



**OFFICE OF THE CITY MANAGER**

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**CITY MANAGER'S BUDGET MESSAGE**

February 19, 2013

Honorable Mayor Patrick Morris and Members of the Common Council  
City of San Bernardino  
300 North "D" Street  
San Bernardino, California 92418

**SUBJECT: FY 2012-13 AND FY 2013-14 PROPOSED BUDGET TRANSMITTAL**

**EXECUTIVE SUMMARY**

Filing of the Chapter 9 petition on August 1, 2012, placed the City of San Bernardino within the jurisdiction of the federal Bankruptcy Court. As part of the bankruptcy process, the City is required to adopt a Pendency Plan, which is essentially a balanced budget that enables the City to provide basic services during the bankruptcy process and prepare the Plan of Adjustment. The Plan of Adjustment will comprehensively restructure the City's long-term financial debts and obligations and fixed costs to protect the community and set the City on the path to solvency. It is anticipated the development of the Plan of Adjustment will be a 12 to 18 month process. During this process, the Mayor and City Council, City employees, and community will prioritize programs and services and set policies related to the organization's structure, management and operation that balance the community's need and demand for service with the available resources. Ultimately, the Plan of Adjustment will be confirmed by the Bankruptcy Court after it is demonstrated the Plan will result in an economically viable, financially sustainable organization.

This report proposes to implement the Pendency Plan which incorporated the Pre-Pendency Plan and other budget measures approved by the Mayor and Common Council and adopt the Fiscal Years 2012-13 and 2013-14 Budgets for the General Fund and other City Funds. It is contemplated that this proposed Budget will serve as a baseline budget document that will be actively managed and revised on at least a quarterly basis as the City continues its efforts to restructure the organization and develop the Plan of Adjustment. In furtherance of this, the report includes several specific recommendations to be considered by the Mayor and Common Council.

**CITY OF SAN BERNARDINO**

**ADOPTED SHARED VALUES: Integrity • Accountability • Respect for Human Dignity • Honesty**

## **BACKGROUND**

The Fiscal Years 2012-13 and 2013-14 proposed Budgets are based on the Pendency Plan approved by the Mayor and Common Council on November 26, 2012, and reflect the actual timing of implementation of the various measures. The FYs 2012-13 and 2013-14 Budgets achieve a balanced budget through cost reductions to labor, benefits, debt and other obligations, the details of which are provided in the supporting financial schedules.

The alternative to the Pendency Plan that imposed selective reductions in the City's financial obligations was deep service reductions that were simply unacceptable because they would have been dangerous to our citizens or threaten the future economic vitality of the City. The Pendency Plan anticipated spending levels which were lower than the spending levels actually required to deliver adequate services, invest in the City's aging public infrastructure, and meet contractual obligations. Spending levels required to accomplish all of these items would exceed revenues available and the City does not have any reserves to make up the difference.

The proposed Budget assumes the City will continue to rely on the use of restricted funds for cash flow purposes which has and will continue to negatively impact the ability of the City to complete infrastructure improvements and other grant funded projects and programs for the foreseeable future. The California State Constitution and the City Charter prohibit the City from adopting a budget that is out of balance, preventing the City from approving expenditures unless the budget is balanced. Without restructuring its finances during the term of the Pendency Plan and in the Plan of Adjustment and maintaining the protection of Chapter 9, the City will be unable to pay its employees, retirees, bondholders and vendors which would result in uncontrolled default and, presumably, a collapse of public services.

The FYs 2012-13 and 2013-14 Budget is the City's financial plan and is presented for a two-year period to enable the City to focus on developing the Plan of Adjustment in a thoughtful and meaningful manner. The Budget provides extensive fund balance, revenue, and expenditure information and projections for the two-year period for the General Fund together with the City's many special revenue, capital projects, assessment district, impact fee, debt service, refuse enterprise, and internal service funds. It does not include the above information for the Successor Agency to the former Economic Development Agency and the Water and Sewer Enterprise Funds.

It is important to note that the June 30, 2012, audit has not yet been completed; and, therefore, fund balance totals at this point in time are estimates only. General Fund revenues and expenditures for FYs 2012-13 and 2013-14 are derived from the Pendency Plan as adjusted to reflect the recent reductions in staff salary and benefits and any proposed adjustments based on a recent review of projected City revenues and expenditures.

Revenues and expenditures for other Funds are derived from a number of sources: the FYs 2012-13 and 2013-14 Budgets adjusted by input from the departments based on the timing of implementation of various cost reduction measures, analysis of year-to-date revenues and

expenditures, and information from state and federal sources such as Gas Tax and CDBG revenues.

### **DISCUSSION**

Prior to presenting FY 2012-13 and FY 2013-14 budget information for Mayor and Common Council review and consideration, a review of recent events is below:

- The Preliminary FY 2012-13 General Fund Budget anticipated expenditures in excess of revenues in the amount of \$45.8 million. After incorporating various transfers in from other Funds and transfers out, the projected operating deficit came to just short of \$41 million. The Budget did not provide for any reserves and did not address the estimated \$18 million negative cash balance in the General Fund which was expected to grow to a negative \$59.2 million during FY 2012-13.
- The Mayor and Common Council, by Resolution 2012-205 adopted on July 18, 2012, declared a state of fiscal emergency based on the City's fiscal circumstances and directed the filing of a petition under Chapter 9 of the United States Bankruptcy Code (Resolution 2012-206). Filing of the Chapter 9 petition placed the City within the jurisdiction of the United States Bankruptcy Court.
- The Acting City Manager's Fiscal Emergency Operating Plan dated July 23, 2012, emphasized that "The City must create a plan to emerge from this fiscal crisis that is truly sustainable, with reliable ongoing revenues covering the full operational costs, both direct and indirect, and sufficient reserves to weather economic uncertainty, revenue fluctuations, and emergency spending requirements."
- On August 29, 2012, staff began presenting the Pre-Pendency Plan report that was prepared by the Acting City Manager, Finance Director, and the consulting firm of Urban Futures, Inc. to the Mayor and Common Council and the community. The report focused on the General Fund which had a negative fund balance at June 30, 2011, of \$1.2 million, and had experienced a significant revenue decline from the peak in FY 2007-08 of \$89.72 million to \$78.21 million in FY 2011-12 and increasing operating costs primarily related to personnel and debt service.
- By October 1, 2012, the Mayor and Common Council had approved the Pre-Pendency Plan for all City Funds and subsequently approved the Pendency Plan on November 26, 2012. The Pendency Plan was designed to serve as a financial roadmap until the Bankruptcy Court confirmed the Plan of Adjustment which is intended to comprehensively restructure the City's debts and obligations and put the City on the path to solvency.
- General Fund spending reductions as part of the Pendency Plan include suspension of pension payments, including pension bond debt and payments to CalPERS, and payments

of legal claims, continued reductions in staff salaries and benefits imposed under emergency powers, reductions to compensation components in excess of market, and transfers of eligible costs to other Funds. Combined with limited revenue increases and necessary legal and financial consulting services to assist the City during the bankruptcy process and with labor negotiations, these changes eliminate the \$45.8 million shortfall identified in the FY 2012-13 Preliminary Budget and begin to address the \$18 million cash deficit. The Pendency Plan reductions and deferrals total \$60,940,053 including \$25,980,742 from salary and benefit reductions and \$34,959,311 in deferrals.

- On January 28, 2013, and February 4, 2013, the Mayor and Common Council approved agreements with four of the City's labor groups that resulted in changes to employee benefits effective February 1, 2013. On January 28, 2013, the Mayor and Common Council imposed comparable benefit changes on three labor groups. The City is agreeable to continuing to negotiate with the labor groups that received benefit changes through the imposition process.
- Since July 1, 2012, the number of employees who have separated from City service is 262, and as of February 14, 2013, the total number of City employees is 938.
- The implementation of some of the Pendency Plan measures was delayed due to procedural requirements or other barriers which reduced the overall savings achieved on an actual basis. However, the impact of some of this delay was offset by cost savings that were unanticipated such as the voluntary reduction in workforce.
- The Bankruptcy Court will ultimately approve a Plan of Adjustment that will guide the City's future, address service delivery issues, and create a sustainable, economically viable organization. However, the City must remain committed to living within its means and continue the restructuring efforts during the term of the proposed Budget.

### **CURRENT STATUS**

The next recommended step in this financial process is the Mayor and Common Council's adoption by resolution of the FYs 2012-13 and 2013-14 Budgets. With respect to FY 2012-13, seven months have elapsed through the end of January 2013 and the attached schedules reflect staff's review of current year financial operations. In regards to FY 2013-14, staff recommends that this document be viewed as a dynamic budget and that further proposed budget adjustments be presented to the Mayor and Common Council in June 2013 or soon thereafter to reflect any projected revenue and expenditure adjustments and on an ongoing basis as the need arises. The proposed Budget will be presented at an upcoming meeting of the Mayor and Common Council.

### **FISCAL YEARS 2012-13 AND 2013-14 BUDGET ANALYSIS**

Attached are Schedules A through I which provide updated FY 2012-13 and FY 2013-14 financial information for the General Fund and other Funds under the direction of the Mayor and

Common Council. Presented first is a summary of the significant information presented in these Schedules followed by assumptions that have been utilized by staff and consultants in generating the financial information. Lastly, there is a description of the Schedules.

### **Staffing Reductions**

The Pendency Plan called for \$25,980,742 in salary and benefit reductions for FY 2012-13. The significant factor in this estimated savings is the reduction in the number of authorized positions. The FY 2012-13 Preliminary Budget identified 1,141 full-time positions for all Funds. Pursuant to the Pendency Plan, the number has now been effectively reduced to 938 with the following breakdown: General Fund – 723.69 positions; other Funds – 214.31 positions. A Schedule titled *Funded Full-Time Positions By Department* is attached.

### **Current and Projected Cash Balances (all Funds)**

- The City's overall cash balance is continuing to deteriorate. The City's overall cash balance at June 30, 2012, was approximately \$6.6 million. At January 31, 2013, the balance had declined to approximately \$4.2 million and is projected to be \$3.1 million at June 30, 2013, based on the timing of implementation of the reduction measures.
- The City must close the fiscal year with sufficient cash to operate next fiscal year during the lean months when revenues are coming in below the monthly average. Staff will develop a cash flow model based on the proposed budget in an effort to identify the City's current burn rate and estimated year end cash needs at June 30, 2013, to allow the City to operate at the beginning of the next fiscal year.

### **General Fund**

- The General Fund's FY 2012-13 revenues and transfers in of approximately \$129.7 million exceed expenditures and transfers out of approximately \$125 million by a budgeted surplus of \$4.1 million. This is a significant improvement over the \$41 million deficit projected in the Preliminary FY 2012-13 Budget.
- The General Fund's fund balance at June 30, 2013, is projected to be a negative \$5.2 million which is a substantial improvement over the negative balance of \$9.3 million (unaudited) at June 30, 2012. However, the City's General Fund cash remains negative at year end, which will require the City to continue to use pooled cash and restricted funds to operate. We estimate the year end General Fund cash to be a negative \$11.2 million.
- There are various enforcement-related revenues in the Pendency Plan which appear to be lagging estimates from parking citations, single family rental inspections, police towing release charges, and business registration enforcement.
- The General Fund's financial condition continues to improve in FY 2013-14 with a \$512,000 negative fund balance at June 30, 2014. Revenues and transfers in of \$128.2 million exceed expenditures and transfers out of \$120.4 million by \$7.8 million. At the conclusion of FY 2013-14, cash remains negative but is improving.

### **Other Funds**

- Of the 52 other Funds presented, seven Funds have a projected negative fund balance at June 30, 2013, totaling \$22.7 million. The remaining 45 Funds have either a projected \$0 or positive fund balance.
- At June 30, 2012, five Funds have a negative fund balance (unaudited) totaling \$22.6 million. Thus, negative fund balance is increasing a projected \$100,000 from June 30, 2012, to June 30, 2013.
- The City makes use of eight Internal Service Funds (ISFs) that provide services to other Funds such as Liability, Workers Compensation, and Information Technology. At June 30, 2012, combined negative fund balance for the ISFs is \$18.4 million. The projected fund balance at June 30, 2013 deteriorates further to a negative \$19.5 million and is projected at a negative \$19.7 million at June 30, 2014.

It is important to note that the use of ISFs is appropriate only for activities that are intended to operate on an essentially “break-even” basis over time pursuant to Governmental Accounting Standards Board Statement 34. From the above information, it is apparent that ISF rates are insufficient to recover the full cost of providing the services and have not been adjusted so that expenses equal the costs to other funds. Much further review and analysis of this issue will be required in order to bring ISF revenues in line with expenditures.

#### **Pendency Plan Implementation**

- The Pendency Plan reflected increased General Fund revenues compared to the FY 2012-13 Preliminary Budget. Specifically, the Preliminary Budget identified total General Fund revenue of \$120,424,165, which had been increased by \$590,000 in both FYs 2012-13 and 2013-14 to \$121,014,165. This revenue total is incorporated into the attached Schedules.
- The Pendency Plan anticipated the elimination of the 9% Employer Paid Member Contribution (EPMC) for police and fire, and the employee pick-up of 50% of PERS normal costs effective January 1, 2013. It did not go into effect until February 1, 2013. The additional cost to the City from this one-month delay was \$571,125.
- Revenues and expenditures for other Funds are derived from a number of sources: the FYs 2012-13 and 2013-14 Preliminary Budget adjusted by input from the Departments, analysis of year-to-date revenues and expenditures, and information from state and federal sources such as Gas Tax and CDBG revenues.

#### **Budget Assumptions**

- Based on the financial data and resources available at the time, the Pendency Plan projected a budget surplus of \$7.7 million at the end of FY 2012-13. Given the timing of implementation, it is projected the City will end FY 2012-13 with a surplus of \$4.1 million.
- General Fund revenues are projected to be lower than projected during the development of the Pendency Plan.

- Operating transfers in of \$1.4 million, which were included in the Pendency Plan, have been eliminated due to the unforeseen elimination of the Red Light Camera Program and related revenues.
- The proposed Budget includes revenues related to the SAFER grant which provides funding for six fire fighter positions over the next two years. This grant will expire in FY 2014-15, and at that time, the City will have to address the loss of this funding.
- As of July 1, 2013, the City will resume making the annual PERS and PARS contributions.
- Capital improvements that are under contract are budgeted for completion within the proposed budget period. However, the timing of each project needs to be determined to ensure sufficient cash is available prior to initiation. Its recommended capital projects be discussed and prioritized as part of the budget study session process. As grants and other funding sources for capital projects are identified and funding is awarded to the City, budget amendments to fund the project will be presented for Mayor and Common Council approval.
- The proposed Budget does not include public safety salary adjustments pursuant to Charter Section 186 which will be presented to the Mayor and Common Council for review and approval at an upcoming meeting.
- Payouts for accrued time at separation from service have been deferred for cash flow purposes. Recommendations related to payouts will be made at an upcoming meeting, and adjustments to the proposed Budget may be required.

### **Description of Tables and Schedules**

**Table 1** -- Table 1 presents the FY 2011-12 Projected Actuals with the Pendency Plan and the FYs 2012-13 and 2013-14 Proposed Budgets. Additionally, this table compares the FYs 2012-13 and 2013-14 Pendency Plan to the FYs 2012-13 and 2013-14 budget estimates.

**Schedule A** – The first two pages of Schedule A provide beginning fund balance (unaudited at this time) as of July 1, 2012. It also provides estimated revenues and transfers from other Funds and expenditures and transfers to other Funds along with estimated fund balance at June 30, 2013. The third and fourth pages of this Schedule provide similar information for the following FY 2013-14 and projected ending fund balance at June 30, 2014.

**Schedule B** – This one page Schedule provides, for the Funds listed on the Schedule, historical actual revenue information for FYs 2009-10 and 2010-11, budgeted and estimated revenues for FY 2011-12, projected revenues for FY 2012-13, and proposed revenues for FY 2013-14. It differs from Schedule A in that it focuses on past and future revenue information. It excludes transfers from other Funds which technically are not revenues.

**Schedule C** – This several page Schedule provides for Funds listed on Schedules A and B (other than the General Fund) a breakdown of each Fund's revenues for FY 2009-10 through FY 2013-14.

**Schedule D** – This two page Schedule provides for Funds listed on Schedules A and B expenditure information for FY 2009-10 through FY 2013-14.

**Schedule E** – This two page Schedule provides for Funds listed on Schedules A, B, and D a breakdown for FY 2012-13 by expenditure categories – personnel services, materials/operations, contract service, internal service, capital outlay and debt service.

**Schedule F** – This two page Schedule provides for Funds listed on Schedules A, B, D and E a breakdown for FY 2013-14 by expenditure categories – personnel services, materials/operations, contract service, internal service, capital outlay and debt service.

**Schedule G** – This several page Schedule provides General Fund revenue detail by specific revenue account for FYs 2012-13 through FY 2013-14. Revenues for FY 2009-10 and 2010-11 are audited actual numbers; FY 2011-12 revenues have not yet been audited; FY 2012-13 and 2013-14 are proposed revenues that by category and in total agree to Table 2.

**Schedule H** – This several page Schedule provides the line item detail for each City department.

**Schedule I** – This Schedule titled Funded Full-Time Positions by Department presents proposed staffing by the General Fund as well as other Funds for FYs 2012-13 and 2013-14 and is compared to the 1,141 full-time positions identified in the FY 2012-13 Budget.

## **RECOMMENDATIONS AND PROPOSED FINANCIAL POLICIES**

### **Cash Flow**

The most critical recommendation pertains to the City's extremely serious cash position. At June 30, 2012, the General Fund had no cash. In fact, the General Fund had spent more than it had available and, thus, the cash balance was a negative \$15.3 million. Checks issued by the General Fund did not "bounce" because the overall cash balance of the City (all Funds) was \$6.7 million. Based on the most recent forecast of budgeted requests from all City departments in all funds, the City's overall cash balance at June 30, 2013, is projected to be \$3.1 million. Clearly, this projected outcome requires additional budget measures and to restrict spending in all Funds.

Since most of the City's revenues are received in the second half of the fiscal year, expenditures typically exceed revenues during the first half of the fiscal year which is consistent with other municipalities. Thus, the City needs to have available cash at June 30, 2013. On a monthly basis, staff must begin to develop and actively manage a cash flow model to determine the approximate cash needed in order to continue operating on an ongoing basis.

### **Recommendation No. 1**

It is recommended that in addition to the expenditure reductions approved by the Mayor and Common Council in the Pendency Plan for the General Fund, the budget must reflect

expenditures reductions for the City as a whole such that estimated ending cash in all Funds is adequate to fund operations during the lean revenue months of FY 2013-14.

The mandatory austerity that is essential for the City to recover from bankruptcy in the coming years will require fiscal discipline and accountability at all levels of the organization. The City Manager and department heads must restrain spending and remain within their adopted expenditure levels. In order for this to occur, financial reports reflecting adopted expenditure amounts and expenditures fiscal year to date must be regularly made available by the Finance Department to the Mayor and Common Council, City Manager and department heads, and the community for review and discussion.

**Recommendation No. 2**

It is recommended that the Mayor and Common Council direct the City Manager to monitor expenditure levels of all departments on an ongoing basis to ensure budgetary discipline and that the Mayor and Common Council be provided with this information on a monthly basis. It is further recommended that the City's financial system reflect adopted expenditure budgets pursuant to the Proposed Budget and that sufficient training be provided by the Finance Department to enable department management to monitor their respective spending.

Besides careful control of spending, receipt of budgeted revenues is equally important. If revenues are not received by anticipated dates, cash balances are unnecessarily drawn down to pay for spending.

**Recommendation No. 3**

It is recommended that the Mayor and Common Council direct the City Manager to monitor the receipt of revenues and update the City's projected cash balances and that the Mayor and Common Council be provided with this information on a monthly basis.

The City makes regular use of grant revenues to finance a variety of programs that benefit the City's residents. Annual examples include SBETA, CDBG, HOME, and STEP. It is important that expenditures funded by grants will only be incurred once formal approval of the grant is received by the City. Once formal approval is received the budget will be amended through Mayor and Common Council action to reflect the additional revenues and expenditures.

**Recommendation No. 4**

It is recommended that the Mayor and Common Council direct that grant revenues and expenditures shall not be budgeted until formal grant approval is received by the City and presented to the Common Council for final approval and related budget amendments. Only then shall it be permissible for grant-financed expenditures to commence.

The City's ongoing capital improvements program consists of a wide variety of projects related to streets, traffic signals, sewers, parks, storm drains, and facilities. Working with Public Works staff, the attached Schedule titled *Proposed Capital Improvements Program FY 2012-13* has been prepared for review and approval by the Mayor and Common Council. The projects

identified are currently ongoing projects in the amount of \$17,365,055. Because of the City's serious cash position, no additional capital projects are proposed for consideration by the Mayor and Common Council at this time. However, it may be necessary to defer additional projects should additional cash be needed for operations during FY 2012-13.

**Recommendation No. 5**

It is recommended that the Mayor and Common Council review and approve the proposed list of capital improvements and associated costs for inclusion in the FY 2012-13 Budget.

**Budget Reduction Measures**

With respect to FY 2012-13, seven months have elapsed through the end of January 2013, and the Schedules that are included reflect staff's review of current year financial operations. It is anticipated, based on the timing of the implementation of the Pendency Plan measures and the need to amend the budget to include Charter Section 186 salary adjustments for safety staff, that additional reductions will be required to ensure adequate cash flow and achieve a balanced budget in FY 2013-14. Implementation of the recommendations above will ensure the Mayor and Common Council have the ability to monitor revenues and expenditure levels of all departments on an ongoing basis to ensure budgetary discipline.

**Recommendation No. 6**

Staff recommends that further proposed budget adjustments be presented to the Mayor and Common Council when Charter Section 186 salary adjustments are presented and a budget amendment is requested to reflect expenditure adjustments required to achieve a balanced budget. To offset any increase in expenditures, it's recommended the Mayor and Common Council consider cost reduction strategies and efficiency measures proposed, but not implemented, in the Pre-Pendency Plan. These measures include contracting for plan check, engineering, collections, and information technology services; outsourcing the refuse operations; contracting with a private company or another public agency for library services; closing the four community centers; terminating the agreement with the Boys and Girls Club; closing the two senior centers; and closing the cemetery.

**Revenue Strategies**

The long-term health and vitality of the City depends upon the implementation of full cost recovery policies and effective revenue collection strategies, economic farming programs that assist current and prospective businesses through growth cycles, business attraction and retention programs, and the creation of new, sustainable revenues. Opportunities exist to increase the fees for some service to match the costs of the services being provided, consistent with the City's policy of full cost recovery where possible, and to implement economic development programs as a strategy for increasing revenues. The Budgetary Analysis and Recommendations for Budget

Stabilization Report and the Pre-Pendency Plan which were presented to the Mayor and Common Council identified various revenue suggestions including tax increases.

**Recommendation No. 7**

It is recommended that the Mayor and Common Council review and consider the potential revenue strategies presented previously including, but not limited to, the Real Property Transfer Tax, Utility User Tax Modernization, Sales Tax, Transient Occupancy Tax, 911 Communications Fee, and Plastic Bag Tax, and provide direction to the City Manager on revenue enhancement strategies to be explored further.

**Financial Policies**

The term *financial condition* has many meanings that are applicable to the City's financial condition:

- Cash solvency – a government's ability to pay its bills from cash on hand or that will be generated in the near term.
- Budgetary solvency – a government's ability to generate sufficient revenues during the budget year to pay for its expenditures without incurring deficits.
- Long-run solvency – a government's ability to pay for all the costs of doing business over a several year period.
- Service-level solvency – a government's ability to provide services to its citizens at a level and quality that is necessary for the health, safety, and welfare of the community and that the citizens desire.

As we are well aware, the City of San Bernardino is in very poor financial condition when analyzed utilizing all of the four categories above. The City's financial management policies and procedures, critically influence financial condition because these are the factors over which the City has control. The implementation of comprehensive financial management policies would accomplish the following:

- Guide Mayor and Common Council and City management policy decisions that have significant fiscal impact;
- Support planning for long-term needs;
- Maintain and protect City assets and infrastructure;
- Set forth operating principles that minimize the financial risk in providing City services;
- Optimize the efficiency and effectiveness of services to reduce costs and improve service quality;
- Employ balanced and fair revenue policies that provide adequate funding for desired programs;
- Maintain financial stability and sufficient financial capacity for present and future needs;
- Promote sound financial management by providing accurate and timely information on the City's financial condition;
- Maintain and enhance the City's credit ratings and prevent default on any municipal financial obligations;

- Ensure the legal use of financial resources through an effective system of internal controls;
- Promote cooperation and coordination within the City, with other governments, and with the private sector in the financing and delivery of services.

Guiding principles to be considered by the Mayor and Common Council, should include, but not be limited to, the following:

- Budget – The City’s budget process will make prudent use of resources and will include a system for financial monitoring and control to ensure compliance with the budget.
- Balanced Budget – Each City Fund’s beginning available fund balance and estimated revenues shall exceed the fiscal year’s expenditure requirements.
- Pooled Investment Portfolio – Wherever possible, the cash of the City as a whole including component units shall be pooled for investment purposes. The number of separate checking accounts shall be kept to a minimum.
- Long-Range Forecasting – Multi-year revenue and expenditure forecasts of the General Fund and other pertinent Funds shall be regularly prepared.
- Revenues – The City will attempt to maximize and diversify its revenue base to maintain essential services during periods of reduced economic activity.
- One-Time Revenues – Resources to be used for one-time capital projects and other expenditures and not to finance ongoing operations.
- Surplus Revenues and Fund Balances – Shall be used to increase fiscal-year-end fund balances.
- User Charges – The full costs of providing user-fee-supported services shall be calculated and presented to the Mayor and Common Council for consideration of fee changes.
- Contingencies – A portion of fund balance shall be designated for nonrecurring unanticipated expenditures that only the Mayor and Common Council are authorized to appropriate for expenditure.
- Revenue and Expenditure Reports – Monthly revenue and expenditure reports shall be presented to the Mayor and Common Council and shall compare actual year-to-date revenues and expenditures to budgeted amounts and include an analysis of current and projected cash balances.
- Ongoing Costs – The short and long-term operating and capital cost implications of any new program or project shall be calculated before implementation.
- Long-Term Debt – Proceeds will not be used for operating expenditures.
- Matching Revenues and Expenditures – Whenever possible, current operating expenditures will be paid from current operating revenues.
- Grant Programs – Revenues and expenditures for new externally-financed grant programs shall only be budgeted after being approved by the Mayor and Common Council. Expenditures in anticipation of future grant receipt shall not be authorized.
- Maintenance of Effort – The annual budget shall provide sufficient funding for adequate maintenance and replacement of capital assets.
- Unfunded mandates – The City will oppose proposed state or federal actions that mandate City expenditures for which offsetting revenue is not provided.

**Recommendation No. 8**

It is apparent that the City lacks adequate financial policies and practices to govern its operations. It is recommended that potential policies that employ the best financial practices utilized in effective public agencies be developed for consideration and adoption by the Mayor and Common Council and that the City Manager be directed to implement the policies following adoption with full compliance by City departments.

**Organizational Restructuring**

Through the restructuring process, the City will work to avoid continued cash insolvency through a reduction in the City's obligations. The end result of the restructuring effort must be a sustainable local government that is capable of delivering services in a predictable manner and which is solvent from both a budgetary perspective and from a service delivery standpoint. Guiding principles include:

- Preservation of the health, safety and welfare of the community is a top priority.
- Financial stability will be achieved with all costs of services covered and appropriate reserve levels established and maintained for emergencies and unforeseen contingencies with recurring revenues.
- In realigning expenditures with the resources available, the City will attempt to balance community demands in an equitable manner consistent with the priorities established by the Mayor and Common Council for municipal services.

**Recommendation No. 9**

In preparation for the development of the Plan of Adjustment and to further reduce costs, it is recommended that the Mayor and Common Council evaluate each service provided by the City in the context of the fiscal reality and identify those programs that should continue to be offered. The evaluation process should include soliciting input from the community and stakeholders. For those services the Council determines should no longer be provided, the City Manager should be directed to eliminate the program including all direct and indirect costs and present the appropriate resolution authorizing the budget reductions for Mayor and Common Council approval. For those services the Mayor and Common Council prefers to continue to provide, the City Manager should be directed to provide Mayor and Common Council a thorough analysis of the costs and benefits of the program if performed by City personnel and explore the advantages, disadvantages and opportunities to provide the same or similar service by another method such as contracting with another governmental agency, a regional agency or authority, or by the private sector.

**Recommendation No. 10**

It is recommended the Mayor and Common Council establish funding priorities and direct the City Manager to implement the Council's policy on a day-to-day basis.

**Recommendation No. 11**

CITY OF SAN BERNARDINO, CALIFORNIA  
PRELIMINARY BUDGET ESTIMATES  
Summary of Revenues, Expenditures, and Transfers  
General Fund

**TABLE 1**

	A	B	C	D	E	F	G			
	UNAUDITED		UNAUDITED		UNAUDITED		FY 2012-13	FY 2012-13	FY 2013-14	FY 2013-14
	YEAR END	Pendency Plan		Budget Estimates		FY 2012-13	% Inc/(Dec)	FY 2013-14	% Inc/(Dec)	
	PROJECTIONS	FY 2012-13	FY 2013-14	FY 2012-13	FY 2013-14	\$ Inc/(Dec)	( f )/(b)	\$ Inc/(Dec)	( g )/(c)	
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2012-13	FY 2013-14	(d) minus (b)		(e) minus (c)	( g )/(c)	
<b>Revenues:</b>										
Property Taxes	26,124,213	26,867,362	26,867,362	26,059,514	26,430,178	(807,848)	-3.01%	(437,184)	-1.65%	
Other Taxes	61,085,098	62,908,081	62,908,081	63,267,197	64,173,069	359,116	0.57%	1,264,988	1.97%	
Licenses & Permits	9,045,223	9,541,900	9,541,900	9,221,900	8,786,400	(320,000)	-3.35%	(755,500)	-8.60%	
Fines and Penalties	1,904,360	2,204,300	2,204,300	2,204,300	2,391,300	-	0.00%	187,000	7.82%	
Use of Money & Property	794,158	733,000	733,000	733,000	638,000	-	0.00%	(95,000)	-14.89%	
Intergovernmental	2,614,369	7,687,722	7,687,722	1,734,259	1,222,225	(5,953,463)	-77.44%	(6,465,497)	-528.99%	
Charges for Services	6,008,881	6,898,400	6,898,400	5,499,000	5,579,000	(1,399,400)	-20.29%	(1,319,400)	-23.65%	
Miscellaneous	6,317,022	4,173,400	4,173,400	7,461,600	7,561,600	3,288,200	78.79%	3,388,200	44.81%	
<b>Total Revenues</b>	<b>113,893,323</b>	<b>121,014,165</b>	<b>121,014,165</b>	<b>116,180,770</b>	<b>116,781,772</b>	<b>(4,833,395)</b>		<b>(4,232,393)</b>		
<b>Expenditures:</b>										
Mayor	752,144	588,214	494,482	594,478	495,580	6,264	1.06%	1,098	0.22%	
Common Council	578,791	638,966	626,825	662,230	628,683	23,264	3.64%	1,858	0.30%	
City Clerk	1,522,950	1,110,615	1,094,293	1,123,679	1,097,871	13,064	1.18%	3,578	0.33%	
City Treasurer	209,531	218,010	213,511	221,176	214,456	3,166	1.45%	945	0.44%	
City Attorney	4,104,545	3,360,030	3,267,530	3,363,348	3,290,011	3,318	0.10%	22,481	0.68%	
General Government	3,352,527	4,764,350	4,764,350	4,764,350	4,764,350	-	0.00%	-	0.00%	
City Manager	1,241,119	1,089,854	1,062,052	1,116,136	1,065,200	26,282	2.41%	3,148	0.30%	
Civil Service	355,251	392,457	385,490	399,097	387,559	6,640	1.69%	2,069	0.53%	
Human Resources	612,960	488,803	468,228	511,313	498,379	22,510	4.61%	30,151	6.05%	
Finance	2,580,895	1,638,212	1,607,814	1,664,183	1,614,675	25,971	1.59%	6,861	0.42%	
Community Development	5,486,493	6,744,493	6,597,044	6,879,435	3,799,650	134,942	2.00%	(2,797,394)	-73.62%	
Fire	34,291,621	29,895,313	29,669,338	31,055,887	29,823,420	1,160,574	3.88%	154,082	0.52%	
Police	62,365,607	55,410,977	51,797,944	55,419,460	55,657,181	8,483	0.02%	3,859,237	6.93%	
Parks, Rec. & Com. Svc.	5,551,123	4,606,165	4,567,221	4,656,966	4,606,109	50,801	1.10%	38,888	0.84%	
Debt Service	2,150,747	1,758,500	1,758,500	1,758,500	1,758,500	-	0.00%	-	0.00%	
Public Works	8,217,566	8,208,107	8,091,541	8,259,249	8,142,073	51,142	0.62%	50,532	0.62%	
<b>Total Expenditures</b>	<b>133,373,870</b>	<b>120,913,067</b>	<b>116,466,160</b>	<b>122,449,488</b>	<b>117,843,696</b>	<b>1,536,422</b>		<b>1,377,533</b>		
Excess of Revenues Over (Under) Expenditures	(19,480,547)	101,097	4,548,004	(6,268,718)	(1,061,924)	(6,369,817)		(5,609,926)		
<b>Operating Transfers In:</b>										
Gas Tax Fund	3,620,000	3,620,000	3,620,000	3,620,000	3,620,000	-	-	-	-	
Traffic Safety	1,400,000	1,400,000	1,400,000	-	-	(1,400,000)	-	(1,400,000)	-	
1/2 Cent Sales/Road Tax	1,350,000	1,200,000	1,200,000	1,200,000	1,200,000	-	-	-	-	
Cultural Development Fund	357,000	357,000	357,000	357,000	357,000	-	-	-	-	
Storm Drain Fund	132,700	-	-	-	-	-	-	-	-	
Refuse Fund	-	2,200,000	-	2,200,000	2,200,000	2,200,000	-	2,200,000	-	
General Liability Fund	2,000,000	-	-	-	-	-	-	-	-	
Grant Fund - Safer	-	-	-	1,681,986	1,681,986	1,681,986	-	1,681,986	-	
Grant Fund - Police	-	-	-	1,434,768	-	-	-	-	-	
Grant Fund - Safety	-	-	-	1,038,400	1,038,400	1,038,400	-	1,038,400	-	
Sewer Line Maint. & Constr. Fund	1,735,900	700,000	700,000	700,000	700,000	-	-	-	-	
CFD 1033-Fire Station Fund	905,567	585,600	585,600	585,600	585,600	-	-	-	-	
Alr Quality Fund - AB2766	70,000	70,000	70,000	70,000	70,000	-	-	-	-	
<b>Total Op Trans In</b>	<b>11,571,167</b>	<b>10,132,600</b>	<b>7,932,600</b>	<b>12,887,754</b>	<b>11,452,986</b>	<b>3,520,386</b>		<b>3,520,386</b>		
<b>Operating Transfers (Out):</b>										
Animal Control Fund	(449,100)	(816,000)	(816,000)	(816,000)	(816,000)	-	-	-	-	
Library Fund	(2,066,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	521,958	-	521,958	-	
LMD's	-	(200,000)	-	-	-	-	-	-	-	
Baseball Fund	(55,792)	-	-	-	-	-	-	-	-	
AB2928 Traffic/CIEDB/Lib. Facilities	(26,292)	-	-	-	-	-	-	-	-	
Refuse Fund - Street Sweeping	(65,000)	-	-	-	-	65,000	-	65,000	-	
<b>Total Op Trans Out</b>	<b>(2,862,184)</b>	<b>(2,516,000)</b>	<b>(2,516,000)</b>	<b>(2,516,000)</b>	<b>(2,516,000)</b>	<b>586,958</b>		<b>586,958</b>		
<b>Total Net Operating Transfers In/(Out)</b>	<b>8,708,983</b>	<b>7,616,600</b>	<b>5,416,600</b>	<b>10,371,754</b>	<b>8,936,986</b>	<b>4,107,344</b>		<b>4,107,344</b>		
Excess of Revenues Over (Under) Expenditures and Operating Transfers In/Out	(10,771,564)	7,717,697	9,964,604	4,103,036	7,875,062	(9,235,624)		(1,502,582)		

SCHEDULE 'A / 12-13'

CITY OF SAN BERNARDINO  
FY 2012-2013 SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS AND ESTIMATED FUND BALANCE

FUND/TITLE	ESTIMATED FUND BALANCE 7/1/12	ADDITIONS		TOTAL AVAILABLE	DEDUCTIONS		TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE 6/30/13
		REVENUES	TRANSFERS		EXPENSES	TRANSFERS		
<b>001 GENERAL FUND</b>	\$ (9,253,450)	\$ 116,180,770	12,887,754	\$ 119,815,074	\$ 122,449,488	\$ 2,516,000	\$ 124,965,488	\$ (5,150,415)
<b>SPECIAL REVENUE FUNDS:</b>								
<b>General Fund Related Funds</b>								
105 LIBRARY	\$ 77,445	\$ 69,200	\$ 1,700,000	\$ 1,846,645	\$ 1,757,329	\$ 42,500	\$ 1,799,829	\$ 46,816
106 CEMETERY	-	14,550	-	14,550	186,734	-	\$186,734	(172,184)
124 ANIMAL CONTROL	115,792	1,417,500	816,000	2,349,292	2,238,855	-	\$2,238,855	110,437
133 BASEBALL STADIUM	40,751	-	-	40,751	15,000	-	15,000	25,751
134 SOCCER FIELD COMPLEX	350,627	401,000	-	751,627	365,789	-	365,789	385,838
Sub-Total	\$ 584,615	\$ 1,902,250	\$ 2,516,000	\$ 5,002,865	\$ 4,563,707	\$ 42,500	\$ 4,606,207	\$ 396,657
<b>Non-General Fund</b>								
004 FEMA (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108 FEDERAL ASSET FORFEITURE	1,012,677	805,000	-	1,817,677	377,400	-	377,400	1,440,277
111 AIR QUALITY- AB 2786	65,440	255,200	-	320,640	129,142	70,000	199,142	121,498
116 EMERGENCY SHELTER GRANT (2)	-	280,971	-	280,971	280,971	-	280,971	-
117 HOME PART INVESTMENT ACT (2)	-	2,385,155	-	2,385,155	2,385,155	-	2,385,155	-
118 DRUG/GANG	127,330	30,300	-	157,630	30,000	-	30,000	127,630
119 CDBG (2)	-	2,811,898	-	2,811,898	2,811,898	-	2,811,898	-
120 NEIGHBORHOOD STABILIZATION (2)	-	2,360,916	-	2,360,916	2,360,916	-	2,360,916	-
121 SBETA (2)	-	2,678,965	-	2,678,965	2,678,965	-	2,678,965	-
123 GRANTS FUND (2)	-	4,321,954	-	4,321,954	166,800	4,155,154	4,321,954	-
128 TRAFFIC SAFETY	-	780,000	-	780,000	643,200	-	643,200	136,800
132 SEWER LINE MAINTENANCE	1,761,706	3,206,000	-	4,967,706	2,466,888	700,000	3,166,888	1,800,818
137 CFD 1033-FIRE STATION M&O	-	585,600	-	585,600	-	585,600	585,600	-
211 TRIBAL FIRE AGREEMENT	89,971	-	-	89,971	40,500	-	40,500	49,471
Sub-Total	\$ 3,057,124	\$ 20,501,959	\$ -	\$ 23,559,083	\$ 14,371,834	\$ 5,510,754	\$ 19,882,588	\$ 3,676,495
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 3,641,739</b>	<b>\$ 22,404,209</b>	<b>\$ 2,516,000</b>	<b>\$ 24,561,943</b>	<b>\$ 14,938,641</b>	<b>\$ 5,553,254</b>	<b>\$ 24,623,292</b>	<b>\$ 2,623,202</b>
<b>CAPITAL PROJECT FUNDS:</b>								
126 SPECIAL GAS TAX	812,734	\$ 5,301,927	\$ -	6,114,661	\$ 1,247,549	\$ 3,620,000	\$ 4,867,549	\$ 1,247,112
129 1/2 CENT SALES & ROAD TAX	4,034,623	2,934,364	-	6,968,987	1,833,488	1,200,000	3,033,488	3,935,499
208 VERDEMONT INFRASTRUCTURE	246,145	-	-	246,145	110,000	-	110,000	136,145
242 STREET CONSTRUCTION	(1,655,763)	4,975,955	-	3,320,192	4,975,955	-	4,975,955	(1,655,763)
243 PARK CONSTRUCTION (1)	122,030	1,384,605	-	1,506,635	1,504,482	-	1,504,482	2,153
244 CEMETERY CONSTRUCTION	52,371	-	-	52,371	-	-	-	52,371
246 PUBLIC IMPROVEMENT	1,076,252	12,000	-	1,088,252	-	-	-	1,088,252
258 PROPOSITION 1B	2,403,097	-	-	2,403,097	1,954,755	-	1,954,755	448,342
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$ 6,034,029</b>	<b>\$ 16,606,891</b>	<b>\$ -</b>	<b>\$ 21,700,920</b>	<b>\$ 11,716,742</b>	<b>\$ 4,820,000</b>	<b>\$ 16,536,742</b>	<b>\$ 5,164,157</b>
<b>ASSESSMENT DISTRICT FUNDS:</b>								
254 LANDSCAPE MAINT DISTRICT (1)	\$ 45,378	\$ 1,277,898	\$ -	\$ 1,323,276	\$ 1,277,698	\$ -	\$ 1,277,698	\$ 45,578
<b>TOTAL ASSESSMENT DISTRICT FUNDS</b>	<b>\$ 45,378</b>	<b>\$ 1,277,898</b>	<b>\$ -</b>	<b>\$ 1,323,276</b>	<b>\$ 1,277,698</b>	<b>\$ -</b>	<b>\$ 1,277,698</b>	<b>\$ 45,578</b>
<b>IMPACT FEE FUNDS:</b>								
245 SEWER LINE CONSTRUCTION	\$ 2,630,638	\$ 112,000	\$ -	2,742,638	\$ 351,029	\$ -	\$ 351,029	\$ 2,391,609
247 CULTURAL DEVELOPMENT	439,551	251,000	-	690,551	-	357,000	357,000	333,551
248 STORM DRAIN CONSTRUCTION	2,811,018	278,000	-	3,089,018	1,193,146	-	1,193,146	1,895,872
261 LAW ENFORCEMENT DEVELOPMENT	139,190	40,750	-	179,940	30,000	-	30,000	149,940
262 FIRE PROTECTION DEVELOPMENT	273,765	250	-	274,015	160,300	-	160,300	113,715
263 LOCAL CIRCULATION SYSTEM	504,147	500	-	504,647	110,170	-	110,170	394,477
264 REGIONAL CIRCULATION SYSTEM	7,800,873	10,000	-	7,810,873	2,216,026	-	2,216,026	5,594,847
265 LIBRARY FACILITIES	-	-	42,500	42,500	42,500	-	42,500	-
266 PUBLIC MEETINGS FACILITIES	376,893	3,500	-	380,393	-	-	-	380,393
267 AQUATICS CENTER FACILITIES	114,618	1,200	-	115,818	-	-	-	115,818
268 AB 1600 PARKLAND	1,443,325	-	-	1,443,325	1,119,536	-	1,119,536	323,789
269 QUIMBY ACT PARKLAND	240,722	600	-	241,322	47,800	-	47,800	193,522
<b>TOTAL IMPACT FEE FUNDS</b>	<b>\$ 12,776,139</b>	<b>\$ 1,084,300</b>	<b>\$ 42,500</b>	<b>\$ 14,902,939</b>	<b>\$ 6,726,301</b>	<b>\$ 357,000</b>	<b>\$ 7,083,301</b>	<b>\$ 7,819,638</b>
<b>DEBT SERVICE FUNDS:</b>								
306 AD 987 DEBT SERVICE	\$ -	\$ 51,400	\$ -	\$ 51,400	\$ 51,400	\$ -	\$ 51,400	\$ -
356 AD 1015 NEW PINE AVE	-	68,000	-	68,000	68,000	-	68,000	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ -</b>	<b>\$ 119,400</b>	<b>\$ -</b>	<b>\$ 119,400</b>	<b>\$ 119,400</b>	<b>\$ -</b>	<b>\$ 119,400</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS:</b>								
629 TRAILBLAZE	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
<b>INTERNAL SERVICE FUNDS:</b>								
621 CENTRAL SERVICES	\$ (92,432)	\$ 149,171	\$ -	\$ 56,739	\$ 145,714	\$ -	\$ 145,714	\$ (88,974)
629 LIABILITY	(7,784,321)	3,146,277	-	(4,638,044)	3,112,097	-	3,112,097	(7,750,141)
630 TELEPHONE SUPPORT	302,962	1,145,191	-	1,448,153	1,164,784	-	1,164,784	283,368
631 UTILITY	(1,402,766)	3,705,585	-	2,302,819	3,817,257	-	3,817,257	(1,514,438)
635 FLEET SERVICES	1,042,614	8,117,662	-	9,160,276	8,610,112	-	8,610,112	550,164
677 UNEMPLOYMENT (2)	(128,381)	283,000	-	154,619	265,000	-	265,000	(110,381)
678 WORKER COMPENSATION	(11,667,446)	4,342,247	-	(7,225,199)	4,165,754	-	4,165,754	(11,390,953)
679 INFORMATION TECHNOLOGY	1,236,810	4,333,393	-	5,570,203	5,007,439	-	5,007,439	562,764
<b>TOTAL INTERNAL SERVICES</b>	<b>\$ (6,924,132)</b>	<b>\$ 25,222,048</b>	<b>\$ -</b>	<b>\$ 18,294,344</b>	<b>\$ 26,283,357</b>	<b>\$ -</b>	<b>\$ 26,283,357</b>	<b>\$ (8,629,788)</b>
<b>TOTAL FUNDING</b>	<b>\$ 4,834,540</b>	<b>\$ 20,699,393</b>	<b>\$ 16,439,261</b>	<b>\$ 22,973,194</b>	<b>\$ 20,928,926</b>	<b>\$ 4,820,000</b>	<b>\$ 22,748,926</b>	<b>\$ (2,144,634)</b>

NOTES: (1) fund is inactive; (2) Fund is new or has not been included in prior budgets

SCHEDULE 'A / 13-14'

CITY OF SAN BERNARDINO  
FY 2013-2014 SUMMARY OF REVENUES, EXPENDITURES, TRANSFERS AND ESTIMATED FUND BALANCE

FUND/FUNDS	REVENUES		EXPENDITURES		TRANSFERS		ESTIMATED FUND BALANCE	
	GENERAL	ADDITIONAL	GENERAL	ADDITIONAL	GENERAL	ADDITIONAL	GENERAL	ADDITIONAL
<b>001 GENERAL FUND</b>	<b>(5,150,415)</b>	<b>\$ 116,781,772</b>	<b>\$ 11,452,986</b>	<b>\$ 123,084,343</b>	<b>\$ 117,843,698</b>	<b>\$ 2,516,000</b>	<b>\$ 120,359,698</b>	<b>\$ 2,724,646</b>
<b>SPECIAL REVENUE FUNDS:</b>								
<b>General Fund Related Funds</b>								
105 LIBRARY	\$ 46,816	\$ 69,200	\$ 1,700,000	\$ 1,816,016	\$ 1,716,129	\$ 42,500	\$ 1,768,629	\$ 57,387
106 CEMETERY	(172,184)	14,550	-	(157,634)	182,088	-	224,588	(382,222)
124 ANIMAL CONTROL	110,437	1,417,500	816,000	2,343,937	2,238,855	-	2,238,855	105,082
133 BASEBALL STADIUM	25,751	-	-	25,751	15,000	-	15,000	10,751
134 SOCCER FIELD COMPLEX	385,838	401,000	-	786,838	362,389	-	362,389	424,448
Sub-Total	\$ 396,657	\$ 1,902,250	\$ 2,516,000	\$ 4,814,907	\$ 4,514,461	\$ 42,500	\$ 4,599,461	\$ 215,446
<b>Non- General Fund</b>								
004 FEMA (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108 FED ASSET FORFEITURE	1,440,277	805,000	-	2,245,277	377,400	-	377,400	1,867,878
111 AIR QUALITY-AB 2766	121,498	255,200	-	376,698	125,750	70,000	195,750	180,948
116 EMERGENCY SHELTER GRANT (2)	-	259,000	-	259,000	259,000	-	259,000	-
117 HOME PART INV ACT (2)	-	2,400,000	-	2,400,000	2,400,000	-	2,400,000	-
118 DRUG/GANG	127,630	30,300	-	157,930	30,000	-	30,000	127,930
119 CDBG (2)	-	2,800,000	-	2,800,000	2,784,303	-	2,784,303	15,697
120 NEIGHBORHOOD STABILIZATION (2)	-	2,300,000	-	2,300,000	2,300,000	-	2,300,000	-
121 SBETA (2)	-	2,678,965	-	2,678,965	2,678,965	-	2,678,965	-
123 GRANTS FUND (2)	-	2,720,386	-	2,720,386	-	2,720,386	2,720,386	-
128 TRAFFIC SAFETY	136,800	780,000	-	916,800	643,200	-	643,200	273,600
132 SEWER LINE MAINT	1,800,818	3,207,500	-	5,008,318	2,108,070	700,000	2,808,070	2,200,249
137 CFD 1033-FIRE STATION M&O	-	585,600	-	585,600	-	585,600	585,600	-
211 TRIBAL FIRE AGREEMENT	49,471	-	-	49,471	40,500	-	40,500	8,971
Sub-Total	\$ 3,676,495	\$ 18,821,951	\$ -	\$ 22,498,446	\$ 13,747,187	\$ 4,075,986	\$ 17,823,173	\$ 4,675,272
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 4,073,152</b>	<b>\$ 20,724,201</b>	<b>\$ 2,516,000</b>	<b>\$ 27,313,353</b>	<b>\$ 18,261,648</b>	<b>\$ 4,118,486</b>	<b>\$ 22,441,654</b>	<b>\$ 4,890,748</b>
<b>CAPITAL PROJECT FUNDS:</b>								
126 SPECIAL GAS TAX	\$ 1,247,112	\$ 5,425,500	\$ -	\$ 6,672,612	\$ 1,763,824	\$ 3,620,000	\$ 5,383,824	\$ 1,288,788
129 1/2 CENT SALES & ROAD TAX	3,936,499	2,997,716	-	6,933,215	2,352,500	1,200,000	3,552,500	3,380,715
135 TRAFFIC CONGESTION (1)	-	-	-	-	-	-	-	-
208 VERDEMONT INFRASTRUCTURE	136,145	-	-	136,145	-	-	-	136,145
242 STREET CONST	(1,655,763)	-	-	(1,655,763)	-	-	-	(1,655,763)
243 PARK CONST (1)	2,153	-	-	2,153	-	-	-	2,153
244 CEMETERY CONST	52,371	-	-	52,371	-	-	-	52,371
246 PUBLIC IMPROVEMENT	1,088,252	8,000	-	1,096,252	-	-	-	1,096,252
258 PROPOSITION 1B	448,342	-	-	448,342	-	-	-	448,342
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$ 5,234,100</b>	<b>\$ 8,423,216</b>	<b>\$ -</b>	<b>\$ 14,668,395</b>	<b>\$ 4,116,324</b>	<b>\$ 4,820,000</b>	<b>\$ 6,936,324</b>	<b>\$ 4,730,000</b>
<b>ASSESSMENT DISTRICT FUNDS:</b>								
254 LANDSCAPE MAINT DIST (1)	\$ 45,578	\$ 1,277,898	\$ -	\$ 1,323,476	\$ 1,277,698	\$ -	\$ 1,277,698	\$ 45,778
<b>TOTAL ASSESSMENT DISTRICT FUNDS</b>	<b>\$ 45,578</b>	<b>\$ 1,277,898</b>	<b>\$ -</b>	<b>\$ 1,323,476</b>	<b>\$ 1,277,698</b>	<b>\$ -</b>	<b>\$ 1,277,698</b>	<b>\$ 45,778</b>
<b>IMPACT FEE FUNDS:</b>								
245 SEWER LINE CONST DIF	\$ 2,391,609	\$ 102,000	\$ -	\$ 2,493,609	\$ -	\$ -	\$ -	\$ 2,493,609
247 CULTURAL DEV	333,551	251,000	-	584,551	-	357,000	357,000	227,551
248 STORM DRAIN CONST	1,895,872	276,000	-	2,171,872	-	-	-	2,171,872
261 LAW ENFORCEMENT DEV	149,940	40,750	-	190,690	30,000	-	30,000	160,690
262 FIRE PROTECTION DEV	113,715	250	-	113,965	113,874	-	113,874	91
263 LOCAL CIRC SYS	394,477	200	-	394,677	-	-	-	394,677
264 REGIONAL CIRC SYST	5,594,847	10,000	-	5,604,847	-	-	-	5,604,847
265 LIBRARY FACILITIES	-	-	42,500	42,500	42,500	-	42,500	-
266 PUBLIC MEETINGS FACILITIES	380,393	3,500	-	383,893	-	-	-	383,893
267 AQUATICS CENTER FACILITIES	115,818	1,200	-	117,018	-	-	-	117,018
268 AB 1600 PARKLAND	323,789	-	-	323,789	-	-	-	323,789
269 QUIMBY ACT PARKLAND	193,522	600	-	194,122	-	-	-	194,122
<b>TOTAL IMPACT FEE FUNDS</b>	<b>\$ 11,894,982</b>	<b>\$ 633,500</b>	<b>\$ 42,500</b>	<b>\$ 12,571,982</b>	<b>\$ 466,374</b>	<b>\$ 357,000</b>	<b>\$ 699,374</b>	<b>\$ 12,002,333</b>
<b>DEBT SERVICE FUNDS:</b>								
306 AD 987 DEBT SERVICE	\$ -	\$ 51,400	\$ -	\$ 51,400	\$ 51,400	\$ -	\$ 51,400	\$ -
356 AD 1015 NEW PINE AVE	-	68,000	-	68,000	68,000	-	68,000	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ -</b>	<b>\$ 119,400</b>	<b>\$ -</b>	<b>\$ 119,400</b>	<b>\$ 119,400</b>	<b>\$ -</b>	<b>\$ 119,400</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS:</b>								
527 REFUSE	\$ 4,414,299	\$ 25,186,600	\$ -	\$ 29,600,899	\$ 22,456,153	\$ 2,200,000	\$ 24,656,153	\$ 4,944,747
<b>INTERNAL SERVICE FUNDS:</b>								
621 CENTRAL SERVICES	\$ (88,974)	\$ 149,171	\$ -	\$ 60,197	\$ 145,714	\$ -	\$ 145,714	\$ (85,517)
629 LIABILITY	(7,750,141)	3,146,277	-	(4,603,864)	3,112,097	-	3,112,097	(7,715,961)
630 TELEPHONE SUPPORT	283,368	1,145,191	-	1,428,559	1,164,784	-	1,164,784	263,775
631 UTILITY	(1,514,438)	3,705,585	-	2,191,147	3,817,966	-	3,817,966	(1,626,819)
635 FLEET SERVICES	550,164	8,117,662	-	8,667,826	7,728,912	-	7,728,912	938,914
677 UNEMPLOYMENT	(110,381)	283,000	-	172,619	265,000	-	265,000	(92,381)
678 WORKER COMPENSATION	(11,390,953)	4,342,247	-	(7,048,706)	4,165,754	-	4,165,754	(11,214,460)
679 INFORMATION TECHNOLOGY	562,764	4,333,393	-	4,896,157	5,051,439	-	5,051,439	(155,283)
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ (9,433,887)</b>	<b>\$ 26,222,223</b>	<b>\$ -</b>	<b>\$ 16,753,986</b>	<b>\$ 26,454,666</b>	<b>\$ -</b>	<b>\$ 26,454,666</b>	<b>\$ (9,433,887)</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ (1,416,665)</b>	<b>\$ 188,428,146</b>	<b>\$ 2,516,000</b>	<b>\$ 213,808,394</b>	<b>\$ 188,710,964</b>	<b>\$ 9,393,486</b>	<b>\$ 208,104,450</b>	<b>\$ 9,749,366</b>

NOTES: (1) fund is inactive; (2) Fund is new or has not been included in prior budgets

# SCHEDULE 'B'

## CITY OF SAN BERNARDINO HISTORICAL SUMMARY OF REVENUES BY FUND FY 2009-2010 THROUGH FY 2013-2014

DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2013-2014	BUDGET 2012-2013	PROPOSED 2012-2013	PROPOSED 2013-2014
001 GENERAL FUND	\$ 115,848,321	\$ 115,897,492	\$ 114,554,900	\$ 113,893,323	\$ 116,180,770	\$ 116,781,772
004 FEMA (2)	-	12,503	-	651,953	-	-
105 LIBRARY	89,264	145,200	107,200	65,214	69,200	69,200
106 CEMETERY	47,436	339,045	27,500	16,966	14,550	14,550
108 FEDERAL ASSET FORFEITURE	517,567	667,133	333,000	762,560	805,000	805,000
111 AIR QUALITY- AB 2766	239,365	230,979	246,200	270,540	255,200	255,200
116 EMERGENCY SHELTER GRANT (2)	-	-	-	-	280,971	259,000
117 HOME PART INVESTMENT ACT (2)	-	-	-	-	2,385,155	2,400,000
118 DRUG/GANG	19,881	10,459	16,200	61,040	30,300	30,300
119 CDBG (2)	3,138,168	4,528,923	3,583,000	2,482,520	2,811,898	2,800,000
120 NEIGHBORHOOD STABILIZATION (2)	-	-	-	500,184	2,360,916	2,300,000
121 SBETA (2)	-	4,196,387	-	2,898,675	2,678,965	2,678,965
123 GRANTS FUND (2)	10,779,930	4,760,922	1,633,800	7,313,796	4,321,954	2,720,386
124 ANIMAL CONTROL	1,189,939	1,335,561	1,503,000	1,441,876	1,417,500	1,417,500
126 SPECIAL GAS TAX	3,323,721	5,113,830	5,493,300	5,845,290	5,301,927	5,425,500
128 TRAFFIC SAFETY	2,434,777	1,794,478	2,323,300	1,143,798	780,000	780,000
129 1/2 CENT SALES & ROAD TAX	2,292,822	2,301,472	2,535,000	3,198,992	2,934,364	2,997,716
132 SEWER LINE MAINTENANCE	3,176,287	3,163,797	4,200,000	3,141,364	3,206,000	3,207,500
133 BASEBALL STADIUM	(178)	363	-	-	-	-
134 SOCCER FIELD COMPLEX	447,928	411,307	413,000	416,764	401,000	401,000
135 TRAFFIC CONGESTION (1)	1,866,375	(1,092)	-	-	-	-
137 CFD 1033-FIRE STATION M&O	572,922	583,632	573,700	578,582	585,600	585,600
208 VERDEMONT INFRASTRUCTURE	11,230	(1,949)	-	-	-	-
211 TRIBAL FIRE AGREEMENT	-	-	-	-	-	-
242 STREET CONSTRUCTION	1,048,785	9,128,984	26,425,300	2,122,957	4,975,955	-
243 PARK CONSTRUCTION (1)	12,825	721,522	1,461,800	-	1,384,605	-
244 CEMETERY CONSTRUCTION	1,187	39	1,500	40	-	-
245 SEWER LINE CONSTRUCTION	155,276	144,257	160,000	125,602	112,000	102,000
246 PUBLIC IMPROVEMENT	25,492	(5,646)	-	12,000	12,000	8,000
247 CULTURAL DEVELOPMENT	145,180	148,230	215,000	400,776	251,000	251,000
248 STORM DRAIN CONSTRUCTION	490,832	259,964	215,000	56,069	278,000	276,000
254 LANDSCAPE MAINT DISTRICT (1)	1,504,535	1,287,448	1,255,000	1,170,209	1,277,898	1,277,898
258 PROPOSITION 1B	107,992	(13,905)	-	-	-	-
261 LAW ENFORCEMENT DEVELOPMENT	170,860	34,220	42,000	50,838	40,750	40,750
262 FIRE PROTECTION DEVELOPMENT	228,735	42,473	55,000	19,029	250	250
263 LOCAL CIRCULATION SYSTEM	36,453	14,724	22,000	21,761	500	200
264 REGIONAL CIRCULATION SYSTEM	409,754	133,615	540,000	170,426	10,000	10,000
265 LIBRARY FACILITIES	86,267	20,013	26,000	-	-	-
266 PUBLIC MEETINGS FACILITIES	141,205	70,945	13,500	3,500	3,500	3,500
267 AQUATICS CENTER FACILITIES	45,011	9,829	14,000	1,200	1,200	1,200
268 AB 1600 PARKLAND	1,015,082	246,665	90,000	15,000	-	-
269 QUIMBY ACT PARKLAND	99,189	(1,027)	10,000	1,200	600	600
306 AD 987 DEBT SERVICE	65,567	22,761	52,800	12,772	51,400	51,400
356 AD 1015 NEW PINE AVE	70,820	70,886	68,300	64,026	68,000	68,000
527 REFUSE	26,411,420	25,179,869	26,792,900	24,770,063	25,186,600	25,186,600
621 CENTRAL SERVICES	149,973	68,368	165,400	75,411	149,171	149,171
629 LIABILITY	3,126,369	2,942,334	3,153,900	3,094,300	3,146,277	3,146,277
630 TELEPHONE SUPPORT	617,509	873,545	1,289,700	1,373,356	1,145,191	1,145,191
631 UTILITY	4,153,400	3,885,553	3,714,900	3,700,164	3,705,585	3,705,585
635 FLEET SERVICES	7,446,837	7,786,447	7,625,000	7,200,299	8,117,662	8,117,662
677 UNEMPLOYMENT	236,493	290,876	-	283,923	283,000	283,000
678 WORKER COMPENSATION	3,679,532	3,730,066	3,844,300	3,889,996	4,342,247	4,342,247
679 INFORMATION TECHNOLOGY	3,693,682	4,557,182	4,522,500	4,026,102	4,333,393	4,333,393
<b>GRAND TOTAL</b>	<b>\$ 201,372,013</b>	<b>\$ 207,410,173</b>	<b>\$ 219,343,910</b>	<b>\$ 197,347,457</b>	<b>\$ 205,093,164</b>	<b>\$ 193,429,113</b>

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets

**CITY OF SAN BERNARDINO  
OTHER FUNDS REVENUE REPORT  
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**SCHEDULE 'C'**

DESCRIPTION	ACTUAL 2012/2013	ACTUAL 2013/2014	BUDGET 2013/2014	PERMITS 2013/2014	PROJECTS 2013/2014	PROJECTS 2013/2014
<b>Unaudited</b>						
<b>004 FEMA (2)</b>						
4619 State/County Disaster Reimbursement	\$ -	\$ 12,503	\$ -	\$ 651,953	\$ -	\$ -
Total FEMA/Reimbursements	\$ -	\$ 12,503	\$ -	\$ 651,953	\$ -	\$ -
<b>105 LIBRARY</b>						
4505 Interest on Idle Cash*	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100
4618 State Aid-Libraries	-	70,052	30,000	-	-	-
4850 Miscellaneous Receipts	14,221	12,999	15,000	11,238	11,000	11,000
4851 Library Fines	28,264	24,912	25,000	20,861	21,000	21,000
4901 Miscellaneous Other Receipts	46,779	37,237	37,200	33,115	37,200	37,200
Total Library	\$ 89,264	\$ 75,198	\$ 107,200	\$ 65,314	\$ 69,200	\$ 69,200
<b>106 CEMETERY</b>						
4505 Interest on Idle Cash*	\$ 9,536	\$ (1,693)	\$ 10,000	\$ 50	\$ 50	\$ 50
4775 Cemetery Burial Fee	22,715	13,727	10,000	11,522	10,000	10,000
4776 Sale of Vases	430	500	500	315	500	500
4777 Sale Concrete Boxes	10,068	5,237	5,000	4,291	3,500	3,500
4778 Sale Cemetery Plots	4,687	2,574	2,000	788	500	500
4901 Misc Receipts (Transfer from Cemetery Trust)	-	318,700	-	-	-	-
Total Cemetery	\$ 47,436	\$ 387,815	\$ 27,000	\$ 16,976	\$ 14,500	\$ 14,500
<b>108 FEDERAL ASSET FORFEITURE</b>						
4505 Interest on Idle Cash*	\$ 10,965	\$ (2,498)	\$ 8,000	\$ 5,000	\$ 5,000	\$ 5,000
4672 Asset Forfeiture / Federal DOJ	391,668	608,972	250,000	375,164	450,000	450,000
4675 Asset Seizure - Federal Tre	-	-	-	63,333	0	0
4927 Asset Forfeiture	114,934	60,659	75,000	319,063	350,000	350,000
Total Federal Forfeiture	\$ 527,597	\$ 667,133	\$ 303,000	\$ 762,560	\$ 855,000	\$ 855,000
<b>111 AIR QUALITY- AB 2766</b>						
4505 Interest on Idle Cash*	\$ 522	\$ (134)	\$ 1,000	\$ -	\$ -	\$ -
4626 Rideshare Reimbursement	233,643	225,913	240,000	265,340	250,000	250,000
4906 Water Department	5,200	5,200	5,200	5,200	5,200	5,200
Total Air Quality/AB 2766	\$ 239,365	\$ 220,979	\$ 246,200	\$ 275,540	\$ 255,200	\$ 255,200
<b>116 EMERGENCY SHELTER GRANT (2)</b>						
4505 Interest on Idle Cash*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	-	-	-	-	280,971	259,000
Total Emergency Shelters	\$ -	\$ -	\$ -	\$ -	\$ 280,971	\$ 259,000
<b>117 HOME PART INVESTMENT ACT (2)</b>						
4505 Interest on Idle Cash*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	-	-	-	-	2,385,155	2,400,000
Total Home Part Grant	\$ -	\$ -	\$ -	\$ -	\$ 2,385,155	\$ 2,400,000
<b>118 DRUG/GANG</b>						
4505 Interest on Idle Cash*	\$ 1,249	-	\$ 1,200	\$ 300	\$ 300	\$ 300
4929 Asset Forfeiture-Drug/Gang	18,632	10,459	15,000	60,740	30,000	30,000
Total Drug/Gang	\$ 19,881	\$ 10,459	\$ 16,200	\$ 61,040	\$ 30,300	\$ 30,300
<b>119 CDBG (2)</b>						
4505 Interest on Idle Cash*	\$ 13,193	\$ 5,020	\$ 353,100	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	3,124,975	4,523,903	3,229,900	2,482,520	2,811,898	2,800,000
Total Community Development	\$ 3,138,168	\$ 4,528,923	\$ 3,583,000	\$ 2,482,520	\$ 2,811,898	\$ 2,800,000
<b>120 NEIGHBORHOOD STABILIZATION</b>						
4505 Interest on Idle Cash*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	-	-	-	500,184	2,360,916	2,300,000
Total Community Development	\$ -	\$ -	\$ -	\$ 500,184	\$ 2,360,916	\$ 2,300,000

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets  
\*Account values for 4505 and 4509 have been combined

**CITY OF SAN BERNARDINO  
OTHER FUNDS REVENUE REPORT  
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**SCHEDULE 'C'**

DESCRIPTION	ACTUAL 2009 2010	ACTUAL 2010 2011	BUDGET 2011 2012	REVISI 2011 2012	PROJE 2012 2013	PROJE 2013 2014
<b>121 SBETA (2)</b>						
4505 Interest on Idle Cash*	\$ -	\$ (42,531)	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	-	4,238,918	-	2,898,675	2,678,965	2,678,965
<b>Total SBETA</b>						
<b>123 GRANTS FUND (2)</b>						
4505 Interest on Idle Cash*	\$ 19,893	\$ (13,365)	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	10,569,688	4,676,710	1,633,800	7,313,796	4,321,954	2,720,386
4696 Recoverable Revenue	154,725	68,174	-	-	-	-
4697 Credit NSIP Reimb Revenue	23,048	29,402	-	-	-	-
4698 Grant Donations	5,618	-	-	-	-	-
4699 Program Income	7,157	-	-	-	-	-
<b>Total Grants Fund</b>						
<b>124 ANIMAL CONTROL</b>						
4320 Animal License	\$ 273,151	\$ 273,972	\$ 300,000	\$ 247,486	\$ 250,000	\$ 250,000
4352 Miscellaneous License & Permits	1,025	825	500	1,655	1,000	1,000
4410 General Fines	15,460	27,638	25,000	33,991	30,000	30,000
4430 Animal License Penalty	20,700	27,620	25,000	34,695	30,000	30,000
4756 Animal Adoption Fee	39,190	39,712	35,000	44,906	40,000	40,000
4757 Contracted Shelter Fee	750,890	907,720	1,014,800	967,525	967,000	967,000
4759 Apprehension Fee	15,900	2,056	20,000	20,750	20,000	20,000
4760 Board Fee	16,154	37	20,000	31,052	20,000	20,000
4761 Field Service Fee	65	(115)	200	325	2,000	2,000
4763 Owner Release Fee	17,748	20,439	25,000	20,184	20,000	20,000
4764 Vaccination Fee	14,683	13,140	14,000	11,850	12,000	12,000
4765 Microchip Fee	24,315	22,060	23,000	25,525	25,000	25,000
4901 Miscellaneous Receipts	658	457	500	1,932	500	500
4922 Sale of Equipment	-	-	-	-	-	-
<b>Total Animal Control</b>						
<b>126 SPECIAL GAS TAX</b>						
4505 Interest on Idle Cash*	\$ 4,571	\$ (46)	\$ 5,000	\$ 3,000	\$ 3,000	\$ -
4602 HUTA Prop42 Replacement	-	1,964,190	2,276,900	2,839,333	2,301,833	2,270,000
4607 HUTA R&T 7360	-	-	-	-	-	-
4610 State Aid-2106	695,310	658,354	676,000	653,591	629,913	675,000
4611 State Aid-2107	1,493,358	1,429,002	1,441,900	1,388,719	1,405,453	1,475,000
4612 State Aid-2107.5	10,000	-	10,000	-	10,000	10,000
4614 Prop 111-Highway Users Tax	1,120,482	1,062,330	1,083,500	980,647	951,728	995,500
<b>Total Special Gas Tax</b>						
<b>128 TRAFFIC SAFETY</b>						
4440 CVC Fine	\$ 1,450,140	\$ 1,180,999	\$ 1,400,000	\$ 781,268	\$ 780,000	\$ 780,000
4441 Nester Red Lights	984,637	613,479	923,300	362,530	-	-
<b>Total Traffic Safety</b>						
<b>129 1/2 CENT SALES &amp; ROAD TAX</b>						
4505 Interest on Idle Cash*	\$ 33,285	\$ (11,572)	\$ 35,000	\$ 12,000	\$ 6,000	\$ 2,000
4613 1/2 Cent Sales Tax	2,259,537	2,313,044	2,500,000	3,186,992	2,928,364	2,995,716
<b>Total 1/2 Cent Sales &amp; Road Tax</b>						
<b>132 SEWER LINE MAINTENANCE</b>						
4505 Interest on Idle Cash*	\$ 54,068	\$ (506)	\$ 25,000	\$ 5,904	\$ 6,000	\$ 7,500
4820 Sewer Line Maintenance	3,122,219	3,164,303	4,175,000	3,135,460	3,200,000	3,200,000
<b>Total Sewer Line Maintenance</b>						

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets  
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**CITY OF SAN BERNARDINO  
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**SCHEDULE 'C'**

DESCRIPTION	ACTUAL 2009/2010	ACTUAL 2010/2011	BUDGET 2011/2012	ESTIMATE 2013/2014	PROJECTED 2012/2013	PROJECTED 2013/2014
<b>133 BASEBALL STADIUM</b>						
4505 Interest on Idle Cash*	\$ (178)	\$ 363	\$ -	\$ -	\$ -	\$ -
Total Baseball Stadium	\$ (178)	\$ 363	\$ -	\$ -	\$ -	\$ -
<b>134 SOCCER FIELD COMPLEX</b>						
4505 Interest on Idle Cash*	\$ 4,111	\$ (1,475)	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000
4520 Land & Building Rental	154,392	136,185	120,000	124,432	125,000	125,000
4528 Sponsorships	-	6,324	-	3,350	-	-
4530 Rental Fee - Parking	206,611	178,392	200,000	180,508	180,000	180,000
4861 Program & Facilities Fee	77,560	77,251	80,000	73,363	75,000	75,000
4862 Park Energy Fee	5,254	4,360	4,000	4,904	4,000	4,000
4901 Miscellaneous Other Revenue	-	10,270	4,000	28,208	15,000	15,000
Total Soccer Field Complex	\$ 469,928	\$ 402,883	\$ 409,000	\$ 456,462	\$ 481,000	\$ 481,000
<b>135 TRAFFIC CONGESTION (1)</b>						
4505 Interest on Idle Cash*	\$ 16,421	\$ (1,092)	\$ -	\$ -	\$ -	\$ -
4635 Traffic Congestion Relief	1,849,954	-	-	-	-	-
Total Traffic Congestion	\$ 1,866,375	\$ (1,092)	\$ -	\$ -	\$ -	\$ -
<b>137 CFD 1033-FIRE STATION M&amp;O</b>						
4505 Interest on Idle Cash*	5,026	(1,421)	5,900	-	-	-
4115 CFD 1033 Special Tax	\$ 567,898	\$ 585,053	\$ 567,800	\$ 578,582	\$ 585,600	\$ 585,600
Total CFD 1033 Fire Station	\$ 572,924	\$ 583,632	\$ 573,700	\$ 578,582	\$ 585,600	\$ 585,600
<b>208 VERDEMONT INFRASTRUCTURE</b>						
4505 Interest on Idle Cash*	\$ 11,230	\$ (1,949)	\$ -	\$ -	\$ -	\$ -
Total Verdemont Improvement	\$ 11,230	\$ (1,949)	\$ -	\$ -	\$ -	\$ -
<b>211 TRIBAL FIRE AGREEMENT</b>						
4505 Interest on Idle Cash*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tribal Equipment/Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>242 STREET CONSTRUCTION</b>						
4901 Miscellaneous Receipts/Refunds/Rebates	\$ -	\$ 250,000	\$ 1,702,400	\$ -	\$ -	\$ -
4630 State Aid-Street Construction	-	2,017,403	-	-	-	-
4658 Federal Aid-FAU	22,458	6,388,515	17,377,100	2,122,957	4,975,955	-
4670 EDA Reimbursement	204,642	-	202,700	-	-	-
4671 IVDA Reimbursement	-	-	660,000	-	-	-
4677 Local Stimulus SANBAG	-	-	2,898,700	-	-	-
4945 Construction Reimbursement/Miscellaneous	821,685	473,066	3,584,400	-	-	-
Total Street Construction	\$ 1,048,785	\$ 2,738,984	\$ 23,422,500	\$ 2,122,957	\$ 4,975,955	\$ -
<b>243 PARK CONSTRUCTION (1)</b>						
4505 Interest on Idle Cash*	\$ 12,825	\$ (3,543)	\$ 5,000	\$ -	\$ -	\$ -
4620 State Aid Park Development	-	723,773	1,120,800	-	1,384,605	-
4651 Construction Reimbursement	-	-	336,000	-	-	-
4732 Park Development Fee	-	1,292	-	-	-	-
Total Park Construction	\$ 12,825	\$ 721,522	\$ 1,461,800	\$ -	\$ 1,384,605	\$ -
<b>244 CEMETERY CONSTRUCTION</b>						
4505 Interest on Idle Cash*	\$ 750	\$ (221)	\$ 1,000	\$ -	\$ -	\$ -
4778 Sale Cemetery Plots	437	259	500	40	-	-
Total Cemetery Construction	\$ 1,187	\$ (221)	\$ 1,500	\$ 40	\$ -	\$ -

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets  
\*Account values for 4505 and 4509 have been combined

**CITY OF SAN BERNARDINO  
OTHER FUNDS REVENUE REPORT  
FISCAL YEARS 2012 - 2013 & 2013-2014**

**SCHEDULE 'C'**

DESCRIPTION	ACTUAL 2010/2011	ACTUAL 2011/2012	BUDGET 2012/2013	REVENUE 2012/2013	PROJECTED 2012/2013	PROJECTED 2013/2014
<b>245 SEWER LINE CONSTRUCTION</b>						
4505 Interest on Idle Cash*	\$ 59,275	\$ (8,557)	\$ 60,000	\$ 5,904	\$ 12,000	\$ 2,000
4651 Construction Reimbursement	-	-	-	-	-	-
4822 Sewer Connection Fee	96,001	152,813	100,000	119,698	100,000	100,000
<b>Total Sewer Line Construction</b>	\$ 155,276	\$ 144,256	\$ 160,000	\$ 125,602	\$ 112,000	\$ 102,000
<b>246 PUBLIC IMPROVEMENT</b>						
4505 Interest on Idle Cash*	\$ 25,492	\$ (5,646)	\$ -	\$ 12,000	\$ 12,000	\$ 8,000
<b>Total Public Improvement Construction</b>	\$ 25,492	\$ (5,646)	\$ -	\$ 12,000	\$ 12,000	\$ 8,000
<b>247 CULTURAL DEVELOPMENT</b>						
4505 Interest on Idle Cash*	\$ 10,321	\$ (1,666)	\$ 15,000	\$ 2,000	\$ 1,000	\$ 1,000
4335 Cultural Development Construction Fee	134,859	149,896	200,000	398,776	250,000	250,000
<b>Total Cultural Development Construction</b>	\$ 145,180	\$ 148,230	\$ 215,000	\$ 400,776	\$ 251,000	\$ 251,000
<b>248 STORM DRAIN CONSTRUCTION</b>						
4505 Interest on Idle Cash*	\$ 52,036	\$ (14,722)	\$ 40,000	\$ 12,000	\$ 3,000	\$ 1,000
4651 Construction Reimbursement	277,463	-	-	-	-	-
4819 Area Drainage Plan Fee	-	-	-	-	-	-
4818 Storm Drain Fee	161,333	274,686	175,000	44,069	275,000	275,000
<b>Total Storm Drain Construction</b>	\$ 490,832	\$ 259,964	\$ 215,000	\$ 56,069	\$ 278,000	\$ 276,000
<b>254 LANDSCAPE MAINT DISTRICT (1)</b>						
4505 Interest on Idle Cash*	\$ 33,060	\$ (10,486)	\$ -	\$ 500	\$ 200	\$ 200
4115 Revenue for All ADS	1,471,475	1,297,934	1,255,000	1,169,709	1,277,698	1,277,698
<b>Total Landscape District (1)</b>	\$ 1,504,535	\$ 1,287,448	\$ 1,255,000	\$ 1,170,209	\$ 1,277,898	\$ 1,277,898
<b>258 PROPOSITION 1B</b>						
4505 Interest on Idle Cash*	\$ 36,592	\$ (13,905)	\$ -	\$ -	\$ -	\$ -
4628 Prop 1B Revenue	-	-	-	-	-	-
4945 Construction Reimbursement	71,400	-	-	-	-	-
<b>Total Proposition 1B</b>	\$ 108,092	\$ (13,905)	\$ -	\$ -	\$ -	\$ -
<b>261 LAW ENFORCEMENT DEVELOPMENT</b>						
4505 Interest on Idle Cash*	\$ 1,765	\$ (520)	\$ 2,000	\$ 1,000	\$ 750	\$ 750
4824 Development Impact Fees	169,095	34,740	40,000	49,838	40,000	40,000
<b>Total Law Enforcement Impact Fees</b>	\$ 170,860	\$ 34,220	\$ 42,000	\$ 50,838	\$ 40,750	\$ 40,750
<b>262 FIRE PROTECTION DEVELOPMENT</b>						
4505 Interest on Idle Cash*	\$ 8,591	\$ (2,191)	\$ 5,000	\$ 500	\$ 250	\$ 250
4824 Development Impact Fees	189,798	44,664	50,000	18,529	-	-
4901 Miscellaneous Receipts	30,346	-	-	-	-	-
<b>Total Fire Protection Impact Fees</b>	\$ 228,735	\$ 42,473	\$ 55,000	\$ 19,029	\$ 250	\$ 250
<b>263 LOCAL CIRCULATION SYSTEM</b>						
4505 Interest on Idle Cash*	\$ 7,830	\$ (2,080)	\$ 2,000	\$ 1,000	\$ 500	\$ 200
4824 Development Impact Fees	28,623	16,804	20,000	20,761	-	-
<b>Total Local Circulation Impact Fees</b>	\$ 36,453	\$ 14,724	\$ 22,000	\$ 21,761	\$ 500	\$ 200

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets  
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**CITY OF SAN BERNARDINO  
OTHER FUNDS REVENUE REPORT  
FISCAL YEARS 2012 - 2013 & 2013-2014**

**SCHEDULE 'C'**

DESCRIPTION	ACTUAL 2009/2010	ACTUAL 2010/2011	BUDGET 2010/2012	ESTIMATED 2010/2012	PROJECTED 2012/2013	PROJECTED 2013/2014
<b>264 REGIONAL CIRCULATION SYSTEM</b>						
4505 Interest on Idle Cash*	\$ 106,458	\$ (31,435)	\$ 50,000	\$ 20,000	\$ 10,000	\$ 10,000
4824 Development Impact Fees	303,296	165,050	150,000	150,426	-	-
4901 Miscellaneous Receipts-Loan Repayment	-	-	340,000	-	-	-
<b>Total Regional Circulation Impact Fees</b>	<b>\$ 409,754</b>	<b>\$ 133,615</b>	<b>\$ 540,000</b>	<b>\$ 470,426</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>265 LIBRARY FACILITIES</b>						
4505 Interest on Idle Cash*	\$ 1,295	\$ (157)	\$ 1,000	\$ -	\$ -	\$ -
4824 Development Impact Fees	84,972	20,170	25,000	-	-	-
<b>Total Library Facilities Impact Fees</b>	<b>\$ 86,267</b>	<b>\$ 19,013</b>	<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>266 PUBLIC MEETINGS FACILITIES</b>						
4505 Interest on Idle Cash*	\$ 4,761	\$ (1,500)	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
4824 Development Impact Fees	136,444	72,445	10,000	-	-	-
<b>Total Public Meetings Facilities Impact Fees</b>	<b>\$ 141,205</b>	<b>\$ 70,945</b>	<b>\$ 13,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
<b>267 AQUATICS CENTER FACILITIES</b>						
4505 Interest on Idle Cash*	\$ 1,622	\$ (471)	\$ 2,000	\$ 1,200	\$ 1,200	\$ 1,200
4824 Development Impact Fees	43,389	10,300	12,000	-	-	-
<b>Total Aquatics Center Impact Fees</b>	<b>\$ 45,011</b>	<b>\$ 9,829</b>	<b>\$ 14,000</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>
<b>268 AB 1600 PARKLAND</b>						
4505 Interest on Idle Cash*	\$ 29,341	\$ (7,194)	\$ 40,000	\$ 15,000	\$ -	\$ -
4824 Development Impact Fees	985,741	253,859	50,000	-	-	-
<b>Total Ab 1600 Parkland Impact Fees</b>	<b>\$ 1,015,082</b>	<b>\$ 246,665</b>	<b>\$ 90,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>269 QUIMBY ACT PARKLAND</b>						
4505 Interest on Idle Cash*	\$ 4,194	\$ (1,027)	\$ 5,000	\$ 1,200	\$ 600	\$ 600
4824 Development Impact Fees	94,995	-	5,000	-	-	-
<b>Total Quimby Act Parkland Impact Fees</b>	<b>\$ 99,189</b>	<b>\$ (1,027)</b>	<b>\$ 10,000</b>	<b>\$ 1,200</b>	<b>\$ 600</b>	<b>\$ 600</b>
<b>306 AD 987 DEBT SERVICE</b>						
4505 Interest on Idle Cash*	\$ 447	\$ (75)	\$ 1,400	\$ -	\$ -	\$ -
4115 Revenue as from Assessments Districts	65,120	22,836	51,400	12,772	51,400	51,400
<b>Total AD 987 Debt Service</b>	<b>\$ 65,567</b>	<b>\$ 22,761</b>	<b>\$ 52,800</b>	<b>\$ 12,772</b>	<b>\$ 51,400</b>	<b>\$ 51,400</b>
<b>356 AD 1015 NEW PINE AVE</b>						
4505 Interest on Idle Cash*	\$ 362	\$ (36)	\$ 300	\$ -	\$ -	\$ -
4115 Revenue as from Assessments Districts	70,458	70,922	68,000	64,026	68,000	68,000
<b>Total AD 1015 New Pine Ave.</b>	<b>\$ 70,820</b>	<b>\$ 70,886</b>	<b>\$ 68,300</b>	<b>\$ 64,026</b>	<b>\$ 68,000</b>	<b>\$ 68,000</b>
<b>527 REFUSE</b>						
4505 Interest on Idle Cash*	\$ 25,352	\$ -	\$ 2,100	\$ 15,000	\$ 20,000	\$ 20,000
4830 Commercial Rubbish	49,395	3,003	3,600	-	-	-
4831 Commercial Bin Rent	601	697	800	642	400	400
4832 Commercial Bin Service	10,561,275	4,839,911	5,079,600	3,956,376	3,750,000	3,750,000
4833 Commercial Special	1,178,787	998,534	1,214,700	136,783	126,000	126,000
4837 Automated Commercial Rubbish	-	4,536,256	4,220,200	5,753,798	4,565,900	4,565,900
4840 Residential Water Billed	10,155,752	11,665,108	13,542,900	11,555,169	13,712,200	13,712,200
4841 Residential "B" Accounts	1,328,661	213,805	-	351	400	400
4843 Dino Bin Service	2,509,371	2,130,203	1,956,400	2,812,815	2,500,000	2,500,000
4844 Commercial Penalties	34,659	3,447	3,800	-	-	-
4845 Residential Penalties	2,112	321	400	-	-	-
4846 Recycling Receipts	253,680	138,495	160,700	164,828	160,700	160,700
4901 Miscellaneous Other Revenue	442,183	646,520	607,700	335,742	351,000	351,000
4922 Sale Salvage Matter	(130,408)	3,569	-	38,559	-	-
<b>Total Refuse</b>	<b>\$ 26,411,925</b>	<b>\$ 25,175,919</b>	<b>\$ 26,792,900</b>	<b>\$ 26,770,033</b>	<b>\$ 25,116,600</b>	<b>\$ 25,116,600</b>

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets  
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**CITY OF SAN BERNARDINO  
OTHER FUNDS REVENUE REPORT  
FISCAL YEARS 2012 - 2013 & 2013-2014**

**SCHEDULE 'C'**

DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	REVENUE 2011-2012	PROPOSED 2012-2013	PROPOSED 2013-2014
<b>621 CENTRAL SERVICES</b>	\$ 149,973	\$ 68,368	\$ 165,400	\$ 75,411	\$ 149,171	\$ 149,171
<b>629 LIABILITY</b>						
4505 Interest on Idle Cash*	\$ 50,469	\$ (19,166)	\$ 30,000	\$ -	\$ -	\$ -
4670 Successor Agency/San Bernardino	-	-	-	-	-	-
4897 Interdepartmental Receipts	3,075,900	2,961,500	3,123,900	3,094,300	3,146,277	3,146,277
Total Liability/Expense	\$ 3,126,369	\$ 2,942,334	\$ 3,153,900	\$ 3,094,300	\$ 3,146,277	\$ 3,146,277
<b>630 TELEPHONE SUPPORT</b>						
4893 Water Department Receipts	\$ 102,139	\$ 239,012	\$ 76,700	\$ 37,088	\$ 154,630	\$ 154,630
4673 Water Reimbursement	-	-	-	126,256	-	-
4670 Successor Agency/San Bernardino	1,445	26,711	7,800	370	7,000	7,000
4897 Interdepartmental Receipts	506,395	602,045	1,200,200	1,200,200	974,561	974,561
4901/4903 Miscellaneous/SBETA/Assessment Districts	7,530	5,777	5,000	9,443	9,000	9,000
Total Telephone Support	\$ 617,409	\$ 872,545	\$ 1,294,700	\$ 1,376,357	\$ 1,145,191	\$ 1,145,191
<b>631 UTILITY</b>						
4893 Water Department Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4897 Interdepartmental Receipts	3,957,400	3,885,553	3,544,600	3,700,164	3,705,585	3,705,585
4903 Misc/Assessment Districts/LED Reimb	196,000	-	170,300	-	-	-
Total Utility	\$ 4,153,400	\$ 3,885,553	\$ 3,714,900	\$ 3,700,164	\$ 3,705,585	\$ 3,705,585
<b>635 FLEET SERVICES</b>						
4670 Successor Agency/San Bernardino	\$ 15,782	\$ 7,333	\$ 1,900	\$ 1,271	\$ 1,000	\$ 1,000
4897 Interdepartmental Receipts	6,831,563	7,358,798	6,750,300	6,764,017	7,666,662	7,666,662
4901 Misc/Assessment Districts/SBETA	6,541	-	56,800	-	50,000	50,000
4903 Refunds/Rebates	592,951	420,316	816,000	435,011	400,000	400,000
Total Fleet Services	\$ 7,536,837	\$ 8,286,447	\$ 7,624,000	\$ 7,200,299	\$ 8,117,662	\$ 8,117,662
<b>677 UNEMPLOYMENT</b>						
4899 Premiums	\$ 236,493	\$ 290,876	-	\$ 283,923	\$ 283,000	\$ 283,000
Total Worker Compensation	\$ 236,493	\$ 290,876	\$ -	\$ 283,923	\$ 283,000	\$ 283,000
<b>678 WORKER COMPENSATION</b>						
4897 Interdepartmental Receipts	\$ 3,458,461	\$ 3,406,571	\$ 3,494,300	\$ 3,494,409	\$ 3,920,247	\$ 3,920,247
4906 Water Department	220,854	323,495	350,000	395,586	412,000	412,000
4670 Successor Agency/San Bernardino	217	-	0	0	10,000	10,000
Total Worker Compensation	\$ 3,679,532	\$ 3,730,066	\$ 3,844,300	\$ 3,890,000	\$ 4,342,247	\$ 4,342,247
<b>679 INFORMATION TECHNOLOGY</b>						
4670 Successor Agency/San Bernardino	\$ -	\$ 35,584	\$ 51,400	\$ 21,800	\$ 24,267	\$ 24,267
4673 Water Reimbursement	539,600	557,850	461,900	67,484	522,267	522,267
4897 Interdepartmental Receipts	3,147,900	3,953,798	3,934,000	3,934,100	3,767,659	3,767,659
4901 Miscellaneous/SBETA/SANCAT/IVDA	6,182	9,950	75,200	2,718	19,200	19,200
Total Information Technology	\$ 3,699,682	\$ 4,557,182	\$ 4,522,500	\$ 4,026,102	\$ 4,333,393	\$ 4,333,393
<b>GRAND TOTAL</b>	\$ 85,522,632	\$ 91,242,183	\$ 109,769,000	\$ 83,450,138	\$ 82,567,286	\$ 86,667,341

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets  
\*Account values for 4505 and 4509 have been combined

**CITY OF SAN BERNARDINO  
HISTORICAL and PROPOSED SUMMARY OF EXPENDITURES  
BY FUND/DEPARTMENT FY 2009-10 THROUGH FY 2013-14**

**SCHEDULE 'D'**

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	ENCUMBR 2011-12	ENCUMBR 2012-13	ENCUMBR 2013-14	ENCUMBR 2013-14
				<b>Unaudited</b>		
<b>GENERAL FUND:</b>						
Mayor	\$ 806,091	\$ 644,438	\$ 764,600	\$ 752,144	\$ 594,479	\$ 495,580
Common Council	472,961	459,439	681,700	578,791	662,230	628,683
City Clerk	1,888,917	1,507,051	2,264,015	1,522,950	1,123,679	1,097,871
City Treasurer	197,763	202,524	210,400	209,531	221,176	214,456
City Attorney	3,457,097	4,095,525	4,441,850	4,104,545	3,363,348	3,290,011
<sup>1</sup> Code Compliance	3,224,002	-	-	-	-	-
General Government	7,001,601	1,347,522	3,763,000	3,352,527	4,764,350	4,764,350
Debt Service	5,344,956	4,139,983	-	2,150,747	1,758,500	1,758,500
City Manager	1,002,141	1,179,586	1,282,000	1,241,119	1,116,136	1,065,200
Human Resources	476,406	508,371	614,300	612,960	511,313	498,379
Finance	1,541,030	1,902,878	1,763,285	2,580,895	1,664,183	1,614,875
Civil Service	283,797	286,522	365,400	355,251	399,097	387,559
Community Development	-	7,272,969	5,705,700	5,486,493	6,879,435	3,799,650
<sup>2</sup> Development Services	3,889,599	-	-	-	-	-
Fire	31,452,432	32,178,092	31,011,800	34,291,621	31,055,887	29,823,420
Police	57,668,992	60,554,537	61,168,800	62,365,607	55,419,460	55,657,181
<sup>3</sup> Facilities Management	3,188,352	-	-	-	-	-
Parks, Rec. & Comm. Svcs.	4,301,541	5,067,528	5,175,300	5,551,123	4,656,966	4,606,109
<sup>4</sup> Public Services	4,892,927	-	-	-	-	-
Public Works	-	7,066,654	8,872,300	8,217,566	8,259,249	8,142,073
<b>TOTAL GENERAL FUND</b>	<b>\$ 128,828,035</b>	<b>\$ 128,828,035</b>	<b>\$ 128,828,035</b>	<b>\$ 128,828,035</b>	<b>\$ 122,446,438</b>	<b>\$ 117,843,626</b>

<sup>1</sup>Part of City-Wide reorganization, Code Enforcement moved to Community Development. Beginning FY 2013-14, Code moved to Police Department  
<sup>2</sup>Part of City-Wide reorganization, Development Services was combined with Code Enforcement and changed to Community Development  
<sup>3</sup>Part of City-Wide reorganization, Facilities Management moved to Public Works  
<sup>4</sup>Part of City-Wide reorganization, Public Services combined with Facilities Management and became Public Works.

004 FEMA (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105 LIBRARY	2,136,788	2,082,734	2,206,300	2,090,055	1,757,329	1,716,129
106 CEMETERY	165,204	138,318	163,100	162,148	186,734	182,088
108 FEDERAL ASSET FORFEITURE	302,065	824,003	471,677	388,100	377,400	377,400
111 AIR QUALITY- AB 2766	98,713	107,755	327,500	305,099	129,142	125,750
116 EMERGENCY SHELTER GRANT (2)	-	-	-	-	280,971	259,000
117 HOME PART INVESTMENT ACT (2)	-	-	-	281,179	2,385,155	2,400,000
118 DRUG/GANG	21,882	-	30,000	13,717	30,000	30,000
119 CDBG (2)	-	-	3,583,000	2,974,612	2,811,898	2,784,303
120 NEIGHBORHOOD STABILIZATION (2)	-	-	-	500,184	2,360,916	2,300,000
121 SBETA (2)	-	-	2,363,600	3,659,918	2,678,965	2,678,965
123 GRANTS FUND (2)	-	12,570,564	1,633,800	9,195,417	166,800	-
124 ANIMAL CONTROL	1,448,889	1,533,950	2,041,000	1,825,625	2,238,855	2,238,855
126 SPECIAL GAS TAX	229,412	1,740,423	2,242,900	1,476,249	1,247,549	1,763,824
128 TRAFFIC SAFETY	900,541	817,690	669,200	514,935	643,200	643,200
129 1/2 CENT SALES & ROAD TAX	1,939,529	680,907	5,946,500	1,047,204	1,833,488	2,352,500
132 SEWER LINE MAINTENANCE	2,503,072	2,619,402	4,898,200	2,293,835	2,466,888	2,108,070
133 BASEBALL STADIUM	107,359	21,434	-	15,041	15,000	15,000
134 SOCCER FIELD COMPLEX	398,143	421,832	464,300	370,068	365,789	362,389
135 TRAFFIC CONGESTION (1)	1,531,795	1,802,528	1,041,900	-	-	-
137 CFD 1033-FIRE STATION M&O	-	-	-	-	-	-
208 VERDEMONT INFRASTRUCTURE	195,047	468,933	239,200	7,530	110,000	-
211 TRIBAL FIRE AGREEMENT	70,678	18,000	58,500	24,000	40,500	40,500
240 INFRASTRUCTURE LOAN (1)	340,508	-	-	-	-	-
242 STREET CONSTRUCTION	3,644,466	6,552,048	22,824,700	1,016,897	4,975,955	-
243 PARK CONSTRUCTION (1)	90,678	633,459	2,049,600	545,644	1,504,482	-
244 CEMETERY CONSTRUCTION	-	-	-	-	-	-
245 SEWER LINE CONSTRUCTION	235,860	463,336	3,877,500	859,695	351,029	-
246 PUBLIC IMPROVEMENT	74,319	644,730	881,000	57,745	-	-
247 CULTURAL DEVELOPMENT	-	-	-	-	-	-
248 STORM DRAIN CONSTRUCTION	925,502	397,230	3,236,900	346,078	1,193,146	-
254 LANDSCAPE MAINT DISTRICT (1)	1,428,779	1,525,785	1,272,600	1,447,801	1,277,698	1,277,698

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets

**CITY OF SAN BERNARDINO  
HISTORICAL and PROPOSED SUMMARY OF EXPENDITURES  
BY FUND/DEPARTMENT FY 2009-10 THROUGH FY 2013-14**

**SCHEDULE 'D'**

DESCRIPTION	ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2013-14
258 PROPOSITION 1B	\$ 830,126	\$ 357,149	\$ 2,294,800	\$ 413,145	\$ 1,954,755	\$ -
261 LAW ENFORCEMENT DEVELOPMENT	200,000	-	148,700	43,448	30,000	30,000
262 FIRE PROTECTION DEVELOPMENT	421,907	247,237	160,300	156,707	160,300	113,874
263 LOCAL CIRCULATION SYSTEM	191,086	33,761	514,400	38,530	110,170	-
264 REGIONAL CIRCULATION SYSTEM	1,713,111	162,273	6,766,100	324,128	2,216,026	-
265 LIBRARY FACILITIES	30,989	57,916	62,000	46,267	42,500	42,500
266 PUBLIC MEETINGS FACILITIES	-	-	-	-	-	-
267 AQUATICS CENTER FACILITIES	-	-	-	-	-	-
268 AB 1600 PARKLAND	69,644	328,929	1,179,200	336,794	1,119,536	-
269 QUIMBY ACT PARKLAND	-	26,857	47,800	-	47,800	-
305 AD #985 DEBT SERVICE	127,401	-	-	-	-	-
306 AD 987 DEBT SERVICE	65,176	64,676	65,700	53,438	51,400	51,400
356 AD 1015 NEW PINE AVE	-	34,373	36,200	27,187	68,000	68,000
527 REFUSE	23,340,817	23,711,471	22,841,200	19,171,158	23,296,909	22,456,153
621 CENTRAL SERVICES	222,023	130,751	165,400	117,978	145,714	145,714
629 LIABILITY	3,078,101	7,979,269	3,006,100	3,169,147	3,112,097	3,112,097
630 TELEPHONE SUPPORT	843,040	975,317	1,304,300	1,037,492	1,164,784	1,164,784
631 UTILITY	4,088,039	4,017,281	3,682,300	4,882,144	3,817,257	3,817,966
635 FLEET SERVICES	7,425,515	8,085,569	7,685,000	6,778,721	8,610,112	7,728,912
677 UNEMPLOYMENT	497,086	396,948	-	265,600	265,000	265,000
678 WORKER COMPENSATION	3,754,572	6,352,030	3,735,900	3,793,110	4,165,754	4,165,754
679 INFORMATION TECHNOLOGY	4,084,289	4,214,386	4,584,300	4,123,150	5,007,439	5,051,439
<b>(GRAND TOTAL ALL FUNDS)</b>	<b>\$ 200,832,756</b>	<b>\$ 221,673,673</b>	<b>\$ 231,637,227</b>	<b>\$ 213,421,031</b>	<b>\$ 201,733,922</b>	<b>\$ 189,742,916</b>

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets

**CITY OF SAN BERNARDINO  
EXPENDITURES BY CATEGORY-ALL FUNDS  
BY DEPARTMENT & FUND  
FISCAL YEAR 2012-2013**

**SCHEDULE 'E'**

FUND/TITLE	PERSONNEL SERVICES	MAINTENANCE & REPAIRS	CONTRACT SERVICES	INVENTORY	CAPITAL OUTLAY	OTHER SERVICES	TOTAL EXPENDITURE
<b>GENERAL FUND:</b>							
010 MAYOR	\$ 317,861	\$ 70,075	\$ 90,000	\$ 116,543	\$ -	\$ -	\$ 594,479
020 COMMON COUNCIL	525,548	43,200	-	93,482	-	-	662,230
030 CITY CLERK	776,800	86,400	126,600	133,879	-	-	1,123,679
040 CITY TREASURER	193,766	10,500	4,000	12,910	-	-	221,176
050 CITY ATTORNEY	2,276,607	448,816	550,945	88,980	-	-	3,363,348
090 GENERAL GOVERNMENT	911,250	357,000	3,486,100	-	-	-	4,764,350
090 GENERAL GOVERNMENT	-	-	-	-	-	1,758,500	1,758,500
100 CITY MANAGER	989,137	26,600	-	100,399	-	-	1,116,136
108 CIVIL SERVICE	323,470	6,200	-	69,427	-	-	399,097
110 HUMAN RESOURCES	383,760	18,000	-	109,553	-	-	511,313
120 FINANCE	1,392,609	45,200	2,000	224,374	-	-	1,664,183
180 COMMUNITY DEVELOPMENT	5,072,800	164,100	630,100	1,012,435	-	-	6,879,435
200 FIRE	27,915,803	819,100	302,800	2,018,184	-	-	31,055,887
210 POLICE	46,593,416	1,302,600	679,400	6,844,044	-	-	55,419,460
380 PARKS & RECREATION	1,603,937	482,900	1,088,700	1,481,429	-	-	4,656,966
400 PUBLIC WORKS	3,658,037	886,750	1,037,000	2,677,462	-	-	8,259,249
<b>TOTAL GENERAL FUND</b>	<b>\$ 92,934,800</b>	<b>\$ 4,187,400</b>	<b>\$ 8,007,640</b>	<b>\$ 13,961,001</b>	<b>\$ -</b>	<b>\$ 1,758,500</b>	<b>\$ 122,449,341</b>
<b>SPECIAL REVENUE FUNDS:</b>							
004 FEMA (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105 LIBRARY	1,260,184	218,700	26,700	251,745	-	-	1,757,329
106 CEMETERY	118,700	23,300	14,000	24,734	6,000	-	186,734
108 FEDERAL ASSET FORFEITURE	-	170,900	91,300	115,200	-	-	377,400
111 AIR QUALITY- AB 2766	96,342	21,400	-	11,400	-	-	129,142
116 EMERGENCY SHELTER GRANT (2)	-	-	280,971	-	-	-	280,971
117 HOME PART INVESTMENT ACT (2)	447,500	-	1,937,655	-	-	-	2,385,155
118 DRUG/GANG	-	25,000	5,000	-	-	-	30,000
119 CDBG (2)	557,400	76,300	1,134,998	-	-	1,043,200	2,811,898
120 NEIGHBORHOOD STABILIZATION (2)	-	-	2,360,916	-	-	-	2,360,916
121 SBETA (2)	-	-	2,678,965	-	-	-	2,678,965
123 GRANTS FUND (2)	-	-	166,800	-	-	-	166,800
124 ANIMAL CONTROL	1,196,187	118,900	64,500	759,268	100,000	-	2,238,855
128 TRAFFIC SAFETY	-	-	643,200	643,200	-	-	1,286,400
132 SEWER LINE MAINTENANCE	1,248,814	204,800	843,354	169,920	-	-	2,466,888
133 BASEBALL STADIUM	-	-	15,000	-	-	-	15,000
134 SOCCER FIELD COMPLEX	179,000	73,600	17,300	60,269	35,600	-	365,769
137 CFD 1033-FIRE STATION M&O	-	-	-	-	-	-	-
211 TRIBAL FIRE AGREEMENT	-	22,500	18,000	-	-	-	40,500
247 CULTURAL DEVELOPMENT	-	-	-	-	-	-	-
254 LANDSCAPE MAINT DISTRICT (1)	239,665	-	722,089	315,944	-	-	1,277,698
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 5,320,782</b>	<b>\$ 955,400</b>	<b>\$ 11,020,743</b>	<b>\$ 1,709,499</b>	<b>\$ 135,600</b>	<b>\$ 1,043,200</b>	<b>\$ 20,225,224</b>
<b>CAPITAL PROJECT FUNDS:</b>							
126 SPECIAL GAS TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,247,549	\$ 1,247,549
129 1/2 CENT SALES & ROAD TAX	-	-	1,833,488	-	-	-	1,833,488
208 VERDEMONT INFRASTRUCTURE	-	-	110,000	-	-	-	110,000
242 STREET CONSTRUCTION	-	-	4,975,955	-	-	-	4,975,955
243 PARK CONSTRUCTION (1)	-	-	1,504,482	-	-	-	1,504,482
244 CEMETERY CONSTRUCTION	-	-	-	-	-	-	-
245 SEWER LINE CONSTRUCTION	-	-	351,029	-	-	-	351,029
246 PUBLIC IMPROVEMENT	-	-	-	-	-	-	-
248 STORM DRAIN CONSTRUCTION	-	-	1,193,146	-	-	-	1,193,146
258 PROPOSITION 1B	-	-	1,954,755	-	-	-	1,954,755
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,922,836</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,247,549</b>	<b>\$ 13,170,406</b>

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets

CITY OF SAN BERNARDINO  
EXPENDITURES BY CATEGORY-ALL FUNDS  
BY DEPARTMENT & FUND  
FISCAL YEAR 2012-2013

SCHEDULE 'E'

FUND/FUNDS	PERSONNEL SERVICES	MATERIALS/OPERATIONS	CONTRACT SERVICES	INTERNAL SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL EXPENSE
<b>IMPACT FEE FUNDS:</b>							
261 LAW ENFORCEMENT DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
262 FIRE PROTECTION DEVELOPMENT	-	5,000	-	-	-	155,300	160,300
263 LOCAL CIRCULATION SYSTEM	-	-	110,170	-	-	-	110,170
264 REGIONAL CIRCULATION SYSTEM	-	-	2,216,026	-	-	-	2,216,026
265 LIBRARY FACILITIES	-	42,500	-	-	-	-	42,500
266 PUBLIC MEETINGS FACILITIES	-	-	-	-	-	-	-
267 AQUATICS CENTER FACILITIES	-	-	-	-	-	-	-
268 AB 1600 PARKLAND	-	-	1,119,536	-	-	-	1,119,536
269 QUIMBY ACT PARKLAND	-	-	47,800	-	-	-	47,800
TOTAL IMPACT FEE FUNDS	[[ \$ - ]]	[[ \$ 47,500 ]]	[[ \$ 2,376,536 ]]	[[ \$ - ]]	[[ \$ 30,000 ]]	[[ \$ 155,300 ]]	[[ \$ 2,426,336 ]]
<b>DEBT SERVICE FUNDS:</b>							
306 AD 987 DEBT SERVICE	-	-	-	-	-	51,400	51,400
356 AD 1015 NEW PINE AVE	-	-	-	-	-	68,000	68,000
TOTAL DEBT SERVICE FUNDS	[[ \$ - ]]	[[ \$ - ]]	[[ \$ - ]]	[[ \$ - ]]	[[ \$ - ]]	[[ \$ 119,400 ]]	[[ \$ 119,400 ]]
<b>ENTERPRISE FUNDS:</b>							
527 REFUSE	\$ 6,298,239	\$ 6,582,800	\$ 973,000	\$ 6,031,075	\$ -	\$ 3,411,795	\$ 23,296,909
TOTAL ENTERPRISE FUNDS	[[ \$ 6,298,239 ]]	[[ \$ 6,582,800 ]]	[[ \$ 973,000 ]]	[[ \$ 6,031,075 ]]	[[ \$ - ]]	[[ \$ 3,411,795 ]]	[[ \$ 23,296,909 ]]
<b>INTERNAL SERVICE FUNDS:</b>							
621 CENTRAL SERVICES	\$ 54,522	\$ 82,700	\$ 5,500	\$ 2,992	\$ -	\$ -	\$ 145,714
629 LIABILITY	248,527	2,807,590	24,000	31,980	-	-	3,112,097
630 TELEPHONE SUPPORT	366,422	751,800	-	2,562	-	44,000	1,164,784
631 UTILITY	54,522	3,657,587	-	17,348	-	87,800	3,817,257
635 FLEET SERVICES	1,725,224	5,704,592	12,500	286,596	-	881,200	8,610,112
677 UNEMPLOYMENT	-	-	265,000	-	-	-	265,000
678 WORKER COMPENSATION	411,008	3,466,833	251,000	36,912	-	-	4,165,753
679 INFORMATION TECHNOLOGY	1,292,109	2,277,401	542,490	65,252	185,187	645,000	5,007,439
TOTAL INTERNAL SERVICE FUNDS	[[ \$ 4,387,253 ]]	[[ \$ 18,749,593 ]]	[[ \$ 856,490 ]]	[[ \$ 433,682 ]]	[[ \$ 185,187 ]]	[[ \$ 926,000 ]]	[[ \$ 24,218,147 ]]
<b>GRAND TOTAL EXPENSES</b>	[[ \$ 108,729,335 ]]	[[ \$ 38,108,689 ]]	[[ \$ 3,550,677.0 ]]	[[ \$ 29,881,319 ]]	[[ \$ 388,767 ]]	[[ \$ 9,349,795 ]]	[[ \$ 208,248,599 ]]

NOTES: (1) Fund Is inactive; (2) Fund is new or has not been included in prior budgets

**SCHEDULE 'F'**

**CITY OF SAN BERNARDINO  
EXPENDITURES BY CATEGORY-ALL FUNDS  
BY DEPARTMENT & FUND  
FISCAL YEAR 2013-2014**

FUND/NUMBER	PERSONNEL SERVICE	EMPLOYEE OPERATIONS	CONTRACTOR SERVICE	ENERGY SERVICE	CAPITAL OUTLAY	DEBT SERVICE	TOTAL EXPENSES
<b>GENERAL FUND:</b>							
010 MAYOR	\$ 218,962	\$ 70,075	\$ 90,000	\$ 116,543	\$ -	\$ -	\$ 495,580
020 COMMON COUNCIL	492,001	43,200	-	93,482	-	-	628,683
030 CITY CLERK	750,992	86,400	126,600	133,879	-	-	1,097,871
040 CITY TREASURER	187,046	10,500	4,000	12,910	-	-	214,456
050 CITY ATTORNEY	2,203,270	448,816	550,945	86,980	-	-	3,290,011
090 GENERAL GOVERNMENT	911,250	357,000	3,498,100	-	-	-	4,764,350
090 GENERAL GOVERNMENT	-	-	-	-	-	1,758,500	1,758,500
100 CITY MANAGER	938,201	26,600	-	100,399	-	-	1,065,200
108 CIVIL SERVICE	311,932	6,200	-	69,427	-	-	387,559
110 HUMAN RESOURCES	370,826	18,000	-	109,553	-	-	498,379
120 FINANCE	1,343,101	45,200	2,000	224,374	-	-	1,614,675
180 COMMUNITY DEVELOPMENT	1,993,015	164,100	630,100	1,012,435	-	-	3,799,650
200 FIRE	26,683,336	819,100	302,800	2,018,184	-	-	29,823,420
210 POLICE	46,831,137	1,302,600	679,400	6,844,044	-	-	55,657,181
380 PARKS & RECREATION	1,553,080	482,900	1,088,700	1,481,429	-	-	4,606,109
400 PUBLIC WORKS	3,540,861	886,750	1,037,000	2,677,462	-	-	8,142,073
<b>TOTAL GENERAL FUND</b>	<b>\$ 68,282,619</b>	<b>\$ 4,733,350</b>	<b>\$ 8,072,605</b>	<b>\$ 9,899,832</b>	<b>\$ -</b>	<b>\$ 1,758,500</b>	<b>\$ 92,746,906</b>
<b>SPECIAL REVENUE FUNDS:</b>							
004 FEMA (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105 LIBRARY	1,218,974	218,700	26,710	251,745	-	-	1,716,129
106 CEMETERY	114,000	23,300	14,000	24,788	6,000	-	182,088
108 FEDERAL ASSET FORFEITURE	-	170,900	91,300	115,200	-	-	377,400
111 AIR QUALITY- AB 2766	92,950	21,400	-	11,400	-	-	125,750
116 EMERGENCY SHELTER GRANT (2)	-	-	259,000	-	-	-	259,000
117 HOME PART INVESTMENT ACT (2)	447,500	-	1,952,500	-	-	-	2,400,000
118 DRUG/GANG	-	25,000	5,000	-	-	-	30,000
119 CDBG (2)	557,400	76,300	1,134,998	-	-	1,015,605	2,784,303
120 NEIGHBORHOOD STABILIZATION (2)	-	-	2,300,000	-	-	-	2,300,000
121 SBETA (2)	-	-	2,678,965	-	-	-	2,678,965
123 GRANTS FUND (2)	-	-	-	-	-	-	-
124 ANIMAL CONTROL	1,196,187	118,900	64,500	759,288	100,000	-	2,238,855
128 TRAFFIC SAFETY	-	-	643,200	-	-	-	643,200
132 SEWER LINE MAINTENANCE	1,207,450	204,800	525,900	169,920	-	-	2,108,070
133 BASEBALL STADIUM	-	-	15,000	-	-	-	15,000
134 SOCCER FIELD COMPLEX	175,600	73,600	17,300	60,289	35,600	-	362,389
137 CFD 1033-FIRE STATION M&O	-	-	-	-	-	-	-
211 TRIBAL FIRE AGREEMENT	-	22,500	18,000	-	-	-	40,500
247 CULTURAL DEVELOPMENT	-	-	-	-	-	-	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 5,000,000</b>	<b>\$ 955,900</b>	<b>\$ 4,272,500</b>	<b>\$ 1,392,600</b>	<b>\$ 145,600</b>	<b>\$ 1,015,605</b>	<b>\$ 12,787,205</b>
<b>CAPITAL PROJECT FUNDS:</b>							
126 SPECIAL GAS TAX	\$ -	\$ -	\$ 520,000	\$ -	\$ -	\$ 1,243,824	\$ 1,763,824
129 1/2 CENT SALES & ROAD TAX	-	-	2,352,500	-	-	-	2,352,500
208 VERDEMONT INFRASTRUCTURE	-	-	-	-	-	-	-
242 STREET CONSTRUCTION	-	-	-	-	-	-	-
243 PARK CONSTRUCTION (1)	-	-	-	-	-	-	-
244 CEMETERY CONSTRUCTION	-	-	-	-	-	-	-
245 SEWER LINE CONSTRUCTION	-	-	-	-	-	-	-
246 PUBLIC IMPROVEMENT	-	-	-	-	-	-	-
248 STORM DRAIN CONSTRUCTION	-	-	-	-	-	-	-
250 TRAFFIC SYSTEM CONST (1)	-	-	-	-	-	-	-
258 PROPOSITION 1B	-	-	-	-	-	-	-
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,872,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,243,824</b>	<b>\$ 4,118,824</b>
<b>IMPACT FEE FUNDS:</b>							
261 LAW ENFORCEMENT DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
262 FIRE PROTECTION DEVELOPMENT	-	5,000	-	-	-	108,874	113,874
263 LOCAL CIRCULATION SYSTEM	-	-	-	-	-	-	-
264 REGIONAL CIRCULATION SYSTEM	-	-	-	-	-	-	-
265 LIBRARY FACILITIES	-	42,500	-	-	-	-	42,500
266 PUBLIC MEETINGS FACILITIES	-	-	-	-	-	-	-
267 AQUATICS CENTER FACILITIES	-	-	-	-	-	-	-
268 AB 1600 PARKLAND	-	-	-	-	-	-	-
269 QUIMBY ACT PARKLAND	-	-	-	-	-	-	-
<b>TOTAL IMPACT FEE FUNDS</b>	<b>\$ -</b>	<b>\$ 47,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 108,874</b>	<b>\$ 186,374</b>
<b>LANDSCAPE MAINTENANCE DISTRICT:</b>							
254 LANDSCAPE MAINTENANCE DISTRICT FUNDS	\$ 239,665	\$ -	\$ 722,089	\$ 315,944	\$ -	\$ -	\$ 1,277,698
<b>DEBT SERVICE FUNDS:</b>							
306 ASSESSMENT DISTRICT 987 DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,400	\$ 51,400
356 ASSESSMENT DISTRICT 1016 NEW PINE AVE	-	-	-	-	-	68,000	68,000
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119,400</b>	<b>\$ 119,400</b>
<b>ENTERPRISE FUNDS:</b>							
527 REFUSE	\$ 6,093,856	\$ 6,582,800	\$ 973,000	\$ 6,031,075	\$ -	\$ 2,775,422	\$ 22,456,153
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 6,093,856</b>	<b>\$ 6,582,800</b>	<b>\$ 973,000</b>	<b>\$ 6,031,075</b>	<b>\$ -</b>	<b>\$ 2,775,422</b>	<b>\$ 22,456,153</b>

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets

**SCHEDULE 'F'**

**CITY OF SAN BERNARDINO  
EXPENDITURES BY CATEGORY-ALL FUNDS  
BY DEPARTMENT & FUND  
FISCAL YEAR 2013-2014**

DEPARTMENT	PERSONNEL SERVICES	MATERIALS/OBLIGATIONS	CONTRACT SERVICE	INTERNAL SERVICE	CAPITAL OUTLAY	DEBT SERVICE	TOTAL EXPENSES
<b>INTERNAL SERVICE FUNDS:</b>							
621 CENTRAL SERVICES	\$ 54,522	\$ 82,700	\$ 5,500	\$ 2,992	\$ -	\$ -	\$ 145,714
629 LIABILITY	248,527	2,807,590	24,000	31,980	-	-	3,112,097
630 TELEPHONE SUPPORT	366,422	751,800	-	2,562	-	44,000	1,164,784
631 UTILITY	54,522	3,657,587	-	17,348	-	88,509	3,817,966
635 FLEET SERVICES	1,725,224	5,704,592	12,500	286,596	-	-	7,728,912
677 UNEMPLOYMENT (2)	-	-	265,000	-	-	-	265,000
678 WORKER COMPENSATION	411,008	3,486,833	251,000	36,912	-	-	4,165,754
679 INFORMATION TECHNOLOGY	1,292,109	2,277,401	542,490	65,252	185,187	689,000	5,051,439
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>   \$ 4,082,334</b>	<b>   \$ 18,746,003</b>	<b>   \$ 1,105,490</b>	<b>   \$ 403,082</b>	<b>   \$ 185,187</b>	<b>   \$ 824,509</b>	<b>   \$ 25,526,605</b>
<b>GRAND TOTAL EXPENSES</b>	<b>   \$ 10,822,625</b>	<b>   \$ 36,101,645</b>	<b>   \$ 2,542,080</b>	<b>   \$ 25,763,374</b>	<b>   \$ 330,787</b>	<b>   \$ 1,764,124</b>	<b>   \$ 41,527,335</b>

NOTES: (1) Fund is inactive; (2) Fund is new or has not been included in prior budgets

**CITY OF SAN BERNARDINO  
GENERAL FUND REVENUE DETAIL REPORT  
PRELIMINARY BUDGET 2012-13 & 2013-14**

**SCHEDULE 'G'**

DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-11	Est Actual 2011-12	YR to Date 2012-13	PROJECTED 2012-13	PROPOSED 2013-14
<b>PROPERTY TAXES</b>						
4001 Current Secured	\$ 9,774,967	\$ 9,431,237	\$ 8,866,061	\$ 4,315,134	\$ 8,900,222	\$ 9,078,226
4002 Current Unsecured	573,633	592,374	788,877	392,911	580,000	591,600
4003 Prior Taxes	943,324	420,528	280,759	169,367	292,000	297,840
4004 Prior Unsecured	-	9,838	10,518	4,852	9,800	9,996
4005 Property Tax Other	158,997	160,808	149,304	80,221	150,000	150,000
4005-2 EDA Pass Thru Payment	-	-	-	-	224,618	231,150
4006 Supplemental	347,167	175,520	128,506	36,533	156,000	156,000
4007 Prop Tax In Lieu of VLF	17,017,692	16,017,079	15,734,794	7,873,437	15,746,874	15,915,366
4121-4126 Other Property Taxes	-	158,207	165,394	78,941	-	-
<b>Total Taxes</b>	<b>\$ 28,815,780</b>	<b>\$ 26,965,591</b>	<b>\$ 26,124,213</b>	<b>\$12,951,396</b>	<b>\$ 26,059,814</b>	<b>\$ 26,430,178</b>

<b>OTHER TAXES</b>						
4201-4214 Franchise Tax	\$ 2,688,512	\$ 2,800,784	\$ 2,889,329	\$ 471,100	\$ 2,880,700	\$ 2,880,700
4215 Tow Franchise	437,461	364,047	379,470	217,354	495,600	495,600
4220 Prop Tax In Lieu Sales Tax	4,266,819	5,654,406	6,278,198	3,695,150	7,010,874	7,151,091
4221 Sales Tax	16,145,282	17,958,068	19,634,311	8,381,535	20,111,523	20,513,753
4222 Transient Occupancy	2,222,113	2,507,283	2,217,325	1,463,083	2,600,000	2,600,000
4223 Property Transfer Tax	393,621	531,343	344,520	146,695	400,000	400,000
4224 Utility User Tax	22,630,460	22,089,888	22,127,129	11,719,079	22,500,000	22,500,000
4225 Sales Tax Public Safety	761,482	790,344	779,948	460,380	892,500	937,125
4227 Measure Z - District Tax	5,157,200	5,766,495	6,434,868	2,682,184	6,376,000	6,694,800
<b>Total Taxes</b>	<b>\$ 54,702,950</b>	<b>\$ 58,462,658</b>	<b>\$ 61,085,098</b>	<b>\$29,236,661</b>	<b>\$ 63,267,197</b>	<b>\$ 64,173,069</b>

<b>LICENSES AND PERMITS</b>						
4301 Business Registration	\$ 5,841,347	\$ 5,996,091	\$ 6,222,666	\$ 3,665,393	\$ 6,550,000	\$ 6,514,500
4303 Misc City Clerk Permits	4,477	4,119	23,604	1,680	5,000	5,000
4304 Misc Planning Permits	18,054	23,798	22,474	10,786	27,000	27,000
4330 Building Permits	545,164	489,493	534,826	453,635	525,000	525,000
4331 Mechanical Permits	161,319	157,861	137,062	109,045	160,000	160,000
4332-3 Mobile Home Park Permit	51,424	56,287	60,564	1,548	55,400	55,400
4335-6 Fire Code Permits	357,942	367,234	372,444	190,427	360,000	360,000
4337 Fire Plan Check	99,671	103,753	88,520	68,431	100,000	100,000
4339-42 EMS Membership	30,319	10,802	10,182	5,591	11,000	11,000
4351 Street Cut Permits	418,071	183,369	404,544	149,777	420,000	320,000
4352 Misc Licenses & Permits	462,902	213,246	440,876	203,725	450,000	350,000
4360 Grading Permits	7,201	6,847	4,242	3,729	10,000	10,000
4361 Construction Permits	56,222	41,620	175,909	8,317	170,500	70,500
4362 On Site Inspection Fees	104,328	151,825	391,681	182,132	250,000	200,000
4363 On Site Plan Check	25,780	106,559	155,629	120,273	128,000	78,000
<b>Total License &amp; Permit</b>	<b>\$ 8,184,221</b>	<b>\$ 7,912,904</b>	<b>\$ 9,045,223</b>	<b>\$ 5,174,489</b>	<b>\$ 9,221,900</b>	<b>\$ 8,786,400</b>

<b>FINES AND PENALTIES</b>						
4410 General Fines	\$ 245,684	\$ 102,896	\$ 104,011	\$ 24,662	\$ 90,000	\$ 99,000
4411 Code Admin Citations	582,838	259,499	145,399	99,385	150,000	200,000
4412 Fire Admin Citations	64,976	73,570	20,429	7,430	40,000	40,000
4420 Parking Citations	1,152,652	936,594	729,249	441,640	900,000	1,100,000
4422 Fireworks Admin Civil Penalty	7,223	8,114	13,590	3,470	10,000	10,000
4423 General Admin Civil Penalty	860,115	551,420	583,777	496,648	586,000	586,000
4424-5 Police Admin Civil Penalty	51,764	78,366	27,679	6,708	75,000	75,000
4426 Building Admin Civil Pen	13,000	3,033	267	-	5,500	5,500
4427 Fire Admin Civil Penalty	36,657	80,094	45,227	39,689	35,000	35,000
4428 Code Admin Civil Penalty	136,787	189,320	226,494	7,927	312,800	240,800
4429 General Administrative Cites	-	520	8,237	9,053	-	-
<b>Total Fines/Penalties</b>	<b>\$ 3,151,696</b>	<b>\$ 2,283,426</b>	<b>\$ 1,904,360</b>	<b>\$ 1,136,612</b>	<b>\$ 2,204,300</b>	<b>\$ 2,391,300</b>

**CITY OF SAN BERNARDINO  
GENERAL FUND REVENUE DETAIL REPORT  
PRELIMINARY BUDGET 2012-13 & 2013-14**

**SCHEDULE 'G'**

DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-11	Est. Actual 2011-12	YR to Date 2012-13	PROJECTED 2012-13	PROPOSED 2013-14
<b>USE OF MONEY AND PROPERTY</b>						
4505-09 Interest Earnings	\$ 110,208	\$ (20,754)	\$ -	\$ -	\$ -	\$ -
4520 Land & Building Rental	602,361	526,604	563,530	361,632	530,000	530,000
4523 ATS Land Rental	47,394	76,377	77,522	45,649	77,000	77,000
4530 Parking Rental Fee	300	660	1,320	-	-	-
4540 Vending Machine Comm.	29,175	26,834	27,625	21,310	31,000	31,000
4922-26 Sale of Property	-	1,271,627	124,160	-	95,000	-
<b>Total Money &amp; Property</b>	<b>\$ 789,438</b>	<b>\$ 1,881,348</b>	<b>\$ 794,158</b>	<b>\$ 428,591</b>	<b>\$ 733,000</b>	<b>\$ 638,000</b>

DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-11	Est. Actual 2011-12	YR to Date 2012-13	PROJECTED 2012-13	PROPOSED 2013-14
<b>INTERGOVERNMENTAL</b>						
4603 Motor Vehicle In Lieu	\$ 711,559	\$ 946,143	\$ 104,424	\$ 108,508	\$ -	\$ -
4606 Homeowner's Exemption	141,765	122,188	123,434	85,787	130,000	132,925
4615 Disaster Prep. Program	27,783	-	-	-	41,600	41,600
4616 POST	96,838	70,154	84,107	26,641	70,000	75,000
4619 Mutual Aid/Disaster Reimb.	506,326	828,155	361,623	342,584	-	-
4625 State-Mandated Costs	255,962	256,505	295,791	96,963	300,000	300,000
4652 Pers Credit	-	-	-	-	519,959	-
4670 EDA & CDBG Reimb.	3,935,920	3,446,951	947,133	-	-	-
4671 SBIAA Reimbursement	159,630	162,790	163,775	101,168	145,000	145,000
4673 Water Reimbursement	358,600	775,059	534,081	592,400	527,700	527,700
<b>Total Intergovernmental</b>	<b>\$ 6,194,383</b>	<b>\$ 6,607,943</b>	<b>\$ 2,614,369</b>	<b>\$ 1,354,052</b>	<b>\$ 1,734,259</b>	<b>\$ 1,222,225</b>

DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-11	Est. Actual 2011-12	YR to Date 2012-13	PROJECTED 2012-13	PROPOSED 2013-14
<b>CHARGES FOR SERVICE</b>						
4305 Annual Alarm Permits	\$ 200,394	\$ 178,918	\$ 119,835	\$ 127,437	\$ 170,000	\$ 200,000
4701 Election Filing Fee	14,874	978	47,117	-	20,000	20,000
4702 County Contract	487,000	487,000	487,000	243,500	487,000	487,000
4707 Passport Fees	72,032	61,972	52,255	4,054	60,000	60,000
4708 Fire Training Agreement	69,380	76,428	74,045	24,162	85,000	85,000
4709 Hazardous Material Fee	5,992	4,990	38,815	-	43,000	43,000
4710 Misc Planning/Building	105,528	79,151	80,853	30,983	60,000	60,000
4711 PW Subdivision File Fee	18,629	28,488	52,565	22,382	40,000	40,000
4714 Planning Develop Project	164,841	182,460	205,691	164,051	220,000	220,000
4715 CD Technology Fee	50,343	38,523	62,249	36,893	60,000	60,000
4720 Plan Review Fee	59,306	75,047	110,965	70,059	100,000	100,000
4731 Plan Check Fee	172,672	203,181	288,382	183,155	200,000	200,000
4733 Prop/Building Abatements	726,641	1,022,795	851,865	369,625	750,000	600,000
4735 Release Notice of Pendency	18,502	12,344	10,080	7,200	12,000	12,000
4743 PD Towing Release Fee	366,285	383,351	467,928	221,786	385,000	385,000
4745 Code Tow Release Fee	5,261	2,970	690	230	1,400	1,400
4747 False Alarm Fee	50,944	67,231	61,409	64,755	60,000	60,000
4752 Fireworks Regulatory Fee	65,756	69,838	49,440	65,238	62,800	62,800
4753 Fire Archival Fee	1,621	1,414	1,127	1,771	1,500	1,500
4754 Fire Business Occup Insp	38,100	46,961	47,693	20,375	44,000	44,000
4755 Fire Rental Inspections	578,649	551,948	529,920	322,268	550,000	550,000
4766 Building Permit Review	63,681	34,240	21,400	-	52,000	52,000
4767 Single Family Rental Insp	499,594	596,669	640,788	117,533	430,000	430,000
4768 Adm Cites-SFRIP	149,182	104,429	90,466	66,118	98,000	98,000
4770 Crime-free Rental Housing	-	-	44,968	14,075	56,000	56,000
4779 Blanket Inspection Fee	1,168	32,904	46,701	21,466	34,100	34,100
4780 Misc Develop Servs Chrgs	41,896	57,934	53,200	19,372	40,000	40,000
4784 Plan Subdivision File Fee	327	10,446	343	-	-	-
4785 Non Subdivision Str Imp	27,682	34,402	105,857	-	55,000	55,000
4786 Certificate of Completion	4,031	7,038	1,656	-	2,000	2,000
4789 Archival Fee - Devel Servs	22,353	33,040	22,543	14,919	22,000	22,000
4795 Signal Maint/Energy	20,104	19,768	17,790	18,427	5,500	5,500

**CITY OF SAN BERNARDINO  
GENERAL FUND REVENUE DETAIL REPORT  
PRELIMINARY BUDGET 2012-13 & 2013-14**

**SCHEDULE 'G'**

DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-11	Est. Actual 2011-12	YR to Date 2012-13	PROJECTED 2012-13	PROPOSED 2013-14
4798 Storm Drain Utility Fee	237,698	227,261	211,907	143,722	237,000	237,000
4799 NPDES Bus Inspection	7,001	22,462	23,485	9,331	28,000	28,000
4802 Str Light Energy Fee	2,938	178	-	-	-	-
4810 Misc. Development Services	3,373	3,373	-	-	5,000	5,000
4815 Weed Abatement	174,268	168,804	217,102	108,792	202,200	202,200
4861 Program/Facility Use Fee	49,159	107,869	73,029	23,291	85,000	85,000
4862 Park Energy Fee	6,742	5,420	(5,086)	325	6,000	6,000
4863 Class Registration Fee	6,158	12,680	8,277	635	8,500	8,500
4864 Swimming Pool Fee	68,784	58,332	77,244	48,984	70,000	70,000
4865 Non-Resident Fees	1,502	1,610	1,390	707	1,000	1,000
4880 EMS User Fee	449,482	383,836	397,067	174,845	380,000	580,000
4881 Paramedic Reimb Contract	385,005	343,072	318,834	111,638	270,000	270,000
<b>Total Charges</b>	<b>\$ 5,494,878</b>	<b>\$ 5,844,756</b>	<b>\$ 6,008,881</b>	<b>\$ 2,874,104</b>	<b>\$ 5,499,000</b>	<b>\$ 5,579,000</b>

MISCELLANEOUS						
4722 C&D Application Fee	\$ 1,005,530	\$ 2,210	\$ 5,604	\$ 2,441	\$ -	\$ -
4734 CDBG Demolition	-	278,958	332,690	172,663	-	-
4740 Police Misc. Receipt	1,005,530	1,188,636	1,203,876	823,882	900,000	900,000
4741 Sale of Photos /Reports	8,132	9,844	6,222	683	12,000	12,000
4742 Pistol Range Fees	26,895	108,205	85,855	41,429	100,000	100,000
4744 Fingerprint Fee	-	-	4,703	-	5,000	5,000
4746 Property Auction	12,186	5,434	8,832	3,330	5,000	5,000
4748 Vehicle Repossession Fee	-	6,371	4,950	2,570	4,500	4,500
4749 Crime Prevention Revenue	-	-	514	295	-	-
4750 Investigation Fee	35,236	34,227	40,593	19,045	45,000	45,000
4769 Payoff Demand Fee	-	5,602	4,617	2,484	-	-
4781 Plan Check Fee - Engineering	-	376	60,091	18,429	50,000	50,000
4901 Misc. Other Revenue	2,468,743	641,303	165,943	74,797	250,000	350,000
4903 Refunds and Rebates	-	5,251	1,269	25,480	1,500	1,500
4904 Drunk Driver Reimburmt.	-	-	-	-	-	-
4905 Litigation Settlement	1,317	10,341	153	-	10,000	10,000
4906 Water Fund Contribution	2,354,414	2,637,060	3,308,994	5,000,000	5,000,000	5,000,000
4909 Returned Check Charge	375,300	1,967	1,747	436	-	-
4910 Admin Service Charge	375,300	367,600	354,600	-	367,600	367,600
4911 Restitutions	15,542	19,017	18,736	5,121	20,000	20,000
4912 Off Track Betting	91,986	78,547	76,238	39,796	90,000	90,000
4913 Route 66 Rendezvous	-	-	-	35,593	-	-
4924 Damage Claim Recovery	109,568	-	98,700	32,102	80,000	80,000
4926 CID Reimburmt	125,438	-	-	-	-	-
4928 Booking Fee Reimburmt.	2,112	2,017	640	20	2,000	2,000
4930 Sewer Contr. - Water	500,000	500,000	500,000	-	500,000	500,000
4931 Water Land Sales	-	-	-	-	-	-
4933 Hazmat Incident Recovery	1,746	18,114	6,166	3,662	8,000	8,000
4937 Street Knockdown	-	17,785	25,292	28,695	11,000	11,000
<b>Total Miscellaneous</b>	<b>\$ 8,514,975</b>	<b>\$ 6,938,865</b>	<b>\$ 6,317,022</b>	<b>\$ 6,332,956</b>	<b>\$ 7,461,600</b>	<b>\$ 7,561,600</b>

<b>TOTAL GENERAL FUND</b>	<b>\$ 115,848,321</b>	<b>\$ 115,897,492</b>	<b>\$ 113,893,323</b>	<b>\$ 59,488,768</b>	<b>\$ 116,180,770</b>	<b>\$ 116,781,772</b>
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**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department: MAYOR</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	225,861	160,300
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
	<b>Total: Salaries</b>	<b>232,761</b>	<b>167,200</b>
<b>Benefits</b>			
5026	PERS retirement	49,300	27,062
5027	Health and life insurance	31,800	21,800
5028	Unemployment insurance	600	500
5029	Medicare	3,400	2,400
	<b>Total: Benefits</b>	<b>85,100</b>	<b>51,762</b>
	<b>Total: Salaries &amp; benefits</b>	<b>317,861</b>	<b>218,962</b>
<b>Maintenance and Operations</b>			
5111	Material and supplies	13,000	13,000
5122	Dues and subscriptions	2,000	2,000
5131	Mileage	500	500
5132	Meetings and conferences	18,000	18,000
5133	Education and training	2,000	2,000
5172	Equipment maintenance	1,000	1,000
5174	Printing charges	4,000	4,000
5175	Postage	5,000	5,000
5176	Copy machine charges	10,500	10,500
5186	Civic and promotional	9,575	9,575
5193	Grant match	4,500	4,500
	<b>Total: Maintenance and Operations</b>	<b>70,075</b>	<b>70,075</b>
<b>Contract Services</b>			
5502	Professional/contractual services	90,000	90,000
5505	Other professional services	-	-
	<b>Total: Contractual Services</b>	<b>90,000</b>	<b>90,000</b>
<b>Internal Service Charges</b>			
5601	Garage charges	197	197
5602	Workers compensation	7,232	7,232
5603	Liability	4,037	4,037
5604	IT charges in-house	70,082	70,082
5605	Telephone support	12,917	12,917
5606	Electric	21,979	21,979
5612	Fleet charges - fuel	99	99
	<b>Total: Internal Service Charges</b>	<b>116,543</b>	<b>116,543</b>
<b>Capital Outlay</b>			
5703	Communications equipment	-	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>276,618</b>	<b>276,618</b>
	<b>Department Total: Mayor</b>	<b>594,478</b>	<b>495,580</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
<b>Department: COMMON COUNCIL</b>			
<b>Salaries</b>			
5011	Salaries perm/full-time	271,300	271,300
5013	Automobile allowance	48,300	48,300
5014	Salaries temp/part-time	24,652	26,200
	<b>Total: Salaries</b>	<b>344,252</b>	<b>345,800</b>
<b>Benefits</b>			
5026	PERS retirement	59,200	45,801
5027	Health and life Insurance	116,700	94,700
5028	Unemployment insurance	900	900
5029	Medicare	4,496	4,800
	<b>Total: Benefits</b>	<b>181,296</b>	<b>146,201</b>
	<b>Total: Salaries &amp; benefits</b>	<b>525,548</b>	<b>492,001</b>
<b>Maintenance and Operations</b>			
5111	Material and supplies	7,600	7,600
5112	Small tools and equipment	-	-
5122	Dues and subscriptions	200	200
5142	Meetings and conferences - Ward 1	3,700	3,700
5143	Meetings and conferences - Ward 2	3,700	3,700
5144	Meetings and conferences - Ward 3	3,700	3,700
5145	Meetings and conferences - Ward 4	3,700	3,700
5146	Meetings and conferences - Ward 5	3,700	3,700
5147	Meetings and conferences - Ward 6	3,700	3,700
5148	Meetings and conferences - Ward 7	3,700	3,700
5172	Equipment maintenance	400	400
5174	Printing charges	1,000	1,000
5175	Postage	800	800
5176	Copy machine charges	6,200	6,200
5186	Civic and promotional	1,100	1,100
	<b>Total: Maintenance and Operations</b>	<b>43,200</b>	<b>43,200</b>
<b>Internal Service Charges</b>			
5601	Garage charges	197	197
5602	Workers compensation	3,829	3,829
5603	Liability	7,873	7,873
5604	IT charges in-house	54,381	54,381
5605	Telephone support	9,220	9,220
5606	Electric	17,583	17,583
5612	Fleet charges - fuel	399	399
	<b>Total: Internal Service Charges</b>	<b>93,482</b>	<b>93,482</b>
<b>Capital Outlay</b>			
5704	Miscellaneous equipment	-	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>136,682</b>	<b>136,682</b>
	<b>Department Total: Common Council</b>	<b>662,230</b>	<b>628,683</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department: CITY CLERK</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	522,400	522,400
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	36,900	36,900
	<b>Total: Salaries</b>	<b>566,200</b>	<b>566,200</b>
<b>Benefits</b>			
5026	PERS retirement	114,000	88,192
5027	Health and life insurance	87,200	87,200
5028	Unemployment insurance	1,600	1,600
5029	Medicare	7,800	7,800
	<b>Total: Benefits</b>	<b>210,600</b>	<b>184,792</b>
	<b>Total: Salaries &amp; benefits</b>	<b>776,800</b>	<b>750,992</b>
<b>Maintenance and Operations</b>			
5111	Material and supplies	8,200	8,200
5112	Small tools and equipment	1,500	1,500
5121	Advertising	4,400	4,400
5122	Dues and subscriptions	1,500	1,500
5132	Meetings and conferences	3,500	3,500
5133	Education and training	1,000	1,000
5171	Rentals	-	-
5172	Equipment maintenance	-	-
5174	Printing charges	15,750	15,750
5175	Postage	36,550	36,550
5176	Copy machine charges	8,800	8,800
5181	Other operating expenses	5,000	5,000
5183	Management allowance	200	200
	<b>Total: Maintenance and Operations</b>	<b>86,400</b>	<b>86,400</b>
<b>Contract Services</b>			
5502	Professional/contractual services	100,600	100,600
5505	Other professional services	26,000	26,000
	<b>Total: Contractual Services</b>	<b>126,600</b>	<b>126,600</b>
<b>Internal Service Charges</b>			
5601	Garage charges	296	296
5602	Workers compensation	9,309	9,309
5603	Liability	3,129	3,129
5604	IT charges in-house	92,295	92,295
5605	Telephone support	6,574	6,574
5606	Electric	22,079	22,079
5612	Fleet charges - fuel	197	197
	<b>Total: Internal Service Charges</b>	<b>133,879</b>	<b>133,879</b>
<b>Capital Outlay</b>			
5702	Computer equipment	-	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>346,879</b>	<b>346,879</b>
	<b>Department Total: City Clerk</b>	<b>1,123,679</b>	<b>1,097,871</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department: CITY TREASURER</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	124,666	124,100
5013	Automobile allowance	6,900	6,900
	<b>Total: Salaries</b>	<b>131,566</b>	<b>131,000</b>
<b>Benefits</b>			
5026	PERS retirement	27,200	21,046
5027	Health and life insurance	32,700	32,700
5028	Unemployment Insurance	400	400
5029	Medicare	1,900	1,900
	<b>Total: Benefits</b>	<b>62,200</b>	<b>56,046</b>
	<b>Total: Salaries &amp; benefits</b>	<b>193,766</b>	<b>187,046</b>
<b>Maintenance and Operations</b>			
5031	MOU concession	-	-
5111	Material and supplies	1,100	1,100
5112	Small tools and equipment	300	300
5122	Dues and subscriptions	1,000	1,000
5132	Meetings and conferences	2,700	2,700
5171	Rentals	-	-
5172	Equipment maintenance	4,000	4,000
5174	Printing charges	300	300
5175	Postage	200	200
5176	Copy machine charges	900	900
	<b>Total: Maintenance and Operations</b>	<b>10,500</b>	<b>10,500</b>
<b>Contract Services</b>			
5502	Professional/contractual services	4,000	4,000
	<b>Total: Contractual Services</b>	<b>4,000</b>	<b>4,000</b>
<b>Internal Service Charges</b>			
5602	Workers compensation	901	901
5603	Liability	1,009	1,009
5604	IT charges in-house	-	-
5605	Telephone support	-	-
5606	Electric	11,000	11,000
	<b>Total: Internal Service Charges</b>	<b>12,910</b>	<b>12,910</b>
	<b>Total: Non-Personnel Expenses</b>	<b>27,410</b>	<b>27,410</b>
<b>Department Total: City Treasurer</b>		<b>221,176</b>	<b>214,456</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
<b>Department: CITY ATTORNEY</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	1,478,487	1,478,487
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	285,160	285,160
5015	Overtime	4,931	4,931
	<b>Total: Salaries</b>	<b>1,775,478</b>	<b>1,775,478</b>
<b>Benefits</b>			
5026	PERS retirement	323,900	250,563
5027	Health and life insurance	151,786	151,786
5028	Unemployment insurance	3,815	3,815
5029	Medicare	21,628	21,628
	<b>Total: Benefits</b>	<b>501,129</b>	<b>427,792</b>
	<b>Total: Salaries &amp; benefits</b>	<b>2,276,607</b>	<b>2,203,270</b>
<b>Maintenance and Operations</b>			
5031	MOU concession	-	-
5111	Material and supplies	16,000	16,000
5112	Small tools and equipment	4,400	4,400
5121	Advertising	4,300	4,300
5122	Dues and subscriptions	14,000	14,000
5123	Library books	64,200	64,200
5131	Mileage	300	300
5132	Meetings and conferences	450	450
5133	Education and training	3,000	3,000
5152	Gas charges	-	-
5171	Rentals	6,300	6,300
5172	Equipment maintenance	9,000	9,000
5174	Printing charges	6,000	6,000
5175	Postage	7,100	7,100
5176	Copy machine charges	11,100	11,100
5177	Litigation expenses	302,066	302,066
5183	Management allowance	600	600
	<b>Total: Maintenance and Operations</b>	<b>448,816</b>	<b>448,816</b>
<b>Contract Services</b>			
5502	Professional/contractual services	125,727	125,727
5503	Litigation - outside attorneys	424,764	424,764
5505	Other professional services	454	454
	<b>Total: Contractual Services</b>	<b>550,945</b>	<b>550,945</b>
<b>Internal Service Charges</b>			
5601	Garage charges	3,849	3,849
5602	Workers compensation	12,791	12,791
5603	Liability	10,188	10,188
5604	IT charges in-house	23,415	23,415
5605	Telephone support	8,470	8,470
5606	Electric	22,742	22,742
5612	Fleet charges - fuel	5,526	5,526
	<b>Total: Internal Service Charges</b>	<b>86,980</b>	<b>86,980</b>
<b>Capital Outlay</b>			
5702	Computer equipment	-	-
5704	Miscellaneous equipment	-	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>			
5803	Lease payments	-	-
	<b>Total: Debt Service</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>1,086,741</b>	<b>1,086,741</b>
	<b>Department Total: City Attorney</b>	<b>3,363,348</b>	<b>3,290,011</b>

**CITY OF SAN BERNARDINO, CALIFORNIA  
BUDGET ESTIMATES FY 12-13 & 13-14  
GENERAL FUND - 001**

Schedule  
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
<b>Department: GENERAL GOVERNMENT &amp; DEBT SERVICE</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5xxx	PARS	500,000	500,000
5015	Overtime	-	-
	<b>Total: Salaries</b>	<b>500,000</b>	<b>500,000</b>
<b>Other</b>			
5024	PERS retirees health	411,250	411,250
WORK COPM	WORKERS' COMP UNFUNDED PORTION	-	-
GEN LIABILITY	GEN LIABILITY CLAIMS	-	-
CASHOUTS	CASHOUTS - HISTORICAL AVERAGE	-	-
	Other	-	-
	<b>Total: Other</b>	<b>411,250</b>	<b>411,250</b>
	<b>Total: Salaries &amp; benefits</b>	<b>911,250</b>	<b>911,250</b>
<b>Maintenance and Operations</b>			
5030	PERS credit	-	-
5031	MOU concession	-	-
5032	Reimbursed nonhealth benefit	-	-
5111	Material and supplies	2,500	2,500
5122	Dues and subscriptions	115,000	115,000
5133	Education and training	-	-
5174	Printing charges	5,000	5,000
5175	Postage	-	-
5184	Low income rebates	1,000	1,000
5185	Fine art funding	133,500	133,500
5186	Civic and promotional	100,000	100,000
	<b>Total: Maintenance and Operations</b>	<b>357,000</b>	<b>357,000</b>
<b>Contract Services</b>			
5502	Professional/contractual services	1,296,100	1,296,100
various	Phone switch and network infrastructure	-	-
5505	Other professional services	2,200,000	2,200,000
	<b>Total: Contractual Services</b>	<b>3,496,100</b>	<b>3,496,100</b>
<b>Debt Service</b>			
5803	Lease payments	1,758,500	1,758,500
	<b>Total: Debt Service</b>	<b>1,758,500</b>	<b>1,758,500</b>
	<b>Total: Non-Personnel Expenses</b>	<b>3,853,100</b>	<b>3,853,100</b>
<b>Department Total: General Government</b>		<b>4,764,350</b>	<b>4,764,350</b>
<b>Department Total: Debt Service</b>		<b>1,758,500</b>	<b>1,758,500</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department: CITY MANAGER</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	735,971	720,586
5012	Special salaries	11,040	11,040
5013	Automobile allowance	13,455	13,455
5018	Vacation pay	-	-
	<b>Total: Salaries</b>	<b>760,466</b>	<b>745,081</b>
<b>Benefits</b>			
5024	PERS retirees health	-	-
5026	PERS retirement	157,200	121,649
5027	Health and life insurance	58,533	58,533
5028	Unemployment insurance	2,173	2,173
5029	Medicare	10,765	10,765
	<b>Total: Benefits</b>	<b>228,671</b>	<b>193,120</b>
	<b>Total: Salaries &amp; benefits</b>	<b>989,137</b>	<b>938,201</b>
<b>Maintenance and Operations</b>			
5111	Material and supplies	3,500	3,500
5121	Advertising	-	-
5122	Dues and subscriptions	3,000	3,000
5132	Meetings and conferences	7,500	7,500
5133	Education and training	500	500
5174	Printing charges	4,000	4,000
5175	Postage	500	500
5176	Copy machine charges	6,000	6,000
5181	Other operating expenses	1,000	1,000
5182	Bad debts/uncollectible accounts	-	-
5183	Management allowance	600	600
5184	Low Income rebates	-	-
5199	Depreciation expense	-	-
	<b>Total: Maintenance and Operations</b>	<b>26,600</b>	<b>26,600</b>
<b>Contract Services</b>			
5502	Professional/contractual services	-	-
	<b>Total: Contractual Services</b>	<b>-</b>	<b>-</b>
<b>Internal Service Charges</b>			
5601	Garage charges	-	-
5602	Workers compensation	7,633	7,633
5603	Liability	7,368	7,368
5604	IT charges in-house	58,755	58,755
5605	Telephone support	4,664	4,664
5606	Electric	21,979	21,979
5612	Fleet charges - fuel	-	-
	<b>Total: Internal Service Charges</b>	<b>100,399</b>	<b>100,399</b>
7451	Transfers out	-	-
	<b>Total: Transfers Out</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>126,999</b>	<b>126,999</b>
<b>Department Total: City Manager</b>		<b>1,116,136</b>	<b>1,065,200</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
<b>Department: HUMAN RESOURCES</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	268,940	268,940
5012	Special salaries	-	-
5013	Automobile allowance	-	-
5014	Salaries temp/parttime	20,000	20,000
5015	Overtime	-	-
5016	Force account labor	-	-
5018	Vacation pay	-	-
	<b>Total: Salaries</b>	<b>288,940</b>	<b>288,940</b>
<b>Benefits</b>			
5024	PERS retirees health	-	-
5026	PERS retirement	57,000	44,066
5027	Health and life insurance	33,240	33,240
5028	Unemployment insurance	660	660
5029	Medicare	3,920	3,920
	<b>Total: Benefits</b>	<b>94,820</b>	<b>81,886</b>
	<b>Total: Salaries &amp; benefits</b>	<b>383,760</b>	<b>370,826</b>
<b>Maintenance and Operations</b>			
5030	PERS credit	-	-
5031	MOU concession	-	-
5032	Reimbursed nonhealth benefit	-	-
5111	Material and supplies	2,800	2,800
5112	Small tools and equipment	-	-
5113	Motor fuel and lubricants	-	-
5114	Raw foods	-	-
5120	Media expense	-	-
5121	Advertising	3,500	3,500
5122	Dues and subscriptions	3,000	3,000
5123	Library books	-	-
5129	Street sweepers LP	-	-
5131	Mileage	-	-
5132	Meetings and conferences	1,200	1,200
5133	Education and training	2,000	2,000
5172	Equipment maintenance	500	500
5173	Outside vehicle maintenance	-	-
5174	Printing charges	2,000	2,000
5175	Postage	1,000	1,000
5176	Copy machine charges	2,000	2,000
5183	Management allowance	-	-
5199	Depreciation expense	-	-
	<b>Total: Maintenance and Operations</b>	<b>18,000</b>	<b>18,000</b>
<b>Contract Services</b>			
5505	Other professional services	-	-
5506	Landscape contracts	-	-
5507	Facilities services	-	-
	<b>Total: Contractual Services</b>	<b>-</b>	<b>-</b>
<b>Internal Service Charges</b>			
5601	Garage charges	-	-
5602	Workers compensation	2,588	2,588
5603	Liability	7,166	7,166
5604	IT charges in-house	68,933	68,933
5605	Telephone support	8,887	8,887
5606	Electric	21,979	21,979
	<b>Total: Internal Service Charges</b>	<b>109,553</b>	<b>109,553</b>
	<b>Total: Non-Personnel Expenses</b>	<b>127,553</b>	<b>127,553</b>
	<b>Department Total: Human Resources</b>	<b>511,313</b>	<b>498,379</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
<b>Department: FINANCE</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	1,019,189	1,019,189
5012	Special salaries	1,680	1,680
5013	Automobile allowance	6,543	6,543
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
5016	Force account labor	-	-
5018	Vacation pay	-	-
	<b>Total: Salaries</b>	<b>1,027,412</b>	<b>1,027,412</b>
<b>Benefits</b>			
5024	PERS retirees health	-	-
5026	PERS retirement	218,600	169,092
5027	Health and life insurance	127,639	127,639
5028	Unemployment insurance	3,397	3,397
5029	Medicare	15,561	15,561
	<b>Total: Benefits</b>	<b>365,197</b>	<b>315,689</b>
	<b>Total: Salaries &amp; benefits</b>	<b>1,392,609</b>	<b>1,343,101</b>
<b>Maintenance and Operations</b>			
5111	Material and supplies	9,600	9,600
5112	Small tools and equipment	2,000	2,000
5121	Advertising	2,600	2,600
5122	Dues and subscriptions	2,300	2,300
5132	Meetings and conferences	5,800	5,800
5133	Education and training	200	200
5171	Rentals	-	-
5172	Equipment maintenance	600	600
5173	Outside vehicle maintenance	-	-
5174	Printing charges	9,400	9,400
5175	Postage	8,200	8,200
5176	Copy machine charges	4,500	4,500
5181	Other operating expenses	-	-
5182	Bad debts/uncollectible accounts	-	-
5199	Depreciation expense	-	-
	<b>Total: Maintenance and Operations</b>	<b>45,200</b>	<b>45,200</b>
<b>Contract Services</b>			
5502	Professional/contractual services	1,000	1,000
5503	Litigation - outside attorneys	-	-
5504	Construction	-	-
5505	Other professional services	1,000	1,000
5506	Landscape contracts	-	-
5507	Facilities services	-	-
	<b>Total: Contractual Services</b>	<b>2,000</b>	<b>2,000</b>
<b>Internal Service Charges</b>			
5601	Garage charges	-	-
5602	Workers compensation	12,713	12,713
5603	Liability	9,084	9,084
5604	IT charges in-house	174,249	174,249
5605	Telephone support	6,349	6,349
5606	Electric	21,979	21,979
5611	Fleet charges - lease payments	-	-
5612	Fleet charges - fuel	-	-
	<b>Total: Internal Service Charges</b>	<b>224,374</b>	<b>224,374</b>
<b>Capital Outlay</b>			
5702	Computer equipment	-	-
5720	Land	-	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>
7451	Transfers out	-	-
	<b>Total: Transfers Out</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>271,574</b>	<b>271,574</b>
<b>Department Total: Finance</b>		<b>1,664,183</b>	<b>1,614,675</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department: CIVIL SERVICE</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	233,870	233,870
5012	Special salaries	-	-
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
5016	Force account labor	-	-
5018	Vacation pay	-	-
	<b>Total: Salaries</b>	<b>240,770</b>	<b>240,770</b>
<b>Benefits</b>			
5024	PERS retirees health	-	-
5026	PERS retirement	51,000	39,462
5027	Health and life insurance	27,700	27,700
5028	Unemployment insurance	600	600
5029	Medicare	3,400	3,400
	<b>Total: Benefits</b>	<b>82,700</b>	<b>71,162</b>
	<b>Total: Salaries &amp; benefits</b>	<b>323,470</b>	<b>311,932</b>
<b>Maintenance and Operations</b>			
5030	PERS credit	-	-
5031	MOU concession	-	-
5032	Reimbursed nonhealth benefit	-	-
5111	Material and supplies	1,250	1,250
5112	Small tools and equipment	200	200
5122	Dues and subscriptions	1,850	1,850
5132	Meetings and conferences	-	-
5172	Equipment maintenance	200	200
5173	Outside vehicle maintenance	-	-
5174	Printing charges	100	100
5175	Postage	400	400
5176	Copy machine charges	2,200	2,200
5177	Litigation expenses	-	-
5199	Depreciation expense	-	-
	<b>Total: Maintenance and Operations</b>	<b>6,200</b>	<b>6,200</b>
<b>Contract Services</b>			
5502	Professional/contractual services	-	-
	<b>Total: Contractual Services</b>	<b>-</b>	<b>-</b>
<b>Internal Service Charges</b>			
5601	Garage charges	-	-
5602	Workers compensation	1,877	1,877
5603	Liability	2,019	2,019
5604	IT charges in-house	53,031	53,031
5605	Telephone support	1,512	1,512
5606	Electric	10,990	10,990
	<b>Total: Internal Service Charges</b>	<b>69,427</b>	<b>69,427</b>
	<b>Total: Non-Personnel Expenses</b>	<b>75,627</b>	<b>75,627</b>
<b>Department Total: Civil Service</b>		<b>399,097</b>	<b>387,559</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department: COMMUNITY DEVELOPMENT</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	3,715,200	1,539,600
5012	Special salaries	9,000	-
5013	Automobile allowance	6,825	8,550
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
5016	Force account labor	-	-
5018	Vacation pay	-	-
	<b>Total: Salaries</b>	<b>3,731,025</b>	<b>1,548,150</b>
<b>Benefits</b>			
5024	PERS retirees health	-	-
5026	PERS retirement	885,600	259,915
5027	Health and life insurance	390,725	158,300
5028	Unemployment insurance	11,625	4,900
5029	Medicare	53,825	21,750
	<b>Total: Benefits</b>	<b>1,341,775</b>	<b>444,865</b>
	<b>Total: Salaries &amp; benefits</b>	<b>5,072,800</b>	<b>1,993,015</b>
<b>Maintenance and Operations</b>			
5111	Material and supplies	47,300	47,300
5112	Small tools and equipment	3,300	3,300
5121	Advertising	13,500	13,500
5122	Dues and subscriptions	500	500
5131	Mileage	-	-
5132	Meetings and conferences	-	-
5133	Education and training	500	500
5165	SIR deductible	-	-
5171	Rentals	200	200
5172	Equipment maintenance	1,900	1,900
5173	Outside vehicle maintenance	-	-
5174	Printing charges	16,500	16,500
5175	Postage	55,700	55,700
5176	Copy machine charges	15,600	15,600
5181	Other operating expenses	8,500	8,500
5183	Management allowance	600	600
	<b>Total: Maintenance and Operations</b>	<b>164,100</b>	<b>164,100</b>
<b>Contract Services</b>			
5502	Professional/contractual services	340,000	340,000
5503	Litigation - outside attorneys	-	-
5504	Construction	-	-
5505	Other professional services	237,100	237,100
5506	Landscape contracts	53,000	53,000
5507	Facilities services	-	-
	<b>Total: Contractual Services</b>	<b>630,100</b>	<b>630,100</b>
<b>Internal Service Charges</b>			
5601	Garage charges	43,125	43,125
5602	Workers compensation	96,696	96,696
5603	Liability	282,603	282,603
5604	IT charges In-house	363,046	363,046
5605	Telephone support	148,009	148,009
5606	Electric	32,969	32,969
5612	Fleet charges - fuel	45,986	45,986
	<b>Total: Internal Service Charges</b>	<b>1,012,435</b>	<b>1,012,435</b>
<b>Capital Outlay</b>			
5702	Computer equipment	-	-
5703	Communications equipment	-	-
5704	Miscellaneous equipment	-	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>1,806,635</b>	<b>1,806,635</b>
<b>Department: Community Development</b>		<b>6,879,435</b>	<b>3,799,650</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department: FIRE DEPARTMENT</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	16,212,329	15,492,492
5012	Special salaries	286,500	286,500
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	116,859	116,859
5015	Overtime	4,662,715	4,662,715
5018	Vacation pay	-	-
	<b>Total: Salaries</b>	<b>21,285,303</b>	<b>20,565,466</b>
<b>Benefits</b>			
5024	PERS retirees health	-	-
5026	PERS retirement	4,517,300	4,004,670
5027	Health and life insurance	1,813,100	1,813,100
5028	Unemployment insurance	52,000	52,000
5029	Medicare	248,100	248,100
	<b>Total: Benefits</b>	<b>6,630,500</b>	<b>6,117,870</b>
	<b>Total: Salaries &amp; benefits</b>	<b>27,915,803</b>	<b>26,683,336</b>
<b>Maintenance and Operations</b>			
5032	Reimbursed nonhealth benefit	-	-
5111	Material and supplies	395,900	395,900
5112	Small tools and equipment	85,300	85,300
5113	Motor fuel and lubricants	19,100	19,100
5121	Advertising	20,000	20,000
5122	Dues and subscriptions	4,700	4,700
5129	Street sweepers LP	-	-
5131	Mileage	500	500
5132	Meetings and conferences	2,500	2,500
5133	Education and training	34,000	34,000
5171	Rentals	12,000	12,000
5172	Equipment maintenance	100,500	100,500
5173	Outside vehicle maintenance	80,000	80,000
5174	Printing charges	12,000	12,000
5175	Postage	14,700	14,700
5176	Copy machine charges	15,100	15,100
5179	Dump/waste fees	2,200	2,200
5181	Other operating expenses	20,000	20,000
5183	Management allowance	600	600
5193	Grant match	-	-
	<b>Total: Maintenance and Operations</b>	<b>819,100</b>	<b>819,100</b>
<b>Contract Services</b>			
5505	Other professional services	225,300	225,300
5507	Facilities services	77,500	77,500
	<b>Total: Contractual Services</b>	<b>302,800</b>	<b>302,800</b>
<b>Internal Service Charges</b>			
5601	Garage charges	-	-
5602	Workers compensation	834,879	834,879
5603	Liability	232,138	232,138
5604	IT charges in-house	547,470	547,470
5605	Telephone support	89,640	89,640
5606	Electric	148,860	148,860
5607	Gas	-	-
5608	Water, sewer, geothermal	-	-
5612	Fleet charges - fuel	165,196	165,196
	<b>Total: Internal Service Charges</b>	<b>2,018,184</b>	<b>2,018,184</b>
<b>Capital Outlay</b>			
5703	Communications equipment	-	-
5704	Miscellaneous equipment	-	-
5706	Alterations and renovations	-	-
5715	Assets acquired - Three Fire Engines	-	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>			
5803	Debt Payments - Pension Bonds	-	-
	<b>Total: Debt Service</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>3,140,084</b>	<b>3,140,084</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

*Schedule*  
*"H"*

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department Total: Fire</b>		<b>31,055,887</b>	<b>29,823,420</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
<b>Department: POLICE DEPARTMENT</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	31,559,942	32,437,148
5012	Special salaries	629,600	639,800
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	763,000	763,000
5015	Overtime	2,136,600	2,136,600
5018	Vacation pay	-	-
	<b>Total: Salaries</b>	<b>35,096,042</b>	<b>35,983,448</b>
<b>Benefits</b>			
5024	PERS retirees health	-	-
5026	PERS retirement	8,679,874	7,856,989
5027	Health and life insurance	2,167,000	2,391,700
5028	Unemployment insurance	101,100	107,800
5029	Medicare	549,400	491,200
	<b>Total: Benefits</b>	<b>11,497,374</b>	<b>10,847,689</b>
	<b>Total: Salaries &amp; benefits</b>	<b>46,593,416</b>	<b>46,831,137</b>
<b>Maintenance and Operations</b>			
5030	PERS credit	-	-
5031	MOU concession	-	-
5032	Reimbursed nonhealth benefit	-	-
5111	Material and supplies	429,000	429,000
5112	Small tools and equipment	132,600	132,600
5113	Motor fuel and lubricants	300	300
5120	Media expense	-	-
5121	Advertising	1,900	1,900
5122	Dues and subscriptions	41,700	41,700
5123	Library books	-	-
5129	Street sweepers LP	-	-
5131	Mileage	-	-
5132	Meetings and conferences	23,700	23,700
5133	Education and training	53,500	53,500
5134	Training - post reimburseable	205,000	205,000
5150	Utilities	-	-
5151	Electric charges	-	-
5152	Gas charges	-	-
5154	Water charges	-	-
5155	Cellular service	1,500	1,500
5157	Telephone charges	-	-
5161	Insurance premiums	-	-
5162	Liability claims	-	-
5163	Workers compensation claims	-	-
5164	Claims paid	-	-
5165	SIR deductible	-	-
5171	Rentals	46,400	46,400
5172	Equipment maintenance	154,500	154,500
5173	Outside vehicle maintenance	53,500	53,500
5174	Printing charges	32,800	32,800
5175	Postage	40,500	40,500
5176	Copy machine charges	52,200	52,200
5177	Litigation expenses	-	-
5178	Police booking charges	-	-
5179	Dump/waste fees	-	-
5181	Other operating expenses	12,500	12,500
5182	Bad debts/uncollectible accounts	-	-
5183	Management allowance	600	600
5187	Police reserves	20,400	20,400
	<b>Total: Maintenance and Operations</b>	<b>1,302,600</b>	<b>1,302,600</b>
<b>Contract Services</b>			
5502	Professional/contractual services	60,000	60,000
5503	Litigation - outside attorneys	-	-
5504	Construction	-	-

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
5505	Other professional services	619,400	619,400
5506	Landscape contracts	-	-
5507	Facilities services	-	-
<b>Total: Contractual Services</b>		<b>679,400</b>	<b>679,400</b>
<b>Internal Service Charges</b>			
5601	Garage charges	753,743	753,743
5602	Workers compensation	1,798,261	1,798,261
5603	Liability	1,052,395	1,052,395
5604	IT charges in-house	1,383,583	1,383,583
5605	Telephone support	229,212	229,212
5606	Electric	-	-
5607	Gas	-	-
5608	Water, sewer, geothermal	-	-
5610	Communications	-	-
5611	Fleet charges - lease payments	881,200	881,200
5612	Fleet charges - fuel	745,651	745,651
<b>Total: Internal Service Charges</b>		<b>6,844,044</b>	<b>6,844,044</b>
<b>Capital Outlay</b>			
5702	Computer equipment	-	-
5703	Communications equipment	-	-
5704	Miscellaneous equipment	-	-
5705	Department computer equipment	-	-
5706	Alterations and renovations	-	-
5712	Unappropriated - ward 5	-	-
5715	Assets acquired by lease/long term debt	-	-
5720	Land	-	-
<b>Total: Capital Outlay</b>		<b>-</b>	<b>-</b>
<b>Debt Service</b>			
5801	Debt service principal	-	-
5802	Debt service Interest	-	-
5803	Pension Bond payment	-	-
<b>Total: Debt Service</b>		<b>-</b>	<b>-</b>
<b>Total: Non-Personnel Expenses</b>		<b>8,826,044</b>	<b>8,826,044</b>
<b>Department Total: Police</b>		<b>55,419,460</b>	<b>55,657,181</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department: PARKS &amp; COMMUNITY SERVICES</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	922,400	922,400
5012	Special salaries	-	-
5013	Automobile allowance	8,430	8,430
5014	Salaries temp/parttime	318,300	318,300
5015	Overtime	38,900	38,900
5018	Vacation pay	-	-
	<b>Total: Salaries</b>	<b>1,288,030</b>	<b>1,288,030</b>
<b>Benefits</b>			
5024	PERS retirees health	-	-
5026	PERS retirement	206,577	155,720
5027	Health and life insurance	93,300	93,300
5028	Unemployment insurance	2,790	2,790
5029	Medicare	13,240	13,240
	<b>Total: Benefits</b>	<b>315,907</b>	<b>265,050</b>
	<b>Total: Salaries &amp; benefits</b>	<b>1,603,937</b>	<b>1,553,080</b>
<b>Maintenance and Operations</b>			
5111	Material and supplies	306,000	306,000
5112	Small tools and equipment	8,965	8,965
5114	Raw foods	-	-
5121	Advertising	12,500	12,500
5122	Dues and subscriptions	4,600	4,600
5131	Mileage	4,900	4,900
5132	Meetings and conferences	5,600	5,600
5133	Education and training	4,400	4,400
5161	Insurance premiums	14,235	14,235
5171	Rentals	13,400	13,400
5172	Equipment maintenance	300	300
5173	Outside vehicle maintenance	-	-
5174	Printing charges	9,800	9,800
5175	Postage	5,300	5,300
5176	Copy machine charges	7,500	7,500
5181	Other operating expenses	-	-
5186	Civic and promotional	-	-
5193	Grant match	85,400	85,400
	<b>Total: Maintenance and Operations</b>	<b>482,900</b>	<b>482,900</b>
<b>Contract Services</b>			
5502	Professional/contractual services	871,800	871,800
5505	Other professional services	124,800	124,800
5506	Landscape contracts	54,900	54,900
5507	Facilities services	37,200	37,200
	<b>Total: Contractual Services</b>	<b>1,088,700</b>	<b>1,088,700</b>
<b>Internal Service Charges</b>			
5601	Garage charges	173,189	173,189
5602	Workers compensation	209,873	209,873
5603	Liability	88,314	88,314
5604	IT charges in-house	95,894	95,894
5605	Telephone support	70,192	70,192
5606	Electric	751,994	751,994
5607	Gas	-	-
5608	Water, sewer, geothermal	-	-
5612	Fleet charges - fuel	91,973	91,973
	<b>Total: Internal Service Charges</b>	<b>1,481,429</b>	<b>1,481,429</b>
<b>Capital Outlay</b>			
5704	Miscellaneous equipment	-	-
5706	Alterations and renovations	-	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>3,053,029</b>	<b>3,053,029</b>
<b>Department Total: Parks Recreation &amp; Community</b>		<b>4,656,966</b>	<b>4,606,109</b>

**CITY OF SAN BERNARDINO, CALIFORNIA**  
**BUDGET ESTIMATES FY 12-13 & 13-14**  
**GENERAL FUND - 001**

Schedule  
"H"

<u>Account Number</u>	<u>Description</u>	<u>FY2012-13 BUDGET ESTIMATES</u>	<u>FY2013-14 BUDGET ESTIMATES</u>
<b>Department: PUBLIC WORKS</b>			
<b>Personnel</b>			
<b>Salaries</b>			
5011	Salaries perm/fulltime	2,370,755	2,370,755
5012	Special salaries	-	-
5013	Automobile allowance	2,550	2,550
5014	Salaries temp/parttime	383,230	383,230
5015	Overtime	60,900	60,900
5018	Vacation pay	-	-
	<b>Total: Salaries</b>	<b>2,817,435</b>	<b>2,817,435</b>
<b>Benefits</b>			
5024	PERS retirees health	-	-
5026	PERS retirement	517,407	400,231
5027	Health and life insurance	281,635	281,635
5028	Unemployment insurance	7,250	7,250
5029	Medicare	34,310	34,310
	<b>Total: Benefits</b>	<b>840,602</b>	<b>723,426</b>
	<b>Total: Salaries &amp; benefits</b>	<b>3,658,037</b>	<b>3,540,861</b>
<b>Maintenance and Operations</b>			
5111	Material and supplies	826,800	826,800
5112	Small tools and equipment	7,500	7,500
5121	Advertising	1,000	1,000
5122	Dues and subscriptions	3,900	3,900
5132	Meetings and conferences	-	-
5133	Education and training	2,000	2,000
5171	Rentals	31,600	31,600
5172	Equipment maintenance	6,200	6,200
5173	Outside vehicle maintenance	-	-
5174	Printing charges	650	650
5175	Postage	1,500	1,500
5176	Copy machine charges	5,600	5,600
5181	Other operating expenses	-	-
5183	Management allowance	-	-
	<b>Total: Maintenance and Operations</b>	<b>886,750</b>	<b>886,750</b>
<b>Contract Services</b>			
5502	Professional/contractual services	421,200	421,200
5505	Other professional services	354,400	354,400
5507	Facilities services	261,400	261,400
	<b>Total: Contractual Services</b>	<b>1,037,000</b>	<b>1,037,000</b>
<b>Internal Service Charges</b>			
5601	Garage charges	177,630	177,630
5602	Workers compensation	137,867	137,867
5603	Liability	142,311	142,311
5604	IT charges In-house	142,463	142,463
5605	Telephone support	73,292	73,292
5606	Electric	1,897,419	1,897,419
5607	Gas	-	-
5608	Water, sewer, geothermal	-	-
5612	Fleet charges - fuel	106,479	106,479
	<b>Total: Internal Service Charges</b>	<b>2,677,462</b>	<b>2,677,462</b>
<b>Capital Outlay</b>			
5703	Communications equipment	-	-
5704	Miscellaneous equipment	-	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>
<b>Credit/billables</b>			
5949	Billable to Water department	-	-
	<b>Total: Credit/billables</b>	<b>-</b>	<b>-</b>
	<b>Total: Non-Personnel Expenses</b>	<b>4,601,212</b>	<b>4,601,212</b>
<b>Department Total: Public Works</b>		<b>8,259,249</b>	<b>8,142,073</b>
		<b>122,449,488</b>	<b>117,843,696</b>

**CITY OF SAN BERNARDINO  
FUNDED FULL-TIME POSITIONS BY DEPARTMENT**

Department	General Fund		
	2012-13	2012-13	2013-14
	Preliminary Budget	Proposed	Proposed
City Attorney's Office	19	14	14
City Clerk's Office	16	8	8
City Manager's Office	8	5	5
City Treasurer's Office	3	3	3
Civil Service	3	3	3
Common Council	11	11	11
Community Development*	64	56	56
Finance	16	14	14
Fire	182	165	165
Human Resources	4	4	4
Mayor's Office	7	2	2
Parks	33	17	17
Police*	458	380	380
Public Works	55	42	42
<b>Total General Fund</b>	<b>879</b>	<b>724</b>	<b>724</b>
Animal Control	21	21	21
Sewer	18	16	16
IWM	102	88	88
Utilities	1	1	1
Fleet	28	24	24
CDBG	3	5	5
Cemetery	2	2	2
Grants	2	2	2
Soccer Field	2	1	1
Landscape Districts	16	3	3
Liability	3	2	2
Worker's Comp	6	5	5
Air Quality AB 2766	1	1	1
Telephone	7	2	2
SBETA	13	14	14
Library	18	16	16
Print Shop	1	1	1
Information Technology	18	10	10
<b>Total Other Funds</b>	<b>262</b>	<b>214</b>	<b>214</b>
<b>Grand Total</b>	<b>1141.00</b>	<b>938.00</b>	<b>938.00</b>

\*Code Enforcement counted in Community Development