

APPENDICES



2012-13

*complete county
of choices ... vibrant economy ... skilled workforce ...
... countywide prosperity ... sustainable systems ...
destination ... a home ... San Bernardino County ... complete
... vibrant economy ... skilled workforce ... unique advantages ...
... systems ... model communities ... a destination ... a home ... San
... broad range of choices ... vibrant economy ... skilled workforce ...
... sustainable systems ... model communities ... a destination ... a home ...
... broad range of choices ... vibrant economy ... skilled workforce ... unique
... systems ... model communities ... a destination ... a home ... San Bernardino
... vibrant economy ... skilled workforce ... unique advantages ... countywide
... destination ... a home ... San Bernardino County ... complete county
... unique advantages ... countywide prosperity ... sustainable systems
... County ... complete county ... broad range of choices ... vibrant
... prosperity ... sustainable systems ... model communities ... a
... broad range of choices ... vibrant economy ... skilled work
... model communities ... a destination ... a home ... San
... vibrant economy ... skilled workforce ... unique advantages ...
... destination ... a home ... San Bernardino County ... complete
... unique advantages ... countywide prosperity ... susta
... County ... complete county ... broad range of choice
... prosperity ... sustainable systems ... model communities
... of choices ... vibrant economy ... skilled work*

ADMINISTRATION

| | Fiscal Year 2010-11 Final Budget | Fiscal Year 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year 2012-13 Adopted Budget |
|---|---|---|---|---|
| Appropriation | | | | |
| Staffing Expenses | 92,003,822 | 88,681,600 | 88,555,657 | 104,691,774 |
| Operating Expenses | 141,918,738 | 164,643,407 | 158,990,499 | 187,710,265 |
| Capital Expenditures | 8,211,871 | 14,142,452 | 10,637,093 | 15,312,824 |
| Reimbursements | (38,605,646) | (40,808,157) | (40,748,926) | (42,600,952) |
| Contingencies | 1,908,278 | 1,681,737 | 1,473,885 | 1,501,830 |
| Subtotal | 205,437,063 | 228,341,039 | 218,908,208 | 266,615,741 |
| Operating Transfers Out | 9,678,973 | 11,400,402 | 11,667,804 | 12,437,269 |
| Total | 215,116,036 | 239,741,441 | 230,576,012 | 279,053,010 |
| Revenue | | | | |
| Taxes | 0 | 0 | 0 | 0 |
| Realignment | 0 | 0 | 0 | 0 |
| State and Federal Aid | 301,132 | 291,380 | 158,795 | 415,711 |
| Fee/Rate | 154,944,527 | 155,530,218 | 163,484,504 | 165,698,233 |
| Other Revenue | 7,131,344 | 8,543,962 | (270,634) | 18,612,241 |
| Operating Transfers In | 8,484,031 | 8,409,146 | 7,948,126 | 6,183,948 |
| Fund Balance/Use of Unrestricted Net Assets | 3,588,581 | 18,725,930 | 18,725,930 | 37,840,596 |
| Net County Cost | 40,666,421 | 48,240,805 | 40,529,291 | 50,302,281 |
| Total | 215,116,036 | 239,741,441 | 230,576,012 | 279,053,010 |
| Budgeted Staffing | 872 | 841 | 816 | 797 |



CAPTIAL FACILITIES LEASES

| | Fiscal Year 2010-11 Final Budget | Fiscal Year 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year 2012-13 Adopted Budget |
|---|---|---|---|---|
| Appropriation | | | | |
| Staffing Expenses | 0 | 0 | 0 | 0 |
| Operating Expenses | 56,678,154 | 18,202,053 | 18,052,053 | 14,998,418 |
| Capital Expenditures | 0 | 0 | 0 | 0 |
| Reimbursements | (2,037,795) | (1,943,662) | (1,943,662) | (1,945,536) |
| Contingencies | 0 | 0 | 0 | 0 |
| Subtotal | 54,640,359 | 16,258,391 | 16,108,391 | 13,052,882 |
| Operating Transfers Out | 0 | 0 | 0 | 0 |
| Total | 54,640,359 | 16,258,391 | 16,108,391 | 13,052,882 |
| Revenue | | | | |
| Taxes | 0 | 0 | 0 | 0 |
| Realignment | 0 | 0 | 0 | 0 |
| State and Federal Aid | 0 | 0 | 0 | 0 |
| Fee/Rate | 0 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 917,784 | 0 |
| Operating Transfers In | 38,000,000 | 0 | 189,605 | 0 |
| Fund Balance/Use of Unrestricted Net Assets | 0 | 0 | 0 | 0 |
| Net County Cost | 16,640,359 | 16,258,391 | 15,001,002 | 13,052,882 |
| Total | 54,640,359 | 16,258,391 | 16,108,391 | 13,052,882 |



ECONOMIC DEVELOPMENT AGENCY

| | Fiscal Year 2010-11 Final Budget | Fiscal Year 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year* 2012-13 Adopted Budget |
|---|---|---|---|--|
| Appropriation | | | | |
| Staffing Expenses | 12,072,568 | 11,733,326 | 10,841,247 | 12,027,678 |
| Operating Expenses | 41,725,699 | 84,915,982 | 44,498,269 | 73,810,868 |
| Capital Expenditures | 0 | 0 | 2,300,450 | 366,000 |
| Reimbursements | (10,636,771) | (3,965,555) | (5,163,834) | (4,383,984) |
| Contingencies | 22,375,770 | 1,336,025 | 20,692,605 | 10,143,591 |
| Subtotal | <u>65,537,266</u> | <u>94,019,778</u> | <u>73,168,737</u> | <u>91,964,153</u> |
| Operating Transfers Out | 3,269,328 | 4,813,400 | 2,826,281 | 12,945,270 |
| Total | <u>68,806,594</u> | <u>98,833,178</u> | <u>75,995,018</u> | <u>104,909,423</u> |
| Revenue | | | | |
| Taxes | 571 | 0 | 3,695 | 0 |
| Realignment | 0 | 0 | 0 | 0 |
| State and Federal Aid | 43,041,754 | 72,028,678 | 49,683,469 | 50,687,815 |
| Fee/Rate | 147,023 | 127,150 | 47,313 | 30,000 |
| Other Revenue | 5,722,411 | 4,003,781 | 3,635,629 | 4,591,374 |
| Operating Transfers In | 12,308 | 0 | 268,316 | 300,000 |
| Fund Balance/Use of Unrestricted Net Assets | 17,018,938 | 19,731,418 | 19,731,418 | 46,385,020 |
| Net County Cost | 2,863,589 | 2,942,151 | 2,625,178 | 2,915,214 |
| Total | <u>68,806,594</u> | <u>98,833,178</u> | <u>75,995,018</u> | <u>104,909,423</u> |
| Budgeted Staffing | 179 | 146 | 157 | 143 |

*Economic Development now includes the Housing Successor to the County Redevelopment Agency.



FISCAL

| | Fiscal Year 2010-11 Final Budget | Fiscal Year 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year 2012-13 Adopted Budget |
|---|---|---|---|---|
| Appropriation | | | | |
| Staffing Expenses | 39,281,574 | 39,168,412 | 38,559,078 | 43,061,868 |
| Operating Expenses | 18,895,517 | 25,981,727 | 21,583,508 | 23,364,855 |
| Capital Expenditures | 185,913 | 338,750 | 179,667 | 285,000 |
| Reimbursements | (1,660,396) | (4,074,962) | (2,954,626) | (1,673,664) |
| Contingencies | 10,535,201 | 2,676,638 | 7,129,493 | 4,795,573 |
| Subtotal | 67,237,809 | 64,090,565 | 64,497,120 | 69,833,632 |
| Operating Transfers Out | 600,919 | 4,000,000 | 4,045,000 | 0 |
| Total | 67,838,728 | 68,090,565 | 68,542,120 | 69,833,632 |
| Revenue | | | | |
| Taxes | 331,935 | 980,000 | 18,000 | 926,500 |
| Realignment | 0 | 0 | 0 | 0 |
| State and Federal Aid | 104,318 | 54,500 | 925,062 | 150,481 |
| Fee/Rate | 25,306,124 | 27,440,340 | 27,864,933 | 29,852,768 |
| Other Revenue | 5,714,812 | 4,780,479 | 5,189,379 | 6,360,536 |
| Operating Transfers In | 0 | 0 | 0 | 0 |
| Fund Balance/Use of Unrestricted Net Assets | 11,462,206 | 10,549,141 | 10,549,141 | 7,284,046 |
| Net County Cost | 24,919,333 | 24,286,105 | 23,995,605 | 25,259,301 |
| Total | 67,838,728 | 68,090,565 | 68,542,120 | 69,833,632 |
| Budgeted Staffing | 572 | 524 | 511 | 513 |



ARROWHEAD REGIONAL MEDICAL CENTER

| | Fiscal Year* 2010-11 Final Budget | Fiscal Year* 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year 2012-13 Adopted Budget |
|---|--|--|---|---|
| Appropriation | | | | |
| Staffing Expenses | 201,506,225 | 213,537,902 | 213,455,055 | 234,420,563 |
| Operating Expenses | 211,735,856 | 218,350,481 | 234,226,490 | 221,099,068 |
| Capital Expenditures | 11,011,810 | 18,459,525 | 16,329,447 | 19,137,833 |
| Reimbursements | (12,500) | 0 | (139,321) | 0 |
| Contingencies | 13,480,579 | 172,045 | 172,045 | 172,045 |
| Subtotal | <u>437,721,970</u> | <u>450,519,953</u> | <u>464,043,716</u> | <u>474,829,509</u> |
| Operating Transfers Out | 9,812,306 | 8,896,317 | 11,713,936 | 9,794,216 |
| Total | <u>447,534,276</u> | <u>459,416,270</u> | <u>475,757,652</u> | <u>484,623,725</u> |
| Revenue | | | | |
| Taxes | 0 | 0 | 0 | 0 |
| Realignment | 0 | 0 | 0 | 0 |
| State and Federal Aid | 316,636,133 | 293,405,249 | 307,854,556 | 325,922,825 |
| Fee/Rate | 89,696,625 | 86,684,872 | 86,684,872 | 78,120,942 |
| Other Revenue | 14,664,624 | 5,395,762 | 4,630,025 | 6,576,002 |
| Operating Transfers In | 27,012,034 | 64,118,180 | 66,775,992 | 65,657,499 |
| Fund Balance/Use of Unrestricted Net Assets | (475,140) | 9,812,207 | 9,812,207 | 8,346,457 |
| Net County Cost | 0 | 0 | 0 | 0 |
| Total | <u>447,534,276</u> | <u>459,416,270</u> | <u>475,757,652</u> | <u>484,623,725</u> |
| Budgeted Staffing | 3,116 | 3,225 | 3,416 | 3,507 |

*Restated to include Medical Center Capital Facility Lease Payment. Previously included in Human Services operational group.

Note: Includes appropriation and revenue for ARMC's Capital Improvement Funds.



HUMAN SERVICES

| | Fiscal Year* 2010-11 Final Budget | Fiscal Year* 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year 2012-13 Adopted Budget |
|---|--|--|---|---|
| Appropriation | | | | |
| Staffing Expenses | 448,168,397 | 504,060,623 | 466,927,020 | 522,598,718 |
| Operating Expenses | 900,402,638 | 942,431,142 | 854,295,625 | 949,692,785 |
| Capital Expenditures | 7,001,873 | 10,591,179 | 4,048,640 | 10,965,700 |
| Reimbursements | (44,809,884) | (47,130,689) | (45,036,036) | (44,776,243) |
| Contingencies | 102,312,857 | 64,725,403 | 95,477,530 | 70,224,282 |
| Subtotal | <u>1,413,075,881</u> | <u>1,474,677,658</u> | <u>1,375,712,779</u> | <u>1,508,705,242</u> |
| Operating Transfers Out | 38,801,283 | 44,614,453 | 37,911,523 | 43,059,432 |
| Total | <u>1,451,877,164</u> | <u>1,519,292,111</u> | <u>1,413,624,302</u> | <u>1,551,764,674</u> |
| Revenue | | | | |
| Taxes | 34,783 | 36,396 | 29,204 | 32,374 |
| Realignment | 146,553,181 | 156,034,910 | 161,861,903 | 167,851,315 |
| State and Federal Aid | 1,085,522,774 | 1,093,541,725 | 1,016,042,223 | 1,101,552,737 |
| Fee/Rate | 50,475,942 | 69,454,690 | 40,518,812 | 75,408,831 |
| Other Revenue | 31,096,520 | 30,316,792 | 31,395,970 | 31,760,348 |
| Operating Transfers In | 570,564 | 5,111,242 | 1,059,261 | 6,237,620 |
| Fund Balance/Use of Unrestricted Net Assets | 70,535,359 | 98,622,582 | 98,622,582 | 99,855,328 |
| Net County Cost | 67,088,041 | 66,173,774 | 64,094,347 | 69,066,121 |
| Total | <u>1,451,877,164</u> | <u>1,519,292,111</u> | <u>1,413,624,302</u> | <u>1,551,764,674</u> |
| Budgeted Staffing | 7,473 | 7,182 | 7,294 | 7,229 |

*Restated to remove Medical Center Capital Facility Lease Payment. Now included under ARMC.



LAW AND JUSTICE

| | Fiscal Year 2010-11 Final Budget | Fiscal Year 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year 2012-13 Adopted Budget |
|---|---|---|---|---|
| Appropriation | | | | |
| Staffing Expenses | 539,553,428 | 545,887,182 | 552,448,815 | 598,703,243 |
| Operating Expenses | 160,656,578 | 194,196,430 | 203,802,898 | 258,844,663 |
| Capital Expenditures | 9,951,032 | 12,792,482 | 7,323,432 | 12,057,563 |
| Reimbursements | (26,140,868) | (22,425,914) | (30,645,307) | (73,104,001) |
| Contingencies | 38,582,274 | 20,861,398 | 36,442,415 | 21,386,874 |
| Subtotal | <u>722,602,444</u> | <u>751,311,578</u> | <u>769,372,253</u> | <u>817,888,342</u> |
| Operating Transfers Out | 5,360,342 | 3,348,417 | 4,647,647 | 6,068,191 |
| Total | <u>727,962,786</u> | <u>754,659,995</u> | <u>774,019,900</u> | <u>823,956,533</u> |
| Revenue | | | | |
| Taxes | 117,500,000 | 120,000,000 | 127,100,000 | 135,600,000 |
| Realignment | 2,700,630 | 2,700,630 | 2,700,630 | 2,700,630 |
| State and Federal Aid | 92,616,916 | 72,828,358 | 129,159,599 | 162,140,496 |
| Fee/Rate | 164,241,091 | 175,624,495 | 142,911,705 | 152,500,014 |
| Other Revenue | 9,674,078 | 9,437,777 | 10,155,790 | 11,990,786 |
| Operating Transfers In | 1,310,356 | 1,775,046 | 1,949,781 | 1,065,228 |
| Fund Balance/Use of Unrestricted Net Assets | 35,598,842 | 38,837,396 | 38,837,396 | 36,535,911 |
| Net County Cost | 304,320,873 | 333,456,293 | 321,204,999 | 321,423,468 |
| Total | <u>727,962,786</u> | <u>754,659,995</u> | <u>774,019,900</u> | <u>823,956,533</u> |
| Budgeted Staffing | 5,491 | 5,239 | 5,409 | 5,477 |



OPERATIONS AND COMMUNITY SERVICES

| | Fiscal Year 2010-11 Final Budget | Fiscal Year 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year 2012-13 Adopted Budget |
|---|---|---|---|---|
| Appropriation | | | | |
| Staffing Expenses | 86,716,926 | 88,326,672 | 82,075,915 | 88,084,502 |
| Operating Expenses | 235,177,319 | 289,815,321 | 230,211,919 | 278,108,332 |
| Capital Expenditures | 12,582,226 | 24,483,743 | 17,144,990 | 22,179,511 |
| Reimbursements | (70,909,102) | (83,546,143) | (75,740,752) | (82,713,797) |
| Contingencies | 209,115,478 | 196,428,892 | 213,184,891 | 167,929,554 |
| Subtotal | 472,682,847 | 515,508,485 | 466,876,963 | 473,588,102 |
| Operating Transfers Out | 19,236,188 | 20,900,468 | 17,174,097 | 20,640,584 |
| Total | 491,919,035 | 536,408,953 | 484,051,060 | 494,228,686 |
| Revenue | | | | |
| Taxes | 17,147,258 | 17,209,867 | 18,132,467 | 16,850,683 |
| Realignment | 0 | 0 | 0 | 0 |
| State and Federal Aid | 72,811,470 | 93,795,793 | 68,306,956 | 71,080,260 |
| Fee/Rate | 104,390,323 | 124,626,241 | 102,936,214 | 104,241,500 |
| Other Revenue | 11,755,508 | 14,244,018 | 13,347,722 | 11,001,063 |
| Operating Transfers In | 26,179,759 | 22,200,223 | 23,168,735 | 26,359,028 |
| Fund Balance/Use of Unrestricted Net Assets | 231,011,033 | 224,582,572 | 224,582,572 | 221,197,902 |
| Net County Cost | 28,623,684 | 39,750,239 | 33,576,394 | 43,498,250 |
| Total | 491,919,035 | 536,408,953 | 484,051,060 | 494,228,686 |
| Budgeted Staffing | 1,557 | 1,474 | 1,447 | 1,405 |



CAPITAL IMPROVEMENT PROGRAM

| | Fiscal Year 2010-11 Final Budget | Fiscal Year 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year 2012-13 Adopted Budget |
|---|---|---|---|---|
| Appropriation | | | | |
| Staffing Expenses | 0 | 0 | 0 | 0 |
| Operating Expenses | 15,105,713 | 7,238,084 | 7,319,130 | 9,806,852 |
| Capital Expenditures | 226,968,268 | 235,297,679 | 231,247,727 | 173,909,619 |
| Reimbursements | 0 | 0 | 0 | 0 |
| Contingencies | 0 | 0 | 0 | 0 |
| Subtotal | 242,073,981 | 242,535,763 | 238,566,857 | 183,716,471 |
| Operating Transfers Out | 27,608,480 | 4,200,893 | 17,164,517 | 21,527,523 |
| Total | 269,682,461 | 246,736,656 | 255,731,374 | 205,243,994 |
| Revenue | | | | |
| Taxes | 0 | 0 | 0 | 0 |
| Realignment | 0 | 0 | 0 | 0 |
| State and Federal Aid | 86,160,619 | 78,863,903 | 79,130,728 | 31,647,722 |
| Fee/Rate | 73,000 | 0 | 0 | 0 |
| Other Revenue | 167,277 | 42,773 | 47,774 | 53,423 |
| Operating Transfers In | 112,210,937 | 82,754,880 | 88,923,480 | 69,164,926 |
| Fund Balance/Use of Unrestricted Net Assets | 71,070,628 | 85,075,100 | 87,629,392 | 104,377,923 |
| Net County Cost | 0 | 0 | 0 | 0 |
| Total | 269,682,461 | 246,736,656 | 255,731,374 | 205,243,994 |



OTHER - FUNDING

| | Fiscal Year 2010-11 Final Budget | Fiscal Year 2011-12 Adopted Budget | Fiscal Year 2011-12 Final Budget | Fiscal Year 2012-13 Adopted Budget |
|---|---|---|---|---|
| Appropriation | | | | |
| Staffing Expenses | 0 | 0 | 0 | 0 |
| Operating Expenses | 9,713,391 | 9,764,921 | 8,608,248 | 11,986,275 |
| Capital Expenditures | 0 | 6,000,000 | 11,500,000 | 11,500,000 |
| Reimbursements | 0 | 0 | 0 | 0 |
| Contingencies | 124,577,283 | 129,003,044 | 143,886,077 | 131,495,493 |
| Subtotal | 134,290,674 | 144,767,965 | 163,994,325 | 154,981,768 |
| Operating Transfers Out | 160,266,942 | 133,407,248 | 149,979,016 | 125,171,026 |
| Total | 294,557,616 | 278,175,213 | 313,973,341 | 280,152,794 |
| Revenue | | | | |
| Taxes | 436,731,319 | 437,051,422 | 441,433,975 | 433,430,563 |
| Realignment | 1,799,000 | 1,799,000 | 1,799,000 | 1,799,000 |
| State and Federal Aid | 3,198,456 | 3,165,223 | 3,420,223 | (5,595,511) |
| Fee/Rate | 53,459,305 | 84,457,225 | 84,637,225 | 75,933,495 |
| Other Revenue | 45,110,766 | 32,527,865 | 34,899,487 | 28,806,489 |
| Operating Transfers In | 32,466,483 | 75,345,324 | 80,315,399 | 57,238,267 |
| Fund Balance/Use of Unrestricted Net Assets | 85,081,440 | 126,661,159 | 126,661,159 | 155,203,551 |
| General Fund Unreserved Fund Balance | 51,474,803 | 69,913,117 | 69,913,117 | 60,449,354 |
| Use of Reserves | 71,358,344 | 4,864,427 | 5,218,640 | 5,000,000 |
| Net County Cost | (485,122,300) | (531,107,758) | (501,026,816) | (525,517,517) |
| Contributions to Reserves | (1,000,000) | (26,501,791) | (33,298,068) | (6,594,897) |
| Total | 294,557,616 | 278,175,213 | 313,973,341 | 280,152,794 |



PROJECTED CHANGES IN BUDGETARY FUND BALANCE – GOVERNMENTAL FUNDS

| | General Fund | Restricted General Fund | Special Revenue Funds | Capital Project Funds |
|--|----------------------|-------------------------|-----------------------|-----------------------|
| 2012-13 Beginning Budgetary Fund Balance | 60,449,354 | 224,504,154 | 264,374,928 | 115,831,119 |
| Add: | | | | |
| Revenues | 2,293,670,173 | 180,250,776 | 356,502,453 | 31,701,145 |
| Other Financing Sources | 51,078,835 | 6,159,432 | 8,668,731 | 69,164,926 |
| Use of Reserves | 5,000,000 | - | - | - |
| Total Available Financing | 2,410,198,362 | 410,914,362 | 629,546,112 | 216,697,190 |
| Less: | | | | |
| Expenditures | 2,284,240,392 | 194,280,539 | 438,399,333 | 195,169,667 |
| Other Financing Uses | 84,826,990 | 40,239,068 | 41,769,985 | 21,527,523 |
| Increase in Reserves | 6,594,897 | - | - | - |
| Total Requirements | 2,375,662,279 | 234,519,607 | 480,169,318 | 216,697,190 |
| 2012-13 Projected Ending Budgetary Fund Balance | 34,536,083 | 176,394,755 | 149,376,794 | - |

General Fund

For the General Fund, budgetary fund balance is expected to decrease by \$25.9 million. This is due to several one-time projects funded in the general fund, including \$10.0 million for the downtown building project, \$5.9 million for the Rim Forest storm drain project, \$5.0 million for road maintenance, and \$4.0 million for the Lake Gregory Dam.

Restricted General Fund

For the Restricted General Fund, fund balance is expected to decrease by \$48.1 million.

For the Realignment Funds, departmental usage exceeds revenue projections. Such expenditure levels, budgeted based on requirements with adjustments for recent program changes, continue to be monitored closely, with specific measures being developed to reduce overall departmental usage until such time as revenue growth is realized and fund balance is restored.

For the Automated Systems Development Fund, the budget appropriates the entire fund balance. However, this is a large project which will likely span fiscal years.



Special Revenue Funds

In accordance with Section 29009 of the California Government Code, the entire unreserved fund balance in special revenue funds must be appropriated each year. Budgeted contingencies are appropriated for future or unplanned expenditures that are not anticipated for the current budget year. The projected 2012-13 ending fund balance of \$149.4 million is the contingency appropriation. Therefore, overall fund balances in the special revenue funds are anticipated to decrease by \$115.0 million from a beginning budgetary fund balance of \$264.4 million to the projected ending budgetary fund balance listed in the previous schedule. Fund balance at the end of this fiscal year will be carried over to the 2013-14 budget.

Significant details regarding projected reductions in fund balances for Special Revenue Funds:

- **Behavioral Health – Mental Health Services Act (MHSA)** budget unit projects a \$32.2 million decrease in fund balance due to expansion of programs, capital expenditures, and increased salary and benefit costs.
- **Community Development and Housing** estimates a decrease in fund balance of \$10.7 million due to appropriation for planned projects such as the Baker Learning Center in Muscoy.
- **Public Works Transportation** anticipates a \$34.0 million reduction in fund balance primarily due to a \$31.8 million increase in road construction projects, while still funding PCI projects and road maintenance the same level as the prior year.
- **Sheriff/Coroner/Public Administrator** anticipates a \$12.5 million reduction in fund balance due to a reduction in projected revenue and an increase in capital projects.

Capital Project Funds

The entire fund balance for capital projects is appropriated each year by project; therefore, the projected ending fund balance will be zero. Historically, the amount budgeted each year is greater than the amount actually expended because large capital projects often span many fiscal years and project balances are carried over annually until project completion. Hence, the actual ending fund balance is typically much greater than budgeted.



General Fund

| | |
|---|---------|
| Aging and Adult Services - Aging Programs | AAF OOA |
| Aging and Adult Services - Public Guardian-Conservator | AAA PGD |
| Agriculture/Weights and Measures | AAA AWM |
| Airports | AAA APT |
| Architecture and Engineering | AAA ANE |
| Assessor/Recorder/County Clerk | AAA ASR |
| Auditor-Controller/Treasurer/Tax Collector | AAA ATX |
| Behavioral Health | AAA MLH |
| Board of Supervisors | AAA BDF |
| Board of Supervisors - Board Discretionary Fund | AAA CNA |
| Child Support Services | AAA DCS |
| Clerk of the Board | AAA CBD |
| County Administrative Office | AAA CAO |
| County Administrative Office - Litigation | AAA LIT |
| County Counsel | AAA CCL |
| County Museum | AAA CCM |
| County Schools | AAA SCL |
| County Trial Courts - Court Facilities Payments | AAA CFP |
| County Trial Courts - Court Facilities/Judicial Benefits | AAA CTN |
| County Trial Courts - Drug Court Programs | AAA FLP |
| County Trial Courts - Grand Jury | AAA GJY |
| County Trial Courts - Indigent Defense Program | AAA IDC |
| County Trial Courts - Trial Court Funding - Maintenance of Effort | AAA TRC |
| District Attorney - Criminal Prosecution | AAA DAT |
| Economic Development | AAA EDF |
| Finance and Administration | AAA FAB |
| Finance and Administration - Capital Facilities Leases | AAA JPL |
| Health Administration | AAA HCC |
| Human Resources | AAA HRD |
| Human Resources - The Center for Employee Health and Wellness | AAA OCH |
| Human Resources - Unemployment Insurance | AAA UNI |
| Human Services - Administrative Claim | AAA DPA |
| Human Services - AFDC - Foster Care | AAB BHI |
| Human Services - Aid to Adoptive Children | AAB ATC |
| Human Services - Aid to Indigents (General Relief) | AAA ATI |
| Human Services - CalWORKs - 2 Parent Families | AAB UPP |
| Human Services - CalWORKs - All Other Families | AAB FGR |
| Human Services - Cash Assistance for Immigrants | AAB CAS |
| Human Services - Domestic Violence / Child Abuse Services | AAA DVC |
| Human Services - Entitlement Payments (Child Care) | AAA ETP |
| Human Services - Kinship Guardianship Assistance Program | AAB KIN |
| Human Services - Out-of-Home Child Care | AAA OCC |
| Human Services - Refugee Cash Assistance | AAB CAP |
| Information Services - Application Development | AAA SDD |
| Land Use Services - Administration | AAA LUS |
| Land Use Services - Building and Safety | AAA BNS |
| Land Use Services - Code Enforcement | AAA CEN |
| Land Use Services - Fire Hazard Abatement | AAA WAB |
| Land Use Services - Planning | AAA PLN |
| Law and Justice Group Administration | AAA LNJ |
| Local Agency Formation Commission | AAA LAF |



General Fund

| | |
|--|---------|
| Probation - Administration, Corrections and Detention | AAA PRB |
| Probation - Court-Ordered Placements | AAA PYA |
| Probation - Juvenile Justice Grant Program | AAA PRG |
| Public Defender | AAA PBD |
| Public Health | AAA PHL |
| Public Health - California Children's Services | AAA CCS |
| Public Health - Indigent Ambulance | AAA EMC |
| Public Works - Surveyor | AAA SVR |
| Purchasing | AAA PUR |
| Real Estate Services | AAA RPR |
| Real Estate Services - Courts Property Management | AAA CRT |
| Real Estate Services - Facilities Management Division | AAA FMD |
| Real Estate Services - Rents and Leases | AAA RNT |
| Real Estate Services - Utilities | AAA UTL |
| Regional Parks | AAA CCP |
| Registrar of Voters | AAA ROV |
| Sheriff/Coroner/Public Administrator | AAA SHR |
| Sheriff/Coroner/Public Administrator - Detentions | AAA SHD |
| Sheriff/Coroner/Public Administrator - Law Enforcement Contracts | AAA SHC |
| Veterans Affairs | AAA VAF |

Restricted General Funds

| | |
|---------------------------------|---------|
| Automated Systems Development | AAP CAO |
| Prop 172 - District Attorney | AAG DAT |
| Prop 172 - Probation | AAG PRB |
| Prop 172 - Sheriff | AAG SHR |
| Realignment - Behavioral Health | AAC HCC |
| Realignment - Health Services | AAE HCC |
| Realignment - Social Services | AAD HCC |

Special Revenue Funds

| | |
|---|---------|
| Agriculture/Weights and Measures - California Grazing | SCD ARE |
| Airports - Capital Improvement Program | RAA APT |
| Airports - Capital Improvement Program | RAW APT |
| Airports - Capital Improvement Program | RCD APT |
| Airports - Chino Airport Commercial Hangars | RCI APT |
| Airports - Chino Airport Incentive Fund | RCO APT |
| Assessor/Recorder/County Clerk - Electronic Recording | SIW REC |
| Assessor/Recorder/County Clerk - Recorder Records | SIX REC |
| Assessor/Recorder/County Clerk - Social Security Number Truncation | SST REC |
| Assessor/Recorder/County Clerk - Systems Development | SDW REC |
| Assessor/Recorder/County Clerk - Vital Records | SDX REC |
| Auditor-Controller/Treasurer/Tax Collector - Redemption Restitution Maintenance | SDQ TTX |
| Behavioral Health - Block Grant Carryover Program | SDH MLH |
| Behavioral Health - Court Alcohol and Drug Program | SDI MLH |
| Behavioral Health - Driving Under the Influence Programs | SDC MLH |
| Behavioral Health - Mental Health Services Act | RCT MLH |
| Community Development and Housing | SAR ECD |
| Community Development and Housing | SAS ECD |



Special Revenue Funds

| | |
|--|---------|
| Community Development and Housing | SAU ECD |
| Community Development and Housing | SAV ECD |
| Community Development and Housing | SBA ECD |
| Community Development and Housing | SBD ECD |
| Community Development and Housing | SBE ECD |
| Community Development and Housing | SBQ ECD |
| Community Development and Housing | SBR ECD |
| Community Development and Housing | SBW ECD |
| Community Development and Housing | SBZ ECD |
| Community Development and Housing | SCS ECD |
| Community Development and Housing | SDJ ECD |
| Community Development and Housing | SDK ECD |
| Community Development and Housing | SDR ECD |
| Community Development and Housing | SIH ECD |
| Community Development and Housing | SIL ECD |
| Community Development and Housing | SIO ECD |
| Community Development and Housing | SIR ECD |
| County Library | SAP CLB |
| County Trial Courts - Alternate Dispute Resolution | SEF CAO |
| County Trial Courts - Courthouse Seismic Surcharge | RSE CAO |
| County Trial Courts - Registration Fees | RMX IDC |
| District Attorney - Auto Insurance Fraud Prosecution | RIP DAT |
| District Attorney - Federal Asset Forfeitures | SDN DAT |
| District Attorney - Real Estate Fraud Prosecution | REB DAT |
| District Attorney - Specialized Prosecutions | SBI DAT |
| District Attorney - State Asset Forfeitures | SBH DAT |
| District Attorney - Vehicle Fees - Auto Theft | SDM DAT |
| District Attorney - Workers' Compensation Insurance Fraud Prosecution | ROB DAT |
| Economic Development - Housing Successor | MPW 644 |
| Economic Development - Housing Successor | SPE RDA |
| Economic Development - Housing Successor | SPH RDA |
| Economic Development - Housing Successor | SPL CED |
| Economic Development - Housing Successor | SPM MIS |
| Economic Development - San Bernardino Valley Enterprise Zone | SYZ EDF |
| Finance and Administration - Disaster Recovery Fund | SFH CAO |
| Health Care Administration - Master Settlement Agreement | RSM MSA |
| Human Resources - Commuter Services | SDF HRD |
| Human Resources - Employee Benefits and Services | SDG HRD |
| Human Services - Wraparound Reinvestment Fund | SIN BHI |
| Law and Justice Group - 2011 Justice Assistance Grant | SDO LNJ |
| Law and Justice Group - 2010 Justice Assistance Grant | SIQ LNJ |
| Law and Justice Group - 2009 Justice Assistance Grant | SDT LNJ |
| Law and Justice Group - 2009 Recovery Act Justice Assistance Grant (JAG) | SIT LNJ |
| Law and Justice Group - Southwest Border Prosecution Initiative | SWI LNJ |
| Preschool Services | RSC HPS |
| Probation - Asset Forfeiture 15% | SYM PRB |
| Probation - Criminal Recidivism (SB 678) | SJB PRB |
| Probation - Juvenile Justice Crime Prevention Act | SIG PRG |
| Probation - Juvenile Re-Entry Program (AB 1628) | SIU PRB |
| Probation - State Seized Assets | SYN PRB |



Special Revenue Funds

| | |
|--|---------|
| Public Health - Bio-Terrorism Preparedness | RPL PHL |
| Public Health - H1N1 Preparedness | RPM PHL |
| Public Health - Tobacco Use Reduction Now | RSP PHL |
| Public Health - Vector Control Assessments | SNR PHL |
| Public Health - Vital Statistics State Fees | SCI PHL |
| Public Works - Surveyor - Survey Monument Preservation | SBS SVR |
| Public Works - Transportation - Facilities Development Plans | SWB TRA |
| Public Works - Transportation - Facilities Development Plans | SWD TRA |
| Public Works - Transportation - Facilities Development Plans | SWG TRA |
| Public Works - Transportation - Facilities Development Plans | SWJ TRA |
| Public Works - Transportation - Facilities Development Plans | SWN TRA |
| Public Works - Transportation - Facilities Development Plans | SWO TRA |
| Public Works - Transportation - Facilities Development Plans | SWQ TRA |
| Public Works - Transportation - Facilities Development Plans | SWX TRA |
| Public Works - Transportation - Facilities Development Plans | SXP TRA |
| Public Works - Transportation - Facilities Development Plans | SXQ TRA |
| Public Works - Transportation - Measure I Program | RRR TRA |
| Public Works - Transportation - Measure I Program | RRS TRA |
| Public Works - Transportation - Measure I Program | RRT TRA |
| Public Works - Transportation - Measure I Program | RRU TRA |
| Public Works - Transportation - Measure I Program | RRV TRA |
| Public Works - Transportation - Measure I Program | RWR TRA |
| Public Works - Transportation - Measure I Program | RWS TRA |
| Public Works - Transportation - Measure I Program | RWT TRA |
| Public Works - Transportation - Measure I Program | RWU TRA |
| Public Works - Transportation - Measure I Program | RWV TRA |
| Public Works - Transportation - Measure I Program | SWR TRA |
| Public Works - Transportation - Measure I Program | SWS TRA |
| Public Works - Transportation - Measure I Program | SWT TRA |
| Public Works - Transportation - Measure I Program | SWU TRA |
| Public Works - Transportation - Measure I Program | SWV TRA |
| Public Works - Transportation - Measure I Program | SWW TRA |
| Public Works - Transportation - Measure I Program | SXA TRA |
| Public Works - Transportation - Measure I Program | SXB TRA |
| Public Works - Transportation - Measure I Program | SXC TRA |
| Public Works - Transportation - Measure I Program | SXD TRA |
| Public Works - Transportation - Measure I Program | SXE TRA |
| Public Works - Transportation - Measure I Program | SXF TRA |
| Public Works - Transportation - Measure I Program | SXG TRA |
| Public Works - Transportation - Measure I Program | SXO TRA |
| Public Works - Transportation - Measure I Program | SXU TRA |
| Public Works - Transportation - Measure I Program | SXV TRA |
| Public Works - Transportation - Measure I Program | SXW TRA |
| Public Works - Transportation - Measure I Program | SXY TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEA TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEH TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEJ TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEK TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEM TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEN TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEO TRA |



Special Revenue Funds

| | |
|--|---------|
| Public Works - Transportation - Regional Development Mitigation Plan | SER TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SES TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SET TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEV TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEW TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SEZ TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SFA TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SFJ TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SFK TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SFN TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SFR TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SFT TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SFW TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SGB TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SGC TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SGL TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SGN TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SGO TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SGT TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SGU TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SGV TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SGW TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHB TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHC TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHF TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHH TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHI TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHK TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHL TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHN TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHO TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHQ TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHR TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHU TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHW TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHX TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SHY TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SIA TRA |
| Public Works - Transportation - Regional Development Mitigation Plan | SID TRA |
| Public Works - Transportation - Road Operations | SAA TRA |
| Public Works - Transportation - Road Operations | SVF TRA |
| Public Works - Transportation - Road Operations | SVK TRA |
| Public Works - Transportation - Road Operations | SVM TRA |
| Public Works - Transportation - Road Operations | SXI TRA |
| Real Estate Services - Chino Agricultural Preserve | SIF INQ |
| Regional Parks - Calico Ghost Town Marketing Services | SPS CCR |
| Regional Parks - County Trails System | RTS CCP |
| Regional Parks - San Manuel Amphitheater | SGH CAO |
| Regional Parks - Off-Highway Vehicle License Fee | SBY AMS |
| Regional Parks - Park Maintenance/Development | SPR CCR |
| Regional Parks - Amphitheater Improvements at Glen Helen | SGR RGP |



Special Revenue Funds

| | |
|---|---------|
| Sheriff/Coroner/Public Administrator- Aviation | SCE SHR |
| Sheriff/Coroner/Public Administrator - CAL-ID Program | SDA SHR |
| Sheriff/Coroner/Public Administrator - Capital Projects Fund | SQA SHR |
| Sheriff/Coroner/Public Administrator - Contract Training | SCB SHR |
| Sheriff/Coroner/Public Administrator- Court Services Auto | SQR SHR |
| Sheriff/Coroner/Public Administrator - Court Services Tech | SQT SHR |
| Sheriff/Coroner/Public Administrator - Federal Seized Assets (DOJ) | SCK SHR |
| Sheriff/Coroner/Public Administrator - Federal Seized Assets (Treasury) | SCO SHR |
| Sheriff/Coroner/Public Administrator - IRNET Federal | SCF SHR |
| Sheriff/Coroner/Public Administrator - IRNET State | SCX SHR |
| Sheriff/Coroner/Public Administrator - Local Detention Facility Revenue | SRL SHR |
| Sheriff/Coroner/Public Administrator - Public Gatherings | SCC SHR |
| Sheriff/Coroner/Public Administrator - Search and Rescue | SCW SHR |
| Sheriff/Coroner/Public Administrator - State Seized Assets | SCT SHR |
| Sheriff/Coroner/Public Administrator - Auto Theft Task Force | SCL SHR |
| Special Districts - Fish and Game Commission | SBV CAO |
| Workforce Development | SAC JOB |

Capital Improvement Funds

| | |
|---|---------|
| Architecture and Engineering - Capital Improvements and Maintenance | CJP CIP |
| Architecture and Engineering - Capital Improvements and Maintenance | CJV CIP |
| Architecture and Engineering - Courthouse CIP | CJY CIP |
| Architecture and Engineering - Capital Improvements and Maintenance | CMV CIP |
| Arrowhead Regional Medical Center - Capital Improvements | CJE CIP |
| Arrowhead Regional Medical Center - Capital Improvements | CJZ CIP |

Enterprise Funds

| | |
|--|---------|
| Arrowhead Regional Medical Center (ARMC) | EAD MCR |
| Arrowhead Regional Medical Center - Medical Center Lease Payments | EMD JPL |
| County Museum - Museum Store | EMM CCR |
| Public Works - Solid Waste Management - Environmental Fund | EAL SWM |
| Public Works - Solid Waste Management - Environmental Mitigation Fund | EWD SWM |
| Public Works - Solid Waste Management - Operations | EAA SWM |
| Public Works - Solid Waste Management - Site Closure and Maintenance | EAB SWM |
| Public Works - Solid Waste Management - Site Enhancement, Expansion, and Acquisition | EAC SWM |
| Public Works - Solid Waste Management - Closure and Post Closure Maintenance | EAN SWM |
| Regional Parks - Active Outdoors | EME CCP |
| Regional Parks - Snack Bars | EMO CCR |
| Regional Parks - Snack Bars | EMP CCR |
| Regional Parks - Snack Bars | EMT CCR |

Internal Service Funds

| | |
|--|---------|
| Fleet Management - Garage | ICB VHS |
| Fleet Management - Motor Pool | IBA VHS |
| Information Services - 800 Megahertz-Rebanding Project | IBT MHZ |
| Information Services - Computer Operations | IAJ COD |
| Information Services - Computer Operations | IAJ CSB |
| Information Services - Computer Operations | IAJ DEK |



Internal Service Funds

| | |
|--|---------|
| Information Services - Computer Operations | IAJ FIS |
| Information Services - Computer Operations | IAJ GMS |
| Information Services - Computer Operations | IAJ PRT |
| Information Services - Computer Operations | IAJ SSD |
| Information Services - Computer Operations | IAJ TPS |
| Information Services - Telecommunication Services | IAM DTS |
| Information Services - Telecommunication Services | IAM NMC |
| Information Services - Telecommunication Services | IAM TOP |
| Information Services - Telecommunication Services | IAM WAN |
| Information Services - Telecommunication Services | IAM FSC |
| Information Services - Telecommunication Services | IAM MHZ |
| Purchasing - Mail/Courier Services | IAY PUR |
| Purchasing - Printing Services | IAG PUR |
| Purchasing - Surplus Property and Storage Operations | IAV PUR |
| Risk Management - Insurance Programs | IAA RMG |
| Risk Management - Insurance Programs | IAB RMG |
| Risk Management - Insurance Programs | IAD RMG |
| Risk Management - Insurance Programs | IAE RMG |
| Risk Management - Insurance Programs | IAF RMG |
| Risk Management - Insurance Programs | IAH RMG |
| Risk Management - Insurance Programs | IAI RMG |
| Risk Management - Insurance Programs | IAL RMG |
| Risk Management - Insurance Programs | IAN RMG |
| Risk Management - Insurance Programs | IAO RMG |
| Risk Management - Insurance Programs | IAQ RMG |
| Risk Management - Insurance Programs | IAR RMG |
| Risk Management - Insurance Programs | IAT RMG |
| Risk Management - Insurance Programs | IAU RMG |
| Risk Management - Insurance Programs | IAW RMG |
| Risk Management - Insurance Programs | IAX RMG |
| Risk Management - Insurance Programs | IBB RMG |
| Risk Management - Insurance Programs | IBC RMG |
| Risk Management - Insurance Programs | IBD RMG |
| Risk Management - Insurance Programs | IBF RMG |
| Risk Management - Insurance Programs | IBG RMG |
| Risk Management - Insurance Programs | IBH RMG |
| Risk Management - Insurance Programs | IBI RMG |
| Risk Management - Insurance Programs | IBK RMG |
| Risk Management - Insurance Programs | IBL RMG |
| Risk Management - Insurance Programs | IBM RMG |
| Risk Management - Insurance Programs | IBR RMG |
| Risk Management - Insurance Programs | IBS RMG |
| Risk Management - Insurance Programs | IMM RMG |
| Risk Management - Insurance Programs | ISB RMG |
| Risk Management - Operations | IBP RMG |



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AB 109: Assembly Bill 109, the Public Safety Realignment Act, signed April 4, 2011, transfers responsibility for housing/supervising inmate and parolee populations classified as “low-level” offenders from the California Department of Corrections and Rehabilitation (CDCR) to counties effective October 1, 2011.

ABx1 26: Assembly Bill x1 26, the Dissolution Act, signed June 29, 2011, mandates the elimination of every redevelopment agency in California effective February 1, 2012, and mandates all unobligated funds be distributed to the appropriate taxing entities.

Accrual: An accrual is an accounting entry that recognizes revenue when earned and expenses when incurred. An accrual is made at the end of the fiscal year to ensure revenue and expenses are recorded in the appropriate fiscal year.

Activity: A component within a fund; usually a specific line of work performed to accomplish a function for which a governmental unit is responsible.

Adopted Budget: The original spending plan and financing given at the beginning of the fiscal year, typically adopted by the Board of Supervisors in June for the upcoming fiscal year. It may vary from the Recommended Budget.

Amortization: The process of gradually extinguishing an asset on the books.

Appropriation: An appropriation is an authority to spend. It represents the authorization for the county to make expenditures/incur obligations for a specified purpose and period of time. An appropriation represents the authorized expenditure limit for a budget unit for the current fiscal year.

ARRA: ARRA is an acronym used for American Recovery and Reinvestment Act of 2009, also known as Economic Stimulus Funds. The three immediate goals of ARRA are to create new jobs and save existing ones, spur economic activity and invest in long-term growth, and foster unprecedented levels of accountability and transparency in government spending.

Balanced Budget: The annual operating budget will be structurally balanced upon adoption of the Board of Supervisors. Total revenues, including carry-over fund balances, will equal the total appropriation and reserves.

Budgeted Staffing: The number of positions (headcount) funded in a budget unit.

Budget Unit: An organizational component which is represented by the combination of a fund and department into one unit for purposes of budgeting.

Capital Project Funds: Capital Project Funds are used to account for financial resources designated for the acquisition or construction of major capital facilities other than those financed by Enterprise and Internal Service Funds.

Central Services: The Central Services expense category, replaces Central Computer and was set up beginning fiscal year 2010-11 to allocate both the Information Services and Facilities Management Departments’ associated charges.

- Information Services Department computer charges are countywide costs for computer infrastructure such as email, wide area network, payroll processing, and software/hardware staff support. Each department’s Central Computer budget amount is estimated at the beginning of the fiscal year by the Information Services Department and is billed based on that estimate. Next year’s budget (2011-12) will be adjusted based upon the actual usage in 2010-11.
- Facilities Management Department charges are for basic services provided to departments including grounds, custodial, and maintenance. Each department’s budget amount for grounds, custodial, and maintenance is based on an annual average cost per square foot.



Contingencies: An amount set aside within a budget for unforeseen expenditure requirements. Board action must be taken to spend contingency funds and a 4/5 vote is required for approval.

COWCAP: COWCAP is an acronym for County Wide Cost Allocation Plan. It is the method by which indirect support costs for services such as Human Resources, Payroll, Purchasing, etc. are allocated to departments. It is prepared annually by the County Auditor-Controller/Recorder/Treasurer/Tax Collector in accordance with the Office of Management and Budget, Budget Circular A-87, which is the guideline for state and federal reimbursements for indirect costs.

Department: An organizational unit used by county management to group programs of a like nature. In terms of financial structure, departments may have multiple funding sources, i.e. general fund, special revenue fund, etc. that are based on specified uses. The combinations of the various funds are consolidated at the department level.

Depreciation: The recording of expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Deficit: Insufficient revenues or other available funds to fully fund expenditures and other disbursements during a fiscal year.

Discretionary General Funding: Describes the overall process of administering net county cost, which is the amount contributed by the county general fund from its discretionary revenue sources to fund the activities of a department.

Discretionary Revenue: Revenue not legally designated for a specific purpose or program that can be appropriated at the discretion of the Board of Supervisors.

Employee Health and Productivity Program (EHaP): A modified duty/return to work program that utilizes specialized nurses to obtain effective and timely treatment for injured or ill employees. Overall goals are to return the employee to the workplace as soon as possible and to increase the health and productivity of employees through health promotion and risk reduction programs.

Encumbrance: An encumbrance is not an expenditure or a liability but merely a reserve of appropriation in a given fiscal year.

Enterprise Funds: Enterprise Funds are established to account for operations that are funded and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be funded or recovered primarily through operational revenues.

Expenditure: Decreases in net financial resources. An expenditure includes current operating expenses that require the present or future use of resources.

Final Budget: A budget unit's adopted spending plan and financing, including all mid-year adjustments through the fourth quarter.

Fiscal Year: The County's twelve-month accounting period (July 1 through the following June 30), which varies from the calendar year and the federal fiscal year.

Fixed Asset: An asset of a long-term character such as land, buildings, furniture, and other equipment costing \$5,000 or more and having a useful life of one year or more. Additionally, computer software is capitalized if the value is \$100,000 or greater.

Function: A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. This designation is specified by the State Controller. For example: "Public Protection" is the function of the Sheriff/Coroner/Public Administrator Department.



Fund: A legal unit that provides for the segregation of moneys or other resources in the county treasury for specific activities or obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and fund balance, as well as its income and expenditures. The assets of a fund may also be placed into separate accounts to provide for limitations on specific fund income or expenditures.

Fund Balance: An amount comprised of accumulated excess or deficiency of revenues less expenditures of a fund, including the cancellation of prior year encumbrances. This is measured at the end of each fiscal year. Fund balance may be used in the budget unit for the upcoming year as a funding source for one-time projects or services.

Fund Balance Classifications: Beginning in 2010-11, GASB 54 requires that financial statements for governmental funds classify fund balance in one of the following five components:

- Nonspendable fund balance – assets that will never convert to cash, or will not convert soon enough to affect the current period, or resources that must be maintained intact pursuant to legal or contractual requirements;
- Restricted fund balance – resources that are subject to externally enforceable limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments, constitutional provision, or enabling legislation;
- Committed fund balance – resources that are constrained by self-imposed limitations set in place prior to the end of the period by the highest level of decision making, and remain binding unless removed in the same manner;
- Assigned fund balance – resources that are limited resulting from an intended use established by either the highest level of decision making, or the official or body designated for that purpose;
- Unassigned fund balance – residual net resources that cannot be classified in one of the other four categories.

GASB 34: Governmental Accounting Standards Board (GASB), Statement 34 establishes requirements for the annual financial reports of state and local governments. The goal is to make annual reports easier to understand and more useful to people who use governmental financial information to make decisions. There are many components of GASB 34, but as it relates to the budget, it is primarily composed of how services provided between county budget units are accounted for. GASB 34 specifies how payments for services should be accounted for (either as reimbursements or as departmental revenues). All transactions between departments within the same fund (i.e. general fund) are budgeted as reimbursements. While the net impact is zero, reclassifications between these two categories cause inconsistencies when comparing year-to-year budgets by specific expense or revenue categories.

GASB 51: Governmental Accounting Standards Board (GASB), Statement 51 establishes requirements for the annual financial reports of state and local governments. The objective of this statement is to enhance the comparability of the accounting and financial reporting of intangible assets among state and local governments, and requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets.

GASB 54: Governmental Accounting Standards Board (GASB), Statement 54 establishes requirements for the annual financial reports of state and local governments to be implemented for periods beginning after June 15, 2010. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The main components of GASB 54 and how they relate to budget primarily consists of replacing existing fund balance classifications (reserved and unreserved) with new classifications (nonspendable, restricted, committed, assigned, and unassigned) that observe the constraints imposed upon the use of the resources reported in governmental funds. In addition, special revenue fund type was clarified and affects the activities required to be reported in that fund type.

General Fund: The General Fund is the predominate fund for funding County programs and for budgetary purposes are segregated in three different areas: categorical, discretionary, and restricted.



General Fund – Categorical: General fund budget units that are predominately mandated in nature such as human services programs.

General Fund – Discretionary: General fund budget units that the Board of Supervisors' predominately have oversight on their sources and requirements.

General Fund – Restricted: General fund budget units that are restricted for a specific governmental purpose. The Board of Supervisors has some discretion over usage of these funds as long as the usage falls within the specific governmental purpose.

Geographic Information System (GIS): A geographic information system integrates hardware, software, and data for capturing, managing, analyzing, and displaying all forms of geographically referenced information.

Governmental Funds: Governmental funds consist of the general fund, special revenue funds, capital projects funds and debt service funds.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Headcount: Actual number of individuals carried in a budget unit's payroll, as opposed to the equivalent number computed from wages budgeted.

Internal Service Funds (ISF): Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

Limited Term: A position designation for non-regular positions, consisting of contract, extra-help, or recurrent position types.

Mandate: A program that meets constitutional, statutory or court-ordered requirements from either federal or state entities.

Memorandum of Understanding (MOU): For budget purposes, the MOU refers to a negotiated and approved labor agreement between the county and an employee labor organization or group that details the salary, benefits, and other conditions of employment.

Mid-year Adjustments: Board approved changes to a department's budget after the adoption of the final budget.

Mission: A clear, concise statement of purpose for the entire department. The mission focuses on the broad, yet distinct, results the department will achieve for its customers.

Modified Budget: A budget unit's adopted spending plan and financing, including any mid-year adjustments through the second quarter.

Net Budget: The difference between sources and requirements, including capital expenditures, in enterprise and internal service funds.

Net County Cost: Net county cost (or discretionary general funding) is the amount contributed to county general fund departments from its discretionary revenue sources to fund the activities of a department.

Operating Transfers In/Out: A method of providing financing from one budget unit to another for the implementation of a project or program.

Other Charges: A category of accounts established for expenditures other than salaries and benefits, services and supplies, and fixed assets. Example: Interest expense, public assistance costs, etc.



Performance Measure: An ongoing, quantitative indicator of resources consumed, workload, productivity, efficiency, and effectiveness. Performance measures should relate to objectives and allow for measurement of the same thing over time.

Position: A specific employment, whether occupied or vacant, involving duties requiring the services of one person. A position whether full or part-time is reflected as 1 in budgeted staffing amounts.

Programmed Salary Savings: A programmed mitigation measure, taken midyear in 2009-10 used to assist with balancing the budget as a result of savings realized from the deferral of raises from various bargaining groups. The majority of general fund budget units receiving discretionary general funding were impacted by these savings.

Proposition 172 (Prop 172): A permanent extension of a half-cent Local Public Safety Sales Tax approved by California voters on November 2, 1993. Proceeds of this sales tax must be dedicated to public safety.

Proprietary Funds: Classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

Public Service Employee (PSE): PSEs are employees assigned to entry-level positions in a variety of fields and occupations for a limited duration. They are not full-time, regular county employees. PSEs are subject to an expedited recruiting process to accommodate additional workload or to manage one-time special projects. They do not receive the full range of benefits or have the civil service status of regular county employees.

Realignment Funding (Health & Welfare): In 1991-92 the state approved the Health & Welfare Realignment Program that involves a shift of program responsibilities from the state to the counties. This shift is funded through a corresponding shift of dedicated Sales Tax and Vehicle License Fee revenue.

Recommended Budget: A recommended budget is the working document of the fiscal year under discussion. Approval of this document does not allow expenditures for fixed assets or for new permanent employee positions unless specifically approved by the Board of Supervisors.

Redevelopment Agency: In 1951 the California Redevelopment Law (CRL) was enacted, which gave California cities and counties the authority to create redevelopment agencies. The CRL provided the local redevelopment agencies powerful local tools to eliminate urban decay, apply for grants, create jobs, build community facilities and infrastructure and attract economic reinvestment. Eventually, the CRL was expanded to assist in the creation of low and moderate income housing. A redevelopment agency, a separate legal entity, was responsible for the implementation of the CRL for the local communities. A redevelopment agency had the ability to create project areas, to purchase and assemble development sites, build infrastructure, construct deed-restricted affordable housing, and issue debt. An agency paid for these improvements through the utilization of tax increment financing. Redevelopment agencies and tax increment financing were eliminated by the State effective February 1, 2012.

Reimbursements: Amount received as payment of the cost of work, or service performed, or of other expenditures made, for or on behalf of another governmental unit or department. Reimbursements represent the recovery of expenditure and are considered a financing source.

Restricted Funds: Restricted funds consist of two restricted funding sources – Prop 172 and Realignment. Prop 172 revenue assists in funding the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments. Realignment assists in funding mental health, social services, and health programs within the county.

Revenue: The addition of cash or other current assets to governmental funds (receipts) which do not increase any liability or reserve and do not represent the recovery of an expenditure, i.e., reimbursements. Generally, revenue is derived from taxes, licenses and fees, or investment earnings. Revenues are deposited in a budget unit for future appropriation.



Retirement Incentive Program (RIP): A program offered to county employees in 2008-09 to obtain personnel cost savings in a manner that minimized the financial impact to the county. County employees retiring by June 30, 2009 were made eligible to receive \$250 for each completed quarter of continuous county service, payable annually over five years. As part of the RIP, it was expected that the resulting vacated positions would not be filled for a period of five years (although some exceptions applied) and that payment would be suspended if the participating employee returned to work for the county in any capacity.

SB 90 State-Mandated Local Program: State reimbursements to local governments for the cost of activities required by State legislative and executive acts.

Services and Supplies: A category of expenditures within a budget unit for all standard costs of daily operations, including such items as office supplies, training, contractual services, and travel.

Set-Aside Reserve: A reserve made up from available balances materializing throughout one or more fiscal years which are not required to support disbursements of a legal or emergency nature and are held (set aside) for future funding requirements.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific sources of revenue whereby the use of such revenue is restricted by law for particular functions or activities of government. State Government Code Section 29009 requires that the entire unreserved fund balance must be appropriated each year. The amount not expended is carried over to the subsequent year's budget.

Step Increases: An employee, based upon the completion of the required service hours in their classification, satisfactory work performance, and appointing authority recommendation, may receive step advancements. Step advancements within the base salary range shall be based on one (1) or two (2) step increments depending on hire date and bargaining unit. Each increment is 2.5%.

Strategic Goal: A strategic goal translates resources into significant results to be achieved, providing the basis for evaluating the department as a whole.

Time Bank: For 2011-12, per the SBPEA contract, represented employees will defer 1.5 hours of compensation each pay period for 26 pay periods, to be used in the same manner as vacation leave, and to be used prior to the expiration of the contract.

Transfers: The movement of resources from one budget unit to another usually for payment of services received.

Trend: A documented recurrence of a measurable event or circumstance over time that is increasing, decreasing or even staying the same.

Unrestricted Net Assets: That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

Work Schedule Reduction: A recommended reduction of eight hours per pay period in 2011-12 for SBPEA represented employees to help mitigate costs associated with previously negotiated across-the-board salary increases.



| | |
|---|---|
| A&E: Architecture and Engineering Department | CCS: California Children’s Services |
| AAA: Area Agency of Aging | CDA: California Department of Aging |
| AABs: Assessment Appeals Boards | CDBG: Community Development Block Grant |
| AB: Assembly Bill | CDBG–R: Community Development Block Grant, Economic Stimulus Funds (also ARRA) |
| ACF: Administration for Children and Families | CDC: Centers for Disease Control |
| ACIP: Airport Capital Improvement Program | CDC: Central Detention Center |
| ACT: Animal Cruelty Task | CDCR: California Department of Corrections and Rehabilitation |
| ADA: Americans with Disabilities Act | CDE: Community Development Entity |
| ADC: Adelanto Detention Center | CDH: Community Development and Housing |
| ADP: State Department of Alcohol and Drug Programs | CDPH: California Department of Public Health |
| ADS: Alcohol and Drug Services | Cedar Glen: Cedar Glen Disaster Recovery Project Area |
| AFDC: Aid to Families with Dependent Children | CEHW: Center for Employee Health and Wellness |
| AFIS: Automated Fingerprint Identification System | CEQA: California Environmental Quality Act |
| AOC: Administrative Office of the Courts | CERTNA: California e-Recording Transaction Network Authority |
| AOPA: Aircraft Owners and Pilots Association | CFCO: Community First Choice Options |
| APS: Adult Protective Services | CFS: Children and Family Services |
| AQMD: Air Quality Management District | CGC: County Government Center |
| ARMC: Arrowhead Regional Medical Center | CGRP: Cucamonga-Guasti Regional Park |
| ARRA: American Recovery and Reinvestment Act | CIP: Capital Improvement Program |
| ASB: Administrative Services Bureau | CMAC: California Medical Assistance Commission |
| ATC: Aid to Adoptive Children | CMP: Congestion Management Program |
| ATC: Auditor-Controller/Treasurer/Tax Collector | CMS: Center for Medicare and Medicaid Services |
| BCCs: Boards, Commissions, and Committees | CMSP: County Medical Services Program |
| BH: Behavioral Health | CNET: Children’s Network |
| BLM: Bureau of Land Management | CNI: California Necessities Index |
| BMI: Body Mass Index | COB: Clerk of the Board |
| BOS: Board of Supervisors | CoIDA: San Bernardino County Industrial Development Authority |
| BRT: Business Resource Team | COLA: Cost of Living Adjustment |
| CAD: Computer Aided Design | COPPS: Community Oriented Policing and Problem Solving |
| CAEZ: California Enterprise Zone Association | COPS: Citizens’ Option for Public Safety |
| CAFM: Computer Aided Facilities Management | CoRDA: County of San Bernardino Redevelopment Agency |
| CAFR: Comprehensive Annual Financial Report | COWCAP: Countywide Cost Allocation Plan |
| CaIEMA: California Emergency Management Agency | CPUC: California Public Utilities Commission |
| CAL ID: California Identification System | CRI: Cities Readiness Initiative |
| CAL MMET: California Multi-Jurisdictional Methamphetamine Enforcement Team | CRM: Community Relationship Management |
| CALTRANS: California Department of Transportation | CSA: County Service Area |
| CaIWORKs: California Work Opportunities and Responsibilities to Kids | CSC: Customer Service Center |
| CAO: County Administrative Office | CSI: California Solor Initiative |
| CARE: Coordinated Asthma Referral Education | CSU: Customer Service Unit |
| CAS: Cash Assistance for Immigrants | CTC: Contract Transaction Charge |
| CASE: Coalition Against Sexual Exploitation | CWS: Child Welfare Services |
| CBO: Community Based Organization | DA: District Attorney |
| CBP: Customs and Border Protection | DAAS: Department of Aging and Adult Services |
| CCB: Community Corrections Bureau | |
| CCH: Cardiac Care Hospitals | |



| | |
|---|---|
| DBH: Department of Behavioral Health | F2F: Family-to-Family |
| DCB: Detention Corrections Bureau | FAA: Federal Aviation Administration |
| DCSS: Department of Child Support Services | FAS: Financial Accounting System |
| DHCS: State Department of Health Care Services | FCC: Federal Communications Commission |
| DJJ: Department of Juvenile Justice | FCSP: Family Caregiver Support Program |
| DMH: State Department of Mental Health | FEMA: Federal Emergency Management Agency |
| DMV: Department of Motor Vehicles | FF&E: Furniture, Fixtures and Equipment |
| DNA: Deoxyribonucleic Acid | FGR: Cash Aid for All other Families |
| DOJ: Department of Justice | FLJC: Foothill Law and Justice Center |
| DOL: Department of Labor | FMD: Facilities Management Division |
| DPH: Department of Public Health | FMAP: Federal Medical Assistance Percentage |
| DPW: Department of Public Works | FMIS: Fleet Management Information System |
| DRC: Day Reporting Center | FMLA: Family and Medical Leave Act |
| DRDP-PS: Desired Results Developmental Profile Preschool | FNS: Food and Nutrition Services |
| DRDP-R: Desired Results Developmental Profile-Revised | FPACT: Family Planning, Access, Care, and Treatment |
| DRM: Department of Risk Management | FRA: Frequency Reconfiguration Agreement |
| DSH: Disproportionate Share Hospital | FSP: Food Stamp Participation |
| DSRIP: Delivery System Reform Incentive Plan | GAAP: Generally Accepted Accounting Principles |
| DUI: Driving Under the Influence | GASB: Governmental Accounting Standards Board |
| DUILA: Drug Use is Life Abuse | GED: General Equivalency Diploma |
| DVD: Digital Video Discs | GFOA: Government Finance Officers Association |
| EAP: Employee Assistance Program | GHRC: Glen Helen Regional Center |
| ED: Department of Economic Development | GHRP: Glen Helen Regional Park |
| EDA: Economic Development Agency | GIS: Geographic Information System |
| EDATE: Election Deadline, Assignment, and Task Engine | GPS: Global Positioning System |
| EDD: California Employment Development Department | GR: General Relief |
| EEO: Equal Employment Office | GREAT: Gang Resistance Education and Training |
| EFC: Extended Foster Care | GRIP: Gang Reduction Intervention Program |
| EFT: Electronic Funds Transfer | GSA: General Services Administration |
| EHaP: Employee Health and Productivity Program | GSB: General Services Building |
| EIR: Environmental Impact Report | GWTS: Groundwater Treatment System |
| EMACS: Employee Management and Compensation System | HAVA: Help America Vote Act of 2002 |
| EMF: Environmental Mitigation Fund | HBP: Highway Bridge Program |
| EMS: Emergency Medical Services | HDGC: High Desert Government Center |
| EMSA: Emergency Medical Services Authority | HDJDAC: High Desert Juvenile Detention and Assessment Center |
| EOC: Emergency Operations Center | HFAP: Health Care Facilities Accreditation Program |
| ePCR: Electronic Patient Care Record | HHW: Household Hazardous Waste |
| ePro: Electronic Procurement | HICAP: Health Insurance Counseling and Advocacy Program |
| EPSDT: Early and Periodic Screening, Diagnosis and Treatment | HIDTA: High Intensity Drug Trafficking Area |
| ERAF: Educational Revenue Augmentation Fund | HPRP: Housing Preservation and Rapid Re-housing Program |
| ERC: Employment Resource Center | HRP: Home Rehabilitation Program |
| ERRP: Early Retiree Reimbursement Program | HS: Human Services |
| ESDC: Environmental Science Day Camp | HUD: Housing and Urban Development |
| ESG: Emergency Solutions Grant | HVAC: Heating, Ventilation, and Air Conditioning |
| EVOC: Emergency Vehicle Operations Center | |



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|--|--|
| ICE: Immigration and Customs Enforcement | MRI: Magnetic Resonance Imaging |
| ICEMA: Inland Counties Emergency Medical Agency | MSA: Master Settlement Agreement |
| IEP: Individualized Education Program | MSSP: Multipurpose Senior Services Program |
| IEUW: Inland Empire United Way | N/A: Not Applicable |
| IGT: Intergovernmental Transfers | NACCHO: National Association of County and City Health Officials |
| IHSS: In-Home Supportive Services | NACo: National Association of Counties |
| IHSS PA: In Home Supportive Services Public Authority | NBAA: National Business Aviation Association |
| ILP: Independent Living Program | NCTP: National Caregiver Training Program |
| IMLS: Institute of Museum and Library Services | NEPA: National Environmental Policy Act |
| IP: Internet Protocol | NHoR: New Hall of Records |
| IRNET: Inland Regional Narcotics Enforcement Team | NIP: Neighborhood Initiative Program |
| ISD: Information Services Department | NISG: Neighborhood Initiative Special Grant |
| ISF: Internal Service Fund | NPDES: National Pollutant Discharge Elimination System |
| IT: Information Technology | NSP: Neighborhood Stabilization Program |
| ITSD: Information Technology and Support Division | OAA: Older Americans Act |
| IVDA: Inland Valley Development Agency | OCE: Office of Compliance and Ethics. |
| JDAC: Juvenile Detention and Assessment Center | OHV: Off-Highway Vehicle |
| JIMS: Jail Information Management System | OMB: Ombudsman |
| JJCPA: Juvenile Justice Crime Prevention Act | OM&M: Operations, Maintenance and Monitoring |
| JOCS: Job Order Contract System | OPF: Official Personnel File |
| JPA: Joint Powers Authority | OSHA: Occupational Safety and Health Administration |
| JPF: Juvenile Probation Funding | PA: Public Authority |
| JTGC: Joshua Tree Government Center | PACE: Pro Active Code Enforcement Program |
| Kin-Gap: Kinship Guardianship Assistance Program | PACE: Process Approach to Case Excellence |
| KW: Kilowatts | PATH: Project for Assistance in Transition from Homelessness |
| LAD: Leasing and Acquisition Division | PBX: Private Branch Exchange |
| LAFCO: Local Agency Formation Commission | PC: Penal Code |
| LEED: Leadership in Energy and Environmental Design | PCE: Perchloroethylene |
| LEINC: Law Enforcement Intelligence Network Center | PCI: Pavement Condition Index |
| LET: Let's End Truancy | PCO: Probation Corrections Officer |
| LFGES: Landfill Gas Extraction System | PD: Public Defender |
| LGRP: Lake Gregory Regional Park | PEI/TREP: Prevention and Early Intervention/Transportation Reimbursement Escort Program |
| LIFT: Low Income First Time | PERC: Performance, Education and Resource Center |
| LIHP: Low Income Health Plan | PFA: Planning Funding Agreement |
| LLUMC: Loma Linda University Medical Center | PG: Programmed Maintenance |
| MAA: Medi-Cal Administrative Activities | PH: Public Health |
| MDAQMD: Mojave Desert Air Quality Management District | PHER: Public Health Emergency Response |
| MDCs: Mobile Data Computers | PID: Program Integrity Division |
| MHM!: My Health Matters! | PIMS: Property Information Management System |
| MHSA: Mental Health Services Act | PIN: Personal Identification Number |
| MHz: Megahertz | PLF: State Public Library Fund |
| MIMO: Multiple-Input Multiple-Output | PLH: Public Lands Highway |
| MIPPA: Medicare Improvements for Patients and Providers Act | PM: Programmed Maintenance |
| MOE: Maintenance of Effort | PO: Probation Officer |
| MOU: Memorandum of Understanding | |



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|--|---|
| POS: Point of Sale | SWAT: Special Weapons and Tactics |
| POST: Peace Officers Standards of Training | SWBPI: Southwest Border Prosecution Initiative |
| Prop: Proposition | SWMD: Solid Waste Management Division |
| PSART: Perinatal Screening, Assessment, Referral and Treatment | TA: Transition Authority |
| PSD: Preschool Services Department | TAD: Transitional Assistance Department |
| PSE: Public Service Employee | TAY: Transitional Age Youth |
| PSIC: Public Safety Interoperable Communications | TBD: To Be Determined |
| PSOC: Public Safety Operations Center | TC: Transitional Conferences |
| PSSF: Promoting Safe and Stable Families | TCE: Trichloroethylene |
| RIAC: Range Improvement Advisory Committee | TDM: Team Decision Making |
| RDA: Redevelopment Agency | TEA: Transportation Equity Act |
| RESD: Real Estate Services Department | TENS: Telephone Emergency Notification Section |
| RIP: Retirement Incentive Program | TFS: Team Foundation Services |
| ROPS: Recognized Obligation Payment Schedule | THPP: Transitional Housing Program-Plus |
| ROV: Registrar of Voters | TILP: Transitional Independent Living Plan |
| RPTTF: Redevelopment Property Tax Trust Fund | TOP: Training Online Program |
| SAMHSA: Substance Abuse and Mental Health Services Administration | TOT: Transient Occupancy Tax |
| SANBAG: San Bernardino Associated Governments | TRANS: Tax Revenue Anticipation Notes |
| SANCATT: San Bernardino County Auto Theft Task Force | TURN: Tobacco Use Reduction Now |
| SAPT: Substance Abuse Prevention and Treatment | U.S. Postal: United States Postal |
| SB: Senate Bill | UDEL: Uniform District Election Law |
| SBCL: San Bernardino County Library | ULEV: Ultra Low Emission Vehicle |
| SBCM: San Bernardino County Museum | UNAs: Unrestricted Net Assets |
| SBPEA: San Bernardino Public Employees' Association | UPP: Cash Aid for 2 Parent Families |
| SBVEZ: San Bernardino Valley Enterprise Zone | UPS: Uninterrupted Power Source |
| SCAAP: State Criminal Alien and Assistance Program | USDA: US Department of Agriculture |
| SCAG: Southern California Association of Governments | VA: Veterans Affairs |
| SCAQMD: South Coast Air Quality Management District | VEAP: Veteran Employment Assistance Program |
| SCBA: Self-Contained Breathing Apparatus | VITA: Volunteer Income Tax Assistance |
| SCE: Southern California Edison | VLF: Vehicle License Fee |
| SCSEP: Senior Community Service Employment Program | VOIP: Voice Over Internet Protocol |
| SED: Seriously Emotionally Disturbed | VSS: Visual Source Safe |
| SHPO: State Historic Preservation Office | VVEDA: Victor Valley Economic Development Authority |
| SIA: Senior Information and Assistance | WDD: Workforce Development Department |
| SMARA: Surface Mining and Reclamation Act | WECA: West End Communications Authority |
| SR2S: Safe Routes to Schools | WEX: Work Experience |
| SSI: Social Security Income | WIA: Workforce Investment Act |
| SSI/SSP: Supplemental Security Income/State Supplementary Payment | WIB: Workforce Investment Board |
| SSN: Social Security Number | WIC: Welfare and Institutions Code |
| STC: Standards for Training and Corrections | WIC: Women, Infant, and Children |
| STEP: Subsidized Training and Employment Program | WPR: Work Participation Rate |
| STOP: Support and Therapeutic Options Program | WRIB: Western Region Item Bank |
| STORM: Storage Technology Optical Records Management | WTW: Welfare to Work |
| STP: Surface Transportation Program | WVDC: West Valley Detention Center |
| | WVJDAC: West Valley Juvenile Detention and Assessment Center |



State Controller Schedules Schedule 1
 County Budget Act

County of San Bernardino
 All Funds Summary
 Fiscal Year 2013

| Fund Name | TOTAL FINANCING SOURCES | | | | TOTAL FINANCING USES | | |
|---------------------------|--------------------------------------|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|
| | Fund Balance Available June 30, 2012 | Decreases to Obligated Fund Balances | Additional Financing Sources | Total Financing Sources | Financing Uses | Increases to Obligated Fund Balances | Total Financing Uses |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Governmental Funds | | | | | | | |
| General Fund | 284,953,508 | 5,000,000 | 2,271,886,947 | 2,561,840,455 | 2,555,245,558 | 6,594,897 | 2,561,840,455 |
| Special Revenue Funds | 264,374,928 | 0 | 365,171,184 | 629,546,112 | 629,546,112 | 0 | 629,546,112 |
| Capital Project Funds | 115,831,119 | 0 | 100,866,071 | 216,697,190 | 216,697,190 | 0 | 216,697,190 |
| Total All Funds | 665,159,555 | 5,000,000 | 2,737,924,202 | 3,408,083,757 | 3,401,488,860 | 6,594,897 | 3,408,083,757 |



| State Controller Schedules County Budget Act | | | | | | | | Schedule 2 |
|--|--------------------------------------|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|------------|
| County of San Bernardino Governmental Funds Summary Fiscal Year 2013 | | | | | | | | |
| Fund Name | TOTAL FINANCING SOURCES | | | | TOTAL FINANCING USES | | | |
| | Fund Balance Available June 30, 2012 | Decreases to Obligated Fund Balances | Additional Financing Sources | Total Financing Sources | Financing Uses | Increases to Obligated Fund Balances | Total Financing Uses | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | |
| General Fund | | | | | | | | |
| General Fund | 60,449,354 | 5,000,000 | 2,344,749,008 | 2,410,198,362 | 2,403,603,465 | 6,594,897 | 2,410,198,362 | |
| Restricted General Fund | 224,504,154 | | (72,862,061) | 151,642,093 | 151,642,093 | | 151,642,093 | |
| Total General Fund | 284,953,508 | 5,000,000 | 2,271,886,947 | 2,561,840,455 | 2,555,245,558 | 6,594,897 | 2,561,840,455 | |
| Special Revenue Funds | | | | | | | | |
| Agricultural, Weights & Measures - California Grazing Fees | 140,536 | | 4,000 | 144,536 | 144,536 | | 144,536 | |
| Airports - Special Aviation | 1,745,690 | | 3,274,877 | 5,020,567 | 5,020,567 | | 5,020,567 | |
| Assessor - Recording Fees | 6,310,427 | | 3,614,919 | 9,925,346 | 9,925,346 | | 9,925,346 | |
| Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance | 973,619 | | 85,800 | 1,059,419 | 1,059,419 | | 1,059,419 | |
| Behavioral Health - Block Grant Carryover | 9,182,691 | | 10,946,230 | 20,128,921 | 20,128,921 | | 20,128,921 | |
| Behavioral Health - Driving Under the Influence Programs | 410,355 | | 284,000 | 694,355 | 694,355 | | 694,355 | |
| Behavioral Health - Mental Health Services Act | 63,123,631 | | 70,343,347 | 133,466,978 | 133,466,978 | | 133,466,978 | |
| Census 2010 | 4,779 | | 0 | 4,779 | 4,779 | | 4,779 | |
| Community Development and Housing | 19,807,245 | | 33,858,606 | 53,665,851 | 53,665,851 | | 53,665,851 | |
| County Library | 1,113,458 | | 13,283,460 | 14,396,918 | 14,396,918 | | 14,396,918 | |
| County Trial Courts - Alternate Dispute Resolution Program | 170,107 | | 500,900 | 671,007 | 671,007 | | 671,007 | |
| County Trial Courts - Court Alcohol and Drug Program | 980,284 | | 391,000 | 1,371,284 | 1,371,284 | | 1,371,284 | |
| County Trial Courts - Courthouse Seismic Surcharge | 78 | | 2,801,000 | 2,801,078 | 2,801,078 | | 2,801,078 | |
| County Trial Courts - Registration Fees | 155,261 | | 8,400 | 163,661 | 163,661 | | 163,661 | |
| District Attorney Special Projects | 4,002,940 | | 5,642,408 | 9,645,348 | 9,645,348 | | 9,645,348 | |
| Domestic Violence AB2405 | 0 | | 100,000 | 100,000 | 100,000 | | 100,000 | |
| Economic Development - San Bernardino Valley Enterprise Zone | 137 | | 0 | 137 | 137 | | 137 | |
| Finance and Administration - Disaster Recovery Fund | 3,668 | | 15,000 | 18,668 | 18,668 | | 18,668 | |
| Human Resources - Commuter Services | 818,926 | | 669,466 | 1,488,392 | 1,488,392 | | 1,488,392 | |
| Human Resources - Employee Benefits and Services | 555,731 | | 3,040,635 | 3,596,366 | 3,596,366 | | 3,596,366 | |
| Human Services - Domestic Violence/Child Abuse Surcharges | 1,123,494 | | 179,163 | 1,302,657 | 1,302,657 | | 1,302,657 | |
| Human Services - Marriage License Fees Surcharge | 17,014 | | 222,989 | 240,003 | 240,003 | | 240,003 | |
| Human Services - Wraparound Reinvestment Fund | 12,042,635 | | 8,744,911 | 20,787,746 | 20,787,746 | | 20,787,746 | |
| Local Law Enforcement Block Grant | 4,832,418 | | 350,000 | 5,182,418 | 5,182,418 | | 5,182,418 | |
| Master Settlement Agreement | 10,132,376 | | 17,075,000 | 27,207,376 | 27,207,376 | | 27,207,376 | |
| Preschool Services | 68,762 | | 49,775,692 | 49,844,454 | 49,844,454 | | 49,844,454 | |
| Probation - Asset Forfeiture 15% | 64,104 | | 210 | 64,314 | 64,314 | | 64,314 | |
| Probation - Criminal Recidivism SB 678 | 2,267,134 | | 1,822,330 | 4,089,464 | 4,089,464 | | 4,089,464 | |
| Probation - Juvenile Justice Grant Program | 4,401,967 | | 5,859,917 | 10,261,884 | 10,261,884 | | 10,261,884 | |
| Probation - Juvenile Re-Entry Program AB 1628 | 103,372 | | 0 | 103,372 | 103,372 | | 103,372 | |
| Public Health - Bio-Terrorism Preparedness | 891,167 | | 2,497,275 | 3,388,442 | 3,388,442 | | 3,388,442 | |
| Public Health - Tobacco Use Reduction Now | 57,821 | | 310,406 | 368,227 | 368,227 | | 368,227 | |
| Public Health - Vector Control Assessments | 2,204,225 | | 1,649,319 | 3,853,544 | 3,853,544 | | 3,853,544 | |
| Public Health - Vital Statistics State Fees | 761,181 | | 142,340 | 903,521 | 903,521 | | 903,521 | |
| Public Works - Special Transportation | 22,332,859 | | 8,236,439 | 30,569,298 | 30,569,298 | | 30,569,298 | |
| Public Works - Surveyor - Survey Monument Preservation | 6,071 | | 58,510 | 64,581 | 64,581 | | 64,581 | |
| Public Works - Transportation - Road Operations | 42,116,769 | | 71,748,466 | 113,865,235 | 113,865,235 | | 113,865,235 | |
| Real Estate Services - Chino Agricultural Preserve | 8,797,763 | | 674,156 | 9,471,919 | 9,471,919 | | 9,471,919 | |
| Redevelopment Agency (Housing Successor) | 14,848,561 | | 0 | 14,848,561 | 14,848,561 | | 14,848,561 | |
| Regional Parks - Calico Ghost Town Marketing Services | 354,605 | | 394,800 | 749,405 | 749,405 | | 749,405 | |
| Regional Parks - County Trail System | 744,357 | | 4,579,940 | 5,324,297 | 5,324,297 | | 5,324,297 | |
| Regional Parks - Off-Highway Vehicle License Fees | 1,808,974 | | 308,000 | 2,116,974 | 2,116,974 | | 2,116,974 | |
| Regional Parks - Park Maintenance and Development | 2,216,449 | | 360,000 | 2,576,449 | 2,576,449 | | 2,576,449 | |
| Regional Parks - Proposition 40 Projects | 5,403 | | 0 | 5,403 | 5,403 | | 5,403 | |
| Regional Parks - San Manuel Amphitheater | 1,321,336 | | 1,459,585 | 2,780,921 | 2,780,921 | | 2,780,921 | |
| Regional Parks - San Manuel Amphitheater Improvements | 535,563 | | 26,000 | 563,563 | 563,563 | | 563,563 | |
| Sheriff's Special Projects | 20,538,719 | | 18,199,105 | 38,737,824 | 38,737,824 | | 38,737,824 | |
| Special Districts - Fish and Game Commission | 3,985 | | 10,000 | 13,985 | 13,985 | | 13,985 | |
| Workforce Development | 275,861 | | 21,620,583 | 21,896,464 | 21,896,464 | | 21,896,464 | |
| Total Special Revenue Funds | 264,374,928 | 0 | 365,171,184 | 629,546,112 | 629,546,112 | 0 | 629,546,112 | |
| Capital Project Funds | | | | | | | | |
| Capital Improvements Fund | 104,377,923 | | 100,866,071 | 205,243,994 | 205,243,994 | | 205,243,994 | |
| Redevelopment Agency (Housing Successor) | 11,453,196 | | | 11,453,196 | 11,453,196 | | 11,453,196 | |
| Total Capital Project Funds | 115,831,119 | 0 | 100,866,071 | 216,697,190 | 216,697,190 | 0 | 216,697,190 | |
| Total Governmental Funds | 665,159,555 | 5,000,000 | 2,737,924,202 | 3,408,083,757 | 3,401,488,860 | 6,594,897 | 3,408,083,757 | |



| State Controller Schedules County Budget Act | | | | | | | | Schedule 3 |
|---|---|-------------------------------|---|---------------------|--|-------------------------------------|---|------------|
| County of San Bernardino Fund Balance - Governmental Funds Fiscal Year 2013 | | | | | | | | |
| Fund Name 1 | Total Fund Balance June 30, 2012 2 | Less: Obligated Fund Balances | | | Fund Balances Available (GAAP Basis) June 30, 2012 6 | Minus GASB 31 Adjustment 7 | Fund Balances Available (Budgetary Basis) June 30, 2012 8 | |
| | | Encumbrances 3 | Nonspendable, Restricted and Committed 4 | Assigned 5 | | | | |
| General Fund | | | | | | | | |
| General Fund | 271,594,986 | (9,189,492) | (186,426,380) | (14,745,000) | 61,234,114 | (784,760) | 60,449,354 | |
| Restricted General Fund | 230,136,290 | | (5,596,277) | | 224,540,013 | (35,859) | 224,504,154 | |
| Total General Fund | 501,731,276 | (9,189,492) | (192,022,657) | (14,745,000) | 285,774,127 | (820,619) | 284,953,508 | |
| Special Revenue Funds | | | | | | | | |
| Agricultural, Weights & Measures - California Grazing Fees | 140,536 | 0 | 0 | 0 | 140,536 | 0 | 140,536 | |
| Airports - Special Aviation | 3,643,356 | (1,891,962) | 0 | 0 | 1,751,394 | (5,704) | 1,745,690 | |
| Assessor - Recording Fees | 7,112,259 | (797,275) | 0 | 0 | 6,314,984 | (4,557) | 6,310,427 | |
| Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance | 973,858 | 0 | 0 | 0 | 973,858 | (239) | 973,619 | |
| Behavioral Health - Block Grant Carryover | 9,195,315 | 0 | 0 | 0 | 9,195,315 | (12,524) | 9,182,791 | |
| Behavioral Health - Driving Under the Influence Programs | 410,963 | 0 | 0 | 0 | 410,963 | (608) | 410,355 | |
| Behavioral Health - Mental Health Services Act | 88,706,829 | (3,310,975) | (22,162,363) | 0 | 63,243,491 | (119,890) | 63,123,601 | |
| Census 2010 | 4,785 | 0 | 0 | 0 | 4,785 | (6) | 4,779 | |
| Community Development and Housing | 19,941,185 | (107,189) | 0 | (750) | 19,833,246 | (26,001) | 19,807,245 | |
| County Library | 1,121,789 | (206) | 0 | (8,125) | 1,113,458 | 0 | 1,113,458 | |
| County Trial Courts - Alternate Dispute Resolution Program | 170,377 | 0 | 0 | 0 | 170,377 | (270) | 170,107 | |
| County Trial Courts - Court Alcohol and Drug Program | 981,788 | 0 | 0 | 0 | 981,788 | (1,504) | 980,284 | |
| County Trial Courts - Courthouse Seismic Surcharge | 155 | 0 | 0 | 0 | 155 | (77) | 78 | |
| County Trial Courts - Registration Fees | 155,458 | 0 | 0 | 0 | 155,458 | (197) | 155,261 | |
| District Attorney Special Projects | 4,007,560 | 0 | 0 | 0 | 4,007,560 | (4,620) | 4,002,940 | |
| Economic Development - San Bernardino Valley Enterprise Zone | 279 | 0 | 0 | 0 | 279 | (142) | 137 | |
| Finance and Administration - Disaster Recovery Fund | 7,347 | 0 | 0 | 0 | 7,347 | (3,479) | 3,868 | |
| Human Resources - Commuter Services | 819,908 | 0 | 0 | 0 | 819,908 | (982) | 818,926 | |
| Human Resources - Employee Benefits and Services | 556,553 | 0 | 0 | 0 | 556,553 | (822) | 555,731 | |
| Human Services - Domestic Violence/Child Abuse Surcharges | 1,125,223 | 0 | 0 | 0 | 1,125,223 | (1,729) | 1,123,494 | |
| Human Services - Marriage License Fees Surcharge | 17,014 | 0 | 0 | 0 | 17,014 | 0 | 17,014 | |
| Human Services - Wraparound Reinvestment Fund | 12,078,445 | (20,232) | 0 | 0 | 12,058,213 | (15,378) | 12,042,835 | |
| Local Law Enforcement Block Grant | 4,839,113 | 0 | 0 | 0 | 4,839,113 | (6,595) | 4,832,518 | |
| Master Settlement Agreement | 10,144,608 | 0 | 0 | 0 | 10,144,608 | (12,232) | 10,132,376 | |
| Preschool Services | 312,157 | (233,114) | 0 | (9,500) | 69,543 | (781) | 68,762 | |
| Probation - Asset Forfeiture 15% | 64,188 | 0 | 0 | 0 | 64,188 | (84) | 64,104 | |
| Probation - Criminal Recidivism SB 678 | 2,267,691 | 0 | 0 | 0 | 2,267,691 | (567) | 2,267,124 | |
| Probation - Juvenile Justice Grant Program | 4,406,619 | 0 | 0 | 0 | 4,406,619 | (4,652) | 4,401,967 | |
| Probation - Juvenile Re-Entry Program AB 1628 | 103,372 | 0 | 0 | 0 | 103,372 | 0 | 103,372 | |
| Public Health - Bio-Terrorism Preparedness | 892,502 | 0 | 0 | 0 | 892,502 | (1,335) | 891,167 | |
| Public Health - Tobacco Use Reduction Now | 58,056 | 0 | 0 | 0 | 58,056 | (235) | 57,821 | |
| Public Health - Vector Control Assessments | 2,207,264 | 0 | 0 | 0 | 2,207,264 | (3,090) | 2,204,174 | |
| Public Health - Vital Statistics State Fees | 762,125 | 0 | 0 | 0 | 762,125 | (944) | 761,181 | |
| Public Works - Special Transportation | 23,898,406 | (1,529,785) | 0 | 0 | 22,368,621 | (35,782) | 22,332,839 | |
| Public Works - Surveyor - Survey Monument Preservation | 6,071 | 0 | 0 | 0 | 6,071 | 0 | 6,071 | |
| Public Works - Transportation - Road Operations | 58,223,409 | (15,972,557) | (76,163) | (2,500) | 42,172,189 | (55,420) | 42,116,769 | |
| Real Estate Services - Chino Agricultural Preserve | 8,828,591 | (18,485) | 0 | 0 | 8,810,106 | (12,343) | 8,797,763 | |
| Redevelopment Agency (Housing Successor) | 17,808,929 | 0 | (2,938,026) | 0 | 14,870,903 | (22,342) | 14,848,561 | |
| Regional Parks - Calico Ghost Town Marketing Services | 386,685 | (31,675) | 0 | 0 | 355,010 | (405) | 354,605 | |
| Regional Parks - County Trail System | 792,114 | (46,788) | 0 | 0 | 745,326 | (969) | 744,357 | |
| Regional Parks - Off-Highway Vehicle License Fees | 1,819,833 | (8,423) | 0 | 0 | 1,811,410 | (2,436) | 1,808,974 | |
| Regional Parks - Park Maintenance and Development | 2,269,381 | (50,896) | 0 | 0 | 2,218,515 | (2,096) | 2,216,448 | |
| Regional Parks - Proposition 40 Projects | 6,149 | 0 | 0 | 0 | 6,149 | (746) | 5,403 | |
| Regional Parks - San Manuel Amphitheater | 1,323,979 | 0 | 0 | 0 | 1,323,979 | (2,643) | 1,321,336 | |
| Regional Parks - San Manuel Amphitheater Improvements | 536,228 | 0 | 0 | 0 | 536,228 | (955) | 535,273 | |
| Sheriff's Special Projects | 21,705,842 | (1,123,565) | 0 | (8,600) | 20,573,777 | (35,058) | 20,538,719 | |
| Special Districts - Fish and Game Commission | 3,985 | 0 | 0 | 0 | 3,985 | 0 | 3,985 | |
| Workforce Development | 794,910 | (515,031) | 0 | (2,500) | 277,379 | (1,498) | 275,881 | |
| Total Special Revenue Funds | 315,533,189 | (25,658,128) | (25,166,552) | (31,375) | 264,776,634 | (401,706) | 264,374,928 | |
| Capital Project Funds | | | | | | | | |
| Capital Improvements Fund | 132,443,493 | (28,063,507) | 0 | 0 | 104,379,986 | (2,053) | 104,377,933 | |
| Redevelopment Agency (Housing Successor) | 11,468,145 | 0 | 0 | 0 | 11,468,145 | (14,949) | 11,453,196 | |
| Total Capital Project Funds | 143,911,638 | (28,063,507) | 0 | 0 | 115,848,131 | (17,012) | 115,831,119 | |
| Total Governmental Funds | 961,276,103 | (62,911,127) | (217,189,209) | (14,776,375) | 666,398,892 | (1,239,337) | 665,159,555 | |



| State Controller Schedules County Budget Act | | | | | | | Schedule 4 |
|---|---|----------------------------|---|------------------|---|--|------------|
| County of San Bernardino Obligated Fund Balances - By Governmental Funds Fiscal Year 2013 | | | | | | | |
| Fund Name and Fund Balance Descriptions | Obligated Fund Balances June 30, 2012 | Decreases or Cancellations | | Increases or New | | Total Obligated Fund Balances for the Budget Year | |
| | | Recommended | Adopted by the Board of Supervisors | Recommended | Adopted by the Board of Supervisors | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| General Fund | | | | | | | |
| <u>General Fund</u> | | | | | | | |
| General Reserves | 65,235,408 | | | 5,594,897 | 5,594,897 | 70,830,305 | |
| Restricted - Teeter | 11,313,887 | | | | | 11,313,887 | |
| Nonspendable - Prepaid Items | 769,459 | | | | | 769,459 | |
| Nonspendable - Loans Receivable | 10,774,563 | | | | | 10,774,563 | |
| Nonspendable - Land Held For Resale | 548,622 | | | | | 548,622 | |
| Nonspendable - Inventory | 1,389,768 | | | | | 1,389,768 | |
| Nonspendable - Advances | 2,000,000 | | | | | 2,000,000 | |
| Committed - Teeter Plan | 13,396,038 | | | | | 13,396,038 | |
| Committed - Restitution | 1,545,025 | | | | | 1,545,025 | |
| Committed - Property Tax System | 9,000,000 | | | | | 9,000,000 | |
| Committed - Medical Center Debt Service | 32,074,905 | | | | | 32,074,905 | |
| Committed - Insurance | 3,000,000 | | | | | 3,000,000 | |
| Committed - High Desert Fire Station | 4,000,000 | 5,000,000 | 5,000,000 | 1,000,000 | 1,000,000 | 0 | |
| Committed - Future Space Needs | 22,878,705 | | | | | 22,878,705 | |
| Committed - Future Retirement Rate | 8,500,000 | | | | | 8,500,000 | |
| Assigned - Revolving Funds | 395,000 | | | | | 395,000 | |
| Assigned - Property Tax Admin Fee | 14,200,000 | | | | | 14,200,000 | |
| Assigned - Imprest Cash | 110,140 | | | | | 110,140 | |
| Assigned - Change Funds | 39,860 | | | | | 39,860 | |
| <u>Restricted General Fund</u> | | | | | | | |
| Committed - Earned Leave | 3,596,277 | | | | | 3,596,277 | |
| Committed - CSA Revolving Loan | 2,000,000 | | | | | 2,000,000 | |
| Total General Fund | 206,767,657 | 5,000,000 | 5,000,000 | 6,594,897 | 6,594,897 | 208,362,554 | |
| Special Revenue Funds | | | | | | | |
| <u>County Library</u> | | | | | | | |
| Assigned - Imprest Cash | 2,500 | | | | | 2,500 | |
| Assigned - Change Funds | 5,625 | | | | | 5,625 | |
| <u>Community Development and Housing</u> | | | | | | | |
| Assigned - Imprest Cash | 750 | | | | | 750 | |
| <u>Preschool Services</u> | | | | | | | |
| Assigned - Imprest Cash | 9,500 | | | | | 9,500 | |
| <u>Behavioral Health - Mental Services Health Act</u> | | | | | | | |
| Committed - General Purpose | 22,152,363 | | | | | 22,152,363 | |
| <u>Redevelopment Agency (Housing Successor)</u> | | | | | | | |
| Restricted - Land Held For Resale | 2,938,026 | | | | | 2,938,026 | |
| <u>Sheriff's Special Projects</u> | | | | | | | |
| Assigned - Imprest Cash | 3,500 | | | | | 3,500 | |
| Assigned - Revolving Funds | 5,000 | | | | | 5,000 | |
| <u>Public Works - Transportation - Road Operations</u> | | | | | | | |
| Nonspendable - Inventory | 76,163 | | | | | 76,163 | |
| Assigned - Imprest Cash | 2,500 | | | | | 2,500 | |
| <u>Workforce Development</u> | | | | | | | |
| Assigned - Imprest Cash | 2,500 | | | | | 2,500 | |
| Total Special Revenue Funds | 25,198,427 | 0 | 0 | 0 | 0 | 25,198,427 | |
| Total Governmental Funds | 231,966,084 | 5,000,000 | 5,000,000 | 6,594,897 | 6,594,897 | 233,560,981 | |



| State Controller Schedules County Budget Act | | | | Schedule 5 |
|--|------------------------|------------------------|-----------------------------|---|
| County of San Bernardino Summary of Additional Financing Sources by Source and Fund Governmental Funds Fiscal Year 2013 | | | | |
| Description 1 | FY 2011 Actual 2 | FY 2012 Actual 3 | FY 2013 Recommended 4 | FY 2013 Adopted by the Board of Supervisors 5 |
| Summarization by Source | | | | |
| Taxes | 575,323,563 | 592,565,336 | 584,206,854 | 584,287,048 |
| Licenses, Permits and Franchises | 18,915,056 | 21,109,106 | 20,783,135 | 20,783,135 |
| Fines, Forfeitures and Penalties | 12,012,489 | 11,194,853 | 10,403,241 | 10,403,241 |
| Revenue from Use of Money and Property | 43,519,479 | 33,643,269 | 38,050,967 | 38,020,967 |
| Intergovernmental Revenues | 1,484,832,903 | 1,528,588,536 | 1,542,566,812 | 1,516,357,649 |
| Charges for Current Services | 328,194,099 | 328,665,103 | 371,199,785 | 370,308,856 |
| Other Revenues | 53,253,888 | 56,882,047 | 54,320,238 | 54,683,135 |
| Other Financing Sources | 171,966,142 | 123,225,961 | 143,833,854 | 143,080,171 |
| Total Summarization by Source | 2,688,019,620 | 2,695,874,211 | 2,765,364,886 | 2,737,924,202 |

| Summarization by Fund | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| General Fund | 2,148,457,631 | 2,135,106,382 | 2,349,029,174 | 2,344,749,008 |
| Restricted General Fund | 33,785,169 | 54,422,217 | (63,158,560) | (72,862,061) |
| AB 75 Tobacco Tax Program | (2,833) | 0 | 0 | 0 |
| Agricultural, Weights & Measures - California Grazing Fees | 4,118 | 4,303 | 4,000 | 4,000 |
| Airports - Special Aviation | 5,712,353 | 1,718,090 | 3,274,877 | 3,274,877 |
| Assessor - Recording Fees | 3,858,127 | 3,897,150 | 3,614,919 | 3,614,919 |
| Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance | 1,797 | 791,472 | 85,800 | 85,800 |
| Behavioral Health - Block Grant Carryover | 11,097,502 | 12,111,302 | 10,946,230 | 10,946,230 |
| Behavioral Health - Driving Under the Influence Programs | 261,733 | 249,908 | 284,000 | 284,000 |
| Behavioral Health - Mental Health Services Act | 92,342,938 | 68,271,531 | 70,343,347 | 70,343,347 |
| Census 2010 | 6,659 | 28 | 0 | 0 |
| Community Development and Housing | 24,364,606 | 32,292,693 | 33,856,606 | 33,856,606 |
| County Library | 15,829,496 | 13,746,449 | 13,283,460 | 13,283,460 |
| County Trial Courts - Alternate Dispute Resolution Program | 715,642 | 506,671 | 500,900 | 500,900 |
| County Trial Courts - Court Alcohol and Drug Program | 489,069 | 446,546 | 391,000 | 391,000 |
| County Trial Courts - Courthouse Seismic Surcharge | 2,633,033 | 2,216,084 | 2,801,000 | 2,801,000 |
| County Trial Courts - Registration Fees | 12,808 | 8,121 | 8,400 | 8,400 |
| District Attorney Special Projects | 5,877,549 | 6,448,115 | 5,642,408 | 5,642,408 |
| Domestic Violence AB 2405 | 0 | 0 | 100,000 | 100,000 |
| Economic Development - San Bernardino Valley Enterprise Zone | 104,175 | 530 | 0 | 0 |
| Finance and Administration - Disaster Recovery Fund | 20,548 | 471,263 | 15,000 | 15,000 |
| Human Resources - Commuter Services | 677,724 | 655,780 | 689,466 | 689,466 |
| Human Resources - Employee Benefits and Services | 2,704,050 | 2,602,669 | 3,040,635 | 3,040,635 |
| Human Services - Domestic Violence/Child Abuse | 499,640 | 446,819 | 179,163 | 179,163 |
| Human Services - Marriage License Fees Surcharge | 366,791 | 344,409 | 240,003 | 222,989 |
| Human Services - Wraparound Reinvestment Fund | 6,550,990 | 6,309,158 | 8,360,000 | 8,744,911 |
| Local Law Enforcement Block Grant | 2,728,588 | 1,366,663 | 350,000 | 350,000 |
| Master Settlement Agreement | 17,812,891 | 21,280,349 | 17,075,000 | 17,075,000 |
| Preschool Services | 50,930,986 | 47,721,480 | 48,124,133 | 49,775,692 |
| Probation - Asset Forfeiture 15% | 659 | 326 | 210 | 210 |
| Probation - Criminal Recidivism SB 678 | 0 | 2,287,134 | 1,822,330 | 1,822,330 |
| Probation - Juvenile Justice Grant Program | 6,382,608 | 6,074,926 | 5,859,917 | 5,859,917 |
| Probation - Juvenile Re-Entry Program AB1628 | 0 | 103,372 | 0 | 0 |
| Public Health - Bio-Terrorism Preparedness | 2,550,021 | 2,290,925 | 1,995,640 | 2,497,275 |
| Public Health - H1N1 Preparedness | 15,054 | 134,630 | 0 | 0 |
| Public Health - Tobacco Use Reduction Now | 415,424 | 336,574 | 310,406 | 310,406 |
| Public Health - Vector Control Assessments | 1,716,522 | 1,680,181 | 1,649,319 | 1,649,319 |
| Public Health - Vital Statistics State Fees | 145,619 | 135,017 | 142,340 | 142,340 |
| Public Works - Special Transportation | 5,998,929 | 8,031,109 | 8,070,544 | 8,236,439 |
| Public Works - Surveyor - Survey Monument Preservation | 56,123 | 59,670 | 58,510 | 58,510 |
| Public Works - Transportation - Road Operations | 70,431,018 | 82,219,769 | 71,748,466 | 71,748,466 |
| Real Estate Services - Chino Agricultural Preserve | 786,574 | 662,889 | 674,156 | 674,156 |
| Redevelopment Agency (Housing Successor) | 11,200,794 | 1,493,236 | 0 | 0 |
| Regional Parks - Calico Ghost Town Marketing Services | 483,412 | 491,557 | 394,800 | 394,800 |
| Regional Parks - County Trail System | 629,640 | 637,866 | 4,579,940 | 4,579,940 |
| Regional Parks - Off-Highway Vehicle License Fees | 340,367 | 330,988 | 308,000 | 308,000 |
| Regional Parks - Park Maintenance and Development | 583,748 | 1,168,519 | 360,000 | 360,000 |
| Regional Parks - Proposition 40 Projects | 1,661,406 | 5,341 | 0 | 0 |
| Regional Parks - San Manuel Amphitheater | 1,505,097 | 1,553,322 | 1,459,585 | 1,459,585 |
| Regional Parks - San Manuel Amphitheater Improvements | 29,446 | 27,532 | 28,000 | 28,000 |
| Sheriff's Special Projects | 16,943,512 | 18,802,024 | 18,143,250 | 18,199,105 |
| Special Districts - Fish and Game Commission | 11,483 | 8,227 | 10,000 | 10,000 |
| Workforce Development | 23,470,387 | 20,413,712 | 21,620,583 | 21,620,583 |
| Capital Improvements Fund | 114,823,995 | 133,509,184 | 117,065,929 | 100,866,071 |
| Total Summarization by Fund | 2,688,019,620 | 2,695,874,211 | 2,765,364,886 | 2,737,924,202 |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | Schedule 6 |
|---|--|--|---------------------|---------------------|--------------------------|--|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 |
| GENERAL FUND | | | | | | |
| General Fund | | | | | | |
| | Taxes | | | | | |
| | Property Taxes - Current Secured 1% | | 177,582,354 | 169,998,753 | 176,773,009 | 176,773,009 |
| | Property Taxes - Current Unsecured | | 8,235,781 | 7,818,976 | 7,760,042 | 7,760,042 |
| | Property Taxes - Current Utility | | 12,494,776 | 15,146,080 | 13,500,000 | 13,500,000 |
| | Property Taxes - Prior Secured | | 715,215 | 36,301 | 1,300,000 | 1,300,000 |
| | Property Taxes - Prior Unsecured | | 297,725 | 298,857 | 300,000 | 300,000 |
| | Property Tax in Lieu of VLF | | 261 | 0 | 0 | 0 |
| | Penalties, Interest and Costs | | 202,506,021 | 200,679,043 | 198,672,252 | 198,672,252 |
| | Negotiated Pass Thru | | 5,685,630 | 5,024,619 | 5,336,500 | 5,336,500 |
| | Residual Balance | | 0 | 10,266,768 | 0 | 0 |
| | Statutory Pass Thru | | 0 | 1,208,899 | 0 | 0 |
| | Other Taxes - Aircraft Tax | | 825,753 | 732,284 | 790,000 | 790,000 |
| | Other Taxes - Delinquent Mobile Home | | 200 | 155 | 0 | 0 |
| | Other Taxes - Racehorse | | 905 | 537 | 0 | 0 |
| | Other Taxes - Supplemental Rolls | | 3,297,845 | 2,234,650 | 4,000,000 | 4,000,000 |
| | Other Taxes - Property Transfer | | 5,844,456 | 5,179,180 | 5,100,000 | 5,100,000 |
| | Other Taxes - Hotel/Motel | | 1,493,790 | 1,456,569 | 1,200,000 | 1,200,000 |
| | In Lieu Local Sales & Use Tax | | 4,322,164 | 4,370,793 | 5,542,503 | 5,542,503 |
| | Sales and Use Taxes | | 10,202,936 | 13,988,961 | 11,749,685 | 11,749,685 |
| | 1/2% Sales Tax - Public Safety | | 117,500,000 | 127,100,001 | 135,600,000 | 135,600,000 |
| | | | 550,945,813 | 556,244,271 | 557,623,991 | 557,623,991 |
| | Total Taxes | | | | | |
| | Licenses, Permits and Franchises | | | | | |
| | Animal Licenses | | 660,867 | 580,340 | 797,000 | 797,000 |
| | Business Licenses | | 90,436 | 80,894 | 80,781 | 80,781 |
| | Construction Permits | | 2,851,443 | 4,660,335 | 3,258,409 | 3,258,409 |
| | Road Permits | | 0 | 20,776 | 0 | 0 |
| | Other Licenses and Permits | | 9,253,445 | 9,660,889 | 10,476,945 | 10,476,945 |
| | Cable Television | | 1,484,413 | 1,512,791 | 1,500,000 | 1,500,000 |
| | Gas | | 1,303,392 | 1,300,000 | 1,300,000 | 1,300,000 |
| | Water | | 240,614 | 386,002 | 250,000 | 250,000 |
| | Electricity | | 2,618,714 | 2,432,328 | 2,700,000 | 2,700,000 |
| | Pipeline | | 59,580 | 63,443 | 60,000 | 60,000 |
| | | | 18,567,911 | 20,731,189 | 20,423,135 | 20,423,135 |
| | Total Licenses, Permits and Franchises | | | | | |
| | Fines, Forfeitures and Penalties | | | | | |
| | Vehicle Code Fines | | 32,964 | 27,258 | 34,000 | 34,000 |
| | Parking Fines | | 142,004 | 95,325 | 80,000 | 80,000 |
| | Other Court Fines | | 9,371,171 | 8,449,905 | 8,019,486 | 8,019,486 |
| | Dog Citation Fines | | 16,309 | 17,355 | 14,800 | 14,800 |
| | Court Administration Assessments | | 8,527 | 1,080 | 2,000 | 2,000 |
| | Warrant Servicing | | 970 | 489 | 2,000 | 2,000 |
| | Bond Forfeitures | | 0 | 293,526 | 0 | 0 |
| | Other Forfeitures | | 406,182 | 404,592 | 408,955 | 408,955 |
| | Penalties | | 125,472 | 128,878 | 131,000 | 131,000 |
| | | | 10,103,600 | 9,418,407 | 8,692,241 | 8,692,241 |
| | Total Fines, Forfeitures and Penalties | | | | | |
| | Revenue From Use of Money and Property | | | | | |
| | Interest | | 32,087,842 | 22,482,249 | 27,942,000 | 27,942,000 |
| | SBSO Interest on Late Payments | | 0 | 130,330 | 0 | 0 |
| | Rents and Concessions | | 4,206,320 | 5,365,043 | 4,981,803 | 4,981,803 |
| | Rents and Concessions-Vending Machines | | 139,721 | 448,712 | 72,700 | 72,700 |
| | | | 36,433,882 | 28,446,335 | 32,896,503 | 32,896,503 |
| | Total Revenue From Use of Money and Property | | | | | |
| | Intergovernmental Revenues | | | | | |
| | State | | 80,000 | 40,000 | 0 | 0 |
| | Aviation - State Matching | | 3,591,245 | 658,019 | 0 | 0 |
| | State Vehicle License Fees In Lieu | | 0 | 0 | 119,000 | 119,000 |
| | Court Services Restitution | | 87,857,171 | 67,759,504 | 49,187,156 | 49,187,156 |
| | Welfare Administration | | 0 | 0 | 0 | 0 |



| Schedule 6 | | | | | | |
|--|---------------------------|---|----------------------|----------------------|----------------------|---|
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | |
| Fund Name | Financing Source Category | Financing Source Account | FY 2011 Actual | FY 2012 Actual | FY 2013 Recommended | FY 2013 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Aid for Children | 239,642,786 | 82,578,640 | 122,681,227 | 122,681,227 |
| | | Health Administration | 31,081,395 | 31,725,598 | 46,643,924 | 46,643,924 |
| | | Realignment Revenue | 148,526,443 | 208,872,965 | 172,350,945 | 172,350,945 |
| | | Aid to Crippled Children | 8,139,897 | 9,326,252 | 9,773,431 | 9,773,431 |
| | | Aid for Health | 3,186,525 | 2,460,883 | 3,857,257 | 3,857,257 |
| | | Realignment 2011 | 0 | 141,044,683 | 272,505,023 | 289,263,202 |
| | | Aid for Mental Health | 6,684,038 | 9,934,046 | 60,000 | 60,000 |
| | | Aid for Agriculture | 3,101,519 | 2,385,785 | 2,402,365 | 2,402,365 |
| | | Aid for Disaster | 42,379 | 35,295 | 0 | 0 |
| | | State Aid for Veterans Affairs | 156,711 | 155,267 | 160,000 | 160,000 |
| | | Cops Program | 1,224,598 | 1,731,288 | 1,869,905 | 1,869,905 |
| | | Homeowner's Tax Relief | 2,427,250 | 2,365,530 | 2,373,072 | 2,373,072 |
| | | Other State Support | 8,627,572 | 252,202 | 230,250 | 230,250 |
| | | Other State Aid | 17,666,775 | 19,824,953 | 5,329,858 | 5,329,858 |
| | | Medi-Cal - Inpatient | 35,250,159 | 30,021,122 | 37,769,504 | 37,769,504 |
| | | Medi-Cal - Outpatient | 3,733,581 | 2,290,996 | 2,462,800 | 2,462,800 |
| | | STC 924 Program | 854,876 | 1,074,566 | 805,000 | 805,000 |
| | | SB 90 Mandated Cost Reimbursement | 2,380,842 | 772,313 | 2,337,170 | 2,337,170 |
| | | Assembly Bills and Senate Bills | 1,171,088 | 1,065,058 | 1,250,000 | 1,250,000 |
| | | State - Unrestricted Grants | 24,688,026 | 21,162,625 | 20,367,647 | 20,367,647 |
| | | Total State | 630,128,882 | 637,757,600 | 754,535,534 | 757,293,713 |
| | | Federal | | | | |
| | | Welfare Administration | 179,526,570 | 167,053,113 | 195,680,533 | 195,680,533 |
| | | Aid for Children | 191,252,914 | 221,135,630 | 195,291,986 | 195,291,986 |
| | | Health Administration | 46,352,508 | 48,080,264 | 55,237,348 | 55,237,348 |
| | | Medicare - Inpatient | 191,285 | 157,223 | 181,000 | 181,000 |
| | | Medicare - Outpatient | 93,700 | 111,557 | 132,200 | 132,200 |
| | | Federal - Capital Grants | 76,560 | 0 | 0 | 0 |
| | | Federal - Grants | 69,793,753 | 61,056,207 | 43,584,184 | 43,584,184 |
| | | Aid for Disaster - FEMA | 176,064 | 112,699 | 0 | 0 |
| | | Other In-Lieu Taxes | 3,084,223 | 3,110,589 | 3,084,223 | 3,084,223 |
| | | Other Gov Agencies - Fed Only | 21,682,912 | 13,273,158 | 12,904,500 | 12,904,500 |
| | | Other Federal Aid | 4,988,895 | 4,799,736 | 4,964,183 | 4,964,183 |
| | | Federal - Pass Through | 638,300 | 7,147,198 | 27,229,372 | 27,229,372 |
| | | ARRA/Federal Direct | 2,661,839 | 1,281,109 | 134,076 | 134,076 |
| | | ARRA/Pass-Through | 18,070,962 | 1,886,393 | 0 | 0 |
| | | Total Federal | 535,930,484 | 530,214,975 | 538,413,608 | 538,413,608 |
| | | Other | | | | |
| | | Aid From Other Governmental Agencies | 89,650 | 45,153 | 0 | 0 |
| | | Total Other | 89,650 | 45,153 | 0 | 0 |
| | | Total Intergovernmental Revenues | 1,165,805,016 | 1,169,017,628 | 1,292,949,142 | 1,289,707,321 |
| | | Charges For Current Services | | | | |
| | | Special Assessments All Prior Years | 232,173 | 220,601 | 128,500 | 128,500 |
| | | Special Assessments-Current Year | 894,167 | 383,279 | 441,498 | 441,498 |
| | | Adoption Fees | 47,557 | 55,361 | 70,000 | 70,000 |
| | | Agricultural Services | 1,560,348 | 1,743,753 | 2,063,916 | 2,063,916 |
| | | Weed Abatement Contracts | 344,366 | 375,647 | 278,589 | 278,589 |
| | | SB 813 Implementation Cost | 1,866,258 | 1,372,833 | 1,945,488 | 1,945,488 |
| | | ABX1 26 ATC Admin Cost Reimbursement | 0 | 844,147 | 519,129 | 519,129 |
| | | Assessment and Tax Collection Fees | 2,974,399 | 2,864,782 | 2,960,000 | 2,960,000 |
| | | Tax Sale Fees | 171,990 | 107,700 | 235,000 | 235,000 |
| | | Reimbursement Fee-Tax Deeded Property | 674,341 | 598,650 | 550,000 | 550,000 |
| | | Exclusion Fees | 76,528 | 61,028 | 125,000 | 125,000 |
| | | Auditing Fees | 573,648 | 797,312 | 733,143 | 733,143 |
| | | Accounting Services | 3,397,787 | 3,739,873 | 4,500,737 | 4,500,737 |
| | | Electronic Monitoring | 1,119 | 105,593 | 0 | 0 |
| | | Change of Plea | 15,319 | 10,352 | 10,000 | 10,000 |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | Schedule 6 |
|---|--------------------------------|--|---------------------|---------------------|--------------------------|--|------------|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| | | Probation Diversion Fees | 17,516 | 18,351 | 17,000 | 17,000 | |
| | | Sealing of Records | 15,953 | 12,314 | 15,000 | 15,000 | |
| | | Institutional Care and Services | 3,880,918 | 4,243,123 | 5,004,514 | 5,004,514 | |
| | | Adult Supervision Fees | 688,116 | 682,140 | 800,000 | 800,000 | |
| | | Civil Process Service | 1,681,373 | 1,697,563 | 1,750,000 | 1,750,000 | |
| | | Registration Fees | 766,163 | 708,670 | 464,463 | 464,463 | |
| | | Court Fees - Other | 8,118,467 | 6,894,109 | 7,068,362 | 7,068,362 | |
| | | Court Instatement Fees | 29,580 | 25,766 | 25,000 | 25,000 | |
| | | Reimbursement For Welfare Child Support | 1,866,449 | 0 | 0 | 0 | |
| | | Health Fees | 1,872,314 | 1,783,613 | 2,613,584 | 2,613,584 | |
| | | Health Service Fees | 31,958,754 | 24,043,381 | 57,933,534 | 57,933,534 | |
| | | Private Pay - Inpatient | 103,339 | 97,258 | 100,300 | 100,300 | |
| | | Private Pay - Outpatient | 143,619 | 104,663 | 86,632 | 86,632 | |
| | | Coroner's Removal Fees | 261,095 | 247,165 | 250,000 | 250,000 | |
| | | Coroner's Report Fees | 32,188 | 33,310 | 30,000 | 30,000 | |
| | | Mental Health Services | 143,050 | 181,100 | 180,000 | 180,000 | |
| | | Humane Services | 1,274,582 | 1,299,172 | 1,272,646 | 1,272,646 | |
| | | Telephone & Telegraph | 191,463 | 127,429 | 130,240 | 130,240 | |
| | | Educational Services | 420,213 | 342,153 | 444,100 | 444,100 | |
| | | Election Services | 1,927,965 | 2,666,020 | 2,510,000 | 2,510,000 | |
| | | Estate Fees | 297,206 | 135,416 | 270,000 | 270,000 | |
| | | Legal Services - Justice Courts | 6,623,919 | 6,658,736 | 6,123,489 | 6,123,489 | |
| | | Law Enforcement Services | 683,540 | 932,354 | 830,500 | 830,500 | |
| | | Substance Abuse Test Fee | 132,465,136 | 111,295,464 | 121,295,134 | 120,299,789 | |
| | | Park and Recreation Fees | 357 | 313 | 200 | 200 | |
| | | Museum Admission Fees | 6,013,181 | 6,423,227 | 6,672,304 | 6,672,304 | |
| | | Personnel Services | 155,767 | 167,105 | 164,600 | 164,600 | |
| | | Credit Card Service Fees | 209,750 | 183,600 | 204,000 | 204,000 | |
| | | Shipping Fees | 25,382 | 30,780 | 29,000 | 29,000 | |
| | | Collection Fees | 200 | 0 | 0 | 0 | |
| | | Vital Records | 4,551,169 | 4,775,128 | 5,309,874 | 5,309,874 | |
| | | Sale of Public Information | 652,245 | 727,088 | 746,000 | 746,000 | |
| | | County Clerk | 264,323 | 277,297 | 651,000 | 651,000 | |
| | | Recording Fees | 737,785 | 786,055 | 987,000 | 987,000 | |
| | | Adult Investigations Fees | 7,628,395 | 8,228,688 | 7,680,006 | 7,680,006 | |
| | | Planning Services | 328,678 | 309,686 | 340,000 | 340,000 | |
| | | Land Development Engineering Svcs | 1,608,909 | 1,326,446 | 1,145,000 | 1,145,000 | |
| | | EIR Consultant Fees | 3,271,455 | 3,268,897 | 3,501,503 | 3,501,503 | |
| | | Road and Street Services | 194,232 | 353,934 | 765,618 | 765,618 | |
| | | Sanitation Services | (183) | 0 | 0 | 0 | |
| | | Map Automation Fees | 635,432 | 879,934 | 213,000 | 213,000 | |
| | | Fuel Flowage | 8,984 | 6,335 | 4,984 | 4,984 | |
| | | Lending Fees | 94,034 | 76,037 | 76,500 | 76,500 | |
| | | Subrogation For Departments | 13,406 | 4,543 | 5,500 | 5,500 | |
| | | Reimbursement for Indirect Costs | 157,723 | 69,142 | 6,000 | 6,000 | |
| | | Other Services | 26,951,983 | 58,155,155 | 53,996,755 | 53,996,755 | |
| | | Excess Insurance Reimbursement | 35,412,684 | 33,533,188 | 31,302,534 | 31,302,534 | |
| | | Computer Operations Services | 1,800 | 0 | 0 | 0 | |
| | | ISD Direct Labor Services | (13,548) | 0 | 0 | 0 | |
| | | Surplus Property Other Revenue | 7,184,000 | 7,670,498 | 7,674,591 | 7,674,591 | |
| | | Operating Revenue From Outside Agencies | 8,647 | 0 | 0 | 0 | |
| | | Total Charges For Current Services | 304,536,981 | 304,986,736 | 345,291,304 | 344,252,959 | |
| | | Other Revenue | | | | | |
| | | Property Tax Secured Unclaimed Refunds | 3,032,663 | 2,380,983 | 400,000 | 400,000 | |
| | | Assessor Revenue/Municipal Court Suspense | 25,176 | 24,929 | 26,500 | 26,500 | |
| | | PIMS Access Fee | 38,194 | 61,233 | 61,000 | 61,000 | |
| | | Revenue Applicable to Prior Years | 1,044,508 | 2,250,032 | (95,000) | (95,000) | |
| | | Taxable Sales to the Public | 71,068 | 95,744 | 61,100 | 61,100 | |
| | | Other Sales | 533,072 | 325,655 | 230,000 | 230,000 | |
| | | Contributions and Donations | 128,618 | 102,433 | 33,700 | 33,700 | |
| | | Litigation Settlement | 401,530 | 49,297 | 0 | 0 | |



| Schedule 6 | | | | | | |
|--|--------------------------------|--|-----------------------------------|------------------------------------|-------------------------------|--|
| State Controller Schedules County Budget Act | | | | | | |
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 |
| | | Evidence and Seizures Other Revenues | 3,000 14,382,336 19,680,165 | 74,709 24,607,234 29,972,448 | 0 21,301,899 22,019,199 | 0 21,301,899 22,019,199 |
| | | Total Other Revenue | | | | |
| | | Other Financing Sources | | | | |
| | | Operating Transfers In | 66,014,922 | 58,852,887 | 58,393,659 | 58,393,659 |
| | | Sale of Fixed Assets | 607,140 | 910,151 | 640,000 | 640,000 |
| | | Residual Equity Transfers In | 5,768,097 | 20,211 | 0 | 0 |
| | | Residual Equity Transfers Out | (31,006,897) | (52,492,880) | 0 | 0 |
| | | Total Other Financing Sources | 41,383,263 | 7,290,369 | 59,033,659 | 59,033,659 |
| | | TOTAL General Fund Financing Sources | 2,148,457,631 | 2,135,106,382 | 2,349,029,174 | 2,344,749,008 |
| | | Restricted General Fund Taxes | | | | |
| | | 1/2% Sales Tax - Public Safety | 4,732,542 | 6,934,664 | 0 | 0 |
| | | Total Taxes | 4,732,542 | 6,934,664 | 0 | 0 |
| | | Revenue From Use of Money and Property | | | | |
| | | Interest | 227,296 | 136,591 | 160,000 | 160,000 |
| | | Total Revenue From Use of Money and Property | 227,296 | 136,591 | 160,000 | 160,000 |
| | | Intergovernmental Revenues | | | | |
| | | State | | | | |
| | | Realignment Revenue | (136,901,318) | (188,693,144) | (250,536,855) | (219,340,715) |
| | | Realignment 2011 | 0 | (16,628,287) | 0 | 15,693,103 |
| | | Social Services Realignment | 62,336,430 | 84,927,836 | 80,965,963 | 96,689,082 |
| | | Realignment Revenue for Health | 11,081,680 | 14,609,484 | 13,735,535 | 13,735,535 |
| | | CalWorks Realignment MOE | 0 | 32,134,297 | 0 | (32,134,297) |
| | | Law and Justice Realignment | 0 | 5,539,646 | 0 | 0 |
| | | Support Services Realignment | 0 | 23,490,360 | 0 | (23,490,360) |
| | | Mental Health Realignment | 34,520,465 | 44,375,733 | 44,555,757 | 39,163,901 |
| | | Vehicle License Fees Realignment | 51,452,569 | 44,935,604 | 41,801,708 | 30,502,258 |
| | | Total State | 22,489,826 | 34,691,530 | (69,477,992) | (79,181,493) |
| | | Total Intergovernmental Revenues | 22,489,826 | 34,691,530 | (69,477,992) | (79,181,493) |
| | | Other Revenues | | | | |
| | | Total Other Revenue | 0 | (5,500,000) | 0 | 0 |
| | | Other Financing Sources | | | | |
| | | Operating Transfers In | 6,335,506 | 18,159,432 | 6,159,432 | 6,159,432 |
| | | Total Other Financing Sources | 6,335,506 | 18,159,432 | 6,159,432 | 6,159,432 |
| | | TOTAL Restricted General Fund Financing Sources | 33,785,169 | 54,422,217 | (63,158,560) | (72,862,061) |
| | | TOTAL General Fund Financing Sources | 2,182,242,800 | 2,189,528,600 | 2,285,870,614 | 2,271,866,947 |
| | | SPECIAL REVENUE FUNDS | | | | |
| | | AB 75 Tobacco Tax Program | | | | |
| | | Revenue From Use of Money and Property | (2,851) | 0 | 0 | 0 |
| | | Total Revenue From Use of Money and Property | (2,851) | 0 | 0 | 0 |
| | | Intergovernmental Revenues | | | | |
| | | State | 18 | 0 | 0 | 0 |
| | | Other State Support | 18 | 0 | 0 | 0 |
| | | Total State | 36 | 0 | 0 | 0 |



| State Controller Schedules County Budget Act | | | | | | | Schedule 6 |
|--|--------------------------------|-------------------------------|---------------------|---------------------|--------------------------|--|------------|
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| TOTAL AB 75 Tobacco Tax Program Financing Sources | | | 18 | 0 | 0 | 0 | |
| County Trial Courts - Alternate Dispute Resolution Program Revenue From Use of Money and Property | | | (2,833) | 0 | 0 | 0 | |
| Interest | | | 2,298 | 1,027 | 900 | 900 | |
| Intergovernmental Revenues | | | 2,298 | 1,027 | 900 | 900 | |
| State Other State Aid | | | 125 | 78 | 0 | 0 | |
| Total State | | | 125 | 78 | 0 | 0 | |
| Charges For Current Services | | | 125 | 78 | 0 | 0 | |
| Total Intergovernmental Revenues | | | 125 | 78 | 0 | 0 | |
| Court Fees - Civil | | | 713,219 | 505,566 | 500,000 | 500,000 | |
| Total Charges For Current Services | | | 713,219 | 505,566 | 500,000 | 500,000 | |
| TOTAL County Trial Courts - Alternate Dispute Resolution Program Financing Sources | | | 715,642 | 506,671 | 500,900 | 500,900 | |
| Public Health - Bio-Terrorism Preparedness Revenue From Use of Money and Property | | | 8,026 | 5,085 | 2,850 | 2,850 | |
| Interest | | | 8,026 | 5,085 | 2,850 | 2,850 | |
| Intergovernmental Revenues | | | 148,490 | 91,140 | 129,967 | 129,967 | |
| State Aid for Health | | | 148,490 | 91,140 | 129,967 | 129,967 | |
| Total State | | | 148,490 | 91,140 | 129,967 | 129,967 | |
| Federal Federal - Grants | | | 2,392,506 | 2,194,700 | 1,862,723 | 2,364,358 | |
| Total Federal | | | 2,392,506 | 2,194,700 | 1,862,723 | 2,364,358 | |
| Total Intergovernmental Revenues | | | 2,541,995 | 2,285,840 | 1,992,690 | 2,494,325 | |
| TOTAL Public Health - Bio-Terrorism Preparedness Financing Sources | | | 2,550,021 | 2,290,925 | 1,995,640 | 2,497,275 | |
| Behavioral Health - Block Grant Carryover Revenue From Use of Money and Property | | | 74,440 | 48,087 | 47,300 | 47,300 | |
| Interest | | | 74,440 | 48,087 | 47,300 | 47,300 | |
| Intergovernmental Revenues | | | 0 | 1,256,776 | 0 | 0 | |
| State Realignment 2011 | | | 0 | 1,256,776 | 0 | 0 | |
| Total State | | | 0 | 1,256,776 | 0 | 0 | |
| Federal Federal - Grants | | | 11,023,062 | 10,806,439 | 10,898,930 | 10,898,930 | |
| Total Federal | | | 11,023,062 | 10,806,439 | 10,898,930 | 10,898,930 | |
| Total Intergovernmental Revenues | | | 11,023,062 | 12,063,215 | 10,898,930 | 10,898,930 | |
| TOTAL Behavioral Health - Block Grant Carryover Financing Sources | | | 11,097,502 | 12,111,302 | 10,946,230 | 10,946,230 | |



| State Controller Schedules County Budget Act | | | | | | | Schedule 6 | |
|--|---|-------------------------------|---------------------|---------------------|--------------------------|--|------------|--|
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | | |
| Regional Parks - Calico Marketing Services Revenue From Use of Money and Property | | | | | | | | |
| | Interest | | 2,256 | 1,543 | 800 | 800 | | |
| | Rents and Concessions | | 63,728 | 69,759 | 60,000 | 60,000 | | |
| | Total Revenue From Use of Money and Property | | 65,985 | 71,302 | 60,800 | 60,800 | | |
| Charges For Current Services | | | | | | | | |
| | Park and Recreation Fees | | 410,894 | 410,035 | 330,000 | 330,000 | | |
| | Total Charges For Current Services | | 410,894 | 410,035 | 330,000 | 330,000 | | |
| Other Revenue | | | | | | | | |
| | Other Sales | | 5,956 | 9,485 | 2,000 | 2,000 | | |
| | Other Revenues | | 577 | 735 | 2,000 | 2,000 | | |
| | Total Other Revenue | | 6,533 | 10,220 | 4,000 | 4,000 | | |
| TOTAL Regional Parks - Calico Marketing Services Financing Sources | | | 483,412 | 491,557 | 394,800 | 394,800 | | |
| Agricultural, Weights & Measures - California Grazing Fees Intergovernmental Revenues | | | | | | | | |
| | Federal Grazing Fees | | 4,118 | 4,303 | 4,000 | 4,000 | | |
| | Total Federal | | 4,118 | 4,303 | 4,000 | 4,000 | | |
| TOTAL Intergovernmental Revenues | | | 4,118 | 4,303 | 4,000 | 4,000 | | |
| TOTAL Agricultural, Weights & Measures - California Grazing Fees Financing Sources | | | | | | | | |
| Census 2010 | | | | | | | | |
| | Revenue From Use of Money and Property | | 34 | 28 | 0 | 0 | | |
| | Total Revenue From Use of Money and Property | | 34 | 28 | 0 | 0 | | |
| Intergovernmental Revenues | | | | | | | | |
| | State | | 6,625 | 0 | 0 | 0 | | |
| | State - Unrestricted Grants | | 6,625 | 0 | 0 | 0 | | |
| | Total State | | 6,625 | 0 | 0 | 0 | | |
| TOTAL Intergovernmental Revenues | | | 6,625 | 0 | 0 | 0 | | |
| TOTAL Census 2010 Financing Sources | | | 6,659 | 28 | 0 | 0 | | |
| Real Estate Services - Chino Agriculture Preserve Revenue From Use of Money and Property | | | | | | | | |
| | Interest | | 90,603 | 47,017 | 65,000 | 65,000 | | |
| | Rents and Concessions | | 695,971 | 613,446 | 609,156 | 609,156 | | |
| | Total Revenue From Use of Money and Property | | 786,574 | 660,463 | 674,156 | 674,156 | | |
| Other Revenue | | | | | | | | |
| | Other Revenues | | 0 | 2,426 | 0 | 0 | | |
| | Total Other Revenue | | 0 | 2,426 | 0 | 0 | | |
| TOTAL Real Estate Services - Chino Agriculture Preserve Financing Sources | | | 786,574 | 662,889 | 674,156 | 674,156 | | |
| Human Resources - Commuter Services Revenue From Use of Money and Property | | | | | | | | |
| | Interest | | 5,351 | 3,741 | 4,000 | 4,000 | | |
| | Total Revenue From Use of Money and Property | | 5,351 | 3,741 | 4,000 | 4,000 | | |



| State Controller Schedules County Budget Act | | | | | | | Schedule 6 |
|--|---|-------------------------------|---------------------|---------------------|--------------------------|--|------------|
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| Intergovernmental Revenues | | | | | | | |
| Federal | | | | | | | |
| | Other Gov Agencies - Fed Only | | 288,632 | 275,958 | 289,302 | 289,302 | |
| | Total Federal | | 288,632 | 275,958 | 289,302 | 289,302 | |
| | Total Intergovernmental Revenues | | 288,632 | 275,958 | 289,302 | 289,302 | |
| Charges For Current Services | | | | | | | |
| | Other Services | | 263,806 | 374,672 | 376,164 | 376,164 | |
| | Total Charges For Current Services | | 263,806 | 374,672 | 376,164 | 376,164 | |
| | Other Revenue | | 119,935 | 1,410 | 0 | 0 | |
| | Total Other Revenue | | 119,935 | 1,410 | 0 | 0 | |
| | TOTAL Human Resources - Commuter Services Financing Sources | | 677,724 | 655,780 | 669,466 | 669,466 | |
| Special Districts - Fish And Game Commission Fines, Forfeitures and Penalties | | | | | | | |
| | Other Court Fines | | 6,828 | 6,262 | 7,000 | 7,000 | |
| | Total Fines, Forfeitures and Penalties | | 6,828 | 6,262 | 7,000 | 7,000 | |
| Charges For Current Services | | | | | | | |
| | Other Services | | 4,291 | 1,894 | 3,000 | 3,000 | |
| | Total Charges For Current Services | | 4,291 | 1,894 | 3,000 | 3,000 | |
| | Other Revenue | | 344 | 0 | 0 | 0 | |
| | Contributions and Donations | | 21 | 71 | 0 | 0 | |
| | Total Other Revenue | | 365 | 71 | 0 | 0 | |
| | TOTAL Special Districts - Fish And Game Commission Financing Sources | | 11,483 | 8,227 | 10,000 | 10,000 | |
| County Library | | | | | | | |
| Taxes | | | | | | | |
| | Property Taxes - Current Secured 1% | | 10,370,908 | 9,595,404 | 10,275,217 | 10,275,217 | |
| | Property Taxes - Current Unsecured | | 489,272 | 454,909 | 444,435 | 444,435 | |
| | Property Taxes - Current Utility Unitary | | 468,183 | 553,399 | 484,550 | 484,550 | |
| | Property Taxes - Prior Secured | | 774,302 | 596,253 | 608,112 | 608,112 | |
| | Property Taxes - Prior Unsecured | | 18,806 | 17,143 | 15,000 | 15,000 | |
| | Property Taxes - Prior Unitary | | 8 | 0 | 0 | 0 | |
| | Penalties, Interest and Costs | | 26,555 | 17,604 | 30,000 | 30,000 | |
| | Negotiated Pass Thru | | 0 | 993,890 | 0 | 0 | |
| | Residual Balance | | 0 | (327,256) | 0 | 0 | |
| | Statutory Pass Thru | | 0 | 48,646 | 0 | 0 | |
| | Other Taxes - Supplemental Rolls | | 100,488 | 58,006 | 100,000 | 100,000 | |
| | Total Taxes | | 12,248,522 | 12,008,997 | 11,967,314 | 11,967,314 | |
| Revenue From Use of Money and Property | | | | | | | |
| | Interest | | 18 | 0 | 0 | 0 | |
| | Total Revenue From Use of Money and Property | | 18 | 0 | 0 | 0 | |
| Intergovernmental Revenues | | | | | | | |
| | State | | 5,340 | 0 | 0 | 0 | |
| | Aid for Disaster | | 145,644 | 137,120 | 145,000 | 145,000 | |
| | Homeowner's Tax Relief | | 0 | 105,387 | 0 | 0 | |
| | Local Governmental Agencies | | 1,072,010 | 165,737 | 0 | 0 | |
| | State - Unrestricted Grants | | 1,222,994 | 408,244 | 145,000 | 145,000 | |
| | Total State | | 1,222,994 | 408,244 | 145,000 | 145,000 | |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | Schedule 6 |
|---|---|--|---------------------|---------------------|--------------------------|--|------------|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| | Federal | Federal - Grants | 46,130 | 48,638 | 50,500 | 50,500 | |
| | | Aid for Disaster - FEMA | 21,360 | 0 | 0 | 0 | |
| | | Total Federal | 67,490 | 48,638 | 50,500 | 50,500 | |
| | | Total Intergovernmental Revenues | 1,290,484 | 456,883 | 195,500 | 195,500 | |
| | Charges For Current Services | Library Services | 1,074,742 | 979,092 | 974,400 | 974,400 | |
| | | Total Charges For Current Services | 1,074,742 | 979,092 | 974,400 | 974,400 | |
| | Other Revenue | Other Revenues | 439,384 | 301,477 | 146,246 | 146,246 | |
| | | Total Other Revenue | 439,384 | 301,477 | 146,246 | 146,246 | |
| | Other Financing Sources | Operating Transfers In | 761,850 | 0 | 0 | 0 | |
| | | Residual Equity Transfers In | 14,496 | 0 | 0 | 0 | |
| | | Total Other Financing Sources | 776,346 | 0 | 0 | 0 | |
| | TOTAL County Library Financing Sources | | 15,929,496 | 13,746,449 | 13,283,460 | 13,283,460 | |
| | Regional Parks - County Trail System | Revenue From Use of Money and Property | 7,701 | 3,692 | 0 | 0 | |
| | | Total Revenue From Use of Money and Property | 7,701 | 3,692 | 0 | 0 | |
| | Intergovernmental Revenues | State | 0 | 0 | 1,000,000 | 1,000,000 | |
| | | State - Capital Grants | 0 | 270,000 | 0 | 0 | |
| | | State - Grants | 0 | 270,000 | 1,000,000 | 1,000,000 | |
| | | Total State | 0 | 270,000 | 1,000,000 | 1,000,000 | |
| | Federal | Federal - Capital Grants | 422,142 | 259,964 | 3,579,940 | 3,579,940 | |
| | | Federal - Grants | 199,797 | 66,799 | 0 | 0 | |
| | | Total Federal | 621,939 | 326,764 | 3,579,940 | 3,579,940 | |
| | | Total Intergovernmental Revenues | 621,939 | 596,764 | 4,579,940 | 4,579,940 | |
| | Other Revenue | Other Revenues | 0 | 37,410 | 0 | 0 | |
| | | Total Other Revenue | 0 | 37,410 | 0 | 0 | |
| | TOTAL Regional Parks - County Trail System Financing Sources | | 629,640 | 637,866 | 4,579,940 | 4,579,940 | |
| | County Trial Courts - Court Alcohol And Drug Program | Fines, Forfeitures and Penalties | 472,461 | 440,816 | 384,000 | 384,000 | |
| | | Total Fines, Forfeitures and Penalties | 472,461 | 440,816 | 384,000 | 384,000 | |
| | Revenue From Use of Money and Property | Interest | 10,608 | 5,730 | 7,000 | 7,000 | |
| | | Total Revenue From Use of Money and Property | 10,608 | 5,730 | 7,000 | 7,000 | |
| | TOTAL County Trial Courts - Court Alcohol And Drug Program Financing Sources | | 483,069 | 446,546 | 391,000 | 391,000 | |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | Schedule 6 |
|---|----------------------------------|--|---------------------|---------------------|--------------------------|--|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 |
| County Trial Courts - Courthouse Seismic Surcharge Revenue From Use of Money and Property | | | | | | |
| | Interest | Total Revenue From Use of Money and Property | 700 | 294 | 1,000 | 1,000 |
| | | | 700 | 294 | 1,000 | 1,000 |
| Charges For Current Services | | | | | | |
| | Court Fees - Civil | Total Charges For Current Services | 2,632,333 | 2,215,790 | 2,800,000 | 2,800,000 |
| | | | 2,632,333 | 2,215,790 | 2,800,000 | 2,800,000 |
| TOTAL County Trial Courts - Courthouse Seismic Surcharge Financing Sources | | | | | | |
| | | | 2,633,033 | 2,216,084 | 2,801,000 | 2,801,000 |
| Probation - Criminal Recidivism SB 678 Revenue From Use of Money and Property | | | | | | |
| | Interest | Total Revenue From Use of Money and Property | 0 | 2,122 | 3,000 | 3,000 |
| | | | 0 | 2,122 | 3,000 | 3,000 |
| Intergovernmental Revenues | | | | | | |
| | State Welfare Administration | Total State | 0 | 2,265,012 | 1,819,330 | 1,819,330 |
| | | | 0 | 2,265,012 | 1,819,330 | 1,819,330 |
| TOTAL Probation - Criminal Recidivism SB 678 Financing Sources | | | | | | |
| | | | 0 | 2,265,012 | 1,819,330 | 1,819,330 |
| Finance and Administration - Disaster Recovery Fund Revenue From Use of Money and Property | | | | | | |
| | Interest | Total Revenue From Use of Money and Property | 20,548 | 13,253 | 15,000 | 15,000 |
| | | | 20,548 | 13,253 | 15,000 | 15,000 |
| Intergovernmental Revenues | | | | | | |
| | State State Aid For Disaster | Total State | 0 | 11,998 | 0 | 0 |
| | | | 0 | 11,998 | 0 | 0 |
| | Federal Federal Aid For Disaster | Total Federal | 0 | 264,709 | 0 | 0 |
| | | | 0 | 264,709 | 0 | 0 |
| TOTAL Finance and Administration - Disaster Recovery Fund Financing Sources | | | | | | |
| | | | 0 | 276,707 | 0 | 0 |
| Other Financing Sources | | | | | | |
| | Operating Transfers In | Total Other Financing Sources | 0 | 181,303 | 0 | 0 |
| | | | 0 | 181,303 | 0 | 0 |
| TOTAL District Attorney Special Projects Fines, Forfeitures and Penalties | | | | | | |
| | | | 20,548 | 471,263 | 15,000 | 15,000 |
| District Attorney Special Projects Fines, Forfeitures and Penalties | | | | | | |
| | Forfeitures - District Attorney | Total Fines, Forfeitures and Penalties | 1,429,021 | 1,328,246 | 1,310,000 | 1,310,000 |
| | | | 1,429,021 | 1,328,246 | 1,310,000 | 1,310,000 |
| Revenue From Use of Money and Property | | | | | | |
| | Interest | Total Revenue From Use of Money and Property | 40,502 | 17,594 | 11,500 | 11,500 |
| | | | 40,502 | 17,594 | 11,500 | 11,500 |



| State Controller Schedules County Budget Act | | | | | | | Schedule 6 |
|--|--------------------------------|--|---------------------|---------------------|--------------------------|--|------------|
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| Intergovernmental Revenues | | | | | | | |
| | State | | | | | | |
| | Other State Aid | | 813,070 | 805,911 | 790,000 | 790,000 | |
| | State - Unrestricted Grants | | 2,810,908 | 2,810,908 | 2,810,908 | 2,810,908 | |
| | | Total State | 3,623,978 | 3,616,819 | 3,600,908 | 3,600,908 | |
| | | Total Intergovernmental Revenues | 3,623,978 | 3,616,819 | 3,600,908 | 3,600,908 | |
| Charges For Current Services | | | | | | | |
| | Other Services | | 783,028 | 698,949 | 720,000 | 720,000 | |
| | | Total Charges For Current Services | 783,028 | 698,949 | 720,000 | 720,000 | |
| Other Revenue | | | | | | | |
| | Other Revenues | | 1,020 | 5,901 | 0 | 0 | |
| | | Total Other Revenue | 1,020 | 5,901 | 0 | 0 | |
| Other Financing Sources | | | | | | | |
| | Operating Transfers In | | 0 | 780,606 | 0 | 0 | |
| | | Total Other Financing Sources | 0 | 780,606 | 0 | 0 | |
| TOTAL District Attorney Special Projects Financing Sources | | | | | | | |
| | | | 5,877,549 | 6,448,115 | 5,642,408 | 5,642,408 | |
| Domestic Violence AB 2405 | | | | | | | |
| Other Revenue | | | | | | | |
| | Other Revenues | | 0 | 0 | 100,000 | 100,000 | |
| | | Total Other Revenue | 0 | 0 | 100,000 | 100,000 | |
| TOTAL Domestic Violence AB 2405 Financing Sources | | | | | | | |
| | | | 0 | 0 | 100,000 | 100,000 | |
| Human Services - Domestic Violence/Child Abuse | | | | | | | |
| Revenue From Use of Money and Property | | | | | | | |
| | Interest | | 13,215 | 6,587 | 15,000 | 15,000 | |
| | | Total Revenue From Use of Money and Property | 13,215 | 6,587 | 15,000 | 15,000 | |
| Intergovernmental Revenues | | | | | | | |
| | State | | | | | | |
| | Other State Aid | | 77,087 | 55,680 | 55,680 | 55,680 | |
| | | Total State | 77,087 | 55,680 | 55,680 | 55,680 | |
| | | Total Intergovernmental Revenues | 77,087 | 55,680 | 55,680 | 55,680 | |
| Charges For Current Services | | | | | | | |
| | Other Services | | 409,338 | 384,552 | 108,483 | 108,483 | |
| | | Total Charges For Current Services | 409,338 | 384,552 | 108,483 | 108,483 | |
| TOTAL Human Services - Domestic Violence/Child Abuse Financing Sources | | | | | | | |
| | | | 499,640 | 446,819 | 179,163 | 179,163 | |
| Behavioral Health - Driving Under The Influence | | | | | | | |
| Revenue From Use of Money and Property | | | | | | | |
| | Interest | | 4,021 | 2,316 | 2,755 | 2,755 | |
| | | Total Revenue From Use of Money and Property | 4,021 | 2,316 | 2,755 | 2,755 | |
| Charges For Current Services | | | | | | | |
| | Mental Health Services | | 257,712 | 247,592 | 281,245 | 281,245 | |
| | | Total Charges For Current Services | 257,712 | 247,592 | 281,245 | 281,245 | |
| TOTAL Behavioral Health - Driving Under The Influence Financing Sources | | | | | | | |
| | | | 261,733 | 249,908 | 284,000 | 284,000 | |



| Slate Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | Schedule 6 |
|--|--|--|---------------------|---------------------|--------------------------|--|------------|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| Community Development and Housing Taxes | | | | | | | |
| | Penalties, Interest and Costs | | 570 | 3,695 | 0 | 0 | |
| | | Total Taxes | 570 | 3,695 | 0 | 0 | |
| | Penalties | | 578 | 1,121 | 0 | 0 | |
| | | Total Fines, Forfeitures and Penalties | 578 | 1,121 | 0 | 0 | |
| | Revenue From Use of Money and Property | | 334,531 | 239,898 | 94,223 | 94,223 | |
| | Interest | | 59,953 | 25,234 | 66,924 | 66,924 | |
| | Rents and Concessions | | 392,894 | 268,132 | 161,147 | 161,147 | |
| | | Total Revenue From Use of Money and Property | 392,894 | 268,132 | 161,147 | 161,147 | |
| Intergovernmental Revenues | | | | | | | |
| | State | | 177,712 | 0 | 0 | 0 | |
| | State - Unrestricted Grants | | 177,712 | 0 | 0 | 0 | |
| | Federal | | 16,664,767 | 27,511,495 | 29,285,295 | 29,285,295 | |
| | Federal - Grants | | 0 | 55,900 | 60,796 | 60,796 | |
| | Other Federal Aid | | 2,433,145 | 1,436,265 | 393,724 | 393,724 | |
| | ARRA/Federal Direct | | 19,097,911 | 29,003,660 | 29,739,815 | 29,739,815 | |
| | Other | | 0 | 46,529 | 0 | 0 | |
| | Local Governmental Agencies | | 0 | 46,529 | 0 | 0 | |
| | | Total State | 177,712 | 0 | 0 | 0 | |
| | | Total Federal | 19,097,911 | 29,003,660 | 29,739,815 | 29,739,815 | |
| | | Total Intergovernmental Revenues | 19,275,623 | 29,050,189 | 29,739,815 | 29,739,815 | |
| Charges For Current Services | | | | | | | |
| | Special Assessments All Prior Years | | 13,985 | 12,405 | 0 | 0 | |
| | Other Services | | 0 | 77 | 0 | 0 | |
| | | Total Charges For Current Services | 13,985 | 12,482 | 0 | 0 | |
| Other Revenue | | | | | | | |
| | Revenue Applicable to Prior Years | | 30,313 | 0 | 0 | 0 | |
| | Other Revenues | | 4,649,735 | 2,636,222 | 3,657,644 | 3,657,644 | |
| | | Total Other Revenue | 4,680,048 | 2,636,222 | 3,657,644 | 3,657,644 | |
| Other Financing Sources | | | | | | | |
| | Operating Transfers In | | 907 | 320,652 | 300,000 | 300,000 | |
| | | Total Other Financing Sources | 907 | 320,652 | 300,000 | 300,000 | |
| TOTAL Community Development and Housing Financing Sources | | | | | | | |
| | | | 24,364,606 | 32,292,693 | 33,858,606 | 33,858,606 | |
| Human Resources - Employee Benefits and Services Revenue From Use of Money and Property | | | | | | | |
| | Interest | | 10,721 | 3,133 | 4,500 | 4,500 | |
| | | Total Revenue From Use of Money and Property | 10,721 | 3,133 | 4,500 | 4,500 | |
| Intergovernmental Revenues | | | | | | | |
| | State | | 13,654 | 14,419 | 0 | 0 | |
| | SB 90 Mandated Cost Reimbursement | | 13,654 | 14,419 | 0 | 0 | |
| | | Total State | 13,654 | 14,419 | 0 | 0 | |
| | | Total Intergovernmental Revenues | 13,654 | 14,419 | 0 | 0 | |
| Charges For Current Services | | | | | | | |
| | Other Services | | 2,679,292 | 2,587,225 | 3,036,135 | 3,036,135 | |
| | | Total Charges For Current Services | 2,679,292 | 2,587,225 | 3,036,135 | 3,036,135 | |



| State Controller Schedules County Budget Act | | | | | | | Schedule 6 |
|--|--|--|---------------------|---------------------|--------------------------|--|------------|
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| Other Revenue | | | | | | | |
| | Other Revenues | | 383 | (2,109) | 0 | 0 | |
| | | Total Other Revenue | 383 | (2,109) | 0 | 0 | |
| TOTAL Human Resources - Employee Benefits and Services Financing Sources | | | | | | | |
| | | | 2,704,050 | 2,602,669 | 3,040,635 | 3,040,635 | |
| Public Health - H1N1 Preparedness Revenue From Use of Money and Property | | | | | | | |
| | Interest | | 15,054 | 2,232 | 0 | 0 | |
| | | Total Revenue From Use of Money and Property | 15,054 | 2,232 | 0 | 0 | |
| Intergovernmental Revenues | | | | | | | |
| | Federal - Grants | | 0 | 132,473 | 0 | 0 | |
| | | Total Federal | 0 | 132,473 | 0 | 0 | |
| | | Total Intergovernmental Revenues | 0 | 132,473 | 0 | 0 | |
| Other Financing Sources | | | | | | | |
| | Residual Equity Transfers Out | | 0 | (75) | 0 | 0 | |
| | | Total Other Financing Sources | 0 | (75) | 0 | 0 | |
| TOTAL Public Health - H1N1 Preparedness Financing Sources | | | | | | | |
| | | | 15,054 | 134,630 | 0 | 0 | |
| Probation - Juvenile Justice Grant Program Revenue From Use of Money and Property | | | | | | | |
| | Interest | | 20,638 | 17,719 | 15,000 | 15,000 | |
| | | Total Revenue From Use of Money and Property | 20,638 | 17,719 | 15,000 | 15,000 | |
| Intergovernmental Revenues | | | | | | | |
| | State Juvenile Justice Program | | 6,062,748 | 6,053,797 | 5,844,917 | 5,844,917 | |
| | | Total State | 6,062,748 | 6,053,797 | 5,844,917 | 5,844,917 | |
| | Other Aid From Other Governmental Agencies | | 298,617 | 0 | 0 | 0 | |
| | | Total Other | 298,617 | 0 | 0 | 0 | |
| | | Total Intergovernmental Revenues | 6,361,364 | 6,053,797 | 5,844,917 | 5,844,917 | |
| Other Revenue | | | | | | | |
| | Other Revenues | | 606 | 3,410 | 0 | 0 | |
| | | Total Other Revenue | 606 | 3,410 | 0 | 0 | |
| TOTAL Probation - Juvenile Justice Grant Program Financing Sources | | | | | | | |
| | | | 6,362,608 | 6,074,926 | 5,859,917 | 5,859,917 | |
| Probation - Juvenile Re-Entry Program AB 1628 Intergovernmental Revenues | | | | | | | |
| | State Realignment 2011 | | 0 | 103,372 | 0 | 0 | |
| | | Total State | 0 | 103,372 | 0 | 0 | |
| | | Total Intergovernmental Revenues | 0 | 103,372 | 0 | 0 | |
| TOTAL Probation - Juvenile Re-Entry Program AB 1628 Financing Sources | | | | | | | |
| | | | 0 | 103,372 | 0 | 0 | |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | Schedule 6 |
|---|-----------------------------------|--|---------------------|---------------------|--------------------------|--|------------|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| Local Law Enforcement Block Grant | | | | | | | |
| Revenue From Use of Money and Property | | | | | | | |
| | Interest | | 72,589 | 25,499 | 0 | 0 | |
| | | Total Revenue From Use of Money and Property | 72,589 | 25,499 | 0 | 0 | |
| Intergovernmental Revenues | | | | | | | |
| | Federal | | | | | | |
| | Federal - Grants | | 1,035,415 | 834,114 | 0 | 0 | |
| | Other Federal Aid | | 1,401,334 | 507,050 | 350,000 | 350,000 | |
| | | Total Federal | 2,436,749 | 1,341,164 | 350,000 | 350,000 | |
| | | Total Intergovernmental Revenues | 2,436,749 | 1,341,164 | 350,000 | 350,000 | |
| Other Financing Sources | | | | | | | |
| | Operating Transfers In | | 219,241 | 0 | 0 | 0 | |
| | | Total Other Financing Sources | 219,241 | 0 | 0 | 0 | |
| TOTAL Local Enforcement Block Grant Financing Sources | | | | | | | |
| | | | 2,728,588 | 1,366,663 | 350,000 | 350,000 | |
| Human Services - Marriage License Fees Surcharge | | | | | | | |
| | Other Revenue | | 366,791 | 344,409 | 240,003 | 222,989 | |
| | | Total Other Revenue | 366,791 | 344,409 | 240,003 | 222,989 | |
| TOTAL Human Services - Marriage License Fees Surcharge Financing Sources | | | | | | | |
| | | | 366,791 | 344,409 | 240,003 | 222,989 | |
| Behavioral Health - Mental Health Services Act | | | | | | | |
| Revenue From Use of Money and Property | | | | | | | |
| | Interest | | 994,000 | 456,557 | 527,850 | 527,850 | |
| | | Total Revenue From Use of Money and Property | 994,000 | 456,557 | 527,850 | 527,850 | |
| Intergovernmental Revenues - State | | | | | | | |
| | Reassignment 2011 | | 0 | 0 | 6,010,270 | 6,010,270 | |
| | Other State Support | | 76,832,431 | 53,572,600 | 51,448,700 | 51,448,700 | |
| | Other State Aid | | 3,124,600 | 4,783,732 | 0 | 0 | |
| | Medi-Cal - Inpatient | | 10,969,543 | 8,024,877 | 11,264,483 | 11,264,483 | |
| | | Total Intergovernmental Revenues - State | 91,026,574 | 66,381,209 | 68,724,453 | 68,724,453 | |
| | Federal | | | | | | |
| | Medicare Outpatient | | 0 | (33,028) | 0 | 0 | |
| | Federal - Grants | | 889,719 | 1,285,756 | 841,044 | 841,044 | |
| | | Total Intergovernmental Revenues - Federal | 889,719 | 1,252,728 | 841,044 | 841,044 | |
| | | Total Intergovernmental Revenues | 91,916,293 | 67,633,937 | 69,565,497 | 69,565,497 | |
| Charges For Current Services | | | | | | | |
| | Private Pay - Inpatient | | (234) | 0 | 0 | 0 | |
| | | Total Charges For Current Services | (234) | 0 | 0 | 0 | |
| Other Revenue | | | | | | | |
| | Revenue Applicable to Prior Years | | 3,752 | (88,300) | 0 | 0 | |
| | Other Revenues | | 330,854 | 269,337 | 250,000 | 250,000 | |
| | | Total Other Revenue | 334,606 | 181,037 | 250,000 | 250,000 | |
| Other Financing Sources | | | | | | | |
| | Residual Equity Transfers Out | | (901,727) | 0 | 0 | 0 | |
| | | Total Other Financing Sources | (901,727) | 0 | 0 | 0 | |
| TOTAL Behavioral Health - Mental Health Services Act Financing Sources | | | | | | | |
| | | | 92,342,938 | 66,271,531 | 70,343,347 | 70,343,347 | |



| State Controller Schedules County Budget Act | | | | | | Schedule 6 | |
|--|--------------------------------|---|---------------------|---------------------|--------------------------|--|--|
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| Assessor - Recording Fees | | | | | | | |
| Revenue From Use of Money and Property | | | | | | | |
| | | Interest | 30,125 | 17,356 | 12,088 | 12,088 | |
| | | Total Revenue From Use of Money and Property | 30,125 | 17,356 | 12,088 | 12,088 | |
| Charges For Current Services | | | | | | | |
| | | Vitals and Health Statistic Fees | 131,813 | 130,670 | 125,684 | 125,684 | |
| | | Vital Records | 21 | 0 | 0 | 0 | |
| | | Recorder Modernization | 2,262,985 | 2,325,325 | 2,121,041 | 2,121,041 | |
| | | Electronic Recording | 440,649 | 439,479 | 419,900 | 419,900 | |
| | | ACR Records Revenue | 440,650 | 439,479 | 415,155 | 415,155 | |
| | | Redaction Fee | 476,885 | 489,841 | 446,051 | 446,051 | |
| | | Total Charges For Current Services | 3,753,002 | 3,804,783 | 3,527,831 | 3,527,831 | |
| Other Revenue | | | | | | | |
| | | Other Revenues | 75,000 | 75,000 | 75,000 | 75,000 | |
| | | Total Other Revenue | 75,000 | 75,000 | 75,000 | 75,000 | |
| TOTAL Assessor - Recording Fees Financing Sources | | | | | | | |
| Regional Parks - Off-Highway Vehicle License Fees | | | | | | | |
| Revenue From Use of Money and Property | | | | | | | |
| | | Interest | 15,756 | 9,279 | 8,000 | 8,000 | |
| | | Total Revenue From Use of Money and Property | 15,756 | 9,279 | 8,000 | 8,000 | |
| Intergovernmental Revenues | | | | | | | |
| | | State | 324,611 | 321,709 | 300,000 | 300,000 | |
| | | Other State Aid | 324,611 | 321,709 | 300,000 | 300,000 | |
| | | Total State | 324,611 | 321,709 | 300,000 | 300,000 | |
| | | Total Intergovernmental Revenues | 324,611 | 321,709 | 300,000 | 300,000 | |
| TOTAL Regional Parks - Off-Highway Vehicle License Fees Financing Sources | | | | | | | |
| Regional Parks - Park Maintenance and Development | | | | | | | |
| Revenue From Use of Money and Property | | | | | | | |
| | | Interest | 15,868 | 7,871 | 10,000 | 10,000 | |
| | | Rents and Concessions | 857 | 0 | 0 | 0 | |
| | | Total Revenue From Use of Money and Property | 16,725 | 7,871 | 10,000 | 10,000 | |
| Intergovernmental Revenues | | | | | | | |
| | | State | 1,353 | 0 | 0 | 0 | |
| | | Aid for Disaster | 1,353 | 0 | 0 | 0 | |
| | | Total State | 1,353 | 0 | 0 | 0 | |
| | | Federal | 5,230 | 0 | 0 | 0 | |
| | | Aid for Disaster - FEMA | 5,230 | 0 | 0 | 0 | |
| | | Total Federal | 5,230 | 0 | 0 | 0 | |
| | | Total Intergovernmental Revenues | 6,583 | 0 | 0 | 0 | |
| Charges For Current Services | | | | | | | |
| | | Park and Recreation Fees | 533,426 | 368,493 | 350,000 | 350,000 | |
| | | Operating Revenue From Outside Agencies | 0 | 0 | 0 | 0 | |
| | | Total Charges For Current Services | 533,426 | 368,493 | 350,000 | 350,000 | |
| Other Revenue | | | | | | | |
| | | Other Revenues | 27,015 | 543 | 0 | 0 | |
| | | Total Other Revenue | 27,015 | 543 | 0 | 0 | |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | Schedule 6 |
|--|--------------------------------|--|---------------------|---------------------|--------------------------|--|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 |
| Other Financing Sources | | | | | | |
| Operating Transfers In | | | 0 | 791,612 | 0 | 0 |
| Total Other Financing Sources | | | 0 | 791,612 | 0 | 0 |
| TOTAL Regional Parks - Park Maintenance and Development Financing Sources | | | | | | |
| 583,748 | | | 1,168,519 | 360,000 | 360,000 | 360,000 |
| Preschool Services | | | | | | |
| Revenue From Use of Money and Property | | | 9,314 | 2,976 | 0 | 0 |
| Interest | | | 9,314 | 2,976 | 0 | 0 |
| Intergovernmental Revenues | | | | | | |
| State | | | 3,822,832 | 3,556,432 | 3,566,936 | 3,566,936 |
| Aid for Children | | | 2,882,038 | 2,254,408 | 2,247,474 | 2,247,474 |
| Aid for Agriculture | | | 1,336 | 877 | 0 | 1,651,559 |
| Other State Aid | | | 8,237 | 15,000 | 15,000 | 15,000 |
| State - Unrestricted Grants | | | 6,214,443 | 5,828,717 | 5,829,410 | 7,480,969 |
| Federal | | | 35,877,390 | 39,710,187 | 42,114,723 | 42,114,723 |
| Aid for Day Care | | | 0 | 0 | 125,000 | 125,000 |
| ARRA/Federal Direct | | | 7,754,387 | 1,463,130 | 0 | 0 |
| Total Federal | | | 43,631,777 | 41,173,317 | 42,239,723 | 42,239,723 |
| Other | | | 660,856 | 845 | 0 | 0 |
| Aid From Other Governmental Agencies | | | 660,856 | 845 | 0 | 0 |
| Total Other | | | 50,507,076 | 47,000,879 | 48,069,133 | 48,720,692 |
| Total Intergovernmental Revenues | | | | | | |
| Charges For Current Services | | | 155 | 135 | 0 | 0 |
| Other Services | | | 155 | 135 | 0 | 0 |
| Other Revenue | | | | | | |
| Revenue Applicable to Prior Years | | | 0 | 123,571 | 0 | 0 |
| Contributions and Donations | | | 2,666 | 3,000 | 0 | 0 |
| Other Revenues | | | 405,101 | 462,772 | 55,000 | 55,000 |
| Total Other Revenue | | | 407,767 | 589,343 | 55,000 | 55,000 |
| Total Other Financing Sources | | | | | | |
| Operating Transfers In | | | 0 | 122,015 | 0 | 0 |
| Sale of Fixed Assets | | | 6,674 | 6,133 | 0 | 0 |
| Total Other Financing Sources | | | 6,674 | 128,147 | 0 | 0 |
| TOTAL Preschool Services Financing Sources | | | | | | |
| 50,930,986 | | | 47,721,480 | 48,124,133 | 49,775,692 | |
| Probation - Asset Forfeiture 15% Revenue From Use of Money and Property | | | | | | |
| Interest | | | 659 | 326 | 210 | 210 |
| Total Revenue From Use of Money and Property | | | 659 | 326 | 210 | 210 |
| TOTAL Probation - Asset Forfeiture 15% Financing Sources | | | | | | |
| 659 | | | 326 | 210 | 210 | |
| Regional Parks - Proposition 40 Projects Revenue From Use of Money and Property | | | | | | |
| Interest | | | 2,312 | 2,841 | 0 | 0 |
| Total Revenue From Use of Money and Property | | | 2,312 | 2,841 | 0 | 0 |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | Schedule 6 |
|---|--------------------------------------|--|---------------------|---------------------|--------------------------|--|------------|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |
| Intergovernmental Revenues | | | | | | | |
| State | State - Unrestricted Grants | | 1,659,094 | 0 | 0 | 0 | |
| | | Total State | 1,659,094 | 0 | 0 | 0 | |
| | | Total Intergovernmental Revenues | 1,659,094 | 0 | 0 | 0 | |
| Other Revenue | | | | | | | |
| | | Total Other Revenue | 0 | 2,500 | 0 | 0 | |
| | | | 0 | 2,500 | 0 | 0 | |
| TOTAL Regional Parks - Proposition 40 Projects Financing Sources | | | | | | | |
| | | | 1,661,406 | 5,341 | 0 | 0 | |
| Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance Revenue From Use of Money and Property | | | | | | | |
| Interest | | | 1,797 | 910 | 800 | 800 | |
| | | Total Revenue From Use of Money and Property | 1,797 | 910 | 800 | 800 | |
| Intergovernmental Revenues | | | | | | | |
| State | Court Services Restitution | | 0 | 790,562 | 0 | 0 | |
| | | Total State | 0 | 790,562 | 0 | 0 | |
| Charges For Current Services | | | | | | | |
| | | Total Intergovernmental Revenues | 0 | 790,562 | 0 | 0 | |
| TOTAL Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance Financing Sources | | | | | | | |
| | | Total Charges For Current Services | 0 | 0 | 85,000 | 85,000 | |
| | | | 0 | 0 | 85,000 | 85,000 | |
| Redevelopment Agency (Housing Successor) Taxes | | | | | | | |
| Property Taxes - Current Secured 1% | | | 2,703,263 | 1,149,635 | 0 | 0 | |
| | | | 2,703,263 | 1,149,635 | 0 | 0 | |
| Revenue From Use of Money and Property | | | | | | | |
| Interest | | | 213,027 | 142,046 | 0 | 0 | |
| | | Total Revenue From Use of Money and Property | 213,027 | 142,046 | 0 | 0 | |
| Intergovernmental Revenues | | | | | | | |
| Federal | Other Gov Agencies - Fed Only | | (89,640) | 0 | 0 | 0 | |
| | | Total Federal | (89,640) | 0 | 0 | 0 | |
| Other | Aid From Other Governmental Agencies | | 463,263 | 201,555 | 0 | 0 | |
| | | Total Other | 463,263 | 201,555 | 0 | 0 | |
| | | Total Intergovernmental Revenues | 374,623 | 201,555 | 0 | 0 | |
| Other Financing Sources | | | | | | | |
| | Operating Transfers In | | 3,012 | 0 | 0 | 0 | |
| | Long-term Debt Proceeds | | 7,906,869 | 0 | 0 | 0 | |
| | | Total Other Financing Sources | 7,909,881 | 0 | 0 | 0 | |
| TOTAL Redevelopment Agency (Housing Successor) | | | | | | | |
| | | | 11,200,794 | 1,493,236 | 0 | 0 | |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | Schedule 6 |
|--|---|--|---------------------|---------------------|--------------------------|--|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 |
| County Trial Courts - Registration Fees | | | | | | |
| Revenue From Use of Money and Property | | | | | | |
| | Interest | | 1,386 | 751 | 900 | 900 |
| | | | <u>1,386</u> | <u>751</u> | <u>900</u> | <u>900</u> |
| Charges For Current Services | | | | | | |
| | Registration Fees | | 11,422 | 7,370 | 7,500 | 7,500 |
| | | | <u>11,422</u> | <u>7,370</u> | <u>7,500</u> | <u>7,500</u> |
| TOTAL County Trial Courts - Registration Fees Financing Sources | | | | | | |
| | | | <u>12,808</u> | <u>8,121</u> | <u>8,400</u> | <u>8,400</u> |
| Economic Development - San Bernardino Valley Enterprise Zone Revenue From Use of Money and Property | | | | | | |
| | Interest | | 2,025 | 530 | 0 | 0 |
| | | | <u>2,025</u> | <u>530</u> | <u>0</u> | <u>0</u> |
| Charges For Current Services | | | | | | |
| | Operating Revenue From Outside Agencies | | 102,150 | 0 | 0 | 0 |
| | | | <u>102,150</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL Economic Development - San Bernardino Valley Enterprise Zone Financing Sources | | | | | | |
| | | | <u>104,175</u> | <u>530</u> | <u>0</u> | <u>0</u> |
| Regional Parks - San Manuel Amphitheater Revenue From Use of Money and Property | | | | | | |
| | Interest | | 16,305 | 10,067 | 3,000 | 3,000 |
| | Rents and Concessions | | 1,488,792 | 1,543,255 | 1,400,000 | 1,400,000 |
| | | | <u>1,505,097</u> | <u>1,553,322</u> | <u>1,403,000</u> | <u>1,403,000</u> |
| Other Revenue | | | | | | |
| | | | 0 | 0 | 56,585 | 56,585 |
| | | | <u>0</u> | <u>0</u> | <u>56,585</u> | <u>56,585</u> |
| TOTAL Regional Parks - San Manuel Amphitheater Financing Sources | | | | | | |
| | | | <u>1,505,097</u> | <u>1,553,322</u> | <u>1,459,585</u> | <u>1,459,585</u> |
| Regional Parks - San Manuel Amphitheater Improvements Revenue From Use of Money and Property | | | | | | |
| | Interest | | 4,446 | 2,532 | 3,000 | 3,000 |
| | | | <u>4,446</u> | <u>2,532</u> | <u>3,000</u> | <u>3,000</u> |
| Other Revenue | | | | | | |
| | | | 25,000 | 25,000 | 25,000 | 25,000 |
| | | | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> |
| TOTAL Regional Parks - San Manuel Amphitheater Improvements Financing Sources | | | | | | |
| | | | <u>29,446</u> | <u>27,532</u> | <u>28,000</u> | <u>28,000</u> |
| Sheriff's Special Projects Fines, Forfeitures and Penalties | | | | | | |
| | Other Forfeitures | | 0 | 0 | 10,000 | 10,000 |
| | | | <u>0</u> | <u>0</u> | <u>10,000</u> | <u>10,000</u> |
| Revenue From Use of Money and Property | | | | | | |
| | Interest | | 236,884 | 133,280 | 263,600 | 233,600 |
| | | | <u>236,884</u> | <u>133,280</u> | <u>263,600</u> | <u>233,600</u> |
| Intergovernmental Revenues | | | | | | |
| | State | | 3,215,671 | 3,994,699 | 4,300,000 | 4,300,000 |
| | Other State Aid | | 3,215,671 | 3,994,699 | 4,300,000 | 4,300,000 |
| | | | <u>3,215,671</u> | <u>3,994,699</u> | <u>4,300,000</u> | <u>4,300,000</u> |
| Total State | | | | | | |
| | | | <u>3,215,671</u> | <u>3,994,699</u> | <u>4,300,000</u> | <u>4,300,000</u> |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | Schedule 6 |
|---|--------------------------------|--|--------------------------|---------------------------------|--------------------------|--|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 |
| | | Federal Other Federal Aid | 4,670,779 4,670,779 | 4,689,938 4,689,938 | 2,187,244 2,187,244 | 2,187,244 2,187,244 |
| | | Total Federal | | | | |
| | | Other Aid From Other Governmental Agencies | 2,988,604 2,988,604 | 3,432,817 3,432,817 | 4,813,970 4,813,970 | 4,813,970 4,813,970 |
| | | Total Other | | | | |
| | | Total Intergovernmental Revenues | 10,875,053 | 12,117,454 | 11,301,214 | 11,301,214 |
| | | Charges For Current Services | 3,352,832 108,387 | 3,689,054 372,978 | 4,350,000 60,300 | 4,350,000 146,155 |
| | | Other Revenue | 209,262 2,134,063 | 157,649 2,321,610 | 100,000 2,058,136 | 100,000 2,058,136 |
| | | Total Other Revenue | 2,343,345 | 2,479,258 | 2,158,136 | 2,158,136 |
| | | Other Financing Sources | 27,000 27,000 | 0 0 | 0 0 | 0 0 |
| | | Total Other Financing Sources | 16,943,512 | 18,802,024 | 18,143,250 | 18,199,105 |
| | | TOTAL Sheriff's Special Projects Financing Sources | | | | |
| | | Airports - Special Aviation Revenue From Use of Money and Property | 55,930 823,687 | 21,728 565,532 | 18,000 573,396 | 18,000 573,396 |
| | | Total Revenue From Use of Money and Property | 879,616 | 587,260 | 591,396 | 591,396 |
| | | Intergovernmental Revenues | 44,653 4,276 | 0 (4,276) | 42,750 0 | 42,750 0 |
| | | Total State | 48,929 | (4,276) | 42,750 | 42,750 |
| | | Federal Federal - Capital Grants Aid for Disaster - FEMA Other Federal Aid | 4,135,995 16,292 0 | 930,298 (16,292) 0 | 1,900,000 0 0 | 1,900,000 0 0 |
| | | Total Federal | 4,152,287 | 914,006 | 1,900,000 | 1,900,000 |
| | | Total Intergovernmental Revenues | 4,201,216 | 909,730 | 1,942,750 | 1,942,750 |
| | | Charges For Current Services | 4,536 4,536 | 0 0 | 0 0 | 0 0 |
| | | Other Revenue | 57,775 57,775 | 0 0 | 0 0 | 0 0 |
| | | Total Other Revenue | 62,311 | 0 | 0 | 0 |
| | | Other Financing Sources | 569,210 347 (347) | 221,100 136,432 (136,432) | 740,731 0 0 | 740,731 0 0 |
| | | Total Other Financing Sources | 569,210 | 221,100 | 740,731 | 740,731 |
| | | TOTAL Airports - Special Aviation Financing Sources | 5,712,353 | 1,718,090 | 3,274,877 | 3,274,877 |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | Schedule 6 |
|---|--------------------------------|--|---------------------|---------------------|--------------------------|--|------------|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |

| | | | | | | |
|--|---|--|-----------|-----------|-----------|-----------|
| Public Works - Special Transportation Taxes | | | | | | |
| | Sales and Use Taxes | | 4,668,635 | 6,195,459 | 4,588,175 | 4,668,369 |
| | | | 4,668,635 | 6,195,459 | 4,588,175 | 4,668,369 |
| | Total Taxes | | | | | |
| | | | 284,555 | 136,350 | 84,711 | 84,711 |
| | Revenue From Use of Money and Property | | 284,555 | 136,350 | 84,711 | 84,711 |
| | Total Revenue From Use of Money and Property | | | | | |
| | Intergovernmental Revenues | | (18,668) | 20,492 | 100,000 | 100,000 |
| | Federal | | (18,668) | 20,492 | 100,000 | 100,000 |
| | Federal - Capital Grants | | (18,668) | 20,492 | 100,000 | 100,000 |
| | Total Federal | | | | | |



| State Controller Schedules County Budget Act | | | | | | | Schedule 6 | |
|--|--------------------------------|-------------------------------|---------------------|---------------------|--------------------------|--|------------|--|
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | | |
| Other | | | 704,563 | 1,206,250 | 2,993,150 | 3,017,290 | | |
| Aid From Other Governmental Agencies | | | 704,563 | 1,206,250 | 2,993,150 | 3,017,290 | | |
| Total Other | | | | | | | | |
| Charges For Current Services | | | 685,695 | 1,226,742 | 3,093,150 | 3,117,290 | | |
| Total Intergovernmental Revenues | | | | | | | | |
| Facilities Development Fees | | | 350,305 | 453,809 | 191,416 | 191,416 | | |
| Other Services | | | 0 | 20,486 | | | | |
| Total Charges For Current Services | | | 100,901 | 0 | 113,092 | 174,653 | | |
| Other Revenue | | | 451,206 | 474,255 | 304,508 | 366,069 | | |
| Taxable Sales to the Public | | | 1,078 | 463 | 0 | 0 | | |
| Other Sales | | | 25 | 0 | 0 | 0 | | |
| Other Revenues | | | 3,320 | (2,200) | 0 | 0 | | |
| Total Other Revenue | | | 4,423 | (1,737) | 0 | 0 | | |
| Other Financing Sources | | | | | | | | |
| Residual Equity Transfers Out | | | (85,585) | 0 | 0 | 0 | | |
| Total Other Financing Sources | | | (85,585) | 0 | 0 | 0 | | |
| TOTAL Public Works - Special Transportation Financing Sources | | | 5,999,929 | 8,031,109 | 8,070,544 | 8,236,439 | | |
| Public Works - Surveyor - Survey Monument Preservation Charges For Current Services | | | 56,123 | 59,670 | 58,510 | 58,510 | | |
| Total Charges For Current Services | | | 56,123 | 59,670 | 58,510 | 58,510 | | |
| TOTAL Public Works - Surveyor - Survey Monument Preservation Financing Sources | | | 56,123 | 59,670 | 58,510 | 58,510 | | |
| Master Settlement Agreement | | | | | | | | |
| Revenue From Use of Money and Property | | | 75,711 | 46,593 | 75,000 | 75,000 | | |
| Interest | | | 75,711 | 46,593 | 75,000 | 75,000 | | |
| Total Revenue From Use of Money and Property | | | | | | | | |
| Other Revenue | | | 17,737,179 | 18,087,575 | 17,000,000 | 17,000,000 | | |
| Total Other Revenue | | | 17,737,179 | 18,087,575 | 17,000,000 | 17,000,000 | | |
| Other Financing Sources | | | | | | | | |
| Operating Transfers In | | | 0 | 3,146,181 | 0 | 0 | | |
| Total Other Financing Sources | | | 0 | 3,146,181 | 0 | 0 | | |
| TOTAL Master Settlement Agreement Financing Sources | | | 17,812,891 | 21,280,349 | 17,075,000 | 17,075,000 | | |
| Public Health - Tobacco Use Reduction Now | | | | | | | | |
| Revenue From Use of Money and Property | | | 912 | 893 | 0 | 0 | | |
| Interest | | | 912 | 893 | 0 | 0 | | |
| Total Revenue From Use of Money and Property | | | | | | | | |
| Intergovernmental Revenues | | | | | | | | |
| State | | | 414,512 | 335,681 | 310,406 | 310,406 | | |
| State - Unrestricted Grants | | | 414,512 | 335,681 | 310,406 | 310,406 | | |
| Total State | | | | | | | | |
| Total Intergovernmental Revenues | | | 414,512 | 335,681 | 310,406 | 310,406 | | |
| TOTAL Public Health - Tobacco Use Reduction Now Financing Sources | | | 415,424 | 336,574 | 310,406 | 310,406 | | |



| Schedule B | | | | | | |
|--|--------------------------------|---|---------------------|---------------------|--------------------------|--|
| State Controller Schedules County Budget Act | | | | | | |
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 |
| Public Works - Transportation - Road Operations Licenses, Permits and Franchises | | | | | | |
| | | Construction Permits | 0 | 143 | 0 | 0 |
| | | Road Permits | 347,146 | 377,774 | 360,000 | 360,000 |
| | | Total Licenses, Permits and Franchises | 347,146 | 377,917 | 360,000 | 360,000 |
| | | Interest | 442,671 | 252,795 | 260,035 | 260,035 |
| | | Rents and Concessions | 13,908 | 13,946 | 13,000 | 13,000 |
| | | Total Revenue From Use of Money and Property | 456,579 | 266,740 | 273,035 | 273,035 |
| | | Intergovernmental Revenues | | | | |
| | | State | | | | |
| | | Highway Users Tax | 39,052,578 | 47,177,516 | 44,503,000 | 44,503,000 |
| | | Aid for Disaster | 693,263 | 194,371 | 0 | 0 |
| | | Aid for Exchange/Matching Funds | 1,194,369 | 1,194,369 | 1,194,369 | 1,194,369 |
| | | Other State Support | 1,210,034 | 1,600,121 | 1,200,000 | 1,200,000 |
| | | Other State Aid | 4,094,168 | 0 | 0 | 0 |
| | | State - Grants | 0 | 100,000 | 0 | 0 |
| | | Total State | 46,234,411 | 50,266,377 | 46,897,369 | 46,897,369 |
| | | Federal | | | | |
| | | Federal - Capital Grants | 1,317,887 | 791,004 | 3,906,486 | 3,906,486 |
| | | Aid for Disaster - FEMA | 71,218 | 531,268 | 0 | 0 |
| | | Aid for Disaster - FHER | 165,717 | 45,988 | 0 | 0 |
| | | Forest Reserve Revenue | 158,958 | 166,748 | 166,748 | 166,748 |
| | | Other Federal Aid | 33,099 | 0 | 0 | 0 |
| | | ARRA/Pass-Through | 1,235,552 | 0 | 0 | 0 |
| | | Total Federal | 2,982,441 | 1,535,008 | 4,073,234 | 4,073,234 |
| | | Other | | | | |
| | | Aid From Other Governmental Agencies | 6,310,067 | 7,449,371 | 3,660,000 | 3,660,000 |
| | | Prop 1B Highway Safety | 0 | 0 | 2,275,000 | 2,275,000 |
| | | Total Other | 6,310,067 | 7,449,371 | 6,135,000 | 6,135,000 |
| | | Total Intergovernmental Revenues | 65,526,910 | 59,250,756 | 67,105,603 | 67,105,603 |
| | | Charges For Current Services | | | | |
| | | Planning Services | 3,600 | 5,060 | 15,000 | 15,000 |
| | | Land Development Engineering Svcs | 381,084 | 136,191 | 120,000 | 120,000 |
| | | Developers Buy-in Fee | 257,183 | 2,172 | 300,000 | 300,000 |
| | | Security Bond Management Fees | 10,875 | 0 | 20,000 | 20,000 |
| | | Permit and Inspection Fees | 79,833 | 90,024 | 150,000 | 150,000 |
| | | Road and Street Services | 29,973 | 39,011 | 15,000 | 15,000 |
| | | Subrogation For Departments | 25,240 | 36,089 | 12,000 | 12,000 |
| | | Other Services | 3,472,422 | 4,111,604 | 5,647,403 | 5,647,403 |
| | | Total Charges For Current Services | 4,240,410 | 4,422,150 | 6,279,403 | 6,279,403 |
| | | Other Revenue | | | | |
| | | Taxable Sales to the Public | 15,643 | 13,637 | 20,000 | 20,000 |
| | | Revenue Applicable to Prior Years | 0 | 520,881 | 0 | 0 |
| | | Other Sales | 5,785 | 14,692 | 4,395 | 4,395 |
| | | Other Revenues | 44,736 | 662,523 | 78,030 | 78,030 |
| | | Total Other Revenue | 65,163 | 1,211,733 | 102,425 | 102,425 |
| | | Other Financing Sources | | | | |
| | | Operating Transfers In | 9,637,047 | 16,234,378 | 7,533,000 | 7,533,000 |
| | | Residual Equity Transfers In | 539,603 | 0 | 0 | 0 |
| | | Residual Equity Transfers Out | (494,016) | 0 | 0 | 0 |
| | | Sale of Fixed Assets | 71,178 | 456,095 | 95,000 | 95,000 |
| | | Total Other Financing Sources | 9,793,810 | 16,690,473 | 7,628,000 | 7,628,000 |



| State Controller Schedules County Budget Act | | | | | | |
|--|--------------------------------|-------------------------------|---------------------|---------------------|--------------------------|--|
| County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | | |
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 |

| | | | | | | |
|---|---|--|-------------------|-------------------|-------------------|-------------------|
| TOTAL Public Works - Transportation - Road Operations Financing Sources | | | 70,431,018 | 82,219,769 | 71,748,466 | 71,748,466 |
| Public Health - Vector Control Assessments Taxes | | | | | | |
| | Penalties, Interest and Costs | | 34,218 | 28,615 | 27,374 | 27,374 |
| | Total Taxes | | 34,218 | 28,615 | 27,374 | 27,374 |
| Revenue From Use of Money and Property | | | | | | |
| | Interest | | 20,332 | 11,575 | 5,943 | 5,943 |
| | Total Revenue From Use of Money and Property | | 20,332 | 11,575 | 5,943 | 5,943 |
| Charges For Current Services | | | | | | |
| | Special Assessments All Prior Years | | 91,440 | 73,330 | 73,152 | 73,152 |
| | Special Assessments-Current Year | | 1,570,533 | 1,566,661 | 1,542,850 | 1,542,850 |
| | Total Charges For Current Services | | 1,661,973 | 1,639,981 | 1,616,002 | 1,616,002 |
| TOTAL Public Health - Vector Control Assessments Financing Sources | | | 1,716,522 | 1,680,181 | 1,649,319 | 1,649,319 |
| Public Health - Vital Statistics State Fees Revenue From Use of Money and Property | | | | | | |
| | Interest | | 6,539 | 3,587 | 2,340 | 2,340 |
| | Total Revenue From Use of Money and Property | | 6,539 | 3,587 | 2,340 | 2,340 |
| Charges For Current Services | | | | | | |
| | Recording Fees | | 139,080 | 131,419 | 140,000 | 140,000 |
| | Total Charges For Current Services | | 139,080 | 131,419 | 140,000 | 140,000 |
| TOTAL Public Health - Vital Statistics State Fees Financing Sources | | | 145,619 | 135,017 | 142,340 | 142,340 |
| Workforce Development Revenue From Use of Money and Property | | | | | | |
| | Interest | | 13,851 | 5,885 | 4,500 | 4,500 |
| | Rents and Concessions | | 408,671 | 446,401 | 587,083 | 587,083 |
| | Total Revenue From Use of Money and Property | | 422,523 | 452,286 | 571,583 | 571,583 |
| Intergovernmental Revenues | | | | | | |
| | Federal | | 20,003,701 | 19,171,829 | 20,948,000 | 20,948,000 |
| | Federal - Grants | | 2,964,294 | 761,427 | 0 | 0 |
| | ARRA/Pass-Through | | 22,967,995 | 19,953,256 | 20,948,000 | 20,948,000 |
| | Total Federal | | 45,935,990 | 40,886,512 | 41,896,000 | 41,896,000 |
| | Total Intergovernmental Revenues | | 45,935,990 | 40,886,512 | 41,896,000 | 41,896,000 |
| Other Revenue | | | | | | |
| | Other Revenues | | 79,869 | 8,170 | 101,000 | 101,000 |
| | Total Other Revenue | | 79,869 | 8,170 | 101,000 | 101,000 |
| TOTAL Workforce Development Financing Sources | | | 23,470,387 | 20,413,712 | 21,620,583 | 21,620,583 |
| Human Services - Wraparound Reinvestment Fund Revenue From Use of Money and Property | | | | | | |
| | Interest | | 56,162 | 58,577 | 35,000 | 35,000 |
| | Total Revenue From Use of Money and Property | | 56,162 | 58,577 | 35,000 | 35,000 |
| Other Revenue | | | | | | |
| | Revenue Applicable to Prior Years | | 1,215 | 0 | 0 | 0 |
| | Other Revenues | | 6,483,613 | 6,250,580 | 8,325,000 | 8,709,911 |
| | Total Other Revenue | | 6,484,828 | 6,250,580 | 8,325,000 | 8,709,911 |



| State Controller Schedules County Budget Act | | County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013 | | | | | Schedule 6 |
|---|--------------------------------|--|---------------------|---------------------|--------------------------|--|------------|
| Fund Name 1 | Financing Source Category 2 | Financing Source Account 3 | FY 2011 Actual 4 | FY 2012 Actual 5 | FY 2013 Recommended 6 | FY 2013 Adopted by the Board of Supervisors 7 | |

| | | | | | | |
|--|--|--|-------------|-------------|-------------|-------------|
| TOTAL Human Services - Wraparound Reinvestment Fund Financing Sources | | | | | | |
| | | | 6,550,990 | 6,309,158 | 8,380,000 | 8,744,911 |
| TOTAL Special Revenue Funds Financing Sources | | | | | | |
| | | | 390,952,825 | 372,838,427 | 362,428,343 | 365,171,184 |

CAPITAL PROJECTS FUND

| | | | | | | |
|---------------------------|--|----------|--------|-------|---|---|
| Capital Improvements Fund | Revenue From Use of Money and Property | Interest | 72,743 | 7,860 | 0 | 0 |
| | | | 72,743 | 7,860 | 0 | 0 |

Intergovernmental Revenues

| | | | | |
|--------------------|-----------|------------|------------|------------|
| State | 7,538,837 | 56,930,968 | 47,088,897 | 31,046,614 |
| Other State Aid | 7,538,837 | 56,930,968 | 47,088,897 | 31,046,614 |
| Total State | | | | |

Federal - Grants

| | | | | |
|----------------------|---------|---------|---|---------|
| Federal | 973,110 | 613,478 | 0 | 601,108 |
| Federal - Grants | 973,110 | 613,478 | 0 | 601,108 |
| Total Federal | | | | |

Total Intergovernmental Revenues 8,511,946 57,544,446 47,088,897 31,647,722

Charges For Current Services

| | | | | |
|---|---|---------|---|---|
| Other Services | 0 | 281,171 | 0 | 0 |
| Total Charges For Current Services | 0 | 281,171 | 0 | 0 |

Other Revenue

| | | | | |
|----------------------------|---------|---------|-------|---|
| Other Revenues | 305,689 | 163,157 | 5,000 | 0 |
| Total Other Revenue | 305,689 | 163,157 | 5,000 | 0 |

Other Financing Sources

| | | | | |
|--------------------------------------|-------------|--------------|-------------|-------------|
| Operating Transfers In | 105,933,617 | 75,522,676 | 69,004,976 | 69,164,926 |
| Residual Equity Transfers In | 0 | 45,566,276 | 2,863,844 | 1,910,627 |
| Residual Equity Transfers Out | 1 | (45,578,402) | (1,896,788) | (1,857,204) |
| Total Other Financing Sources | 105,933,617 | 75,512,550 | 69,972,032 | 69,218,349 |

TOTAL Capital Improvements Fund Financing Sources 114,823,995 133,509,184 117,065,929 100,866,071

TOTAL Capital Projects Funds Financing Sources 114,823,995 133,509,184 117,065,929 100,866,071

TOTAL ALL FUNDS

| | | | | |
|--|---------------|---------------|---------------|---------------|
| | 2,585,019,620 | 2,595,874,211 | 2,765,364,886 | 2,737,924,202 |
|--|---------------|---------------|---------------|---------------|



State Controller Schedules Schedule 7
 County Budget Act

County of San Bernardino
 Summary of Financing Uses by Function and Fund
 Governmental Funds
 Fiscal Year 2013

| Description | FY 2011 Actual | FY 2012 Actual | FY 2013 Recommended | FY 2013 Adopted by the Board of Supervisors |
|-------------|----------------|----------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |

Summarization by Function

| | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| General | 434,592,310 | 395,278,762 | 524,047,021 | 522,584,485 |
| Public Protection | 759,891,596 | 811,211,188 | 888,678,601 | 887,110,446 |
| Public Ways and Facilities | 98,460,756 | 95,808,019 | 118,282,316 | 117,170,226 |
| Health and Sanitation | 350,341,394 | 386,930,974 | 474,616,709 | 474,206,606 |
| Public Assistance | 1,009,247,769 | 985,052,071 | 1,070,579,237 | 1,074,905,711 |
| Education | 18,338,102 | 16,267,304 | 16,867,156 | 16,867,156 |
| Recreation and Cultural Services | 15,526,518 | 17,927,412 | 25,105,194 | 27,771,943 |
| Total Financing Uses by Function | 2,686,398,445 | 2,708,475,731 | 3,118,176,234 | 3,120,616,573 |

Appropriation for Contingencies

| | | | | |
|---|----------|----------|--------------------|--------------------|
| General Fund | 0 | 0 | 24,166,844 | 34,536,083 |
| Restricted General Fund | 0 | 0 | 80,658,904 | 96,959,410 |
| Airports - Special Aviation | 0 | 0 | 2,407,798 | 750,971 |
| Assessor - Recording Fees | 0 | 0 | 3,440,954 | 4,005,373 |
| Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance | 0 | 0 | 0 | 790,200 |
| Behavioral Health - Block Grant Carryover | 0 | 0 | 7,120,073 | 8,805,773 |
| Behavioral Health - Driving Under the Influence Programs | 0 | 0 | 425,562 | 411,821 |
| Behavioral Health - Mental Health Services Act | 0 | 0 | 21,403,304 | 30,887,084 |
| Community Development and Housing | 0 | 0 | 9,564,061 | 9,143,591 |
| County Library | 0 | 0 | 153,694 | 615,757 |
| County Trial Courts - Alternate Dispute Resolution Program | 0 | 0 | 90,236 | 126,007 |
| County Trial Courts - Court Alcohol and Drug Program | 0 | 0 | 886,604 | 941,284 |
| County Trial Courts - Registration Fees | 0 | 0 | 175,630 | 163,661 |
| District Attorney Special Projects | 0 | 0 | 2,770,783 | 2,773,275 |
| Finance and Administration - Disaster Recovery Fund | 0 | 0 | 15,000 | 0 |
| Human Resources - Commuter Services | 0 | 0 | 689,596 | 731,101 |
| Human Resources - Employee Benefits and Services | 0 | 0 | 1,206,427 | 770,729 |
| Human Services - Wraparound Reinvestment Fund | 0 | 0 | 14,628,750 | 14,628,750 |
| Local Law Enforcement Block Grant | 0 | 0 | 2,828,282 | 3,345,936 |
| Master Settlement Agreement | 0 | 0 | 8,084,177 | 10,207,376 |
| Preschool Services | 0 | 0 | 241,052 | 68,762 |
| Probation - Criminal Recidivism SB 678 | 0 | 0 | 0 | 103,372 |
| Probation - Juvenile Justice Grant Program | 0 | 0 | 3,935,110 | 4,575,351 |
| Probation - Juvenile Re-Entry Program AB 1628 | 0 | 0 | 2,280,545 | 2,281,667 |
| Public Health - Bio-Terrorism Preparedness | 0 | 0 | 986,529 | 1,343,689 |
| Public Health - Vector Control Assessments | 0 | 0 | 1,933,673 | 2,156,927 |
| Public Health - Vital Statistics State Fees | 0 | 0 | 782,378 | 772,816 |
| Public Works - Special Transportation | 0 | 0 | 11,350,011 | 12,059,187 |
| Public Works - Surveyor - Survey Monument Preservation | 0 | 0 | 6,907 | 6,907 |
| Public Works - Transportation - Road Operations | 0 | 0 | 15,720,333 | 18,359,129 |
| Real Estate Services - Chino Agricultural Preserve | 0 | 0 | 8,970,137 | 9,117,455 |
| Regional Parks - San Manuel Amphitheater | 0 | 0 | 113,871 | 113,871 |
| Regional Parks - San Manuel Amphitheater Improvements | 0 | 0 | 300,000 | 300,000 |
| Sheriff's Special Projects | 0 | 0 | 7,761,207 | 8,017,605 |
| Special Districts - Fish and Game Commission | 0 | 0 | 0 | 1,367 |
| Workforce Development | 0 | 0 | 1,000,000 | 1,000,000 |
| Total Appropriation for Contingencies | 0 | 0 | 236,098,432 | 280,872,287 |

| | | | | |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| Subtotal Financing Uses | 2,686,398,445 | 2,708,475,731 | 3,354,274,666 | 3,401,488,860 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|

Provisions for Reserves and Designations

| | | | | |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | 0 | 0 | 6,594,897 | 6,594,897 |
| Total Financing Uses | 2,686,398,445 | 2,708,475,731 | 3,360,869,563 | 3,408,083,757 |



| State Controller Schedules County Budget Act | | | | Schedule 7 |
|--|------------------------|------------------------|-----------------------------|---|
| County of San Bernardino Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2013 | | | | |
| Description 1 | FY 2011 Actual 2 | FY 2012 Actual 3 | FY 2013 Recommended 4 | FY 2013 Adopted by the Board of Supervisors 5 |

Summarization by Fund

| | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| General Fund | 2,219,690,654 | 2,170,829,642 | 2,403,994,337 | 2,410,198,362 |
| Restricted General Fund | 974,630 | 38,150,606 | 132,897,972 | 151,642,093 |
| AB 75 Tobacco Tax Program | (282) | 0 | 0 | 0 |
| Agricultural, Weights & Measures - California Grazing Fees | 0 | 10,804 | 141,506 | 144,536 |
| Airports - Special Aviation | 5,471,003 | 4,783,393 | 6,784,727 | 5,020,567 |
| Archstone Foundation Grant | 0 | 6 | 0 | 0 |
| Assessor - Recording Fees | 4,785,934 | 7,988,622 | 9,360,927 | 9,925,346 |
| Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance | 0 | 0 | 269,219 | 1,059,419 |
| Behavioral Health - Block Grant Carryover | 9,508,537 | 10,675,072 | 18,443,221 | 20,128,921 |
| Behavioral Health - Driving Under the Influence Programs | 196,283 | 206,351 | 708,096 | 694,355 |
| Behavioral Health - Mental Health Services Act | 68,181,938 | 76,777,799 | 123,983,198 | 133,466,978 |
| Census 2010 | 0 | 0 | 0 | 4,779 |
| Community Development and Housing | 22,347,393 | 31,631,274 | 52,000,681 | 53,665,851 |
| County Library | 15,440,964 | 13,180,845 | 13,934,855 | 14,396,918 |
| County Trial Courts - Alternate Dispute Resolution Program | 600,000 | 596,500 | 635,236 | 671,007 |
| County Trial Courts - Court Alcohol and Drug Program | 454,669 | 430,000 | 1,316,604 | 1,371,284 |
| County Trial Courts - Courthouse Seismic Surcharge | 2,633,136 | 2,216,152 | 2,801,147 | 2,801,078 |
| County Trial Courts - Registration Fees | 0 | 0 | 175,630 | 163,661 |
| Courthouse Facilities - Excess 25% | 9,814 | 0 | 0 | 0 |
| District Attorney Special Projects | 6,835,818 | 6,399,296 | 9,642,856 | 9,645,348 |
| Domestic Violence AB 2405 | 0 | 0 | 100,000 | 100,000 |
| Economic Development - San Bernardino Valley Enterprise Zone | 105,338 | 144,570 | 0 | 137 |
| Finance and Administration - Disaster Recovery Fund | 0 | 0 | 15,000 | 18,868 |
| Human Resources - Commuter Services | 485,961 | 655,040 | 1,446,887 | 1,488,392 |
| Human Resources - Employee Benefits and Services | 2,981,990 | 2,969,929 | 4,032,064 | 3,596,366 |
| Human Services - Domestic Violence/Child Abuse | 538,809 | 496,101 | 989,400 | 1,302,657 |
| Human Services - Marriage License Fees Surcharge | 451,980 | 463,165 | 240,003 | 240,003 |
| Human Services - Wraparound Reinvestment Fund | 1,569,417 | 3,082,282 | 20,787,746 | 20,787,746 |
| Local Law Enforcement Block Grant | 5,559,916 | 1,658,122 | 4,664,575 | 5,182,418 |
| Master Settlement Agreement | 17,000,000 | 17,000,000 | 25,084,177 | 27,207,376 |
| Preschool Services | 51,169,172 | 47,493,726 | 48,365,185 | 49,844,454 |
| Probation - Asset Forfeiture 15% | 2,996 | 0 | 60,609 | 64,314 |
| Probation - Criminal Recidivism SB 678 | 0 | 0 | 4,088,342 | 4,089,464 |
| Probation - Juvenile Justice Grant Program | 3,982,315 | 4,346,389 | 9,621,643 | 10,261,884 |
| Probation - Juvenile Re-Entry Program AB 1628 | 0 | 0 | 0 | 103,372 |
| Public Health - Bio-Terrorism Preparedness | 2,163,313 | 1,930,058 | 3,031,282 | 3,388,442 |
| Public Health - H1N1 Preparedness | 1,285,572 | 277,799 | 0 | 0 |
| Public Health - Tobacco Use Reduction Now | 346,484 | 348,044 | 357,897 | 368,227 |
| Public Health - Vector Control Assessments | 1,690,047 | 1,449,577 | 3,630,290 | 3,853,544 |
| Public Health - Vital Statistics State Fees | 72,871 | 49,872 | 913,083 | 903,521 |
| Public Works - Special Transportation | 11,488,644 | 10,105,682 | 28,502,563 | 30,569,298 |
| Public Works - Surveyor - Survey Monument Preservation | 42,685 | 145,131 | 61,907 | 64,581 |
| Public Works - Transportation - Road Operations | 83,641,305 | 81,570,394 | 113,696,088 | 113,865,235 |
| Real Estate Services - Chino Agricultural Preserve | 296,528 | 1,244,649 | 9,324,601 | 9,471,919 |
| Redevelopment Agency (Housing Successor) | 0 | 3,384,058 | 16,872,927 | 14,848,561 |
| Regional Parks - Calico Ghost Town Marketing Services | 417,836 | 361,829 | 640,492 | 749,405 |
| Regional Parks - County Trail System | 658,903 | 355,083 | 5,214,270 | 5,324,297 |
| Regional Parks - Off-Highway Vehicle License Fees | 22,053 | 196,416 | 2,056,615 | 2,116,974 |
| Regional Parks - Park Maintenance and Development | 744,576 | 387,415 | 1,381,611 | 2,576,449 |
| Regional Parks - Proposition 40 Projects | 1,190,118 | 552,527 | 0 | 5,403 |
| Regional Parks - San Manuel Amphitheater | 1,080,042 | 1,380,042 | 1,593,913 | 2,780,921 |
| Regional Parks - San Manuel Amphitheater Improvements | (23,337) | (25,000) | 563,362 | 563,563 |
| Sheriff's Special Projects | 12,478,518 | 25,057,074 | 39,700,274 | 38,737,824 |
| Special Districts - Fish and Game Commission | 10,444 | 10,718 | 12,618 | 13,985 |
| Workforce Development | 22,853,554 | 20,474,162 | 21,620,593 | 21,896,464 |
| Capital Improvements | 104,959,903 | 116,977,572 | 202,386,706 | 205,243,994 |
| Redevelopment Agency Capital Projects (Housing Successor) | 0 | 56,942 | 12,722,638 | 11,453,196 |
| Total Financing Uses | 2,686,398,445 | 2,708,475,731 | 3,360,869,583 | 3,408,083,757 |



| State Controller Schedules County Budget Act | | | | Schedule 8 |
|--|--------------------|--------------------|------------------------|--|
| County of San Bernardino Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2013 | | | | |
| Description | FY 2011 Actual | FY 2012 Actual | FY 2013 Recommended | FY 2013 Adopted by the Board of Supervisors |
| 1 | 2 | 3 | 4 | 5 |
| GENERAL FUNCTION | | | | |
| Legislative and Administrative: | | | | |
| Board of Supervisors | 8,869,044 | 7,818,127 | 7,647,052 | 7,647,052 |
| County Administrative Office | 5,796,140 | 3,303,612 | 3,911,078 | 3,911,078 |
| Clerk of the Board | 2,000,996 | 1,840,596 | 1,851,963 | 1,851,963 |
| Board Discretionary Funding | 1,181,990 | 2,840,063 | 11,081,283 | 10,157,890 |
| Litigation | 270,070 | 376,222 | 389,938 | 389,938 |
| Census 2010 | 0 | 0 | 0 | 4,779 |
| Total Legislative and Administrative | 18,118,240 | 16,178,620 | 24,881,314 | 23,962,700 |
| Finance: | | | | |
| Assessor-Recorder-County Clerk | 17,908,792 | 20,836,183 | 21,770,606 | 21,770,606 |
| Auditor-Controller/Treasurer/Tax Collector | 34,607,045 | 32,275,917 | 37,078,261 | 37,078,261 |
| Finance and Administration | 0 | 1,948,284 | 2,640,486 | 2,640,486 |
| Non Departmental | 121,712,194 | 106,172,016 | 92,326,990 | 92,326,990 |
| Purchasing | 1,301,513 | 1,273,208 | 1,684,799 | 1,684,799 |
| Redemption Maintenance | 0 | 0 | 269,219 | 269,219 |
| Total Finance | 175,529,543 | 162,505,607 | 155,770,361 | 155,770,361 |
| Counsel: | | | | |
| County Counsel | 9,109,212 | 8,466,566 | 8,551,502 | 8,551,502 |
| Personnel: | | | | |
| Human Resources | 5,005,728 | 4,449,403 | 5,374,265 | 5,374,265 |
| Center for Employee Health and Wellness | 437,705 | 953,315 | 1,979,584 | 1,979,584 |
| Unemployment Insurance | 4,010,027 | 4,503,264 | 4,000,500 | 4,000,500 |
| Total Personnel | 9,453,461 | 9,905,983 | 11,354,349 | 11,354,349 |
| Elections: | | | | |
| Registrar of Voters | 6,911,066 | 7,873,828 | 8,834,337 | 8,834,337 |
| Property Management: | | | | |
| Architecture and Engineering | (73,082) | (180,427) | 0 | 0 |
| Facilities Management | 14,677,723 | 11,785,665 | 12,709,438 | 12,709,438 |
| Capital Facilities Leases | 52,176,465 | 16,049,598 | 13,052,882 | 13,052,882 |
| Rents and Leases | 474,194 | 1,837,425 | 1,482,408 | 1,482,408 |
| Real Estate Services | 1,340,595 | 1,118,800 | 1,225,745 | 1,225,745 |
| Utilities | 18,915,207 | 17,214,160 | 19,618,237 | 19,618,237 |
| Total Property Management | 87,511,102 | 47,825,222 | 48,088,710 | 48,088,710 |
| Plant Acquisition: | | | | |
| Capital Improvements Fund | 104,959,903 | 116,977,572 | 202,386,706 | 205,243,994 |
| Special Aviation - State | 5,471,003 | 4,783,393 | 4,376,929 | 4,269,596 |
| Courthouse Facility - Excess 25% | 9,814 | 0 | 0 | 0 |
| Courthouse Seismic Surcharge | 2,633,136 | 2,216,152 | 2,801,147 | 2,801,078 |
| Total Plant Acquisition | 113,073,856 | 123,977,117 | 209,564,782 | 212,314,668 |
| Other General: | | | | |
| Application Development | 14,885,830 | 15,104,820 | 15,406,101 | 15,406,101 |
| Automated Systems Development | 0 | 0 | 12,000,000 | 12,000,000 |
| Redevelopment Agency (Housing Successor) | 0 | 3,441,000 | 29,595,565 | 26,301,757 |
| Total Other General | 14,885,830 | 18,545,820 | 57,001,666 | 53,707,858 |
| TOTAL GENERAL FUNCTION | 434,592,310 | 395,278,762 | 524,047,021 | 522,584,485 |
| PUBLIC PROTECTION FUNCTION | | | | |
| Judicial: | | | | |
| Court Facilities Payments | 2,504,112 | 2,504,112 | 2,505,233 | 2,505,233 |
| Courts Property Management | 2,151,614 | 2,374,235 | 2,221,510 | 2,221,510 |
| Court Facilities/Judicial Benefits | 1,427,190 | 1,249,380 | 1,230,902 | 1,230,902 |
| District Attorney - Criminal Prosecution | 61,248,022 | 61,622,237 | 64,189,972 | 64,043,795 |



| State Controller Schedules County Budget Act | | | | |
|--|------------------------|------------------------|-----------------------------|---|
| County of San Bernardino Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2013 | | | | |
| Description 1 | FY 2011 Actual 2 | FY 2012 Actual 3 | FY 2013 Recommended 4 | FY 2013 Adopted by the Board of Supervisors 5 |
| Child Support Services | 39,696,127 | 38,933,966 | 40,156,213 | 40,156,213 |
| Drug Court Programs | 428,571 | 328,202 | 390,103 | 390,103 |
| Grand Jury | 576,067 | 398,548 | 420,520 | 420,520 |
| Indigent Defense Program | 8,969,037 | 9,686,812 | 9,802,555 | 9,802,555 |
| Law and Justice Group Administration | 307,523 | 178,989 | 101,300 | 101,300 |
| Public Defender | 32,700,549 | 32,506,408 | 34,386,987 | 34,283,613 |
| Court-Ordered Placements | 1,048,604 | 387,865 | 1,529,775 | 1,529,775 |
| Trial Court Funding - Maintenance of Effort | 27,309,502 | 26,434,100 | 26,397,865 | 26,397,865 |
| District Attorney - Real Estate Fraud | 1,076,626 | 647,168 | 974,070 | 974,070 |
| District Attorney - Auto Insurance Fraud | 640,218 | 664,172 | 671,110 | 671,110 |
| District Attorney - Worker's Comp. Ins. Fraud | 2,124,396 | 2,237,103 | 2,346,637 | 2,346,637 |
| Drug Forfeiture/Hazardous Waste Awards | 2,994,579 | 2,850,853 | 2,880,256 | 2,880,256 |
| Marriage License Fee Program | 451,980 | 463,165 | 240,003 | 240,003 |
| Local Law Enforcement Block Grant | 5,559,916 | 1,658,122 | 1,836,293 | 1,836,482 |
| Alternate Dispute Resolution | 600,000 | 596,500 | 545,000 | 545,000 |
| Domestic Violence and Child Abuse | 0 | 0 | 100,000 | 100,000 |
| Probation Asset Forfeiture - 15% | 2,500 | 0 | 7,404 | 9,908 |
| Asset Forfeiture - Probation | 496 | 0 | 53,205 | 54,406 |
| Total Judicial | 191,817,628 | 185,721,937 | 192,986,913 | 192,741,256 |
| Police Protection: | | | | |
| Sheriff-Coroner/Public Administrator | 413,414,736 | 443,257,414 | 479,121,577 | 476,549,740 |
| Sheriff's Special Projects | 12,478,518 | 25,057,074 | 31,939,067 | 30,720,219 |
| Total Police Protection | 425,893,254 | 468,314,488 | 511,060,644 | 507,269,959 |
| Detention and Correction: | | | | |
| Probation | 107,079,630 | 117,095,150 | 137,850,019 | 137,850,019 |
| Juvenile Justice Grant Program | 3,982,315 | 4,346,389 | 7,494,330 | 7,494,330 |
| Total Detention and Correction | 111,061,945 | 121,441,539 | 145,344,349 | 145,344,349 |
| Protective Inspection: | | | | |
| Agriculture, Weights and Measures | 5,980,519 | 6,310,129 | 6,699,811 | 6,699,811 |
| Fire Hazard Abatement | 1,797,208 | 1,958,892 | 1,883,471 | 1,883,471 |
| Total Protective Inspection | 7,777,727 | 8,269,020 | 8,583,282 | 8,583,282 |
| Other Protection: | | | | |
| Land Use Services - Building and Safety | 3,230,781 | 3,342,405 | 3,844,567 | 3,844,567 |
| Land Use Services - Code Enforcement | 3,786,433 | 4,538,959 | 4,774,147 | 4,774,147 |
| Local Agency Formation Commission | 344,637 | 311,213 | 301,000 | 301,000 |
| Land Use Services - Administration | 310,000 | 238,320 | 700,000 | 700,000 |
| Public Guardian - Conservator | 540,738 | 644,680 | 946,769 | 946,769 |
| Land Use Services - Planning | 4,573,734 | 4,767,036 | 8,154,674 | 8,154,674 |
| Public Works - Surveyor | 3,552,344 | 3,536,258 | 3,808,406 | 3,808,406 |
| LRF-2011 Law and Justice Fund | 0 | 0 | 0 | 2,443,615 |
| Bio-Terrorism Preparedness | 2,163,313 | 1,930,058 | 2,044,753 | 2,044,753 |
| Survey Monument Preservation | 42,685 | 145,131 | 55,000 | 57,674 |
| Fish and Game Commission | 10,444 | 10,718 | 12,618 | 12,618 |
| California Grazing | 0 | 10,804 | 141,506 | 144,536 |
| Micrographics Fees | 4,785,934 | 7,988,622 | 5,919,973 | 5,919,973 |
| Disaster Recovery Fund | 0 | 0 | 0 | 18,868 |
| Total Other Protection | 23,341,043 | 27,464,203 | 30,703,413 | 33,171,600 |
| TOTAL PUBLIC PROTECTION FUNCTION | 759,891,596 | 811,211,188 | 888,678,601 | 887,110,446 |
| PUBLIC WAYS AND FACILITIES FUNCTION | | | | |
| Public Ways: | | | | |
| Special Transportation | 11,488,644 | 10,105,682 | 17,152,552 | 18,510,111 |
| Road Operations | 83,641,305 | 81,570,394 | 97,975,755 | 95,506,106 |
| Chino Agricultural Preserve | 296,528 | 1,244,649 | 354,464 | 354,464 |
| Total Public Ways | 95,426,477 | 92,920,725 | 115,482,771 | 114,370,681 |



| State Controller Schedules County Budget Act | | | | Schedule 8 |
|--|------------------------|------------------------|-----------------------------|---|
| County of San Bernardino Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2013 | | | | |
| Description 1 | FY 2011 Actual 2 | FY 2012 Actual 3 | FY 2013 Recommended 4 | FY 2013 Adopted by the Board of Supervisors 5 |
| Transportation Terminals: | | | | |
| Airports | 3,034,278 | 2,887,295 | 2,799,545 | 2,799,545 |
| TOTAL PUBLIC WAYS AND FACILITIES FUNCTION | 98,460,756 | 95,808,019 | 118,282,316 | 117,170,226 |
| HEALTH AND SANITATION FUNCTION | | | | |
| Health: | | | | |
| Public Health | 63,139,984 | 63,598,776 | 71,133,895 | 71,133,895 |
| H1N1 Preparedness | 1,285,572 | 277,799 | 0 | 0 |
| Tobacco Use Reduction Now | 346,484 | 348,044 | 357,897 | 368,227 |
| Vital Statistics State Fees | 72,871 | 49,872 | 130,705 | 130,705 |
| Commuter Services | 485,961 | 655,040 | 757,291 | 757,291 |
| Employee Benefits and Services | 2,981,990 | 2,969,929 | 2,825,637 | 2,825,637 |
| Vector Control Assessments | 1,690,047 | 1,449,577 | 1,696,617 | 1,696,617 |
| Total Health | 70,002,910 | 69,349,038 | 76,902,042 | 76,912,372 |
| Hospital Care: | | | | |
| Alcohol and Drug Services | (130,967) | 0 | 0 | 0 |
| California Children's Services | 15,433,361 | 15,876,477 | 19,568,371 | 19,568,371 |
| Indigent Ambulance | 472,501 | 472,501 | 472,501 | 472,501 |
| Health Administration | 52,066,618 | 43,151,027 | 77,560,645 | 77,560,645 |
| Behavioral Health | 116,181,197 | 115,622,703 | 131,127,574 | 130,707,141 |
| Health Realignment | 974,630 | 37,370,000 | 37,370,000 | 37,370,000 |
| Mental Health Services Act | 68,181,938 | 76,777,799 | 102,579,894 | 102,579,894 |
| Tobacco Tax Funds | (282) | 0 | 0 | 0 |
| Archstone Foundation Grant | 0 | 6 | 0 | 0 |
| Master Settlement Agreement | 17,000,000 | 17,000,000 | 17,000,000 | 17,000,000 |
| Driving Under the Influence Programs | 196,283 | 206,351 | 282,534 | 282,534 |
| Block Grant Carryover Program | 9,508,537 | 10,675,072 | 11,323,148 | 11,323,148 |
| Court Alcohol and Drug Program | 454,668 | 430,000 | 430,000 | 430,000 |
| Total Hospital Care | 280,338,484 | 317,581,936 | 397,714,667 | 397,294,234 |
| TOTAL HEALTH AND SANITATION FUNCTION | 350,341,394 | 386,930,974 | 474,616,709 | 474,206,606 |
| PUBLIC ASSISTANCE FUNCTION | | | | |
| Administration: | | | | |
| Human Services | 396,093,219 | 406,549,921 | 442,482,268 | 442,482,268 |
| Domestic Violence/Child Abuse Services | 355,035 | 531,812 | 531,812 | 531,812 |
| Aging and Adult Services | 10,558,364 | 9,164,427 | 9,956,414 | 9,956,414 |
| Domestic Violence/Child Abuse | 538,809 | 496,101 | 989,400 | 1,302,657 |
| Total Administration | 407,545,427 | 416,742,261 | 453,959,894 | 454,273,151 |
| Aid Programs: | | | | |
| Entitlement Payments (Child Care) | 33,372,812 | 21,131,292 | 28,468,013 | 28,468,013 |
| Out-of-Home Child Care | 660,561 | 659,050 | 660,566 | 660,566 |
| Aid to Adoptive Children | 46,780,825 | 48,832,702 | 52,913,715 | 52,913,715 |
| AFDC - Foster Care | 95,010,332 | 102,446,301 | 111,663,120 | 111,663,120 |
| Refugee Cash Assistance Program | 46,993 | 62,665 | 77,075 | 77,075 |
| Cash Assistance For Immigrants | 1,087,121 | 1,332,368 | 1,614,063 | 1,614,063 |
| CalWorks - All Other Families | 267,451,501 | 240,302,975 | 249,805,920 | 249,805,920 |
| Kinship Guardianship Assistance Program | 5,818,578 | 6,011,744 | 6,352,298 | 6,352,298 |
| Seriously Emotionally Disturbed | 4,798,304 | 0 | 0 | 0 |
| CalWorks - 2 Parent Families | 42,389,097 | 38,517,409 | 40,896,298 | 40,896,298 |
| Wraparound Reinvestment Fund | 1,569,417 | 3,082,282 | 6,158,996 | 6,158,996 |
| Total Aid Programs | 498,985,541 | 462,378,787 | 498,610,064 | 498,610,064 |
| General Relief: | | | | |
| Aid to Indigents | 1,624,440 | 1,735,192 | 1,932,116 | 1,932,116 |



| State Controller Schedules County Budget Act | | | | Schedule 8 |
|--|------------------------|------------------------|-----------------------------|---|
| County of San Bernardino Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2013 | | | | |
| Description 1 | FY 2011 Actual 2 | FY 2012 Actual 3 | FY 2013 Recommended 4 | FY 2013 Adopted by the Board of Supervisors 5 |
| Veterans' Services: | | | | |
| Veterans' Affairs | 1,599,099 | 1,754,182 | 1,850,613 | 1,850,613 |
| Other Assistance: | | | | |
| Community Development and Housing/Economic Development | 25,470,534 | 34,473,761 | 45,481,834 | 47,567,611 |
| Preschool Services | 51,169,172 | 47,493,726 | 48,124,133 | 49,775,692 |
| Workforce Development | 22,853,554 | 20,474,162 | 20,620,583 | 20,896,464 |
| Total Other Assistance | 99,493,260 | 102,441,648 | 114,226,550 | 118,239,767 |
| TOTAL PUBLIC ASSISTANCE FUNCTION | 1,009,247,769 | 985,052,071 | 1,070,579,237 | 1,074,905,711 |
| EDUCATION FUNCTION | | | | |
| School Administration: | | | | |
| County Schools | 2,897,138 | 3,086,460 | 3,085,995 | 3,085,995 |
| Total School Administration | 2,897,138 | 3,086,460 | 3,085,995 | 3,085,995 |
| Library: | | | | |
| County Library | 15,440,964 | 13,180,845 | 13,781,161 | 13,781,161 |
| TOTAL EDUCATION FUNCTION | 18,338,102 | 16,267,304 | 16,867,156 | 16,867,156 |
| RECREATION AND CULTURAL SERVICES FUNCTION | | | | |
| Recreation Facilities: | | | | |
| Regional Parks | 8,318,430 | 11,270,631 | 10,610,675 | 10,610,675 |
| Proposition 40 Projects | 1,190,118 | 552,527 | 0 | 5,403 |
| County Trail System | 658,903 | 355,083 | 5,214,270 | 5,324,297 |
| Off-Highway Vehicle License Fees | 22,053 | 196,416 | 2,056,615 | 2,116,974 |
| San Manuel Amphitheater | 1,080,042 | 1,380,042 | 1,480,042 | 2,667,050 |
| San Manuel Amphitheater Improvements | (23,337) | (25,000) | 263,362 | 283,563 |
| Park Maintenance/Development | 744,576 | 387,415 | 1,381,611 | 2,576,449 |
| Calico Marketing Services | 417,836 | 361,829 | 640,492 | 749,405 |
| Total Recreation Facilities | 12,408,621 | 14,478,943 | 21,647,067 | 24,313,816 |
| Culture: | | | | |
| County Museum | 3,117,897 | 3,448,469 | 3,458,127 | 3,458,127 |
| Total Culture | 3,117,897 | 3,448,469 | 3,458,127 | 3,458,127 |
| TOTAL RECREATION AND CULTURAL SERVICES FUNCTION | 15,526,518 | 17,927,412 | 25,105,194 | 27,771,943 |
| TOTAL SPECIFIC FINANCING USES | 2,686,398,445 | 2,708,475,731 | 3,118,176,234 | 3,120,616,573 |





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