the following significant projects: West Fontana Channel – Banana to Juniper, Phelan Road Intersection Improvements, and Alder Avenue Road Reconstruction Projects.

Capital Assets	2023	2022*	Variance
Land and Land Use Rights	\$ 221,265	\$ 216,662	2.1%
Development in Progress	490,844	485,374	1.1%
Improvements Other than Buildings	680,193	669,499	1.6%
Structures and Improvements	1,865,070	1,814,276	2.8%
Infrastructure	1,565,333	1,484,948	5.4%
Equipment and Software	709,202	754,047	-5.9%
Right-to-use Leased Land	212	459	-53.8%
Right-to-use Leased Buildings	332,861	252,099	32.0%
Right-to-use Leased Equipment	2,707	3,429	-21.1%
Right-to-use Subscription Assets	44,258	16,842	162.8%
Total Capital Assets	5,911,945	5,697,635	3.8%
Accumulated Depreciation/Amortization	(2,914,192)	(2,796,229)	4.2%
Total Capital Assets, Net of Depreciation	\$ 2,997,753	\$ 2,901,406	3.3%

* As restated for the implementation of GASB 96

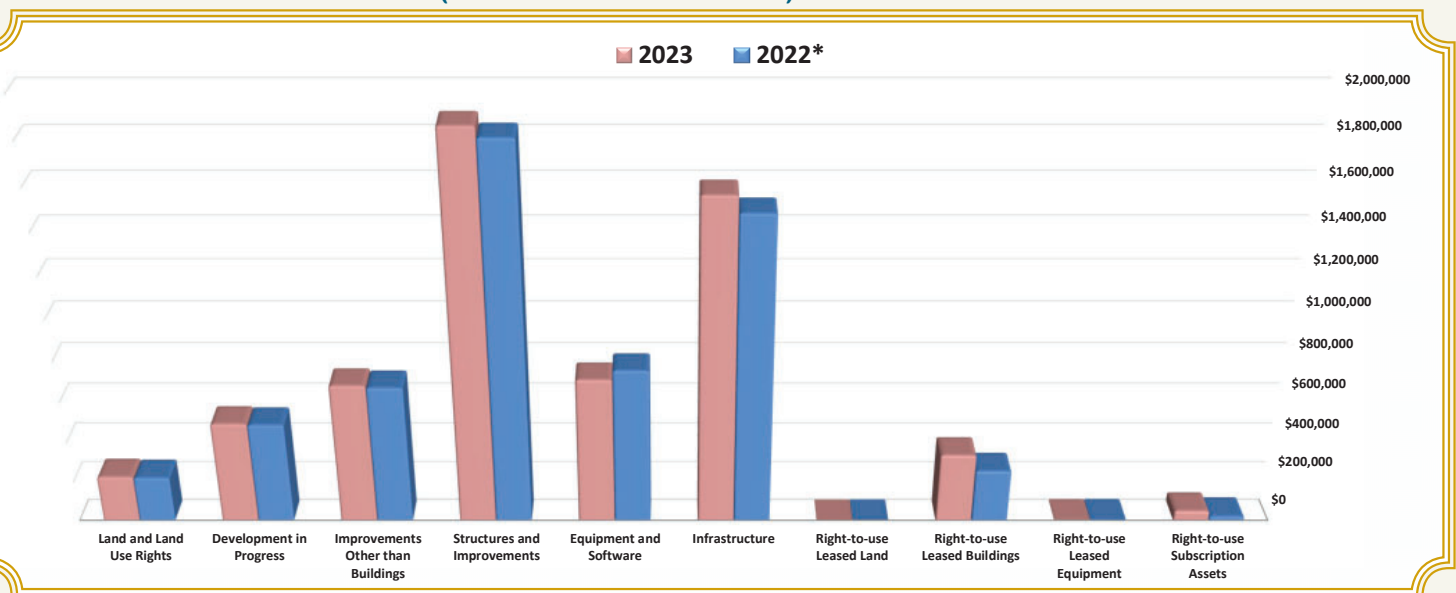


West Fontana Channel Project - 2nd District



Montclair Police Rescue Vehicle - 4th District

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, 2023, the County's long-term liabilities totaled \$3.6 billion. This increase of \$853 million from previous year is a result of an increase in lease liability 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	2023	2022*	Variance
Revenue Bonds from Direct Placements	10,405	10,890	-4.5%
Total Revenue Bonds	10,405	10,890	-4.5%
Other Bonds and Notes	100,255	157,130	-36.2%
Other Bonds and Notes from Direct Borrowings and Direct Placements	5,084	8,929	-43.1%
Total Other Bonds and Notes	105,339	166,059	-36.6%
Subscription Liability	23,013	8,713	164.1%
Lease Liability	233,082	195,599	19.2%
Compensated Absences	260,098	249,705	4.2%
Estimated Liability for Litigation and Self-Insured Claims	441,068	408,525	8.0%
Net Pension Liability	1,733,429	978,305	77.2%
Total Governmental Activities - Long-Term Liabilities	\$ 2,806,434	\$ 2,017,796	39.1%
Business-Type Activities			
Certificates of Participation, net	\$ 179,280	\$ 211,419	-15.2%
General Obligation Bonds	50	50	0.0%
Other Bonds and Notes from Direct Borrowings and Direct Placements	1,019	1,096	-7.0%
Direct Finance Lease Obligations	671	1,366	-50.9%
Subscription Liability	8,189	8,129	0.7%
Lease Liability	9,917	12,164	-18.5%
Compensated Absences	36,565	34,156	7.1%
Estimated Liability for Closure/Postclosure Care Costs	184,100	188,508	-2.3%
Pollution Remediation Obligations	66,312	81,150	-18.3%
Net Pension Liability	205,003	87,466	134.4%
Other Long-Term Liabilities	98,193	99,350	-1.2%
Total Business-Type Activities - Long-Term Liabilities	\$ 789,299	\$ 724,854	8.9%
Total Long-Term Liabilities	\$ 3,595,733	\$ 2,742,650	31.1%

*As restated for the implementation of GASB 96

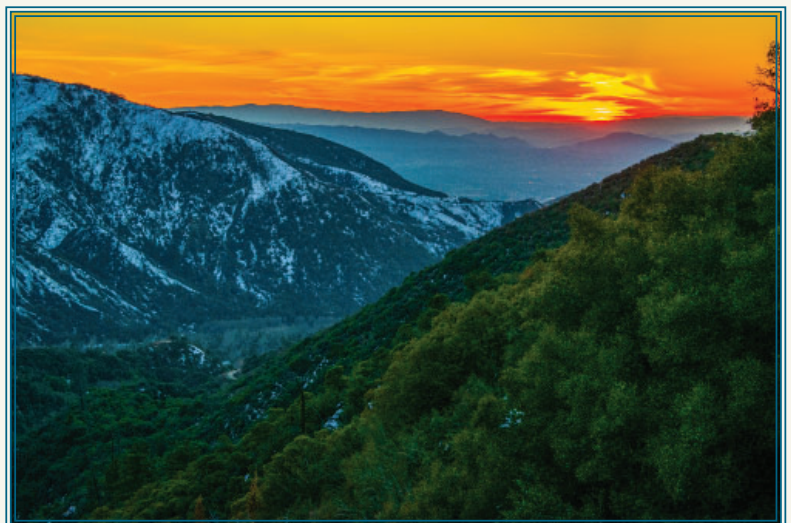
GOVERNMENTAL ACTIVITIES BOND CREDIT RATINGS

Revenue Bonds	S&P	Moody's
Courthouse Project Bonds (2007)	NR	Baa2
Other Bonds		
Flood Control District:		
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)

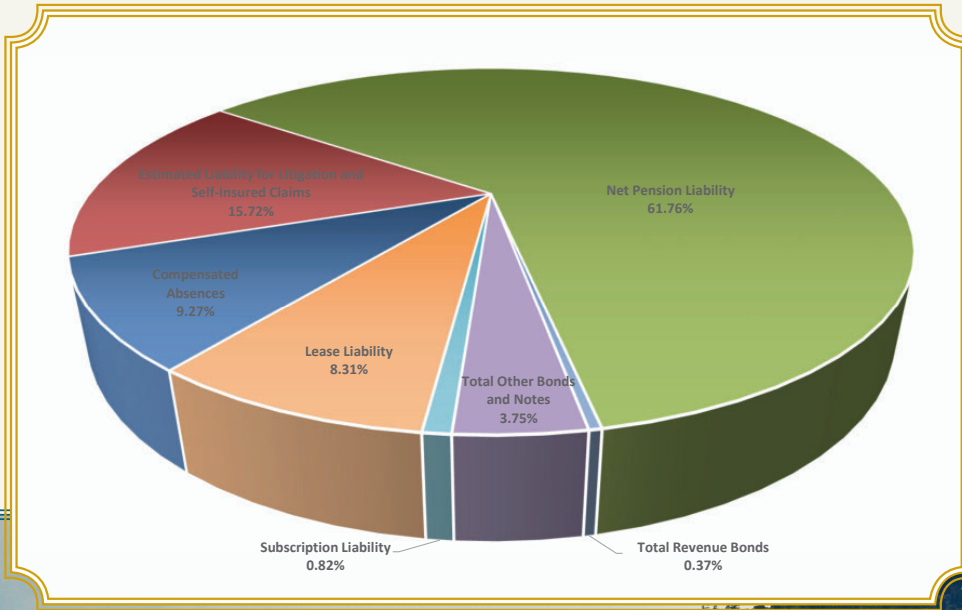
Bond ratings are important not only for their role in informing investors, but also because the effect it has on the interest rate that the County pays on its issued bonds. If the bond rating is good, the County is likely to pay its bond obligations. If a bond rating agency gives the County a high rating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



San Bernardino National Forest, Scenic Byway

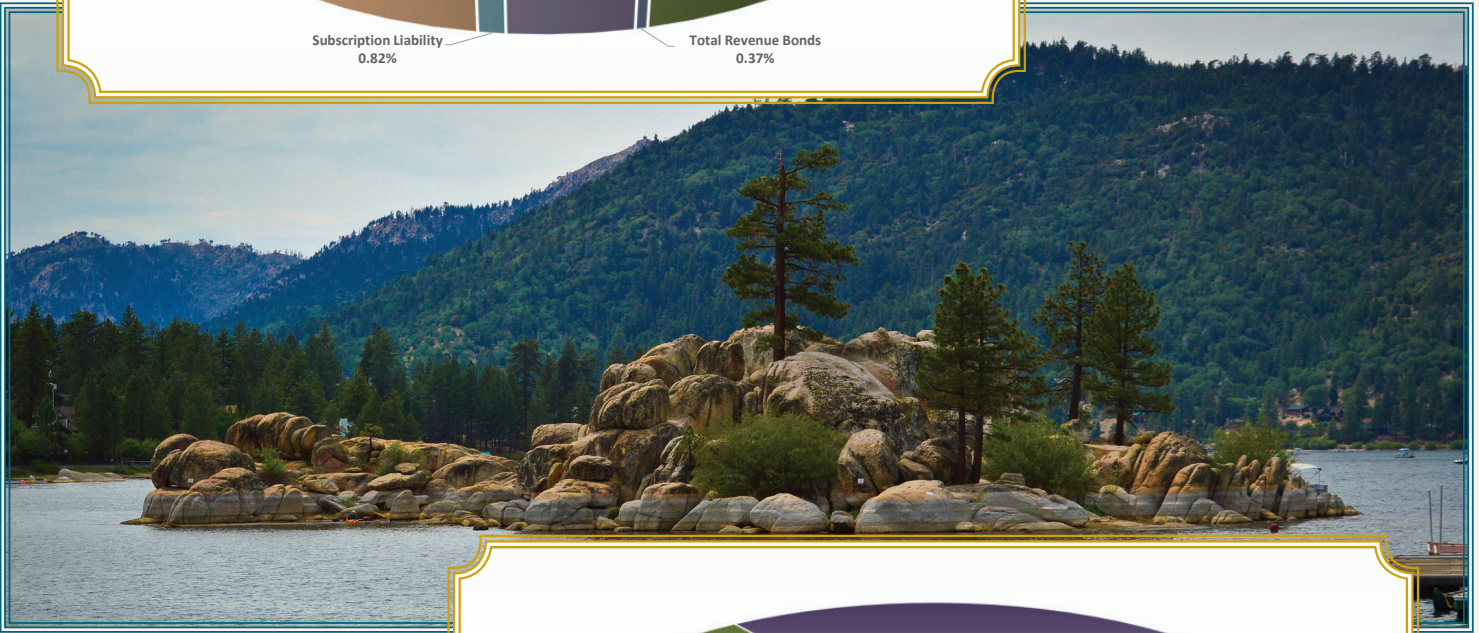
LONG-TERM LIABILITIES

(AMOUNTS IN THOUSANDS)



GOVERNMENTAL ACTIVITIES LONG-TERM LIABILITIES:

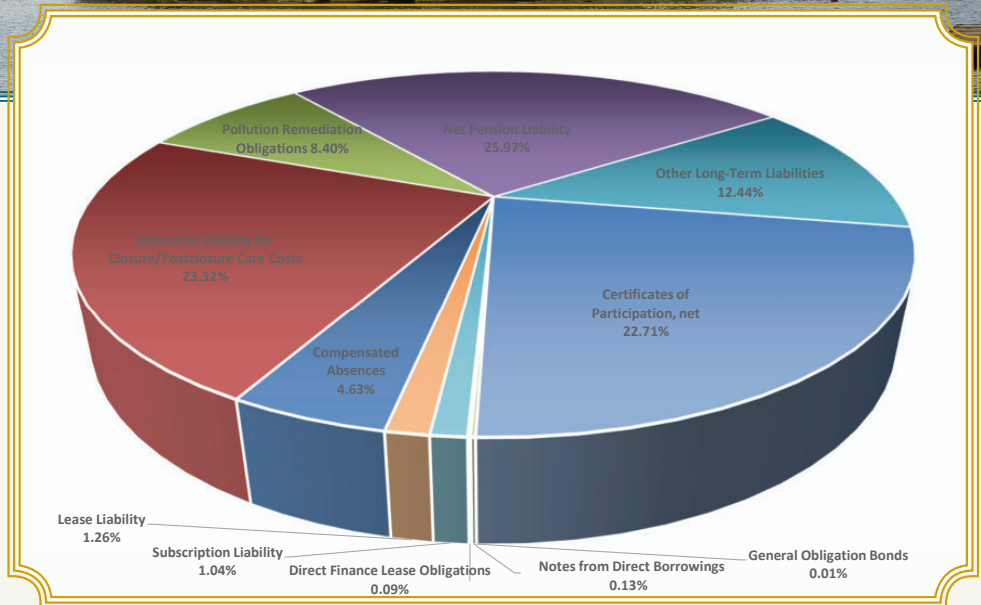
\$2,806,434



Boulder Bay Park, Big Bear Lake

BUSINESS-TYPE ACTIVITIES LONG-TERM LIABILITIES:

\$789,299



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, 2023, the County's revenues totaled \$6 billion, an increase of 7.2%. This increase in revenues was due to increases in Revenues from Use of Money and Property, Property Taxes, and Charges for Services.

The County's expenses totaled \$5.2 billion, with an increase of 13.7%, primarily due to increases in Public Assistance, Public Protection, and Medical Center expenses. These increases were primarily associated with staffing costs largely due to the addition of positions to meet increased service needs throughout the County, as well as negotiated salary and benefit increases.



University of Redlands

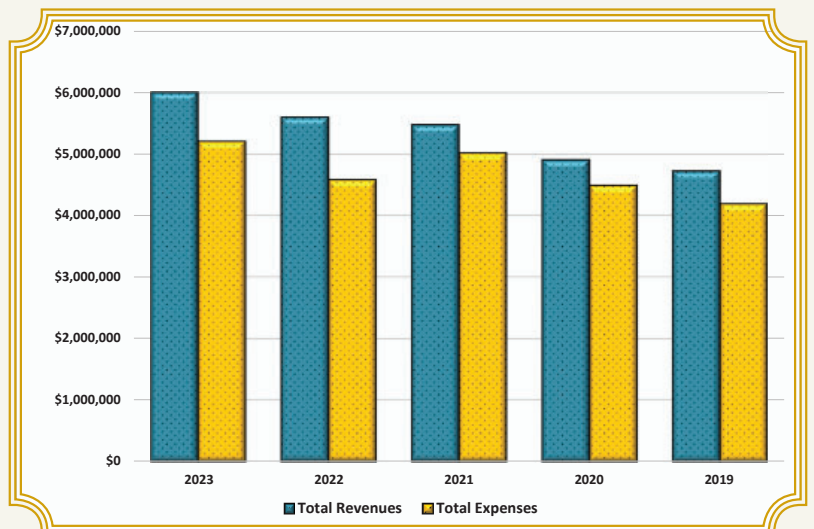
Over the past five fiscal years, revenues have been steadily increasing. The current increase is primarily due to increases in Revenues from Use of Money and Property, Property Taxes, and Charges for Services.

Expenses have been rising in the past with the exception of last year's decrease. In this year, expenses increased primarily due to the addition of positions and negotiated salary and benefit increases.

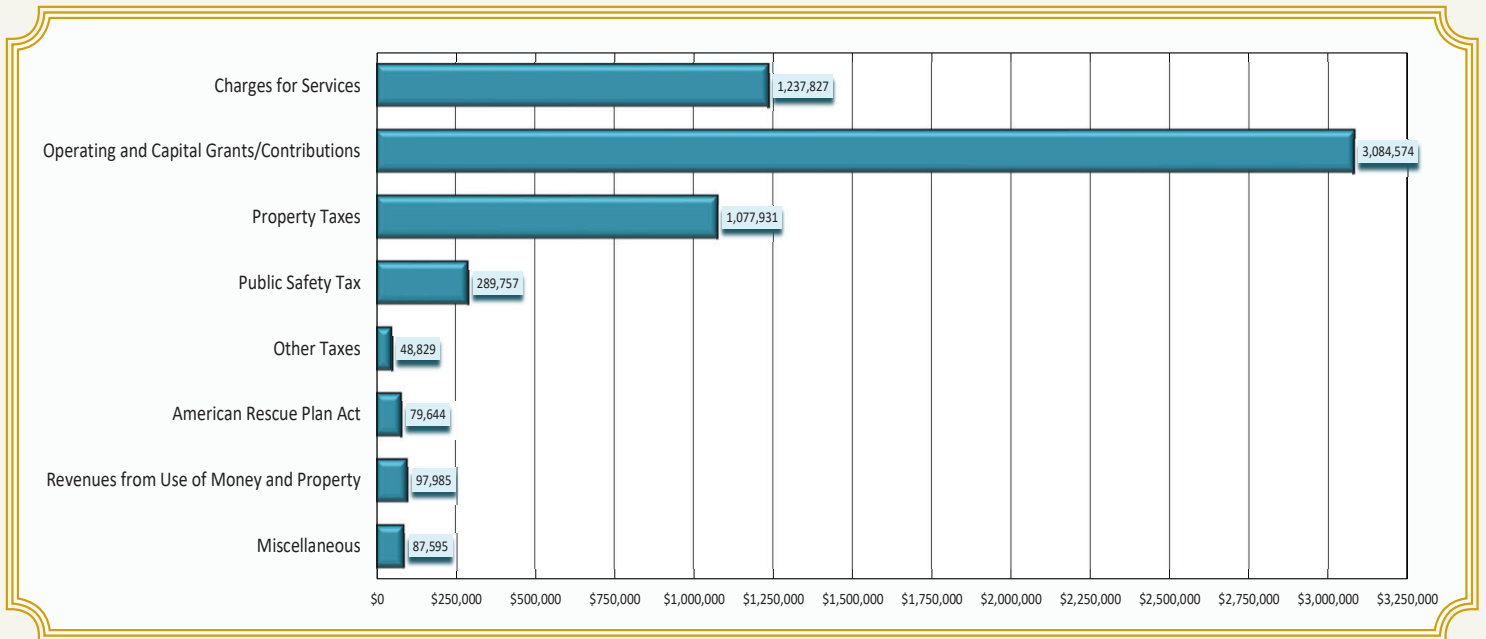
	2023	2022	Variance
REVENUES			
Program Revenues			
Charges for Services	\$ 1,237,827	\$ 1,153,235	7.3%
Operating and Capital Grants/Contributions	3,084,574	3,029,980	1.8%
General Revenues			
Property Taxes	1,077,931	986,276	9.3%
Public Safety Tax	289,757	277,989	4.2%
Other Taxes	48,829	54,183	-9.9%
American Rescue Plan Act	79,644	57,739	37.9%
Revenues from Use of Money and Property	97,985	(21,774)	550.0%
Miscellaneous	87,595	60,816	44.0%
Total Revenues	6,004,142	5,598,444	7.2%
EXPENSES			
General Government	268,068	224,605	19.4%
Public Protection	1,629,396	1,405,622	15.9%
Public Ways and Facilities	141,481	101,367	39.6%
Health and Sanitation	622,695	605,285	2.9%
Public Assistance	1,553,529	1,329,724	16.8%
Education	25,565	30,064	-15.0%
Recreation and Cultural Services	34,250	29,762	15.1%
Interest on Long-Term Debt	7,785	7,586	2.6%
Medical Center	799,661	723,651	10.5%
Waste Systems	100,378	102,307	-1.9%
Water, Sewer, and Sanitation	21,688	18,075	20.0%
Others	96	183	-47.5%
Total Expenses	5,204,592	4,578,231	13.7%
Change in Net Position	799,550	1,020,213	
Net Position -- Beginning of Year	5,033,067	4,012,854	
Net Position -- End of Year	\$ 5,832,617	\$ 5,033,067	

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.

5-YEAR REVENUE & EXPENSE TREND



REVENUES FOR 2023: \$6,004,142



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.

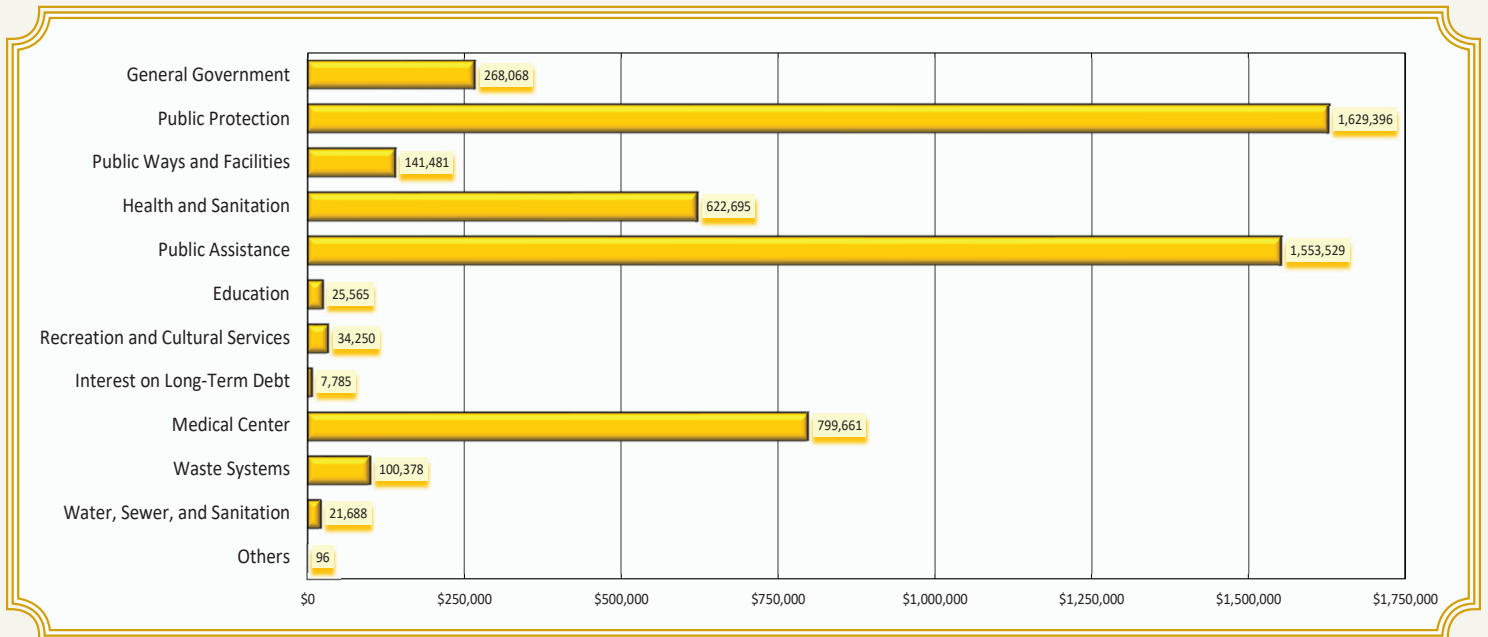


Mount Baldy, Rancho Cucamonga

FINANCIAL ACTIVITIES - EXPENSES

(AMOUNTS IN THOUSANDS)

EXPENSES FOR 2023: \$5,204,592



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.

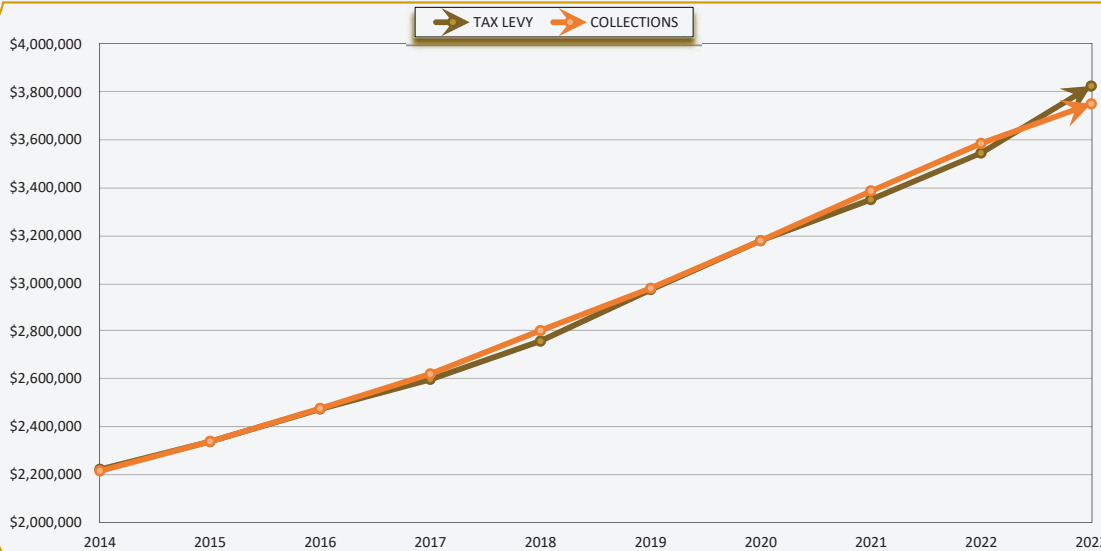
PROPERTY TAX

FISCAL YEAR	TAX LEVY AMOUNT (1)	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENT
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	3,386,501	101.07%
2022	3,545,242	3,585,491	101.14%
2023	3,825,669	3,751,230	98.05%

(1) Secured and Unitary tax levy for the County itself, school districts, cities and special districts under the supervision of their own governing boards. The amount does not include any roll corrections.



Crestline Library



**PROPERTY TAX
LEVY AND
COLLECTIONS**

DEMOGRAPHICS & STATISTICAL DATA

(AMOUNTS IN THOUSANDS)

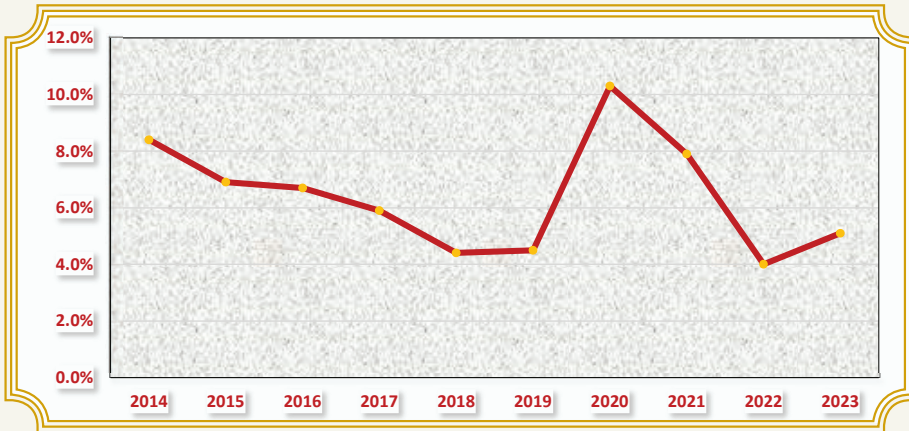
COUNTY POPULATION

Winter in Running Springs



YEAR	COUNTY POPULATION	COUNTY SCHOOL ENROLLMENT	COUNTY UNEMPLOYMENT RATE
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%
2023	2,182	397	5.10%

COUNTY UNEMPLOYMENT RATE

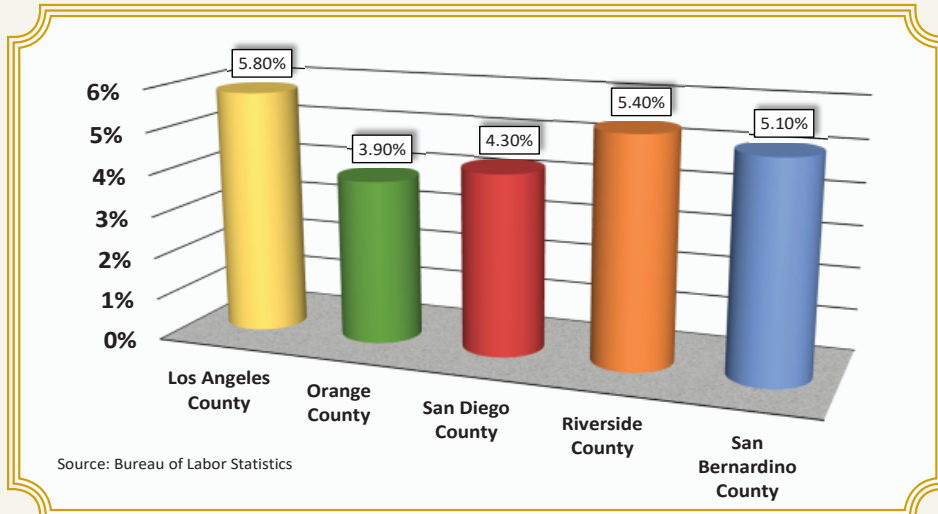


Running Springs Downtown



COMPARISON OF UNEMPLOYMENT RATES

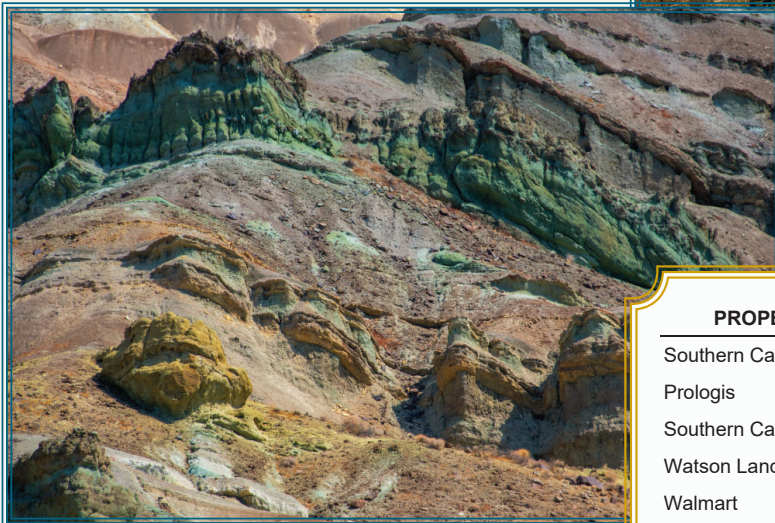
As of August 2023



PERSONAL INCOME

YEAR	PERSONAL INCOME	PER CAPITA PERSONAL INCOME
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
2023	61,969,000	28.40

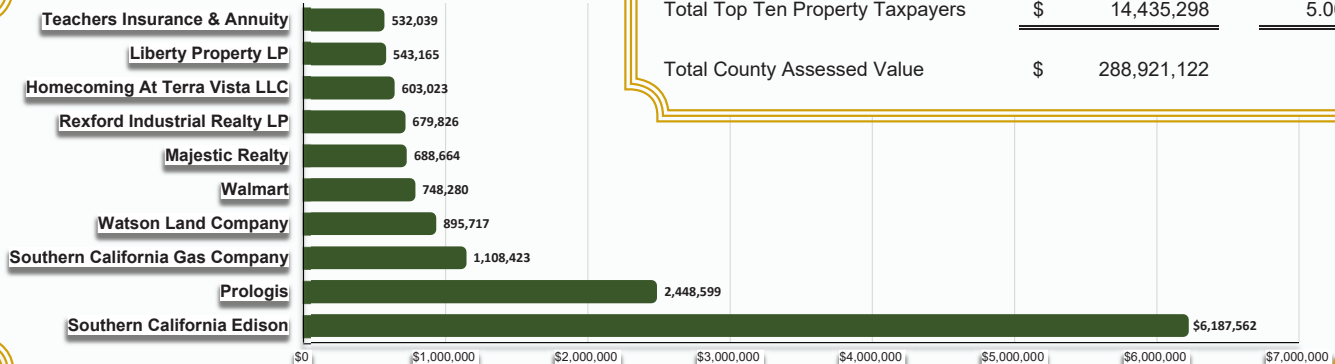
Mormon Rocks Interpretive Trail, Phelan



Rainbow Basin Natural Area, Barstow

2023 TOP TEN TAXPAYERS

PROPERTY TAXPAYER	ASSESSED VALUE	PERCENTAGE
Southern California Edison	\$ 6,187,562	2.14%
Prologis	2,448,599	0.85%
Southern California Gas Company	1,108,423	0.38%
Watson Land Company	895,717	0.31%
Walmart	748,280	0.26%
Majestic Realty	688,664	0.24%
Rexford Industrial Realty LP	679,826	0.24%
Homecoming At Terra Vista LLC	603,023	0.21%
Liberty Property LP	543,165	0.19%
Teachers Insurance & Annuity	532,039	0.18%
Total Top Ten Property Taxpayers	\$ 14,435,298	5.00%
Total County Assessed Value	\$ 288,921,122	



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.

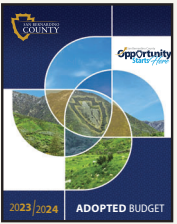
<https://main.sbcounty.gov/category/countywire/>



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.

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



2023-24 County Adopted Budget

The County's \$9.8 billion final budget for 2023-24 was adopted on June 13, 2023. The budget serves a fiscally sound spending plan and provides appropriation authority for County departments for the period from July 1, 2023 to June 30, 2024.

<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:

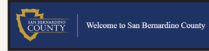
www.saveyourhomesbcounty.org



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/>



DEPARTMENT OF PUBLIC WORKS (DPW)

MISSION STATEMENT

To enhance the quality of life for our communities by developing and maintaining public infrastructure and providing a variety of municipal services that complements our natural resources and environment.

The County has operated a road system for over 100 years, and a flood protection system for over 75 years. In 2000, the Department of Public Works was established by bringing together Transportation, Flood Control, Solid Waste, and Surveyor under one departmental structure. Public Works primary responsibilities are to operate and maintain county roads, administer special transportation projects, oversee subdivision maps, records of survey through the Surveyor's Office, operate the County's solid waste system, and maintain a very extensive system of flood control and water conservation facilities.



Cajon Creek



Lytle Creek, Glen Helen Parkway



Snowstorm Response



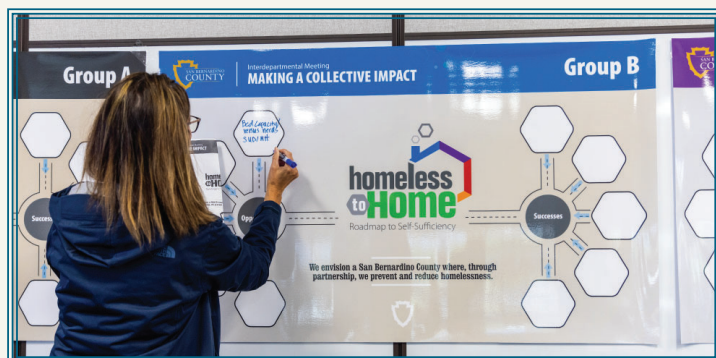
Snowstorm Response

Department of Public Works Storm Responses in 2023

The County has emerged from the COVID-19 Pandemic ready to make measurable progress on initiatives that had been stalled. The County continues to proactively engage 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:

- San Bernardino County is making progress on needed capital improvements. Primarily investing in the replacement of aging, costly, and inadequate County Government facilities. The County has set aside \$123 million in one-time General Fund resources and \$10 million in ongoing General Fund as follows:
 - \$68 million to support the County’s Master Plan,
 - \$30 million one-time and \$10 million ongoing to bolster the Building Acquisitions Reserve,
 - \$20 million to construct a headquarters for a replacement fire station, and
 - a \$5 million investment towards the construction of a new animal shelter.
- The County invests \$20 million from the General Fund to support the County’s various initiatives aimed at reducing homelessness, including efforts to partner with cities and builders to increase bed capacity needed to move County residents from the streets toward eventual permanent housing solutions.
- The Department of Regional Parks receives \$30 million in one-time General Fund revenue to invest in large-scale improvements that will encourage patronage, and \$1 million in ongoing General Fund resources in additional staff increase parkgoers experience.
- The County has set aside an additional \$15 million from the General Fund to meet community needs in responding to disasters.
- San Bernardino County received federal funding through the American Rescue Plan Act (ARPA). On June 8, 2021, the Board of Supervisors 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. Through its second year, the County has allocated or is in the evaluation process for allocating, over \$343 million in planned projects. Notable projects include the development of a new \$125 million Valley Emergency Operations Center; the Pacific Village Phase II Expansion homeless housing project in San Bernardino; over \$20 million in County Regional Park’s open space projects; and continued exploration of sewer infrastructure improvements or septic conversion projects in underserved community pockets.

Bloomington Animal Shelter - Public Health




Homeless Strategic Action Plan - Community Revitalization



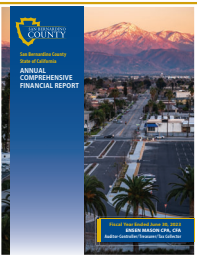
Great Shake Preparedness Fair - Museum

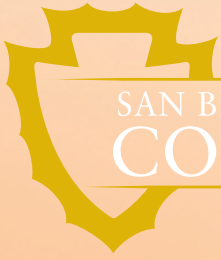
COUNTY APPOINTED OFFICIALS DIRECTORY

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.....	LUTHER SNOKE
CHIEF FINANCIAL OFFICER.....	(909) 387-5423.....	MATTHEW ERICKSON
CHILD SUPPORT SERVICES (INTERIM).....	(909) 478-7471.....	AMY COUGHLIN
CHILDREN AND FAMILY SERVICES.....	(909) 387-2792.....	JEANY ZEPEDA
CLERK OF THE BOARD OF SUPERVISORS.....	(909) 387-3848.....	LYNNA MONELL
COMMUNITY DEVELOPMENT AND HOUSING.....	(909) 382-3983.....	CARRIE HARMON
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.....	MARK MCCULLOUGH
HUMAN RESOURCES.....	(909) 387-4717.....	MICHAEL BOWERS
HUMAN SERVICES.....	(909) 388-0332.....	DIANA ALEXANDER
INNOVATION AND TECHNOLOGY.....	(909) 388-5506.....	LYNN FYHRLUND
INLAND COUNTIES EMERGENCY MEDICAL AGENCY (INTERIM).....	(909) 388-5805.....	DANIEL MUNOZ
LABOR RELATIONS.....	(909) 387-5565.....	LEO GONZALEZ
LAND USE SERVICES.....	(909) 387-4431.....	MARK WARDLAW
OFFICE OF HOMELESS SERVICES.....	(909) 501-0610.....	MARCUS DILLARD
PRESCHOOL SERVICES.....	(909) 383-2005.....	JACQUELYN GREENE
PROBATION.....	(909) 387-5693.....	TRACY REECE
PUBLIC DEFENDER.....	(909) 382-3940.....	THOMAS SONE
PUBLIC HEALTH.....	(909) 387-9146.....	JOSH DUGAS
PUBLIC WORKS.....	(909) 387-7906.....	BRENDON BIGGS
PURCHASING.....	(909) 387-2074.....	PETE MENDOZA
REAL ESTATE SERVICES.....	(909) 387-5110.....	TERRY W. THOMPSON
REGIONAL PARKS.....	(909) 387-2340.....	BEAHTA DAVIS
REGISTRAR OF VOTERS.....	(909) 387-2100.....	STEPHENIE SHEA
RISK MANAGEMENT.....	(909) 386-8621.....	VICTOR TORDESILLAS
TRANSITIONAL ASSISTANCE DEPARTMENT.....	(909) 388-0245.....	GILBERT RAMOS
VETERANS AFFAIRS.....	(909) 382-3288.....	RALPH DUARTE
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.sbcountyatc.gov/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.SBCountyATC.gov