



POPULAR

ANNUAL FINANCIAL REPORT



Fiscal Year Ended June 30, 2024
ENSEN MASON CPA, CFA
Auditor-Controller/Treasurer/Tax Collector



AWARDS AND ACHIEVEMENTS

OUTSTANDING ACHIEVEMENT AWARD



Downtown 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, 2023. 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 24, 2025

I am pleased to present San Bernardino County's Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2024.

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 \$1.2 billion, for a total net position of \$7 billion. The net increase is attributable to the \$1.1 billion increase in governmental activities net position and the \$100 million increase in business-type activities net position.
- As of June 30, 2024, the County governmental funds reported combined fund balances of \$5.1 billion, an increase of \$704 million, 16%, from the beginning of the fiscal year.
- Amounts available for spending for the General Fund totaled \$2.6 billion, or 67.1% of total General Fund expenditures.
- The County's total capital assets before accumulated depreciation amounted to \$6.4 billion, an increase of 8.7% in comparison with the prior year.
- The County's total long-term debt obligations increased by \$36 million, 5.3%, in comparison with the prior year.

REPORT CONTENTS

Financial Highlights.....	1
Economic Outlook.....	3
Statement of Net Position.....	4
Capital Assets.....	6
Long-Term Liabilities.....	7
Statement of Activities.....	9
Demographics & Statistical Data.....	12
Important Information.....	15
Major Initiatives.....	16
Appointed Officials Directory.....	17

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



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



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



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.

Big Morongo Canyon Preserve

San Bernardino County's local economy is continuing to hold steady despite continued higher than average inflation coupled with a high interest rate environment. Population growth driven by the County's affordable housing has supported labor growth over the last year. These factors have helped contribute to increases in assessed valuations and corresponding property tax for the County.



The September 2024 unemployment rate in the County was 5.2%, just under the State's 5.3%. The September 2024 release of data for the 2023 American Community Survey showed that while employment was expanding, the County's poverty rate fell significantly from 20.6% in 2014 to 13.1% in 2023. With housing prices and industrial property rates have soared, the assessed valuation in the County grew at a rapid 7.1% from July 1, 2023, to June 30, 2024, bringing the total valuation to \$340.7 billion.

Population, Labor Growth, and Development

From 2018 through 2023, San Bernardino County saw an increase of 22,677 residents compared with a statewide decline of 458,477 residents. The County continues to see population growth largely due to its affordable housing compared to its neighboring counties.

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

- Brightline high-speed rail line from Rancho Cucamonga to Las Vegas has broken ground in 2024. 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.
- In 2022, the Board of Supervisors approved the development by Howard Industrial Partners of the Bloomington Business Park, with three warehouses to contain a total of 2.1 million square feet. The project should result in \$20 million worth of new infrastructure, with an estimated 2,117 employees onsite, seven days per week during development.
- Fontana Auto Club Speedway is being replaced by a multi-million-dollar logistic hub. It will include a 6.6 million square feet logistic facility called the Speedway Commerce Center. The Auto Club Speedway will retain 90 acres for a new short track.

Assessed Valuation

In the second quarter calendar year of 2024, the average median price in San Bernardino County was \$509,160. The median home price for Riverside County is \$647,833, Los Angeles County \$842,253, and the County of Orange \$1,437,500. Homebuyers still find San Bernardino County affordable compared to other Southern California areas. In the second quarter of 2024 data from California Association of Realtors show that 25% of the County's households can afford to purchase a median-priced, single-family home.

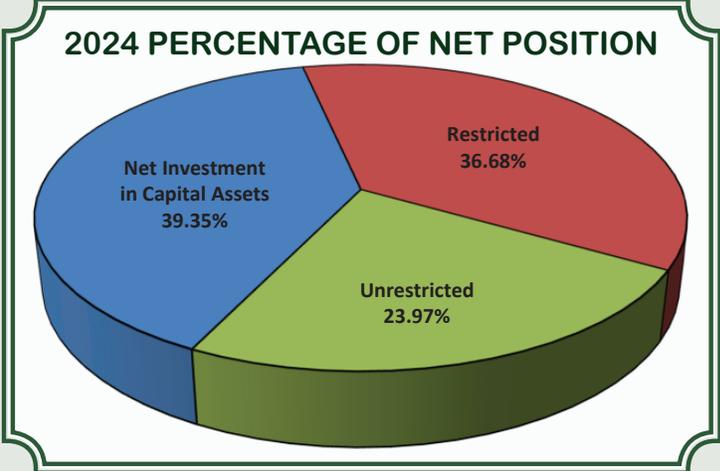
Retail Sales

Also important to the funding of local governments, San Bernardino County's retail sales decreased 0.04% in 2023 with total taxable sales reaching \$57.9 billion. This is a 38.70% rise in taxable sales from 2019-2023. That was 85.0% above the pre Great Recession high in 2006 (\$31.3 billion). In the first and second quarter of calendar year 2024, the County's taxable sales were up 0.80% and down 0.11%.

STATEMENT OF NET POSITION

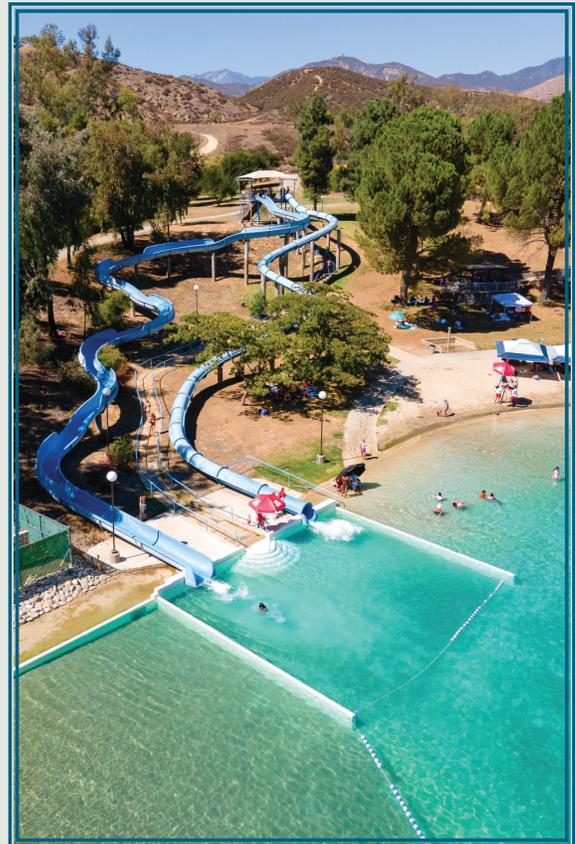
The **Statement of Net Position** presents information on all of the County assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them reported as net position. Over time, an increase or decrease in net position may serve as a useful indicator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

As of June 30, 2024, the County’s net position totaled \$7 billion, an increase of \$1.2 billion or 19.8% from the previous year. This increase is primarily the result of increases in operating grants/contributions and the American Rescue Plan Act.



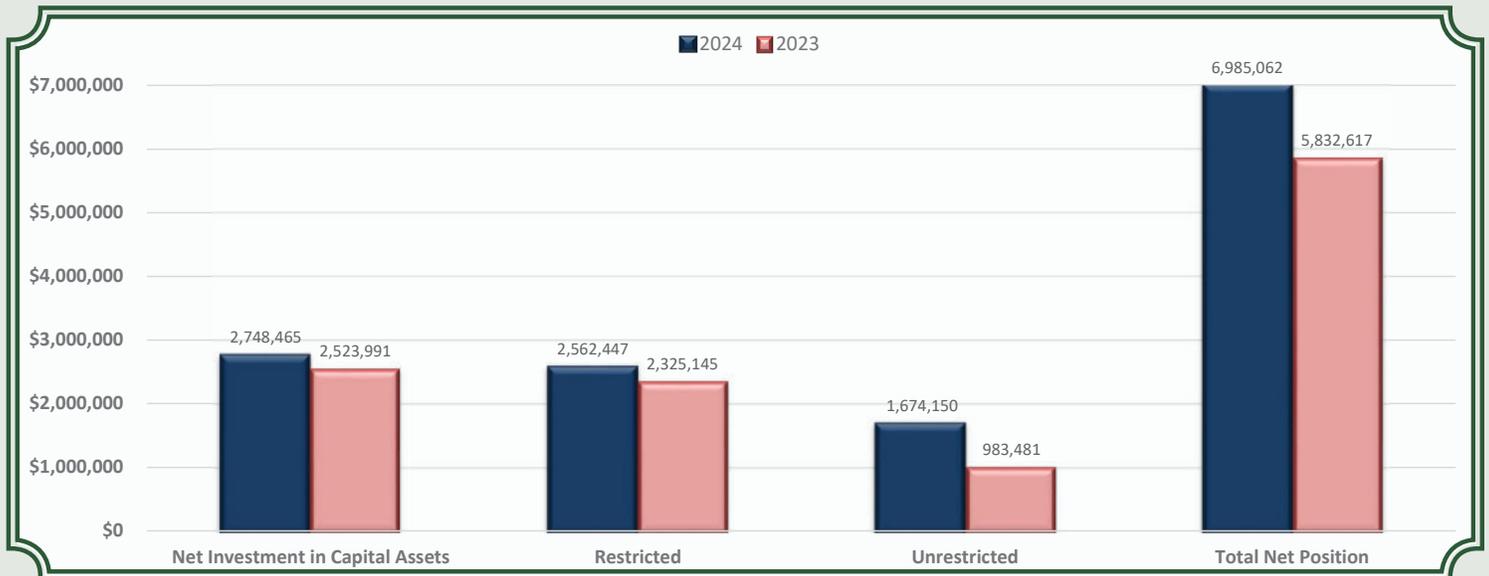
	2024	2023	Variance
Current and Other Assets	\$ 7,283,732	\$ 6,606,031	10.3%
Capital Assets	3,323,505	2,997,753	10.9%
Total Assets	10,607,237	9,603,784	10.4%
Deferred Outflows of Resources	968,698	838,256	15.6%
Current and Other Liabilities	635,800	780,990	-18.6%
Long-Term Liabilities	3,711,660	3,595,733	3.2%
Total Liabilities	4,347,460	4,376,723	-0.7%
Deferred Inflows of Resources	243,413	232,700	4.6%
Net Position:			
Net Investment in Capital Assets	2,748,465	2,523,991	8.9%
Restricted	2,562,447	2,325,145	10.2%
Unrestricted	1,674,150	983,481	70.2%
Total Net Position	\$ 6,985,062	\$ 5,832,617	19.8%

Yucaipa Regional Park



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



Trona Pinnacles, Trona

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 39.3% or \$2.75 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 \$224 million or 8.9% 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 \$2.56 billion with an increase of \$237 million or 10.2% 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 \$1.67 billion with an increase of \$691 million or 70.2% 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 right-to-use subscription assets that are used to provide service to the citizens of the County.

As of June 30, 2024, the County's capital assets totaled \$6.4 billion, an increase of \$512 million or 8.7% from the previous year. The largest increase occurred in Right-to-use Leased Buildings, totaling \$118 million primarily driven by newly entered and renewed lease agreements, including buildings located at 1094 South E. Street in San Bernardino, 1930 W. Valley Boulevard in Colton, 265 E. 4th Street in San Bernardino, and 15020 Palmdale Road in Victorville. The next largest increase occurred in Development in Progress, totaling \$109 million, primarily due to capitalizations related to the following significant projects such as the Valley Public Safety Operations Center, the 851 Building Remodel, and Various Transportation Projects.

Capital Assets	2024	2023	Variance
Land and Land Use Rights	\$ 223,984	\$ 221,265	1.2%
Development in Progress	600,199	490,844	22.3%
Improvements Other than Buildings	703,920	680,193	3.5%
Structures and Improvements	1,954,108	1,865,070	4.8%
Infrastructure	1,609,037	1,565,333	2.8%
Equipment and Software	757,242	709,202	6.8%
Right-to-use Leased Land	1,069	212	404.2%
Right-to-use Leased Buildings	451,280	332,861	35.6%
Right-to-use Leased Equipment	6,132	2,707	126.5%
Right-to-use Subscription Assets	116,841	44,258	164.0%
Total Capital Assets	6,423,812	5,911,945	8.7%
Accumulated Depreciation/Amortization	(3,100,307)	(2,914,192)	6.4%
Total Capital Assets, Net of Depreciation	\$ 3,323,505	\$ 2,997,753	10.9%

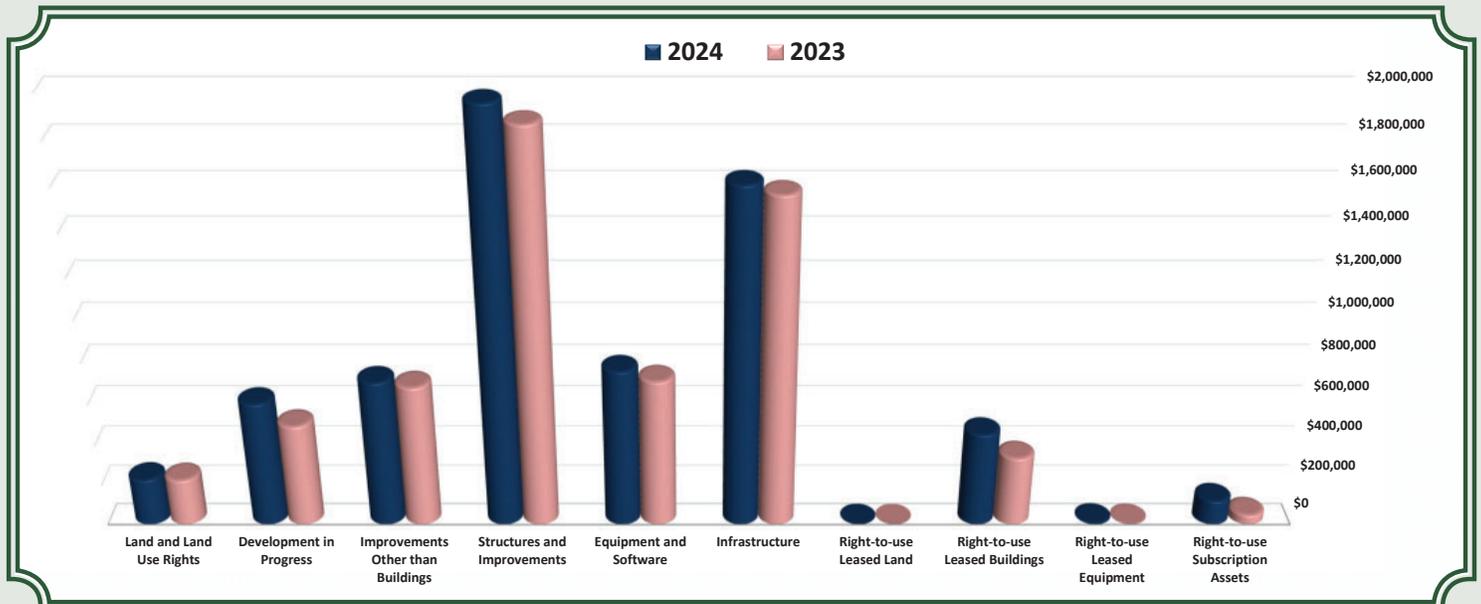


Chino Airport



County Fire Vehicle

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, 2024, the County's long-term liabilities totaled \$3.7 billion. This increase of \$116 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.

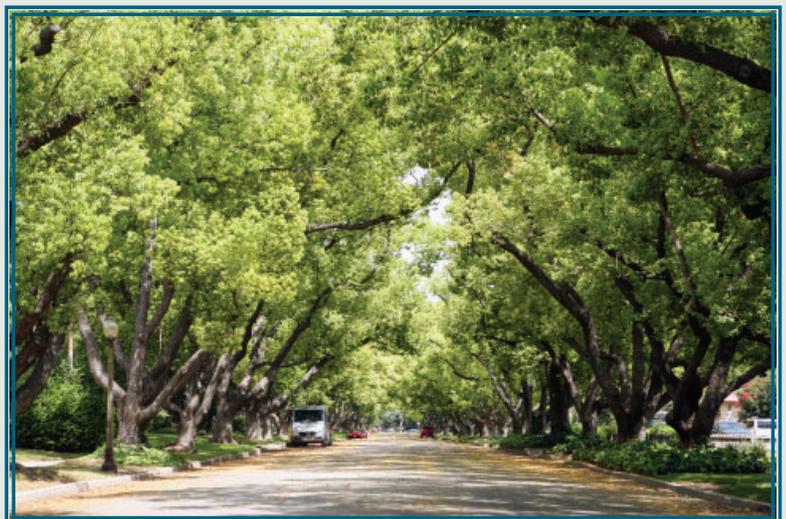
Direct Finance Lease Obligations are contracts made by the County's departments for the acquisition of assets such as copiers, mail machines, and so forth. The departments pay for these contracts from their annual budgets.

Governmental Activities	2024	2023	Variance
Revenue Bonds from Direct Placements	\$ 9,885	\$ 10,405	-5.0%
Total Revenue Bonds	9,885	10,405	-5.0%
Other Bonds and Notes	37,295	100,255	-62.8%
Other Bonds and Notes from Direct Borrowings and Direct Placements	1,180	5,084	-76.8%
Total Other Bonds and Notes	38,475	105,339	-63.5%
Direct Finance Capital Obligations	23,475	-	N/A
Subscription Liability	65,111	23,013	182.9%
Lease Liability	295,208	233,082	26.7%
Compensated Absences	272,056	260,098	4.6%
Estimated Liability for Litigation and Self-Insured Claims	461,230	441,068	4.6%
Net Pension Liability	1,798,349	1,733,429	3.7%
Total Governmental Activities - Long-Term Liabilities	\$ 2,963,789	\$ 2,806,434	5.6%
Business-Type Activities			
Certificates of Participation, net	\$ 145,020	\$ 179,280	-19.1%
General Obligation Bonds	50	50	0.0%
Other Bonds and Notes from Direct Borrowings and Direct Placements	940	1,019	-7.8%
Direct Finance Capital Obligations	255	671	-62.0%
Subscription Liability	7,139	8,189	-12.8%
Lease Liability	34,433	9,917	247.2%
Compensated Absences	40,078	36,565	9.6%
Estimated Liability for Closure/Postclosure Care Costs	165,107	184,100	-10.3%
Pollution Remediation Obligations	63,968	66,312	-3.5%
Net Pension Liability	206,058	205,003	0.5%
Other Long-Term Liabilities	84,823	98,193	-13.6%
Total Business-Type Activities - Long-Term Liabilities	\$ 747,871	\$ 789,299	-5.2%
Total Long-Term Liabilities	\$ 3,711,660	\$ 3,595,733	3.2%

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)		

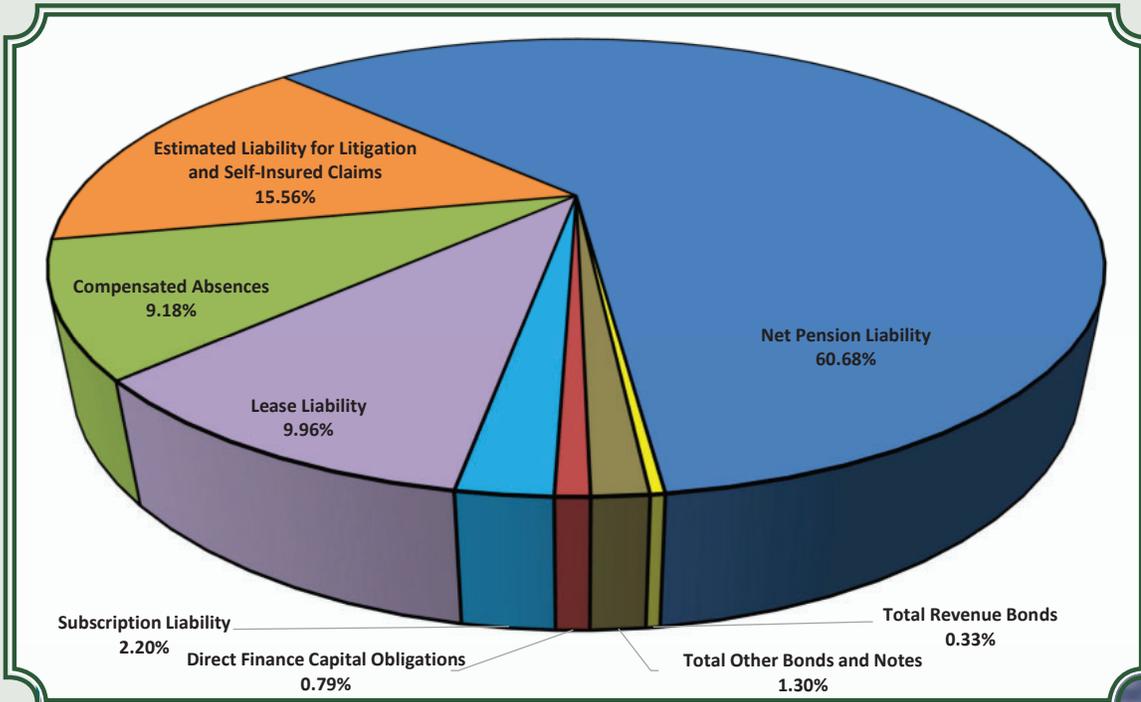
Bond ratings are important not only for their role in informing investors, but also because the effect it has on the interest rate that the County pays on its issued bonds. If the bond rating is good, the County is likely to pay its bond obligations. If a bond rating agency gives the County a high rating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



City of Ontario Street

LONG-TERM LIABILITIES

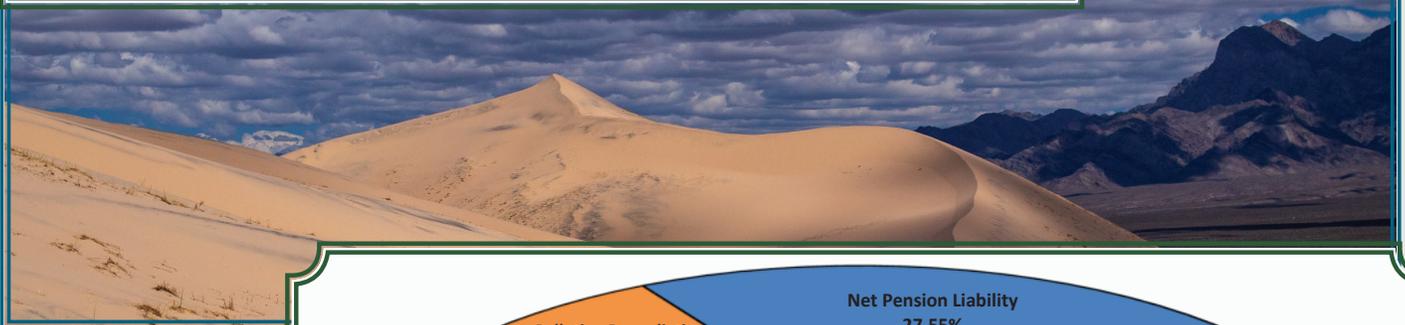
(AMOUNTS IN THOUSANDS)



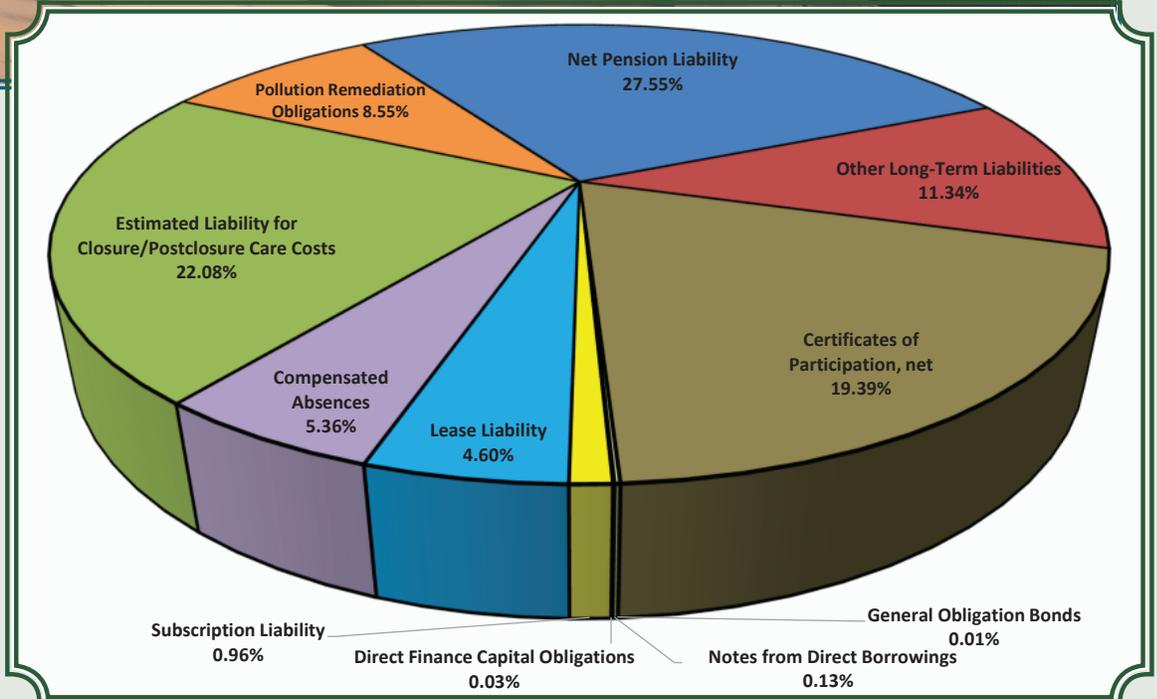
**GOVERNMENTAL
ACTIVITIES**

**LONG-TERM
LIABILITIES:**

\$2,963,789



Kelso Dunes, Mojave National Preserve



**BUSINESS-TYPE
ACTIVITIES**

**LONG-TERM
LIABILITIES:**

\$747,871

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, 2024, the County's revenues totaled \$6.7 billion, an increase of 12.4%. This increase in revenues was due to increases in Operating and Capital Grants/Contributions, American Rescue Plan Act, and Revenues from Use of Money and Property.

The County's expenses totaled \$5.6 billion, with an increase of 7.5%, primarily due to increases in Public Protection, Public Assistance, and Health and Sanitation 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.



Teutonia Peak Trail

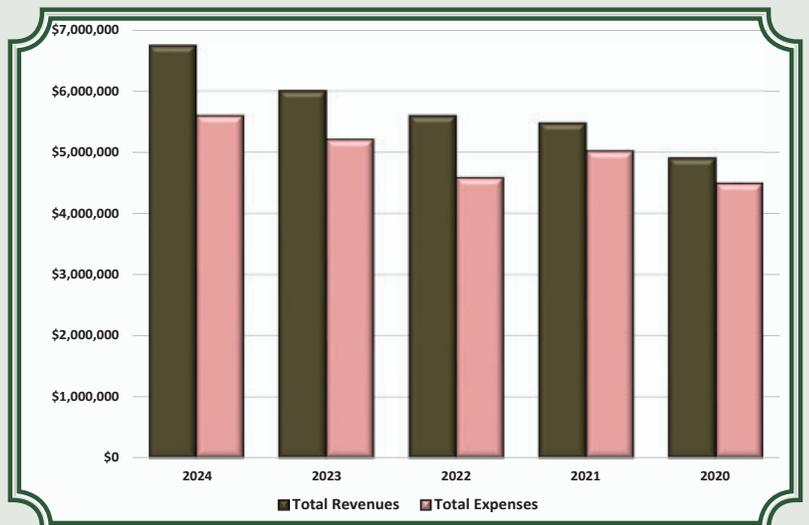
Over the past five fiscal years, revenues have been steadily increasing. The current increase is primarily due to increases in Operating and Capital Grants/Contributions, American Rescue Plan Act, and Revenues from Use of Money and Property.

Expenses have been rising in the past with the exception of fiscal year 2022's decrease. Currently, expenses increased primarily due to the addition of positions and negotiated salary and benefit increases.

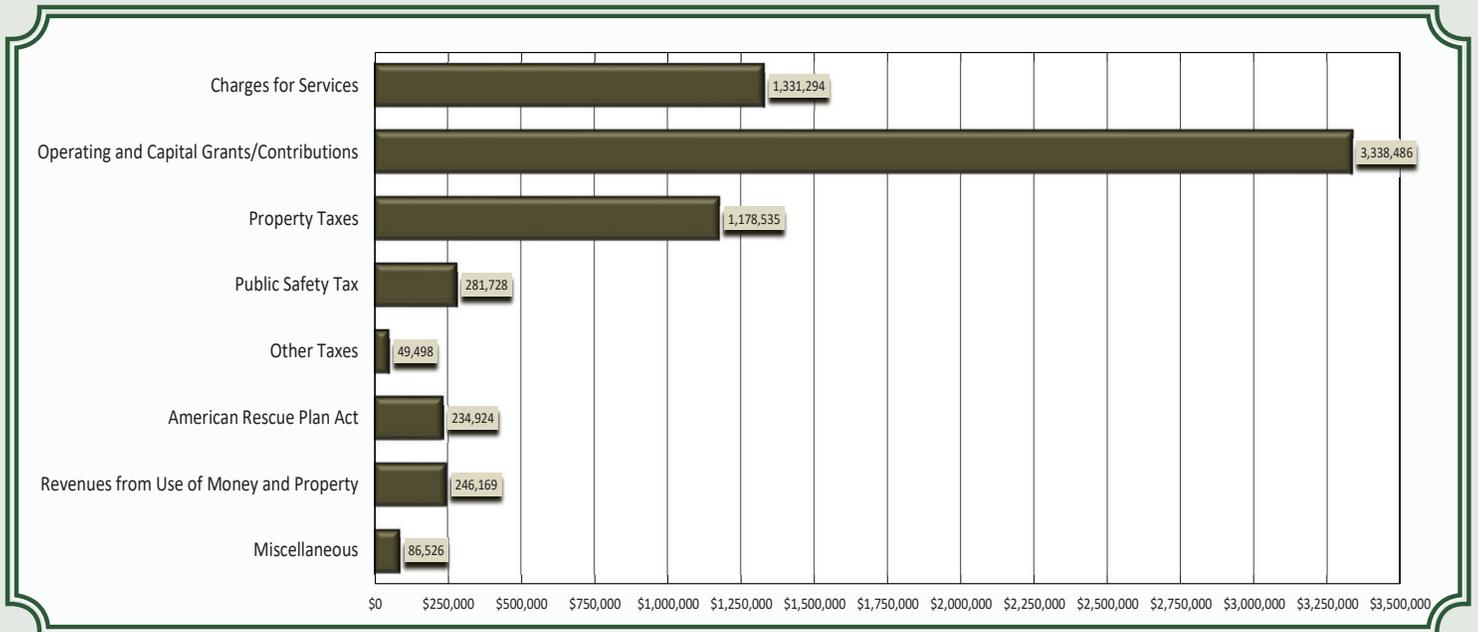
	2024	2023	Variance
REVENUES			
Program Revenues			
Charges for Services	\$ 1,331,294	\$ 1,237,827	7.6%
Operating and Capital Grants/Contributions	3,338,486	3,084,574	8.2%
General Revenues			
Property Taxes	1,178,535	1,077,931	9.3%
Public Safety Tax	281,728	289,757	-2.8%
Other Taxes	49,498	48,829	1.4%
American Rescue Plan Act	234,924	79,644	195.0%
Revenues from Use of Money and Property	246,169	97,985	151.2%
Miscellaneous	86,526	87,595	-1.2%
Total Revenues	6,747,160	6,004,142	12.4%
EXPENSES			
General Government	309,916	268,068	15.6%
Public Protection	1,757,552	1,629,396	7.9%
Public Ways and Facilities	137,447	141,481	-2.9%
Health and Sanitation	680,723	622,695	9.3%
Public Assistance	1,662,922	1,553,529	7.0%
Education	26,139	25,565	2.2%
Recreation and Cultural Services	35,372	34,250	3.3%
Interest on Long-Term Debt	7,394	7,785	-5.0%
Medical Center	855,359	799,661	7.0%
Waste Systems	103,079	100,378	2.7%
Water, Sewer, and Sanitation	18,719	21,688	-13.7%
Others	93	96	-3.1%
Total Expenses	5,594,715	5,204,592	7.5%
Change in Net Position	1,152,445	799,550	
Net Position -- Beginning of Year	5,832,617	5,033,067	
Net Position -- End of Year	\$ 6,985,062	\$ 5,832,617	

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 2024: \$6,747,160



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.

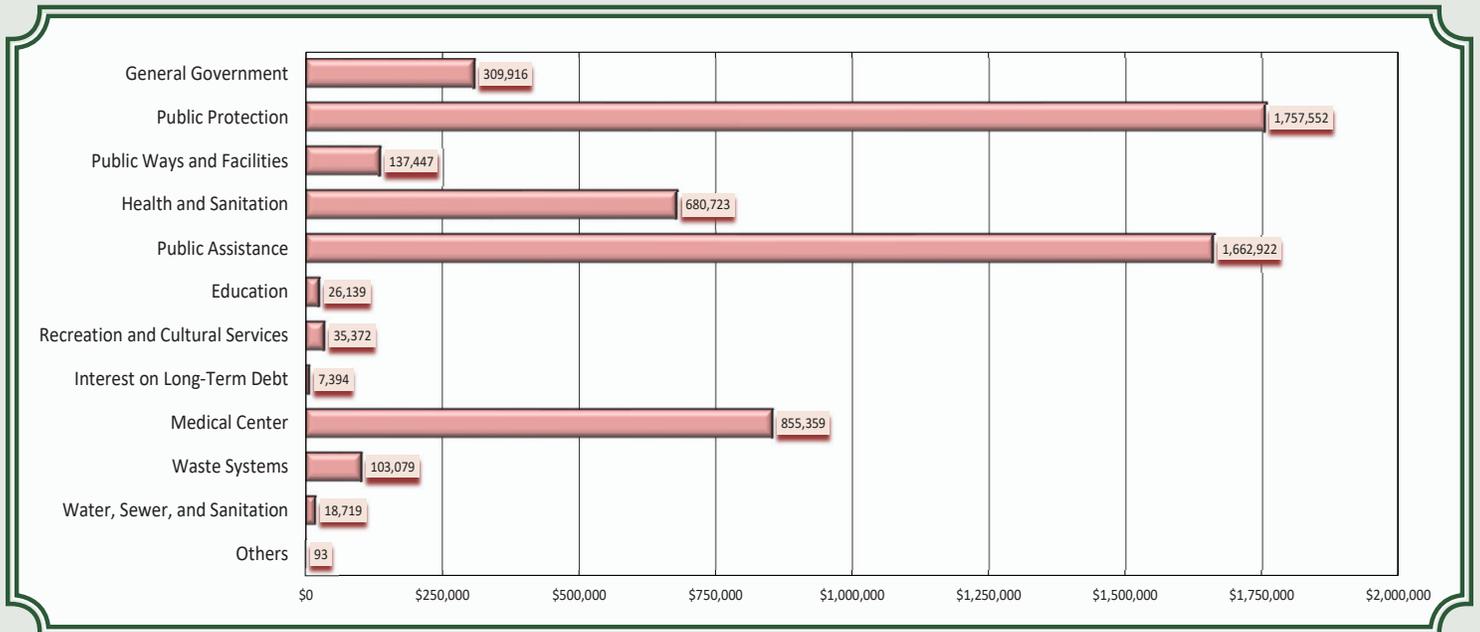


Calico Ghost Town

FINANCIAL ACTIVITIES - EXPENSES

(AMOUNTS IN THOUSANDS)

EXPENSES FOR 2024: \$5,594,715



Chino Hills State Park



Rim of the World Scenic Byway



Chino Hills State Park

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
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	3,871,434	101.20%
2024	4,152,830	4,014,931	96.68%

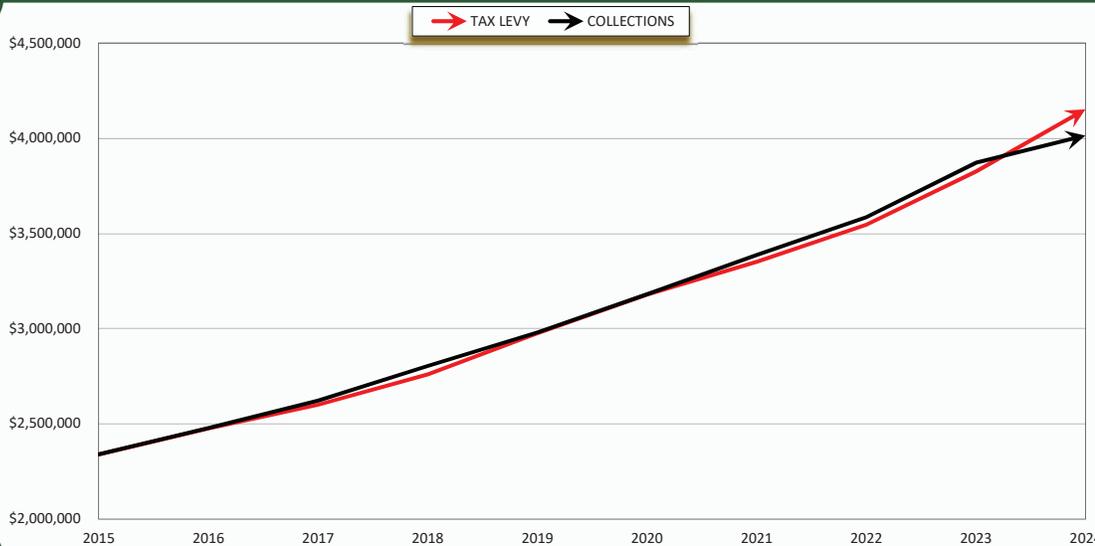
Big Bear



(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.



Big Bear Lake



PROPERTY TAX LEVY AND COLLECTIONS

DEMOGRAPHICS & STATISTICAL DATA

(AMOUNTS IN THOUSANDS)

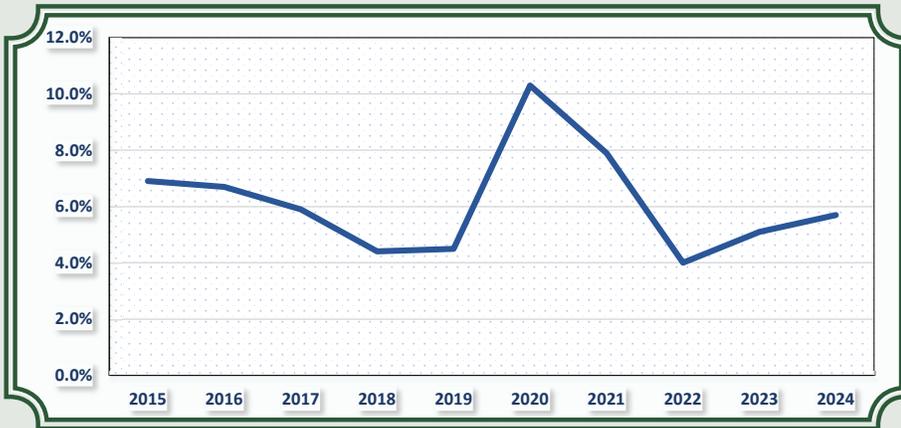
COUNTY POPULATION

Teutonia Peak Trail



YEAR	COUNTY POPULATION	COUNTY SCHOOL ENROLLMENT	COUNTY UNEMPLOYMENT RATE
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%
2024	2,181	397	5.70%

COUNTY UNEMPLOYMENT RATE

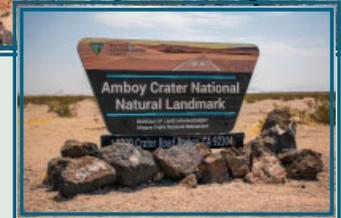
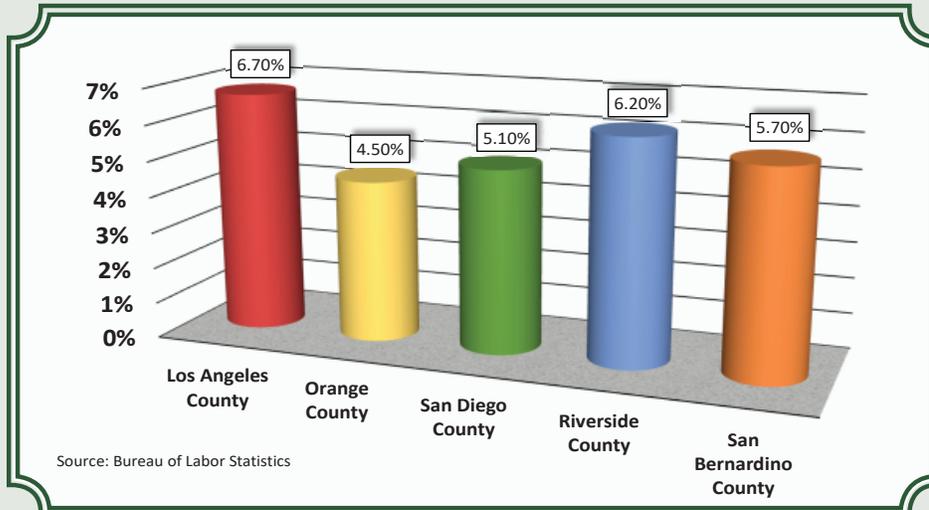


Amboy Crater



COMPARISON OF UNEMPLOYMENT RATES

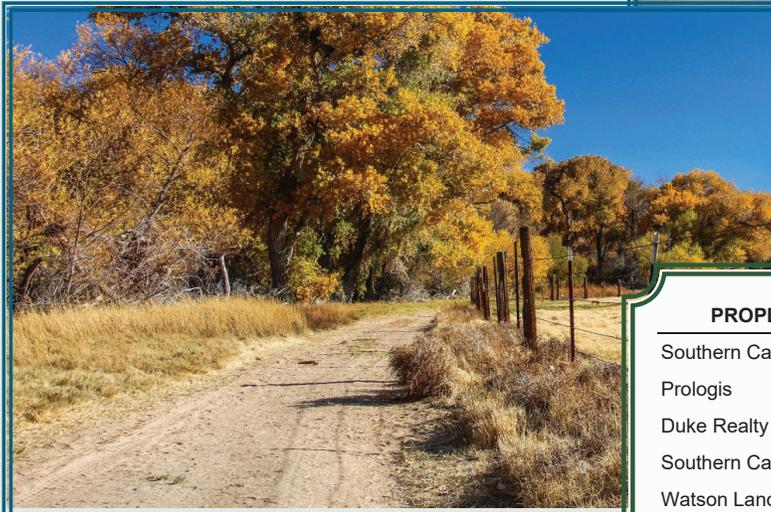
As of August 2024



PERSONAL INCOME

YEAR	PERSONAL INCOME	PER CAPITA PERSONAL INCOME
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
2024	68,374,000	31.35

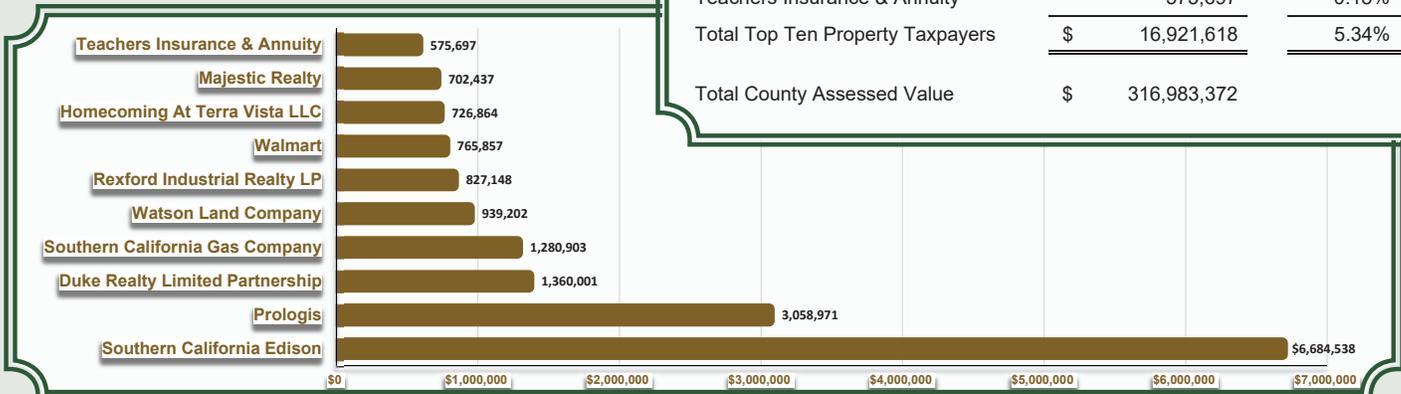
Prado Regional Park



Mojave Narrows Regional Park

2024 TOP TEN TAXPAYERS

PROPERTY TAXPAYER	ASSESSED VALUE	PERCENTAGE
Southern California Edison	\$ 6,684,538	2.11%
Prologis	3,058,971	0.97%
Duke Realty Limited Partnership	1,360,001	0.43%
Southern California Gas Company	1,280,903	0.40%
Watson Land Company	939,202	0.30%
Rexford Industrial Realty LP	827,148	0.26%
Walmart	765,857	0.24%
Homecoming At Terra Vista LLC	726,864	0.23%
Majestic Realty	702,437	0.22%
Teachers Insurance & Annuity	575,697	0.18%
Total Top Ten Property Taxpayers	\$ 16,921,618	5.34%
Total County Assessed Value	\$ 316,983,372	



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.

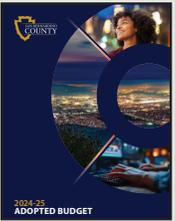
<https://main.sbcounty.gov/category/countywire/>



SB County Broadcast Network

Your source for live and on-demand video access to County meetings, events and informational presentations. SB County Broadcast Network is a public service provided by the San Bernardino County Board of Supervisors as part of its ongoing commitment to improved public access to County government information.

<https://main.sbcounty.gov/county-meetings-events/>



2024-25 County Adopted Budget

The County's \$10.2 billion final budget for 2024-25 was adopted on June 11, 2024. The budget serves a fiscally sound spending plan and provides appropriation authority for County departments for the period from July 1, 2024 to June 30, 2025. <https://main.sbcounty.gov/about-cao/finance-budget/>



Stay Connected

Visit County website via mobile devices using the following link. <https://main.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 Data Portal

Explore the categories and featured data to find maps, dashboards, charts, and other visualizations that help tell the story of San Bernardino County. <https://open.sbcounty.gov>



Homeowner Resources

The Community Development & Housing Department has gathered information to connect County homeowners with homeowner rehabilitation/repair programs, homebuyer assistance programs including down payment assistance, financial education, and additional homeowner resources to assist homeowners in selling, keeping, and improving their home: <https://cdh.sbcounty.gov>



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/>



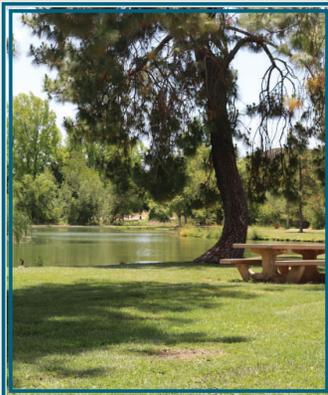
Mojave Narrows Regional Park

REGIONAL PARKS

MISSION STATEMENT

San Bernardino County Regional Parks is dedicated to excellence by providing rewarding employment opportunities, throughout the County, offering County residents and visitors with opportunities to host and participate in innovative and diverse recreational and educational events. We are committed to protecting the County's natural, cultural, historical, and land resources. Our team continues to improve and ensure the availability and integrity of open space activities for all ages and communities through exceptional customer service, teamwork, and strong moral responsibility.

The Regional Parks Department operates nine Regional Parks, one regional trail, and one preserve throughout San Bernardino County totaling approximately 8,000 acres. Each park offers diverse outdoor recreation opportunities in settings that range from metro, mountain, and desert scenery. Among the activities that can be found in our Regional Parks are lakes for fishing, sheltered group picnic facilities accommodating up to 350 people, swim complexes with water slides, zero depth water play parks, and playgrounds. Six of our Regional Parks offer scenic camping from tent to large RV's and dry to full hook-ups. One of our parks is a historic Ghost Town; and another is located right on the banks of the Colorado River.



Glen Helen Regional Park



Playground, Prado Regional Park



Water Play Park, Glen Helen Regional Park

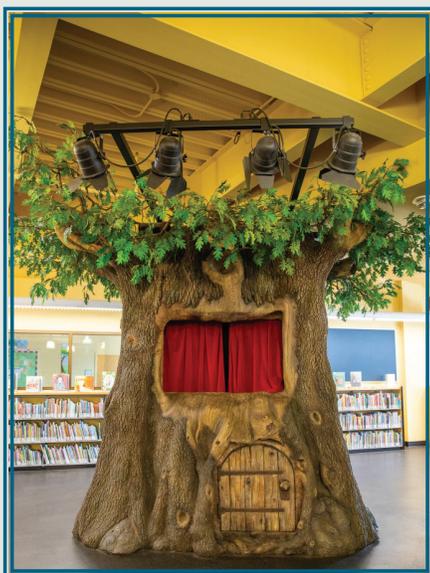


Camping, Yucaipa Regional Park

The County aims to pursue a strategy of prudent budgeting, reduced volatility, and stable community investment. The County continues to 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 it a priority on needed capital improvements. Primarily investing in the modern, well-maintained facilities and to prevent deterioration that creates higher costs in the future. The County has set aside \$48.4 million in one-time General Fund resources, \$5 million in ongoing funding, and \$35.1 million in reserve usage for a number of capital investments including the establishment of a reserve for the future purchase or construction of an animal shelter to serve residents of the High Desert communities as well as repair, remodel, redesign, or rebuild County offices and other facilities.
- The County is investing \$36.2 million and \$2.7 million in ongoing funding from the General Fund to support the County's various initiatives for enhanced community services. These investments will accomplish a number of goals, including creating Garner Holt Ani-Makerspaces at various County Library branch locations, enhancing veterinary care at County animal shelters, making key improvements at various Regional Park locations, and supporting the County Museum as it prepares for reaccreditation.
- The County has allocated \$2.2 million in one-time funding to support vulnerable populations by further strengthening the capacity of the Community Revitalization Group. This investment will enable enhanced coordination between the Office of Homeless Services and the Department of Community Development and Housing, ensuring comprehensive support for homeless individuals and other at-risk county residents. The funding aims to facilitate the transition of these individuals into both transitional and permanent housing, helping to address their immediate needs and promote long-term stability. The County has allocated \$11.4 million in one-time funding, \$27.7 million in ongoing funding, and \$24.7 million in reserve usage to making neighborhoods safer and significantly bolster the County's ability to prepare for, respond to, and recover from disasters.

Devore Animal Shelter Runway



Highland Library



San Bernardino County Museum



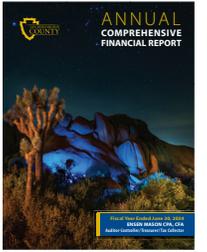
Victor Valley Museum

COUNTY APPOINTED OFFICIALS DIRECTORY

AGING AND ADULT SERVICES.....	(909) 891-3917.....	SHARON NEVINS
AGRICULTURAL COMMISSIONER/SEALER.....	(909) 387-2115.....	BRADY GERGOVICH
AIRPORTS.....	(909) 387-8820.....	BRETT GODOWN
ARROWHEAD REGIONAL MEDICAL CENTER.....	(909) 580-6150.....	ANDREW GOLDFRACH
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.....	(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) 387-5570.....	LEO GONZALEZ
HUMAN SERVICES.....	(909) 388-0332.....	DIANA ALEXANDER
INNOVATION AND TECHNOLOGY.....	(909) 388-0556.....	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.....	ARLENE MOLINA
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.....	NOEL CASTILLO
PURCHASING.....	(909) 387-2074.....	PETE MENDOZA
REAL ESTATE SERVICES.....	(909) 387-5110.....	TERRY THOMPSON
REGIONAL PARKS.....	(909) 387-2340.....	BEAHTA DAVIS
REGISTRAR OF VOTERS.....	(909) 387-2100.....	JOANI FINWALL
RISK MANAGEMENT.....	(909) 386-8621.....	WHITNEY FIELDS
TRANSITIONAL ASSISTANCE DEPARTMENT.....	(909) 388-0245.....	JAMES LOCURTO
VETERANS AFFAIRS.....	(909) 382-3288.....	MATTHEW KNOX
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>





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Ensen Mason CPA, CFA

AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR

268 West Hospitality Lane
San Bernardino, California 92415-0018

www.SBCountyATC.gov