ATTACHMENT A

FORECAST

CITY OF SAN BERNARDINO, CALIFORNIA

SUMMARY OF REVENUES, EXPENDITURES, and CHANGE IN FUND BALANCE ——- GENERAL FUND

	2008-09 Audited Actuals	2009-10 Audited Actuals	2010-11 Unaudited Actuals	APRIL 3, 2012 Mid-Year Budget FY 2011-12	REVISED Projected End Budget FY 2011-12	VARIANCE - Favorable/ (Unfavorable)	% VARIANCE
Revenues:							
Property Taxes	32,788,532	28,815,780	26,373,217	26,729,800	25,820,605	(909,195)	-3.3%
Other Taxes	61,241,900	54,702,950	58,462,657	61,813,600	60,743,682	(1,069,918)	-1.8%
Licenses & Permits	9,181,979	8,387,017	7,910,202	8,578,900	9,172,900	594,000	7.6%
Fines and Penalties	2,250,061	3,379,135	2,283,426	2,424,300	1,811,800	(612,500)	-21.7%
Use of Money & Property	741,422	789,438	3,156,270	658,000	733,000	75,000	9.0%
Intergovernmental	8,916,250	7,213,053	13,481,247	3,101,800	10,770,388	7,668,588	231.8%
Charges for Services	6,560,871	6,509,637	7,319,098	7,117,400	6,854,823	(262,577)	-3.8%
Miscellaneous	4,179,732	6,051,311	4,627,985	4,111,900	4,101,750	(10,150)	-0.2%
Total revenues	**125,860,746**	**115,848,321**	**123,614,051**	**114,535,700**	**120,008,948**	**5,473,248**	**4.8%**
Expenditures:							
Mayor	805,567	806,090	644,437	747,100	819,900	72,800	9.5%
Common Council	488,217	472,960	459,440	664,900	681,700	16,800	2.5%
City Clerk	1,617,503	1,888,917	1,507,051	2,496,200	2,497,815	1,615	0.1%
City Treasurer	209,461	197,763	202,524	210,400	210,400	-	0.0%
City Attorney	3,609,499	3,457,096	4,085,525	3,771,100	4,441,850	670,750	17.8%
General Government	5,430,005	7,001,601	2,265,929	3,425,400	4,904,500	1,479,100	38.9%
City Manager	990,923	1,002,141	1,179,586	1,275,400	1,282,000	6,600	0.5%
Civil Service	292,655	283,797	286,522	356,400	356,400	-	0.0%
Human Resources	440,359	476,406	508,371	614,300	614,300	-	0.0%
Finance	1,588,414	1,541,034	1,902,878	1,754,600	1,895,185	140,585	8.0%
Community Development	6,155,195	4,650,191	6,275,707	5,474,300	5,474,300	-	0.0%
Fire	36,672,276	31,452,432	33,506,873	33,823,700	36,339,485	2,515,785	8.1%
Police	63,988,508	57,668,992	63,573,080	61,893,200	65,106,500	3,213,300	5.3%
Parks, Recreation, & Com. Svc.	5,770,269	4,301,541	5,067,528	4,894,000	4,894,000	-	0.0%
Debt Service	4,414,972	6,496,174	4,102,847	-	1,758,500	1,758,500	0.0%
Public Works	11,628,419	10,544,688	8,005,331	8,684,600	8,489,900	(194,700)	-2.2%
Total Expenditures	**144,052,242**	**132,241,823**	**133,583,628**	**130,085,600**	**139,766,735**	**9,681,135**	**7.6%**
Excess of Revenues Over (Under) Expenditures	(18,191,496)	(16,393,502)	(9,969,577)	(15,549,900)	(19,757,787)	(4,207,887)	
Operating Transfers In:							
Total Op Trans In	11,382,247	16,301,176	13,023,914	13,111,100	13,111,100	-	
Operating Transfers (Out):							
Total Op Trans Out	(6,635,475)	(2,205,700)	(4,646,233)	(2,748,300)	(2,748,300)	-	
Total Net Operating Transfers In/(Out)	4,746,772	14,095,476	8,377,681	10,362,800	10,362,800	-	
Excess of Revenues Over (Under) Expenditures and Operating Transfers In/Out	(13,444,724)	(2,298,026)	(1,591,896)	(5,187,100)	(9,394,987)	(4,207,887)	

CITY OF SAN BERNARDINO, CALIFORNIA

SUMMARY OF REVENUES, EXPENDITURES, and CHANGE IN FUND BALANCE —- GENERAL FUND

	2008-09 Audited Actuals	2009-10 Audited Actuals	2010-11 Unaudited Actuals	APRIL 3, 2012 Mid-Year Budget FY 2011-12	REVISED Projected End Budget FY 2011-12
Fund Balance, Beg. of Year	16,153,044	2,708,319	410,293	(1,181,603)	(1,181,603)
Revenues	125,860,745	115,848,321	123,614,051	114,535,700	120,008,948
Expenditures	144,052,242	132,241,823	133,583,628	130,085,600	139,766,735
Net Operating Transfers In/(Out)	4,746,772	14,095,476	8,377,681	10,362,800	10,362,800
Adjustments	-	-	-	-	-
Fund Balance, End of Year	2,708,319	410,293	(1,181,603)	(6,368,703)	(10,576,590)
Detail of Fund Balance:					
Reserved for deposits and prepaid items	24,162	24,162	24,162	5,100	5,100
Reserved for inventory	19,132	19,132	19,132	19,133	19,133
Reserved for compensated absences	18,900,000	18,900,000	18,968,708	21,154,224	21,154,224
Unreserved:					
Reserve-economic uncertainty (10%)	14,405,224	13,224,182	13,358,363	13,008,560	13,976,674
Designated for working capital	(30,640,199)	(31,757,183)	(33,551,968)	(40,555,720)	(45,731,720)
Designated for equipment replacement	-	-	-	-	-
Designated for general liability claims	-	-	-	-	-
Designated for workers compensation	-	-	-	-	-
Undesignated	-	-	-	-	-
Total Fund Balance (net)	2,708,319	410,293	(1,181,603)	(6,368,703)	(10,576,590)

CITY OF SAN BERNARDINO, CALIFORNIA

SUMMARY OF REVENUES, EXPENDITURES, and CHANGE IN FUND BALANCE—GENERAL FUND

	PRELIMINARY BUDGET FY 2012-13	Projected Five Year Forecast: Projected Budget FY 2013-14	%Inc/ (Dec)	Projected Budget FY 2014-15	% Inc/ (Dec)	Projected Budget FY 2015-16	% Inc/ (Dec)	Projected Budget FY 2016-17	% Inc/ (Dec)	Projected Budget FY 2017-18	% Inc/ (Dec)
Revenues:											
Property Taxes	26,867,362	27,381,129	1.91%	27,970,677	2.15%	28,640,469	2.39%	29,464,313	2.88%	30,312,873	2.88%
Other Taxes	62,908,081	63,546,164	1.01%	64,204,282	1.04%	64,863,401	1.03%	65,542,293	1.05%	66,231,114	1.05%
Licenses & Permits	9,441,900	8,786,400	-6.94%	8,851,545	0.74%	8,851,545	0.00%	8,851,545	0.00%	8,851,545	0.00%
Fines and Penalties	2,104,300	2,391,300	13.64%	2,391,300	0.00%	2,391,300	0.00%	2,391,300	0.00%	2,391,300	0.00%
Use of Money & Property	733,000	638,000	-12.96%	638,000	0.00%	638,000	0.00%	638,000	0.00%	638,000	0.00%
Intergovernmental	7,297,722	2,372,225	-67.49%	2,380,548	0.35%	2,383,954	0.14%	2,388,144	0.18%	2,392,459	0.18%
Charges for Services	6,898,400	6,904,345	0.09%	6,904,345	0.00%	6,904,345	0.00%	6,904,345	0.00%	6,904,345	0.00%
Miscellaneous	4,173,400	4,452,400	6.69%	4,452,400	0.00%	4,452,400	0.00%	4,452,400	0.00%	4,452,400	0.00%
Total revenues	**120,424,165**	**116,471,963**	**-3.28%**	**117,793,097**	**1.13%**	**119,125,414**	**1.13%**	**120,632,340**	**1.26%**	**122,174,035**	**1.28%**
Expenditures:											
Mayor	931,715	937,907	0.66%	950,447	1.34%	963,492	1.37%	975,633	1.26%	986,704	1.13%
Common Council	705,650	709,355	0.53%	717,420	1.14%	723,354	0.83%	727,782	0.61%	734,010	0.86%
City Clerk	1,720,468	1,731,760	0.66%	1,752,614	1.20%	1,766,862	0.81%	1,776,408	0.54%	1,791,319	0.84%
City Treasurer	226,066	227,611	0.68%	230,091	1.09%	231,656	0.68%	232,567	0.39%	234,199	0.70%
City Attorney	4,959,606	4,982,428	0.46%	5,067,867	1.71%	5,141,252	1.45%	5,206,472	1.27%	5,283,915	1.49%
General Government	21,355,965	21,355,965	0.00%	21,432,629	0.36%	21,511,594	0.37%	21,592,927	0.38%	21,676,700	0.39%
City Manager	1,485,318	1,495,987	0.72%	1,511,316	1.02%	1,520,271	0.59%	1,524,649	0.29%	1,533,957	0.61%
Civil Service	411,275	414,070	0.68%	419,492	1.31%	423,286	0.90%	425,925	0.62%	429,900	0.93%
Human Resources	778,433	778,433	0.00%	788,386	1.28%	795,409	0.89%	800,353	0.62%	805,444	0.64%
Finance	1,801,097	1,813,730	0.70%	1,835,367	1.19%	1,849,561	0.77%	1,858,442	0.48%	1,873,272	0.80%
Community Development	7,951,225	8,001,210	0.63%	8,121,665	1.51%	8,213,717	1.13%	8,285,827	0.88%	8,382,584	1.17%
Fire	39,123,792	37,687,087	-3.67%	38,072,503	1.02%	38,294,436	0.58%	38,398,888	0.27%	38,629,407	0.60%
Police	67,630,580	68,172,720	0.80%	69,035,167	1.27%	69,560,234	0.76%	69,843,442	0.41%	70,390,256	0.78%
Parks, Recreation, & Com Svc.	5,425,725	5,448,366	0.42%	5,549,444	1.86%	5,639,053	1.61%	5,721,066	1.45%	5,815,724	1.65%
Debt Service	1,758,500	1,758,500	0.00%	1,758,500	0.00%	1,758,500	0.00%	1,758,500	0.00%	1,758,500	0.00%
Public Works	9,971,142	9,995,184	0.24%	10,185,453	1.90%	10,356,423	1.68%	10,514,789	1.53%	10,695,467	1.72%
Total Expenditures	**166,236,557**	**165,510,313**	**-0.44%**	**167,428,361**	**1.16%**	**168,749,101**	**0.79%**	**169,643,667**	**0.53%**	**171,021,359**	**0.81%**
Excess of Revenues Over (Under) Expenditures	(45,812,392)	(49,038,350)		(49,635,263)		(49,623,686)		(49,011,327)		(48,847,323)	
Operating Transfers In:											
Total Op Trans In	7,932,600	7,932,600	0.00%	7,932,600	0.00%	7,932,600	0.00%	7,932,600	0.00%	7,932,600	0.00%
Total Op Trans Out	(3,102,958)	(3,102,958)	0.00%	(3,102,958)	0.00%	(3,102,958)	0.00%	(3,102,958)	0.00%	(3,102,958)	0.00%
Total Net Operating Transfers In/(Out)	4,829,642	4,829,642		4,829,642		4,829,642		4,829,642		4,829,642	
Excess of Revenues Over (Under) Expenditures and Operating Transfers In/Out	(40,982,750)	(44,208,708)		(44,805,621)		(44,794,044)		(44,181,685)		(44,017,681)	

CITY OF SAN BERNARDINO, CALIFORNIA

SUMMARY OF REVENUES, EXPENDITURES, and CHANGE IN FUND BALANCE ——- GENERAL FUND

	PRELIMINARY BUDGET FY 2012-13	Projected Budget FY 2013-14	Projected Budget FY 2014-15	Projected Budget FY 2015-16	Projected Budget FY 2016-17	Projected Budget FY 2017-18
Fund Balance, Beg. of Year	(10,576,590)	(33,921,805)	(78,130,513)	(122,936,135)	(167,730,179)	(211,911,864)
Revenues	120,424,165	116,471,963	117,793,097	119,125,414	120,632,340	122,174,085
Expenditures	166,236,557	165,510,313	167,428,361	168,749,101	169,643,667	171,021,359
Net Operating Transfers In/(Out)	4,829,642	4,829,642	4,829,642	4,829,642	4,829,642	4,829,642
Adjustments	-					
Fund Balance, End of Year	(51,559,340)	(78,130,513)	(122,936,135)	(167,730,179)	(211,911,864)	(255,929,545)
Detail of Fund Balance:						
Reserved for deposits and prepaid items	5,100	5,100	5,100	5,100	5,100	5,100
Reserved for inventory	19,133	19,133	19,133	19,133	19,133	19,133
Reserved for compensated absences	23,200,000	26,000,000	26,000,000	26,000,000	23,200,000	23,200,000
Unreserved:						
Reserve-economic uncertainty (10%)	16,623,656	16,551,031	16,742,836	16,874,910	16,964,367	17,102,136
Designated for working capital	(91,407,228)	(120,705,778)	(165,703,204)	(210,629,322)	(252,100,464)	(296,255,914)
Designated for equipment replacement	-	-	-	-	-	-
Designated for general liability claims	-	-	-	-	-	-
Designated for workers compensation	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
Total Fund Balance (net)	(51,559,340)	(78,130,513)	(122,936,135)	(167,730,179)	(211,911,864)	(255,929,545)