

CITY OF SAN BERNARDINO – REQUEST FOR COUNCIL ACTION

From: Barbara Pachon, Finance
Director

Dept: Finance

Council Date: 7/16/07

Subject: Resolution approving and adopting the Final Budget for FY 2007-2008 and establishing the City's Appropriation Limit as required by Article XIII B of the California State Constitution.

Synopsis of Previous Council Action:

June 29, 2006 Resolution 2006-235 adopted approving the City of San Bernardino's final budget for Fiscal Year 2006-2007.

June 7, 2007 Budget Deliberations – Fiscal Year 2007-2008 – Meeting of the Mayor and Common Council to discuss and take possible action concerning proposed City and EDA budgets. (No Action Taken)

June 21, 2007 Resolution 2007-206 authorizing the City of San Bernardino to establish 2007-2008 expenditures for the month of July, 2007 only, at one-twelfth the proposed levels contained in the preliminary detail budget for the 2007-2008 Fiscal Year, or as needed to pay the authorized costs incurred for the month of July, 2007 only, pending final approval of the 2007-2008 budget.

July 2, 2007 That the ad hoc budget committee meet with the EDA Director and EDA Counsel to discuss the budgetary ideas presented at this meeting; and come back to the meeting of July 16, 2007 with some recommendations.

July 12, 2007 The ad hoc budget committee met with EDA and City Staff and discussed budgetary ideas and made recommendations to bring back to the July 16, 2007 Council meeting.

Recommended motion (s):

Resolution of the Mayor and Common Council approving and adopting the City of San Bernardino's Final Budget for Fiscal Year 2007/08 and establishing the City's appropriation limit as required by Article XXIII B of the California State Constitution;


Signature

Contact person: Barbara Pachon, Director of Finance

Phone: 5242

Supporting data attached: Staff Report/Schedules

Ward: All

FUNDING REQUIREMENTS: **Amount:** See attached schedules

Source: See attached schedules

Finance: _____

Agenda Item No. 28

7-16-07

CITY OF SAN BERNARDINO – REQUEST FOR COUNCIL ACTION

STAFF REPORT

SUBJECT

Resolution approving and adopting the final budget for Fiscal Year 2007-2008 and establishing the City's Appropriation Limit as required by Article XIII B of the California State Constitution.

BACKGROUND

General Fund

At the June 7th meeting of the Mayor and Common Council, the FY 2007-2008 Preliminary Budget was presented with a total projected budgeted reserve of \$11,472,900. (A complete detailed overview of the Preliminary Budget - both revenues and expenditures - can be found in the Preliminary Budget document directly behind the City Manager's budget transmittal letter.) Based on meetings with the Budget Ad-Hoc Committee and the Mayor and Council, as well as the availability of updated revenue information, the projected budget reserve has now been modified to \$10,874,000. The proposed budget is balanced, despite a number of factors that are adversely impacting the General Fund. The strong revenue growth over the last several years, particularly in sales tax, property tax, and development fee revenues, has apparently peaked, and several key revenues are projected to be stagnant or decline slightly. Most significantly, the City's largest single source of revenue, sales tax, is now projected to bring in \$2 million less than was projected during the mid-year budget review. Property tax is similarly expected to bring in less revenue than originally projected. As it is unclear how long these negative trends will continue, the proposed FY 2007-08 Budget assumes that overall General Fund revenues will grow only by approximately .1% (not including the recently approved Measure Z District Tax) in FY 2007-08.

With the exception of the Measure Z spending plan, it should also be noted that the proposed FY 2007-08 budget includes very few requests from departments for additional expenditures. Departments generally have been held to the same budget funding levels as FY 2006-07 (with mandatory increases related to pay, benefits and internal service charges factored in). In most cases there are no additional programmatic or capital purchases, except to cover costs related to new mandates, uncontrollable expenses, and employee safety. Implementation of the Classification/Compensation Study for non-sworn employees and enhanced retirement benefits for the miscellaneous bargaining groups have been budgeted. All of these changes from the prior fiscal year are discussed in detail in the Budget Overview section of the Preliminary Budget Document.

Also included in the Preliminary Budget is a detailed expenditure plan (also presented to the Mayor and Council by the Police Chief at the June 7th budget meeting) for "Measure Z" funds. 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 \$4,725,100.

The Measure Z expenditure budget calls for the hiring of 17 additional sworn police personnel and 7 police support personnel added incrementally during FY 2007-08 (for a total of 24 positions). The 17 sworn positions are called for in the Police Department's Combined Hiring Plan, and represent the net number of new officers the Police Chief believes can be hired during the fiscal

year, taking into account attrition rates, police academy timing, and other factors. \$950,000 for overtime to continue deploying Crime Impact Teams has also been factored into the Measure Z budget.

The Measure Z budget also includes funding for the incremental cost of the 17 police positions partially funded in FY 2006-07 (the General Fund will continue to pick up \$857,900 of the costs associated with the positions added in FY 2006-07).

Looking to the future, several other factors promise to make our City Budget an even more difficult challenge next year. It is projected that our PERS costs for safety and miscellaneous employees will continue to increase over the next few years. Competitive pressures in the labor market have made it necessary to enhance employee benefits, but these come at an increased cost.

Preliminary to Final Budget

Staff is recommending adoption of the FY 2007-08 Preliminary Budget as presented at the June 7th meeting amended for the following changes (also itemized on Exhibit "A"):

- At the July 12, 2007 meeting of the Budget Ad-Hoc Committee, staff recommended (and the Budget Ad-Hoc Committee concurred) that the following eligible City expenditures be paid for by EDA with Tax Increment funds (approved for FY 2007-08 only):
 - \$ 460,000 payment to the San Bernardino Convention and Visitors Bureau
 - \$ 493,100 COP payment for the Central Police Department building
 - \$ 267,100 Police costs related to the Carousel Mall
 - \$ 100,000 in City overhead and costs related to EDA positions

Total	\$1,320,900
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- The Budget Ad-Hoc Committee also concurred with the recommendation to reduce the estimated expenditure savings estimate ("vacancy factor") by the amount of new revenue to be received from EDA's tax increment monies, \$1,320,900. This reduces the vacancy factor from \$3,000,000 to an easier to attain goal of \$1,679,100.
- Based on the most recent estimated payment received from the State Board of Equalization (BOE), the projection for FY 2006-07 Measure Z District tax revenues has been reduced by \$161,800 and the projection for FY 2007-08 has been reduced by \$437,100, for a net reduction of \$598,900 in available Measure Z funds.
- The Mayor has requested that \$50,000 be added to the Parks, Recreation and Community Services budget for summer youth internship/employment opportunities. This level of funding is expected to cover approximately 50 summer youth internships. The Mayor has proposed to fund this program in FY 2007-08 with \$50,000 originally included in his department's budget for office renovations and space reconfiguration. There is no net effect to the General Fund from this change - the budget for the Mayor's Office has been decreased by \$50,000 and the Parks and Recreation budget has been increased by \$50,000.
- Transfers-In to the General Fund are increased by \$115,000. Included in the Preliminary Budget document were the expenditures associated with the operation of the Verdmont Fire

Station, however revenues estimated to be collected from the Verdemont Fire Station Community Facilities District (CFD # 1033) were not factored in. In accordance with accounting policies related to the CFD, revenues are collected and deposited into the CFD fund and then transferred into the General Fund to cover operating and maintenance costs related to the Verdemont Fire Station.

- The Library's expenditure budget has been increased by \$28,000. The Library Board has expressed a need for additional funds to supplement the Library's book budget. \$28,000 has been added for FY 2007-08 until this need can be further evaluated in the context of prioritizing all unfunded City needs. The Library has also requested that expenditures related to funds received from the State Public Library be tracked in a separate division within the Library Fund. There is no impact to the budget for this change, it is for tracking purposes only. This change will be reflected in the final budget document when printed.
- The Information Technology Department's budget has been increased by \$117,200. \$75,000 has been added to the Information Services expenditure budget for debt service on a new financial software system and \$42,200 has been added for the purchase of a GIS software module for Development Services. These items are funded through a combination of increased IT chargebacks to departments and use of available funds in the IT Fund's undesignated fund balance. (On an accounting note, the allocation of IT chargebacks among departments has changed slightly from the Preliminary Budget as a result of these changes.)

The City is currently utilizing an out-dated system over 10 years old that is being phased out by the software vendor. The shortcomings of the system were also discussed in the recent citywide management audit. The software vendor has advised us that eventually they will provide only minimal maintenance and support. Adequate financial software is an essential City operating need that effects critical functions in the City (payroll, accounts payable, budget, purchasing and accounting are all elements of a financial software system). The Finance Department will research options and return to the Mayor and Council at a later date with a recommendation.

The addition of an Accela GIS software module to the Permits Plus server will integrate the City's GIS system with the Development Services' permit processing and tracking system. This will provide ready access to information needed by Plans Examiners, Building Inspectors, Planners and Engineers, thereby reducing research and processing times and allow staff to provide enhanced customer service. The addition of the module was a recommendation from both the Process Improvement Program (PIP) and the Development Services Action Plan (DSAP).

- At the time the Preliminary Budget document was printed, the allocation of \$153,000 in Asset Forfeiture Drug/Gang funds had not been finalized. The Police Department has since worked with the Parks and Recreation Department to determine what recreation costs would be eligible for use with Asset Forfeiture Drug/Gang funds. Accordingly, line items have been reallocated but there is no net change in funding amount. These changes will be reflected in the FY 2007-08 Final Budget document when printed.

The impact to the General Fund (not including Measure Z) if the recommendations above are approved (also described on Exhibit "A") is minimal; increased transfers-in will offset increased expenditures so that the net impact of these changes to the General Fund is \$0.

Capital Projects

The Development Services Department will be presenting the 5-year CIP for approval to the Mayor and Council at a future date. Once the Mayor and Council approve the 5-Year CIP, a motion will be needed to amend the FY 2007-2008 Adopted Budget to include projects scheduled for FY 2007-2008.

Other Funds

All other City funds are also included on the attached schedules for final budget adoption. These funds were included in the Preliminary Budget document. The only change from the Preliminary Budget (in addition to the changes to the Information Technology Budget described above) is to the Refuse Fund's revenues. Included in the Preliminary Refuse Budget were expenditures related to the purchase and financing of 20 LNG powered refuse trucks. However, grant revenue reimbursement (AQMD "Carl Moyer" grant) of approximately \$460,600 related to this purchase was not factored into the Preliminary Budget. Addition of this revenue to the Refuse Budget will increase the estimated ending fund balance by \$460,600.

FINANCIAL IMPACT

Total General Fund revenues, transfers-in and beginning fund balance are budgeted at \$160,393,900 for FY 2007-2008. Total expenditures and transfers-out total \$149,519,900 leaving a projected General Fund budgeted reserve of \$10,874,000. Of this \$10,874,000, \$1,261,000 is designated specifically for future PERS Safety costs, \$2,357,800 is designated to cover future revenue shortfalls, \$287,800 is restricted to Measure Z spending policies, and \$20,900 is related to the Police Department's "tow fee set aside" program to fund motor officers.

RECOMMENDATION

Adopt Resolution.

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RESOLUTION NO _____

RESOLUTION OF THE MAYOR AND COMMON COUNCIL APPROVING AND ADOPTING THE CITY OF SAN BERNARDINO'S FINAL BUDGET FOR FISCAL YEAR 2007-2008 AND ESTABLISHING THE CITY'S APPROPRIATION LIMIT AS REQUIRED BY ARTICLE XXIII B OF THE CALIFORNIA STATE CONSTITUTION.

WHEREAS, the Preliminary Annual Budget of the City of San Bernardino for Fiscal Year 2007-2008 as amended and conditioned by orders of the Mayor and Common Council is attached to and incorporated herein as Exhibits A and B, and Schedules 1 through 18; and

WHEREAS, Article XIII B of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979, provides that the total annual appropriations subject to limitation of each local government shall not exceed the appropriations limit of such entity for the prior year adjusted for changes in the cost of living and population except as otherwise specifically provided for said Article; and

WHEREAS, Section 7910 of the Government Code provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed special meeting and that fifteen days prior to such meeting, documentation used in the determination of the appropriations limit shall be available to the public; and

WHEREAS, the City Council of the City of San Bernardino wishes to establish the appropriations limit for fiscal year 2007-2008 for the City of San Bernardino.

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1 RESOLUTION OF THE MAYOR AND COMMON COUNCIL APPROVING
2 AND ADOPTING THE CITY OF SAN BERNARDINO'S FINAL BUDGET FOR
3 FISCAL YEAR 2007-2008 AND ESTABLISHING THE CITY'S
4 APPROPRIATION LIMIT AS REQUIRED BY ARTICLE XIII B OF THE
5 CALIFORNIA STATE CONSTITUTION.

6 BE IT RESOLVED BY THE MAYOR AND COMMON COUNCIL OF THE CITY
7 OF SAN BERNARDINO AS FOLLOWS:

8 SECTION 1. That certain document entitled "2007-2008 Preliminary Annual
9 Budget" as amended and conditioned by orders of the Mayor and Common Council, as
10 attached hereto and incorporated herein as Exhibits A and B, and schedules 1-18; is hereby
11 approved and adopted as the 2007-2008 Budget of the City of San Bernardino.

12 SECTION 2. That Position Control Resolution 97-244 be updated to reflect the
13 changes in authorized positions that were incorporated in the FY 2007-2008 Preliminary
14 Budget or were authorized by orders of the Mayor and Common Council during budget
15 deliberations.

16 SECTION 3. That Salary Resolution 6413 be updated to reflect the changes in
17 authorized salary ranges that were incorporated in the FY 2007-2008 Preliminary Budget or
18 were authorized by orders of the Mayor and Common Council during budget deliberations.

19 SECTION 4. That it is hereby found and determined that the documentation used in
20 the determination of the appropriations limit for the City of San Bernardino for fiscal year
21 2007-2008 was available to the public in the Finance Department of said City at least fifteen
22 days prior to this date.

23 SECTION 5. That the Appropriations limit for the City of San Bernardino as
24 established in accordance with Article XIII B of the Constitution of the State of California is
25 \$244,573,669.

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RESOLUTION OF THE MAYOR AND COMMON COUNCIL APPROVING AND ADOPTING THE CITY OF SAN BERNARDINO'S FINAL BUDGET FOR FISCAL YEAR 2007-2008 AND ESTABLISHING THE CITY'S APPROPRIATION LIMIT AS REQUIRED BY ARTICLE XIII B OF THE CALIFORNIA STATE CONSTITUTION.

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the Mayor and Common Council of the City of San Bernardino at a _____ meeting thereof, held on the ____ day of _____, 2007, by the following vote to wit:

<u>COUNCIL MEMBERS</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
ESTRADA	_____	_____	_____	_____
BAXTER	_____	_____	_____	_____
BRINKER	_____	_____	_____	_____
DERRY	_____	_____	_____	_____
KELLEY	_____	_____	_____	_____
JOHNSON	_____	_____	_____	_____
MCCAMMACK	_____	_____	_____	_____

CITY CLERK

The foregoing resolution is hereby approved this ____ day of _____, 2007.

Patrick J. Morris, Mayor
City of San Bernardino

Approved as to Form :

By: _____
James F. Penman, City Attorney

Changes from FY 2007-2008 Preliminary to Final Budget - Exhibit "A"

General Fund (excluding Measure Z):	Notes	Notes
Additional Funding Sources:		corresponding expenditures already included in Fire Department Budget
Transfer-in from Vermont Fire Station Community Facilities District (CFD)	\$ 115,000	
Costs to be paid with or reimbursed by Tax Incremental funds	\$ 1,320,900	\$460,000 payment to CVB \$493,100 Police Facility COP payment \$267,800 Carousel Mall Police costs \$100,000 overhead & costs to City for EDA positions
Total Additional Available	1,435,900	

Program Enhancements:	Cost	Offsetting funding sources	Net Cost (Expense-Costs)	Notes
Debt service for replacement financial software	\$ (75,000)	\$ 30,200	\$ (44,800)	\$30,200 of cost to come from Information Technology Fund's available fund balance. Expenditures will also be reflected in IT budget.
GIS module for Development Services permit processing and tracking system.	(42,200)		(42,200)	
Parks & Recreation summer youth internships	(50,000)	50,000	0	Funds to be transferred out of Mayor's Office Budget and into Parks Budget. No net increase to General Fund.
Additional funds for library books	(28,000)		(28,000)	Library Fund-GF Tsf will be adjusted
Reduction in expenditure/vacancy savings estimate	(1,320,900)		(1,320,900)	offset by Tax Incremental Funds noted above
Total Additional Costs			\$ (1,435,900)	
Net Impact to General Fund			\$0	

Measure Z	Notes
Changes in Revenues	
Reduced estimate for Measure Z District sales tax FY 2006-07	\$ (437,100) Based on estimated payment from BOE
Reduced estimate for Measure Z District sales tax FY 2007-08	\$ (161,800) Based on estimated payment from BOE
Total Reduction in Available Funds	(598,900)

Refuse Fund:	Notes
Additional Funding Sources:	
AQMD grant revenue for refuse trucks	\$ 460,600 Expenditure already included in Refuse Budget, addition of revenue will increase Refuse Fund ending fund balance by \$460,600.
Total Additional Available	460,600

City of San Bernardino FY 2007-2008 Appropriations Limit

Article XIII B of the California Constitution (enacted with the passage of *Proposition 4* in 1979 and modified with the passage of *Proposition 111* in 1990) restricts the appropriations growth rate for cities and other local jurisdictions. The growth rate is tied to changes in the population and the change in *California Per Capita Personal Income*. On May 1, 2007 the State Department of Finance notified each city of the population changes and per capita personal income factor to be used in determining appropriation limits. Effective January 1, 2007, the change in the *California Per Capita Personal Income* is 4.42% and the change in the City of San Bernardino's population is 1.67%. Attached is the City's calculation for the permitted appropriations growth rate based on the above information from the State.

In accordance with state law, the FY 1986-87 appropriation limit is to be used as the base year in calculating annual appropriation limits thereafter. The City of San Bernardino's FY 2007-2008 Appropriation Limit is 3.3523 times the base year limit of \$72,956,219 which equals \$244,573,669.

Total appropriations for FY 2007-2008, subject to the limitation (see attached) equal \$108,804,300 which is \$135,769,369 below the City's FY 2007-2008 Appropriations limit of \$244,573,669.

**CITY OF SAN BERNARDINO
2007-2008
APPROPRIATION LIMITATION COMPUTATION**

<u>2006-2007 PERMITTED GROWTH RATE CALCULATION</u>			
CPI CHANGE (as of 1/1/07 per State of CA Department of Finance)			4.42%
POPULATION CHANGE (for San Bernardino as of 1/1/07 per State of CA Department of Finance)			1.67%
CPI CHANGE CONVERTED TO A RATIO	=	(4.42 + 100) / 100	1.0442
POPULATION CHANGE CONVERTED TO A RATIO	=	(1.67 + 100) / 100	1.0167
CALCULATION FACTOR (Change in CPI x change in population)	=	1.0442 X 1.0167	1.0616
<u>2006-2007</u>	X	<u>CALCULATION FACTOR</u>	=
3.1577		1.0616	
			2007-2008 PERMITTED GROWTH RATE 3.3523
<u>2007-2008 APPROPRIATION LIMIT CALCULATION</u>			
<u>BASE YEAR (1986/87)</u>	X	<u>PERMITTED GROWTH RATE</u>	=
72,956,219		3.3523	
			FY 2007-2008 APPROPRIATION LIMIT 244,573,669
<u>FY 2007-2008 APPROPRIATION LIMIT</u>			
244,573,669			
<u>TOTAL FY 2007-2008 APPROPRIATIONS SUBJECT TO LIMITATIONS (see attached schedule of exclusions)</u>			
(108,804,300)			
<u>(OVER)/UNDER APPROPRIATION LIMIT</u>			
135,769,369			

**CITY OF SAN BERNARDINO
CALCULATION OF APPROPRIATIONS SUBJECT TO LIMITATION
Fiscal Year 2007-2008**

Budget	<u>Proceeds of Taxes</u>	<u>Non-Proceeds of Taxes</u>	<u>Total</u>
Proceeds of Taxes			
Property Tax	38,716,300		38,716,300
Sales & Use Tax	28,150,000		28,150,000
Business License Tax - Revenue	6,100,000		6,100,000
Utility Users Tax	25,250,000		25,250,000
Transient Occupancy Tax	3,000,000		3,000,000
Measure Z District Tax	5,300,000		5,300,000
Sales Tax Public Safety	1,100,000		1,100,000
Other	1,188,000		1,188,000
From State			
Motor Vehicle In Lieu		1,300,000	1,300,000
Homeowners Exemption		151,200	151,200
Off Highway Vehicles		3,000	3,000
SB 90 Reimbursements		200,000	200,000
Other		1,797,600	1,797,600
Other Governments			
CDBG Reimbursements		2,784,500	2,784,500
SBIAA Reimbursement		130,000	130,000
Mutual Aid/Disaster Reimbursement		300,000	300,000
Water Department		3,193,500	3,193,500
Locally Raised			
Licenses & Permits		3,544,500	3,544,500
Franchise Fees		3,113,800	3,113,800
Charges for Services		5,692,100	5,692,100
Fines and Penalties		1,335,000	1,335,000
Other Miscellaneous			
Sale of Property		100,000	100,000
Other		1,727,600	1,727,600
Rents/Commissions		352,600	352,600
Subtotal	108,804,300	25,725,400	134,529,700
Interest Earnings		675,000	675,000
Total of these Funds	108,804,300	26,400,400	135,204,700
Other Funds Not Included		45,538,500	45,538,500
Grand Total Budget	108,804,300	71,938,900	180,743,200

Appropriations Subject
to Limitation

**CITY OF SAN BERNARDINO
FY 2007-2008 SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS**

FUND / TITLE	ESTIMATED BALANCE 7-1-07	ADDITIONS		TOTAL AVAILABLE	DEDUCTIONS		TOTAL DEDUCT	ESTIMATED BALANCE 6-30-08
		REVENUES	TRANSFER		EXPENSES	TRANSFER		
001 GENERAL FUND	16,159,200	135,204,700	9,030,000	160,393,900	145,343,200	4,176,700	149,519,900	10,874,000
004 OLD FIRE FUND	350,000	0	0	350,000	0	350,000	350,000	0
SPECIAL REVENUE FUNDS:								
105 LIBRARY	0	191,500	2,719,100	2,910,600	2,910,600	0	2,910,600	0
106 CEMETERY	21,000	179,300	0	200,300	172,200	0	172,200	28,100
107 CATV	0	65,000	530,600	595,600	595,600	0	595,600	0
108 ASSET FORFEITURE	105,700	161,500	0	267,200	209,600	0	209,600	57,600
111 AIR QUALITY-AB 2766	96,600	247,000	0	343,600	118,300	140,000	258,300	85,300
118 DRUG/GANG (AF)	173,200	24,700	0	197,900	153,000	0	153,000	44,900
124 ANIMAL CONTROL	0	1,362,100	476,500	1,838,600	1,838,600	0	1,838,600	0
128 TRAFFIC SAFETY	0	1,550,000	0	1,550,000	0	1,550,000	1,550,000	0
132 SEWER LINE MAINT	2,300,900	3,185,000	0	5,485,900	2,742,800	250,000	2,992,800	2,493,100
133 BASEBALL STADIUM	0	70,000	85,500	155,500	155,500	0	155,500	0
134 SOCCER FIELD COMPLEX	56,500	502,000	0	558,500	489,200	0	489,200	69,300
137 CFD 1033-Fire Station M&O	32,700	82,300	0	115,000	0	115,000	115,000	0
TOTAL SPECIAL REVENUES	2,786,600	7,620,400	3,811,700	14,218,700	9,385,400	2,055,000	11,440,400	2,778,300
CAPITAL PROJECT FUNDS:								
126 SPECIAL GAS TAX	7,200	3,685,000	0	3,692,200	0	2,910,000	2,910,000	782,200
129 1/2 CENT SALES & RD TAX	1,018,900	3,325,000	0	4,343,900	0	250,000	250,000	4,093,900
135 PROP42 TRAFFIC CONGESTION	661,100	50,000	0	711,100	0	0	0	711,100
240 INFRASTRUCTURE LOAN	0	0	0	0	0	0	0	0
241 PUBLIC PARK EXTENSION	4,300	0	0	4,300	0	0	0	4,300
242 STREET CONSTRUCTION	(632,700)	0	0	(632,700)	0	0	0	(632,700)
243 PARK CONSTRUCTION	(343,200)	200,000	0	(143,200)	0	0	0	(143,200)
244 CEMETERY CONSTR	29,100	4,800	0	33,900	0	0	0	33,900
245 SEWER LINE CONSTR	(592,600)	750,500	0	157,900	0	225,000	225,000	(67,100)
246 PUBLIC IMPROVEMENT	478,000	100,000	0	578,000	0	0	0	578,000
247 CULTURAL DEVELOPMENT	862,800	520,000	0	1,382,800	0	357,000	357,000	1,025,800
248 STORM DRAIN CONSTR	1,815,000	1,080,000	0	2,895,000	0	132,700	132,700	2,762,300
250 TRAFFIC SYSTEM CONSTR	(392,800)	70,000	0	(322,800)	0	60,000	60,000	(382,800)
TOTAL CAPITAL PROJECTS	2,915,100	9,785,300	0	12,700,400	0	3,934,700	3,934,700	8,765,700
ASSESSMENT DISTRICT FUNDS:								
251 OTHER ASSESMENT DISTR.	0	48,300	0	48,300	30,000	0	30,000	18,300
254 LANDSCAPE DISTRICTS	(168,000)	721,200	0	553,200	721,000	0	721,000	(167,800)
257 CITY WIDE AD 994	0	8,000	0	8,000	0	8,000	8,000	0
TOTAL ASSESSMENT DISTRICT	(168,000)	777,500	0	609,500	751,000	8,000	759,000	(149,500)
IMPACT FEE FUNDS:								
261 LAW ENFORCEMENT DEVEL	139,200	205,000	0	344,200	0	0	0	344,200
262 FIRE PROTECTION DEVEL	229,800	206,000	0	435,800	0	0	0	435,800
263 LOCAL CIRCULATION SYSTEM	126,600	332,000	0	458,600	0	0	0	458,600
264 REGIONAL CIRCULATION SYST	2,576,900	1,100,000	0	3,676,900	0	0	0	3,676,900
265 LIBRARY FACILITIES	300	30,500	0	30,800	0	0	0	30,800
266 PUBLIC MEETINGS FACILITIES	46,100	41,000	0	87,100	0	0	0	87,100
267 AQUATICS CENTER FACILITIES	17,100	15,500	0	32,600	0	0	0	32,600
268 AB 1600 PARKLAND	(223,300)	280,000	0	56,700	0	0	0	56,700
269 QUIMBY ACT PARKLAND	22,100	51,000	0	73,100	0	0	0	73,100
TOTAL IMPACT FEE FUNDS	2,934,800	2,261,000	0	5,195,800	0	0	0	5,195,800
DEBT SERVICE FUNDS:								
305 AD 985 INDUSTRIAL PKWY	162,500	66,000	0	228,500	66,000	0	66,000	162,500
306 AD 987 VERDEMONT AREA	105,600	57,700	0	163,300	57,700	0	57,700	105,600
308 VERDEMONT/IMPRV.LN	1,173,200	165,000	0	1,338,200	1,338,200	0	1,338,200	0
311 FIRE STATION DS FUND	511,200	140,000	0	651,200	140,000	0	140,000	511,200
356 AD 356 NEW PINE AVE	(464,900)	63,200	0	(401,700)	35,500	0	35,500	(437,200)
TOTAL DEBT SERVICE FUNDS	1,487,600	491,900	0	1,979,500	1,637,400	0	1,637,400	342,100
ENTERPRISE FUNDS:								
527 REFUSE	589,200	25,145,300	65,000	25,799,500	22,658,800	2,682,300	25,341,100	458,400
INTERNAL SERVICE FUNDS:								
621 CENTRAL SERVICES FUND	62,600	277,000	0	339,600	277,000	0	277,000	62,600
629 LIABILITY FUND	(2,078,300)	3,329,500	0	1,251,200	3,244,400	0	3,244,400	(1,993,200)
630 TELEPHONE SUPPORT	331,100	835,200	0	1,166,300	834,700	0	834,700	331,600
631 UTILITY FUND	(367,000)	3,711,300	0	3,344,300	3,711,300	0	3,711,300	(367,000)
635 FLEET SERVICES	(262,200)	7,858,900	300,000	7,896,700	7,858,900	0	7,858,900	37,800
678 WORKER'S COMP	(8,299,800)	3,871,000	0	(4,428,800)	3,871,000	0	3,871,000	(8,299,800)
679 INFORMATION TECHNOLOGY	850,500	4,792,100	0	5,642,600	5,160,000	0	5,160,000	482,600
TOTAL INTERNAL SERVICE	(9,763,100)	24,675,000	300,000	15,211,900	24,957,300	0	24,957,300	(9,745,400)
TOTAL ALL FUNDS	17,291,400	205,961,100	13,206,700	236,459,200	204,733,100	13,206,700	217,939,800	18,519,400

**CITY OF SAN BERNARDINO
ESTIMATED REVENUES AND EXPENDITURES
FISCAL YEAR 2007-2008
GENERAL FUND**

	PROPOSED BUDGET FY 07-08	
ESTIMATED REVENUE		
Property Taxes	\$	29,365,900
Other Taxes		76,452,200
Licenses & Permits		9,644,500
Fines and Penalties		1,335,000
Use of Money & Property		1,127,600
Intergovernmental		6,994,800
Charges for Services		5,692,100
Miscellaneous		4,592,600
Total Estimated Revenues	\$	135,204,700
Total Transfers In	\$	9,030,000
TOTAL ESTIMATED FUNDS AVAILABLE	\$	144,234,700
ESTIMATED EXPENDITURES		
Mayor	\$	1,044,000
Common Council		530,400
City Clerk		1,826,100
City Treasurer		176,800
City Attorney		3,298,800
Code Compliance		3,746,600
General Government		14,183,400
City Manager		828,500
Civil Service		334,800
Human Resource		445,800
Finance		1,659,700
Development Services		6,701,000
Fire		32,253,300
Police		63,445,600
Facilities Management		4,159,200
Parks, Recreation, & Comm Service		6,310,500
Public Services		6,077,800
Total Estimated Expenditures	\$	147,022,300
Total Estimated Expenditure Savings	\$	(1,679,100)
Total Transfers Out	\$	4,176,700
TOTAL ESTIMATED DEDUCTIONS	\$	149,519,900
EXCESS (DEFICIENCY) AVAILABLE	\$	(5,285,200)
ESTIMATED BEGINNING FUND BALANCE	\$	16,159,200
ESTIMATED ENDING FUND BALANCE	\$	10,874,000
BUDGETED RESERVE		
Reserve for PERS Safety Costs		1,261,000
Reserve Future Revenue Shortfalls		2,357,800
Reserve Tow Fee Set Aside		20,900
Reserve Measure Z-District Tax		287,800
General Budget Reserve		6,946,500
BUDGETED RESERVE *	\$	10,874,000
BUDGET EXCESS / (DEFICIENCY)	\$	-

* Added \$2,500,000 from FY 98-99; \$1,627,400 from FY 99-00; \$2,831,600 from FY 00-01 and \$2,870,900 from FY 01-02. Use (\$3,068,200) in FY 02-03. Borrowed (\$3,291,800) in FY 03-04 and in FY 04-05 \$3,036,500 was pd back and (\$108,200) used. FY 05-06 added \$1,261,000 for future safety PERS and added \$1,300,000 in FY 06-07 for future revenue shortages. Added FY 05-06 savings of \$2,018,500 to replace (\$1,681,000) used in FY 06-07 for Charter 186. Added \$1,057,800 in FY 06-07 for future revenue shortfalls and added \$210,800 Booking Fee excess. FY 07-08 added \$20,900 Tow Fee set aside and \$287,800 of Measure Z-District Tax not appropriated yet.

**CITY OF SAN BERNARDINO
ESTIMATED REVENUES AND EXPENDITURES
FISCAL YEAR 2007-2008
GENERAL FUND - Measure Z**

	ESTIMATE ACTUAL FY 2006-2007	PROPOSED BUDGET FY 2007-2008
ESTIMATED REVENUE		
District Tax Revenues	1,162,900	5,300,000
Total Estimated Revenues	\$ 1,162,900	\$ 5,300,000
Total Transfers In	\$ -	\$ -
TOTAL ESTIMATED FUNDS AVAILABLE	\$ 1,162,900	\$ 5,300,000
ESTIMATED EXPENDITURES		
Police	1,450,000	4,725,100
Parks, Recreation, & Comm Service	-	-
Total Estimated Expenditures	\$ 1,450,000	\$ 4,725,100
Total Estimated Expenditure Savings	\$ -	\$ -
Total Transfers Out	\$ -	\$ -
TOTAL ESTIMATED DEDUCTIONS	\$ 1,450,000	\$ 4,725,100
EXCESS (DEFICIENCY) AVAILABLE	\$ (287,100)	\$ 574,900
ESTIMATED BEGINNING FUND BALANCE	\$ -	\$ (287,100)
ESTIMATED ENDING FUND BALANCE	\$ (287,100)	\$ 287,800
BUDGETED RESERVE		
Reserve Measure Z-District Tax	-	287,800
BUDGETED RESERVE *	\$ -	\$ 287,800
BUDGET EXCESS / (DEFICIENCY)	\$ (287,100)	\$ -

**CITY OF SAN BERNARDINO
GENERAL FUND REVENUE REPORT
FISCAL YEAR 2007-2008**

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATE 2006-2007	PROPOSED 2007-2008
PROPERTY TAXES					
4001 Current Secured	7,385,445	8,031,237	8,823,702	10,025,000	10,825,000
4002 Current Unsecured	449,712	422,989	532,644	550,000	550,000
4003 Prior Taxes	388,958	414,896	389,394	400,000	400,000
4006 Supplemental	439,855	971,264	1,872,592	2,250,000	1,200,000
4005 Other	123,995	116,891	118,315	120,000	120,000
4007 Prop Tx In Lieu of VLF	0	8,616,891	11,357,073	14,870,900	16,270,900
Total Taxes	8,787,965	18,574,168	23,093,720	28,215,900	29,365,900

OTHER TAXES					
4221 Sales Tax	32,277,342	26,812,240	28,371,610	26,500,000	28,150,000
4220 Prop Tx In Lieu of Sales Tax	0	7,956,607	8,381,485	9,517,000	9,350,400
4224 Utility User Tax	21,802,368	22,477,545	24,093,905	25,500,000	25,250,000
4201/14 Franchise Tax	2,796,721	2,849,384	3,055,990	3,094,300	3,113,800
4222 Transient Occupancy	2,797,346	2,978,161	2,907,811	3,000,000	3,000,000
4223 Prop. Transfer Tax	795,166	962,332	1,211,862	950,000	900,000
4225 Sales Tax Public Safety	701,088	791,238	903,483	990,000	1,100,000
4215 Tow Franchise	288,000	288,000	288,000	288,000	288,000
4227 Measure Z - District Tax	0	0	0	1,162,900	5,300,000
Total Taxes	61,458,031	65,115,507	69,214,146	71,002,200	76,452,200

LICENSES AND PERMITS					
4301 Business Registration	4,808,603	5,331,167	5,820,218	6,000,000	6,100,000
4330 Building Permits	618,186	991,282	1,011,971	915,000	900,000
4331 Mechanical Permits	254,562	353,560	284,854	300,000	300,000
4362 On Site Inspection Fees	291,009	617,857	436,516	1,350,000	600,000
4363 On Site Plan Check	148,306	334,553	501,117	750,000	500,000
4361 Construction Permits	219,585	221,464	209,560	285,000	250,000
4342 EMS Membership	17,477	9,362	17,155	1,000	1,000
4336 Fire Code Permits	229,305	247,467	282,345	330,000	330,000
4337 Fire Plan Check	129,655	196,414	189,383	210,000	190,000
4339 Sale of Fire Reports	0	0	1,167	0	0
4351 Street Cut Permits	126,328	38,565	192,084	150,000	150,000
4333 Mobile Home Park Permit	29,487	29,128	30,638	30,500	30,500
4352 Misc Licenses & Permits	90,632	120,252	157,967	290,000	250,000
4303 Misc City Clerk Permits	10,546	4,632	10,847	10,000	10,000
4304 Misc Planning Permits	24,911	22,986	21,028	23,000	23,000
4360 Grading Permits	11,250	10,262	9,597	25,000	10,000
Total License & Permit	7,009,842	8,528,951	9,176,447	10,669,500	9,644,500

FINES AND PENALTIES					
4420 Parking Citations	868,945	1,055,882	967,033	900,000	1,000,000
4410 General Fines	203,692	143,149	137,959	160,000	150,000
4411 Code Admin. Citations	0	45,358	68,699	98,000	100,000
4412 Fire Admin. Citations	315	1,640	79,606	85,000	85,000
4421 Vehicle Abatement Fines	176	5,314	2,090	0	0
Total Fines/Penalties	1,073,128	1,251,343	1,255,387	1,243,000	1,335,000

USE OF MONEY AND PROPERTY					
4505 Interest Earnings	(64,422)	728,231	521,987	675,000	675,000
4520 Land & Building Rental	270,033	329,912	322,238	270,000	270,000
4530 Parking Rental Fee	47,474	33,297	19,958	37,600	37,600
4922-26 Sale of Property	611,631	35,736	78,971	141,000	100,000
4540 Vending Machine Commission	44,760	42,279	43,630	45,000	45,000
Total Money & Property	909,476	1,169,455	986,784	1,168,600	1,127,600

**CITY OF SAN BERNARDINO
GENERAL FUND REVENUE REPORT
FISCAL YEAR 2007-2008**

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATE 2006-2007	PROPOSED 2007-2008
INTERGOVERNMENTAL					
4603 Motor Vehicle In Lieu	8,884,781	4,307,625	1,387,034	1,300,000	1,300,000
4621 Booking Fee Subvention	689,066	689,066	0	354,700	354,700
4622 ERAF Subvention	0	0	0	0	0
4670 EDA & CDBG Reimbursement	2,717,974	2,994,006	2,873,636	3,625,600	4,056,400
4651 Constrution Reimbursement	0	0	0	59,900	0
4606 Homeowner's Exemption	156,542	147,318	151,359	151,200	151,200
4616 POST	142,444	122,691	155,903	150,000	150,000
4625 State-Mandated Costs	0	75,123	179,312	865,000	200,000
4673 Water Reimbursement	166,140	345,380	320,750	318,900	328,500
4671 SBIAA Reimbursement	124,244	131,606	131,600	130,000	130,000
4615 Disaster Prep. Program	27,181	22,279	0	42,100	21,000
4607 Off-Highway Vehicle Tax	4,157	7,060	3,046	3,000	3,000
4619 Mutual Aid/Disaster Reimb.	247,685	161,020	416,117	575,000	300,000
Total Intergovernmental	13,160,214	9,003,174	5,618,757	7,575,400	6,994,800

CHARGES FOR SERVICE					
4731 Plan Check Fee	339,434	473,984	740,971	550,000	550,000
4789 Archival Fee - Devel Servs	12,818	37,950	37,983	45,000	45,000
4880 EMS User Fee	498,559	386,507	347,976	231,900	230,000
4798 Storm Drain Utility Fee	256,644	284,584	268,070	270,000	270,000
4815 Weed Abatement	322,678	490,903	268,847	260,000	260,000
4733 Building Demolition	609,035	1,198,878	997,521	865,000	500,000
4714 Planning Develop Project	537,164	158,979	269,658	425,000	380,000
4305 Annual Alarm Permits	216,805	219,317	215,753	226,000	226,000
4780 Misc Develop Servs Charges	28,917	29,831	55,251	108,000	50,000
4766 Building Permit Review	6,836	7,739	9,341	40,000	30,000
4720 Plan Review Fee	95,059	250,519	207,784	250,000	230,000
4784 Plan Subdivision File Fee	177,119	263,353	297,032	375,000	300,000
4785 Non Subdivision Str Imp	43,991	109,471	178,392	118,000	100,000
4711 PW Subdivision File Fee	100,858	139,070	180,940	150,000	150,000
4718 Environmental	25,448	18,313	27,896	16,500	20,000
4735 Release Notice of Pendency	16,047	18,281	10,857	10,000	10,000
4863 Class Registration Fee	19,815	17,556	12,326	31,000	35,000
4862 Park Energy Fee	8,853	5,593	17,047	5,000	5,000
4707 Passport Fees	85,891	76,051	72,656	100,000	100,000
4702 County Contract	250,000	250,000	250,000	487,000	487,000
4864 Swimming Pool Fee	50,273	56,796	72,335	45,000	45,000
4861 Progrm/Facility Use Fee	36,666	55,022	63,559	64,200	65,000
4865 Non-Resident Fees	1,605	2,611	2,850	3,000	3,000
4710 Misc Planning/Building	63,797	63,661	142,112	137,000	150,000
4743 Towing Release Fee	153,900	222,020	294,462	400,000	400,000
4790-6 Signal Maint/Energy	17,342	13,634	29,255	20,000	20,000
4802 Str Light Energy Fee	37,821	26,772	18,523	18,000	18,000
4701 Election Filing Fee	10,120	0	18,628	1,600	1,600
4747 False Alarm Fee	54,013	53,005	86,185	90,000	90,000
4810 Misc. Development Services	6,979	6,747	6,747	6,000	6,000
4705 Utility Collection Fee	40,339	36,151	49,131	50,100	50,100
4708 Fire Training Agreement	0	0	33,821	57,800	57,800
4881 Paramedic Reimb Contract	280,723	259,129	259,129	259,100	259,100
4751 Fire Apartment Inspections	21,675	0	0	0	0
4752 Fireworks Regulatory Fee	0	425	98,337	101,000	101,000
4753 Fire Archival Fee	0	1,305	2,162	2,500	2,500
4754 Fire Business Occup Insp Fee	0	32,200	50,447	40,000	50,000
4755 Fire Rental Inspections	0	137,101	390,612	392,900	395,000
Total Charges	4,427,224	5,403,458	6,084,596	6,251,600	5,692,100

**CITY OF SAN BERNARDINO
GENERAL FUND REVENUE REPORT
FISCAL YEAR 2007-2008**

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATE 2006-2007	PROPOSED 2007-2008
MISCELLANEOUS					
4906 Water Fund Contr.	1,957,748	1,889,149	1,933,876	2,320,000	2,350,000
4930 Sewer Contr. - Water	0	500,000	500,000	500,000	515,000
4931 Water Land Sales	0	221,116	88,184	3,000	0
4910 Admin Service Charge	345,682	349,600	349,600	349,600	349,600
4901 Misc. Other Revenue	285,688	56,922	125,742	492,700	100,000
4912 Off Track Betting	198,217	154,677	162,341	140,000	150,000
4741 Sale of Photos /Reports	139,279	129,667	126,658	125,000	125,000
4740-5 Police Misc. Receipts	800,539	763,659	814,838	815,000	860,000
4746 Property Auction	2,945	14,093	5,005	7,000	7,000
4911 Restitutions	37,170	22,350	13,002	20,000	20,000
4905 Litigation Settlement	32,484	0	32,850	500	58,500
4904 Drunk Driver Reimburmt.	1,237	1,251	620	100	500
4928 Booking Fee Reimburmt.	14,986	7,767	3,773	2,000	2,000
4750 Investigation Fee	13,348	19,876	12,920	15,000	15,000
4924 Damage Clain Recovery	18,009	24,420	19,527	40,000	40,000
Total Miscellaneous	3,847,332	4,154,547	4,188,936	4,829,900	4,592,600
TOTAL GENERAL FUND	100,673,212	113,200,603	119,618,773	130,956,100	135,204,700

**CITY OF SAN BERNARDINO
OTHER FUNDS REVENUE REPORT
FISCAL YEAR 2007 - 2008**

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED 2006-2007	PROPOSED 2007-2008
105 LIBRARY FUND					
4618 State Aid-Libraries	87,187	78,971	78,463	116,500	116,500
4850 Miscellaneous Receipts	20,695	22,343	19,092	20,000	20,000
4851 Library Fines	65,472	62,608	58,360	55,000	55,000
Total Library Fund	173,354	163,922	155,915	191,500	191,500
106 CEMETERY FUND					
4505 Interest on Idle Cash	12,643	15,748	19,938	15,500	15,500
4775 Cemetery Burial Fee	65,564	64,253	62,454	70,000	70,000
4776 Sale of Vases	1,639	1,396	1,206	2,100	2,100
4777 Sale Concrete Boxes	30,287	28,073	24,229	27,800	27,800
4778 Sale Cemetery Plots	63,327	58,937	57,560	61,900	61,900
4901 Misc. Receipts	2,000	0	0	6,000	2,000
Total Cemetery Fund	175,460	168,407	165,387	183,300	179,300
107 CABLE TV FUND					
4922 Sale of Equipment/Services	76,093	92,142	63,630	65,200	65,000
Total Cable TV Fund	76,093	92,142	63,630	65,200	65,000
108 ASSET FORFEITURE FUND					
4505 Interest on Idle Cash	9,070	4,698	0	1,500	1,500
4672 Asset Forfeiture Federal DOJ	63,429	29,490	1,592	140,000	35,000
4927 Asset Forfeiture	380,634	138,328	124,342	80,000	125,000
Total Asset Forfeiture Fund	453,133	172,516	125,934	221,500	161,500
111 AIR QUALITY-AB 2766 FUND					
4505 Interest on Idle Cash	1,834	1,616	1,390	1,000	1,000
4626 Rideshare Reimbursement	228,012	235,451	246,983	241,000	241,000
4901 Misc. Receipts	0	0	0	0	0
4906 Water Department	3,045	5,000	5,000	5,000	5,000
Total Air Quality-AB 2766 Fund	232,891	242,067	253,373	247,000	247,000
118 DRUG/GANG FUND					
4505 Interest on Idle Cash	9,069	7,175	7,793	6,700	6,700
4929 Asset Forfeiture-Drug/Gang	57,249	22,990	19,471	18,000	18,000
Total Drug/Gang Fund	66,318	30,165	27,264	24,700	24,700
124 ANIMAL CONTROL FUND					
4320 Animal License	335,632	371,668	332,392	360,000	360,000
4352 Misc. License & Permits	3,300	3,905	3,255	2,500	3,000
4410 General Fines	17,970	31,800	28,443	39,000	39,000
4430 Animal License Penalty	40,815	41,433	32,460	40,700	40,700
4756 Animal Adoption Fee	38,797	61,294	60,389	58,100	60,000
4757 Contractee Shelter Fee	687,616	708,830	717,669	715,000	715,000
4759 Apprehension Fee	25,717	38,975	41,676	51,900	51,900
4760 Board Fee	14,780	19,134	20,311	35,000	35,000
4761 Field Service Fee	755	540	1,402	2,000	2,000
4763 Owner Release Fee	18,820	18,936	39,848	30,000	30,000
4764 Vaccination Fee	16,769	22,708	21,310	21,000	21,000
4901 Miscellaneous Receipts	1,976	11,186	25,126	4,500	4,500
Total Animal Control Fund	1,202,947	1,330,409	1,324,281	1,359,700	1,362,100

**CITY OF SAN BERNARDINO
OTHER FUNDS REVENUE REPORT
FISCAL YEAR 2007 - 2008**

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED 2006-2007	PROPOSED 2007-2008
126 SPECIAL GAS TAX FUND					
4505 Interest on Idle Cash	26,609	33,521	39,031	40,000	40,000
4610 State Aid-2106	754,319	779,099	779,186	785,000	800,000
4611 State Aid-2107	1,606,121	1,624,332	1,627,047	1,620,000	1,620,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	1,204,909	1,222,585	1,219,928	1,210,500	1,215,000
4658 Fed Aid Street Construction	0	64,000	0	0	0
4670 EDA Reimbursement	0	0	0	125,000	0
4945 Reimbursement	(9,127)	0	0	682,900	0
Total Gas Tax Fund	3,592,831	3,733,537	3,675,192	4,473,400	3,685,000
128 TRAFFIC SAFETY FUND					
4440 CVC Fine	626,597	649,959	744,964	850,000	850,000
4441 Nester Red Lights	0	0	493,466	600,000	700,000
Total Traffic Safety Fund	626,597	649,959	1,238,430	1,450,000	1,550,000
129 1/2 CENT SALES/ROAD TAX FUND					
4505 Interest on Idle Cash	91,627	114,742	125,104	125,000	125,000
4613 1/2 Cent Sales Tax	2,723,292	2,658,928	3,219,945	3,200,000	3,200,000
4630 State Aid Street Construction	0	0	0	202,500	0
4658 Fed Aid Street Construction	0	0	0	80,000	0
4670 EDA Reimbursement	0	0	0	350,000	0
4945 Construction Reimbursement	71,100	111,549	200,000	300,000	0
Total 1/2 Cent Sales/Road Tax Fund	2,886,019	2,885,219	3,545,049	4,257,500	3,325,000
132 SEWER LINE MAINTENANCE					
4505 Interest on Idle Cash	64,219	85,596	140,582	160,000	160,000
4820 Sewer Line Maint	1,300,936	2,032,200	3,024,066	3,025,000	3,025,000
Total Sewer Line Maintenance	1,365,155	2,117,796	3,164,648	3,185,000	3,185,000
133 BASEBALL STADIUM					
4924 Damage Claim Recovery	0	8,292	500	0	0
4901 Baseball Team Lease Agreement	181,080	160,376	143,562	65,900	70,000
Total Baseball Stadium	181,080	168,668	144,062	65,900	70,000
134 SOCCER FIELDS					
4505 Interest on Idle Cash	(204)	0	4,124	4,000	0
4520 Land & Building Rental	76,411	50,977	176,668	125,000	162,000
4530 Rental Fee - Parking	133,372	194,999	0	160,000	210,000
4528 Sponsorship Revenue	0	0	0	0	0
4861 Program & Facilities Fee	78,785	107,780	125,525	60,000	126,000
4862 Park Energy Fee	795	1,000	0	1,500	4,000
Total Soccer Fields	289,159	354,756	306,317	350,500	502,000
135 PROP 42 TRAFFIC CONGESTION FD					
4505 Interest on Idle Cash	6,514	2,695	2,996	50,000	50,000
4635 Traffic Congestion Relief	0	0	893,324	1,445,400	0
4945 Construction Reimbursement	0	0	0	0	0
Total Prop 42 Traffic Congestion Fund	6,514	2,695	896,320	1,495,400	50,000
137 CFD 1033-FIRE STATION FUND					
4505 Interest on Idle Cash	0	0	0	0	0
4013 CFD 1033 Special Tax	0	0	0	32,700	82,300
Total Infrastructure Loan Fund	0	0	0	32,700	82,300

**CITY OF SAN BERNARDINO
OTHER FUNDS REVENUE REPORT
FISCAL YEAR 2007 - 2008**

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED 2006-2007	PROPOSED 2007-2008
240 INFRASTRUCTURE LOAN FUND					
4505 Interest on Idle Cash	0	0	0	0	0
4651 Construction Reimbursement	0	0	0	10,000,000	0
Total Infrastructure Loan Fund	0	0	0	10,000,000	0

242 STREET CONSTRUCTION FUND					
4505 Interest on Idle Cash	0	1,080	232,200	407,300	0
4630 State Aid-Street Constr.	351,896	58,396	206,325	29,248,700	0
4658 Federal Aid-FAU	1,658,231	86,798	2,073	5,900	0
4945 Construction Reimbursement	316,671	5,448	26,385	4,010,000	0
Total Street Constr. Fund	2,326,798	151,722	466,983	33,671,900	0

243 PARK CONSTRUCTION FUND					
4505 Interest on Idle Cash	3,293	22,284	50,865	50,000	50,000
4620 State Aid Park Dev	0	1,549,808	0	1,940,000	0
4651 Construction Reimbursement	0	0	0	950,000	0
4901 Park Bond Money	562,571	0	0	0	0
4732 Park Development Fee	394,457	737,398	668,681	150,000	150,000
Total Park Construction Fund	960,321	2,309,490	719,546	3,090,000	200,000

244 CEMETERY CONSTRUCTION FUND					
4505 Interest on Idle Cash	619	858	1,179	1,000	1,000
4778 Sale Cemetery Plots	3,261	3,682	3,218	3,800	3,800
Total Cemetery Constr. Fund	3,880	4,540	4,397	4,800	4,800

245 SEWER LINE CONSTRUCTION FUND					
4505 Interest on Idle Cash	18,784	100,926	145,342	150,000	150,000
4651 Construction Reimbursement	0	0	3,252	200	500
4821 Sewer Lateral Fee	3,470	4,144	1,182,188	775,000	600,000
4822 Sewer Connection Fee	641,458	626,177	0	0	0
Total Sewer Line Constr. Fund	663,712	731,247	1,330,782	925,200	750,500

246 PUBLIC IMPROVEMENT FUND					
4505 Interest on Idle Cash	12,066	144,674	187,899	185,000	100,000
4902 Contribution	85,000	5,500,000	0	0	0
Total Public Improvement Fund	97,066	5,644,674	187,899	185,000	100,000

247 CULTURAL DEVELOP FUND					
4335 Cultural Devel. Constr. Fee	2,016	3,870	9,701	20,000	20,000
4505 Interest on Idle Cash	311,188	461,692	549,379	765,000	500,000
Total Cultural Devel Const Fund	313,204	465,562	559,080	785,000	520,000

248 STORM DRAIN CONSTR FUND					
4505 Interest on Idle Cash	126,537	42,034	72,475	80,000	80,000
4651 Construction Reimbursement	0	83,000	436,629	0	0
4658 Fed Aid Street Construction	0	0	0	93,100	0
4818 Storm Drain Fee	746,574	1,048,967	1,716,031	1,300,000	1,000,000
Total Storm Drain Constr. Fund	873,111	1,174,001	2,225,135	1,473,100	1,080,000

250 TRAFFIC SYSTEMS CONSTR FUND					
4505 Interest on Idle Cash	18,374	25,124	38,047	25,000	20,000
4630 State Aid Street Construction	0	109,562	129	108,000	0
4658 Fed Aid Street Construction	0	265,000	0	241,600	0
4670 EDA Reimbursement	0	0	0	170,000	0
4803 Traffic System Fees	474,957	540,614	828,561	155,000	50,000
4945 Construction Reimbursement	0	31,426	109,800	112,500	0
Total Traffic Systems Fund	493,331	971,726	976,537	812,100	70,000

**CITY OF SAN BERNARDINO
OTHER FUNDS REVENUE REPORT
FISCAL YEAR 2007 - 2008**

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED 2006-2007	PROPOSED 2007-2008
257 CITY WIDE AD 994	28,837	70,358	28,220	8,000	8,000
261 LAW ENFORCEMENT IMPACT FEE FD					
4505 Interest on Idle Cash	0	0	0	7,000	5,000
4824 Development Impact Fees	0	0	0	200,000	200,000
Total Law Enforcement Impact Fee Fd	0	0	0	207,000	205,000
262 FIRE PROTECTION IMPACT FEE FD					
4505 Interest on Idle Cash	0	0	0	4,200	6,000
4824 Development Impact Fees	0	0	0	200,000	200,000
Total Fire Protection Impact Fee Fd	0	0	0	204,200	206,000
263 LOCAL CIRCULATION IMPACT FEE FD					
4505 Interest on Idle Cash	0	0	0	4,000	7,000
4824 Development Impact Fees	0	0	0	325,000	325,000
Total Local Circulation Impact Fee Fd	0	0	0	329,000	332,000
264 REGIONAL CIRCULATION IMPACT FEE FD					
4505 Interest on Idle Cash	0	0	0	50,000	100,000
4824 Development Impact Fees	0	0	0	1,900,000	1,000,000
Total Regional Circulation Impact Fee Fd	0	0	0	1,950,000	1,100,000
265 LIBRARY FACILITIES IMPACT FEE FD					
4505 Interest on Idle Cash	0	0	0	500	500
4824 Development Impact Fees	0	0	0	30,000	30,000
Total Library Facilities Impact Fee Fd	0	0	0	30,500	30,500
266 PUBLIC MEETINGS FAC IMPACT FEE FD					
4505 Interest on Idle Cash	0	0	0	500	1,000
4824 Development Impact Fees	0	0	0	40,000	40,000
Total Public Meetings Fac Impact Fee Fd	0	0	0	40,500	41,000
267 AQUATICS CENTER IMPACT FEE FD					
4505 Interest on Idle Cash	0	0	0	200	500
4824 Development Impact Fees	0	0	0	15,000	15,000
Total Aquatics Center Impact Fee Fd	0	0	0	15,200	15,500
268 AB 1600 PARKLAND IMPACT FEE FD					
4505 Interest on Idle Cash	0	0	0	5,000	5,000
4824 Development Impact Fees	0	0	0	275,000	275,000
Total AB 1600 Parkland Impact Fee Fd	0	0	0	280,000	280,000
269 QUIMBY ACT PARKLAND IMPACT FEE FD					
4505 Interest on Idle Cash	0	0	0	500	1,000
4824 Development Impact Fees	0	0	0	40,000	50,000
Total Quimby Act Parkland Impact Fee Fd	0	0	0	40,500	51,000
527 REFUSE FUND					
4505 Interest on Idle Cash	(3,933)	18,242	31,261	32,000	32,000
4830 Commercial Rubbish	419,146	77,967	86,152	80,000	80,000
4831 Commercial Bin Rent	129,760	135,099	130,448	102,400	102,400
4832 Commercial Bin Service	7,073,827	8,674,316	9,241,858	10,285,000	10,285,000
4833 Commercial Special	585,887	1,016,121	1,124,666	1,415,000	1,415,000
4837 Automated Commercial Rubbish	11,770	0	0	0	0
4840 Residential Water Billed	7,580,751	8,383,939	8,622,065	8,725,000	8,725,000
4841 Residential "B" Accounts	557,772	1,048,834	1,087,208	1,128,000	1,128,000

**CITY OF SAN BERNARDINO
OTHER FUNDS REVENUE REPORT
FISCAL YEAR 2007 - 2008**

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ESTIMATED 2006-2007	PROPOSED 2007-2008
4843 Dino Bin Service	1,936,214	2,236,797	2,437,484	2,575,000	2,575,000
4844 Commercial Penalties	0	11,138	18,764	22,700	22,700
4845 Residential Penalties	0	1,152	2,431	2,600	2,600
4901 Miscellaneous Other Revenue	857,886	860,835	997,361	145,000	605,600
4846 Recycling Receipts	0	0	0	172,000	172,000
Total Refuse Fund	19,149,080	22,464,440	23,779,698	24,684,700	25,145,300
621 CENTRAL SERVICES FUND	275,148	242,283	253,339	250,000	277,000
629 LIABILITY INSURANCE FUND					
4505 Interest on Idle Cash	72,560	83,515	79,311	85,000	85,000
4924 Damage Claim Recovery	89,442	0	0	0	0
4897 Interdepartmental Receipts	2,460,600	2,878,700	3,472,200	3,203,100	3,244,500
Total Liability Insurance Fund	2,622,602	2,962,215	3,551,511	3,288,100	3,329,500
630 TELEPHONE SUPPORT FUND					
4541 Telephone Commission	6,715	7,041	1,812	1,100	500
4893 Water Dept. Receipts	123,226	124,398	126,929	130,000	118,000
4670 Economic Development Agency	752	706	119	8,300	0
4897 Interdepartmental Receipts	791,386	634,723	733,763	800,000	708,800
4903 Refunds and Rebates	28,977	19,144	6,902	9,200	7,900
Total Telephone Support Fund	951,056	786,012	869,525	948,600	835,200
631 UTILITY FUND					
4897 Interdepartmental Receipts	3,890,269	4,222,273	4,022,653	4,385,200	3,711,300
4903 Misc. Refunds/Rebates	0	7,152	1,605	0	0
4944 LED Reimbursement	1,571	136,000	110,000	0	0
Total Utility Fund	3,891,840	4,365,425	4,134,258	4,385,200	3,711,300
635 FLEET SERVICES					
4670 Economic Development Agency	6,188	8,922	10,649	8,000	9,700
4896 Replacement Contribution	602,900	622,300	142,400	0	0
4897 Interdepartmental Receipts	4,673,360	5,080,215	6,178,158	7,000,000	7,839,500
4901 Misc Receipts	3,498	92,960	17,372	15,200	9,700
Total Fleet Services Fund	5,285,946	5,804,397	6,348,579	7,023,200	7,858,900
678 WORKERS' COMPENSATION FUND					
4897 Interdepartmental Receipts	3,685,046	3,809,935	3,708,340	3,478,000	3,521,000
4906 Water Department	353,702	275,357	222,253	272,000	350,000
4901 Misc Receipts	0	0	0	0	0
Total Workers' Compensation Fd	4,038,748	4,085,292	3,930,593	3,750,000	3,871,000
679 INFORMATION TECHNOLOGY FUND					
4670 EDA Reimbursement	644	281	356	2,300	1,500
4673 Water Reimbursement	373,400	408,873	433,873	510,500	710,100
4897 Interdepartmental Receipts	3,245,100	3,383,400	3,808,200	4,000,000	4,068,200
4901 Miscellaneous Receipts	161,636	220,222	142,329	12,300	12,300
Total IT Fund	3,780,780	4,012,776	4,384,758	4,525,100	4,792,100
GRAND TOTAL	57,083,011	68,358,418	68,836,642	120,510,200	69,495,000

**CITY OF SAN BERNARDINO
HISTORICAL SUMMARY OF REVENUES BY FUND
FY 2002-2003 THROUGH FY 2007-2008**

DESCRIPTION	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ESTIMATED 2006-07	PROPOSED 2007-08
001 General Fund	95,510,205	100,673,212	113,200,603	119,618,773	130,956,100	135,204,700
105 Library Fund	256,775	173,354	163,922	155,915	191,500	191,500
106 Cemetery Fund	187,665	175,460	168,407	165,387	183,300	179,300
107 Cable TV Fund	108,297	76,093	92,142	63,630	65,200	65,000
108 Asset Forfeiture Fund	1,019,102	453,133	172,516	125,934	221,500	161,500
111 Air Quality AB 2766 Fd	228,278	232,891	242,067	253,373	247,000	247,000
118 Drug/Gang Fund	0	66,318	30,165	27,264	24,700	24,700
124 Animal Control Fund	1,159,849	1,202,947	1,330,409	1,324,281	1,359,700	1,362,100
126 Special Gas Tax Fund	3,538,290	3,592,831	3,733,537	3,675,192	4,473,400	3,685,000
128 Traffic Safety Fund	587,577	626,597	649,959	1,238,430	1,450,000	1,550,000
129 1/2 Cent Sales/Road Tx	2,439,341	2,886,019	2,885,219	3,545,049	4,257,500	3,325,000
132 Sewer Line Maint Fund	1,330,171	1,365,155	2,117,796	3,164,648	3,185,000	3,185,000
133 Baseball Stadium Fund	133,435	181,080	168,668	144,062	65,900	70,000
134 Soccer Fields Fund	219,935	289,159	354,756	306,317	350,500	502,000
135 Prop 42 Traffic Congst	503,751	6,514	2,695	896,320	1,495,400	50,000
137 CFD 1033-Fire Station	0	0	0	0	32,700	82,300
240 Infrastructure Loan	0	0	0	0	10,000,000	0
242 Street Constr. Fund	701,063	2,326,798	151,722	466,983	33,671,900	0
243 Park Constr. Fund	648,295	960,321	2,309,490	719,546	3,090,000	200,000
244 Cemetery Constr Fd	4,741	3,880	4,540	4,397	4,800	4,800
245 Sewer Line Constr Fd	643,498	663,712	731,247	1,330,782	925,200	750,500
246 Public Improv. Fund	19,028	97,066	5,644,674	187,899	185,000	100,000
247 Cultural Development	232,730	313,204	465,562	559,080	785,000	520,000
248 Storm Drain Constr Fd	745,070	873,111	1,174,001	2,225,135	1,473,100	1,080,000
250 Traffic Syst. Constr Fd	691,196	493,331	971,726	976,537	812,100	70,000
251 Other Assessmt Distr.	55,830	53,483	53,400	54,233	48,300	48,300
254 Landscape Districts	556,073	705,813	605,765	987,766	721,200	721,200
257 AD 994 Citywide	57,046	28,837	70,358	28,220	8,000	8,000
261 Law Enforcement Dev	0	0	0	0	207,000	205,000
262 Fire Protection Dev	0	0	0	0	204,200	206,000
263 Local Circulation Syst	0	0	0	0	329,000	332,000
264 Regional Circulation	0	0	0	0	1,950,000	1,100,000
265 Library Facilities	0	0	0	0	30,500	30,500
266 Public Meetings Fac	0	0	0	0	40,500	41,000
267 Aquatics Center Fac	0	0	0	0	15,200	15,500
268 AB 1600 Parkland	0	0	0	0	280,000	280,000
269 Quimby Act Parkland	0	0	0	0	40,500	51,000
305 AD 985 Industrial Pky	64,239	91,490	75,464	66,306	66,000	66,000
306 AD 987 Verdemont	75,979	53,298	63,134	62,825	57,700	57,700
308 Verdemont Impr Loan	187,833	180,439	363,204	808,182	365,000	165,000
311 Fire Station DS Fund	0	68,085	148,042	548,835	140,000	140,000
356 AD 356 New Pine Ave.	62,779	60,428	65,586	62,889	63,200	63,200
527 Refuse Fund	18,457,598	19,149,080	22,464,440	23,779,698	24,684,700	25,145,300
621 Central Services Fd	279,792	275,148	242,283	253,339	250,000	277,000
629 Liability Insurance Fd	2,074,472	2,622,602	2,962,215	3,551,511	3,288,100	3,329,500
630 Telephone Fund	1,102,031	951,056	786,012	869,525	948,600	835,200
631 Utility Fund	4,659,472	3,891,940	4,365,425	4,134,258	4,385,200	3,711,300
635 Fleet Services Fund	5,812,884	5,285,946	5,804,397	6,348,579	7,023,200	7,858,900
678 Worker's Comp Fund	3,345,417	4,038,748	4,085,292	3,930,593	3,750,000	3,871,000
679 Information Tech. Fd	4,674,481	3,780,780	4,012,776	4,384,758	4,525,100	4,792,100
GRAND TOTAL	152,374,218	158,969,359	182,933,616	191,046,451	252,927,700	205,961,100

**CITY OF SAN BERNARDINO
HISTORICAL SUMMARY OF EXPENDITURES
BY FUND/DEPARTMENT FY 2002-03 THROUGH FY 2007- 08**

DESCRIPTION	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ESTIMATED 2006-07	PROPOSED 2007-08
General Fund:						
Mayor	1,066,051	980,880	889,836	992,617	1,100,000	1,044,000
Common Council	377,052	430,573	448,394	466,091	574,100	530,400
City Clerk	1,066,075	1,157,504	1,221,930	1,762,315	1,670,000	1,826,100
City Treasurer	134,480	137,721	147,950	162,370	167,400	176,800
City Attorney	2,500,352	2,406,585	2,533,932	3,019,013	3,192,100	3,298,800
Code Compliance	2,841,151	2,897,101	2,874,373	2,971,816	3,600,000	3,746,600
General Government	1,149,286	6,560,392	9,416,093	9,398,675	10,000,000	14,183,400
City Manager	504,756	526,992	536,688	615,936	725,000	828,500
Human Resources	465,906	330,621	362,702	413,931	390,000	334,800
Finance	1,170,824	1,138,693	1,071,115	1,331,463	1,448,000	445,800
Civil Service	249,186	243,147	263,625	268,539	319,300	1,659,700
Development Services	7,502,585	6,903,208	4,696,385	5,402,301	6,200,000	6,701,000
Fire	23,523,459	24,852,170	27,325,915	29,843,069	31,800,000	32,253,300
Police	44,686,595	45,513,387	48,039,553	53,179,223	59,700,000	63,445,600
Facilities Management	3,948,881	3,306,085	4,366,637	3,780,578	4,600,000	4,159,200
Parks, Rec. & Comm. Svcs	5,423,551	5,122,323	5,106,049	5,282,418	5,925,000	6,310,500
Public Services	3,260,566	2,805,320	5,930,162	5,700,284	5,900,000	6,077,800
General Fund Total	99,870,756	105,312,702	115,231,339	124,590,639	137,310,900	147,022,300
105 Library Fund	3,095,880	2,306,572	2,390,055	2,693,631	2,877,200	2,910,600
106 Cemetery Fund	249,319	181,577	166,544	153,681	160,300	172,200
107 Cable TV Fund	545,103	546,850	353,353	1,096,321	615,272	595,600
108 Asset Forfeiture Fund	977,021	518,550	748,440	79,031	103,400	209,600
111 Air Quality AB 2766 Fund	79,801	92,026	91,180	87,827	95,600	118,300
118 Drug/Gang Fund	0	0	36,845	61,873	91,700	153,000
122 Article 8 - LTF	0	0	0	0	0	0
124 Animal Control Fund	1,554,568	1,497,238	1,543,608	1,643,034	1,774,200	1,838,600
126 Special Gas Tax Fund	668,579	1,274,783	840,992	866,802	2,720,400	0
129 1/2 Cent Sales/Road Tax	1,152,831	2,095,197	2,297,786	4,458,282	7,086,100	0
132 Sewer Line Maint. Fund	1,224,963	1,427,589	1,522,436	2,385,152	5,252,800	2,742,800
133 Baseball Stadium Fund	365,905	289,900	343,146	352,509	204,400	155,500
134 Soccer Fields Fund	199,924	306,297	396,729	362,170	543,500	489,200
135 AB 2928 Traffic Congest.	647,252	129,868	243,073	514,580	1,197,900	0
240 Infrastructure Loan	0	0	0	2,839,761	7,160,200	0
241 Park Extension Fund	39,442	44,218	21,754	16,216	0	0
242 Street Construction Fd	3,079,299	1,899,572	1,165,796	165,497	33,134,600	0
243 Park Construction Fd	637,465	1,431,651	784,286	579,520	4,953,700	0
244 Cemetery Constr. Fd	0	0	0	1,752	15,000	0
245 Sewer Line Constr. Fd	269,901	808,558	2,034,600	1,403,590	5,658,000	0
246 Public Impr. Fund	4,627	8,863	187,134	185,075	5,730,800	0
248 Storm Drain Constr. Fd	153,909	784,265	1,732,993	943,254	1,980,000	0
250 Traffic Systems Constr Fd	389,545	372,984	722,116	866,821	2,488,200	0
251 Other Assessment Districts	162,507	34,489	31,992	27,416	30,000	30,000
254 Landscape Districts	326,573	479,718	554,485	611,420	600,000	721,000
261 Law Enforcement Devel	0	0	0	0	89,500	0
262 Fire Protection Devel	0	0	0	0	0	0
263 Local Circulation System	0	0	0	0	243,800	0
264 Regional Circulation Sys	0	0	0	0	88,300	0
265 Library Facilities	0	0	0	0	34,000	0
266 Public Meetings Facilities	0	0	0	0	0	0
267 Aquatics Center Fac	0	0	0	0	0	0
268 AB 1600 Parkland	0	0	0	0	605,000	0
269 Quimby Act Parkland	0	0	0	0	0	0
305 AD 985 Industrial Pky	63,579	61,751	65,962	67,205	70,000	66,000
306 AD 987 Verdemonst Area	56,688	54,427	58,313	56,277	75,000	57,700
308 Verdemonst Impr Loan	115,544	244,454	199,454	0	0	1,338,200
311 Fire Station DS Fund	0	0	115	27,902	75,000	140,000
356 AD 356 New Pine Ave.	41,268	39,024	38,792	23,625	35,500	35,500
527 Refuse Fund	15,548,088	17,446,365	18,558,294	21,427,904	22,419,600	22,658,800
621 Central Services Fund	306,421	310,483	284,623	266,514	257,000	277,000
629 Liability Insurance Fund	2,391,770	3,495,161	4,763,092	3,386,836	3,181,100	3,244,400
630 Telephone Support Fund	846,337	838,411	742,056	805,586	795,600	834,700
631 Utility Fund	4,576,581	3,956,612	4,054,547	4,095,914	4,536,500	3,711,300
635 Fleet Services Fund	5,599,022	5,959,453	6,108,263	7,433,906	9,333,000	7,858,900
678 Worker's Comp. Fd	3,588,891	4,759,060	4,968,374	3,230,879	3,815,700	3,871,000
679 Information Technology	4,206,249	3,647,412	4,236,489	4,257,398	4,626,300	5,160,000
GRAND TOTAL ALL FUNDS	153,035,608	162,656,080	177,519,056	192,065,800	272,065,072	206,412,200

*The General Fund estimated expenditure savings is not included on this report. Capital Projects will be included in the Final Budget.

**CITY OF SAN BERNARDINO
EXPENDITURES BY CATEGORY-PRIMARY FUNDS
BY DEPARTMENT & FUND
FISCAL YEAR 2007-2008**

FUND / TITLE	PERSONAL SERVICES	MATERIALS /OPERATION	CONTRACT SERVICE	INTERNAL SERVICE	CAPITAL OUTLAY	DEBT SERVICE	TOTAL EXPENSES
GENERAL FUND:							
010 MAYOR	731,900	77,000	198,500	36,600	0	0	1,044,000
020 COMMON COUNCIL	452,600	62,400	0	15,400	0	0	530,400
030 CITY CLERK	1,251,600	96,000	342,000	104,600	31,900	0	1,826,100
040 CITY TREASURER	153,500	10,400	4,400	8,500	0	0	176,800
050 CITY ATTORNEY	2,412,600	334,500	522,000	27,000	2,700	0	3,298,800
070 CODE COMPLIANCE	2,448,300	212,500	857,900	193,100	0	34,800	3,746,600
090 GENERAL GOVERNMENT	5,175,700	620,500	1,123,300	4,653,700	0	2,610,200	14,183,400
100 CITY MANAGER	752,600	40,600	20,500	14,800	0	0	828,500
108 CIVIL SERVICE	280,300	6,400	39,000	9,100	0	0	334,800
110 HUMAN RESOURCES	377,300	40,700	10,500	17,300	0	0	445,800
120 FINANCE	1,338,700	46,200	3,400	271,400	0	0	1,659,700
180 DEVELOPMENT SERVICES	5,193,900	204,400	970,400	332,300	0	0	6,701,000
200 FIRE	28,497,000	623,500	218,400	1,207,000	23,500	1,683,900	32,253,300
210 POLICE	50,968,900	2,650,200	2,394,400	5,128,600	292,200	2,011,300	63,445,600
320 FACILITIES MANAGEMENT	2,308,000	429,000	549,300	731,000	28,000	113,900	4,159,200
380 PARKS & RECREATION	3,988,200	404,000	740,900	1,057,400	120,000	0	6,310,500
400 PUBLIC SERVICES	2,851,700	738,600	748,300	1,734,900	4,300	0	6,077,800
TOTAL GENERAL FUND	109,182,800	6,596,900	8,743,200	15,542,700	502,600	6,454,100	147,022,300
SPECIAL REVENUE FUNDS:							
105 LIBRARY FUND	2,209,100	425,700	12,000	263,800	0	0	2,910,600
106 CEMETERY FUND	91,300	20,200	43,000	17,700	0	0	172,200
107 CABLE TELEVISION FUND	380,900	74,200	11,000	19,100	3,500	106,900	595,600
108 ASSET FORFEITURE FUND	0	136,100	19,500	0	54,000	0	209,600
111 AB2766 AIR QUALITY	76,000	25,800	9,500	7,000	0	0	118,300
118 DRUG/GANG FUND	76,100	61,900	15,000	0	0	0	153,000
124 ANIMAL CONTROL FUND	1,394,600	115,000	70,000	259,000	0	0	1,838,600
132 SEWER LINE MAINT	1,001,100	291,400	397,100	293,200	760,000	0	2,742,800
133 BASEBALL STADIUM	0	62,000	59,400	34,100	0	0	155,500
134 SOCCER FIELDS	248,400	41,300	150,500	49,000	0	0	489,200
TOTAL SPECIAL REVENUES	5,477,500	1,253,600	787,000	942,900	817,500	106,900	9,385,400
CAPITAL PROJECT FUNDS:							
122 ARTICLE 8 - LTF	0	0	0	0	0	0	0
126 SPECIAL GAS TAX FUND	0	0	0	0	0	0	0
129 1/2 CENT SALES/ROAD TAX	0	0	0	0	0	0	0
135 AB2928 TRAFFIC CONGESTION	0	0	0	0	0	0	0
240 INFRASTRUCTURE BANK LOAN	0	0	0	0	0	0	0
241 PARK EXTENSION FUND	0	0	0	0	0	0	0
242 STREET CONSTRUCTION	0	0	0	0	0	0	0
243 PARK CONSTRUCTION	0	0	0	0	0	0	0
244 CEMETERY CONSTRUCTION	0	0	0	0	0	0	0
245 SEWER LINE CONSTR	0	0	0	0	0	0	0
246 INDIAN BINGO	0	0	0	0	0	0	0
248 STORM DRAIN CONSTR	0	0	0	0	0	0	0
250 TRAFFIC CONSTRUCTION	0	0	0	0	0	0	0
TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0
IMPACT FEE FUNDS:							
261 LAW ENFORCEMENT DEVEL	0	0	0	0	0	0	0
262 FIRE PROTECTION DEVEL	0	0	0	0	0	0	0
263 LOCAL CIRCULATION SYSTEM	0	0	0	0	0	0	0
264 REGIONAL CIRCULATION SYST	0	0	0	0	0	0	0
265 LIBRARY FACILITIES	0	0	0	0	0	0	0
266 PUBLIC MEETINGS FACILITIES	0	0	0	0	0	0	0
267 AQUATICS CENTER FACILITIES	0	0	0	0	0	0	0
268 AB 1600 PARKLAND	0	0	0	0	0	0	0
269 QUIMBY ACT PARKLAND	0	0	0	0	0	0	0
TOTAL IMPACT FEE FUNDS	0	0	0	0	0	0	0
OTHER FUNDS:							
527 REFUSE FUND	5,839,600	7,739,700	1,201,300	5,798,300	569,000	1,510,900	22,658,800
TOTAL OTHER FUNDS	5,839,600	7,739,700	1,201,300	5,798,300	569,000	1,510,900	22,658,800
INTERNAL SERVICE FUNDS:							
621 PRINT SHOP	122,700	143,100	5,000	6,200	0	0	277,000
629 LIABILITY FUND	249,100	2,944,700	30,000	20,600	0	0	3,244,400
630 TELEPHONE SUPPORT	129,300	658,800	15,000	6,600	25,000	0	834,700
631 UTILITY FUND	160,300	3,416,000	0	0	0	135,000	3,711,300
635 FLEET SERVICES	2,155,600	4,285,000	15,700	258,100	341,000	803,500	7,858,900
678 WORKERS' COMP FUND	465,400	3,069,100	311,400	25,100	0	0	3,871,000
679 INFORMATION TECHNOLOGY	1,872,900	1,341,800	877,400	56,800	426,500	584,600	5,160,000
TOTAL INTERNAL SERVICE	5,155,300	15,858,500	1,254,500	373,400	792,500	1,523,100	24,957,300
GRAND TOTAL EXPENSES	125,655,200	31,448,700	11,986,000	22,657,300	2,681,600	9,595,000	204,023,800

*Capital Project and Impact Fee Fund's expense information was not available to include in this budget document. The General Fund estimated expenditure savings is not included on this report.

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2007-2008**

TRANSFERS - IN

TO GENERAL FUND:

*From Special Gas Tax For - Street Maintenance - \$2,420,000 Street Lighting - \$490,000	2,910,000
*From Traffic Safety For - Police Costs - \$850,000 Nester Red Lights - \$700,000	1,550,000
*From 1/2 Cent Sales & Road Tax For - Administration	250,000
*From Cultural Development Fund For - Fine Arts and Civic Promotional Costs	357,000
*From Traffic Systems Constructions For - Administration	60,000
*From Storm Drain Construction For - Administration	132,700
*From Refuse Fund For - Administration/Accounting - \$1,910,500 Street Repair - \$50,000 Lease City Yards - \$600,000 Lease City Hall - \$55,200 NPDES Coord. Position - \$66,600	2,682,300
*From Sewer Line Construction For - Administration	225,000
*From Sewer Line Maint For - Administration	250,000
*From Old Fire Fund For - Administration Reimb for Old Fire	350,000
*From City Wide AD For - Light Costs	8,000
*From CFD 1033-Fire Station For - Maintenance and Operation Costs	115,000
*From Air Quality - AB 2766 Fund For - Crossing Guards 50% Funding Traffic Engineering Costs	140,000 80,000 60,000

TOTAL GENERAL FUND

\$9,030,000

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2007-2008**

TRANSFERS - IN

TO ANIMAL CONTROL FUND:	
*From General Fund For - Operating Costs	476,500
TO CATV FUND:	
*From General Fund For - Operating Costs	530,600
TO LIBRARY FUND:	
*From General Fund For - Operating Costs	2,719,100
TO PUBLIC PARK EXTENSION:	
*From General Fund For - Park Facilities Improvements	0
TO REFUSE FUND:	
*From General Fund For - Street Sweeping	65,000
TO BASEBALL STADIUM	
*From General Fund For - Operating Costs	85,500
TO SOCCER COMPLEX FUND	
*From General Fund For - Operating Costs	0
TO CENTRAL SERVICES FUND	
*From General Fund For - Operating Costs	0
TO FLEET FUND	
*From General Fund For - Vehicle Replacement Costs	300,000
TOTAL OTHER FUNDS	\$4,176,700
GRAND TOTAL TRANSFERS-IN	\$13,206,700

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2007-2008**

TRANSFERS - OUT

FROM GENERAL FUND:		
*To Animal Control Fund For - Operating Costs		\$476,500
*To CATV Fund For - Operating Costs		530,600
*To Library Fund For - Operating Costs		2,719,100
*To Baseball Stadium For - Operating Costs		85,500
*To Soccer Complex For - Operating Costs		0
*To Refuse Fund For - Street Sweeping		65,000
*To Central Services Fund For - Operating Costs		0
*To Fleet Fund For - Vehicle Replacement Costs		300,000
*To Public Park Extension For - Park Facilities Improvements		0
TOTAL GENERAL FUND		\$4,176,700
FROM SPECIAL GAS TAX:		
*To General Fund For - Street Maintenance Costs - \$2,420,000 Street Lighting Costs - \$490,000		2,910,000
FROM TRAFFIC SAFETY:		
*To General Fund For - Police Costs - \$850,000 Nester Red Lights - \$700,000		1,550,000
FROM 1/2 CENT SALES/ROAD TAX:		
*To General Fund For - Administration		250,000
FROM CITY WIDE AD FUND:		
*To General Fund For - Lighting Costs		8,000

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2007-2008**

TRANSFERS - OUT

FROM CULTURAL DEVELOPMENT		
*To General Fund For -		357,000
Fine Arts & Civic Promotional Costs		
FROM TRAFFIC SYSTEM CONSTR		
*To General Fund For -		60,000
Administration of Fund		
FROM STORM DRAIN FUND		
*To General Fund For -		132,700
Administration of Fund		
FROM REFUSE FUND		
*To General Fund For -		2,682,300
Administration/Accounting - \$1,910,500		
Street Repairs - \$50,000		
Lease City Yards - \$600,000		
Lease City Hall - \$55,200		
NPDES Coord. Position - \$66,600		
FROM SEWER LINE CONSTR FD		
*To General Fund For -		225,000
Administration		
FROM SEWER LINE MAINT FUND		
*To General Fund For -		250,000
Administration		
FROM OLD FIRE FUND		
*To General Fund For -		350,000
Administration Reimb for Old Fire		
FROM CFD 1033-FIRE STATION FUND		
*To General Fund For -		115,000
Maintenance & Operation Costs		
FROM AIR QUALITY-AB 2766 FUND		
*To General Fund For -		140,000
Crossing Guards 50% Funding	80,000	
Traffic Engineering Costs	60,000	
Maint & Fuel for Alternate Fuel Vehicles	0	
TOTAL OTHER FUNDS		\$9,030,000
GRAND TOTAL TRANSFERS-OUT		\$13,206,700