

APPENDICES



ADMINISTRATION

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	87,283,868	95,853,594	97,185,171	99,065,395	1,880,224	1.93%
Operating Expenses	158,593,565	193,956,682	207,591,667	204,851,094	(2,740,573)	-1.32%
Capital Expenditures	11,849,583	13,962,844	14,156,014	11,281,300	(2,874,714)	-20.31%
Reimbursements	(42,228,525)	(43,042,356)	(43,847,856)	(44,179,697)	(331,841)	0.76%
Contingencies	0	1,362,244	1,308,744	1,537,311	228,567	17.46%
Subtotal	215,498,491	262,093,008	276,393,740	272,555,403	(3,838,337)	-1.39%
Operating Transfers Out	8,800,566	10,296,994	7,896,994	7,161,144	(735,850)	-9.32%
Total	224,299,057	272,390,002	284,290,734	279,716,547	(4,574,187)	-1.61%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	114,677	131,242	131,242	118,382	(12,860)	-9.80%
State and Federal Aid	321,784	289,300	289,300	293,700	4,400	1.52%
Fee/Rate	166,000,368	180,455,434	180,570,434	204,632,906	24,062,472	13.33%
Other Revenue	(50,256,234)	6,982,723	17,359,015	6,901,904	(10,457,111)	-60.24%
Operating Transfers In	6,242,937	6,298,738	6,798,738	5,861,144	(937,594)	-13.79%
Fund Balance/Use of Unrestricted Net Assets	62,103,653	34,531,031	34,531,031	19,689,648	(14,841,383)	-42.98%
General Fund Allocation/Net County Cost	39,771,872	43,701,534	44,610,974	42,218,863	(2,392,111)	-5.36%
Total	224,299,057	272,390,002	284,290,734	279,716,547	(4,574,187)	-1.61%
Budgeted Staffing*	797	818	821	834	13	1.58%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.

*Restatement represents the transfer of Priority Policy Needs budget unit to Administration from Other Funding.



CAPITAL FACILITIES LEASES

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	0	0	0	0	0	0.00%
Operating Expenses	14,876,470	14,954,748	14,954,748	14,960,588	5,840	0.04%
Capital Expenditures	0	0	0	0	0	0.00%
Reimbursements	(1,945,536)	(1,941,734)	(1,941,734)	(1,944,069)	(2,335)	0.12%
Contingencies	0	0	0	0	0	0.00%
Subtotal	12,930,934	13,013,014	13,013,014	13,016,519	3,505	0.03%
Operating Transfers Out	0	0	0	0	0	0.00%
Total	12,930,934	13,013,014	13,013,014	13,016,519	3,505	0.03%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	0	0	0	0	0	0.00%
Fee/Rate	0	0	0	0	0	0.00%
Other Revenue	10,500	0	0	0	0	0.00%
Operating Transfers In	0	0	0	0	0	0.00%
Fund Balance/Net Assets	0	0	0	0	0	0.00%
General Fund Allocation/Net County Cost	12,920,434	13,013,014	13,013,014	13,016,519	3,505	0.03%
Total	12,930,934	13,013,014	13,013,014	13,016,519	3,505	0.03%



ARROWHEAD REGIONAL MEDICAL CENTER

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	231,529,363	244,234,021	249,592,447	249,854,047	261,600	0.10%
Operating Expenses	231,582,375	222,164,334	257,462,136	222,411,327	(35,050,809)	-13.61%
Capital Expenditures	6,193,103	10,153,227	11,048,726	15,273,076	4,224,350	38.23%
Reimbursements	(179,912)	0	0	0	0	0.00%
Contingencies	0	0	0	0	0	0.00%
Subtotal	469,124,929	476,551,582	518,103,309	487,538,450	(30,564,859)	-5.90%
Operating Transfers Out	9,618,819	10,596,425	49,112,581	10,012,533	(39,100,048)	-79.61%
Total	478,743,748	487,148,007	567,215,890	497,550,983	(69,664,907)	-12.28%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	336,040,645	331,418,413	367,235,411	345,650,519	(21,584,892)	-5.88%
Fee/Rate	91,177,192	76,464,564	88,464,564	92,065,054	3,600,490	4.07%
Other Revenue	30,101,859	6,022,851	6,192,072	5,130,054	(1,062,018)	-17.15%
Operating Transfers In	23,628,639	64,186,827	96,268,491	43,739,980	(52,528,511)	-54.56%
Fund Balance/Net Assets	(2,204,587)	9,055,352	9,055,352	10,965,376	1,910,024	21.09%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
Total	478,743,748	487,148,007	567,215,890	497,550,983	(69,664,907)	-12.28%
Budgeted Staffing*	3,544	3,608	3,621	3,691	70	1.93%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



ECONOMIC DEVELOPMENT AGENCY

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	11,352,866	12,218,257	12,234,163	12,572,786	338,623	2.77%
Operating Expenses	39,101,288	57,059,703	60,977,548	66,237,472	5,259,924	8.63%
Capital Expenditures	362,157	0	4,410,000	0	(4,410,000)	-100.00%
Reimbursements	(6,855,918)	(4,853,952)	(7,518,788)	(7,332,276)	186,512	-2.48%
Contingencies	0	12,559,785	8,780,067	1,395,867	(7,384,200)	-84.10%
Subtotal	43,960,393	76,983,793	78,882,990	72,873,849	(6,009,141)	-7.62%
Operating Transfers Out	3,997,373	2,342,765	2,342,765	3,260,000	917,235	39.15%
Total	47,957,766	79,326,558	81,225,755	76,133,849	(5,091,906)	-6.27%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	141,315	159,003	159,003	182,000	22,997	14.46%
State and Federal Aid	37,533,996	37,003,328	38,837,119	35,944,876	(2,892,243)	-7.45%
Fee/Rate	39,711	30,000	30,000	30,000	0	0.00%
Other Revenue	17,304,097	3,161,741	3,211,241	3,546,175	334,934	10.43%
Operating Transfers In	650,425	824,276	824,276	200,000	(624,276)	-75.74%
Fund Balance/Net Assets	(9,898,161)	35,173,376	35,173,376	32,917,519	(2,255,857)	-6.41%
General Fund Allocation/Net County Cost	2,186,383	2,974,834	2,990,740	3,313,279	322,539	10.78%
Total	47,957,766	79,326,558	81,225,755	76,133,849	(5,091,906)	-6.27%
Budgeted Staffing*	155	137	138	139	1	0.72%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



FISCAL

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	39,887,556	43,297,596	44,204,132	43,122,598	(1,081,534)	-2.45%
Operating Expenses	17,770,774	24,467,808	24,696,376	25,690,899	994,523	4.03%
Capital Expenditures	187,835	390,000	645,823	120,000	(525,823)	-81.42%
Reimbursements	(569,989)	(1,474,919)	(1,534,919)	(2,185,587)	(650,668)	42.39%
Contingencies	0	7,166,281	7,226,281	7,344,014	117,733	1.63%
Subtotal	57,276,176	73,846,766	75,237,693	74,091,924	(1,145,769)	-1.52%
Operating Transfers Out	39,952	7,000	75,609	31,000	(44,609)	-59.00%
Total	57,316,128	73,853,766	75,313,302	74,122,924	(1,190,378)	-1.58%
Sources						
Taxes	408,383	905,000	905,000	818,500	(86,500)	-9.56%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	387,376	253,081	253,081	322,204	69,123	27.31%
Fee/Rate	31,283,171	31,569,571	31,920,601	31,394,534	(526,067)	-1.65%
Other Revenue	5,353,901	5,175,875	5,270,875	4,866,846	(404,029)	-7.67%
Operating Transfers In	0	0	0	0	0	0.00%
Fund Balance/Net Assets	(2,021,164)	9,371,872	9,371,872	10,283,733	911,861	9.73%
General Fund Allocation/Net County Cost	21,904,461	26,578,367	27,591,873	26,437,107	(1,154,766)	-4.19%
Total	57,316,128	73,853,766	75,313,302	74,122,924	(1,190,378)	-1.58%
Budgeted Staffing*	508	525	528	529	1	0.19%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



HUMAN SERVICES

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	488,776,822	545,553,560	560,230,874	577,035,867	16,804,993	3.00%
Operating Expenses	919,979,970	1,046,548,783	1,147,605,094	1,095,128,884	(52,476,210)	-4.57%
Capital Expenditures	3,230,975	7,703,403	8,557,586	8,634,472	76,886	0.90%
Reimbursements	(41,971,345)	(47,199,027)	(54,802,550)	(49,675,803)	5,126,747	-9.35%
Contingencies	0	96,115,822	85,984,228	92,173,189	6,188,961	7.20%
Subtotal	1,370,016,422	1,648,722,541	1,747,575,232	1,723,296,609	(24,278,623)	-1.39%
Operating Transfers Out	47,495,463	48,420,351	51,388,503	61,451,622	10,063,119	19.58%
Total	1,417,511,885	1,697,142,892	1,798,963,735	1,784,748,231	(14,215,504)	-0.79%
Sources						
Taxes	32,262	33,944	33,944	39,636	5,692	16.77%
1991 Realignment	156,374,225	165,333,733	175,011,565	186,194,550	11,182,985	6.39%
2011 Realignment	185,008,961	201,130,818	205,813,660	204,797,968	(1,015,692)	-0.49%
State and Federal Aid	886,816,019	978,145,124	992,137,111	1,042,644,124	50,507,013	5.09%
Fee/Rate	81,877,250	107,722,804	178,573,795	119,459,478	(59,114,317)	-33.10%
Other Revenue	47,901,347	37,491,597	38,335,761	37,799,774	(535,987)	-1.40%
Operating Transfers In	12,282,198	12,602,787	12,759,637	19,408,207	6,648,570	52.11%
Fund Balance/Net Assets	(19,876,666)	121,283,999	121,283,999	102,920,855	(18,363,144)	-15.14%
General Fund Allocation/Net County Cost	67,096,289	73,398,086	75,014,263	71,483,639	(3,530,624)	-4.71%
Total	1,417,511,885	1,697,142,892	1,798,963,735	1,784,748,231	(14,215,504)	-0.79%
Budgeted Staffing*	7,242	7,459	7,714	7,815	101	1.31%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



LAW AND JUSTICE

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	574,247,341	609,756,351	634,827,204	630,790,609	(4,036,595)	-0.64%
Operating Expenses	235,803,391	245,378,100	260,016,184	253,437,331	(6,578,853)	-2.53%
Capital Expenditures	8,092,370	15,029,200	13,507,784	15,218,594	1,710,810	12.67%
Reimbursements	(66,934,462)	(62,804,030)	(63,140,058)	(60,511,478)	2,628,580	-4.16%
Contingencies	0	20,009,807	22,044,935	21,749,486	(295,449)	-1.34%
Subtotal	751,208,640	827,369,428	867,256,049	860,684,542	(6,571,507)	-0.76%
Operating Transfers Out	7,854,065	10,874,266	19,747,129	13,836,694	(5,910,435)	-29.93%
Total	759,062,705	838,243,694	887,003,178	874,521,236	(12,481,942)	-1.41%
Sources						
Taxes	144,469,067	146,700,000	147,843,867	156,000,000	8,156,133	5.52%
1991 Realignment	2,700,630	2,700,630	2,700,630	2,700,630	0	0.00%
2011 Realignment	78,235,515	96,791,817	114,282,818	99,807,112	(14,475,706)	-12.67%
State and Federal Aid	71,251,358	69,715,013	76,487,403	58,814,026	(17,673,377)	-23.11%
Fee/Rate	146,012,185	151,852,781	151,756,638	155,685,663	3,929,025	2.59%
Other Revenue	15,112,875	13,627,872	13,632,872	11,011,155	(2,621,717)	-19.23%
Operating Transfers In	619,333	857,376	1,549,001	234,293	(1,314,708)	-84.87%
Fund Balance/Net Assets	(3,771,092)	40,313,774	40,313,774	41,300,655	986,881	2.45%
General Fund Allocation/Net County Cost	304,432,834	315,684,431	338,436,175	348,967,702	10,531,527	3.11%
Total	759,062,705	838,243,694	887,003,178	874,521,236	(12,481,942)	-1.41%
Budgeted Staffing*	5,471	5,540	5,603	5,606	3	0.05%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



OPERATIONS AND COMMUNITY SERVICES

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	81,402,247	89,260,360	89,732,782	89,938,410	205,628	0.23%
Operating Expenses	273,987,259	291,772,953	299,622,661	297,861,516	(1,761,145)	-0.59%
Capital Expenditures	6,043,305	13,463,169	18,417,841	18,696,896	279,055	1.52%
Reimbursements	(74,125,724)	(88,180,050)	(91,316,878)	(92,560,208)	(1,243,330)	1.36%
Contingencies	0	54,444,626	56,099,904	52,456,367	(3,643,537)	-6.49%
Subtotal	287,307,087	360,761,058	372,556,310	366,392,981	(6,163,329)	-1.65%
Operating Transfers Out	44,867,465	23,513,242	24,580,801	14,186,111	(10,394,690)	-42.29%
Total	332,174,552	384,274,300	397,137,111	380,579,092	(16,558,019)	-4.17%
Sources						
Taxes	20,310,980	19,328,456	19,328,456	19,919,519	591,063	3.06%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	59,905,947	82,510,649	86,192,033	65,311,329	(20,880,704)	-24.23%
Fee/Rate	108,254,756	121,650,532	123,061,686	117,421,366	(5,640,320)	-4.58%
Other Revenue	21,246,324	11,985,095	17,239,174	9,788,751	(7,450,423)	-43.22%
Operating Transfers In	46,299,386	23,871,217	24,527,008	17,383,740	(7,143,268)	-29.12%
Fund Balance/Net Assets	42,853,154	79,964,942	79,964,942	104,670,959	24,706,017	30.90%
General Fund Allocation/Net County Cost	33,304,005	44,963,409	46,823,812	46,083,428	(740,384)	-1.58%
Total	332,174,552	384,274,300	397,137,111	380,579,092	(16,558,019)	-4.17%
Budgeted Staffing*	1,406	1,403	1,411	1,409	(2)	-0.14%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



BOARD GOVERNED COUNTY SERVICE AREAS

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	9,334,265	11,091,241	11,130,109	12,150,791	1,020,682	9.17%
Operating Expenses	22,399,095	26,144,402	28,424,267	28,628,776	204,509	0.72%
Capital Expenditures	3,902,845	28,084,156	39,965,355	26,988,676	(12,976,679)	-32.47%
Reimbursements	(9,220,726)	(7,835,283)	(9,737,426)	(13,240,350)	(3,502,924)	35.97%
Contingencies	0	47,620,753	42,569,515	53,566,934	10,997,419	25.83%
Subtotal	26,415,479	105,105,269	112,351,820	108,094,827	(4,256,993)	-3.79%
Operating Transfers Out	8,324,916	18,608,273	21,797,209	12,671,468	(9,125,741)	-41.87%
Total	34,740,395	123,713,542	134,149,029	120,766,295	(13,382,734)	-9.98%
Sources						
Taxes	7,544,791	7,116,050	7,116,050	7,030,541	(85,509)	-1.20%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	437,310	3,521,568	5,581,568	726,131	(4,855,437)	-86.99%
Fee/Rate	17,209,840	21,738,510	20,814,367	21,698,226	883,859	4.25%
Other Revenue	3,417,870	2,585,330	7,596,094	6,980,833	(615,261)	-8.10%
Operating Transfers In	8,723,818	21,546,732	25,835,598	11,612,318	(14,223,280)	-55.05%
Fund Balance/Net Assets	(2,593,234)	67,205,352	67,205,352	72,718,246	5,512,894	8.20%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
Total	34,740,395	123,713,542	134,149,029	120,766,295	(13,382,734)	-9.98%
Budgeted Staffing*	203	185	185	187	2	1.08%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



FIRE PROTECTION DISTRICT

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	86,644,072	99,410,237	101,001,789	106,368,700	5,366,911	5.31%
Operating Expenses	38,721,714	42,113,300	45,525,341	41,722,460	(3,802,881)	-8.35%
Capital Expenditures	4,692,996	30,127,730	30,550,300	7,437,209	(23,113,091)	-75.66%
Reimbursements	(15,988,150)	(16,535,234)	(17,426,940)	(13,621,340)	3,805,600	-21.84%
Contingencies	0	17,883,451	17,855,478	46,503,900	28,648,422	160.45%
Subtotal	114,070,632	172,999,484	177,505,968	188,410,929	10,904,961	6.14%
Operating Transfers Out	2,720,525	6,583,413	9,484,307	8,243,300	(1,241,007)	-13.08%
Total	116,791,157	179,582,897	186,990,275	196,654,229	9,663,954	5.17%
Sources						
Taxes	34,240,901	33,399,288	34,275,682	35,887,694	1,612,012	4.70%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	9,179,605	8,113,169	11,538,274	6,142,058	(5,396,216)	-46.77%
Fee/Rate	61,154,564	65,160,381	65,702,318	69,795,129	4,092,811	6.23%
Other Revenue	3,517,536	941,947	1,095,326	1,278,159	182,833	16.69%
Operating Transfers In	19,237,602	22,700,664	25,111,227	24,932,019	(179,208)	-0.71%
Fund Balance/Net Assets	(10,539,051)	49,267,448	49,267,448	58,619,170	9,351,722	18.98%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
Total	116,791,157	179,582,897	186,990,275	196,654,229	9,663,954	5.17%
Budgeted Staffing*	994	865	871	895	24	2.76%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



FLOOD CONTROL DISTRICT

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	13,393,032	14,307,908	14,433,951	15,310,224	876,273	6.07%
Operating Expenses	42,800,922	74,380,366	74,342,631	83,836,809	9,494,178	12.77%
Capital Expenditures	785,942	3,622,700	3,850,780	4,960,000	1,109,220	28.81%
Reimbursements	(13,588,422)	(13,195,874)	(13,195,874)	(13,923,600)	(727,726)	5.51%
Contingencies	0	63,810,050	63,810,050	47,432,516	(16,377,534)	-25.67%
Subtotal	43,391,474	142,925,150	143,241,538	137,615,949	(5,625,589)	-3.93%
Operating Transfers Out	8,911,024	12,316,679	13,150,313	19,375,984	6,225,671	47.34%
Total	52,302,498	155,241,829	156,391,851	156,991,933	600,082	0.38%
Sources						
Taxes	38,785,707	40,215,500	40,215,500	40,608,100	392,600	0.98%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	3,967,641	4,308,811	4,428,199	4,078,555	(349,644)	-7.90%
Fee/Rate	3,885,894	3,324,043	3,324,043	2,367,600	(956,443)	-28.77%
Other Revenue	22,889,339	12,305,491	12,502,491	2,563,128	(9,939,363)	-79.50%
Operating Transfers In	10,211,024	13,616,679	14,450,313	20,650,984	6,200,671	42.91%
Fund Balance/Net Assets	(27,437,107)	81,471,305	81,471,305	86,723,566	5,252,261	6.45%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
Total	52,302,498	155,241,829	156,391,851	156,991,933	600,082	0.38%
Budgeted Staffing*	158	146	150	155	5	3.33%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



OTHER AGENCIES

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	3,153,996	3,189,981	3,189,981	3,261,018	71,037	2.23%
Operating Expenses	5,066,159	6,274,557	6,721,117	6,188,923	(532,194)	-7.92%
Capital Expenditures	356,290	0	52,000	66,000	14,000	26.92%
Reimbursements	0	0	0	0	0	0.00%
Contingencies	0	2,407,648	2,044,575	2,256,156	211,581	10.35%
Subtotal	8,576,445	11,872,186	12,007,673	11,772,097	(235,576)	-1.96%
Operating Transfers Out	0	975,000	1,481,112	1,009,125	(471,987)	-31.87%
Total	8,576,445	12,847,186	13,488,785	12,781,222	(707,563)	-5.25%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	5,854,001	6,710,883	7,179,522	6,898,869	(280,653)	-3.91%
Fee/Rate	2,676,858	2,668,206	2,668,206	2,537,232	(130,974)	-4.91%
Other Revenue	279,895	35,890	35,890	23,293	(12,597)	-35.10%
Operating Transfers In	287,530	1,085,000	1,257,960	1,052,386	(205,574)	-16.34%
Fund Balance/Net Assets	(521,839)	2,347,207	2,347,207	2,269,442	(77,765)	-3.31%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
Total	8,576,445	12,847,186	13,488,785	12,781,222	(707,563)	-5.25%
Budgeted Staffing*	45	40	40	46	6	15.00%

*2012-13 Budgeted Staffing reflects the Final Budget amounts, as actuals for staffing vary throughout the fiscal year.



CAPITAL IMPROVEMENT PROGRAM

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	0	0	0	0	0	0.00%
Operating Expenses	9,744,763	112,504	1,412,121	361,907	(1,050,214)	-74.37%
Capital Expenditures	86,269,147	174,686,629	201,952,211	204,172,687	2,220,476	1.10%
Reimbursements	0	0	(6,934,089)	(10,985,465)	(4,051,376)	58.43%
Contingencies	0	0	0	0	0	0.00%
Subtotal	96,013,910	174,799,133	196,430,243	193,549,129	(2,881,114)	-1.47%
Operating Transfers Out	20,839,799	3,302,765	1,098,729	960,013	(138,716)	-12.63%
Total	116,853,709	178,101,898	197,528,972	194,509,142	(3,019,830)	-1.53%
Sources						
Taxes	0	0	0	0	0	0.00%
1991 Realignment	0	0	0	0	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	16,324,760	24,092,460	25,942,277	4,318,837	(21,623,440)	-83.35%
Fee/Rate	106,292	62,186	487,186	6,499	(480,687)	-98.67%
Other Revenue	369,766	4,114,068	5,581,928	4,100,000	(1,481,928)	-26.55%
Operating Transfers In	66,990,068	78,079,322	93,763,720	53,600,880	(40,162,840)	-42.83%
Fund Balance/Net Assets	33,062,823	71,753,862	71,753,861	132,482,926	60,729,065	84.64%
General Fund Allocation/Net County Cost	0	0	0	0	0	0.00%
Total	116,853,709	178,101,898	197,528,972	194,509,142	(3,019,830)	-1.53%



OTHER - FUNDING

	Fiscal Year 2012-13 Actual Amount	Fiscal Year 2013-14 Adopted Budget	Fiscal Year 2013-14 Final Budget	Fiscal Year 2014-15 Adopted Budget	Change From Prior Year	Percent Change From Prior Year
Requirements						
Staffing Expenses	0	0	0	0	0	0.00%
Operating Expenses	14,175,359	8,925,768	12,721,526	9,232,353	(3,489,173)	-27.43%
Capital Expenditures	0	11,500,000	11,500,000	11,500,000	0	0.00%
Reimbursements	0	0	0	0	0	0.00%
Contingencies	0	213,255,817	39,299,649	79,015,889	39,716,240	101.06%
Subtotal	14,175,359	233,681,585	63,521,175	99,748,242	36,227,067	57.03%
Operating Transfers Out	81,661,951	122,058,522	174,266,440	81,142,720	(93,123,720)	-53.44%
Contributions to Reserves	0	12,668,192	133,256,914	48,227,450		
Total	95,837,310	368,408,299	371,044,529	229,118,412	(141,926,117)	-38.25%
Sources						
Taxes	466,895,205	445,382,478	447,922,948	473,339,637	25,416,689	5.67%
1991 Realignment	1,799,000	1,799,000	1,799,000	1,799,000	0	0.00%
2011 Realignment	0	0	0	0	0	0.00%
State and Federal Aid	4,327,116	3,077,399	3,077,399	1,927,482	(1,149,917)	-37.37%
Fee/Rate	70,536,413	73,870,278	71,981,138	76,234,479	4,253,341	5.91%
Other Revenue	115,748,994	27,620,748	27,284,456	28,905,000	1,620,544	5.94%
Operating Transfers In	51,132,768	39,527,688	31,827,688	32,959,432	1,131,744	3.56%
Fund Balance/Net Assets	(5,354,145)	67,113,262	105,301,630	49,521,357	(55,780,273)	-52.97%
General Fund Unreserved Fund Balance	(127,631,763)	194,412,332	194,412,332	110,316,025	(84,096,307)	-43.26%
Use of Reserves	0	35,918,789	35,918,789	5,636,537	(30,282,252)	-84.31%
General Fund Allocation/Net County Cost	(481,616,278)	(520,313,675)	(548,480,851)	(551,520,537)	(3,039,686)	0.55%
Total	95,837,310	368,408,299	371,044,529	229,118,412	(141,926,117)	-38.25%



PROJECTED CHANGES IN BUDGETARY FUND BALANCE – GOVERNMENTAL FUNDS

	General Fund	Restricted General Fund	Special Revenue Funds	Capital Project Funds	Permanent Fund
2014-15 Beginning Budgetary Fund Balance	110,316,025	267,210,614	448,464,065	150,948,085	1,610,065
Add:					
Revenues	2,527,851,108	516,249,924	557,796,369	12,378,981	10,000
Other Financing Sources	26,800,000	6,159,432	64,451,318	54,634,717	
Use of Reserves	5,636,537	-			
Total Available Financing	2,670,603,670	789,619,970	1,070,711,752	217,961,783	1,620,065
Less:					
Expenditures	2,505,542,047	507,175,752	702,644,416	215,529,290	
Other Financing Uses	62,394,294	18,748,410	74,391,260	1,368,251	8,000
Increase in Reserves	48,227,450				
Total Requirements	2,616,163,791	525,924,162	777,035,676	216,897,541	8,000
2014-15 Projected Ending Budgetary Fund Balance	54,439,879	263,695,808	293,676,076	1,064,242	1,612,065

General Fund

For the General Fund, budgetary fund balance is expected to decrease by \$55.9 million. This is due primarily to a net change in Reserves of \$42.6 million. This increase primarily includes contributions of \$15.1 to the labor reserve, \$7.9 million to the earned leave reserve, \$9.0 million for Transportation projects, and \$12.2 million for various capital improvement projects.

Restricted General Fund

The restricted General Fund includes the 1991 and 2011 Realignment funds, the Proposition 172 Fund and the Automated Systems Development fund. Fund balance in the Restricted General Fund is expected to decrease slightly by \$3.5 million.

For the Realignment funds, anticipated revenue exceeds departmental usage by \$8.3 million. Realignment expenditure levels, budgeted based on requirements with adjustments for recent program changes, continue to be monitored closely as revenues to pay these expenses are directly dependent on the health of the economy.

For the Automated Systems Development Fund, the budget appropriates the entire fund balance of \$11.9 million. 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 2014-15 ending fund balance of \$293.7 million is the contingency appropriation. Therefore, overall fund balances in the special revenue funds are anticipated to decrease by \$154.8 million from a beginning budgetary fund balance of \$448.5 million. Fund balance at the end of this fiscal year will be carried over to the 2015-16 budget.

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

- **Flood Control District** anticipates a \$38.2 million reduction in fund balance due to expenditures related to large construction contracts.
- **Public Works Transportation** anticipates a \$36.6 million reduction in fund balance to fund a variety of road related projects for 2014-15.
- **Community Development and Housing** anticipates a decrease in fund balance of \$23.0 million to fund Community Development programs.
- **Sheriff/Coroner/Public Administrator** anticipates a \$17.2 million reduction in fund balance due to planned operating, fixed asset, and capital expenditures.
- **Fire Protection District** budgets a \$12.1 million reduction related to the appropriation of fund balance in the Capital Replacement set-asides to make funds available for planned and future capital needs.
- **Behavioral Health – Mental Health Services Act (MHSA)** budget unit projects a \$5.8 million decrease in fund balance primarily due to an increase in staffing expenses for programs proposed through the Mental Health Services Act Community Program Planning Process for 2014-15.

Capital Project Funds

Capital project funds normally appropriate the entire fund balance each year by project; therefore, the projected ending fund balance is a nominal \$1.1 million. Historically, amounts budgeted in capital projects funds each year are greater than the amounts 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.

Permanent Fund

Permanent funds account for legally restricted resources provided in trust in which the earnings but not the principal can be used to support the primary governments programs.

Special Districts Department permanent fund accounts for an endowment for the North Etiwanda Preserve. Fund balance is anticipated to increase slightly as planned needs are less than anticipated interest revenue.



COUNTY OF SAN BERNARDINO

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
Family Support Realignment	AAK 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 - Chino Airport Commercial Hangars	RCI APT
Airports - Chino Airport Incentive Fund	RCO APT
Assessor/Recorder/County Clerk - Electronic Recording	SIW REC
Assessor/Recorder/County Clerk - Recorder Records	SIX REC
Assessor/Recorder/County Clerk - Social Security Number Truncation	SST REC
Assessor/Recorder/County Clerk - Systems Development	SDW REC
Assessor/Recorder/County Clerk - Vital Records	SDX REC
Auditor-Controller/Treasurer/Tax Collector - Redemption Restitution Maintenance	SDQ TTX
Behavioral Health - Block Grant Carryover Program	SDH MLH
Behavioral Health - Court Alcohol and Drug Program	SDI MLH
Behavioral Health - Driving Under the Influence Programs	SDC MLH



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	SAU ECD
Community Development and Housing	SAV ECD
Community Development and Housing	SBA ECD
Community Development and Housing	SBD ECD
Community Development and Housing	SBE ECD
Community Development and Housing	SBQ ECD
Community Development and Housing	SBR ECD
Community Development and Housing	SBW ECD
Community Development and Housing	SBZ ECD
Community Development and Housing	SCS ECD
Community Development and Housing	SDJ ECD
Community Development and Housing	SDK ECD
Community Development and Housing	SDR ECD
Community Development and Housing	SIH ECD
Community Development and Housing	SIL ECD
Community Development and Housing	SIO ECD
Community Development and Housing	SIR ECD
County Library	SAP CLB
County Trial Courts - Alternate Dispute Resolution	SEF CAO
County Trial Courts - Courthouse Seismic Surcharge	RSE CAO
County Trial Courts - Registration Fees	RMX IDC
District Attorney - Auto Insurance Fraud Prosecution	RIP DAT
District Attorney - Federal Asset Forfeitures	SDN DAT
District Attorney - Real Estate Fraud Prosecution	REB DAT
District Attorney - Specialized Prosecutions	SBI DAT
District Attorney - State Asset Forfeitures	SBH DAT
District Attorney - Vehicle Fees - Auto Theft	SDM DAT
District Attorney - Workers' Compensation Insurance Fraud Prosecution	ROB DAT
Economic Development - Housing Successor	MPW 644
Economic Development - Housing Successor	SPE RDA
Economic Development - Housing Successor	SPH RDA
Economic Development - Housing Successor	SPL CED
Economic Development - Housing Successor	SPM MIS
Economic Development - San Bernardino Valley Enterprise Zone	SYZ EDF
Economic Development - Housing Successor	CPW RDA
Finance and Administration - Disaster Recovery Fund	SFH CAO
Flood Control Administration	RFY 097
Flood Control Administration	RFZ 097
Flood Control - Local Area Drainage Plans	RLC 099
Flood Control - Local Area Drainage Plans	RLD 099
Flood Control - Local Area Drainage Plans	RLF 099
Flood Control - Local Area Drainage Plans	RLG 099
Flood Control - Local Area Drainage Plans	RLJ 099
Flood Control - Zone 1	RFA 091
Flood Control - Zone 1	RFB 091
Flood Control - Zone 2	RFF 092
Flood Control - Zone 3	RFL 093
Flood Control - Zone 3	RFM 093
Flood Control - Zone 4	RFQ 094
Flood Control - Zone 5	RFT 095
Flood Control - Zone 6	RFV 096



Special Revenue Funds

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
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 - 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



Special Revenue Funds

Public Works - Transportation - Road Operations	SVM TRA
Public Works - Transportation - Road Operations	SXI TRA
Real Estate Services - Chino Agricultural Preserve	SIF INQ
Regional Parks - Calico Ghost Town Marketing Services	SPS CCR
Regional Parks - County Trails System	RTS CCP
Regional Parks - San Manuel Amphitheater	SGH CAO
Regional Parks - Off-Highway Vehicle License Fee	SBY AMS
Regional Parks - Park Maintenance/Development	SPR CCR
Regional Parks - Amphitheater Improvements at Glen Helen	SGR RGP
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
Arrowhead Regional Medical Center - Capital Improvements	CJE CIP
Arrowhead Regional Medical Center - Capital Improvements	CJZ CIP

Enterprise Funds

Airports - Apple Valley Airport - Operations (CSA 60)	EBJ 400
Airports - Apple Valley Airport - Capital Improvement (CSA 60)	RAI 400
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
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 - Garage	IFM FLT
Fleet Management - Garage - Earned Leave	IDJ FLT
Flood Control Administration	ICA 097
Information Services - Computer Operations	IAJ ISD
Information Services - Telecommunication Services	IAM ISD
Information Services - Application Development	IPD 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 - Insurance Programs	IAX RMG
Risk Management - Insurance Programs	IBB RMG
Risk Management - Insurance Programs	IBC RMG
Risk Management - Insurance Programs	IBD RMG
Risk Management - Insurance Programs	IBF RMG
Risk Management - Insurance Programs	IBG RMG
Risk Management - Insurance Programs	IBH RMG
Risk Management - Insurance Programs	IBI RMG
Risk Management - Insurance Programs	IBK RMG
Risk Management - Insurance Programs	IBL RMG
Risk Management - Insurance Programs	IBM RMG
Risk Management - Operations	IBP RMG



SPECIAL DISTRICTS DEPARTMENT**Capital Improvement Funds**

CSA 70 TV-4 Wonder Valley	CAL 332
CSA 70	CEA 360
CSA70 Countywide - Snowdrop Road	CLO 105
CSA 40 Elephant Mountain	CLY 300
CSA 70 D-1 Lake Arrowhead Dam	CSY 130
CSA 20 Joshua Tree	CEW 200
CSA 20 Joshua Tree	CFU 200
CSA 56 Wrightwood	CDW 380
CSA 20 Joshua Tree	CQB 200
CSA 69 Lake Arrowhead	CFB 445
CSA 70 R-36 Pan Springs	CLV 541
CSA 59 Deer Lodge Park	CMS 395
CSA 70 R-33 Big Bear City	CNS 537
CSA 70 R-5 Sugarloaf	CPG 240
CSA 70 R-2 Twin Peaks	CPS 225
CSA 70 Imp. Zone R-39	CWF 527
CSA 70 R-42 Windy Pass	CWR 559

Enterprise Funds

CSA70-DB2 Big Bear	EIB 570
CSA 42 Oro Grande (EAP)	EAP 310
CSA 53 B Fawnskin (EBA)	EBA 365
CSA 64 Spring Valley Lake (EBM)	EBM 420
CSA 70 BL Bloomington	EAR 333
CSA 70 GH Glen Helen (ELH)	ELH 306
CSA 70 S-3 Lytle Creek (ECP)	ECP 305
CSA 70 S-7 Lenwood (ECR)	ECR 315
CSA 70 SP-2 High Country (EFA)	EFA 490
CSA 79 Green Valley Lake (EFP)	EFP 485
CSA 82 Searles Valley (EFY)	EFY 495
CSA 42 Oro Grande (EAS)	EAS 310
CSA 64 Spring Valley Lake (ECB)	ECB 420
CSA 70 CG Cedar Glen (ELL)	ELL 563
CSA 70 F Morongo Valley (EBY)	EBY 135
CSA 70 J Oak Hills (ECA)	ECA 165
CSA 70 W-1 Goat Mountain (ECS)	ECS 345
CSA 70 W-3 Hacienda (ECY)	ECY 350
CSA 70 W-4 Pioneertown (EDD)	EDD 360
CSA 70 HL Havasu Lake	EJA 487
CSA 70 S-3 Lytle Creek	CCU 305
CSA 70 GH Glen Helen	CVX 306
CSA 70 GH Glen Helen	CXL 306
CSA 53B Fawnskin	EAI 365
CSA 53B Fawnskin	EBB 365
CSA 82 Searles Valley	EFF 495
CSA 42 Oro Grande	EKA 310
CSA 79 Green Valley Lake	ENF 485
CSA 82 Searles Valley	CJN 495
CSA 64 Spring Valley Lake	EBL 420



Enterprise Funds

CSA 70 J Oak Hills	CCN 165
CSA 70 W-1 Landers	CCW 345
CSA 64 Spring Valley Lake	CEK 420
CSA 70 J Oak Hills	CJU 165
CSA 70 W-4 Pioneertown	CQP 360
CSA 70 J Oak Hills	CQR 165
CSA 70 J Oak Hills	CQS 165
CSA 64 Spring Valley Lake	CSJ 420
CSA 42 Oro Grande	EAV 310
CSA 64 Spring Valley Lake	EDB 420
CSA 64 Spring Valley Lake	EDC 420
CSA 70 W-3 Hacienda	EJQ 350
CSA 42 Oro Grande	ELR 310
CSA 70 J Oak Hills	CAM 165
CSA 70 CG Cedar Glen	CRD 563
CSA 70 CG Cedar Glen	CRL 563
CSA 70 W-4 Pioneertown	END 360
CSA 42 Oro Grande Capital Replacement Reserve	EAW 310
CSA 42 Oro Grande Capital Expansion Reserve	EAZ 310
CSA 53 B Fawnskin Capital Replacement Reserve	EAE 365
CSA 53 B Fawnskin Capital Expansion Reserve	EAK 365
CSA 64 Spring Valley Lake Capital Replacement Reserve	EBR 420
CSA 64 Spring Valley Lake Capital Expansion Reserve	EBU 420
CSA 70 GH Glen Helen Capital Replacement Reserve	ELI 306
CSA 70 S-3 Lytle Creek Capital Replacement Reserve	ECM 305
CSA 70 S-3 Lytle Creek Capital Expansion Reserve	EFN 305
CSA 70 SP-2 High Country Capital Replacement Reserve	EFU 490
CSA 70 SP-2 High Country Capital Expansion Reserve	EFX 490
CSA 70 SP-7 Lenwood Capital Replacement Reserve	ECZ 315
CSA 70 SP-7 Lenwood Capital Expansion Reserve	ECU 315
CSA 79 Green Valley Lake Capital Replacement Reserve	EFS 485
CSA 79 Green Valley Lake Capital Expansion Reserve	EJS 485
CSA 82 Searles Valley Capital Replacement Reserve	EIG 495
CSA 82 Searles Valley Capital Expansion Reserve	EGB 495
CSA 42 Oro Grande Capital Replacement Reserve	EAX 310
CSA 42 Oro Grande Capital Expansion Reserve	EAT 310
CSA 64 Spring Valley Lake Capital Replacement Reserve	EIV 420
CSA 64 Spring Valley Lake Capital Expansion Reserve	EBT 420
CSA 70 CG Cedar Glen Capital Replacement Reserve	ELO 563
CSA 70 CG Cedar Glen Capital Expansion Reserve	ELN 563
CSA 70 F Morongo Valley Capital Replacement Reserve	EIO 135
CSA 70 F Morongo Valley Capital Expansion Reserve	EBX 135
CSA 70 J Oak Hills Capital Replacement Reserve	EFO 165
CSA 70 J Oak Hills Capital Expansion Reserve	EFG 165
CSA 70 J Oak Hills Rate Stabilization Fund	EFZ 165
CSA 70 W-1 Goat Mountain Capital Replacement Reserve	EFQ 345
CSA 70 W-1 Goat Mountain Capital Expansion Reserve	EDY 345
CSA 70 W-3 Hacienda Capital Replacement Reserve	EFT 350
CSA 70 W-3 Hacienda Capital Expansion Reserve	ECW 350
CSA 70 W-4 Pioneertown Capital Replacement Reserve	EFW 360



Permanent Fund	
CSA 70 North Etiwanda Trust Reserve	VFG 547

Special Revenue Funds	
CFD 2006-1 Lytle Creek-Db	CXI 306
CSA70-EV-1 East Valley	SFC 103
CSA40 Elephant Mtn	SIS 300
CSA70 Countywide	SKV 105
CSA70-D1 Lk Arrowhead	SLA 130
CSA70-DB1 Bloomington	SLB 131
CSA70-TV-2 Morongo Valley	SLD 330
CSA70-TV-5 Mesa	SLE 331
CSA70-TV-4 Wonder Valley	SLF 332
CSA120 N. Etiwanda(VFG)	SOH 547
CSA70 P14 Mentone	RCZ 497
CSA70 P10-Mentone	RGT 208
CSA70 P16-Eagle Crest	RWZ 565
CSA20-Joshua Tree	SGD 200
CSA29 Lucerne Valley	SGG 245
CSA42-Oro Grande	SIV 310
CSA56-Wrightwood	SKD 380
CSA63-Oak Glen/Yucaipa	SKM 415
CSA70 P12-Montclair	SLL 132
CSA70 W Hinkley	SLT 335
CSA70 P13 El Rancho Verde	SLU 204
CSA70 P 8-Fontana	SMK 214
CSA 70 P-18 Randall Crossing Fontana	SMQ 217
CSA 70 P-19 Gregory Crossing Bloom	SMR 218
CSA 70 P-20 Mulberry Heights	SMT 219
CSA82 Searles Valley	SOZ 495
CSA70 P 6 El Mirage	SYP 212
CSA70 M Wonder Valley	SYR 205
CSA18 Cedar Pines	SFY 190
CSA59 Deer Lodge Park	SKJ 395
CSA68 Valley of the Moon	SKP 440
CSA69 Lk Arrowhead	SKS 445
CSA70 G Wrightwood	SLG 155
CSA70 M Wonder Valley	SLP 180
CSA70 PRD G1	SLK 155
CSA70 R-12 Baldwin Lk	SOA 270
CSA70 R-13 Lk Arrowhead N	SOE 275
CSA70 R-15 Landers	SOG 280
CSA70 R-16 Running Springs	SOJ 285
CSA70 R-19 Copper Mtn	SNA 470
CSA70 R-2 Twin Peaks	SMA 225
CSA70 R-20 Flamingo Heights	SNS 410
CSA70 R-21 Mountain View	SNM 480
CSA70 R-22 Twin Peaks	SOB 543
CSA70 R-23 Mile High Park	RCA 531
CSA70 R-25 Lucerne Valley	SOC 544
CSA70 R-26 Yucca Mesa	SOD 542
CSA70 R-29 Yucca Mesa	RCB 532



Special Revenue Funds

CSA70 R-3 Erwin Lk.	SMD 230
CSA70 R-30 Verdemont	RCC 533
CSA70 R-31 Lytle Creek	RCE 534
CSA70 R-33 Big Bear City	RCN 537
CSA70 R-34 Big Bear Rd.	RCM 538
CSA70 R-35 Cedar Glen	RCQ 539
CSA70 R-36 Pan Springs	RCR 541
CSA70 R-39 Highland Estates-Phelan	RCK 527
CSA70 R-4 Cedar Glen	SMG 235
CSA70 R-40 Upper N. Bay Lk Arrowhead	RGW 553
CSA70 R-41 Quail Summit	RGY 557
CSA70 R-42 Windy Pass	RHL 559
CSA70 R-44 Saw Pit Canyon	SYT 562
CSA70 R-45 Erwin Lake	SMO 564
CSA70 R-46 S. Fairway Dr.	SYX 566
CSA70 R-47 Rocky Point	RIS 567
CSA70 R-5 Sugarloaf	SMP 240
CSA70 R-7 Lk Arrowhead	SMS 465
CSA70 R-8 Riverside Terrace	SMY 255
CSA70 R-9 Rim Forest	SNG 260
CSA79 R-1 Green Valley Lk	RCP 485
CSA 30 Red Mountain (SGJ)	SGJ 250
CSA 53 A Big Bear (SJP)	SJP 365
CSA 54 Crest Forest (SJV)	SJV 370
CSA 70 EV-1 Citrus Plaza (SQW)	SQW 103
CSA 70 GH Glen Helen (RWX)	RWX 306
CSA 70 SL-2 Chino (SQX)	SQX 577
CSA 70 SL-3 Mentone (SQZ)	SQZ 578
CSA 70 SL-4 Bloomington (SMC)	SMC 202
CSA 70 SL-5 Muscoy (SMJ)	SMJ 210
CSA 73 Arrowbear Lake (SOP)	SOP 460
CSA SL-1 Countywide (SQV)	SQV 575
CSA 70 Termination Benefits Reserve	SKW 105
CSA 70 General Reserve	SKU 105
CSA 70 General Reserve	CAN 105
CSA 70 CSA Loan Fund	SKI 105

BLOOMINGTON RECREATION AND PARK

Special Revenue Funds

Bloomington Park	SSD 625
CSA 70 P-17 Bloomington	SML 216

Capital Improvement Funds

Bloomington Park	CAQ 625
Bloomington Park	CNJ 625



BIG BEAR RECREATION AND PARK**Special Revenue Funds**

Big Bear Park	SSA 620
Big Bear Alpine Zoo	SSF 620

Capital Improvement Funds

Big Bear Park	CSZ 620
Big Bear Alpine Zoo	CRR 620

FIRE PROTECTION DISTRICT**Capital Improvement Funds**

SBCFPD - Fire Training Tower	CRE 106
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Special Revenue Funds

Administration	FPD 106
Mountain Regional Service Zone	FMZ 600
North Desert Regional Service Zone	FNZ 590
South Desert Regional Service Zone	FSZ 610
Valley Regional Service Zone	FVZ 580
Community Facilities District 2002-2	SFE 106
Hazardous Materials	FHZ 107
Homeland Security Grant Program	SME 108
Household Hazardous Waste	FHH 107
Office of Emergency Services	FES 108
Termination Benefits Set-Asides	FTR 106
SBCFPD - General	FAR 106
Mountain Regional Service Zone - General	FMR 600
North Desert Regional Service Zone - General	FNR 590
South Desert Regional Service Zone - General	FSR 610
Valley Regional Service Zone - General	FVR 580
Hazmat - General	FHR 107
Hazmat (CUPA Statewide Penalties) - General	FKE 107
Hazmat (CUPA Admin Penalties) - General	FKF 107
Hazmat (Statewide Tank Penalties) - General	FKT 107

OTHER AGENCIES**Capital Improvement Funds**

In Home Supportive Services Public Authority	RHH 498
Economic Development Corporation	SFI 499
County Industrial Development Authority	SPG 510
Inland Counties Emergency Medical Agency	SMI ICM



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 74: In 2013-2014, the state approved AB 74 which made several statutory changes to the CalWORKS and CalFRESH program. Those changes include the establishment of a family stabilization component effective January 1, 2014 to assist CalWORKS recipients who are experiencing an identified situation or crisis that is destabilizing their family and interferes with their participation in the welfare-to-work activities and services.

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 233: The Lockyer – Isenberg Trial Court Funding Act of 1997 went into effect January 1, 1998 and fundamentally changed how the trial courts are funded by transferring primary responsibility for funding the courts to the state, including sole responsibility for funding future growth in court operations costs.

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.

AB 1805: Effective July 1, 2007, Assembly Bill 1805 preserved county authority to charge booking fees under Government Code Section 29550 et seq; and created a new statutory structure whereby counties - subject to an appropriation by the state – receive funding directly in local detention facility revenue accounts. Under this alternative to booking fees, revenues received are to be used exclusively for the purpose of operation, renovation, remodeling or constructing local detention facilities and related equipment.

AB 3000: Effective September 2002, Assembly Bill 3000 Court Surcharge Guideline, prioritized the distribution of criminal case installment payments of fines and penalties.

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.

CalFresh: The CalFresh Program, federally known as the Supplemental Nutritional Assistance Program, is a Federally funded program that helps low-income people buy the food they need for good health. The CalFresh program helps to improve the health and well-being of qualified households and individuals by providing them a means to meet their nutritional needs.

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.

Dispute Resolution Programs Act of 1986: Authorizes the local establishment and funding of dispute resolution programs as an alternative to more formal court proceedings.

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 1B: As approved by the voters in the November 2006 general elections, Proposition 1B enacts the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 to authorize \$19.925 billion of state general obligation bonds for transportation infrastructure improvements.

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 63: On November 2, 2004, voters passed Proposition 63, which established a state personal income tax surcharge of one percent on the portion of taxpayers' annual taxable income that exceeds \$1 million. The proposition was enacted into law as the Mental Health Services Act (MHSA) effective January 1, 2005. The overall purpose and intent is "to reduce the long term adverse impact on individuals, families, and state and local budgets resulting from untreated serious mental illness to insure that all funds are expended in the most cost effective manner and to ensure accountability to taxpayers and to the public".

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 limited use budgets – Prop 172, 1991 Realignment, 2011 Realignment and Automated Systems Development. 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. Automated Systems Development is funding that is set aside for the purpose of developing, upgrading, and/or replacing the County's Financial Accounting System (FAS), a core information technology system; and for other future developments.

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.

SB 163: Wraparound Services Program is an intensive, community-based and family centered process designed to allow children with serious behavior and/or emotional difficulties to remain in their community at the lowest level of care possible instead of being placed in a group home setting. This bill allows counties to accumulate savings realized from a wraparound program and requires that the savings be reinvested in a Child Welfare Services program.

SB 676: Effective July 1, 2010 this California Senate Bill increased the maximum fee collected from indigent defendants from \$25 to \$50.

SB 920: Medi-Cal Program – which is administered by the State Department of Health Care Services for qualified low-income persons to receive health care services. The program is, in part, governed and funded by federal Medicaid Program provisions.

SB 1246: Implemented in 1980, is a fee on issued marriage licenses targeted “for the purpose of aiding victims of domestic violence by providing them a place to escape from the destructive environment in an undisclosed and secured location.” To qualify for these funds, an agency must provide services to victims of domestic violence and their children that include shelter on a 24-hour, seven days a week basis, a 24-hour crisis line, temporary housing and food facilities, psychological support and peer counseling, referrals to existing services in the community, a drop-in center to assist victims who have not yet made the decision to leave their homes, arrangements for school age children to continue their education during their stay at the shelter, emergency transportation to the shelter, and arrangements for assistance from local law enforcement where appropriate.

SB 1732: Trial Court Facilities Act of 2002, requires the transfer of responsibility for funding and operation of trial court facilities from the counties to the State of California.

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.



Three Strikes Reform Act: Passed by the California voters in November 2012, this initiative redefined the parameters leading to mandatory 25-year to life sentences for previously twice convicted felons.

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
AAA: Area Agency of Aging
AABs: Assessment Appeals Boards
AB: Assembly Bill
ACF: Administration for Children and Families
ACIP: Airport Capital Improvement Program
ACC: Animal Care and Control
ACS: American College of Surgeons
ACT: Animal Cruelty Task
ADA: Americans with Disabilities Act
ADC: Adelanto Detention Center
ADP: State Department of Alcohol and Drug Programs
ADS: Alcohol and Drug Services
AFDC: Aid to Families with Dependent Children
AFIS: Automated Fingerprint Identification System
AJCC: Americas Job Centers of California
ALS: Advanced Life Support
AMS: Agenda Management System
AOC: Administrative Office of the Courts
AOPA: Aircraft Owners and Pilots Association
APS: Adult Protective Services
AQMD: Air Quality Management District
ARC: Assessor-Recorder-Clerk
ARMC: Arrowhead Regional Medical Center
ARRA: American Recovery and Reinvestment Act
ASB: Administrative Services Bureau
ASVAB: Armed Services Vocational Aptitude Battery
ATC: Aid to Adoptive Children
ATC: Auditor-Controller/Treasurer/Tax Collector
BAM: Business Applications Manager
BBARWA: Big Bear Area Regional Wastewater Agency
BCCs: Boards, Commissions, and Committees
BG: Board Governed
BH: Behavioral Health
BLM: Bureau of Land Management
BLS: Basic Life Support
BMI: Body Mass Index
BMX: Bicycle Motorcross
BOS: Board of Supervisors
BRT: Business Resource Team
BZPP: Buffer Zone Protection Program
CAD: Computer Aided Design
CAD: Computer Aided Dispatch
CAEZ: California Enterprise Zone Association
CAFM: Computer Aided Facilities Management
CAFR: Comprehensive Annual Financial Report
Cal EMA: California Emergency Management Agency

CAL MMET: California Multi-Jurisdictional Methamphetamine Enforcement Team
CALTRANS: California Department of Transportation
CalWORKs: California Work Opportunities and Responsibilities to Kids
CAO: County Administrative Office
CA-PREP: California Personal Responsibility Education Program
CARE: Coordinated Asthma Referral Education
CAS: Cash Assistance for Immigrants
CASE: Coalition Against Sexual Exploitation
CBO: Community Based Organization
CBP: Customs and Border Protection
CCB: Community Corrections Bureau
CCH: Cardiac Care Hospitals
CCS: California Children’s Services
CDA: California Department of Aging
CDBG: Community Development Block Grant
CDBG–R: Community Development Block Grant, Economic Stimulus Funds (also ARRA)
CDC: Centers for Disease Control
CDC: Central Detention Center
CDCR: California Department of Corrections and Rehabilitation
CDFA: California Department of Food and Agriculture
CDH: Community Development and Housing
CDPH: California Department of Public Health
CEC: California Emergency Commission
Cedar Glen: Cedar Glen Disaster Recovery Project Area
CEHW: Center for Employee Health and Wellness
CEO: Chief Executive Officer
CEQA: California Environmental Quality Act
CERS: California Electronic Reporting System
CERT: Community Emergency Response Team
CeRTNA: California e-Recording Transaction Network Authority Network Authority
CFCO: Community First Choice Options
CFD: Community Facilities District
CFS: Children and Family Services
CGC: County Government Center
CGRP: Cucamonga-Guasti Regional Park
CHCF: California Healthcare Foundation
CHIP: Community Health Improvement Program
CI/KR: Critical Infrastructure and Key Resource
CIP: Capital Improvement Program
CIU: Criminal Intelligence Unit
CLUP: Comprehensive Land Use Plan



CMP: Congestion Management Program	DRDP-R: Desired Results Developmental Profile-Revised
CMRS: County's Maintained Road System	DRM: Department of Risk Management
CMS: Center for Medicare & Medicaid Services	DSH: Disproportionate Share Hospital
CMSP: County Medical Services Program	DSRIP: Delivery System Reform Incentive Plan
CNET: Children's Network	DUI: Driving Under the Influence
CNI: California Necessities Index	DUILA: Drug Use is Life Abuse
COB: Clerk of the Board	DVD: Digital Video Discs
CoIDA: San Bernardino County Industrial Development Authority	EAP: Employee Assistance Program
COLA: Cost of Living Adjustment	ECD: Economic and Community Development
CONFIRE: Consolidated Fire Agencies	ED: Department of Economic Development
COP: Certificates of Participation	EDA: Economic Development Agency
COPPS: Community Oriented Policing and Problem Solving	EDATE: Election, Deadline, Assignment and Task Engine
COPS: Citizens' Option for Public Safety	EDD: California Employment Development Department
CoRDA: County of San Bernardino Redevelopment Agency	EDU: Equivalent Dwelling Units
County Fire: San Bernardino County Fire Protection District	EEO: Equal Employment Office
COWCAP: Countywide Cost Allocation Plan	EFC: Extended Foster Care
CPOC: Chief Probation Officers of California	EFT: Electronic Funds Transfer
CPR: Cardiopulmonary resuscitation	EHaP: Employee Health and Productivity Program
CPU: Central Processing Unit	EIA: Excess Insurance Authority
CRI: Cities Readiness Initiative	EIR: Environmental Impact Report
CRM: Community Relationship Management	EKG: Electro Cardio Graph
CSA: County Service Area	EMACS: Employee Management and Compensation System
CSAC: California State Association of Counties	EMF: Environmental Mitigation Fund
CSC: Customer Service Center	EMPG: Emergency Management Performance Grant
CSU: Customer Service Unit	EMS: Emergency Medical Services
CTC: Contract Transaction Charge	EMSA: Emergency Medical Services Authority
CUPA: Certified Unified Program Agency	EOC: Emergency Operations Center
CWA: County Wide Area	ePro: Electronic Procurement
CWS: Child Welfare Services	EPSDT: Early and Periodic Screening, Diagnosis and Treatment
DA: District Attorney	ERAF: Educational Revenue Augmentation Fund
DAAS: Department of Aging and Adult Services	ERC: Employment Resource Center
DBH: Department of Behavioral Health	ERRP: Early Retiree Reimbursement Program
DCB: Detention Corrections Bureau	ESDC: Environmental Science Day Camp
DCSS: Department of Child Support Services	ESG: Emergency Solutions Grant
DHCS: State Department of Health Care Services	EVOC: Emergency Vehicle Operations Center
DJJ: Department of Juvenile Justice	F2F: Family-to-Family
DMH: State Department of Mental Health	FAA: Federal Aviation Administration
DMV: Department of Motor Vehicles	FAR: Sheriff/Fire Air Rescue
DNA: Deoxyribonucleic Acid	FAS: Financial Accounting System
DOJ: Department of Justice	FAST: Flood Area Safety Taskforce
DOL: Department of Labor	FCC: Federal Communications Commission
DPH: Department of Public Health	FCSP: Family Caregiver Support Program
DPW: Department of Public Works	FEMA: Federal Emergency Management Agency
DRC: Day Reporting Center	FFH: Foster Family Home
DRDP-PS: Desired Results Developmental Profile Preschool	



FGR: Cash Aid for All other Families
FHWA: Federal Highway Administration
FLJC: Foothill Law and Justice Center
FLSA: Fair Labor Standards Act
FMAP: Federal Medical Assistance Percentage
FMD: Facilities Management Division
FMIS: Fleet Management Information System
FML: Family Medical Leave
FMLA: Family Medical Leave Act
FNS: Food and Nutrition Services
FPACT: Family Planning, Access, Care, and Treatment
FPD: Fire Protection District
FRA: Frequency Reconfiguration Agreement
FSP: Food Stamp Participation
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GED: General Equivalency Diploma
GEMT: Ground Emergency Medical Transport
GFOA: Government Finance Officers Association
GHRC: Glen Helen Regional Center
GHRP: Glen Helen Regional Park
GIS: Geographic Information System
GME: Graduate Medical Education
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
HAZMAT: Hazardous Materials
HAZMF: Hazmat Certificate
HAZUS: Hazmat Full Urban Search and Rescue Partial Certificates
HBP: Highway Bridge Program
HCF: Hundred Cubic Feet
HDDC: High Desert Detention Center
HDGC: High Desert Government Center
HDJDAC: High Desert Juvenile Detention and Assessment Center
HEAP: Home Energy Assistance Program
HELP: Health Education Liason Program
HFAP: Health Care Facilities Accreditation Program
HHW: Household Hazardous Waste
HICAP: Health Insurance Counseling and Advocacy Program
HIDTA: High Intensity Drug Trafficking Area
HOME: HOME Investment Partnership Act Grant

H.O.P.E.: Homeless Outreach and Proactive Enforcement
HPRP: Housing Preservation and Rapid Re-housing Program
HR: Human Resources
HRP: Home Rehabilitation Program
HS: Human Services
HSGP: Homeland Security Grant Program
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
IEUW: Inland Empire United Way
IGT: Intergovernmental Transfers
IHSS: In-Home Supportive Services
IHSSPA: In Home Supportive Services Public Authority
ILP: Independent Living Program
IMLS: Institute of Museum and Library Services
IP: Internet Protocol
IRNET: Inland Regional Narcotics Enforcement Team
ISD: Information Services Department
ISF: Internal Service Fund
IT: Information Technology
ITSD: Information Technology and Support Division
IVDA: Inland Valley Development Agency
IWMS: Integrated Workplace Management System
JDAC: Juvenile Detention and Assessment Center
JIMS: Jail Informaiton Management System
JJCPA: Juvenile Justice Crime Prevention Act
JOCS: Job Order Contract System
JPA: Joint Powers Agreement
JPA: Joint Powers Authority
JPF: Juvenile Probation Funding
JTGC: Joshua Tree Government Center
Kin-Gap: Kinship Guardianship Assistance Program
kWh: Kilowatt Hour
LACSD: Lake Arrowhead Community Services District
LAD: Leasing and Acquisition Division
LAFCO: Local Agency Formation Commission
LED: Light-emitting diode
LEED: Leadership in Energy and Environmental Design
LEINC: Law Enforcement Intelligence Network Center
LET: Let's End Truancy
LFGES: Landfill Gas Extraction System
LGRP: Lake Gregory Regional Park
LIFT: Low-Income First-Time Mothers
LIHP: Low Income Health Plan
LLUMC: Loma Linda University Medical Center
LQG: Large Quantity Generator



MAA: Medi-Cal Administrative Activities	PAS: Performance Assessment System
MAC: Municipal Advisory Council	PAT: Probation Apprehension Team
MCAC: Major Crimes Against Children	PATH: Project for Assistance in Transition from Homelessness
MCLE: Minimum Continuing Legal Education	PBX: Private Branch Exchange
MDAQMD: Mojave Desert Air Quality Management District	PC: Penal Code
MDCs: Mobile Data Computers	PCE: Perchloroethylene
MDT: Multi-Disciplinary Team	PCF: Paid Call Firefighter
MHM!: My Health Matters!	PCI: Pavement Condition Index
MHSA: Mental Health Services Act	PCO: Probation Corrections Officer
MHz: Megahertz	PD: Public Defender
MIPPA: Medicare Improvements for Patients and Providers Act	PEI/TREP: Prevention and Early Intervention/Transportation Reimbursement Escort Program
MMA: Multi-Media Services	PEPRA: Public Employee's Pension Reform Act
MOE: Maintenance of Effort	PERC: Performance, Education and Resource Center
MOU: Memorandum of Understanding	PFA: Planning Funding Agreement
MRI: Magnetic Resonance Imaging	PG: Programmed Maintenance
MSA: Master Settlement Agreement	PH: Public Health
MSSP: Multipurpose Senior Services Program	PHER: Public Health Emergency Response
N/A: Not Applicable	PID: Program Integrity Division
NACCHO: National Association of County and City Health Officials	PIMS: Property Information Management System
NACo: National Association of Counties	PIN: Personal Identification Number
NATE: North American Technician Excellence	PL: Public Law
NBAA: National Business Aviation Association	PLF: State Public Library Fund
NEPA: National Environmental Policy Act	PLH: Public Lands Highway
NHoR: New Hall of Records	PM: Preventative Maintenance
NIP: Neighborhood Initiative Program	PM: Programmed Maintenance
NISG: Neighborhood Initiative Special Grant	PO: Probation Officer
NPDES: National Pollutant Discharge Elimination System	POS: Point of Sale
NPM: Non-Participating Manufacturers	POST: Peace Officers Standards of Training
NRCS: National Resources Conservation Service	PREA: Prison Rape Elimination Act
NSP: Neighborhood Stabilization Program	PRD: Permanent Road Division
OA: Operational Area	Prop: Proposition
OAA: Older Americans Act	PRV: Pressure Reducing Valve
OCE: Office of Compliance and Ethics	PSART: Perinatal Screening, Assessment, Referral and Treatment
OES: Office of Emergency Services	PSD: Preschool Services Department
OFM: Office of Fire Marshal	PSE: Public Service Employee
OHV: Off-Highway Vehicle	PSIC: Public Safety Interoperable Communications
OM&M: Operations Maintenance and Monitoring	PSOC: Public Safety Operations Center
OMB: Ombudsman	PSSF: Promoting Safe and Stable Families
OPF: Official Personnel File	QSS: Quality Supportive Services
ORG: Organization	R&P: Recreation and Park
OSHA: Occupational Safety and Health Administration	RCRA: Resource Conservation & Recovery Act
PA: Public Authority	RDA: Redevelopment Agency
PACE: Pro Active Code Enforcement Program	RECPG: Renewable Energy and Conservation Element for the County Federal Plan
PACE: Process Approach to Case Excellence	



RESD: Real Estate Services Department
RFP: Request for Proposal
RGP: Rescue Group Partners
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
RSWD: Running Springs Water District
RZH: Roberti-Z'Berg-Harris
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
SBCFPD: San Bernardino County Fire Protection District
SBCL: San Bernardino County Library
SBCM: San Bernardino County Museum
SBIAA: San Bernardino International Airport Authority
SBPEA: San Bernardino Public Employees' Association
SBVEZ: San Bernardino Valley Enterprise Zone
SCAAP: State Criminal Alien and Assistance Program
SCADA: Supervisory Control and Data Acquisition
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
SSB: Special Services Bureau
SSI/SSP: Supplemental Security Income/State Supplementary Payment
SSI: Social Security Income
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
SUV: Sport Utility Vehicle
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 Making
TENS: Telephonic Emergency Notification System
TFS: Team Foundation Services
THPP: Transitional Housing Program-Plus
TIC: Thermal Imaging Camera
TLICP: Targeted Low Income Children's Program
TOP: Training Online Program
TOT: Transient Occupancy Tax
TRANS: Tax Revenue Anticipation Notes
TURN: Tobacco Use Reduction Now
U.S. Postal: United States Postal
UDEL: Uniform District Election Law
UHF: Ultra High Frequency
ULEV: Ultra Low Emission Vehicle
UPP: Cash Aid for 2 Parent Families
UPS: Uninterruptible Power Supply
USARF: Urban Search and Rescue Full Certificate
USARP: Urban Search and Rescue Partial Certificate
USDA: United States Department of Agriculture
USFS: United States Forest Service
USPS: United States Postal Services
UTL: Utilities
VA: Veterans Affairs
VEAP: Veteran Employment Assistance Program
VHF: Very High Frequency
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 2015	

Fund Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	Fund Balance Available June 30, 2014	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	377,526,639	5,636,537	2,342,394,819	2,725,557,995	2,677,330,545	48,227,450	2,725,557,995
Special Revenue Funds	276,134,117	0	388,287,187	664,421,304	664,421,304	0	664,421,304
Capital Project Funds	142,623,559	0	62,045,216	204,668,775	204,668,775	0	204,668,775
Total All Funds	796,284,315	5,636,537	2,792,727,222	3,594,648,074	3,546,420,624	48,227,450	3,594,648,074



State Controller Schedules **Schedule 2**
County Budget Act

County of San Bernardino
Governmental Funds Summary
Fiscal Year 2015

Fund Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	Fund Balance Available June 30, 2014	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	110,316,025	5,636,537	2,554,651,108	2,670,603,670	2,622,376,220	48,227,450	2,670,603,670
Restricted General Fund	267,210,614		(212,256,289)	54,954,325	54,954,325		54,954,325
Total General Fund	377,526,639	5,636,537	2,342,394,819	2,725,557,995	2,677,330,545	48,227,450	2,725,557,995
Special Revenue Funds							
Agricultural, Weights & Measures - California Grazing Fees	143,135		2,500	145,635	145,635		145,635
Airports - Special Aviation	3,120,208		3,036,030	6,156,238	6,156,238		6,156,238
Assessor - Recording Fees	8,894,183		3,779,200	12,673,383	12,673,383		12,673,383
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	1,389,550		288,500	1,678,050	1,678,050		1,678,050
Behavioral Health - Block Grant Carryover	7,316,418		10,801,188	18,117,606	18,117,606		18,117,606
Behavioral Health - Driving Under the Influence Programs	435,335		208,221	643,556	643,556		643,556
Behavioral Health - Mental Health Services Act	60,619,852		122,010,783	182,630,635	182,630,635		182,630,635
Census 2010	16		0	16	16		16
Community Development and Housing	23,013,371		17,670,090	40,683,461	40,683,461		40,683,461
County Library	6,240,597		13,975,283	20,215,880	20,215,880		20,215,880
County Trial Courts - Alternate Dispute Resolution Program	97,244		456,600	553,844	553,844		553,844
County Trial Courts - Court Alcohol and Drug Program	1,735,524		419,713	2,155,237	2,155,237		2,155,237
County Trial Courts - Courthouse Seismic Surcharge	39		1,655,820	1,655,859	1,655,859		1,655,859
County Trial Courts - Registration Fees	163,557		2,935	166,492	166,492		166,492
District Attorney Special Projects	4,455,979		5,721,012	10,176,991	10,176,991		10,176,991
Finance and Administration - Disaster Recovery Fund	22,287		6,556	28,843	28,843		28,843
Human Resources - Commuter Services	850,141		722,450	1,572,591	1,572,591		1,572,591
Human Resources - Employee Benefits and Services	890,501		3,350,235	4,240,736	4,240,736		4,240,736
Human Services - Domestic Violence/Child Abuse Surcharges	559,409		426,000	985,409	985,409		985,409
Human Services - Marriage License Fees Surcharge	267,039		350,000	617,039	617,039		617,039
Human Services - Wraparound Reinvestment Fund	7,710,232		6,035,000	13,745,232	13,745,232		13,745,232
Local Law Enforcement Block Grant	3,401,081		909,953	4,311,034	4,311,034		4,311,034
Master Settlement Agreement	21,449,512		17,508,893	38,958,405	38,958,405		38,958,405
Preschool Services	(77,191)		49,087,131	49,009,940	49,009,940		49,009,940
Probation - Asset Forfeiture	64,597		185	64,782	64,782		64,782
Probation - Criminal Recidivism SB 678	4,914,385		1,746,777	6,661,162	6,661,162		6,661,162
Probation - Juvenile Justice Grant Program	4,884,845		5,861,917	10,746,762	10,746,762		10,746,762
Probation - Juvenile Re-Entry Program AB 1628	345,951		110,000	455,951	455,951		455,951
Public Health - Bio-Terrorism Preparedness	1,611		1,953,502	1,955,113	1,955,113		1,955,113
Public Health - Tobacco Use Reduction Now	27,362		180,402	207,764	207,764		207,764
Public Health - Vector Control Assessments	2,877,756		1,734,110	4,611,866	4,611,866		4,611,866
Public Health - Vital Statistics State Fees	824,444		132,970	957,414	957,414		957,414
Public Works - Special Transportation	34,049,035		10,208,908	44,257,943	44,257,943		44,257,943
Public Works - Surveyor - Survey Monument Preservation	113,401		62,000	175,401	175,401		175,401
Public Works - Transportation - Road Operations	33,122,623		65,841,517	98,964,140	98,964,140		98,964,140
Real Estate Services - Chino Agricultural Preserve	15,676,849		587,617	16,264,466	16,264,466		16,264,466
Regional Parks - Calico Ghost Town Marketing Services	303,128		384,600	687,728	687,728		687,728
Regional Parks - County Trail System	759,660		585,000	1,344,660	1,344,660		1,344,660
Regional Parks - Off-Highway Vehicle License Fees	1,400,239		305,000	1,705,239	1,705,239		1,705,239
Regional Parks - Park Maintenance and Development	757,592		342,040	1,099,632	1,099,632		1,099,632
Regional Parks - Proposition 40 Projects	1		(1)	0	0		0
Regional Parks - San Manuel Amphitheater	47,290		1,401,600	1,448,890	1,448,890		1,448,890
Regional Parks - San Manuel Amphitheater Improvements	525,669		26,200	551,869	551,869		551,869
Sheriff's Special Projects	22,972,977		16,335,089	39,308,066	39,308,066		39,308,066
Special Districts - Fish and Game Commission	3,168		4,700	7,868	7,868		7,868
Workforce Development	(236,485)		22,058,961	21,822,476	21,822,476		21,822,476
Total Special Revenue Funds	276,134,117	0	388,287,187	664,421,304	664,421,304	0	664,421,304
Capital Project Funds							
Capital Improvements Fund	132,482,926		62,026,216	194,509,142	194,509,142		194,509,142
Redevelopment Agency (Housing Successor)	10,140,633		19,000	10,159,633	10,159,633		10,159,633
Total Capital Project Funds	142,623,559	0	62,045,216	204,668,775	204,668,775	0	204,668,775
Total Governmental Funds	796,284,315	5,636,537	2,792,727,222	3,594,648,074	3,546,420,624	48,227,450	3,594,648,074



State Controller Schedules County Budget Act							Schedule 3
County of San Bernardino Fund Balance - Governmental Funds Fiscal Year 2015							
Fund Name 1	Total Fund Balance June 30, 2014 2	Less: Obligated Fund Balances			Fund Balances Available (GAAP Basis) June 30, 2014 6	Minus GASB 31 Adjustment 7	Fund Balances Available (Budgetary Basis) June 30, 2014 8
		Encumbrances 3	Nonspendable, Restricted and Committed 4	Assigned 5			
General Fund							
General Fund	441,222,568	(28,261,567)	(301,780,800)	(555,445)	110,624,756	(308,731)	110,316,025
Restricted General Fund	267,289,334	(69,385)	0	0	267,219,949	(9,335)	267,210,614
Total General Fund	708,511,902	(28,330,952)	(301,780,800)	(555,445)	377,844,705	(318,066)	377,526,639
Special Revenue Funds							
Agricultural, Weights & Measures - California Grazing Fees	143,135	0	0	0	143,135	0	143,135
Airports - Special Aviation	3,803,336	(681,867)	0	0	3,121,469	(1,261)	3,120,208
Assessor - Recording Fees	10,575,627	(1,679,818)	0	0	8,895,809	(1,626)	8,894,183
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	1,389,942	0	0	0	1,389,942	(392)	1,389,550
Behavioral Health - Block Grant Carryover	7,318,755	0	0	0	7,318,755	(2,337)	7,316,418
Behavioral Health - Driving Under the Influence Programs	435,502	0	0	0	435,502	(167)	435,335
Behavioral Health - Mental Health Services Act	92,985,367	(10,177,956)	(22,152,363)	0	60,655,048	(35,196)	60,619,852
Census 2010	16	0	0	0	16	0	16
Community Development and Housing	25,343,519	(458,581)	(1,863,329)	0	23,021,609	(8,238)	23,013,371
County Library	6,305,486	(55,914)	0	(8,975)	6,240,597	0	6,240,597
County Trial Courts - Alternate Dispute Resolution Program	97,299	0	0	0	97,299	(55)	97,244
County Trial Courts - Court Alcohol and Drug Program	1,736,053	0	0	0	1,736,053	(529)	1,735,524
County Trial Courts - Courthouse Seismic Surcharge	56	0	0	0	56	(17)	39
County Trial Courts - Registration Fees	163,612	0	0	0	163,612	(55)	163,557
District Attorney Special Projects	4,457,256	0	0	0	4,457,256	(1,277)	4,455,979
Finance and Administration - Disaster Recovery Fund	23,135	0	0	0	23,135	(848)	22,287
Human Resources - Commuter Services	850,394	0	0	0	850,394	(253)	850,141
Human Resources - Employee Benefits and Services	890,827	0	0	0	890,827	(326)	890,501
Human Services - Domestic Violence/Child Abuse Surcharges	559,740	0	0	0	559,740	(331)	559,409
Human Services - Marriage License Fees Surcharge	267,039	0	0	0	267,039	0	267,039
Human Services - Wraparound Reinvestment Fund	7,735,656	(21,946)	0	0	7,713,710	(3,478)	7,710,232
Local Law Enforcement Block Grant	3,402,583	0	0	0	3,402,583	(1,502)	3,401,081
Master Settlement Agreement	21,457,319	0	0	0	21,457,319	(7,807)	21,449,512
Preschool Services	12,136	(79,457)	0	(9,500)	(76,821)	(370)	(77,191)
Probation - Asset Forfeiture	64,619	0	0	0	64,619	(22)	64,597
Probation - Criminal Recidivism SB 678	4,915,624	0	0	0	4,915,624	(1,239)	4,914,385
Probation - Juvenile Justice Grant Program	4,886,406	0	0	0	4,886,406	(1,561)	4,884,845
Probation - Juvenile Re-Entry Program AB 1628	345,951	0	0	0	345,951	0	345,951
Public Health - Bio-Terrorism Preparedness	1,782	0	0	0	1,782	(171)	1,611
Public Health - Tobacco Use Reduction Now	27,376	0	0	0	27,376	(14)	27,362
Public Health - Vector Control Assessments	2,878,718	0	0	0	2,878,718	(962)	2,877,756
Public Health - Vital Statistics State Fees	824,740	0	0	0	824,740	(296)	824,444
Public Works - Special Transportation	34,981,920	(922,281)	0	0	34,059,639	(10,604)	34,049,035
Public Works - Surveyor - Survey Monument Preservation	113,401	0	0	0	113,401	0	113,401
Public Works - Transportation - Road Operations	43,265,739	(9,955,671)	(172,650)	(2,500)	33,134,918	(12,295)	33,122,623
Real Estate Services - Chino Agricultural Preserve	15,692,650	(11,994)	0	0	15,680,656	(3,807)	15,676,849
Regional Parks - Calico Ghost Town Marketing Services	306,239	(3,000)	0	0	303,239	(111)	303,128
Regional Parks - County Trail System	770,249	(10,300)	0	0	759,949	(289)	759,660
Regional Parks - Off-Highway Vehicle License Fees	1,400,800	0	0	0	1,400,800	(561)	1,400,239
Regional Parks - Park Maintenance and Development	758,589	(690)	0	0	757,899	(307)	757,592
Regional Parks - Proposition 40 Projects	1	0	0	0	1	0	1
Regional Parks - San Manuel Amphitheater	47,636	0	0	0	47,636	(346)	47,290
Regional Parks - San Manuel Amphitheater Improvements	525,858	0	0	0	525,858	(189)	525,669
Sheriff's Special Projects	23,777,623	(789,680)	0	(6,000)	22,981,943	(8,966)	22,972,977
Special Districts - Fish and Game Commission	3,168	0	0	0	3,168	0	3,168
Workforce Development	(79,957)	(155,084)	0	(1,000)	(236,041)	(444)	(236,485)
Total Special Revenue Funds	325,462,922	(25,004,239)	(24,188,342)	(27,975)	276,242,366	(108,249)	276,134,117
Capital Project Funds							
Capital Improvements Fund	137,272,306	(4,789,066)	0	0	132,483,240	(314)	132,482,926
Redevelopment Agency (Housing Successor)	10,188,851	(44,520)	0	0	10,144,331	(3,698)	10,140,633
Total Capital Project Funds	147,461,157	(4,833,586)	0	0	142,627,571	(4,012)	142,623,559
Total Governmental Funds	1,181,435,981	(58,168,777)	(325,969,142)	(583,420)	796,714,642	(430,327)	796,284,315



State Controller Schedules County Budget Act						Schedule 4
County of San Bernardino Obligated Fund Balances - By Governmental Funds Fiscal Year 2015						
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2014	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7

General Fund

General Fund

General Reserves	82,440,902					82,440,902
Restricted - Teeter	12,392,430					12,392,430
Nonspendable - Prepaid Items	1,761,037					1,761,037
Nonspendable - Loans Receivable	11,136,867					11,136,867
Nonspendable - Land Held For Resale	548,622					548,622
Nonspendable - Inventory	1,138,418					1,138,418
Committed - Restitution	1,545,025					1,545,025
Committed - New 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 - New Financial Accounting System	13,000,000					13,000,000
Committed - Permit Systems Upgrade	2,000,000			2,160,902	2,160,902	4,160,902
Committed - Glen Helen Grade Separation	5,328,000	5,328,000	5,328,000			0
Committed - Worker's Compensation Rebate	16,742,096					16,742,096
Committed - West Valley Detention Center	7,000,000					7,000,000
Committed - Land Use Services General Plan	5,400,000	308,537	308,537			5,091,463
Committed - Rim Forest Drainage	5,900,000					5,900,000
Committed - Glen Helen Rehabilitation Center	22,500,000					22,500,000
Committed - Adelanto Detention Center	9,969,361					9,969,361
Committed - RDA Overpayment	3,800,000					3,800,000
Committed - Building Acquisition and Retrofit	4,000,000					4,000,000
Committed - Animal Shelter	10,000,000					10,000,000
Committed - Cal Fresh Waiver Discontinuance	5,000,000					5,000,000
Committed - 303 Building Upgrades	4,000,000					4,000,000
Committed - DA Rancho Court Remodel	0			1,570,000	1,570,000	1,570,000
Committed - Public Defender Court Remodel	0			600,000	600,000	600,000
Committed - Sheriff Building	0			5,000,000	5,000,000	5,000,000
Committed - Lake Gregory Dam	0			5,000,000	5,000,000	5,000,000
Committed - Glen Helen Parkway Bridge	0			1,844,651	1,844,651	1,844,651
Committed - Rock Springs Bridge	0			2,107,000	2,107,000	2,107,000
Committed - National Trails Highway	0			5,000,000	5,000,000	5,000,000
Committed - Labor	0			15,100,000	15,100,000	15,100,000
Committed - Asset Replacement	0			1,899,098	1,899,098	1,899,098
Committed - Future Retirement Rate	8,500,000					8,500,000
Committed - Earned Leave	2,000,000			7,945,799	7,945,799	9,945,799
Committed - CSA Revolving Loan	10,603,137					10,603,137
Assigned - Revolving Funds	398,000					398,000
Assigned - Imprest Cash	120,010					120,010
Assigned - Change Funds	37,435					37,435
Total General Fund	302,336,245	5,636,537	5,636,537	48,227,450	48,227,450	344,927,158



State Controller Schedules County Budget Act						Schedule 4
County of San Bernardino Obligated Fund Balances - By Governmental Funds Fiscal Year 2015						
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2014	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
Special Revenue Funds						
<u>County Library</u>						
Assigned - Imprest Cash	2,500					2,500
Assigned - Change Funds	6,475					6,475
<u>Community Development and Housing</u>						
Restricted - Land Held For Resale	1,863,329					1,863,329
<u>Preschool Services</u>						
Assigned - Imprest Cash	9,500					9,500
<u>Behavioral Health - Mental Services Health Act</u>						
Committed - General Purpose	22,152,363					22,152,363
<u>Sheriff's Special Projects</u>						
Assigned - Imprest Cash	1,000					1,000
Assigned - Revolving Funds	5,000					5,000
<u>Public Works - Transportation - Road Operations</u>						
Nonspendable - Inventory	172,650					172,650
Assigned - Imprest Cash	2,500					2,500
<u>Workforce Development</u>						
Assigned - Imprest Cash	1,000					1,000
Total Special Revenue Funds	24,216,317	0	0	0	0	24,216,317
Total Governmental Funds	326,552,562	5,636,537	5,636,537	48,227,450	48,227,450	369,143,475



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 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Source

Taxes	629,643,673	663,068,686	647,759,353	647,759,353
Licenses, Permits and Franchises	21,962,660	24,385,358	22,864,218	22,864,218
Fines, Forfeitures and Penalties	11,751,541	10,024,581	8,881,104	8,881,104
Revenue from Use of Money and Property	45,861,305	37,086,835	37,245,184	37,245,184
Intergovernmental Revenues	1,544,984,671	1,663,090,074	1,568,138,850	1,488,644,563
Charges for Current Services	364,941,314	463,918,251	411,370,279	411,251,804
Other Revenues	111,279,010	68,743,602	62,194,115	62,194,115
Other Financing Sources	210,762,324	134,268,192	115,882,737	113,886,881
Total Summarization by Source	2,941,186,497	3,064,585,580	2,874,335,840	2,792,727,222



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 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund				
General Fund	2,404,886,740	2,506,723,515	2,550,882,638	2,554,651,108
Restricted General Fund	48,864,606	72,570,948	(160,057,123)	(212,256,289)
Agricultural, Weights & Measures - California Grazing Fees	2,876	2,718	2,500	2,500
Airports - Special Aviation	4,013,243	2,444,223	3,036,030	3,036,030
Assessor - Recording Fees	4,620,906	3,679,677	3,779,200	3,779,200
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	236,887	179,045	288,500	288,500
Behavioral Health - Block Grant Carryover	11,182,796	8,457,654	10,801,188	10,801,188
Behavioral Health - Driving Under the Influence Programs	230,098	214,624	208,221	208,221
Behavioral Health - Mental Health Services Act	94,571,216	95,737,015	122,010,783	122,010,783
Census 2010	17	0	0	0
Community Development and Housing	23,834,352	14,605,147	17,670,090	17,670,090
County Library	16,353,636	16,276,288	13,975,283	13,975,283
County Trial Courts - Alternate Dispute Resolution Program	497,367	417,865	456,600	456,600
County Trial Courts - Court Alcohol and Drug Program	433,997	445,873	419,713	419,713
County Trial Courts - Courthouse Seismic Surcharge	2,142,876	1,818,625	1,655,859	1,655,820
County Trial Courts - Registration Fees	4,691	3,606	2,935	2,935
District Attorney Special Projects	7,445,877	5,907,531	5,721,012	5,721,012
Economic Development - San Bernardino Valley Enterprise Zone	(137)	(0)	0	0
Finance and Administration - Disaster Recovery Fund	10,446	7,973	6,556	6,556
Human Resources - Commuter Services	698,134	670,942	722,450	722,450
Human Resources - Employee Benefits and Services	2,663,935	3,074,970	3,350,235	3,350,235
Human Services - Domestic Violence/Child Abuse	438,724	446,263	426,000	426,000
Human Services - Marriage License Fees Surcharge	339,151	365,942	350,000	350,000
Human Services - Wraparound Reinvestment Fund	6,071,418	7,310,709	6,035,000	6,035,000
Local Law Enforcement Block Grant	952,469	799,706	909,953	909,953
Master Settlement Agreement	27,322,460	17,994,676	17,508,893	17,508,893
Preschool Services	46,761,324	45,682,189	49,087,131	49,087,131
Probation - Asset Forfeiture	286	208	185	185
Probation - Criminal Recidivism SB 678	2,479,099	3,523,711	1,746,777	1,746,777
Probation - Juvenile Justice Grant Program	5,299,319	6,556,973	5,861,917	5,861,917
Probation - Juvenile Re-Entry Program AB1628	98,269	144,310	110,000	110,000
Public Health - Bio-Terrorism Preparedness	1,972,427	2,299,649	1,953,502	1,953,502
Public Health - Tobacco Use Reduction Now	217,895	142,034	180,402	180,402
Public Health - Vector Control Assessments	1,696,347	1,717,926	1,734,110	1,734,110
Public Health - Vital Statistics State Fees	127,725	146,243	132,970	132,970
Public Works - Special Transportation	9,833,021	15,024,941	10,208,843	10,208,908
Public Works - Surveyor - Survey Monument Preservation	60,120	64,760	62,000	62,000
Public Works - Transportation - Road Operations	74,552,590	82,210,963	71,322,399	65,841,517
Real Estate Services - Chino Agricultural Preserve	601,734	6,879,007	587,617	587,617
Regional Parks - Calico Ghost Town Marketing Services	502,398	421,911	384,600	384,600
Regional Parks - County Trail System	33,490	269,754	585,000	585,000
Regional Parks - Off-Highway Vehicle License Fees	249,630	247,046	305,000	305,000
Regional Parks - Park Maintenance and Development	773,960	204,874	342,040	342,040
Regional Parks - Proposition 40 Projects	286	1	0	(1)
Regional Parks - San Manuel Amphitheater	1,469,779	1,403,258	1,401,600	1,401,600
Regional Parks - San Manuel Amphitheater Improvements	27,319	26,774	26,200	26,200
Sheriff's Special Projects	21,182,065	14,703,809	16,484,705	16,335,089
Special Districts - Fish and Game Commission	5,385	4,572	4,700	4,700
Workforce Development	20,115,387	16,274,521	22,058,961	22,058,961
Capital Improvements Fund	83,790,888	106,445,823	89,573,665	62,026,216
Redevelopment Agency (Housing Successor)	11,516,972	34,789	19,000	19,000
Total Summarization by Fund	2,941,186,497	3,064,585,580	2,874,335,840	2,792,727,222



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 2015

Fund Name	Financing Source Category	Financing Source Account	REVENUE CODE	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3		4	5	6	7

GENERAL FUND

General Fund

Taxes

Property Taxes - Current Secured 1%	8015	161,386,404	160,604,294	164,850,701	164,850,701
Property Taxes - Current Unsecured	8025	6,747,802	7,169,470	7,348,500	7,348,500
Property Taxes - Current Utility Unitary	8035	13,983,337	15,668,606	15,300,000	15,300,000
Property Taxes - Prior Secured	8115	(123,049)	(71,085)	2,290,000	2,290,000
Property Taxes - Prior Unsecured	8125	283,912	232,605	0	0
Property Tax In Lieu of VLF	8137	202,181,646	208,073,777	215,356,359	215,356,359
Penalties, Interest and Costs	8140, 8145	4,819,000	4,803,415	2,458,500	2,458,500
Property Tax - RDA Successor Agency Liquidation of Asset	8147	0	392,540	0	0
Negotiated Pass Thru	8161	28,456,271	29,434,255	28,980,000	28,980,000
Residual Balance	8166	11,314,471	24,091,900	2,500,000	2,500,000
Statutory Pass Thru	8172,8178	1,858,398	1,821,191	0	0
Property Tax augmentation	8180	20	0	0	0
Other Taxes - Aircraft Tax	8210	733,441	629,863	790,000	790,000
Other Taxes - Delinquent Mobile Home	8215	91	143	0	0
Other Taxes - Racehorse	8225	157	558	0	0
Other Taxes - Supplemental Rolls	8230, 8235	2,608,373	5,469,430	3,000,000	3,000,000
Other Taxes - Property Transfer	8280	6,404,573	7,342,678	7,500,000	7,500,000
Other Taxes - Hotel/Motel	8290	1,519,054	1,617,040	1,500,000	1,500,000
In Lieu Local Sales & Use Tax	8291	6,889,266	6,793,790	5,699,232	5,699,232
Sales and Use Taxes	8295	16,694,649	15,863,568	14,545,906	14,545,906
1/2% Sales Tax - Public Safety	8296	144,469,067	151,769,588	156,000,000	156,000,000
Total Taxes		610,226,883	641,707,627	628,119,198	628,119,198

Licenses, Permits and Franchises

Animal Licenses	8305	641,557	741,490	780,000	780,000
Business Licenses	8315	60,977	74,432	78,668	78,668
Construction Permits	8330	3,865,213	5,449,976	4,500,000	4,500,000
Other Licenses and Permits	8350	11,160,403	11,212,160	11,132,166	11,132,166
Cable Television	8355	1,629,786	1,649,827	1,500,000	1,500,000
Gas	8360	1,116,573	1,102,244	1,300,000	1,300,000
Water	8365	267,367	268,530	271,128	271,128
Electricity	8370	2,760,141	3,412,326	2,840,000	2,840,000
Pipeline	8375	54,127	54,485	60,000	60,000
Total Licenses, Permits and Franchises		21,556,144	23,965,469	22,461,962	22,461,962

Fines, Forfeitures and Penalties

Vehicle Code Fines	8400	25,803	23,520	33,000	33,000
Victim Restitution	8405	0	421	0	0
Parking Fines	8425	99,170	97,782	80,000	80,000
Other Court Fines	8435	7,940,448	7,613,414	6,700,000	6,700,000
Dog Citation Fines	8436	12,774	27,234	25,000	25,000
Court Administration Assessments	8438	811	636	2,000	2,000
Warrant Servicing	8440,8450	1,014	555	500	500
Other Forfeitures	8465	367,125	361,645	455,000	455,000
Penalties	8480	79,567	81,555	80,500	80,500
District Attorney Forfeitures	8490	0	36,715	0	0
Total Fines, Forfeitures and Penalties		8,526,711	8,243,477	7,376,000	7,376,000

Revenue From Use of Money and Property

Interest	8500, 8501	24,039,107	24,776,589	28,159,500	28,159,500
SB90 Interest on Late Payments	8502	0	105,896	0	0
Rents and Concessions	8525	5,383,134	6,035,000	4,711,808	4,711,808
Rents and Concessions-Vending Machines	8530	(336,246)	2,367	27,000	27,000
Interest - Excess Proceeds	8552	11,989,547	1,677,242	0	0
Total Revenue From Use of Money and Property		41,075,542	32,597,095	32,898,308	32,898,308



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 2015							
Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7
Intergovernmental Revenues							
State							
		Aviation - State Matching	8600	40,000	40,000	0	0
		State Vehicle License Fees In Lieu	8615	894,275	744,559	0	0
		State Other In Lieu Tax	8625	644	594	0	0
		Welfare Administration	8650	72,709,080	73,125,673	57,059,657	57,059,657
		Aid for Children	8665	152,269,153	140,034,211	102,356,305	102,356,305
		Health Administration	8690	34,394,234	43,872,323	51,058,880	51,058,880
		Realignment Revenue	8700	161,776,692	165,935,220	176,704,530	176,704,530
		Aid to Crippled Children	8705	10,536,712	11,932,451	11,348,482	11,348,482
		Aid for Health	8710	1,872,386	1,624,316	2,264,690	2,264,690
		Realignment 2011	8711	250,246,266	297,869,666	314,834,642	318,603,112
		Aid for Mental Health	8720	8,333	21,944	12,500	12,500
		Aid for Agriculture	8735	3,064,815	2,374,448	2,387,550	2,387,550
		Aid for Disaster	8750	22,906	17,358	0	0
		State Aid for Veterans Affairs	8795	155,670	385,707	264,353	264,353
		Cops Program	8797	1,700,256	1,500,091	1,711,269	1,711,269
		Homeowner's Tax Relief	8800	2,251,359	2,258,692	2,118,939	2,118,939
		Other State Support	8820	277,154	165,548	277,250	277,250
		Other State Aid	8840	2,556,523	6,411,146	5,487,658	5,487,658
		Medi-Cal - Inpatient	8855	36,195,032	43,094,531	62,156,866	62,156,866
		Medi-Cal - Outpatient	8860	2,365,996	2,825,595	3,429,153	3,429,153
		STC 924 Program	8885	906,125	987,250	945,225	945,225
		SB 90 Mandated Cost Reimbursement	8895	2,758,810	1,309,510	1,381,152	1,381,152
		Assembly Bills and Senate Bills	8900	1,076,113	1,928,663	1,900,000	1,900,000
		State - Unrestricted Grants	8955	20,012,298	21,672,418	22,834,808	22,834,808
		Total State		758,090,831	820,131,916	820,533,909	824,302,379
Federal							
		Welfare Administration	9000	172,543,594	184,775,390	206,945,456	206,945,456
		Aid for Children	9010	147,566,859	153,360,811	213,509,940	213,509,940
		Health Administration	9060	50,025,088	63,477,706	77,129,110	77,129,110
		Medicare - Inpatient	9080	60,149	422,516	132,000	132,000
		Medicare - Outpatient	9085	102,652	95,482	100,084	100,084
		Federal - Capital Grants	9090	0	0	160,000	160,000
		Federal - Grants	9094	41,450,227	40,434,296	45,056,974	45,056,974
		Aid for Disaster - FEMA	9095	73,303	4,628	0	0
		Other In-Lieu Taxes	9130	3,179,096	3,100,792	1,872,482	1,872,482
		Other Gov Agencies - Fed Only	9145	10,521,409	6,434,045	6,087,000	6,087,000
		Other Federal Aid	9150	4,475,954	4,627,911	4,613,068	4,613,068
		Federal - Pass Through	9155	26,229,075	28,006,353	30,078,192	30,078,192
		ARRA/Federal Direct	9160	125,543	0	0	0
		ARRA/Pass-Through	9170	(613,365)	0	0	0
		Total Federal		455,739,585	484,739,930	585,684,306	585,684,306
Other							
		Aid From Other Governmental Agencies	8842	0	0	292,015	292,015
		Total Other		0	0	292,015	292,015
		Total Intergovernmental Revenues		1,213,830,416	1,304,871,846	1,406,510,230	1,410,278,700



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 2015

Fund Name	Financing Source Category	Financing Source Account	REVENUE CODE	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5	6	7	7
Charges For Current Services							
		Special Assessments All Prior Years	8155	184,449	258,599	207,500	207,500
		Special Assessments-Current Year	8160	761,408	764,589	647,500	647,500
		Adoption Fees	9200, 9205	41,792	154,045	82,550	82,550
		Agricultural Services	9220	2,090,736	1,926,898	2,450,329	2,450,329
		Weed Abatement Contracts	9235	118,605	136,071	278,569	278,569
		SB 813 Implementation Cost	9245	1,290,894	1,432,121	1,327,236	1,327,236
		ABX1 26 ATC Admin Cost Reimbursement	9250	1,683,084	1,011,380	1,132,780	1,132,780
		Assessment and Tax Collection Fees	9255	2,365,989	2,997,791	2,836,064	2,836,064
		Tax Sale Fees	9260	331,888	565,270	347,832	347,832
		Reimbursement Fee-Tax Deeded Property	9265	1,288,147	1,422,638	618,630	618,630
		Exclusion Fees	9270	115,660	136,517	131,000	131,000
		Auditing Fees	9280	720,255	585,515	712,741	712,741
		Accounting Services	9285	4,008,907	4,070,082	4,929,212	4,929,212
		Electronic Monitoring	9290	1,355	1,736	0	0
		Change of Plea	9295	11,840	11,515	12,000	12,000
		Probation Diversion Fees	9300	14,568	12,974	15,000	15,000
		Sealing of Records	9305	14,361	12,854	15,000	15,000
		Institutional Care and Services	9315	4,126,196	4,132,137	4,943,298	4,943,298
		Adult Supervision Fees	9325	552,487	512,713	360,000	360,000
		Civil Process Service	9355	1,547,458	1,343,784	1,750,000	1,750,000
		Registration Fees	9360	671,359	740,786	676,272	676,272
		Court Fees - Other	9376	5,939,753	6,422,212	6,300,000	6,300,000
		Court Installment Fees	9380	19,737	17,783	18,000	18,000
		Reimbursement Welfare Child Support Collections	9400	0	1,773,291	1,550,140	1,550,140
		Health Fees	9415	2,521,271	2,493,510	3,001,056	3,001,056
		Health Service Fees	9425	64,244,075	152,922,985	100,427,491	100,427,491
		Private Pay - Inpatient	9435	85,531	66,700	69,300	69,300
		Private Pay - Outpatient	9440	57,473	51,850	58,504	58,504
		Coroner's Removal Fees	9490	217,555	203,525	250,000	250,000
		Coroner's Report Fees	9495	32,055	37,791	30,000	30,000
		Mental Health Services	9500	111,885	(4,820)	0	0
		Humane Services	9520	1,353,650	1,214,352	1,305,000	1,305,000
		Telephone & Telegraph	9530	182,013	157,096	150,000	150,000
		Educational Services	9540	351,729	389,824	336,000	336,000
		Election Services	9545	2,971,999	2,536,846	1,642,000	1,642,000
		Estate Fees	9550	162,318	213,877	245,000	245,000
		Legal Services	9555	6,065,727	5,914,149	6,093,200	6,093,200
		Legal Services - Justice Courts	9556	899,062	1,732,880	785,000	785,000
		Law Enforcement Services	9565	115,630,773	120,488,581	131,972,158	131,972,158
		Substance Abuse Test Fee	9576	216	169	100	100
		Park and Recreation Fees	9580	5,517,926	6,426,810	6,524,445	6,524,445
		Museum Admission Fees	9585	184,155	198,494	163,000	163,000
		Personnel Services	9595	234,600	147,050	204,000	204,000
		Credit Card Service Fees	9605	30,832	28,988	30,000	30,000
		Collection Fees	9610	4,870,917	4,695,096	5,170,134	5,170,134
		Vital Records	9622	874,725	1,141,417	1,100,000	1,100,000
		Sale of Public Information	9623	730,336	610,331	650,000	650,000
		County Clerk	9624	933,507	1,004,336	1,000,000	1,000,000
		Recording Fees	9625	9,529,807	7,864,569	8,345,140	8,345,140
		Adult Investigations Fees	9635	190,832	127,392	78,000	78,000
		Facilities Development Fees	9650	0	1,429	1,200	1,200
		Planning Services	9655	1,298,163	1,885,529	1,932,252	1,932,252
		Land Development Engineering Svcs	9657	3,150,330	3,326,867	2,990,627	2,990,627
		EIR Consultant Fees	9660	1,048,854	652,323	1,035,552	1,035,552
		Contract Transaction Charge	9675	22,426	15,026	0	0
		Sanitation Services	9700	264,265	4,834	0	0
		Map Automation Fees	9712, 9713	2,597	4,169	2,597	2,597
		Fuel Flowage	9745	103,631	122,984	107,800	107,800
		Landing Fees	9750	1,874	2,994	1,950	1,950
		Subrogation For Departments	9770	77,618	35,793	50,000	50,000
		Reimbursement for Indirect Costs	9795	53,319,061	53,845,382	57,921,243	57,921,243
		Other Services	9800	25,414,457	27,065,772	27,744,978	27,744,978
		ISD Direct Labor Services	9815	6,806,497	12,288,401	0	0
		Operating Revenue From Outside Agencies	9880	56,108	336,184	34,968	34,968
Total Charges For Current Services				337,451,782	440,694,785	392,794,348	392,794,348



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 2015							
Fund Name	Financing Source Category	Financing Source Account	REVENUE CODE	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3		4	5	6	7
Other Revenue							
		Property Tax Secured Unclaimed Refunds	8112	0	0	400,000	400,000
		DDR - LMIHF Unencumbered Fund	8173	12,621,506	3,424,657	0	0
		DDR - Other Unencumbered Fund	8174	31,424,227	2,275,911	0	0
		Assessor Revenue/Municipal Court Suspense	9905	39,666	35,443	32,500	32,500
		PIMS Access Fee	9906	28,545	25,138	23,500	23,500
		Revenue Applicable to Prior Years	9910	597,288	106,334	300,000	300,000
		Taxable Sales to the Public	9920	41,709	44,171	37,047	37,047
		Other Sales	9930	334,434	303,495	222,000	222,000
		Contributions and Donations	9940,9945	40,898	52,677	34,700	34,700
		Litigation Settlement	9948	17,372	1,787,678	0	0
		Evidence and Seizures	9950	16,588	0	0	0
		Other Revenues	9955+	20,628,218	23,143,731	20,934,480	20,934,480
		Total Other Revenue		65,790,452	31,199,236	21,984,227	21,984,227
Other Financing Sources							
		Operating Transfers In	9975	58,076,085	29,663,500	38,088,365	38,088,365
		Sale of Fixed Assets	9980, 9982	3,562,328	665,702	650,000	650,000
		Residual Equity Transfers In	9995	79,415,663	197,391	0	0
		Residual Equity Transfers Out	9999	(34,625,266)	(7,082,614)	0	0
		Total Other Financing Sources		106,428,810	23,443,979	38,738,365	38,738,365
TOTAL General Fund Financing Sources				2,404,886,740	2,506,723,515	2,550,882,638	2,554,651,108
Restricted General Fund							
Taxes							
		1/2% Sales Tax - Public Safety	8296	(651,639)	1,123,851	0	0
		Total Taxes		(651,639)	1,123,851	0	0
Revenue From Use of Money and Property							
		Interest	8500, 8501	115,336	87,133	100,000	100,000
		Total Revenue From Use of Money and Property		115,336	87,133	100,000	100,000
Intergovernmental Revenues							
State							
		Realignment Revenue	8700	(167,678,498)	(161,315,568)	(355,124,842)	(387,993,412)
		Realignment 2011	8711	(252,330,691)	(317,275,623)	(327,341,637)	(346,672,233)
		Social Services Realignment	8712	97,614,978	104,558,491	97,675,824	97,675,824
		Family Support Realignment	8713	0	6,994,825	13,989,650	13,989,650
		Realignment Revenue for Health	8715	12,845,582	7,534,568	14,234,074	14,234,074
		CalWorks Realignment MOE	8717	45,280,810	55,572,677	56,467,777	56,467,777
		Law and Justice Realignment	8718	85,856,909	127,794,849	97,874,281	97,874,281
		Support Services Realignment	8719	133,970,030	138,567,088	144,093,619	144,093,619
		Mental Health Realignment	8722	53,008,206	54,493,219	53,567,672	53,567,672
		Vehicle License Fees Realignment	8725	34,674,150	41,269,146	38,247,027	38,247,027
		Total State		43,241,476	58,193,672	(166,316,555)	(218,515,721)
		Total Intergovernmental Revenues		43,241,476	58,193,672	(166,316,555)	(218,515,721)
Other Revenue							
		Other Revenues	9955+	0	0	0	0
		Total Other Revenue		0	0	0	0
Other Financing Sources							
		Operating Transfers In	9975	6,159,432	6,159,432	6,159,432	6,159,432
		Residual Equity Transfers In	9995	0	7,006,860	0	0
		Total Other Financing Sources		6,159,432	13,166,292	6,159,432	6,159,432
TOTAL Restricted General Fund Financing Sources				48,864,606	72,570,948	(160,057,123)	(212,256,289)
TOTAL General Fund Financing Sources				2,453,751,346	2,579,294,463	2,390,825,515	2,342,394,819



State Controller Schedules County Budget Act	County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2015	Schedule 6
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7
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SPECIAL REVENUE FUNDS

County Trial Courts - Alternate Dispute Resolution Program							
Revenue From Use of Money and Property							
		Interest	8500	792	516	600	600
Total Revenue From Use of Money and Property				792	516	600	600
Intergovernmental Revenues							
State							
		Other State Aid	8840	13	18	0	0
Total State				13	18	0	0
Total Intergovernmental Revenues				13	18	0	0
Charges For Current Services							
		Court Fees - Civil	9375	496,563	417,331	456,000	456,000
Total Charges For Current Services				496,563	417,331	456,000	456,000
TOTAL County Trial Courts - Alternate Dispute Resolution Program Financing Sources				497,367	417,865	456,600	456,600
Public Health - Bio-Terrorism Preparedness							
Revenue From Use of Money and Property							
		Interest	8500	5,085	1,611	2,708	2,708
Total Revenue From Use of Money and Property				5,085	1,611	2,708	2,708
Intergovernmental Revenues							
State							
		Aid for Health	8710	116,612	129,542	130,087	130,087
Total State				116,612	129,542	130,087	130,087
Federal							
		Federal - Grants	9094	309,834	0	0	0
		Federal - Pass Through	9155	1,540,896	2,168,496	1,820,707	1,820,707
Total Federal				1,850,730	2,168,496	1,820,707	1,820,707
Total Intergovernmental Revenues				1,967,342	2,298,038	1,950,794	1,950,794
TOTAL Public Health - Bio-Terrorism Preparedness Financing Sources				1,972,427	2,299,649	1,953,502	1,953,502
Behavioral Health - Block Grant Carryover							
Revenue From Use of Money and Property							
		Interest	8500	48,511	21,980	28,000	28,000
Total Revenue From Use of Money and Property				48,511	21,980	28,000	28,000
Intergovernmental Revenues							
State							
		Realignment 2011	8711	2,197,147	(911,938)	0	0
Total State				2,197,147	(911,938)	0	0
Federal							
		Federal - Grants	9094	8,854,928	9,325,601	10,773,188	10,773,188
Total Federal				8,854,928	9,325,601	10,773,188	10,773,188
Total Intergovernmental Revenues				11,052,075	8,413,663	10,773,188	10,773,188
Other Revenue							
		Other Revenue	9970	0	22,011	0	0
Total Other Financing Sources				0	22,011	0	0
Other financing Sources							
		Residual Equity Transfers In	9995	82,210	0	0	0
Total Other Financing Sources				82,210	0	0	0
TOTAL Behavioral Health - Block Grant Carryover Financing Sources				11,182,796	8,457,654	10,801,188	10,801,188



State Controller Schedules County Budget Act	County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2015	Schedule 6
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7
Regional Parks - Calico Marketing Services							
Revenue From Use of Money and Property							
		Interest	8500	1,734	1,043	600	600
		Rents and Concessions	8525	61,494	80,524	50,000	50,000
		Total Revenue From Use of Money and Property		63,228	81,567	50,600	50,600
Charges For Current Services							
		Park and Recreation Fees	9580	414,952	356,692	330,000	330,000
		Total Charges For Current Services		414,952	356,692	330,000	330,000
Other Revenue							
		Taxable Sales to the Public	9920	100	0	0	0
		Other Sales	9930	6,350	9,064	2,000	2,000
		Other Revenues	9955+	12,148	(25,412)	2,000	2,000
		Total Other Revenue		18,598	(16,348)	4,000	4,000
Other Financing Sources							
		Residual Equity Transfers In	9995	5,620	0	0	0
		Total Other Financing Sources		5,620	0	0	0
TOTAL Regional Parks - Calico Marketing Services Financing Sources				502,398	421,911	384,600	384,600
Agricultural, Weights & Measures - California Grazing Fees							
Intergovernmental Revenues							
		Federal Grazing Fees	9115	2,876	2,718	2,500	2,500
		Total Federal		2,876	2,718	2,500	2,500
		Total Intergovernmental Revenues		2,876	2,718	2,500	2,500
TOTAL Agricultural, Weights & Measures - California Grazing Fees Financing Sources				2,876	2,718	2,500	2,500
Census 2010							
Revenue From Use of Money and Property							
		Interest	8500	17	0	0	0
		Total Revenue From Use of Money and Property		17	0	0	0
TOTAL Census 2010 Financing Sources				17	0	0	0
Real Estate Services - Chino Agriculture Preserve							
Revenue From Use of Money and Property							
		Interest	8500	38,322	35,811	144,923	144,923
		Rents and Concessions	8525	563,412	521,733	442,694	442,694
		Total Revenue From Use of Money and Property		601,734	557,544	587,617	587,617
Other Financing Sources							
		Sale of Fixed Assets	9980	0	6,321,463	0	0
		Total Other Financing Sources		0	6,321,463	0	0
TOTAL Real Estate Services - Chino Agriculture Preserve Financing Sources				601,734	6,879,007	587,617	587,617



State Controller Schedules County Budget Act		County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2015						Schedule 6
Fund Name	Financing Source Category	Financing Source Account	REVENUE CODE	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors	
1	2	3		4	5	6	7	
Human Resources - Commuter Services								
Revenue From Use of Money and Property								
		Interest	8500	3,123	2,378	3,750	3,750	
		Total Revenue From Use of Money and Property		3,123	2,378	3,750	3,750	
Intergovernmental Revenues								
Federal								
		Other Gov Agencies - Fed Only	9145	306,639	371,537	293,700	293,700	
		Total Federal		306,639	371,537	293,700	293,700	
		Total Intergovernmental Revenues		306,639	371,537	293,700	293,700	
Charges For Current Services								
		Other Services	9800	386,066	297,028	425,000	425,000	
		Total Charges For Current Services		386,066	297,028	425,000	425,000	
Other Financing Sources								
		Residual Equity Transfers In	9995	2,306	0	0	0	
		Total Other Financing Sources		2,306	0	0	0	
TOTAL Human Resources - Commuter Services Financing Sources				698,134	670,942	722,450	722,450	
Special Districts - Fish And Game Commission								
Fines, Forfeitures and Penalties								
		Other Court Fines	8435	4,394	3,952	4,200	4,200	
		Total Fines, Forfeitures and Penalties		4,394	3,952	4,200	4,200	
Charges For Current Services								
		Other Services	9800	991	620	500	500	
		Total Charges For Current Services		991	620	500	500	
TOTAL Special Districts - Fish And Game Commission Financing Sources				5,385	4,572	4,700	4,700	
County Library								
Taxes								
		Property Taxes - Current Secured 1%	8015	8,952,391	9,364,968	9,285,804	9,285,804	
		Property Taxes - Current Unsecured	8025	391,991	416,649	409,022	409,022	
		Property Taxes - Current Utility Unitary	8035	506,487	563,829	526,796	526,796	
		Property Taxes - Prior Secured	8115	345,347	(4,142)	18,362	18,362	
		Property Taxes - Prior Unsecured	8125	16,485	13,512	17,342	17,342	
		Penalties, Interest and Costs	8145	15,675	11,430	25,503	25,503	
		Property Taxes - Successor Agency Liquidation of Asset	8147	0	38,012	0	0	
		Negotiated Pass Thru	8161	2,265,950	2,618,635	2,263,562	2,263,562	
		Residual Balance	8166	497,131	593,003	0	0	
		Statutory Pass Thru	8172	101,052	130,294	0	0	
		5% Supplemental Administration Change	8176	(5,906)	(7,193)	0	0	
		Other Taxes - Supplemental Rolls	8230, 8235	69,316	144,395	51,005	51,005	
		Total Taxes		13,155,918	13,883,392	12,597,396	12,597,396	
Intergovernmental Revenues								
State								
		Homeowner's Tax Relief	8800	124,477	122,299	124,603	124,603	
		State - Unrestricted Grants	8955	112,967	89,772	0	0	
		Total State		237,444	212,071	124,603	124,603	
Federal								
		Federal - Grants	9094	15,556	35,933	37,000	37,000	
		Total Federal		15,556	35,933	37,000	37,000	
		Total Intergovernmental Revenues		253,000	248,004	161,603	161,603	
Charges For Current Services								
		Library Services	9575	1,026,707	1,046,064	1,008,800	1,008,800	
		Total Charges For Current Services		1,026,707	1,046,064	1,008,800	1,008,800	
Other Revenue								
		DDR - LMIHF Unencumbered Funds	8173	631,740	253,230	0	0	
		DDR - Other Unencumbered Funds	8174	644,414	202,748	0	0	
		Other Revenues	9955+	366,622	554,985	207,484	207,484	
		Total Other Revenue		1,642,776	1,010,963	207,484	207,484	
Other Financing Sources								
		Operating Transfers In	9975	168,397	87,863	0	0	
		Residual Equity Transfers In	9995	106,839	0	0	0	
		Total Other Financing Sources		275,236	87,863	0	0	
TOTAL County Library Financing Sources				16,353,636	16,276,288	13,975,283	13,975,283	



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 2015							
Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7
Regional Parks - County Trail System							
Revenue From Use of Money and Property							
		Interest	8500	3,490	2,719	0	0
Total Revenue From Use of Money and Property				3,490	2,719	0	0
Intergovernmental Revenues							
State							
		State - Capital Grants	8760	0	0	100,000	100,000
		State - Unrestricted Grants	8955	30,000	0	0	0
Total State				30,000	0	100,000	100,000
Federal							
		Federal - Capital Grants	9090	0	97,100	485,000	485,000
		Federal - Grants	9094	0	0	0	0
Total Federal				0	97,100	485,000	485,000
Total Intergovernmental Revenues				30,000	97,100	585,000	585,000
Other Revenue							
		Other Revenues	9955+	0	169,935	0	0
Total Other Revenue				0	169,935	0	0
TOTAL Regional Parks - County Trail System Financing Sources				33,490	269,754	585,000	585,000
County Trial Courts - Court Alcohol And Drug Program							
Fines, Forfeitures and Penalties							
		Other Court Fines	8435	428,948	440,893	415,108	415,108
Total Fines, Forfeitures and Penalties				428,948	440,893	415,108	415,108
Revenue From Use of Money and Property							
		Interest	8500	5,049	4,980	4,605	4,605
Total Revenue From Use of Money and Property				5,049	4,980	4,605	4,605
TOTAL County Trial Courts - Court Alcohol And Drug Program Financing Sources				433,997	445,873	419,713	419,713
County Trial Courts - Courthouse Seismic Surcharge							
Revenue From Use of Money and Property							
		Interest	8500	258	160	111	111
Total Revenue From Use of Money and Property				258	160	111	111
Charges For Current Services							
		Court Fees - Civil	9375	2,142,617	1,818,464	1,655,748	1,655,709
Total Charges For Current Services				2,142,617	1,818,464	1,655,748	1,655,709
TOTAL County Trial Courts - Courthouse Seismic Surcharge Financing Sources				2,142,876	1,818,625	1,655,859	1,655,820
Probation - Criminal Recidivism SB 678							
Revenue From Use of Money and Property							
		Interest	8500	10,230	11,656	3,000	3,000
Total Revenue From Use of Money and Property				10,230	11,656	3,000	3,000
Intergovernmental Revenues							
State							
		Welfare Administration	8650	2,468,870	3,512,055	1,743,777	1,743,777
Total State				2,468,870	3,512,055	1,743,777	1,743,777
Federal							
		ARRA/Pass-Through	9170	(1)	0	0	0
Total Federal				(1)	0	0	0
Total Intergovernmental Revenues				2,468,869	3,512,055	1,743,777	1,743,777
TOTAL Probation - Criminal Recidivism SB 678 Financing Sources				2,479,099	3,523,711	1,746,777	1,746,777



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 2015

Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7
Finance and Administration - Disaster Recovery Fund							
Revenue From Use of Money and Property							
		Interest	8500	10,446	7,973	6,556	6,556
		Total Revenue From Use of Money and Property		10,446	7,973	6,556	6,556
Intergovernmental Revenues							
		State					
		State Aid For Disaster	8750	0	0	0	0
		Total State		0	0	0	0
		Federal					
		Federal Aid For Disaster	9095	0	0	0	0
		Total Federal		0	0	0	0
		Total Intergovernmental Revenues		0	0	0	0
Other Financing Sources							
		Operating Transfers In	9975	0	0	0	0
		Total Other Financing Sources		0	0	0	0
TOTAL Finance and Administration - Disaster Recovery Fund Financing Sources				10,446	7,973	6,556	6,556
District Attorney Special Projects							
Fines, Forfeitures and Penalties							
		Forfeitures - District Attorney	8490	2,789,352	1,335,675	1,080,796	1,080,796
		Total Fines, Forfeitures and Penalties		2,789,352	1,335,675	1,080,796	1,080,796
Revenue From Use of Money and Property							
		Interest	8500	12,661	12,015	13,475	13,475
		Total Revenue From Use of Money and Property		12,661	12,015	13,475	13,475
Intergovernmental Revenues							
		State					
		Other State Aid	8840	806,507	834,316	795,000	795,000
		State - Unrestricted Grants	8955	2,843,834	2,881,741	2,881,741	2,881,741
		Total State		3,650,341	3,716,057	3,676,741	3,676,741
		Total Intergovernmental Revenues		3,650,341	3,716,057	3,676,741	3,676,741
Charges For Current Services							
		Other Services	9800	988,824	847,222	950,000	950,000
		Total Charges For Current Services		988,824	847,222	950,000	950,000
Other Revenue							
		Other Revenues	9955+	4,700	(3,438)	0	0
		Total Other Revenue		4,700	(3,438)	0	0
TOTAL District Attorney Special Projects Financing Sources				7,445,877	5,907,531	5,721,012	5,721,012
Human Services - Domestic Violence/Child Abuse							
Revenue From Use of Money and Property							
		Interest	8500	5,128	3,118	5,000	5,000
		Total Revenue From Use of Money and Property		5,128	3,118	5,000	5,000
Intergovernmental Revenues							
		State					
		Other State Aid	8840	57,268	60,776	55,000	55,000
		Total State		57,268	60,776	55,000	55,000
		Total Intergovernmental Revenues		57,268	60,776	55,000	55,000
Charges For Current Services							
		Other Services	9800	376,328	382,369	366,000	366,000
		Total Charges For Current Services		376,328	382,369	366,000	366,000
TOTAL Human Services - Domestic Violence/Child Abuse Financing Sources				438,724	446,263	426,000	426,000



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 2015							
Fund Name	Financing Source Category	Financing Source Account	REVENUE CODE	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3		4	5	6	7
Behavioral Health - Driving Under The Influence							
Revenue From Use of Money and Property							
	Interest		8500	2,037	1,570	1,501	1,501
Total Revenue From Use of Money and Property				2,037	1,570	1,501	1,501
Charges For Current Services							
	Mental Health Services		9500	228,061	213,054	206,720	206,720
Total Charges For Current Services				228,061	213,054	206,720	206,720
TOTAL Behavioral Health - Driving Under The Influence Financing Sources				230,098	214,624	208,221	208,221
Community Development and Housing							
Taxes							
	Penalties, Interest and Costs		8140, 8145	0	23,410	0	0
Total Taxes				0	23,410	0	0
Fines, Forfeitures and Penalties							
	Penalties		8480	2,048	186	0	0
Total Fines, Forfeitures and Penalties				2,048	186	0	0
Revenue From Use of Money and Property							
	Interest		8500	222,945	191,393	80,910	80,910
	Rents and Concessions		8525	500	500	0	0
Total Revenue From Use of Money and Property				223,445	191,893	80,910	80,910
Intergovernmental Revenues							
State							
	State Traffic Congestion		8850	147	815	0	0
Total State				147	815	0	0
Federal							
	Federal - Grants		9094	18,044,514	11,701,255	15,874,560	15,874,560
	Other Government Agencies - Federal Only		9145	161,904	0	0	0
	ARRA/Federal Direct		9160	204,028	0	0	0
Total Federal				18,410,447	11,701,255	15,874,560	15,874,560
Other							
	Local Governmental Agencies		8842	(39,287)	245,906	0	0
Total Other				(39,287)	245,906	0	0
Total Intergovernmental Revenues				18,371,307	11,947,976	15,874,560	15,874,560
Charges For Current Services							
	Special Assessments All Prior Years		8155	0	30,788	0	0
	Sanitation Services		9700	0	144	0	0
	Other Services		9800	0	1,365	0	0
Total Charges For Current Services				0	32,297	0	0
Other Revenue							
	Other Revenues		9955+	3,820,994	1,585,110	1,514,620	1,514,620
Total Other Revenue				3,820,994	1,585,110	1,514,620	1,514,620
Other Financing Sources							
	Residual Equity Transfers In		9995	683,983	8,260	0	0
	Residual Equity Transfers Out		9999	82,150	(8,260)	0	0
	Operating Transfers In		9975	650,425	824,276	200,000	200,000
Total Other Financing Sources				1,416,559	824,276	200,000	200,000
TOTAL Community Development and Housing Financing Sources				23,834,352	14,605,147	17,670,090	17,670,090



State Controller Schedules County Budget Act		County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2015						Schedule 6
Fund Name	Financing Source Category	Financing Source Account	REVENUE CODE	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors	
1	2	3		4	5	6	7	
Human Resources - Employee Benefits and Services								
Revenue From Use of Money and Property								
	Interest		8500	2,404	3,064	3,100	3,100	
		Total Revenue From Use of Money and Property		2,404	3,064	3,100	3,100	
Intergovernmental Revenues								
	State							
	SB 90 Mandated Cost Reimbursement		8895	15,145	17,597	0	0	
		Total State		15,145	17,597	0	0	
		Total Intergovernmental Revenues		15,145	17,597	0	0	
Charges For Current Services								
	Other Services		9800	2,581,807	3,065,639	2,987,135	2,987,135	
		Total Charges For Current Services		2,581,807	3,065,639	2,987,135	2,987,135	
Other Financing Sources								
	Residual Equity Transfers In		9995	39,762	0	0	0	
		Total Other Financing Sources		39,762	0	0	0	
Other Revenue								
	Other Revenues		9955+	24,817	(11,330)	360,000	360,000	
		Total Other Revenue		24,817	(11,330)	360,000	360,000	
TOTAL Human Resources - Employee Benefits and Services Financing Sources				2,663,935	3,074,970	3,350,235	3,350,235	
Probation - Juvenile Justice Grant Program								
Revenue From Use of Money and Property								
	Interest		8500	17,824	14,684	17,000	17,000	
		Total Revenue From Use of Money and Property		17,824	14,684	17,000	17,000	
Intergovernmental Revenues								
	State							
	Juvenile Justice Program		8799	5,281,495	6,542,024	5,844,917	5,844,917	
		Total State		5,281,495	6,542,024	5,844,917	5,844,917	
		Total Intergovernmental Revenues		5,281,495	6,542,024	5,844,917	5,844,917	
Other Revenue								
	Other Revenues		9955+	0	265	0	0	
		Total Other Revenue		0	265	0	0	
TOTAL Probation - Juvenile Justice Grant program Financing Sources				5,299,319	6,556,973	5,861,917	5,861,917	
Probation - Juvenile Re-Entry Program AB 1628								
Intergovernmental Revenues								
	State							
	Realignment 2011		8711	98,269	144,310	0	0	
		Total State		98,269	144,310	0	0	
		Total Intergovernmental Revenues		98,269	144,310	0	0	
Other Financing Sources								
	Operating Transfers In		9975	0	0	110,000	110,000	
		Total Other Financing Sources		0	0	110,000	110,000	
TOTAL Probation - Juvenile Re-Entry Program AB 1628 Financing Sources				98,269	144,310	110,000	110,000	
Local Law Enforcement Block Grant								
Revenue From Use of Money and Property								
	Interest		8500	19,835	14,129	0	0	
		Total Revenue From Use of Money and Property		19,835	14,129	0	0	
Intergovernmental Revenues								
	Federal							
	Federal - Grants		9094	657,791	610,760	659,953	659,953	
	Other Federal Aid		9150	274,843	103,080	250,000	250,000	
		Total Federal		932,634	713,840	909,953	909,953	
		Total Intergovernmental Revenues		932,634	713,840	909,953	909,953	
Other Financing Sources								
	Residual Equity Transfers Out		9999	0	(190)	0	0	
	Operating Transfers In		9975	0	71,927	0	0	
		Total Other Financing Sources		0	71,737	0	0	
TOTAL Local Enforcement Block Grant Financing Sources				952,469	799,706	909,953	909,953	



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 2015							
Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7
Human Services - Marriage License Fees Surcharge							
	Other Revenue						
		Other Revenues	9955+	339,151	365,942	350,000	350,000
		Total Other Revenue		339,151	365,942	350,000	350,000
TOTAL Human Services - Marriage License Fees Surcharge Financing Sources				339,151	365,942	350,000	350,000
Behavioral Health - Mental Health Services Act							
Revenue From Use of Money and Property							
		Interest	8500	398,006	331,080	329,986	329,986
		Rents and Concessions	8525	35,811	107,118	116,856	116,856
		Total Revenue From Use of Money and Property		433,817	438,198	446,842	446,842
Intergovernmental Revenues							
	State						
		Realignment 2011	8711	1,570,578	5,827,284	0	0
		Other State Support	8820	76,182,591	64,318,069	85,737,193	85,737,193
		Other State Aid	8840	2,007,982	0	0	0
		Medi-Cal - Inpatient	8855	11,142,200	19,399,714	19,603,708	19,603,708
		Total Intergovernmental Revenues - State		90,903,350	89,545,067	105,340,901	105,340,901
	Federal						
		Medicare Outpatient	9085	0	(25)	0	0
		Federal - Grants	9094	1,177,945	1,343,996	1,294,908	1,294,908
		Total Intergovernmental Revenues - Federal		1,177,945	1,343,971	1,294,908	1,294,908
		Total Intergovernmental Revenues		92,081,295	90,889,038	106,635,809	106,635,809
Charges For Current Services							
		Health Fees	9415	0	100	0	0
		Total Charges For Current Services		0	100	0	0
Other Revenue							
		Revenue Applicable to Prior Years	9910	65,086	6,851	0	0
		Other Revenues	9955+	346,845	4,402,827	6,397,841	6,397,841
		Total Other Revenue		411,931	4,409,678	6,397,841	6,397,841
Other Financing Sources							
		Residual Equity Transfers In	9995	617,577	0	0	0
		Operating Transfers In	9975	1,026,596	0	8,530,291	8,530,291
		Total Other Financing Sources		1,644,173	0	8,530,291	8,530,291
TOTAL Behavioral Health - Mental Health Services Act Financing Sources				94,571,216	95,737,015	122,010,783	122,010,783
Assessor - Recording Fees							
Revenue From Use of Money and Property							
		Interest	8500	17,368	15,290	14,200	14,200
		Total Revenue From Use of Money and Property		17,368	15,290	14,200	14,200
Charges For Current Services							
		Vitals and Health Statistic Fees	9430	129,864	158,168	145,000	145,000
		Recorder Modernization	9630	2,877,751	2,252,507	2,300,000	2,300,000
		Electronic Recording	9631	494,304	381,408	405,000	405,000
		ACR Records Revenue	9632	494,304	381,409	405,000	405,000
		Redaction Fee	9633	521,594	415,890	435,000	435,000
		Total Charges For Current Services		4,517,817	3,589,381	3,690,000	3,690,000
Other Revenue							
		Other Revenues	9955+	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	9995	10,721	6	0	0
		Total Other Financing Sources		10,721	6	0	0
TOTAL Assessor - Recording Fees Financing Sources				4,620,906	3,679,677	3,779,200	3,779,200



State Controller Schedules County Budget Act		County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2015						Schedule 6
Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7	
Regional Parks - Off-Highway Vehicle License Fees								
Revenue From Use of Money and Property								
		Interest	8500	8,707	5,278	5,000	5,000	
Total Revenue From Use of Money and Property				8,707	5,278	5,000	5,000	
Intergovernmental Revenues								
State								
		Other State Aid	8840	315,923	241,768	300,000	300,000	
Total State				315,923	241,768	300,000	300,000	
Total Intergovernmental Revenues				315,923	241,768	300,000	300,000	
Other Revenue								
		Other	9970	(75,000)	0	0	0	
Total Other Revenue				(75,000)	0	0	0	
TOTAL Regional Parks - Off-Highway Vehicle License Fees Financing Sources				249,630	247,046	305,000	305,000	
Regional Parks - Park Maintenance and Development								
Revenue From Use of Money and Property								
		Interest	8500	9,454	2,887	2,000	2,000	
Total Revenue From Use of Money and Property				9,454	2,887	2,000	2,000	
Intergovernmental Revenues								
State								
		Aid for Disaster	8750	34,793	0	0	0	
		State - Unrestricted Grants	8955	0	0	93,360	93,360	
Total State				34,793	0	93,360	93,360	
Federal								
		Aid for Disaster - FEMA	9095	135,199	0	0	0	
Total Federal				135,199	0	0	0	
Total Intergovernmental Revenues				169,992	0	93,360	93,360	
Charges For Current Services								
		Park and Recreation Fees	9580	210,978	190,835	246,680	246,680	
		Operating Revenue From Outside Agencies	9880	341,412	0	0	0	
Total Charges For Current Services				552,390	190,835	246,680	246,680	
Other Revenue								
		Taxable Sales to the Public	9920	0	120	0	0	
		Other Sales	9930	860	0	0	0	
		Other Revenues	9955+	610	(354)	0	0	
Total Other Revenue				1,470	(234)	0	0	
Other Financing Sources								
		Operating Transfers In	9975	5,403	286	0	0	
		Residual Equity Transfers In	9995	35,252	11,100	0	0	
Total Other Financing Sources				40,655	11,386	0	0	
TOTAL Regional Parks - Park Maintenance and Development Financing Sources				773,960	204,874	342,040	342,040	



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 2015	

Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7
Preschool Services							
Revenue From Use of Money and Property							
		Interest	8500	3,818	3,477	0	0
		Total Revenue From Use of Money and Property		3,818	3,477	0	0
Intergovernmental Revenues							
State							
		Aid for Children	8665	2,957,628	3,139,632	3,117,938	3,117,938
		Aid for Agriculture	8735	2,197,170	2,093,034	2,217,609	2,217,609
		Other State Aid	8840	1,220,941	1,036,262	971,088	971,088
		State - Unrestricted Grants	8955	15,000	15,000	15,000	15,000
		Total State		6,390,739	6,283,928	6,321,635	6,321,635
Federal							
		Aid for Day Care	9030	39,999,608	39,279,228	42,656,596	42,656,596
		ARRA/Federal Direct	9160	1	0	0	0
		Total Federal		39,999,609	39,279,228	42,656,596	42,656,596
Other							
		Aid From Other Governmental Agencies	8842	0	0	0	0
		Total Other		0	0	0	0
		Total Intergovernmental Revenues		46,390,348	45,563,156	48,978,231	48,978,231
Charges For Current Services							
		Other Services	9800	74,999	61,902	75,000	75,000
		Total Charges For Current Services		74,999	61,902	75,000	75,000
Other Revenue							
		Revenue Applicable to Prior Years	9910	51,221	221	0	0
		Contributions and Donations	9945	801	1,725	0	0
		Other Revenues	9955+	124,731	(1,025)	33,900	33,900
		Total Other Revenue		176,753	921	33,900	33,900
Other Financing Sources							
		Operating Transfers In	9975	0	41,458	0	0
		Sale of Fixed Assets	9980, 9982	11,967	11,275	0	0
		Residual Equity Transfers In	9995	103,438	0	0	0
		Total Other Financing Sources		115,405	52,733	0	0
TOTAL Preschool Services Financing Sources				46,761,324	45,682,189	49,087,131	49,087,131
Probation - Asset Forfeiture							
Revenue From Use of Money and Property							
		Interest	8500	286	208	185	185
		Total Revenue From Use of Money and Property		286	208	185	185
TOTAL Probation - Asset Forfeiture Financing Sources				286	208	185	185
Regional Parks - Proposition 40 Projects							
Revenue From Use of Money and Property							
		Interest	8500	286	1	0	0
		Total Revenue From Use of Money and Property		286	1	0	0
Other Revenue							
		Other Revenues	9955+	0	0	0	(1)
		Total Other Revenue		0	0	0	(1)
TOTAL Regional Parks - Proposition 40 Projects Financing Sources				286	1	0	(1)



State Controller Schedules County Budget Act	County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2015	Schedule 6
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Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance							
Revenue From Use of Money and Property							
		Interest	8500	3,143	3,690	3,500	3,500
		Total Revenue From Use of Money and Property		3,143	3,690	3,500	3,500
Intergovernmental Revenues							
		State					
		Court Services Restitution	8640	233,744	175,355	200,000	200,000
		Total State		233,744	175,355	200,000	200,000
		Total Intergovernmental Revenues		233,744	175,355	200,000	200,000
Charges For Current Services							
		Other Services	9800	0	0	85,000	85,000
		Total Charges For Current Services		0	0	85,000	85,000
TOTAL Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance Financing Sources				236,887	179,045	288,500	288,500
County Trial Courts - Registration Fees							
Revenue From Use of Money and Property							
		Interest	8500	669	521	535	535
		Total Revenue From Use of Money and Property		669	521	535	535
Charges For Current Services							
		Registration Fees	9360	4,022	2,798	2,400	2,400
		Total Charges For Current Services		4,022	2,798	2,400	2,400
Other Revenue							
		Other Revenue	9955+	0	286	0	0
		Total Other Revenue		0	286	0	0
TOTAL County Trial Courts - Registration Fees Financing Sources				4,691	3,606	2,935	2,935
Economic Development - San Bernardino Valley Enterprise Zone							
Revenue From Use of Money and Property							
		Interest	8500	(137)	(0)	0	0
		Total Revenue From Use of Money and Property		(137)	(0)	0	0
TOTAL Economic Development - San Bernardino Valley Enterprise Zone Financing Sources				(137)	(0)	0	0
Regional Parks - San Manuel Amphitheater							
Revenue From Use of Money and Property							
		Interest	8500	6,694	3,258	1,600	1,600
		Rents and Concessions	8525	1,463,086	1,400,000	1,400,000	1,400,000
		Total Revenue From Use of Money and Property		1,469,779	1,403,258	1,401,600	1,401,600
TOTAL Regional Parks - San Manuel Amphitheater Financing Sources				1,469,779	1,403,258	1,401,600	1,401,600
Regional Parks - San Manuel Amphitheater Improvements							
Revenue From Use of Money and Property							
		Interest	8500	2,319	1,774	1,200	1,200
		Total Revenue From Use of Money and Property		2,319	1,774	1,200	1,200
Other Revenue							
		Other Revenues	9955+	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				27,319	26,774	26,200	26,200



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 2015

Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7
Sheriff's Special Projects							
	Fines, Forfeitures and Penalties						
		Other Forfeitures	8465	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	8500	94,127	84,299	76,900	76,900
		Total Revenue From Use of Money and Property		94,127	84,299	76,900	76,900
	Intergovernmental Revenues						
	State						
		Other State Aid	8840	4,103,486	3,728,650	3,818,057	3,818,057
		Total State		4,103,486	3,728,650	3,818,057	3,818,057
	Federal						
		Other Federal Aid	9150	8,036,391	5,191,454	5,000,000	5,000,000
		Total Federal		8,036,391	5,191,454	5,000,000	5,000,000
	Other						
		Aid From Other Governmental Agencies	8842	3,532,195	3,577,684	5,303,748	5,303,748
		Total Other		3,532,195	3,577,684	5,303,748	5,303,748
		Total Intergovernmental Revenues		15,672,072	12,497,788	14,121,805	14,121,805
	Charges For Current Services						
		Law Enforcement Services	9565	3,008,880	(157,934)	0	0
		Other Services	9800	176,992	(8,945)	0	0
		Total Charges For Current Services		3,185,873	(166,879)	0	0
	Other Revenue						
		Prior Years Revenue	9910	0	792	0	0
		Contributions	9945	0	1,701	0	0
		Evidence and Seizures	9950	177,570	144,140	156,000	156,000
		Other Revenues	9955+	2,157,519	2,033,319	2,125,000	2,125,000
		Total Other Revenue		2,335,089	2,179,952	2,281,000	2,281,000
	Other Financing Sources						
		Residual Equity Transfers In	9995	76,084	(72,530)	0	0
		Residual Equity Transfers Out	9999	(181,179)	181,179	0	(149,616)
		Total Other Financing Sources		(105,095)	108,649	0	(149,616)
	TOTAL Sheriff's Special Projects Financing Sources			21,182,065	14,703,809	16,484,705	16,335,089



State Controller Schedules County Budget Act		County of San Bernardino Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2015						Schedule 6
Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7	
Airports - Special Aviation								
	Licenses, Permits, and Franchises							
		Water	8365	94	2,162	2,256	2,256	
		Total Licenses, Permits, and Franchises		94	2,162	2,256	2,256	
	Fines, Forfeitures, & Penalties							
		Penalties	8480	90	398	0	0	
		Total Fines, Forfeitures, and Penalties		90	398	0	0	
	Revenue From Use of Money and Property							
		Interest	8500	15,444	11,862	5,500	5,500	
		Rents and Concessions	8525	573,532	466,931	547,464	547,464	
		Total Revenue From Use of Money and Property		588,976	478,793	552,964	552,964	
	Intergovernmental Revenues							
	State							
		Aviation - State Matching	8600	50,453	0	0	0	
		Total State		50,453	0	0	0	
	Federal							
		Federal - Capital Grants	9090	1,924,918	0	1,719,000	1,719,000	
		Aid for Disaster - FEMA	9095	0	0	0	0	
		Total Federal		1,924,918	0	1,719,000	1,719,000	
		Total Intergovernmental Revenues		1,975,371	0	1,719,000	1,719,000	
	Charges For Current Services							
		Fuel Flowage	9745	0	4,868	1,600	1,600	
		Total Charges For Current Services		0	4,868	1,600	1,600	
	Other Revenue							
		Other Revenues	9955+	211,710	1,199,187	0	0	
		Total Other Revenue		211,710	1,199,187	0	0	
	Other Financing Sources							
		Operating Transfers In	9975	1,111,129	758,816	760,210	760,210	
		Residual Equity Transfers In	9995	125,874	0	0	0	
		Total Other Financing Sources		1,237,003	758,816	760,210	760,210	
	TOTAL Airports - Special Aviation Financing Sources			4,013,243	2,444,223	3,036,030	3,036,030	
Public Works - Special Transportation								
	Taxes							
		Sales and Use Taxes	8295	6,880,906	6,293,699	7,003,123	7,003,123	
		Total Taxes		6,880,906	6,293,699	7,003,123	7,003,123	
	Revenue From Use of Money and Property							
		Interest	8500	107,091	99,753	102,139	102,139	
		Total Revenue From Use of Money and Property		107,091	99,753	102,139	102,139	
	Intergovernmental Revenues							
	Federal							
		Federal - Capital Grants	9090	8,751	5,429	0	0	
		Total Federal		8,751	5,429	0	0	
	Other							
		Aid From Other Governmental Agencies	8842	325,533	3,626,119	2,128,200	2,128,200	
		Prop 1B Highway Safety	8890	0	712,647	0	0	
		Total Other		325,533	4,338,766	2,128,200	2,128,200	
		Total Intergovernmental Revenues		334,284	4,344,195	2,128,200	2,128,200	
	Charges For Current Services							
		Facilities Development Fees	9650	2,384,956	4,250,117	975,381	975,446	
		Other Services	9800	24,140	0	0	0	
		Total Charges For Current Services		2,409,096	4,250,117	975,381	975,446	
	Other Revenue							
		Taxable Sales to the Public	9920	203	0	0	0	
		Other Revenues	9955+	60	37,177	0	0	
		Total Other Revenue		264	37,177	0	0	
	Other Financing Sources							
		Residual Equity Transfers In	9995	102,225	2,057,560	405,585	407,951	
		Residual Equity Transfers Out	9999	(845)	(2,057,560)	(405,585)	(407,951)	
		Total Other Financing Sources		101,380	0	0	0	
	TOTAL Public Works - Special Transportation Financing Sources			9,833,021	15,024,941	10,208,843	10,208,908	



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 2015								
Fund Name 1	Financing Source Category 2	Financing Source Account 3	REVENUE CODE	FY 2013 Actual 4	FY 2014 Actual 5	FY 2015 Recommended 6	FY 2015 Adopted by the Board of Supervisors 7	
Public Works - Surveyor - Survey Monument Preservation								
Charges For Current Services								
		Other Services	9800	60,120	64,760	62,000	62,000	
		Total Charges For Current Services		60,120	64,760	62,000	62,000	
TOTAL Public Works - Surveyor - Survey Monument Preservation Financing Sources				60,120	64,760	62,000	62,000	
Master Settlement Agreement								
Revenue From Use of Money and Property								
		Interest	8500	51,628	73,440	47,815	47,815	
		Total Revenue From Use of Money and Property		51,628	73,440	47,815	47,815	
Other Revenue								
		Other Revenues	9955+	27,260,221	17,921,235	17,461,078	17,461,078	
		Total Other Revenue		27,260,221	17,921,235	17,461,078	17,461,078	
Other Financing Sources								
		Residual Equity Transfers In	9995	10,611	0	0	0	
		Total Other Financing Sources		10,611	0	0	0	
TOTAL Master Settlement Agreement Financing Sources				27,322,460	17,994,676	17,508,893	17,508,893	
Public Health - Tobacco Use Reduction Now								
Revenue From Use of Money and Property								
		Interest	8500	347	132	100	100	
		Total Revenue From Use of Money and Property		347	132	100	100	
Intergovernmental Revenues								
		State						
		State - Unrestricted Grants	8955	217,548	141,901	180,302	180,302	
		Total State		217,548	141,901	180,302	180,302	
		Total Intergovernmental Revenues		217,548	141,901	180,302	180,302	
TOTAL Public Health - Tobacco Use Reduction Now Financing Sources				217,895	142,034	180,402	180,402	



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 2015							
Fund Name	Financing Source Category	Financing Source Account	REVENUE CODE	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3		4	5	6	7
Public Works - Transportation - Road Operations							
Licenses, Permits and Franchises							
		Road Permits	8335	406,422	417,727	400,000	400,000
		Total Licenses, Permits and Franchises		406,422	417,727	400,000	400,000
Revenue From Use of Money and Property							
		Interest	8500	213,238	116,742	63,150	63,150
		Rents and Concessions	8525	13,949	23,111	2,000	2,000
		Total Revenue From Use of Money and Property		227,187	139,853	65,150	65,150
Intergovernmental Revenues							
State							
		Highway Users Tax	8605	40,057,591	50,567,862	44,364,720	41,864,720
		Aid for Disaster	8750	26,012	34,720	0	0
		Aid for Exchange/Matching Funds	8765	1,194,369	1,194,369	1,194,369	1,194,369
		Other State Support	8820	1,924,893	1,933,998	725,000	725,000
		Total State		43,202,865	53,730,949	46,284,089	43,784,089
Federal							
		Federal - Capital Grants	9090	1,064,696	6,150,722	5,239,586	4,858,704
		Aid for Disaster - FEMA	9095	0	112,391	0	0
		Aid for Disaster - FHER	9100	813,284	2,342,960	0	0
		Forest Reserve Revenue	9105	172,198	185,458	172,198	172,198
		Total Federal		2,050,178	8,791,532	5,411,784	5,030,902
Other							
		Aid From Other Governmental Agencies	8842	5,153,121	4,926,928	5,277,000	3,977,000
		Prop 1B Highway Safety	8890	0	3,745,931	4,772,000	3,472,000
		Total Other		5,153,121	8,672,859	10,049,000	7,449,000
		Total Intergovernmental Revenues		50,406,163	71,195,340	61,744,873	56,263,991
Charges For Current Services							
		Planning Services	9655	3,910	7,020	7,500	7,500
		Land Development Engineering Svcs	9657	167,580	35,464	0	0
		Developers Buy-in Fee	9665	238,825	866,588	500,000	500,000
		Permit and Inspection Fees	9680	104,733	197,151	200,000	200,000
		Road and Street Services	9690	48,210	41,644	25,000	25,000
		Subrogation For Departments	9770	4,529	17,960	25,000	25,000
		Other Services	9800	5,589,708	3,514,940	2,354,156	2,354,156
		Total Charges For Current Services		6,157,495	4,680,767	3,111,656	3,111,656
Other Revenue							
		Taxable Sales to the Public	9920	3,594	195	100	100
		Revenue Applicable to Prior Years	9910	2,467,238	328,833	0	0
		Other Sales	9930	130,197	3,162	26,500	26,500
		Other Revenues	9955+	47,470	88,516	218,800	218,800
		Total Other Revenue		2,648,499	420,707	245,400	245,400
Other Financing Sources							
		Operating Transfers In	9975	11,797,291	5,100,429	5,655,320	5,655,320
		Residual Equity Transfers In	9995	5,908,335	0	0	0
		Residual Equity Transfers Out	9999	(3,002,112)	0	0	0
		Sale of Fixed Assets	9980, 9982	3,310	256,141	100,000	100,000
		Total Other Financing Sources		14,706,824	5,356,570	5,755,320	5,755,320
TOTAL Public Works - Transportation - Road Operations Financing Sources				74,552,590	82,210,963	71,322,399	65,841,517
Public Health - Vector Control Assessments							
Taxes							
		Penalties, Interest and Costs	8140, 8145	31,605	36,707	39,636	39,636
		Total Taxes		31,605	36,707	39,636	39,636
Revenue From Use of Money and Property							
		Interest	8500	10,494	9,047	9,163	9,163
		Total Revenue From Use of Money and Property		10,494	9,047	9,163	9,163
Charges For Current Services							
		Special Assessments All Prior Years	8155	76,929	83,988	97,803	97,803
		Special Assessments-Current Year	8160	1,577,318	1,588,184	1,587,508	1,587,508
		Total Charges For Current Services		1,654,247	1,672,172	1,685,311	1,685,311
TOTAL Public Health - Vector Control Assessments Financing Sources				1,696,347	1,717,926	1,734,110	1,734,110



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 2015							
Fund Name	Financing Source Category	Financing Source Account	REVENUE CODE	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3		4	5	6	7
Public Health - Vital Statistics State Fees							
Revenue From Use of Money and Property							
	Interest		8500	3,458	2,786	2,970	2,970
Total Revenue From Use of Money and Property				3,458	2,786	2,970	2,970
Charges For Current Services							
	Recording Fees		9625	124,266	143,457	130,000	130,000
Total Charges For Current Services				124,266	143,457	130,000	130,000
TOTAL Public Health - Vital Statistics State Fees Financing Sources				127,725	146,243	132,970	132,970
Workforce Development							
Revenue From Use of Money and Property							
	Interest		8500	5,745	4,174	4,100	4,100
	Rents and Concessions		8525	481,548	631,729	647,980	647,980
Total Revenue From Use of Money and Property				487,294	635,903	652,080	652,080
Intergovernmental Revenues							
State							
	Realignment 2011		8711	141,315	192,506	0	0
Total State				141,315	192,506	0	0
Federal							
	Federal - Grants		9094	18,994,529	14,830,891	20,070,316	20,070,316
	ARRA/Pass-Through		9170	168,160	0	0	0
Total Federal				19,162,689	14,830,891	20,070,316	20,070,316
Total Intergovernmental Revenues				19,304,004	15,023,397	20,070,316	20,070,316
Other Financing Sources							
	Operating Transfers In		9975	0	0	182,000	182,000
	Residual Equity Transfers In		9995	85,505	16	0	0
Total Other Financing Sources				85,505	16	182,000	182,000
Other Revenue							
	Prior Years Revenue		9910	0	271	0	0
	Other Revenues		9955+	238,584	614,935	1,154,565	1,154,565
Total Other Revenue				238,584	615,206	1,154,565	1,154,565
TOTAL Workforce Development Financing Sources				20,115,387	16,274,521	22,058,961	22,058,961
Human Services - Wraparound Reinvestment Fund							
Revenue From Use of Money and Property							
	Interest		8500	61,930	32,721	35,000	35,000
Total Revenue From Use of Money and Property				61,930	32,721	35,000	35,000
Other Revenue							
	Other Revenues		9955+	6,000,810	7,277,988	6,000,000	6,000,000
Total Other Revenue				6,000,810	7,277,988	6,000,000	6,000,000
Other Financing Sources							
	Residual Equity Transfers In		9995	8,678	0	0	0
Total Other Financing Sources				8,678	0	0	0
TOTAL Human Services - Wraparound Reinvestment Fund Financing Sources				6,071,418	7,310,709	6,035,000	6,035,000
TOTAL Special Revenue Funds Financing Sources				392,127,292	378,810,505	393,917,660	388,287,187



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 2015

Fund Name	Financing Source Category	Financing Source Account	REVENUE CODE	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 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		8500	4,828	2,952	0	0
	Total Revenue From Use of Money and Property			4,828	2,952	0	0
Intergovernmental Revenues							
State							
	Other State Aid		8840	16,233,427	21,847,140	29,342,203	3,759,494
	Total State			16,233,427	21,847,140	29,342,203	3,759,494
Federal							
	Federal - Grants		9094	22,000	19,765	559,343	559,343
	Federal Aid for Disaster - Fema		9095	69,333	0	0	0
	Total Federal			91,333	19,765	559,343	559,343
	Total Intergovernmental Revenues			16,324,760	21,866,905	29,901,546	4,318,837
Charges For Current Services							
	Other Services		9800	106,292	252,408	125,000	6,499
	Total Charges For Current Services			106,292	252,408	125,000	6,499
Other Revenue							
	Other Revenues		9955+	327,192	259,152	4,100,000	4,100,000
	Total Other Revenue			327,192	259,152	4,100,000	4,100,000
Other Financing Sources							
	Operating Transfers In		9975	66,990,068	84,059,806	55,447,119	53,600,880
	Sale of Fixed Assets		9980	37,747	4,600	0	0
	Residual Equity Transfers In		9995	60,635,649	39,971,605	946,518	3,375,970
	Residual Equity Transfers Out		9999	(60,635,649)	(39,971,605)	(946,518)	(3,375,970)
	Total Other Financing Sources			67,027,815	84,064,406	55,447,119	53,600,880
TOTAL Capital Improvements Fund Financing Sources				83,790,888	106,445,823	89,573,665	62,026,216
Redevelopment Agency (Housing Successor)							
Revenue From Use of Money and Property							
	Interest		8500	48,258	34,789	19,000	19,000
	Total Revenue From Use of Money and Property			48,258	34,789	19,000	19,000
Other Financing Sources							
	Residual Equity Transfers In		9995	11,480,545	12,855	0	0
	Residual Equity Transfers Out		9985	(11,831)	(12,855)	0	0
	Total Other Financing Sources			11,468,714	0	0	0
TOTAL Redevelopment Agency (Housing Successor)				11,516,972	34,789	19,000	19,000
TOTAL Capital Projects Funds Financing Sources				95,307,860	106,480,612	89,592,665	62,045,216
TOTAL ALL FUNDS				2,941,186,497	3,064,585,580	2,874,335,840	2,792,727,222



State Controller Schedules County Budget Act				Schedule 7
County of San Bernardino Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Function

General	379,446,547	324,083,212	475,828,182	459,596,589
Public Protection	830,161,965	882,138,893	933,912,825	937,368,011
Public Ways and Facilities	99,886,641	92,200,950	105,736,639	115,880,188
Health and Sanitation	411,909,154	617,287,251	576,364,266	576,364,266
Public Assistance	1,015,563,346	1,054,316,118	1,161,894,441	1,161,956,092
Education	15,702,068	17,813,675	18,260,803	19,960,803
Recreation and Cultural Services	19,545,327	16,310,020	19,423,352	19,698,352
Total Financing Uses by Function	2,772,215,047	3,004,150,119	3,291,420,508	3,290,824,301

Appropriation for Contingencies

General Fund	0	0	8,923,944	54,439,879
Restricted General Fund	0	0	23,357,361	24,337,187
Airports - Special Aviation	0	0	89,674	863,445
Assessor - Recording Fees	0	0	5,523,634	5,930,964
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	0	0	1,414,166	1,413,050
Behavioral Health - Block Grant Carryover	0	0	7,764,027	5,933,476
Behavioral Health - Driving Under the Influence Programs	0	0	353,112	408,525
Behavioral Health - Mental Health Services Act	0	0	66,905,056	54,776,119
County Library	0	0	3,479,180	3,525,697
County Trial Courts - Alternate Dispute Resolution Program	0	0	85,910	53,844
County Trial Courts - Court Alcohol and Drug Program	0	0	2,030,733	2,089,880
County Trial Courts - Registration Fees	0	0	171,265	166,492
District Attorney Special Projects	0	0	2,755,964	2,854,419
Finance and Administration - Disaster Recovery Fund	0	0	29,147	28,843
Human Resources - Commuter Services	0	0	583,117	616,771
Human Resources - Employee Benefits and Services	0	0	1,192,113	815,897
Human Services - Domestic Violence/Child Abuse	0	0	138,640	221,009
Human Services - Marriage License Fees Surcharge	0	0	0	17,814
Human Services - Wraparound Reinvestment Fund	0	0	1,705,342	3,278,594
Local Law Enforcement Block Grant	0	0	3,100,534	3,145,691
Master Settlement Agreement	0	0	21,732,453	21,958,405
Probation - Criminal Recidivism SB 678	0	0	4,696,568	4,755,902
Probation - Juvenile Justice Grant Program	0	0	3,758,721	4,581,998
Probation - Juvenile Re-Entry Program AB 1628	0	0	419,000	455,951



State Controller Schedules County Budget Act				Schedule 7
County of San Bernardino Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5

Appropriation for Contingencies-Continued

Public Health - Bio-Terrorism Preparedness	0	0	74,645	4,319
Public Health - Tobacco Use Reduction Now	0	0	21,972	12,304
Public Health - Vector Control Assessments	0	0	2,909,085	2,954,161
Public Health - Vital Statistics State Fees	0	0	758,129	757,406
Public Works - Special Transportation	0	0	18,980,926	19,268,713
Public Works - Transportation - Road Operations	0	0	10,698,277	11,254,842
Real Estate Services - Chino Agricultural Preserve	0	0	15,934,347	15,892,836
Regional Parks - County Trail System	0	0	416,417	414,405
Regional Parks - Calico Ghost Town Marketing Services	0	0	0	30,321
Regional Parks - Off-Highway Vehicle License Fees	0	0	752,542	728,336
Regional Parks - Park Maintenance and Development	0	0	67,850	199,339
Regional Parks - San Manuel Amphitheater	0	0	0	1,564
Regional Parks - San Manuel Amphitheater Improvements	0	0	276,359	276,869
Sheriff's Special Projects	0	0	5,121,657	5,735,189
Workforce Development	0	0	1,261,288	1,024,803
Redevelopment Agency (Housing Successor)	0	0	0	371,064
Total Appropriation for Contingencies	2	3	217,483,159	255,596,328

Subtotal Financing Uses

2,772,215,049	3,004,150,122	3,508,903,667	3,546,420,629
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Provisions for Reserves and Designations

General Fund	0	0	48,227,450	48,227,450
Total Financing Uses	2,772,215,049	3,004,150,122	3,557,131,117	3,594,648,079



State Controller Schedules				Schedule 7
County Budget Act				
County of San Bernardino				
Summary of Financing Uses by Function and Fund				
Governmental Funds				
Fiscal Year 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Fund

General Fund	2,277,254,977	2,501,570,339	2,620,214,315	2,670,603,670
Restricted General Fund	78,635	71,942,076	53,997,136	54,954,325
Agricultural, Weights & Measures - California Grazing Fees	2,995	0	144,417	145,635
Airports - Special Aviation	2,491,659	2,711,821	5,382,467	6,156,238
Assessor - Recording Fees	2,836,629	2,947,098	12,266,053	12,673,383
Auditor-Controller/Treasurer/Tax Collector - Redemption Maintenance	0	0	1,679,166	1,678,050
Behavioral Health - Block Grant Carryover	11,124,185	10,047,538	19,948,157	18,117,606
Behavioral Health - Driving Under the Influence Programs	233,502	186,240	588,143	643,556
Behavioral Health - Mental Health Services Act	80,766,566	114,043,773	194,759,572	182,630,635
Census 2010	4,779	0	0	16
Community Development and Housing	25,623,482	15,225,500	40,399,403	40,683,461
County Library	12,887,130	14,722,725	18,469,363	20,215,880
County Trial Courts - Alternate Dispute Resolution Program	488,096	500,000	585,910	553,844
County Trial Courts - Court Alcohol and Drug Program	62,315	62,315	2,096,090	2,155,237
County Trial Courts - Courthouse Seismic Surcharge	2,142,910	1,818,629	1,655,859	1,655,859
County Trial Courts - Registration Fees	0	0	171,265	166,492
District Attorney Special Projects	6,731,790	6,168,581	10,078,536	10,176,991
Finance and Administration - Disaster Recovery Fund	0	0	29,147	28,843
Human Resources - Commuter Services	694,073	643,786	1,538,937	1,572,591
Human Resources - Employee Benefits and Services	2,629,348	2,792,787	4,616,952	4,240,736
Human Services - Domestic Violence/Child Abuse	747,095	701,977	903,040	985,409
Human Services - Marriage License Fees Surcharge	216,368	238,700	599,225	617,039
Human Services - Wraparound Reinvestment Fund	10,510,404	7,214,555	12,171,980	13,745,232
Local Law Enforcement Block Grant	1,244,205	1,939,309	4,265,877	4,311,034
Master Settlement Agreement	17,000,000	17,000,000	38,732,453	38,958,405
Preschool Services	46,730,775	46,084,345	49,232,350	49,009,940
Probation - Asset Forfeiture	0	0	64,776	64,782
Probation - Criminal Recidivism SB 678	1,547,229	1,808,329	6,601,828	6,661,162
Probation - Juvenile Justice Grant Program	5,519,192	5,854,222	9,923,485	10,746,762
Probation - Juvenile Re-Entry Program AB 1628	0	0	419,000	455,951
Public Health - Bio-Terrorism Preparedness	2,606,078	2,555,555	2,025,439	1,955,113
Public Health - Tobacco Use Reduction Now	259,922	130,467	217,432	207,764
Public Health - Vector Control Assessments	1,374,013	1,366,730	4,566,790	4,611,866
Public Health - Vital Statistics State Fees	43,278	167,427	958,137	957,414
Public Works - Special Transportation	5,768,488	9,310,997	40,172,855	44,257,943
Public Works - Surveyor - Survey Monument Preservation	17,550	0	171,931	175,401
Public Works - Transportation - Road Operations	90,804,876	79,588,284	92,061,327	98,964,140



State Controller Schedules				Schedule 7
County Budget Act				
County of San Bernardino Summary of Financing Uses by Function and Fund Governmental Funds Fiscal Year 2015				
	FY 2013	FY 2014	FY 2015	FY 2015
Description	Actual	Actual	Recommended	Adopted by the Board of Supervisors
1	2	3	4	5

Summarization by Fund-Continued

Real Estate Services - Chino Agricultural Preserve	275,923	325,732	16,305,977	16,264,466
Regional Parks - Calico Ghost Town Marketing Services	608,143	397,403	657,407	687,728
Regional Parks - County Trail System	76,275	225,053	1,346,672	1,344,660
Regional Parks - Off-Highway Vehicle License Fees	744,311	169,523	1,729,445	1,705,239
Regional Parks - Park Maintenance and Development	1,922,202	527,075	968,143	1,099,632
Regional Parks - Proposition 40 Projects	5,403	286	0	0
Regional Parks - San Manuel Amphitheater	2,667,042	1,480,042	1,447,326	1,448,890
Regional Parks - San Manuel Amphitheater Improvements	9,319	54,668	551,359	551,869
Sheriff's Special Projects	18,657,802	15,274,130	39,077,386	39,308,066
Special Districts - Fish and Game Commission	7,441	3,333	7,994	7,868
Workforce Development	19,944,931	17,213,765	22,058,961	21,822,476
Capital Improvements	116,853,711	47,738,824	211,483,064	194,509,142
Redevelopment Agency (Housing Successor)	0	1,396,179	9,788,566	10,159,633
Total Financing Uses	2,772,215,049	3,004,150,122	3,557,131,117	3,594,648,079



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 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5

GENERAL FUNCTIONLegislative and Administrative:

Board of Supervisors	7,237,290	6,481,627	7,190,670	7,190,670
County Administrative Office	3,804,676	4,401,928	4,511,139	4,511,139
Clerk of the Board	1,744,646	2,222,058	2,258,163	2,258,163
Board Discretionary Funding	4,409,315	1,800,230	4,641,309	4,206,259
Litigation	395,986	436,481	392,599	392,599
Census 2010	4,779	0	0	16
Total Legislative and Administrative	17,596,692	15,342,324	18,993,880	18,558,846

Finance:

Assessor-Recorder-County Clerk	21,789,550	22,504,713	22,890,787	22,890,787
Auditor-Controller/Treasurer/Tax Collector	32,689,948	34,606,919	36,880,704	36,880,704
Finance and Administration	1,641,349	2,569,204	2,889,619	2,889,619
Non Departmental	94,790,433	101,151,807	68,694,294	69,894,294
Purchasing	2,039,477	1,973,113	2,117,341	2,117,341
Redemption Restitution Maintenance	0	0	265,000	265,000
Total Finance	152,950,757	162,805,756	133,737,745	134,937,745

Counsel:

County Counsel	7,456,256	7,778,075	8,817,154	8,817,154
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Personnel:

Human Resources	5,486,793	6,955,968	7,456,955	7,456,955
Center for Employee Health and Wellness	1,746,425	1,752,694	2,152,634	2,152,634
Unemployment Insurance	2,780,063	2,649,376	4,000,500	4,000,500
Total Personnel	10,013,281	11,358,039	13,610,089	13,610,089

Elections:

Registrar of Voters	10,290,300	8,879,227	8,482,909	8,482,909
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Property Management:

Architecture and Engineering	(34,609)	30,936	0	0
Facilities Management	12,814,051	14,345,425	14,249,231	14,249,231
Capital Facilities Leases	12,930,934	12,723,643	13,016,519	13,016,519
Rents and Leases	1,533,913	2,184,937	1,008,033	1,008,033
Real Estate Services	1,155,537	1,201,660	1,164,639	1,164,639
Utilities	16,491,008	18,870,987	20,372,124	20,372,124
Total Property Management	44,890,833	49,357,587	49,810,546	49,810,546

Plant Acquisition:

Capital Improvements Fund	116,853,711	47,738,824	211,483,064	194,509,142
Special Aviation - State	2,491,659	2,711,821	5,292,793	5,292,793
Courthouse Seismic Surcharge	2,142,910	1,818,629	1,655,859	1,655,859
Total Plant Acquisition	121,488,280	52,269,275	218,431,716	201,457,794

Other General:

Application Development	14,681,514	(9,795)	0	0
Automated Systems Development	78,635	52,637	11,891,365	11,868,728
Information Services Department	0	14,853,910	2,264,212	2,264,212
Redevelopment Agency (Housing Successor)	0	1,396,179	9,788,566	9,788,566
Total Other General	14,760,149	16,292,931	23,944,143	23,921,506

TOTAL GENERAL FUNCTION

379,446,547	324,083,212	475,828,182	459,596,589
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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 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5

PUBLIC PROTECTION FUNCTIONJudicial:

Court Facilities Payments	2,504,112	2,523,246	2,536,349	2,536,349
Courts Property Management	2,420,008	2,105,042	2,292,520	2,292,520
Court Facilities/Judicial Benefits	1,204,218	1,125,448	1,211,889	1,211,889
District Attorney - Criminal Prosecution	61,686,375	63,187,033	65,839,206	65,839,206
Child Support Services	38,768,574	40,498,922	40,039,593	40,039,593
Drug Court Programs	153,068	78,760	46,971	46,971
Grand Jury	346,932	321,069	429,069	429,069
Indigent Defense Program	8,660,660	9,315,420	10,046,137	10,046,137
Law and Justice Group Administration	105,711	110,110	90,208	90,208
Public Defender	33,071,040	33,865,534	35,524,591	35,524,591
Court-Ordered Placements	235,220	0	0	0
Trial Court Funding - Maintenance of Effort	25,988,739	25,882,314	25,509,703	25,509,703
District Attorney - Real Estate Fraud	974,070	1,217,675	1,278,136	1,278,136
District Attorney - Auto Insurance Fraud	482,531	492,748	637,529	637,529
District Attorney - Worker's Comp. Ins. Fraud	2,332,934	1,948,401	2,244,289	2,244,289
Drug Forfeiture/Hazardous Waste Awards	2,942,256	2,509,757	3,162,618	3,162,618
Marriage License Fee Program	216,368	238,700	599,225	599,225
Local Law Enforcement Block Grant	1,244,205	1,939,309	1,165,343	1,165,343
Alternate Dispute Resolution	488,096	500,000	500,000	500,000
Probation Asset Forfeiture	0	0	64,776	64,782
Total Judicial	183,825,114	187,859,486	193,218,152	193,218,158

Police Protection:

Sheriff-Coroner/Public Administrator	318,763,107	344,582,677	332,913,891	332,913,891
Sheriff's Special Projects	18,657,802	15,274,130	33,955,729	33,572,877
Total Police Protection	337,420,909	359,856,808	366,869,620	366,486,768

Detention and Correction:

Probation	124,338,665	137,846,871	143,295,001	143,295,001
Sheriff-Coroner/Public Administrator	145,673,633	153,907,783	179,208,808	182,977,278
Juvenile Justice Grant Program	5,519,192	5,854,222	6,164,764	6,164,764
Total Detention and Correction	277,078,719	299,417,204	330,573,833	334,342,303

Protective Inspection:

Agriculture, Weights and Measures	6,571,224	6,638,810	6,823,815	6,888,815
Fire Hazard Abatement	1,845,758	2,087,272	2,542,266	2,542,266
Total Protective Inspection	8,416,982	8,726,083	9,366,081	9,431,081



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 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5

Other Protection:

Land Use Services - Building and Safety	3,647,058	4,052,040	5,055,324	5,055,324
Land Use Services - Code Enforcement	4,167,001	5,197,088	5,430,663	5,430,663
Local Agency Formation Commission	301,000	288,274	288,274	288,274
Land Use Services - Land Development	0	1,053,458	1,151,667	1,151,667
Land Use Services - Administration	21,253	1,107,093	467,142	467,142
Public Guardian - Conservator	693,016	858,975	814,564	814,564
Land Use Services - Planning	5,797,113	4,591,466	7,962,234	7,962,234
Public Works - Surveyor	3,323,107	3,624,932	3,405,098	3,405,098
2011 Realignment (AB 109)	0	0	292,618	292,618
Bio-Terrorism Preparedness	2,606,078	2,555,555	1,950,794	1,950,794
Survey Monument Preservation	17,550	0	171,931	175,401
Fish and Game Commission	7,441	3,333	7,994	7,868
California Grazing	2,995	0	144,417	145,635
Micrographics Fees	2,836,629	2,947,098	6,742,419	6,742,419
Total Other Protection	23,420,241	26,279,312	33,885,139	33,889,701
TOTAL PUBLIC PROTECTION FUNCTION	830,161,965	882,138,893	933,912,825	937,368,011

PUBLIC WAYS AND FACILITIES FUNCTIONPublic Ways:

Special Transportation	5,768,488	9,310,997	21,591,929	25,389,230
Road Operations	90,804,876	79,588,284	80,963,050	87,309,298
Chino Agricultural Preserve	275,923	325,732	371,630	371,630
Total Public Ways	96,849,286	89,225,013	102,926,609	113,070,158

Transportation Terminals:

Airports	3,037,355	2,975,936	2,810,030	2,810,030
TOTAL PUBLIC WAYS AND FACILITIES FUNCTION	99,886,641	92,200,950	105,736,639	115,880,188



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 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5

HEALTH AND SANITATION FUNCTIONHealth:

Public Health	66,196,463	69,101,262	79,432,808	79,432,808
Tobacco Use Reduction Now	259,922	130,467	195,460	195,460
Vital Statistics State Fees	43,278	167,427	200,008	200,008
Commuter Services	694,073	643,786	955,820	955,820
Employee Benefits and Services	2,629,348	2,792,787	3,424,839	3,424,839
Vector Control Assessments	1,374,013	1,366,730	1,657,705	1,657,705
Total Health	71,197,096	74,202,458	85,866,640	85,866,640

Hospital Care:

California Children's Services	17,130,232	17,957,172	21,359,774	21,359,774
Indigent Ambulance	472,501	472,501	472,501	472,501
Health Administration	85,688,298	170,459,118	120,730,613	120,730,613
Behavioral Health	128,234,459	140,966,696	172,139,912	172,139,912
Health Realignment	0	71,889,439	18,455,792	18,455,792
Mental Health Services Act	80,766,566	114,043,773	127,854,516	127,854,516
Master Settlement Agreement	17,000,000	17,000,000	17,000,000	17,000,000
Driving Under the Influence Programs	233,502	186,240	235,031	235,031
Block Grant Carryover Program	11,124,185	10,047,538	12,184,130	12,184,130
Court Alcohol and Drug Program	62,315	62,315	65,357	65,357
Total Hospital Care	340,712,058	543,084,792	490,497,626	490,497,626

TOTAL HEALTH AND SANITATION FUNCTION

411,909,154	617,287,251	576,364,266	576,364,266
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PUBLIC ASSISTANCE FUNCTIONAdministration:

Human Services - Administrative Claim	429,062,301	469,804,002	503,236,205	503,236,205
Domestic Violence/Child Abuse Services	531,812	531,812	531,812	531,812
Aging and Adult Services	9,317,195	8,592,561	8,926,323	8,926,323
Domestic Violence/Child Abuse	747,095	701,977	764,400	764,400
Total Administration	439,658,404	479,630,352	513,458,740	513,458,740

Aid Programs:

Entitlement Payments (Child Care)	19,787,301	22,225,591	26,360,535	26,360,535
Out-of-Home Child Care	798,565	847,440	860,566	860,566
Aid to Adoptive Children	52,761,824	56,268,030	59,208,232	59,208,232
AFDC - Foster Care	109,266,525	110,465,309	124,188,480	124,188,480
Refugee Cash Assistance Program	47,975	80,305	91,197	91,197
Cash Assistance For Immigrants	1,704,029	1,842,157	2,121,954	2,121,954
CalWorks - All Other Families	237,821,499	242,815,444	255,137,220	255,137,220
Kinship Guardianship Assistance Program	6,801,588	7,999,864	8,741,496	8,741,496
CalWorks - 2 Parent Families	38,460,391	40,559,530	43,900,248	43,900,248
Wraparound Reinvestment Fund	10,510,404	7,214,555	10,466,638	10,466,638
Total Aid Programs	477,960,100	490,318,226	531,076,566	531,076,566



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 2015				
Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Recommended	FY 2015 Adopted by the Board of Supervisors
1	2	3	4	5
<u>General Relief:</u>				
Aid to Indigents	1,455,292	1,374,335	1,476,197	1,476,197
<u>Veterans' Services:</u>				
Veterans' Affairs	1,801,008	1,937,293	1,985,233	1,985,233
<u>Other Assistance:</u>				
Community Development and Housing	25,623,482	15,225,500	40,399,403	40,683,464
Economic Development	2,389,354	2,532,302	3,468,279	3,468,279
Preschool Services	46,730,775	46,084,345	49,232,350	49,009,940
Workforce Development	19,944,931	17,213,765	20,797,673	20,797,673
Total Other Assistance	94,688,541	81,055,912	113,897,705	113,959,356
TOTAL PUBLIC ASSISTANCE FUNCTION	1,015,563,346	1,054,316,118	1,161,894,441	1,161,956,092
<u>EDUCATION FUNCTION</u>				
<u>School Administration:</u>				
County Schools	2,814,937	3,090,951	3,270,620	3,270,620
Total School Administration	2,814,937	3,090,951	3,270,620	3,270,620
<u>Library:</u>				
County Library	12,887,130	14,722,725	14,990,183	16,690,183
TOTAL EDUCATION FUNCTION	15,702,068	17,813,675	18,260,803	19,960,803
<u>RECREATION AND CULTURAL SERVICES FUNCTION</u>				
<u>Recreation Facilities:</u>				
Regional Parks	10,430,854	10,452,693	11,044,706	11,319,706
Proposition 40 Projects	5,403	286	0	0
County Trail System	76,275	225,053	930,255	930,255
Off-Highway Vehicle License Fees	744,311	169,523	976,903	976,903
San Manuel Amphitheater	2,667,042	1,480,042	1,447,326	1,447,326
San Manuel Amphitheater Improvements	9,319	54,668	275,000	275,000
Park Maintenance/Development	1,922,202	527,075	900,293	900,293
Calico Marketing Services	608,143	397,403	657,407	657,407
Total Recreation Facilities	16,463,549	13,306,744	16,231,890	16,506,890
<u>Culture:</u>				
County Museum	3,081,777	3,003,276	3,191,462	3,191,462
Total Culture	3,081,777	3,003,276	3,191,462	3,191,462
TOTAL RECREATION AND CULTURAL SERVICES FUNCTION	19,545,327	16,310,020	19,423,352	19,698,352
TOTAL SPECIFIC FINANCING USES	2,772,215,047	3,004,150,119	3,291,420,508	3,290,824,301



County of San Bernardino
Special Districts and Other Agencies Summary - Non Enterprise
Fiscal Year 2015

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2014	Decreases To Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases To Obligated Fund Balances	Total Financing Uses
COUNTY SERVICE AREAS - CAPITAL PROJECTS							
CSA 70 TV-4/5 PNTD MTN PWR CBL	151,359	0	0	151,359	151,359	0	151,359
WRIGHTWOOD PARK CIP PROJECTS	6	0	0	6	6	0	6
CSA 70 W-4 PNR TWN UPG WLL SCR	34,197	0	0	34,197	34,197	0	34,197
CSA20 JSH TR BALL FIELD IMPROV	31,752	0	50,000	81,752	81,752	0	81,752
CSA #69 LAKE ARROWHEAD ROAD	550,323	0	0	550,323	550,323	0	550,323
CSA20 JSH TR DESERT VIEW CONS	49,681	0	200,000	249,681	249,681	0	249,681
DEVORE WTR SYSTEM IMPROV	10	0	(10)	0	0	0	0
COUNTYWIDE IMPROVEMENTS	17,578	0	3,932,707	3,950,285	3,950,285	0	3,950,285
CSA 70 R-36 ROAD IMPROVEMENTS	4,186	0	40,125	44,311	44,311	0	44,311
CSA 40 CAPITAL IMPROVEMENTS	50,420	0	99,712	150,132	150,132	0	150,132
CSA 59 ROAD PAVING	18,080	0	190,000	208,080	208,080	0	208,080
CSA 70 R-43 ROAD IMPROVEMENTS	16,502	0	3,000	19,502	19,502	0	19,502
CSA 70 R-5 SGRLF RD SLURRY	30,586	0	340,000	370,586	370,586	0	370,586
R-2 ROAD IMPROVEMENT PROJECT	67,610	0	0	67,610	67,610	0	67,610
CSA 20 REPLACE SR CTR KITCHEN	7	0	0	7	7	0	7
ENGINEERING FOR PARK PROJECT	259,974	0	20,000	279,974	279,974	0	279,974
CSA 70 R-39 ASPHALT & BERM	154,361	0	0	154,361	154,361	0	154,361
CSA 70 R-42 WINDY PASS PAVING	(40,657)	0	91,000	50,343	50,343	0	50,343
TOTAL COUNTY SERVICE AREAS - CAPITAL PROJECTS	1,395,975	0	4,966,534	6,362,509	6,362,509	0	6,362,509
COUNTY SERVICE AREAS - SPECIAL REVENUE							
CSA 18 CEDARPINES PRK	278,806	0	262,493	541,299	541,299	0	541,299
CSA 20 JOSHUA TREE	267,107	0	981,318	1,248,425	1,248,425	0	1,248,425
CSA 29 LUCERNE VALLEY	58,972	0	573,239	632,211	632,211	0	632,211
CSA 30 STREET LIGHTS	760	0	4,831	5,591	5,591	0	5,591
CSA 40 ELEPHANT MTN	1,050,181	0	360,095	1,410,276	1,410,276	0	1,410,276
CSA 42 PARK	8,735	0	36,431	45,166	45,166	0	45,166
CSA 53A BIG BEAR	24,719	0	9,079	33,798	33,798	0	33,798
CSA 54 CREST FOREST	31,407	0	34,497	65,904	65,904	0	65,904
CSA 56 WRIGHTWOOD	119,856	0	163,884	283,740	283,740	0	283,740
CSA 59 DEER LODGE PRK	216,967	0	154,531	371,498	371,498	0	371,498
CSA 63 YUCAIPA	370,174	0	107,170	477,344	477,344	0	477,344
CSA 68 VLLY OF THE MOON	52,767	0	41,920	94,687	94,687	0	94,687
CSA 69 LAKE ARROWHD	43,663	0	63,352	107,015	107,015	0	107,015
CSA 70:							
COUNTYWIDE	7,213,110	0	6,132,026	13,345,136	13,345,136	0	13,345,136
COUNTYWIDE-TERM BENEFITS	2,508,117	0	12,000	2,520,117	2,520,117	0	2,520,117
COUNTYWIDE-EQUIPMENT REP	833,624	0	202,000	1,035,624	1,035,624	0	1,035,624
COUNTYWIDE AUGMENTATION RESERVE	4,657,040	0	0	4,657,040	4,657,040	0	4,657,040
COUNTYWIDE CSA LOAN FUND (RESERVE)	89,616	0	600,000	689,616	689,616	0	689,616
CFD 2006-1 LYTLE CREEK DB	359,969	0	28,173	388,142	388,142	0	388,142
ZONE EV-1 EAST VALLEY	210,439	0	251	210,690	210,690	0	210,690
ZONE D-1 LAKE ARROW DAM	1,423,001	0	508,400	1,931,401	1,931,401	0	1,931,401
ZONE DB-1 BLOOMINGTON	90,887	0	44,244	135,131	135,131	0	135,131
ZONE EV-1 CITRUS STREETLIGHTING	60,038	0	42,368	102,406	102,406	0	102,406
ZONE G WRIGHTWOOD	218,482	0	159,696	378,178	378,178	0	378,178
PRD G-1 WRIGHTWOOD	1	0	99,414	99,415	99,415	0	99,415
ZONE GH GLEN HELEN STREETLIGHTING	73,354	0	35,450	108,804	108,804	0	108,804
ZONE M WONDER VLLY	26,238	0	58,495	84,733	84,733	0	84,733
ZONE M WONDER VLLY	51,422	0	69,402	120,824	120,824	0	120,824
ZONE OS-1 N.ETIWANDA PRE	32,866	0	51,638	84,504	84,504	0	84,504
ZONE OS-3 N.ETIWANDA POS	2	0	(2)	0	0	0	0
ZONE P-6 EL MIRAGE	28,377	0	50,580	78,957	78,957	0	78,957
ZONE P-8 FONTANA	62,947	0	221	63,168	63,168	0	63,168
ZONE P-10 MENTONE	55,164	0	49,141	104,305	104,305	0	104,305
ZONE P-12 MONTCLAIR	76,067	0	28,956	105,023	105,023	0	105,023
ZONE P-13 EL RANCHO VERDE	69,758	0	75,742	145,500	145,500	0	145,500
ZONE P-14 MENTONE	225,867	0	38,896	264,763	264,763	0	264,763
ZONE P-16 EAGLE CREST	57,521	0	16,339	73,860	73,860	0	73,860



County of San Bernardino
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District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2014	Decreases To Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases To Obligated Fund Balances	Total Financing Uses
ZONE P-17 BLOOMINGTON	7,879	0	0	7,879	7,879	0	7,879
ZONE P-18 RANDALL CROSSINGS	6,509	0	12,000	18,509	18,509	0	18,509
ZONE P-19 GREGORY CROSSINGS	9,433	0	19,800	29,233	29,233	0	29,233
ZONE P-20 MULBERRY HEIGHTS	1,261	0	21,000	22,261	22,261	0	22,261
ZONE R-2 TWIN PEAKS	11,084	0	70,429	81,513	81,513	0	81,513
ZONE R-3 ERWIN LAKE	54,409	0	85,296	139,705	139,705	0	139,705
ZONE R-4 CEDARGLEN	2,842	0	3,075	5,917	5,917	0	5,917
ZONE R-5 SUGARLOAF	621,972	0	241,018	862,990	862,990	0	862,990
ZONE R-7 LAKE ARROWHWD	8,327	0	5,716	14,043	14,043	0	14,043
ZONE R-8 RIVERSIDE TERRACE	178,356	0	25,775	204,131	204,131	0	204,131
ZONE R-9 RIM FOREST	4,647	0	8,595	13,242	13,242	0	13,242
ZONE R-12 BALDWIN LK	17,016	0	9,869	26,885	26,885	0	26,885
ZONE R-13 LK ARRHD N.SH.	22,433	0	8,711	31,144	31,144	0	31,144
ZONE R-15 LANDERS	64,168	0	68,988	133,156	133,156	0	133,156
ZONE R-16 RN. SPRGS. TR	16,170	0	15,162	31,332	31,332	0	31,332
ZONE R-19 COPPER MTN	15,104	0	40,904	56,008	56,008	0	56,008
ZONE R-20 FLAMINGO HTS	12,727	0	11,745	24,472	24,472	0	24,472
ZONE R-21 MTN. VIEW	904	0	2,834	3,738	3,738	0	3,738
ZONE R-22 TWIN PEAKS	13,502	0	19,714	33,216	33,216	0	33,216
ZONE R-23 MILE HIGH	27,189	0	17,350	44,539	44,539	0	44,539
ZONE R-25 LUCERNE	543	0	1,424	1,967	1,967	0	1,967
ZONE R-26 YUCCA MESA	13,135	0	6,521	19,656	19,656	0	19,656
ZONE R-29 YUCCA MESA	6,356	0	6,691	13,047	13,047	0	13,047
ZONE R-30 VERDEMONT	1,337	0	2,711	4,048	4,048	0	4,048
ZONE R-31 LYTLE CREEK	2,233	0	3,023	5,256	5,256	0	5,256
ZONE R-33 FAIRWAY BLV	5,678	0	9,544	15,222	15,222	0	15,222
ZONE R-34 BIG BEAR RDS	8,828	0	2,644	11,472	11,472	0	11,472
ZONE R-35 CEDAR GLEN	2,192	0	2,361	4,553	4,553	0	4,553
ZONE R-36 PAN SPRINGS	14,934	0	9,167	24,101	24,101	0	24,101
ZONE R-39 HIGHLAND ESTATES	6,462	0	71,843	78,305	78,305	0	78,305
ZONE R-40 UPPER NO. BAY LK ARROW	65,946	0	18,941	84,887	84,887	0	84,887
ZONE R-41 QUAIL SUMMIT	16,634	0	8,691	25,325	25,325	0	25,325
ZONE R-42 WINDY PASS	107,349	0	54,405	161,754	161,754	0	161,754
ZONE R-44 SAW PIT CANYON	7,856	0	11,503	19,359	19,359	0	19,359
ZONE R-45 ERWIN LAKE	21,911	0	10,722	32,633	32,633	0	32,633
ZONE R-46 S. FAIRWAY DRIVE	23,912	0	8,347	32,259	32,259	0	32,259
ZONE R-47 ROCKY POINT	271,485	0	313,500	584,985	584,985	0	584,985
ZONE TV-2 MORONGO	778,489	0	146,066	924,555	924,555	0	924,555
ZONE TV-4 WONDER VALLEY	138,443	0	24,540	162,983	162,983	0	162,983
ZONE TV-5 MESA	547,633	0	182,400	730,033	730,033	0	730,033
ZONE W HINKLEY PARK	16,379	0	10,555	26,934	26,934	0	26,934
CSA 73 ARROWBEAR	2	0	4,366	4,368	4,368	0	4,368
CSA 79 R-1 THE MEADOW	56,379	0	23,534	79,913	79,913	0	79,913
CSA 82 ROADSIDE PARK	14,723	0	25,147	39,870	39,870	0	39,870
CSA SL-1 VALLEY WIDE	725,027	0	579,182	1,304,209	1,304,209	0	1,304,209
CSA SL-2 CHINO	3,458	0	3,127	6,585	6,585	0	6,585
CSA SL-3 MENTONE	2,699	0	2,937	5,636	5,636	0	5,636
CSA SL-4 BLOOMINGTON	31,958	0	4,203	36,161	36,161	0	36,161
CSA SL-5 MUSCOY	49,589	0	40,943	90,532	90,532	0	90,532
TOTAL COUNTY SERVICE AREAS - SPECIAL REVENUE	25,027,343	0	13,373,289	38,358,812	38,358,812	0	38,358,812

FIRE PROTECTION AND SERVICE ZONES

SAN BERNARDINO CO FIRE PROTECTION DISTRICT	7,492,549	0	15,765,408	23,257,957	23,257,957	0	23,257,957
SBCFPD GENERAL RESERVES	8,878,465	0	90,000	8,968,465	8,968,465	0	8,968,465
SBCFPD TERMINATION BENEFITS	5,943,698	0	30,000	5,973,698	5,973,698	0	5,973,698
OFFICE OF EMERGENCY SERVICES	438,072	0	1,949,678	2,387,750	2,387,750	0	2,387,750
HOUSEHOLD HAZARDOUS WASTE	750,779	0	3,237,622	3,988,401	3,988,401	0	3,988,401
HAZARDOUS MATERIALS	1,885,420	0	7,989,369	9,874,789	9,874,789	0	9,874,789
HAZMAT GENERAL RESERVES	7,066,516	0	460,811	7,527,327	7,527,327	0	7,527,327
HAZMAT (CUPA-STATEWIDE PENALTIES) GENERAL	2,058,950	0	4,000	2,062,950	2,062,950	0	2,062,950
HAZMAT (CUPA-ADMIN PENALTIES) GENERAL	15,977	0	80	16,057	16,057	0	16,057
HAZMAT (STATEWIDE TANK PENALTIES) GENERAL	251,954	0	600	252,554	252,554	0	252,554
MOUNTAIN REGIONAL SERVICE ZONE	2,923,904	0	14,553,801	17,477,705	17,477,705	0	17,477,705
MOUNTAIN REGIONAL SERVICE ZONE-RESERVES	2,102,842	0	8,000	2,110,842	2,110,842	0	2,110,842
NORTH DESERT REGIONAL SERVICE ZONE	3,098,237	0	43,376,369	46,474,606	46,474,606	0	46,474,606
NORTH DESERT REGIONAL SERVICE ZONE-RESERVES	3,075,430	0	10,000	3,085,430	3,085,430	0	3,085,430
SOUTH DESERT REGIONAL SERVICE ZONE	3,423,997	0	11,364,564	14,788,561	14,788,561	0	14,788,561
SOUTH DESERT REGIONAL SERVICE ZONE-RESERVES	688,397	0	9,000	697,397	697,397	0	697,397
VALLEY REGIONAL SERVICE ZONE	3,963,357	0	35,906,999	39,870,356	39,870,356	0	39,870,356
VALLEY REGIONAL SERVICE ZONE-RESERVES	4,037,376	0	14,000	4,051,376	4,051,376	0	4,051,376
CFPD 2007 STATE HMLND SCRTY GRANT	48,949	0	2,977,558	3,026,507	3,026,507	0	3,026,507
CFPD FDRL PRE-MTGTN/TREE RMVL GRANT	45,274	0	0	45,274	45,274	0	45,274
CFPD KAISER COMM	3,210	0	285,200	288,410	288,410	0	288,410
TOTAL FIRE PROTECTION AND SERVICE ZONES	58,193,353	0	138,033,059	196,226,412	196,226,412	0	196,226,412



State Controller Schedules
County Budget ActCounty Budget Form
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Special Districts and Other Agencies Summary - Non Enterprise
Fiscal Year 2015

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2014	Decreases To Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases To Obligated Fund Balances	Total Financing Uses
FLOOD CONTROL DISTRICT							
FLOOD CONTROL	85,679,566	0	68,238,367	153,917,933	153,917,933	0	153,917,933
TOTAL FLOOD CONTROL DISTRICT	85,679,566	0	68,238,367	153,917,933	153,917,933	0	153,917,933
PARK DISTRICTS - CAPITAL PROJECTS							
BLOOMINGTON PARK	52	0	(52)	0	0	0	0
BLOOMINGTON PARK SOCCER FIELD	3	0	0	3	3	0	3
KESSLER PARK BALL FIELD	574,140	0	0	574,140	574,140	0	574,140
MOONRIDGE ANIMAL PARK RELOCATION	5,881,655	0	0	5,881,655	5,881,655	0	5,881,655
ERWIN PARK IMPROVEMENTS	1,610	0	0	1,610	1,610	0	1,610
TOTAL PARK DISTRICTS - CAPITAL PROJECTS	6,457,460	0	(52)	6,457,408	6,457,408	0	6,457,408
PARK DISTRICTS - SPECIAL REVENUE							
BIG BEAR PARK	1,217,148	0	3,233,688	4,450,836	4,450,836	0	4,450,836
BLOOMINGTON PARK	30,192	0	570,315	600,507	600,507	0	600,507
TOTAL PARK DISTRICTS - SPECIAL REVENUE	1,247,340	0	3,804,003	5,051,343	5,051,343	0	5,051,343
OTHER AGENCIES							
IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY	1,432,418	0	6,816,432	8,248,850	8,248,850	0	8,248,850
ECONOMIC AND COMMUNITY DEVELOPMENT CORPORATION	93	0	0	93	93	0	93
INLAND COUNTIES EMERGENCY MEDICAL AGENCY	780,518	0	3,695,228	4,475,746	4,475,746	0	4,475,746
COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY (COIDA)	56,413	0	120	56,533	56,533	0	56,533
TOTAL OTHER AGENCIES	2,269,442	0	10,511,780	12,781,222	12,781,222	0	12,781,222
GRAND TOTAL	180,270,479	0	238,926,980	419,155,639	419,155,639	0	419,155,639



County of San Bernardino
Fund Balance - Special Districts and Other Agencies- Non Enterprise
Fiscal Year 2015

District Name	Total Fund Balance June 30, 2014	Less: Obligated Fund Balances			Fund Balances Available (GAAP Basis) June 30, 2014	Minus GASB 31 Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2014			
		Encumbrances	Nonspendable, Restricted and Committed	Assigned						
								Fund Balances		
								Available		
COUNTY SERVICE AREAS - CAPITAL PROJECTS										
CSA 70 TV-4/5 PNT0 MTN PWR CBL	151,397	0	0	0	151,397	(38)	151,359			
WRIGHTWOOD PARK CIP PROJECTS	41	0	0	0	41	(35)	6			
CSA 70 W-4 PNR TWN UPG WLL SCR	34,209	0	0	0	34,209	(12)	34,197			
CSA20 JSH TR BALL FIELD IMPROV	31,767	0	0	0	31,767	(15)	31,752			
CSA #69 LAKE ARROWHEAD ROAD	550,367	0	0	0	550,367	(44)	550,323			
CSA20 JSH TR DESERT VIEW CONS	49,681	0	0	0	49,681	0	49,681			
CSA 70 WAREHOUSE/SHOP STRUCTUR	12	0	0	0	12	(12)	0			
DEVORE WTR SYSTEM IMPROV	15	0	0	0	15	(5)	10			
COUNTYWIDE IMPROVEMENTS	17,604	0	0	0	17,604	(26)	17,578			
CSA 70 R-36 ROAD IMPROVEMENTS	4,187	0	0	0	4,187	(1)	4,186			
CSA 40 CAPITAL IMPROVEMENTS	50,437	0	0	0	50,437	(17)	50,420			
CSA 59 ROAD PAVING	18,080	0	0	0	18,080	0	18,080			
CSA 70 R-43 ROAD IMPROVEMENTS	16,514	0	0	0	16,514	(12)	16,502			
CSA 70 R-5 SGRLF RD SLURRY	30,586	0	0	0	30,586	0	30,586			
R-2 ROAD IMPROVEMENT PROJECT	67,622	0	0	0	67,622	(12)	67,610			
CSA 20 REPLACE SR CTR KITCHEN	12	0	0	0	12	(5)	7			
ENGINEERING FOR PARK PROJECT	260,057	0	0	0	260,057	(83)	259,974			
CSA 70 R-39 ASPHALT & BERM	154,367	0	0	0	154,367	(6)	154,361			
CSA 70 R-42 WINDY PASS PAVING	9,761	(50,418)	0	0	(40,657)	0	(40,657)			
TOTAL COUNTY SERVICE AREAS - CAPITAL PROJECTS	1,446,716	(50,418)	0	0	1,396,298	(323)	1,395,975			
COUNTY SERVICE AREAS - SPECIAL REVENUE										
CSA 18 CEDARPINES PRK	292,992	(14,100)	0	0	278,892	(86)	278,806			
CSA 20 JOSHUA TREE	267,733	0	0	(500)	267,233	(126)	267,107			
CSA 29 LUCERNE VALLEY	66,595	0	0	(7,623)	58,972	0	58,972			
CSA 30 STREET LIGHTS	760	0	0	0	760	0	760			
CSA 40 ELEPHANT MTN	1,050,514	0	0	0	1,050,514	(333)	1,050,181			
CSA 42 PARK	8,735	0	0	0	8,735	0	8,735			
CSA 53A BIG BEAR	24,727	0	0	0	24,727	(8)	24,719			
CSA 54 CREST FOREST	31,416	0	0	0	31,416	(9)	31,407			
CSA 56 WRIGHTWOOD	120,217	0	0	(305)	119,912	(56)	119,856			
CSA 59 DEER LODGE PRK	217,026	0	0	0	217,026	(59)	216,967			
CSA 63 YUCAIPA	375,891	0	0	(5,590)	370,301	(127)	370,174			
CSA 68 VLLY OF THE MOON	52,780	0	0	0	52,780	(13)	52,767			
CSA 69 LAKE ARROWHWD	43,773	0	0	0	43,773	(110)	43,663			
CSA 70:										
COUNTYWIDE	7,877,106	(660,059)	0	(1,000)	7,216,047	(2,937)	7,213,110			
COUNTYWIDE-TERM BENEFITS	2,508,978	0	0	0	2,508,978	(861)	2,508,117			
COUNTYWIDE-EQUIPMENT REP	833,814	0	0	0	833,814	(190)	833,624			
COUNTYWIDE AUGMENTATION RESERVE	4,658,633	0	0	0	4,658,633	(1,593)	4,657,040			
COUNTYWIDE CSA LOAN FUND (RESERVE)	339,647	0	(250,000)	0	89,647	(31)	89,616			
CFD 2006-1 LYTLE CREEK DB	360,088	0	0	0	360,088	(119)	359,969			
ZONE EV-1 EAST VALLEY	210,518	0	0	0	210,518	(79)	210,439			
ZONE D-1 LAKE ARROW DAM	1,423,516	0	0	0	1,423,516	(515)	1,423,001			
ZONE DB-1 BLOOMINGTON	90,917	0	0	0	90,917	(30)	90,887			
ZONE EV-1 CITRUS STREETLIGHTING	60,055	0	0	0	60,055	(17)	60,038			
ZONE G WRIGHTWOOD	218,558	0	0	0	218,558	(76)	218,482			
PRD G-1 WRIGHTWOOD	2	0	0	0	2	(1)	1			
ZONE GH GLEN HELEN STREETLIGHTING	73,374	0	0	0	73,374	(20)	73,354			
ZONE M WONDER VLLY	26,550	0	0	(300)	26,250	(12)	26,238			
ZONE M WONDER VLLY	51,439	0	0	0	51,439	(17)	51,422			
ZONE OS-1 N.ETIWANDA PRE	32,879	0	0	0	32,879	(13)	32,866			
ZONE OS-3 N.ETIWANDA POS	2	0	0	0	2	0	2			
ZONE P-6 EL MIRAGE	28,387	0	0	0	28,387	(10)	28,377			
ZONE P-8 FONTANA	62,966	0	0	0	62,966	(19)	62,947			
ZONE P-10 MENTONE	55,186	0	0	0	55,186	(22)	55,164			
ZONE P-12 MONTCLAIR	76,092	0	0	0	76,092	(25)	76,067			
ZONE P-13 EL RANCHO VERDE	78,553	(8,768)	0	0	69,785	(27)	69,758			
ZONE P-14 MENTONE	225,947	0	0	0	225,947	(80)	225,867			
ZONE P-16 EAGLE CREST	57,540	0	0	0	57,540	(19)	57,521			



State Controller Schedules
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Schedule 13

County of San Bernardino
Fund Balance - Special Districts and Other Agencies- Non Enterprise
Fiscal Year 2015

District Name	Total Fund Balance June 30, 2014	Less: Obligated Fund Balances			Fund Balances Available (GAAP Basis) June 30, 2014	Minus GASB 31 Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2014
		Encumbrances	Nonspendable, Restricted and Committed	Assigned			
ZONE P-17 BLOOMINGTON	7,881	0	0	0	7,881	(2)	7,879
ZONE P-18 RANDALL CROSSINGS	6,510	0	0	0	6,510	(1)	6,509
ZONE P-19 GREGORY CROSSINGS	9,435	0	0	0	9,435	(2)	9,433
ZONE P-20 MULBERRY HEIGHTS	1,261	0	0	0	1,261	0	1,261
ZONE R-2 TWIN PEAKS	11,105	0	0	0	11,105	(21)	11,084
ZONE R-3 ERWIN LAKE	54,422	0	0	0	54,422	(13)	54,409
ZONE R-4 CEDARGLEN	2,844	0	0	0	2,844	(2)	2,842
ZONE R-5 SUGARLOAF	622,176	0	0	0	622,176	(204)	621,972
ZONE R-7 LAKE ARROWHD	8,330	0	0	0	8,330	(3)	8,327
ZONE R-8 RIVERSIDE TERRACE	178,415	0	0	0	178,415	(59)	178,356
ZONE R-9 RIM FOREST	4,648	0	0	0	4,648	(1)	4,647
ZONE R-12 BALDWIN LK	17,022	0	0	0	17,022	(6)	17,016
ZONE R-13 LK ARRH D N.SH.	22,441	0	0	0	22,441	(8)	22,433
ZONE R-15 LANDERS	64,192	0	0	0	64,192	(24)	64,168
ZONE R-16 RN. SPRGS. TR	16,175	0	0	0	16,175	(5)	16,170
ZONE R-19 COPPER MTN	15,110	0	0	0	15,110	(6)	15,104
ZONE R-20 FLAMINGO HTS	12,731	0	0	0	12,731	(4)	12,727
ZONE R-21 MTN. VIEW	906	0	0	0	906	(2)	904
ZONE R-22 TWIN PEAKS	13,505	0	0	0	13,505	(3)	13,502
ZONE R-23 MILE HIGH	27,198	0	0	0	27,198	(9)	27,189
ZONE R-25 LUCERNE	544	0	0	0	544	(1)	543
ZONE R-26 YUCCA MESA	13,139	0	0	0	13,139	(4)	13,135
ZONE R-29 YUCCA MESA	6,358	0	0	0	6,358	(2)	6,356
ZONE R-30 VERDEMONT	1,338	0	0	0	1,338	(1)	1,337
ZONE R-31 LYTLE CREEK	2,234	0	0	0	2,234	(1)	2,233
ZONE R-33 FAIRWAY BLV	5,682	0	0	0	5,682	(4)	5,678
ZONE R-34 BIG BEAR RDS	8,831	0	0	0	8,831	(3)	8,828
ZONE R-35 CEDAR GLEN	2,193	0	0	0	2,193	(1)	2,192
ZONE R-36 PAN SPRINGS	14,946	0	0	0	14,946	(12)	14,934
ZONE R-39 HIGHLAND ESTATES	6,481	0	0	0	6,481	(19)	6,462
ZONE R-40 UPPER NO. BAY LK ARROW	65,966	0	0	0	65,966	(20)	65,946
ZONE R-41 QUAIL SUMMIT	16,639	0	0	0	16,639	(5)	16,634
ZONE R-42 WINDY PASS	107,382	0	0	0	107,382	(33)	107,349
ZONE R-44 SAW PIT CANYON	7,857	0	0	0	7,857	(1)	7,856
ZONE R-45 ERWIN LAKE	21,918	0	0	0	21,918	(7)	21,911
ZONE R-46 S. FAIRWAY DRIVE	23,915	0	0	0	23,915	(3)	23,912
ZONE R-47 ROCKY POINT	271,509	0	0	0	271,509	(24)	271,485
ZONE TV-2 MORONGO	778,735	0	0	0	778,735	(246)	778,489
ZONE TV-4 WONDER VALLEY	138,502	0	0	0	138,502	(59)	138,443
ZONE TV-5 MESA	547,799	0	0	0	547,799	(166)	547,633
ZONE W HINKLEY PARK	16,386	0	0	0	16,386	(7)	16,379
CSA 73 ARROWBEAR	2	0	0	0	2	0	2
CSA 79 R-1 THE MEADOW	56,392	0	0	0	56,392	(13)	56,379
CSA 82 ROADSIDE PARK	14,729	0	0	0	14,729	(6)	14,723
CSA SL-1 VALLEY WIDE	725,228	0	0	0	725,228	(201)	725,027
CSA SL-2 CHINO	3,460	0	0	0	3,460	(2)	3,458
CSA SL-3 MENTONE	2,700	0	0	0	2,700	(1)	2,699
CSA SL-4 BLOOMINGTON	31,969	0	0	0	31,969	(11)	31,958
CSA SL-5 MUSCOY	49,604	0	0	0	49,604	(15)	49,589
TOTAL COUNTY SERVICE AREAS	25,984,471	(682,927)	(250,000)	(15,318)	25,036,226	(8,883)	25,027,343

FIRE PROTECTION AND SERVICE ZONES

SAN BERNARDINO CO FIRE PROTECTION ZONE	9,691,513	(2,193,968)	0	(2,005)	7,495,540	(2,991)	7,492,549
MOUNTAIN REGIONAL SERVICE ZONE	3,119,992	(194,050)	0	(500)	2,925,442	(1,538)	2,923,904
NORTH DESERT REGIONAL SERVICE ZONE	3,101,702	0	0	(1,650)	3,100,052	(1,815)	3,098,237
SOUTH DESERT REGIONAL SERVICE ZONE	3,467,759	(42,286)	0	(600)	3,424,873	(876)	3,423,997
VALLEY REGIONAL SERVICE ZONE	3,991,988	(25,731)	0	(800)	3,965,457	(2,100)	3,963,357
OFFICE OF EMERGENCY SERVICES	460,574	(22,118)	0	(250)	438,206	(134)	438,072
HOUSEHOLD HAZARDOUS WASTE	751,395	0	0	(300)	751,095	(316)	750,779
HAZMAT	1,885,884	0	0	(25)	1,885,859	(439)	1,885,420
CFD 2007 STATE HMLND SCRTY GRANT	50,585	(1,500)	0	0	49,085	(136)	48,949
CFD EQUIPMENT REPLACEMENT	8,881,440	0	0	0	8,881,440	(2,975)	8,878,465
HAZMAT EQUIPMENT REPLACEMENT	7,068,784	0	0	0	7,068,784	(2,268)	7,066,516
HAZMAT (CUPA-STATEWIDE PENALTIES) GENERAL	2,059,523	0	0	0	2,059,523	(573)	2,058,950
HAZMAT (CUPA-ADMIN PENALTIES) GENERAL	15,982	0	0	0	15,982	(5)	15,977
HAZMAT (STATEWIDE TANK PENALTIES) GENERAL	252,016	0	0	0	252,016	(62)	251,954
MOUNTAIN RSZ EQUIPMENT REPLACEMENT	2,103,559	0	0	0	2,103,559	(717)	2,102,842
NORTH DESERT RSZ EQUIPMENT REPLACEMENT	3,076,383	0	0	0	3,076,383	(953)	3,075,430
SOUTH DESERT RSZ EQUIPMENT REPLACEMENT	688,592	0	0	0	688,592	(195)	688,397
VALLEY RSZ EQUIPMENT REPLACEMENT	4,038,488	0	0	0	4,038,488	(1,112)	4,037,376
CFD FDRL PRE-MTGTN/TREE RMVL GRANT	45,333	0	0	0	45,333	(59)	45,274
CFD KAISER COMM	3,253	0	0	0	3,253	(43)	3,210
CFD TERMINATION BENEFITS	5,945,714	0	0	0	5,945,714	(2,016)	5,943,698
TOTAL FIRE PROTECTION AND SERVICE ZONES	60,700,459	(2,479,653)	0	(6,130)	58,214,676	(21,323)	58,193,353



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County of San Bernardino
Fund Balance - Special Districts and Other Agencies- Non Enterprise
Fiscal Year 2015

District Name	Total Fund Balance June 30, 2014	Less: Obligated Fund Balances			Fund Balances Available (GAAP Basis) June 30, 2014	Minus GASB 31 Adjustment	Fund Balances Available (Budgetary Basis) June 30, 2014
		Encumbrances	Nonspendable, Restricted and Committed	Assigned			
FLOOD CONTROL DISTRICT							
FLOOD CONTROL	92,813,084	(7,065,674)	0	(325)	85,747,085	(67,519)	85,679,566
TOTAL FLOOD CONTROL DISTRICT	92,813,084	(7,065,674)	0	(325)	85,747,085	(67,519)	85,679,566
PARK DISTRICTS - CAPITAL PROJECTS							
BLOOMINGTON PARK	5	0	0	0	5	(2)	3
BLOOMINGTON PARK SOCCER FIELD	57	0	0	0	57	(5)	52
KESSLER PARK BALL FIELD	574,455	0	0	0	574,455	(315)	574,140
MOONRIDGE ANIMAL PARK RELOCATION	5,887,923	(4,235)	0	0	5,883,688	(2,033)	5,881,655
ERWIN PARK IMPROVEMENTS	8,810	(7,200)	0	0	1,610	0	1,610
TOTAL PARK DISTRICTS - CAPITAL PROJECTS	6,471,250	(11,435)	0	0	6,459,815	(2,355)	6,457,460
PARK DISTRICTS - SPECIAL REVENUE							
BIG BEAR PARK	1,270,049		0	(52,474)	1,217,575	(427)	1,217,148
BLOOMINGTON PARK	48,501	(18,271)	0	0	30,230	(38)	30,192
TOTAL PARK DISTRICTS - SPECIAL REVENUE	1,318,550	(18,271)	0	(52,474)	1,247,805	(465)	1,247,340
OTHER AGENCIES							
IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY	1,432,717	0	0	0	1,432,717	(299)	1,432,418
ECONOMIC AND COMMUNITY DEVELOPMENT CORPORATION	93	0	0	0	93	0	93
INLAND COUNTIES EMERGENCY MEDICAL AGENCY	753,899	26,750	0	0	780,649	(131)	780,518
COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY (COIDA)	56,432	0	0	0	56,432	(19)	56,413
TOTAL OTHER AGENCIES	2,243,141	26,750	0	0	2,269,891	(449)	2,269,442
GRAND TOTAL	190,977,671	(10,281,628)	(250,000)	(74,247)	180,371,796	(101,317)	180,270,479



County of San Bernardino
Special Districts and Other Agencies - Non Enterprise
Obligated Fund Balances
Fiscal Year 2015

District Name	Obligated Fund Balances June 30, 2014	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	
COUNTY SERVICE AREAS						
CSA 20 JOSHUA TREE - PARK & STREETLIGHTS Assigned - Imprest Cash	500					500
CSA 29 LUCERNE VALLEY PARK Assigned - Imprest Cash Assigned - Special Activities	500 7,123					500 7,123
CSA 56 WRIGHTWOOD Assigned - Imprest Cash Assigned - Special Activities	300 5					300 5
CSA 63 OAK GLEN/YUCAIPA - PARK Assigned - Imprest Cash Assigned - Other Reserves	300 5,290					300 5,290
CSA 70 COUNTYWIDE GENERAL Assigned - Imprest Cash	1,000					1,000
CSA 70 COUNTYWIDE CSA LOAN FUND (RESERVE) Committed - CSA Loan Fund	250,000					250,000
ZONE M WONDER VALLEY - PARK Assigned - Imprest Cash	300					300
TOTAL COUNTY SERVICE AREAS	265,318	0	0	0	0	265,318
FIRE PROTECTION AND SERVICE ZONES						
SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT Assigned - Imprest Cash Assigned - Change Fund	1,850 155					1,850 155
HOUSEHOLD HAZARDOUS WASTE Assigned - Change Fund	300					300
HAZARDOUS WASTE Assigned - Imprest Cash	25					25
OFFICE OF EMERGENCY SERVICES Assigned - Imprest Cash	250					250
MOUNTAIN REGIONAL SERVICE ZONE Assigned - Imprest Cash	500					500
NORTH DESERT REGIONAL SERVICE ZONE Assigned - Imprest Cash	1,650					1,650
SOUTH DESERT REGIONAL SERVICE ZONE Assigned - Imprest Cash	600					600
VALLEY REGIONAL SERVICE ZONE Assigned - Imprest Cash	800					800
TOTAL FIRE PROTECTION AND SERVICE ZONES	6,130	0	0	0	0	6,130



County of San Bernardino
Special Districts and Other Agencies - Non Enterprise
Obligated Fund Balances
0

District Name	Obligated Fund Balances June 30, 2014	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	
FLOOD CONTROL DISTRICT						
FLOOD CONTROL ADMIN - GENERAL						
Assigned - Change Fund	325					325
TOTAL FLOOD CONTROL DISTRICT	325	0	0	0	0	325
PARK DISTRICTS - SPECIAL REVENUE						
BIG BEAR VALLEY RECREATION & PARK						
Assigned - Imprest Cash	1,600					1,600
Assigned - Change Fund	675					675
Assigned - Special Activities	50,199					50,199
TOTAL PARK DISTRICTS - SPECIAL REVENUE	52,474	0	0	0	0	52,474
GRAND TOTAL	324,247	0	0	0	0	324,247





Janice Rutherford, Chair, Second District Supervisor | Gary Ovitt, Vice Chair, Fourth District Supervisor | Robert A. Lovingood, First District Supervisor
James C. Ramos, Third District Supervisor | Josie Gonzales, Fifth District Supervisor
Gregory C. Devereaux, Chief Executive Officer

County of San Bernardino Administrative Office | 385 N. Arrowhead Ave., 5th Floor | San Bernardino, CA 92415 | 909.387.5417