


**CITY OF SAN BERNARDINO
INTEROFFICE MEMORANDUM
FINANCE DEPARTMENT**

TO: Mark Weinberg, Interim City Manager

FROM: Barbara Pachon, Director of Finance 

**SUBJECT: BUDGET OVERVIEW
FISCAL YEAR 2008-2009 ADOPTED BUDGET**

DATE: November 30, 2008

CC: Honorable Mayor and Common Council

I am pleased to present to you, the Mayor and Common Council this *Budget Overview* summarizing the FY 2008-2009 Adopted Budget, approved by the Mayor and Council on September 2, 2008 (Resolution #2008-356. Note: adopted budget was modified on 9/15/08 by Council motion as a recommendation from the Ways & Means Committee). The *Budget Overview* serves as a guide to the budget document and summarizes changes to revenues, expenditures and transfers for the General Fund, Special Revenue Funds and Internal Service Funds. Also summarized are the revenue and expenditure budgets for the CIP (Capital Improvement Program) funds that were approved by the Mayor and Council on September 2, 2008 as well.

The Budget Document

The budget document provides two important benchmarks to assist in prioritizing the City's responsibilities and goals. First, the document presents to you the cost of providing services to the community. Second, the document provides you with estimated funding resources available, given the current economic outlook, legal restrictions, and availability of state and federal funding sources.

The budget document contains descriptive information regarding the various City departments and their divisions. It also includes summarized information regarding planned departmental expenditures for FY 2008-2009. The document outlines recent departmental accomplishments and lists departmental goals for FY 2008-2009. Provided for you in the section entitled *Budget Summaries*, is summarized information regarding revenues, expenditures, transfers, and staffing levels.

The section entitled *Community Profile* provides background and historical information about the City and provides information regarding the major activities and plans for FY 2008-2009. Also provided again is the section entitled *Budget Glossary*. This section provides definitions of financial and governmental terms commonly used during the budget process. There are also the usual sections regarding line-item expenditure detail, grants, capital projects, debt service, and assessment districts.

Budget Objective

Initially, the primary objective driving the FY 2008-2009 budget process was to enhance public safety and reduce crime while at the same time maintaining the City's financial stability. Voter approval for the new Measure Z District Tax in April of 2007 has provided some financial resources for the Mayor and Council to reach these objectives, but with the sudden and drastic downturn in the economy, this has proven to be a difficult objective to maintain. Maintaining existing service levels in all areas of city government in the face of declining resources became the overriding theme of the budget preparation process.

Initial FY 2008-2009 General Fund budget projections prepared by the Finance Department in March of 2008 indicated that the City would have a General Fund budget shortfall in FY 2008-2009 of approximately \$15.1 million. As our review and analysis of revenues and expenditures continued and the current year progressed, it became apparent that sales tax projections for FY 2007-2008 as well as those for FY 2008-2009 would be even less than originally projected.

Accordingly, the projected FY 2008-2009 deficit was increased to \$20.3 million in early May. Using this information as a starting point, the Mayor, Council and staff began to work on various budget options to eliminate the projected shortfall and at the same time meet the objectives discussed above. As a result, in early June a FY 2008-2009 Preliminary Budget was released with a projected shortfall that had been reduced to \$17,362,900.

Throughout the months of June, July and August, the Mayor, Council, and staff held a number of meetings to discuss the implications of various proposed budget savings measures. As a result, the FY 2008-09 General Fund budget presented to you in this document is a balanced budget incorporating more than 100 budget-balancing measures approved by the Mayor and Council during the budget hearings.

GENERAL FUND OVERVIEW

General Budget Assumptions in the Preliminary Budget

The formal process of arriving at an adopted, balanced budget began with the presentation of the FY 2008-2009 Preliminary Budget document to the Mayor and Council in June and continued until early September with budget deliberations involving the Mayor, Council, and members of the community.

The FY 2008-2009 Preliminary Budget was developed with the following general assumptions:

- For fiscal year 2007-2008, the original projection following the Mid-Year Review indicated that there would be a budget shortfall of \$7,254,700 at 6/30/08 due primarily to the sharp decline in revenues. This shortfall assumed that the budgeted reserve of approximately \$11,543,300 would remain unchanged. After a series of discussions with the Mayor, Council, and Departments, a total of \$4,299,400 in increased revenue enhancements and expenditure reductions were identified.

If, after implementing these budget savings measures a deficit still existed when final year-end numbers were available for FY 2007-2008, the assumption was that any remaining shortfall for FY 2007-2008 would be covered by the budgeted reserve. The most current estimate from the Finance Department at the time the Preliminary Budget was issued estimated the remaining FY 2007-2008 shortfall to be \$1,530,200. Therefore, in the Preliminary FY 2008-2009 Budget it was assumed that the budgeted reserve would cover the projected shortfall of \$1,530,200 from FY 2007-08 and the budgeted reserve was reduced accordingly to \$10,801,300.

- A shortfall of \$17,362,900 was reflected in the Preliminary FY 2008-2009 Budget and did not assume any use of the budgeted reserve in FY 2008-2009.
- At 6/30/09, factoring in the two assumptions above, the total General Fund budgeted reserve was assumed to be \$10,801,300, including the \$1,660,800 budgeted reserve for Measure Z.
- The Preliminary Budget included several previously approved new positions that had been added into various Departments to meet the budget objective of enhancing both public safety and the City's image. Nine additional positions were added to the Police Department's Measure Z budget in accordance with the Council approved "Combined Hiring Plan" and with the recent approval of the Measure Z Oversight Committee.

Ten additional positions were also added to Code Enforcement as part of the recently Council-approved "Single Family Rental Inspection" program. A net gain in revenue to the General Fund of \$425,100 is expected as a result of this program.

Preliminary to Final Adopted Budget

The Preliminary Budget Document presented in June of 2008 projected a General Fund deficit of \$17,362,900 (assuming that the budget reserve of \$10,801,300 was untouched). A series of budget workshops with the Mayor and Council held in June, July and August resulted in the approval of more than 100 budget balancing measures including use of \$2,137,800 from budget reserves. A complete detailed list of these budget balancing items can be found on "Attachment B" following this overview. Changes to departmental budgets and revenues are also discussed in their respective sections below.

Budgeted Reserve

The City has been working to establish, at a minimum, a General Fund budgeted reserve equal to 10% of the total General Fund budgeted deductions. Based on the Adopted FY 2008-2009 General Fund budget of \$149,989,800 (includes transfers out) a 10% reserve would be about \$15 million. The budgeted reserve included in the FY 2008-2009 Adopted Budget (including Measure Z reserves) is \$7,118,100.

Below is the brief history of the contribution and uses of the City's budgeted reserve:

FY 1998-1999	contribution to budgeted reserve	\$ 2,500,000
FY 1999-2000	contribution to budgeted reserve	\$ 1,627,400
FY 2000-2001	contribution to budgeted reserve	\$ 2,831,600
FY 2001-2002	contribution to budgeted reserve	\$ 2,870,900
FY 2002-2003	use of budgeted reserve	\$ (3,068,200)
FY 2004-2005	use of budgeted reserve	\$ (363,500)
FY 2005-2006	contribution to budgeted reserve	\$ 1,261,000
FY 2005-2006	contribution to budgeted reserve	\$ 2,018,500
FY 2006-2007	contribution to budgeted reserve	\$ 1,300,000
FY 2006-2007	use of budgeted reserve	\$ (1,681,000)
FY 2006-2007	contribution to budgeted reserve	\$ 1,268,600
FY 2007-2008	contribution to budgeted reserve	\$ 308,700
FY 2008-2009	net use/contribution to budgeted reserve in Preliminary Budget	\$ (72,700)
FY 2008-2009	Additional net use/contribution to budgeted reserve in Adopted Budget	\$ (3,798,600)
FY 2008-2009	Additional net use/contribution to budgeted reserve after budget adopted (9/15/08 M&CC)	\$ 115,400
	Estimated Budgeted Reserve at 6/30/09	\$ 7,118,100

The estimated budgeted reserve at 6/30/09 of \$7,118,100 consists of the following designations:

General Budget Reserve	\$ 6,782,700
Reserve for Future PERS Safety Costs	\$ 0
Reserve for Future Revenue Shortfalls	\$ 0
Reserve Tow Fee Set Aside	\$ 123,100
Reserve Development Svcs. Technology Fee	\$ 96,900
Reserve Measure Z	\$ 115,400
Total Estimated GF Reserve at 6/30/09	\$ 7,118,100

General Fund Beginning Fund Balance

The FY 2007-2008 Mid-Year Review estimated a total General Fund ending fund balance deficit (including both the budgeted reserve and undesignated fund balance) of \$7,254,700. This deficit projection also assumed no use of the City's budgeted reserve. As part of the FY 2008-2009 budget process, the FY 2007-2008 revenues and expenditures are again reviewed and updated. This most recent review of the FY 2007-2008 activity, including incorporating \$4,299,400 in recently approved budget balancing measures approved by the Mayor and Council at the April 7th Council Meeting, indicates that the City will end this fiscal year, 2007-08 with a shortfall of \$1,530,200. In the Preliminary FY 2008-2009 Budget it is assumed that the budgeted reserve will have to cover the projected shortfall of \$1,530,200 for FY 2007-2008; therefore the budgeted reserve has been reduced by this amount.

General Fund Revenues

Total budgeted General Fund revenues for FY 2008-2009 are projected to be \$134,852,100 including \$7,050,000 of revenue from the Measure Z District Tax. Included in the revenue estimates for FY 2008-2009 are \$621,000 in new revenues resulting from the recently Council approved fee increases. Even though fee increases were approved, an overall decline in revenues is still expected in most of the major revenue categories due to the poor economy we are

experiencing today. The most significant revenue reduction is in the area of sales tax. Below is a brief discussion of some of the major revenue changes predicted for FY 2008-2009.

Property Taxes - The category of Property Taxes overall (not including "Property Tax in Lieu of VLF") is expected to have a net decrease of \$315,000 from FY 2007-2008 estimated revenues. Base property tax revenues are projected to increase over the current year's estimated amount by \$325,000 to a total of \$11,050,000. Property tax revenue has grown substantially over the last several years and it is assumed that this revenue will continue to grow into the new fiscal year, but at a slower pace due to the poor economy. Although Supplemental Property Tax also grew substantially over the last several years, this revenue is projected to decrease by approximately \$500,000 in FY 2008-2009.

Property Tax In Lieu of VLF - In FY 2004-2005 the League of California Cities and the State arrived at an agreement stipulating how cities would financially assist balancing the State's budget. Beginning in FY 2004-2005 the State's payment to cities for both the VLF "backfill" and the R&T Sec 11005.7 revenue was eliminated and replaced with the "Property Tax In Lieu of VLF" revenue. Growth to this new revenue corresponds with growth in property values within the City. For FY 2008-2009 \$550,500 in growth related to property values has been included in this revenue estimate.

Sales Tax - Sales tax is the General Fund's largest revenue source and minimal growth is expected in the new fiscal year. Sales tax revenue did not grow in FY 2006-2007 and revenue estimates for FY 2007-2008 are also projected to further decline. For FY 2008-2009 sales tax revenue is anticipated to grow only slightly as the economy is not expected to improve. Based on this, sales tax revenue for FY 2008-2009 has been increased by \$350,000 over the current FY 2007-2008 revenue estimate for a total of \$23,000,000.

Property Tax In Lieu of Sales Tax - As part of the FY 2003-2004 State Budget, Proposition 57 (the "State Fiscal Recovery Funding Mechanism") approving State issued bonds was approved. Proposition 57 mandated that beginning in FY 2004-2005 cities would give the State ¼ cent sales & use tax revenue in exchange for a new revenue called "Property Tax In-Lieu of Sales Tax" revenue. This new revenue grows each year in proportion to each jurisdiction's sales and use tax revenue. However, the new account growth lags behind sales tax growth by about a year. Because this new revenue is tied to sales tax, it is considered a subset of sales tax revenue. According to the State, this arrangement is temporary and should last only 7-10 years. When the State pays the bonds in full in 7 to 10 years, the actual regular sales tax should transfer back to cities.

For FY 2007-2008, the City expects to receive \$7,280,300 from this revenue source. Netted in this amount is a repayment by the City to the State of \$1,385,309 for FY 2006-2007. The State Board of Equalization determined that the estimated payment to the City for FY 2006-2007 was not correct and therefore the City was required to make a "true-up" payment to the State. Similarly, there will also be another "true-up" payment owed by the City for FY 2007-2008 that will be paid by the City in FY 2008-2009. Based on this, the revenue growth for the City from this revenue source will be partly off set by the true-up payment owed by the City. The net result is that the City will receive an estimated \$219,700 more in revenue in FY 2008-2009, bringing the total projected revenue for FY 2008-2009 to \$7,500,000.

Utility User Tax – UUT revenue was projected in the Preliminary Budget to be \$555,000 more than the FY 2007-2008 estimate. Due to the many issues currently being discussed/considered at the federal level related to this revenue and the state of the economy, the Finance Department estimated that only slight increases will be seen for FY 2008-2009. However, as some of issues were explored, the estimate was increased by \$290,000 for the Adopted Budget. Finance will have to re-evaluate this revenue budget and bring to the Mayor and Council any changes that are necessary.

Measure Z – District Tax – This new revenue source was approved by the voters and began in April 2007. FY 2007-2008 was the first full fiscal year of this revenue, so with minimal history, estimating this revenue source accurately is difficult. Based on additional analyses and information provided by the City's sales tax consultants, it is estimated that the City will receive \$6,450,000 in FY 2007-2008 and \$7,050,000 in FY 2008-2009 from the Measure Z-District Tax revenue.

Business Registration – In the Preliminary Budget, business registration revenue was estimated to increase by a total of \$468,800 for FY 2008-2009. Of this amount, \$341,800 is anticipated to result from the new Single-Family Inspection program. The remaining \$127,000 is expected to result from recent fee increases approved by the Council.

During the budget hearings with the Mayor and Council, business registration revenue was increased by another \$345,000. Of this increase, \$265,000 is expected to be generated by more aggressive collections of past due accounts and use of administrative citations. The remaining \$80,000 will result from efficiency improvements within the City Clerk's Office.

Licenses and Permits – Individual revenue items within this category have been adjusted based on anticipated lower activity level projected by City departments. The largest revenue decline is anticipated to come from "On-Site Inspection" fees in the amount of \$584,300.

Motor Vehicle In Lieu Fees (VLF) – VLF revenues were projected to be \$925,000 for FY 2007-2008, which is \$125,000 more than the FY 2008-2009 projection of \$800,000. The lower estimate for FY 2008-2009 of \$800,000 is in light of the City and State's current economic outlook.

EDA & CDBG – In the Preliminary FY 2008-2009 Budget, reimbursements from EDA were budgeted at \$808,200 less than FY 2007-2008 levels. This was due to one-time reimbursements to the City from EDA that were either not planned to be continued or were going to be handled in a different way for FY 2008-2009.

However, during the budget hearings with the Mayor and Council, \$716,200 in additional reimbursements from EDA were factored into the final budget. Most of these new reimbursements relate to partnerships with Parks & Recreation.

Mutual Aid/Disaster Reimb. – In FY 2007-2008 the City responded to a number of mutual aid calls for which the City was reimbursed. Reimbursement was also received from FEMA/OES for the 2007 Wildfires. For FY 2008-2009 it is anticipated the City will

not have as many mutual aid calls and therefore the base estimate for this revenue account has been reduced by \$500,000. However during the budget hearings with the Mayor and Council, the Fire Department indicated that they would begin negotiations with member ARFF agencies to recover approximately \$60,000 annually in ARFF overtime/training costs. So, for FY 2008-2009 the projection is that the City will receive \$560,000 which is \$440,00 less than FY 2007-2008 but in line with other prior years of reimbursements.

Charges for Service – In the Preliminary Budget, for the most part, revenues in the category of “Charges for Services” were budgeted at FY 2007-2008 levels. Construction activity in the City of San Bernardino is projected to remain at slower levels in FY 2008-2009. Increased revenue of approximately \$1 million was budgeted as revenue from the new Single Family Rental Inspection Program authorized by Council for FY 2008-2009.

During the budget hearings with the Mayor and Council, a number of budget savings measures were approved that increased expected revenues from this category by \$757,600. Included in this is \$477,500 in revenue related to Fire Dept. Haz Mat billings (administrative fines, increased administrative citation revenue, and reimbursements for haz mat cleanup at traffic accidents.)

Also included in this increased amount is increased revenue in EMS user fees of approximately \$200,000. This is dependent upon the Mayor and Council changing some parameters on billing procedures. Part of the increased estimate for this category is also due to an expected increase of \$50,000 from the City’s contract with AMR for EMS services.

Miscellaneous – Net revenues for this category are budgeted overall at relatively the same levels as FY 2007-2008. Some of the more significant changes in this category include: a decrease in the “Miscellaneous Other Revenue” item by \$77,800 due to one-time revenues from FY 2007-2008 that will not be received again in FY 2008-2009. FY 2007-2008 revenue also included \$89,400 from the sale of property by the Water Department; the Water Department does not plan to sell properties at the same level in FY 2008-09.

During the budget hearings with the Mayor and Council, the revenue of damage claim recovery was increased by \$50,000. For their budget savings measure, the Risk Management division of Human Resources proposed to pursue subrogation claims more aggressively in FY 2008-2009.

General Fund Expenditures

In the Preliminary Budget, total FY 2008-2009 General Fund expenditures (including Measure Z expenditures) were budgeted at \$155,216,900. During a series of budget hearings with the Mayor, Council and staff, this amount was reduced to \$146,530,800. Total deductions to the General Fund, including anticipated expenditure savings of \$1,300,000 and transfers-out of \$4,759,000 are projected to be \$149,989,800. This is a \$469,000 increase, (or .3% increase) over the FY 2007-2008 original Adopted Budget.

During the preparation of the FY 2008-2009 Preliminary Budget, departments in general were held to expenditure levels similar to FY 2007-2008 levels with adjustments for changes in

internal service charges and increases in personnel costs. During the budget preparation process, the City Manager and Finance Department discussed specific budgetary issues with departments and, if appropriate, made changes to departmental budgets. Schedule "A" to this overview provides a reconciliation of expenditures for all General Fund Departments starting from the Adopted FY 2007-2008 Budget to the Preliminary FY 2008-2009 Budget. The notes on schedules "A-1" and "A-2" provide more detailed information for the numbers provided on schedule "A."

Additionally, during the course of arriving at a balanced budget after the Preliminary Budget was presented with a General Fund deficit, expenditures were reduced by approximately 5.6%. A complete detailed list of budget savings measures is provided on Attachment "B" following this overview. Some of the more significant changes to expenditure budgets are discussed below.

Adjustments for changes in personnel costs were due to the following:

Charter 186

Police and Fire Budgets were increased by a total of \$2.2 million for Charter 186 increases approved during FY 2007-2008. \$1.6 million was included in the Preliminary General Government budget for anticipated increases due to Charter 186 mandated pay increases in FY 2008-2009. However, during the course of the budget hearings further information became available which indicated that \$1.6 million would not be sufficient. So, included in the final budget is an additional \$800,000, bringing the total amount budgeted for Ch. 186 to \$2.4 million.

Classification and Compensation Study

In November 2007, the City approved implementation of a classification and compensation study of the City's non-sworn personnel. \$1,200,000 was included in the FY 2007-2008 budget for implementation of the study's results. The additional cost to fully fund the class and comp study and resulting step increases for all General Fund City Departments (non-sworn) is approximately \$1.4 million.

Management Confidential/Fire Management/Police Management Voluntary Pay Reductions

During the process of arriving at a balanced budget the City's three management groups, Management Confidential, Fire Management, and Police Management, each agreed to implement proposals that would save the City approximately 5% of compensation costs. These proposals consisted primarily of 5% voluntary pay reductions in exchange for additional leave time.

3% @ 50 PERS for Safety (sworn)

The previously negotiated "3% @ 50" PERS retirement plan will be implemented in January of 2009. Estimated cost for 6 months is \$1.2 million. The PERS's rate for Safety increased from 18.60% in FY 2007-08 to 18.951% effective July 1, 2008. With implementation of the 3% @ 50 plan in January of 2009, the rate will increase to 24.009%. This rate includes a 30-year "hardship" amortization rate from PERS. In lieu of paying the 9% employee contribution for Safety personnel, the City pays an additional 9% of salary to Safety employees (sometimes referred to as the "9% salary conversion").

The City continues to also annually pay approximately \$3 million on the Pension Obligation Bond (POB) for Safety retirements.

2.7% @ 55 PERS for Miscellaneous Employees (non-sworn)

The previously negotiated "2.7% @ 55" PERS retirement plan was implemented in January of 2008. \$943,000 was already included in the FY 2007-08 budget for implementation of the plan in FY 08. The additional cost to pay for a full-year's cost is approximately \$1 million. The PERS's rate for the Miscellaneous Group 9.094% to 15.266% in January of 2008. Effective July 1, 2008 the rate will decrease to 13.427%. This rate includes a 30-year "hardship" amortization rate from PERS.

Additionally, the City-fully paid "member contribution" of 7% increased to 8% effective January 2008.

Significant changes to expenditures are discussed below in the respective departmental sections:

Measure Z (Police Department)

In April of 2007 the .25% Measure Z district tax became effective. A new division to track expenditures related to Measure Z was set up in the Police Department's budget. Total Police Department expenditures budgeted with Measure Z funds are \$7,594,300. During the budget hearings with the Mayor and Council, \$1,545,400 of Police Department expenditures previously funded with General Fund dollars were shifted to Measure Z in order to assist in balancing the General Fund's budget. Discussed below are the significant changes/additions to the Police Department's Measure Z budget.

The Measure Z expenditure budget calls for the hiring of 9 additional sworn police personnel (8 Police Officers and 1 Sergeant) added incrementally during FY 2008-2009 (bringing the total number of Police Department Measure Z positions to 50). The 9 sworn positions are called for in the Police Department's Combined Hiring Plan. During budget deliberations, the Mayor and Council also approved reducing the budget for contract helicopter costs by \$399,600 and instead using this funding to pay for the costs of 5 non-sworn positions previously funded with General Fund dollars. This action also generated an additional savings of \$115,400 in Measure Z.

The General Fund Preliminary Budget included funding for a portion of the costs associated with the 24 positions established in FY 2006-2007. However, as one of the budget savings measures approved, the Mayor and Council approved shifting this cost (\$857,900) to Measure Z beginning in FY 2008-2009.

As part of reaching a balanced General Fund budget, the Mayor and Council also approved shifting \$2,064,600 in overtime costs from the General Fund to Measure Z.

Included in the Measure Z budget are hiring, training, operating, vehicle and equipment costs associated with adding these positions and maintaining existing Measure Z positions. A detailed listing of items budgeted can be found in the Police Department section of the FY 2008-2009 Adopted Budget document.

Police Department (non-Measure Z items)

During budget deliberations the Mayor and Council approved reductions totaling \$4,535,900 to the Police Department's non-Measure Z budget. Of this \$4,535,900, \$1,545,400 of reductions were costs moved from the General Fund to Measure Z. The remaining reduction of \$2,990,500 was achieved through a number of reorganizations, position deletions and efficiency improvements outlined on Attachment B.

Listed below are some of the more significant changes to the Police Department's budget, compared to FY 2007-2008:

On 4/25/08, the Mayor and Council approved the addition of (1) Police Officer and (1) Community Services Supervisor in conjunction with the expansion of the Traffic Signal Violation System. \$1,591,500 was also added for the related contract with Nestor Traffic Systems. Court fines are expected to cover these increased personnel and contract costs.

\$340,000 was deleted for booking fees. Booking fee payments to the County are contingent upon the amount of funding the State provides to the County. If the State does not fully fund the County, there is a provision for counties to resume billing of booking fees to cities. Currently funds are available, if required, in the City's booking fee trust to pay the County.

Not including 9 positions added through the Measure Z Combined Hiring Plan, 27 positions in the Police Department were partially or completely unfunded through the following actions (please see the budgeted position listing in the *budget summaries* section of the budget document for a complete listing of changes in budgeted positions):

Reorganizing from a district command based community-policing model in storefront offices to a district command model that is centralized at the police station. (11 positions unfunded)

Upgrading the FileNet system to manage scanning of police reports.

Elimination of the Crime-Free Rental Housing Program with a shift of program responsibilities to Code Enforcement

A reorganization of the Police Records Bureau.

Maintaining vacancies of select sworn & non-sworn positions.

Code Enforcement - On April 7, 2008, the Mayor and Council approved implementation of the "Single Family Rental Inspection" program. In accordance with this action, ten positions and related operating funds have been added to the Code Compliance budget for a total anticipated cost of \$941,700. However revenue generated from this program is anticipated to result in a net gain of approximately \$425,100.

City Manager's Office - \$120,600 in savings has been factored into the City Manager's budget. Contractual and maintenance & operations line items were reduced by a combined total of \$35,000. Total personnel savings of \$90,100 were also factored into

the budget in anticipation of the upcoming vacancy in the Executive Assistant position combined with savings from sharing two (2) Analyst positions with Integrated Waste Management.

City Attorney's Office - On November 19, 2007, the Mayor and Common Council approved the addition of ½ of 1 full-time City Attorney Investigator position. During budget deliberations with the Mayor and Council, as a budget savings measure, the line item for contract attorneys was reduced by \$300,000 and the line item for litigation costs was reduced by \$100,000.

City Clerk's Office – Election costs have been decreased by \$131,900. In FY 2007-2008, \$276,000 was budgeted for election costs. Costs for three potential ballot Measures are estimated to be approximately \$144,100, or \$131,900 less than FY 2007-08 budgeted election cost. As a budget savings measure, the City Clerk's Office reduced various maintenance and operation costs by \$41,700 and will hold a position vacant for six months for expected savings of \$56,300.

Council Office – The travel and meetings budget was reduced by \$17,300 and savings of \$25,000 was factored into the Council Office budget in anticipation of the Administrative Operations Supervisor's retirement and return as a part-time employee.

Development Services - \$300,000 budgeted for contract street striping has been transferred to Public Services. Also, \$224,300 was added to Development Services budget to cover the cost of the departmental reorganization that was approved by the Mayor and Council on November 19, 2007.

In response to the budget deficit situation, and recognizing the downturn in the economy and development, the Development Services Department's budget savings measure total \$1,090,400. This is comprised mainly of holding the following fourteen (14) positions vacant:

- (1) Assistant Director
- (1) Deputy City Engineer
- (1) Real Property Specialist
- (1) Survey Supervisor
- (1) Principal Engineer-Land Development
- (1) Traffic Engineer
- (1) Plans Examiner II
- (2) Building Inspectors I
- (1) Plans Examiner I
- (1) Senior Planner
- (1) Associate Planner
- (2) Planning Aides

Fire Department – In FY 2007-2008, \$323,000 was added to the budget to fund 6 positions (3 firefighter and 3 firefighter/paramedic) for six months in accordance with the fire staffing MOU negotiated in 2004. At the direction of the Mayor and Council and in light of the City's serious budget situation, only 4 positions (3 firefighter/paramedics and

1 firefighter) were hired. The net additional cost to fund these positions fully for 12 months in FY 2008-2009 is \$204,900.

On September 17, 2007, the Mayor and Council approved a contract between the San Manuel Tribe and the Fire Department for the provision of Fire Department services to the Tribe. In return, funding from the Tribe will cover the cost of 1 additional Dispatcher I and 1 Mechanic I (combined cost of approximately \$115,600).

Part of the Fire Department's budget savings measures include leaving three (3) positions vacant (Admin. Assistant, Fire Prevention Tech, and Mechanic I). Overtime was reduced by \$100,000 by canceling overtime for special events and meetings.

Also approved as a budget savings measure was reducing the General Fund deficit with the use of one-time revenues previously designated for the Fire Department including: \$425,000 (\$350,000 of which was previously designated for replacement of the antiquated station alerting system) from one-time revenues generated from the City's fire service agreement with the San Manuel Tribe; \$800,000 in one-time funds from the expected sale of the fire garage property; and the use of \$110,000 of UASI grant monies to cover the cost of the Disaster Preparedness Coordinator position.

Facilities Management – \$44,500 for (1) Parks Maintenance Worker I position and \$71,400 in M&O and contract services funding has been transferred from Facilities Management to the Parks and Recreation Department related to pool maintenance which will now be managed by Parks.

The following full-time positions will also be held vacant and unfunded to contribute to the elimination of the General Fund deficit:

- (2) Customer Service Representatives
- (2) Plumbers
- (1) Maintenance Mechanic
- (2) Custodians
- (1) Facilities Scheduler
- (1) Electrician
- (1) Office Assistant

Additionally, Facilities Management will eliminate the security guard at Villasenor Library and one of the security guards at the Metrolink station. Facilities plans to generate an additional \$93,000 in savings with the elimination of custodial replacement equipment and capital funding for building component replacement.

General Government – Overall, the budget for General Government has decreased by \$4,876,800. The primary reason for this decrease is related to the reduction of contingencies budgeted for anticipated increased personnel and benefit costs. In FY 2007-2008 approximately \$5,589,500 was budgeted in anticipation of (at that time) yet to be determined or approved costs related to the implementation of the classification and compensation study, 2.7% @ 55 retirement plan for miscellaneous employees, and Charter 186 costs. For FY 2008-2009 these costs have been allocated to departmental budgets and, with the exception of Charter 186 mandated costs, no other

personnel/benefit increases are expected to be negotiated. \$2.4 million has been included in the FY 2008-2009 Budget for the upcoming Charter 186 process.

A one-time credit of \$1,200,000 was factored into the General Government Budget related to excess funds that have accumulated in the City's PERS trust account. This balance represents funds that have accumulated over the years. A review of this trust is in process and if it is determined additional (or less than anticipated) funding is available the City Manager will be notified.

\$65,000 budgeted to pay for insurance costs related to the Route 66 Event have been deleted and \$25,000 budgeted for the CA Welcome Center has been deleted and will be paid directly by EDA.

Per the actions approved by the Mayor and Council at the April 7th, 2008 Council Meeting (as part of the mid-year budget balancing measures approved), responsibility for the \$657,000 debt service payment on the Library has been transferred to EDA.

Human Resources & Civil Service - Transferred to Human Resources is \$39,000 previously budgeted in Civil Service for pre-employment medical exams, pre-employment drug testing, and 2nd and 3rd opinion appeals.

Civil Service has reduced part-time salaries by \$16,000 with the layoff of (1) part-time position. \$6,400 in fulltime benefits savings is also factored in with the two month delayed hiring of a permanent Chief Examiner.

Human Resources reduced funding for advertising and pre-employment physicals by a combined total of \$28,000 in anticipation of a significant reduction in new hires.

Mayor's Office – The Mayor's Office has reduced their expenditure budget by \$123,300 through the reduction in contractual and maintenance & operation line items by \$65,000 and holding (not funding) the position of Admin. Assistant to the Mayor vacant (savings of \$58,200).

Parks & Recreation – \$44,500 for (1) Parks Maintenance Worker I position and \$71,400 in maintenance & operations and contract services funding has been transferred from Facilities Management to the Parks and Recreation Department related to pool maintenance which will now be managed by Parks.

Additionally, one-time project funds of \$120,000 related to a cell-phone tower agreement with Parks have been deleted. (Remaining funding will be available for request to carryover from FY 2007-2008 into FY 2008-2009 during the carryover process in August.)

\$149,000 in Measure Z funds have been allocated in the Parks & Recreation budget related to Operation Phoenix activities. These proposed expenditures were approved by the Measure Z Oversight Committee at its May 28th meeting.

The Parks & Recreation Budget was reduced by \$382,400 with approval of the following measures:

- Reduction in hours/operation of recreation/community centers- savings of \$105,000
- A shift of \$50,000 in personnel costs to LMDs.
- Elimination of \$20,000 funding for Children's Place Museum
- Restructuring of recreation program staffing including holding vacant (3) Center Supervisor positions.

Public Services - \$300,000 budgeted for contract street striping has been transferred from Development Services to Public Services. Additionally, in the Preliminary Budget, \$110,000 in funds budgeted for (2) vacant Electrician I positions were transferred to contractual accounts for contract street light maintenance.

As part of Public Services budget savings measures, General Fund expenditures were reduced by \$985,200. Most of this reduction is a result of not funding 16 full-time positions including:

- (1) Senior Office Assistant
- (1) Maintenance Supervisor
- (1) Maintenance Worker I
- (7) Maintenance Worker II
- (2) Electrician I
- (3) Electrician II
- (1) Fleet Operations Coordinator

As a result of keeping these positions vacant, the contract for street light maintenance has been increased by \$150,000 to a new total of \$260,000. Additionally, contract tree trimming has been reduced by \$200,000.

OTHER FUNDS OVERVIEW

Other funds include special revenue funds such as Refuse, Library, Animal Control, Stadium, Asset Forfeiture and Transportation. It also includes Internal Service Funds such as Fleet, Information Services (IS) and Worker's Compensation.

Internal Service Funds

The Fleet Fund's operating costs were estimated to increase by approximately \$542,000. Approximately \$200,000 of this is for increased fuel costs. Also contributing to this increase are the costs of the recently approved classification and compensation study, and the implementation of 2.7%@55, which have increased costs for existing staff by approximately \$264,900. However, through a number of budget savings measures the amount of the \$542,000 increase has been reduced to approximately \$289,900. Some of the approved Fleet reductions include:

- \$80,000 decrease in various M&O accounts including outside vehicle maintenance
- \$50,000 decrease in overtime funding
- \$60,200 decrease in funding for 3 part-time positions

- \$52,100 decrease in full-time personnel costs with deletion of funding for an Administrative Assistant position and an Equipment Maintenance Supervisor position.

The Information Technology - Overall, IT lowered operating costs by approximately \$259,000 through the deferral of 800 MHz upgrade and reductions in contingencies for citywide computer replacement. \$393,600 has been budgeted for the “911 - Public Safety Answering Point” (PSAP) upgrades. However, this project is fully reimbursable from the State.

Utility Fund & Telephone Fund – Utility costs to the General Fund are expected to be approximately the same as FY 2007-08. Facilities Management has identified replacement of coils on the Police Department’s four HVAC units as a priority (report presented to Council earlier in the year). An estimated debt service payment of \$100,000 has been factored into the budget in anticipation of financing the repairs. The cost of this payment is expected to be offset by the energy savings generated from this project.

Telephone costs for the General Fund have been decreased by \$112,300. \$50,000 of the savings is expected to be achieved through the recent consolidation of citywide cell phone plans to a single provider and the pooling of minutes. An Office Assistant position is also being held vacant for the year to achieve savings.

Workers Compensation and Liability Fund Costs – Human Resources reduced costs to the General Fund by approximately \$274,800 due to expected decreases in claims and insurance premium costs and reductions in various maintenance and operations costs and contractual costs.

Integrated Waste Management Fund (IWM)

Although approximately \$458,000 in one-time capital outlay costs have been deleted from the IWM budget, IWM expenditures overall are expected to be approximately \$1,597,300 higher than the previous year. \$800,000 of this is a result of the increased salary and benefit costs for existing personnel related to the classification and compensation study and enhanced retirement benefits negotiated for all non-sworn City employees. Debt service costs have also increased for the recent purchase of replacement refuse trucks. (Please see “debt service” section of this document for a detailed list of vehicles financed.) Finally, increased fuel costs have contributed to the overall increase in IWM’s operating costs.

Because costs for maintaining existing service levels have increased, and revenues remain relatively flat, a rate increase was recently approved. At 6/30/09 the IWM fund balance is projected to have a deficit balance of \$1,923,500. Once revenues from the rate increase are in effect for a period of time, it is expected that this deficit will begin to decrease.

Library Fund

At the February 19, 2007 meeting of the Mayor and Council, the set-up and operation of a bookmobile was approved at a cost of \$195,500. However, in light of the City’s budget situation, this program was eliminated and hours of operation were reduced at library branches for combined savings of \$384,700. Savings from reduced hours will be in the form of personnel savings by leaving 4 positions unfunded.

Estimated revenues (and corresponding related expenditures) from the State are expected to be approximately \$37,700 less than budgeted in FY 2007-2008. Although the Library expects to

receive State funds of \$78,800 and generate library revenues of approximately \$79,500, the General Fund is expected to subsidize the Library operation with a transfer-in to the Library Fund of \$2,815,500.

Animal Control Fund

A one-time \$30,000 transfer from the excess balance of the microchip trust fund has been added to the Animal Control Fund for facility improvements at the Animal Shelter. This trust has now been closed and revenues and expenditures related to the microchip program will now be reflected directly in the Animal Control Fund.

As part of the budget savings measures approved by the Mayor and Council, the Director position will be staffed part-time, a part-time License Checker position will be eliminated and one Customer Service Representative position has been left unfunded.

CAPITAL PROJECTS

The Mayor and Common Council approved the FY 2008-09 to FY 2012-13 five-year CIP at the September 2, 2008 Council Meeting (Resolution #2008-357). Detailed information regarding projects planned over this five-year period can be found in that document. Projects approved for FY 2008-09 have been incorporated into this final budget document under the "Capital Improvement Projects" tab.

GRANT FUNDING

City departments continue to diligently pursue grant opportunities. The Mayor and Council should note that there is a competitive aspect to many of these grants and the City is often in competition with other agencies for the same grant dollars. Law enforcement grants are expected to be approximately \$ 661,700 less than budgeted in FY 2007-2008. Schedule "A" attached to this overview provides a listing of law enforcement grant funding that has been reduced.

CONCLUSION

The City of San Bernardino's elected officials, employees, and citizens face many challenges in adopting a balanced budget for FY 2008-2009. This budget document has been designed to assist the Mayor and Council in facing these challenges.

Although careful preparation has gone into this document, it must be considered a flexible document. The annual budget, while a financial plan for the City, must be dynamic enough to accommodate the unanticipated.

On a final note, I would like to thank all the Department Directors for their assistance, and especially thank the entire Finance Department for their efforts in designing and putting together this budget document.

RECONCILIATION OF FY 2007-2008 ADOPTED TO FY 2008-2009 PRELIMINARY BUDGET

GENERAL FUND DEPARTMENT	2007-2008 ADOPTED BUDGET	1	2	3	4	5	6	7	8	9	SUBTOTAL	2008-2009 PRELIMINARY BUDGET
		CHANGE IN SALARY COSTS	CHANGE IN BENEFIT COSTS	STAFFING & REORG. CHANGES	CHANGE IN BUDGETED OVERTIME	CHANGE IN DEBT SERVICE	(INCREASE) DECREASE GRANT FUNDING	OTHER	CHANGES IN INTERNAL SERVICES	Changes in Measure Z	Net Increase/ (Decrease) in Total Budget	
Mayor	1,044,000	43,600	38,200					50,000	500		132,300	1,176,300
Council	530,400	21,500	18,200						1,800		41,500	571,900
City Clerk	1,826,100	95,600	68,700					(131,900)	19,200		51,600	1,877,700
City Treasurer	176,800	22,900	10,200						(1,200)		31,900	208,700
City Attorney	3,298,800	102,700	121,200	42,400					(9,600)		256,700	3,555,500
Code	3,746,600	230,200	119,300					906,900	(2,600)	149,000	1,402,800	5,149,400
General Govt	14,183,400	(2,400,000)	(1,589,500)			(1,157,000)		961,100	(203,800)		(4,389,200)	9,794,200
City Manager	828,500	83,600	51,100						2,200		136,900	965,400
Human Resources	445,800	39,300	28,300					39,000	(4,700)		101,900	547,700
Finance	1,659,700	106,600	85,000				53,000		(7,700)		236,900	1,896,600
Civil Service	334,800	9,400	12,400					(39,000)	(400)		(17,600)	317,200
Developmt Servs	6,701,000	409,100	301,400	224,300				(322,700)	89,600		701,700	7,402,700
Fire	32,253,300	1,085,500	736,600	320,500	101,400	15,300	(115,600)	4,800	(68,400)		2,080,100	34,333,400
Police	63,445,600	1,901,000	1,238,700	(5,300)		29,700	661,700	1,209,500	(218,900)	1,323,800	6,140,200	69,585,800
Facilities	4,159,200	143,100	95,600	(44,500)		(17,000)		(71,400)	30,500		136,300	4,295,500
Parks & Rec	6,310,500	178,000	162,200	44,500				(98,600)	54,500		340,600	6,651,100
Public Service	6,077,800	278,100	165,700	(110,000)				410,000	66,200		810,000	6,887,800
Total General Fd	147,022,300	2,350,200	1,663,300	471,900	101,400	(1,129,000)	599,100	2,917,700	(252,800)	1,472,800	8,194,600	155,216,900

GENERAL FUND DEPARTMENT	2007-2008 ADOPTED BUDGET	1	2	3	4	5	6	7	8	9	SUBTOTAL	2008-2009 PRELIMINARY BUDGET
		CHANGE IN SALARY COSTS	CHANGE IN BENEFIT COSTS	STAFFING & REORG. CHANGES	CHANGE IN BUDGETED OVERTIME	CHANGE IN DEBT SERVICE	(INCREASE) DECREASE GRANT FUNDING	OTHER	CHANGES IN INTERNAL SERVICES	Changes in Measure Z	Net Increase/ (Decrease) in Total Budget	
Animal Control	1,838,600	157,400	85,100					48,000	14,100		304,600	2,143,200
CATV	595,600	54,700	22,900					(42,000)	3,000		38,600	634,200
Cemetery	172,200	9,800	5,300						3,500		18,600	190,800
Library	2,910,600	194,500	112,800				(37,700)	195,500	4,300		469,400	3,380,000
Total	5,517,000	416,400	226,100	-	-	-	(37,700)	201,500	24,900	-	831,200	6,348,200

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DETAIL FOR SCHEDULE "A" BY COLUMN NUMBER

Column 1 - Changes in Salary Costs

Net increases in salaries and special pays due to the following: Sworn Police and Fire Charter 186 pay increases; classification and compensation study increases, scheduled merit/step increases; auto allowance increases; and negotiated increases in uniform allowance for Police. (Estimated costs have been allocated to departmental budgets, changes in the General Government category are decreases to contingencies budgeted for anticipated but not yet determined increased salary costs for FY 2008-09).

Column 2 - Changes in Benefit Costs

Net increase in fringe benefits (Estimated increased costs have been allocated to departments, changes in the General Government category are decreases in contingencies for anticipated but not yet determined or finalized increased benefit costs.):

Safety Employees (sworn Police & Fire): PERS Safety "employer" rate increased from 18.60% to 18.951% for the period of 7/1/08 to 12/31/08. In January of 2009, with implementation of 3%@50, "employer rate" will increase to 24.009%. Employer rate includes 30-year "hardship" amortization granted by PERS. In lieu of paying Safety's 9% "employee rate" directly to PERS, the City reimburses Safety members for the 9% "employee rate" and reports the reimbursement as compensation to PERS (sometimes referred to as 9% conversion).

Miscellaneous (non-sworn) Employees: In January of 2008, the 2.7%@ 55 retirement plan was approved for Miscellaneous employees. Miscellaneous "employer" rate increased from 9.094% to 13.427% and City paid "employee" rate increased from 7% to 8%. Employer rate includes 30-year "hardship" amortization granted by PERS.

Column 3 - Staffing Changes and Reorganizations

DEPARTMENT	AMOUNT	EXPLANATION
City Attorney's Office	\$ 42,400	1/2 of a full-time City Attorney Investigator position added per M&CC approval 11/19/07.
Development Services	\$ 224,300	Reorganization of Department, approved by M&CC 11/19/07-net addition of two positions.
Fire Department	\$ 320,500	1.)\$204,900- Additional cost to add 3 Firefighter/Paramedics and 1 Firefighter (\$323,000 added in FY 2007-08 for 6 positions for 6 months. Cost for 4 positions for 12 months = \$527,900. Additional cost = \$527,900 - \$323,000 for net increase of \$204,900. 2.) \$115,600 = cost to add 1 Dispatcher and 1 Equipment Mechanic per San Manuel Agreement approved by M&CC 9/17/2007. GF
Police Dept.	\$ (5,300)	Addition of Police Officer and Community Services Supervisor for Red-Light Camera program (6 months)per M&CC 4/21/08, \$97,800. Deletion of IMPACT police officer (corresponding in grant funding); (-\$103,100.)
Facilities Management	\$ (44,500)	1 Park Maintenance Worker I transferred from Facilities Management to Parks for pool maintenance, no net cost to City.
Parks & Recreation	\$ 44,500	1 Park Maintenance Worker I transferred from Facilities Management to Parks for pool maintenance, no net cost to City.
Public Services	\$ (110,000)	Funding for 2 vacant Electrician I positions transferred to contractual for contract streetlight maintenance contract.
Total	\$ 471,900	

Column 4- Changes in Budgeted Overtime

DEPARTMENT	AMOUNT	EXPLANATION
Fire	\$ 101,400	Increase per Ch. 186 increase approved by M&CC.
Total	\$ 101,400	

Column 5- Changes in Debt Service

DEPARTMENT	AMOUNT	EXPLANATION
General Government	\$ (1,157,000)	Shift debt service payment for Library to EDA, \$657,000. General Fund portion of Verdumont Fire station D/S payment shifted to Fire DIFF, \$75,000; deletion of TRAN payment, \$425,000.
Fire	\$ 15,300	Increase in Pension Obligation Bond (POB) payment.
Police	\$ 29,700	Increase in Pension Obligation Bond (POB) payment.
Facilities Management	\$ (17,000)	Debt Service for Police HVAC project moved to Utility Fund
Total	\$ (1,129,000)	

Column 6- Changes in Grant Funding

<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
Finance	\$ 53,000	Reduction in budgeted reimbursement for Finance positions by SBETA.
Police	\$ 658,100	Reduction in various grants: \$107,500 IMPACT; \$103,700 COPS Option; \$107,500 JAG; \$343,000 OTS.
Total	\$ 711,100	
Library	\$ (37,700)	Reduction in State PLF funds.

Column 7 - Other

<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
City Clerk	\$ (131,900)	\$276,000 budgeted in FY 08 for elections, est. cost of potential ballot measures in FY 09 is \$144,100, reduction of \$131,900.
Code Compliance	\$ 906,900	Increased program cost for Single Family Rental Inspection Program approved by M&CC 4/7/08, \$941,700. Reduction of annual rent to EDA (\$34,800).
Mayor's Office	\$ 50,000	Reverse 1 x transfer for Summer Youth Internships
General Government	\$ 961,100	Net of: \$60,600 increased PERS retiree costs; deletion of (\$65,000) for payment of insurance costs for Rte 66 event; deletion of (\$25,000) for CA Welcome Center (to be paid direct by EDA);back out 1x PERS excess credit in trust resulting in additional cost of \$731,800; budget contractual costs to pay health insurance broker, \$330,000 (corresponding savings included in departmental budgets); deletion of 1x consultant costs for cost allocation and development fee studies, (\$60,000); and, miscellaneous reductions in contract/consultant costs, (\$11,300).
Human Resources	\$ 39,000	Funds transferred to HR from Civil Service for pre-employment medical exams, pre-employment drug testing, and 2nd and 3rd opinion appeals and evaluations to HR department. Transfer from one department to another, no net cost to City.
Civil Service	\$ (39,000)	Funds transferred to HR from Civil Service for pre-employment medical exams, pre-employment drug testing, and 2nd and 3rd opinion appeals and evaluations to HR department. Transfer from one department to another, no net cost to City.
Development Services	\$ (322,700)	\$300,000 for street striping contract shifted to Public Services (no net cost to City); \$12,000 deleted for document imaging services based on corresponding fee collection; \$10,700 deleted for 1x purchase of new Code books.
Fire Department	\$ 4,800	Increased costs related to Community College program/training. Offset with corresponding revenue.
Police Department	\$ 1,209,500	\$1,591,500 added for Red-Light camera expense, corresponding offsetting revenue; (\$340,000) backed out for booking fee costs; (\$42,000) deleted for rent for narcotics off site location.
Facilities Management	\$ (71,400)	Funds for pool supplies and contract maintenance transferred to Parks from Facilities Management, no net cost to City
Parks & Recreation	\$ (98,600)	Funds for pool supplies and contract maintenance transferred to Parks from Facilities Management, no net cost to City, \$71,400; one time cell tower revenue related funds deleted,-(\$120,000); one-time transfer for summer youth internships deleted, -(\$50,000).
Public Services	\$ 410,000	\$300,000 transferred from Development Services for contract street striping, no net cost to City; \$110,000 added to contractual for contract street light maintenance, offset by deleting funding for 2 vacant Electrician I positions.
Total	\$ 2,917,700	
Animal Control	\$ 48,000	\$30,000 1-time transfer of excess from micro-chip trust for facility improvements; \$18,000 added for microchip supplies- corresponding revenue.
Library	\$ 195,500	\$195,500 for set-up and on-going operation of bookmobile
CATV	\$ (42,000)	Deletion of rent payment to EDA for CATV space at 201 E. Street location]

Column 8 - Changes in Internal Service Charges

See attached schedule # A-2 for detail

Column 9- Changes in Measure Z

<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
Code Compliance	\$ 149,000	Operation Phoenix Costs: 2 Recreation Coordinator positions, material, supplies and program costs. Funding to be used in conjunction with carryover funds (including CDBG funds) from FY 2007-08 of approx. \$128,000 per Measure Z Committee.
Police	\$ 1,323,800	Increase over FY 2007-08 MZ budget as approved by Measure Z Committee and in accordance with Combined Hiring Plan.
Total	\$ 1,472,800	

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Column 9 - CHANGES FROM FY 2007-2008 TO FY 2008-2009 BUDGETED INTERNAL SERVICE CHARGES

GENERAL FUND DEPARTMENT	ELECTRIC	GAS	WATER	TELEPHONE	INFORMATION SERVICES	VEHICLE MAINT.	VEHICLE FUEL	VEHICLE LEASES	LIABILITY	WORKERS COMP.	NET CHANGE INTERNAL SERVICE
Mayor	0	0	0	(3,800)	4,700	(300)	(100)	0	0	0	500
Council	0	0	0	700	1,500	(400)	0	0	0	0	1,800
City Clerk	0	0	0	(3,000)	22,100	300	(200)	0	0	0	19,200
City Treasurer	0	0	0	(1,200)	0	0	0	0	0	0	(1,200)
City Attorney	0	0	0	(3,900)	(1,900)	(4,300)	500	0	0	0	(9,600)
Code	0	0	0	(6,800)	2,500	200	1,500	0	0	0	(2,600)
General Govt	0	0	0	0	0	0	0	0	(104,000)	(99,800)	(203,800)
City Manager	0	0	0	(600)	2,800	0	0	0	0	0	2,200
Human Resources	0	0	0	(1,600)	(3,100)	0	0	0	0	0	(4,700)
Finance	0	0	0	(2,400)	(4,200)	(1,000)	(100)	0	0	0	(7,700)
Civil Service	0	0	0	(1,400)	1,000	0	0	0	0	0	(400)
Development Sv	0	0	0	(9,700)	89,000	8,300	2,000	0	0	0	89,600
Fire	3,000	0	0	(1,400)	(93,200)	0	23,200	0	0	0	(68,400)
Police	9,900	0	0	(42,200)	(167,400)	4,800	33,200	(57,200)	0	0	(218,900)
Facilities	(600)	1,800	0	(3,400)	4,300	23,100	5,300	0	0	0	30,500
Parks & Rec	20,000	(2,000)	8,000	(1,200)	12,200	9,300	8,200	0	0	0	54,500
Public Service	33,500	0	0	(11,000)	(500)	36,400	7,800	0	0	0	66,200
Total General Fd	65,800	(200)	8,000	(92,900)	(130,200)	76,400	81,300	(57,200)	(104,000)	(99,800)	(252,800)

Total for column 8,
Schedule A

FUNDS SUPPORTED BY GENERAL FUND	ELECTRIC	GAS	WATER	TELEPHONE	INFORMATION SERVICES	VEHICLE MAINT.	VEHICLE FUEL	VEHICLE LEASES	LIABILITY	WORKERS COMP.	NET CHANGE INTERNAL SERVICE
Animal Control	0	0	0	(1,700)	5,200	4,200	5,800	0	(500)	1,100	14,100
CATV	0	0	0	(1,500)	1,000	3,900	0	0	0	(400)	3,000
Cemetery	0	0	0	100	0	4,600	0	0	(200)	(1,000)	3,500
Library	6,000	0	(4,000)	800	1,100	1,500	(300)	0	(800)	0	4,300
Total	6,000	0	(4,000)	(2,300)	7,300	14,200	5,500	0	(1,500)	(300)	24,900

FY 2008-09 Budget Reductions Approved Preliminary to Final Budget

Original Projected Deficit (17,362,900)

Department	Item	Net Savings/ Revenue	Notes	FT Vacant position(s) reduced	FT Filled position(s) reduced	PT employees reduced
Animal Control	Reduce Director position to 20 hrs/week, no benefits	99,800	Assumes Director retires on 7/1/08.	1	0	0
Animal Control	Delete PT license checker	22,000		0	0	0
Animal Control	Vacate Customer Service Representative	48,000	Layoff	0	1	0
Animal Control Total		169,800		1	1	0
City Attorney	Reduce use of outside attorneys	300,000		0	0	0
City Attorney	Reduce use of professional/contractual	100,000		0	0	0
City Attorney Total		400,000		0	0	0
City Clerk	Various reductions in M & O and Professional & Contractual	41,700		0	0	0
City Clerk	Increase business registration revenue	80,000	Office duties will be redistributed to increase business registration activities	0	0	0
City Clerk's Office	Underfill Assistant City Clerk position for 6 months; hold vacancy created for that same time.	56,300	Current employee will underfill ACC slot, and return to former position at the end of 6 mos.	1	0	0
City Clerk Total		178,000		1	0	0
City Manager	Hold vacant Exec Assistant to CM for 6 mo's; eliminate contractual services and reduce M&O budget; Assign Analyst I and Analyst II 25% of the time for 6 mo's to IWM for revenue collection activities	120,600	Net personnel savings \$47,000; contract services \$20,000; M&O \$10,000. Assumes retirement of Exec. Assist. On 1/1/09	1	0	0
City Manager Total		120,600		1	0	0
Civil Service	Employee benefit savings by deferring hire of permanent Chief Examiner until September	6,400		0	0	0
Civil Service	Eliminate Part-time staff	16,000	Layoff	0	0	1
Civil Service Total		22,400		0	0	1
Council Office	Reduce travel	17,300		0	0	0
Council Office	Hold vacant Administrative Supervisor position for 5 mo's; retain employee 20 hrs/wk	25,000	Assumes retirement in January 2009. Net savings	1	0	0
Council Office Total		42,300		1	0	0
Development Services	Hold Assistant Director vacant; use PT person	63,000		1	0	0
Development Services	Hold Deputy City Engineer vacant	132,500		1	0	0
Development Services	Hold Real Property Specialist vacant	66,300		1	0	0
Development Services	Hold Survey Supervisor vacant	74,900		1	0	0
Development Services	Hold Principal Civil Engineer (Land Development) vacant	126,600		1	0	0
Development Services	Hold Traffic Engineer vacant	65,600	Net savings; assumes allocation of \$50,000 for contract services	1	0	0
Development Services	Reorganization of planning staff; hold 4 positions vacant.	280,400		4	0	0
Development Services	Hold Plans Examiner II vacant	83,400		1	0	0

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Attachment "B"

FY 2008-09 Budget Reductions Approved Preliminary to Final Budget

Department	Item	Net Savings/ Revenue	Notes	FT Vacant position(s) reduced	FT Filled position(s) reduced	PT employees reduced
Development Services	Three (3) Building Inspector I's (Modify proposal on original layoff list: instead of vacating 3 Building Inspector I's, vacate 2 Building Inspector 1's and hold vacant one Plans Examiner 1)	197,700		3	0	0
Development Services Total		1,090,400		14	0	0
Facilities	Hold vacant 2 Customer Service Reps	89,000	2 Customer Service Representatives - Hold Vacant	2	0	0
Facilities	Hold vacant one (1) Plumber	63,400		1	0	0
Facilities	Hold vacant one (1) Maintenance Mechanic	55,400		1	0	0
Facilities	Hold vacant two (2) Custodians	85,200		2	0	0
Facilities	Hold vacant one (1) Facilities Scheduler	50,900		1	0	0
Facilities	Hold vacant one (1) Electrician	70,400		1	0	0
Facilities	Layoff one (1) Plumber	65,500	Layoff	0	1	0
Facilities	Eliminate second security guard at Metrolink station	25,000	Service provided by contractor. Provides service to the lot west of the Mt Vernon bridge; could be covered by the main lot guard	0	0	0
Facilities	Eliminate security guard at Villasenor Library	16,600	Service provided by contractor. Service provided 4 hrs/day	0	0	0
Facilities	Eliminate building maintenance capital building component replacement	24,000		0	0	0
Facilities	Eliminate custodial equipment replacement funding	4,000		0	0	0
Facilities	Modify cell phone plans to consolidate to a single provider/pool minutes	50,000	GF portion of savings only	0	0	0
Facilities	Hold Office Assistant vacant; and reduce Professional/Contractual	62,300	Office Assistant vacancy (\$47,300). Professional/Contractual Services (\$15,000)	1	0	0
Facilities Total		661,700		9	1	0
Finance	Hold vacant Buyer	67,100		1	0	0
Finance	Hold vacant Sr. Accountant position; use PT accounting staff to backfill partially	52,600	Net savings	1	0	0
Finance	Approve new agreement for Deferred Comp administration; recognize new revenue from vendor for administrative costs of program	48,000	Assumes MCC approval of new agreement	0	0	0
Finance Total		167,700		2	0	0
Fire	Use San Manuel contract revenue for budget-balancing purposes; shift station remodel cost to DIF	125,000		0	0	0
Fire	Use anticipated UASI grant funds to offset partial cost of Disaster Mgmt Coordinator	50,000	Assumes receipt of UASI grant.	0	0	0
Fire	Additional anticipated revenue - AMR contract renewal	50,000	Negotiations in progress. Actual additional revenue is undetermined at this time.	0	0	0
Fire	Adjustment to EMS billing program	200,000	Requires MCC action to revise billing procedures	0	0	0

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Attachment "B"

FY 2008-09 Budget Reductions Approved Preliminary to Final Budget

Department	Item	Net Savings/ Revenue	Notes	FT Vacant position(s) reduced	FT Filled position(s) reduced	PT employees reduced
Fire	New revenue to cover OT costs for ARFF instructors	60,000	Instruction would continue if other cities agree to pay the costs (revenue increase)	0	0	0
Fire	Hold vacant Fire Prevention Tech	38,000	Amount net of loss in revenue	1	0	0
Fire	Hold vacant Admin Assistant	57,300		1	0	0
Fire	Postpone purchase of station alerting system	300,000	Was to be funded by San Manuel revenues	0	0	0
Fire	Cancel OT for special events, meetings, etc	100,000		0	0	0
Fire	Haz Mat Investigation Unit	30,000	Potential revenue	0	0	0
Fire	Fire Equipment Repair Shop relocation funds - use one-time funds toward deficit	800,000	One-time funds	0	0	0
Fire	UASI grant funds to offset Disaster Preparedness Coordinator contract	60,000	In addition to \$50,000 in UASI funds previously approved	0	0	0
Fire	Recognize additional revenue from AMR contract	50,000	In addition to \$50,000 in additional revenue previously approved	0	0	0
Fire	Hold vacant Mechanic I	56,200	Use San Manuel funding for Mechanic I (currently filled). Hold 5th Mechanic position vacant	1	0	0
Fire Total		1,976,500		3	0	0
HR	Additional revenue from pursuing subrogation claims	50,000		0	0	0
HR	Reduce funds for pre-employment physicals	20,000	Fewer anticipated as a result of fewer new hires	0	0	0
HR	Reduce funds for advertising	8,000	Fewer anticipated as a result of fewer new hires	0	0	0
HR Total		78,000		0	0	0
HR/Liability	Reduce misc. M&O, contractual, other operating expenses; hold Safety Officer vacant for 3 mo's. \$49,700 total savings; approx. 75% (\$37,300) of savings is to the General Fund	37,300	Estimated General Fund portion of savings is 37,300	0	0	0
HR/Liability Total		37,300		0	0	0
HR/Work Comp	Reduce misc. M&O, contractual, other operating expenses (Total is \$50K which represents a \$37,500 in General Fund Savings	37,500	Estimated General Fund portion of savings	0	0	0
HR/Work Comp Total		37,500		0	0	0
IT	Reduce various M&O accounts	248,900	800 MHz upgrade component is \$140,000	0	0	0
IT	Reduce OT, various M&O, capital accounts	73,100		0	0	0
IT Total		322,000		0	0	0
IT/Cable TV	Shift Cable TV division to EDA marketing division-contract for Council meeting coverage	350,000	Preliminary estimate of net savings to GF.	0	0	0
IT/Cable TV Total		350,000		0	0	0
Library	Mobile Library Program	195,500		0	0	0
Library	Hold vacant Librarian II position,	66,300	Reduce hours of service at branch libraries from 54 hr/wk to 30 hr/wk (not including Feldheim)	1	0	0

Attachment "B"

FY 2008-09 Budget Reductions Approved Preliminary to Final Budget

Department	Item	Net Savings/ Revenue	Notes	FT Vacant position(s) reduced	FT Filled position(s) reduced	PT employees reduced
Library	Hold vacant Sr. Librarian position,	76,600	Reduce hours of service at branch libraries from 54 hr/wk to 30 hr/wk (not including Feldheym)	1	0	0
Library	Part-time salary savings	10,600	Reduce hours of service at branch libraries from 54 hr/wk to 30 hr/wk (not including Feldheym)	0	0	0
Library	Electricity savings due to reducing hours of operation	18,700	Reduce hours of service at branch libraries from 54 hr/wk to 30 hr/wk (not including Feldheym)	0	0	0
Library	Retirement/health benefits savings for 7mos for Library Admin Supervisor and Branch Mgr. I positions: hold positions vacant	17,000	Reduce hours of service at branch libraries from 54 hr/wk to 30 hr/wk (not including Feldheym)	2	0	0
Library Total		384,700		4	0	0
Mayor's Office	Reduce M&O, contractual services	65,000		0	0	0
Mayor's Office	Hold vacant Admin Assistant to the Mayor	58,200		1	0	0
Mayor's Office Total		123,200		1	0	0
Police	Increase tow franchise fee	108,000		0	0	0
Police	Hold vacant selected non-sworn positions: six (6) CSO I's, one (1) CSO II, Dispatch Supervisor, two (2) Records Tech I, Rangemaster, 1 Fleet Expediter	608,300		12	0	0
Police	Reorganize PD, transitioning from a District Command based community policing model in storefront offices, to a District Command model that is centralized at the police station. Close Community Service Offices, and reassign personnel to increase Crime Impact Teams from (2) to (4); increase beats from (21) to (28)	653,600	Holds vacant (2) District Admin Sergeants, (1) Chief's Executive Officers/Sergeant, (3) District Detectives. Upgrades (1) Lieutenant to Captain, and (1) CSO II to Information Analyst I (Crime Mapper). Includes M&O savings from rent and alarm maintenance	6	0	0
Police	Vacate (2) CSO I's	113,000	Layoffs. Part of PD re-org proposal	0	2	0
Police	Vacate one (1) Police Records Tech I	41,500	Layoff. Upgrade of FileNET system will allow position to be vacated and still manage scanning same volume of police reports	0	1	0
Police	Modify Measure Z expenditure police to fund part of hiring plan officers from Measure Z instead of the General Fund	857,900	Adopted policy provides that this amount be funded by the General Fund; policy can be amended by resolution	0	0	0
Police	Revise timing to fill new Measure Z positions by 6/30/09; decrease GF OT budget, and increase Measure Z OT budget	434,300	Savings in Measure Z allows additional OT to be budgeted. (9) new sworn positions will still be filled in the FY	0	0	0
Police	Increase use of Measure Z Funds for Police OT, in lieu of additional budget restrictions	434,300	Uses remaining balance in Measure Z (not a duplicate of previous item)	0	0	0
Police	Use Measure Z fund balance	368,600	Uses remaining balance in Measure Z (not a duplicate of previous item)	0	0	0

FY 2008-09 Budget Reductions Approved Preliminary to Final Budget

Department	Item	Net Savings/ Revenue	Notes	FT Vacant position(s) reduced	FT Filled position(s) reduced	PT employees reduced
Police	Vacate nonsworn:(2) CSO I, (2) CSO II, (1) CSO Supervisor, (1) Police Records Tech, (1) Forensic Specialist I	285,300	Layoffs effective 10/1/08. Annual savings will be higher. CSO Supervisor held vacant for 6 months	1	6	0
Police	Vacate positions in Crime Free Rental Housing Program and shift program responsibilities to Code Enforcement. Vacate Crime Free Program Coordinator and (1) Sr. Office Assistant	104,900	Layoffs effective 10/1/08. Annual savings will be higher.	0	2	0
Police/IT	Reorganization of Police Records Bureau and Information Technology Dept; (2) Police Records Techs (I & II) and reduce IT maintenance/operations budget	133,100	Vacancies effective 10/1/08. Annual savings will be higher.	2	0	0
Police	Delete MZ Helicopter Funding	0	\$399,600 savings in Measure Z	0	0	0
Police	Restore following positions deleted above: (1) Fleet Expediter; (1) CSO I; (1) CSO II; (1) CSO Supervisor; (1) Forensic Specialist I	0	Cost to restore positions \$284,200 from Measure Z; positions restored at 9/15/08 M&CC meeting	(3)	(2)	0
Police Total		4,142,800		18	9	0
PRCS	Reduce hours/days of operation for recreation/community centers	105,000	Eliminates Saturday operations of the 5 sites; reduces operating hours to 11am - 7pm (3 hrs/dav fewer).	0	0	0
PRCS	Increase chargeback's to LMD's for inspection and management	50,000		0	0	0
PRCS	Fund three (3) Park Maintenance Worker IIs through EDA	166,200	Pending discussion w/EDA, this is proposed in lieu of holding vacant 3 PMW II's	0	0	0
PRCS	Restructure/reorganize contract recreation sites (Westside Community Center)	50,000	Contract reduction; contract is currently \$100,755	0	0	0
PRCS	Restructure/reorganize contract recreation sites (Delmann Heights)	50,000	Contract reduction; contract is currently \$104,000	0	0	0
PRCS	Revenue from agreement w/CSUSB to use Fiscalini Field as their home field	15,000	Negotiations in progress; agreement is expected in June/July. Will require maintenance by staff	0	0	0
PRCS	Reduce M&O budget to recognize end of Children's Place Museum funding	20,000	Contract for FY 07-08 was to be one-time only	0	0	0
PRCS	Restructure/reduce recreation program staffing	207,400	Includes holding vacant 2 Center Supervisors, 1 Recreation Coordinator and one 3/4 Rec Coordinator from upgrade to vacant Rec Supervisor	3	0	0
PRCS	Eliminate certain park maintenance contracts (57 sites); augment services with EDA-funded personnel	100,000	Reduction in contract services. Assumes hiring of 2 personnel under EDA for community beautification	0	0	0
PRCS	Recognize EDA contract of \$250,000 for blight abatement and beautification services; add 2 PMW I's to parks budget	0	No net impact by this action	0	0	0
PRCS Total		763,600		3	0	0

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Attachment "B"

FY 2008-09 Budget Reductions Approved Preliminary to Final Budget

Department	Item	Net Savings/ Revenue	Notes	FT Vacant position(s) reduced	FT Filled position(s) reduced	PT employees reduced
Public Services	Hold vacant two (2) Maintenance Worker II's and one (1) Maintenance Worker I	147,800	Eliminate 3 positions in Street-Concrete/Asphalt Section that assist with daily street & sidewalk repairs.	3	0	0
Public Services	Hold vacant Senior Office Assistant	43,400		1	0	0
Public Services	Hold vacant one (1) Electrician I and one (1) Electrician II; use contract services	127,200		2	0	0
Public Services	Reduce misc. M&O in street maintenance	11,000		0	0	0
Public Services	Reduce misc. M&O in street lighting	6,200		0	0	0
Public Services	Reduce street maintenance contract	50,000	\$200,000 remains	0	0	0
Public Services	Reduce contract tree trimming	200,000	\$100,000 remains for emergency contractor assistance	0	0	0
Public Services	Increase transfer from Gas Tax for street lighting	200,000		0	0	0
Public Services	Public Services staff reorganization; eliminate one Supervisor position, and 3 Maintenance Workers.	352,400	Amount is net reduction in savings. No layoffs.	4	0	0
Public Services	Outsource street lighting	122,000	Retains one Electrician I for underground utility work. Increases contract for street lighting from \$110,000 to \$260,000. Layoffs effective 10/1/08. Annual savings will be higher	0	3	0
Public Services	Hold vacant (2) Maintenance Worker II's - street maintenance	75,200	Retirement of MW II effective 8/31/08. Pending separation of MW II tentative for 12/30/08. Annual savings will be higher	2	0	0
Public Services/IWM	Vacate Refuse Fund Fleet Operations Coordinator; Human Resources assumes responsibility for DOT drug testing mandates and DMV requirements	40,000	Position is budgeted in the Refuse Fund. Part of savings (\$40,000) will offset the cost of the HR staff assuming these duties.	0	1	0
Public Services Total		1,375,200		12	4	0
Public Services/Fleet	Reduce OT, training, materials/supplies, rentals, outside vehicle maintenance, and eliminate all capital purchases	139,800	\$50,000 of this reduction is OT; leaves \$80,000 for OT	0	0	0
Public Services/Fleet	Eliminate 3 PT extra-board employees	60,200	Positions are vacant as of 7/1/08.	0	0	3
Public Services/Fleet	Vacate Administrative Assistant	20,000	Layoff effective 10/1/08. General Fund savings only; total savings of \$40,000 for FY 08-09. Annual savings will be higher.	0	1	0
Public Services/Fleet	Vacate Equipment Maintenance Supervisor	32,100	Effective 10/1/08. General Fund savings only; total savings of \$64,100 for FY 08-09. Annual savings will be higher.	0	1	0
Public Services/Fleet Total		252,100		0	2	3
General Government	Increase budget for Charter Section 186 salary adjustments	(800,000)	Preliminary Budget included \$1.6 million for all 186 increases	0	0	0
General Government	Recognize credit from the PERS trust	1,200,000	Assumes taking credit for FY 07-08 and FY 08-09	0	0	0
General Government	Increase General Fund transfer to Liability Fund	(400,000)		0	0	0
General Government Total		0		0	0	0

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Attachment "B"

FY 2008-09 Budget Reductions Approved Preliminary to Final Budget

Department	Item	Net Savings/ Revenue	Notes	FT Vacant position(s) reduced	FT Filled position(s) reduced	PT employees reduced	
Misc.	Additional anticipated revenues (parking citation fines, business registration penalties, building inspection fees, hazmat billings, arson billings, UUT increased revenue, etc.)	1,480,800		0	0	0	
Misc.	Management/ Confidential/Unclassified employee cost sharing - 5% of pay (Includes Fire Management)	718,500		0	0	0	
Misc.	Fund downtown street rehab project through tax increment; use resulting Gas Tax savings to increase Gas Tax transfer to the General Fund for street lighting	330,000		0	0	0	
Misc. Total		2,529,300		0	0	0	
Budget Reserve	Use funds set aside in Budget Reserve for Safety retirement costs	1,261,000		0	0	0	
Budget Reserve	Use General Budget Reserve	876,800		0	0	0	
Budget Reserve Total		2,137,800		0	0	0	
				Total	70	17	4

Total Measures Approved to Date 17,362,900

Total Deficit Remaining 0

History of Budgeted Reserve

GENERAL FUND BUDGETED RESERVE	1998/ - 1999	1999/ - 2000	2000/ - 2001	2001/ - 2002	2002/ - 2003	2003/ - 2004	2004/ - 2005	2005/ - 2006	2006/ - 2007	2007 - 2008	PRELIMINARY 2008/ - 2009	ADOPTED 2008/ - 2009
Beginning Balance	\$2,500,000	\$2,500,000	\$4,127,400	\$6,959,000	\$9,829,900	\$6,761,700	\$6,761,700	\$6,398,200	\$9,677,700	\$10,565,300	\$10,759,400	\$10,801,300
Contribution included in Preliminary Budget		\$1,100,000	\$1,200,000	\$3,000,000					\$1,300,000		(\$1,530,200)	
Additional contribution/use per Council budget meetings		\$527,400	\$1,000,000	(\$129,100)	(\$2,914,300)		(\$108,200)	\$2,018,500	(\$1,681,000)			(\$2,137,800)
Additional recommended contribution/use during course of fiscal year			\$631,600		(\$153,900)			\$1,261,000	\$1,268,600	(\$114,600)		
Tow Fee Set Aside										\$20,900	\$102,200	
Technology Fee (Dev. Svcs.) Set Aside											\$96,900	
Amount held for VLF backfill loan							(\$3,291,800)					
VLF backfill loan receivable							\$3,036,500					
Added/used Measure Z										\$287,800	\$1,373,000	(\$1,545,400)
Total Available Reserve	\$2,500,000	\$4,127,400	\$6,959,000	\$9,829,900	\$6,761,700	\$6,761,700	\$6,398,200	\$9,677,700	\$10,565,300	\$10,759,400	\$10,801,300	\$7,118,100

Categories within Budgeted Reserve:

General Budget Reserve	6,782,700
Reserve for Future Revenue Shortfall	-
Future PERS Safety Costs	-
Reserve for DS Technology Fee	96,900
Tow Fee Set Aside	123,100
Measure Z Reserve	115,400
Total Budgeted Reserve	7,118,100

T.I.I.

BUDGETING & ACCOUNTING POLICIES

The City of San Bernardino, California was incorporated on April 13, 1854 as a Charter City and operates under a "Strong Mayor" form of government. The Mayor is elected at large by voters citywide while the seven (7) Councilmembers are elected by voters within their respective wards. Through the delegation of the Mayor, the City Administrator provides overall management and supervision of all City departments.

The City provides the following services: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, public improvements, community development (planning, building and zoning), public utilities (water and sewage), and general administrative services.

Annual Budget Process

Mid-Year Budget Review

The City's fiscal year begins July 1st and ends on June 30th. Preparation for the annual budget process actually begins with a mid-year review of the current year's budget. In February, City departments are asked to estimate what their actual expenditures and revenues will be at June 30th based on actual expenditures and revenues received through December (the first half of the fiscal year). Finance Department staff analyzes the departmental estimates and makes adjustments to the estimates as needed. A report is then presented to the Mayor and Council which not only details what year-end expenditures and revenues are estimated to be, but also gives a preliminary first estimate of the City's budget needs for the upcoming year.

Preliminary Budget Preparation

Departments are given their budget instructions in March. The budget instructions include: bottom-line departmental budget amounts, personnel costs for currently authorized budgeted positions, costs for internal service charges, instructions on how to use the automated budget system and current year revenue information. City departments are essentially held to the same bottom-line budget amounts as allocated in the current budget year with adjustments for changes in internal service charges, negotiated changes in personnel costs, increases/decreases in retirement and health benefit costs, and any other specific changes approved by the Director of Finance and City Administrator.

Internal Service Departments (Information Services (IS), Fleet Services, Risk Management, Utilities and Telephone) prepare their expenditure and revenue budgets prior to other City departments so that internal service charges can be developed and included with the budget information and instructions given to other City departments.

Preliminary Budget Review

Budget submittals are due back in Finance in early April for review and analysis before submittal to the City Administrator. Finance staff makes adjustments to departmental submittals as needed.

Throughout the month of April, budget hearings are held with individual City departments, Finance staff, and the City Administrator. During the hearings, departments present their budget submittals and explain any requests for increased funding.

Upon completion of hearings with each individual department, the City Administrator makes final adjustments to the departmental requests. A preliminary budget document is developed which presents the cost of providing service to the community at current levels (no service reductions are included in the Preliminary Budget Document). The Preliminary Budget Document also presents the estimated funding resources available, given the current economic outlook, legal restrictions, and the availability of state and federal funding. The Preliminary Budget Document is presented to the Mayor and Council in early May.

Final Budget Adoption

A series of special Council meetings are held in the month of June to review the Preliminary Budget Document and, if necessary, discuss options for balancing the City's budget. Departmental suggestions for revenue enhancements and expenditure reductions are presented to the Mayor and Council for their consideration. By June 30th, the Council adopts a balanced budget through passage of a resolution.

Budgetary Control and Accounting

The City utilizes the following general procedures in establishing its annual budgets:

- The Annual Budget adopted by the Common Council provides for the City's general operations. Such annual budget includes proposed expenditures and estimated revenues for all Governmental Fund Types.
- The City Administrator or designee is authorized to administratively transfer budgeted amounts (with the exception of personnel accounts) within departments up to \$25,000. Any other transfers or amendments to the budget required the approval of the City Council. Actual expenditures may not exceed budgeted appropriations at the department level for the General Fund and at the fund level for all other budgeted funds. The budget figures used in the financial statements are final adjusted amounts.
- The budget is formally integrated into the accounting system and employed as a managed control device during the year for all funds.
- Budgets for the budgeted Governmental Fund Types are adopted on a basis consistent with generally accepted accounting principles.
- At fiscal year-end, operating budget appropriations lapse; however, incomplete capital improvements, equipment and contractual appropriations and can be carried over to the following year upon approval by the Mayor and Common Council.

Significant Accounting Policies

Reporting Entity

As required by generally accepted accounting principles, the City's financial statements present the activities of the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government. Each blended and discretely presented component unit has a June 30 year-end. **Because these blended units are legally separate entities, budgets for these entities are adopted separately by their respective boards and not included in this document.**

Blended Components Units: The Economic Development Agency (Agency) of the City serves all the citizens of the City and is governed by a board comprised of the City's elected council. The activity of the Agency is reported as a separate fund in the special revenue, debt service, capital projects and enterprise fund types. Included with the Agency's activities is the San Bernardino Joint Powers Financing Authority which is a blended component unit of the Agency.

Discretely presented Component Units: The Municipal Water Department (Department) of the City serves all the citizens of the City and is governed by a board whose members are appointed by the mayor of the City. The Department operates three enterprise funds: the Water utility, Sewer Utility and Geothermal utility Enterprise Funds. Each of the Department's utilities are reported as separate enterprise funds. Included with the Department's activities is the West End Water Development, Treatment and Conservation Joint Powers Authority, the San Bernardino Public Safety Authority and the Colton/San Bernardino Regional Tertiary Treatment and Water Reclamation Authority, all of which are reported as blended component units of the Department.

Complete financial statements and budgets of the individual component units can be obtained directly from their administrative offices.

Economic Development Agency
201 North "E" Street, Third Floor
San Bernardino, CA 92401

Municipal Water Department of the City of San Bernardino
300 North "D" Street, Fifth Floor
San Bernardino, CA 92402

Measurement Focus, Basis of Accounting, and Basis of Presentation

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management

in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The City has the following fund types and account groups:

Governmental funds are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and judgments and claims which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year end on behalf of the City are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Governmental funds include the following fund types:

The **general fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **special revenue funds** account for revenue sources that are legally restricted to expenditure for specific purposes (not including major capital projects).

The **debt service funds** account for the servicing of general long-term debt not being financed by proprietary funds.

The **capital projects funds** account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary funds.

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations. Proprietary funds include the following fund types:

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the council has decided that the determination of revenues earned costs incurred and/or net income is necessary for management accountability.

Internal service funds account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the City under the terms of a formal trust agreement.

The **agency fund** is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the City holds for others in an agency capacity.

Fund Equity

Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. Reservations of retained earnings are limited to outside third-party restrictions. Designations of fund balance represent management plans that are subject to change. The proprietary funds' contributed capital represent equity through capital grants and capital contributions from developers, customers or other funds.

FY 2008-2009

BUDGET CALENDAR

December 17, 2007	Finance begins FY 2007-2008 Mid-Year budget review-send requests for information regarding vacant positions to departments
January 26, 2008	FY 2007-2008 Mid-Year instructions sent to departments
February 8, 2008	FY 2007-2008 Mid-Year submittals from departments due back to Finance
March 28, 2008	Finance distributes goals, accomplishments, descriptive text, and organizational charts to departments for update
April 7, 2008	FY 2007-2008 Mid-Year Budget Review approved by the Mayor and Council
April 7, 2008	Internal Service Departments receive expenditure/revenue budget instructions
April 7 - April 27 2008	Finance distributes budgeted personnel costs and information to departments for review
April 15, 2008	Internal Service expenditure budgets due back to Finance
April 17, 2008	Updated goals, accomplishments, descriptive text, and organizational charts due back to Finance
April 2008	Budget meetings with Internal Service Departments, City Manager and Finance
April 28, 2008	Finance distributes expenditure budget instructions distributed to departments
May 2008	Finance works with departments to develop revenue estimates
April/May/June	Budget Ad-Hoc Committee meets periodically to work on budget issues
May 8, 2008	Draft expenditure budgets due back to Finance from departments
May	Budget meetings with individual departments, City Manager and Finance as needed
June 9, 2008	Distribute Preliminary Budget Document for FY 2008-2009
June/July/August	Meetings/Workshops with Council
September 2, 2008	Adoption of FY 2008-2009 Budget by Mayor and Council

City of San Bernardino Department Summaries

City Manager

The City Manager is responsible for the day-to-day administration of City government. The City Manager provides overall management and supervision of all City departments . The City Manager's Office acts as the nexus for interaction, coordination, and communication among all City departments.

The City Manager's Office is responsible for managing budget resources, carrying out policy implementation, and providing analysis and recommendations to aid in policy development. Providing a sounding fiscal direction for the City is the main goal of this department. This process is accomplished by the oversight and assistance with the preparation, adoption, and maintenance of each annual budget.

The City Manager's Office, in addition to providing the lead role in policy formulation and budgetary management, focuses on special projects as directed by the Mayor and Common Council. This department performs the agenda development function for the Mayor and Common Council, administers the City's Employee' Rideshare Program and coordinates grant writing efforts.

City Attorney

The City Attorney is an elected position established by the City Charter. The City Attorney is the chief legal advisor for the City, and for all Departments, Boards, and Commissions of the City.

The City Attorney's Office provides legal counsel and representation for the City, prosecutes and defends legal actions, and protects the interests of the public. The City Attorney, with a staff of 24, including 9 attorneys, secretaries and investigators, provides the following important and valuable legal services:

- Defends the City in civil actions brought against the City, its officials, employees, and its departments; prosecutes violations of the City's Municipal Code and certain state laws; and, pursues actions to recover costs from third parties for damages and liability to the City.
- Negotiates reviews, edits, and drafts contracts and other transactional documents and agreements for the City.
- Serves as general legal counsel and representative, researches, prepares ordinances, resolutions, and legal opinions on a wide variety of issues, and advises City employees regarding liability issues.

City Clerk

The City Clerk is elected at large to a four-year term. The City Clerk is custodian of all public documents for the City of San Bernardino. In addition to this, the City Clerk's Office is responsible for the City's Business Registration Division, the Record and Information Management Program (RIM), all City elections, and the City's Passport Acceptance Facility. The City Clerk serves as the filing officer for all Campaign Statements and Statements of Economic Interest and is responsible for the preparation and distribution of City Council agendas and minutes.

Division: 031 Administration

The City Charter mandates that the City Clerk maintain all official City records, including minutes, agendas, resolutions, ordinances, agreement, contracts, etc., and attend all City Council meetings. Also State mandates designate the City Clerk as the filing officer for all Campaign Statements and Statement of Economic Interest forms. In addition, the City Clerk's office is responsible for conducting any general or special elections required as a result of a recall, referendum, initiative or charter petition filed and determined qualified. The Administrative Division is in charge of the SB90 Claim open meeting act process.

Division: 032 Elections

The City's next regular election is scheduled to take place during the 2009-2010 fiscal year; the City Clerk will issue nomination papers and serves as the Filing Officer for candidates campaign statements and Statement of Economic Interests.

Division: 033 Business Registration

The objective of the Business Registration Division is the efficient collection of business registration fees. This division is also responsible for tracking and collecting Uniform Transient Lodging Tax (TLT). The Business Registration Division registers over 17,000 businesses and collects over \$8,000,000 in Business Registration and TLT revenue.

Division: 035 Rim Program

The objective of the RIM Program (Records & Information Management Program) is to control costs, increase space availability, streamline delivery of information and record-keeping systems and preserve the City's historical documents. The goal of the RIM Program is to strive to provide information in the most effective manner.

City Treasurer

The City Treasurer is a part-time position elected at large to a four-year term. The City Treasurer is responsible for overseeing City investments and related policies as established by the Common Council. The City Treasurer gives direction to the Treasurer's Office staff on when and what types of investments to make on behalf of the City and Water Departments. Prior to any investment being made, the City Treasurer reviews each investment for safety, liquidity, and yield.

Civil Service

Civil Service provides employment services for all classified positions in the City and the Water Department. This includes development of testing standards and content, and administration of all pre-employment written, oral and performance testing resulting in certification of candidates for over 300 job classifications. Civil Services ensures compliance with the Civil Service Rules, and review appeals to the Civil Service Board.

Code Compliance

Under the direction of the Mayor's Office, Code Compliance is responsible for the implementation of the Mayor and Council's Comprehensive Blight Reduction Strategy. The Director of Code Enforcement, under the direction of the Mayor, is also responsible for the coordination and implementation of the Mayor's crime-fighting and neighborhood beautification program Operation Phoenix. The programs included in the division are: Code Enforcement, Weed Abatement, and the Graffiti Removal Contract.

Division: 071 Code Enforcement

The Code Enforcement Division is responsible for enforcement of the city's property maintenance standards as well as other municipal code requirements pertaining to land use, substandard housing, health and sanitation. The Division receives and investigates complaints, does active enforcement and follows up to assure compliance and correction of violations. The Division also provides staff support to the Board of Building Commissioners.

Division: 073 Neighborhood Revitalization

The Neighborhood Revitalization program addresses blight by responding to complaints and active enforcement. The Program is funded with CDBG grant funds that must be applied for on an annual basis.

Division: 074 Weed Abatement

The Weed Abatement Division monitors all parcels for excess weeds and solid waste hazards. Abatement notices are mailed to owners of property requiring clean up. After a designated period of time, if the property owner has not corrected the problem, the city corrects the violation and bills the property owner for clean-up related costs.

Division: 075 Operation Phoenix

Operation Phoenix is a comprehensive program using strategies of Suppression, Intervention, and Prevention to reduce crime. Suppression requires an aggressive program to fight crime. Intervention includes an initiative to intervene with people who are currently involved in criminal activities in an effort to keep them from continuing their criminal behavior. Prevention is geared towards attacking crime at its roots and creating a community environment that redirects people, especially our youth, toward positive activities before they get involved and become entrenched in criminal behaviors. Although Operation Phoenix targets geographics areas many of the concepts, especially collaboration between agencies, are applied citywide. Operation Phoenix has approximately fifty partners including state and federal and county agencies as well as community, faith based, business and education organizations.

Division: 077 Graffiti Removal

The city contracts with *Los Padrinos* for the Graffiti Removal Program. They are responsible for removing all graffiti from the city's neighborhoods and public areas.

Division: 079 Single Family Residential Insp. Prog.

The implementation of the Volunteer Inspection Program enables the Code Enforcement Department to be more proactive in accomplishing City goals of beautifying the City and also to reduce the financial impact on the Code Enforcement Department for the pilot program for Single Family Residential Housing Inspections.

Common Council

The Common Council is an elected body with legislative powers to enact ordinances, resolutions, policies, and enforcement, and funding actions to enhance the social and economic well being of the City and its citizens. Residents within their respective wards elect the seven members of Council to four-year terms. The seven Council members serve at various times on a number of sub-committees including Personnel Committee, Ways & Means, and Legislative Review.

Support personnel, funding and equipment is necessary to accomplish the goals, strategies, and objectives of this body.

Development Services

Development Services is responsible for planning and administration of the City's regulatory functions relating to proposed and existing development, permitting and inspecting buildings and related site improvements, design and construction of public improvement projects, real property management, assessment district services, acquisition and vacation of easements and right of way, and compliance with the City's National Pollution Discharge Elimination System (NPDES) provisions.

Division: 181 Administration

The Administrative Division of the department is responsible for the overall policy direction and management of the department. The division provides administrative support to management staff and department divisions as well as telephone/reception support to the staff and the public at the front counter. The division is also responsible for budget preparation and maintenance, billing for departmental services, processing all invoices and purchase orders, and personnel processing and policy. The department's managers provide the connecting link between what should be done (strategic planning) and what is done (operational control).

Division: 182 Real Property

The Real Property Division maintains records on annexations, dedications, vacations, easements, rights of way, and prepares all legal descriptions. The division also handles all aspects of sale and purchase of city property, including right of way and easement acquisitions. The division maintains records on all city property and leases, and is responsible for maintenance and administration of assessment districts, prepares assessment rolls and responds to public inquiries. The division is also responsible for processing all street name changes. The division provides staff support to the Underground Utility District Committee.

Division: 183 Public Works/Engineering - CIP/Design

The Engineering/Design Division designs of all public improvement projects, prepares plans, specifications and estimates. The division maintains all record maps and drawings. The division administers the design and construction of Capital Improvement Projects, special City facilities, recreation park projects, and administers Federal/State funded projects as adopted by the Mayor and Common Council. The engineering requirements are based on the California Building Code, City's Standard Drawings, Standard Policies and Procedures, Standard Specifications for Public Works Construction the Public Contracts Code, the California Civil Code, and standards of the State of California Department of Transportation (Caltrans).

Division: 184 Field Engineering/Inspection

The Field Engineering/Inspection Division is responsible for contract administration, change orders and progress payments on all public works, IVDA, Airport Authority projects, and major EDA projects. The division provides inspections on all public improvements, onsite inspections for all construction other than buildings, landscape assessment districts, street cuts and lane closures, material testing for both CIP and land development projects. The inspector's role is to

ensure compliance with project plans, specifications, and City standards. This division also includes the City survey crew whose duties include preliminary survey for all CIP projects and verification of new and replaced monumentation.

Division: 185 Traffic Engineering

The Traffic Engineering Division handles all traffic complaints, and issues work orders for installation of signs and marking and/or modifications. The division reviews all development plans for traffic related issues, and traffic impact analyses, calculates traffic fees, determines needs for traffic studies, operates traffic modes, times signals, and studies accidents and recommends solutions. The division prepares Federal/State aid transportation-related funding applications on behalf of the City. The division provides staff support to the Traffic Safety Committee, and provides support to Risk Management on traffic related issues.

Division: 188 NPDES

The National Pollution Discharge Elimination System (NPDES) staff inspects construction sites for compliance with Storm Water Pollution Program (SWPP), as well as commercial and industrial businesses and municipal sites for compliance with Water Quality Management Plans (WQMP). Staff also provides input in the design of development projects, tests water quality for reporting purposes, participates in multi-agency committees, ensures contract compliance with the City's Municipal Separate Storm Sewer System (MS4) permit, and participates in public education programs.

Division: 190 Planning

The Planning Division's responsibilities include periodic update of the City's General Plan (including the State mandated land use, circulation, housing, open space, conservation, noise and safety elements, as well as several optional elements) and processing of applications for conditional use permits, subdivisions, variances, and development permits consistent with the City's General Plan and Development Code, and other planning-related laws as outlined in the California Government Code. Staff also provides support to the Planning Commission and Development/Environmental Review Committee, and provision of land use and development processing information to the general public. The division oversees environmental analysis for public and private projects, prepares and administers specific plans and area plans, conducts special studies related to land use and development and works with other agencies and the public on special project related to land uses such as recreation trails, transis-oriented development, redevelopment and neighborhood revitalization.

Division: 191 Building and Safety Inspection

The Building Inspection Section seeks to establish the nexus between the Mayor and Common Council's enactment of regulations and the desired result. Responsibilities include inspection of new and rehabilitative construction in commercial, industrial and residential building, the enforcement of various municipal and state regulations that pertain to construction and use of structures, enforcement of building codes, development code, state laws and regulations pertaining to energy and disabled access requirements, implementation of the City's unreinforced masonry building mitigation program, providing staff support to the Disabled Access Appeals Board.

Division: 192 Building and Safety Plan Check

The Building Plan Check Division is responsible for providing plan check services for review of all building plans and calculations to assure compliance with building codes, state laws and regulations, state energy and disable access requirements and City ordinances. The division is also responsible for providing front counter assistance to the public for issuance of building permits, permit processing information, status and requirements. The division provides staff support to the Disabled Access Appeals Board and the Development/Environmental Review Committee.

Division: PW/Engineering Land Development

The Public Works/Engineering Land Development Division provides plan checking on improvements within the public right of way, checks subdivisions, parcel maps, and records of survey for conformance with the Subdivision Map Act. The division maintains all record maps and drawings. Staff members provide information to the public, issue public works-related permits, and calculate fees for development. This division prepares standard specifications for use by the development community in preparing plans.

Facilities Management

Facilities Management provides building maintenance and custodial services for 142 City owned or leased buildings including: City Hall, Carousel Mall and the City Yards. The Department also enforces parking regulations, issuing over 24,000 citations annually.

Division: 321 Administration

Facilities Management Administration provides the overall supervision for the department including personnel, policy and budget administration. Facilities Management Administration also provides support to the following divisions: Utilities, Telephone, and Parking Districts.

Division: 324 Custodial Maintenance

The Custodial Maintenance section provides custodial services to a majority of City-owned facilities. Custodial Maintenance also does set-ups for special events.

Division: 325 Building Maintenance

The Building Maintenance section provides skilled craftsmen to perform facility maintenance in City-owned buildings. Services include electrical maintenance; HVAC maintenance, plumbing, and carpentry.

Division: 326 Parking Control

The Parking Control section provides enforcement of municipal codes relating to parking in downtown parking lots and handicapped parking throughout the City. The section also administers the collection of fines and the ticket review process.

Finance

The Finance Department is responsible for the City's financial planning (budgeting); accounting of the City's resources; fair and accurate reporting of the City's financial position; and management and control of all of the City's financial activities. Additionally, the Finance Department provides data and analysis to assist the City Administrator, Mayor, and Common Council in formulating policies.

The Finance Department provides the following support services to City Departments: accounting, accounts payable, payroll, purchasing, budgeting, and cash management. The Finance Department also administers the Printshop.

Division: 121 Administration

The Administration Division of the Finance Department is responsible for managing and maintaining the City's financial records and for providing meaningful reports to elected officials, City departments, the general public, and other entities. Finance Administration is also responsible for other various financial functions including payroll processing, accounts payable, general ledger, budgeting, billing and collections.

Division: 122 Purchasing

The Purchasing Division of the Finance Department is responsible for the procurement of goods and services for City Departments at the best terms and price possible. Purchasing maintains a bidder's list which provides for fair access to public funds. Public bid openings are conducted as required and departments are assisted with contract compliance and administration.

Fire Department

The Fire Department provides protection of life & property from fire and other disasters; provides emergency medical services; conducts safety inspections of businesses; educates the public through school and disaster preparedness programs; responds to hazardous materials incident scenes; provides aircraft rescue and firefighting; and is responsible for City wide disaster preparedness.

Division: 201 Administration

The Administrative Division is responsible for the administration and coordination of the total department, to include: budget preparation and management, payroll, personnel matters and planning. The physical plant consists of 12 fire stations and one vehicle maintenance shop. The Central station houses the Administrative Offices, the Fire Prevention Bureau and the Disaster Preparedness Program. One station at the San Bernardino International Airport Authority is staffed on an "as needed basis".

Division: 202 Emergency Operations

The Emergency Operations Division protects life and property from fire and other disasters and provides medical care. The division is responsible for all emergency operations necessary to protect life and property and the training necessary to mitigate the related events. All suppression companies also perform fire protection inspections, hazard reductions operations, public education programs, fire station and equipment maintenance.

Division: 203 Fire Prevention

The Prevention Division conducts inspections for the prevention of fire and enforces all fire codes and related laws and is responsible for arson investigations. In addition, the Division conducts fire and life safety plans review and coordinates with the Police Department and Code Enforcement with blight eradication efforts.

Division: 204 Vehicle Maintenance

The Vehicle Maintenance Division performs preventative maintenance and repair of all fire vehicles and apparatus. The activities are anticipated to provide an adequate level of preventative maintenance and unit repairs.

Division: 205 Fire Dispatch

Fire Dispatch provides dispatching and radio communications for the department on a 24-hour basis, as well as after hours dispatching for other City departments.

Division: 206 Disaster Preparedness

The Disaster Preparedness Division coordinates the City's Disaster Response and mitigation programs. The activities provide and enhance the efficiency of all city emergency management operations.

Division: 207 Fire Rental Housing Inspection Division

The Rental Housing Fire Inspection Division is part of the City of San Bernardino's overall effort to encourage upkeep of multi-family rental housing units. Owners of these types of

structures are required to maintain these units in accordance with applicable housing, fire, building, and property maintenance codes and standards as adopted by the City.

General Government

General Government consists of two sections: 1.) Fine Arts & Cultural Affairs; and 2.) Non-Departmental.

Funds budgeted for Fine Arts support various programs that aid the City in improving its community, developing and enhancing the cultural and aesthetic values of the City, and developing the civic affairs of the City. The Non-Departmental budget identifies and accounts for citywide program costs which are not directly applicable to any one department.

Division: 091 Fine Arts & Cultural Affairs

Funds budgeted for Fine Arts support various programs that aid the City in improving its community, developing and enhancing the cultural and aesthetic values of the City, and developing the civic affairs of the City. Request for funding are presented to the Way & Means committee which then presents its recommendations to the Mayor and Common Council.

Division: 092 Non-Departmental

The Non-Departmental budget identifies and accounts for citywide program costs which are not directly applicable to any one department. Examples of items budgeted here include contingencies for anticipated MOU and Charter 186 salary and benefit increases, debt service on the City Hall building and miscellaneous audit and consulting fees.

Human Resources

The Human Resources Department is comprised of three divisions; Administration/Personnel Services and Risk Management, and Workers' Compensation. The Administration/Personnel Services Division is responsible for recruitments; administration of employee benefits; classification and compensation; tuition reimbursement program; employee training; employee relations and negotiations; grievance hearings; EEO investigations; new employee processing and employee separations. Additionally the Human Resources Director is responsible for all Risk Management functions (Workers' Compensation and Liability).

Mayor

The City of San Bernardino operates under a "Strong Mayor" form of municipal government. Elected citywide by the residents of the City to a four-year term, the Mayor is the executive leader of the City of San Bernardino. The Mayor is responsible for general supervision of the

city's management and operation, and for goal setting and policymaking. The Mayor also serves as the executive leader of the Economic Development Agency.

Members of the Mayor's staff are responsible for supporting the Mayor's executive functions in the City and for acting as intergovernmental and community liaisons on behalf of the Mayor and City. Members of the Mayor's staff are responsible for shepherding implementation of various initiatives, projects and priorities of the Mayor, In collaboration with the City Council, City Manager, city departments, and community. The Mayor's Office is responsible for public information regarding the City, for stewarding arts and cultural affairs in the City, and for hosting visiting dignitaries.

Parks, Recreation & Community Services

The Parks, Recreation and Community Services Department provides a diversified system of parks and open spaces, recreation centers, programs and community services to meet social and leisure needs and enhance the quality of life for all City residents. The Administration Division manages personnel, finance and community services. The Parks Division maintains parks facilities and conducts landscape plan checks and inspections services. The Recreation Division provides community and social services as well as recreation programs for all ages.

Division: 381 Administration

The Administration Division is responsible for the total administrative management of the Parks, Recreation and Community Services Department. This includes all matters of finance, accounting, personnel, risk management, facility reservations, projects and programs management and other related department functions. The clerical staff processes more than 30,000 various letters, memos, forms, applications and other documents as well as filing and other administrative functions for the department.

Division: 382 Park Maintenance

The Park division provides diversified maintenance and construction activities at over forty (40) park facilities totaling 550 acres. These activities include yearly ball field maintenance, fencing, bleacher and plumbing repairs for twenty-five (25) little league fields and one (1) baseball field. Repairs to play structure at twenty-nine (29) play grounds and plumbing repairs at twenty-five (25) park restroom facilities.

Additionally, the division is responsible for administration of seven (7) landscape and mowing contracts totaling over 306 acres. These sites include the landscape maintenance of the Carousel Mall, Public libraries, City Hall, Animal Shelter and various landscape areas such as Mt. View Avenue, Waterman Avenue and Muscupiabe Avenue. The park division also maintains the fountains at City Hall and the Carousel Mall. In addition, the division maintains fifty-one (51) Landscape Maintenance Districts (LMD) totaling over 6,602 assessed parcels.

Division: 383 Recreation

The Recreation Division is responsible for developing and implementing quality, value-based programs that encourage healthy lifestyles and celebrate the community's diversity. We provide quality recreation, social, and cultural activities for your, adults, and families.

We accomplish our vision "Creating community through people, parks, and programs" by offering programs and services at our community centers, swimming and wading pools. Other programs include adult and youth sports, summer, after-school and off-track school sites programs. We administer various grants such as senior nutrition, summer lunches, and a head start program. In addition, the division gives oversight and supervision to the Senior Companion Program (SCP) and Retired and Senior Volunteer Program (RSVP).

Division: 384 Center For Individual Development (C.I.D.)

The Center for Individual Development (C.I.D.) provides a wide range of therapeutic and inclusion recreation services for people with disabilities. Programs include aquatics, after school recreation, leisure education and special events. The customers served include those with physical disabilities, mental illness, seniors, and those without disabilities. The C.I.D. is operated through a joint powers authority consisting of the City, County and School District.

Division: 386 Senior Citizens Center

The Downtown Senior Center and the Perris Hill Senior Center facilities offer a wide range of services to seniors including senior nutrition, health services and screening, and educational and recreational programs.

Division: 387 Norton Gym/Galaxy Ballroom

The Norton Recreation Center and Galaxy Ballroom provide a variety of recreation programs for all ages. The Norton Gymnasium tennis courts, racquetball courts, fitness and weight room offer health and wellness program for both youth and adults. The Galaxy ballroom. Provides rental opportunities for family gatherings, business seminars and various special events.

Division: 388 Community Centers

The Community Centers provide a wide range of recreational, cultural, youth and adult services, and rentals. This cost center's programs include after-school, drop-in, leisure education, computers, special events, teen programming, drug prevention, aquatics, summer lunch/nutritional programs, and special interest/contract classes. Grants are also administered within this division.

Division: 389 Aquatics/Sports

The Aquatics/Sports division provides citywide aquatic programs and maintenance at six locations throughout the city. Adult sports programs, fitness classes, ball field and tournament reservation, and liaison to "Run the Route" and supervision of the cooperative use of Mills Community Center. Contracts with sports management groups, and liaison with various sports associations.

Police Department

The Police Department provides general police services to the City. It is the Police Department's responsibility to protect life, property and human rights, reduce fear of crime, and increase neighborhood vitality in partnership with the community.

Division: 211 Administration

Under Police Chief Michael A. Bildt, department personnel are focused on identifying at risk corridors and high-density crime areas throughout the city and delivering innovative, proactive police services to these target areas with a goal of mitigating violent crime. These programs will involve working synergistically with neighboring police agencies, federal and state agencies, and community and city leaders to provide cost effective solutions to identified community problems.

Division: 212 Station Command

Station Command provides 24-hour functional control of all police services and operations. The Watch Commander serves as the operational head of the department in the absence of the Chief of Police. He/she directly supervises personnel assigned to the Front Desk, and receives, evaluates and responds to citizen complaints. Station Command is managed by three Lieutenants assigned with responsibility for the various Patrol shifts. Three Assistant Watch Commanders (Lead Sergeants) assist them in this function and also staff the Watch Commander's Office. Each Watch Commander is responsible for management and oversight of the deployed Patrol shifts, the station and all functions of the police department.

Division: 213 Patrol

The Patrol Division is directly responsible for crime suppression and enforcement activities, community policing activities, first response to emergencies, enhancing community safety and providing a good level of police responsiveness. Police officers are distributed city-wide within a structured Patrol Beat Plan designed to provide beat stability, build ownership of the beat by officers (called territorial imperative) and enhance police-community partnerships to work on community identified problems. In addition to policing activities arising from calls for service, Patrol Division personnel proactively address identified problems enlisting assistance from specialized details, including detectives, traffic, vice/narcotics, gang unit (MET), and graffiti task force.

Division: 214 Carousel Mall

The Carousel Mall unit oversees the administration of the San Bernardino Municipal Enforcement (SBME) unit, providing the uniformed security presence in the public areas and parking lots encompassing the Carousel Mall and downtown parking/business district.

Division: 215 Vice & Narcotics

Vice & Narcotics is responsible for investigating vice and narcotics activities, overseeing and administering asset forfeiture cases, investigating applications of business operators permits and ABC licenses, and investigating criminal and administrative violations of business operators permits and ABC laws.

Division: 216 MET

The Multiple Enforcement Team (MET) provides gang identification, repression and investigation efforts; provides gang awareness training to the public; and responds to police emergency situations requiring Special Weapons and Tactics (SWAT), and hostage negotiations.

Division: 217 Traffic

The Traffic Bureau provides proactive enforcement of traffic laws focusing available resources on chronic traffic accident locations, conducts follow up traffic accident investigations, and oversees the prosecution of traffic related offenses including driving under the influence and hit-and-run cases. The unit in partnership with the San Bernardino City Unified School District, manages the school crossing guard program, providing supervised street crossing at selected locations for children attending school.

Division: 218 Investigations

The Detective Bureau provides follow-up investigations on all crimes reported to various divisions of the police department with the exception of vice and narcotic violations and traffic violations. Investigators focus their activities on increasing the department's clearance rate, especially in the area of violent crimes, through targeting known offenders, tracking and intervening in crime patterns, and interaction and sharing of information with patrol district Crime Analysis and allied police agencies. The unit's goals of reducing crime and fear of crime are achieved through these efforts and positive interaction with crime victims and public notification of crime patterns.

Division: 219 Identification & Property

The Identification Bureau collects, preserves and presents in court, crime scene physical evidence, evaluates/identifies suspects from evidence collected, and participates in the State automated fingerprint identification system (CAL ID) to routinely conduct searches of latent prints against those of known criminal offenders. Forensic Technicians evaluate and enter bullet casings recovered from crime scenes and test fire recovered firearms for entry into the Rapid

Brass Identification (RBI) system. RBI enables investigators to link various crimes by matching bullet casings fired from the same gun. Property stores and safeguards all evidence and property collected by department personnel and notifies victims when stolen property has been recovered.

Division: 220 Financial Unit

The Financial Unit oversees all budget, payroll, alarm compliance and grant program functions. The budget for this division includes department-wide internal service charges, lease payments, materials, supplies and contractual services. Personnel within this unit are responsible for payroll, purchasing, budget processes, billing, grant management, maintenance of financial records and the collection of revenue generated by the Police Department.

Division: 221 Dispatch

Police Communications provide emergency communication services for the community and Police Department personnel through telephone and radio contact. Dispatchers often serve as the first point of contact for the public via 911 calls and are responsible for entering and dispatching those calls for services to field personnel. It is our goal to deliver effective and efficient services through timely, courteous, and professional communications.

Division: 222 Records

The Records Bureau is the central collection point of all crime and traffic related reports and is responsible for processing and maintaining official documentation according to DOJ guidelines and regulations. This includes typing taped reports, entering report data into local, state and nationwide computer systems; generating monthly and annual crime statistics for DOJ and FBI; and duplicating crime and report arrests.

Division: 223 Measure Z

The Measure Z budget is funded from the "quarter-cent" sales tax increase approved by voters in November 2006 for the purpose of crime suppression, prevention and intervention as well as earmarked to fund additional police officers and support personnel, and other urgent general fund programs. Expenditures are monitored by the Measure Z Steering Committee and are subject to an annual outside audit.

Division: 224 Personnel and Training

Personnel and Training Unit oversees all aspects of the Department's hiring process which includes all sworn, non-sworn, reserve officer, citizen patrol, department volunteer and explorer positions. Recruitment is also done through this unit. A recruitment officer visits academies and job fairs as well as coordinates and administers the OPAL (Outreach Police Advisory Liaison) program for future applicants. This unit also coordinates all training aspects of the department. The Personnel & Training Unit also maintains the Police Pistol Range where officers qualify on a quarterly basis. Members of the public also utilize the range on the weekends and on one night during the week. The Auxiliary Resources Coordinator is also a part of the Personnel & Training Division. This person serves as the liaison between volunteers and the rest of the Department.

Division: 225 Crime Free Programs

The Landlord Certification Program (Crime Free Rental Housing) was established as part of the City's comprehensive strategy to reduce crime and blight. Educating landlords on how to make their property attractive to reliable tenants, use of the tenant screening process and how to deal with suspected illegal conduct are some of the activities conducted in furtherance of the goal. The intent is to increase property values, reduce vacancy rates and reduce police calls for service.

This unit is also charged with implementing the Crime Free Business Program. This provides small business owners with free education and certification program and processes with the goal of reducing crime and building a stronger partnership between the police department and merchants.

Division: 228 City Jail

This budget reflects the expenditures associated with booking and housing prisoners in the city jail and includes jail operation costs, contractual services for jailers and projected booking fees for those prisoners ultimately lodged at the county jail facility.

Public Services

The Public Services Department maintains all streets, sidewalks, curbs, gutters, street trees, and sewer mains in the City. Public Services provides administrative support to other funds including the Refuse, Fleet, and Sewer Line Maintenance. Graffiti Removal is now budgeted in the Code Compliance budget.

Division: 401 Street Administration

Public Services Street Administration processes work orders and complaints from residents which may include potholes, tree maintenance, sidewalks, and sewers. This division is also responsible for providing administrative and clerical support to all of the other divisions within the Public Services Department.

Division: 402 Street Maintenance

This section provides maintenance of 583 miles of roads, pothole filling, grading and clean up of unimproved roadway shoulders. This division also provides clean up after rainstorms and high winds and removal of illegal dumping from streets and alleys.

Division: 404 Street Tree Maintenance

This section provides for the regular trimming and maintenance of street trees. The City has approximately 1,500 individual requests per year for emergencies that include hanging branches,

removal of dead trees and clearance for traffic visibility. City crews also clean up after windstorms.

Division: 405 Right Of Way

Special Projects is responsible for the spraying and removal of weeds maintaining alleys, cleaning roadway shoulders, general clean up of right-of-ways and removal of illegally dumped materials from streets. This crew supervises 20-30 Glen Helen work sentence workers on the weekends. This section also provides board-up and abatement services to the Code Compliance Department.

Division: 406 Concrete

This program will continue to concentrate on removal and replacement of 50,000 square feet of City sidewalks damaged by street trees, etc. This division also handles requests to bring curbs into compliance with ADA requirements.

Division: 408 Traffic Signals

The Traffic Signal Division maintains and operates 250 traffic signalized intersections, 8 automatic gates, 18 flashing beacons, and the City's fuel system. The section provides for testing of all new signal equipment for the Development Services-Public Works projects and private sector installations. Staff members provide 24-hour emergency response on signal or access problems, emergency replacement of accident damaged poles, controllers, signals heads, and provide response to underground alerts to mark underground installations. Also, the section inspects new signal projects, perform preventative maintenance on signals every 90 days, and makes bench repairs on assorted signal equipment.

Division: Street Lighting

The Street Lighting Section provides maintenance and service on approximately 11,000 city street lights. This section repairs and/or replaces damaged street lights from accidents, upgrades existing systems, responds to underground service alerts, maintains 12 sewer lift station systems. This section also maintains scoreboards and lighting systems at 33 city owned ball fields, tennis courts, parks, library exterior lights, 3 and 5 level parking structures, and other city owned parking lots. Other responsibilities include providing emergency generators for special events and electrical service support to other city departments and provide back up for emergency Traffic Signal repairs.

Air Quality (AB2766)

The Air Quality Fund must be used for projects that help reduce pollution coming from mobile sources, such as cars and trucks. This goal is accomplished primarily through the employee ridesharing program, which offers a variety of incentives to encourage employees to carpool, take the bus, walk, and bicycle to work.

AB 2766, which established a fee for every vehicle registered in California, is the Air Quality Fund's revenue source. A portion of the money collected is allocated back to cities for use on emissions reduction projects.

Animal Control

Animal Control provides a wide range of services for people and animals in our community. Providing investigative services for citizen complaints, dangerous dog hearings, bites and cruelty cases are just part of the job. Maintaining a high level of rabies vaccination compliance and pet licensing addresses health and safety issues. Protecting people from the dangers and nuisances of uncontrolled animals and keeping animals safe from mistreatment and abuse is vital to our community. Promoting, motivating and enforcing responsible pet ownership is our number one goal.

Contrary to the "limited admission" philosophies of some animal shelters we maintain an open door policy. We turn away no animal, regardless of health temperament, age or condition. Unfortunately, this does not enable us to place every animal in a new home. The sad fact remains however, that many otherwise healthy animals never get adopted because there aren't enough families who want them.

Our philosophy is to keep working at the root causes of pet overpopulation and irresponsible pet ownership – to provide alternatives to indiscriminate breeding of pets, to encourage people to become better pet owners and to make our community a better place for both people and animals.

Division: 230 Administration

The division is responsible for the administrative operation of the animal shelter. The front office staff is usually the first point of contact for the public, either by phone or in person. The staff receives and processes over 60,000 telephone calls a year. Service request calls are entered into the department's animal management and complaint tracking system and dispatched to field officers for resolution. The staff processes cash transactions for animal adoptions, owner turn-ins, redemptions and other services including billing and maintaining department files.

Division: 231 Field Services

Animal Control Officers in the field services division are responsible for responding to request from citizens to investigate reports of dog bites, loose or aggressive animals, cruelty cases, dead animal removal and any violation of the City Municipal Code or state codes as they relate to animals. In addition, these officers provide humane education to pet owners, individuals, groups and schools. The Licensing staff is responsible for the annual canvassing of neighborhoods to maintain a high level of rabies compliance and to promote responsible pet ownership through city pet licensing.

Division: 233 Shelter Services

Animal Shelter Attendants, under the direction of a Registered Veterinary Technician, are responsible for the daily care of animals in the shelter which typically averages about 200 dogs and 60 cats. These attendants provide for the daily feeding and watering of the animals and the

cleaning and sanitizing of kennels, cages and facilities. Staff members interact with the public when selecting animals for adoption or redemption and work closely with a variety of breeds and rescue groups that help place unwanted animals with new families. The division operates 7 days a week in providing care to the animals.

Asset Forfeiture

The Asset Forfeiture Unit is responsible for the examination and investigation of asset seized by various units of the police department to determine their potential for seizure. The unit generates revenue to supplement law enforcement through the legal process of removing seized assets from persons involved in various criminal enterprises.

Division: 271 Asset Forfeiture

Fund provides asset forfeiture proceeds to augment Police Department operations, above General Fund appropriations.

Division: 272 Drug/Gang Education

Fund provides money for drug/gang education disbursements approved by the County of San Bernardino Oversight Committee. Funds are distributed pursuant to Health and Safety Code Section 11489 and must be used solely for programs designed to combat drug abuse and divert gang activity.

Cable Television (CATV)

Under the direction of the Director of Information Technology, the Cable Television Division (CATV) provides regulatory oversight of the City's cable companies for franchise compliance, consumer protection, and franchise renewal negotiations. CATV operates and programs two access channels, one public and one educational, for the community. Programming hours total in excess of 5,400 annually. The Division also provides guidance and support to the Community Cable Television Commission.

Cemetery

The Department currently maintains the 26 acre Pioneer Memorial Cemetery. Comprehensive grounds maintenance consisting of mowing, trimming, setting of grave memorials, tree trimming, fertilization, irrigation and general beautification are included in the scope of services. Approximately 100 interments are performed annually, while a "pre-need" program is also available for all city customers.

Integrated Waste Management

Under the direction of the Public Services Director, the Public Services Integrated Waste Management Division is responsible for the following: Automated Residential Refuse Collection, Commercial Refuse Collection, Recycling and Environmental Programs, and Street Sweeping Operations.

Division: 411 Administration

Public Services Integrated Waste Management Administration provides customer service including temporary bin deliveries, commercial accounts, commercial and residential billing payment posting, collection activities, and inquiries.

Division: 412 Automated Residential Collection

The Automated Residential Collection section is responsible for the collection of trash, green waste, and recyclables from residences in the City.

Division: 413 Subscription Refuse Services

Subscription Collection Services provides service to local businesses and includes temporary bin deliveries to residents. Subscription Services removes and disposes of waste from commercial establishments, light industrial businesses and apartment complexes.

Division: 414 Street Sweeping

The Street Sweeping Division is responsible for sweeping all of the City's streets and disposing of the debris and materials generated by sweeping. All streets are swept twice per month.

Division: 415 Recycling/Environmental

The Environmental Programs section of the Public Services Integrated Waste Management Division is responsible for developing and monitoring educational and incentive programs to reduce the tonnage of solid waste transported to local landfills.

Library

The mission of the San Bernardino Public Library is to provide free access to the world of ideas, information and creative experience for all citizens of San Bernardino. The Library is a cultural center where the people of San Bernardino come together to learn and participate in public discourse. It aids the community in the creation of informed and educated citizenry and provides opportunities for free lifelong learning and economic improvement.

The San Bernardino Public Library is governed by an autonomous administrative Library Board of Trustees as provided by Article XII of the Charter of the City of San Bernardino. Library services are provided at four sites: Norman F. Feldheim Central Library, Villasenor Library, Inghram Library, and Rowe Library.

Sewer Line Maintenance

Under the direction of the Public Services Director, this section is responsible for maintaining approximately 500 miles of sewer mains through the use of hydro-jetting equipment. Sewer lines are cleaned on varying schedules. Depending on the location and the usage, the sewer mains are cleaned from weekly to every several years. Sewer crews are available 24 hours per day to handle emergencies.

Soccer Fields

The San Bernardino Soccer Complex features 17 tournament quality fields and plays host to 48 weekend events per year in addition to league play. Currently the complex is managed by professional City Staff. As a major attraction to the community. The Complex generates direct and indirect revenue that covers the cost of maintenance and operations and contributes to the economic viability of the City.

San Bernardino Stadium

Under the direction of the Director of Parks, Recreation, and Community Services, the Stadium section is currently responsible for landscape maintenance, coordinating building and equipment maintenance and facilities-related functions such as bleacher repair, debris removal, general cleaning and stocking of restrooms for non-baseball related activities. The maintenance of the baseball field is the responsibility of the 66'ers Baseball Club. Funding related to marketing and promotion of the Stadium is also included in this cost center.

Fleet Services

Under the direction of the Public Services Director, the Fleet Division is responsible for acquisition, service and maintenance for the City's vehicle and equipment fleet comprised of approximately 804 items. Fleet procures all City vehicles and equipment through the development of technical specifications. Final selection is based on life cycle costing and user requirements.

Information Technology (I.T.)

I.T. is an internal service department providing technology creation and maintenance, and general automation support to the City Departments, including the Water Department. I.T. is responsible for all hardware, software, and network infrastructure within the City. Additionally, I.T. is responsible for maintaining and coordinating all radios, MDT's, MDC's, and miscellaneous public safety gear.

Division: 215 IT

I.T. provides citywide technical support to the network infrastructure, computer systems, printers, desktop hardware, and the City's various software applications including the City Business Systems, CAD/RMS systems, G.I.S., Office Automation, Document Imaging and the City website. The I.T. Division also provides similar services to the Water Department.

Division: 252 Communications Operations

The Communication Operation division of IS coordinates and maintains financial accounting and maintenance support of citywide radios, radio infrastructure, MDC's, sirens, light bars and miscellaneous public safety gear.

Liability/Risk Management

The Risk Management Liability program provides support for the City's operating departments by quickly resolving legitimate third party claims, managing the Hazardous Materials Program, chairs citywide safety/incident committee and advising departments on a wide range of insurance related issues. The cost-effective placement of excess insurance and property coverage is a critical component of the program.

Print Shop

Under the direction of the Administrative Services Manager, the Print Shop operates as an internal service fund; it provides printing services and covers its operational costs in charge-backs to City Departments. The Print Shop is responsible for providing support related to various printed products including business cards, letterhead, flyers and forms. In addition, the Print Shop is responsible for all sorting, distribution and stamping of all outgoing mail and sorting and distribution of inter-office mail.

Telephone Support

The Telephone Support section operates under the direction of the Director of Facilities Management. Telephone Support is responsible for the maintenance of the City-owned telephone system, and for providing recommendations for new technologies in the area of communications.

Utilities

Under the direction of the Director of Facilities Management, the Utilities Fund operates as an internal service fund. All City utility charges are paid through the Utility Fund for better control, management, and efficiency. Utilities paid through the fund include electricity, water, sewer, geothermal and natural gas.

Workers Compensation

The Workers' Compensation Division is responsible for the management of all employee injury claims in a fair and cost effective manner. The program involves the administration of the employees' health and prevention programs as well as a Self Insured/Self-Administered workers' compensation program, which is a benefit and delivery program for City employees injured while in the course and scope of employment.



City of San Bernardino

Patrick J. Morris, Mayor

Our Vision:

Our vision for the City of San Bernardino is for it to be strong and prosperous. The City of San Bernardino will be the hub of economic growth in the Inland Empire. San Bernardino will offer a wide range of housing, recreation, cultural, educational, and employment opportunities for all who come live and work here. A strong sense of community will continue to grow and thrive within our city limits.

Our Mission:

Our mission is to provide quality and cost effective services to the people of San Bernardino. We will provide excellence in leadership through the allocation of public resources to City programs that are responsive to community priorities and maximize opportunities for economic and cultural viability.

Adopted Goals:

Overarching goal:

Improve Governance by

- 1. Public Safety**
- 2. City and EDA financial security**
- 3. Image enhancement and quality of life**
- 4. Adequate staffing level**
- 5. Signature development projects**
- 6. More effective community beautification**
- 7. Streamlining City operations**