

**CITY OF SAN BERNARDINO**  
**Fire Equipment Acquisition Fund**

**FUND 211**

This fund accounts for the Fire Equipment Acquisition revenues which can be used by the Fire Department to purchase new equipment and supplies that are needed by the Fire Department.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
<b>REVENUE DETAIL 211-000-</b>				
4505 Interest on Idle Cash				
4824 Impact Fee				
<b>TOTAL REVENUE</b>	-	-	-	-
<b>EXPENDITURE DETAIL 211-377 -</b>				
50XX Salaries and Benefits			115,600	
51XX Maintenance and Operations			7,986	
5505 Other Contractual			20,202	
5704 Miscellaneous Equipment			(2,424)	
5803 Debt Service				
<b>TOTAL EXPENDITURES</b>	-	-	141,364	-
<b>OTHER FINANCING SOURCES (USES)</b>				
6450 Transfers In				-
7451 Transfers Out			(425,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	(425,000)	-
<b>AVAILABLE BEGINNING FUND BALANCE (DEFICIT)</b>	-	-	769,012	202,648
<b>AVAILABLE ENDING FUND BALANCE (DEFICIT)</b>	-	-	202,648	202,648

CITY OF SAN BERNARDINO  
BUDGET - JUSTIFICATION  
FY 2009-10

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FUND 211: Fire Equipment Acquisition Fund

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**Expenditures**

Projects: 211-377-5XXX

Continuing Projects

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Proposed New Projects

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Total

\$ -  

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**CITY OF SAN BERNARDINO**  
**Law Enforcement Facilities, Vehicles and Equipment Fee**

**FUND 261**

This fund accounts for the Law Enforcement Facilities, Vehicles and Equipment impact fee imposed on new residential, commercial and industrial development to fund the cost of facilities, vehicles and equipment described or identified in the Law Enforcement Facilities Section the Master Facility Plan.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
REVENUE DETAIL 261-000-				
4505 Interest on Idle Cash	4,511	2,074	3,000	3,000
4824 Impact Fee	205,444	97,644	90,000	90,000
<b>TOTAL REVENUE</b>	<b>209,955</b>	<b>99,718</b>	<b>93,000</b>	<b>93,000</b>
EXPENDITURE DETAIL 261-481 -				
Carryover Purchase Orders Total	-	-	-	-
5111 Materials & Supplies	7,131	2,619	-	-
5502 Other Professional Service	54,117	-	-	-
5504 Construction	-	-	-	-
5611 Vehicle Lease Payments	-	-	-	200,000
5703 Communications Equipment	42,481	9,120	-	-
5704 Miscellaneous Equipment	106,790	74,661	46,415	-
<b>TOTAL EXPENDITURES</b>	<b>210,519</b>	<b>86,400</b>	<b>46,415</b>	<b>200,000</b>
OTHER FINANCING SOURCES (USES)				
6450 Transfers In				
7451 Transfers Out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE BEGINNING FUND BALANCE (DEFICIT)</b>	<b>74,661</b>	<b>74,097</b>	<b>87,415</b>	<b>134,000</b>
<b>AVAILABLE ENDING FUND BALANCE (DEFICIT)</b>	<b>74,097</b>	<b>87,415</b>	<b>134,000</b>	<b>27,000</b>

CITY OF SAN BERNARDINO  
BUDGET - JUSTIFICATION  
FY 2009-10

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FUND 261: LAW ENFORCEMENT FACILITIES, VEHICLES AND EQUIPMENT FEE

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**Expenditures**

261-4814-5XXX

Continuing Expenditures

\$ -  

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Proposed New Expenditures

5611 New Police Vehicles Lease Payment

200,000  

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200,000  

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Total

\$ 200,000

**CITY OF SAN BERNARDINO**  
**Fire Suppression Facilities, Vehicles and Equipment Fee**

**FUND 262**

This fund accounts for the Fire Suppression Facilities, Vehicle and Equipment fee imposed on new residential, commercial and industrial development to fund the acquisition of new equipment and relocation, expansion and construction of fire protection facilities described or identified in the Fire Protection Facilities section of the Master Facility Plan.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
<b>REVENUE DETAIL 262-000-</b>				
4505 Interest on Idle Cash	7,307	12,469	9,252	8,000
4824 Impact Fee	205,741	92,796	78,900	80,000
4901 Misc Other Revenue	-	-	104,213	58,900
<b>TOTAL REVENUE</b>	<b>213,048</b>	<b>105,265</b>	<b>192,365</b>	<b>146,900</b>
<b>EXPENDITURE DETAIL 262-482 -</b>				
5502 Professional/Contractual		23,512	461,200	
5504 Construction				
5701 Vehicles				
5704 Miscellaneous Equipment				
5803 Debt Service			155,300	155,300
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>23,512</b>	<b>616,500</b>	<b>155,300</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
6450 Transfers In			785,534	-
7451 Transfers Out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>785,534</b>	<b>-</b>
<b>AVAILABLE BEGINNING FUND BALANCE (DEFICIT)</b>	<b>75,568</b>	<b>288,616</b>	<b>370,369</b>	<b>731,768</b>
<b>AVAILABLE ENDING FUND BALANCE (DEFICIT)</b>	<b>288,616</b>	<b>370,369</b>	<b>731,768</b>	<b>723,368</b>

**4901 Notes**

The \$104,213 is the sum of 4 invoices sent to Caltrans for reimbursement related to the fire garage relocation.  
The \$58,900 is the anticipated remaining amount of expenditures to be sent to Caltrans for reimbursement related to the fire engine relocation.

**6450 Notes**

The \$785,534 was transferred from the Verdmont Infrastructure Fee and is related to the Verdmont Fire Station.  
The Fire DIFF will use the \$769,000 to make debt service payments annually of \$155,300  
In order to keep track of the Fire DIFF balance please refer to the spreadsheet below.

<b>Restricted for</b>		
<b>Verdemont Debt Service</b>		
		<b>\$785,534</b>
FY 08-09		(\$155,300)
FY 09-10		(\$155,300)
		<b>\$474,934</b>

<b>Fire DIFF Balance</b>		
<b>( No Verdmont Transfer In &amp; Expenditures)</b>		
		<b>\$101,534</b>
FY 08-09		\$101,534
FY 09-10		\$248,434

CITY OF SAN BERNARDINO  
BUDGET - JUSTIFICATION  
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FUND 262: Fire Supression Facilities, Vehicles, and Equipment Fee

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**Expenditures**

Projects: 262-482-5XXX

Continuing Projects

5803	Verdemont Debt Service	\$	155,300
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			-
			-
			-
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			155,300
			<hr/>

Proposed New Projects

\$	-
	-
	-
	-
	-
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	-
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Total	\$	<u>155,300</u>
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**CITY OF SAN BERNARDINO**  
**Local Circulation System Fee**

**FUND 263**

This fund accounts for the local circulation systems fee imposed on new residential, commercial and industrial development to fund the cost of streets, signals and bridges described or identified in the Circulation System section of the Master Facility Plan.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
<b>REVENUE DETAIL 263-000-</b>				
4505 Interest on Idle Cash	10,019	25,664	15,000	15,000
4824 Impact Fee	345,071	408,782	65,000	65,000
<b>TOTAL REVENUE</b>	<b>355,090</b>	<b>434,446</b>	<b>80,000</b>	<b>80,000</b>
<b>EXPENDITURE DETAIL 263-483 -</b>				
5504 Projects		183,080	75,000	747,600
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>183,080</b>	<b>75,000</b>	<b>747,600</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
6450 Transfers In				
7451 Transfers Out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE BEGINNING FUND BALANCE (DEFICIT)</b>	<b>62,974</b>	<b>418,064</b>	<b>669,430</b>	<b>674,430</b>
<b>AVAILABLE ENDING FUND BALANCE (DEFICIT)</b>	<b>418,064</b>	<b>669,430</b>	<b>674,430</b>	<b>6,830</b>

**CITY OF SAN BERNARDINO  
BUDGET - JUSTIFICATION  
FY 2009-10**

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**FUND 263: LOCAL CIRCULATION SYSTEM FEE**

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**Expenditures**

Projects: 263-483-5504

Continuing Projects

7486	Little Mountain and 48th Street Traffic Signal (TC04-31)	\$	65,100
7653	Rialto Ave & Meridian Ave Traffic Signal (TC04-35)		140,000
7716	Medical Ctr Dr & Magnolia Ave Traffic Signal (TC07-01)		192,500
7772	Install Traffic Signal at Pacific St & Valeria Dr (TC07-05)		160,000
7775	Redlands Blvd & Gardena St Traffic Signal (TC08-04)		60,000
7849	Kendall Dr & 48th St Traffic Signal (Design only)(TC07-02)		20,000
			637,600

Proposed New Projects

7486	Design New Traffic Signal at Little Mountain & 48th (TC04-31)		90,000
7714	Waterman Ave & Olive St Traffic Signal (TC06-11)		10,000
7715	"E" St & Century Ave Traffic Signal (TC06-12)		10,000
			-
			110,000

Total	\$	747,600
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**CITY OF SAN BERNARDINO**  
**Regional Circulation System Fee**

**FUND 264**

This fund accounts for the regional circulation systems fee imposed on new residential, commercial and industrial development to fund the cost of freeway interchanges, railroad grade separations and regional arterial highways described or identified in the Circulation System section of the Master Facility Plan.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
<b>REVENUE DETAIL 264-000-</b>				
4505 Interest on Idle Cash	72,114	333,418	200,000	200,000
4824 Impact Fee	2,143,658	3,752,399	750,000	750,000
<b>TOTAL REVENUE</b>	<b>2,215,772</b>	<b>4,085,817</b>	<b>950,000</b>	<b>950,000</b>
<b>EXPENDITURE DETAIL 264-484 -</b>				
5504 Projects			96,900	3,928,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>96,900</b>	<b>3,928,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
6450 Transfers In				
7451 Transfers Out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE BEGINNING FUND BALANCE (DEFICIT)</b>	<b>595,160</b>	<b>2,810,932</b>	<b>6,896,749</b>	<b>7,749,849</b>
<b>AVAILABLE ENDING FUND BALANCE (DEFICIT)</b>	<b>2,810,932</b>	<b>6,896,749</b>	<b>7,749,849</b>	<b>4,771,849</b>

**CITY OF SAN BERNARDINO  
BUDGET - JUSTIFICATION  
FY 2009-10**

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**FUND 264: REGIONAL CIRCULATION SYSTEM FEE**

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**Expenditures**

Projects: 264-484-5504

Continuing Projects

7121	Mt Vernon Bridge: Bridge Replacement (SS04-12)	\$	400,000
7160	40th St Widening from Acre Ln to Electric (SS04-14)		500,000
7245	State St: 5th past High School to Baseline & Signal Impr (SS04-09)		131,000
7325	Palm Ave Grade Separation at BNSF Railroad Tracks (SS04-09)		404,100
7655	Design Traffic Signals for Palm Ave & I-215 Ramps (TC04-45)		350,000
7836	SR-210 Westbound Exit Ramp & 30th St-New Traffic Signal (TC08-09)		200,000
			1,985,100

Proposed New Projects

7121	Mt Vernon Bridge: Bridge Replacement (SS04-12)		838,800
7160	40th St Widening from Acre Ln to Electric (SS04-14)		184,100
7245	State St: 5th past High School to Baseline & Signal Impr (SS04-09)		670,000
7325	Palm Ave Grade Separation at BNSF Railroad Tracks (SS04-09)		250,000
			1,942,900
	Total	\$	3,928,000

**CITY OF SAN BERNARDINO**  
**Library Facilities and Collection Fee**

**FUND 265**

This fund accounts for the Library Facility and Collection impact fee imposed on new residential development to finance additions to the library collection described or identified in the Library Facility and Collection section of the Master Facility Plan.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
<b>REVENUE DETAIL 265-000-</b>				
4505 Interest on Idle Cash	999	1,744	500	500
4824 Impact Fee	38,832	57,826	10,000	10,000
<b>TOTAL REVENUE</b>	<b>39,831</b>	<b>59,570</b>	<b>10,500</b>	<b>10,500</b>
<b>EXPENDITURE DETAIL 265-485 -</b>				
5123 Library Books		86,601	6,600	31,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>86,601</b>	<b>6,600</b>	<b>31,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
6450 Transfers In				
7451 Transfers Out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE BEGINNING FUND BALANCE (DEFICIT)</b>	<b>3,787</b>	<b>43,618</b>	<b>16,587</b>	<b>20,487</b>
<b>AVAILABLE ENDING FUND BALANCE (DEFICIT)</b>	<b>43,618</b>	<b>16,587</b>	<b>20,487</b>	<b>(13)</b>

CITY OF SAN BERNARDINO  
BUDGET - JUSTIFICATION  
FY 2009-10

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FUND 265: LIBRARY FACILITIES AND COLLECTION FEE

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**Expenditures**

Library Books: 265-485-5123

Continuing Projects

Library Books	\$	20,500
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		20,500
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Proposed New Projects

Library Books		10,500
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		10,500
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Total	\$	<u>31,000</u>
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**CITY OF SAN BERNARDINO**  
**Public Meeting Facilities Fee**

**FUND 266**

This fund accounts for the Public Meeting Facilities impact fee imposed on new residential development to finance additions to the public meeting facilities described or identified in the Community Public Use Facilities section of the Master Facility Plan.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
REVENUE DETAIL 266-000-				
4505 Interest on Idle Cash	1,294	4,569	3,500	3,500
4824 Impact Fee	51,250	85,510	15,000	15,000
<b>TOTAL REVENUE</b>	<b>52,544</b>	<b>90,079</b>	<b>18,500</b>	<b>18,500</b>
EXPENDITURE DETAIL 266-486 -				
5504 Projects				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
OTHER FINANCING SOURCES (USES)				
6450 Transfers In				
7451 Transfers Out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE BEGINNING FUND BALANCE (DEFICIT)</b>	<b>4,751</b>	<b>57,295</b>	<b>147,374</b>	<b>165,874</b>
<b>AVAILABLE ENDING FUND BALANCE (DEFICIT)</b>	<b>57,295</b>	<b>147,374</b>	<b>165,874</b>	<b>184,374</b>

**CITY OF SAN BERNARDINO**  
**Aquatics Facilities Fee**

**FUND 267**

This fund accounts for the Aquatics Facilities impact fee imposed on new residential development to finance additions to community's aquatic facilities described or identified in the Aquatic Center Facilities section of the Master Facility Plan.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
<b>REVENUE DETAIL 267-000-</b>				
4505 Interest on Idle Cash	511	1,680	1,000	1,000
4824 Impact Fee	19,853	29,822	5,000	5,000
<b>TOTAL REVENUE</b>	<b>20,364</b>	<b>31,502</b>	<b>6,000</b>	<b>6,000</b>
<b>EXPENDITURE DETAIL 267-487 -</b>				
5504 Projects				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
6450 Transfers In				
7451 Transfers Out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE BEGINNING FUND BALANCE (DEFICIT)</b>	<b>1,936</b>	<b>22,300</b>	<b>53,802</b>	<b>59,802</b>
<b>AVAILABLE ENDING FUND BALANCE (DEFICIT)</b>	<b>22,300</b>	<b>53,802</b>	<b>59,802</b>	<b>65,802</b>

**CITY OF SAN BERNARDINO**

**AB 1600 Parkland and Open Space Acquisition and Park Improvement Fee**

**FUND 268**

This fund accounts for the AB 1600 Parkland and Open Space Acquisition and Park Improvement impact fee imposed on new residential development to finance the park and open space facilities described or identified in the Parkland and Open Space Improvement section of the Master Facility Plan.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
REVENUE DETAIL 268-000-				
4505 Interest on Idle Cash	9,529	29,122	18,000	18,000
4824 Impact Fee	388,380	723,632	50,000	50,000
<b>TOTAL REVENUE</b>	<b>397,909</b>	<b>752,754</b>	<b>68,000</b>	<b>68,000</b>
EXPENDITURE DETAIL 268-488 -				
5504 Projects	31,118	283,324	65,600	1,275,800
<b>TOTAL EXPENDITURES</b>	<b>31,118</b>	<b>283,324</b>	<b>65,600</b>	<b>1,275,800</b>
OTHER FINANCING SOURCES (USES)				
6450 Transfers In				
7451 Transfers Out				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE BEGINNING FUND BALANCE (DEFICIT)</b>	<b>23,712</b>	<b>390,503</b>	<b>859,933</b>	<b>862,333</b>
<b>AVAILABLE ENDING FUND BALANCE (DEFICIT)</b>	<b>390,503</b>	<b>859,933</b>	<b>862,333</b>	<b>(345,467)</b>





**CITY OF SAN BERNARDINO**

**Quimby Act Parkland and Open Space Acquisition and Park Improvement Fee**

**FUND 269**

This fund accounts for the Quimby Act Parkland and Open Space Acquisition and Park Improvement impact fee imposed on new residential development to finance the park and open space facilities described or identified in the Parkland and Open Space Improvement section of the Master Facility Plan.

	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ESTIMATE	2009-10 ADOPTED
REVENUE DETAIL 269-000-				
4505 Interest on Idle Cash	1,327	2,888	3,500	3,500
4824 Impact Fee	52,668	20,064	76,500	76,500
TOTAL REVENUE	<u>53,995</u>	<u>22,952</u>	<u>80,000</u>	<u>80,000</u>
EXPENDITURE DETAIL 269-489 -				
5504 Projects				-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
6450 Transfers In				
7451 Transfers Out				
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
AVAILABLE BEGINNING FUND BALANCE (DEFICIT)	11,856	65,851	88,803	168,803
AVAILABLE ENDING FUND BALANCE (DEFICIT)	<u>65,851</u>	<u>88,803</u>	<u>168,803</u>	<u>248,803</u>

CITY OF SAN BERNARDINO  
BUDGET - JUSTIFICATION  
FY 2008-09

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FUND 269: QIMBY ACT PARKLAND AND OPEN SPACE ACQUISITION AND PARK IMPROVEMENT FEE

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Expenditures

269-489-5504

Continuing Projects

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Total

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