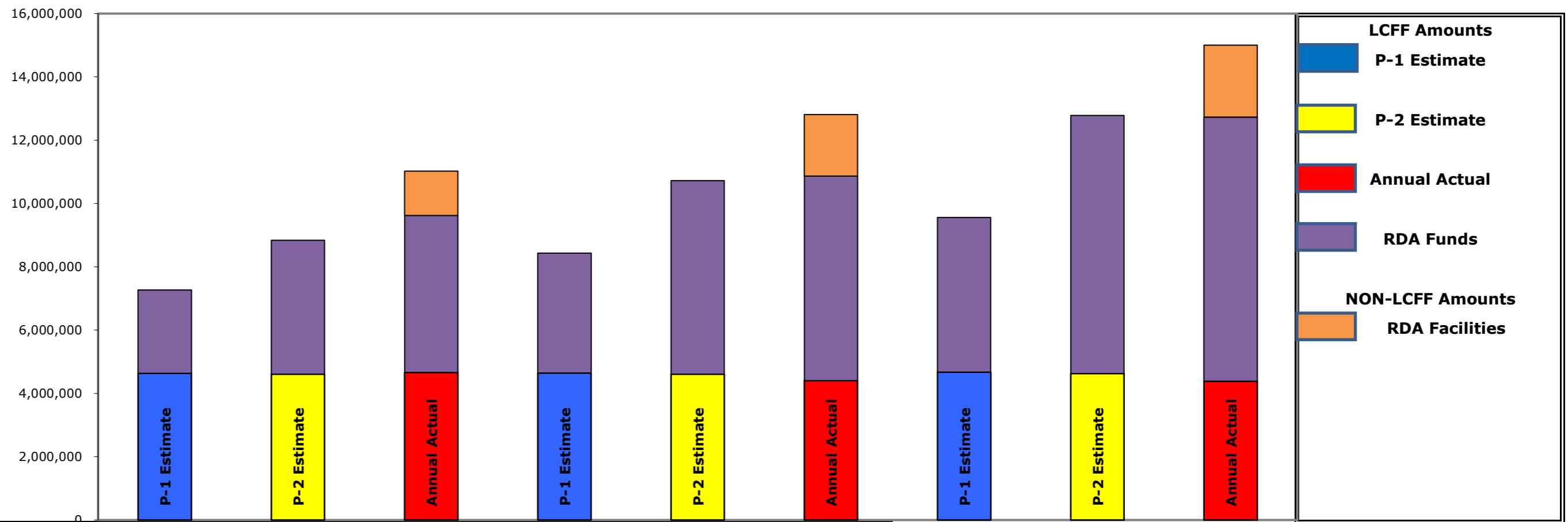


**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Adelanto School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	4,722,925	4,718,781	4,789,868	4,965,991	4,961,537	5,023,810	5,124,107	5,119,479	5,194,929	1.47%	3.41%
8042	A-2	Unsecured	719,221	709,438	519,415	439,645	428,934	147,331	401,322	389,592	216,244	-44.49%	46.77%
8021	A-3	Homeowners	30,339	30,339	29,197	29,031	29,031	27,993	28,336	28,336	27,439	-3.17%	-1.98%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	3,940	9,676	0	5,080	4,578	0	6,123	4,100	-33.04%	-10.44%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	446,121	426,494	596,568	614,916	585,136	605,455	622,291	587,325	447,111	-23.87%	-26.15%
8045	A-9	E.R.A.F.	(1,283,598)	(1,283,598)	(1,283,598)	(1,404,473)	(1,404,473)	(1,404,473)	(1,503,169)	(1,503,169)	(1,503,169)	0.00%	7.03%
	A-10	<b>SUB-TOTAL</b>	<b>4,635,008</b>	<b>4,605,394</b>	<b>4,661,126</b>	<b>4,645,110</b>	<b>4,605,245</b>	<b>4,404,694</b>	<b>4,672,887</b>	<b>4,627,686</b>	<b>4,386,654</b>	<b>-5.21%</b>	<b>-0.41%</b>
8047	B-1	RDA Funds	190,525	233,328	274,515	274,515	329,793	369,840	369,840	408,222	441,273	8.10%	19.31%
8051	B-2	Residual Balance	2,442,323	3,997,784	4,685,469	3,511,631	5,784,709	6,092,415	4,518,383	7,750,240	7,903,345	1.98%	29.72%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>2,632,848</b>	<b>4,231,112</b>	<b>4,959,984</b>	<b>3,786,146</b>	<b>6,114,502</b>	<b>6,462,255</b>	<b>4,888,223</b>	<b>8,158,462</b>	<b>8,344,618</b>	<b>2.28%</b>	<b>29.13%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>7,267,856</b>	<b>8,836,506</b>	<b>9,621,110</b>	<b>8,431,256</b>	<b>10,719,747</b>	<b>10,866,949</b>	<b>9,561,110</b>	<b>12,786,148</b>	<b>12,731,272</b>	<b>-0.43%</b>	<b>17.16%</b>
8625	<b>RDA Facilities - NON LCFF</b>				<b>1,401,788</b>			<b>1,943,175</b>			<b>2,271,814</b>	<b>100.00%</b>	<b>16.91%</b>

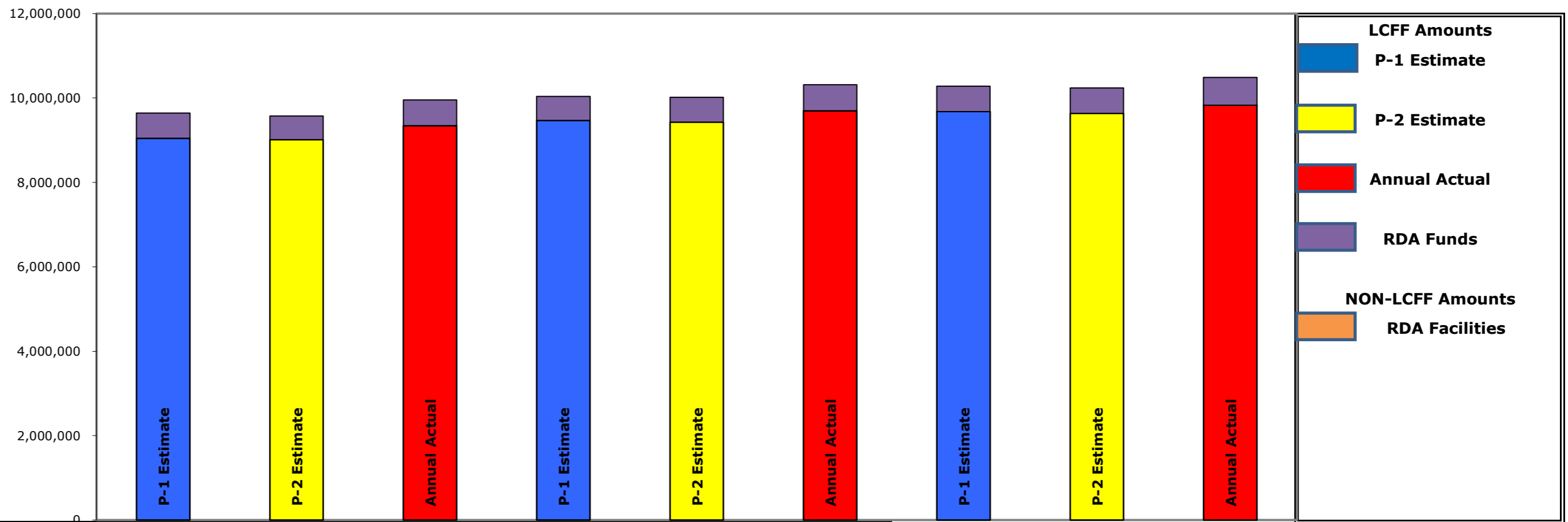


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Alta Loma School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	11,436,147	11,429,557	11,602,807	12,001,983	11,994,657	12,202,430	12,425,087	12,417,357	12,693,418	2.22%	4.02%
8042	A-2	Unsecured	385,322	361,258	393,491	420,632	394,359	444,291	461,851	432,989	461,808	6.66%	3.94%
8021	A-3	Homeowners	74,620	74,620	71,811	71,214	71,214	68,668	69,721	69,721	67,515	-3.16%	-1.68%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	9,773	24,014	0	12,495	11,240	0	15,019	10,039	-33.16%	-10.69%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	304,743	291,413	407,575	420,116	399,594	413,808	422,802	399,049	296,089	-25.80%	-28.45%
8045	A-9	E.R.A.F.	(3,157,069)	(3,157,069)	(3,157,069)	(3,445,300)	(3,445,300)	(3,445,300)	(3,698,578)	(3,698,578)	(3,698,578)	0.00%	7.35%
	A-10	<b>SUB-TOTAL</b>	<b>9,043,763</b>	<b>9,009,552</b>	<b>9,342,629</b>	<b>9,468,645</b>	<b>9,427,019</b>	<b>9,695,137</b>	<b>9,680,883</b>	<b>9,635,557</b>	<b>9,830,291</b>	<b>2.02%</b>	<b>1.39%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	596,897	561,684	613,152	569,274	587,530	622,355	599,099	599,866	658,153	9.72%	5.75%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>596,897</b>	<b>561,684</b>	<b>613,152</b>	<b>569,274</b>	<b>587,530</b>	<b>622,355</b>	<b>599,099</b>	<b>599,866</b>	<b>658,153</b>	<b>9.72%</b>	<b>5.75%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>9,640,660</b>	<b>9,571,236</b>	<b>9,955,781</b>	<b>10,037,919</b>	<b>10,014,549</b>	<b>10,317,492</b>	<b>10,279,982</b>	<b>10,235,423</b>	<b>10,488,444</b>	<b>2.47%</b>	<b>1.66%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>

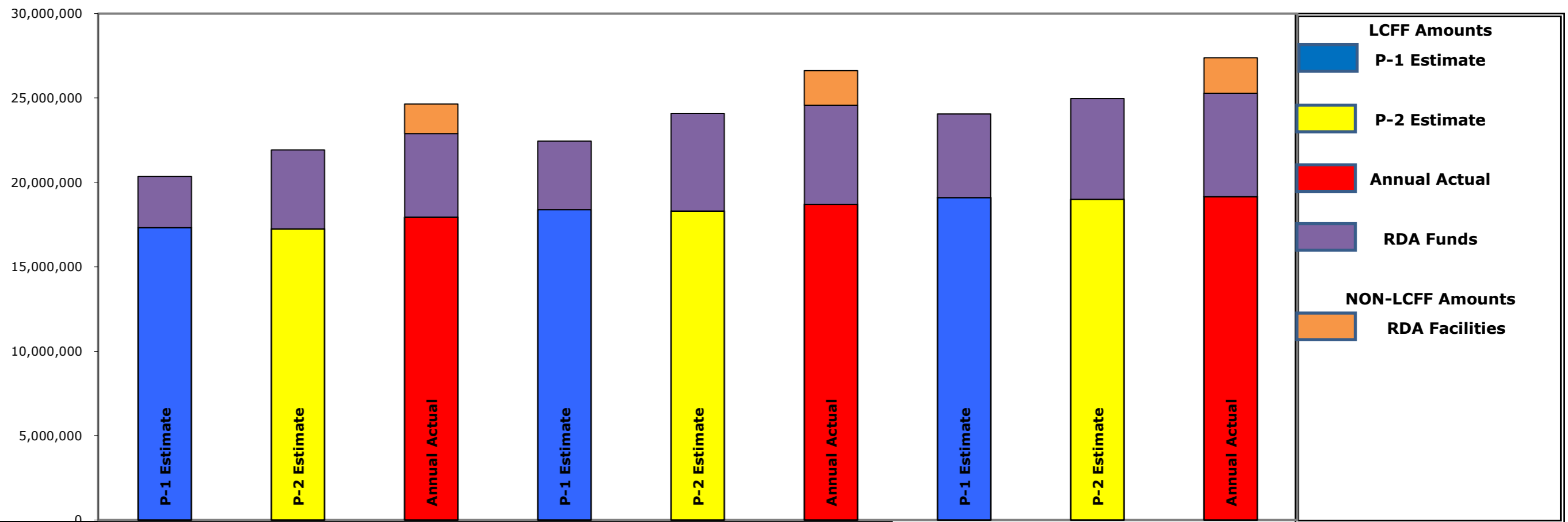


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Apple Valley Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	21,594,364	21,577,466	21,901,974	22,937,899	22,919,593	23,202,183	24,135,424	24,116,324	24,461,717	1.43%	5.43%
8042	A-2	Unsecured	748,555	703,599	761,985	823,833	774,107	867,511	922,676	867,102	920,855	6.20%	6.15%
8021	A-3	Homeowners	139,405	139,405	134,158	134,785	134,785	129,967	134,249	134,249	130,001	-3.16%	0.03%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	18,230	45,014	0	23,343	21,198	0	28,426	20,754	-26.99%	-2.09%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	742,208	709,767	991,726	1,021,337	971,318	1,008,756	1,034,351	976,530	741,140	-24.10%	-26.53%
8045	A-9	E.R.A.F.	(5,898,051)	(5,898,051)	(5,898,051)	(6,520,830)	(6,520,830)	(6,520,830)	(7,121,645)	(7,121,645)	(7,121,645)	0.00%	9.21%
	A-10	<b>SUB-TOTAL</b>	<b>17,326,481</b>	<b>17,250,416</b>	<b>17,936,806</b>	<b>18,397,024</b>	<b>18,302,316</b>	<b>18,708,785</b>	<b>19,105,055</b>	<b>19,000,986</b>	<b>19,152,822</b>	<b>0.80%</b>	<b>2.37%</b>
8047	B-1	RDA Funds	446,711	475,067	528,584	528,584	561,776	615,720	615,720	615,474	663,128	7.74%	7.70%
8051	B-2	Residual Balance	2,569,165	4,204,421	4,422,341	3,518,311	5,223,305	5,249,455	4,330,824	5,356,775	5,466,091	2.04%	4.13%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>3,015,876</b>	<b>4,679,488</b>	<b>4,950,925</b>	<b>4,046,895</b>	<b>5,785,081</b>	<b>5,865,175</b>	<b>4,946,544</b>	<b>5,972,249</b>	<b>6,129,219</b>	<b>2.63%</b>	<b>4.50%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>20,342,357</b>	<b>21,929,904</b>	<b>22,887,731</b>	<b>22,443,919</b>	<b>24,087,397</b>	<b>24,573,960</b>	<b>24,051,599</b>	<b>24,973,235</b>	<b>25,282,041</b>	<b>1.24%</b>	<b>2.88%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>1,758,813</b>			<b>2,045,811</b>			<b>2,101,659</b>			<b>100.00%</b>	<b>2.73%</b>

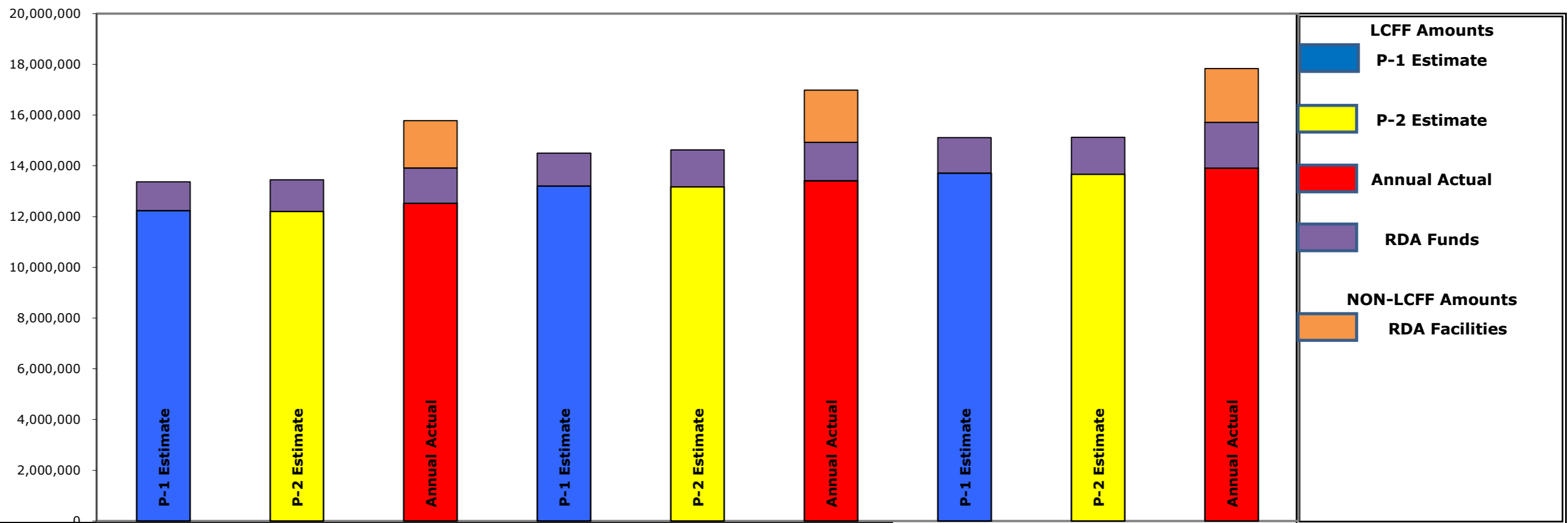


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

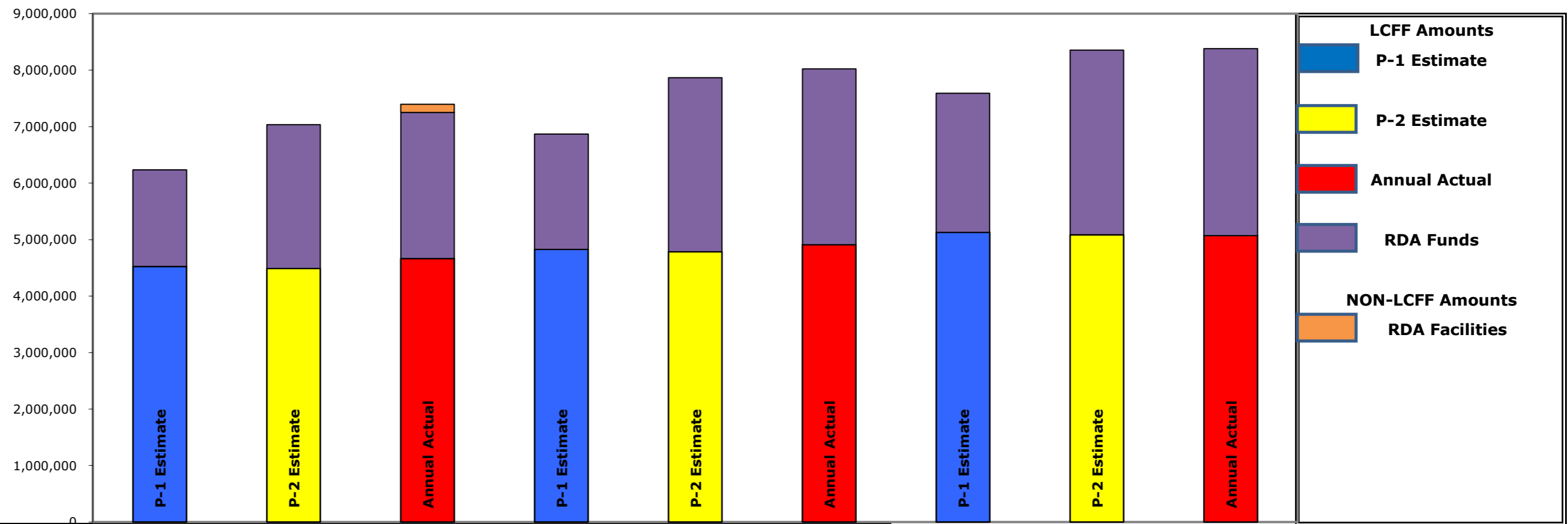
<b>Bear Valley Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	15,747,528	15,737,895	15,963,476	17,175,887	17,165,246	17,367,636	18,081,596	18,070,377	18,328,163	1.43%	5.53%
8042	A-2	Unsecured	607,418	574,342	617,120	697,318	659,737	699,090	750,853	708,848	738,687	4.21%	5.66%
8021	A-3	Homeowners	102,564	102,564	98,704	101,866	101,866	98,224	101,470	101,470	98,260	-3.16%	0.04%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	12,834	31,573	0	17,174	15,588	0	21,483	14,915	-30.57%	-4.32%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	118,739	113,497	156,979	161,478	153,617	158,139	161,653	152,535	112,991	-25.92%	-28.55%
8045	A-9	E.R.A.F.	(4,339,338)	(4,339,338)	(4,339,338)	(4,928,191)	(4,928,191)	(4,928,191)	(5,382,804)	(5,382,804)	(5,382,804)	0.00%	9.22%
	A-10	<b>SUB-TOTAL</b>	<b>12,236,911</b>	<b>12,201,794</b>	<b>12,528,514</b>	<b>13,208,358</b>	<b>13,169,449</b>	<b>13,410,486</b>	<b>13,712,768</b>	<b>13,671,909</b>	<b>13,910,212</b>	<b>1.74%</b>	<b>3.73%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	1,129,437	1,251,550	1,388,942	1,297,328	1,452,985	1,517,437	1,405,386	1,455,411	1,804,992	24.02%	18.95%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>1,129,437</b>	<b>1,251,550</b>	<b>1,388,942</b>	<b>1,297,328</b>	<b>1,452,985</b>	<b>1,517,437</b>	<b>1,405,386</b>	<b>1,455,411</b>	<b>1,804,992</b>	<b>24.02%</b>	<b>18.95%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>13,366,348</b>	<b>13,453,344</b>	<b>13,917,456</b>	<b>14,505,686</b>	<b>14,622,434</b>	<b>14,927,923</b>	<b>15,118,154</b>	<b>15,127,320</b>	<b>15,715,204</b>	<b>3.89%</b>	<b>5.27%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>1,864,005</b>			<b>2,056,281</b>			<b>2,119,548</b>			<b>100.00%</b>	<b>3.08%</b>



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**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Barstow Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	5,332,871	5,320,490	5,351,492	5,651,944	5,639,158	5,711,958	6,074,096	6,061,148	6,144,910	1.38%	7.58%
8042	A-2	Unsecured	173,777	163,564	176,743	181,903	170,584	203,116	234,275	221,264	233,627	5.59%	15.02%
8021	A-3	Homeowners	31,670	31,670	30,478	30,679	30,679	29,583	31,429	31,429	30,434	-3.17%	2.88%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	4,177	10,255	0	5,303	5,195	0	6,470	4,368	-32.49%	-15.92%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	324,887	310,716	434,034	447,645	425,664	445,646	457,124	431,677	326,789	-24.30%	-26.67%
8045	A-9	E.R.A.F.	(1,339,917)	(1,339,917)	(1,339,917)	(1,484,239)	(1,484,239)	(1,484,239)	(1,667,226)	(1,667,226)	(1,667,226)	0.00%	12.33%
	A-10	<b>SUB-TOTAL</b>	<b>4,523,288</b>	<b>4,490,700</b>	<b>4,663,085</b>	<b>4,827,932</b>	<b>4,787,149</b>	<b>4,911,259</b>	<b>5,129,698</b>	<b>5,084,762</b>	<b>5,072,902</b>	<b>-0.23%</b>	<b>3.29%</b>
8047	B-1	RDA Funds	175,800	131,914	107,496	107,496	38,779	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	1,537,724	2,410,094	2,480,126	1,933,109	3,040,466	3,112,706	2,458,583	3,270,607	3,306,612	1.10%	6.23%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>1,713,524</b>	<b>2,542,008</b>	<b>2,587,622</b>	<b>2,040,605</b>	<b>3,079,245</b>	<b>3,112,706</b>	<b>2,458,583</b>	<b>3,270,607</b>	<b>3,306,612</b>	<b>1.10%</b>	<b>6.23%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>6,236,812</b>	<b>7,032,708</b>	<b>7,250,707</b>	<b>6,868,537</b>	<b>7,866,394</b>	<b>8,023,965</b>	<b>7,588,281</b>	<b>8,355,369</b>	<b>8,379,514</b>	<b>0.29%</b>	<b>4.43%</b>
8625	RDA Facilities - NON LCFF				144,852			0			0	0.00%	0.00%

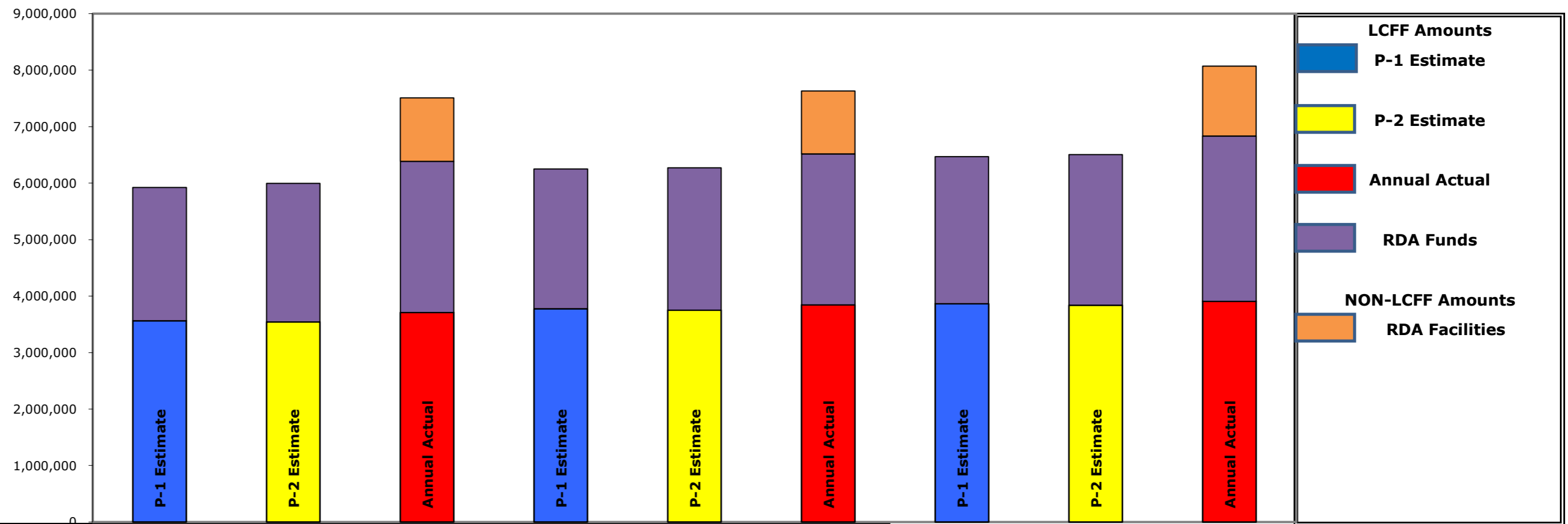


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Central School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	4,339,586	4,335,579	4,400,312	4,566,567	4,562,275	4,629,427	4,736,951	4,732,496	4,869,783	2.90%	5.19%
8042	A-2	Unsecured	143,630	134,662	146,677	157,224	147,398	166,125	173,163	162,341	173,190	6.68%	4.25%
8021	A-3	Homeowners	27,809	27,809	26,763	26,635	26,635	25,683	26,144	26,144	25,317	-3.16%	-1.43%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	3,566	8,768	0	4,657	4,207	0	5,617	3,764	-32.99%	-10.53%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	228,053	218,044	303,933	313,024	297,759	308,135	315,643	297,924	223,846	-24.86%	-27.35%
8045	A-9	E.R.A.F.	(1,176,576)	(1,176,576)	(1,176,576)	(1,288,606)	(1,288,606)	(1,288,606)	(1,386,891)	(1,386,891)	(1,386,891)	0.00%	7.63%
	A-10	<b>SUB-TOTAL</b>	<b>3,562,502</b>	<b>3,543,084</b>	<b>3,709,877</b>	<b>3,774,844</b>	<b>3,750,118</b>	<b>3,844,971</b>	<b>3,865,010</b>	<b>3,837,631</b>	<b>3,909,009</b>	<b>1.86%</b>	<b>1.67%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	2,360,725	2,450,773	2,675,343	2,475,482	2,523,073	2,672,624	2,602,143	2,665,803	2,924,833	9.72%	9.44%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>2,360,725</b>	<b>2,450,773</b>	<b>2,675,343</b>	<b>2,475,482</b>	<b>2,523,073</b>	<b>2,672,624</b>	<b>2,602,143</b>	<b>2,665,803</b>	<b>2,924,833</b>	<b>9.72%</b>	<b>9.44%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>5,923,227</b>	<b>5,993,857</b>	<b>6,385,220</b>	<b>6,250,326</b>	<b>6,273,191</b>	<b>6,517,595</b>	<b>6,467,153</b>	<b>6,503,434</b>	<b>6,833,842</b>	<b>5.08%</b>	<b>4.85%</b>
8625	<b>RDA Facilities - NON LCFF</b>				<b>1,123,827</b>			<b>1,113,437</b>			<b>1,237,000</b>	<b>100.00%</b>	<b>11.10%</b>

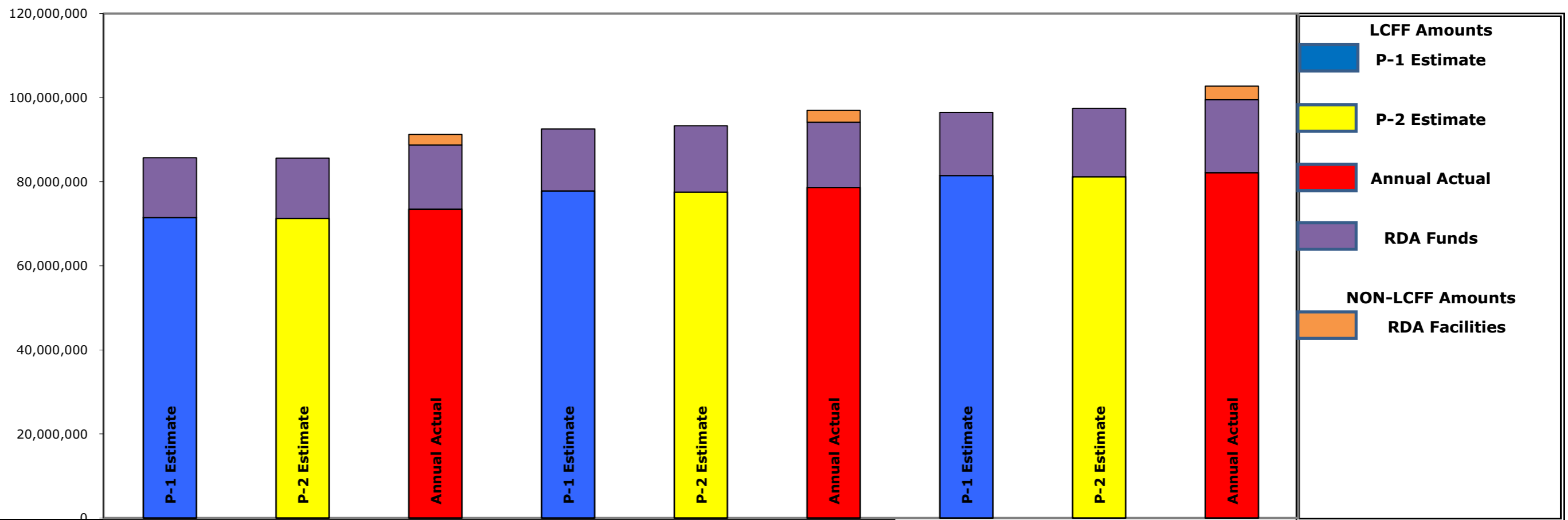


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Chino Valley Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	91,285,003	91,236,032	92,591,153	99,975,650	99,920,846	100,646,993	105,942,552	105,884,410	107,247,248	1.29%	6.56%
8042	A-2	Unsecured	3,445,789	3,253,315	3,445,807	4,016,041	3,796,488	4,161,214	4,603,268	4,356,245	4,458,332	2.34%	7.14%
8021	A-3	Homeowners	596,847	596,847	574,385	595,113	595,113	573,839	596,727	596,727	577,844	-3.16%	0.70%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	76,861	197,870	0	99,940	97,207	0	125,509	111,508	-11.16%	14.71%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	1,435,177	1,372,419	1,926,835	1,986,892	1,890,221	1,956,312	2,002,909	1,890,292	1,414,324	-25.18%	-27.70%
8045	A-9	E.R.A.F.	(25,251,849)	(25,251,849)	(25,251,849)	(28,791,156)	(28,791,156)	(28,791,156)	(31,655,189)	(31,655,189)	(31,655,189)	0.00%	9.95%
	A-10	<b>SUB-TOTAL</b>	<b>71,510,967</b>	<b>71,283,625</b>	<b>73,484,201</b>	<b>77,782,540</b>	<b>77,511,452</b>	<b>78,644,409</b>	<b>81,490,267</b>	<b>81,197,994</b>	<b>82,154,067</b>	<b>1.18%</b>	<b>4.46%</b>
8047	B-1	RDA Funds	61,651	61,256	76,337	76,337	68,690	66,076	66,076	115,108	146,080	26.91%	121.08%
8051	B-2	Residual Balance	14,137,068	14,272,442	15,175,482	14,671,322	15,724,303	15,438,186	14,917,810	16,151,340	17,203,103	6.51%	11.43%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>14,198,719</b>	<b>14,333,698</b>	<b>15,251,819</b>	<b>14,747,659</b>	<b>15,792,993</b>	<b>15,504,262</b>	<b>14,983,886</b>	<b>16,266,448</b>	<b>17,349,183</b>	<b>6.66%</b>	<b>11.90%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>85,709,686</b>	<b>85,617,323</b>	<b>88,736,020</b>	<b>92,530,199</b>	<b>93,304,445</b>	<b>94,148,671</b>	<b>96,474,153</b>	<b>97,464,442</b>	<b>99,503,250</b>	<b>2.09%</b>	<b>5.69%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>2,498,739</b>			<b>2,806,037</b>			<b>3,230,168</b>			<b>100.00%</b>	<b>15.11%</b>

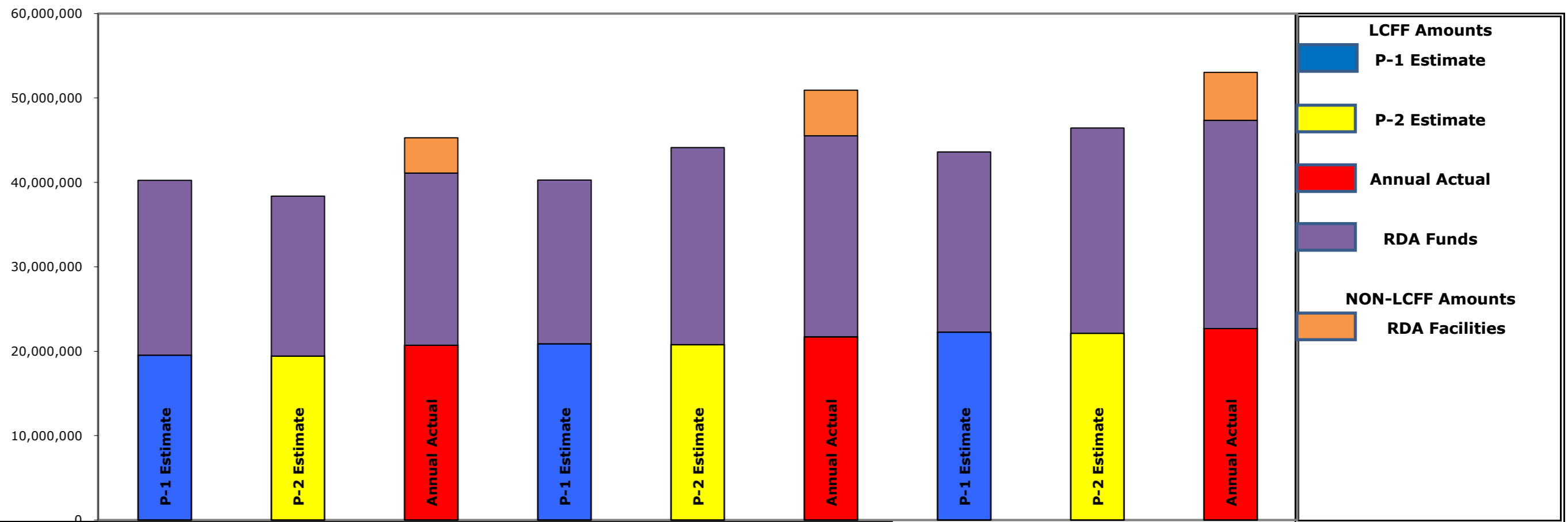


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

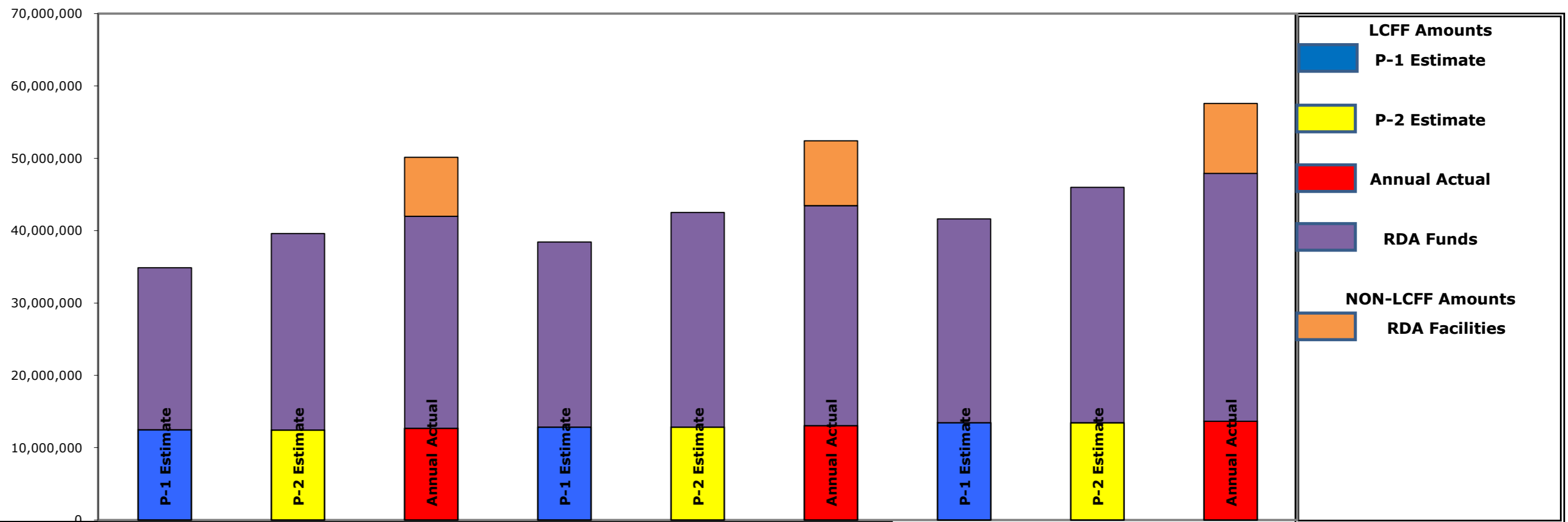
<b>Colton Joint Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	24,066,295	24,047,715	24,816,363	25,661,516	25,641,414	26,402,619	27,819,964	27,798,986	28,653,828	3.08%	8.53%
8042	A-2	Unsecured	802,073	751,943	839,007	890,768	835,095	965,651	1,026,923	962,741	1,053,225	9.40%	9.07%
8021	A-3	Homeowners	155,448	155,448	152,722	150,905	150,905	149,127	155,044	155,044	153,762	-0.83%	3.11%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	16,068	40,027	0	26,029	25,680	0	31,826	22,228	-30.16%	-13.44%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	1,094,624	1,046,300	1,445,033	1,486,390	1,413,920	1,457,535	1,490,239	1,406,320	1,042,334	-25.88%	-28.49%
8045	A-9	E.R.A.F.	(6,576,811)	(6,576,811)	(6,576,811)	(7,300,708)	(7,300,708)	(7,300,708)	(8,224,774)	(8,224,774)	(8,224,774)	0.00%	12.66%
	A-10	<b>SUB-TOTAL</b>	<b>19,541,629</b>	<b>19,440,663</b>	<b>20,716,341</b>	<b>20,888,871</b>	<b>20,766,655</b>	<b>21,699,904</b>	<b>22,267,396</b>	<b>22,130,143</b>	<b>22,700,603</b>	<b>2.58%</b>	<b>4.61%</b>
8047	B-1	RDA Funds	491,148	498,815	615,338	615,337	771,877	872,176	872,174	799,340	839,406	5.01%	-3.76%
8051	B-2	Residual Balance	20,207,837	17,732,150	19,083,319	18,777,665	22,478,767	22,828,955	20,467,758	23,519,264	23,816,853	1.27%	4.33%
8052	B-3	Asset Liquidation	0	693,258	693,200	0	124,426	124,436	0	108	109	0.93%	-99.91%
		<b>SUB-TOTAL</b>	<b>20,698,985</b>	<b>18,924,223</b>	<b>20,391,857</b>	<b>19,393,002</b>	<b>23,375,070</b>	<b>23,825,567</b>	<b>21,339,932</b>	<b>24,318,712</b>	<b>24,656,368</b>	<b>1.39%</b>	<b>3.49%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>40,240,614</b>	<b>38,364,886</b>	<b>41,108,198</b>	<b>40,281,873</b>	<b>44,141,725</b>	<b>45,525,471</b>	<b>43,607,328</b>	<b>46,448,855</b>	<b>47,356,971</b>	<b>1.96%</b>	<b>4.02%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>4,178,940</b>			<b>5,402,744</b>			<b>5,681,300</b>			<b>100.00%</b>	<b>5.16%</b>



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**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Cucamonga School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	11,990,077	11,982,661	12,161,882	12,346,022	12,337,832	12,500,460	12,914,435	12,905,828	13,099,124	1.50%	4.79%
8042	A-2	Unsecured	403,507	378,332	423,814	431,995	405,043	467,051	478,882	448,952	490,418	9.24%	5.00%
8021	A-3	Homeowners	78,064	78,064	75,126	73,055	73,055	70,444	72,301	72,301	70,013	-3.16%	-0.61%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	204	10,451	25,480	156	13,218	11,928	169	15,569	10,161	-34.74%	-14.81%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8045	A-9	E.R.A.F.	0	0	0	0	0	0	0	0	0	0.00%	0.00%
	A-10	<b>SUB-TOTAL</b>	<b>12,471,852</b>	<b>12,449,508</b>	<b>12,686,302</b>	<b>12,851,228</b>	<b>12,829,148</b>	<b>13,049,883</b>	<b>13,465,787</b>	<b>13,442,650</b>	<b>13,669,716</b>	<b>1.69%</b>	<b>4.75%</b>
8047	B-1	RDA Funds	192,098	193,292	214,776	214,776	214,568	230,911	230,911	259,240	306,427	18.20%	32.70%
8051	B-2	Residual Balance	22,223,610	26,944,359	29,081,330	25,356,426	29,473,095	30,177,309	27,906,659	32,284,925	33,933,119	5.11%	12.45%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>22,415,708</b>	<b>27,137,651</b>	<b>29,296,107</b>	<b>25,571,202</b>	<b>29,687,663</b>	<b>30,408,220</b>	<b>28,137,570</b>	<b>32,544,165</b>	<b>34,239,546</b>	<b>5.21%</b>	<b>12.60%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>34,887,560</b>	<b>39,587,159</b>	<b>41,982,409</b>	<b>38,422,430</b>	<b>42,516,811</b>	<b>43,458,103</b>	<b>41,603,357</b>	<b>45,986,815</b>	<b>47,909,262</b>	<b>4.18%</b>	<b>10.24%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>8,155,752</b>			<b>8,957,598</b>			<b>9,669,856</b>			<b>100.00%</b>	<b>7.95%</b>

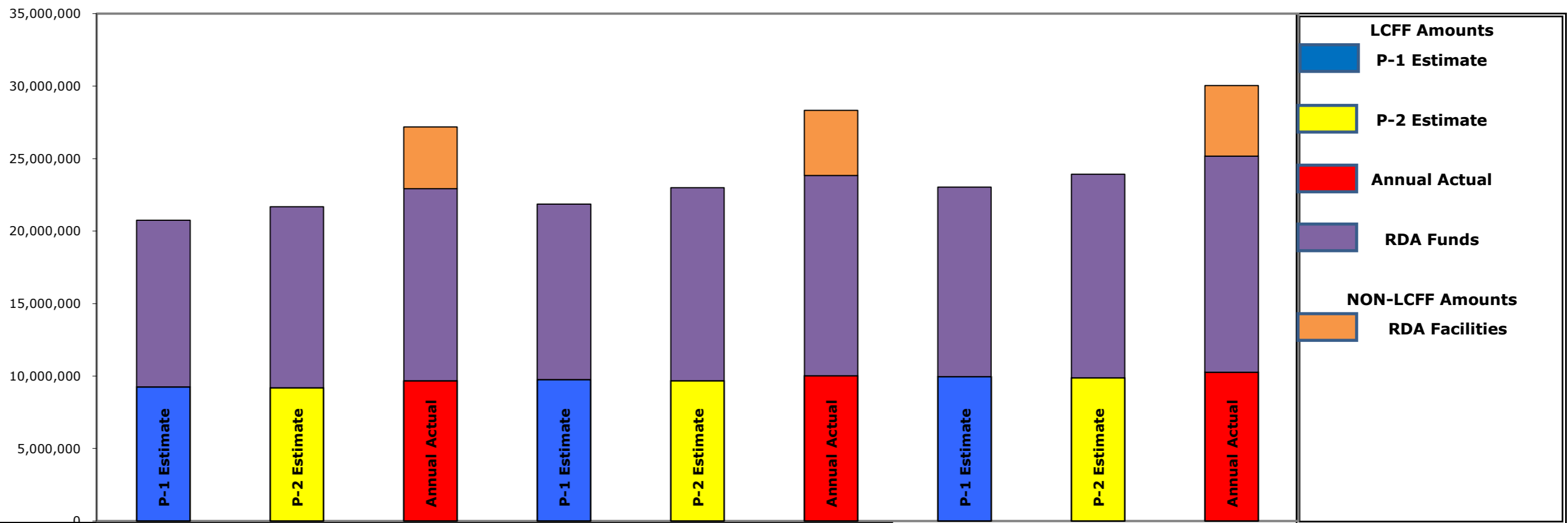


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**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

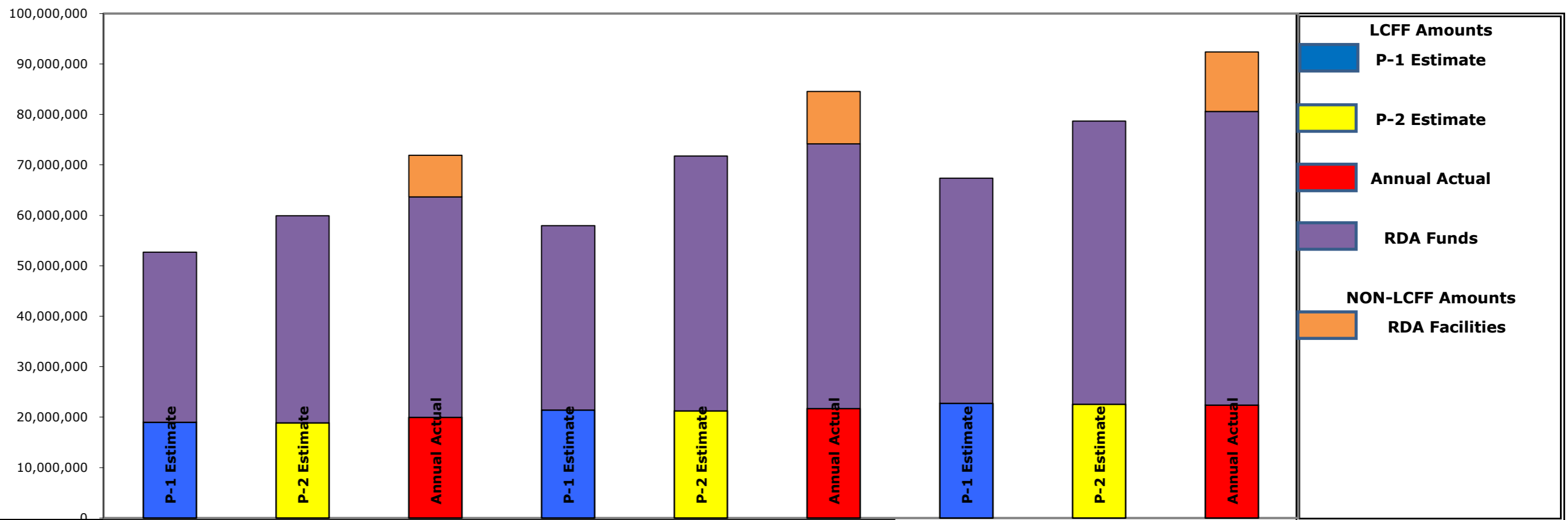
<b>Etiwanda School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	11,099,321	11,088,531	11,259,059	11,565,333	11,553,811	11,817,084	11,961,129	11,949,193	12,550,596	5.03%	6.21%
8042	A-2	Unsecured	366,066	343,187	373,832	397,011	372,197	419,464	435,928	408,682	435,995	6.68%	3.94%
8021	A-3	Homeowners	70,946	70,946	68,276	67,258	67,258	64,853	65,816	65,816	63,733	-3.16%	-1.73%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	9,314	22,879	0	11,880	10,682	0	14,185	9,438	-33.46%	-11.65%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	713,559	682,298	950,956	980,110	932,143	969,163	992,374	936,845	701,244	-25.15%	-27.64%
8045	A-9	E.R.A.F.	(3,001,657)	(3,001,657)	(3,001,657)	(3,253,883)	(3,253,883)	(3,253,883)	(3,491,410)	(3,491,410)	(3,491,410)	0.00%	7.30%
	A-10	<b>SUB-TOTAL</b>	<b>9,248,235</b>	<b>9,192,619</b>	<b>9,673,345</b>	<b>9,755,829</b>	<b>9,683,406</b>	<b>10,027,363</b>	<b>9,963,837</b>	<b>9,883,311</b>	<b>10,269,596</b>	<b>3.91%</b>	<b>2.42%</b>
8047	B-1	RDA Funds	920,653	999,499	1,036,990	1,036,990	1,106,984	1,161,307	1,161,307	1,245,405	1,314,187	5.52%	13.16%
8051	B-2	Residual Balance	10,575,096	11,488,715	12,214,163	11,068,583	12,210,302	12,645,829	11,898,488	12,787,268	13,585,956	6.25%	7.43%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>11,495,749</b>	<b>12,488,214</b>	<b>13,251,153</b>	<b>12,105,573</b>	<b>13,317,286</b>	<b>13,807,136</b>	<b>13,059,795</b>	<b>14,032,673</b>	<b>14,900,143</b>	<b>6.18%</b>	<b>7.92%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>20,743,984</b>	<b>21,680,833</b>	<b>22,924,498</b>	<b>21,861,402</b>	<b>23,000,692</b>	<b>23,834,499</b>	<b>23,023,632</b>	<b>23,915,984</b>	<b>25,169,739</b>	<b>5.24%</b>	<b>5.60%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>4,258,157</b>			<b>4,493,868</b>			<b>4,868,863</b>			<b>100.00%</b>	<b>8.34%</b>



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**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Fontana Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	22,407,180	22,392,509	22,721,167	25,043,394	25,027,277	25,311,947	27,113,395	27,096,438	27,468,427	1.37%	8.52%
8042	A-2	Unsecured	751,467	704,509	767,285	875,635	820,908	925,464	1,007,532	944,561	1,007,718	6.69%	8.89%
8021	A-3	Homeowners	145,614	145,614	140,134	148,342	148,342	143,039	152,116	152,116	147,303	-3.16%	2.98%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	18,741	46,097	0	24,383	22,011	0	31,285	22,666	-27.55%	2.98%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	1,831,490	1,751,039	2,444,922	2,519,533	2,397,067	2,479,817	2,541,836	2,398,939	1,806,174	-24.71%	-27.17%
8045	A-9	E.R.A.F.	(6,160,746)	(6,160,746)	(6,160,746)	(7,176,668)	(7,176,668)	(7,176,668)	(8,069,467)	(8,069,467)	(8,069,467)	0.00%	12.44%
	A-10	<b>SUB-TOTAL</b>	<b>18,975,005</b>	<b>18,851,666</b>	<b>19,958,859</b>	<b>21,410,236</b>	<b>21,241,309</b>	<b>21,705,610</b>	<b>22,745,412</b>	<b>22,553,872</b>	<b>22,382,821</b>	<b>-0.76%</b>	<b>3.12%</b>
8047	B-1	RDA Funds	4,173,799	4,391,483	5,111,675	5,111,675	5,787,144	6,387,650	6,387,650	6,829,407	7,459,417	9.22%	16.78%
8051	B-2	Residual Balance	29,551,851	36,134,856	37,986,089	31,462,771	44,673,721	46,001,422	38,225,022	49,302,462	50,746,171	2.93%	10.31%
8052	B-3	Asset Liquidation	0	545,044	598,072	0	77,559	77,559	0	0	0	0.00%	-100.00%
		<b>SUB-TOTAL</b>	<b>33,725,650</b>	<b>41,071,383</b>	<b>43,695,836</b>	<b>36,574,446</b>	<b>50,538,424</b>	<b>52,466,631</b>	<b>44,612,672</b>	<b>56,131,869</b>	<b>58,205,588</b>	<b>3.69%</b>	<b>10.94%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>52,700,655</b>	<b>59,923,049</b>	<b>63,654,695</b>	<b>57,984,682</b>	<b>71,779,733</b>	<b>74,172,241</b>	<b>67,358,084</b>	<b>78,685,741</b>	<b>80,588,409</b>	<b>2.42%</b>	<b>8.65%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>8,252,942</b>			<b>10,383,208</b>			<b>11,799,363</b>			<b>100.00%</b>	<b>13.64%</b>

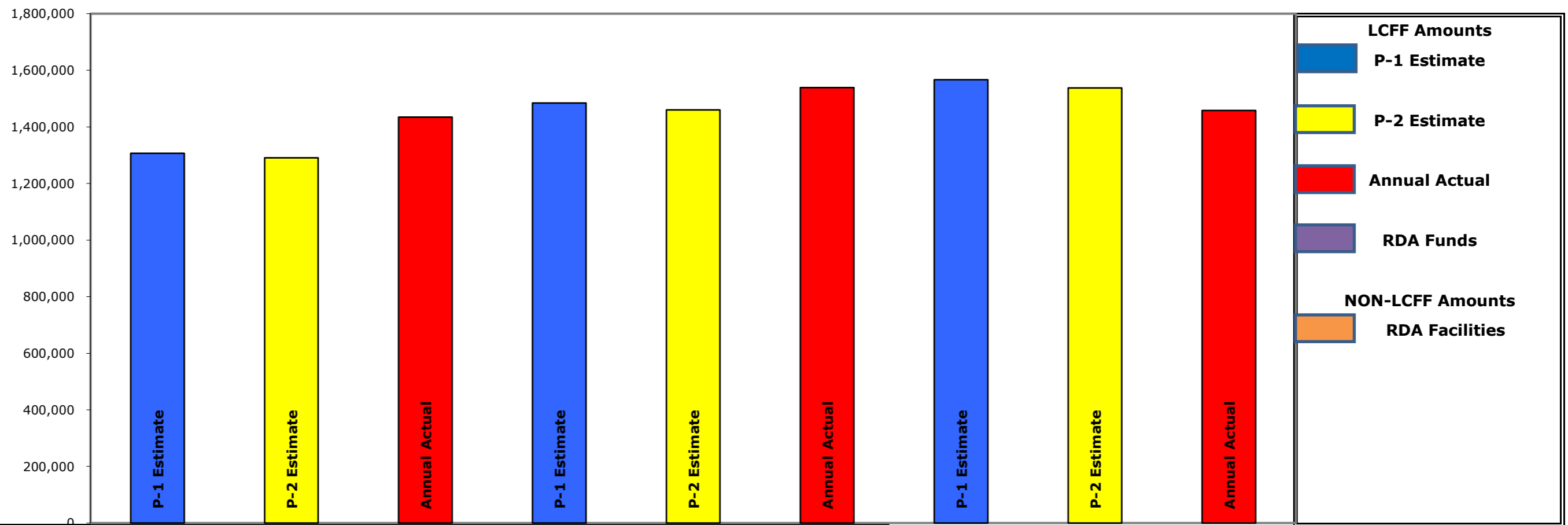


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Helendale School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	1,304,521	1,303,310	1,320,950	1,384,203	1,382,906	1,400,055	1,446,436	1,445,093	1,466,046	1.45%	4.71%
8042	A-2	Unsecured	43,124	40,429	44,039	47,664	44,685	50,365	52,909	49,602	52,917	6.68%	5.07%
8021	A-3	Homeowners	8,358	8,358	8,043	8,075	8,075	7,786	7,988	7,988	7,735	-3.17%	-0.66%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	1,088	2,672	0	1,399	1,260	0	1,703	1,148	-32.59%	-8.89%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	304,224	291,152	412,339	434,971	413,404	469,970	482,953	456,868	353,800	-22.56%	-24.72%
8045	A-9	E.R.A.F.	(353,607)	(353,607)	(353,607)	(390,655)	(390,655)	(390,655)	(423,756)	(423,756)	(423,756)	0.00%	8.47%
	A-10	<b>SUB-TOTAL</b>	<b>1,306,620</b>	<b>1,290,730</b>	<b>1,434,436</b>	<b>1,484,258</b>	<b>1,459,814</b>	<b>1,538,781</b>	<b>1,566,530</b>	<b>1,537,498</b>	<b>1,457,890</b>	<b>-5.18%</b>	<b>-5.26%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>1,306,620</b>	<b>1,290,730</b>	<b>1,434,436</b>	<b>1,484,258</b>	<b>1,459,814</b>	<b>1,538,781</b>	<b>1,566,530</b>	<b>1,537,498</b>	<b>1,457,890</b>	<b>-5.18%</b>	<b>-5.26%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>

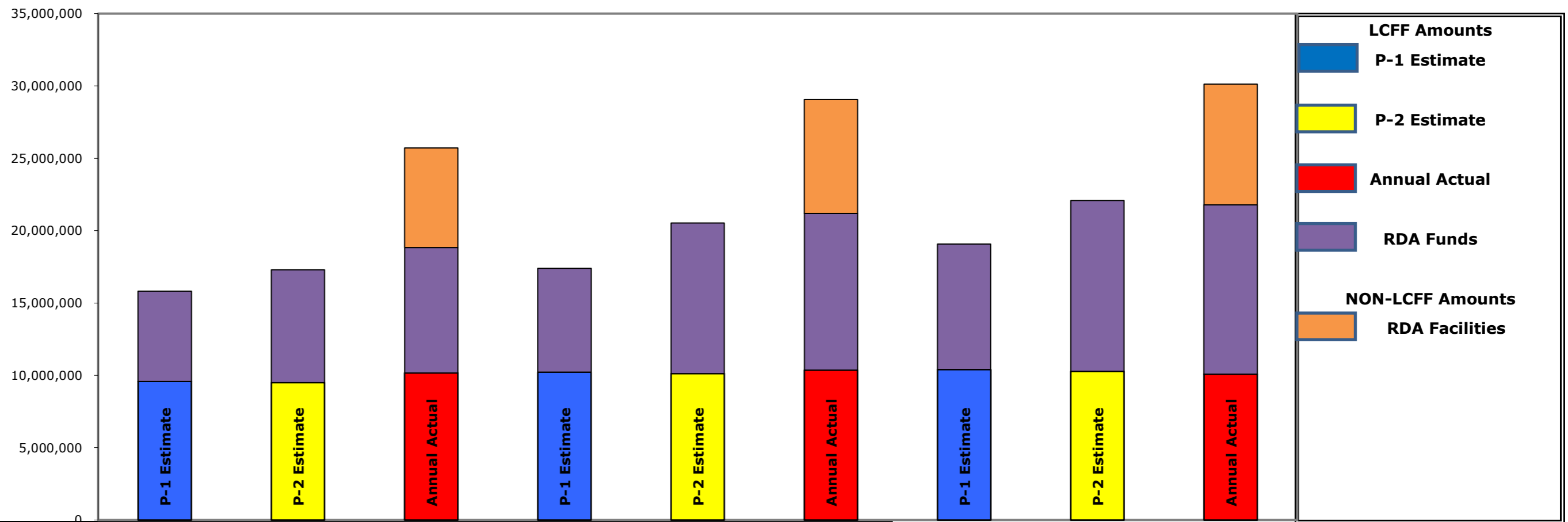


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Hesperia Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	10,801,689	10,787,822	10,948,498	11,189,402	11,174,801	11,319,808	11,509,756	11,494,750	11,666,145	1.49%	3.06%
8042	A-2	Unsecured	363,068	341,168	369,985	387,522	363,905	409,113	430,082	404,286	430,144	6.40%	5.14%
8021	A-3	Homeowners	67,913	67,913	65,357	64,015	64,015	61,726	62,313	62,313	60,341	-3.16%	-2.24%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	9,070	22,268	0	11,372	10,190	0	13,501	8,948	-33.72%	-12.19%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	1,225,593	1,172,046	1,634,825	1,681,876	1,599,364	1,658,181	1,700,656	1,605,654	1,221,404	-23.93%	-26.34%
8045	A-9	E.R.A.F.	(2,873,314)	(2,873,314)	(2,873,314)	(3,096,997)	(3,096,997)	(3,096,997)	(3,305,592)	(3,305,592)	(3,305,592)	0.00%	6.74%
	A-10	<b>SUB-TOTAL</b>	<b>9,584,949</b>	<b>9,504,705</b>	<b>10,167,619</b>	<b>10,225,818</b>	<b>10,116,460</b>	<b>10,362,021</b>	<b>10,397,215</b>	<b>10,274,912</b>	<b>10,081,390</b>	<b>-1.88%</b>	<b>-2.71%</b>
8047	B-1	RDA Funds	260,778	255,906	305,102	305,102	333,350	366,954	366,954	386,476	416,232	7.70%	13.43%
8051	B-2	Residual Balance	5,976,352	7,538,726	8,360,830	6,856,828	9,961,854	10,341,056	8,304,567	11,427,162	11,283,621	-1.26%	9.11%
8052	B-3	Asset Liquidation	0	0	0	0	115,511	115,511	0	0	0	0.00%	-100.00%
		<b>SUB-TOTAL</b>	<b>6,237,130</b>	<b>7,794,632</b>	<b>8,665,932</b>	<b>7,161,930</b>	<b>10,410,715</b>	<b>10,823,521</b>	<b>8,671,521</b>	<b>11,813,638</b>	<b>11,699,853</b>	<b>-0.96%</b>	<b>8.10%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>15,822,079</b>	<b>17,299,337</b>	<b>18,833,551</b>	<b>17,387,748</b>	<b>20,527,175</b>	<b>21,185,542</b>	<b>19,068,736</b>	<b>22,088,550</b>	<b>21,781,243</b>	<b>-1.39%</b>	<b>2.81%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>6,880,492</b>			<b>7,876,731</b>			<b>8,341,664</b>			<b>100.00%</b>	<b>5.90%</b>

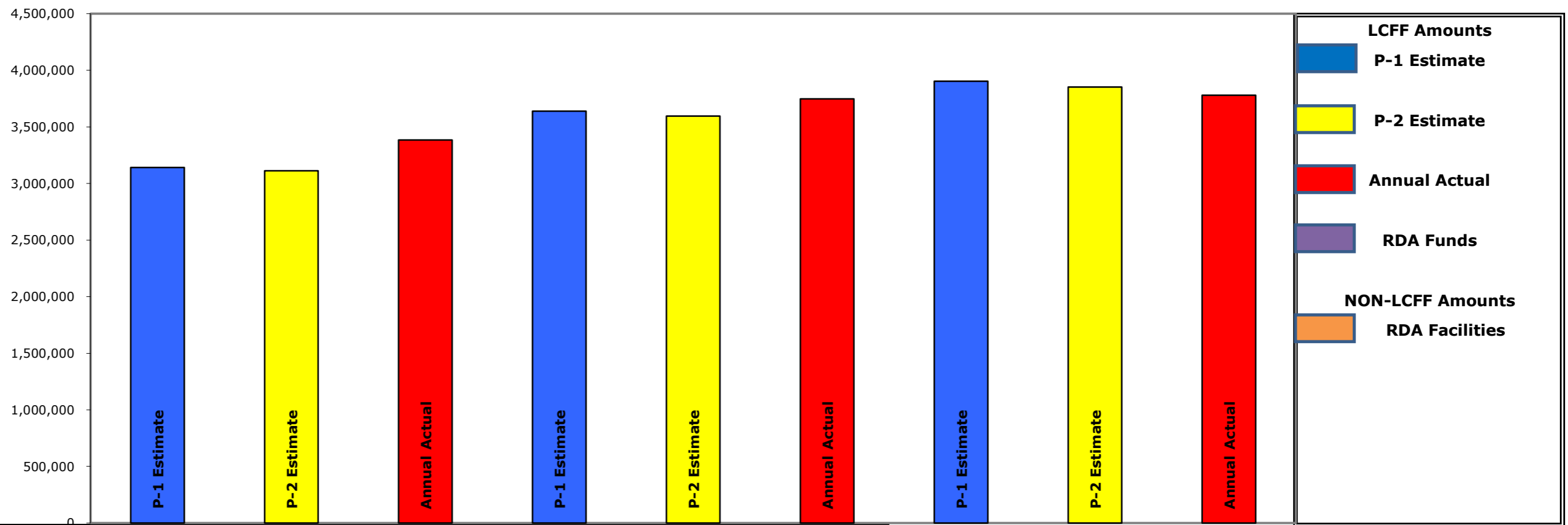


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Lucerne Valley Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	3,453,362	3,448,692	3,502,523	3,868,017	3,863,112	3,907,792	4,152,456	4,147,408	4,205,674	1.40%	7.62%
8042	A-2	Unsecured	112,457	105,480	114,821	131,927	123,747	139,378	150,478	141,128	150,505	6.64%	7.98%
8021	A-3	Homeowners	21,633	21,633	20,818	22,172	22,172	21,380	22,587	22,587	21,872	-3.17%	2.30%
8029	A-4	Other Subventions	0	0	0	0	0	20	0	0	0	0.00%	-100.00%
8043	A-6	Prior Year	0	2,935	7,222	0	3,622	3,235	0	4,676	3,271	-30.05%	1.11%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	468,997	449,462	653,856	689,406	655,238	748,072	775,885	734,255	596,298	-18.79%	-20.29%
8045	A-9	E.R.A.F.	(915,248)	(915,248)	(915,248)	(1,072,685)	(1,072,685)	(1,072,685)	(1,198,204)	(1,198,204)	(1,198,204)	0.00%	11.70%
	A-10	<b>SUB-TOTAL</b>	<b>3,141,201</b>	<b>3,112,954</b>	<b>3,383,992</b>	<b>3,638,837</b>	<b>3,595,206</b>	<b>3,747,192</b>	<b>3,903,202</b>	<b>3,851,850</b>	<b>3,779,416</b>	<b>-1.88%</b>	<b>0.86%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>3,141,201</b>	<b>3,112,954</b>	<b>3,383,992</b>	<b>3,638,837</b>	<b>3,595,206</b>	<b>3,747,192</b>	<b>3,903,202</b>	<b>3,851,850</b>	<b>3,779,416</b>	<b>-1.88%</b>	<b>0.86%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>

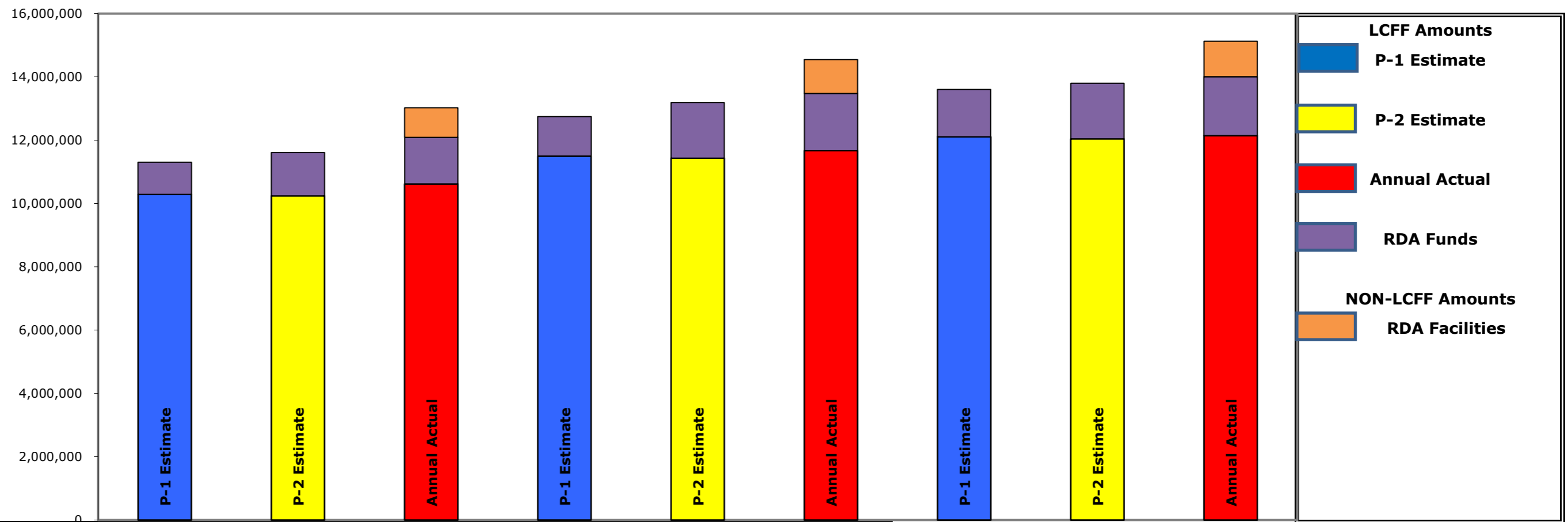


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Morongo Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	12,768,503	12,754,663	12,930,115	14,345,008	14,330,329	14,494,034	15,336,457	15,321,263	15,536,755	1.41%	7.19%
8042	A-2	Unsecured	453,249	427,083	461,267	523,521	492,787	551,167	591,014	556,067	590,489	6.19%	7.13%
8021	A-3	Homeowners	81,136	81,136	78,082	83,304	83,304	80,326	84,421	84,421	81,749	-3.17%	1.77%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	9,753	24,034	0	13,586	12,423	0	17,569	12,760	-27.37%	2.71%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	418,318	399,960	556,853	573,400	545,468	561,739	573,385	541,039	398,166	-26.41%	-29.12%
8045	A-9	E.R.A.F.	(3,432,760)	(3,432,760)	(3,432,760)	(4,030,207)	(4,030,207)	(4,030,207)	(4,478,352)	(4,478,352)	(4,478,352)	0.00%	11.12%
	A-10	<b>SUB-TOTAL</b>	<b>10,288,446</b>	<b>10,239,835</b>	<b>10,617,591</b>	<b>11,495,026</b>	<b>11,435,267</b>	<b>11,669,482</b>	<b>12,106,925</b>	<b>12,042,007</b>	<b>12,141,567</b>	<b>0.83%</b>	<b>4.05%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	1,015,815	1,374,523	1,472,586	1,255,187	1,750,779	1,809,419	1,494,417	1,757,764	1,864,449	6.07%	3.04%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	425	425	0.00%	100.00%
		<b>SUB-TOTAL</b>	<b>1,015,815</b>	<b>1,374,523</b>	<b>1,472,586</b>	<b>1,255,187</b>	<b>1,750,779</b>	<b>1,809,419</b>	<b>1,494,417</b>	<b>1,758,189</b>	<b>1,864,874</b>	<b>6.07%</b>	<b>3.06%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>11,304,261</b>	<b>11,614,358</b>	<b>12,090,177</b>	<b>12,750,213</b>	<b>13,186,046</b>	<b>13,478,901</b>	<b>13,601,342</b>	<b>13,800,196</b>	<b>14,006,441</b>	<b>1.49%</b>	<b>3.91%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>933,562</b>			<b>1,068,428</b>			<b>1,120,539</b>			<b>100.00%</b>	<b>4.88%</b>

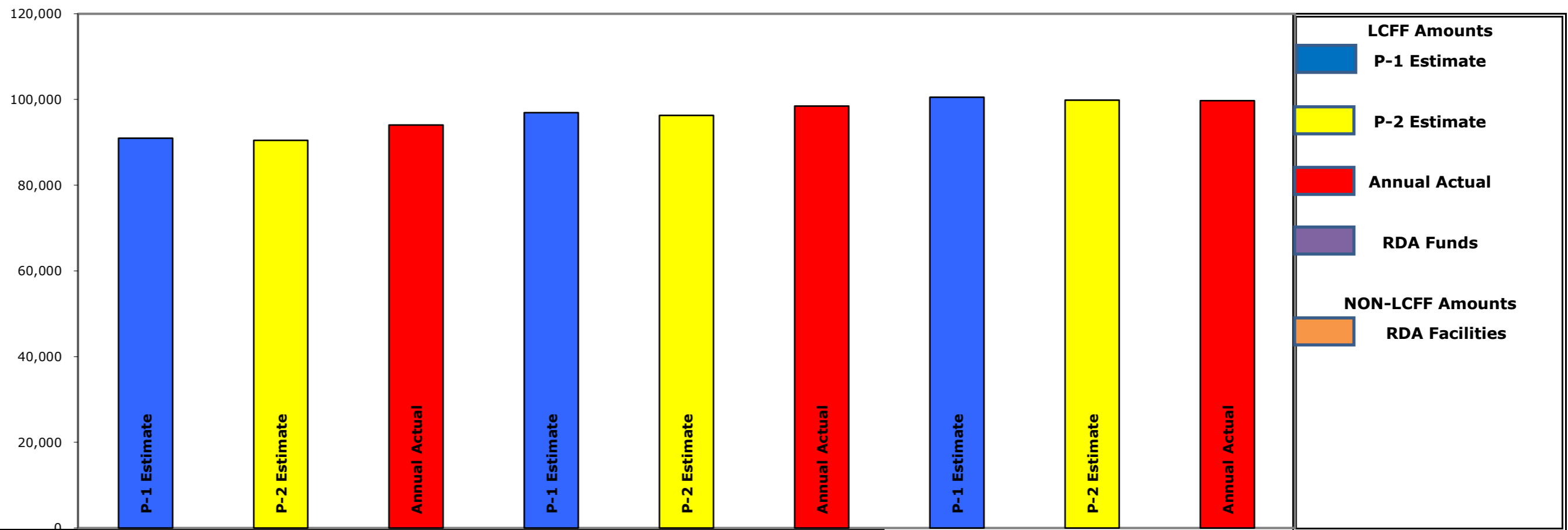


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

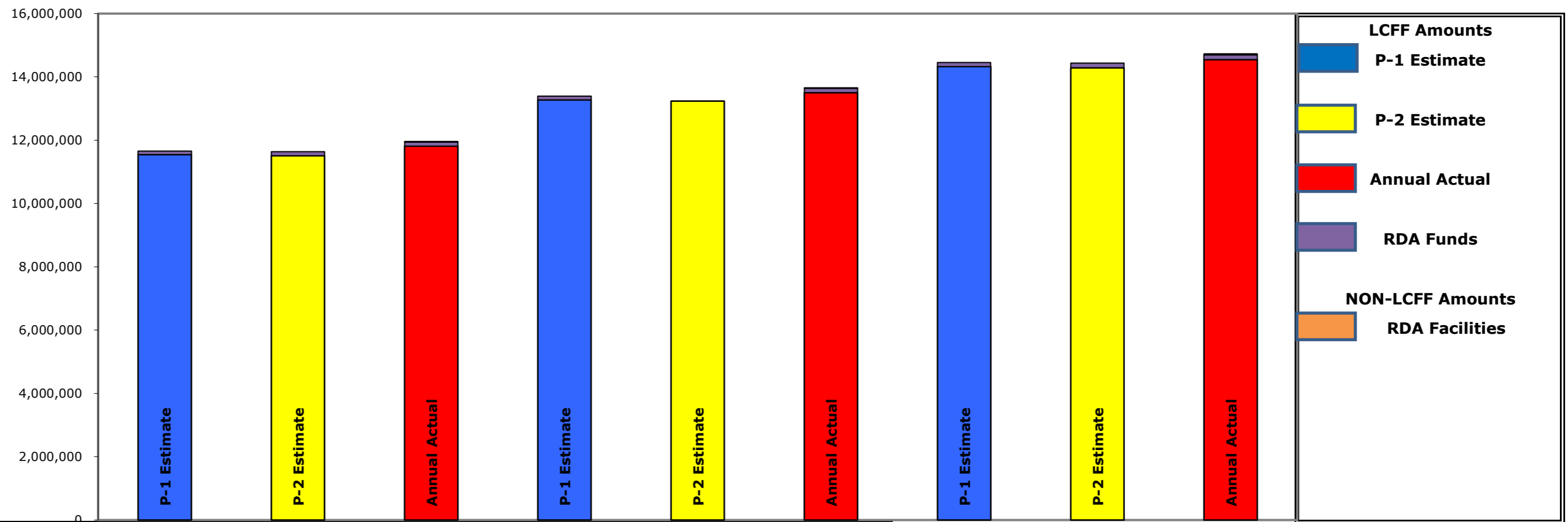
<b>Mt. Baldy Joint School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	110,095	110,010	111,669	117,576	117,484	118,921	123,802	123,705	125,475	1.43%	5.51%
8042	A-2	Unsecured	3,669	3,440	3,747	4,081	3,826	4,313	4,564	4,279	4,565	6.68%	5.84%
8021	A-3	Homeowners	711	711	684	691	691	667	689	689	667	-3.19%	0.00%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	93	229	0	119	107	0	146	99	-32.19%	-7.48%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	6,577	6,275	7,803	8,026	7,645	7,910	8,030	7,590	5,480	-27.80%	-30.72%
8045	A-9	E.R.A.F.	(30,086)	(30,086)	(30,086)	(33,447)	(33,447)	(33,447)	(36,556)	(36,556)	(36,556)	0.00%	9.30%
	A-10	<b>SUB-TOTAL</b>	<b>90,966</b>	<b>90,443</b>	<b>94,046</b>	<b>96,927</b>	<b>96,318</b>	<b>98,471</b>	<b>100,529</b>	<b>99,853</b>	<b>99,730</b>	<b>-0.12%</b>	<b>1.28%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>90,966</b>	<b>90,443</b>	<b>94,046</b>	<b>96,927</b>	<b>96,318</b>	<b>98,471</b>	<b>100,529</b>	<b>99,853</b>	<b>99,730</b>	<b>-0.12%</b>	<b>1.28%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>



All amounts certified by CDE, except last column certified by SB County Property Tax Division

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Mountain View School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	14,965,387	14,958,448	15,153,658	17,414,070	17,406,194	17,591,120	19,030,981	19,022,527	19,279,343	1.35%	9.60%
8042	A-2	Unsecured	506,759	475,086	517,559	614,895	576,464	650,000	713,802	669,189	713,938	6.69%	9.84%
8021	A-3	Homeowners	98,214	98,214	94,518	104,170	104,170	100,446	107,769	107,769	104,359	-3.16%	3.90%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	11,555	28,575	0	16,446	15,096	0	21,969	15,679	-28.63%	3.86%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	128,094	122,513	173,762	179,949	171,209	182,756	190,513	180,014	146,655	-18.53%	-19.75%
8045	A-9	E.R.A.F.	(4,155,303)	(4,155,303)	(4,155,303)	(5,039,657)	(5,039,657)	(5,039,657)	(5,716,935)	(5,716,935)	(5,716,935)	0.00%	13.44%
	A-10	<b>SUB-TOTAL</b>	<b>11,543,151</b>	<b>11,510,513</b>	<b>11,812,769</b>	<b>13,273,427</b>	<b>13,234,826</b>	<b>13,499,761</b>	<b>14,326,130</b>	<b>14,284,533</b>	<b>14,543,039</b>	<b>1.81%</b>	<b>7.73%</b>
8047	B-1	RDA Funds	12,165	12,157	14,552	14,552	0	11,961	11,961	19,772	24,672	24.78%	106.27%
8051	B-2	Residual Balance	103,491	113,918	114,400	104,978	0	128,772	113,841	133,742	130,199	-2.65%	1.11%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>115,656</b>	<b>126,075</b>	<b>128,952</b>	<b>119,530</b>	<b>0</b>	<b>140,733</b>	<b>125,802</b>	<b>153,514</b>	<b>154,871</b>	<b>0.88%</b>	<b>10.05%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>11,658,807</b>	<b>11,636,588</b>	<b>11,941,721</b>	<b>13,392,957</b>	<b>13,234,826</b>	<b>13,640,494</b>	<b>14,451,932</b>	<b>14,438,047</b>	<b>14,697,910</b>	<b>1.80%</b>	<b>7.75%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>19,055</b>			<b>15,663</b>			<b>32,307</b>			<b>100.00%</b>	<b>106.26%</b>

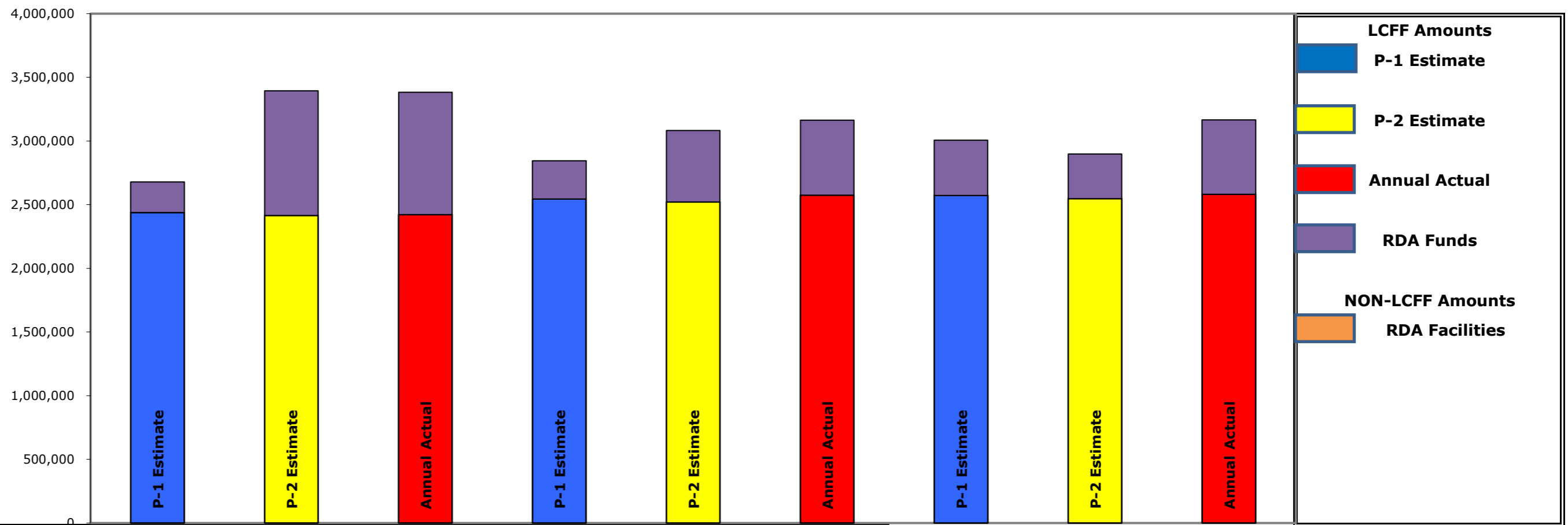


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Needles Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	2,861,245	2,843,462	2,821,753	3,002,441	2,984,377	3,027,593	3,063,489	3,045,333	3,095,277	1.64%	2.24%
8042	A-2	Unsecured	68,473	64,201	69,924	75,949	71,209	80,246	83,646	78,478	83,658	6.60%	4.25%
8021	A-3	Homeowners	13,250	13,250	12,751	12,848	12,848	12,389	12,485	12,485	12,090	-3.16%	-2.41%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	1,742	4,282	0	2,219	1,994	0	2,710	1,830	-32.47%	-8.22%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	55,724	53,282	73,341	75,545	71,811	74,544	75,535	71,298	51,454	-27.83%	-30.97%
8045	A-9	E.R.A.F.	(560,568)	(560,568)	(560,568)	(621,584)	(621,584)	(621,584)	(662,285)	(662,285)	(662,285)	0.00%	6.55%
	A-10	<b>SUB-TOTAL</b>	<b>2,438,124</b>	<b>2,415,369</b>	<b>2,421,483</b>	<b>2,545,199</b>	<b>2,520,880</b>	<b>2,575,182</b>	<b>2,572,870</b>	<b>2,548,019</b>	<b>2,582,024</b>	<b>1.33%</b>	<b>0.27%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	240,937	444,952	426,805	300,260	562,777	588,264	434,003	350,065	584,235	66.89%	-0.68%
8052	B-3	Asset Liquidation	0	534,752	534,752	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>240,937</b>	<b>979,704</b>	<b>961,557</b>	<b>300,260</b>	<b>562,777</b>	<b>588,264</b>	<b>434,003</b>	<b>350,065</b>	<b>584,235</b>	<b>66.89%</b>	<b>-0.68%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>2,679,061</b>	<b>3,395,073</b>	<b>3,383,040</b>	<b>2,845,459</b>	<b>3,083,657</b>	<b>3,163,446</b>	<b>3,006,873</b>	<b>2,898,084</b>	<b>3,166,259</b>	<b>9.25%</b>	<b>0.09%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>

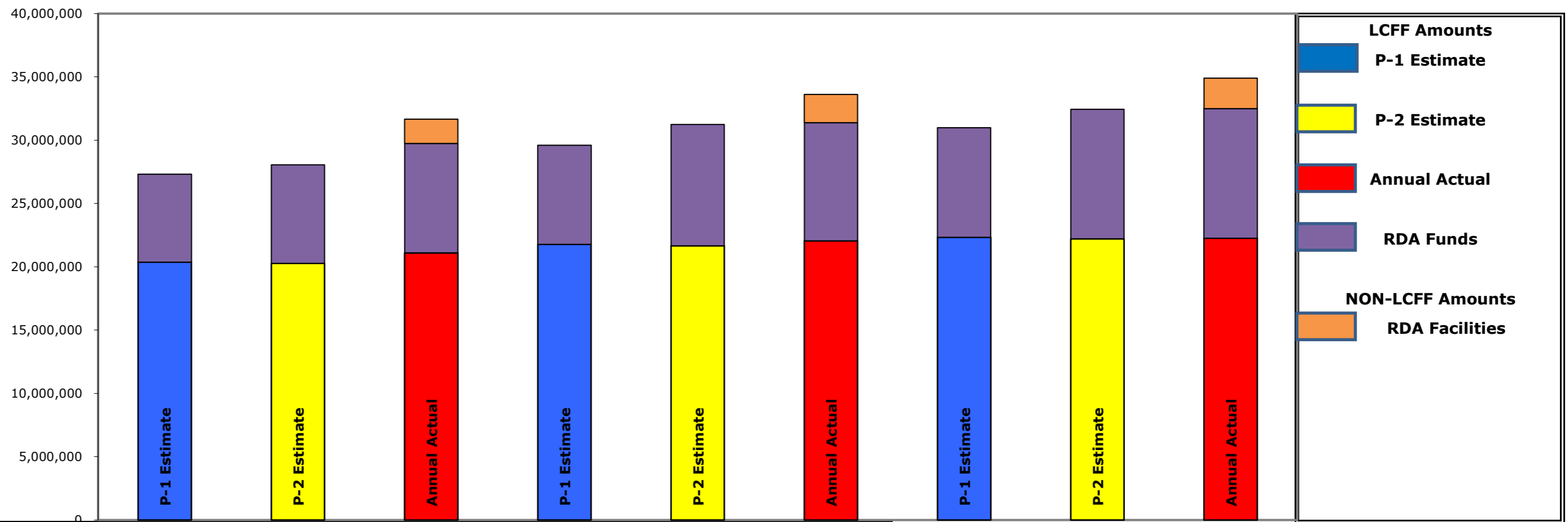


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Ontario-Montclair School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	25,018,309	24,999,117	25,358,310	26,537,998	26,517,184	26,844,659	27,707,452	27,685,726	28,086,403	1.45%	4.63%
8042	A-2	Unsecured	998,975	946,849	994,787	1,221,457	1,163,885	1,198,013	1,243,575	1,179,752	1,125,081	-4.63%	-6.09%
8021	A-3	Homeowners	161,639	161,639	155,555	156,052	156,052	150,473	154,175	154,175	149,297	-3.16%	-0.78%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	20,460	52,211	0	27,066	26,984	0	32,911	86,049	161.46%	218.89%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	1,035,270	989,617	1,371,469	1,410,555	1,341,931	1,379,645	1,411,218	1,331,623	990,808	-25.59%	-28.18%
8045	A-9	E.R.A.F.	(6,838,723)	(6,838,723)	(6,838,723)	(7,549,684)	(7,549,684)	(7,549,684)	(8,178,704)	(8,178,704)	(8,178,704)	0.00%	8.33%
	A-10	<b>SUB-TOTAL</b>	<b>20,375,470</b>	<b>20,278,959</b>	<b>21,093,609</b>	<b>21,776,378</b>	<b>21,656,434</b>	<b>22,050,090</b>	<b>22,337,716</b>	<b>22,205,483</b>	<b>22,258,934</b>	<b>0.24%</b>	<b>0.95%</b>
8047	B-1	RDA Funds	796,126	779,096	964,335	964,335	1,122,008	1,216,912	1,216,912	1,222,253	1,296,797	6.10%	6.56%
8051	B-2	Residual Balance	6,144,069	7,000,746	7,684,487	6,861,513	8,456,229	8,116,801	7,436,462	9,011,059	8,928,709	-0.91%	10.00%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	8,794	100.00%	100.00%
		<b>SUB-TOTAL</b>	<b>6,940,195</b>	<b>7,779,842</b>	<b>8,648,822</b>	<b>7,825,848</b>	<b>9,578,237</b>	<b>9,333,713</b>	<b>8,653,374</b>	<b>10,233,312</b>	<b>10,234,300</b>	<b>0.01%</b>	<b>9.65%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>27,315,665</b>	<b>28,058,801</b>	<b>29,742,431</b>	<b>29,602,226</b>	<b>31,234,671</b>	<b>31,383,803</b>	<b>30,991,090</b>	<b>32,438,795</b>	<b>32,493,234</b>	<b>0.17%</b>	<b>3.54%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>1,918,900</b>			<b>2,230,345</b>			<b>2,409,405</b>			<b>100.00%</b>	<b>8.03%</b>

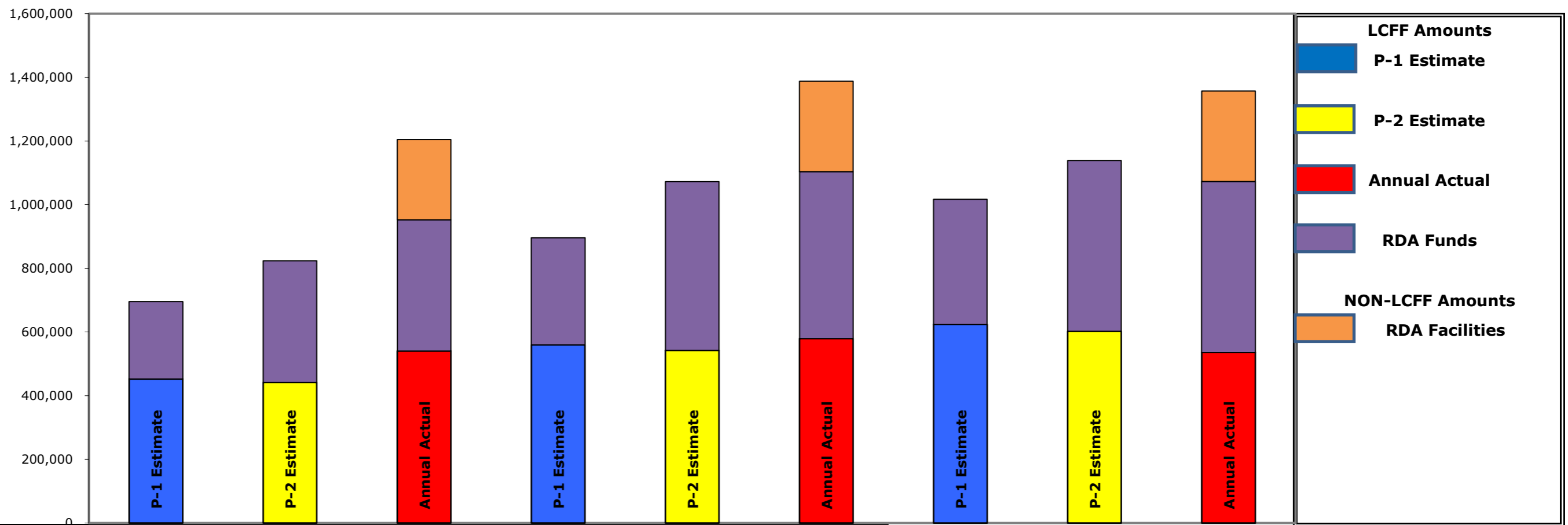


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

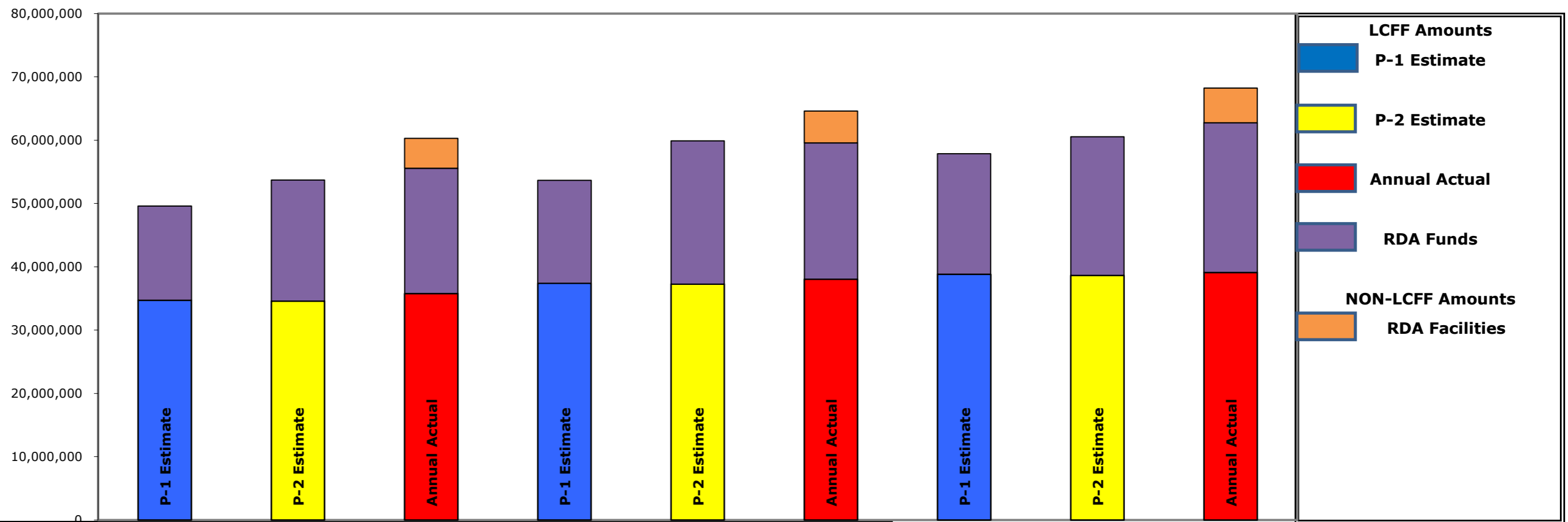
<b>Oro Grande School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	267,726	267,136	268,811	278,619	278,009	281,684	328,178	327,560	331,674	1.26%	17.75%
8042	A-2	Unsecured	8,259	7,743	8,434	8,964	8,404	9,471	11,404	10,691	11,407	6.70%	20.44%
8021	A-3	Homeowners	1,601	1,601	1,540	1,519	1,519	1,464	1,722	1,722	1,667	-3.19%	13.87%
8029	A-4	Other Subventions	0	0	0	0	0	36	0	0	0	0.00%	-100.00%
8043	A-6	Prior Year	0	217	534	0	268	239	0	320	213	-33.44%	-10.88%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	242,541	232,022	329,133	344,030	327,275	359,987	373,791	353,377	282,435	-20.08%	-21.54%
8045	A-9	E.R.A.F.	(67,723)	(67,723)	(67,723)	(73,472)	(73,472)	(73,472)	(91,336)	(91,336)	(91,336)	0.00%	24.31%
	A-10	<b>SUB-TOTAL</b>	<b>452,404</b>	<b>440,996</b>	<b>540,729</b>	<b>559,660</b>	<b>542,003</b>	<b>579,409</b>	<b>623,759</b>	<b>602,334</b>	<b>536,060</b>	<b>-11.00%</b>	<b>-7.48%</b>
8047	B-1	RDA Funds	410	2,250	3,378	3,378	4,300	4,776	4,776	4,735	4,676	-1.25%	-2.09%
8051	B-2	Residual Balance	242,665	381,013	408,321	332,674	525,581	519,520	388,710	531,788	532,027	0.04%	2.41%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>243,075</b>	<b>383,263</b>	<b>411,699</b>	<b>336,052</b>	<b>529,881</b>	<b>524,296</b>	<b>393,486</b>	<b>536,523</b>	<b>536,703</b>	<b>0.03%</b>	<b>2.37%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>695,479</b>	<b>824,259</b>	<b>952,428</b>	<b>895,712</b>	<b>1,071,884</b>	<b>1,103,705</b>	<b>1,017,245</b>	<b>1,138,857</b>	<b>1,072,763</b>	<b>-5.80%</b>	<b>-2.80%</b>
8625	<b>RDA Facilities - NON LCFF</b>				<b>252,230</b>			<b>283,962</b>			<b>284,144</b>	<b>100.00%</b>	<b>0.06%</b>



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**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Redlands Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	43,796,216	43,763,849	44,395,088	47,446,903	47,411,674	47,978,519	49,868,721	49,831,914	50,546,058	1.43%	5.35%
8042	A-2	Unsecured	1,562,082	1,470,699	1,589,811	1,762,036	1,658,880	1,847,874	1,961,747	1,846,601	1,955,099	5.88%	5.80%
8021	A-3	Homeowners	283,372	283,372	272,707	279,610	279,610	269,614	278,155	278,155	269,353	-3.16%	-0.10%
8029	A-4	Other Subventions	0	0	20	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	37,257	92,129	0	47,450	43,625	0	58,970	42,833	-27.36%	-1.82%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	1,055,364	1,009,120	1,407,111	1,449,939	1,379,106	1,430,577	1,464,479	1,382,370	1,035,251	-25.11%	-27.63%
8045	A-9	E.R.A.F.	(11,989,097)	(11,989,097)	(11,989,097)	(13,527,337)	(13,527,337)	(13,527,337)	(14,755,578)	(14,755,578)	(14,755,578)	0.00%	9.08%
	A-10	<b>SUB-TOTAL</b>	<b>34,707,937</b>	<b>34,575,200</b>	<b>35,767,769</b>	<b>37,411,151</b>	<b>37,249,383</b>	<b>38,042,872</b>	<b>38,817,524</b>	<b>38,642,432</b>	<b>39,093,016</b>	<b>1.17%</b>	<b>2.76%</b>
8047	B-1	RDA Funds	1,019,941	864,519	917,802	917,802	852,677	828,861	828,861	878,158	921,602	4.95%	11.19%
8051	B-2	Residual Balance	13,863,454	18,260,083	18,887,206	15,317,406	21,805,858	20,699,118	18,198,626	21,016,956	22,739,435	8.20%	9.86%
8052	B-3	Asset Liquidation	0	0	0	0	0	5,852	0	0	0	0.00%	-100.00%
		<b>SUB-TOTAL</b>	<b>14,883,395</b>	<b>19,124,602</b>	<b>19,805,008</b>	<b>16,235,208</b>	<b>22,658,535</b>	<b>21,533,831</b>	<b>19,027,487</b>	<b>21,895,114</b>	<b>23,661,037</b>	<b>8.07%</b>	<b>9.88%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>49,591,332</b>	<b>53,699,802</b>	<b>55,572,777</b>	<b>53,646,359</b>	<b>59,907,918</b>	<b>59,576,703</b>	<b>57,845,011</b>	<b>60,537,546</b>	<b>62,754,053</b>	<b>3.66%</b>	<b>5.33%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>4,722,618</b>			<b>5,029,408</b>			<b>5,481,264</b>			<b>100.00%</b>	<b>8.98%</b>

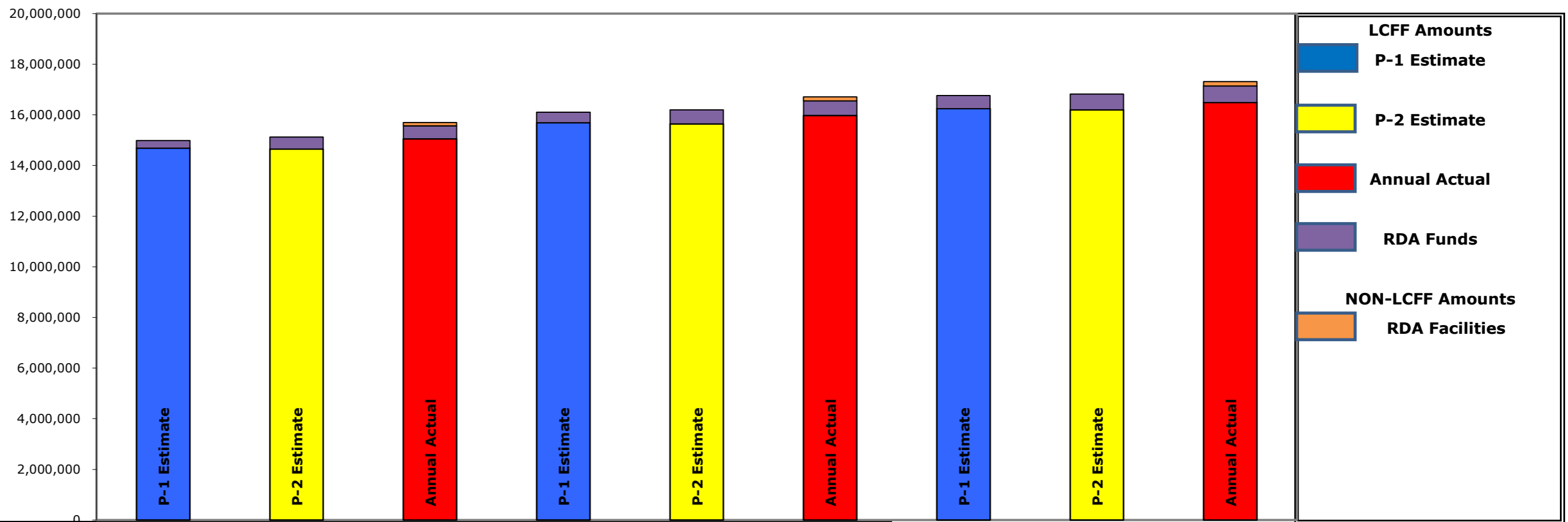


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Rim of the World Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	18,969,492	18,955,386	19,233,700	20,485,981	20,470,646	20,716,577	21,475,173	21,459,137	21,767,755	1.44%	5.07%
8042	A-2	Unsecured	633,142	593,570	646,590	712,400	667,875	752,820	793,018	743,454	793,147	6.68%	5.36%
8021	A-3	Homeowners	122,708	122,708	118,090	120,688	120,688	116,374	119,729	119,729	115,940	-3.16%	-0.37%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	15,670	38,545	0	20,547	18,577	0	25,453	17,355	-31.82%	-6.58%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	157,743	150,764	208,767	214,482	204,107	208,278	213,059	200,971	149,272	-25.72%	-28.33%
8045	A-9	E.R.A.F.	(5,191,618)	(5,191,618)	(5,191,618)	(5,838,804)	(5,838,804)	(5,838,804)	(6,351,391)	(6,351,391)	(6,351,391)	0.00%	8.78%
	A-10	<b>SUB-TOTAL</b>	<b>14,691,467</b>	<b>14,646,480</b>	<b>15,054,074</b>	<b>15,694,747</b>	<b>15,645,059</b>	<b>15,973,822</b>	<b>16,249,588</b>	<b>16,197,353</b>	<b>16,492,078</b>	<b>1.82%</b>	<b>3.24%</b>
8047	B-1	RDA Funds	82,234	85,837	99,363	99,363	109,073	122,576	122,576	120,186	132,628	10.35%	8.20%
8051	B-2	Residual Balance	212,596	390,524	414,477	313,059	443,897	454,587	388,330	508,858	516,697	1.54%	13.66%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>294,830</b>	<b>476,361</b>	<b>513,840</b>	<b>412,422</b>	<b>552,970</b>	<b>577,163</b>	<b>510,906</b>	<b>629,044</b>	<b>649,325</b>	<b>3.22%</b>	<b>12.50%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>14,986,297</b>	<b>15,122,841</b>	<b>15,567,914</b>	<b>16,107,169</b>	<b>16,198,029</b>	<b>16,550,985</b>	<b>16,760,494</b>	<b>16,826,397</b>	<b>17,141,403</b>	<b>1.87%</b>	<b>3.57%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>130,113</b>			<b>160,509</b>			<b>173,672</b>			<b>100.00%</b>	<b>8.20%</b>

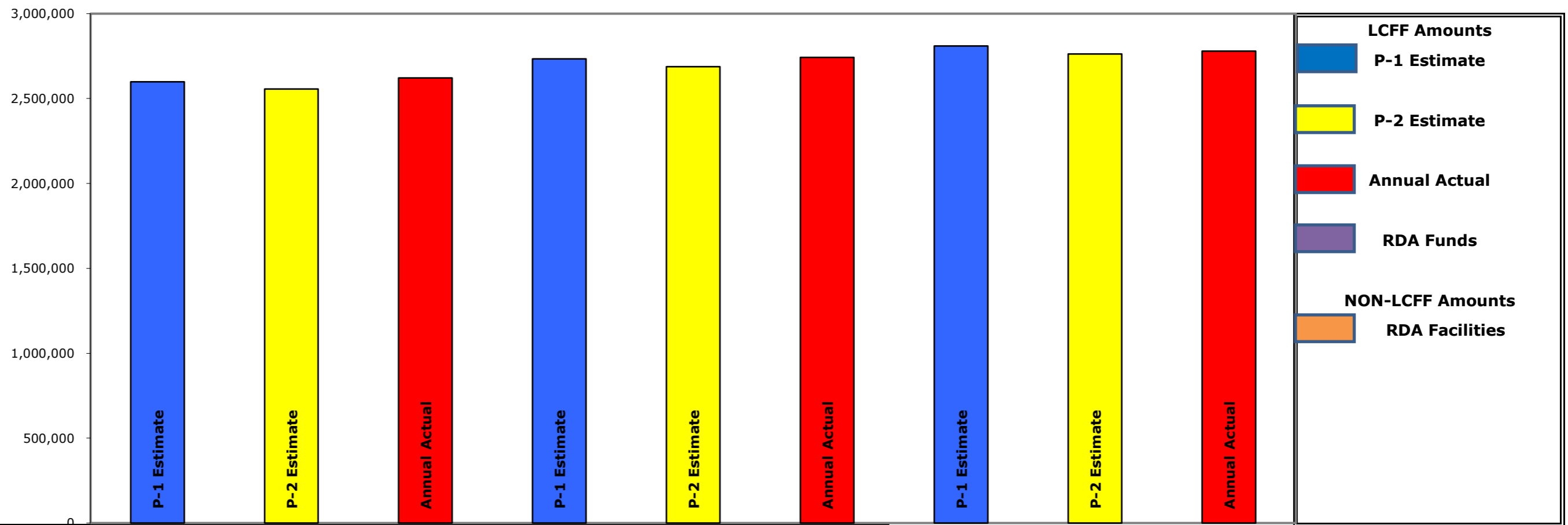


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Silver Valley Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	2,693,100	2,656,178	2,677,374	2,824,185	2,786,927	2,834,775	2,935,075	2,897,558	2,949,339	1.79%	4.04%
8042	A-2	Unsecured	33,646	31,811	34,120	40,350	38,179	40,503	45,769	43,230	44,434	2.79%	9.71%
8021	A-3	Homeowners	5,691	5,691	5,477	5,883	5,883	5,673	6,134	6,134	5,940	-3.16%	4.71%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	670	1,647	0	953	1,072	0	1,241	1,432	15.39%	33.58%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	107,081	102,395	143,525	147,895	140,695	145,077	148,204	139,848	103,721	-25.83%	-28.51%
8045	A-9	E.R.A.F.	(240,762)	(240,762)	(240,762)	(284,639)	(284,639)	(284,639)	(325,421)	(325,421)	(325,421)	0.00%	14.33%
	A-10	<b>SUB-TOTAL</b>	<b>2,598,756</b>	<b>2,555,983</b>	<b>2,621,381</b>	<b>2,733,674</b>	<b>2,687,998</b>	<b>2,742,461</b>	<b>2,809,761</b>	<b>2,762,590</b>	<b>2,779,445</b>	<b>0.61%</b>	<b>1.35%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>2,598,756</b>	<b>2,555,983</b>	<b>2,621,381</b>	<b>2,733,674</b>	<b>2,687,998</b>	<b>2,742,461</b>	<b>2,809,761</b>	<b>2,762,590</b>	<b>2,779,445</b>	<b>0.61%</b>	<b>1.35%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>

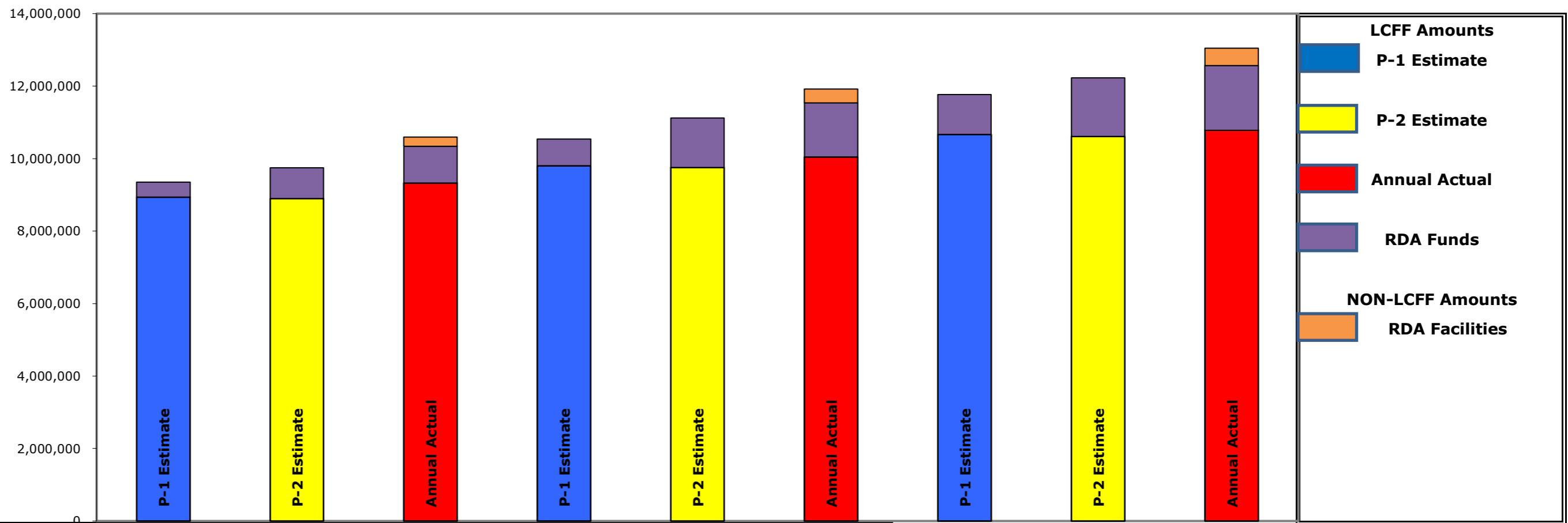


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

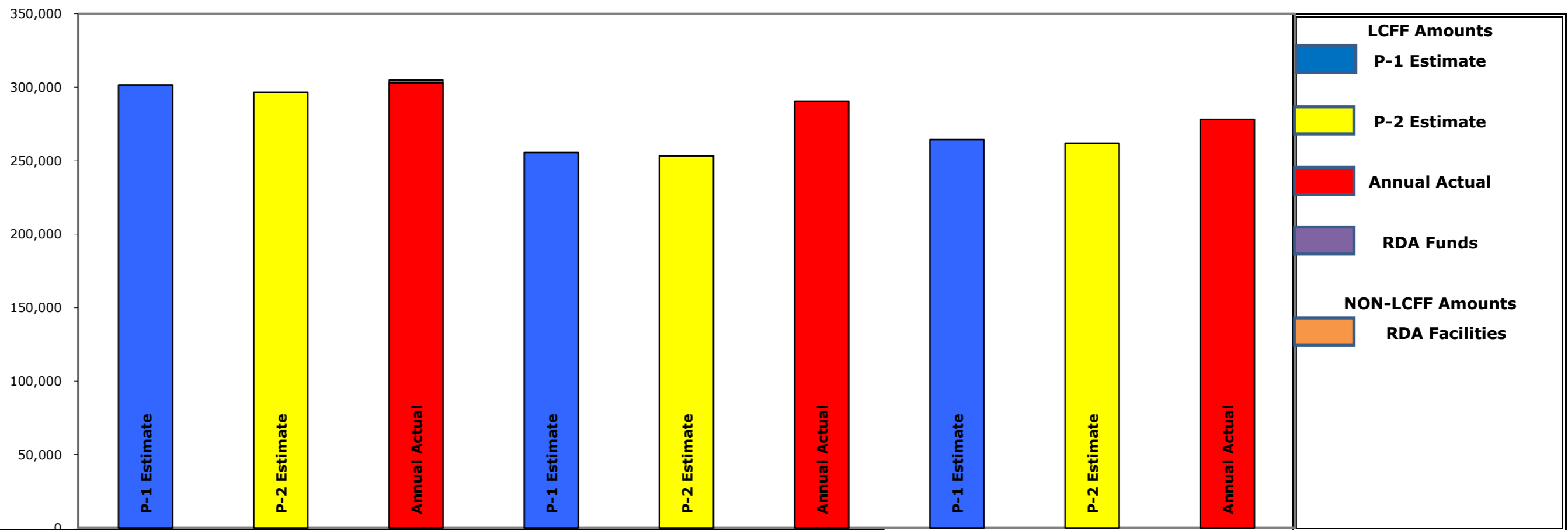
<b>Snowline Joint Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	11,180,598	11,173,089	11,402,723	12,292,845	12,284,615	12,466,870	13,593,377	13,584,733	13,845,332	1.92%	11.06%
8042	A-2	Unsecured	374,635	351,225	384,653	429,307	402,480	456,024	504,891	473,338	507,354	7.19%	11.26%
8021	A-3	Homeowners	72,594	72,594	70,145	72,718	72,718	70,393	76,222	76,222	74,080	-2.81%	5.24%
8029	A-4	Other Subventions	0	0	109	0	0	0	0	0	44	100.00%	100.00%
8043	A-6	Prior Year	0	9,228	32,869	0	12,156	50,761	0	15,336	12,933	-15.67%	-74.52%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	378,258	361,712	506,801	522,367	496,909	517,952	533,630	503,859	388,668	-22.86%	-24.96%
8045	A-9	E.R.A.F.	(3,071,374)	(3,071,374)	(3,071,374)	(3,518,038)	(3,518,038)	(3,518,038)	(4,043,446)	(4,043,446)	(4,043,446)	0.00%	14.93%
	A-10	<b>SUB-TOTAL</b>	<b>8,934,711</b>	<b>8,896,474</b>	<b>9,325,926</b>	<b>9,799,199</b>	<b>9,750,840</b>	<b>10,043,962</b>	<b>10,664,674</b>	<b>10,610,042</b>	<b>10,784,965</b>	<b>1.65%</b>	<b>7.38%</b>
8047	B-1	RDA Funds	95,741	156,024	194,753	194,753	256,321	292,028	292,028	333,513	366,773	9.97%	25.60%
8051	B-2	Residual Balance	320,476	696,336	818,844	544,965	1,112,000	1,200,787	811,529	1,286,862	1,414,543	9.92%	17.80%
8052	B-3	Asset Liquidation	0	0	0	0	296	296	0	0	0	0.00%	-100.00%
		<b>SUB-TOTAL</b>	<b>416,217</b>	<b>852,360</b>	<b>1,013,596</b>	<b>739,718</b>	<b>1,368,617</b>	<b>1,493,111</b>	<b>1,103,557</b>	<b>1,620,375</b>	<b>1,781,316</b>	<b>9.93%</b>	<b>19.30%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>9,350,928</b>	<b>9,748,834</b>	<b>10,339,522</b>	<b>10,538,917</b>	<b>11,119,457</b>	<b>11,537,073</b>	<b>11,768,231</b>	<b>12,230,417</b>	<b>12,566,281</b>	<b>2.75%</b>	<b>8.92%</b>
8625	<b>RDA Facilities - NON LCFF</b>				<b>255,022</b>			<b>382,402</b>			<b>480,227</b>	<b>100.00%</b>	<b>25.58%</b>



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**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Trona Joint Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	317,308	316,532	341,689	295,889	295,086	329,233	313,152	312,349	333,932	6.91%	1.43%
8042	A-2	Unsecured	10,298	9,694	13,176	9,937	9,359	12,665	10,472	9,817	12,783	30.21%	0.93%
8021	A-3	Homeowners	1,871	1,871	1,928	1,565	1,565	1,630	1,581	1,581	1,583	0.13%	-2.88%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	336	(547)	0	313	464	0	330	619	87.58%	33.41%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	51,216	47,356	26,021	23,919	22,701	22,325	22,979	21,753	13,135	-39.62%	-41.16%
8045	A-9	E.R.A.F.	(79,174)	(79,174)	(79,174)	(75,722)	(75,722)	(75,722)	(83,875)	(83,875)	(83,875)	0.00%	10.77%
	A-10	<b>SUB-TOTAL</b>	<b>301,519</b>	<b>296,615</b>	<b>303,093</b>	<b>255,588</b>	<b>253,302</b>	<b>290,595</b>	<b>264,309</b>	<b>261,955</b>	<b>278,177</b>	<b>6.19%</b>	<b>-4.27%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	0	0	1,749	0	0	0	0	0	0	0.00%	0.00%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>1,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>301,519</b>	<b>296,615</b>	<b>304,842</b>	<b>255,588</b>	<b>253,302</b>	<b>290,595</b>	<b>264,309</b>	<b>261,955</b>	<b>278,177</b>	<b>6.19%</b>	<b>-4.27%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>

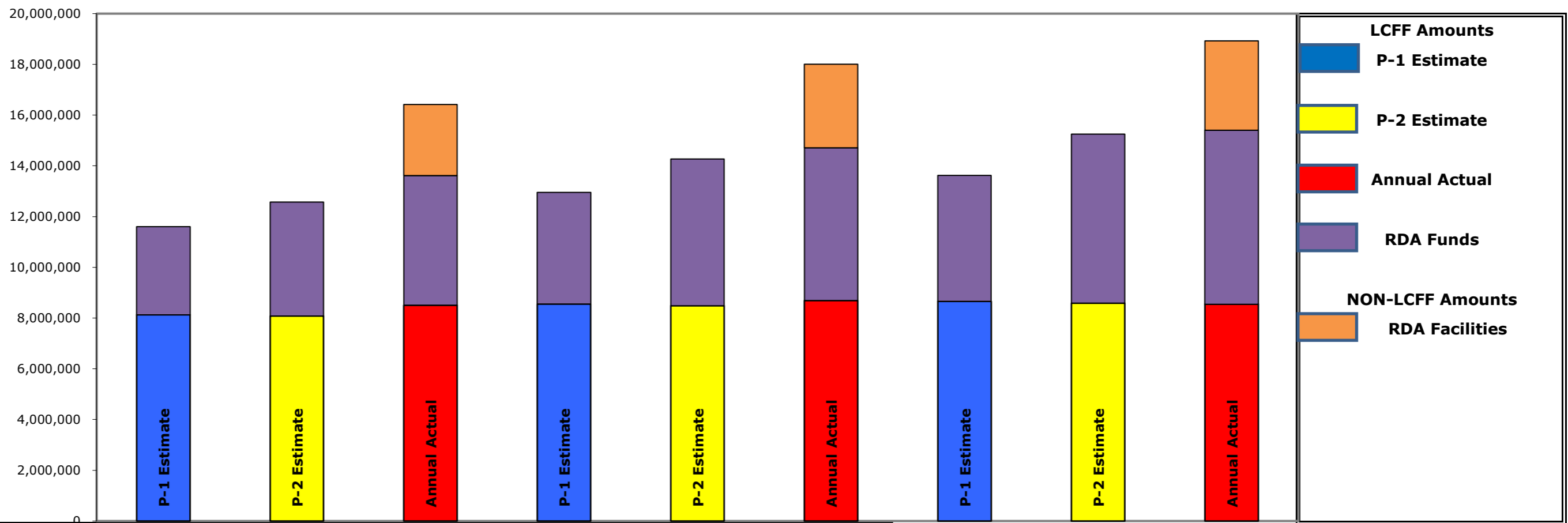


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2024-25 3-Year Tax Report Analysis - 10/28/2025

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San Bernardino County Superintendent of Schools - Business Advisory Services**

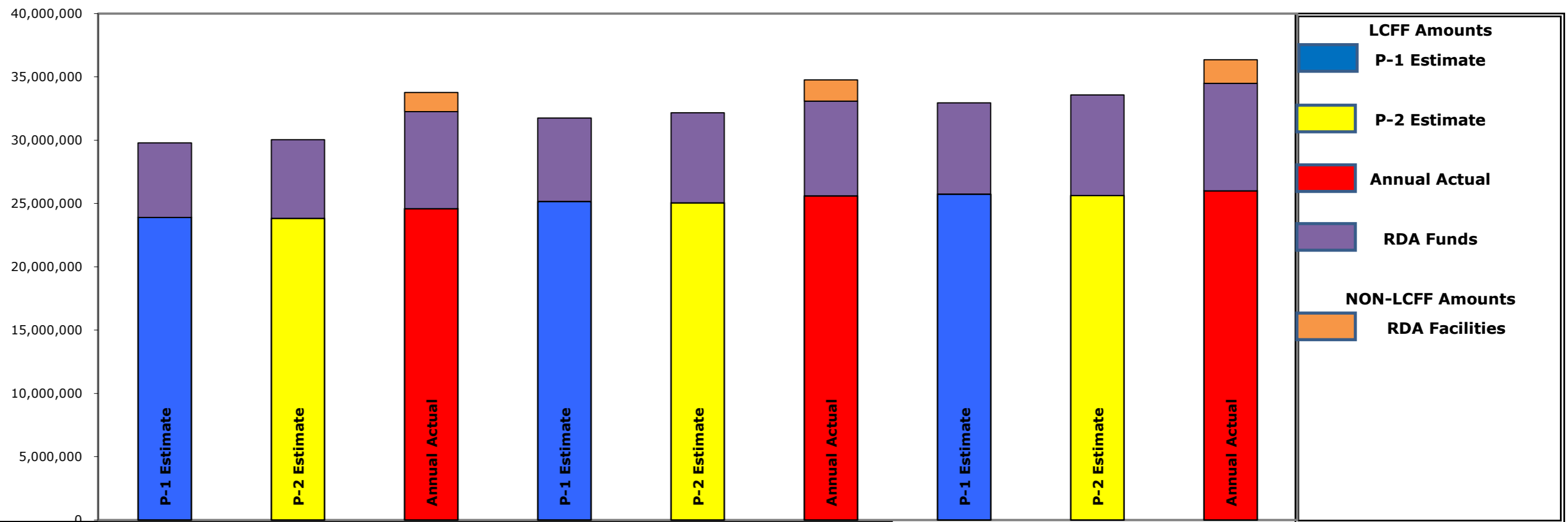
Victor Elementary School District													
			2022-23 Property Tax Revenues			2023-24 Property Tax Revenues			2024-25 Property Tax Revenues			Variance 2024-25 P2 to Annual	Variance 2023-24 to 2024-25 Annual
Object	Line	Type	P-1 Estimate	P-2 Estimate	Annual Actual	P-1 Estimate	P-2 Estimate	Annual Actual	P-1 Estimate	P-2 Estimate	Annual Actual		
8041	A-1	Secured	9,722,450	9,712,285	9,858,972	10,092,843	10,082,029	10,211,597	10,333,425	10,322,254	10,476,498	1.49%	2.59%
8042	A-2	Unsecured	319,416	299,453	326,189	345,092	323,524	364,603	374,959	351,524	375,013	6.68%	2.86%
8021	A-3	Homeowners	61,905	61,905	59,576	58,462	58,462	56,372	56,611	56,611	54,820	-3.16%	-2.75%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	8,221	20,184	0	10,366	9,299	0	12,330	8,182	-33.64%	-12.01%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	643,895	615,702	857,848	884,136	840,799	875,479	896,653	846,560	636,564	-24.81%	-27.29%
8045	A-9	E.R.A.F.	(2,619,136)	(2,619,136)	(2,619,136)	(2,828,362)	(2,828,362)	(2,828,362)	(3,003,100)	(3,003,100)	(3,003,100)	0.00%	6.18%
	A-10	<b>SUB-TOTAL</b>	<b>8,128,530</b>	<b>8,078,430</b>	<b>8,503,633</b>	<b>8,552,171</b>	<b>8,486,818</b>	<b>8,688,988</b>	<b>8,658,548</b>	<b>8,586,179</b>	<b>8,547,977</b>	<b>-0.44%</b>	<b>-1.62%</b>
8047	B-1	RDA Funds	166,465	209,591	247,227	247,227	312,124	353,229	353,229	389,075	422,917	8.70%	19.73%
8051	B-2	Residual Balance	3,306,693	4,287,029	4,649,048	4,153,707	5,466,923	5,669,531	4,611,794	6,281,744	6,433,052	2.41%	13.47%
8052	B-3	Asset Liquidation	0	0	217,584	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>3,473,158</b>	<b>4,496,620</b>	<b>5,113,859</b>	<b>4,400,934</b>	<b>5,779,047</b>	<b>6,022,760</b>	<b>4,965,023</b>	<b>6,670,819</b>	<b>6,855,969</b>	<b>2.78%</b>	<b>13.83%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>11,601,688</b>	<b>12,575,050</b>	<b>13,617,492</b>	<b>12,953,105</b>	<b>14,265,865</b>	<b>14,711,748</b>	<b>13,623,571</b>	<b>15,256,998</b>	<b>15,403,946</b>	<b>0.96%</b>	<b>4.71%</b>
8625	RDA Facilities - NON LCFF		2,800,606			3,293,652			3,521,039			100.00%	6.90%



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**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Upland Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	30,455,949	30,435,084	30,890,575	32,260,435	32,237,598	32,635,642	33,406,730	33,382,794	33,870,715	1.46%	3.78%
8042	A-2	Unsecured	1,073,759	1,010,033	1,092,860	1,183,548	1,113,284	1,242,962	1,296,745	1,219,522	1,294,312	6.13%	4.13%
8021	A-3	Homeowners	197,609	197,609	190,172	190,456	190,456	183,647	186,543	186,543	180,640	-3.16%	-1.64%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	25,758	63,417	0	33,089	29,892	0	40,167	28,111	-30.01%	-5.96%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	538,875	515,198	718,228	739,306	703,350	724,935	742,517	700,707	525,110	-25.06%	-27.56%
8045	A-9	E.R.A.F.	(8,360,590)	(8,360,590)	(8,360,590)	(9,214,132)	(9,214,132)	(9,214,132)	(9,895,740)	(9,895,740)	(9,895,740)	0.00%	7.40%
	A-10	<b>SUB-TOTAL</b>	<b>23,905,602</b>	<b>23,823,092</b>	<b>24,594,662</b>	<b>25,159,613</b>	<b>25,063,645</b>	<b>25,602,946</b>	<b>25,736,795</b>	<b>25,633,993</b>	<b>26,003,148</b>	<b>1.44%</b>	<b>1.56%</b>
8047	B-1	RDA Funds	553,001	521,096	632,295	632,295	656,732	727,693	727,693	758,867	832,744	9.74%	14.44%
8051	B-2	Residual Balance	5,337,177	5,700,950	7,029,493	5,962,436	6,454,563	6,754,956	6,476,366	7,188,813	7,514,960	4.54%	11.25%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	138,506	100.00%	100.00%
		<b>SUB-TOTAL</b>	<b>5,890,178</b>	<b>6,222,046</b>	<b>7,661,788</b>	<b>6,594,731</b>	<b>7,111,295</b>	<b>7,482,649</b>	<b>7,204,059</b>	<b>7,947,680</b>	<b>8,486,210</b>	<b>6.78%</b>	<b>13.41%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>29,795,780</b>	<b>30,045,138</b>	<b>32,256,450</b>	<b>31,754,344</b>	<b>32,174,940</b>	<b>33,085,595</b>	<b>32,940,854</b>	<b>33,581,673</b>	<b>34,489,358</b>	<b>2.70%</b>	<b>4.24%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>1,514,203</b>			<b>1,679,783</b>			<b>1,866,047</b>			<b>100.00%</b>	<b>11.09%</b>

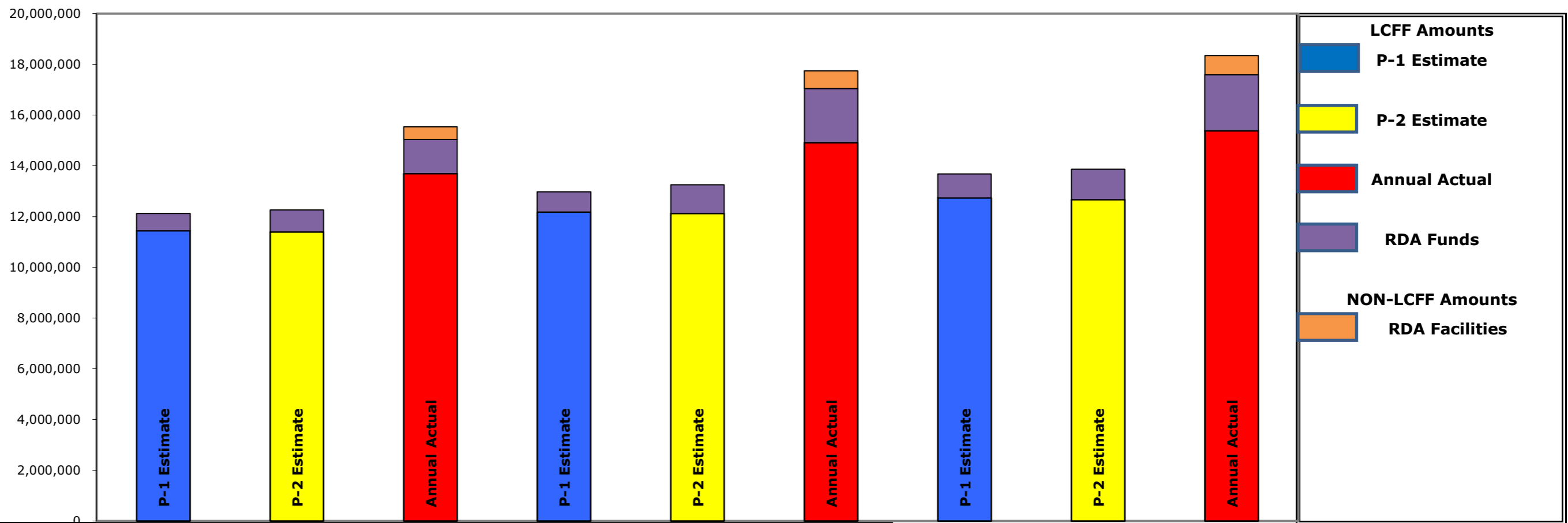


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

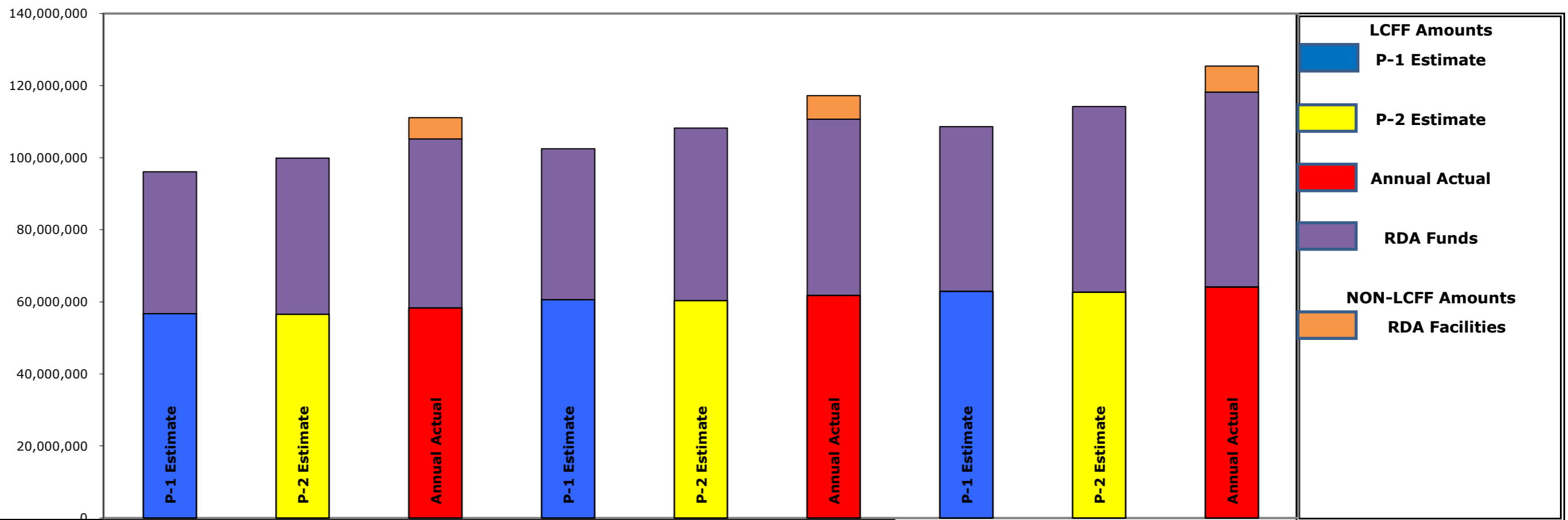
<b>Yucaipa-Calimesa Joint Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	14,308,432	14,298,923	16,231,780	15,241,484	15,231,051	17,907,792	16,163,208	16,152,257	18,828,093	16.57%	5.14%
8042	A-2	Unsecured	479,588	449,618	596,514	531,843	498,606	570,614	599,064	561,626	737,633	31.34%	29.27%
8021	A-3	Homeowners	92,937	92,937	109,071	90,090	90,090	105,949	90,438	90,438	103,456	14.39%	-2.35%
8029	A-4	Other Subventions	0	0	37	0	0	44	0	0	24	100.00%	-45.45%
8043	A-6	Prior Year	0	12,095	32,576	0	15,562	22,882	0	19,000	21,484	13.07%	-6.11%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	495,426	473,652	656,579	675,671	642,592	666,285	682,638	644,424	485,938	-24.59%	-27.07%
8045	A-9	E.R.A.F.	(3,932,051)	(3,932,051)	(3,932,051)	(4,358,504)	(4,358,504)	(4,358,504)	(4,797,539)	(4,797,539)	(4,797,539)	0.00%	10.07%
	A-10	<b>SUB-TOTAL</b>	<b>11,444,332</b>	<b>11,395,174</b>	<b>13,694,506</b>	<b>12,180,584</b>	<b>12,119,397</b>	<b>14,915,062</b>	<b>12,737,809</b>	<b>12,670,206</b>	<b>15,379,089</b>	<b>21.38%</b>	<b>3.11%</b>
8047	B-1	RDA Funds	0	0	25,109	0	0	54,235	0	0	52,993	100.00%	-2.29%
8051	B-2	Residual Balance	673,259	867,401	1,318,855	797,180	1,135,779	2,074,528	942,249	1,192,186	2,165,320	81.63%	4.38%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>673,259</b>	<b>867,401</b>	<b>1,343,965</b>	<b>797,180</b>	<b>1,135,779</b>	<b>2,128,763</b>	<b>942,249</b>	<b>1,192,186</b>	<b>2,218,313</b>	<b>86.07%</b>	<b>4.21%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>12,117,591</b>	<b>12,262,575</b>	<b>15,038,471</b>	<b>12,977,764</b>	<b>13,255,176</b>	<b>17,043,825</b>	<b>13,680,058</b>	<b>13,862,392</b>	<b>17,597,402</b>	<b>26.94%</b>	<b>3.25%</b>
8625	<b>RDA Facilities - NON LCFF</b>				<b>498,540</b>			<b>700,379</b>			<b>750,629</b>	<b>100.00%</b>	<b>7.17%</b>



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**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

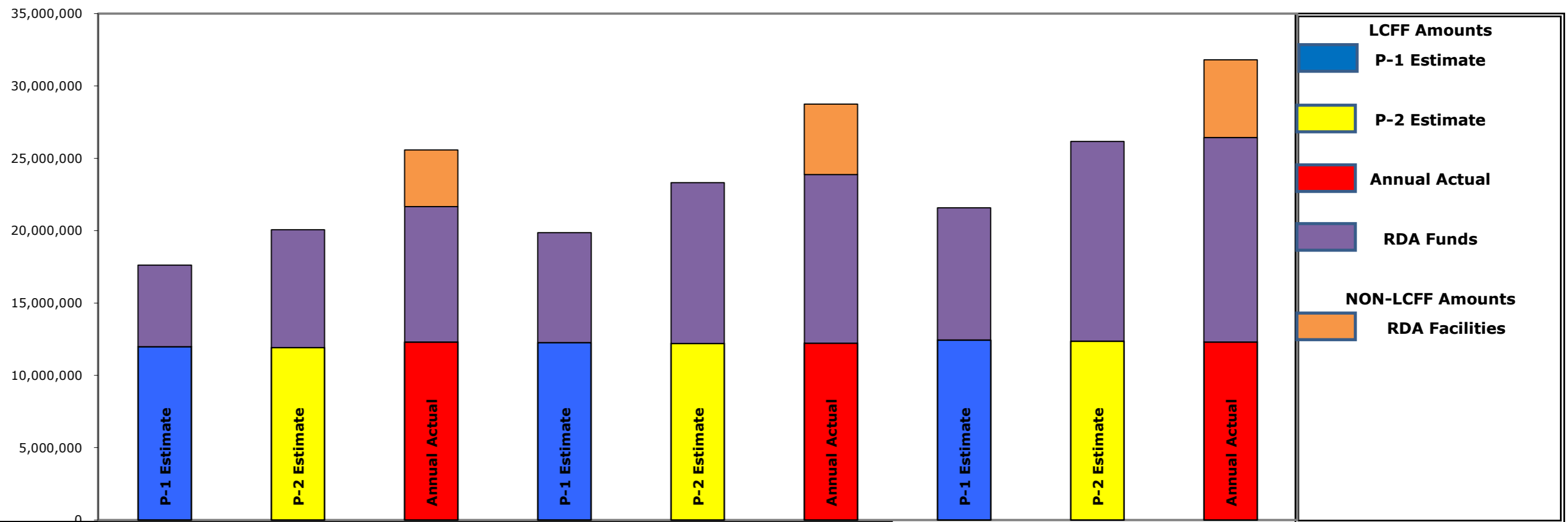
<b>Chaffey Joint Union High School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	72,404,030	72,358,366	73,404,265	77,763,520	77,713,209	78,833,306	81,866,170	81,813,224	83,549,538	2.12%	5.98%
8042	A-2	Unsecured	2,596,912	2,444,988	2,638,413	3,019,838	2,849,932	3,108,943	3,261,252	3,071,328	3,154,442	2.71%	1.46%
8021	A-3	Homeowners	471,107	471,107	453,376	460,542	460,542	444,078	458,794	458,794	444,276	-3.16%	0.04%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	59,719	148,930	0	78,885	73,894	0	97,128	129,844	33.68%	75.72%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	1,201,811	1,149,159	1,604,118	1,651,968	1,571,334	1,627,533	1,668,359	1,574,817	1,187,238	-24.61%	-27.05%
8045	A-9	E.R.A.F.	(19,931,920)	(19,931,920)	(19,931,920)	(22,280,713)	(22,280,713)	(22,280,713)	(24,338,106)	(24,338,106)	(24,338,106)	0.00%	9.23%
	A-10	<b>SUB-TOTAL</b>	<b>56,741,940</b>	<b>56,551,419</b>	<b>58,317,182</b>	<b>60,615,155</b>	<b>60,393,189</b>	<b>61,807,041</b>	<b>62,916,469</b>	<b>62,677,185</b>	<b>64,127,232</b>	<b>2.31%</b>	<b>3.75%</b>
8047	B-1	RDA Funds	1,667,151	1,650,950	1,931,987	1,931,987	2,122,157	2,261,831	2,261,831	2,375,671	2,543,707	7.07%	12.46%
8051	B-2	Residual Balance	37,691,386	41,684,777	44,951,478	39,898,658	45,737,096	46,625,728	43,401,676	49,180,114	51,530,201	4.78%	10.52%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	7,109	100.00%	100.00%
		<b>SUB-TOTAL</b>	<b>39,358,537</b>	<b>43,335,727</b>	<b>46,883,465</b>	<b>41,830,645</b>	<b>47,859,253</b>	<b>48,887,559</b>	<b>45,663,507</b>	<b>51,555,785</b>	<b>54,081,017</b>	<b>4.90%</b>	<b>10.62%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>96,100,477</b>	<b>99,887,146</b>	<b>105,200,647</b>	<b>102,445,800</b>	<b>108,252,442</b>	<b>110,694,600</b>	<b>108,579,976</b>	<b>114,232,970</b>	<b>118,208,249</b>	<b>3.48%</b>	<b>6.79%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>5,899,765</b>			<b>6,528,420</b>			<b>7,209,767</b>			<b>100.00%</b>	<b>10.44%</b>



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**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Victor Valley Union High School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	14,070,037	14,059,593	14,333,253	14,704,152	14,692,788	14,921,281	15,168,312	15,156,456	15,449,262	1.93%	3.54%
8042	A-2	Unsecured	1,032,326	1,002,973	840,953	778,974	747,056	507,552	772,748	737,804	589,784	-20.06%	16.20%
8021	A-3	Homeowners	91,021	91,021	87,842	86,517	86,517	83,663	84,414	84,414	81,978	-2.89%	-2.01%
8029	A-4	Other Subventions	0	0	0	0	0	36	0	0	0	0.00%	-100.00%
8043	A-6	Prior Year	0	11,984	30,615	0	15,241	39,421	0	18,246	13,564	-25.66%	-65.59%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	637,672	609,839	858,654	882,844	840,068	862,640	888,648	838,681	648,865	-22.63%	-24.78%
8045	A-9	E.R.A.F.	(3,850,980)	(3,850,980)	(3,850,980)	(4,185,614)	(4,185,614)	(4,185,614)	(4,477,979)	(4,477,979)	(4,477,979)	0.00%	6.98%
	A-10	<b>SUB-TOTAL</b>	<b>11,980,076</b>	<b>11,924,430</b>	<b>12,300,337</b>	<b>12,266,873</b>	<b>12,196,056</b>	<b>12,228,979</b>	<b>12,436,143</b>	<b>12,357,622</b>	<b>12,305,474</b>	<b>-0.42%</b>	<b>0.63%</b>
8047	B-1	RDA Funds	319,449	397,546	469,088	469,088	576,461	649,106	649,106	715,281	774,741	8.31%	19.36%
8051	B-2	Residual Balance	5,310,339	7,731,429	8,709,047	7,115,171	10,543,995	10,997,751	8,501,506	13,083,924	13,355,263	2.07%	21.44%
8052	B-3	Asset Liquidation	0	0	182,659	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>5,629,788</b>	<b>8,128,975</b>	<b>9,360,793</b>	<b>7,584,259</b>	<b>11,120,456</b>	<b>11,646,857</b>	<b>9,150,612</b>	<b>13,799,205</b>	<b>14,130,004</b>	<b>2.40%</b>	<b>21.32%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>17,609,864</b>	<b>20,053,405</b>	<b>21,661,130</b>	<b>19,851,132</b>	<b>23,316,512</b>	<b>23,875,836</b>	<b>21,586,755</b>	<b>26,156,827</b>	<b>26,435,478</b>	<b>1.07%</b>	<b>10.72%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>3,915,639</b>			<b>4,869,929</b>			<b>5,370,244</b>			<b>100.00%</b>	<b>10.27%</b>

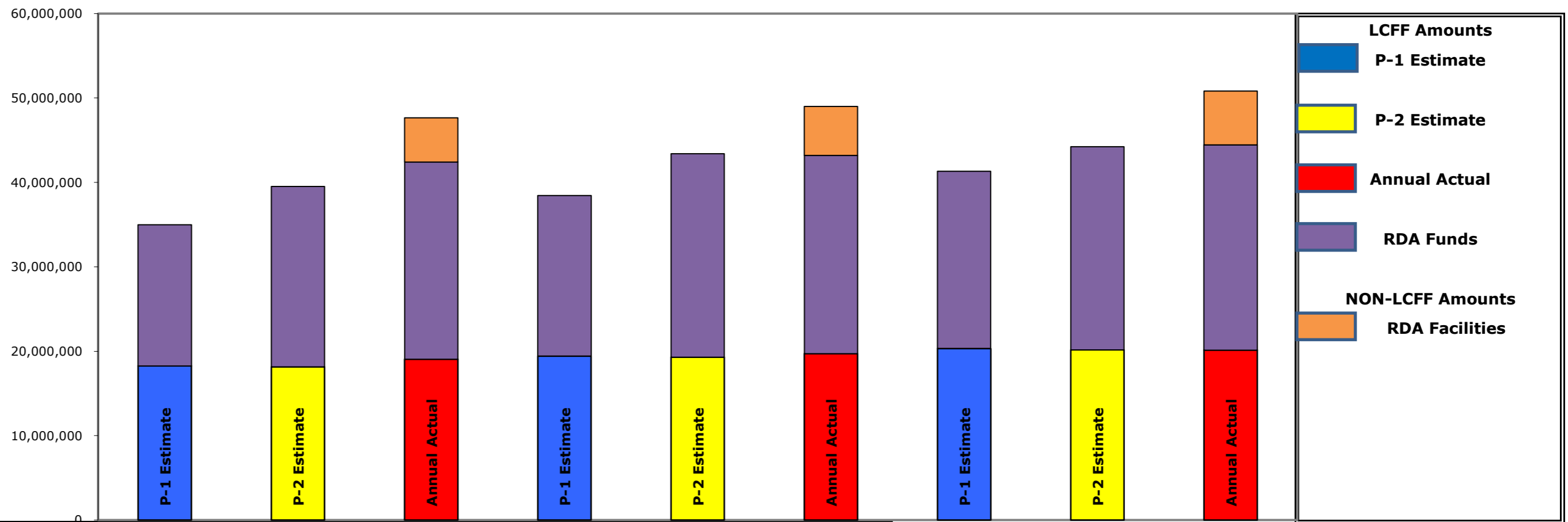


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Rialto Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	22,136,884	22,117,463	22,445,762	23,329,137	23,308,266	23,599,823	24,793,676	24,771,986	25,122,525	1.42%	6.45%
8042	A-2	Unsecured	733,729	687,871	749,306	805,115	754,795	850,697	909,470	852,628	909,628	6.69%	6.93%
8021	A-3	Homeowners	142,202	142,202	136,851	136,395	136,395	131,519	137,311	137,311	132,966	-3.16%	1.10%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	18,366	45,195	0	23,811	21,480	0	28,766	19,292	-32.93%	-10.19%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	1,267,815	1,212,231	1,693,710	1,744,885	1,659,814	1,716,027	1,756,206	1,657,521	1,237,927	-25.31%	-27.86%
8045	A-9	E.R.A.F.	(6,016,405)	(6,016,405)	(6,016,405)	(6,598,695)	(6,598,695)	(6,598,695)	(7,284,077)	(7,284,077)	(7,284,077)	0.00%	10.39%
	A-10	<b>SUB-TOTAL</b>	<b>18,264,225</b>	<b>18,161,728</b>	<b>19,054,419</b>	<b>19,416,837</b>	<b>19,284,386</b>	<b>19,720,851</b>	<b>20,312,586</b>	<b>20,164,135</b>	<b>20,138,261</b>	<b>-0.13%</b>	<b>2.12%</b>
8047	B-1	RDA Funds	3,250,715	3,027,866	3,636,262	3,636,262	3,874,561	4,051,796	4,051,796	4,243,446	4,465,765	5.24%	10.22%
8051	B-2	Residual Balance	13,456,055	16,325,473	16,845,036	15,408,908	19,947,768	19,125,777	16,948,010	19,836,565	19,842,051	0.03%	3.75%
8052	B-3	Asset Liquidation	0	2,008,258	2,876,751	0	299,647	299,647	0	14	14	0.00%	-100.00%
		<b>SUB-TOTAL</b>	<b>16,706,770</b>	<b>21,361,597</b>	<b>23,358,049</b>	<b>19,045,170</b>	<b>24,121,976</b>	<b>23,477,220</b>	<b>20,999,806</b>	<b>24,080,025</b>	<b>24,307,830</b>	<b>0.95%</b>	<b>3.54%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>34,970,995</b>	<b>39,523,325</b>	<b>42,412,468</b>	<b>38,462,007</b>	<b>43,406,362</b>	<b>43,198,071</b>	<b>41,312,392</b>	<b>44,244,160</b>	<b>44,446,091</b>	<b>0.46%</b>	<b>2.89%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>5,240,816</b>			<b>5,803,414</b>			<b>6,374,522</b>			<b>100.00%</b>	<b>9.84%</b>

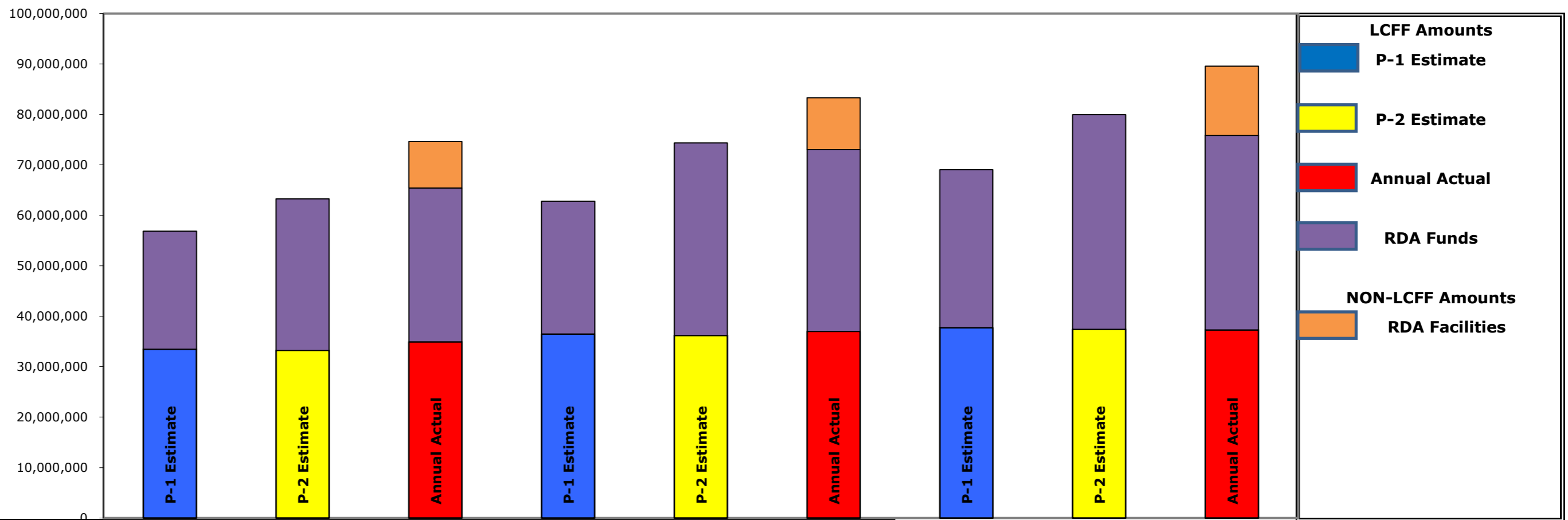


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

San Bernardino City Unified School District													
			2022-23 Property Tax Revenues			2023-24 Property Tax Revenues			2024-25 Property Tax Revenues			Variance 2024-25 P2 to Annual	Variance 2023-24 to 2024-25 Annual
Object	Line	Type	P-1 Estimate	P-2 Estimate	Annual Actual	P-1 Estimate	P-2 Estimate	Annual Actual	P-1 Estimate	P-2 Estimate	Annual Actual		
8041	A-1	Secured	39,941,757	39,900,713	40,423,120	43,168,152	43,124,437	43,646,131	45,179,328	45,134,174	45,788,069	1.45%	4.91%
8042	A-2	Unsecured	1,386,135	1,304,043	1,386,755	1,522,215	1,429,679	1,602,006	1,778,192	1,675,289	1,775,159	5.96%	10.81%
8021	A-3	Homeowners	254,561	254,561	244,980	250,825	250,825	241,859	248,579	248,579	240,713	-3.16%	-0.47%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	33,052	83,067	0	42,626	38,778	0	52,899	36,110	-31.74%	-6.88%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	2,659,233	2,542,991	3,559,108	3,667,368	3,488,159	3,618,208	3,707,185	3,499,531	2,634,073	-24.73%	-27.20%
8045	A-9	E.R.A.F.	(10,770,146)	(10,770,146)	(10,770,146)	(12,134,770)	(12,134,770)	(12,134,770)	(13,186,640)	(13,186,640)	(13,186,640)	0.00%	8.67%
	A-10	<b>SUB-TOTAL</b>	<b>33,471,540</b>	<b>33,265,214</b>	<b>34,926,884</b>	<b>36,473,790</b>	<b>36,200,956</b>	<b>37,012,212</b>	<b>37,726,644</b>	<b>37,423,832</b>	<b>37,287,484</b>	<b>-0.36%</b>	<b>0.74%</b>
8047	B-1	RDA Funds	1,705,484	1,702,807	2,007,368	2,007,368	2,091,395	2,185,248	2,185,248	2,327,772	2,414,585	3.73%	10.49%
8051	B-2	Residual Balance	21,677,969	28,318,827	28,478,069	24,297,899	36,087,813	33,825,278	29,121,272	40,207,774	36,153,807	-10.08%	6.88%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>23,383,453</b>	<b>30,021,634</b>	<b>30,485,436</b>	<b>26,305,267</b>	<b>38,179,208</b>	<b>36,010,526</b>	<b>31,306,520</b>	<b>42,535,546</b>	<b>38,568,392</b>	<b>-9.33%</b>	<b>7.10%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>56,854,993</b>	<b>63,286,848</b>	<b>65,412,320</b>	<b>62,779,057</b>	<b>74,380,164</b>	<b>73,022,738</b>	<b>69,033,164</b>	<b>79,959,378</b>	<b>75,855,876</b>	<b>-5.13%</b>	<b>3.88%</b>
8625	RDA Facilities - NON LCFF		9,209,206			10,290,027			13,707,616			100.00%	33.21%

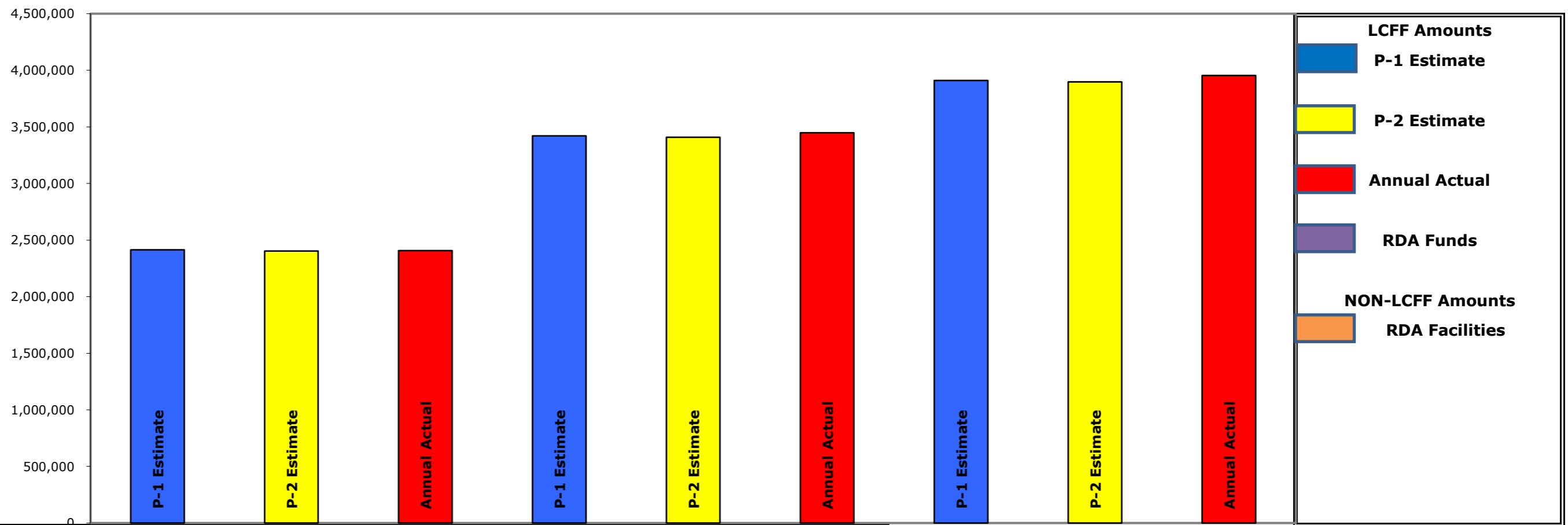


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>Baker Valley Unified School District</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	2,333,158	2,325,379	2,321,069	3,297,920	3,289,947	3,317,634	3,761,466	3,753,411	3,802,985	1.32%	14.63%
8042	A-2	Unsecured	67,398	63,186	68,827	104,742	98,196	110,826	128,839	120,786	128,868	6.69%	16.28%
8021	A-3	Homeowners	13,062	13,062	12,571	17,744	17,744	17,110	19,452	19,452	18,836	-3.17%	10.09%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	16	1,743	4,285	12	2,199	1,977	13	3,755	3,018	-19.63%	52.66%
8048	A-7	Penalties	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8045	A-9	E.R.A.F.	0	0	0	0	0	0	0	0	0	0.00%	0.00%
	A-10	<b>SUB-TOTAL</b>	<b>2,413,634</b>	<b>2,403,370</b>	<b>2,406,752</b>	<b>3,420,418</b>	<b>3,408,086</b>	<b>3,447,547</b>	<b>3,909,770</b>	<b>3,897,404</b>	<b>3,953,707</b>	<b>1.44%</b>	<b>14.68%</b>
8047	B-1	RDA Funds	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8051	B-2	Residual Balance	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8052	B-3	Asset Liquidation	0	0	0	0	0	0	0	0	0	0.00%	0.00%
		<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>2,413,634</b>	<b>2,403,370</b>	<b>2,406,752</b>	<b>3,420,418</b>	<b>3,408,086</b>	<b>3,447,547</b>	<b>3,909,770</b>	<b>3,897,404</b>	<b>3,953,707</b>	<b>1.44%</b>	<b>14.68%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>

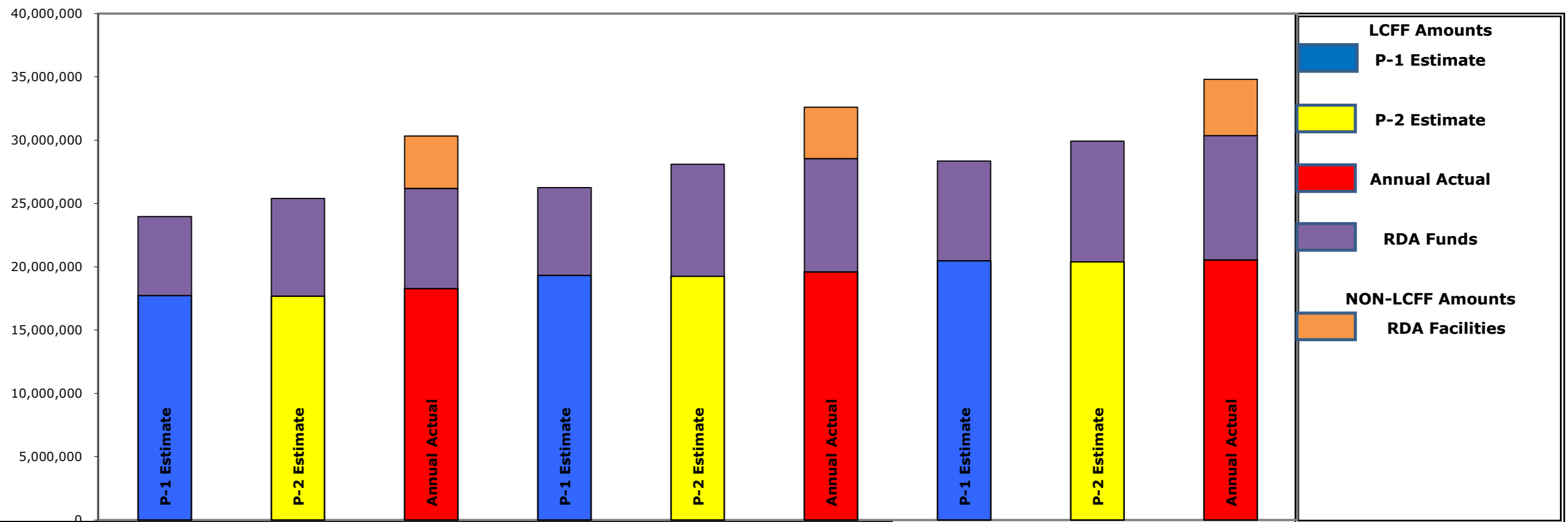


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2024-25 3-Year Tax Report Analysis - 10/28/2025

**Three-Year Comparative Analysis of General Fund Tax Revenue  
San Bernardino County Superintendent of Schools - Business Advisory Services**

<b>County Service</b>													
			<b>2022-23 Property Tax Revenues</b>			<b>2023-24 Property Tax Revenues</b>			<b>2024-25 Property Tax Revenues</b>			<b>Variance 2024-25 P2 to Annual</b>	<b>Variance 2023-24 to 2024-25 Annual</b>
<b>Object</b>	<b>Line</b>	<b>Type</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>	<b>P-1 Estimate</b>	<b>P-2 Estimate</b>	<b>Annual Actual</b>		
8041	A-1	Secured	16,512,577	16,497,729	16,381,454	17,853,487	17,837,552	18,050,215	18,875,045	18,858,502	19,157,225	1.58%	6.13%
8042	A-2	Unsecured	546,684	512,516	729,652	616,213	577,699	651,191	692,308	649,039	692,437	6.69%	6.33%
8021	A-3	Homeowners	105,952	105,952	109,263	104,393	104,393	100,662	104,524	104,524	101,218	-3.16%	0.55%
8029	A-4	Other Subventions	0	0	0	0	0	0	0	0	0	0.00%	0.00%
8043	A-6	Prior Year	0	13,535	205,919	0	17,741	16,185	0	22,016	15,036	-31.70%	-7.10%
8048	A-7	Penalties	0	0	15,652	0	0	0	0	0	0	0.00%	0.00%
8044	A-8	Supplemental	578,665	553,306	717,761	760,839	721,965	789,988	808,253	764,884	576,613	-24.61%	-27.01%
8045	A-9	E.R.A.F.	0	0	126,824	0	0	0	0	0	0	0.00%	0.00%
	A-10	<b>SUB-TOTAL</b>	<b>17,743,878</b>	<b>17,683,038</b>	<b>18,286,525</b>	<b>19,334,932</b>	<b>19,259,350</b>	<b>19,608,241</b>	<b>20,480,130</b>	<b>20,398,965</b>	<b>20,542,529</b>	<b>0.70%</b>	<b>4.76%</b>
8047	B-1	RDA Funds	285,686	505,608	209,727	336,551	371,441	399,701	399,701	419,361	446,863	6.56%	11.80%
8051	B-2	Residual Balance	5,934,715	7,089,319	7,572,101	6,591,408	8,444,331	8,519,779	7,485,206	9,105,836	9,370,048	2.90%	9.98%
8052	B-3	Asset Liquidation	0	115,592	125,746	0	18,821	18,966	0	19	4,313	22600.00%	-77.26%
		<b>SUB-TOTAL</b>	<b>6,220,401</b>	<b>7,710,519</b>	<b>7,907,575</b>	<b>6,927,959</b>	<b>8,834,593</b>	<b>8,938,446</b>	<b>7,884,907</b>	<b>9,525,216</b>	<b>9,821,224</b>	<b>3.11%</b>	<b>9.88%</b>
<b>TOTAL TAX REVENUE - LCFF</b>			<b>23,964,279</b>	<b>25,393,557</b>	<b>26,194,099</b>	<b>26,262,891</b>	<b>28,093,943</b>	<b>28,546,687</b>	<b>28,365,037</b>	<b>29,924,181</b>	<b>30,363,753</b>	<b>1.47%</b>	<b>6.37%</b>
8625	<b>RDA Facilities - NON LCFF</b>		<b>4,136,287</b>			<b>4,058,962</b>			<b>4,445,090</b>			<b>100.00%</b>	<b>9.51%</b>



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