

CITY OF SAN BERNARDINO – REQUEST FOR COUNCIL ACTION

**From: Barbara Pachon, Finance
Director**

Subject: Resolution approving and adopting the Final Budget for FY 2004-2005 and establishing the City's Appropriation Limit as required by Article XIII B of the California State Constitution.

Dept: Finance

Council Date: 8/16/04

ORIGINAL

Synopsis of Previous Council Action:

- August 4, 2003 Resolution 2003-223 adopted approving the City of San Bernardino's final budget for Fiscal Year 2003-2004.
- June 30, 2004 Resolution 2004-211 adopted, authorizing the City of San Bernardino to establish 2004-2005 expenditures for month of July only, at one-twelfth the proposed levels contained in the Preliminary Detail Budget for the 2004-2005 Fiscal Year, or as needed to pay the authorized costs incurred for the month of July, 2004 only, pending final approval of the 2004-2005 budget.
- July 19, 2004 Resolution 2004-230 adopted, authorizing the City of San Bernardino to establish 2004-2005 expenditures for month of August only, at one-twelfth the proposed levels contained in the Preliminary Detail Budget for the 2004-2005 Fiscal Year, or as needed to pay the authorized costs incurred for the month of August, 2004 only, pending final approval of the 2004-2005 budget.

Recommended motion:

Adopt Resolution.

Barbara Pachon
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:

Pachon

Council Notes:

RESO #2004-263

8/16/04

CITY OF SAN BERNARDINO – REQUEST FOR COUNCIL ACTION

STAFF REPORT

SUBJECT

Resolution approving and adopting the final budget for Fiscal Year 2004-2005 and establishing the City's Appropriation Limit as required by Article XIII B of the California State Constitution.

BACKGROUND

General Fund

This year the City of San Bernardino faced many challenges in balancing the City's budget. At the time of the City's FY 2003-2004 Mid-Year Budget Review in February, initial projections indicated that the City would be facing an estimated budget shortfall of \$6,787,900. There were several major factors that contributed to this projected shortfall, which included increased Safety PERS rates, loss of the City's Miscellaneous PERS asset credit, increased health insurance costs, increased safety overtime, the planned opening of the Verdemon Fire Station in FY 2004-05, and the State budget crisis.

During budget workshops and meetings throughout March, April, and May, the expected shortfall was reduced to \$3,650,600. Estimated deductions (expenditures and transfers-out) for FY 2004-2005 were reduced by a net amount of \$1,667,500 and estimated available funds (revenues and transfers-in) were decreased by a net amount of \$325,800. The primary reason for the decrease in estimated expenditures was due to the approval of the PERS "freshstart" and "pre-payment" plans which allow the City to essentially refinance its unfunded liability for the City's PERS Safety group and to pay our PERS premium early, rather than on a monthly basis.

Also contributing to the lowered deficit was a change in the estimated beginning fund balance for FY 2004-2005. As the year progressed, a number of revenues and expenditures for FY 2003-2004 were adjusted as more current information regarding revenue payments and expenditure savings became available, resulting in a net increase of \$1,795,600 to the FY 2003-2004 ending fund balance. This increase was then available to assist in balancing the FY 2004-2005 budget.

In early June, the FY 2004-2005 Preliminary Budget was presented to the Mayor and Council with the revised deficit of \$3,650,600. Several brainstorming meetings were held in June and July to discuss budget savings options. As a result of the last few months of work on the budget, the City has been able to eliminate the \$3,650,600 shortfall and have a modest excess of \$41,100. The City was able to accomplish this with more aggressive and optimistic revenue projections for both FY 2003-2004 and FY 2004-2005; implementation of a separation incentive program (SIP) that allows a number of positions to be eliminated without layoffs; various fee increases; and various efficiency improvements/reorganizations throughout departments. All of these items were discussed during the budget workshops in June and are itemized on "Exhibit A" for your reference. Potential revenues from the Refuse lease proposal and franchise proposal have not been incorporated into the FY 2004-05 budget but, at the direction of the Mayor and Council, are still being explored by staff.

Four (4) police officer positions that were not included in the Preliminary Budget document because of loss of IMPACT grant funds and a deleted Administrative Clerk position have been added into the final Police Department budget at the direction of the Mayor and Council. The cost of the four (4) police officer positions will be split between the Asset Forfeiture Fund and the General Fund.

Since the City's last budget meeting we have learned that the State has reinstated booking fee reimbursements to cities, as well as the mandate that cities pay counties for booking costs. This revenue of \$689,000 and expenditure of \$600,000 has been incorporated into the attached schedules. The Mayor and Council should note that for FY 2005-2006, it is expected that booking fee reimbursements will no longer be paid by the State. However, it is also expected that cities will only be required to pay counties for one-half the cost of booking costs.

The State and local city governments came to an agreement that for the next two years cities would divert a portion of their "property tax in-lieu of VLF" to the State. This translates to a loss in revenue of \$1,877,500 for the City of San Bernardino in FY 2004-2005 (already factored into Preliminary Budget) and \$1,877,500 again in FY 2005-2006 (plus any growth). The Governor's agreement with local city governments calls for this funding to be restored to cities in FY 2006-2007.

Also added to the budget are the revenues and expenditures associated with the Fire Prevention Rental Inspection Program. This program (previously approved by the Mayor and Council) adds eight (8) positions to the Fire Department to conduct fire-prevention related inspections of rental units. The budget also incorporates the six- (6) positions that were added to the Police Department for activities related to funding from SB 621. This program was also previously approved separately by the Mayor and Council.

Because FY 2003-2004 ended with increased expenditure savings (from various departments) and increased revenues (primarily from property tax, motor vehicle-in-lieu payments, parking citations and UUT revenue), the beginning General Fund balance for FY 2004-2005 is approximately \$1,668,100 higher than anticipated in the Preliminary budget document.

Below (and as described in more detail above) is a brief summary of how the General Fund budget is proposed to be balanced (see Exhibit A for more detail):

Projected FY 2004-05 Budget Shortfall as of 3/25/04	\$(6,787,900)
Updated FY 2003-2004 Revenues & Expenditure Savings	1,795,600
Revised 2004-2005 Revenues and Transfers-In (reduction)	(325,800)
Revised 2004-2005 Expenditures and Transfers-Out (savings)	<u>1,667,500</u>
Preliminary Budget Projected Shortfall	\$(3,650,600)
Additional FY 2003-2004 Revenues & Expenditure Savings	1,668,100
Additional FY 2004-2005 Revenues	509,100
Separation Incentive Savings (SIP)	311,300
Departmental Proposals	1,350,800
Other new Programs (net)	<u>(147,600)</u>
Revised (deficit)/excess	\$41,100

Capital Projects

The Development Services Department will be presenting the 5-year CIP for approval to the Mayor and Council at the same meeting the City's Operating Budget is being presented. Appropriations numbers for Capital Project expenditures have been included as part of the FY 2004-05 Final Budget. As noted previously, the specific projects to receive funding will be addressed in the Five-Year CIP approval process.

Other Funds

All other budgeted City funds are also included in this final adoption of the budget for FY 2004-2005. These funds were included in the Preliminary Budget document. There have not been any major changes to these funds from the Preliminary Budget. The only major change is to the Refuse Fund. In July of 2004, the Mayor and Council approved an increase to Refuse rates. The change of revenue as a result of the rate increase has been incorporated into the FY 2004-2005 final budget.

FINANCIAL IMPACT

Total General Fund revenues, transfers-in and beginning fund balance are budgeted at \$113,049,400 for FY 2004-2005. Total expenditures and transfers-out total \$120,813,600; leaving a projected General Fund budgeted reserve of \$6,761,700 and a modest undesignated fund balance of \$41,100. Of the \$6,761,700 budgeted reserve, \$3,291,800 is designated as "unavailable" until the State repays the City for the FY 2003-2004 VLF loan (it is anticipated that the State will repay the City in FY 2006-2007).

RECOMMENDATION

Adopt Resolution.

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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 2004-2005 AND ESTABLISHING THE CITY'S
4 APPROPRIATION LIMIT AS REQUIRED BY ARTICLE XXIII B OF THE
5 CALIFORNIA STATE CONSTITUTION.

6 WHEREAS, the Preliminary Annual Budget of the City of San Bernardino for
7 Fiscal Year 2004-2005 as amended and conditioned by orders of the Mayor and
8 Common Council is attached to and incorporated herein as Exhibits A and B, and
9 Schedules 1 through 15; and

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

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

22
23 WHEREAS, the City Council of the City of San Bernardino wishes to establish
24 the appropriations limit for fiscal year 2004-2005 for the City of San Bernardino.

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*Replacement Page
Item 34
8/16/04*

1 RESOLUTION OF THE MAYOR AND COMMON COUNCIL APPROVING
2 AND ADOPTING THE CITY OF SAN BERNARDINO'S FINAL BUDGET FOR
3 FISCAL YEAR 2004-2005 AND ESTABLISHING THE CITY'S
4 APPROPRIATION LIMIT AS REQUIRED BY ARTICLE XIII B OF THE
5 CALIFORNIA STATE CONSTITUTION.

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

13 SECTION 1. That certain document entitled "2004-2005 Preliminary Annual
14 Budget" as amended and conditioned by orders of the Mayor and Common Council, as
15 attached hereto and incorporated herein as Exhibits A and B, and schedules 1-15; is hereby
16 approved and adopted as the 2004-2005 Budget of the City of San Bernardino.

17 SECTION 2. That Position Control Resolution 97-244 be updated to reflect the
18 changes in authorized positions that were incorporated in the FY 2004-2005 Preliminary
19 Budget or were authorized by orders of the Mayor and Common Council during budget
20 deliberations.

21 SECTION 3. That Salary Resolution 6413 be updated to reflect the changes in
22 authorized salary ranges that were incorporated in the FY 2004-2005 Preliminary Budget or
23 were authorized by orders of the Mayor and Common Council during budget deliberations.

24 SECTION 4. That it is hereby found and determined that the documentation used in
25 the determination of the appropriations limit for the City of San Bernardino for fiscal year
26 2004-2005 was available to the public in the Finance Department of said City at least fifteen
27 days prior to this date.

28 SECTION 5. That the Appropriations limit for the City of San Bernardino as
established in accordance with Article XIII B of the Constitution of the State of California is
\$206,131,743.

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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 2004-2005 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 _____, 2004, by the following vote to wit:

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

CITY CLERK

The foregoing resolution is hereby approved this _____ day of _____, 2004.

Judith Valles, Mayor
City of San Bernardino

Approved as to form and legal content:

JAMES F. PENMAN
City Attorney

By: James F. Penman

Project Budget in FY 2004-2005 Preliminary Document:	(3,650,600)	(3,650,600)
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Department	Item	Original Proposal	Final	Notes
City Administrator	Reduce .75 Analyst II position to .50; position will now be half time in Development Services	17,300	17,300	
Code Compliance	Department reorganization (net savings)	45,000	45,000	
Development Services	Delete Traffic Engineer; increase contractual services (net savings)	85,300	85,300	
Facilities	Adjust Carousel Mall cleaning schedule to clean during the day; reduce guard services from 24 hrs/day to 17 hrs/day	37,800	37,800	
Facilities	Delete city hall receptionist	29,000	29,000	
Finance	Delete Storekeeper position (General Fund portion of savings)	18,000	18,000	
Fire	Hold Disaster Management Coordinator position vacant for nine months	59,400	59,400	
General Government	Eliminate General fund support for the Park Extension fund	37,100	37,100	
IS	Purchase a scaled-down version of the document management system; use savings to help balance the budget	125,000	125,000	
Mayor	Mayor's Office - reorganization	11,400	11,400	
Mayor	Mayor's Office - do not fill Mayor's Chief of Staff	90,400	90,400	
Mayor	Mayor's Office - do not fill Mayor's Project Manager; use portion of savings to fund contract services	50,000	50,000	
Parks	Convert Nicholson Center to a part-time facility with afterschool programs; delete vacant Center Manager and add part-time staff	29,300	29,300	
Parks	Contract operation of the DeLmann Heights Center and pool to the Boys and Girls Club (net savings)	11,900	11,900	
Parks	Lease Mill Center to More Love LLC for an adult day care center	9,600	9,600	
Parks	Contract operation of the Westside Community Svcs Center to new Hope Baptist Church; delete Recreation Supervisor	57,300	57,300	
Parks	Reduce rental agreement for CID from \$60,000 to \$51,000	9,000	9,000	
Parks	Various fee increases	11,500	11,500	
Parks	Misc. operating savings	5,000	5,000	
Parks	Reduce part-time salaries in four (4) divisions	15,000	15,000	
Police	Increase revenue from property auctions	50,000	50,000	
Police	Unfund one Administrative Sergeant position	131,600	0	This proposal was deleted in favor of proposals with less impact.
Various	Manage vacancies/promotions for additional salary savings	194,600	194,600	
Police	Delete CSO II position	44,800	44,800	
Police	Delete one Admin Clerk II position	32,800	0	This proposal was deleted in favor of proposals with less impact.
Dev Services	Delete striping crew (4 filled and 1 vacant position remain after Golden Handshakes); increase contract services (net savings)	100,000	50,000	Increased contract costs to allow for more streets to be striped.
Various	Additional salary savings	108,800	108,800	
Sewer	Increase Sewer transfer	100,000	100,000	
Fleet	Hold Equipment Mechanic I vacant	48,300	48,300	
Public Services - Refuse	Through a lease of the refuse system to a JPA, increase the administrative transfer to the General Fund	400,000	0	The City is still pursuing and will update the M&CC at a later date
Public Services - Refuse	Assign all new commercial refuse customers to a franchisee	1,100,000	0	The City is still pursuing and will update the M&CC at a later date
	Subtotal	3,065,200	1,350,800	

Deletions resulting from separation incentive program (SIP):			
Dev Services	Delete Traffic Signing and Striping Supervisor	60,400	60,400
Dev Services	Delete Maintenance Worker II and Lead Maint Worker (signing and striping)	60,800	60,800
CATV	Delete CATV Manager (net savings)	45,200	45,200
Code Compliance	Delete one Code Compliance Officer	52,200	52,200
Fire	Hold Sr. Fire Prevention Officer position vacant for one year	71,600	71,600
Police	Delete 2 Police Services Assistants	71,600	71,600
Public Services	Delete Project Coordinator	57,200	57,200
Public Services	Delete Electrician II	50,800	50,800
Various	Cost of handshake - first year payment to PARS	(153,100)	(139,700)
	Cost of payouts - other handshake participants not listed above for deletion	(18,800)	(18,800)
	Subtotal - net savings from SIP	297,900	311,300

Other additional reductions/revenues:			
Various	Increase FY 2004-05 beginning General Fund balance		1,668,100
Various	Increase various revenue estimates FY 2004-05	300,000	509,100
	Subtotal - other additional reductions/revenues	300,000	2,177,200

Other Programs Factored In to Final Budget			
Fire	Fire Prevention Rental Housing Program Costs	0	(503,300)
Fire	Fire Prevention Rental Housing Program Revenues	0	494,300
Police	Add back IMPACT 4 Officers (cost to GF only, Asset Forf. to split cost.	0	(177,600)
Police	Add temp/contractual	0	(50,000)
Police	Add back Booking Fee Expense	0	(600,000)
Police	Add back Booking Fee revenue reimbursement	0	689,000
Police	Add 6 positions for San Manuel Grant	0	(525,400)
Police	Add San Manuel Grant revenue reimbursement	0	525,400
	Subtotal other programs	0	(147,600)

Final excess/(deficit)	12,500	41,100
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Various additional revenues/expenditure savings from FY 03-04

Temporary help needed with retirement of Administrative Captain until new Captain can be trained.

City of San Bernardino FY 2004-2005 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, 2004 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, 2004, the change in the *California Per Capita Personal Income* is 3.28% and the change in the City of San Bernardino's population is .61%. 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 2004-2005 Appropriation Limit is 2.8254 times the base year limit of \$72,956,219 which equals \$206,131,743.

Total appropriations for FY 2004-2005, subject to the limitation (see attached) equal \$83,053,100, which is \$123,078,643 below the City's FY 2004-2005 Appropriations limit of \$206,131,743.

CITY OF SAN BERNARDINO
2004-2005
APPROPRIATION LIMITATION COMPUTATION

<u>2004-2005 PERMITTED GROWTH RATE CALCULATION</u>			
CPI CHANGE (as of 1/1/04 per State of CA Department of Finance)	3.28%		
POPULATION CHANGE (for San Bernardino as of 1/1/04 per State of CA Department of Finance)	0.61%		
CPI CHANGE CONVERTED TO A RATIO	=	1.0328	
POPULATION CHANGE CONVERTED TO A RATIO	=	1.0061	
CALCULATION FACTOR (Change in CPI x change in population)	=	1.0391	
	X	<u>CALCULATION FACTOR</u>	<u>PERMITTED GROWTH RATE</u>
		1.0391	2.8254
			<u>2003-2004 LIMIT</u>
			2.7191
<u>2004-2005 APPROPRIATION LIMIT CALCULATION</u>			
	<u>BASE YEAR (1986/87)</u>	<u>PERMITTED GROWTH RATE</u>	FY 2004-2005
	72,956,219	2.8254	APPROPRIATION LIMIT
			206,131,743
FY 2004-2005 APPROPRIATION LIMIT			206,131,743
TOTAL FY 2004-2005 APPROPRIATIONS SUBJECT TO LIMITATIONS (see attached schedule of exclusions)			(83,053,100)
		(OVER)/UNDER APPROPRIATION LIMIT	123,078,643

**CITY OF SAN BERNARDINO
CALCULATION OF APPROPRIATIONS SUBJECT TO LIMITATION
Fiscal Year 2004-05**

Budget	<u>Proceeds of Taxes</u>	<u>Non-Proceeds of Taxes</u>	<u>Total</u>
Proceeds of Taxes			
Property Tax	25,369,200		25,369,200
Sales & Use Tax	26,225,000		26,225,000
Business License Tax - Revenue	4,830,000		4,830,000
Utility Users Tax	22,215,900		22,215,900
Transient Occupancy Tax	2,800,000		2,800,000
Sales Tax Public Safety	725,000		725,000
Other	888,000		888,000
From State			
Motor Vehicle In Lieu		1,478,300	1,478,300
Homeowners Exemption		156,500	156,500
Off Highway Vehicles		5,000	5,000
SB 90 Reimbursements		-	-
Other		977,900	977,900
Other Governments			
CDBG Reimbursements		2,778,400	2,778,400
SBIAA Reimbursement		120,000	120,000
Mutual Aid/Disaster Reimbursement		220,000	220,000
Water Department		2,735,000	2,735,000
Locally Raised			
Licenses & Permits		2,198,600	2,198,600
Franchise Fees		2,802,400	2,802,400
Charges for Services		4,936,600	4,936,600
Fines and Penalties		1,124,000	1,124,000
Other Miscellaneous			
Sale of Property		575,000	575,000
Other		1,688,700	1,688,700
Rents/Commissions		356,000	356,000
<hr/>			
Subtotal	83,053,100	22,152,400	105,205,500
Interest Earnings		400,000	400,000
<hr/>			
Total of these Funds	83,053,100	22,552,400	105,605,500
Other Funds Not Included		49,283,100	49,283,100
<hr/>			
Grand Total Budget	83,053,100	71,835,500	154,888,600

Appropriations Subject
to Limitation



CITY OF SAN BERNARDINO
SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS
FISCAL YEAR 2004 - 2005

FUND / TITLE	ESTIMATE BALANCE 7-1-04	ADDITIONS		TOTAL FOR BUDGET	DEDUCTIONS		TOTAL DEDUCT	ESTIMATED BALANCE 6-30-05
		REVENUES	TRANSFER		EXPENSES	TRANSFER		
001 GENERAL FUND	14,567,000	105,605,500	7,443,900	127,616,400	117,468,800	3,344,800	120,813,600	6,802,800
SPECIAL REVENUE FUNDS								
105 LIBRARY	0	173,200	2,314,300	2,487,500	2,487,500	0	2,487,500	0
106 CEMETERY	4,200	180,400	0	184,600	169,400	0	169,400	15,200
107 CATV	0	100,300	401,900	502,200	502,200	0	502,200	0
108 ASSET FORFEITURE	749,400	517,000	0	1,266,400	758,300	0	758,300	508,100
109 PARKING & BUSINESS IMPR	0	0	0	0	0	0	0	0
110 PARKING DISTRICT	0	0	0	0	0	0	0	0
111 AIR QUALITY-AB 2766	126,500	231,100	0	357,600	107,600	181,500	289,100	68,500
124 ANIMAL CONTROL	0	1,254,500	371,800	1,626,300	1,624,400	0	1,624,400	1,900
128 TRAFFIC SAFETY	0	585,000	0	585,000	0	585,000	585,000	0
132 SEWER LINE MAINT	2,856,900	2,128,200	0	4,985,100	1,847,200	175,000	2,022,200	2,962,900
133 BASEBALL STADIUM	0	165,800	191,800	357,600	357,600	0	357,600	0
134 SOCCER FIELD COMPLEX	13,700	412,100	0	425,800	425,800	0	425,800	0
209 COMPUTER BOND FUND	250,000	0	0	250,000	125,000	125,000	250,000	0
247 CULTURAL DEVELOPMENT	0	304,000	0	304,000	0	304,000	304,000	0
501 EMS	0	0	0	0	0	0	0	0
527 REFUSE	360,600	21,406,700	65,000	21,832,300	19,402,700	2,381,200	21,783,900	48,400
TOTAL SPECIAL REVENUES	4,361,300	27,458,300	3,344,800	35,164,400	27,807,700	3,751,700	31,559,400	3,605,000
CAPITAL PROJECT FUNDS								
122 ARTICLE 8 - LTF	0	0	0	0	0	0	0	0
126 SPECIAL GAS TAX	742,200	4,145,000	0	4,887,200	2,303,300	2,810,000	5,113,300	(226,100)
127 1/2 CENT SALES & RD TAX	4,114,400	3,242,900	0	7,357,300	6,955,300	215,000	7,170,300	187,000
128 B 300	0	0	0	0	0	0	0	0
129 AB2928 TRAFFIC CONGESTION	191,200	8,000	0	199,200	180,800	0	180,800	18,400
241 PUBLIC PARK EXTENSION	23,300	0	0	23,300	23,300	0	23,300	0
242 STREET CONSTRUCTION	(1,348,800)	6,137,800	0	4,789,000	4,744,400	0	4,744,400	44,600
243 PARK CONSTRUCTION	916,200	3,239,900	0	4,156,100	3,597,000	0	3,597,000	559,100
244 CEMETERY CONSTR	27,300	4,000	0	31,300	15,000	0	15,000	16,300
245 SEWER LINE CONSTR	4,560,700	2,518,800	0	7,079,500	6,769,400	200,000	6,969,400	110,100
246 PUBLIC IMPROV FUND	673,100	17,000	0	690,100	627,000	0	627,000	63,100
248 STORM DRAIN CONSTR	1,070,500	1,110,000	0	2,180,500	1,994,500	100,000	2,094,500	86,000
250 TRAFFIC SYSTEM CONSTR	970,600	1,381,400	0	2,352,000	2,407,400	25,000	2,432,400	(80,400)
257 CITY WIDE AD 994	0	20,000	0	20,000	0	20,000	20,000	0
TOTAL CAPITAL PROJECTS	11,940,700	21,824,800	0	33,765,500	29,617,400	3,370,000	32,987,400	778,100
INTERNAL SERVICE FUNDS								
621 CENTRAL SERVICES FUND	(22,300)	285,000	0	262,700	254,800	0	254,800	7,900
629 LIABILITY INSURANCE	602,100	2,968,700	0	3,570,800	2,878,500	0	2,878,500	692,300
630 TELEPHONE SUPPORT	295,200	793,800	0	1,089,000	766,800	322,200	1,089,000	0
631 UTILITY FUND	(576,600)	4,115,600	0	3,539,000	4,090,700	0	4,090,700	(551,700)
635 FLEET SERVICES	(208,900)	5,724,800	0	5,515,900	5,768,200	0	5,724,800	(252,300)
678 WORKER'S COMP	(7,330,100)	4,130,600	0	(3,199,500)	4,130,600	0	4,130,600	(7,330,100)
679 MANAGMT INFO SYSTEM	563,100	3,797,500	0	4,360,600	3,773,600	0	3,773,600	587,000
TOTAL INTERNAL SERVICE	(6,677,500)	21,816,000	0	15,138,500	21,663,200	322,200	21,942,000	(6,846,900)
TOTAL ALL FUNDS	24,191,500	176,704,600	10,788,700	211,684,800	196,557,100	10,788,700	207,302,400	4,339,000

CITY OF SAN BERNARDINO
ESTIMATED REVENUES AND EXPENDITURES
FISCAL YEAR 2004-2005
GENERAL FUND

	APPROVED FY 04-05	
ESTIMATED REVENUE		
Property Taxes	\$	17,464,200
Other Taxes		63,561,300
Licenses & Permits		7,028,600
Fines and Penalties		1,124,000
Use of Money & Property		856,000
Intergovernmental		6,011,100
Charges for Services		4,936,600
Miscellaneous		4,623,700
Total Estimated Revenues	\$	105,605,500
Total Transfers In	\$	7,443,900
TOTAL ESTIMATED FUNDS AVAILABLE	\$	113,049,400

ESTIMATED EXPENDITURES		
Mayor	\$	993,800
Common Council		462,400
City Clerk		1,162,400
City Treasurer		146,900
City Attorney		2,441,200
Code Compliance		3,050,500
General Government		12,224,800
City Administrator		581,800
Civil Service		230,700
Human Resource		378,500
Finance		1,197,200
Development Services		4,398,700
Fire		27,373,700
Police		48,343,600
Facilities Management		3,980,800
Parks, Recreation, & Comm Service		5,457,800
Public Services		5,847,400
Total Estimated Expenditures	\$	118,272,200
Total Estimated Expenditure Savings	\$	(803,400)
Total Transfers Out	\$	3,344,800
TOTAL ESTIMATED DEDUCTIONS	\$	120,813,600

EXCESS (DEFICIENCY) AVAILABLE OVER DEDUCTIONS	\$	(7,764,200)
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ESTIMATED BEGINNING FUND BALANCE	\$	14,567,000
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ESTIMATED ENDING FUND BALANCE	\$	6,802,800
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BUDGETED RESERVE *	\$	6,761,700
Amt. held for VLF Backfill Loan	\$	(3,291,800)
NET AVAILABLE BUDGET RESERVE	\$	3,469,900

BUDGET EXCESS / (DEFICIENCY)	\$	41,100
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* The budget reserve is made up of \$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. Used (\$3,068,200) of the reserve in FY 02-03.

**CITY OF SAN BERNARDINO
GENERAL FUND REVENUE REPORT
FISCAL YEAR 2004-2005**

DESCRIPTION	ACTUAL 2000-2001	ACTUAL 2001-2002	ACTUAL 2002-2003	ESTIMATE 2003-2004	APPROVED 2004-2005
PROPERTY TAXES					
4001 Current Secured	6,334,722	6,536,223	6,704,837	7,385,400	7,665,000
4002 Current Unsecured	372,253	390,014	394,460	449,700	460,000
4003 Prior Taxes	358,346	353,987	398,976	389,000	395,000
4006 Supplemental	166,892	268,031	353,391	439,800	450,000
4005 Other	110,638	110,664	110,389	124,000	125,000
4007 Prop Tx In Lieu of VLF	0	0	0	0	8,369,200
Total Taxes	7,342,851	7,658,919	7,962,053	8,787,900	17,464,200

OTHER TAXES					
4221 Sales Tax	26,832,389	27,102,137	29,894,441	32,277,400	26,225,000
4220 Prop Tx In Lieu of Sales Tax	0	0	0	0	7,875,000
4224 Utility User Tax	17,581,140	19,442,681	20,204,082	21,801,100	22,215,900
4201/14 Franchise Tax	2,091,595	2,591,949	2,598,720	2,772,400	2,802,400
4222 Transient Occupancy	2,272,819	2,439,186	2,531,049	2,771,100	2,800,000
4223 Prop. Transfer Tax	319,373	349,621	559,496	795,000	600,000
4225 Sales Tax Public Safety	604,185	593,361	624,220	700,000	725,000
4215 Tow Franchise	287,857	288,000	280,000	288,000	288,000
4226 Verdemonst Fire Station AD	0	0	0	0	30,000
Total Taxes	49,989,358	52,806,935	56,692,008	61,405,000	63,561,300

LICENSES AND PERMITS					
4301 Business Registration	4,060,375	4,288,966	4,624,796	4,808,800	4,830,000
4330 Building Permits	477,053	519,500	634,559	618,600	650,600
4331 Mechanical Permits	201,418	220,555	239,874	255,000	270,000
4362 On Site Inspection Fees	198,736	233,649	321,320	291,000	315,000
4363 On Site Plan Check	111,683	119,011	87,117	148,000	150,000
4361 Construction Permits	71,384	159,263	97,552	220,000	200,000
4342 EMS Membership	21,593	19,220	19,083	17,000	15,000
4336 Fire Code Permits	169,282	256,345	234,605	229,500	235,000
4337 Fire Plan Check	113,315	100,538	124,681	130,000	135,000
4351 Street Cut Permits	12,966	8,422	17,370	126,300	85,000
4333 Mobile Home Park Permit	28,076	28,624	33,030	29,000	33,000
4352 Misc Licenses & Permits	52,011	36,384	54,621	90,000	70,000
4303 Misc City Clerk Permits	9,419	7,932	8,176	10,500	10,500
4304 Misc Planning Permits	20,128	23,329	19,121	24,900	21,500
4360 Grading Permits	5,352	6,101	4,833	11,200	8,000
Total License & Permit	5,552,791	6,027,839	6,520,738	7,009,800	7,028,600

FINES AND PENALTIES					
4420 Parking Citations	729,974	596,172	736,281	865,000	970,500
4410 General Fines	113,910	138,052	145,952	189,000	150,000
4450 Fire Citations	2,621	1,475	401	500	500
4421 Vehicle Abatement Fines	1,656	1,641	3,167	200	3,000
Total Fines/Penalties	848,161	737,340	885,801	1,054,700	1,124,000

USE OF MONEY AND PROPERTY					
4505 Interest Earnings	1,605,411	1,126,289	340,466	310,000	400,000
4520 Land & Building Rental	324,382	354,186	404,123	275,000	269,000
4530 Parking Rental Fee	40,110	37,632	47,346	48,000	50,000
4922-26 Sale of Property	83,473	60,975	47,189	610,700	100,000
4540 Vending Machine Commission	8,385	44,948	37,784	37,000	37,000
Total Money & Property	2,061,761	1,624,030	876,908	1,280,700	856,000

**CITY OF SAN BERNARDINO
GENERAL FUND REVENUE REPORT
FISCAL YEAR 2004-2005**

DESCRIPTION	ACTUAL 2000-2001	ACTUAL 2001-2002	ACTUAL 2002-2003	ESTIMATE 2003-2004	APPROVED 2004-2005
INTERGOVERNMENTAL					
4603 Motor Vehicle In Lieu	9,908,062	10,625,365	10,981,289	12,176,500	1,478,300
4621 Booking Fee Subvention	689,066	689,066	689,066	689,000	689,000
4622 ERAF Subvention	608,587	0	0	0	0
4670 CDBG Reimbursement	2,584,232	2,291,067	2,086,979	2,471,500	2,778,400
4670 20% Reimbursement	84,100	40,800	177,800	40,800	40,800
4670 Tax Increment Reimbursement	74,900	12,300	12,300	184,900	83,300
4606 Homeowner's Exemption	152,700	102,721	155,881	156,500	156,500
4616 POST	235,319	257,607	172,095	142,400	150,000
4625 State-Mandated Costs	429,884	191,958	0	0	0
4673 Water Reimbursement	197,681	207,889	166,311	150,000	275,000
4671 SBIAA Reimbursement	106,055	111,322	120,800	124,200	120,000
4615 Disaster Prep. Program	20,662	3,403	42,665	27,200	14,800
4607 Off-Highway Vehicle Tax	3,969	4,916	5,379	4,200	5,000
4619 Mutual Aid/Disaster Reimb.	53,179	153,020	261,267	247,000	220,000
Total Intergovernmental	15,148,396	14,691,434	14,871,832	16,414,200	6,011,100

CHARGES FOR SERVICE					
4731 Plan Check Fee	192,596	258,126	309,216	339,900	340,000
4789 Archival Fee	0	0	0	12,800	10,000
4880 EMS User Fee	641,277	626,125	527,196	499,000	850,000
4798 Storm Drain Utility Fee	247,757	289,827	251,249	253,000	283,000
4815 Weed Abatement	247,861	209,782	379,550	335,000	300,000
4733 Building Demolition	298,410	381,954	666,506	623,300	400,000
4714 Planning Develop Project	98,049	121,884	230,241	538,900	168,300
4305 Annual Alarm Permits	213,828	216,158	228,445	216,000	225,000
4780 Misc Develop Servs Charges	23,314	33,142	14,031	29,000	54,600
4766 Building Permit Review	2,688	3,741	3,073	7,000	8,000
4719 HUD Building Inspection	21,829	0	0	0	0
4720 Plan Review Fee	65,850	57,242	102,616	95,000	95,000
4782 Off Site Inspection Fees	106,078	72,040	90,166	167,000	110,000
4785 Non Subdivision Str Imp	18,392	2,081	803	44,000	10,000
4711 Subdivision	50,879	19,585	112,851	100,800	98,500
4718 Environmental	11,866	8,149	10,124	25,000	25,000
4735 Release Notice of Pendency	24,860	22,185	17,178	16,000	20,000
4863 Class Registration Fee	12,281	12,180	10,553	20,000	30,000
4862 Park Energy Fee	11,211	8,323	14,883	9,000	10,000
4707 Passport Fees	69,106	58,684	93,681	86,000	90,000
4702 County Contract	250,216	250,000	250,000	250,000	250,000
4864 Swimming Pool Fee	60,106	54,047	56,959	50,000	90,800
4861 Progm/Facility Use Fee	18,531	21,078	31,067	36,700	56,100
4865 Non-Resident Fees	4,230	3,786	2,560	1,500	2,500
4710 Misc Planning/Building	42,784	26,304	61,896	63,800	68,000
4743 Towing Release Fee	129,669	99,420	111,090	154,000	180,400
4790-6 Signal Maint/Energy	28,889	86,355	24,422	7,400	25,000
4802 Str Light Energy Fee	8,510	24,113	18,017	38,000	28,000
4701 Election Filing Fee	159	3,250	218	10,500	500
4747 False Alarm Fee	93,552	76,538	66,252	54,000	55,000
4810 Misc. Development Services	6,746	9,753	9,948	7,000	8,000
4705 Utility Collection Fee	20,211	74,719	87,020	40,000	50,000
4881 Paramedic Reimb Contract	72,775	194,647	259,174	280,700	259,000
4751 Fire Apartment Inspections	0	0	0	22,000	50,000
4752 Fire Wildland Inspections	0	0	0	0	0
4753 Fire Archival Fee	0	0	0	0	6,200
4754 Fire Business Occup Insp Fee	0	0	0	0	185,400
4755 Fire Rental Inspections	0	0	0	0	494,300
Total Charges	3,094,510	3,325,218	4,040,985	4,432,300	4,936,600

CITY OF SAN BERNARDINO
GENERAL FUND REVENUE REPORT
FISCAL YEAR 2004-2005

DESCRIPTION	ACTUAL 2000-2001	ACTUAL 2001-2002	ACTUAL 2002-2003	ESTIMATE 2003-2004	APPROVED 2004-2005
MISCELLANEOUS					
4906 Water Fund Contr.	1,733,392	1,835,252	1,888,704	1,957,700	1,960,000
4930 Sewer Contr. - Water	0	0	0	0	500,000
4931 Water Land Sales	0	0	0	0	475,000
4910 Admin Service Charge	373,993	372,800	344,800	345,600	345,600
4901 Misc. Other Revenue	68,387	39,920	279,677	291,000	50,100
4912 Off Track Betting	182,050	137,370	168,861	198,000	180,000
4741 Sale of Photos /Reports	104,867	111,266	132,543	139,300	140,000
4740-5 Police Misc. Receipts	721,585	773,295	756,878	800,500	850,000
4746 Property Auction	0	3,183	6,017	3,000	53,000
4911 Restitutions	7,270	26,607	25,750	37,000	25,000
4905 Litigation Settlement	166,791	45,365	0	32,500	0
4904 Drunk Driver Reimburmt.	5,084	2,832	1,088	1,000	1,000
4928 Booking Fee Reimburmt.	16,797	15,605	17,177	15,000	16,000
4750 Investigation Fee	10,236	15,495	12,590	13,000	13,000
4924 Damage Clain Recovery	28,024	40,062	25,795	15,000	15,000
Total Miscellaneous	3,418,476	3,419,052	3,659,880	3,848,600	4,623,700
TOTAL GENERAL FUND	87,456,304	90,290,767	95,510,205	104,233,200	105,605,500

**CITY OF SAN BERNARDINO
OTHER FUNDS REVENUE REPORT
FISCAL YEAR 2004 - 2005**

DESCRIPTION	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	APPROVED 2004-05
105 LIBRARY FUND					
4618 State Aid-Libraries	308,902	289,523	170,921	87,200	87,200
4850 Miscellaneous Receipts	12,549	13,411	16,680	19,300	19,300
4851 Library Fines	63,278	72,206	69,174	66,700	66,700
Total Library Fund	384,729	375,140	256,775	173,200	173,200
106 CEMETERY FUND					
4505 Interest on Idle Cash	28,502	26,394	21,232	16,000	16,000
4775 Cemetery Burial Fee	59,871	66,513	66,207	66,100	66,100
4776 Sale of Vases	1,415	1,586	2,084	1,500	1,500
4777 Sale Concrete Boxes	27,464	30,069	29,597	31,000	31,000
4778 Sale Cemetery Plots	49,340	67,001	68,545	65,800	65,800
4901 Misc. Receipts	2,000	2,000	0	2,000	0
Total Cemetery Fund	168,592	193,563	187,665	182,400	180,400
107 CABLE TV FUND					
4922 Sale of Equipment/Services	121,933	98,211	108,297	100,000	100,300
Total Cable TV Fund	121,933	98,211	108,297	100,000	100,300
108 ASSET FORFEITURE FUND					
4505 Interest on Idle Cash	31,314	30,451	26,530	30,000	30,000
4672 Asset Forfeiture Federal DOJ	7,639	155,549	41,797	67,000	67,000
4927 Asset Forfeiture	297,615	311,346	797,790	360,000	360,000
4929 Asset Forfeiture-Drug/Gang	50,354	52,604	152,985	60,000	60,000
Total Asset Forfeiture Fund	386,922	549,950	1,019,102	517,000	517,000
111 AIR QUALITY-AB 2766 FUND					
4505 Interest on Idle Cash	7,497	6,142	4,318	3,100	3,100
4626 Rideshare Reimbursement	209,297	216,394	220,960	225,000	225,000
4901 Misc. Receipts	812	1,138	0	0	0
4906 Water Department	3,000	3,000	3,000	3,000	3,000
Total Transportation Fund	220,606	226,674	228,278	231,100	231,100
124 ANIMAL CONTROL FUND					
4320 Animal License	208,274	331,662	278,580	312,200	362,500
4352 Misc. License & Permits	1,456	1,836	4,869	3,300	3,300
4410 General Fines	10,144	47,759	47,078	19,000	19,000
4430 Animal License Penalty	51,114	63,067	39,384	41,700	41,700
4756 Animal Adoption Fee	22,920	28,515	29,228	36,000	36,000
4757 Contractee Shelter Fee	512,511	606,237	673,146	650,000	689,000
4758 Livestock Fee	0	140	286	0	0
4759 Apprehension Fee	17,670	17,770	20,277	23,500	42,200
4760 Board Fee	15,437	15,028	14,924	13,800	17,400
4761 Field Service Fee	2,076	1,378	1,929	800	800
4763 Owner Release Fee	32,423	31,861	33,580	20,100	20,100
4764 Vaccination Fee	13,249	13,083	14,548	16,000	20,200
4901 Miscellaneous Receipts	78,369	2,127	2,020	2,300	2,300
Total Animal Control Fund	965,643	1,160,463	1,159,849	1,138,700	1,254,500
126 SPECIAL GAS TAX FUND					
4505 Interest on Idle Cash	53,285	50,079	48,031	45,000	45,000
4610 State Aid-2106	664,747	723,572	729,367	780,000	780,000
4611 State Aid-2107	1,389,782	1,569,686	1,568,403	1,695,000	1,695,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	1,336,938	1,193,412	1,182,489	1,285,000	1,285,000
4945 Reimbursement	(1,370)	8,117	0	66,900	330,000
Total Gas Tax Fund	3,453,382	3,554,866	3,538,290	3,881,900	4,145,000

CITY OF SAN BERNARDINO
OTHER FUNDS REVENUE REPORT
FISCAL YEAR 2004 - 2005

DESCRIPTION	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	APPROVED 2004-05
128 TRAFFIC SAFETY FUND					
4440 CVC Fine	651,456	693,320	587,577	585,000	585,000
Total Traffic Safety Fund	651,456	693,320	587,577	585,000	585,000
129 1/2 CENT SALES/ROAD TAX FUND					
4505 Interest on Idle Cash	132,000	134,589	123,975	130,000	130,000
4613 1/2 Cent Sales Tax	2,153,541	2,155,766	2,315,366	2,485,000	2,485,000
4945 Construction Reimbursement	15,000	81,000	0	71,100	627,900
Total 1/2 Cent Sales/Road Tax Fund	2,300,541	2,371,355	2,439,341	2,686,100	3,242,900
131 SB 300 FUND	0	0	0	0	0
132 SEWER LINE MAINTENANCE					
4505 Interest on Idle Cash	123,022	113,442	94,795	96,000	96,000
4820 Sewer Line Maint	1,210,488	1,225,921	1,235,376	1,260,700	2,032,200
Total Sewer Line Maintenance	1,333,510	1,339,363	1,330,171	1,356,700	2,128,200
133 BASEBALL STADIUM					
4520 Special Events Rental	78,165	10,710	0	800	800
4901 Baseball Team Lease Agreement	98,753	188,739	133,435	165,000	165,000
Total Baseball Stadium	176,918	199,449	133,435	165,800	165,800
134 SOCCER FIELDS					
4505 Interest on Idle Cash	0	0	1,136	400	4,500
4520 Land & Building Rental	0	0	74,356	100,000	100,000
4530 Rental Fee - Parking	0	0	73,402	125,000	170,000
4861 Program & Facilities Fee	0	0	70,353	68,000	136,600
4862 Park Energy Fee	0	0	688	1,000	1,000
Total Baseball Stadium	0	0	219,935	294,400	412,100
135 AB 2928 TRAFFIC CONGESTION FD					
4505 Interest on Idle Cash	56,615	42,175	10,303	8,000	8,000
4635 AB2928 Project Reimb.	0	0	0	0	0
4635 Traffic Congestion Relief	1,328,273	473,633	493,448	0	0
Total AB 2928 Traffic Congestion Fund	1,384,888	515,808	503,751	8,000	8,000
242 STREET CONSTRUCTION FUND					
4630 State Aid-Street Constr.	0	0	0	269,800	268,800
4658 Federal Aid-FAU	117,417	397,748	525,797	1,700,300	3,608,400
4945 Construction Reimbursement	58,700	12,978	175,266	255,400	2,260,600
Total Street Constr. Fund	176,117	410,726	701,063	2,225,500	6,137,800
243 PARK CONSTRUCTION FUND					
4505 Interest on Idle Cash	34,433	26,201	20,040	14,000	14,000
4901 Park Bond Money	0	0	168,596	1,741,700	2,925,900
4732 Park Development Fee	184,951	303,297	459,659	300,000	300,000
4945 Construction Project Reimb.	0	0	0	0	0
Total Park Construction Fund	219,384	329,498	648,295	2,055,700	3,239,900
244 CEMETERY CONSTRUCTION FUND					
4505 Interest on Idle Cash	853	926	905	1,000	1,000
4778 Sale Cemetery Plots	2,925	3,731	3,836	3,000	3,000
Total Cemetery Constr. Fund	3,778	4,657	4,741	4,000	4,000

**CITY OF SAN BERNARDINO
OTHER FUNDS REVENUE REPORT
FISCAL YEAR 2004 - 2005**

DESCRIPTION	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	APPROVED 2004-05
245 SEWER LINE CONSTRUCTION FUND					
4505 Interest on Idle Cash	316,881	248,770	156,641	170,000	150,000
4651 Construction Reimbursement	0	0	0		815,300
4821 Sewer Lateral Fee	446	4,504	2,713	3,500	3,500
4822 Sewer Connection Fee	231,223	290,404	484,144	550,000	550,000
4930 Sewer Contr. - Water	0	0	0	0	1,000,000
Total Sewer Line Constr. Fund	548,550	543,678	643,498	723,500	2,518,800
246 PUBLIC IMPROVEMENT FUND					
4505 Interest on Idle Cash	19,658	23,505	19,028	17,000	17,000
4902 Contribution	0	100,000	0	85,000	0
Total Public Improvement Fund	19,658	123,505	19,028	102,000	17,000
247 CULTURAL DEVELOP FUND					
4335 Cultural Devel. Constr. Fee	117,400	124,468	229,476	302,000	302,000
4505 Interest on Idle Cash	3,065	493	3,254	2,000	2,000
Total Cultural Devel Const Fund	120,465	124,961	232,730	304,000	304,000
248 STORM DRAIN CONSTR FUND					
4505 Interest on Idle Cash	68,241	52,528	62,458	60,000	60,000
4818 Storm Drain Fee	416,515	472,014	682,612	610,000	610,000
4945 Construction Reimbursement	0	0	0	0	440,000
Total Storm Drain Constr. Fund	484,756	524,542	745,070	670,000	1,110,000
250 TRAFFIC SYSTEMS CONSTR FUND					
4505 Interest on Idle Cash	25,244	24,111	26,601	26,000	26,000
4658 Fed/State Aid-Street Construction	39,999	0	0	159,000	106,000
4803 Traffic System Fees	281,243	187,912	664,595	415,000	415,000
4945 Street Construction Reimbursement	(11,158)	0	0	0	834,400
Total Traffic Systems Fund	335,328	212,023	691,196	600,000	1,381,400
257 CITY WIDE AD 994	103,257	62,866	57,046	20,000	20,000
527 REFUSE FUND					
4505 Interest on Idle Cash	36,373	33,583	24,255	5,000	5,000
4830 Commercial Rubbish	420,178	414,721	389,879	390,000	463,100
4831 Commercial Bin Rent	102,113	154,673	114,931	120,000	142,500
4832 Commercial Bin Service	6,689,026	6,847,829	6,860,577	7,040,000	8,360,000
4833 Commercial Special	540,749	587,726	617,256	560,000	665,000
4837 Automated Commercial Rubbish	39,779	18,980	(2,635)	12,000	14,300
4840 Residential Water Billed	7,113,228	7,286,966	7,354,118	7,400,000	8,120,400
4841 Residential "B" Accounts	547,432	528,629	553,122	555,000	608,300
4843 Dino Bin Service	1,415,525	1,654,284	1,712,204	1,900,000	2,256,300
4901 Miscellaneous Other Revenue	160,100	200,609	818,710	650,000	771,800
4923 Sale Salvage Material	50	129,306	15,181	0	0
Total Refuse Fund	17,064,553	17,857,306	18,457,598	18,632,000	21,406,700
621 CENTRAL SERVICES FUND	269,037	324,122	279,792	285,000	285,000
629 LIABILITY INSURANCE FUND					
4505 Interest on Idle Cash	392,162	234,851	108,587	90,000	90,000
4924 Damage Claim Recovery	0	23,934	16,885	0	0
4897 Interdepartmental Receipts	1,644,500	1,628,500	1,949,000	2,460,600	2,878,700
Total Liability Insurance Fund	2,036,662	1,887,285	2,074,472	2,550,600	2,968,700

**CITY OF SAN BERNARDINO
OTHER FUNDS REVENUE REPORT
FISCAL YEAR 2004 - 2005**

DESCRIPTION	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	APPROVED 2004-05
630 TELEPHONE SUPPORT FUND					
4541 Telephone Commission	9,172	11,164	10,658	6,000	6,000
4893 Water Dept. Receipts	105,764	111,882	109,781	110,000	106,000
4670 Economic Development Agency	833	650	823	700	1,000
4897 Interdepartmental Receipts	727,794	885,480	949,699	790,000	643,800
4903 Refunds and Rebates	32,030	16,708	31,070	27,000	37,000
Total Telephone Support Fund	875,593	1,025,884	1,102,031	933,700	793,800
631 UTILITY FUND					
4897 Interdepartmental Receipts	3,542,913	4,346,703	4,552,112	3,830,000	3,979,600
4944 LED Reimbursement	0	878,950	107,360	136,000	136,000
Total Utility Fund	3,542,913	5,225,653	4,659,472	3,966,000	4,115,600
635 FLEET SERVICES					
4670 Economic Development Agency	3,803	8,456	5,712	6,000	5,400
4896 Replacement Contribution	513,500	1,103,200	1,043,500	602,900	602,900
4897 Interdepartmental Receipts	5,080,851	4,958,535	4,763,187	4,525,100	5,104,700
4901 Misc Receipts	705	15	485	2,300	11,800
Total Motor Pool Fund	5,598,859	6,070,206	5,812,884	5,136,300	5,724,800
678 WORKERS' COMPENSATION FUND					
4897 Interdepartmental Receipts	2,148,414	2,764,329	2,978,373	3,680,400	3,721,700
4906 Water Department	332,880	269,894	367,044	360,000	408,900
4901 Misc Receipts	16	0	0	0	0
Total Workers' Compensation Fd	2,481,310	3,034,223	3,345,417	4,040,400	4,130,600
679 Management Information Services					
4670 EDA Reimbursement	2,759	1,150	1,213	500	700
4673 Water Reimbursement	425,897	337,680	417,800	373,400	408,900
4897 Interdepartmental Receipts	2,918,500	3,322,000	4,105,370	3,245,100	3,387,900
4901 Miscellaneous Receipts	551	437	150,098	280,700	0
Total MIS Fund	3,347,707	3,661,267	4,674,481	3,899,700	3,797,500
GRAND TOTAL	48,777,047	52,700,564	55,861,280	57,468,700	71,099,100

CITY OF SAN BERNARDINO
SUMMARY OF REVENUES BY FUND
FY 1999-2000 THROUGH FY 2004-2005

DESCRIPTION	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	APPROVED 2004-05
001 General Fund	80,325,385	87,456,304	90,290,767	95,510,205	104,233,200	105,605,500
105 Library Fund	385,701	384,729	375,140	256,775	173,200	173,200
106 Cemetery Fund	173,021	168,592	193,563	187,665	182,400	180,400
107 Cable TV Fund	127,170	121,933	98,211	108,297	100,000	100,300
108 Asset Forfeiture Fund	271,028	386,922	549,950	1,019,102	517,000	517,000
109 Parking/Business Fd	139,807	132,103	33,516	0	0	0
110 Parking District Fund	223,891	102,759	55,879	0	0	0
111 Air Quality AB 2766 Fd	222,297	220,606	226,674	228,278	231,100	231,100
122 Article 8 - LTF	0	0	0	0	0	0
124 Animal Control Fund	830,791	965,643	1,160,189	1,159,849	1,138,700	1,254,500
126 Special Gas Tax Fund	3,387,100	3,453,382	3,554,866	3,538,290	3,881,900	4,145,000
128 Traffic Safety Fund	813,217	651,456	693,320	587,577	585,000	585,000
129 1/2 Cent Sales/Road Tax	2,105,200	2,300,541	2,371,355	2,439,341	2,686,100	3,242,900
132 Sewer Line Maint Fund	1,263,361	1,333,510	1,339,363	1,330,171	1,356,700	2,128,200
133 Baseball Stadium Fund	239,460	176,918	198,739	133,435	165,800	165,800
134 Soccer Fields Fund	0	0	0	219,935	294,400	412,100
135 AB 2928 Traffic Congest.	0	1,384,888	515,808	503,751	8,000	8,000
242 Street Constr. Fund	404,267	176,117	410,664	701,063	2,225,500	6,137,800
243 Park Constr. Fund	166,998	219,384	329,498	648,295	2,055,700	3,239,900
244 Cemetery Constr Fd	3,660	3,778	4,657	4,741	4,000	4,000
245 Sewer Line Constr Fd	290,309	548,550	542,050	643,498	723,500	2,518,800
246 Public Improv. Fund	18,820	19,658	23,505	19,028	102,000	17,000
247 Cultural Development	42,752	120,465	124,961	232,730	304,000	304,000
248 Storm Drain Constr Fd	477,045	484,756	524,542	745,070	670,000	1,110,000
250 Traffic Syst. Constr Fd	150,244	335,328	212,023	691,196	600,000	1,381,400
251 Other Assessment Distr.	68,167	33,900	91,709	55,830	55,000	55,000
254 Landscape Districts	662,067	437,265	597,000	556,073	720,000	720,000
257 AD 994 Citywide	125,153	103,257	62,866	57,046	20,000	20,000
305 AD 985 Industrial Pky	79,687	64,323	88,471	64,239	85,000	85,000
306 AD 987 Verdemont Area	59,315	62,327	60,955	75,979	75,000	75,000
308 Verdemont Impr Loan	61,255	279,807	12,426	187,833	181,000	181,000
333 AD 5861 Orangewood	5,828	177,938	0	0	0	0
356 AD 356 New Pine Ave.	63,535	62,631	62,296	62,779	62,000	62,000
527 Refuse Fund	16,595,081	17,064,553	17,470,111	18,457,598	18,632,000	21,406,700
621 Central Services Fd	247,626	269,037	324,122	279,792	285,000	285,000
629 Liability Insurance Fd	2,032,896	2,036,662	1,887,060	2,074,472	2,550,600	2,968,700
630 Telephone Support Fd	837,762	875,593	1,025,883	1,102,031	933,700	793,800
631 Utility Fund	3,345,785	3,542,913	5,225,653	4,659,472	3,966,000	4,115,600
635 Fleet Services Fund	5,266,189	5,598,859	6,034,561	5,812,884	5,136,300	5,724,800
678 Worker's Comp Fund	2,396,381	2,481,310	3,034,222	3,345,417	4,040,400	4,130,600
679 Information Services Fd	3,131,499	3,347,707	3,661,267	4,674,481	3,899,700	3,797,500
GRAND TOTAL	127,039,750	137,586,404	143,467,842	152,374,218	162,879,900	177,882,600

CITY OF SAN BERNARDINO
SUMMARY OF EXPENDITURES
BY FUND/DEPARTMENT FY 1999-00 THROUGH FY 2004- 05

DESCRIPTION	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	APPROVED 2004-05
General Fund:						
Mayor	644,970	634,076	943,335	1,066,051	1,035,400	993,800
Common Council	353,480	328,262	341,671	377,052	456,000	462,400
City Clerk	899,560	903,404	1,021,127	1,066,075	1,189,900	1,162,400
City Treasurer	18,121	21,439	23,952	134,480	138,000	146,900
City Attorney	1,788,790	1,875,277	2,047,354	2,500,352	2,414,200	2,441,200
Code Compliance	2,163,470	2,845,612	2,951,334	2,841,151	2,928,200	3,050,500
General Government	1,803,850	510,236	2,162,341	1,149,286	6,884,700	12,224,800
City Administrator	494,021	516,481	496,268	504,756	528,300	581,800
Human Resources	326,204	384,249	403,392	465,906	331,700	378,500
Finance	1,121,766	1,141,331	1,141,902	1,170,824	1,147,600	1,197,200
Civil Service	248,061	245,598	253,557	249,186	235,000	230,700
Development Services	6,227,042	6,060,529	7,465,457	7,502,585	7,595,800	4,398,700
Fire	18,197,641	18,842,245	21,041,818	23,523,459	25,150,000	27,373,700
Police	35,036,888	37,739,025	42,004,232	44,686,595	45,345,500	48,343,600
Facilities Management	2,739,442	3,139,827	3,762,169	3,948,881	3,450,000	3,980,800
Parks, Rec. & Comm. Svcs.	4,214,147	4,567,139	5,111,370	5,423,551	5,050,000	5,457,800
Public Services	2,227,679	2,749,230	3,321,766	3,260,566	2,675,000	5,847,400
General Fund Total	78,505,132	82,503,960	94,493,045	99,870,756	106,555,300	118,272,200
105 Library Fund	2,718,643	2,160,799	3,007,000	3,095,880	2,305,300	2,487,500
106 Cemetery Fund	202,250	220,446	225,145	249,319	178,200	169,400
107 Cable TV Fund	355,933	380,858	488,557	545,103	550,000	502,200
108 Asset Forfeiture Fund	188,747	208,709	363,593	977,021	560,000	758,300
109 Parking/Business Impr Fd	53,577	29,823	31,690	0	0	0
110 Parking District Fund	262,194	73,104	238,470	0	0	0
111 Air Quality AB 2766 Fund	73,434	68,024	71,012	79,801	95,000	107,600
122 Article 8 - LTF	1,363	5,644	49,460	0	0	0
124 Animal Control Fund	916,731	1,130,688	1,535,229	1,554,568	1,526,700	1,624,400
126 Special Gas Tax Fund	919,941	283,733	521,110	668,579	1,866,000	2,303,300
129 1/2 Cent Sales/Road Tax	2,279,751	1,730,460	2,122,116	1,152,831	2,628,800	6,955,300
132 Sewer Line Maint. Fund	939,349	1,142,016	1,428,329	1,224,963	1,336,900	1,847,200
133 Baseball Stadium Fund	420,638	422,152	455,983	365,905	286,400	357,600
134 Soccer Fields Fund	0	0	0	199,924	300,000	425,800
135 AB 2928 Traffic Congest.	0	5,420	1,386,142	647,252	182,400	180,800
209 Computer Bond Fund	0	0	0	0	0	125,000
241 Park Extension Fund	47,080	66,282	56,828	39,442	37,100	23,300
242 Street Construction Fd	559,452	350,462	651,068	3,079,299	2,745,600	4,744,400
243 Park Construction Fd	151,145	268,246	778,732	637,465	1,466,100	3,597,000
244 Cemetery Constr. Fd	1,010	1,745	357	0	5,000	15,000
245 Sewer Line Constr. Fd	222,760	18,008	220,625	269,901	1,480,000	6,769,400
246 Public Impr. Fund	0	0	1,936	4,627	1,622	627,000
248 Storm Drain Constr. Fd	209,876	1,650,820	340,560	153,909	1,539,100	1,994,500
250 Traffic Systems Constr Fd	477,406	110,436	261,568	389,545	428,000	2,407,400
251 Other Assessment Districts	5,260	33,900	16,475	162,507	34,562	35,000
254 Landscape Districts	433,625	437,265	457,955	326,573	481,363	485,000
305 AD 985 Industrial Pky	99,035	68,208	67,625	63,579	61,751	65,000
306 AD 987 Verdemon Area	64,025	60,130	59,668	56,688	54,426	55,000
308 AD 987 Verdemon Impr	0	326,586	66,919	115,544	244,454	245,000
333 AD 5861 Orangewood	5,180	19,082	26,716	0	0	0
356 AD 356 New Pine Ave.	57,395	52,148	42,376	41,268	39,024	40,000
527 Refuse Fund	14,086,033	14,616,353	15,808,800	15,548,088	17,200,000	19,402,700
621 Central Services Fund	246,159	263,882	321,032	306,421	300,000	254,800
629 Liability Insurance Fund	1,834,710	1,402,262	2,279,800	2,391,770	2,434,300	2,878,500
630 Telephone Support Fund	800,506	649,827	825,509	846,337	802,600	766,800
631 Utility Fund	3,631,729	4,843,642	4,441,138	4,576,581	3,890,300	4,090,700
635 Fleet Services Fund	5,149,628	5,446,501	6,535,300	5,599,022	6,083,000	5,768,200
678 Worker's Comp. Fd	2,790,123	3,879,877	3,402,800	3,588,891	3,925,500	4,130,600
679 Information Services Fund	2,953,054	3,051,599	3,366,200	4,206,249	5,062,100	3,773,600
GRAND TOTAL ALL FUNDS	121,662,874	127,983,097	146,446,868	153,035,608	166,686,902	198,285,500

*The General Fund estimated expenditure savings is not included on this report.

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2004-2005**

TRANSFERS - IN

TO GENERAL FUND:

*From Special Gas Tax For - Street Maintenance - \$2,320,000 Street Lighting - \$470,100	2,810,000
*From Traffic Safety For - Police Costs	585,000
*From 1/2 Cent Sales & Road Tax For - Administration	215,000
*From Cultural Development Fund For - Funding Fine Arts and Civic and Promotional Costs	304,000
*From Traffic Systems Constructions For - Administration	25,000
*From Storm Drain Construction For - Administration	100,000
*From Refuse Fund For - Administration - \$1,826,200 Street Repair - \$50,000 Lease City Yards - \$464,000 Lease City Hall - \$41,000	2,381,200
*From Sewer Line Construction For - Administration	200,000
*From Sewer Line Maint For - Administration	175,000
*From Telephone Fund For - Refund Reserve Excess	322,200
*From City Wide AD For - Light Costs	20,000
*From Computer Bond Fund For - Refund General Fund	125,000
*From Air Quality - AB 2766 Fund For - Crossing Guards 50% Funding 80,000 Traffic Engineering Costs 60,000 Maint. & Fuel for Alternate Fuel Vehicles 41,500	181,500

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2004-2005**

TRANSFERS - IN	
TOTAL GENERAL FUND	\$7,443,900
TO ANIMAL CONTROL FUND:	
*From General Fund For - Operating Costs	371,800
TO CATV FUND:	
*From General Fund For - Operating Costs	401,900
TO LIBRARY FUND:	
*From General Fund For - Operating Costs	2,314,300
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	191,800
TO WORKERS COMPENSATION FUND	
*From General Fund For - Operating Costs	0
TO CEMETERY FUND	
*From General Fund For - Operating Costs	0
TOTAL OTHER FUNDS	\$3,344,800
GRAND TOTAL TRANSFERS-IN	\$10,788,700

CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2004-2005

TRANSFERS - OUT

FROM GENERAL FUND:		
*To Animal Control Fund For - Operating Costs		\$371,800
*To CATV Fund For - Operating Costs		401,900
*To Library Fund For - Operating Costs		2,314,300
*To Baseball Stadium For - Operating Costs		191,800
*To Refuse Fund For - Street Sweeping		65,000
*To Workers Comp Fund For - Operating Costs		0
*To Cemetery Fund For - Operating Costs		0
*To Public Park Extension For - Park Facilities Improvements		0
TOTAL GENERAL FUND		\$3,344,800
FROM SPECIAL GAS TAX:		
*To General Fund For - Street Maintenance Costs - \$2,320,000 Street Lighting Costs - \$470,100		2,810,000
FROM TRAFFIC SAFETY:		
*To General Fund For - Police Costs		585,000
FROM 1/2 CENT SALES/ROAD TAX:		
*To General Fund For - Administration		215,000
FROM TELEPHONE FUND:		
*To General Fund For - Refund Reserve Excess		322,200
FROM LIABILITY FUND:		
*To General Fund For - Refund Reserve Excess		0

CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2004-2005

TRANSFERS - OUT

FROM CITY WIDE AD FUND:		
*To General Fund For - Lighting Costs		20,000
FROM CULTURAL DEVELOPMENT		
*To General Fund For - Fine Arts & Civic Promotional Costs		304,000
FROM TRAFFIC SYSTEM CONSTR		
*To General Fund For - Administration of Fund		25,000
FROM STORM DRAIN FUND		
*To General Fund For - Administration of Fund		100,000
FROM REFUSE FUND		
*To General Fund For - Administration - \$1,826,200 Street Repairs - \$50,000 Lease City Yards - \$464,000 Lease City Hall - \$41,000		2,381,200
FROM SEWER LINE CONSTR FD		
*To General Fund For - Administration		200,000
FROM SEWER LINE MAINT FUND		
*To General Fund For - Administration		175,000
FROM COMPUTER BOND FUND		
*To General Fund For - Refund		125,000
FROM AIR QUALITY-AB 2766 FUND		181,500
*To General Fund For - Crossing Guards 50% Funding Traffic Engineering Costs Maint & Fuel for Alternate Fuel Vehicles	 80,000 60,000 41,500	
TOTAL OTHER FUNDS		\$7,443,900
GRAND TOTAL TRANSFERS-OUT		\$10,788,700