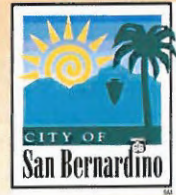
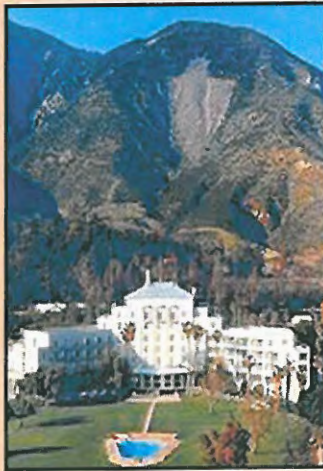
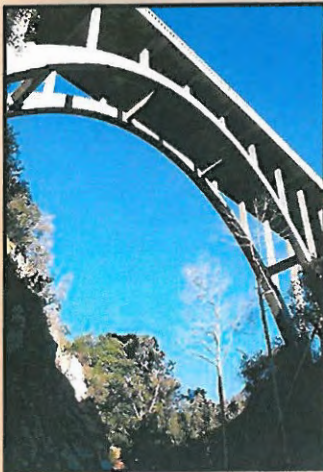


City of San Bernardino California



"Building A Better Community"



PRELIMINARY BUDGET

FY 12 - 13 & 13 -14

BUDGET MESSAGE

April 15, 2013

SUBJECT: FY 2012-13 AND FY 2013-14 PROPOSED BUDGETS AND CASH FLOW 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.

The budget plan 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 spending plan 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.

Since the City's current challenge is cash liquidity, the more critical document that is required for daily management and must be used at each key financial decision point will be the cash flow worksheets.

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 and benefits, and deferrals of unsecured 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 all funds, including 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 Fiscal Year 2011-2012, 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 Community Development Block Grant (CDBG) revenues.

DISCUSSION

Prior to presenting FY 2012-13 and FY 2013-14 budget information and cash flow worksheets 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 includes suspension of employer's share of pension payment from General Fund to CalPERS, pension bond debt 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.
- On February 19, 2013, Acting City Manager Andrea M. Travis-Miller provided the Mayor and Common Council the FY 2012-13 and FY 2013-14 Proposed Budgets and Budget Letter.
- Since February 19th finance staff has updated the budget document to incorporate changes based on current financial information. In addition to the budget document, a comprehensive cash flow document has been completed. This is a critical document that is necessary for helping to manage the City's finances moving forward.
- 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 is a presentation of the FYs 2012-13 and 2013-14 Budgets and Cash Flow Worksheets at the April 15, 2013 City Council meeting. With respect to FY 2012-13, eight months have elapsed through the end of February 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.

FISCAL YEARS 2012-13 AND 2013-14 BUDGET ANALYSIS

Attached are Schedules A through L which provides 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 941. Schedule titled *Funded Full-Time Positions By Department* is attached.

Current and Projected Cash Balances (all Funds)

- The City's overall cash balance and liquidity is the City's biggest challenge. The City's overall cash balance at June 30, 2012, was approximately \$6.6 million and is projected to be \$7.7 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 has developed a cash flow model based on the proposed budget and actual year to date revenues and expenditures 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 \$127.3 million exceed expenditures and transfers out of approximately \$125 million by a budgeted surplus of \$2.3 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 \$6.9 million which is an 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 FY 12-13 year end General Fund cash to be a negative \$13.1 million which is a slight improvement over the beginning negative cash balance of \$15.3 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 for FY 13-14 includes revenues and transfers in of \$126.2 million exceed expenditures and transfers out of \$119.7 million by \$6.4 million. At the conclusion of FY 2013-14, cash remains negative at \$6.6 million.
- It should be noted that in FY 13-14 the City continues to defer PARS, Pension Bond payments and trades payable.

Other Funds

- 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, 2013, combined negative fund balance for the ISFs is \$18.8 million.

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 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 \$2.3 million.
- General Fund revenues are projected to be lower than projected during the development of the Pendency Plan.

- Adjustments have been made for the implementation of Charter 186 public safety costs, spreading of bankruptcy costs to other funds, addition of housing staff from EDA to City, minor adjustments made to lease payments, library fund charges, finance staffing adjustments and inclusion of election costs.
- 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 of \$1.6 million per year.
- As of July 1, 2013, the City will resume making full payment of the PERS contributions.
- Deferrals continue to be made for PARS, pension bonds, pre-petition litigation claims, and pre-bankruptcy trade payables.
- 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.
- Payouts for accrued time at separation from service have been deferred for cash flow purposes.

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 and other operating funds.

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.

Schedule J – This Schedule titled Proposed Capital Improvement Work Plan presents proposed CIP projects for FY 12-13 & 13-14.

Schedule K & L– These Schedules titled Cash Flow presents the flow of cash for all combined funds, and separate schedules for the General Fund and balance of the other funds for FY 12-13 & 13-14.

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 \$6.6 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 \$7.7 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 the 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 & 13-14 has been prepared for review by the Mayor and Common Council. The projects identified are currently ongoing projects in the amount of \$18.6 million. Because of the City's serious cash position, staff is recommending capital projects proposed for FY 2013-14 move forward on the following three conditions; 1) project funding is identified and available; 2) allocation of available funds do not adversely affect overall City cash; and 3) the Mayor and Common Council approve each project based on satisfactory achievement of conditions 1 and 2. In the event the above conditions cannot be achieved, budgeted projects must be deferred.

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 & FY 2013-14 Budgets based on the conditions provided above.

Budget Reduction Measures

With respect to FY 2012-13, eight months have elapsed through the end of February 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 inclusion of Charter Section 186 salary adjustments for safety staff, that additional reductions will be required to ensure adequate cash flow for 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.

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. 6

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, including timely implementation 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.
- 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. 7

The City lacks current 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. 8

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 available fiscal resources 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. 9

The Mayor and Common Council should consider implementing a process that results in the development of annual goals and objectives, which will guide the work product of the Departments. Monthly reports related to the efforts to achieve the goals should be presented to the Mayor and Common Council.

CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET ESTIMATES
Summary of Revenues, Expenditures, and Transfers
General Fund – April 15, 2013

TABLE 1

	A	B	C	D	E	F	G		
	UNAUDITED								
	YEAR END								
	PROJECTIONS								
		Pendency Plan		Budget Estimates					
		FY 2012-13	FY 2013-14	FY 2012-13	FY 2013-14	FY 2012-13 \$ Inc/(Dec)	FY 2012-13 % Inc/(Dec)	FY 2013-14 \$ Inc/(Dec)	FY 2013-14 % Inc/(Dec)
	FY 2011-12					(d) minus (b)	(f)/(b)	(e) minus (c)	(g)/(c)
Revenues:									
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	9,120,900	8,685,400	(421,000)	-4.41%	(856,500)	-9.86%
Fines and Penalties	1,904,360	2,204,300	2,204,300	2,173,900	2,356,200	(30,400)	-1.38%	151,900	6.45%
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	2,148,959	1,586,925	(5,538,763)	-72.05%	(6,100,797)	-384.44%
Charges for Services	6,008,881	6,898,400	6,898,400	5,163,824	4,951,200	(1,734,576)	-25.14%	(1,947,200)	-39.33%
Miscellaneous	6,317,022	4,173,400	4,173,400	5,718,740	5,914,200	1,545,340	37.03%	1,740,800	29.43%
Total Revenues	113,893,323	121,014,165	121,014,165	114,386,034	114,735,172	(6,628,131)		(6,278,993)	
Expenditures:									
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	1,021,179	1,495,371	(89,436)	-8.05%	401,078	26.82%
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	3,555,327	3,461,920	195,297	5.81%	194,390	5.62%
General Government	3,352,527	4,764,350	4,764,350	4,238,350	3,843,555	(526,000)	-11.04%	(920,795)	-23.96%
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	1,262,926	1,771,286	(375,286)	-22.91%	163,472	9.23%
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	31,712,999	30,078,535	1,817,686	6.08%	409,197	1.36%
Police	62,365,607	55,410,977	51,797,944	55,670,857	54,956,081	259,880	0.47%	3,158,137	5.75%
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%
Total Expenditures	133,373,870	120,913,067	116,466,160	122,520,219	117,202,937	1,607,153		736,774	
Excess of Revenues Over (Under) Expenditures	(19,480,547)	101,097	4,548,004	(8,134,185)	(2,467,765)	(8,235,284)		(7,015,767)	
Operating Transfers In:									
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	-	-	-	1,477,824	-	1,477,824		-	
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	-		-	
Air Quality Fund - AB2766	70,000	70,000	70,000	70,000	70,000	-		-	
Total Op Trans In	11,571,167	10,132,600	7,932,600	12,930,810	11,452,986	4,998,210		3,520,386	
Operating Transfers (Out):									
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	
Total Op Trans Out	(2,862,184)	(2,516,000)	(2,516,000)	(2,516,000)	(2,516,000)	586,958		586,958	
Total Net Operating Transfers In/(Out)	8,708,983	7,616,600	5,416,600	10,414,810	8,936,986	5,585,168		4,107,344	
Excess of Revenues Over (Under) Expenditures and Operating Transfers In/(Out)	(10,771,564)	7,717,697	9,964,604	2,280,625	6,469,221	(2,650,116)		(2,908,423)	

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		DEDUCTIONS		TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE 6-30-13
		REVENUES	TRANSFERS	EXPENSES	TRANSFERS		
001 GENERAL FUND	\$ (9,253,450)	\$ 114,386,034	12,930,810	\$ 122,520,219	\$ 2,516,000	\$ 125,036,219	\$ (6,972,825)
SPECIAL REVENUE FUNDS:							
General Fund Related Funds							
105 LIBRARY	\$ 77,445	\$ 69,200	\$ 1,700,000	\$ 1,757,329	\$ 42,500	\$ 1,799,829	\$ 46,816
106 CEMETERY	-	14,550	-	189,727	-	\$189,727	(175,177)
107 CATV	-	228,607	-	228,607	-	228,607	-
124 ANIMAL CONTROL	115,792	1,417,500	816,000	2,257,980	-	\$2,257,980	91,312
133 BASEBALL STADIUM	40,751	-	-	15,240	-	15,240	25,511
134 SOCCER FIELD COMPLEX	350,627	401,000	-	371,653	-	371,653	379,974
Sub-Total	\$ 584,615	\$ 2,130,857	\$ 2,516,000	\$ 4,820,536	\$ 42,500	\$ 4,863,036	\$ 368,435
Non- General Fund							
004 FEMA (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108 FEDERAL ASSET FORFEITURE	1,012,677	805,000	-	377,400	-	377,400	1,440,277
111 AIR QUALITY- AB 2766	65,440	255,200	-	129,142	70,000	199,142	121,498
116 EMERGENCY SHELTER GRANT (2)	-	280,971	-	280,971	-	280,971	-
117 HOME PART INVESTMENT ACT (2)	-	2,386,470	-	2,386,470	-	2,386,470	-
118 DRUG/GANG	127,330	30,300	-	30,481	-	30,481	127,149
119 CDBG (2)	-	2,811,898	-	2,811,898	-	2,811,898	-
120 NEIGHBORHOOD STABILIZATION (2)	-	2,915,401	-	2,915,401	-	2,915,401	-
121 SBETA (2)	-	2,678,965	-	2,678,965	-	2,678,965	-
123 GRANTS FUND (2)	-	6,100,416	-	1,902,206	4,198,210	6,100,416	-
128 TRAFFIC SAFETY	-	780,000	-	653,511	-	653,511	126,489
132 SEWER LINE MAINTENANCE	1,761,706	3,206,000	-	2,179,868	700,000	2,879,868	2,087,838
137 CFD 1033-FIRE STATION M&O	-	585,600	-	-	585,600	585,600	-
211 TRIBAL FIRE AGREEMENT	89,971	-	-	41,149	-	41,149	48,822
Sub-Total	\$ 3,057,124	\$ 22,836,221	\$ -	\$ 16,387,461	\$ 5,553,810	\$ 21,941,271	\$ 3,952,074
TOTAL SPECIAL REVENUES	\$ 3,641,739	\$ 24,967,078	\$ 2,516,000	\$ 21,207,998	\$ 5,596,310	\$ 26,804,307	\$ 4,320,509
CAPITAL PROJECT FUNDS:							
126 SPECIAL GAS TAX	812,734	\$ 5,301,927	\$ -	\$ 1,267,547	\$ 3,620,000	\$ 4,887,547	\$ 1,227,114
129 1/2 CENT SALES & ROAD TAX	4,034,623	2,934,364	-	388,225	1,200,000	1,588,225	5,380,762
208 VERDEMONT INFRASTRUCTURE	246,145	-	-	-	-	-	246,145
242 STREET CONSTRUCTION	(1,655,763)	378,000	-	384,059	-	384,059	(1,661,822)
243 PARK CONSTRUCTION (1)	122,030	1,384,605	-	195,536	-	195,536	1,311,099
244 CEMETERY CONSTRUCTION	52,371	-	-	-	-	-	52,371
246 PUBLIC IMPROVEMENT	1,076,252	12,000	-	-	-	-	1,088,252
258 PROPOSITION 1B	2,403,097	-	-	2,294,932	-	2,294,932	108,165
TOTAL CAPITAL PROJECTS	\$ 7,091,488	\$ 10,010,896	\$ -	\$ 4,530,299	\$ 4,820,000	\$ 9,350,299	\$ 7,752,085
ASSESSMENT DISTRICT FUNDS:							
254 LANDSCAPE MAINT DISTRICT (1)	\$ 45,378	\$ 1,277,898	\$ -	\$ 1,277,698	\$ -	\$ 1,277,698	\$ 45,578
TOTAL ASSESSMENT DISTRICT	\$ 45,378	\$ 1,277,898	\$ -	\$ 1,277,698	\$ -	\$ 1,277,698	\$ 45,578
IMPACT FEE FUNDS:							
245 SEWER LINE CONSTRUCTION	\$ 2,630,638	\$ 112,000	\$ -	\$ 60,962	\$ -	\$ 60,962	\$ 2,681,676
247 CULTURAL DEVELOPMENT	439,551	251,000	-	-	357,000	357,000	333,551
248 STORM DRAIN CONSTRUCTION	2,811,018	278,000	-	148,163	-	148,163	2,940,855
261 LAW ENFORCEMENT DEVELOPMENT	139,190	40,750	-	30,481	-	30,481	149,459
262 FIRE PROTECTION DEVELOPMENT	273,765	250	-	162,870	-	162,870	111,145
263 LOCAL CIRCULATION SYSTEM	504,147	500	-	-	-	-	504,647
264 REGIONAL CIRCULATION SYSTEM	7,800,873	10,000	-	1,244,637	-	1,244,637	6,566,236
265 LIBRARY FACILITIES	-	-	42,500	43,181	-	43,181	(681)
266 PUBLIC MEETINGS FACILITIES	376,893	3,500	-	-	-	-	380,393
267 AQUATICS CENTER FACILITIES	114,618	1,200	-	-	-	-	115,818
268 AB 1600 PARKLAND	1,443,325	-	-	25,401	-	25,401	1,417,924
269 QUIMBY ACT PARKLAND	240,722	600	-	-	-	-	241,322
TOTAL IMPACT FEE FUNDS	\$ 16,774,739	\$ 697,800	\$ 42,500	\$ 1,715,695	\$ 357,000	\$ 2,072,695	\$ 15,442,344
DEBT SERVICE FUNDS:							
306 AD 987 DEBT SERVICE	\$ -	\$ 51,400	\$ -	\$ 51,400	\$ -	\$ 51,400	\$ -
356 AD 1015 NEW PINE AVE	-	68,000	-	68,000	-	68,000	-
TOTAL DEBT SERVICE FUNDS	\$ -	\$ 119,400	\$ -	\$ 119,400	\$ -	\$ 119,400	\$ -
ENTERPRISE FUNDS:							
527 REFUSE	\$ 4,724,608	\$ 25,186,600	\$ -	\$ 23,870,362	\$ 2,200,000	\$ 25,870,362	\$ 4,040,846
INTERNAL SERVICE FUNDS:							
621 CENTRAL SERVICES	\$ (92,432)	\$ 149,171	\$ -	\$ 147,723	\$ -	\$ 147,723	\$ (90,984)
629 LIABILITY	(7,784,321)	3,146,277	-	3,134,464	-	3,134,464	(7,772,508)
630 TELEPHONE SUPPORT	302,962	1,145,191	-	984,319	-	984,319	463,833
631 UTILITY	(1,402,766)	3,705,585	-	3,819,335	-	3,819,335	(1,516,517)
635 FLEET SERVICES	1,042,614	8,117,662	-	8,614,408	-	8,614,408	545,868
677 UNEMPLOYMENT (2)	(128,381)	283,000	-	265,000	-	265,000	(110,381)
678 WORKER COMPENSATION	(11,567,446)	4,342,247	-	4,110,632	-	4,110,632	(11,335,831)
679 INFORMATION TECHNOLOGY	1,236,810	4,333,393	-	4,580,349	-	4,580,349	989,854
TOTAL INTERNAL SERVICE	\$ (18,392,961)	\$ 25,222,526	\$ -	\$ 25,656,230	\$ -	\$ 25,656,230	\$ (18,826,665)
TOTAL ALL FUNDS	\$ 4,631,540	\$ 201,868,232	\$ 15,489,310	\$ 200,697,900	\$ 15,489,310	\$ 216,187,210	\$ 5,801,872

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

FUND / TITLE	ESTIMATED BALANCE 7-1-13	ADDITIONS		DEDUCTIONS		TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE 6-30-14
		REVENUES	TRANSFERS	EXPENSES	TRANSFERS		
001 GENERAL FUND	(6,972,825)	\$ 114,735,172	\$ 11,452,986	\$ 117,202,937	\$ 2,516,000	\$ 119,718,937	\$ (503,604)
SPECIAL REVENUE FUNDS:							
General Fund Related Funds							
105 LIBRARY	\$ 46,816	\$ 69,200	\$ 1,700,000	\$ 1,716,129	\$ 42,500	\$ 1,758,629	\$ 57,387
106 CEMETERY	(175,177)	14,550	-	187,429	-	187,429	(348,056)
107 CATV	0	227,885	-	227,885	-	227,885	-
124 ANIMAL CONTROL	91,312	1,417,500	816,000	2,157,003	-	2,157,003	167,809
133 BASEBALL STADIUM	25,511	-	-	15,192	-	15,192	10,319
134 SOCCER FIELD COMPLEX	379,974	401,000	-	367,080	-	367,080	413,893
Sub-Total	\$ 368,435	\$ 2,130,135	\$ 2,516,000	\$ 4,670,718	\$ 42,500	\$ 4,713,218	\$ 301,352
Non-General Fund							
004 FEMA (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108 FED ASSET FORFEITURE	1,440,277	805,000	-	377,400	-	377,400	1,867,878
111 AIR QUALITY-AB 2766	121,498	255,200	-	125,724	70,000	195,724	180,974
116 EMERGENCY SHELTER GRANT (2)	-	259,000	-	259,000	-	259,000	-
117 HOME PART INV ACT (2)	-	2,400,000	-	2,400,000	-	2,400,000	-
118 DRUG/GANG	127,149	30,300	-	30,385	-	30,385	127,064
119 CDBG (2)	-	2,811,900	-	2,784,303	-	2,784,303	27,597
120 NEIGHBORHOOD STABILIZATION (2)	-	2,120,000	-	2,120,000	-	2,120,000	-
121 SBETA (2)	-	2,678,965	-	2,678,965	-	2,678,965	-
123 GRANTS FUND (2)	-	2,720,386	-	-	2,720,386	2,720,386	-
128 TRAFFIC SAFETY	126,489	780,000	-	651,448	-	651,448	255,041
132 SEWER LINE MAINT	2,087,838	3,207,500	-	2,625,771	700,000	3,325,771	1,969,567
137 CFD 1033-FIRE STATION M&O	-	585,600	-	-	585,600	585,600	-
211 TRIBAL FIRE AGREEMENT	48,822	-	-	41,019	-	41,019	7,803
Sub-Total	\$ 3,952,074	\$ 18,653,851	\$ -	\$ 14,094,015	\$ 4,075,986	\$ 18,170,001	\$ 4,435,924
TOTAL SPECIAL REVENUES	\$ 4,320,509	\$ 20,783,986	\$ 2,516,000	\$ 18,764,733	\$ 4,118,486	\$ 22,883,219	\$ 4,737,276
CAPITAL PROJECT FUNDS:							
126 SPECIAL GAS TAX	\$ 1,227,114	\$ 6,140,429	\$ -	\$ 1,259,823	\$ 3,620,000	\$ 4,879,823	\$ 2,487,720
129 1/2 CENT SALES & ROAD TAX	5,380,762	2,997,716	-	1,756,754	1,200,000	2,956,754	5,421,724
135 TRAFFIC CONGESTION (1)	-	-	-	-	-	-	-
208 VERDEMONT INFRASTRUCTURE	246,145	-	-	110,000	-	110,000	136,145
242 STREET CONST	(1,661,822)	2,212,300	-	2,217,148	-	2,217,148	(1,666,670)
243 PARK CONST (1)	1,311,099	-	-	1,584,499	-	1,584,499	(273,400)
244 CEMETERY CONST	52,371	-	-	-	-	-	52,371
246 PUBLIC IMPROVEMENT	1,088,252	8,000	-	-	-	-	1,096,252
258 PROPOSITION 1B	108,165	-	-	-	-	-	108,165
TOTAL CAPITAL PROJECTS	\$ 7,752,085	\$ 11,358,445	\$ -	\$ 6,928,224	\$ 4,820,000	\$ 11,748,224	\$ 7,362,306
ASSESSMENT DISTRICT FUNDS:							
254 LANDSCAPE MAINT DIST (1)	\$ 45,578	\$ 1,277,898	\$ -	\$ 1,277,698	\$ -	\$ 1,277,698	\$ 45,778
TOTAL ASSESSMENT DISTRICT	\$ 45,578	\$ 1,277,898	\$ -	\$ 1,277,698	\$ -	\$ 1,277,698	\$ 45,778
IMPACT FEE FUNDS:							
245 SEWER LINE CONST DIF	\$ 2,681,676	\$ 102,000	\$ -	\$ 331,798	\$ -	\$ 331,798	\$ 2,451,878
247 CULTURAL DEV	333,551	251,000	-	-	357,000	357,000	227,551
248 STORM DRAIN CONST	2,940,855	276,000	-	1,049,191	-	1,049,191	2,167,664
261 LAW ENFORCEMENT DEV	149,459	40,750	-	30,385	-	30,385	159,824
262 FIRE PROTECTION DEV	111,145	250	-	115,930	-	115,930	(4,535)
263 LOCAL CIRC SYS	504,647	200	-	110,170	-	110,170	394,677
264 REGIONAL CIRC SYST	6,566,236	10,000	-	4,836,736	-	4,836,736	1,739,500
265 LIBRARY FACILITIES	(681)	-	42,500	43,045	-	43,045	(1,226)
266 PUBLIC MEETINGS FACILITIES	380,393	3,500	-	-	-	-	383,893
267 AQUATICS CENTER FACILITIES	115,818	1,200	-	-	-	-	117,018
268 AB 1600 PARKLAND	1,417,924	-	-	1,095,080	-	1,095,080	322,844
269 QUIMBY ACT PARKLAND	241,322	600	-	47,791	-	47,791	194,131
TOTAL IMPACT FEE FUNDS	\$ 15,442,344	\$ 685,500	\$ 42,500	\$ 7,660,126	\$ 357,000	\$ 8,017,126	\$ 8,153,218
DEBT SERVICE FUNDS:							
306 AD 987 DEBT SERVICE	\$ -	\$ 51,400	\$ -	\$ 51,400	\$ -	\$ 51,400	\$ -
356 AD 1015 NEW PINE AVE	-	68,000	-	68,000	-	68,000	-
TOTAL DEBT SERVICE FUNDS	\$ -	\$ 119,400	\$ -	\$ 119,400	\$ -	\$ 119,400	\$ -
ENTERPRISE FUNDS:							
527 REFUSE	\$ 4,040,846	\$ 25,186,600	\$ -	\$ 22,754,916	\$ 2,200,000	\$ 24,954,916	\$ 4,272,531
INTERNAL SERVICE FUNDS:							
621 CENTRAL SERVICES	\$ (90,984)	\$ 149,171	\$ -	\$ 145,697	\$ -	\$ 145,697	\$ (87,509)
629 LIABILITY	(7,772,508)	3,146,277	-	3,126,186	-	3,126,186	(7,752,417)
630 TELEPHONE SUPPORT	463,833	1,145,191	-	976,510	-	976,510	632,514
631 UTILITY	(1,516,517)	3,705,585	-	3,817,966	-	3,817,966	(1,628,897)
635 FLEET SERVICES	545,868	8,117,662	-	7,673,406	-	7,673,406	990,124
677 UNEMPLOYMENT	(110,381)	283,000	-	265,000	-	265,000	(92,381)
678 WORKER COMPENSATION	(11,335,831)	4,342,247	-	4,097,746	-	4,097,746	(11,091,331)
679 INFORMATION TECHNOLOGY	989,854	4,333,393	-	4,569,674	-	4,569,674	753,573
TOTAL INTERNAL SERVICE	\$ (18,826,665)	\$ 25,222,526	\$ -	\$ 24,672,186	\$ -	\$ 24,672,186	\$ (18,276,325)
TOTAL ALL FUNDS	\$ 5,801,872	\$ 199,369,527	\$ 14,011,486	\$ 199,380,220	\$ 14,011,486	\$ 213,391,706	\$ 5,791,179

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 2009-10	ACTUAL 2010-2011	BUDGET 2011-2012	ESTIMATED 2011-2012	PROJECTED 2012-2013	PROPOSED 2013-2014
001 GENERAL FUND	\$ 115,848,321	\$ 115,897,492	\$ 114,554,900	\$ 113,893,323	\$ 114,386,034	\$ 114,735,172
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
107 CABLE TV	-	-	-	-	228,607	227,885
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)	-	-	-	-	2,386,470	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	2,811,900
120 NEIGHBORHOOD STABILIZATION (2)	-	-	-	500,184	2,915,401	2,120,000
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	6,100,416	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	6,140,429
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	378,000	2,212,300
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
GRAND TOTAL	\$ 201,372,013	\$ 207,140,678	\$ 219,318,900	\$ 197,344,457	\$ 201,868,232	\$ 199,369,527

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
FISCAL YEARS 2012 - 2013 & 2013-2014

SCHEDULE 'C'

DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	ESTIMATED 2011-2012	PROJECTED 2012-2013	PROPOSED 2013-2014
Unaudited						
004 FEMA (2)						
4619 State/County Disaster Reimbursement	\$ -	\$ 12,503	\$ -	\$ 651,953	\$ -	\$ -
Total FEMA Reimbursements	\$ -	\$ 12,503	\$ -	\$ 651,953	\$ -	\$ -
105 LIBRARY						
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	\$ 145,200	\$ 107,200	\$ 65,214	\$ 69,200	\$ 69,200
106 CEMETERY						
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	\$ 339,045	\$ 27,500	\$ 16,966	\$ 14,550	\$ 14,550
107 CATV						
4205 PEG Fee Revenue	\$ -	\$ -	\$ -	\$ -	\$ 228,607	\$ 227,885
Total CATV	\$ -	\$ -	\$ -	\$ -	\$ 228,607	\$ 227,885
108 FEDERAL ASSET FORFEITURE						
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 Asset Forfeiture	\$ 517,567	\$ 667,133	\$ 333,000	\$ 762,560	\$ 805,000	\$ 805,000
111 AIR QUALITY- AB 2766						
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	\$ 230,979	\$ 246,200	\$ 270,540	\$ 255,200	\$ 255,200
116 EMERGENCY SHELTER GRANT (2)						
4505 Interest on Idle Cash*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	-	-	-	-	280,971	259,000
Total Emergency Solutions	\$ -	\$ -	\$ -	\$ -	\$ 280,971	\$ 259,000
117 HOME PART INVESTMENT ACT (2)						
4505 Interest on Idle Cash*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	-	-	-	-	2,386,470	2,400,000
Total HOME Grant	\$ -	\$ -	\$ -	\$ -	\$ 2,386,470	\$ 2,400,000
118 DRUG/GANG						
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
119 CDBG (2)						
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	2,811,900
Total Community Development	\$ 3,138,168	\$ 4,528,923	\$ 3,583,000	\$ 2,482,520	\$ 2,811,898	\$ 2,811,900
120 NEIGHBORHOOD STABILIZATION						
4505 Interest on Idle Cash*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	-	-	-	500,184	2,915,401	2,120,000

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	ESTIMATED 2011-2012	PROJECTED 2012-2013	PROPOSED 2013-2014
Total Community Development	\$ -	\$ -	\$ -	\$ 500,184	\$ 2,915,401	\$ 2,120,000
121 SBETA (2)						
4505 Interest on Idle Cash*	\$ -	\$ (42,531)	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	-	4,238,918	-	2,898,675	2,678,965	2,678,965
Total SBETA	\$ -	\$ 4,196,387	\$ -	\$ 2,898,675	\$ 2,678,965	\$ 2,678,965
123 GRANTS FUND (2)						
4505 Interest on Idle Cash*	\$ 19,693	\$ (13,365)	\$ -	\$ -	\$ -	\$ -
4695 Recoverable Expense Income	10,569,688	4,676,710	1,633,800	7,313,796	6,100,416	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	-	-	-	-	-
Total Grants Fund	\$ 10,779,930	\$ 4,760,922	\$ 1,633,800	\$ 7,313,796	\$ 6,100,416	\$ 2,720,386
124 ANIMAL CONTROL						
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	-	-	-	-	-	-
Total Animal Control	\$ 1,189,939	\$ 1,335,501	\$ 1,503,000	\$ 1,441,876	\$ 1,417,500	\$ 1,417,500
126 SPECIAL GAS TAX						
4505 Interest on Idle Cash*	\$ 4,571	\$ (46)	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000
4602 HUTA Prop42 Replacement	-	1,964,190	2,276,900	2,839,333	2,301,833	2,996,044
4607 HUTA R&T 7360	-	-	-	-	-	-
4610 State Aid-2106	695,310	658,354	676,000	653,591	629,913	660,323
4611 State Aid-2107	1,493,358	1,429,002	1,441,900	1,388,719	1,405,453	1,472,222
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	960,647	951,728	998,840
Total Special Gas Tax	\$ 3,323,721	\$ 5,113,830	\$ 5,493,300	\$ 5,845,290	\$ 5,301,927	\$ 6,140,429
128 TRAFFIC SAFETY						
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	-	-
Total 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						
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
Total 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						
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
Total Sewer Line Maintenance	\$ 3,176,287	\$ 3,163,797	\$ 4,200,000	\$ 3,141,364	\$ 3,206,000	\$ 3,207,500
133 BASEBALL STADIUM						
4505 Interest on Idle Cash*	\$ (178)	\$ 363	\$ -	\$ -	\$ -	\$ -
Total Baseball Stadium	\$ (178)	\$ 363	\$ -	\$ -	\$ -	\$ -
134 SOCCER FIELD COMPLEX						
4505 Interest on Idle Cash*	\$ 4,111	\$ (1,475)	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000

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

DESCRIPTION	ACTUAL 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	ESTIMATED 2011-2012	PROJECTED 2012-2013	PROPOSED 2013-2014
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 Fields	\$ 447,928	\$ 411,307	\$ 413,000	\$ 416,764	\$ 401,000	\$ 401,000
135 TRAFFIC CONGESTION (1)						
4505 Interest on Idle Cash*	\$ 16,421	\$ (1,092)	\$ -	\$ -	\$ -	\$ -
4635 Traffic Congestion Relief	1,849,954	-	-	-	-	-
Total Prop 42 Traffic Congestion	\$ 1,866,375	\$ (1,092)	\$ -	\$ -	\$ -	\$ -
137 CFD 1033-FIRE STATION M&O						
4505 Interest on Idle Cash*	5,026	(1,421)	5,900	-	-	-
4115 CFD 1033 Special Tax	\$ 567,896	\$ 585,053	\$ 567,800	\$ 578,582	\$ 585,600	\$ 585,600
Total CFD 1033-Fire Station	\$ 572,922	\$ 583,632	\$ 573,700	\$ 578,582	\$ 585,600	\$ 585,600
208 VERDEMONT INFRASTRUCTURE						
4505 Interest on Idle Cash*	\$ 11,230	\$ (1,949)	\$ -	\$ -	\$ -	\$ -
Total Verdumont Improvement	\$ 11,230	\$ (1,949)	\$ -	\$ -	\$ -	\$ -
211 TRIBAL FIRE AGREEMENT						
4505 Interest on Idle Cash*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fire Equipment Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242 STREET CONSTRUCTION						
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	378,000	2,212,300
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	\$ 9,128,984	\$ 26,425,300	\$ 2,122,957	\$ 378,000	\$ 2,212,300
243 PARK CONSTRUCTION (1)						
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	\$ -
244 CEMETERY CONSTRUCTION						
4505 Interest on Idle Cash*	\$ 750	\$ (221)	\$ 1,000	\$ -	\$ -	\$ -
4778 Sale Cemetery Plots	437	259	500	40	-	-
Total Cemetery Construction	\$ 1,187	\$ 39	\$ 1,500	\$ 40	\$ -	\$ -
245 SEWER LINE CONSTRUCTION						
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
Total Sewer Line Construction	\$ 155,276	\$ 144,257	\$ 160,000	\$ 125,602	\$ 112,000	\$ 102,000
246 PUBLIC IMPROVEMENT						
4505 Interest on Idle Cash*	\$ 25,492	\$ (5,646)	\$ -	\$ 12,000	\$ 12,000	\$ 8,000
Total Public Improvement Construction	\$ 25,492	\$ (5,646)	\$ -	\$ 12,000	\$ 12,000	\$ 8,000
247 CULTURAL DEVELOPMENT						
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
Total Cultural Development Construction	\$ 145,180	\$ 148,230	\$ 215,000	\$ 400,776	\$ 251,000	\$ 251,000
248 STORM DRAIN CONSTRUCTION						

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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	ESTIMATED 2011-2012	PROJECTED 2012-2013	PROPOSED 2013-2014
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
Total Storm Drain Construction	\$ 490,832	\$ 259,964	\$ 215,000	\$ 56,069	\$ 278,000	\$ 276,000
254 LANDSCAPE MAINT DISTRICT (1)						
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
Total Landscape Districts	\$ 1,504,535	\$ 1,287,448	\$ 1,255,000	\$ 1,170,209	\$ 1,277,898	\$ 1,277,898
258 PROPOSITION 1B						
4505 Interest on Idle Cash*	\$ 36,592	\$ (13,905)	\$ -	\$ -	\$ -	\$ -
4628 Prop 1B Revenue	-	-	-	-	-	-
4945 Construction Reimbursement	71,400	-	-	-	-	-
Total PROP 1B	\$ 107,992	\$ (13,905)	\$ -	\$ -	\$ -	\$ -
261 LAW ENFORCEMENT DEVELOPMENT						
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
Total Law Enforcement Impact Fee	\$ 170,860	\$ 34,220	\$ 42,000	\$ 50,838	\$ 40,750	\$ 40,750
262 FIRE PROTECTION DEVELOPMENT						
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	-	-	-	-	-
Total Fire Protection Impact Fee	\$ 228,735	\$ 42,473	\$ 55,000	\$ 19,029	\$ 250	\$ 250
263 LOCAL CIRCULATION SYSTEM						
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	-	-
Total Local Circulation Impact Fee	\$ 36,453	\$ 14,724	\$ 22,000	\$ 21,761	\$ 500	\$ 200
264 REGIONAL CIRCULATION SYSTEM						
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	-	-	-
Total Regional Circulation Impact Fee	\$ 409,754	\$ 133,615	\$ 540,000	\$ 170,426	\$ 10,000	\$ 10,000
265 LIBRARY FACILITIES						
4505 Interest on Idle Cash*	\$ 1,295	\$ (157)	\$ 1,000	\$ -	\$ -	\$ -
4824 Development Impact Fees	84,972	20,170	25,000	-	-	-
Total Library Facilities Impact Fee	\$ 86,267	\$ 20,013	\$ 26,000	\$ -	\$ -	\$ -
266 PUBLIC MEETINGS FACILITIES						
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	-	-	-
Total Public Meetings Facilities Impact Fee	\$ 141,205	\$ 70,945	\$ 13,500	\$ 3,500	\$ 3,500	\$ 3,500
267 AQUATICS CENTER FACILITIES						
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	-	-	-
Total Aquatics Center Impact Fee	\$ 45,011	\$ 9,829	\$ 14,000	\$ 1,200	\$ 1,200	\$ 1,200
268 AB 1600 PARKLAND						
4505 Interest on Idle Cash*	\$ 29,341	\$ (7,194)	\$ 40,000	\$ 15,000	\$ -	\$ -
4824 Development Impact Fees	985,741	253,859	50,000	-	-	-
Total AB 1600 Parkland Impact Fee	\$ 1,015,082	\$ 246,665	\$ 90,000	\$ 15,000	\$ -	\$ -
269 QUIMBY ACT PARKLAND						
4505 Interest on Idle Cash*	\$ 4,194	\$ (1,027)	\$ 5,000	\$ 1,200	\$ 600	\$ 600
4824 Development Impact Fees	94,995	-	5,000	-	-	-
Total Quimby Act Parkland Impact Fee	\$ 99,189	\$ (1,027)	\$ 10,000	\$ 1,200	\$ 600	\$ 600

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 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	ESTIMATED 2011-2012	PROJECTED 2012-2013	PROPOSED 2013-2014
306 AD 987 DEBT SERVICE						
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
Total AD 987 Debt Service	\$ 65,567	\$ 22,761	\$ 52,800	\$ 12,772	\$ 51,400	\$ 51,400
356 AD 1015 NEW PINE AVE						
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
Total AD 1015 New Pine Ave.	\$ 70,820	\$ 70,886	\$ 68,300	\$ 64,026	\$ 68,000	\$ 68,000
527 REFUSE						
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	-	-
Total 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						
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 Insurance	\$ 3,126,369	\$ 2,942,334	\$ 3,153,900	\$ 3,094,300	\$ 3,146,277	\$ 3,146,277
630 TELEPHONE SUPPORT						
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	\$ 617,509	\$ 873,545	\$ 1,289,700	\$ 1,373,356	\$ 1,145,191	\$ 1,145,191
631 UTILITY						
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
635 FLEET SERVICES						
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	\$ 7,446,837	\$ 7,786,447	\$ 7,625,000	\$ 7,200,299	\$ 8,117,662	\$ 8,117,662
677 UNEMPLOYMENT						
4899 Premiums	\$ 236,493	\$ 290,876		\$ 283,923	\$ 283,000	\$ 283,000
Total Workers' Compensation	\$ 236,493	\$ 290,876	\$ -	\$ 283,923	\$ 283,000	\$ 283,000
678 WORKER COMPENSATION						
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

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 2009-2010	ACTUAL 2010-2011	BUDGET 2011-2012	ESTIMATED 2011-2012	PROJECTED 2012-2013	PROPOSED 2013-2014
Total Workers' Compensation	\$ 3,679,532	\$ 3,730,066	\$ 3,844,300	\$ 3,889,996	\$ 4,342,247	\$ 4,342,247
679 INFORMATION TECHNOLOGY						
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	\$ 3,693,682	\$ 4,557,182	\$ 4,522,500	\$ 4,026,102	\$ 4,333,393	\$ 4,333,393
GRAND TOTAL	\$ 85,523,692	\$ 91,243,186	\$ 104,764,000	\$ 83,451,134	\$ 87,482,198	\$ 84,634,355

**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	ESTIMATED 2011-2012	PROJECTED 2012-13	PROPOSED 2013-14
				Unaudited		
GENERAL FUND:						
Mayor	\$ 806,091	\$ 644,438	\$ 764,800	\$ 752,144	\$ 594,478	\$ 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	1,021,179	1,495,371
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	3,555,328	3,461,920
¹ Code Compliance	3,224,002	-	-	-	-	-
General Government	7,001,601	1,347,522	3,763,000	3,352,527	4,238,350	3,843,555
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	1,262,926	1,771,286
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
² Development Services	3,889,599	-	-	-	-	-
Fire	31,452,432	32,178,092	31,011,800	34,291,621	31,712,999	30,078,535
Police	57,668,992	60,554,537	61,168,800	62,365,607	55,670,857	54,956,081
³ 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
⁴ Public Services	4,892,927	-	-	-	-	-
Public Works	-	7,066,654	8,872,300	8,217,566	8,259,249	8,142,073
GENERAL FUND TOTAL	\$ 131,090,605	\$ 128,413,619	\$ 128,084,450	\$ 133,373,867	\$ 122,520,219	\$ 117,202,937

¹Part of City-Wide reorganization. Code Enforcement moved to Community Development. Beginning FY 2013-14, Code moved to Police Department

²Part of City-Wide reorganization. Development Services was combined with Code Enforcement and changed to Community Development

³Part of City-Wide reorganization. Facilities Management moved to Public Works

⁴Part 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	189,727	187,429
107 CATV	-	-	-	-	228,607	227,885
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	125,724
116 EMERGENCY SHELTER GRANT (2)	-	-	-	-	280,971	259,000
117 HOME PART INVESTMENT ACT (2)	-	-	-	281,179	2,386,470	2,400,000
118 DRUG/GANG	21,882	-	30,000	13,717	30,481	30,385
119 CDBG (2)	-	-	3,583,000	2,974,612	2,811,898	2,784,303
120 NEIGHBORHOOD STABILIZATION (2)	-	-	-	500,184	2,915,401	2,120,000
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	1,902,206	-
124 ANIMAL CONTROL	1,448,889	1,533,950	2,041,000	1,825,625	2,257,980	2,157,003
126 SPECIAL GAS TAX	229,412	1,740,423	2,242,900	1,476,249	1,267,547	1,259,823
128 TRAFFIC SAFETY	900,541	817,690	669,200	514,935	653,511	651,448
129 1/2 CENT SALES & ROAD TAX	1,939,529	680,907	5,946,500	1,047,204	388,225	1,756,754
132 SEWER LINE MAINTENANCE	2,503,072	2,619,402	4,898,200	2,293,835	2,179,868	2,625,771
133 BASEBALL STADIUM	107,359	21,434	-	15,041	15,240	15,192
134 SOCCER FIELD COMPLEX	398,143	421,832	464,300	370,068	371,653	367,080
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	41,149	41,019
240 INFRASTRUCTURE LOAN (1)	340,508	-	-	-	-	-
242 STREET CONSTRUCTION	3,644,466	6,552,048	22,824,700	1,016,897	384,059	2,217,148
243 PARK CONSTRUCTION (1)	90,678	633,459	2,049,600	545,644	195,536	1,584,499
244 CEMETERY CONSTRUCTION	-	-	-	-	-	-
245 SEWER LINE CONSTRUCTION	235,860	463,336	3,877,500	859,695	60,962	331,798
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	148,163	1,049,191
254 LANDSCAPE MAINT DISTRICT (1)	1,428,779	1,525,785	1,272,600	1,447,801	1,277,698	1,277,698

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	ESTIMATED 2011-2012	PROJECTED 2012-13	PROPOSED 2013-14
258 PROPOSITION 1B	\$ 830,126	\$ 357,149	\$ 2,294,800	\$ 413,145	\$ 2,294,932	\$ -
261 LAW ENFORCEMENT DEVELOPMENT	200,000	-	148,700	43,448	30,481	30,385
262 FIRE PROTECTION DEVELOPMENT	421,907	247,237	160,300	156,707	162,870	115,930
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	1,244,637	4,836,736
265 LIBRARY FACILITIES	30,989	57,916	62,000	46,267	43,181	43,045
266 PUBLIC MEETINGS FACILITIES	-	-	-	-	-	-
267 AQUATICS CENTER FACILITIES	-	-	-	-	-	-
268 AB 1600 PARKLAND	69,644	328,929	1,179,200	336,794	25,401	1,095,080
269 QUIMBY ACT PARKLAND	-	26,657	47,800	-	-	47,791
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	23,670,362	22,754,916
621 CENTRAL SERVICES	222,023	130,751	165,400	117,978	147,723	145,697
629 LIABILITY	3,078,101	7,979,269	3,006,100	3,169,147	3,134,464	3,126,186
630 TELEPHONE SUPPORT	843,040	975,317	1,304,300	1,037,492	984,319	976,510
631 UTILITY	4,088,039	4,017,281	3,682,300	4,882,144	3,819,335	3,817,966
635 FLEET SERVICES	7,425,515	8,085,569	7,685,000	6,778,721	8,614,408	7,673,406
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	4,110,632	4,097,746
679 INFORMATION TECHNOLOGY	4,084,289	4,214,386	4,584,300	4,123,150	4,580,349	4,569,674
GRAND TOTAL ALL FUNDS	\$ 200,862,756	\$ 221,654,673	\$ 251,667,227	\$ 213,449,031	\$ 200,697,900	\$ 199,380,220

**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
PROPERTY TAXES						
4001 Current Secured	\$ 9,774,967	\$ 9,431,237	\$ 8,866,061	\$ 4,990,744	\$ 8,900,222	\$ 9,078,226
4002 Current Unsecured	573,633	592,374	788,877	391,888	580,000	591,600
4003 Prior Taxes	943,324	420,528	280,759	192,792	292,000	297,840
4004 Prior Unsecured	-	9,838	10,518	4,905	9,800	9,996
4005 Property Tax Other	158,997	160,808	149,304	82,470	150,000	150,000
4005-2 EDA Pass Thru Payment	-	-	-	-	224,618	231,150
4006 Supplemental	347,167	175,520	128,506	69,671	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	94,193	-	-
Total Taxes	\$ 28,815,780	\$ 26,965,591	\$ 26,124,213	\$13,700,100	\$ 26,059,514	\$ 26,430,178

OTHER TAXES						
4201-4214 Franchise Tax	\$ 2,688,512	\$ 2,800,784	\$ 2,889,329	\$ 861,888	\$ 2,880,700	\$ 2,880,700
4215 Tow Franchise	437,461	364,047	379,470	289,020	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	12,227,890	20,111,523	20,513,753
4222 Transient Occupancy	2,222,113	2,507,283	2,217,325	1,847,249	2,600,000	2,600,000
4223 Property Transfer Tax	393,621	531,343	344,520	241,929	400,000	400,000
4224 Utility User Tax	22,630,460	22,089,888	22,127,129	15,415,049	22,500,000	22,500,000
4225 Sales Tax Public Safety	761,482	790,344	779,948	637,629	892,500	937,125
4227 Measure Z - District Tax	5,157,200	5,766,495	6,434,868	3,920,654	6,376,000	6,694,800
Total Taxes	\$ 54,702,950	\$ 58,462,658	\$ 61,085,098	\$39,136,459	\$ 63,267,197	\$ 64,173,069

LICENSES AND PERMITS						
4301 Business Registration	\$ 5,841,347	\$ 5,996,091	\$ 6,222,666	\$ 4,928,835	\$ 6,550,000	\$ 6,514,500
4303 Misc City Clerk Permits	4,477	4,119	23,604	1,981	5,000	5,000
4304 Misc Planning Permits	18,054	23,798	22,474	12,646	27,000	27,000
4330 Building Permits	545,164	489,493	534,826	531,573	525,000	525,000
4331 Mechanical Permits	161,319	157,861	137,062	140,459	160,000	160,000
4332-3 Mobile Home Park Permit	51,424	56,287	60,564	2,064	55,400	55,400
4335-6 Fire Code Permits	357,942	367,234	372,444	253,130	264,000	264,000
4337 Fire Plan Check	99,671	103,753	88,520	92,640	100,000	100,000
4339-42 EMS Membership	30,319	10,802	10,182	6,321	6,000	6,000
4351 Street Cut Permits	418,071	183,369	404,544	218,743	420,000	320,000
4352 Misc Licenses & Permits	462,902	213,246	440,876	268,302	450,000	350,000
4360 Grading Permits	7,201	6,847	4,242	5,344	10,000	10,000
4361 Construction Permits	56,222	41,620	175,909	10,445	170,500	70,500
4362 On Site Inspection Fees	104,328	151,825	391,681	329,720	250,000	200,000
4363 On Site Plan Check	25,780	106,559	155,629	165,770	128,000	78,000
Total License & Permit	\$ 8,184,221	\$ 7,912,904	\$ 9,045,223	\$ 6,967,974	\$ 9,120,900	\$ 8,685,400

FINES AND PENALTIES						
4410 General Fines	\$ 245,684	\$ 102,896	\$ 104,011	\$ 35,572	\$ 90,000	\$ 99,000
4411 Code Admin Citations	582,838	259,499	145,399	122,117	150,000	200,000
4412 Fire Admin Citations	64,976	73,570	20,429	8,981	10,900	10,900
4420 Parking Citations	1,152,652	936,594	729,249	542,053	900,000	1,100,000
4422 Fireworks Admin Civil Penalty	7,223	8,114	13,590	3,520	3,700	4,000
4423 General Admin Civil Penalty	860,115	551,420	583,777	578,619	586,000	586,000
4424-5 Police Admin Civil Penalty	51,764	78,366	27,679	7,475	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	39,889	40,000	35,000
4428 Code Admin Civil Penalty	136,787	189,320	226,494	36,494	312,800	240,800
4429 General Administrative Cites	-	520	8,237	11,488	-	-
Total Fines/Penalties	\$ 3,151,696	\$ 2,283,426	\$ 1,904,360	\$ 1,386,208	\$ 2,173,900	\$ 2,356,200

**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
USE OF MONEY AND PROPERTY						
4505-09 Interest Earnings	\$ 110,208	\$ (20,754)	\$ -	\$ -	\$ -	\$ -
4520 Land & Building Rental	602,361	526,604	563,530	423,572	530,000	530,000
4523 ATS Land Rental	47,394	76,377	77,522	59,593	77,000	77,000
4530 Parking Rental Fee	300	660	1,320	660	-	-
4540 Vending Machine Comm.	29,175	26,834	27,625	21,528	31,000	31,000
4922 Sale of Property	-	1,271,627	124,160	1,243	95,000	-
Total Money & Property	\$ 789,438	\$ 1,881,348	\$ 794,158	\$ 506,597	\$ 733,000	\$ 638,000

INTERGOVERNMENTAL						
4603 Motor Vehicle In Lieu	\$ 711,559	\$ 946,143	\$ 104,424	\$ 108,508	\$ -	\$ -
4606 Homeowner's Exemption	141,765	122,188	123,434	61,689	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	350,000	300,000
4622 ICEMA Medical Supply Reimb	-	-	-	33,608	-	-
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	96,257	145,000	145,000
4673 Water Reimbursement	358,600	775,059	534,081	592,400	592,400	592,400
Total Intergovernmental	\$ 6,194,383	\$ 6,607,945	\$ 2,614,369	\$ 1,358,652	\$ 2,148,959	\$ 1,586,925

CHARGES FOR SERVICE						
4305 Annual Alarm Permits	\$ 200,394	\$ 178,918	\$ 119,835	\$ 163,159	\$ 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	44,200	44,200
4709 Hazardous Material Fee	5,992	4,990	38,815	-	-	10,000
4710 Misc Planning/Building	105,528	79,151	80,853	42,318	60,000	60,000
4711 PW Subdivision File Fee	18,629	28,488	52,565	24,202	40,000	40,000
4714 Planning Develop Project	164,841	182,460	205,691	185,590	220,000	220,000
4715 CD Technology Fee	50,343	38,523	62,249	49,099	60,000	60,000
4720 Plan Review Fee	59,306	75,047	110,965	81,581	100,000	100,000
4731 Plan Check Fee	172,672	203,181	288,382	212,214	200,000	200,000
4733 Prop/Building Abatements	726,641	1,022,795	851,865	425,832	750,000	600,000
4735 Release Notice of Pendency	18,502	12,344	10,080	8,640	12,000	12,000
4743 PD Towing Release Fee	366,285	383,351	467,928	318,806	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	77,250	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	2,633	2,500	1,500
4754 Fire Business Occup Insp	38,100	46,961	47,693	29,989	40,000	40,000
4755 Fire Rental Inspections	578,649	551,948	529,920	420,439	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	124,660	430,000	430,000
4768 Adm Cites-SFRIP	149,182	104,429	90,466	81,369	98,000	98,000
4770 Crime-free Rental Housing	-	-	44,968	16,745	56,000	56,000
4779 Blanket Inspection Fee	1,168	32,904	46,701	28,692	34,100	34,100
4780 Misc Develop Servs Chrgs	41,896	57,934	53,200	23,759	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	18,686	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	190,296	237,000	237,000
4799 NPDES Bus Inspection	7,001	22,462	23,485	13,474	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	111,530	202,200	202,200
4861 Program/Facility Use Fee	49,159	107,869	73,029	42,656	85,000	85,000
4862 Park Energy Fee	6,742	5,420	(5,086)	350	6,000	6,000
4863 Class Registration Fee	6,158	12,680	8,277	791	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	1,106	1,000	1,000
4880 EMS User Fee	449,482	383,836	397,067	224,299	290,000	300,000
4881 Paramedic Reimb Contract	385,005	343,072	318,834	111,624	111,624	-
Total Charges	\$ 5,494,878	\$ 5,844,755	\$ 6,008,881	\$ 3,436,385	\$ 5,163,824	\$ 4,951,200

MISCELLANEOUS						
4722 C&D Application Fee	\$ 1,005,530	\$ 2,210	\$ 5,604	\$ 3,019	\$ -	\$ -
4734 CDBG Demolition	-	278,958	332,690	212,707	-	-
4740 Police Misc. Receipt	1,005,530	1,188,636	1,203,876	588,765	900,000	900,000
4741 Sale of Photos /Reports	8,132	9,844	6,222	995	12,000	12,000
4742 Pistol Range Fees	26,895	108,205	85,855	59,579	100,000	100,000
4744 Fingerprint Fee	-	-	4,703	2,918	5,000	5,000
4746 Property Auction	12,186	5,434	8,832	5,896	5,000	5,000
4748 Vehicle Repossession Fee	-	6,371	4,950	3,710	4,500	4,500
4749 Crime Prevention Revenue	-	-	514	365	-	-
4750 Investigation Fee	35,236	34,227	40,593	27,249	45,000	45,000
4769 Payoff Demand Fee	-	5,602	4,617	4,049	-	-
4781 Plan Check Fee - Engineering	-	376	60,091	27,348	50,000	50,000
4901 Misc. Other Revenue	2,468,743	641,303	165,943	10,385	250,000	350,000
4903 Refunds and Rebates	-	5,251	1,269	25,691	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	3,261,400	3,261,400	3,261,400
4909 Returned Check Charge	375,300	1,967	1,747	592	-	-
4910 Admin Service Charge	375,300	367,600	354,600	-	367,600	367,600
4911 Restitutions	15,542	19,017	18,736	6,922	20,000	20,000
4912 Off Track Betting	91,986	78,547	76,238	54,193	90,000	90,000
4913 Route 66 Rendevous	-	-	-	35,593	-	-
4924 Damage Claim Recovery	109,568	-	98,700	47,808	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	3,740	3,740	99,200
4937 Street Knockdown	-	17,785	25,292	34,604	11,000	11,000
Total Miscellaneous	\$ 8,514,975	\$ 5,938,865	\$ 6,317,022	\$ 4,417,548	\$ 5,718,740	\$ 5,914,200

TOTAL GENERAL FUND	\$ 115,848,321	\$ 115,897,492	\$ 113,893,323	\$ 70,909,923	\$ 114,386,034	\$ 114,735,172
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**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET 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>
Department: MAYOR			
Salaries			
5011	Salaries perm/fulltime	225,861	160,300
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
	Total: Salaries	232,761	167,200
Benefits			
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
	Total: Benefits	85,100	51,762
	Total: Salaries & benefits	317,861	218,962
Maintenance and Operations			
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
	Total: Maintenance and Operations	70,075	70,075
Contract Services			
5502	Professional/contractual services	90,000	90,000
5505	Other professional services	-	-
	Total: Contractual Services	90,000	90,000
Internal Service Charges			
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
	Total: Internal Service Charges	116,543	116,543
Capital Outlay			
5703	Communications equipment	-	-
	Total: Capital Outlay	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	276,618	276,618
Department Total: Mayor		594,478	495,580

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET 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>
Department: COMMON COUNCIL			
Salaries			
5011	Salaries perm/fulltime	271,300	271,300
5013	Automobile allowance	48,300	48,300
5014	Salaries temp/parttime	24,652	26,200
	Total: Salaries	344,252	345,800
Benefits			
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
	Total: Benefits	181,296	146,201
	Total: Salaries & benefits	525,548	492,001
Maintenance and Operations			
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
	Total: Maintenance and Operations	43,200	43,200
Internal Service Charges			
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
	Total: Internal Service Charges	93,482	93,482
Capital Outlay			
5704	Miscellaneous equipment	-	-
	Total: Capital Outlay	-	-
	Total: Non-Personnel Expenses	136,682	136,682
Department Total: Common Council		662,230	628,683

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: CITY CLERK			
Salaries			
5011	Salaries perm/fulltime	522,400	522,400
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	36,900	36,900
	Total: Salaries	566,200	566,200
Benefits			
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
	Total: Benefits	210,600	184,792
	Total: Salaries & benefits	776,800	750,992
Maintenance and Operations			
5111	Material and supplies	6,200	6,200
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	1,000	1,000
5133	Education and training	1,000	1,000
5171	Rentals	-	-
5172	Equipment maintenance	-	-
5174	Printing charges	15,500	15,500
5175	Postage	35,800	35,800
5176	Copy machine charges	8,800	8,800
5181	Other operating expenses	5,000	5,000
5183	Management allowance	200	200
	Total: Maintenance and Operations	80,900	80,900
Contract Services			
5502	Professional/contractual services	3,600	503,600
5505	Other professional services	26,000	26,000
	Total: Contractual Services	29,600	529,600
Internal Service Charges			
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
	Total: Internal Service Charges	133,879	133,879
Capital Outlay			
5702	Computer equipment	-	-
	Total: Capital Outlay	-	-
	Total: Non-Personnel Expenses	244,379	744,379
Department Total: City Clerk		1,021,179	1,495,371

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET 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>
Department: CITY TREASURER			
Salaries			
5011	Salaries perm/fulltime	124,666	124,100
5013	Automobile allowance	6,900	6,900
	Total: Salaries	131,566	131,000
Benefits			
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
	Total: Benefits	62,200	56,046
	Total: Salaries & benefits	193,766	187,046
Maintenance and Operations			
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
	Total: Maintenance and Operations	10,500	10,500
Contract Services			
5502	Professional/contractual services	4,000	4,000
	Total: Contractual Services	4,000	4,000
Internal Service Charges			
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
	Total: Internal Service Charges	12,910	12,910
	Total: Non-Personnel Expenses	27,410	27,410
Department Total: City Treasurer		221,176	214,456

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: CITY ATTORNEY			
Salaries			
5011	Salaries perm/fulltime	1,614,187	1,614,187
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	285,160	285,160
5015	Overtime	4,931	4,931
	Total: Salaries	1,911,178	1,911,178
Benefits			
5026	PERS retirement	366,879	273,472
5027	Health and life insurance	162,686	162,686
5028	Unemployment insurance	4,215	4,215
5029	Medicare	23,628	23,628
	Total: Benefits	557,408	464,001
	Total: Salaries & benefits	2,468,586	2,375,179
Maintenance and Operations			
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
	Total: Maintenance and Operations	448,816	448,816
Contract Services			
5502	Professional/contractual services	125,727	125,727
5503	Litigation - outside attorneys	424,764	424,764
5505	Other professional services	454	454
	Total: Contractual Services	550,945	550,945
Internal Service Charges			
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
	Total: Internal Service Charges	86,980	86,980
Capital Outlay			
5702	Computer equipment	-	-
5704	Miscellaneous equipment	-	-
	Total: Capital Outlay	-	-
Debt Service			
5803	Lease payments	-	-
	Total: Debt Service	-	-
	Total: Non-Personnel Expenses	1,086,741	1,086,741
Department Total: City Attorney		3,555,327	3,461,920

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: GENERAL GOVERNMENT & DEBT SERVICE			
Personnel			
Salaries			
5xxx	PARS	-	-
5015	Overtime	-	-
	Total: Salaries	-	-
Other			
5024	PERS retirees health	411,250	411,250
WORK COPM	WORKERS' COMP UNFUNDED PORTION	-	-
GEN LIABILITY	GEN LIABILITY CLAIMS	-	-
CASHOUTS	CASHOUTS - HISTORICAL AVERAGE	-	-
	Other	-	-
	Total: Other	411,250	411,250
	Total: Salaries & benefits	411,250	411,250
Maintenance and Operations			
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
	Total: Maintenance and Operations	357,000	357,000
Contract Services			
5502	Professional/contractual services	1,296,100	1,296,100
various	Phone switch and network infrastructure	-	-
5505	Other professional services	2,174,000	1,779,205
	Total: Contractual Services	3,470,100	3,075,305
Debt Service			
5803	Lease payments	1,758,500	1,758,500
	Total: Debt Service	1,758,500	1,758,500
	Total: Non-Personnel Expenses	3,827,100	3,432,305
Department Total: General Government		4,238,350	3,843,555
Department Total: Debt Service		1,758,500	1,758,500

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: CITY MANAGER			
Personnel			
Salaries			
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	-	-
	Total: Salaries	760,466	745,081
Benefits			
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
	Total: Benefits	228,671	193,120
	Total: Salaries & benefits	989,137	938,201
Maintenance and Operations			
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	-	-
	Total: Maintenance and Operations	26,600	26,600
Contract Services			
5502	Professional/contractual services	-	-
	Total: Contractual Services	-	-
Internal Service Charges			
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	-	-
	Total: Internal Service Charges	100,399	100,399
7451	Transfers out	-	-
	Total: Transfers Out	-	-
	Total: Non-Personnel Expenses	126,999	126,999
Department Total: City Manager		1,116,136	1,065,200

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: HUMAN RESOURCES			
Personnel			
Salaries			
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	-	-
	Total: Salaries	288,940	288,940
Benefits			
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
	Total: Benefits	94,820	81,886
	Total: Salaries & benefits	383,760	370,826
Maintenance and Operations			
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	-	-
	Total: Maintenance and Operations	18,000	18,000
Contract Services			
5505	Other professional services	-	-
5506	Landscape contracts	-	-
5507	Facilities services	-	-
	Total: Contractual Services	-	-
Internal Service Charges			
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
	Total: Internal Service Charges	109,553	109,553
	Total: Non-Personnel Expenses	127,553	127,553
Department Total: Human Resources		511,313	498,379

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET 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>
Department: FINANCE			
Personnel			
Salaries			
5011	Salaries perm/fulltime	658,948	755,781
5012	Special salaries	1,740	1,740
5013	Automobile allowance	-	-
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
5016	Force account labor	-	-
5018	Vacation pay	-	-
	Total: Salaries	660,688	757,521
Benefits			
5024	PERS retirees health	-	-
5026	PERS retirement	143,813	127,591
5027	Health and life insurance	97,496	100,979
5028	Unemployment insurance	2,039	2,072
5029	Medicare	9,816	10,049
	Total: Benefits	253,164	240,691
	Total: Salaries & benefits	913,852	998,212
Maintenance and Operations			
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	-	-
	Total: Maintenance and Operations	45,200	45,200
Contract Services			
5502	Professional/contractual services	78,500	502,500
5503	Litigation - outside attorneys	-	-
5504	Construction	-	-
5505	Other professional services	1,000	1,000
5506	Landscape contracts	-	-
5507	Facilities services	-	-
	Total: Contractual Services	79,500	503,500
Internal Service Charges			
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	-	-
	Total: Internal Service Charges	224,374	224,374
Capital Outlay			
5702	Computer equipment	-	-
5720	Land	-	-
	Total: Capital Outlay	-	-
7451	Transfers out	-	-
	Total: Transfers Out	-	-
	Total: Non-Personnel Expenses	349,074	773,074
Department Total: Finance		1,262,926	1,771,286

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: CIVIL SERVICE			
Personnel			
Salaries			
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	-	-
	Total: Salaries	240,770	240,770
Benefits			
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
	Total: Benefits	82,700	71,162
	Total: Salaries & benefits	323,470	311,932
Maintenance and Operations			
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	-	-
	Total: Maintenance and Operations	6,200	6,200
Contract Services			
5502	Professional/contractual services	-	-
	Total: Contractual Services	-	-
Internal Service Charges			
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
	Total: Internal Service Charges	69,427	69,427
	Total: Non-Personnel Expenses	75,627	75,627
Department Total: Civil Service		399,097	387,559

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET 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>
Department: COMMUNITY DEVELOPMENT			
Personnel			
Salaries			
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	-	-
	Total: Salaries	3,731,025	1,548,150
Benefits			
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
	Total: Benefits	1,341,775	444,865
	Total: Salaries & benefits	5,072,800	1,993,015
Maintenance and Operations			
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
	Total: Maintenance and Operations	164,100	164,100
Contract Services			
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	-	-
	Total: Contractual Services	630,100	630,100
Internal Service Charges			
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
	Total: Internal Service Charges	1,012,435	1,012,435
Capital Outlay			
5702	Computer equipment	-	-
5703	Communications equipment	-	-
5704	Miscellaneous equipment	-	-
	Total: Capital Outlay	-	-
	Total: Non-Personnel Expenses	1,806,635	1,806,635
	Department: Community Development	6,879,435	3,799,650

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: FIRE DEPARTMENT			
Personnel			
Salaries			
5011	Salaries perm/fulltime	16,375,491	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	4,995,945	4,829,330
5018	Vacation pay	-	-
	Total: Salaries	21,781,695	20,732,081
Benefits			
5024	PERS retirees health	-	-
5026	PERS retirement	4,566,548	4,004,670
5027	Health and life insurance	1,833,216	1,813,100
5028	Unemployment insurance	52,490	52,000
5029	Medicare	250,466	248,100
	Total: Benefits	6,702,720	6,117,870
	Total: Salaries & benefits	28,484,415	26,849,951
Maintenance and Operations			
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	-	-
	Total: Maintenance and Operations	819,100	819,100
Contract Services			
5505	Other professional services	225,300	225,300
5507	Facilities services	77,500	77,500
	Total: Contractual Services	302,800	302,800
Internal Service Charges			
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
	Total: Internal Service Charges	2,018,184	2,018,184
Capital Outlay			
5703	Communications equipment	-	-
5715	Assets acquired - Three Fire Engines	-	-
	Total: Capital Outlay	-	-
Debt Service			
5803	Debt Payments - Pension Bonds	88,500	88,500
	Total: Debt Service	88,500	88,500
	Total: Non-Personnel Expenses	3,228,584	3,228,584
	Department Total: Fire	31,712,999	30,078,535

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: POLICE DEPARTMENT			
Personnel			
Salaries			
5011	Salaries perm/fulltime	32,067,834	32,437,148
5012	Special salaries	629,600	639,800
5013	Automobile allowance	6,900	6,900
5014	Salaries temp/parttime	450,000	200,000
5015	Overtime	2,237,838	2,136,600
5018	Vacation pay	-	-
	Total: Salaries	35,392,172	35,420,448
Benefits			
5024	PERS retirees health	-	-
5026	PERS retirement	8,826,452	7,856,989
5027	Health and life insurance	2,194,901	2,391,700
5028	Unemployment insurance	102,624	107,800
5029	Medicare	466,764	491,200
	Total: Benefits	11,590,741	10,847,689
	Total: Salaries & benefits	46,982,913	46,268,137
Maintenance and Operations			
5030	PERS credit	-	-
5031	MOU concession	-	-
5032	Reimbursed nonhealth benefit	-	-
5111	Material and supplies	379,000	379,000
5112	Small tools and equipment	99,500	99,500
5113	Motor fuel and lubricants	300	300
5114	Raw foods	-	-
5120	Media expense	-	-
5121	Advertising	1,900	1,900
5122	Dues and subscriptions	36,700	36,700
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 reimbursable	155,000	155,000
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
	Total: Maintenance and Operations	1,164,500	1,164,500
Contract Services			
5502	Professional/contractual services	60,000	60,000

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
5503	Litigation - outside attorneys	-	-
5504	Construction	-	-
5505	Other professional services	619,400	619,400
5506	Landscape contracts	-	-
5507	Facilities services	-	-
	Total: Contractual Services	679,400	679,400
Internal Service Charges			
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
	Total: Internal Service Charges	6,844,044	6,844,044
Capital Outlay			
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	-	-
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt service principal	-	-
5802	Debt service interest	-	-
5803	Pension Bond payment	-	-
	Total: Debt Service	-	-
	Total: Non-Personnel Expenses	8,687,944	8,687,944
Department Total: Police		55,670,857	54,956,081

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: PARKS & COMMUNITY SERVICES			
Personnel			
Salaries			
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	-	-
	Total: Salaries	1,288,030	1,288,030
Benefits			
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
	Total: Benefits	315,907	265,050
	Total: Salaries & benefits	1,603,937	1,553,080
Maintenance and Operations			
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
	Total: Maintenance and Operations	482,900	482,900
Contract Services			
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
	Total: Contractual Services	1,088,700	1,088,700
Internal Service Charges			
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
	Total: Internal Service Charges	1,481,429	1,481,429
Capital Outlay			
5704	Miscellaneous equipment	-	-
5706	Alterations and renovations	-	-
	Total: Capital Outlay	-	-
	Total: Non-Personnel Expenses	3,053,029	3,053,029
Department Total: Parks Recreation & Community		4,656,966	4,606,109

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

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
Department: PUBLIC WORKS			
Personnel			
Salaries			
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	-	-
	Total: Salaries	2,817,435	2,817,435
Benefits			
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
	Total: Benefits	840,602	723,426
	Total: Salaries & benefits	3,658,037	3,540,861
Maintenance and Operations			
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	-	-
	Total: Maintenance and Operations	886,750	886,750
Contract Services			
5502	Professional/contractual services	421,200	421,200
5505	Other professional services	354,400	354,400
5507	Facilities services	261,400	261,400
	Total: Contractual Services	1,037,000	1,037,000
Internal Service Charges			
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
	Total: Internal Service Charges	2,677,462	2,677,462
Capital Outlay			
5703	Communications equipment	-	-
5704	Miscellaneous equipment	-	-
	Total: Capital Outlay	-	-
Credit/billables			
5949	Billable to Water department	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	4,601,212	4,601,212
Department Total: Public Works		8,259,249	8,142,073
		122,520,219	117,202,936

CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
105 LIBRARY			
Salaries			
5011	Salaries perm/fulltime	722,600	722,600
5012	Special Pay	1,800	1,800
5014	Salaries temp/parttime	304,600	263,400
5015	Overtime	-	-
Total: Salaries		1,029,000	987,800
Benefits			
5026	PERS retirement	122,000	122,000
5027	Health and life insurance	96,400	96,400
5028	Unemployment insurance	2,200	2,200
5029	Medicare	10,500	10,500
Total: Benefits		231,100	231,100
Total: Salaries & benefits		1,260,100	1,218,900
Maintenance and Operations			
5111	Material and supplies	14,000	14,000
5122	Dues and subscriptions	11,900	11,900
5132	Meetings and conferences	1,000	1,000
5172	Equipment maintenance	62,100	62,100
5174	Printing charges	6,000	6,000
5175	Postage	6,000	6,000
5181	Other operating expense	117,100	117,100
5183	Management Allowance	600	600
Total: Maintenance and Operations		218,700	218,700
Contract Services			
5505	Other professional services	26,710	26,710
Total: Contractual Services		26,710	26,710
Internal Service Charges			
5601	Garage charges	1,258	1,258
5602	Workers compensation	19,619	19,619
5603	Liability	18,167	18,167
5604	IT charges in-house	21,829	21,829
5605	Telephone support	54,496	54,496
5606	Electric	134,574	134,574
5612	Fleet charges - fuel	1,875	1,875
Total: Internal Service Charges		251,819	251,819
Capital Outlay			
5703	Communications equipment	-	-
Total: Capital Outlay		-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
Total: Credit/billables		-	-
Total: Non-Personnel Expenses		497,229	497,229
Department Total: Library		1,757,329	1,716,129

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
106 CEMETERY FUND			
5011	Salaries perm/fulltime	86,200	86,200
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	86,200	86,200
Benefits			
5026	PERS retirement	19,316	14,552
5027	Health and life insurance	11,800	11,800
5028	Unemployment insurance	200	200
5029	Medicare	1,200	1,200
	Total: Benefits	32,516	27,752
	Total: Salaries & benefits	118,716	113,952
Maintenance and Operations			
5111	Material and supplies	20,000	20,000
5112	Small tools and equipment	900	900
5121	Advertising		-
5122	Dues and subscriptions	200.00	200
5171	Rentals	500.00	500
5172	Equipment maintenance	1,500.00	1,500
5174	Printing Charges	100.00	100
5179	Dump/waste fees		-
5175	Postage	100.00	100
	Total: Maintenance and Operations	23,300	23,300
Contract Services			
5502	Professional/contractual services		-
5505	Other professional services	11,993	14,388
5506	Landscape contracts	5,000	5,000
	Total: Contractual Services	16,993	19,388
Internal Service Charges			
5601	Garage charges	1,184	1,184
5602	Workers compensation	2,002	2,002
5603	Liability	2,019	2,019
5604	IT charges in-house	7,991	7,991
5605	Telephone support	5,850	5,850
5606	Electric	1,499	1,499
5612	Fleet charges - fuel	4,243	4,243
	Total: Internal Service Charges	24,788	24,788
Capital Outlay			
5704	Miscellaneous Equipment	6,000.00	6,000
	Total: Capital Outlay	6,000	6,000
Debt Service			
5803	Communications equipment		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	71,081	73,476
	TOTAL	189,797	187,428

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
107 CATV			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5121	Advertising		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5173	Outside vehicle maintenance		
5182	Bad debts/uncollectible accounts		
5183	Management allowance		
5181	Other operating expenses		
	Total: Maintenance and Operations		
Contract Services			
5502	Professional/contractual services	225,000	225,000
5505	Other professional services	3,607	2,885
5506	Landscape contracts		0
	Total: Contractual Services	228,607	227,885
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Communications equipment		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	228,607	227,885
	TOTAL	228,607	227,885

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
108 FEDERAL ASSET FORFEITURE			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies	1,600	1,600
5112	Small tools and equipment	15,000	15,000
5121	Advertising	3,000	3,000
5122	Dues and subscriptions		-
5131	Mileage		-
5132	Meetings and conferences		-
5173	Outside vehicle maintenance	6,300	6,300
5182	Bad debts/uncollectible accounts		-
5183	Management allowance		-
5181	Other operating expenses	145,000	145,000
	Total: Maintenance and Operations	170,900	170,900
Contract Services			
5502	Professional/contractual services		-
5505	Other professional services	91,300.00	91,300
5506	Landscape contracts		0
	Total: Contractual Services	91,300	91,300
Internal Service Charges			
5604	IT charges in-house	98,827	98,827
5605	Telephone support	16,372	16,372
	Total: Internal Service Charges	115,199	115,199
Capital Outlay			
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Communications equipment		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	377,399	377,399
	TOTAL	377,399	377,399

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
111 AIR QUALITY - AB 2766			
5011	Salaries perm/fulltime	69,150	69,150
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	69,150	69,150
Benefits			
5026	PERS retirement	15,092	11,674
5027	Health and life insurance	10,900	10,900
5028	Unemployment insurance	225	225
5029	Medicare	975	975
	Total: Benefits	27,192	23,774
	Total: Salaries & benefits	96,342	92,924
Maintenance and Operations			
5111	Material and supplies	3,500	3,500
5131	Mileage		
5132	Meetings and conferences		
5122	Dues and subscriptions	2,100.00	2,100
5132	Meetings and conferences	500.00	500
5133	Education and Training	200.00	200
5174	Printing Charges	900.00	900
5179	Dump/waste fees		
5175	Postage	200.00	200
5176	Copy Machine Charges	1,000.00	1,000
5181	Other operating expenses	13,000	13,000
	Total: Maintenance and Operations	21,400	21,400
Contract Services			
5502	Professional/contractual services		
	Total: Contractual Services	-	-
Internal Service Charges			
5602	Workers compensation	300	300
5603	Liability	505	505
5604	IT charges in-house	9,793	9,793
5605	Telephone support	802	802
	Total: Internal Service Charges	11,400	11,400
Capital Outlay			
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5803	Communications equipment		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	32,800	32,800
	TOTAL	129,142	125,724

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PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
116 EMERGENCY SHELTER GRANT			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5121	Advertising		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5173	Outside vehicle maintenance		
5182	Bad debts/uncollectible accounts		
5183	Management allowance		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		
5505	Other professional services	280,971.00	259,000
5506	Landscape contracts		0
	Total: Contractual Services	280,971	259,000
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Communications equipment		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	280,971	259,000
	TOTAL	280,971	259,000

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
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Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
117 HOME FUND			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5121	Advertising		
5173	Outside vehicle maintenance		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services	2,386,470	2,400,000
5504	Construction		
5506	Landscape contracts		0
	Total: Contractual Services	2,386,470	2,400,000
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5702	Computer Equipment		
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	2,386,470	2,400,000
	TOTAL	2,386,470	2,400,000

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
118 DRUG & GANG			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies	25,000	25,000
	Total: Maintenance and Operations	25,000	25,000
Contract Services			
5502	Professional/contractual services		-
5505	Other professional services	5,481	5,385
5506	Landscape contracts		0
	Total: Contractual Services	5,481	5,385
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Communications equipment		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	30,481	30,385
	TOTAL	30,481	30,385

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
119 CDBG			
5011	Salaries perm/fulltime	294,000	294,000
5012	Special salaries	1,000	1,000
5013	Automobile allowance	6,200	6,200
5014	Salaries temp/parttime	150,500	150,500
	Total: Salaries	451,700	451,700
Benefits			
5026	PERS retirement	61,600	61,600
5027	Health and life insurance	38,900	38,900
5028	Unemployment insurance	900	900
5029	Medicare	4,300	4,300
	Total: Benefits	105,700	105,700
	Total: Salaries & benefits	557,400	557,400
Maintenance and Operations			
5111	Material and supplies	76,300	76,300
5181	Other operating expenses	-	-
	Total: Maintenance and Operations	76,300	76,300
Contract Services			
5502	Professional/contractual services	1,134,998	1,134,998
5505	Other professional services	0	0
5506	Landscape contracts	0	0
	Total: Contractual Services	1,134,998	1,134,998
Internal Service Charges			
5612	Fleet charges - fuel	0	0
	Total: Internal Service Charges	-	-
Capital Outlay			
5706	Alterations and Renovations	-	-
5715	Assets Acquired by Lease/Long Term Debt	-	-
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal	-	-
5802	Debt Service Interest	-	-
5803	Communications equipment	1,043,200.00	1,015,605
	Total: Debt Service	1,043,200	1,015,605
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	2,254,498	2,226,903
	TOTAL	2,811,898	2,784,303

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
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Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
120 NEIGHBORHOOD STABILIZATION			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5121	Advertising		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5173	Outside vehicle maintenance		
5182	Bad debts/uncollectible accounts		
5183	Management allowance		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services	2,915,401	2,120,000
5504	Construction		
5506	Landscape contracts		0
	Total: Contractual Services	2,915,401	2,120,000
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	2,915,401	2,120,000
	TOTAL	2,915,401	2,120,000

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PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
121 SBETA			
5011	Salaries perm/fulltime	803,100	803,100
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	803,100	803,100
Benefits			
5026	PERS retirement	203,606	203,606
5027	Health and life insurance	108,600	108,600
5028	Unemployment insurance	2,500	2,500
5029	Medicare	11,400	11,400
	Total: Benefits	326,106	326,106
	Total: Salaries & benefits	1,129,206	1,129,206
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5121	Advertising		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5173	Outside vehicle maintenance		
5182	Bad debts/uncollectible accounts		
5183	Management allowance		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services	1,549,759	1,549,759
5504	Construction		
5506	Landscape contracts		0
	Total: Contractual Services	1,549,759	1,549,759
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	1,549,759	1,549,759
	TOTAL	2,678,965	2,678,965

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
123 GRANTS FUND			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5121	Advertising		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5173	Outside vehicle maintenance		
5182	Bad debts/uncollectible accounts		
5183	Management allowance		
5193	Grant Match	816,140	
	Total: Maintenance and Operations	816,140	-
Contract Services			
5502	Professional/contractual services	166,800	
5505	Other Professional Services	919,266	
5506	Landscape contracts		0
	Total: Contractual Services	1,086,066	-
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	1,902,206	-
	TOTAL	1,902,206	-

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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
124 ANIMAL CONTROL			
5011	Salaries perm/fulltime	836,040	836,040
5012	Special salaries	1,800	1,800
5013	Automobile allowance		
5014	Salaries temp/parttime	22,000	22,000
5015	Overtime	7,692	7,692
5018	Vacation Pay		
	Total: Salaries	867,532	867,532
Benefits			
5026	PERS retirement	185,855	92,003
5027	Health and life insurance	128,300	128,300
5028	Unemployment insurance	2,300	2,300
5029	Medicare	12,200	12,200
	Total: Benefits	328,655	234,803
	Total: Salaries & benefits	1,196,187	1,102,335
Maintenance and Operations			
5111	Material and supplies	82,100	82,100
5112	Small tools and equipment	500	500
5121	Advertising	500	500
5133	Education and training	2,500.00	2,500
5172	Equipment maintenance	1,000.00	1,000
5174	Printing charges	4,000.00	4,000
5175	Postage	6,000.00	6,000
5176	Copy machine charges	2,300.00	2,300
5181	Other operating expenses	3,500.00	3,500
	Total: Maintenance and Operations	102,400	102,400
Contract Services			
5502	Professional/contractual services		
5504	Construction		
5505	Other professional services	100,125	93,000
	Total: Contractual Services	100,125	93,000
Internal Service Charges			
5601	Garage charges	28,519	28,519
5602	Workers compensation	102,352	102,352
5603	Liability	10,093	10,093
5604	IT charges in-house	296,482	296,482
5605	Telephone support	80,672	80,672
5606	Electric	207,006	207,006
5612	Fleet charges - fuel	34,144	34,144
	Total: Internal Service Charges	759,268	759,268
Capital Outlay			
5706	Alterations and Renovations	100,000	100,000
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	100,000	100,000
Debt Service			
5803	Communications equipment		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	1,061,793	1,054,668
	Animal Control	2,257,980	2,157,003

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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
126 SPECIAL GAS TAX			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Professional Services	19,998 #	15,999
5506	Landscape contracts		0
	Total: Contractual Services	19,998	15,999
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments	1,247,549.00	1,243,824
	Total: Debt Service	1,247,549	1,243,824
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	1,267,547	1,259,823
	TOTAL	1,267,547	1,259,823

**CITY OF SAN BERNARDINO, CALIFORNIA
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
128 TRAFFIC SAFETY			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5121	Advertising		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other professional services	653,511	651,448
5506	Landscape contracts		0
	Total: Contractual Services	653,511	651,448
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5702	Computer Equipment		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Communications equipment		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	653,511	651,448
	TOTAL	653,511	651,448

**CITY OF SAN BERNARDINO, CALIFORNIA
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
129 1/2 CENT SALES & ROAD TAX (MEASURE I)			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5121	Advertising		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5173	Outside vehicle maintenance		
5182	Bad debts/uncollectible accounts		
5183	Management allowance		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Profession	6,125	4,900
5506	Landscape contracts		0
	Total: Contractual Services	6,125	4,900
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction	382,100	1,751,854
	Total: Capital Outlay	382,100	1,751,854
Debt Service			
5803	Lease Payments		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	388,225	1,756,754
	TOTAL	388,225	1,756,754

**CITY OF SAN BERNARDINO, CALIFORNIA
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Schedule
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Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
132 Sewer Line Maintenance			
5011	Salaries perm/fulltime	838,620.00	838,620
5012	Special salaries	2,550.00	2,550
5013	Automobile allowance		
5014	Salaries temp/parttime	100,000.00	100,000
5015	Overtime	11,000.00	11,000
5018	Vacation Pay		-
	Total: Salaries	952,170	952,170
Benefits			
5026	PERS retirement	182,648.85	141,285
5027	Health and life insurance	99,475.00	99,475
5028	Unemployment insurance	2,290.00	2,290
5029	Medicare	12,230.00	12,230
	Total: Benefits	296,644	255,280
	Total: Salaries & benefits	1,248,814	1,207,450
Maintenance and Operations			
5111	Material and supplies	166,500.00	166,500
5112	Small tools and equipment	15,000.00	15,000
5121	Advertising	0.00	-
5122	Dues and subscriptions	1,400.00	1,400
5131	Mileage	4,000.00	4,000
5132	Meetings and conferences	0.00	-
5133	Education and training	10,400.00	10,400
5171	Rentals	5,000.00	5,000
5172	Equipment maintenance	2,500.00	2,500
5173	Outside Vehicle Maintenance	0.00	-
5174	Printing charges	0.00	-
5188	City In-House Service	0.00	-
	Total: Maintenance and Operations	204,800	204,800
Contract Services			
5502	Professional/contractual services	250,900	525,900
5504	Construction	0	-
5505	Other professional services	30,434	24,347
	Total: Contractual Services	281,334	550,247
Internal Service Charges			
5601	Garage charges		-
5602	Workers compensation	22,372.00	22,372
5603	Liability	131,209.00	131,209
5604	IT charges in-house	12,951.00	12,951
5605	Telephone support	3,388.00	3,388
5612	Fleet charges - fuel		-
	Total: Internal Service Charges	169,920	169,920
Capital Outlay			
5504	Construction	275,000	493,355
5704	Miscellaneous Equipment		-
	Total: Capital Outlay	275,000	493,355
Credit/billables			
5910	Credit - federal and state program funding		-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	931,054	1,418,322
	Sewer Line Maintenance	2,179,868	2,625,772

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Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
133 BASEBALL STADIUM			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5123	Library books		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5173	Outside vehicle maintenance		
5182	Bad debts/uncollectible accounts		
5183	Management allowance		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services	15,000	15,000
5505	Other Professional Services	240	192
5506	Landscape contracts		0
	Total: Contractual Services	15,240	15,192
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5702	Computer Equipment		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	15,240	15,192
	TOTAL	15,240	15,192

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Schedule
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Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
134 SOCCER COMPLEX			
5011	Salaries perm/fulltime	61,100	61,100
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime	95,000	95,000
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	156,100	156,100
Benefits			
5026	PERS retirement	13,700	10,300
5027	Health and life insurance	8,100	8,100
5028	Unemployment insurance	200	200
5029	Medicare	900	900
	Total: Benefits	22,900	19,500
	Total: Salaries & benefits	179,000	175,600
Maintenance and Operations			
5111	Material and supplies	65,600	65,600
5112	Small tools and equipment	250	250
5121	Advertising	500	500
5122	Dues and subscriptions	150.00	150
5131	Mileage	1,500.00	1,500
5172	Equipment Maintenance	5,000.00	5,000
5174	Postage	500.00	500
5175	Postage	100.00	100
	Total: Maintenance and Operations	73,600	73,600
Contract Services			
5502	Professional/contractual services	11,000	11,000
5505	Other professional services	6,164	4991
5507	Facilities Services	6,000	6000
	Total: Contractual Services	23,164	21,991
Internal Service Charges			
5601	Garage charges	3,553	3,553
5602	Workers compensation	511	511
5603	Liability	2,422	2,422
5604	IT charges in-house	7,991	7,991
5605	Telephone support	5,850	5,850
5606	Electric	39,962	39,962
	Total: Internal Service Charges	60,289	60,289
Capital Outlay			
5704	Miscellaneous Equipment	7,000.00	7,000
5706	Alterations and Renovations	28,600	28,600
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	35,600	35,600
Debt Service			
5803	Communications equipment		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	192,653	191,480
	Soccer Complex	371,653	367,080

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Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
208 VERDEMONT INFRASTRUCTURE			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Profession		
5506	Landscape contracts		0
	Total: Contractual Services	-	-
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction		110,000
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	110,000
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	-	110,000
	TOTAL	-	110,000

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Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
211 TRIBAL FIRE AGREEMENT			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies	22,500	22,500
5112	Small tools and equipment		
5121	Advertising		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5173	Outside vehicle maintenance		
5182	Bad debts/uncollectible accounts		
5183	Management allowance		
5181	Other operating expenses		
	Total: Maintenance and Operations	22,500	22,500
Contract Services			
5502	Professional/contractual services		-
5505	Other professional services	18,649	18,519
5506	Landscape contracts		0
	Total: Contractual Services	18,649	18,519
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5702	Computer Equipment		
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5802	Debt Service Interest		
5803	Communications equipment		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	41,149	41,019
	TOTAL	41,149	41,019

**CITY OF SAN BERNARDINO, CALIFORNIA
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
242 STREET CONSTRUCTION			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5121	Advertising		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5173	Outside vehicle maintenance		
5182	Bad debts/uncollectible accounts		
5183	Management allowance		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Profession	6,059	4,848
5506	Landscape contracts		0
	Total: Contractual Services	6,059	4,848
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction	378,000	2,213,300
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	378,000	2,213,300
Debt Service			
5801	Debt Service Principal		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	384,059	2,218,148
	TOTAL	384,059	2,218,148

**CITY OF SAN BERNARDINO, CALIFORNIA
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
243 PARK CONSTRUCTION			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Profession	3,085	2,468
5506	Landscape contracts		0
	Total: Contractual Services	3,085	2,468
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction	192,451	1,582,031
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	192,451	1,582,031
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	195,536	1,584,499

**CITY OF SAN BERNARDINO, CALIFORNIA
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"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
245 SEWER LINE CONSTRUCTION			
5011	Salaries perm/fulltime		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Profession	962	769
5506	Landscape contracts		0
	Total: Contractual Services	962	769
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction	60,000	331,029
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	60,000	331,029
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	60,962	331,798
	TOTAL	60,962	331,798

**CITY OF SAN BERNARDINO, CALIFORNIA
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"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
248 STORM DRAIN CONSTRUCTION			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5183	Management allowance		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Profession	2,338	1,870
5506	Landscape contracts		0
	Total: Contractual Services	2,338	1,870
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction	145,825	1,047,321
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	145,825	1,047,321
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	148,163	1,049,191
	TOTAL	148,163	1,049,191

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"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
254 LANDSCAPE MAINTENANCE DISTRICTS			
5011	Salaries perm/fulltime	185,200	185,200
5018	Vacation Pay		
	Total: Salaries	185,200	185,200
Benefits			
5026	PERS retirement	41,499	41,499
5027	Health and life insurance	19,900	19,900
5028	Unemployment insurance	600	600
5029	Medicare	2,700	2,700
	Total: Benefits	64,699	64,699
	Total: Salaries & benefits	249,899	249,899
Maintenance and Operations			
5111	Material and supplies		
5171	Rentals		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services	711,855	711,855
5505	Other professional services		
5507	Facilities Services		
	Total: Contractual Services	711,855	711,855
Internal Service Charges			
5601	Garage charges	30,493	30,493
5602	Workers compensation	44,569	44,569
5603	Liability	15,139	15,139
5604	IT charges in-house	20,912	20,912
5605	Telephone support	9,232	9,232
5606	Electric	170,040	170,040
5612	Fleet charges - fuel	25,559	25,559
	Total: Internal Service Charges	315,944	315,944
Capital Outlay			
5702	Computer Equipment		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	1,027,799	1,027,799
	TOTAL	1,277,698	1,277,698

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Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
258 PROPOSITION 1B			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Profession	0	
5506	Landscape contracts		0
	Total: Contractual Services	-	-
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction	2,294,932	
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	2,294,932	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	2,294,932	-
	TOTAL	2,294,932	-

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
261 LAW ENFORCEMENT DIFF			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Professional Services	481	385
5506	Landscape contracts		0
	Total: Contractual Services	481	385
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5702	Computer Equipment	30,000.00	30,000
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	30,000	30,000
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	30,481	30,385
	TOTAL	30,481	30,385

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
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Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
262 FIRE PROTECTION DEV			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies	5,000	5,000
5181	Other operating expenses		
	Total: Maintenance and Operations	5,000	5,000
Contract Services			
5502	Professional/contractual services		-
5505	Other Professional Services	2,570	2,056
5506	Landscape contracts		0
	Total: Contractual Services	2,570	2,056
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5702	Computer Equipment		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments	155,300.00	108,874
	Total: Debt Service	155,300	108,874
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	162,870	115,930
	TOTAL	162,870	115,930

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
263 LOCAL CIRCULATION SYSTEMS			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Professional Services	0	
5506	Landscape contracts		0
	Total: Contractual Services	-	-
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction		110,170
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	110,170
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	-	110,170
	TOTAL	-	110,170

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
264 REGIONAL CIRCULATION SYSTEMS			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Professional Services	19,637	15,710
5506	Landscape contracts		0
	Total: Contractual Services	19,637	15,710
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction	1,225,000	4,821,026
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	1,225,000	4,821,026
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	1,244,637	4,836,736
	TOTAL	1,244,637	4,836,736

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
265 LIBRARY FACILITIES			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5112	Small tools and equipment		
5123	Library books	42,500	42,500
5122	Dues and subscriptions		
	Total: Maintenance and Operations	42,500	42,500
Contract Services			
5502	Professional/contractual services		-
5505	Other Professional Services	681	545
5506	Landscape contracts		0
	Total: Contractual Services	681	545
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5702	Computer Equipment		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	43,181	43,045
	TOTAL	43,181	43,045

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
268 AB 1600 PARKLAND			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Professional Services	401	545
5506	Landscape contracts		0
	Total: Contractual Services	401	545
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction	25,000	1,094,535
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	25,000	1,094,535
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	25,401	1,095,080
	TOTAL	25,401	1,095,080

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
269 QUIMBY ACT PARKLAND			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5505	Other Professional Services	0	
5506	Landscape contracts		0
	Total: Contractual Services	-	-
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5504	Construction	0	47,791
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	47,791
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments		
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	-	47,791
	TOTAL	-	47,791

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
306 AD 987 DEBT SERVICE			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
5181	Other operating expenses		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5504	Construction		
5506	Landscape contracts		0
	Total: Contractual Services	-	-
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5702	Computer Equipment		
5704	Miscellaneous Equipment		
5706	Alterations and Renovations		
5715	Assets Acquired by Lease/Long Term Debt		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments	51,400.00	51,400
	Total: Debt Service	51,400	51,400
Credit/billables			
5910	Credit - federal and state program funding	-	
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	51,400	51,400
	TOTAL	51,400	51,400

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
356 AD 1015 NEW PINE AVENUE			
5011	Salaries perm/fulltime		
5012	Special salaries		
5013	Automobile allowance		
5014	Salaries temp/parttime		
5015	Overtime		
5018	Vacation Pay		
	Total: Salaries	0	-
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	0	-
	Total: Salaries & benefits	0	-
Maintenance and Operations			
5111	Material and supplies		
	Total: Maintenance and Operations	-	-
Contract Services			
5502	Professional/contractual services		-
5504	Construction		
5506	Landscape contracts		0
	Total: Contractual Services	-	-
Internal Service Charges			
5604	IT charges in-house		
5605	Telephone support		
	Total: Internal Service Charges	-	-
Capital Outlay			
5702	Computer Equipment		
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt Service Principal		
5802	Debt Service Interest		
5803	Lease Payments	68,000	68,000
	Total: Debt Service	68,000	68,000
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	68,000	68,000
	TOTAL	68,000	68,000

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
OTHER FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
527 REFUSE			
5011	Salaries perm/fulltime	4,135,150.00	4,135,150
5012	Special salaries	600.00	600
5013	Automobile allowance	5,100.00	5,100
5014	Salaries temp/parttime	446,000.00	446,000
5015	Overtime	189,500.00	189,500
	Total: Salaries	4,776,350	4,776,350
Benefits			
		-	-
5026	PERS retirement	902,479.00	698,096
5027	Health and life insurance	546,390.00	546,390
5028	Unemployment insurance	10,660.00	10,660
5029	Medicare	62,360.00	62,360
	Total: Benefits	1,521,889	1,317,506
	Total: Salaries & benefits	6,298,239	6,093,856
Maintenance and Operations			
5111	Material and supplies	162,000	162,000
5112	Small tools and equipment	223,300	223,300
5121	Advertising	5,000	5,000
5122	Dues and subscriptions	1,300	1,300
5131	Mileage	300	300
5132	Meetings and conferences	1,000	1,000
5133	Education and training	1,600	1,600
5171	Rentals	36,700	36,700
5172	Equipment maintenance	1,000	1,000
5173	Outside vehicle maintenance	10,000	10,000
5174	Printing charges	14,000	14,000
5175	Postage	10,500	10,500
5176	Copy machine charges	4,800	4,800
5179	Dump/waste fees	6,031,700	6,031,700
5181	Other operating expenses	79,300	79,300
5183	Management allowance	300	300
	Total: Maintenance and Operations	6,582,800	6,582,800
Contract Services			
5502	Professional/contractual services	702,900	702,900
5505	Other professional services	643,553	568,863
	Total: Contractual Services	1,346,453	1,271,763
Internal Service Charges			
		-	-
5601	Garage charges	3,084,740.00	3,084,740
5602	Workers compensation	461,629.00	461,629
5603	Liability	1,061,781.00	1,061,781
5604	IT charges in-house	77,708.00	77,708
5605	Telephone support	112,898.00	112,898
5606	Electric	4,995.00	4,995
5612	Fleet charges - fuel	1,227,324.00	1,227,324
	Total: Internal Service Charges	6,031,075	6,031,075
Debt Service			
5803	Communications equipment	3,411,795.00	2,775,422
	Total: Debt Service	3,411,795	2,775,422
Credit/billables			
5910	Credit - federal and state program funding		-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	17,372,123	16,661,060
	Intergrated Waste Fund	23,670,362	22,754,916

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
INTERNAL SERVICE FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
621 PRINT SHOP			
5011	Salaries perm/fulltime	41,000	41,000
5013	Automobile allowance	-	-
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
5018	Vacation pay	-	-
	Total: Salaries	41,000	41,000
Benefits			
5026	PERS retirement	8,948	6,922
5027	Health and life insurance	5,900	5,900
5028	Unemployment insurance	100	100
5029	Medicare	600	600
	Total: Benefits	15,548	13,522
	Total: Salaries & benefits	56,548	54,522
Maintenance and Operations			
5031	MOU concession	-	-
5111	Material and supplies	33,000	33,000
5112	Small tools and equipment	-	-
5122	Dues and subscriptions	200	200
5131	Mileage	-	-
5132	Meetings and conferences	-	-
5133	Education and training	-	-
5171	Rentals	49,500	49,500
	Total: Maintenance and Operations	82,700	82,700
Contract Services			
5502	Professional/contractual services	-	-
5505	Other professional services	5,500	5,500
	Total: Contractual Services	5,500	5,500
Internal Service Charges			
5601	Garage charges	-	-
5602	Workers compensation	1,275	1,275
5603	Liability	1,700	1,700
5604	IT charges in-house	-	-
5605	Telephone support	-	-
5606	Electric	-	-
5612	Fleet charges - fuel	-	-
	Total: Internal Service Charges	2,975	2,975
Capital Outlay			
5300	Amortization	-	-
5702	Comptuer equipment	-	-
5715	Assets acquired by lease/long term debt	-	-
	Total: Capital Outlay	-	-
Debt Service			
5801	Debt service - principal	-	-
5802	Debt service - interest	-	-
5803	Lease Payments	-	-
	Total: Debt Service	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	91,175	91,175
Internal Service Fund Total: PRINT SHOP		147,723	145,697

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
INTERNAL SERVICE FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
629 LIABILITY INSURANCE			
5011	Salaries perm/fulltime	169,500	169,500
5013	Automobile allowance	-	-
5014	Salaries temp/parttime	40,000	40,000
5015	Overtime	-	-
	Total: Salaries	209,500	209,500
Benefits			
5026	PERS retirement	36,994	28,616
5027	Health and life insurance	21,500	21,500
5028	Unemployment insurance	400	500
5029	Medicare	2,500	2,500
	Total: Benefits	61,394	53,116
	Total: Salaries & benefits	270,894	262,616
Maintenance and Operations			
5031	MOU concession	-	-
5111	Material and supplies	8,000	8,000
5122	Dues and subscriptions	2,500	2,500
5131	Mileage	100	100
5132	Meetings and conferences	2,000	2,000
5133	Education and training	10,000	10,000
5161	Insurance Premiums	1,465,900	1,465,900
5162	Liability Claims	1,269,990	1,269,990
5165	SIR deductible	1,000	1,000
5174	Printing charges	1,500	1,500
5175	Postage	2,100	2,100
5176	Copy machine charges	1,500	1,500
5181	Other operating expenses	43,000	43,000
5193	Grant match	-	-
	Total: Maintenance and Operations	2,807,590	2,807,590
Contract Services			
5502	Professional/contractual services	10,000	10,000
5505	Other professional services	14,000	14,000
	Total: Contractual Services	24,000	24,000
Internal Service Charges			
5601	Garage charges	395	395
5602	Workers compensation	2,823	2,823
5603	Liability	2,624	2,624
5604	IT charges in-house	22,978	22,978
5605	Telephone support	2,963	2,963
5606	Electric	-	-
5612	Fleet charges - fuel	197	197
	Total: Internal Service Charges	31,980	31,980
Capital Outlay			
5703	Communications equipment	-	-
	Total: Capital Outlay	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	2,863,570	2,863,570
Internal Service Fund Total: Liability		3,134,464	3,126,186

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
INTERNAL SERVICE FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
630 TELEPHONE SUPPORT			
5011	Salaries perm/fulltime	135,435	135,435
5013	Automobile allowance	-	-
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
	Total: Salaries	135,435	135,435
Benefits			
5026	PERS retirement	29,558	21,749
5027	Health and life insurance	18,736	18,736
5028	Unemployment insurance	329	329
5029	Medicare	1,899	1,899
	Total: Benefits	50,522	42,713
	Total: Salaries & benefits	185,957	178,148
Maintenance and Operations			
5031	MOU concession	-	-
5111	Material and supplies	35,000	35,000
5121	advertising	2,500	2,500
5131	Mileage	1,200	1,200
5132	Meetings and conferences	500	500
5133	Education and training	5,400	5,400
5152	Gas charges		
5155	cellular service	180,000	180,000
5157	Telephone Charges	433,500	433,500
5171	Rentals	1,000	1,000
5172	Equipment maintenance	82,500	82,500
5174	Printing charges	5,500	5,500
5175	Postage	1,200	1,200
5176	Copy machine charges	2,500	2,500
5181	Other Operating expenses	1,000	1,000
	Total: Maintenance and Operations	751,800	751,800
Contract Services			
5505	Other professional services	-	-
	Total: Contractual Services	-	-
Internal Service Charges			
5601	Garage charges		
5602	Workers compensation	1,351	1,351
5603	Liability	1,211	1,211
	Total: Internal Service Charges	2,562	2,562
Capital Outlay			
5703	Communications equipment	-	-
	Total: Capital Outlay	-	-
Debt Service			
5803	DS-Switch (WF)	44,000	44,000
	Total: Debt Service	44,000	44,000
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	798,362	798,362
Internal Service Fund Total: Telephone Support		984,319	976,510

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
INTERNAL SERVICE FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
631 UTILITY			
5011	Salaries perm/fulltime	41,000	41,000
5013	Automobile allowance	-	-
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
	Total: Salaries	41,000	41,000
Benefits			
5026	PERS retirement	9,000	6,922
5027	Health and life insurance	5,900	5,900
5028	Unemployment insurance	100	100
5029	Medicare	600	600
	Total: Benefits	15,600	13,522
	Total: Salaries & benefits	56,600	54,522
Maintenance and Operations			
5031	MOU concession	-	-
5111	Material and supplies	6,000	6,000
5122	Dues and subscriptions	200	200
5131	Mileage	-	-
5132	Meetings and conferences	2,000	2,000
5151	Electric Charges	3,016,600	3,016,600
5152	Gas Charges	132,300	132,300
5154	Water Charges	382,700	382,700
5175	Postage	-	-
5176	Copy machine charges	-	-
5186	Civic and promotional	-	-
5199	Depreciation expense	117,787	117,787
	Total: Maintenance and Operations	3,657,587	3,657,587
Contract Services			
5502	Professional/contractual services	-	-
5505	Other professional services	-	-
	Total: Contractual Services	-	-
Internal Service Charges			
5603	Liability	1,009	1,009
5604	IT charges in-house	12,951	12,951
5605	Telephone support	3,388	3,388
5606	Electric	-	-
5612	Fleet charges - fuel	-	-
	Total: Internal Service Charges	17,348	17,348
Capital Outlay			
5703	Communications equipment	-	-
	Total: Capital Outlay	-	-
Debt Service			
5803	Lease Payments	87,800	88,509
	Total: Debt Service	87,800	88,509
Credit/billables			
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	3,762,735	3,763,444
Internal Service Fund Total: Utility		3,819,335	3,817,966

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
INTERNAL SERVICE FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
635 FLEET SERVICES			
5011	Salaries perm/fulltime	1,207,900	1,207,900
5012	Special salaries	8,200	8,200
5013	Automobile allowance	5,100	5,100
5015	Overtime	80,000	80,000
	Total: Salaries	1,301,200	1,301,200
Benefits			
5026	PERS retirement	263,619	203,918
5027	Health and life insurance	142,900	142,900
5028	Unemployment insurance	3,800	3,700
5029	Medicare	18,000	18,000
	Total: Benefits	428,319	368,518
	Total: Salaries & benefits	1,729,519	1,669,718
Maintenance and Operations			
5111	Material and supplies	1,182,300	1,182,300
5112	Small tools and equipment	10,000	10,000
5113	Motor fuel and lubricants	2,567,000	2,567,000
5122	Dues and subscriptions	5,600	5,600
5133	Education and training	2,000	2,000
5171	Rentals	37,500	37,500
5172	Equipment maintenance	41,000	41,000
5173	Outside vehicle maintenance	479,900	479,900
5174	Printing charges	1,000	1,000
5175	Postage	500	500
5176	Copy machine charges	4,700	4,700
5179	Dump/waste fees	24,000	24,000
5181	Other operating expenses	11,000	11,000
5188	City in house services	25,200	25,200
5199	Depreciation expenses	1,312,892	1,312,892
	Total: Maintenance and Operations	5,704,592	5,704,592
Contract Services			
5502	Professional/contractual services	9,000	9,000
5505	Other professional services	3,500	3,500
	Total: Contractual Services	12,500	12,500
Internal Service Charges			
5601	Garage charges	16,480	16,480
5602	Workers compensation	96,946	96,946
5603	Liability	32,298	32,298
5604	IT charges in-house	25,902	25,902
5605	Telephone support	6,774	6,774
5606	Electric	99,906	99,906
5612	Fleet charges - fuel	8,289	8,289
	Total: Internal Service Charges	286,596	286,596
Capital Outlay			
5701	Capital outlay	-	-
	Total: Capital Outlay	-	-
Debt Service			
5803	Lease Payments	881,200	-
	Total: Debt Service	881,200	-
	Total: Non-Personnel Expenses	6,884,888	6,003,688
Internal Service Fund Total: Fleet Services		8,614,408	7,673,406

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
INTERNAL SERVICE FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
677 UNEMPLOYMENT			
5011	Salaries perm/fulltime		-
5012	Special salaries		-
5013	Automobile allowance		-
5014	Salaries temp/parttime		-
5015	Overtime		-
5018	Vacation pay	-	-
	Total: Salaries	<u>-</u>	<u>-</u>
Benefits			
5026	PERS retirement		
5027	Health and life insurance		
5028	Unemployment insurance		
5029	Medicare		
	Total: Benefits	<u>-</u>	<u>-</u>
	Total: Salaries & benefits	<u>-</u>	<u>-</u>
Maintenance and Operations			
5031	MOU concession		
5113	Motor fuel and lubricants		
5122	Dues and subscriptions		
5131	Mileage		
5132	Meetings and conferences		
5133	Education and training		
5164	Claims Paid	265,000	265,000
5188	City in house services		
5199	Depreciation expenses		
	Total: Maintenance and Operations	<u>265,000</u>	<u>265,000</u>
Contract Services			
5502	Professional/contractual services		-
5505	Other professional services		-
	Total: Contractual Services	<u>-</u>	<u>-</u>
Internal Service Charges			
5601	Garage charges		
5612	Fleet charges - fuel		
	Total: Internal Service Charges	<u>-</u>	<u>-</u>
Capital Outlay			
5701	Capital outlay		
	Total: Capital Outlay	<u>-</u>	<u>-</u>
Debt Service			
5801	Debt service - principal		-
5802	Debt service - interest		-
5803	Lease Payments		
	Total: Debt Service	<u>-</u>	<u>-</u>
Credit/billables			
5910	Credit - federal and state program funding		
	Total: Credit/billables	<u>-</u>	<u>-</u>
	Total: Non-Personnel Expenses	<u>265,000</u>	<u>265,000</u>
Internal Service Fund Total: Fleet Services		<u>265,000</u>	<u>265,000</u>

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
INTERNAL SERVICE FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
678 WORKERS' COMPENSATION			
5011	Salaries perm/fulltime	260,708	260,708
5012	Special salaries	600	600
5013	Automobile allowance	-	-
5014	Salaries temp/parttime	-	-
5018	Vacation pay	-	-
	Total: Salaries	261,308	261,308
Benefits			
5026	PERS retirement	56,898	44,013
5027	Health and life insurance	33,280	33,280
5028	Unemployment insurance	640	640
5029	Medicare	3,760	3,760
	Total: Benefits	94,578	81,693
	Total: Salaries & benefits	355,886	343,001
Maintenance and Operations			
5031	MOU concession	-	-
5111	Material and supplies	3,000	3,000
5122	Dues and subscriptions	700	700
5131	Mileage	-	-
5132	Meetings and conferences	7,000	7,000
5133	Education and training	5,400	5,400
5161	Insurance premiums	215,000	215,000
5163	Workers compensation claims	3,037,233	3,037,233
5173	Equipment maintenance	-	-
5174	Printing charges	2,500	2,500
5175	Postage	4,000	4,000
5176	Copy machine charges	2,000	2,000
5181	Other operating expenses	190,000	190,000
5193	Grant match	-	-
	Total: Maintenance and Operations	3,466,833	3,466,833
Contract Services			
5502	Professional/contractual services	58,000	58,000
5503	Litigation - outside attorneys	150,000	150,000
5505	Other professional services	43,000	43,000
	Total: Contractual Services	251,000	251,000
Internal Service Charges			
5601	Garage charges	-	-
5602	Workers compensation	2,998	2,998
5603	Liability	7,973	7,973
5604	IT charges in-house	22,978	22,978
5605	Telephone support	2,963	2,963
	Total: Internal Service Charges	36,912	36,912
Capital Outlay			
5703	Communications equipment	-	-
	Total: Capital Outlay	-	-
Credit/billables			
5910	Credit - federal and state program funding	-	-
5910	Credit - federal and state program funding	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	3,754,745	3,754,745
Internal Service Fund Total: Workers' Compensation		4,110,632	4,097,746

**CITY OF SAN BERNARDINO, CALIFORNIA
PRELIMINARY BUDGET FY 12-13 & 13-14
INTERNAL SERVICE FUNDS**

Schedule
"H"

Account Number	Description	FY2012-13 BUDGET ESTIMATES	FY2013-14 BUDGET ESTIMATES
679 INFORMATION TECHNOLOGY			
5011	Salaries perm/fulltime	1,106,175	1,106,175
5013	Automobile allowance	-	-
5014	Salaries temp/parttime	-	-
5015	Overtime	-	-
5018	Vacation pay	-	-
	Total: Salaries	1,106,175	1,106,175
Benefits			
5026	PERS retirement	241,418	186,744
5027	Health and life insurance	144,875	144,875
5028	Unemployment insurance	2,950	2,950
5029	Medicare	14,600	14,600
	Total: Benefits	403,843	349,169
	Total: Salaries & benefits	1,510,018	1,455,344
Maintenance and Operations			
5031	MOU concession		
5111	Material and supplies	50,964	50,964
5112	Small tools and equipment	21,018	21,018
5122	Dues and subscriptions	19,152	19,152
5132	Meetings and conferences	2,800	2,800
5133	Education and training	91,805	91,805
5171	Rentals	75,048	75,048
5172	Equipment maintenance	904,424	904,424
5174	Printing charges	300	300
5175	Postage	1,380	1,380
5176	Copy machine charges	1,500	1,500
5181	Other operating expenses	-	-
5199	Depreciation expense	464,010	464,010
	Total: Maintenance and Operations	1,632,401	1,632,401
Contract Services			
5502	Professional/contractual services	531,990	531,990
5505	Other professional services	10,500	10,500
	Total: Contractual Services	542,490	542,490
Internal Service Charges			
5601	Garage charges	400	400
5602	Workers compensation	14,350	14,350
5603	Liability	5,300	5,300
5606	Electric	44,100	44,100
5612	Fleet charges - fuel	1,100	1,100
	Total: Internal Service Charges	65,250	65,250
Capital Outlay			
5702	Comptuer equipment	159,787	159,787
5715	Assets acquired by lease/long term debt	25,400	25,400
	Total: Capital Outlay	185,187	185,187
Debt Service			
5803	Lease Payments	645,000	689,000
	Total: Debt Service	645,000	689,000
Credit/billables			
999	Suspense	-	-
	Total: Credit/billables	-	-
	Total: Non-Personnel Expenses	3,070,328	3,114,328
Internal Service Fund Total: Information Technology		4,580,346	4,569,672

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

Department	2012-13 Preliminary Budget	2012-13 Proposed	2013-14 Proposed
City Attorney's Office	19	15	15
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	21
Finance	16	19	19
Fire	182	165	165
Human Resources	4	4	4
Mayor's Office	7	2	2
Parks	33	17	17
Police*	458	380	415
Public Works	55	42	42
Total General Fund	879	730	730
Animal Control	21	20	20
Sewer	18	15	15
IWM	102	88	88
Utilities	1	1	1
Fleet	28	22	22
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	4	4
Air Quality AB 2766	1	1	1
Telephone	7	1	1
SBETA	13	13	13
Library	18	16	16
Print Shop	1	1	1
Information Technology	18	14	14
Total Other Funds	262	211	211
Grand Total	1141.00	941	941

*For FY 12-13 Code Enforcement positions counted in Community Development.

*For FY 13-14 Code Enforcement positions counted in the Police Department

CITY OF SAN BERNARDINO
CIP PROPOSED CIP WORK PLAN
FY 2012-13 FY 2013-14

SCHEDULE J

FUND	WARD	CIP No.	PROJECT DESCRIPTION	2012-13	2013-14	TOTAL	NOTES	
129 1/2 CENT SALES & ROAD TAX	1,6	SS04-009	State Street Extension (PA & ED only)	0	529,135			
	4	SS04-150	• Mt. View Avenue Pavement Rehabilitation between 46th Street and 50th Street	0	122,040			
	4	SS07-014	• Old Waterman Canyon Bridge Repairs	75,000	247,319			
	4	SS12-001	• 46th Street Pavement Rehabilitation between Mountain View Avenue and Sierra Way	0	49,224			
	4	SS12-002	• 48th Street Pavement Rehabilitation between Electric Avenue and Mountain View Avenue	0	39,489			
	4,7	SS12-007	• Del Rosa Avenue Pavement Rehabilitation between Pumalo Street and Date Street (East)	0	90,313			
	5	SS12-012	• Belmont Avenue Pavement Rehabilitation between Olive Avenue and Walnut Avenue	0	54,006			
	2,7	SS12-014	• Highland Avenue Pavement Rehabilitation between Golden Avenue and Lawrence Street	0	162,068			
	6	TC09-003	• 2-Way Left-Turn Lane on Industrial Pkwy	0	54,928			
	1,2	TC12-001	• 9th Street & Sierra Way Signal Upgrade	0	30,006			
	1,2	TC12-002	• 9th Street & Arrowhead Avenue Signal Upgrade	0	33,326			
	1	SS08-020	• Repair Bridge on 2nd street at Warm Creek - Federally Funded Bridge Replacement Project	0	50,000			
	5	TC06-010	• Northpark Blvd & Sierra Drive Traffic Signal Installation		200,000			
	ALL	SS-B	• Construct Accessibility Improvements at Various Locations	240,600	0		Part of the Prop 1B-Funded 5 City Streets Project Under Construction - Funding Deadline 06/30/13	
	6	SS12-005	• Magnolia Ave Pavement Rehab - Western Ave. & Mt Vernon Ave	56,500	0		Part of the Prop 1B-Funded 5 City Streets Project Under Construction	
	3	SS04-51	• Hunts Lane Grade Separation	0	40,000		Inspection Costs	
	1	SS08-020	• Bridge Replacement - 2nd Street at Warm Creek (Federally Funded)	10,000	50,000		Federal HBP Funded - City Match for PSE	
	FUND 129 TOTAL				382,100	1,751,854	2,133,954	
	132 SEWER LINE MAINTENANCE	ALL	SW11-001	• Wet Weather Flow Monitoring		0		
All		SW-C	• Sewer Manhole Rehabilitation at Various Locations	25,000	25,000			
1,2,3,5,6		SW-D	• Sewer Siphon Flushing at Various Locations	0	157,472			
All		SW-E	• Miscellaneous Sewer Repairs	250,000	310,883			
FUND 132 TOTAL				275,000	493,355	768,355		

CITY OF SAN BERNARDINO
CIP PROPOSED CIP WORK PLAN
FY 2012-13 FY 2013-14

SCHEDULE J

FUND	WARD	CIP No.	PROJECT DESCRIPTION	2012-13	2013-14	TOTAL	NOTES
208 VERDEMONT CAPITAL PROJECT	5	PR9-001	• Al Guhin Park - Playground Equipment	0	110,000		
FUND 208 TOTAL				0	110,000	110,000	
242 STREET CONSTRUCTION FUND	1,6	SS04-009	• State Street Extension (PA & ED only)	0	0		
	4	SS07-014	• Old Waterman Canyon Bridge Repairs	100,000	100,000		FEMA reimbursement amount obligated for project. Work must be completed by 10/15/13 for reimbursement.
	6	TC09-003	• 2-Way Left-Turn Lane on Industrial Pkwy	0	29,200		
	1,2	TC12-001	• 9th Street & Sierra Way Signal Upgrade	0	154,000		
	1,2	TC12-002	• 9th Street & Arrowhead Avenue Signal Upgrade	0	151,700		
	3	TC13-002	• TDA Article 3 (Bike Lane) "G" Street from Mill to Rialto Avenue	0	51,000		
	1,3	SS04-012	• Mt. Vernon Bridge Replacement	228,000	1,370,000		PSE - Federal HBP Funded - Continuous Reimbursement (60 to 90 days) by Caltrans
	7	TC08-09	• Westbound SR-210 Waterman Ave Exit Ramp & 30th St - Signal	50,000	270,000		SANBAG Stimulus Funding - Continuous Reimbursement (30 days) - 12/31/13 deadline
	ALL	TC08-03	• Solar Powered Speed Feedback Sign Program	0	86,400		HSIP Grant- Continuous Reimbursement (60 to 90 days) by Caltrans
FUND 242 TOTAL				378,000	2,212,300	2,590,300	
243 PARK CONSTRUCTION FUND	ALL	PR04-016	• City-Wide Irrigation Systems Upgrades	46,839	0		
	ALL	PR04-020	• Citywide Community Centers Upgrades	0	48,952		
	2	PR04-033	• Perris Hill Senior Center Expansion	0	287,500		
	1	PR04-038	• Ruben Campos Center Renovation	25,000	1,196,579		
	7	PR05-003	• Speicher Park Improvements	0	17,500		
	3	PR07-004	• Lytle Creek Park Improvements	0	21,500		
	2,7	PR08-006	• Upgrade Irrigation System on Broadmoor Ave	0	10,000		
	4,5,6	PR10-004	• Splash Pads at Various Centers	120,612	0		
FUND 243 TOTAL				192,451	1,582,031	1,774,482	

CITY OF SAN BERNARDINO
CIP PROPOSED CIP WORK PLAN
FY 2012-13 FY 2013-14

SCHEDULE J

FUND	WARD	CIP No.	PROJECT DESCRIPTION	2012-13	2013-14	TOTAL	NOTES
245 SEWER LINE CONSTRUCTION	1	SW09-001	• "I" Street Sewer Relocation from 5th Street to 16th Street (Study & Design Only)	0	48,213		
	2,7	SW10-008	• Cedar Street & Highland Avenue Sewer Line Study	0	10,000		
	ALL	SW-B	• Sewer Main Extensions	0	192,816		
	2,6	SW08-003	• "H" Street Sewer Main Replacement	60,000	0		
	3	SW08-006	• Laurelwood Drive Sewer at Tippecanoe Ave	0	80,000		
FUND 245 TOTAL				60,000	331,029	391,029	
248 STORM DRAIN CONSTRUCTION	1,2	SD04-024	• Base Line St at Waterman Ave Storm Drain	0	99,872		
	3,6	SD05-003	• Meridian Ave & Poplar St - CSDP Project 3-5, Line F (design only)	20,000	543,872		
	3	SD10-001	• Weir Rd & Commercial - Convert "V" Ditch to Pipe (Study)	0	25,000		
	4	SD12-003	• San Manuel Area Master Plan Storm Drain Improvements	20,000	0		
	ALL	SD-C	• Storm Drains and Debris Basins	20,000	34,600		
	ALL	SD-D	• Channel Repairs	0	44,487		
	ALL	SD-E	• Storm Drain C.I.P. Administration	15,825			
	4	SD13-001	• Citrus Avenue and Sterling Avenue Storm Drain Improvements Co-Op with the County of San Bernardino	0	35,000		
	3	SD13-002	• Rialto Avenue & Rancho Ave Storm Drain Improvements	45,000	0		
	1	SD05-001	• Alabama St Bridge Replacement at City Creek south of 3rd Street	25,000	264,490		
FUND 248 TOTAL				145,825	1,047,321	1,193,146	
258 PROP 1B - LOCAL STREET	1	SS08-020	• Repair Bridge on 2nd Street at Warm Creek	0	0		Project no longer funded by Prop 1B due to funding deadline. Prop 1B funding was moved to current paving projects
	5	SS11-013	• Belmont Avenue Pavement Rehabilitation between Olive Avenue & Palm Avenue	112,273	0		Part of the Prop 1B-Funded 4 City Streets Project Under Construction - Funding Deadline 06/30/13
	5	SS11-014	• Irvington Avenue Pavement Rehabilitation between Olive Avenue & Pine Avenue	240,050	0		Part of the Prop 1B-Funded 4 City Streets Project Under Construction - Funding Deadline 06/30/13
	2	SS11-015	• Windsor Drive Pavement Rehabilitation between Roxbury Drive and Oakhurst Drive	370,462	0		Part of the Prop 1B-Funded 4 City Streets Project Under Construction - Funding Deadline 06/30/13

CITY OF SAN BERNARDINO
CIP PROPOSED CIP WORK PLAN
FY 2012-13 FY 2013-14

SCHEDULE J

FUND	WARD	CIP No.	PROJECT DESCRIPTION	2012-13	2013-14	TOTAL	NOTES
	3	SS04-048	• Rancho Avenue Pavement Rehab - Rialto Ave and Foothill Blvd	428,500	0		Part of the Prop 1B-Funded 4 City Streets Project Under Construction - Funding Deadline 06/30/13
	2	SS12-006	• 21st Street Pavement Rehab - Valencia Avenue & Perris Hill Park Rd	129,500	0		Part of the Prop 1B-Funded 4 City Streets Project Under Construction - Funding Deadline 06/30/13
	2	SS12-009	• Perris Hill Park Road Pavement Rehabilitation between 21st Street and Pacific Street	171,400	0		Part of the Prop 1B-Funded 4 City Streets Project Under Construction - Funding Deadline 06/30/13
	6	SS12-016	• 15th Street Pavement Rehabilitation between Mt. Vernon Avenue and Western Avenue	184,200	0		Part of the Prop 1B-Funded 5 City Streets Project Under Construction - Funding Deadline 06/30/13
	6	SS12-017	• Evans Street Pavement Rehabilitation between Mt Vernon Avenue and Western Avenue	72,700	0		Part of the Prop 1B-Funded 5 City Streets Project Under Construction - Funding Deadline 06/30/13
	3	SS11-011	• "K" Street Pavement Rehabilitation between Rialto Avenue and Oak Street	193,300	0		Part of the Prop 1B-Funded 5 City Streets Project Under Construction - Funding Deadline 06/30/13
	6	SS12-005	• Magnolia Avenue Pavement Rehabilitation between Western Avenue and Mt. Vernon Avenue	77,900	0		Part of the Prop 1B-Funded 5 City Streets Project Under Construction - Funding Deadline 06/30/13
	6	SS11-003	• Medical Center Drive from 9th Street to 16th Street - Mill & Overlay (#2.5B Lane)	314,647	0		Part of the Prop 1B-Funded 5 City Streets Project Under Construction - Funding Deadline 06/30/13
			FUND 258 TOTAL	2,294,932	0	2,294,932	
263 LOCAL REGIONAL CIRCULATION	ALL	TC08-03	• Solar-Powered Speed Feedback Sign Program	0	8,999		
	6	TC09-004	• Base Line St & California Ave Traffic Signal Upgrade	0	101,171		
			FUND 263 TOTAL	0	110,170	110,170	
264 REGIONAL CIRCULATION SYSTEM	1,6	SS04-009	• State Street Extension (PA & ED only)	100,000	700,818		
	4	SS04-014	• 40th Street Widening from Johnson Street to Electric Avenue	20,000	861,143		
	5,6	SS04-019	• University Pkwy/I-215 Freeway Interchange Improvements	75,000	424,065		
	1,3	SS04-012	• Mt. Vernon Bridge Replacement	380,000	260,000		PSE & Temp Support Replacement - City funded portion of cost.
	6	SS04-053	• Palm Ave Grade Separation at BNSF Railroad Tracks	650,000	1,725,000		City Share - Coop Agreement with SANBAG
	3	SS11-008	• I-10 Freeway @ Tippecanoe Ave - Interchange Improvements	0	850,000		City Share - Coop Agreement with SANBAG
			FUND 264 TOTAL	1,225,000	4,821,026	6,046,026	
268 AB 1600 PARKLAND AND OP	5	SS04-011	• Verdernont Master Park & Trail Plan	0	249,567		
	ALL	PR04-016	• City-Wide Irrigation Systems Upgrades	0	300,000		

CITY OF SAN BERNARDINO
 CIP PROPOSED CIP WORK PLAN
 FY 2012-13 FY 2013-14

SCHEDULE J

FUND	WARD	CIP No.	PROJECT DESCRIPTION	2012-13	2013-14	TOTAL	NOTES
	5	PR04-028	• Verdemont Community Center	25,000	268,191		
	5	PR07-013	• Little Mountain Trail	0	64,800		
	5	PR08-002	• Miscellaneous Improvements at Ronald Reagan Park	0	211,977		
			FUND 268 TOTAL	25,000	1,094,535	1,119,535	
269 QUIMBY ACT PARKLAND	5	PR04-027	• Verdemont Park (future Al Guhin Park)	0	47,791		
			FUND 269 TOTAL	0	47,791	47,791	
			GRAND TOTAL	\$ 4,978,308	\$ 13,601,412	\$ 18,579,720	

Draft

EXHIBIT K

As of 04/10/2013

City of San Bernardino
All Other Funds Actual Cash Flow
FY 2012/2013

Inflows/Outflows	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	FY 2013
Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
VLF In Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax In Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	228,607	228,607
Licenses and Permits	100	400	1,075	(50)	-	-	-	150	-	-	-	-	1,675
Fines and Penalties	2,885	3,685	2,845	4,080	3,970	4,128	3,323	3,513	-	-	-	1,570	30,000
Use of Money and Property	4,535	9,573	10,948	2,760	11,070	18,097	18,638	8,989	10,098	10,098	10,098	10,098	125,000
Intergovernmental (Other Govts)	330,260	33,541	65,393	(9,109)	-	-	-	-	-	-	-	144,449	564,534
Charges for Services	438	5,956	2,948	4,852	17,308	2,377	8,407	5,234	7,870	7,870	7,870	7,870	79,000
Miscellaneous	3,258,233	3,683,337	5,984,039	5,315,835	4,223,379	4,591,397	5,507,928	2,592,892	6,603,096	6,603,096	6,603,096	29,593,136	84,559,466
Total Monthly Revenues	3,596,451	3,736,492	6,067,248	5,318,368	4,255,727	4,615,999	5,538,296	2,610,779	6,621,064	6,621,064	6,621,064	29,985,730	85,588,283
Changes in Receivables													
Changes in Advances													
Net Inflows	3,596,451	3,736,492	6,067,248	5,318,368	4,255,727	4,615,999	5,538,296	2,610,779	6,621,064	6,621,064	6,621,064	29,985,730	85,588,283
Salaries	(1,116,386)	(922,652)	(1,463,118)	(865,285)	(884,331)	(1,286,636)	(801,848)	(868,944)	(850,000)	(850,000)	(850,000)	(850,000)	(11,609,200)
Special Salaries	(729)	(766)	(750)	(985)	(945)	(945)	(895)	(895)	(895)	(895)	(895)	(895)	(10,490)
Overtime	(85,733)	(96,838)	(80,936)	(31,083)	(50,537)	(77,152)	(81,478)	(65,477)	(70,000)	(70,000)	(70,000)	(70,000)	(849,233)
Other Pay	(102,496)	(127,847)	(141,474)	(112,968)	(119,259)	(105,355)	(92,975)	(105,574)	(100,000)	(100,000)	(100,000)	(100,000)	(1,307,948)
PERS Retirees Health	-	-	-	-	-	-	-	-	-	-	-	-	-
PERS ER Payments	(240,788)	(232,652)	(220,132)	(215,855)	(205,500)	(197,326)	(200,998)	(143,505)	(184,369)	(184,369)	(184,369)	(184,369)	(2,394,232)
Health Insurance	(150,743)	(148,064)	(129,495)	(133,669)	(127,080)	(132,216)	(124,221)	(123,590)	(125,000)	(125,000)	(125,000)	(125,000)	(1,569,079)
Other Benefits (Medicare, Unemp.)	(20,287)	(18,790)	(19,792)	(16,476)	(16,713)	(15,902)	(15,923)	(16,923)	(16,900)	(16,900)	(16,900)	(16,900)	(208,406)
SubTotal Salaries and Benefits	(1,717,161)	(1,547,609)	(2,055,695)	(1,376,322)	(1,404,365)	(1,815,531)	(1,318,340)	(1,324,909)	(1,347,164)	(1,347,164)	(1,347,164)	(1,347,164)	(17,948,588)
Operations & Maintenance	(1,144,885)	(1,578,164)	(1,797,998)	(1,959,702)	(1,736,982)	(1,555,852)	(2,303,905)	(1,824,415)	(2,240,641)	(2,240,641)	(2,240,641)	(2,240,641)	(22,864,465)
Contractual Services	(114,126)	(1,537,062)	(652,707)	(172,709)	(249,263)	(154,444)	(932,166)	(260,656)	(3,292,772)	(3,292,772)	(3,292,772)	(3,292,772)	(17,244,222)
Internal Service Fund Charges	(7,545)	(4,271)	(4,239)	(4,897)	(3,107)	(244,334)	(4,897)	-	-	-	-	(7,910,052)	(8,183,342)
Equipment (Capital Outlay)	-	-	-	(270,833)	(177,441)	-	-	(67,235)	-	-	-	-	(515,509)
Debt Service	(165,999)	(509,736)	(27,458)	(787,027)	(641,162)	-	(115,186)	(165,999)	(1,305,669)	(1,305,669)	(1,305,669)	(1,305,669)	(7,635,244)
Credits/Grant Offset (Acct# 5910)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3,982)	(43,168)	(49,706)	(32,251)	(54,598)	86,359	(69,489)	(33,189)	-	-	-	-	(200,024)
SubTotal O&M, ISF, Eq, D/S	(1,436,538)	(3,672,401)	(2,532,108)	(3,227,420)	(2,862,554)	(1,868,272)	(3,425,644)	(2,351,493)	(6,839,082)	(6,839,082)	(6,839,082)	(14,749,134)	(56,642,808)
Total Expenditures	(3,153,699)	(5,220,010)	(4,587,803)	(4,603,741)	(4,266,919)	(3,683,803)	(4,743,983)	(3,676,402)	(8,186,246)	(8,186,246)	(8,186,246)	(16,096,298)	(74,591,396)
Changes in Payables													
Changes in Prepaids													
Net Outflows	(3,153,699)	(5,220,010)	(4,587,803)	(4,603,741)	(4,266,919)	(3,683,803)	(4,743,983)	(3,676,402)	(8,186,246)	(8,186,246)	(8,186,246)	(16,096,298)	(74,591,396)
Net Cash provided/(used) by Operations	442,752	(1,483,519)	1,479,445	714,627	(11,192)	932,197	794,313	(1,065,623)	(1,565,182)	(1,565,182)	(1,565,182)	13,889,433	10,996,887
Transfers In	-	-	-	-	-	-	-	-	-	-	-	2,516,000	2,516,000
Transfers Out	(2,200,000)	-	-	-	-	-	-	-	-	-	-	(10,687,754)	(12,887,754)
Net Transfers	(2,200,000)	-	-	-	-	-	-	-	-	-	-	(8,171,754)	(10,371,754)
Net Cash Excess/(Requirement)	(1,757,248)	(1,483,519)	1,479,445	714,627	(11,192)	932,197	794,313	(1,065,623)	(1,565,182)	(1,565,182)	(1,565,182)	5,717,679	625,133
Beginning Cash	27,658,683	25,901,435	24,417,916	25,897,361	26,611,988	26,600,795	27,532,992	28,327,305	27,261,682	25,696,500	24,131,319	22,566,137	27,658,683
Ending Cash	25,901,435	24,417,916	25,897,361	26,611,988	26,600,795	27,532,992	28,327,305	27,261,682	25,696,500	24,131,319	22,566,137	28,283,816	28,283,816

Inflows/Outflows	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	FY 2014
Property Tax	(0)	-	-	-	983,309	3,778,103	360,747	429,479	-	1,654,391	1,654,391	1,654,391	10,514,812
VLF In Lieu	-	-	-	-	-	-	7,957,683	-	-	-	7,957,683	-	15,915,366
Sales Tax In Lieu	-	-	-	-	-	-	3,575,545	-	-	-	-	3,575,545	7,151,090
Sales Tax	1,709,479	1,709,479	1,709,479	1,709,479	1,709,479	1,709,479	1,709,479	1,709,479	1,709,479	1,709,479	1,709,479	1,709,479	20,513,748
Other Taxes	2,802,294	2,817,657	2,814,430	2,829,344	3,251,162	2,817,380	2,754,893	3,179,573	3,310,374	3,310,374	3,310,374	3,310,374	36,508,228
Licenses and Permits	701,784	701,784	701,784	701,784	701,784	701,784	701,784	701,784	701,784	701,784	701,784	701,784	8,421,408
Fines and Penalties	196,350	196,350	196,350	196,350	196,350	196,350	196,350	196,350	196,350	196,350	196,350	196,350	2,356,200
Use of Money and Property	38,348	38,348	216,174	38,348	38,348	38,348	38,348	38,348	38,348	38,348	38,348	38,348	638,002
Intergovernmental (Other Govts)	82,877	82,877	675,277	82,877	82,877	82,877	82,877	82,877	82,877	82,877	82,877	82,877	1,586,924
Charges for Services	412,596	412,596	412,596	412,596	412,596	412,596	412,596	412,596	412,596	412,596	412,596	412,596	4,953,152
Micellaneous	243,069	243,069	3,504,469	243,069	243,069	243,069	243,069	243,069	243,069	243,069	243,069	243,069	6,178,228
Total Monthly Revenues	6,186,797	6,202,160	10,230,559	6,213,847	7,618,974	9,979,986	18,033,371	6,993,556	6,694,877	8,349,268	16,306,951	11,924,813	114,735,158
Changes in Receivables													
Changes in Advances													
Net Inflows	6,186,797	6,202,160	10,230,559	6,213,847	7,618,974	9,979,986	18,033,371	6,993,556	6,694,877	8,349,268	16,306,951	11,924,813	114,735,158
Salaries	(4,786,155)	(4,786,155)	(4,786,155)	(4,786,155)	(4,786,155)	(4,786,155)	(4,786,155)	(4,786,155)	(4,786,155)	(4,786,155)	(4,786,155)	(4,786,155)	(57,433,860)
Special Salaries	(78,257)	(78,257)	(78,257)	(78,257)	(78,257)	(78,257)	(78,257)	(78,257)	(78,257)	(78,257)	(78,257)	(78,257)	(939,084)
Overtime	(589,222)	(589,222)	(589,222)	(589,222)	(589,222)	(589,222)	(589,222)	(589,222)	(589,222)	(589,222)	(589,222)	(589,222)	(7,070,664)
Other Pay	(126,353)	(126,353)	(126,353)	(126,353)	(126,353)	(126,353)	(126,353)	(126,353)	(126,353)	(126,353)	(126,353)	(126,353)	(1,516,236)
PERS Retirees Health	(34,271)	(34,271)	(34,271)	(34,271)	(34,271)	(34,271)	(34,271)	(34,271)	(34,271)	(34,271)	(34,271)	(34,271)	(411,252)
PERS ER Payments	(1,122,155)	(1,122,155)	(1,122,155)	(1,122,155)	(1,122,155)	(1,122,155)	(1,122,155)	(1,122,155)	(1,122,155)	(1,122,155)	(1,122,155)	(1,122,155)	(13,465,860)
Health Insurance	(446,464)	(446,464)	(446,464)	(446,464)	(446,464)	(446,464)	(446,464)	(446,464)	(446,464)	(446,464)	(446,464)	(446,464)	(5,357,568)
Other Benefits (Medicare, Unemp.)	(88,760)	(88,760)	(88,760)	(88,760)	(88,760)	(88,760)	(88,760)	(88,760)	(88,760)	(88,760)	(88,760)	(88,756)	(1,065,116)
SubTotal Salaries and Benefits	(7,271,637)	(7,271,637)	(7,271,637)	(7,271,637)	(7,271,637)	(7,271,637)	(7,271,637)	(7,271,637)	(7,271,637)	(7,271,637)	(7,271,637)	(7,271,633)	(87,259,640)
Operations & Maintenance	(385,319)	(385,319)	(385,319)	(385,319)	(385,319)	(385,319)	(385,319)	(385,319)	(385,319)	(385,319)	(385,319)	(385,319)	(4,623,828)
Contractual Services	(707,613)	(707,613)	(707,613)	(707,613)	(707,613)	(707,613)	(707,613)	(707,613)	(707,613)	(707,613)	(707,613)	(707,613)	(8,491,356)
Internal Service Fund Charges	(1,248,425)	(1,248,425)	(1,248,425)	(1,248,425)	(1,248,425)	(1,248,425)	(1,248,425)	(1,248,425)	(1,248,425)	(1,248,425)	(1,248,425)	(1,248,425)	(14,981,100)
Equipment (Capital Outlay)	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	(153,917)	(153,917)	(153,917)	(153,917)	(153,917)	(153,917)	(153,917)	(153,917)	(153,917)	(153,917)	(153,917)	(153,917)	(1,847,004)
Credits/Grant Offset (Acct# 5910)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
SubTotal O&M, ISF, Eq, D/S	(2,495,274)	(2,495,274)	(2,495,274)	(2,495,274)	(2,495,274)	(2,495,274)	(2,495,274)	(2,495,274)	(2,495,274)	(2,495,274)	(2,495,274)	(2,495,274)	(29,943,288)
Total Expenditures	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,907)	(117,202,928)
Changes in Payables													
Changes in Prepays													
Net Outflows	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,911)	(9,766,907)	(117,202,928)
Net Cash provided/(used) by Operations	(3,580,114)	(3,564,751)	463,648	(3,553,064)	(2,147,937)	213,075	8,266,460	(2,773,355)	(3,072,034)	(1,417,643)	6,540,040	2,157,906	(2,467,770)
Transfers In	2,200,000	-	-	-	-	-	-	-	-	-	-	9,252,986	11,452,986
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	(2,516,000)	(2,516,000)
Net Transfers	2,200,000	-	-	-	-	-	-	-	-	-	-	6,736,986	8,936,986
Net Cash Excess/(Requirement)	(1,380,114)	(3,564,751)	463,648	(3,553,064)	(2,147,937)	213,075	8,266,460	(2,773,355)	(3,072,034)	(1,417,643)	6,540,040	8,894,892	6,469,216
Beginning Cash	(14,828,089)	(16,208,203)	(19,772,954)	(19,309,306)	(22,862,371)	(25,010,308)	(24,797,233)	(16,530,773)	(19,304,128)	(22,376,162)	(23,793,805)	(17,253,765)	(14,828,089)
Ending Cash	(16,208,203)	(19,772,954)	(19,309,306)	(22,862,371)	(25,010,308)	(24,797,233)	(16,530,773)	(19,304,128)	(22,376,162)	(23,793,805)	(17,253,765)	(8,358,873)	(8,358,873)

As of 04/10/2013

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EXHIBIT L

City of San Bernardino
All Other Funds Actual Cash Flow
FY 2013/2014

Inflows/Outflows	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	FY 2014
Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
VLF In Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax In Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	18,990	18,990	18,990	18,990	18,990	18,990	18,990	18,990	18,990	18,990	18,990	18,990	227,880
Licenses and Permits	83	83	83	83	83	83	83	83	83	83	83	83	996
Fines and Penalties	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
Use of Money and Property	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	125,004
Intergovernmental (Other Govts)	3,522	3,522	525,789	3,522	3,522	3,522	3,522	3,522	3,522	3,522	3,522	3,522	564,531
Charges for Services	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	6,583	78,996
Miscellaneous	6,919,599	6,919,599	7,491,429	6,919,599	6,919,599	6,919,599	6,919,599	6,919,599	6,919,599	6,919,599	6,919,599	5,024,910	81,712,329
Total Monthly Revenues	6,961,694	6,961,694	8,055,791	6,961,694	6,961,694	6,961,694	6,961,694	6,961,694	6,961,694	6,961,694	6,961,694	5,067,005	82,739,736
<i>Changes in Receivables</i>	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Changes in Advances</i>	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Inflows	6,961,694	6,961,694	8,055,791	6,961,694	6,961,694	6,961,694	6,961,694	6,961,694	6,961,694	6,961,694	6,961,694	5,067,005	82,739,736
Salaries	(916,073)	(916,073)	(916,073)	(916,073)	(916,073)	(916,073)	(916,073)	(916,073)	(916,073)	(916,073)	(916,073)	(916,073)	(10,992,876)
Special Salaries	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(16,548)
Overtime	(24,016)	(24,016)	(24,016)	(24,016)	(24,016)	(24,016)	(24,016)	(24,016)	(24,016)	(24,016)	(24,016)	(24,016)	(288,192)
Other Pay	(94,442)	(94,442)	(94,442)	(94,442)	(94,442)	(94,442)	(94,442)	(94,442)	(94,442)	(94,442)	(94,442)	(94,442)	(1,133,304)
PERS Retirees Health	-	-	-	-	-	-	-	-	-	-	-	-	-
PERS ER Payments	(157,958)	(157,958)	(157,958)	(157,958)	(157,958)	(157,958)	(157,958)	(157,958)	(157,958)	(157,958)	(157,958)	(157,958)	(1,895,496)
Health Insurance	(120,155)	(120,155)	(120,155)	(120,155)	(120,155)	(120,155)	(120,155)	(120,155)	(120,155)	(120,155)	(120,155)	(120,155)	(1,441,860)
Other Benefits (Medicare, Unemp.)	(15,927)	(15,927)	(15,927)	(15,927)	(15,927)	(15,927)	(15,927)	(15,927)	(15,927)	(15,927)	(15,927)	(15,923)	(191,120)
SubTotal Salaries and Benefits	(1,329,950)	(1,329,950)	(1,329,950)	(1,329,950)	(1,329,950)	(1,329,950)	(1,329,950)	(1,329,950)	(1,329,950)	(1,329,950)	(1,329,950)	(1,329,946)	(15,959,396)
Operations & Maintenance	(1,995,252)	(1,995,252)	(1,995,252)	(1,995,252)	(1,995,252)	(1,995,252)	(1,995,252)	(1,995,252)	(1,995,252)	(1,995,252)	(1,995,252)	(1,995,252)	(22,048,335)
Contractual Services	(1,938,037)	(1,938,037)	(1,938,037)	(1,938,037)	(1,938,037)	(1,938,037)	(1,938,037)	(1,938,037)	(1,938,037)	(1,938,037)	(1,938,037)	(1,938,037)	(23,256,444)
Internal Service Fund Charges	(681,946)	(681,946)	(681,946)	(681,946)	(681,946)	(681,946)	(681,946)	(681,946)	(681,946)	(681,946)	(681,946)	(681,946)	(8,183,352)
Equipment (Capital Outlay)	(29,733)	(29,733)	(29,733)	(29,733)	(29,733)	(29,733)	(29,733)	(29,733)	(29,733)	(29,733)	(29,733)	(29,733)	(356,796)
Debt Service	(507,053)	(507,053)	(507,053)	(507,053)	(507,053)	(507,053)	(507,053)	(507,053)	(507,053)	(507,053)	(507,053)	(507,053)	(6,084,636)
Credits/Grant Offset (Acct# 5910)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
SubTotal O&M, ISF, Eq, D/S	(5,152,021)	(5,152,021)	(5,152,021)	(5,152,021)	(5,152,021)	(5,152,021)	(5,152,021)	(5,152,021)	(5,152,021)	(5,152,021)	(5,152,021)	(3,257,332)	(59,929,563)
Total Expenditures	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(4,587,278)	(75,888,959)
<i>Changes in Payables</i>	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Changes in Prepaids</i>	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Outflows	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(6,481,971)	(4,587,278)	(75,888,959)
Net Cash provided/(used) by Operations	479,723	479,723	1,573,820	479,723	479,723	479,723	479,723	479,723	479,723	479,723	479,723	479,727	6,850,777
Transfers In	-	-	-	-	-	-	-	-	-	-	-	2,516,000	2,516,000
Transfers Out	(2,200,000)	-	-	-	-	-	-	-	-	-	-	-	(9,252,986)
Net Transfers	(2,200,000)	-	-	-	-	-	-	-	-	-	-	(6,736,986)	(6,736,986)
Net Cash Excess/(Requirement)	(1,720,277)	479,723	1,573,820	479,723	479,723	479,723	479,723	479,723	479,723	479,723	479,723	(6,257,259)	(2,086,209)
Beginning Cash	28,283,816	26,563,539	27,043,262	28,617,082	29,096,805	29,576,528	30,056,251	30,535,974	31,015,697	31,495,420	31,975,143	32,454,866	28,283,816
Ending Cash	26,563,539	27,043,262	28,617,082	29,096,805	29,576,528	30,056,251	30,535,974	31,015,697	31,495,420	31,975,143	32,454,866	26,197,607	26,197,607