

**City of San Bernardino
General Fund Financial Projection Best Case**

	Updated 2009-2010	Projected 2010-2011	Projected 2011-2012	Projected 2012-2013	Projected 2013-2014	Projected 2014-2015
Beginning Fund Balance	\$ 2,557,900	\$ 1,770,400	\$ 1,770,400	\$ 1,770,400	\$ 1,770,400	\$ 1,770,400
Estimated Revenue:						
Property Taxes	29,517,000	29,367,000	29,517,000	29,812,100	30,408,300	31,320,500
Sales Taxes	21,499,000	21,389,000	21,499,000	21,714,000	22,148,300	22,812,700
Utility Users Taxes	22,565,900	22,453,000	22,565,900	22,792,000	23,247,800	23,945,200
Measure Z District Tax	5,250,000	5,225,000	5,250,000	5,302,500	5,408,600	5,570,800
Other Taxes	5,532,000	5,500,000	5,532,000	5,587,300	5,699,000	5,870,000
Total Taxes	84,363,900	83,934,000	84,363,900	85,207,900	86,912,000	89,519,200
Licenses and Permits	8,072,500	8,032,000	8,072,500	8,153,200	8,316,300	8,565,800
Fines and Penalties	3,521,900	3,500,000	3,521,900	3,557,100	3,628,200	3,737,000
Use of Money & Property	2,713,700	730,000	770,600	778,300	793,800	817,700
Intergovernmental	7,088,800	7,050,000	7,088,800	7,160,000	7,303,200	7,522,300
Charges for Services	6,068,300	6,038,000	6,068,300	6,129,000	6,251,600	6,439,100
Miscellaneous	7,469,400	4,845,100	4,869,300	4,918,000	5,016,300	5,166,800
Transfers In/Loan Proceeds	15,534,900	12,000,000	12,114,200	12,235,300	12,480,000	12,854,400
Total Other Revenues	50,469,500	42,195,100	42,505,600	42,930,900	43,789,400	45,103,100
Total Estimated Revenues	134,833,400	126,129,100	126,869,500	128,138,800	130,701,400	134,622,300
Expenditures:						
Salaries:						
Full Time	67,222,400	75,482,000	77,987,000	81,305,200	84,826,400	84,887,000
Part-Time	1,856,200	1,875,000	1,900,000	1,925,000	1,950,000	1,975,000
Special Pays	1,463,800	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Overtime	6,935,500	7,500,000	8,000,000	8,400,000	8,800,000	9,200,000
Subtotal Salaries	77,477,900	86,357,000	89,387,000	93,130,200	97,076,400	97,562,000
Retirement:						
Safety Retirement	14,278,000	15,000,000	16,775,000	19,600,000	22,700,000	23,700,000
Miscellaneous Retirement	5,139,800	5,500,000	6,000,000	6,700,000	7,500,000	7,600,000
Subtotal Retirement Costs	19,417,800	20,500,000	22,775,000	26,300,000	30,200,000	31,300,000
Other Personnel Costs:						
City Paid Health Costs	8,912,000	9,200,000	9,400,000	9,800,000	10,200,000	10,600,000
Misc. Other Taxes	1,257,900	1,281,800	1,324,800	1,364,400	1,404,000	1,443,500
Subtotal Other Personnel	10,169,900	10,481,800	10,724,800	11,164,400	11,604,000	12,043,500
Maintenance & Operation	5,457,100	5,566,200	5,677,500	5,791,000	5,906,800	6,025,000
Contractual Services	7,039,600	7,180,400	7,324,000	7,470,500	7,620,000	7,772,400
Internal Service Charges	13,539,100	13,810,000	14,086,200	14,367,900	14,655,300	14,948,400
Capital Outlay	758,200	773,400	788,900	804,700	820,800	837,200
Debt Service Charges	2,259,600	2,259,600	2,259,600	2,259,600	2,259,600	2,259,600
Loan Repayments	-	1,308,700	1,629,400	-	-	-
Est. Expenditure Savings Factor	(2,680,400)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Transfers Out	2,182,100	2,600,000	2,652,000	2,705,000	2,759,100	2,814,300
Total Estimate Expenditures	\$ 135,620,900	\$ 149,837,100	\$ 156,304,400	\$ 162,993,300	\$ 171,902,000	\$ 174,562,400
Revenue Over(Under) Expenses	(787,500)	(23,708,000)	(29,434,900)	(34,854,500)	(41,200,600)	(39,940,100)
Reserve Fund Balance	\$ 1,770,400	\$ (21,937,600)	\$ (27,664,500)	\$ (33,084,100)	\$ (39,430,200)	\$ (38,169,700)
FB as a % of Expenditures	1.31%	-14.64%	-17.70%	-20.30%	-22.94%	-21.87%
Debt Serv as % of Expenditures	1.67%	1.51%	1.45%	1.39%	1.31%	1.29%