

CITY OF SAN BERNARDINO – REQUEST FOR COUNCIL ACTION

From: Barbara Pachon
Director of Finance

Subject: Mid-Year Budget Review
Fiscal Year 2000-2001

ORIGINAL

Dept: Finance

Date: 2/26/01

Synopsis of Previous Council Action:

7/10/00 Resolution 2000-209 approving and adopting the Final Budget for FY 2000-2001

2/28/01 FY 2000-01 Mid-Year Budget Review referred to Council by Ways & Means Committee

Recommended motion(s):

1. That the FY 2000-01 Mid-Year Budget Report be received and filed.
2. That the Director of Finance be authorized to amend the FY 2000-2001 adopted Fleet Fund, Refuse Fund, and Utility Fund budgets as outlined in the staff report.


Signature

Contact person: Barbara Pachon, Director of Finance

Phone: 5242

Supporting data attached: staff report, Mid-Year budget reports

Ward: N/A

FUNDING REQUIREMENTS: **Amount:** N/A

Source: (Acct. No
(Acct. Description)

Finance: _____

Council Notes:

#13
3/5/01

STAFF REPORT

INTRODUCTION

Attached is the FY 2000-2001 *Mid-Year Budget Analysis*. This report is designed to keep the Mayor and Council informed of the current financial position of the City and to provide an early indication of next fiscal year's budget outlook.

Each year in January, the City Administrator's Office and the Finance Department, as well as the individual departments, review revenues and expenditures for the first half of the fiscal year to determine if actuals are on target with projections, or if there is a savings or shortfall from original projections. The attached report includes updated projections with a detailed analysis of the General Fund as well as a summary review of other operating funds. For easy reference, each page of the *Mid-Year Budget Review* has been color-coded.

The *Summary of Revenues, Expenditures, and Transfers* (blue report) provides a summary overview of all the major funds in the City. The first column of numbers provides the audited beginning budget fund balance for each fund. The last column of numbers on this report indicates the estimated balance for each fund at 6/30/01.

THE GENERAL FUND

Fund Balance – The FY 1999-2000 audit has been completed and the audited, total actual FY 2000-01 beginning General Fund Balance (reserved and unreserved combined) is \$10,947,200. Included in this amount are the FY 99-00 General Fund continuing appropriations, encumbrance, and revenue carryovers in the net amount of \$544,700. The revised estimate for the FY 2000-01 total ending fund balance (including both reserved and unreserved) is \$10,575,000. Of this amount, \$6,959,000 is designated as the budgeted reserve (in accordance with the direction of the Mayor and Council during the FY 00-01 budget adoption process).

At this time it appears that the remaining undesignated ending General Fund balance will be \$3,616,000. This is approximately \$1,989,600 higher than projected at the beginning of the fiscal year. This increase is due primarily to increased growth in several revenue sources. These revenues are discussed in greater detail in their respective section below.

General Fund Revenues – The *Estimated Revenues and Expenditures General Fund* report (pink report) provides a summary of the General Fund revenue estimates by category. The yellow report provides a detailed analysis of the projected General Fund Revenues. The estimated General Fund revenues are projected to be \$2,152,500 higher than originally budgeted.

Sales tax revenue continues its strong recovery. As reported to the Mayor and Council in the FY 1999-00 Final Report, the final sales tax payment to the City last fiscal year occurred after the budget adoption process and was significantly larger than expected. Sales tax receipts as of December 2000 indicate this trend will continue. An additional \$785,000 over originally budgeted amounts is now anticipated (3% increase over original projections) for a total of \$26,000,000 anticipated by June 30th, 2001.

Vehicle in Lieu Fees (VLF) revenue also experienced unexpected growth. An additional \$200,000 over originally budgeted projections is expected for a total of \$9,400,000. The State legislation established two years ago, which reduced vehicle registration fees, does not appear to have negatively affected this revenue.

Based on the past six months activity, the City Clerk's Office predicts *Transient Occupancy Tax (TOT)* will be approximately 7% higher (\$140,000) than originally budgeted, for a total of \$1,950,900 expected by the end of the fiscal year.

Utility User's Tax revenue is also projected to come in approximately 2.5% higher (\$349,200) than originally budgeted, for a total of \$14,500,000 expected by the end of the fiscal year.

Overall, the revenue category of *Charges for Services* is on target with a net increase of \$10,100 expected over the original budgeted amount. Within this revenue category most revenues are on target with original projections with the exception of building demolition revenue and EMS (Emergency Medical Services) revenue. Revenue expected to be recovered from building demolitions is \$100,000 less than originally budgeted. EMS user fee revenue is projected to be approximately \$90,000 higher than original estimates.

Overall, the revenue category of *Licenses and Permits* is expected to be 4.8% (\$256,500) greater than originally budgeted. The primary factor contributing to this increase is an increase in Development Services related permits. A projected 1.2% increase in Business Registration revenue (\$50,000) also contributed to the overall increase in the *Licenses and Permits* revenue category.

General Fund Expenditures – The *Estimated Revenues and Expenditures General Fund Report* (pink report) provides a list by department of the estimated General Fund expenditures. It is projected there will be an estimated expenditure savings in the General Fund of \$757,300. Savings from Animal Control, CATV and the Library (these funds are subsidized by the General Fund through transfers) total \$120,400. Combined, total expenditure savings are projected to be \$877,700. This is approximately \$322,300 less than the target expenditure savings goal of \$1,200,000.

Overall, expenditure savings estimates are conservative and may be higher depending upon the departments' ability to fill vacancies and complete projects. The majority of departmental expenditure savings are generated from savings from vacant positions. As departments fill their vacant positions, expenditure savings decrease. Additionally,

General Fund departmental expenditure savings from vacancies are expected to be offset by increased utility costs (estimated to be approximately \$339,900).

Included in the adopted General Government budget was \$2,500,000 for MOU increases, Charter 186 increases and implementation of the employee class and compensation study. Of this amount, \$1,585,900 (per prior Council action) has been transferred to the Police and Fire Departments for Charter 186 increases, leaving a balance of \$914,100. For this Mid-Year report, no savings from this account were estimated. However, depending on when and how the implementation of the class and compensation study is negotiated, additional savings to the General Fund may be realized. The City Administrator will keep the Mayor and Council updated on the progress of the study and negotiations.

The Police Department is projected to exceed its budget by approximately \$586,800. The primary reason for this is increased overtime expenditures. The Police Department attributes the increased overtime to a number of factors including unscheduled special events such as rave concerts, enhanced DUI check point enforcement programs, and increased homicide investigations. Additionally, the Police Department no longer has the number of vacant positions it used to have in the past to offset increased overtime expenditures. With the expiration of the COPS Universal Grant program, the officers who formally filled the grant positions were absorbed into vacant General Fund positions, thereby reducing the number of vacant positions in the General Fund.

OTHER FUNDS

The *Special Revenue Funds Revenue Report* (green report) provides a detailed analysis of all the other funds' projected revenues. Estimated expenditures for other funds can be found summarized on the *Summary of Revenues, Expenditures, and Transfers Report* (blue report). In general, the revenue and expenditure projections for the majority of the other funds are on target with the exception of the following:

Refuse Fund – The beginning fund balance deficit in the Refuse Fund increased by approximately \$671,706 from the projection given in the FY 1999-2000 Year-End Report that was received and filed by the Mayor and Council at the November 6th, 2000 Council meeting. After the Year-End report was completed, it was discovered that Public Services processed dumping fee invoices related to FY 1999-2000 in the new fiscal year (FY 2000-2001). The City's auditors determined that this expenditure, in accordance with GAAP, should be recorded in the year it occurred, FY 1999-2000. This adjustment was made after the FY 1999-00 Year-End report was completed and is the primary reason for the increase in last fiscal year's (FY 1999-00) expenditures by \$671,706. Increased expenditures in FY 1999-00 resulted in an increased ending fund balance deficit in a corresponding amount for FY 1999-00 (which became the beginning fund balance deficit for FY 2000-01).

Overall, Refuse expenditures are on target. Salary savings and savings in professional/contractual accounts are expected to offset increased vehicle maintenance and fuel costs of approximately \$181,200. Public Services estimates that revenues will be approximately \$325,500 higher than originally budgeted. The Refuse Fund balance deficit is projected to be reduced to \$313,400 by June 30th.

Fleet Services Fund Fleet is projecting a shortfall of approximately \$431,000 in maintenance operation costs (including increased fuel costs of approximately \$289,000, outside vehicle maintenance costs of \$30,900 and increased parts and supplies costs of \$111,100). Part of this increased cost will be offset by approximately \$64,800 in expected salary savings, leaving a shortfall of \$366,200. Because the Fleet Fund has accumulated an excess fund balance, \$185,000 in unappropriated Fleet fund balance will be used to offset the increased cost and lessen the impact on user departments. Because of the delay in receiving the new Refuse trucks, the Refuse vehicle maintenance budget is expected to be over expended by approximately \$181,200. The Refuse Division will utilize savings in professional/contractual accounts and salary savings to offset their increased vehicle maintenance costs. A budget amendment will be required to utilize Fleet salary savings, appropriate funds from the Fleet Fund's undesignated/unreserved fund balance and utilize Refuse Fund salary savings.

Utility Fund – Net increased expenditures of \$361,400 are projected for the Utility Fund after factoring in salary savings of approximately \$13,600. \$259,800 of the increased costs is due to the emergency-interim electric rate increase recently approved by the Public Utilities Commission (PUC). Gas rates also increased and it is estimated that gas costs will be approximately \$58,000 higher than originally budgeted. The remaining increase in utility costs (\$57,200) is attributed to increased water charges. In 1996, the Water Department established a baseline amount of water consumption that the City is not charged for. The City is required to pay for any usage above that established baseline. There is no index factored into the baseline for growth, so as the City's usage increases, the City's water expenditures will grow, unless a growth index is factored into the consumption baseline.

A budget amendment increasing appropriations for electric, water and gas charges in the Utility Fund will be required. Increased utility costs are passed on to the various user departments throughout the City, therefore the revenue budget for interdepartmental receipts into the Utility Fund will also have to be increased in a corresponding amount. Most departments have sufficient expenditure savings to offset their increased utility costs. Facilities Management will closely monitor utility expenditures and keep the Mayor and Council apprised of any changes from the Mid-Year estimates.

In addition to the funds discussed above, it is projected that the deficits in the Cemetery, Baseball Stadium, and Worker's Compensation funds will continue to increase. The deficits in these funds, in addition to the deficits of a few assessment district funds, will need to be addressed during the FY 2001-2002 budget preparation process.

On a more positive note, the deficits in both the EMS (Emergency Medical Services) fund and the Refuse fund (as discussed above), are projected to decrease by June 30th, 2001. The reported deficit in the Utility fund is due to a timing issue between revenues and expenditures that Finance will work to correct during the next budget cycle.

TRANSFERS

The final set of reports, *Transfers In and Transfers Out* (purple report) provides the revised estimates for each transfer. As indicated by the report, transfers are generally on target with a few exceptions. Transfers from the General Fund to the Animal Control Fund, the CATV Fund and the Library Fund were reduced by a combined total of \$120,400 due to a combination of increased revenues and expenditure savings in each of the funds. (The Library, Animal Control and CATV funds are subsidized by the General Fund, so savings in these funds is passed on to the General Fund in the form of a decreased transfer-in from the General Fund.)

Although Assessment District 994 expired in 1997, small payments on delinquent taxes have continued to trickle in as properties are sold and back taxes are paid. \$118,900 more in back payments were received than anticipated during the FY 2000-2001 budget process. This additional revenue will be transferred to the General Fund.

CONCLUSION

The FY 2000-2001 *Mid-Year Budget Analysis* is really the first step in beginning the FY 2001-2002 budget preparation process. The estimates developed during the FY 2000-2001 Mid-Year process provide the foundation for estimating the City's available beginning fund balances for FY 2001-2002. The Finance Department will keep the Mayor and Council updated on estimated balances as new information is available.

In order to maintain budgetary control, it is recommended that the Fleet, Refuse, and Utility Fund budgets be amended as discussed in their respective sections above (and outlined again below) to cover increased vehicle maintenance costs and utility costs.

1.	<u>To:</u> Fleet maintenance and operation accounts (635-341-51xx)	\$431,000
	<u>From:</u> Refuse professional/contractual (527-413-5502)	(146,400)
	Refuse personnel accounts (salary savings) (527-412-50xx)	(34,800)
	Fleet personnel accounts (salary savings) (635-341-50xx)	(64,800)
	Fleet unreserved/undesigned fund balance	<u>(185,000)</u>
	Total	\$431,000

2.	To:	Utility Fund-electric charges (631-331-5151)	259,800	
		Utility Fund-gas charges (631-331-5152)	58,000	
		Utility Fund-water charges (631-331-5154)	<u>57,200</u>	
		Total		\$375,000
	From:	Utility Fund personnel accounts (salary savings) (631-331-50xx)	\$ 13,600	
		Utility Fund interdepartmental receipts (631-000-4897)	<u>361,400</u>	
		Total		\$375,000

RECOMMENDATION

1. That the FY 2000-01 *Mid-Year Budget Report* be received and filed.
2. That the Director of Finance be authorized to amend the FY 2000-2001 adopted Fleet Fund, Refuse Fund, and Utility Fund budgets as outlined in the staff report.

**CITY OF SAN BERNARDINO
SUMMARY OF REVENUE EXPENDITURES, AND TRANSFERS
MIDYEAR FISCAL YEAR 2000-2001**

FUND / TITLE	FUND BALANCE		ADDITIONS		AVAILABLE FOR BUDGET		DEDUCTIONS		TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE 6-30-01
	7-1-00	10,947,200	REVENUES	TRANSFER IN	PURPOSES	EXPENDITURES	TRANSFER OUT			
001 GENERAL FUND			81,786,900	7,015,400	99,749,500	85,686,900	3,487,600	89,174,500	10,575,000	
SPECIAL REVENUE FUNDS:										
105 LIBRARY	49,900	383,000	2,407,700	2,840,600	2,830,400	2,830,400	0	2,830,400	10,200	
106 CEMETERY	(254,100)	159,000	0	(95,100)	214,800	214,800	0	214,800	(309,900)	
107 CABLE TELEVISION	0	155,000	218,800	373,800	373,800	373,800	0	373,800	0	
108 ASSET FORFEITURE	397,300	305,000	0	702,300	255,200	255,200	0	255,200	447,100	
109 PARKING & BUSINESS IMPROVMT	16,200	131,000	0	147,200	32,200	32,200	98,200	130,400	16,800	
110 PARKING DISTRICT	28,400	64,200	204,700	297,300	214,200	214,200	66,600	280,800	16,500	
111 TRANSPORTATION	199,600	211,000	0	410,600	67,000	67,000	161,500	228,500	182,100	
122 Article 8 - LTF	(1,400)	0	0	(1,400)	1,000	1,000	0	1,000	(2,400)	
124 ANIMAL CONTROL	0	969,300	258,900	1,228,200	1,228,200	1,228,200	0	1,228,200	0	
125 AB 2928 TRAFFIC CONGESTION	0	1,338,300	0	1,338,300	0	0	0	0	1,338,300	
126 SPECIAL GAS TAX	618,800	3,476,000	0	4,094,800	1,305,000	1,305,000	2,710,000	4,015,000	79,800	
128 TRAFFIC SAFETY	0	745,000	0	745,000	0	0	745,000	745,000	0	
129 1/2 CENT SALES & ROAD TAX	2,625,800	2,042,000	0	4,667,800	4,442,100	4,442,100	190,700	4,632,800	35,000	
131 SB 300	0	0	0	0	0	0	0	0	0	
132 SEWER LINE MAINT	2,576,600	1,425,000	0	4,001,600	1,199,000	1,199,000	100,000	1,299,000	2,702,600	
133 BASEBALL STADIUM	(690,500)	207,500	294,200	(188,800)	517,400	517,400	0	517,400	(706,200)	
501 EMS FUND	(393,000)	0	75,000	(318,000)	0	0	0	0	(318,000)	
527 REFUSE	(933,700)	16,818,000	75,000	15,959,300	14,441,500	14,441,500	1,831,200	16,272,700	(313,400)	
TOTAL SPECIAL REVENUE FUNDS	4,239,900	28,429,300	3,534,300	36,203,500	27,121,800	27,121,800	5,903,200	33,025,000	3,178,500	

CAPITAL PROJECT FUNDS:										
241 PUBLIC PARK EXTENSION	51,900	0	51,500	103,400	83,700	83,700	0	83,700	19,700	
242 STREET CONSTRUCTION	164,300	819,900	0	984,200	863,000	863,000	0	863,000	121,200	
243 PARK CONSTRUCTION	813,900	218,000	0	1,031,900	961,600	961,600	0	961,600	70,300	
244 CEMETERY CONSTRUCTION	17,100	4,000	0	21,100	3,000	3,000	0	3,000	18,100	
245 SEWER LINE CONSTRUCTION	4,099,100	365,600	0	4,464,700	270,700	270,700	100,000	370,700	4,094,000	
246 INDIAN BINGO SETTLEMENT	417,100	20,000	0	437,100	389,900	389,900	0	389,900	47,200	
247 CULTURAL DEVELOPMENT FEE	0	101,000	0	101,000	0	0	101,000	101,000	0	
248 STORM DRAIN CONSTRUCTION	2,730,500	575,000	0	3,305,500	2,998,100	2,998,100	100,000	3,098,100	207,400	
250 TRAFFIC SYSTEMS CONSTRUCTION	407,800	371,000	0	778,800	667,900	667,900	25,000	692,900	85,900	
257 STREET LIGHT/SWEEPING DISTRICT	168,900	50,000	0	218,900	0	0	218,900	218,900	0	
TOTAL CAPITAL PROJECT FUNDS	8,870,600	2,524,500	51,500	11,446,600	6,237,900	6,237,900	544,900	6,782,800	4,663,800	

CITY OF SAN BERNARDINO
 SUMMARY OF REVENUE EXPENDITURES, AND TRANSFERS
 MIDYEAR FISCAL YEAR 2000-2001

FUND / TITLE	FUND BALANCE		ADDITIONS		AVAILABLE		DEDUCTIONS		TOTAL		ESTIMATED FUND BALANCE 6-30-01
	7-1-00		REVENUES	TRANSFER IN	FOR BUDGET	PURPOSES	EXPENDITURES	TRANSFER OUT	DEDUCTIONS	DEDUCTIONS	
INTERNAL SERVICE FUNDS:											
621 CENTRAL SERVICES FUND	38,400		288,500	0	326,900		288,500	0	288,500		38,400
629 LIABILITY INSURANCE	1,815,200		1,869,500	0	3,684,700		1,747,900	500,000	2,247,900		1,436,800
630 TELEPHONE SUPPORT	(119,900)		864,900	0	745,000		703,800	0	703,800		41,200
631 UTILITY FUND	(254,800)		4,021,100	0	3,766,300		4,021,100	0	4,021,100		(254,800)
635 FLEET SERVICES	1,571,500		5,420,800	0	6,992,300		6,665,700	0	6,665,700		326,600
678 WORKER'S COMPENSATION	(8,496,400)		2,395,700	0	(6,100,700)		2,781,600	0	2,781,600		(8,882,300)
679 MANAGEMENT INFO SYSTEM	803,200		3,358,500	0	4,161,700		3,274,300	165,500	3,439,800		721,900
TOTAL INTERNAL SERVICE FUNDS	(4,642,800)		18,219,000	0	13,576,200		19,482,900	665,500	20,148,400		(6,572,200)
TOTAL ALL FUNDS	19,414,900		130,959,700	10,601,200	160,975,800		138,529,500	10,601,200	149,130,700		11,845,100

**CITY OF SAN BERNARDINO
ESTIMATED REVENUES AND EXPENDITURES
MIDYEAR FISCAL YEAR 2000-2001
GENERAL FUND**

	FY 2000-01 BUDGET	FY 2000-01 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
ESTIMATED REVENUE:			
Property Taxes	\$ 7,285,000	\$ 7,300,000	\$ 15,000
Other Taxes	44,533,900	45,870,800	1,336,900
Licenses & Permits	5,364,000	5,620,500	256,500
Fines and Penalties	665,500	725,300	59,800
Use of Money & Property	1,210,000	1,216,000	6,000
Intergovernmental	14,495,900	14,749,100	253,200
Charges for Services	3,020,300	3,030,400	10,100
Miscellaneous	3,059,800	3,274,800	215,000
Total Estimated Revenues	\$ 79,634,400	\$ 81,786,900	\$ 2,152,500
Total Transfers In:	\$ 6,856,000	\$ 7,015,400	\$ 159,400
TOTAL ESTIMATED FUNDS AVAILABLE:	\$ 86,490,400	\$ 88,802,300	\$ 2,311,900
ESTIMATED EXPENDITURES:			
Mayor	\$ 1,018,300	\$ 772,800	\$ 245,500
Common Council	427,200	352,200	75,000
City Clerk	1,006,300	956,200	50,100
City Treasurer	18,300	19,200	(900)
City Attorney	1,886,100	1,810,500	75,600
Code Compliance	3,239,000	3,130,900	108,100
General Government	2,044,100	2,012,100	32,000
City Administrator	518,300	501,800	16,500
Human Resources	394,400	385,600	8,800
Finance	1,196,800	1,165,100	31,700
Civil Service	279,900	257,900	22,000
Development Services	6,721,600	6,436,200	285,400
Fire	18,772,000	18,725,900	46,100
Police	37,250,100	37,836,900	(586,800)
Facilities Management	3,645,800	3,587,300	58,500
Parks, Recreation, & Comm Service	4,914,800	4,690,100	224,700
Public Services	3,111,200	3,046,200	65,000
Total Estimated Expenditures	\$ 86,444,200	\$ 85,686,900	\$ 757,300
Estimated Vacancy Factor Savings	\$ (1,200,000)	\$ -	\$ (1,200,000)
Total Transfers Out:	\$ 3,608,000	\$ 3,487,600	\$ 120,400
TOTAL ESTIMATED DEDUCTIONS:	\$ 88,852,200	\$ 89,174,500	\$ (322,300)
EXCESS / (DEFICIENCY) OF AVAILABLE OVER DEDUCTIONS			
	\$ (2,361,800)	\$ (372,200)	\$ 1,989,600
BEGINNING FUND BALANCE 7-1-00	\$ 10,947,200	\$ 10,947,200	\$ -
ESTIMATED ENDING BALANCE	\$ 8,585,400	\$ 10,575,000	\$ 1,989,600
BUDGETED RESERVE	\$ 6,959,000	\$ 6,959,000	\$ -
EST UNDESIGNATED BALANCE 6-30-01:	\$ 1,626,400	\$ 3,616,000	\$ 1,989,600

CITY OF SAN BERNARDINO
MIDYEAR GENERAL FUND REVENUE REPORT
FISCAL YEAR 2000-2001

DESCRIPTION	ACTUAL 1999-2000	DEC YTD FY00-01	BUDGET FY00-01	FY00 % COLL	REVISED FY 00-01	OVER/(UNDER) ORIG BUDGET
PROPERTY TAXES						
4001 Current Secured	6,189,823	2,122,689	6,300,000	34%	6,300,000	0
4002 Current Unsecured	416,816	361,873	390,000	93%	390,000	0
4003 Prior Taxes	397,955	185,104	420,000	44%	400,000	(20,000)
4006 Supplemental	107,374	49,898	75,000	67%	110,000	35,000
4005 Other	103,443	35,523	100,000	36%	100,000	0
Total Property Taxes	7,215,411	2,755,087	7,285,000	38%	7,300,000	15,000

OTHER TAXES						
4221 Sales Tax	24,750,545	11,284,217	25,215,000	45%	26,000,000	785,000
4224 Utility User's Tax	15,347,578	6,495,042	14,150,800	46%	14,500,000	349,200
4201/15 Franchise Tax	2,027,707	203,401	2,045,100	10%	2,067,800	22,700
4215 Tow Franchise	304,120	144,000	288,000	50%	288,000	0
4222 Transient Occupancy Tax	1,954,536	795,801	1,960,000	41%	2,100,000	140,000
4225 Sales Tax Safety	543,494	255,428	550,000	46%	600,000	50,000
4223 Real Prop. Transfer Tax	315,131	99,430	325,000	31%	315,000	(10,000)
Total Taxes	45,243,111	19,277,319	44,533,900	43%	45,870,800	1,336,900

LICENSES AND PERMITS						
4301 Business Registrations	4,160,764	1,480,224	4,150,000	36%	4,200,000	50,000
4330 Building Permits	381,436	217,663	400,000	54%	440,000	40,000
4331 Mechanical Permits	211,276	89,875	200,000	45%	200,000	0
4362 On Site Permits	143,672	137,319	130,000	106%	200,000	70,000
4363 On Site Plan Check	63,783	76,652	60,000	128%	110,000	50,000
4361 Construction Permits	37,571	62,306	70,000	89%	85,000	15,000
4342 EMS Membership	23,104	19,301	25,000	77%	25,000	0
4336 Fire Code Permits	164,757	74,206	175,000	42%	175,000	0
4337 Fire Plan Check	28,329	44,270	50,000	89%	85,000	35,000
4339 Misc Fire	0	0	0	0%	0	0
4351 Street Cut Permits	11,073	7,944	9,000	88%	10,500	1,500
4333 Mobile Home Park Permits	28,205	1,924	28,000	7%	28,000	0
4352 Misc Licenses & Permits	29,312	16,975	30,000	57%	25,000	(5,000)
4303 Misc City Clerk Permits	25,914	4,431	10,000	44%	10,000	0
4304 Misc Planning Lic/Permit	23,115	11,496	23,000	50%	23,000	0
4360 Grading Permits	2,710	2,142	4,000	54%	4,000	0
Total License & Permit	5,335,021	2,246,728	5,364,000	42%	5,620,500	256,500

FINES AND PENALTIES						
4420 Parking Citations	434,930	297,869	575,000	52%	585,000	10,000
4410 General Fines	132,343	36,108	86,000	42%	135,000	49,000
4450 Fire Citations	794	1,075	2,500	43%	2,500	0
4421 Vehicle Abatement	2,215	1,457	2,000	73%	2,800	800
Total Fines/Penalties	570,282	336,509	665,500	51%	725,300	59,800

CITY OF SAN BERNARDINO
MIDYEAR GENERAL FUND REVENUE REPORT
FISCAL YEAR 2000-2001

DESCRIPTION	ACTUAL 1999-2000	DEC YTD FY00-01	BUDGET FY00-01	FY00 % COLL	REVISED FY 00-01	OVER/(UNDER) ORIG BUDGET
-------------	---------------------	--------------------	-------------------	----------------	---------------------	-----------------------------

USE OF MONEY & PROPERTY						
4505 Interest Earnings	853,477	270,634	800,000	34%	800,000	0
4520 Land & Building Rental	300,545	277,389	290,000	96%	300,000	10,000
4530 Parking Rental Fee	56,625	12,544	70,000	18%	56,000	(14,000)
4922 Sale of Property	138,503	44,727	40,000	112%	50,000	10,000
4540 Vending Machine Commis	9,850	4,298	10,000	43%	10,000	0
Total Money & Property	1,359,000	609,592	1,210,000	50%	1,216,000	6,000

INTERGOVERNMENTAL						
4603 Motor Vehicle In Lieu	8,980,522	3,857,579	9,200,000	42%	9,400,000	200,000
4621 Booking Fee Subvention	689,066	689,066	690,000	100%	689,100	(900)
4622 ERAF Subvention	461,861	542,858	631,600	86%	608,600	(23,000)
4670 CDBG Reimb.	2,097,882	1,126,769	2,907,400	39%	2,871,900	(35,500)
4670 20% Reimb.	42,800	40,800	40,800	100%	71,800	31,000
4670 Tax Increment Reimb.	268,257	74,900	74,900	100%	74,900	0
4606 Homeowner's Exemption	159,565	22,909	165,000	14%	160,000	(5,000)
4616 POST	135,206	46,946	130,000	36%	130,000	0
4625 State-Mandated Costs	405,381	300,505	300,000	100%	350,000	50,000
4673 Water Reimbursement	196,145	184,864	223,200	83%	223,200	0
4671 SBIAA Reimbursement	106,064	43,077	89,000	48%	106,000	17,000
4615 Disaster Prep. Program	21,350	0	20,000	0%	20,000	0
4607 Off-Highway Vehicle Tax	3,634	0	4,000	0%	3,600	(400)
4619 Mutual Aid/Disaster Reimb	180,220	31,633	20,000	158%	40,000	20,000
Total Intergovernmental	13,747,953	6,961,906	14,495,900	48%	14,749,100	253,200

CHARGES FOR SERVICES						
4731 Plan Check Fee	206,231	74,280	175,000	42%	175,000	0
4880 EMS User Fee	627,649	311,715	550,000	57%	640,000	90,000
4798 Storm Drain Utility Fee	245,964	160,120	250,000	64%	300,000	50,000
4815 Weed Abatement	238,511	90,274	200,000	45%	240,000	40,000
4733 Building Demolition	577,621	111,722	400,000	28%	300,000	(100,000)
4714 Develp Project	93,330	47,936	110,000	44%	100,000	(10,000)
4305 Annual Alarm Permits	217,480	86,100	275,000	31%	275,000	0
4780 Misc Charges	16,596	11,649	18,000	65%	18,000	0
4766 Building Permit Review	1,826	1,312	3,000	44%	3,000	0
4865 Non-Resident Fees	3,343	2,010	3,000	67%	3,000	0
4720 Plan Review Fee	50,966	31,411	50,000	63%	60,000	10,000
4864 Swimming Pool Fee	57,326	45,377	61,300	74%	58,000	(3,300)
4719 HUD Building Inspection	24,737	10,631	30,000	35%	25,000	(5,000)
4718 Environmental	7,943	7,468	8,000	93%	10,000	2,000
4785 Non Subdivision Str Imp	9,309	4,003	0	0%	10,000	10,000
4863 Class Registration Fee	13,003	4,703	15,000	31%	13,000	(2,000)
4711 Subdivision	40,042	47,014	45,000	104%	35,000	(10,000)

CITY OF SAN BERNARDINO
MIDYEAR GENERAL FUND REVENUE REPORT
FISCAL YEAR 2000-2001

DESCRIPTION	ACTUAL 1999-2000	DEC YTD FY00-01	BUDGET FY00-01	FY00 % COLL	REVISED FY 00-01	OVER/(UNDER) ORIG BUDGET
4862 Park Energy Fee	14,158	5,670	15,000	38%	12,000	(3,000)
4707 Passport Fees	65,974	33,242	70,000	47%	70,000	0
4702 County Contract	250,000	125,216	250,000	50%	250,000	0
4861 Program/Facility Use Fee	22,592	8,416	23,000	37%	20,000	(3,000)
4710 Misc. Development Servs	38,556	14,479	30,000	48%	30,000	0
4743 Towing Release Fee	157,395	62,889	125,000	50%	125,000	0
4705 Utility Collection Fee	56,106	0	45,000	0%	30,000	(15,000)
4782 Public Wk Subdivision	36,189	4,144	30,000	14%	10,000	(20,000)
4790 Signal Maint/Energy Fee	18,777	10,575	30,000	35%	20,000	(10,000)
4802 Str Light Energy Fee	6,146	7,092	10,000	71%	10,000	0
4701 Election Filing/Copies	6,972	59	0	0%	100	100
4747 False Alarm Fee	86,040	42,936	80,000	54%	80,000	0
4735 Release Pendency Notice	24,536	10,142	20,000	51%	25,000	5,000
4881 Paramedic Reimb Contrac	35,354	16,250	99,000	16%	83,300	(15,700)
Total Charges	3,250,672	1,388,835	3,020,300	46%	3,030,400	10,100

MISCELLANEOUS						
4906 Water Fund Contr.	1,581,166	746,562	1,700,000	44%	1,700,000	0
10 Admin Service Charge	404,400	373,993	385,000	97%	374,000	(11,000)
4901 Misc. Other Revenue	418,775	19,957	100,000	20%	100,000	0
4912 Off Track Betting	157,493	80,263	170,000	47%	170,000	0
4741 Sale of Photos	90,580	46,711	85,000	55%	92,000	7,000
4740 Police Misc. Receipts	772,805	405,836	525,000	77%	700,000	175,000
4746 Property Auction	7,592	0	7,000	0%	3,000	(4,000)
4911 Restitutions	7,597	3,725	2,000	186%	5,000	3,000
4905 Litigation	49,286	41,791	25,000	167%	45,000	20,000
4904 Drunk Driver Reimburmt.	5,086	2,482	5,000	50%	5,000	0
4809/10 Misc Develop. Servs.	6,751	0	3,800	0%	3,800	0
4928 Booking Fee Reimb.	16,843	7,168	15,000	48%	15,000	0
4750 Investigation Fee	11,955	5,616	12,000	47%	12,000	0
4924 Damage Claim Recovery	73,606	33,478	25,000	134%	50,000	25,000
Total Miscellaneous	3,603,935	1,767,582	3,059,800	58%	3,274,800	215,000

TOTAL GENERAL FUND	80,325,385	35,343,558	79,634,400	44%	81,786,900	2,152,500
---------------------------	-------------------	-------------------	-------------------	------------	-------------------	------------------

**CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 2000 - 2001**

DESCRIPTION	ACTUAL 1997-98	ACTUAL 1998-99	ACTUAL 1999-00	BUDGET 2000-01	MID-YR EST 2000-01
105 LIBRARY FUND					
4618 State Aid-Libraries	187,701	214,651	311,681	311,700	309,000
4850 Miscellaneous Receipts	11,749	11,885	13,834	15,000	14,000
4851 Library Fines	58,173	55,476	60,186	61,000	60,000
Total Library Fund	257,623	282,012	385,701	387,700	383,000

106 CEMETERY FUND					
4505 Interest on Idle Cash	24,944	21,517	25,635	25,000	26,000
4775 Cemetery Burial Fee	72,278	64,171	64,917	62,000	59,000
4776 Sale of Vases	1,856	1,854	2,228	2,200	2,000
4777 Sale Concrete Boxes	33,363	27,953	28,907	28,000	25,000
4778 Sale Cemetery Plots	59,212	57,893	51,334	50,000	47,000
Total Cemetery Fund	191,653	173,388	173,021	167,200	159,000

107 CABLE TV FUND					
4505 Interest on Idle Cash	1,403	173	0	0	0
4670 Economic Development Reimb.	35,451	0	0	0	0
4922 Sale of Equipment	936	113,414	127,170	155,000	155,000
Total Cable TV Fund	37,790	113,587	127,170	155,000	155,000

108 ASSET FORFEITURE FUND					
4505 Interest on Idle Cash	9,019	8,472	11,704	1,000	10,000
4672 Asset Forfeiture Federal DOJ	17,997	131,058	10,741	0	10,000
4927 Asset Forfeiture	120,015	100,325	213,494	21,300	243,000
4929 Asset Forfeiture-Drug/Gang	20,060	16,797	35,089	4,000	42,000
Total Asset Forfeiture Fund	167,091	256,652	271,028	26,300	305,000

109 PARKING/BUSINESS IMPROVMT FD					
4302 Parking/Business Improvement	130,931	116,661	138,836	130,000	130,000
4505 Interest on Idle Cash	1,419	957	971	1,000	1,000
Total Parking/Business Fund	132,350	117,618	139,807	131,000	131,000

110 PARKING DISTRICT FUND					
4010 Special Assessment-Land	8,703	60,968	72,344	58,000	58,000
4011 Special Assessment-Phase II	1,767	3,766	3,598	3,800	3,800
4505 Interest on Idle Cash	3,224	929	448	1,000	400
4530 Rental Fee-Parking	3,607	1,588	2,407	3,000	2,000
4670 Economic Development Reimb.	143,312	148,706	145,094	3,000	0
Total Parking District Fund	160,613	215,957	223,891	68,800	64,200

111 TRANSPORTATION FUND					
4505 Interest on Idle Cash	13,509	5,119	7,524	5,000	8,000
4626 Rideshare Reimbursement	195,392	199,637	207,167	207,200	200,000
4670 Economic Development Agency	12,151	0	0	0	0
4916 Van Pool Contributions	3,000	0	0	0	0
4906 Water Department	995	3,000	7,606	3,000	3,000
Total Transportation Fund	225,047	207,756	222,297	215,200	211,000

122 ARTICLE 8 - LTF	87,432	0	0	0	0
----------------------------	---------------	----------	----------	----------	----------

124 ANIMAL CONTROL FUND					
4320 Animal License	153,282	132,553	194,601	212,000	212,000
4352 Misc. License & Permits	2,000	1,000	1,960	1,500	2,000

**CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 2000 - 2001**

DESCRIPTION	ACTUAL 1997-98	ACTUAL 1998-99	ACTUAL 1999-00	BUDGET 2000-01	MID-YR EST 2000-01
4410 General Fines	20,706	20,344	11,999	35,000	20,000
4430 Animal License Penalty	26,799	19,487	35,208	38,300	38,300
4756 Animal Adoption Fee	13,013	15,542	20,114	20,000	24,000
4757 Contractee Shelter Fee	445,302	413,222	482,891	415,000	500,000
4758 Livestock Fee	965	2,038	270	1,000	500
4759 Apprehension Fee	24,588	22,355	12,908	15,000	17,000
4760 Board Fee	21,352	22,328	8,698	10,000	14,000
4761 Field Service Fee	1,605	1,629	1,471	1,500	1,800
4763 Owner Release Fee	21,259	24,466	33,289	25,000	30,000
4764 Vaccination Fee	9,790	10,284	11,319	12,000	14,000
4901 Miscellaneous Receipts	18,013	17,350	16,063	95,700	95,700
Total Animal Control Fund	758,674	702,598	830,791	882,000	969,300

125 AB 2928 TRAFFIC CONGESTION					
4505 Interest on Idle Cash	0	0	0	0	10,000
4635 Traffic Congestion Relief	0	0	0	0	1,328,300
Total Sewer Line Constr. Fund	0	0	0	0	1,338,300

126 SPECIAL GAS TAX FUND					
4505 Interest on Idle Cash	73,346	12,137	20,899	25,000	25,000
4610 State Aid-2106	734,246	730,316	712,319	750,000	730,000
4611 State Aid-2107	1,503,320	1,481,603	1,508,824	1,550,000	1,510,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	1,109,801	1,143,737	1,133,323	1,150,000	1,150,000
4945 Reimbursement	251,808	0	1,735	102,000	51,000
Total Gas Tax Fund	3,682,521	3,377,793	3,387,100	3,587,000	3,476,000

527 REFUSE FUND					
4505 Interest on Idle Cash	9,035	1,064	0	0	0
4830 Commercial Rubbish	236,067	396,141	438,496	445,000	420,000
4831 Commercial Bin Rent	427,169	208,507	98,693	180,000	97,000
4832 Commercial Bin Service	4,928,314	6,128,380	6,567,453	6,555,000	6,675,000
4833 Commercial Special	603,120	600,462	539,118	502,000	513,500
4836 Commercial Bin Service-Malls	87,147	18,678	268	0	0
4837 Automated Commercial Rubbish	59,737	46,163	41,868	42,000	42,000
4840 Residential Water Billed	6,054,788	6,747,000	6,981,359	6,850,000	7,100,000
4841 Residential "B" Accounts	439,582	475,075	539,837	425,000	540,000
4842 Residential Specials	4,904	7,206	3,475	3,500	500
4843 Dino Bin Service	1,113,217	1,216,057	1,261,530	1,435,000	1,315,000
4901 Miscellaneous Other Revenue	49,462	62,098	115,821	55,000	115,000
4903 Refunds and Rebates	20,897	25	780	0	0
4923 Sale Salvage Mater	20,319	23,643	6,383	0	0
Total Refuse Fund	14,053,758	15,930,499	16,595,081	16,492,500	16,818,000

128 TRAFFIC SAFETY FUND					
4440 CVC Fine	217,981	743,639	813,217	745,000	745,000
Total Traffic Safety Fund	217,981	743,639	813,217	745,000	745,000

129 1/2 CENT SALES /ROAD TAX FUND					
4505 Interest on Idle Cash	153,135	88,858	134,682	75,000	100,000
4613 1/2 Cent Sales Tax	1,686,253	1,777,820	1,964,227	1,900,000	1,900,000
4945 Construction Reimbursement	0	0	6,291	84,000	42,000
Total 1/2 Cent Sales Tax	1,839,388	1,866,678	2,105,200	2,059,000	2,042,000

**CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 2000 - 2001**

DESCRIPTION	ACTUAL 1997-98	ACTUAL 1998-99	ACTUAL 1999-00	BUDGET 2000-01	MID-YR EST 2000-01
131 SB 300		46,994			
132 SEWER LINE MAINTENANCE					
4505 Interest on Idle Cash	93,053	69,940	118,654	80,000	125,000
4820 Sewer Line Maint	1,284,585	1,331,684	1,144,707	1,100,000	1,300,000
Total Sewer Line Maintenance	1,377,638	1,401,624	1,263,361	1,180,000	1,425,000
133 BASEBALL STADIUM					
4520 Land/Building Rental	10,750	21,425	88,805	119,000	107,500
4901 Baseball Team Lease Agreement	106,864	144,458	150,655	90,000	100,000
Total Baseball Stadium	117,614	165,883	239,460	209,000	207,500
242 STREET CONSTRUCTION FUND					
4630 State Aid-Street Constr.	6,804	0	6,857	2,180,500	256,800
4658 Federal Aid-FAU	6,050,710	3,193,835	258,481	10,000,500	483,400
4945 Construction Reimbursement	1,049,951	866,407	138,929	168,600	79,700
Total Street Constr. Fund	7,107,465	4,060,242	404,267	12,349,600	819,900
243 PARK CONSTRUCTION FUND					
4505 Interest on Idle Cash	29,751	19,011	38,653	24,000	38,000
4732 Park Development Fee	144,719	159,903	118,345	120,000	180,000
4945 Construction Project Reimb.	0	82,000	10,000	36,000	0
Total Park Construction Fund	174,470	260,914	166,998	180,000	218,000
244 CEMETERY CONSTRUCTION FUND					
4505 Interest on Idle Cash	782	388	731	500	500
4778 Sale Cemetery Plots	3,781	3,840	2,929	3,500	3,500
Total Cemetery Constr. Fund	4,563	4,228	3,660	4,000	4,000
245 SEWER LINE CONSTRUCTION FUND					
4505 Interest on Idle Cash	205,606	138,471	158,782	140,000	165,000
4821 Sewer Lateral Fee	1,619	13,292	799	2,000	600
4822 Sewer Connection Fee	168,677	179,252	130,728	150,000	200,000
Total Sewer Line Constr. Fund	375,902	331,015	290,309	292,000	365,600
246 INDIAN BINGO SETTLEMENT FUND					
4505 Interest on Idle Cash	17,654	10,308	18,820	12,000	20,000
4945 Reimburse Street Construction	0	0	0	0	0
Total Indian Bingo Fund	17,654	10,308	18,820	12,000	20,000
247 CULTURAL DEVELOP FUND					
4335 Cultural Devel. Constr. Fee	95,758	66,397	42,960	60,000	100,000
4505 Interest on Idle Cash	2,027	(429)	(208)	500	1,000
Total Cultural Devel Const Fund	97,785	65,968	42,752	60,500	101,000
248 STORM DRAIN CONSTR FUND					
4505 Interest on Idle Cash	112,423	54,960	112,797	50,000	75,000
4818 Storm Drain Fee	374,688	407,413	354,283	400,000	500,000
4945 Construction Reimbursement	45,600	0	9,965	0	0
Total Storm Drain Constr. Fund	532,711	462,373	477,045	450,000	575,000

**CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 2000 - 2001**

DESCRIPTION	ACTUAL 1997-98	ACTUAL 1998-99	ACTUAL 1999-00	BUDGET 2000-01	MID-YR EST 2000-01
250 TRAFFIC SYSTEMS CONSTR FUND					
4505 Interest on Idle Cash	731	4,630	6,925	3,000	6,000
4658 Fed/State Aid-Street Construction	96,849	0	0	80,000	80,000
4803 Traffic System Fees	331,056	265,785	143,319	150,000	250,000
4945 Reimburse St Constr	12,083	14,000	0	70,000	35,000
Total Traffic Systems Fund	440,719	284,415	150,244	303,000	371,000
257 CITY WIDE AD 994					
4057 AD 994	414,201	179,758	125,153	50,000	50,000
4910 Administrative Service Charges	0	0	0	0	0
Total City Wide AD 994	414,201	179,758	125,153	50,000	50,000
621 CENTRAL SERVICES FUND					
4897 Interdepartmental	252,559	237,729	247,626	303,500	288,500
Total Central Services Fund	252,559	237,729	247,626	303,500	288,500
629 LIABILITY INSURANCE FUND					
4505 Interest on Idle Cash	140,007	177,220	185,196	300,000	225,000
4670 Economic Development Agency	80,000	30,000	25,000	0	0
4897 Interdepartmental Receipts	1,950,566	1,871,200	1,822,700	1,644,500	1,644,500
4901 Misc. Receipts	36,376	0	0	0	0
4906 Water Department	0	0	0	0	0
4924 Damage Claim Recovery	1,987	0	0	0	0
Total Liability Insurance Fund	2,208,936	2,078,420	2,032,896	1,944,500	1,869,500
630 TELEPHONE SUPPORT FUND					
4541 Telephone Commission	14,414	12,692	31,887	15,000	15,000
4893 Water Dept. Receipts	87,247	99,085	145,063	131,900	131,900
4670 Economic Development Agency	87,516	50,138	15,813	3,000	3,000
4897 Interdepartmental Receipts	526,320	540,711	624,292	591,200	675,000
4903 Refunds and Rebates	29,825	14,452	20,707	13,000	40,000
Total Telephone Support Fund	745,322	717,078	837,762	754,100	864,900
631 UTILITY FD-INTERDEPT RECEIPTS	3,439,116	3,110,213	3,345,785	3,655,600	4,021,100
635 FLEET SERVICES FUND					
4670 EDA	6,936	9,380	4,333	0	1,000
4896 Replacement Contribution	531,300	539,900	484,400	513,500	538,500
4897 Interdepartmental Receipts	3,845,990	4,228,950	4,777,456	4,688,600	4,881,300
4901/22 Misc, Other Receipts	(141,595)	0	0	0	0
Total Motor Pool Fund	4,242,631	4,778,230	5,266,189	5,202,100	5,420,800
678 WORKERS' COMPENSATION FUND					
4505 Interest on Idle Cash	0	0	0	0	0
4897 Interdepartmental Receipts	2,066,777	2,034,086	2,075,020	2,085,700	2,085,700
4899 Premiums	4,471	0	0	0	0
4901 Misc Receipts	0	0	15,000	75,000	10,000
4906 Water Department	545,653	381,343	306,361	380,000	300,000
Total Workers' Compensation Fd	2,616,901	2,415,429	2,396,381	2,540,700	2,395,700

**CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 2000 - 2001**

DESCRIPTION	ACTUAL 1997-98	ACTUAL 1998-99	ACTUAL 1999-00	BUDGET 2000-01	MID-YR EST 2000-01
679 Management Information Services					
4505 Interest on Idle Cash	0	0	0	0	0
4670 EDA Reimbursement	1,206	645	25,248	0	2,000
4673 Water	0	385,000	423,826	447,300	447,300
4897 Interdepartmental Receipts	2,092,329	2,621,946	2,682,000	2,908,700	2,908,700
4901 Miscellaneous Receipts	616	343	425	500	500
4922 Sale of Equipment	0	450,000	0	0	0
Total MIS Fund	2,094,151	3,457,934	3,131,499	3,356,500	3,358,500
GRAND TOTAL	48,072,259	48,056,932	45,714,511	57,763,800	49,172,800

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2000-2001**

TRANSFERS - IN

	FY 2000-01 BUDGET	FY 2000-01 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
TO GENERAL FUND:			
*From Special Gas Tax For - Street Maintenance-\$2,335,000 Street Lighting - \$375,000	2,710,000	2,710,000	0
*From Traffic Safety For - Police Costs	745,000	745,000	0
*From 1/2 Cent Sales & Road Tax For - Administration	190,700	190,700	0
*From Cultural Development Fund For - Fine Arts/Civic & Promotional Costs	60,500	101,000	40,500
*From Traffic Systems Constructions For - Administration	25,000	25,000	0
*From Parking District For - Debt Service Payment	66,600	66,600	0
*From AD 994 Fund For - Street Lighting and Signals	100,000	218,900	118,900
*From Liability Fund For - Refund Reserve Excess	500,000	500,000	0
*From Storm Drain Construction For - Administration	100,000	100,000	0
*From Refuse Fund For - Administration \$1,326,200 Lease City Yards 464,000 Lease City Hall 41,000	1,831,200	1,831,200	0
*From Sewer Line Construction For - Administration	100,000	100,000	0
*From Sewer Line Maintenance Fund For - Administration	100,000	100,000	0
*From MIS Fund For - Refund Reserve Excess	165,500	165,500	0
*From Transportation Fund For - Traffic Engineering Costs \$50,000 Maint/Fuel for Alt. Fuel Veh \$31,500 Crossing Guards \$80,000	161,500	161,500	0
TOTAL GENERAL FUND	\$6,856,000	\$7,015,400	159,400

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2000-2001**

TRANSFERS - IN

	FY 2000-01 BUDGET	FY 2000-01 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
TO ANIMAL CONTROL FUND:			
*From General Fund For - Operating Costs	312,400	258,900	(53,500)
TO CATV FUND:			
*From General Fund For - Operating Costs	278,000	218,800	(59,200)
TO LIBRARY FUND:			
*From General Fund For - Operating Costs	2,415,400	2,407,700	(7,700)
TO PUBLIC PARK EXTENSION:			
*From General Fund For - Park Facilities Improvements	51,500	51,500	0
TO REFUSE:			
*From General Fund For - Street Sweeping	75,000	75,000	0
TO EMS FUND:			
*From General Fund For - Repay Operating Loan	75,000	75,000	0
TO BASEBALL STADIUM:			
*From General Fund For - Operating Costs	294,200	294,200	0
TO PARKING DISTRICT:			
*From Parking & Business Impr - \$98,200	204,700	204,700	0
*From General Fund - \$106,500			
TOTAL OTHER FUNDS	\$3,706,200	\$3,585,800	(120,400)
GRAND TOTAL TRANSFERS-IN	\$10,562,200	\$10,601,200	39,000

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2000-2001**

TRANSFERS - OUT

	FY 2000-01 BUDGET	FY 2000-01 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
FROM GENERAL FUND:			
*To Animal Control Fund For - Operating Costs	\$312,400	258,900	53,500
*To Library Fund For - Operating Costs	2,415,400	2,407,700	7,700
*To CATV For - Operating Costs	278,000	218,800	59,200
*To Baseball Fund For - Operating Costs	294,200	294,200	0
*To EMS Fund For - Operating Costs	75,000	75,000	0
*To Refuse Fund For - Street Sweeping	75,000	75,000	0
*To Parking District For - Operating Costs	106,500	106,500	0
*To Public Park Extension For - Park Facilities Improvements	51,500	51,500	0
TOTAL GENERAL FUND	\$3,608,000	\$3,487,600	120,400
FROM TRAFFIC SAFETY:			
*To General Fund For - Police Costs	745,000	745,000	0
FROM SPECIAL GAS TAX:			
*To General Fund For - Street Maint. Costs-\$2,335,000 Street Lighting Costs-\$375,000	2,710,000	2,710,000	0
FROM 1/2 CENT SALES/ROAD TAX:			
*To General Fund For - Administration of Fund \$164,000	190,700	190,700	0
FROM AD 994:			
*To General Fund For - Street Light and Signals	100,000	218,900	
FROM PARKING & BUSINESS IMPR			
*To Parking District For - Administration of District	98,200	98,200	0

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2000-2001**

TRANSFERS - OUT

	FY 2000-01 BUDGET	FY 2000-01 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
FROM PARKING DISTRICT FUND			
*To General Fund For - Debt Service Payment	66,600	66,600	0
FROM CULTURAL DEVELOPMENT			
*To General Fund For - Fine Arts & Civic Promotional Costs	60,500	101,000	(40,500)
FROM TRAFFIC SYSTEM CONSTR			
*To General Fund For - Administration of Fund	25,000	25,000	0
FROM STORM DRAIN FUND			
*To General Fund For - Administration of Fund	100,000	100,000	0
FROM REFUSE FUND			
*To General Fund For - Administration \$1,326,200 Lease City Yards \$464,000 Lease City Hall \$41,000	1,831,200	1,831,200	0
FROM SEWER LINE CONSTR FD			
*To General Fund For - Administration	100,000	100,000	0
FROM SEWER LINE MAINT FUND			
*To General Fund For - Administration	100,000	100,000	0
FROM LIABILITY FUND			
*To General Fund For - Refund Reserve Excess	500,000	500,000	0
FROM MIS FUND			
*To General Fund For - Refund Reserve Excess	165,500	165,500	0
FROM TRANSPORTATION FUND			
*To General Fund For - Traffic Engineering Costs \$50,000 Maint/Fuel for Alt. Fuel Veh \$31,500 Crossing Guards \$80,000	161,500	161,500	0
TOTAL OTHER FUNDS	\$6,954,200	\$7,113,600	(159,400)
GRAND TOTAL TRANSFERS-OUT	\$10,562,200	\$10,601,200	(39,000)