



APPENDICES

ADMINISTRATION

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	88,555,657	104,691,774	93,600,731	95,853,594
Operating Expenses	158,990,499	187,710,265	196,324,571	193,956,682
Capital Expenditures	10,637,093	15,312,824	14,727,423	13,962,844
Reimbursements	(40,748,926)	(42,600,952)	(43,715,838)	(43,042,356)
Contingencies	1,473,885	1,501,830	1,481,830	1,362,244
Subtotal	218,908,208	266,615,741	262,418,717	262,093,008
Operating Transfers Out	11,667,804	12,437,269	13,227,088	10,296,994
Total	230,576,012	279,053,010	275,645,805	272,390,002
Sources				
Taxes	0	0	0	0
1991 Realignment	0	0	0	0
2011 Realignment	0	126,409	126,409	131,242
State and Federal Aid	158,795	289,302	289,302	289,300
Fee/Rate	163,484,504	165,698,233	167,651,165	180,455,434
Other Revenue	(270,634)	18,612,241	12,360,540	6,982,723
Operating Transfers In	7,948,126	6,183,948	6,404,593	6,298,738
Fund Balance/Net Assets	18,725,930	37,840,596	37,840,596	34,531,031
General Fund Allocation/Local Cost	40,529,291	50,302,281	50,973,200	43,701,534
Total	230,576,012	279,053,010	275,645,805	272,390,002
Budgeted Staffing	816	797	797	818



CAPITAL FACILITIES LEASES

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	0	0	0	0
Operating Expenses	18,052,053	14,998,418	14,998,418	14,954,748
Capital Expenditures	0	0	0	0
Reimbursements	(1,943,662)	(1,945,536)	(1,945,536)	(1,941,734)
Contingencies	0	0	0	0
Subtotal	16,108,391	13,052,882	13,052,882	13,013,014
Operating Transfers Out	0	0	0	0
Total	16,108,391	13,052,882	13,052,882	13,013,014
Sources				
Taxes	0	0	0	0
1991 Realignment	0	0	0	0
2011 Realignment	0	0	0	0
State and Federal Aid	0	0	0	0
Fee/Rate	0	0	0	0
Other Revenue	917,784	0	0	0
Operating Transfers In	189,605	0	0	0
Fund Balance/Net Assets	0	0	0	0
General Fund Allocation/Local Cost	15,001,002	13,052,882	13,052,882	13,013,014
Total	16,108,391	13,052,882	13,052,882	13,013,014



ECONOMIC DEVELOPMENT AGENCY

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	10,841,247	12,027,678	12,327,678	12,218,257
Operating Expenses	44,498,269	73,810,868	83,827,817	57,059,703
Capital Expenditures	2,300,450	366,000	366,000	0
Reimbursements	(5,163,834)	(4,383,984)	(4,600,384)	(4,853,952)
Contingencies	20,692,605	10,143,591	10,766,609	12,559,785
Subtotal	<u>73,168,737</u>	<u>91,964,153</u>	<u>102,687,720</u>	<u>76,983,793</u>
Operating Transfers Out	2,826,281	12,945,270	7,693,076	2,342,765
Total	<u>75,995,018</u>	<u>104,909,423</u>	<u>110,380,796</u>	<u>79,326,558</u>
Sources				
Taxes	3,695	0	0	0
1991 Realignment	0	0	0	0
2011 Realignment	0	0	0	159,003
State and Federal Aid	49,683,469	50,687,815	55,633,480	37,003,328
Fee/Rate	47,313	30,000	30,000	30,000
Other Revenue	3,635,629	4,591,374	4,768,395	3,161,741
Operating Transfers In	268,316	300,000	650,000	824,276
Fund Balance/Net Assets	19,731,418	46,385,020	46,385,020	35,173,376
General Fund Allocation/Local Cost	2,625,178	2,915,214	2,913,901	2,974,834
Total	<u>75,995,018</u>	<u>104,909,423</u>	<u>110,380,796</u>	<u>79,326,558</u>
Budgeted Staffing	157	143	155	137



FISCAL

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	38,559,078	43,061,868	42,229,476	43,297,596
Operating Expenses	21,583,508	23,364,855	23,935,537	24,467,808
Capital Expenditures	179,667	285,000	383,057	390,000
Reimbursements	(2,954,626)	(1,673,664)	(1,658,664)	(1,474,919)
Contingencies	7,129,493	4,795,573	4,670,808	7,166,281
Subtotal	<u>64,497,120</u>	<u>69,833,632</u>	<u>69,560,214</u>	<u>73,846,766</u>
Operating Transfers Out	4,045,000	0	41,000	7,000
Total	<u>68,542,120</u>	<u>69,833,632</u>	<u>69,601,214</u>	<u>73,853,766</u>
Sources				
Taxes	18,000	926,500	926,500	905,000
1991 Realignment	0	0	0	0
2011 Realignment	0	0	0	0
State and Federal Aid	925,062	150,481	150,481	253,081
Fee/Rate	27,864,933	29,852,768	29,980,768	31,569,571
Other Revenue	5,189,379	6,360,536	6,385,536	5,175,875
Operating Transfers In	0	0	0	0
Fund Balance/Net Assets	10,549,141	7,284,046	7,284,046	9,371,872
General Fund Allocation/Local Cost	23,995,605	25,259,301	24,873,883	26,578,367
Total	<u>68,542,120</u>	<u>69,833,632</u>	<u>69,601,214</u>	<u>73,853,766</u>
Budgeted Staffing	511	513	508	525



ARROWHEAD REGIONAL MEDICAL CENTER

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	213,455,055	234,420,563	234,823,505	244,234,021
Operating Expenses	234,226,490	221,099,068	233,458,260	222,164,334
Capital Expenditures	16,329,447	19,137,833	17,256,224	10,153,227
Reimbursements	(139,321)	0	0	0
Contingencies	172,045	172,045	172,045	0
Subtotal	464,043,716	474,829,509	485,710,034	476,551,582
Operating Transfers Out	11,713,936	9,794,216	9,818,891	10,596,425
Total	475,757,652	484,623,725	495,528,925	487,148,007
Sources				
Taxes	0	0	0	0
1991 Realignment	0	0	0	0
2011 Realignment	0	0	0	0
State and Federal Aid	307,854,556	325,922,825	337,853,465	331,418,413
Fee/Rate	86,684,872	78,120,942	78,120,942	76,464,564
Other Revenue	4,630,025	6,576,002	6,063,891	6,022,851
Operating Transfers In	66,775,992	65,657,499	65,144,170	64,186,827
Fund Balance/Net Assets	9,812,207	8,346,457	8,346,457	9,055,352
General Fund Allocation/Local Cost	0	0	0	0
Total	475,757,652	484,623,725	495,528,925	487,148,007
Budgeted Staffing	3,416	3,507	3,544	3,608

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



HUMAN SERVICES

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	466,927,020	522,598,718	520,531,674	545,553,560
Operating Expenses	854,295,625	949,692,785	993,221,124	1,046,548,783
Capital Expenditures	4,048,640	10,965,700	12,472,286	7,703,403
Reimbursements	(45,036,036)	(44,776,243)	(45,651,574)	(47,199,027)
Contingencies	95,477,530	70,224,282	90,066,505	96,115,822
Subtotal	1,375,712,779	1,508,705,242	1,570,640,015	1,648,722,541
Operating Transfers Out	37,911,523	43,059,432	48,529,156	48,420,351
Total	1,413,624,302	1,551,764,674	1,619,169,171	1,697,142,892
Sources				
Taxes	29,204	32,374	32,374	33,944
1991 Realignment	161,861,903	167,851,315	168,703,699	165,333,733
2011 Realignment	91,167,327	182,093,753	183,400,760	201,130,818
State and Federal Aid	924,874,896	919,458,984	954,205,262	978,145,124
Fee/Rate	40,518,812	75,408,831	100,408,831	107,722,804
Other Revenue	31,395,970	31,760,348	32,029,552	37,491,597
Operating Transfers In	1,059,261	6,237,620	11,436,372	12,602,787
Fund Balance/Net Assets	98,622,582	99,855,328	99,855,328	121,283,999
General Fund Allocation/Local Cost	64,094,347	69,066,121	69,096,993	73,398,086
Total	1,413,624,302	1,551,764,674	1,619,169,171	1,697,142,892
Budgeted Staffing	7,294	7,229	7,242	7,459



LAW AND JUSTICE

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	552,448,815	598,703,243	596,512,471	609,756,351
Operating Expenses	203,802,898	258,844,663	259,224,981	245,378,100
Capital Expenditures	7,323,432	12,057,563	15,118,028	15,029,200
Reimbursements	(30,645,307)	(73,104,001)	(77,421,193)	(62,804,030)
Contingencies	36,442,415	21,386,874	17,838,550	20,009,807
Subtotal	<u>769,372,253</u>	<u>817,888,342</u>	<u>811,272,837</u>	<u>827,369,428</u>
Operating Transfers Out	4,647,647	6,068,191	11,736,809	10,874,266
Total	<u>774,019,900</u>	<u>823,956,533</u>	<u>823,009,646</u>	<u>838,243,694</u>
Sources				
Taxes	127,100,000	135,600,000	135,600,000	146,700,000
1991 Realignment	2,700,630	2,700,630	2,700,630	2,700,630
2011 Realignment	26,475,536	93,053,310	90,609,695	96,791,817
State and Federal Aid	102,684,063	69,087,186	71,700,010	69,715,013
Fee/Rate	142,911,705	152,500,014	150,579,607	151,852,781
Other Revenue	10,155,790	11,990,786	11,998,786	13,627,872
Operating Transfers In	1,949,781	1,065,228	2,095,078	857,376
Fund Balance/Net Assets	38,837,396	36,535,911	36,535,911	40,313,774
General Fund Allocation/Local Cost	321,204,999	321,423,468	321,189,929	315,684,431
Total	<u>774,019,900</u>	<u>823,956,533</u>	<u>823,009,646</u>	<u>838,243,694</u>
Budgeted Staffing	5,409	5,477	5,471	5,540



OPERATIONS AND COMMUNITY SERVICES

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	82,075,915	88,084,502	86,980,936	89,260,360
Operating Expenses	230,211,919	278,108,332	295,986,579	291,772,953
Capital Expenditures	17,144,990	22,179,511	18,055,206	13,463,169
Reimbursements	(75,740,752)	(82,713,797)	(80,519,163)	(88,180,050)
Contingencies	213,184,891	167,929,554	139,408,044	54,444,626
Subtotal	466,876,963	473,588,102	459,911,602	360,761,058
Operating Transfers Out	17,174,097	20,640,584	49,618,790	23,513,242
Total	484,051,060	494,228,686	509,530,392	384,274,300
Sources				
Taxes	18,132,467	16,850,683	16,850,683	19,328,456
1991 Realignment	0	0	0	0
2011 Realignment	0	0	0	0
State and Federal Aid	68,306,956	71,080,260	61,852,105	82,510,649
Fee/Rate	102,936,214	104,241,500	101,356,279	121,650,532
Other Revenue	13,347,722	11,001,063	12,145,214	11,985,095
Operating Transfers In	23,168,735	26,359,028	51,380,757	23,871,217
Fund Balance/Net Assets	224,582,572	221,197,902	221,197,902	79,964,942
General Fund Allocation/Local Cost	33,576,394	43,498,250	44,747,452	44,963,409
Total	484,051,060	494,228,686	509,530,392	384,274,300
Budgeted Staffing	1,447	1,405	1,406	1,403



CAPITAL IMPROVEMENT PROGRAM

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	0	0	0	0
Operating Expenses	7,319,130	9,806,852	11,828,993	112,504
Capital Expenditures	231,247,727	173,909,619	189,275,945	174,686,629
Reimbursements	0	0	0	0
Contingencies	0	0	0	0
Subtotal	238,566,857	183,716,471	201,104,938	174,799,133
Operating Transfers Out	17,164,517	21,527,523	21,725,068	3,302,765
Total	255,731,374	205,243,994	222,830,006	178,101,898
Sources				
Taxes	0	0	0	0
1991 Realignment	0	0	0	0
2011 Realignment	0	0	0	0
State and Federal Aid	79,130,728	31,647,722	31,737,258	24,092,460
Fee/Rate	0	0	0	62,186
Other Revenue	47,774	53,423	426,669	4,114,068
Operating Transfers In	88,923,480	69,164,926	86,288,157	78,079,322
Fund Balance/Net Assets	87,629,392	104,377,923	104,377,922	71,753,862
General Fund Allocation/Local Cost	0	0	0	0
Total	255,731,374	205,243,994	222,830,006	178,101,898



OTHER - FUNDING

	Fiscal Year 2011-12 Final Budget	Fiscal Year 2012-13 Adopted Budget	Fiscal Year 2012-13 Final Budget	Fiscal Year 2013-14 Adopted Budget
Requirements				
Staffing Expenses	0	0	0	0
Operating Expenses	8,608,248	11,986,275	26,664,123	8,925,768
Capital Expenditures	11,500,000	11,500,000	11,500,000	11,500,000
Reimbursements	0	0	0	0
Contingencies	143,886,077	131,495,493	121,405,505	212,309,310
Subtotal	163,994,325	154,981,768	159,569,628	232,735,078
Operating Transfers Out	149,979,016	125,171,026	139,218,323	122,058,315
Total	313,973,341	280,152,794	298,787,951	354,793,393
Sources				
Taxes	441,433,975	433,430,563	438,712,315	445,382,478
1991 Realignment	1,799,000	1,799,000	1,799,000	1,799,000
2011 Realignment	0	0	0	0
State and Federal Aid	3,420,223	3,139,903	3,234,756	3,077,399
Fee/Rate	84,637,225	75,933,495	73,133,495	73,870,278
Other Revenue	34,899,487	28,806,489	43,580,764	27,620,748
Operating Transfers In	80,315,399	57,238,267	56,653,267	39,527,688
Fund Balance/Net Assets	126,661,159	146,468,137	146,468,137	67,113,055
General Fund Unreserved Fund Balance	69,913,117	60,449,354	60,449,354	193,504,408
Use of Reserves	5,218,640	5,000,000	19,200,000	35,880,206
General Fund Allocation/Local Cost	(501,026,816)	(525,517,517)	(526,848,240)	(520,313,675)
Contributions to Reserves	(33,298,068)	(6,594,897)	(17,594,897)	(12,668,192)
Total	313,973,341	280,152,794	298,787,951	354,793,393



PROJECTED CHANGES IN BUDGETARY FUND BALANCE – GOVERNMENTAL FUNDS

	General Fund	Restricted General Fund	Special Revenue Funds	Capital Project Funds
2013-14 Beginning Budgetary Fund Balance	194,412,332	273,588,603	275,602,268	83,255,885
Add:				
Revenues	2,435,957,234	481,423,463	373,330,704	28,268,715
Other Financing Sources	33,368,256	6,159,432	6,730,272	78,079,321
Use of Reserves	35,918,789	-	-	-
Total Available Financing	2,699,656,611	761,171,498	655,663,244	189,603,921
Less:				
Expenditures	2,412,937,732	479,967,608	430,783,625	174,799,133
Other Financing Uses	84,688,315	37,370,000	44,114,301	3,315,599
Increase in Reserves	12,668,192	-	-	-
Total Requirements	2,510,294,239	517,337,608	474,897,926	178,114,732
2013-14 Projected Ending Budgetary Fund Balance	189,362,372	243,833,890	180,765,318	11,489,189

General Fund

For the General Fund, budgetary fund balance is expected to decrease by \$5.0 million. This is due to several one-time projects funded in the general fund, including \$15.7 million for expansion and remodel of the Sheriff's Crime Lab, \$4.5 million to relocate the Sheriff's aviation division, \$4.5 million for the purchase of a building in Victorville, and \$4.5 million for Glen Helen Road Improvements and road maintenance.

Restricted General Fund

The restricted general fund includes the 1991 and 2011 Realignment funds, the Proposition 172 Fund and the Automated Systems Development fund.

For the Realignment funds, departmental usage exceeds revenue projections. Realignment 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 many 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 2013-14 ending fund balance of \$180.8 million is the contingency appropriation. Therefore, overall fund balances in the special revenue funds are anticipated to decrease by \$94.8 million from a beginning budgetary fund balance of \$275.6 million. Fund balance at the end of this fiscal year will be carried over to the 2014-15 budget.

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

- **Behavioral Health – Mental Health Services Act (MHSA)** budget unit projects a \$22.8 million decrease in fund balance primarily due to a decrease in MHSA funding and an increase in operating expenses for contracted service providers for mental health and prevention services.
- **Community Development and Housing** estimates a decrease in fund balance of \$23.3 million due to decreased sources as a result of federal sequestration and a change in budget methodology whereby the department no longer budgets funds held by Housing and Urban Development (HUD) for future projects. Other reductions in sources include sources related to projects completed in 2012-13. In addition, operating expenses have increased as compared to prior year actuals.
- **Public Works Transportation** anticipates a \$19.0 million reduction in fund balance due to the addition of new road projects for 2013-14.
- **Sheriff/Coroner/Public Administrator** anticipates a \$17.1 million reduction in fund balance due to increased operating and capital expenditures and a reduction in projected revenue.

Capital Project Funds

Capital project funds normally appropriate the entire fund balance each year by project; therefore, the projected ending fund balance is normally zero. For 2013-14 the projected fund balance of \$11.5 million represents a contingency appropriation in the Housing Successor capital project fund that is the result of unanticipated revenue in 2012-13. A plan for the expenditure of this money has not yet been presented to the Board and as a result has been budgeted as contingencies, which is shown in the schedule as projected fund balance.

Historically, amounts budgeted in capital projects funds 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 - Earned Leave	ACA 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 ISD
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 - Land Development	AAA LND
Land Use Services - Planning	AAA PLN
Law and Justice Group Administration	AAA LNJ



General Fund

Local Agency Formation Commission	AAA LAF
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
1991 Realignment - Behavioral Health	AAC HCC
1991 Realignment - Health Services	AAE HCC
1991 Realignment - Social Services	AAD HCC
2011 Realignment - Law and Justice	AAH CAO
2011 Realignment - CalWORKs Maintenance of Effort (MOE)	AAI CAO
2011 Realignment - Support Services	AAJ CAO

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 - Capital Improvement Program	RCI APT
Airports - Chino Airport Commercial Hangars	RCO 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



Special Revenue Funds

Behavioral Health - Mental Health Services Act	RCT MLH
Community Development and Housing	SAR ECD
Community Development and Housing	SAS ECD
Community Development and Housing	SAT ECD
Community Development and Housing	SAU ECD
Community Development and Housing	SAV ECD
Community Development and Housing	SBA ECD
Community Development and Housing	SBC 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	SBT 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	SEI 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 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 - 2012 Justice Assistance Grant	SDZ LNJ
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



Special Revenue Funds

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
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 - Developer Fees	SVC TRA
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



Special Revenue Funds

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
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	SVL TRA
Public Works - Transportation - Road Operations	SVM TRA
Public Works - Transportation - Road Operations	SXI TRA
Real Estate Services - Chino Agricultural Preserve	SIF INQ



Special Revenue Funds

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
Regional Parks - Proposition 40 Projects	RKM RGP
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 Capital Improvement Program	CJY CIP
Architecture and Engineering - Capital Improvements and Maintenance	CMV CIP
Economic Development - Housing Successor Bonds Proceeds	CPW RDA

Enterprise Funds

Arrowhead Regional Medical Center (ARMC)	EAD MCR
Arrowhead Regional Medical Center - Earned Leave	IDB MCR
Arrowhead Regional Medical Center - Medical Center Lease Payments	EMD JPL
Arrowhead Regional Medical Center - Capital Improvements	CJE CIP
Arrowhead Regional Medical Center - Capital Improvements	CJZ CIP
County Museum - Museum Store	EMM CCR
Public Works - Solid Waste Management - Earned Leave	IDA SWM
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
Public Works - Solid Waste Management - Earned leave Fund	IDA 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	IFM FLT
Fleet Management - Earned Leave	IDJ FLT
Information Services - Computer Operations	IAJ ISD
Information Services - Computer Operations - Earned Leave	IDD ISD
Information Services - Telecommunication Services	IAM ISD
Information Services - Telecommunication Services - Earned Leave	IDE ISD
Purchasing - Mail/Courier Services	IAY PUR
Purchasing - Mail/Courier Services - Earned Leave	IDG PUR
Purchasing - Printing Services	IAG PUR
Purchasing - Printing Services - Earned Leave	IDC PUR
Purchasing - Surplus Property and Storage Operations	IAV PUR
Purchasing - Surplus Property and Storage Operations- Earned Leave	IDF PUR
Risk Management - Earned Leave	IDI RMG
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	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



1991 Realignment: In 1991-92, the state approved the Health and 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.

2011 Realignment: In 2011-12, the state approved AB 109, the Public Safety Realignment Act, which shifted custodial responsibility of non-violent, non-sex, and non-sex-against-children ('Triple-Nons') offenders to local jails. In addition, the parole function of the state was delegated to County Probation departments. In conjunction with Public Safety Realignment, the state also shifted full financial burden of many social service and mental health programs to the County. While the state no longer shares in the cost, it has dedicated a portion of the state sales tax (1.0625%) revenue along with a portion of vehicle license fees for these realigned programs.

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.

AB 900: Assembly Bill 900, Public Safety and Offender Rehabilitation Services Act, signed May 3, 2007, provides that the State Public Works Board (SPWB) and the California Department of Corrections and Rehabilitation (CDCR) are authorized to enter into agreements with participating counties for the acquisition, design and construction of local jail facilities for projects approved by the State Corrections Standards Authority (CSA). Up to \$1.2 billion is authorized by the legislation for county jail construction. Funds are being distributed in two phases.

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 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.

Affordable Care Act (ACA): In March 2010, President Obama signed comprehensive health reform, the Patient Protection and Affordable Care Act into law. The legislation includes a long list of health-related provisions that began taking effect in 2010 and will continue to be rolled out over the next four years. Key provisions are intended to extend coverage to millions of uninsured Americans, to implement measures that will lower health care costs and improve system efficiency, and to eliminate industry practices that include rescission and denial of coverage due to pre-existing conditions. The most significant part of this Federal Healthcare Reform legislation will extend coverage to an expanded population effective January 1, 2014 through new eligibility processes for Medi-cal and the implementation of insurance exchanges.

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

Appropriation: An appropriation is the amount of authority to spend less reimbursements. It represents the authorization for the County to make expenditures/incur obligations for a specified purpose and period of time.

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: Total sources, including carry-over fund balances, equals the total requirements 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 Expenditures: 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.

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.
- 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.

County Fire: San Bernardino County Fire Protection District

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/Treasurer/Tax Collector in accordance with Code of Federal Regulations (2 CFR Part 225), 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 sources 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 for a specific expenditure.

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.

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.

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.

Housing Successor: ABx1 26, the Dissolution Act, mandates the elimination of every redevelopment agency in California effective February 1, 2012. The Housing Successor retained the housing functions of the former Redevelopment Agency (RDA) and has all rights, power, duties, and obligations related to building, preserving, and rehabilitating affordable housing for low to moderate income households.

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 budget changes subsequent to adoption.

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 requirements and sources, including any mid-year adjustments.

Net Budget: Total Sources less Total Requirements in a proprietary fund.



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

Operating Expenses: 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.

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

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.

Proposition 30 (Prop 30): A ballot measure approved by California voters on November 6, 2012, that increased taxes on earnings over \$250,000 for seven years (2012-2018) and increased sales taxes by ¼ cent for four years (2013-2016) to fund schools. The measure is expected to generate an average of \$6 billion annually, and also guarantees Public Safety Realignment funding.

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.

Recommended Budget: A recommended budget is the working document of the fiscal year under discussion.

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 expenditures and are considered a source.

Requirements: A department's appropriation or authority to spend plus department's budgeted operating transfers out.

Restricted Funds: Restricted funds consist of two restricted funding sources – Prop 172, 1991 Realignment and 2011 Realignment. Prop 172 revenue assists in funding the Sheriff/Coroner/Public Administrator, District Attorney, and Probation departments. 1991 Realignment assists in funding mental health, social services, and health programs within the County. 2011 Realignment assists in funding public safety, 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.

Set-Aside Contingency: A contingency 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.

Sources: Amount of funding available to departments such as revenue, reimbursements, operating transfers in, fund balance and reserves.

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.

Staffing Expenses: A category of expenditures within a budget unit for all costs related to employees including salary, retirement, employee benefits and workers compensation insurance.

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%.

Structurally Balanced Budget: The annual operating budget will be structurally balanced upon adoption of the Board of Supervisors. One-time sources will not be spent on ongoing expenditures.

Successor Agency: A separate public entity from the public agency that had formed the former redevelopment agency. Its purpose is to expeditiously wind down the affairs of the former redevelopment agency pursuant to ABx1 26 and AB 1484 and in accordance with the direction of the oversight board. The primary task of the Agency is to continue to make payments due from its enforceable obligations.

Total Expenditure Authority: The authorized expenditure limit for a budget unit for the current fiscal year.

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).



A&E: Architecture and Engineering Department	CCB: Community Corrections Bureau
AAA: Area Agency of Aging	CCH: Cardiac Care Hospitals
AABs: Assessment Appeals Boards	CCS: California Children's Services
AB: Assembly Bill	CDA: California Department of Aging
ACF: Administration for Children and Families	CDBG: Community Development Block Grant
ACIP: Airport Capital Improvement Program	CDBG–R: Community Development Block Grant, Economic Stimulus Funds (also ARRA)
ACS: American College of Surgeons	CDC: Centers for Disease Control
ACT: Animal Cruelty Task	CDC: Central Detention Center
ADA: Americans with Disabilities Act	CDCR: California Department of Corrections and Rehabilitation
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	CEC: California Emergency Commission
AFDC: Aid to Families with Dependent Children	Cedar Glen: Cedar Glen Disaster Recovery Project Area
AFIS: Automated Fingerprint Identification System	CEHW: Center for Employee Health and Wellness
AMS: Agenda Management System	CEO: Chief Executive Officer
AOC: Administrative Office of the Courts	CEQA: California Environmental Quality Act
AOPA: Aircraft Owners and Pilots Association	CeRTNA: California e-Recording Transaction Network Authority
APS: Adult Protective Services	CF: Cal Fresh
AQMD: Air Quality Management District	CFCO: Community First Choice Options
ARMC: Arrowhead Regional Medical Center	CFS: Children and Family Services
ARRA: American Recovery and Reinvestment Act	CGC: County Government Center
ASB: Administrative Services Bureau	CGRP: Cucamonga-Guasti Regional Park
ATC: Aid to Adoptive Children	CHCF: California Healthcare Foundation
ATC: Auditor-Controller/Treasurer/Tax Collector	CIP: Capital Improvement Program
BAM: Business Applications Manager	CLUP: Comprehensive Land Use Plan
BCCs: Boards, Commissions, and Committees	CMAC: California Medical Assistance Commission
BH: Behavioral Health	CMIPS: Case Management Information and Payrolling System
BLM: Bureau of Land Management	CMP: Congestion Management Program
BMI: Body Mass Index	CMRS: County's Maintained Road System
BOS: Board of Supervisors	CMS: Center for Medicare and Medicaid Services
BRT: Business Resource Team	CMSP: County Medical Services Program
CAEZ: California Enterprise Zone Association	CNET: Children's Network
CAFM: Computer Aided Facilities Management	CNI: California Necessities Index
Cal EMA: California Emergency Management Agency	COB: Clerk of the Board
CAL ID: California Identification System	CoIDA: San Bernardino County Industrial Development Authority
CAL MMET: California Multi-Jurisdictional Methamphetamine Enforcement Team	COLA: Cost of Living Adjustment
CALTRANS: California Department of Transportation	COP: Certificates of Participation
CaWORKs: California Work Opportunities and Responsibilities to Kids	COPPS: Community Oriented Policing and Problem Solving
CAD: Computer Aided Design	COPS: Citizens' Option for Public Safety
CAFR: Comprehensive Annual Financial Report	CoRDA: County of San Bernardino Redevelopment Agency
CAO: County Administrative Office	COWCAP: Countywide Cost Allocation Plan
CA-PREP: California Personal Responsibility Education Program	CPR: Cardiopulmonary resuscitation
CARE: Coordinated Asthma Referral Education	CRI: Cities Readiness Initiative
CAS: Cash Assistance for Immigrants	CRM: Community Relationship Management
CASE: Coalition Against Sexual Exploitation	CSA: County Service Area
CBO: Community Based Organization	
CBP: Customs and Border Protection	



CSAC: California State Association of Counties
CSU: Customer Service Unit
CTC: Contract Transaction Charge
CWS: Child Welfare Services
DA: District Attorney
DAAS: Department of Aging and Adult Services
DBH: Department of Behavioral Health
DCB: Detention Corrections Bureau
DCSS: Department of Child Support Services
DHCS: State Department of Health Care Services
DJJ: Division of Juvenile Justice
DMH: State Department of Mental Health
DMV: Department of Motor Vehicles
DNA: Deoxyribonucleic Acid
DOJ: Department of Justice
DOL: Department of Labor
DPH: Department of Public Health
DPW: Department of Public Works
DRC: Day Reporting Center
DRDP-PS: Desired Results Developmental Profile -
 Preschool
DRDP-R: Desired Results Developmental Profile-
 Revised
DRM: Department of Risk Management
DSH: Disproportionate Share Hospital
DSRIP: Delivery System Reform Incentive Plan
DUI: Driving Under the Influence
DUILA: Drug Use is Life Abuse
DVD: Digital Video Discs
EAP: Employee Assistance Program
ECD: Economic and Community Development
ED: Department of Economic Development
EDA: Economic Development Agency
EDATE: Election Deadline, Assignment, and Task Engine
EDD: California Employment Development Department
EEO: Equal Employment Office
EFC: Extended Foster Care
EFT: Electronic Funds Transfer
EHaP: Employee Health and Productivity Program
EIR: Environmental Impact Report
EMACS: Employee Management and Compensation
 System
EMF: Environmental Mitigation Fund
EMS: Emergency Medical Services
EMSA: Emergency Medical Services Authority
EOC: Emergency Operations Center
EPSDT: Early and Periodic Screening, Diagnosis
 and Treatment
ERAF: Educational Revenue Augmentation Fund
ERC: Employment Resource Center
ERRP: Early Retiree Reimbursement Program

ESDC: Environmental Science Day Camp
EVOC: Emergency Vehicle Operations Center
F2F: Family-to-Family
FAA: Federal Aviation Administration
FAS: Financial Accounting System
FCC: Federal Communications Commission
FCSP: Family Caregiver Support Program
FEMA: Federal Emergency Management Agency
FGR: Cash Aid for All other Families
FLJC: Foothill Law and Justice Center
FMD: Facilities Management Division
FMAP: Federal Medical Assistance Percentage
FMS: Fleet Management Information System
FMLA: Family Medical Leave Act
FNS: Food and Nutrition Services
FPACT: Family Planning, Access, Care, and
 Treatment
FRA: Frequency Reconfiguration Agreement
FSP: Food Stamp Participation
GASB: Governmental Accounting Standards Board
GED: General Equivalency Diploma
GFOA: Government Finance Officers Association
GHRC: Glen Helen Regional Center
GHRP: Glen Helen Regional Park
GIS: Geographic Information System
GPS: Global Positioning System
GR: General Relief
GREAT: Gang Resistance Education and Training
GRIP: Gang Reduction Intervention Program
GSA: General Services Administration
GSB: General Services Building
GWTS: Groundwater Treatment System
HAVA: Help America Vote Act of 2002
HBP: Highway Bridge Program
HDGC: High Desert Government Center
HDJDAC: High Desert Juvenile Detention and
 Assessment Center
HFAP: Health Care Facilities Accreditation Program
HHW: Household Hazardous Waste
HICAP: Health Insurance Counseling and Advocacy
 Program
HIDTA: High Intensity Drug Trafficking Area
HPRP: Housing Preservation and Rapid Re-housing
 Program
HRP: Home Rehabilitation Program
HS: Human Services
HSS: Human Services System
HUD: Housing and Urban Development
HVAC: Heating, Ventilation, and Air Conditioning
ICE: Immigration and Customs Enforcement
ICEMA: Inland Counties Emergency Medical Agency



IEP: Individualized Education Program	NACCHO: National Association of County and City Health Officials
IEUW: Inland Empire United Way	NACo: National Association of Counties
IGT: Intergovernmental Transfers	NATE: North American Technician Excellence
IHSS: In-Home Supportive Services	NBAA: National Business Aviation Association
IHSSPA: In Home Supportive Services Public Authority	NEPA: National Environmental Policy Act
ILP: Independent Living Program	NHoR: New Hall of Records
IMLS: Institute of Museum and Library Services	NIP: Neighborhood Initiative Program
IP: Internet Protocol	NISG: Neighborhood Initiative Special Grant
IRNET: Inland Regional Narcotics Enforcement Team	NPDES: National Pollutant
ISD: Information Services Department	NPM: Non-Participating Manufacturers
ISF: Internal Service Fund	NSP: Neighborhood Stabilization Program
IT: Information Technology	NYTD: National Youth Transitional Data
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 Agreement	OSHA: Occupational Safety and Health Administration
JPA: Joint Powers Authority	PA: Public Authority
JPF: Juvenile Probation Funding	PACE: Pro Active Code Enforcement Program
JTGC: Joshua Tree Government Center	PACE: Process Approach to Case Excellence
Kin-Gap: Kinship Guardianship Assistance Program	PAS: Performance Assessment System
LAD: Leasing and Acquisition Division	PATH: Project for Assistance in Transition from Homelessness
LAFCO: Local Agency Formation Commission	PBX: Private Branch Exchange
LEED: Leadership in Energy and Environmental Design	PC: Penal Code
LEINC: Law Enforcement Intelligence Network Center	PCE: Perchloroethylene
LET: Let's End Truancy	PCI: Pavement Condition Index
LFGES: Landfill Gas Extraction System	PCO: Probation Corrections Officer
LGRP: Lake Gregory Regional Park	PD: Public Defender
LIFT: Low-Income First-Time Mothers	PEI/TREP: Prevention and Early Intervention/Transportation Reimbursement Escort Program
LIHP: Low Income Health Plan	PEPRA: Public Employee's Pension Reform Act
LLUMC: Loma Linda University Medical Center	PERC: Performance, Education and Resource Center
MAA: Medi-Cal Administrative Activities	PFA: Planning Funding Agreement
MCAC: Major Crimes Against Children	PG: Programmed Maintenance
MCLE: Minimum Continuing Legal Education	PH: Public Health
MDAQMD: Mojave Desert Air Quality Management District	PHER: Public Health Emergency Response
MDCs: Mobile Data Computers	PHMB: Partnership for Healthy Mothers and Babies
MDT: Multi-Disciplinary Team	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
MIPPA: Medicare Improvements for Patients and Providers Act	PLH: Public Lands Highway
MOE: Maintenance of Effort	PM: Programmed Maintenance
MOU: Memorandum of Understanding	PO: Probation Officer
MRI: Magnetic Resonance Imaging	POS: Point of Sale
MSA: Master Settlement Agreement	POST: Peace Officers Standards of Training
MSSP: Multipurpose Senior Services Program	Prop: Proposition
N/A: Not Applicable	



PRP: Potentially Responsible Parties
PSART: Perinatal Screening, Assessment, Referral and treatment
PSD: Preschool Services Department
PSE: Public Service Employee
PSIC: Public Safety Interoperable Communications
PSOC: Public Safety Operations Center
PSSF: Promoting Safe and Stable Families
QSS: Quality Supportive Services
RDA: Redevelopment Agency
RECPG: Renewable Energy and Conservation Element for the County Federal Plan
RESD: Real Estate Services Department
RFP: Request for Proposal
RIAC: Range Improvement Advisory Committee
RIP: Retirement Incentive Program
ROPS: Recognized Obligation Payment Schedules
ROV: Registrar of Voters
RPR: Real Estate Services
RPTTF: Redevelopment Property Tax Trust Fund
RYEF: Regional Youth Education Facility
SAMHSA: Substance Abuse and Mental Health Services Administration
SANBAG: San Bernardino Associated Governments
SANCATT: San Bernardino County Auto Theft Task Force
SAPT: Substance Abuse Prevention and Treatment
SART: Screening, Assessment, Referral, and Treatment
SAUSA: Special Assistant United States Attorney
SB: Senate Bill
SBCL: San Bernardino County Library
SBCM: San Bernardino County Museum
SBIA: San Bernardino International Airport
SBPEA: San Bernardino Public Employees’ Association
SBVEZ: San Bernardino Valley Enterprise Zone
SCAAP: State Criminal Alien and Assistance Program
SCAG: Southern California Association of Governments
SCAQMD: South Coast Air Quality Management District
SCBA: Self-Contained Breathing Apparatus
SCE: Southern California Edison
SCSEP: Senior Community Service Employment Program
SED: Seriously Emotionally Disturbed
SHPO: State Historic Preservation Office
SIA: Senior Information and Assistance
SMARA: Surface Mining and Reclamation Act
SRZS: Safe Routes to Schools
SSI: Social Security Income
SSI/SSP: Supplemental Security Income/State Supplementary Payment
SSN: Social Security Number
STC: Standards for Training and Corrections
STEP: Subsidized Training and Employment Program

STOP: Support and Therapeutic Options Program
STORM: Storage Technology Optical Records Management
STP: Surface Transportation Program
STSL: San Timoteo Sanitary Landfill
SWAT: Special Weapons and Tactics
SWBPI: Southwest Border Prosecution Initiative
SWMD: Solid Waste Management Division
TA: Transition Authority
TAD: Transitional Assistance Department
TAY: Transitional Age Youth
TBD: To Be Determined
TC: Transitional Conferences
TCE: Trichloroethylene
TDM: Team Decision Meeting
TENS: Telephone Emergency Notification Section
TFS: Team Foundation Services
THPP: Transitional Housing Program-Plus
TOP: Training Online Program
TOT: Transient Occupancy Tax
TRANS: Tax Revenue Anticipation Notes
TURN: Tobacco Use Reduction Now
UDEL: Uniform District Election Law
ULEV: Ultra Low Emission Vehicle
UPP: Cash Aid for 2 Parent Families
UPS: Uninterruptible Power Supply
USDA: US Department of Agriculture
U.S. Postal: United States Postal
USPS: United States Postal Services
UTL: Utilities
VA: Veterans Affairs
VEAP: Veteran Employment Assistance Program
VITA: Volunteer Income Tax Assistance
VLF: Vehicle License Fee
VOIP: Voice Over Internet Protocol
VSS: Visual Source Safe
VVEDA: Victor Valley Economic Development Authority
WAN: Wide Area Network
WDD: Department of Workforce Development
WECA: West End Communications Authority
WEX: Work Experience
WIA: Workforce Investment Act
WIB: Workforce Investment Board
WIC: Welfare and Institutions Code
WIC: Women, Infant, and Children
WPR: Work Participation Rate
WRIB: Western Region Item Bank
WTW: Welfare to Work
WVDC: West Valley Detention Center
WVJDAC: West Valley Juvenile Detention and Assessment Center



State Controller Schedules County Budget Act							Schedule 1
County of San Bernardino All Funds Summary Fiscal Year 2014							
Fund Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	Fund Balance Available June 30, 2013	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	468,000,935	35,918,789	2,268,204,455	2,772,124,179	2,759,455,987	12,668,192	2,772,124,179
Special Revenue Funds	275,602,268	0	380,060,976	655,663,244	655,663,244	0	655,663,244
Capital Project Funds	83,255,885	0	106,348,036	189,603,921	189,603,921	0	189,603,921
Total All Funds	826,859,088	35,918,789	2,754,613,467	3,617,391,344	3,604,723,152	12,668,192	3,617,391,344



State Controller Schedules							Schedule 2
County Budget Act							
County of San Bernardino Governmental Funds Summary Fiscal Year 2014							
Fund Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	Fund Balance Available June 30, 2013	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	194,412,332	35,918,789	2,469,325,490	2,699,656,611	2,686,988,419	12,668,192	2,699,656,611
Restricted General Fund	273,588,603		(201,121,035)	72,467,568	72,467,568		72,467,568
Total General Fund	468,000,935	35,918,789	2,268,204,455	2,772,124,179	2,759,455,987	12,668,192	2,772,124,179
Special Revenue Funds							
Agricultural, Weights & Measures - California Grazing Fees	140,417		3,000	143,417	143,417		143,417
Airports - Special Aviation	3,386,804		2,496,046	5,882,850	5,882,850		5,882,850
Assessor - Recording Fees	8,161,366		4,490,092	12,651,458	12,651,458		12,651,458
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	1,210,506		223,800	1,434,306	1,434,306		1,434,306
Behavioral Health - Block Grant Carryover	8,906,302		10,946,230	19,852,532	19,852,532		19,852,532
Behavioral Health - Driving Under the Influence Programs	406,951		224,000	630,951	630,951		630,951
Behavioral Health - Mental Health Services Act	78,854,299		83,695,691	162,549,990	162,549,990		162,549,990
Census 2010	17		0	17	17		17
Community Development and Housing	23,250,811		19,607,995	42,858,806	42,858,806		42,858,806
County Library	4,666,480		13,818,082	18,484,562	18,484,562		18,484,562
County Trial Courts - Alternate Dispute Resolution Program	179,380		500,600	679,980	679,980		679,980
County Trial Courts - Court Alcohol and Drug Program	1,351,965		401,010	1,752,975	1,752,975		1,752,975
County Trial Courts - Courthouse Seismic Surcharge	44		2,100,000	2,100,044	2,100,044		2,100,044
County Trial Courts - Registration Fees	159,951		5,800	165,751	165,751		165,751
District Attorney Special Projects	4,717,029		6,441,298	11,158,327	11,158,327		11,158,327
Economic Development - San Bernardino Valley Enterprise Zone	0		0	0	0		0
Finance and Administration - Disaster Recovery Fund	14,315		10,000	24,315	24,315		24,315
Human Resources - Commuter Services	822,986		693,050	1,516,036	1,516,036		1,516,036
Human Resources - Employee Benefits and Services	590,318		2,953,135	3,543,453	3,543,453		3,543,453
Human Services - Domestic Violence/Child Abuse Surcharges	815,122		426,578	1,241,700	1,241,700		1,241,700
Human Services - Marriage License Fees Surcharge	139,797		340,148	479,945	479,945		479,945
Human Services - Wraparound Reinvestment Fund	7,614,078		7,935,000	15,549,078	15,549,078		15,549,078
Local Law Enforcement Block Grant	4,540,684		275,000	4,815,684	4,815,684		4,815,684
Master Settlement Agreement	20,454,837		18,404,020	38,858,857	38,858,857		38,858,857
Preschool Services	50,068		49,466,702	49,516,770	49,516,770		49,516,770
Probation - Asset Forfeiture 15%	64,389		236	64,625	64,625		64,625
Probation - Criminal Recidivism SB 678	3,199,003		1,214,775	4,413,778	4,413,778		4,413,778
Probation - Juvenile Justice Grant Program	4,182,094		5,861,917	10,044,011	10,044,011		10,044,011
Probation - Juvenile Re-Entry Program AB 1628	201,642		120,000	321,642	321,642		321,642
Public Health - Bio-Terrorism Preparedness	257,516		2,187,795	2,445,311	2,445,311		2,445,311
Public Health - Tobacco Use Reduction Now	15,795		172,750	188,545	188,545		188,545
Public Health - Vector Control Assessments	2,526,560		1,693,537	4,220,097	4,220,097		4,220,097
Public Health - Vital Statistics State Fees	845,628		133,685	979,313	979,313		979,313
Public Works - Special Transportation	27,283,727		11,846,653	39,130,380	39,130,380		39,130,380
Public Works - Surveyor - Survey Monument Preservation	48,641		62,000	110,641	110,641		110,641
Public Works - Transportation - Road Operations	29,866,532		90,385,556	120,252,088	120,252,088		120,252,088
Real Estate Services - Chino Agricultural Preserve	9,123,574		547,236	9,670,810	9,670,810		9,670,810
Regional Parks - Calico Ghost Town Marketing Services	278,420		385,000	663,420	663,420		663,420
Regional Parks - County Trail System	701,572		883,940	1,585,512	1,585,512		1,585,512
Regional Parks - Off-Highway Vehicle License Fees	1,322,716		310,000	1,632,716	1,632,716		1,632,716
Regional Parks - Park Maintenance and Development	1,079,792		321,386	1,401,178	1,401,178		1,401,178
Regional Parks - Proposition 40 Projects	286		0	286	286		286
Regional Parks - San Manuel Amphitheater	124,073		1,403,000	1,527,073	1,527,073		1,527,073
Regional Parks - San Manuel Amphitheater Improvements	553,563		28,000	581,563	581,563		581,563
Sheriff's Special Projects	23,069,748		15,626,613	38,696,361	38,696,361		38,696,361
Special Districts - Fish and Game Commission	1,928		4,267	6,195	6,195		6,195
Workforce Development	420,542		21,415,353	21,835,895	21,835,895		21,835,895
Total Special Revenue Funds	275,602,268	0	380,060,976	655,663,244	655,663,244	0	655,663,244
Capital Project Funds							
Capital Improvements Fund	71,753,862		106,348,036	178,101,898	178,101,898		178,101,898
Redevelopment Agency (Housing Successor)	11,502,023		0	11,502,023	11,502,023		11,502,023
Total Capital Project Funds	83,255,885	0	106,348,036	189,603,921	189,603,921	0	189,603,921
Total Governmental Funds	826,859,088	35,918,789	2,754,613,467	3,617,391,344	3,604,723,152	12,668,192	3,617,391,344



County of San Bernardino Fund Balance - Governmental Funds Fiscal Year 2014							
Fund Name 1	Total Fund Balance June 30, 2013 2	Less: Obligated Fund Balances			Fund Balances Available (GAAP Basis) June 30, 2013 6	Minus GASB 31 Adjustment 7	Fund Balances Available (Budgetary Basis) June 30, 2013 8
		Encumbrances 3	Nonspendable, Restricted and Committed 4	Assigned 5			
General Fund							
General Fund	411,095,727	(12,180,337)	(197,199,531)	(555,925)	201,159,934	(6,747,602)	194,412,332
Restricted General Fund	279,510,165	(53,735)	(5,596,277)	0	273,860,153	(271,550)	273,588,603
Total General Fund	690,605,892	(12,234,072)	(202,795,808)	(555,925)	475,020,087	(7,019,152)	468,000,935
Special Revenue Funds							
Agricultural, Weights & Measures - California Grazing Fees	140,417	0	0	0	140,417	0	140,417
Airports - Special Aviation	3,712,026	(288,860)	0	0	3,423,166	(36,362)	3,386,804
Assessor - Recording Fees	9,167,587	(965,329)	0	0	8,202,258	(40,892)	8,161,366
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	1,217,905	0	0	0	1,217,905	(7,399)	1,210,506
Behavioral Health - Block Grant Carryover	9,020,518	0	0	0	9,020,518	(114,216)	8,906,302
Behavioral Health - Driving Under the Influence Programs	411,747	0	0	0	411,747	(4,796)	406,951
Behavioral Health - Mental Health Services Act	105,717,057	(3,773,320)	(22,152,363)	0	79,791,374	(937,075)	78,854,299
Census 2010	43	0	0	0	43	(26)	17
Community Development and Housing	25,568,946	(143,619)	(1,863,329)	(750)	23,561,248	(310,437)	23,250,811
County Library	4,700,064	(24,584)	0	(9,000)	4,666,480	0	4,666,480
County Trial Courts - Alternate Dispute Resolution Program	181,245	0	0	0	181,245	(1,865)	179,380
County Trial Courts - Court Alcohol and Drug Program	1,363,853	0	0	0	1,363,853	(11,888)	1,351,965
County Trial Courts - Courthouse Seismic Surcharge	651	0	0	0	651	(607)	44
County Trial Courts - Registration Fees	161,526	0	0	0	161,526	(1,575)	159,951
District Attorney Special Projects	4,746,839	0	0	0	4,746,839	(29,810)	4,717,029
Economic Development - San Bernardino Valley Enterprise Zone	1	0	0	0	1	(1)	0
Finance and Administration - Disaster Recovery Fund	38,910	0	0	0	38,910	(24,595)	14,315
Human Resources - Commuter Services	830,338	0	0	0	830,338	(7,352)	822,986
Human Resources - Employee Benefits and Services	613,977	(18,000)	0	0	595,977	(5,659)	590,318
Human Services - Domestic Violence/Child Abuse Surcharges	827,196	0	0	0	827,196	(12,074)	815,122
Human Services - Marriage License Fees Surcharge	139,797	0	0	0	139,797	0	139,797
Human Services - Wraparound Reinvestment Fund	7,762,188	(2,300)	0	0	7,759,888	(145,810)	7,614,078
Local Law Enforcement Block Grant	4,587,384	0	0	0	4,587,384	(46,700)	4,540,684
Master Settlement Agreement	20,576,391	0	0	0	20,576,391	(121,554)	20,454,837
Preschool Services	402,718	(334,160)	0	(9,500)	59,058	(8,990)	50,068
Probation - Asset Forfeiture 15%	65,032	0	0	0	65,032	(643)	64,389
Probation - Criminal Recidivism SB 678	3,223,088	0	0	0	3,223,088	(24,085)	3,199,003
Probation - Juvenile Justice Grant Program	4,224,060	0	0	0	4,224,060	(41,966)	4,182,094
Probation - Juvenile Re-Entry Program AB 1628	201,642	0	0	0	201,642	0	201,642
Public Health - Bio-Terrorism Preparedness	269,488	0	0	0	269,488	(11,972)	257,516
Public Health - Tobacco Use Reduction Now	16,613	0	0	0	16,613	(818)	15,795
Public Health - Vector Control Assessments	2,551,268	0	0	0	2,551,268	(24,708)	2,526,560
Public Health - Vital Statistics State Fees	853,771	0	0	0	853,771	(8,143)	845,628
Public Works - Special Transportation	28,938,865	(1,405,792)	0	0	27,533,073	(249,346)	27,283,727
Public Works - Surveyor - Survey Monument Preservation	48,641	0	0	0	48,641	0	48,641
Public Works - Transportation - Road Operations	56,148,497	(25,753,331)	(72,867)	(2,500)	30,319,799	(453,267)	29,866,532
Real Estate Services - Chino Agricultural Preserve	9,218,826	(5,025)	0	0	9,213,801	(90,227)	9,123,574
Regional Parks - Calico Ghost Town Marketing Services	289,542	(7,040)	0	0	282,502	(4,082)	278,420
Regional Parks - County Trail System	723,177	(13,388)	0	0	709,789	(8,217)	701,572
Regional Parks - Off-Highway Vehicle License Fees	1,343,216	0	0	0	1,343,216	(20,500)	1,322,716
Regional Parks - Park Maintenance and Development	1,130,740	(28,690)	0	0	1,102,050	(22,258)	1,079,792
Regional Parks - Proposition 40 Projects	960	0	0	0	960	(674)	286
Regional Parks - San Manuel Amphitheater	139,833	0	0	0	139,833	(15,760)	124,073
Regional Parks - San Manuel Amphitheater Improvements	559,024	0	0	0	559,024	(5,461)	553,563
Sheriff's Special Projects	23,701,896	(375,581)	0	(8,500)	23,317,815	(248,067)	23,069,748
Special Districts - Fish and Game Commission	1,928	0	0	0	1,928	0	1,928
Workforce Development	614,481	(177,912)	0	(2,500)	434,069	(13,527)	420,542
Total Special Revenue Funds	336,153,912	(33,316,931)	(24,088,559)	(32,750)	278,715,672	(3,113,404)	275,602,268
Capital Project Funds							
Capital Improvements Fund	93,359,974	(21,594,745)	0	0	71,765,229	(11,367)	71,753,862
Redevelopment Agency (Housing Successor)	11,616,982	0	0	0	11,616,982	(114,959)	11,502,023
Total Capital Project Funds	104,976,956	(21,594,745)	0	0	83,382,211	(126,326)	83,255,885
Total Governmental Funds	1,131,736,760	(67,145,748)	(226,884,367)	(588,675)	837,117,970	(10,258,882)	826,859,088



State Controller Schedules Schedule 4
County Budget Act

County of San Bernardino
Obligated Fund Balances - By Governmental Funds
Fiscal Year 2014

Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2013	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 FundGeneral Fund

General Reserves	70,830,305			5,661,332	5,661,332	76,491,637
Restricted - Teeter	11,669,841					11,669,841
Nonspendable - Prepaid Items	891,860					891,860
Nonspendable - Loans Receivable	11,169,101					11,169,101
Nonspendable - Land Held For Resale	548,622					548,622
Nonspendable - Inventory	1,051,083					1,051,083
Committed - Teeter Plan	13,040,084	13,040,084	13,040,084			0
Committed - Restitution	1,545,025					1,545,025
Committed - Property Tax System	20,000,000					20,000,000
Committed - Medical Center Debt Service	32,074,905					32,074,905
Committed - Insurance	3,000,000					3,000,000
Committed - Future Space Needs	22,878,705	22,878,705	22,878,705			0
Committed - Future Retirement Rate	8,500,000					8,500,000
Assigned - Revolving Funds	397,000					397,000
Assigned - Imprest Cash	121,240					121,240
Assigned - Change Funds	37,685					37,685

Restricted General Fund

Committed - Earned Leave	3,596,277			7,006,860	7,006,860	10,603,137
Committed - CSA Revolving Loan	2,000,000					2,000,000

Total General Fund	203,351,733	35,918,789	35,918,789	12,668,192	12,668,192	180,101,136
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Special Revenue FundsCounty Library

Assigned - Imprest Cash	2,500					2,500
Assigned - Change Funds	6,500					6,500

Community Development and Housing

Restricted - Land Held For Resale	1,863,329					1,863,329
Assigned - Imprest Cash	750					750

Preschool Services

Assigned - Imprest Cash	9,500					9,500
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Behavioral Health - Mental Services Health Act

Committed - General Purpose	22,152,363					22,152,363
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Sheriff's Special Projects

Assigned - Imprest Cash	3,500					3,500
Assigned - Revolving Funds	5,000					5,000

Public Works - Transportation - Road Operations

Nonspendable - Inventory	72,867					72,867
Assigned - Imprest Cash	2,500					2,500

Workforce Development

Assigned - Imprest Cash	2,500					2,500
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Total Special Revenue Funds	24,121,309	0	0	0	0	24,121,309
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Total Governmental Funds	227,473,042	35,918,789	35,918,789	12,668,192	12,668,192	204,222,445
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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 2014				
Description 1	FY 2012 Actual 2	FY 2013 Actual 3	FY 2014 Recommended 4	FY 2014 Adopted by the Board of Supervisors 5
Summarization by Source				
Taxes	592,565,336	629,643,673	610,000,939	610,000,939
Licenses, Permits and Franchises	21,109,106	21,962,660	21,092,048	21,092,048
Fines, Forfeitures and Penalties	11,194,853	11,751,541	9,107,676	9,107,676
Revenue from Use of Money and Property	33,643,269	45,861,305	37,553,658	37,553,658
Intergovernmental Revenues	1,528,588,536	1,544,984,671	1,534,355,920	1,457,751,069
Charges for Current Services	328,665,103	364,941,314	416,526,686	416,588,872
Other Revenues	56,882,047	111,279,010	64,182,692	64,196,761
Other Financing Sources	123,225,961	210,762,324	138,832,386	138,322,444
Total Summarization by Source	2,695,874,210.83	2,941,186,497	2,831,652,005	2,754,613,467

Summarization by Fund				
General Fund	2,135,106,382	2,404,886,740	2,469,325,490	2,469,325,490
Restricted General Fund	54,422,217	48,864,606	(120,377,965)	(201,121,035)
Agricultural, Weights & Measures - California Grazing Fees	4,303	2,876	3,000	3,000
Airports - Special Aviation	1,718,090	4,013,243	2,496,046	2,496,046
Assessor - Recording Fees	3,897,150	4,620,906	4,490,092	4,490,092
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	791,472	236,887	223,800	223,800
Behavioral Health - Block Grant Carryover	12,111,302	11,182,796	10,946,230	10,946,230
Behavioral Health - Driving Under the Influence Programs	249,908	230,098	224,000	224,000
Behavioral Health - Mental Health Services Act	68,271,531	94,571,216	83,695,691	83,695,691
Census 2010	28	17	0	0
Community Development and Housing	33,785,928	23,834,352	19,607,995	19,607,995
County Library	13,746,449	16,353,636	13,818,082	13,818,082
County Trial Courts - Alternate Dispute Resolution Program	506,671	497,367	500,600	500,600
County Trial Courts - Court Alcohol and Drug Program	446,546	433,997	401,010	401,010
County Trial Courts - Courthouse Seismic Surcharge	2,216,084	2,142,876	2,100,000	2,100,000
County Trial Courts - Registration Fees	8,121	4,691	5,800	5,800
District Attorney Special Projects	6,448,115	7,445,877	6,441,298	6,441,298
Economic Development - San Bernardino Valley Enterprise Zone	530	(137)	0	0
Finance and Administration - Disaster Recovery Fund	471,263	10,446	10,000	10,000
Human Resources - Commuter Services	655,780	698,134	693,050	693,050
Human Resources - Employee Benefits and Services	2,602,669	2,663,935	2,953,135	2,953,135
Human Services - Domestic Violence/Child Abuse	446,819	438,724	426,578	426,578
Human Services - Marriage License Fees Surcharge	344,409	339,151	340,148	340,148
Human Services - Wraparound Reinvestment Fund	6,309,158	6,071,418	7,935,000	7,935,000
Local Law Enforcement Block Grant	1,366,663	952,469	275,000	275,000
Master Settlement Agreement	21,280,349	27,322,460	18,404,020	18,404,020
Preschool Services	47,721,480	46,761,324	49,466,702	49,466,702
Probation - Asset Forfeiture 15%	326	286	236	236
Probation - Criminal Recidivism SB 678	2,267,134	2,479,099	1,214,775	1,214,775
Probation - Juvenile Justice Grant Program	6,074,926	5,299,319	5,861,917	5,861,917
Probation - Juvenile Re-Entry Program AB1628	103,372	98,269	120,000	120,000
Public Health - Bio-Terrorism Preparedness	2,290,925	1,972,427	2,187,795	2,187,795
Public Health - H1N1 Preparedness	134,630	0	0	0
Public Health - Tobacco Use Reduction Now	336,574	217,895	172,750	172,750
Public Health - Vector Control Assessments	1,680,181	1,696,347	1,693,537	1,693,537
Public Health - Vital Statistics State Fees	135,017	127,725	133,685	133,685
Public Works - Special Transportation	8,031,109	9,833,021	11,846,653	11,846,653
Public Works - Surveyor - Survey Monument Preservation	59,670	60,120	62,000	62,000
Public Works - Transportation - Road Operations	82,219,769	74,552,590	90,385,556	90,385,556
Real Estate Services - Chino Agricultural Preserve	662,889	601,734	547,236	547,236
Regional Parks - Calico Ghost Town Marketing Services	491,557	502,398	385,000	385,000
Regional Parks - County Trail System	637,866	33,490	883,940	883,940
Regional Parks - Off-Highway Vehicle License Fees	330,988	249,630	310,000	310,000
Regional Parks - Park Maintenance and Development	1,168,519	773,960	321,386	321,386
Regional Parks - Proposition 40 Projects	5,341	286	0	0
Regional Parks - San Manuel Amphitheater	1,553,322	1,469,779	1,403,000	1,403,000
Regional Parks - San Manuel Amphitheater Improvements	27,532	27,319	28,000	28,000
Sheriff's Special Projects	18,802,024	21,182,065	15,631,112	15,626,613
Special Districts - Fish and Game Commission	8,227	5,385	4,267	4,267
Workforce Development	20,413,712	20,115,387	21,415,353	21,415,353
Capital Improvements Fund	133,509,184	83,790,888	102,639,005	106,348,036
Redevelopment Agency (Housing Successor)	0	11,516,972	0	0
Total Summarization by Fund	2,695,874,211	2,941,186,497	2,831,652,005	2,754,613,467



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 2014

Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
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GENERAL FUND

General Fund

Taxes

Property Taxes - Current Secured 1%	169,998,753	161,386,404	158,650,815	158,650,815
Property Taxes - Current Unsecured	7,818,976	6,747,802	6,695,904	6,695,904
Property Taxes - Current Utility Unitary	15,146,080	13,983,337	14,310,147	14,310,147
Property Taxes - Prior Secured	36,301	(123,049)	1,160,000	1,160,000
Property Taxes - Prior Unsecured	298,857	283,912	270,000	270,000
Property Tax In Lieu of VLF	200,679,043	202,181,646	205,214,371	205,214,371
Penalties, Interest and Costs	5,024,619	4,819,000	4,245,000	4,245,000
Negotiated Pass Thru	10,266,768	28,456,271	21,010,500	21,010,500
Residual Balance	1,208,899	11,314,471	0	0
Statutory Pass Thru	732,284	1,858,398	2,334,500	2,334,500
Property Tax augmentation	0	20	0	0
Other Taxes - Aircraft Tax	702,847	733,441	790,000	790,000
Other Taxes - Delinquent Mobile Home	155	91	0	0
Other Taxes - Racehorse	537	157	0	0
Other Taxes - Supplemental Rolls	2,234,650	2,608,373	2,750,000	2,750,000
Other Taxes - Property Transfer	5,179,180	6,404,573	6,000,000	6,000,000
Other Taxes - Hotel/Motel	1,456,569	1,519,054	1,200,000	1,200,000
In Lieu Local Sales & Use Tax	4,370,793	6,889,266	6,098,839	6,098,839
Sales and Use Taxes	13,988,961	16,694,649	13,488,463	13,488,463
1/2% Sales Tax - Public Safety	127,100,001	144,469,067	146,700,000	146,700,000
Total Taxes	566,244,271	610,226,883	590,918,539	590,918,539

Licenses, Permits and Franchises

Animal Licenses	580,340	641,557	780,000	780,000
Business Licenses	80,894	60,977	76,903	76,903
Construction Permits	4,660,335	3,865,213	3,310,000	3,310,000
Road Permits	20,776	0	0	0
Other Licenses and Permits	9,660,889	11,160,403	10,740,145	10,740,145
Cable Television	1,512,791	1,629,786	1,500,000	1,500,000
Gas	1,333,392	1,116,573	1,300,000	1,300,000
Water	386,002	267,367	250,000	250,000
Electricity	2,432,328	2,760,141	2,700,000	2,700,000
Pipeline	63,443	54,127	60,000	60,000
Total Licenses, Permits and Franchises	20,731,189	21,556,144	20,717,048	20,717,048

Fines, Forfeitures and Penalties

Vehicle Code Fines	27,258	25,803	33,000	33,000
Parking Fines	95,325	99,170	80,000	80,000
Other Court Fines	8,449,905	7,940,448	6,700,000	6,700,000
Dog Citation Fines	17,355	12,774	14,800	14,800
Court Administration Assessments	1,080	811	2,000	2,000
Warrant Servicing	489	1,014	500	500
Bond Forfeitures	293,526	0	0	0
Other Forfeitures	404,592	367,125	415,000	415,000
Penalties	128,878	79,567	87,000	87,000
Total Fines, Forfeitures and Penalties	9,418,407	8,526,711	7,332,300	7,332,300

Revenue From Use of Money and Property

Interest	22,482,249	24,039,107	26,808,500	26,808,500
SB90 Interest on Late Payments	130,330	0	0	0
Rents and Concessions	5,385,043	5,383,134	6,088,514	6,088,514
Rents and Concessions-Vending Machines	448,712	(336,246)	57,610	57,610
Interest - Excess Proceeds	0	11,989,547	0	0
Total Revenue From Use of Money and Property	28,446,335	41,075,542	32,954,624	32,954,624

Intergovernmental Revenues

State

Aviation - State Matching	40,000	40,000	0	0
State Vehicle License Fees In Lieu	858,019	894,275	0	0
State Other In Lieu Tax	0	644	0	0
Welfare Administration	67,759,504	72,709,080	57,951,895	57,951,895
Aid for Children	82,578,640	152,269,153	110,648,305	110,648,305
Health Administration	31,725,599	34,394,234	54,565,570	54,565,570
Realignment Revenue	208,872,965	161,776,692	169,833,363	169,833,363
Aid to Crippled Children	9,326,252	10,536,712	11,020,313	11,020,313
Aid for Health	2,460,893	1,872,386	2,089,900	2,089,900
Realignment 2011	141,044,683	250,246,266	291,130,989	291,130,989
Aid for Mental Health	9,934,046	8,333	17,777	17,777
Aid for Agriculture	2,385,785	3,064,815	2,369,350	2,369,350
Aid for Disaster	35,295	22,906	0	0
State Aid for Veterans Affairs	155,267	155,670	160,000	160,000
Cops Program	1,731,288	1,700,256	1,869,905	1,869,905



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 2014

Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
		Homeowner's Tax Relief	2,365,530	2,251,359	2,118,939	2,118,939
		Other State Support	252,202	277,154	252,250	252,250
		Other State Aid	19,824,953	2,556,523	5,352,907	5,352,907
		Medi-Cal - Inpatient	30,021,122	36,195,032	51,292,462	51,292,462
		Medi-Cal - Outpatient	2,290,996	2,365,996	3,355,365	3,355,365
		STC 924 Program	1,074,566	906,125	1,074,350	1,074,350
		SB 90 Mandated Cost Reimbursement	772,313	2,758,810	2,377,656	2,377,656
		Assembly Bills and Senate Bills	1,085,058	1,076,113	1,649,359	1,649,359
		State - Unrestricted Grants	21,162,625	20,012,298	21,964,864	21,964,864
		Total State	637,757,600	758,090,831	791,095,519	791,095,519
		Federal				
		Welfare Administration	167,053,113	172,543,594	200,512,671	200,512,671
		Aid for Children	221,135,630	147,566,859	208,557,051	208,557,051
		Health Administration	49,080,264	50,025,088	59,821,291	59,821,291
		Medicare - Inpatient	157,223	60,149	181,000	181,000
		Medicare - Outpatient	111,557	102,652	123,300	123,300
		Federal - Capital Grants	0	0	160,000	160,000
		Federal - Grants	61,056,207	41,450,227	47,038,374	47,038,374
		Aid for Disaster - FEMA	112,699	73,303	0	0
		Other In-Lieu Taxes	3,110,589	3,179,096	3,020,131	3,020,131
		Other Gov Agencies - Fed Only	13,273,158	10,521,409	10,874,700	10,874,700
		Other Federal Aid	4,799,736	4,475,954	3,792,309	3,792,309
		Federal - Pass Through	7,147,198	26,229,075	29,723,493	29,723,493
		ARRA/Federal Direct	1,291,109	125,543	0	0
		ARRA/Pass-Through	1,886,393	(613,365)	0	0
		Total Federal	530,214,875	455,739,585	563,804,320	563,804,320
		Other				
		Aid From Other Governmental Agencies	45,153	0	0	0
		Total Other	45,153	0	0	0
		Total Intergovernmental Revenues	1,168,017,628	1,213,830,416	1,354,899,839	1,354,899,839

Charges For Current Services

Special Assessments All Prior Years	220,601	184,449	201,000	201,000
Special Assessments-Current Year	383,279	761,408	561,000	561,000
Adoption Fees	55,361	41,792	82,550	82,550
Agricultural Services	1,743,753	2,090,736	2,430,495	2,430,495
Weed Abatement Contracts	375,847	118,605	278,569	278,569
SB 813 Implementation Cost	1,372,833	1,290,894	1,515,000	1,515,000
ABX1 26 ATC Admin Cost Reimbursement	844,147	1,683,084	832,576	832,576
Assessment and Tax Collection Fees	2,864,782	2,365,989	2,960,944	2,960,944
Tax Sale Fees	107,700	331,888	300,000	300,000
Reimbursement Fee-Tax Deeded Property	595,650	1,288,147	747,450	747,450
Exclusion Fees	61,028	115,660	110,000	110,000
Auditing Fees	797,312	720,255	788,517	788,517
Accounting Services	3,739,873	4,008,907	4,611,244	4,611,244
Electronic Monitoring	105,593	1,355	0	0
Change of Plea	10,352	11,840	12,000	12,000
Probation Diversion Fees	18,351	14,568	15,000	15,000
Sealing of Records	12,314	14,361	15,000	15,000
Institutional Care and Services	4,243,123	4,126,196	4,828,691	4,828,691
Adult Supervision Fees	682,140	552,487	670,000	670,000
Civil Process Service	1,697,563	1,547,458	1,984,763	1,984,763
Registration Fees	708,670	671,359	550,180	550,180
Court Fees - Other	6,804,109	5,939,753	6,300,000	6,300,000
Court Installment Fees	25,766	19,737	22,000	22,000
Health Fees	1,783,613	2,521,271	2,898,431	2,898,431
Health Service Fees	24,043,381	64,244,075	90,601,801	90,601,801
Private Pay - Inpatient	97,258	85,531	92,300	92,300
Private Pay - Outpatient	104,663	57,473	50,419	50,419
Coroner's Removal Fees	247,165	217,555	250,000	250,000
Coroner's Report Fees	33,310	32,055	30,000	30,000
Mental Health Services	181,100	111,885	0	0
Humane Services	1,299,172	1,353,650	1,395,668	1,395,668
Telephone & Telegraph	127,429	182,013	130,240	130,240
Educational Services	342,153	351,729	352,042	352,042
Election Services	2,666,020	2,971,999	2,401,000	2,401,000
Estate Fees	135,416	162,318	255,000	255,000
Legal Services	6,859,738	6,065,727	6,269,220	6,269,220
Legal Services - Justice Courts	932,354	899,062	878,500	878,500
Law Enforcement Services	111,295,464	115,630,773	126,385,642	126,385,642
Substance Abuse Test Fee	313	216	100	100
Park and Recreation Fees	6,423,227	5,517,926	6,625,492	6,625,492
Museum Admission Fees	167,105	184,155	222,000	222,000



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 2014

Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
		Personnel Services	183,600	234,600	204,000	204,000
		Credit Card Service Fees	30,780	30,832	30,000	30,000
		Collection Fees	4,775,128	4,870,917	5,091,719	5,091,719
		Vital Records	727,088	874,725	845,000	845,000
		Sale of Public Information	277,297	730,336	640,000	640,000
		County Clerk	786,055	933,507	850,000	850,000
		Recording Fees	8,228,686	9,529,807	8,766,781	8,766,781
		Adult Investigations Fees	309,686	190,832	268,000	268,000
		Planning Services	1,326,446	1,298,163	1,460,000	1,460,000
		Land Development Engineering Svcs	3,268,897	3,150,330	3,035,183	3,035,183
		EIR Consultant Fees	353,934	1,048,854	1,568,617	1,568,617
		Contract Transaction Charge	0	22,426	0	0
		Sanitation Services	879,934	264,265	0	0
		Map Automation Fees	6,335	2,597	2,597	2,597
		Fuel Flowage	76,037	103,631	180,723	180,723
		Landing Fees	4,543	1,874	1,840	1,840
		Subrogation For Departments	69,142	77,618	59,375	59,375
		Reimbursement for Indirect Costs	58,155,155	53,319,061	53,977,428	53,977,428
		Other Services	33,533,188	25,414,457	28,409,182	28,409,182
		ISD Direct Labor Services	7,670,498	6,806,497	13,483,835	13,483,835
		Operating Revenue From Outside Agencies	114,282	56,108	54,776	54,776
		Total Charges For Current Services	304,985,736	337,451,782	387,583,890	387,583,890
	Other Revenue	Property Tax Secured Unclaimed Refunds	2,380,983	0	400,000	400,000
		DDR - LMIHF Unencumbered Fund	0	12,621,506	0	0
		DDR - Other Unencumbered Fund	0	31,424,227	0	0
		Assessor Revenue/Municipal Court Suspense	24,929	39,666	35,000	35,000
		PIMS Access Fee	61,233	28,545	30,000	30,000
		Revenue Applicable to Prior Years	2,250,032	597,288	(166,769)	(166,769)
		Taxable Sales to the Public	95,744	41,709	45,072	45,072
		Other Sales	325,855	334,434	267,000	267,000
		Contributions and Donations	102,433	40,898	80,650	80,650
		Litigation Settlement	49,297	17,372	0	0
		Evidence and Seizures	74,709	16,588	0	0
		Other Revenues	24,607,234	20,628,218	26,874,878	26,874,878
		Total Other Revenue	29,972,448	65,790,452	27,565,831	27,565,831
	Other Financing Sources	Operating Transfers In	58,852,887	58,076,085	46,853,419	46,853,419
		Sale of Fixed Assets	910,151	3,562,328	500,000	500,000
		Residual Equity Transfers In	20,211	79,415,663	0	0
		Residual Equity Transfers Out	(52,492,880)	(34,625,266)	0	0
		Total Other Financing Sources	7,290,369	106,428,810	47,353,419	47,353,419
	TOTAL General Fund Financing Sources		2,135,106,382	2,404,886,740	2,469,325,490	2,469,325,490
	Restricted General Fund					
	Taxes	1/2% Sales Tax - Public Safety	6,934,664	(651,639)	0	0
		Total Taxes	6,934,664	(651,639)	0	0
	Revenue From Use of Money and Property	Interest	136,591	115,336	150,000	150,000
		Total Revenue From Use of Money and Property	136,591	115,336	150,000	150,000
	Intergovernmental Revenues	State				
		Realignment Revenue	(198,693,144)	(167,678,498)	(301,265,545)	(368,311,140)
		Realignment 2011	(16,628,287)	(252,330,691)	(299,149,532)	(311,730,015)
		Social Services Realignment	84,927,838	97,614,978	93,718,133	93,718,133
		Realignment Revenue for Health	14,609,484	12,845,582	13,997,358	13,997,358
		CalWorks Realignment MOE	32,134,297	45,280,810	51,486,685	51,486,685
		Law and Justice Realignment	5,539,646	85,856,909	102,493,187	101,376,195
		Support Services Realignment	23,490,360	133,970,030	129,327,961	129,327,961
		Mental Health Realignment	44,375,733	53,008,206	43,781,143	43,781,143
		Vehicle License Fees Realignment	44,935,604	34,674,150	38,923,213	38,923,213
		Total State	34,691,530	43,241,476	(126,687,397)	(207,430,467)
		Total Intergovernmental Revenues	34,691,530	43,241,476	(126,687,397)	(207,430,467)
	Other Revenue	Other Revenues	(5,500,000)	0	0	0
		Total Other Revenue	(5,500,000)	0	0	0



State Controller Schedules	County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2014	Schedule 6
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Fund Name	Financing Source Category	Financing Source Account	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Other Financing Sources						
		Operating Transfers In	18,159,432	6,159,432	6,159,432	6,159,432
		Total Other Financing Sources	18,159,432	6,159,432	6,159,432	6,159,432
TOTAL Restricted General Fund Financing Sources			54,422,217	48,864,606	(120,377,965)	(201,121,035)
TOTAL General Fund Financing Sources			2,189,528,600	2,453,751,346	2,348,947,525	2,268,204,455

SPECIAL REVENUE FUNDS

County Trial Courts - Alternate Dispute Resolution Program						
Revenue From Use of Money and Property						
		Interest	1,027	792	600	600
		Total Revenue From Use of Money and Property	1,027	792	600	600
Intergovernmental Revenues						
		State				
		Other State Aid	78	13	0	0
		Total State	78	13	0	0
		Total Intergovernmental Revenues	78	13	0	0
Charges For Current Services						
		Court Fees - Civil	505,566	496,563	500,000	500,000
		Total Charges For Current Services	505,566	496,563	500,000	500,000
TOTAL County Trial Courts - Alternate Dispute Resolution Program Financing Sources			506,671	497,367	500,600	500,600
Public Health - Bio-Terrorism Preparedness						
Revenue From Use of Money and Property						
		Interest	5,085	5,085	2,000	2,000
		Total Revenue From Use of Money and Property	5,085	5,085	2,000	2,000
Intergovernmental Revenues						
		State				
		Aid for Health	91,140	116,612	131,270	131,270
		Total State	91,140	116,612	131,270	131,270
		Federal				
		Federal - Grants	2,194,700	309,834	2,054,525	2,054,525
		Federal - Pass Through	0	1,540,896	0	0
		Total Federal	2,194,700	1,850,730	2,054,525	2,054,525
		Total Intergovernmental Revenues	2,285,840	1,967,342	2,185,795	2,185,795
TOTAL Public Health - Bio-Terrorism Preparedness Financing Sources			2,290,925	1,972,427	2,187,795	2,187,795
Behavioral Health - Block Grant Carryover						
Revenue From Use of Money and Property						
		Interest	48,087	48,511	47,300	47,300
		Total Revenue From Use of Money and Property	48,087	48,511	47,300	47,300
Intergovernmental Revenues						
		State				
		Realignment 2011	1,256,776	2,197,147	0	0
		Total State	1,256,776	2,197,147	0	0
		Federal				
		Federal - Grants	10,806,439	8,854,928	10,898,930	10,898,930
		Total Federal	10,806,439	8,854,928	10,898,930	10,898,930
		Total Intergovernmental Revenues	12,063,215	11,052,075	10,898,930	10,898,930
Other financing Sources						
		Residual Equity Transfers In	0	82,210	0	0
		Total Other Financing Sources	0	82,210	0	0
TOTAL Behavioral Health - Block Grant Carryover Financing Sources			12,111,302	11,182,796	10,946,230	10,946,230



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Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
Regional Parks - Calico Marketing Services						
Revenue From Use of Money and Property						
		Interest	1,543	1,734	1,000	1,000
		Rents and Concessions	69,759	61,494	50,000	50,000
		Total Revenue From Use of Money and Property	71,302	63,228	51,000	51,000
Charges For Current Services						
		Park and Recreation Fees	410,035	414,952	330,000	330,000
		Total Charges For Current Services	410,035	414,952	330,000	330,000
Other Revenue						
		Taxable Sales to Public		100	0	0
		Other Sales	9,485	6,350	2,000	2,000
		Other Revenues	735	12,148	2,000	2,000
		Total Other Revenue	10,220	18,598	4,000	4,000
Other Financing Sources						
		Residual Equity Transfers In	0	5,620	0	0
		Total Other Financing Sources	0	5,620	0	0
TOTAL Regional Parks - Calico Marketing Services Financing Sources			491,557	502,398	385,000	385,000
Agricultural, Weights & Measures - California Grazing Fees Intergovernmental Revenues						
		Federal				
		Grazing Fees	4,303	2,876	3,000	3,000
		Total Federal	4,303	2,876	3,000	3,000
		Total Intergovernmental Revenues	4,303	2,876	3,000	3,000
TOTAL Agricultural, Weights & Measures - California Grazing Fees Financing Sources			4,303	2,876	3,000	3,000
Census 2010						
Revenue From Use of Money and Property						
		Interest	28	17	0	0
		Total Revenue From Use of Money and Property	28	17	0	0
TOTAL Census 2010 Financing Sources			28	17	0	0
Real Estate Services - Chino Agriculture Preserve						
Revenue From Use of Money and Property						
		Interest	47,017	38,322	41,000	41,000
		Rents and Concessions	613,446	563,412	506,236	506,236
		Total Revenue From Use of Money and Property	660,463	601,734	547,236	547,236
Other Revenue						
		Other Revenues	2,426	0	0	0
		Total Other Revenue	2,426	0	0	0
TOTAL Real Estate Services - Chino Agriculture Preserve Financing Sources			662,889	601,734	547,236	547,236
Human Resources - Commuter Services						
Revenue From Use of Money and Property						
		Interest	3,741	3,123	3,750	3,750
		Total Revenue From Use of Money and Property	3,741	3,123	3,750	3,750
Intergovernmental Revenues						
		Federal				
		Other Gov Agencies - Fed Only	275,958	306,639	289,300	289,300
		Total Federal	275,958	306,639	289,300	289,300
		Total Intergovernmental Revenues	275,958	306,639	289,300	289,300
Charges For Current Services						
		Other Services	374,672	386,066	400,000	400,000
		Total Charges For Current Services	374,672	386,066	400,000	400,000
Other Revenue						
		Other Revenues	1,410	0	0	0
		Total Other Revenue	1,410	0	0	0



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County of San Bernardino
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
Other Financing Sources						
		Residual Equity Transfers In	0	2,306	0	0
		Total Other Financing Sources	0	2,306	0	0
TOTAL Human Resources - Commuter Services Financing Sources			655,780	698,134	693,050	693,050
Special Districts - Fish And Game Commission						
	Fines, Forfeitures and Penalties	Other Court Fines	6,262	4,394	3,417	3,417
		Total Fines, Forfeitures and Penalties	6,262	4,394	3,417	3,417
	Charges For Current Services	Other Services	1,894	991	850	850
		Total Charges For Current Services	1,894	991	850	850
	Other Revenue	Contributions and Donations	71	0	0	0
		Total Other Revenue	71	0	0	0
TOTAL Special Districts - Fish And Game Commission Financing Sources			8,227	5,385	4,267	4,267
County Library						
	Taxes	Property Taxes - Current Secured 1%	9,595,404	8,952,391	9,193,865	9,193,865
		Property Taxes - Current Unsecured	454,909	391,991	404,972	404,972
		Property Taxes - Current Utility Unitary	553,399	506,487	521,580	521,580
		Property Taxes - Prior Secured	596,253	345,347	18,180	18,180
		Property Taxes - Prior Unsecured	17,143	16,485	17,170	17,170
		Penalties, Interest and Costs	17,604	15,675	25,250	25,250
		Negotiated Pass Thru	993,890	2,265,950	2,241,150	2,241,150
		Residual Balance	(327,256)	497,131	0	0
		Statutory Pass Thru	49,646	101,052	0	0
		5% Supplemental Administration Change	0	(5,906)	0	0
		Other Taxes - Supplemental Rolls	58,006	69,316	50,500	50,500
		Total Taxes	12,008,997	13,155,918	12,472,667	12,472,667
	Intergovernmental Revenues	State				
		Homeowner's Tax Relief	137,120	124,477	123,369	123,369
		Local Governmental Agencies	105,387	0	0	0
		State - Unrestricted Grants	165,737	112,967	0	0
		Total State	302,857	237,444	123,369	123,369
		Federal				
		Federal - Grants	48,638	15,556	42,000	42,000
		Total Federal	48,638	15,556	42,000	42,000
		Other				
		Local Governmental Agencies	105,387	0	0	0
		Total Other	105,387	0	0	0
		Total Intergovernmental Revenues	456,883	253,000	165,369	165,369
	Charges For Current Services	Library Services	979,092	1,026,707	1,048,800	1,048,800
		Total Charges For Current Services	979,092	1,026,707	1,048,800	1,048,800
	Other Revenue	Other Revenues	301,477	631,740 644,414 366,622	131,246	131,246
		Total Other Revenue	301,477	1,642,776	131,246	131,246
	Other Financing Sources	Operating Transfers In	0	168,397	0	0
		Residual Equity Transfers In	0	106,839	0	0
		Total Other Financing Sources	0	275,236	0	0
TOTAL County Library Financing Sources			13,746,449	16,353,636	13,818,082	13,818,082
Regional Parks - County Trail System						
	Revenue From Use of Money and Property	Interest	3,692	3,490	0	0
		Total Revenue From Use of Money and Property	3,692	3,490	0	0



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County of San Bernardino
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
Intergovernmental Revenues						
State						
		State - Capital Grants	0	0	100,000	100,000
		State - Grants	270,000	30,000	0	0
		Total State	270,000	30,000	100,000	100,000
Federal						
		Federal - Capital Grants	259,964	0	583,940	583,940
		Federal - Grants	66,799	0	0	0
		Total Federal	326,764	0	583,940	583,940
		Total Intergovernmental Revenues	596,764	30,000	683,940	683,940
Other Revenue						
		Other Revenues	37,410	0	200,000	200,000
		Total Other Revenue	37,410	0	200,000	200,000
TOTAL Regional Parks - County Trail System Financing Sources			637,866	33,490	883,940	883,940
County Trial Courts - Court Alcohol And Drug Program Fines, Forfeitures and Penalties						
		Other Court Fines	440,816	428,948	396,959	396,959
		Total Fines, Forfeitures and Penalties	440,816	428,948	396,959	396,959
Revenue From Use of Money and Property						
		Interest	5,730	5,049	4,051	4,051
		Total Revenue From Use of Money and Property	5,730	5,049	4,051	4,051
TOTAL County Trial Courts - Court Alcohol And Drug Program Financing Sources			446,546	433,997	401,010	401,010
County Trial Courts - Courthouse Seismic Surcharge Revenue From Use of Money and Property						
		Interest	294	258	0	0
		Total Revenue From Use of Money and Property	294	258	0	0
Charges For Current Services						
		Court Fees - Civil	2,215,790	2,142,617	2,100,000	2,100,000
		Total Charges For Current Services	2,215,790	2,142,617	2,100,000	2,100,000
TOTAL County Trial Courts - Courthouse Seismic Surcharge Financing Sources			2,216,084	2,142,876	2,100,000	2,100,000
Probation - Criminal Recidivism SB 678 Revenue From Use of Money and Property						
		Interest	2,122	10,230	5,000	5,000
		Total Revenue From Use of Money and Property	2,122	10,230	5,000	5,000
Intergovernmental Revenues						
State						
		Welfare Administration	2,265,012	2,468,870	1,209,775	1,209,775
		Total State	2,265,012	2,468,870	1,209,775	1,209,775
Federal						
		ARRA/Pass-Through	0	(1)	0	0
		Total Federal	0	(1)	0	0
		Total Intergovernmental Revenues	2,265,012	2,468,869	1,209,775	1,209,775
TOTAL Probation - Criminal Recidivism SB 678 Financing Sources			2,267,134	2,479,099	1,214,775	1,214,775
Finance and Administration - Disaster Recovery Fund Revenue From Use of Money and Property						
		Interest	13,253	10,446	10,000	10,000
		Total Revenue From Use of Money and Property	13,253	10,446	10,000	10,000
Intergovernmental Revenues						
State						
		State Aid For Disaster	11,998	0	0	0
		Total State	11,998	0	0	0



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Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
Federal						
		Federal Aid For Disaster	264,709	0	0	0
		Total Federal	264,709	0	0	0
		Total Intergovernmental Revenues	276,707	0	0	0
	Other Financing Sources	Operating Transfers In	181,303	0	0	0
		Total Other Financing Sources	181,303	0	0	0
	TOTAL Finance and Administration - Disaster Recovery Fund Financing Sources		471,263	10,446	10,000	10,000
District Attorney Special Projects						
	Fines, Forfeitures and Penalties	Forfeitures - District Attorney	1,328,246	2,789,352	1,370,000	1,370,000
		Total Fines, Forfeitures and Penalties	1,328,246	2,789,352	1,370,000	1,370,000
	Revenue From Use of Money and Property	Interest	17,594	12,661	9,700	9,700
		Total Revenue From Use of Money and Property	17,594	12,661	9,700	9,700
	Intergovernmental Revenues	State				
		Other State Aid	805,911	806,507	795,000	795,000
		State - Unrestricted Grants	2,810,908	2,843,834	3,003,598	3,003,598
		Total State	3,616,819	3,650,341	3,798,598	3,798,598
		Total Intergovernmental Revenues	3,616,819	3,650,341	3,798,598	3,798,598
	Charges For Current Services	Other Services	698,949	988,824	1,263,000	1,263,000
		Total Charges For Current Services	698,949	988,824	1,263,000	1,263,000
	Other Revenue	Other Revenues	5,901	4,700	0	0
		Total Other Revenue	5,901	4,700	0	0
	Other Financing Sources	Operating Transfers In	780,606	0	0	0
		Total Other Financing Sources	780,606	0	0	0
	TOTAL District Attorney Special Projects Financing Sources		6,448,115	7,445,877	6,441,298	6,441,298
Human Services - Domestic Violence/Child Abuse						
	Revenue From Use of Money and Property	Interest	6,587	5,128	5,600	5,600
		Total Revenue From Use of Money and Property	6,587	5,128	5,600	5,600
	Intergovernmental Revenues	State				
		Other State Aid	55,680	57,268	57,268	57,268
		Total State	55,680	57,268	57,268	57,268
		Total Intergovernmental Revenues	55,680	57,268	57,268	57,268
	Charges For Current Services	Other Services	384,552	376,328	363,710	363,710
		Total Charges For Current Services	384,552	376,328	363,710	363,710
	TOTAL Human Services - Domestic Violence/Child Abuse Financing Sources		446,819	438,724	426,578	426,578
Behavioral Health - Driving Under The Influence						
	Revenue From Use of Money and Property	Interest	2,316	2,037	2,350	2,350
		Total Revenue From Use of Money and Property	2,316	2,037	2,350	2,350
	Charges For Current Services	Mental Health Services	247,592	228,061	221,650	221,650
		Total Charges For Current Services	247,592	228,061	221,650	221,650
	TOTAL Behavioral Health - Driving Under The Influence Financing Sources		249,908	230,098	224,000	224,000



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Fund Name	Financing Source Category	Financing Source Account	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Community Development and Housing						
Taxes						
		Property Taxes - Current Secured 1%	1,149,635	0	0	0
		Penalties, Interest and Costs	3,695	0	0	0
		Total Taxes	1,153,330	0	0	0
Fines, Forfeitures and Penalties						
		Penalties	1,121	2,048	0	0
		Total Fines, Forfeitures and Penalties	1,121	2,048	0	0
Revenue From Use of Money and Property						
		Interest	381,944	222,945	142,086	142,086
		Rents and Concessions	28,234	500	0	0
		Total Revenue From Use of Money and Property	410,178	223,445	142,086	142,086
Intergovernmental Revenues						
State						
		State Traffic Congestion	0	147	0	0
		Total State	0	147	0	0
Federal						
		Federal - Grants	27,511,495	18,044,514	16,874,842	16,874,842
		Other Government Agencies - Federal Only	0	161,904	0	0
		Other Federal Aid	55,900	0	0	0
		ARRA/Federal Direct	1,436,265	204,028	0	0
		Total Federal	29,003,660	18,410,447	16,874,842	16,874,842
Other						
		Local Governmental Agencies	248,084	(39,287)	0	0
		Total Other	248,084	(39,287)	0	0
		Total Intergovernmental Revenues	29,251,744	18,371,307	16,874,842	16,874,842
Charges For Current Services						
		Special Assessments All Prior Years	12,405	0	0	0
		Other Services	77	0	0	0
		Total Charges For Current Services	12,482	0	0	0
Other Revenue						
		Other Revenues	2,636,222	3,820,994	1,766,791	1,766,791
		Total Other Revenue	2,636,222	3,820,994	1,766,791	1,766,791
Other Financing Sources						
		Residual Equity Transfers In	0	683,983	0	0
		Residual Equity Transfers Out	0	82,150	0	0
		Operating Transfers In	320,852	650,425	824,276	824,276
		Total Other Financing Sources	320,852	1,416,559	824,276	824,276
TOTAL Community Development and Housing Financing Sources			33,785,928	23,834,352	19,607,995	19,607,995
Human Resources - Employee Benefits and Services						
Revenue From Use of Money and Property						
		Interest	3,133	2,404	3,000	3,000
		Total Revenue From Use of Money and Property	3,133	2,404	3,000	3,000
Intergovernmental Revenues						
State						
		SB 90 Mandated Cost Reimbursement	14,419	15,145	0	0
		Total State	14,419	15,145	0	0
		Total Intergovernmental Revenues	14,419	15,145	0	0
Charges For Current Services						
		Other Services	2,587,225	2,581,807	2,950,135	2,950,135
		Total Charges For Current Services	2,587,225	2,581,807	2,950,135	2,950,135
Other Financing Sources						
		Residual Equity Transfers In	0	39,762	0	0
		Total Other Financing Sources	0	39,762	0	0
Other Revenue						
		Other Revenues	(2,109)	24,817	0	0
		Total Other Revenue	(2,109)	24,817	0	0
TOTAL Human Resources - Employee Benefits and Services Financing Sources			2,602,669	2,663,935	2,953,135	2,953,135



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County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2014						
Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
Public Health - H1N1 Preparedness						
Revenue From Use of Money and Property						
		Interest	2,232	0	0	0
		Total Revenue From Use of Money and Property	2,232	0	0	0
Intergovernmental Revenues						
		Federal				
		Federal - Grants	132,473	0	0	0
		Total Federal	132,473	0	0	0
		Total Intergovernmental Revenues	132,473	0	0	0
Other Financing Sources						
		Residual Equity Transfers Out	(75)	0	0	0
		Total Other Financing Sources	(75)	0	0	0
TOTAL Public Health - H1N1 Preparedness Financing Sources			134,630	0	0	0
Probation - Juvenile Justice Grant Program						
Revenue From Use of Money and Property						
		Interest	17,719	17,824	17,000	17,000
		Total Revenue From Use of Money and Property	17,719	17,824	17,000	17,000
Intergovernmental Revenues						
		State				
		Juvenile Justice Program	6,053,797	5,281,495	5,844,917	5,844,917
		Total State	6,053,797	5,281,495	5,844,917	5,844,917
		Total Intergovernmental Revenues	6,053,797	5,281,495	5,844,917	5,844,917
Other Revenue						
		Other Revenues	3,410	0	0	0
		Total Other Revenue	3,410	0	0	0
TOTAL Probation - Juvenile Justice Grant program Financing Sources			6,074,926	5,299,319	5,861,917	5,861,917
Probation - Juvenile Re-Entry Program AB 1628						
Intergovernmental Revenues						
		State				
		Realignment 2011	103,372	98,269	120,000	120,000
		Total State	103,372	98,269	120,000	120,000
		Total Intergovernmental Revenues	103,372	98,269	120,000	120,000
TOTAL Probation - Juvenile Re-Entry Program AB 1628 Financing Sources			103,372	98,269	120,000	120,000
Local Law Enforcement Block Grant						
Revenue From Use of Money and Property						
		Interest	25,499	19,835	0	0
		Total Revenue From Use of Money and Property	25,499	19,835	0	0
Intergovernmental Revenues						
		Federal				
		Federal - Grants	834,114	657,791	0	0
		Other Federal Aid	507,050	274,843	275,000	275,000
		Total Federal	1,341,164	932,634	275,000	275,000
		Total Intergovernmental Revenues	1,341,164	932,634	275,000	275,000
TOTAL Local Enforcement Block Grant Financing Sources			1,366,663	952,469	275,000	275,000
Human Services - Marriage License Fees Surcharge						
Other Revenue						
		Other Revenues	344,409	339,151	340,148	340,148
		Total Other Revenue	344,409	339,151	340,148	340,148
TOTAL Human Services - Marriage License Fees Surcharge Financing Sources			344,409	339,151	340,148	340,148



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Fund Name	Financing Source Category	Financing Source Account	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Behavioral Health - Mental Health Services Act							
Revenue From Use of Money and Property							
		Interest	456,557	398,006	424,168	424,168	
		Rents and Concessions	0	35,811	116,856	116,856	
		Total Revenue From Use of Money and Property	456,557	433,817	541,024	541,024	
Intergovernmental Revenues							
State							
		Realignment 2011	0	1,570,578	6,802,888	6,802,888	
		Other State Support	53,572,600	76,182,591	61,360,725	61,360,725	
		Other State Aid	4,783,732	2,007,982	0	0	
		Medi-Cal - Inpatient	8,024,877	11,142,200	12,946,146	12,946,146	
		Total Intergovernmental Revenues - State	66,381,209	90,903,350	81,109,759	81,109,759	
Federal							
		Medicare Outpatient	(33,028)	0	0	0	
		Federal - Grants	1,285,756	1,177,945	1,294,908	1,294,908	
		Total Intergovernmental Revenues - Federal	1,252,729	1,177,945	1,294,908	1,294,908	
		Total Intergovernmental Revenues	67,633,937	92,081,295	82,404,667	82,404,667	
Other Revenue							
		Revenue Applicable to Prior Years	(88,300)	65,086	0	0	
		Other Revenues	269,337	346,845	750,000	750,000	
		Total Other Revenue	181,037	411,931	750,000	750,000	
Other Financing Sources							
		Residual Equity Transfers In	0	617,577	0	0	
		Operating Transfers In	0	1,026,596	0	0	
		Total Other Financing Sources	0	1,644,173	0	0	
TOTAL Behavioral Health - Mental Health Services Act Financing Sources			68,271,531	94,571,216	83,695,691	83,695,691	
Assessor - Recording Fees							
Revenue From Use of Money and Property							
		Interest	17,356	17,368	15,092	15,092	
		Total Revenue From Use of Money and Property	17,356	17,368	15,092	15,092	
Charges For Current Services							
		Vitals and Health Statistic Fees	130,670	129,864	130,000	130,000	
		Recorder Modernization	2,325,325	2,877,751	2,750,000	2,750,000	
		Electronic Recording	439,479	494,304	500,000	500,000	
		ACR Records Revenue	439,479	494,304	500,000	500,000	
		Redaction Fee	469,841	521,594	520,000	520,000	
		Total Charges For Current Services	3,804,793	4,517,817	4,400,000	4,400,000	
Other Revenue							
		Other Revenues	75,000	75,000	75,000	75,000	
		Total Other Revenue	75,000	75,000	75,000	75,000	
Other Financing Sources							
		Residual Equity Transfers In	0	10,721	0	0	
		Total Other Financing Sources	0	10,721	0	0	
TOTAL Assessor - Recording Fees Financing Sources			3,897,150	4,620,906	4,490,092	4,490,092	
Regional Parks - Off-Highway Vehicle License Fees							
Revenue From Use of Money and Property							
		Interest	9,279	8,707	0	0	
		Total Revenue From Use of Money and Property	9,279	8,707	0	0	
Intergovernmental Revenues							
State							
		Other State Aid	321,709	315,923	310,000	310,000	
		Total State	321,709	315,923	310,000	310,000	
		Total Intergovernmental Revenues	321,709	315,923	310,000	310,000	
Other Revenue							
		Other	0	(75,000)	0	0	
		Total Other Revenue	0	(75,000)	0	0	
TOTAL Regional Parks - Off-Highway Vehicle License Fees Financing Sources			330,988	249,630	310,000	310,000	



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Fund Name	Financing Source Category	Financing Source Account	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Regional Parks - Park Maintenance and Development							
Revenue From Use of Money and Property							
		Interest	7,871	9,454	10,000	10,000	
		Total Revenue From Use of Money and Property	7,871	9,454	10,000	10,000	
Intergovernmental Revenues							
State							
		Aid for Disaster	0	34,793	0	0	
		Total State	0	34,793	0	0	
Federal							
		Aid for Disaster - FEMA	0	135,199	0	0	
		Total Federal	0	135,199	0	0	
		Total Intergovernmental Revenues	0	169,992	0	0	
Charges For Current Services							
		Park and Recreation Fees	368,493	210,978	300,000	300,000	
		Operating Revenue From Outside Agencies	0	341,412	0	0	
		Total Charges For Current Services	368,493	552,390	300,000	300,000	
Other Revenue							
		Other Sales		860	0	0	
		Other Revenues	543	610	0	0	
		Total Other Revenue	543	1,470	0	0	
Other Financing Sources							
		Operating Transfers In	791,612	5,403	0	0	
		Residual Equity Transfers In	0	35,252	11,386	11,386	
		Total Other Financing Sources	791,612	40,655	11,386	11,386	
TOTAL Regional Parks - Park Maintenance and Development Financing Sources			1,168,519	773,960	321,386	321,386	
Preschool Services							
Revenue From Use of Money and Property							
		Interest	2,976	3,818	0	0	
		Total Revenue From Use of Money and Property	2,976	3,818	0	0	
Intergovernmental Revenues							
State							
		Aid for Children	3,556,432	2,957,628	3,219,927	3,219,927	
		Aid for Agriculture	2,254,408	2,197,170	2,311,313	2,311,313	
		Other State Aid	877	1,220,941	1,687,715	1,687,715	
		State - Unrestricted Grants	15,000	15,000	15,000	15,000	
		Total State	5,826,717	6,390,739	7,233,955	7,233,955	
Federal							
		Aid for Day Care	39,710,187	39,999,608	42,114,723	42,114,723	
		ARRA/Federal Direct	1,463,130	1	0	0	
		Total Federal	41,173,317	39,999,609	42,114,723	42,114,723	
Other							
		Aid From Other Governmental Agencies	845	0	0	0	
		Total Other	845	0	0	0	
		Total Intergovernmental Revenues	47,000,879	46,390,348	49,348,678	49,348,678	
Charges For Current Services							
		Other Services	135	74,999	80,000	80,000	
		Total Charges For Current Services	135	74,999	80,000	80,000	
Other Revenue							
		Revenue Applicable to Prior Years	123,571	51,221	0	0	
		Contributions and Donations	3,000	801	0	0	
		Other Revenues	462,772	124,731	38,024	38,024	
		Total Other Revenue	589,343	176,753	38,024	38,024	
Other Financing Sources							
		Operating Transfers In	122,015	0	0	0	
		Sale of Fixed Assets	6,133	11,967	0	0	
		Residual Equity Transfers In	0	103,438	0	0	
		Total Other Financing Sources	128,147	115,405	0	0	
TOTAL Preschool Services Financing Sources			47,721,480	46,761,324	49,466,702	49,466,702	



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Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
Probation - Asset Forfeiture 15%						
Revenue From Use of Money and Property						
		Interest	326	286	236	236
		Total Revenue From Use of Money and Property	326	286	236	236
TOTAL Probation - Asset Forfeiture 15% Financing Sources			326	286	236	236
Regional Parks - Proposition 40 Projects						
Revenue From Use of Money and Property						
		Interest	2,841	286	0	0
		Total Revenue From Use of Money and Property	2,841	286	0	0
Other Revenue						
		Other Revenues	2,500	0	0	0
		Total Other Revenue	2,500	0	0	0
TOTAL Regional Parks - Proposition 40 Projects Financing Sources			5,341	286	0	0
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance						
Revenue From Use of Money and Property						
		Interest	910	3,143	3,800	3,800
		Total Revenue From Use of Money and Property	910	3,143	3,800	3,800
Intergovernmental Revenues						
		State				
		Court Services Restitution	790,562	233,744	220,000	220,000
		Total State	790,562	233,744	220,000	220,000
		Total Intergovernmental Revenues	790,562	233,744	220,000	220,000
TOTAL Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance Financing Sources			791,472	236,887	223,800	223,800
County Trial Courts - Registration Fees						
Revenue From Use of Money and Property						
		Interest	751	669	800	800
		Total Revenue From Use of Money and Property	751	669	800	800
Charges For Current Services						
		Registration Fees	7,370	4,022	5,000	5,000
		Total Charges For Current Services	7,370	4,022	5,000	5,000
TOTAL County Trial Courts - Registration Fees Financing Sources			8,121	4,691	5,800	5,800
Economic Development - San Bernardino Valley Enterprise Zone						
Revenue From Use of Money and Property						
		Interest	530	(137)	0	0
		Total Revenue From Use of Money and Property	530	(137)	0	0
TOTAL Economic Development - San Bernardino Valley Enterprise Zone Financing Sources			530	(137)	0	0
Regional Parks - San Manuel Amphitheater						
Revenue From Use of Money and Property						
		Interest	10,067	6,694	3,000	3,000
		Rents and Concessions	1,543,255	1,463,086	1,400,000	1,400,000
		Total Revenue From Use of Money and Property	1,553,322	1,469,779	1,403,000	1,403,000
TOTAL Regional Parks - San Manuel Amphitheater Financing Sources			1,553,322	1,469,779	1,403,000	1,403,000
Regional Parks - San Manuel Amphitheater Improvements						
Revenue From Use of Money and Property						
		Interest	2,532	2,319	3,000	3,000
		Total Revenue From Use of Money and Property	2,532	2,319	3,000	3,000
Other Revenue						
		Other Revenues	25,000	25,000	25,000	25,000
		Total Other Revenue	25,000	25,000	25,000	25,000
TOTAL Regional Parks - San Manuel Amphitheater Improvements Financing Sources			27,532	27,319	28,000	28,000



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Fund Name	Financing Source Category	Financing Source Account	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Sheriff's Special Projects						
Fines, Forfeitures and Penalties						
		Other Forfeitures	0	0	5,000	5,000
		Total Fines, Forfeitures and Penalties	0	0	5,000	5,000
Revenue From Use of Money and Property						
		Interest	133,280	94,127	84,500	84,500
		Total Revenue From Use of Money and Property	133,280	94,127	84,500	84,500
Intergovernmental Revenues						
State						
		Other State Aid	3,994,699	4,103,486	3,818,057	3,818,057
		Total State	3,994,699	4,103,486	3,818,057	3,818,057
Federal						
		Other Federal Aid	4,689,938	8,036,391	4,540,000	4,540,000
		Total Federal	4,689,938	8,036,391	4,540,000	4,540,000
Other						
		Aid From Other Governmental Agencies	3,432,817	3,532,195	4,923,555	4,923,555
		Total Other	3,432,817	3,532,195	4,923,555	4,923,555
		Total Intergovernmental Revenues	12,117,454	15,672,072	13,281,612	13,281,612
Charges For Current Services						
		Law Enforcement Services	3,699,054	3,008,880	0	0
		Other Services	372,978	176,992	0	0
		Total Charges For Current Services	4,072,032	3,185,873	0	0
Other Revenue						
		Evidence and Seizures	157,649	177,570	150,000	150,000
		Other Revenues	2,321,610	2,157,519	2,110,000	2,110,000
		Total Other Revenue	2,479,258	2,335,089	2,260,000	2,260,000
Other Financing Sources						
		Residual Equity Transfers In	0	76,084	0	0
		Residual Equity Transfers Out	0	(181,179)	0	(4,499)
		Total Other Financing Sources	0	(105,095)	0	(4,499)
TOTAL Sheriff's Special Projects Financing Sources			18,802,024	21,182,065	15,631,112	15,626,613
Airports - Special Aviation						
Licenses, Permits, and Franchises						
		Water	0	94	0	0
		Total Licenses, Permits, and Franchises	0	94	0	0
Fines, Forfeitures, & Penalties						
		Penalties	0	90	0	0
		Total Fines, Forfeitures, and Penalties	0	90	0	0
Revenue From Use of Money and Property						
		Interest	21,728	15,444	6,118	6,118
		Rents and Concessions	565,532	573,532	511,948	511,948
		Total Revenue From Use of Money and Property	587,260	588,976	518,066	518,066
Intergovernmental Revenues						
State						
		Aviation - State Matching	0	50,453	0	0
		Aid for Disaster	(4,276)	0	0	0
		Total State	(4,276)	50,453	0	0
Federal						
		Federal - Capital Grants	930,298	1,924,918	1,057,500	1,057,500
		Aid for Disaster - FEMA	(16,292)	0	0	0
		Total Federal	914,006	1,924,918	1,057,500	1,057,500
		Total Intergovernmental Revenues	909,730	1,975,371	1,057,500	1,057,500
Other Revenue						
		Other Revenues	0	211,710	0	0
		Total Other Revenue	0	211,710	0	0
Other Financing Sources						
		Operating Transfers In	221,100	1,111,129	920,480	920,480
		Residual Equity Transfers In	136,432	125,874	0	0



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Fund Name 1	Financing Source Category 2	Financing Source Account 3	FY 2012 Actual 4	FY 2013 Actual 5	FY 2014 Recommended 6	FY 2014 Adopted by the Board of Supervisors 7
		Residual Equity Transfers Out	(136,432)	0	0	0
		Total Other Financing Sources	221,100	1,237,003	920,480	920,480
TOTAL Airports - Special Aviation Financing Sources			1,718,090	4,013,243	2,496,046	2,496,046
Public Works - Special Transportation	Taxes	Sales and Use Taxes	6,195,459	6,880,906	6,580,789	6,580,789
		Total Taxes	6,195,459	6,880,906	6,580,789	6,580,789
	Revenue From Use of Money and Property	Interest	136,350	107,091	102,585	102,585
		Total Revenue From Use of Money and Property	136,350	107,091	102,585	102,585
	Intergovernmental Revenues	Federal				
		Federal - Capital Grants	20,492	8,751	100,000	100,000
		Total Federal	20,492	8,751	100,000	100,000
		Other				
		Aid From Other Governmental Agencies	1,206,250	325,533	4,473,393	4,473,393
		Total Other	1,206,250	325,533	4,473,393	4,473,393
		Total Intergovernmental Revenues	1,226,742	334,284	4,573,393	4,573,393
	Charges For Current Services	Facilities Development Fees	453,809	2,384,956	589,886	589,886
		Developers Buy-In Fee	20,486	0	0	0
		Other Services	0	24,140	0	0
		Total Charges For Current Services	474,295	2,409,096	589,886	589,886
	Other Revenue	Taxable Sales to the Public	463	203	0	0
		Other Revenues	(2,200)	60	0	0
		Total Other Revenue	(1,737)	264	0	0
	Other Financing Sources	Residual Equity Transfers Out	0	(845)	0	0
		Residual Equity Transfers In	0	102,225	0	0
		Total Other Financing Sources	0	101,380	0	0
TOTAL Public Works - Special Transportation Financing Sources			8,031,109	9,833,021	11,846,653	11,846,653
Public Works - Surveyor - Survey Monument Preservation	Charges For Current Services	Other Services	59,670	60,120	62,000	62,000
		Total Charges For Current Services	59,670	60,120	62,000	62,000
TOTAL Public Works - Surveyor - Survey Monument Preservation Financing Sources			59,670	60,120	62,000	62,000
Master Settlement Agreement	Revenue From Use of Money and Property	Interest	46,593	51,628	63,723	63,723
		Total Revenue From Use of Money and Property	46,593	51,628	63,723	63,723
	Other Revenue	Other Revenues	18,087,575	27,260,221	18,340,297	18,340,297
		Total Other Revenue	18,087,575	27,260,221	18,340,297	18,340,297
	Other Financing Sources	Operating Transfers In	3,146,181	0	0	0
		Residual Equity Transfers In	0	10,611	0	0
		Total Other Financing Sources	3,146,181	10,611	0	0
TOTAL Master Settlement Agreement Financing Sources			21,280,349	27,322,460	18,404,020	18,404,020
Public Health - Tobacco Use Reduction Now	Revenue From Use of Money and Property	Interest	893	347	0	0
		Total Revenue From Use of Money and Property	893	347	0	0



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1	2	3	4	5	6	7
Intergovernmental Revenues						
State						
		State - Unrestricted Grants	335,681	217,548	172,750	172,750
Total State			335,681	217,548	172,750	172,750
Total Intergovernmental Revenues			335,681	217,548	172,750	172,750
TOTAL Public Health - Tobacco Use Reduction Now Financing Sources			336,574	217,895	172,750	172,750
Public Works - Transportation - Road Operations						
Licenses, Permits and Franchises						
		Construction Permits	143	0	0	0
		Road Permits	377,774	406,422	375,000	375,000
Total Licenses, Permits and Franchises			377,917	406,422	375,000	375,000
Revenue From Use of Money and Property						
		Interest	252,795	213,238	200,750	200,750
		Rents and Concessions	13,946	13,949	1,949	1,949
Total Revenue From Use of Money and Property			266,740	227,187	202,699	202,699
Intergovernmental Revenues						
State						
		Highway Users Tax	47,177,516	40,057,591	46,500,000	46,500,000
		Aid for Disaster	194,371	26,012	0	0
		Aid for Exchange/Matching Funds	1,194,369	1,194,369	1,194,369	1,194,369
		Other State Support	1,600,121	1,924,893	725,579	725,579
		State - Grants	100,000	0	0	0
Total State			50,266,377	43,202,865	48,419,948	48,419,948
Federal						
		Federal - Capital Grants	791,004	1,064,696	10,706,268	10,706,268
		Aid for Disaster - FEMA	531,268	0	0	0
		Aid for Disaster - FHER	45,988	813,284	0	0
		Forest Reserve Revenue	166,748	172,198	172,198	172,198
Total Federal			1,535,008	2,050,178	10,878,466	10,878,466
Other						
		Aid From Other Governmental Agencies	7,449,371	5,153,121	8,928,000	8,928,000
		Prop 1B Highway Safety	0	0	3,900,000	3,900,000
Total Other			7,449,371	5,153,121	12,828,000	12,828,000
Total Intergovernmental Revenues			59,250,756	50,406,163	72,126,414	72,126,414
Charges For Current Services						
		Planning Services	5,060	3,910	1,500	1,500
		Land Development Engineering Svcs	136,191	167,580	0	0
		Developers Buy-in Fee	2,172	238,825	25,000	25,000
		Security Bond Management Fees	0	0	2,000	2,000
		Permit and Inspection Fees	90,024	104,733	125,000	125,000
		Road and Street Services	39,011	48,210	50,000	50,000
		Subrogation For Departments	38,089	4,529	2,500	2,500
		Other Services	4,111,604	5,589,708	12,338,314	12,338,314
Total Charges For Current Services			4,422,150	6,157,495	12,544,314	12,544,314
Other Revenue						
		Taxable Sales to the Public	13,637	3,594	4,500	4,500
		Revenue Applicable to Prior Years	520,881	2,467,238	0	0
		Other Sales	14,692	130,197	131,000	131,000
		Other Revenues	662,523	47,470	23,000	23,000
Total Other Revenue			1,211,733	2,648,499	158,500	158,500
Other Financing Sources						
		Operating Transfers In	16,234,378	11,797,291	4,933,629	4,933,629
		Residual Equity Transfers In	0	5,908,335	0	0
		Residual Equity Transfers Out	0	(3,002,112)	0	0
		Sale of Fixed Assets	456,095	3,310	45,000	45,000
Total Other Financing Sources			16,690,473	14,706,824	4,978,629	4,978,629
TOTAL Public Works - Transportation - Road Operations Financing Sources			82,219,769	74,552,590	90,385,556	90,385,556



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 2014							
Fund Name	Financing Source Category	Financing Source Account	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Public Health - Vector Control Assessments							
Taxes							
		Penalties, Interest and Costs	28,615	31,605	28,944	28,944	
		Total Taxes	28,615	31,605	28,944	28,944	
Revenue From Use of Money and Property							
		Interest	11,575	10,494	11,142	11,142	
		Total Revenue From Use of Money and Property	11,575	10,494	11,142	11,142	
Charges For Current Services							
		Special Assessments All Prior Years	73,330	76,929	73,415	73,415	
		Special Assessments-Current Year	1,566,661	1,577,318	1,580,036	1,580,036	
		Total Charges For Current Services	1,639,991	1,654,247	1,653,451	1,653,451	
TOTAL Public Health - Vector Control Assessments Financing Sources			1,680,181	1,696,347	1,693,537	1,693,537	
Public Health - Vital Statistics State Fees							
Revenue From Use of Money and Property							
		Interest	3,597	3,458	3,685	3,685	
		Total Revenue From Use of Money and Property	3,597	3,458	3,685	3,685	
Charges For Current Services							
		Recording Fees	131,419	124,266	130,000	130,000	
		Total Charges For Current Services	131,419	124,266	130,000	130,000	
TOTAL Public Health - Vital Statistics State Fees Financing Sources			135,017	127,725	133,685	133,685	
Workforce Development							
Revenue From Use of Money and Property							
		Interest	5,885	5,745	6,000	6,000	
		Rents and Concessions	446,401	481,548	594,009	594,009	
		Total Revenue From Use of Money and Property	452,286	487,294	600,009	600,009	
Intergovernmental Revenues							
State							
		Realignment 2011	0	141,315	159,003	159,003	
		Total State	0	141,315	159,003	159,003	
Federal							
		Federal - Grants	19,171,829	18,994,529	20,128,486	20,128,486	
		ARRA/Pass-Through	781,427	168,160	0	0	
		Total Federal	19,953,256	19,162,689	20,128,486	20,128,486	
Total Intergovernmental Revenues			19,953,256	19,304,004	20,287,489	20,287,489	
Other Financing Sources							
		Residual Equity Transfers In	0	85,505	0	0	
		Total Other Financing Sources	0	85,505	0	0	
Other Revenue							
		Other Revenues	8,170	238,584	527,855	527,855	
		Total Other Revenue	8,170	238,584	527,855	527,855	
TOTAL Workforce Development Financing Sources			20,413,712	20,115,387	21,415,353	21,415,353	
Human Services - Wraparound Reinvestment Fund							
Revenue From Use of Money and Property							
		Interest	58,577	61,930	35,000	35,000	
		Total Revenue From Use of Money and Property	58,577	61,930	35,000	35,000	
Other Revenue							
		Other Revenues	6,250,580	6,000,810	7,900,000	7,900,000	
		Total Other Revenue	6,250,580	6,000,810	7,900,000	7,900,000	
Other Financing Sources							
		Residual Equity Transfers In	0	8,678	0	0	
		Total Other Financing Sources	0	8,678	0	0	
TOTAL Human Services - Wraparound Reinvestment Fund Financing Sources			6,309,158	6,071,418	7,935,000	7,935,000	
TOTAL Special Revenue Funds Financing Sources			372,836,427	392,127,292	380,065,475	380,060,976	



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 2014	

Fund Name	Financing Source Category	Financing Source Account	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5	6	7

CAPITAL PROJECTS FUND

Capital Improvements Fund

Revenue From Use of Money and Property

Interest	7,860	4,828	0	0
Total Revenue From Use of Money and Property	7,860	4,828	0	0

Intergovernmental Revenues

State

Other State Aid	56,930,968	16,233,427	19,375,133	23,513,352
Total State	56,930,968	16,233,427	19,375,133	23,513,352

Federal

Federal - Grants	613,478	22,000	579,108	579,108
Federal Aid for Disaster - Fema	0	69,333	0	0
Total Federal	613,478	91,333	579,108	579,108

Total Intergovernmental Revenues	57,544,446	16,324,760	19,954,241	24,092,460
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Charges For Current Services

Other Services	281,171	106,292	0	62,186
Total Charges For Current Services	281,171	106,292	0	62,186

Other Revenue

Other Revenues	163,157	327,192	4,100,000	4,114,069
Total Other Revenue	163,157	327,192	4,100,000	4,114,069

Other Financing Sources

Operating Transfers In	75,522,676	66,990,068	80,267,566	78,079,322
Sale of Fixed Assets	0	37,747	0	0
Residual Equity Transfers In	45,568,276	60,635,649	1,542,216	1,951,198
Residual Equity Transfers Out	(45,578,402)	(60,635,649)	(3,225,018)	(1,951,199)
Total Other Financing Sources	75,512,550	67,027,815	78,584,764	78,079,321

TOTAL Capital Improvements Fund Financing Sources

133,509,184	83,790,888	102,639,005	106,348,036
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Redevelopment Agency (Housing Successor)

Revenue From Use of Money and Property

Interest	0	48,258	0	0
Total Revenue From Use of Money and Property	0	48,258	0	0

Other Financing Sources

Residual Equity Transfers In	0	11,480,545	0	0
Residual Equity Transfers Out	0	(11,831)	0	0
Total Other Financing Sources	0	11,468,714	0	0

TOTAL Redevelopment Agency (Housing Successor)

0.00	11,516,972	0.00	0.00
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TOTAL Capital Projects Funds Financing Sources

133,509,184	95,307,860	102,639,005	106,348,036
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TOTAL ALL FUNDS

2,695,874,211	2,941,186,497	2,831,652,005	2,754,613,467
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State Controller Schedules				Schedule 7
County Budget Act				
County of San Bernardino Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2014				
Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Function

General	391,837,762	379,446,547	479,914,448	470,394,367
Public Protection	811,211,188	830,161,965	907,380,871	901,878,495
Public Ways and Facilities	95,808,019	99,886,641	120,324,078	124,419,398
Health and Sanitation	386,930,974	411,909,154	541,428,192	541,421,277
Public Assistance	988,493,071	1,015,563,346	1,123,169,981	1,125,075,580
Education	16,267,304	15,702,068	17,665,066	17,665,066
Recreation and Cultural Services	17,927,412	19,545,327	18,993,866	19,075,887
Total Financing Uses by Function	2,708,475,731	2,772,215,047	3,208,876,502	3,199,930,070

Appropriation for Contingencies

General Fund	0	0	84,117,215	189,362,372
Restricted General Fund	0	0	20,301,061	23,176,203
Airports - Special Aviation	0	0	610,181	985,497
Assessor - Recording Fees	0	0	5,691,689	5,731,975
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	0	0	1,383,105	1,434,306
Behavioral Health - Block Grant Carryover	0	0	10,440,912	8,504,424
Behavioral Health - Driving Under the Influence Programs	0	0	383,421	393,582
Behavioral Health - Mental Health Services Act	0	0	41,931,330	56,074,560
Community Development and Housing	0	0	0	11,489,189
County Library	0	0	2,629,883	3,978,600
County Trial Courts - Alternate Dispute Resolution Program	0	0	194,299	179,980
County Trial Courts - Court Alcohol and Drug Program	0	0	1,657,674	1,690,660
County Trial Courts - Registration Fees	0	0	165,505	165,751
District Attorney Special Projects	0	0	3,485,730	3,681,800
Finance and Administration - Disaster Recovery Fund	0	0	25,368	24,315
Human Resources - Commuter Services	0	0	527,286	595,275
Human Resources - Employee Benefits and Services	0	0	570,867	671,354
Human Services - Domestic Violence/Child Abuse	0	0	450,000	477,300
Human Services - Marriage License Fees Surcharge	0	0	200,290	239,942
Human Services - Wraparound Reinvestment Fund	0	0	5,331,768	3,933,551
Local Law Enforcement Block Grant	0	0	3,266,327	3,291,666
Master Settlement Agreement	0	0	21,897,275	21,858,857
Preschool Services	0	0	47,912	50,068
Probation - Criminal Recidivism SB 678	0	0	2,678,736	2,662,649
Probation - Juvenile Justice Grant Program	0	0	3,629,506	3,638,983
Probation - Juvenile Re-Entry Program AB 1628	0	0	343,372	321,642
Public Health - Bio-Terrorism Preparedness	0	0	785,256	259,516
Public Health - Vector Control Assessments	0	0	2,435,390	2,518,114
Public Health - Vital Statistics State Fees	0	0	837,854	832,490
Public Works - Special Transportation	0	0	10,948,985	13,429,458
Public Works - Surveyor - Survey Monument Preservation	0	0	50,541	55,641
Public Works - Transportation - Road Operations	0	0	20,292,527	24,770,451
Real Estate Services - Chino Agricultural Preserve	0	0	9,358,851	9,344,864
Regional Parks - County Trail System	0	0	296,606	309,178
Regional Parks - Off-Highway Vehicle License Fees	0	0	1,250,251	615,792
Regional Parks - Park Maintenance and Development	0	0	457,892	538,552
Regional Parks - San Manuel Amphitheater	0	0	33,837	47,031
Regional Parks - San Manuel Amphitheater Improvements	0	0	317,754	318,000
Sheriff's Special Projects	0	0	4,233,208	6,067,336
Special Districts - Fish and Game Commission	0	0	0	1,562
Workforce Development	0	0	790,054	1,070,596
Total Appropriation for Contingencies	0	0	264,049,718	404,793,082

Subtotal Financing Uses	2,708,475,731	2,772,215,047	3,472,926,220	3,604,723,152
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Provisions for Reserves and Designations

General Fund	0	0	12,668,192	12,668,192
Total Financing Uses	2,708,475,731	2,772,215,047	3,485,594,412	3,617,391,344



State Controller Schedules County Budget Act				Schedule 7
County of San Bernardino Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2014				
Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund				
General Fund	2,170,829,642	2,277,254,977	2,594,280,960	2,699,656,611
Restricted General Fund	38,150,606	78,635	75,571,061	72,467,568
Agricultural, Weights & Measures - California Grazing Fees	10,804	2,995	143,417	143,417
Airports - Special Aviation	4,783,393	2,491,659	5,413,265	5,882,850
Archstone Foundation Grant	6	0	0	0
Assessor - Recording Fees	7,988,622	2,836,629	12,611,172	12,651,458
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	0	0	1,383,105	1,434,306
Behavioral Health - Block Grant Carryover	10,675,072	11,124,185	21,789,020	19,852,532
Behavioral Health - Driving Under the Influence Programs	206,351	233,502	620,790	630,951
Behavioral Health - Mental Health Services Act	76,777,799	80,766,566	148,406,760	162,549,990
Census 2010	0	4,779	0	17
Community Development and Housing	35,072,274	25,623,482	41,106,041	42,858,806
County Library	13,180,845	12,887,130	17,135,845	18,484,562
County Trial Courts - Alternate Dispute Resolution Program	596,500	488,096	694,299	679,980
County Trial Courts - Court Alcohol and Drug Program	430,000	62,315	1,719,989	1,752,975
County Trial Courts - Courthouse Seismic Surcharge	2,216,152	2,142,910	2,100,078	2,100,044
County Trial Courts - Registration Fees	0	0	165,505	165,751
District Attorney Special Projects	6,399,296	6,731,790	10,962,257	11,158,327
Economic Development - San Bernardino Valley Enterprise Zone	144,570	0	0	0
Finance and Administration - Disaster Recovery Fund	0	0	25,368	24,315
Human Resources - Commuter Services	655,040	694,073	1,448,047	1,516,036
Human Resources - Employee Benefits and Services	2,969,929	2,629,348	3,442,966	3,543,453
Human Services - Domestic Violence/Child Abuse	496,101	747,095	1,214,400	1,241,700
Human Services - Marriage License Fees Surcharge	463,165	216,368	440,293	479,945
Human Services - Wraparound Reinvestment Fund	3,082,282	10,510,404	16,947,295	15,549,078
Local Law Enforcement Block Grant	1,658,122	1,244,205	4,802,529	4,815,684
Master Settlement Agreement	17,000,000	17,000,000	38,897,275	38,858,857
Preschool Services	47,493,726	46,730,775	49,514,614	49,516,770
Probation - Asset Forfeiture 15%	0	0	64,611	64,625
Probation - Criminal Recidivism SB 678	0	1,547,229	4,429,865	4,413,778
Probation - Juvenile Justice Grant Program	4,346,389	5,519,192	10,034,534	10,044,011
Probation - Juvenile Re-Entry Program AB 1628	0	0	343,372	321,642
Public Health - Bio-Terrorism Preparedness	1,930,058	2,606,078	2,971,051	2,445,311
Public Health - H1N1 Preparedness	277,799	0	0	0
Public Health - Tobacco Use Reduction Now	348,044	259,922	195,460	188,545
Public Health - Vector Control Assessments	1,449,577	1,374,013	4,137,373	4,220,097
Public Health - Vital Statistics State Fees	49,872	43,278	984,677	979,313
Public Works - Special Transportation	10,105,682	5,768,488	36,839,798	39,130,380
Public Works - Surveyor - Survey Monument Preservation	145,131	17,550	105,541	110,641
Public Works - Transportation - Road Operations	81,570,394	90,804,876	111,488,953	120,252,088
Real Estate Services - Chino Agricultural Preserve	1,244,649	275,923	9,684,797	9,670,810
Regional Parks - Calico Ghost Town Marketing Services	361,829	608,143	581,399	663,420
Regional Parks - County Trail System	355,083	76,275	1,572,940	1,585,512
Regional Parks - Off-Highway Vehicle License Fees	196,416	744,311	2,267,175	1,632,716
Regional Parks - Park Maintenance and Development	387,415	1,922,202	1,320,518	1,401,178
Regional Parks - Proposition 40 Projects	552,527	5,403	286	286
Regional Parks - San Manuel Amphitheater	1,380,042	2,667,042	1,513,879	1,527,073
Regional Parks - San Manuel Amphitheater Improvements	(25,000)	9,319	581,317	581,563
Sheriff's Special Projects	25,057,074	18,657,802	36,652,439	38,696,361
Special Districts - Fish and Game Commission	10,718	7,441	4,633	6,195
Workforce Development	20,474,162	19,944,931	21,415,353	21,835,895
Capital Improvements	116,977,572	116,853,711	187,568,090	178,101,898
Redevelopment Agency (Housing Successor)	0	0	0	11,502,023
Total Financing Uses	2,708,475,731	2,772,215,047	3,485,594,412	3,617,391,344



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 2014				
Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5

GENERAL FUNCTIONLegislative and Administrative:

Board of Supervisors	7,818,127	7,237,290	7,046,590	7,046,590
County Administrative Office	3,303,612	3,804,676	4,443,803	4,793,803
Clerk of the Board	1,840,596	1,744,646	2,343,659	2,343,659
Board Discretionary Funding	2,840,063	4,409,315	6,372,070	5,852,564
Litigation	376,222	395,986	589,763	589,763
Census 2010	0	4,779	0	17
Total Legislative and Administrative	16,178,620	17,596,692	20,795,885	20,626,396

Finance:

Assessor-Recorder-County Clerk	20,836,183	21,789,550	22,789,523	22,789,523
Auditor-Controller/Treasurer/Tax Collector	32,275,917	32,689,948	36,978,479	36,978,479
Finance and Administration	1,948,284	1,641,349	2,814,749	2,814,749
Non Departmental	106,172,016	94,790,433	92,188,315	92,188,315
Purchasing	1,273,208	2,039,477	2,067,102	2,067,102
Total Finance	162,505,607	152,950,757	156,838,168	156,838,168

Counsel:

County Counsel	8,466,566	7,456,256	8,713,238	8,713,238
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Personnel:

Human Resources	4,449,403	5,486,793	7,165,607	7,165,607
Center for Employee Health and Wellness	953,315	1,746,425	2,069,041	2,069,041
Unemployment Insurance	4,503,264	2,780,063	4,000,500	4,000,500
Total Personnel	9,905,983	10,013,281	13,235,148	13,235,148

Elections:

Registrar of Voters	7,873,828	10,290,300	8,620,303	8,620,303
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Property Management:

Architecture and Engineering	(180,427)	(34,609)	0	0
Facilities Management	11,785,665	12,814,051	13,258,458	13,258,458
Capital Facilities Leases	16,049,598	12,930,934	13,013,014	13,013,014
Rents and Leases	1,837,425	1,533,913	2,511,056	2,511,056
Real Estate Services	1,118,800	1,155,537	1,166,965	1,166,965
Utilities	17,214,160	16,491,008	19,625,024	19,625,024
Total Property Management	47,825,222	44,890,833	49,574,517	49,574,517

Plant Acquisition:

Capital Improvements Fund	116,977,572	116,853,711	187,568,090	178,101,898
Special Aviation - State	4,783,393	2,491,659	4,803,084	4,897,353
Courthouse Seismic Surcharge	2,216,152	2,142,910	2,100,078	2,100,044
Total Plant Acquisition	123,977,117	121,488,280	194,471,252	185,099,295

Other General:

Application Development	15,104,820	14,681,514	0	0
Automated Systems Development	0	78,635	11,900,000	11,921,365
Information Services Department	0	0	15,765,937	15,765,937
Total Other General	15,104,820	14,760,149	27,665,937	27,687,302

TOTAL GENERAL FUNCTION

391,837,762	379,446,547	479,914,448	470,394,367
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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 2014				
Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5

PUBLIC PROTECTION FUNCTIONJudicial:

Court Facilities Payments	2,504,112	2,504,112	2,536,349	2,536,349
Courts Property Management	2,374,235	2,420,008	2,285,336	2,285,336
Court Facilities/Judicial Benefits	1,249,380	1,204,218	1,216,657	1,216,657
District Attorney - Criminal Prosecution	61,622,237	61,686,375	65,450,766	64,450,766
Child Support Services	38,933,966	38,768,574	40,134,968	40,134,968
Drug Court Programs	328,202	153,068	381,101	381,101
Grand Jury	398,548	346,932	416,022	416,022
Indigent Defense Program	9,686,812	8,660,660	9,805,546	9,805,546
Law and Justice Group Administration	178,989	105,711	5,000	5,000
Public Defender	32,506,408	33,071,040	35,108,960	35,108,960
Court-Ordered Placements	387,865	235,220	0	0
Trial Court Funding - Maintenance of Effort	26,434,100	25,988,739	25,510,051	25,510,051
District Attorney - Real Estate Fraud	647,168	974,070	1,268,379	1,268,379
District Attorney - Auto Insurance Fraud	664,172	482,531	492,748	492,748
District Attorney - Worker's Comp. Ins. Fraud	2,237,103	2,332,934	2,388,457	2,388,457
Drug Forfeiture/Hazardous Waste Awards	2,850,853	2,942,256	3,326,943	3,326,943
Marriage License Fee Program	463,165	216,368	240,003	240,003
Local Law Enforcement Block Grant	1,658,122	1,244,205	1,536,202	1,524,018
Alternate Dispute Resolution	596,500	488,096	500,000	500,000
Probation Asset Forfeiture - 15%	0	0	9,938	9,948
Asset Forfeiture - Probation	0	0	54,673	54,677
Total Judicial	185,721,937	183,825,114	192,668,099	191,655,929

Police Protection:

Sheriff-Coroner/Public Administrator	443,257,414	464,436,740	493,684,406	488,984,406
Sheriff's Special Projects	25,057,074	18,657,802	32,419,231	32,629,025
Total Police Protection	468,314,488	483,094,542	526,103,637	521,613,431

Detention and Correction:

Probation	117,095,150	124,338,665	137,368,823	137,368,823
Juvenile Justice Grant Program	4,346,389	5,519,192	6,405,028	6,405,028
Criminal Recidivism SB 678	0	1,547,229	1,751,129	1,751,129
Total Detention and Correction	121,441,539	131,405,086	145,524,980	145,524,980

Protective Inspection:

Agriculture, Weights and Measures	6,310,129	6,571,224	6,797,080	6,797,080
Fire Hazard Abatement	1,958,892	1,845,758	2,505,670	2,505,670
Total Protective Inspection	8,269,020	8,416,982	9,302,750	9,302,750

Other Protection:

Land Use Services - Building and Safety	3,342,405	3,647,058	3,934,957	3,934,957
Land Use Services - Code Enforcement	4,538,959	4,167,001	5,485,718	5,485,718
Local Agency Formation Commission	311,213	301,000	288,274	288,274
Land Use Services - Land Development	0	0	825,000	825,000
Land Use Services - Administration	238,320	21,253	1,167,142	1,167,142
Public Guardian - Conservator	644,680	693,016	903,483	903,483
Land Use Services - Planning	4,767,036	5,797,113	8,331,849	8,331,849
Public Works - Surveyor	3,536,258	3,323,107	3,536,654	3,536,654
Bio-Terrorism Preparedness	1,930,058	2,606,078	2,185,795	2,185,795
Survey Monument Preservation	145,131	17,550	55,000	55,000
Fish and Game Commission	10,718	7,441	4,633	4,633



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 2014				
Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5
California Grazing	10,804	2,995	143,417	143,417
Micrographics Fees	7,988,622	2,836,629	6,919,483	6,919,483
Total Other Protection	27,464,203	23,420,241	33,781,405	33,781,405
TOTAL PUBLIC PROTECTION FUNCTION	811,211,188	830,161,965	907,380,871	901,878,495
<u>PUBLIC WAYS AND FACILITIES FUNCTION</u>				
<u>Public Ways:</u>				
Special Transportation	10,105,682	5,768,488	25,890,813	25,700,922
Road Operations	81,570,394	90,804,876	91,196,426	95,481,637
Chino Agricultural Preserve	1,244,649	275,923	325,946	325,946
Total Public Ways	92,920,725	96,849,286	117,413,185	121,508,505
<u>Transportation Terminals:</u>				
Airports	2,887,295	3,037,355	2,910,893	2,910,893
TOTAL PUBLIC WAYS AND FACILITIES FUNCTION	95,808,019	99,886,641	120,324,078	124,419,398
<u>HEALTH AND SANITATION FUNCTION</u>				
<u>Health:</u>				
Public Health	63,598,776	66,196,463	78,546,440	78,546,440
H1N1 Preparedness	277,799	0	0	0
Tobacco Use Reduction Now	348,044	259,922	195,460	188,545
Vital Statistics State Fees	49,872	43,278	146,823	146,823
Commuter Services	655,040	694,073	920,761	920,761
Employee Benefits and Services	2,969,929	2,629,348	2,872,099	2,872,099
Vector Control Assessments	1,449,577	1,374,013	1,701,983	1,701,983
Total Health	69,349,038	71,197,096	84,383,566	84,376,651
<u>Hospital Care:</u>				
California Children's Services	15,876,477	17,130,232	21,008,999	21,008,999
Indigent Ambulance	472,501	472,501	472,501	472,501
Health Administration	43,151,027	85,688,298	110,534,459	110,534,459
Behavioral Health	115,622,703	128,234,459	152,535,445	152,535,445
Health Realignment	37,370,000	0	37,370,000	37,370,000
Mental Health Services Act	76,777,799	80,766,566	106,475,430	106,475,430
Archstone Foundation Grant	6	0	0	0
Master Settlement Agreement	17,000,000	17,000,000	17,000,000	17,000,000
Driving Under the Influence Programs	206,351	233,502	237,369	237,369
Block Grant Carryover Program	10,675,072	11,124,185	11,348,108	11,348,108
Court Alcohol and Drug Program	430,000	62,315	62,315	62,315
Total Hospital Care	317,581,936	340,712,058	457,044,626	457,044,626
TOTAL HEALTH AND SANITATION FUNCTION	386,930,974	411,909,154	541,428,192	541,421,277
<u>PUBLIC ASSISTANCE FUNCTION</u>				
<u>Administration:</u>				
Human Services	406,549,921	429,062,301	473,868,684	473,868,684
Domestic Violence/Child Abuse Services	531,812	531,812	531,812	531,812
Aging and Adult Services	9,164,427	9,317,195	8,914,746	8,914,746
Domestic Violence/Child Abuse	496,101	747,095	764,400	764,400
Total Administration	416,742,261	439,658,404	484,079,642	484,079,642



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 2014				
Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Recommended	FY 2014 Adopted by the Board of Supervisors
1	2	3	4	5
Aid Programs:				
Entitlement Payments (Child Care)	21,131,292	19,787,301	31,244,447	31,244,447
Out-of-Home Child Care	659,050	798,565	810,566	810,566
Aid to Adoptive Children	48,832,702	52,761,824	56,334,041	56,334,041
AFDC - Foster Care	102,446,301	109,266,525	123,710,568	123,710,568
Refugee Cash Assistance Program	62,665	47,975	75,918	75,918
Cash Assistance For Immigrants	1,332,368	1,704,029	1,924,374	1,924,374
CalWorks - All Other Families	240,302,975	237,821,499	248,426,880	248,426,880
Kinship Guardianship Assistance Program	6,011,744	6,801,588	7,485,732	7,485,732
CalWorks - 2 Parent Families	38,517,409	38,460,391	39,526,722	39,526,722
Wraparound Reinvestment Fund	3,082,282	10,510,404	11,615,527	11,615,527
Total Aid Programs	462,378,787	477,960,100	521,154,775	521,154,775
General Relief:				
Aid to Indigents	1,735,192	1,455,292	1,711,197	1,711,197
Veterans' Services:				
Veterans' Affairs	1,754,182	1,801,008	1,896,491	1,896,491
Other Assistance:				
Community Development and Housing	37,914,761	28,012,836	44,235,875	46,001,474
Preschool Services	47,493,726	46,730,775	49,466,702	49,466,702
Workforce Development	20,474,162	19,944,931	20,625,299	20,765,299
Total Other Assistance	105,882,648	94,688,541	114,327,876	116,233,475
TOTAL PUBLIC ASSISTANCE FUNCTION	988,493,071	1,015,563,346	1,123,169,981	1,125,075,580
EDUCATION FUNCTION				
School Administration:				
County Schools	3,086,460	2,814,937	3,159,104	3,159,104
Total School Administration	3,086,460	2,814,937	3,159,104	3,159,104
Library:				
County Library	13,180,845	12,887,130	14,505,962	14,505,962
TOTAL EDUCATION FUNCTION	16,267,304	15,702,068	17,665,066	17,665,066
RECREATION AND CULTURAL SERVICES FUNCTION				
Recreation Facilities:				
Regional Parks	11,270,631	10,430,854	10,420,719	10,420,719
Proposition 40 Projects	552,527	5,403	286	286
County Trail System	355,083	76,275	1,276,334	1,276,334
Off-Highway Vehicle License Fees	196,416	744,311	1,016,924	1,016,924
San Manuel Amphitheater	1,380,042	2,667,042	1,480,042	1,480,042
San Manuel Amphitheater Improvements	(25,000)	9,319	263,563	263,563
Park Maintenance/Development	387,415	1,922,202	862,626	862,626
Calico Marketing Services	361,829	608,143	581,399	663,420
Total Recreation Facilities	14,478,943	16,463,549	15,901,893	15,983,914
Culture:				
County Museum	3,448,469	3,081,777	3,091,973	3,091,973
Total Culture	3,448,469	3,081,777	3,091,973	3,091,973
TOTAL RECREATION AND CULTURAL SERVICES FUNCTION	17,927,412	19,545,327	18,993,866	19,075,887
TOTAL SPECIFIC FINANCING USES	2,708,475,731	2,772,215,047	3,208,876,502	3,199,930,070





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