



ROGERS, ANDERSON, MALODY & SCOTT, LLP

CERTIFIED PUBLIC ACCOUNTANTS

ROBERT B. MEMORY, C.P.A. (1945-2009)
OF COUNCIL
JAY H. ZERCHER, C.P.A.

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City Manager's Office

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KIRK A. FRANKS, C.P.A.
MATTHEW B. WILSON, C.P.A.
SCOTT W. MANNO, C.P.A.
LEENA SHANBHAG, C.P.A.

NANCY O'RAFFERTY, C.P.A.
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JONATHAN R. KUHN, C.P.A.
BRADFORD L. ROCKABRAND, C.P.A.
PAPA MATAR THIAW, C.P.A.

Citizens' Oversight Committee and City Council
City of San Bernardino, California

**Independent Auditor's Report on the
Measure Z Public Safety Tax**

We have audited the accompanying schedule of revenues and expenditures of the Measure Z Public Safety Tax of the City of San Bernardino for the year ended June 30, 2009. This financial statement is the responsibility of the City of San Bernardino, California's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the schedule of revenues and expenditures is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule of revenues and expenditures. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the schedule of revenues and expenditures. We believe that our audit provides a reasonable basis for our opinion.

The accompanying schedule of revenue and expenditures presents only the revenues and expenditures of the Measure Z Public Safety Tax of the City of San Bernardino.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues and expenditures of the Measure Z Public Safety Tax of the City of San Bernardino for the year ended June 30, 2009 in conformity with accounting principles generally accepted in the United States of America.

Rogers, Anderson, Malody & Scott, LLP

January 15, 2010

CITY OF SAN BERNARDINO
 Measure Z Public Safety Tax (Measure Z)
 Schedule of Revenues and Expenditures
 For the year ended June 30, 2009

Beginning balance - July 1, 2008	<u>\$ 1,787,345</u>
Revenues:	
Sales tax (0.25%)	<u>5,804,472</u>
Expenditures:	
Salaries and benefits	6,666,289
Maintenance and operations	58,313
Contractual services	596,212
Internal service charges	80,300
Capital outlay	97,466 **
Debt service:	
Principal	43,661
Interest	<u>4,178</u>
Total expenditures	<u>7,546,419</u>
Ending balance - June 30, 2009	<u><u>\$ 45,398</u></u> *

*The ending balance of \$45,398 at June 30, 2009 does not reflect the following carryovers from fiscal year 2008/09 to fiscal year 2009/10, approved by the City Council on December 21, 2009:

Encumbrances	<u><u>\$ 45,100</u></u>
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**During the fiscal year ended June 30, 2009, the city entered into a capital lease financing agreement for two police vehicles in an amount totaling \$55,294.



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The Honorable City Council
City of San Bernardino
San Bernardino, California

Additional Information Regarding the Audit of the Measure Z Public Safety Tax of the City of San Bernardino

Our audit of the Measure Z Public Safety Tax (Measure Z) of the City of San Bernardino included the procedures identified below, as well as other procedures performed in connection with our audit of the financial statements of the City of San Bernardino (the City) for the year ended June 30, 2009, which resulted in our unqualified opinion that the financial statements of the City were fairly stated in accordance with generally accepted accounting principles. This information regarding our audit of the Measure Z Public Safety Tax has been provided to communicate to the Citizen's Oversight Committee the results of the audit procedures identified below:

1. We analyzed the following documents in order to gain an understanding of the requirements stated in Measure Z:
 - Ordinance No. MC-1229
 - Resolution 2006-286
 - Resolution 2006-287
 - Resolution 2006-288
 - Resolution 2006-289

Results: We noted that the City Council placed before the voters of the City of San Bernardino a Public Safety Transactions and Use Tax Ordinance (the Ordinance) relating to the imposition of a one-quarter of one percent (0.25%) transaction and use tax to fund public safety operations. The election on the Measure was held on November 7, 2006, at which time the voters were asked whether or not the City should implement a quarter-cent sales tax for 15 years to improve public safety, fund anti-gang and anti-crime operations, and fund supervised after-school youth activities. The Measure presented to the voters provided that such funds would be utilized with the creation of a citizen's oversight committee and independent financial audits. At the election on November 7, 2006, the voters passed the Ordinance, identified as Measure Z on the ballot.

MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

PCPS THE AICPA ALLIANCE FOR CPA FIRMS

AMERICAN SOCIETY OF

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2. We obtained and reviewed a summary revenue detail report from the City's general ledger for the Measure Z Public Safety Tax for the fiscal year ended June 30, 2009. We reviewed supporting cash receipts to test whether the City had properly recorded receipts of the voter approved transaction and use tax in the amount of one-quarter of one percent (0.25% sales tax) in the general fund of the City.

Results: We noted no exceptions as a result of our procedures. All receipts of the voter approved transaction and use tax in the amount of one-quarter of one percent (0.25% sales tax) were properly recorded in the general fund of the City for the fiscal year ended June 30, 2009.

3. We obtained and reviewed a summary expenditure detail from the City's general ledger for the Measure Z Public Safety Tax for the fiscal year ended June 30, 2009. We selected individually significant transactions listed in this expenditure detail report and tested whether adequate supporting documentation (vendor/supplier invoices, receipts, etc.) existed and whether the expenditure related to the specific projects stated in the Measure. We also examined supporting documentation to test whether the amounts agreed to the City's general ledger and that no unallowable costs were charged against the Measure Z Public Safety Tax.

Results: We noted no exceptions as a result of our procedures. Adequate supporting documentation existed for selected items and the expenditures related to the specific projects stated in the Measure. In addition, amounts on the supporting documentation agreed to the City's general ledger and no unallowable costs to Measure Z Public Safety Tax were detected by our testing.

4. We obtained and reviewed selected payroll transactions to test whether the allocation of salaries and benefits to Measure Z Public Safety Tax were reasonable. We obtained an understanding from the City of the methodology used to allocate salaries, as well as reviewed documentation supporting these allocations to Measure Z Public Safety Tax. In addition, we inspected selected transactions charged against Measure Z to determine if the salaries allocated were reasonable based upon the duties performed.

Results: We noted no exceptions as a result of our procedures. Salaries and benefits charged against the Measure Z Public Safety Tax appeared reasonable in relation to the activities and duties performed by the related personnel.

This report is intended solely for the information and use of the City Council, management of the City of San Bernardino and the Citizens' Oversight Committee and is not intended to be and should not be used by anyone other than these specified parties. However, this limitation is not meant to limit the distribution of this report which is a matter of public record.

Rogers, Anderson, Molodt & Smith, LLP

January 15, 2010

**CITY OF SAN BERNARDINO
YEAR END REVENUES AND EXPENDITURES
FISCAL YEAR 2008-2009
MEASURE Z PUBLIC SAFETY TAX**

BEGINNING BALANCE - July 1, 2008	\$ 1,787,345
REVENUES	
District Sales Tax (0.25%)	\$ 5,804,472
TOTAL AVAILABLE FUNDING	\$ 7,591,817

EXPENDITURES		
<u>Salaries and Benefits</u>		\$ 6,666,289
Safety Overtime-Crime Impact Teams	\$ 1,997,826	
Safety F/T Salary/Benefits	4,516,089	
Parks Salary/Benefits	152,374	
<u>Recruitment & Travel</u>		\$ -
<u>Supplies & Other Operating Expenses</u>		\$ 58,313
Leather Gear	\$ 2,900	
Gas Masks	1,600	
Police Badges	1,600	
Kevlar Helmets	2,300	
Neogov Application Tracking System	6,000	
Vehicle Graphics,Door Panels, Seats	2,723	
Parking Lot Lease & Electricity	33,391	
Extradition Costs Refund	(2,838)	
Misc. Supplies/Operating Costs	510	
Parks sports, office, and snack	9,656	
supplies for kids recreation centers		
Parks mileage, printing, postage costs	471	
<u>Contractual Services</u>		\$ 596,212
Helicopter Services	\$ 555,900	
Background Investigations & DOJ	2,112	
New employee hire incentive pay	34,000	
Audit Services	4,200	

**CITY OF SAN BERNARDINO
YEAR END REVENUES AND EXPENDITURES
FISCAL YEAR 2008-2009
MEASURE Z PUBLIC SAFETY TAX**

<u>Internal Services-Garage Charges</u>		\$ 80,300
Fuel and Vehicle Maintenance	\$ 38,000	
Workers Compensation Charges	26,000	
Liability Insurance Charges	16,300	

<u>Capital Outlay</u>		\$ 97,466
Virtual Software	2,987	
LCD Monitors	2,823	
PD Radios	24,095	
Treadmill Replacements	10,906	
Tasers & Accessories	50,000	
Forensics Cameras/Batteries	6,655	

<u>Debt Service</u>		\$ 47,839
Vehicle Lease Payments		

TOTAL EXPENDITURES	\$ 7,546,419
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ENDING BALANCE - June 30, 2009	\$ 45,398
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Continue Appropriation/Encum Carryovers	
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<u>Encumbrance Carryovers</u>		13,300
Parks Skateboard Demonstration	6,500	
PD Handguns	6,800	

<u>Continuing Appropriations</u>		31,800
Parks mobile recreation program equip	22,000	
Parks equip rentals for special events	5,000	
Parks mobile movie equip	4,800	

TOTAL CARRYOVERS	\$ 45,100
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ENDING BALANCE AFTER CARRYOVERS	\$ 298
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**CITY OF SAN BERNARDINO
ESTIMATED REVENUES AND EXPENDITURES
FISCAL YEAR 2010-2011
GENERAL FUND - Measure Z**

	MIDYEAR ESTIMATE FY 2009-2010	REVISED ESTIMATE FY 2009-2010	ADOPTED BUDGET FY 2010-2011
ESTIMATED REVENUE			
District Tax Revenues	5,250,000	5,200,000	5,120,000
Total Estimated Revenues	\$ 5,250,000	\$ 5,200,000	\$ 5,120,000
Total Transfers In	\$ -	\$ -	\$ -
TOTAL ESTIMATED FUNDS AVAILABLE	\$ 5,250,000	\$ 5,200,000	\$ 5,120,000
ESTIMATED EXPENDITURES			\$ -
Police	5,523,400	5,423,400	6,293,000
	-	-	-
Park and Recreation	161,900	161,900	150,200
	-	-	-
Total Estimated Expenditures	\$ 5,685,300	\$ 5,585,300	\$ 6,443,200
Total Estimated Expenditure Savings	\$ -	\$ -	\$ (1,663,400)
Total Transfers Out	\$ -	\$ -	\$ -
TOTAL ESTIMATED DEDUCTIONS	\$ 5,685,300	\$ 5,585,300	\$ 4,779,800
EXCESS (DEFICIENCY) AVAILABLE	\$ (435,300)	\$ (385,300)	\$ 340,200
ESTIMATED BEGINNING FUND BALANCE	\$ 45,100	\$ 45,100	\$ (340,200)
ESTIMATED ENDING FUND BALANCE	\$ (390,200)	\$ (340,200)	\$ -
RESERVE FOR FUTURE COSTS	0	0	0
BUDGET EXCESS / (DEFICIENCY)	\$ (390,200)	\$ (340,200)	\$ -

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CITY OF SAN BERNARDINO
MEASURE Z
SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEARS 2006-07 TO 2008-09

	FY 2006-07 FINAL AUDIT ACTUALS	FY 2007-08 FINAL AUDIT ACTUALS	FY 2008-09 FINAL AUDIT ACTUALS
REVENUES:			
District Tax Revenues	1,162,882	6,511,475	5,804,472
Total Estimated Revenues	\$ 1,162,882	\$ 6,511,475	\$ 5,804,472
Total Transfers In	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE	\$ 1,162,882	\$ 6,511,475	\$ 5,804,472
EXPENDITURES:			
Police	1,050,518	4,800,473	7,383,918
Code Enforcement	-	36,021	-
Parks, Recreation, & Comm Serv	-	-	162,501
Total Estimated Expenditures	\$ 1,050,518	\$ 4,836,494	\$ 7,546,419
Total Transfers Out	\$ -	\$ -	\$ -
TOTAL DEDUCTIONS	\$ 1,050,518	\$ 4,836,494	\$ 7,546,419
EXCESS (DEFICIENCY) AVAILABLE	\$ 112,364	\$ 1,674,981	\$ (1,741,947)
BEGINNING BALANCE	\$ -	\$ 112,364	\$ 1,787,345
ENDING FUND BALANCE	\$ 112,364	\$ 1,787,345	\$ 45,398

Measure Z Police Budgeted Positions:

Safety Positions	-	31	40
Non-Safety Positions	-	10	15
Total	-	41	55

% Measure Z Budget is of Police Budget	0%	7%	11%
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CITY OF SAN BERNARDINO
POLICE DEPARTMENT BUDGET
EXCLUDING MEASURE Z FUNDS
FISCAL YEARS 2005-06 & 2008-09

	FY 2005-06 ADOPTED BUDGET	FY 2008-09 ADOPTED BUDGET
EXPENDITURES:		
Personnel	\$ 45,553,700	\$ 49,723,400
Maintenance & Operations	1,362,500	1,157,400
Contractual	1,453,300	3,027,700
Internal Service Charges	4,403,300	4,401,400
Capital Outlay	133,900	37,000
Debt Service	6,000	1,981,000
Grant Credits	(1,329,900)	(1,326,900)
TOTAL BUDGETED EXPENDITURES	\$ 51,582,800	\$ 59,001,000

Police General Fund Budgeted Positions:		
Safety Positions	312	310
Non-Safety Positions	160	135
Total	472	445
 % Police Budget is of City General Fund	 40%	 42%

	2005-06 Adopted	General Fund	Measure Z
POLICE			
Chief of Police	1.00	1.00	0.00
Assistant Chief of Police	1.00	1.00	0.00
Detective / Training Officer	46.00	46.00	0.00
Lieutenant	11.00	11.00	0.00
Police Captain	3.00	3.00	0.00
Police Officer	206.00	206.00	0.00
Sergeant	44.00	44.00	0.00
Total Sworn	312.00	312.00	0.00
Account Clerk	3.00	3.00	0.00
Administrative Analyst II	1.00	1.00	0.00
Administrative Clerk II	10.00	10.00	0.00
Administrative Clerk III	4.00	4.00	0.00
Asset Forfeiture Analyst	1.00	1.00	0.00
Community Service Officer Supervisor	2.00	2.00	0.00
Community Services Officer I	20.00	20.00	0.00
Community Services Officer II	21.00	21.00	0.00
Crime Analysis Support Assistant	0.00	0.00	0.00
Crime Analyst	1.00	1.00	0.00
Crime Free Program Coordinator	1.00	1.00	0.00
Executive Assistant	3.00	3.00	0.00
Executive Assistant to Director	1.00	1.00	0.00
Forensic and Property Manager	0.00	0.00	0.00
Forensic Specialist I (flex)	1.00	1.00	0.00
Forensic Specialist II	9.00	9.00	0.00
Forensic Specialist III	1.00	1.00	0.00
Information Analyst I (Crime Mapper)	0.00	0.00	0.00
Police Dispatch Manager	1.00	1.00	0.00
Police Dispatch Supervisor	5.00	5.00	0.00
Police Dispatcher I (flex)	3.00	3.00	0.00
Police Dispatcher II	22.00	22.00	0.00
Police Fleet Maintenance Expediter	1.00	1.00	0.00
Police Personnel and Training Manager	0.00	0.00	0.00
Police Personnel and Training Technician	0.00	0.00	0.00
Police Records Manager	1.00	1.00	0.00
Police Records Supervisor	4.00	4.00	0.00
Police Records Technician Trainee	7.00	7.00	0.00
Police Records Technician 1 (flex)	26.00	26.00	0.00
Police Records Technician II	0.00	0.00	0.00
Police Records Transcriber	2.00	2.00	0.00
Police Services Assistant	6.00	6.00	0.00
Police Training Coordinator	0.00	0.00	0.00
Property & Evidence Tech I (flex)	2.00	2.00	0.00
Property & Evidence Tech II	0.00	0.00	0.00
Range Master	1.00	1.00	0.00
Senior Administrative Assistant	0.00	0.00	0.00
Senior Office Assistant	0.00	0.00	0.00
Total Civilian	160.00	160.00	0.00
Grand Total Sworn + Civilian	472.00	472.00	0.00

	2006-07 Adopted	General Fund	Measure Z
Chief of Police	1.00	1.00	0.00
Assistant Chief of Police	1.00	1.00	0.00
Detective / Training Officer	47.00	47.00	0.00
Lieutenant	11.00	11.00	0.00
Police Captain	3.00	3.00	0.00
Police Officer	218.00	218.00	0.00
Sergeant	45.00	45.00	0.00
Total Sworn	326.00	326.00	0.00
Account Clerk	3.00	3.00	0.00
Administrative Analyst II	1.00	1.00	0.00
Administrative Clerk II	10.00	10.00	0.00
Administrative Clerk III	4.00	4.00	0.00
Asset Forfeiture Analyst	1.00	1.00	0.00
Community Service Officer Supervisor	2.00	2.00	0.00
Community Services Officer I	20.00	20.00	0.00
Community Services Officer II	21.00	21.00	0.00
Crime Analysis Support Assistant	0.00	0.00	0.00
Crime Analyst	1.00	1.00	0.00
Crime Free Program Coordinator	1.00	1.00	0.00
Executive Assistant	3.00	3.00	0.00
Executive Assistant to Director	1.00	1.00	0.00
Forensic and Property Manager	0.00	0.00	0.00
Forensic Specialist I (flex)	1.00	1.00	0.00
Forensic Specialist II	9.00	9.00	0.00
Forensic Specialist III	1.00	1.00	0.00
Information Analyst I (Crime Mapper)	0.00	0.00	0.00
Police Dispatch Manager	1.00	1.00	0.00
Police Dispatch Supervisor	5.00	5.00	0.00
Police Dispatcher I (flex)	3.00	3.00	0.00
Police Dispatcher II	22.00	22.00	0.00
Police Fleet Maintenance Expediter	1.00	1.00	0.00
Police Personnel and Training Manager	0.00	0.00	0.00
Police Personnel and Training Technician	0.00	0.00	0.00
Police Records Manager	1.00	1.00	0.00
Police Records Supervisor	4.00	4.00	0.00
Police Records Technician Trainee	7.00	7.00	0.00
Police Records Technician 1 (flex)	27.00	27.00	0.00
Police Records Technician II	0.00	0.00	0.00
Police Records Transcriber	3.00	3.00	0.00
Police Services Assistant	6.00	6.00	0.00
Police Training Coordinator	0.00	0.00	0.00
Property & Evidence Tech I (flex)	1.00	1.00	0.00
Property & Evidence Tech II	2.00	2.00	0.00
Range Master	1.00	1.00	0.00
Senior Administrative Assistant	0.00	0.00	0.00
Senior Office Assistant	0.00	0.00	0.00
Total Civilian	163.00	163.00	0.00
Grand Total Sworn + Civilian	489.00	489.00	0.00

Note: Initial 17 Measure Z position set up in GF.

	2007-08 Adopted	General Fund	Measure Z
Chief of Police	1.00	1.00	0.00
Assistant Chief of Police	1.00	1.00	0.00
Detective / Training Officer	50.00	46.00	4.00
Lieutenant	11.00	11.00	0.00
Police Captain	3.00	3.00	0.00
Police Officer	233.00	210.00	23.00
Sergeant	48.00	44.00	4.00
Total Sworn	347.00	316.00	31.00
Account Clerk	0.00	0.00	0.00
Administrative Analyst II	1.00	1.00	0.00
Administrative Clerk II	0.00	0.00	0.00
Administrative Clerk III	0.00	0.00	0.00
Asset Forfeiture Analyst	1.00	1.00	0.00
Community Service Officer Supervisor	1.00	1.00	0.00
Community Services Officer I	31.00	31.00	0.00
Community Services Officer II	20.00	20.00	0.00
Crime Analysis Support Assistant	2.00	2.00	0.00
Crime Analyst	1.00	1.00	0.00
Crime Free Program Coordinator	1.00	1.00	0.00
Executive Assistant	3.00	3.00	0.00
Executive Assistant to Director	1.00	1.00	0.00
Forensic and Property Manager	1.00	1.00	0.00
Forensic Specialist I (flex)	4.00	2.00	2.00
Forensic Specialist II	8.00	7.00	1.00
Forensic Specialist III	1.00	1.00	0.00
Information Analyst I (Crime Mapper)	0.00	0.00	0.00
Police Dispatch Manager	1.00	1.00	0.00
Police Dispatch Supervisor	5.00	5.00	0.00
Police Dispatcher I (flex)	7.00	5.00	2.00
Police Dispatcher II	21.00	20.00	1.00
Police Fleet Maintenance Expediter	1.00	1.00	0.00
Police Personnel and Training Manager	1.00	1.00	0.00
Police Personnel and Training Technician	2.00	2.00	0.00
Police Records Manager	1.00	1.00	0.00
Police Records Supervisor	4.00	4.00	0.00
Police Records Technician Trainee	9.00	8.00	1.00
Police Records Technician 1 (flex)	25.00	25.00	0.00
Police Records Technician II	4.00	2.00	2.00
Police Records Transcriber	0.00	0.00	0.00
Police Services Assistant	1.00	1.00	0.00
Police Training Coordinator	2.00	1.00	1.00
Property & Evidence Tech I (flex)	1.00	1.00	0.00
Property & Evidence Tech II	1.00	1.00	0.00
Range Master	1.00	1.00	0.00
Senior Administrative Assistant	1.00	1.00	0.00
Senior Office Assistant	7.00	7.00	0.00
Total Civilian	170.00	160.00	10.00
Grand Total Sworn + Civilian	517.00	476.00	41.00

Note: GF Paid flat \$857,900 for portion of Measure Z positions

	2008-09 Adopted	General Fund	Measure Z
Chief of Police	1.00	1.00	0.00
Assistant Chief of Police	1.00	1.00	0.00
Detective / Training Officer	47.00	43.00	4.00
Lieutenant	10.00	10.00	0.00
Police Captain	4.00	4.00	0.00
Police Officer	241.00	210.00	31.00
Sergeant	46.00	41.00	5.00
Total Sworn	350.00	310.00	40.00
Account Clerk	0.00	0.00	0.00
Administrative Analyst II	1.00	1.00	0.00
Administrative Clerk II	0.00	0.00	0.00
Administrative Clerk III	0.00	0.00	0.00
Asset Forfeiture Analyst	1.00	1.00	0.00
Community Service Officer Supervisor	2.00	1.00	1.00
Community Services Officer I	22.00	21.00	1.00
Community Services Officer II	17.00	16.00	1.00
Crime Analysis Support Assistant	2.00	2.00	0.00
Crime Analyst	1.00	1.00	0.00
Crime Free Program Coordinator	0.00	0.00	0.00
Executive Assistant	3.00	3.00	0.00
Executive Assistant to Director	1.00	1.00	0.00
Forensic and Property Manager	1.00	1.00	0.00
Forensic Specialist I (flex)	4.00	1.00	3.00
Forensic Specialist II	8.00	8.00	0.00
Forensic Specialist III	1.00	0.00	1.00
Information Analyst I (Crime Mapper)	1.00	1.00	0.00
Police Dispatch Manager	1.00	1.00	0.00
Police Dispatch Supervisor	4.00	4.00	0.00
Police Dispatcher I (flex)	7.00	5.00	2.00
Police Dispatcher II	21.00	20.00	1.00
Police Fleet Maintenance Expediter	1.00	0.00	1.00
Police Personnel and Training Manager	1.00	1.00	0.00
Police Personnel and Training Technician	2.00	2.00	0.00
Police Records Manager	1.00	1.00	0.00
Police Records Supervisor	4.00	4.00	0.00
Police Records Technician Trainee	9.00	8.00	1.00
Police Records Technician 1 (flex)	24.00	24.00	0.00
Police Records Technician II	4.00	2.00	2.00
Police Records Transcriber	0.00	0.00	0.00
Police Services Assistant	1.00	1.00	0.00
Police Training Coordinator	2.00	1.00	1.00
Property & Evidence Tech I (flex)	1.00	1.00	0.00
Property & Evidence Tech II	1.00	1.00	0.00
Range Master	1.00	1.00	0.00
Senior Administrative Assistant	1.00	1.00	0.00
Senior Office Assistant	6.00	6.00	0.00
Total Civilian	150.00	135.00	15.00
Grand Total Sworn + Civilian	500.00	445.00	55.00

5 positions moved from GF to MZ to balance budget



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November 8, 2010

Barbara Pachon, Finance Director
City of San Bernardino
300 North "D" Street
San Bernardino, CA 92418

Dear Mrs. Pachon:

We are writing this letter in response to the Measure Z Citizens Oversight Committee's concern the City of San Bernardino is "supplanting" public safety expenditures using Measure Z funds rather than "supplementing" in the General Fund. Based on the information we reviewed, although the total number of positions funded by the General Fund may have dropped during the period of 2005/06 to 2008/09, the overall General Fund amount expended on the Police Department increased by about \$7.4 million; further, the proportion of the General Fund dedicated to this department increased from 40 to 42 percent during that timeframe. Therefore, in addition to our previous findings that the City is in compliance with the provisions of Measures Z and YY, we find that the City is supplementing and not supplanting public safety expenditures in the General Fund with Measure Z funds.

Yours truly,



Terry Shea, CPA
Rogers, Anderson, Malody & Scott LLP

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