



**CITY OF SAN BERNARDINO – REQUEST FOR COUNCIL ACTION**

**From:** Barbara Pachon, Finance  
Director

**Subject:** Mid-Year Budget  
Review for Fiscal  
Year 2001-2002

**Dept:** Finance

*ORIGINAL*

**Date:** 3/5/02

**Synopsis of Previous Council Action:**

July 9<sup>th</sup>, 2001      Resolution 2001-228 approving and adopting the FY 2001-2002  
Budget.

**Recommended motion:**

That the FY 2001-2002 Mid-Year Budget Report be received and filed.

  
Signature

**Contact person:** Barbara Pachon, Director of Finance

**Phone:** 5242

**Supporting data attached:** staff report, Mid-Year Budget Report

**Ward:** \_\_\_\_\_

**FUNDING REQUIREMENTS:**    **Amount:** n/a

**Source:** (Acct. No.) \_\_\_\_\_  
(Acct. Description) \_\_\_\_\_

**Finance:** 

**Council Notes:**

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\_\_\_\_\_  
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*3/18/02*

**Agenda Item No.** 26

# STAFF REPORT

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## INTRODUCTION

Attached is the FY 2001-2002 *Mid-Year Budget Analysis* report. 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. This report is really the first step in the FY 2002-2003 budget preparation process as it provides information regarding fund balances available for next fiscal year. The only action associated with this report is to receive and file it.

Each year in January, 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 6/30/02.

## THE GENERAL FUND

**Fund Balance** – The FY 2000-2001 audit has been completed and the audited, total actual FY 2001-02 beginning General Fund Balance (reserved and unreserved combined) is \$19,414,800. Included in this amount are the FY 00-01 General Fund continuing appropriations and encumbrance carryovers in the amount of \$932,100. The revised estimate for the FY 2001-02 total ending fund balance (including both reserved and unreserved) is \$13,016,700. Of this amount, \$9,829,900 is designated as the budgeted reserve (in accordance with the direction of the Mayor and Council during the FY 01-02 budget adoption process).

At this time it appears that the remaining undesignated ending General Fund balance will be \$3,186,800. This is approximately \$3,184,000 higher than projected at the beginning of the fiscal year. This increase is due primarily to higher than anticipated expenditure savings and to increased growth in several revenue sources. Both expenditure savings and key 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. In total, estimated General Fund revenues are projected to be \$899,800 higher than originally budgeted.

*Sales tax revenue* for now is expected to be on target with the original projection of \$26,700,000. This is, however, a decrease of \$132,389 from the amount collected last fiscal year of \$26,832,389. Finance will continue to monitor sales tax and report back to the Mayor and Council any changes once we receive our third quarter reconciliation payment. This payment will be critical because it includes both our third quarter payment and our reconciliation payment of the 2<sup>nd</sup> quarter which included sales tax collected throughout the holiday season.

*Vehicle in Lieu Fees (VLF)* revenue also experienced continued growth. An additional \$550,000 over originally budgeted projections is expected for a total of \$10,300,000. However, as the Mayor and Council are aware, the State's current budget crisis could negatively impact this revenue later in the year, depending upon the actions of the Governor and State Legislature. Finance will continue to monitor this revenue and keep the Mayor and Council apprised of any changes in projections.

*Utility User's Tax revenue* is also projected to be on target with the original budgeted amount of \$21,686,300. A decrease in revenue for the Enron situation was factored into projections, but this reduction was offset by increases in revenue from other utility service providers.

Based on the past six months activity, the City Clerk's Office predicts *Transient Occupancy Tax (TOT)* will be approximately 11.1% higher (\$250,000 more) than originally budgeted, for a total of \$2,500,000 expected by the end of the fiscal year.

*Parking Citation Revenue* is expected to be \$180,000 more than originally budgeted. Last fiscal year was the first full year that the City utilized the City of Ingelwood's collection services and during that year a large backlog of citation revenue was collected. It was anticipated that parking citation revenue would level off this fiscal year as the backlog of citations was collected; however collection levels have remained consistent.

Overall, the revenue category of *Charges for Services* is expected to be 2% less (\$62,300 less) than budgeted amounts. Although a number of Development Services' fee revenues are down (primarily HUD inspection revenue, storm drain utility fees, plan review fees, and subdivision fees) most of this decrease is offset by an increase in plan check fee revenue and public works subdivision fees.

The Police Department's *Annual Alarm Permit Revenue* also in the revenue category of *Charges for Services*, is expected to be approximately 22% less (\$60,000 less) than budgeted, for a revised projection of \$215,000. Passport revenue is expected to be approximately 35% less (\$25,000 less) than budgeted for a revised estimate of \$45,000. The occurrence of surrounding cities starting their own passport programs coupled with the events of September 11<sup>th</sup> appear to have impacted this revenue source.

The revenue category of *Miscellaneous Revenues* is projected to be approximately 4% less than budgeted due primarily to a decrease in revenues generated from *Off Track Betting* and revenues categorized as *Miscellaneous Other*. *Off Track Betting* is expected to be \$45,000 less than anticipated.

Overall, the revenue category of *Licenses and Permits* is expected to be 1.5% greater (\$88,500 more) than originally budgeted. The primary factor contributing to this increase is an increase in Development Services related permits. A projected 53% increase (\$40,000 more) in Fire Plan Check revenue 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 \$2,986,700. Additionally, because the Animal Control fund is estimated to realize savings through a combination of increased revenues and expenditure savings, the transfer from the General Fund to the Animal Control fund has been reduced by \$54,400. Anticipated transfers-in to the Cemetery and Stadium Fund for the purpose of eliminating their deficits were also less than anticipated, resulting in savings of \$287,500.

Combined, these savings are projected to be \$3,328,600. This is approximately \$2,128,600 more than the target expenditure savings goal of \$1,200,000 that was factored in to the adopted budget. Factors contributing to this increase in expenditure savings are discussed in the departmental sections below. The majority of departmental savings are due to either savings in electric or savings resulting from vacant positions.

**General Government** - Included in the adopted General Government budget was \$3,900,000 for MOU increases, Charter 186 increases and implementation of the employee class and compensation study. \$2,963,800 in costs were incurred, leaving a balance of \$936,200. Of the \$2,963,800 of costs incurred, \$1,635,800 (per prior Council action) was transferred to the Police and Fire Departments for Charter 186 increases. Also in accordance with prior Council action, \$854,900 for General Unit increases, \$110,100 for Mid-Management increases, and \$363,000 for Management/Confidential increases was allocated to General Fund and General Fund supported departments. Savings here may decrease if any further negotiations are settled that involve additional benefits and compensation to employees.

During the FY 2001-2002 budget process, the Mayor and Council approved \$1,500,000 for the *Summer Utility Rebate Program*. It is estimated that there will be approximately \$279,000 in savings from the originally budgeted amount.

**Police Department** - Although overtime is anticipated to be approximately \$140,000 higher than the amount expended last fiscal year, (and \$691,000 over this year's

budgeted amount) savings from vacant full-time positions will offset this increase. (Overtime is expected to be higher than amounts expended last fiscal year due in part to the events related to the September 11<sup>th</sup> incident.) Full-time savings were reduced by retirement payoffs totaling approximately \$461,000.

Garage charges for the Police Department are projected to exceed budgeted amounts by approximately \$84,000. According to the Fleet Services Division of the Public Services Department, this is due to an increasing number of former patrol vehicles being "rolled down" for use by administrative and other non-sworn positions in the department. According to Fleet, this ultimately results in savings to the City because it is more cost effective to convert patrol vehicles than it is to buy new vehicles for administrative personnel.

The Police Department is also one of the few City departments that did not benefit from the overall savings in electric. According to the Facilities Management Department, the Central Police Station is classified in such a way that it was subjected to increased rates. The Facilities Management Department will continue to explore ways to reduce electric costs at Police facilities. Overall, the Police Department is projected to have savings of \$124,100.

**Development Services** - Electric costs for street lighting and traffic signals are budgeted in the Development Services Department budget. Because of rate structure changes made by Edison, coupled with energy saving enhancements (L.E.D. project) made to some of the City's traffic lights, there is an anticipated savings in electric charges of approximately \$632,300.

Development Services is also anticipated to have approximately \$229,800 in savings from vacant positions. This amount could decrease if the department is able to fill their vacant positions sooner than estimated. The remainder of savings is various maintenance and operations and contractual accounts throughout the department's twelve (12) divisions.

**Facilities Management** - Electric Charges for City Hall and for the Carousel Mall are budgeted in the Facilities Management budget. Electric charges for City Hall are expected to be approximately \$250,000 less than budgeted. However, electric charges for the Carousel Mall are expected to be \$113,400 more than budgeted. Savings could change depending on the weather and usage by the various departments in City Hall. Facilities Management will continue to monitor electric expenditures closely and will notify the City Administrator if projections change significantly.

Facilities Management is also expected to realize savings from reduced gas and water charges for City Hall, and from savings from unfilled positions. Because Facilities Management's budget was increased for a number of projects this fiscal year that have not been started due to staffing shortages, it has been assumed that these funds will be carried over and eventually spent next fiscal year.

**Fire Department** - The Fire Department is expected to be over budget by approximately \$257,700. This is due primarily to increased overtime expenditures related to constant staffing mandates, the events of September 11<sup>th</sup> and increased dispatch overtime expenditures. Additionally, the Fire Department had a number of retirements that resulted in payoffs totaling approximately \$187,000.

The **City Treasurer's Office, Human Resources Department and City Attorney's Office** are all expected to be on target with their respective budgets. The City Attorney's Office does have approximately \$64,900 in salary savings that most likely will be used in part to offset increased costs in other areas of their budget, but may still have savings remaining.

The **Council Office** (\$80,500), **Civil Service** (\$61,600), **Code Compliance** (\$73,200) and the **Finance Department** (\$82,500) have savings derived primarily from unfilled positions.

**City Clerk** - savings of \$91,100 has been estimated for the City Clerk's Office. This savings is due primarily to savings in election costs and salary savings. The City is still waiting for invoices to be finalized from the County for past elections. Depending upon the amounts of these final invoices, savings may be less than estimated here.

**Public Services** - The primary reason for the overage in the Public Services Department is due to increased overtime expenditures and increased garage charges. The Public Services Department budget was increased for materials for a number of projects. In an effort to complete as many of the projects as possible, Public Service has utilized overtime to expedite projects and to compensate for vacant positions.

Public Services will reduce reliance on overtime in the second half of the fiscal year and is working with the Fleet Division to determine which vehicles need to be replaced.

**Parks and Recreation** - The Parks and Recreation Department, like the Police Department, is one of the few City departments that had an increase, not a decrease in electric rates. Electric costs are now estimated to be approximately \$200,000 higher than budgeted. Facilities Management will explore options for reducing electric costs for this department in the future.

The Parks Department also had a number of retirements that resulted in payoffs of approximately \$100,000. Savings in full-time salaries and contractual landscape costs are expected to offset some of the department's overages, but the department's is still expected to be overbudget by approximately \$44,800.

The **City Administrator's Office** anticipates savings in part-time salaries of approximately \$6,000 and in various maintenance and operations accounts of approximately \$11,400. The **Mayor's Office** realized savings in hiring the Project Manager position for an amount less than originally budgeted. (When the position was originally conceived during the budget process, a salary range and job description had

not yet been developed.) Additionally, project contingency funds of approximately \$95,100 are not expected to be expended.

## **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** – Revenues are estimated to be approximately \$276,800 higher than budgeted, but expenses are also anticipated to be approximately \$286,900 than budgeted, so there is only a minor net impact on the Refuse Fund. Increased expenditures are due primarily to increased overtime expenditures (approximately \$212,000 more than budgeted), increased garage charges, and increased dump fees costs. These increased costs have been offset in part by full-time salary savings. The Refuse Division estimates that overtime usage will decrease by 15% in the second half of this fiscal year. And, as more new trucks are put into service, garage charges will decrease. The Refuse Fund is estimated to have an ending fund balance of \$455,600 at 6/30/02.

**Fleet Services Fund** Fleet is expecting savings of approximately \$215,000 in fuel costs this fiscal year. Overages in overtime are offset by full-time and part-time salary savings. All other expenditure categories are on target.

**Utility Fund** – As mentioned earlier in the report, electric costs overall are less than originally anticipated due to conservation measures and final rate structure changes, resulting in an estimated budget savings of approximately \$566,600 to the Utility Fund. Gas charges too are expected to be approximately \$113,600 less than budgeted due to lower rates and warmer weather. The savings from gas and electric charges are reduced by expected overages in water charges of approximately \$92,400. Increased water charges are primarily due to the Water Department's new billing system, which has resulted in the Water Department, discovering a number of meters they were not previously charging the City for.

The fund balance deficit projected at 6/30/02 in the Utility Fund is due primarily to costs associated with the recently completed L.E.D. upgrade to a number of the City's traffic signals. The energy savings realized from this project will be used to pay back the Utility Fund for the project costs, ultimately eliminating the deficit in the Utility Fund and generating savings for the General Fund.

**Baseball Stadium** – Revenues are projected to be slightly less than anticipated this fiscal year. It is also anticipated that expenditures will also be less than anticipated. With the implementation of the name sharing agreement with the San Bernardino

Arrowhead Credit Union, this fund's revenue and expenditure budgets next fiscal year will be significantly different. The Parks and Recreation Department will keep the Mayor and Council updated on this issue. Because the Mayor and Council approved an increased transfer-in to the Stadium Fund from the General Fund at the 11/5/01 Council meeting, the deficit in the Stadium Fund is expected to be eliminated.

The Cemetery Fund overall is on target with original projections. Because an increased transfer-in to the Cemetery Fund from the General Fund was approved by the Mayor and Council at the 11/5/01 Council meeting, the deficit in the Cemetery Fund is expected to be eliminated. The Cemetery Fund is expected to exceed maintenance and operations costs by approximately \$4,000, but increased revenues will offset this overage.

CATV is expecting a fund deficit of approximately \$23,400, primarily due to a shortfall in revenues. Although the CATV Fund has approximately \$28,600 in full-time salary savings, these savings will be used to offset corresponding overages in part-time and contractual employees.

Worker's Compensation – A deficit of approximately \$7,955,000 is expected at 6/30/02. The beginning deficit of \$9,877,300 at 7/1/01 has been reduced due to increased budgeted transfers into the fund from the General Fund as approved by the Mayor and Council during the FY 2001-2002 budget process and at the 11/5/01 Council Meeting. The deficit in this fund, in addition to the deficits of a few assessment district funds, will continue to be addressed during the FY 2002-2003 budget preparation process.

The EMS (Emergency Medical Services) Fund's deficit has been reduced to \$168,000 and will be eliminated during the FY 2002-2003 budget process.

### **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. The transfer from the General Fund to the Animal Control Fund, as mentioned earlier was reduced by \$54,400 due to a combination of increased revenues and expenditure savings. (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.)

Because FY 2000-2001 ended with approximately \$2,195,900 more in the General Fund balance than anticipated, the Mayor and Council at the 11/5/01 Council approved increased transfers from the General Fund to the Worker's Compensation Fund, the Stadium Fund and the Cemetery Fund. \$785,400 more was approved as a transfer-into the Worker's Compensation Fund. \$306,000 was approved for the Cemetery Fund, but only \$120,900 was required to eliminate the Cemetery's deficit. Similarly, \$436,000 was approved to be transferred-in to the Baseball Stadium Fund, but only \$333,600 was required to eliminate the Stadium Fund's deficit.

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. \$155,100 more in back payments were received than anticipated during the FY 2001-2002 budget process. This additional revenue will be transferred to the General Fund.

### **CONCLUSION**

The FY 2001-2002 *Mid-Year Budget Analysis* is really the first step in beginning the FY 2002-2003 budget preparation process. The estimates developed during the FY 2001-2002 Mid-Year process provide the foundation for estimating the City's available beginning fund balances for FY 2002-2003. The Finance Department will keep the Mayor and Council updated on estimated balances as new information is available. Departments that are projecting deficits in areas of their budgets will return to Council for budget amendment requests as necessary.

### **RECOMMENDATION**

That the FY 2001-02 *Mid-Year Budget Report* be received and filed.

**CITY OF SAN BERNARDINO**  
**SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS**  
**MIDYEAR FISCAL YEAR 2001-2002**

	FUND BALANCE	ADDITIONS	AVAILABLE	DEDUCTIONS	ESTIMATED
FUND / TITLE	7-1-01	REVENUES	TRANSFER IN	PURPOSES	FOR BUDGET
001 GENERAL FUND	19,414,800	92,506,500	6,417,100	118,338,400	6-30-02

	FUND BALANCE	ADDITIONS	AVAILABLE	DEDUCTIONS	ESTIMATED
FUND / TITLE	7-1-01	REVENUES	TRANSFER IN	PURPOSES	FOR BUDGET
001 GENERAL FUND	19,414,800	92,506,500	6,417,100	118,338,400	6-30-02
<b>SPECIAL REVENUE FUNDS:</b>					
105 LIBRARY	0	377,500	2,652,600	3,030,100	3,029,300
106 CEMETERY	(306,000)	186,400	352,700	233,100	233,100
107 CABLE TELEVISION	0	120,000	265,100	385,100	408,500
108 ASSET FORFEITURE	575,500	287,200	0	862,700	375,000
109 PARKING & BUSINESS IMPROVMT	19,700	65,500	0	85,200	53,700
110 PARKING DISTRICT	22,400	72,400	148,300	243,100	242,100
111 TRANSPORTATION	190,700	222,000	0	412,700	161,500
124 ANIMAL CONTROL	0	1,158,900	436,100	1,595,000	1,595,000
122 Article 8 - LTF	0	65,000	0	65,000	65,000
126 SPECIAL GAS TAX	1,078,400	3,375,000	0	4,453,400	1,469,500
128 TRAFFIC SAFETY	0	730,000	0	730,000	730,000
129 1/2 CENT SALES & ROAD TAX	3,005,200	2,351,000	0	5,356,200	204,500
131 SB 300	(7,000)	0	0	(7,000)	0
132 SEWER LINE MAINT	2,844,400	1,335,000	0	4,179,400	106,000
133 BASEBALL STADIUM	(641,500)	185,000	933,600	477,100	477,100
135 AB 2928 TRAFFIC CONGESTION	1,379,500	605,000	0	1,984,500	1,900,000
501 EMS FUND	(318,000)	0	150,000	(168,000)	0
527 REFUSE	(147,500)	17,613,000	65,000	17,530,500	15,243,700
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>7,695,800</b>	<b>28,748,900</b>	<b>5,003,400</b>	<b>41,448,100</b>	<b>30,419,900</b>

	FUND BALANCE	ADDITIONS	AVAILABLE	DEDUCTIONS	ESTIMATED
FUND / TITLE	7-1-01	REVENUES	TRANSFER IN	PURPOSES	FOR BUDGET
001 GENERAL FUND	19,414,800	92,506,500	6,417,100	118,338,400	6-30-02
<b>CAPITAL PROJECT FUNDS:</b>					
241 PUBLIC PARK EXTENSION	38,300	0	51,500	89,800	70,000
242 STREET CONSTRUCTION	(10,100)	2,004,600	2,000,000	3,994,500	3,847,900
243 PARK CONSTRUCTION	765,000	2,867,700	0	3,632,700	1,464,700
244 CEMETERY CONSTRUCTION	19,200	4,000	0	23,200	5,000
245 SEWER LINE CONSTRUCTION	4,920,600	630,500	0	5,451,100	350,100
246 INDIAN BINGO SETTLEMENT	436,700	120,000	0	556,700	50,000
247 CULTURAL DEVELOPMENT FEE	0	80,500	0	80,500	80,500
248 STORM DRAIN CONSTRUCTION	1,464,400	250,000	0	1,714,400	1,583,100
250 TRAFFIC SYSTEMS CONSTRUCTION	607,700	310,000	13,800	931,500	555,400
257 STREET LIGHTSWEEPING DISTRICT	172,200	10,000	0	182,200	182,200
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>8,414,000</b>	<b>6,177,300</b>	<b>2,065,300</b>	<b>16,656,600</b>	<b>7,926,200</b>

**CITY OF SAN BERNARDINO**  
**SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS**  
**MIDYEAR FISCAL YEAR 2001-2002**

FUND / TITLE	FUND BALANCE		ADDITIONS		AVAILABLE		DEDUCTIONS		ESTIMATED	
	7-1-01	7-1-01	REVENUES	TRANSFER IN	FOR BUDGET	PURPOSES	EXPENDITURES	TRANSFER OUT	TOTAL	FUND BALANCE
									DEDUCTIONS	6-30-02
<b>INTERNAL SERVICE FUNDS:</b>										
621	CENTRAL SERVICES FUND	16,200	300,000	3,200	319,400	305,100	0	305,100	14,300	
629	LIABILITY INSURANCE	1,996,600	1,938,500	4,900	3,940,000	1,854,300	200,000	2,054,300	1,885,700	
630	TELEPHONE SUPPORT	158,000	916,000	11,800	1,085,800	731,400	0	731,400	354,400	
631	UTILITY FUND	(1,512,300)	6,055,200	2,800	4,545,700	4,709,700	0	4,709,700	(164,000)	
635	FLEET SERVICES	1,976,100	6,130,300	61,200	8,167,600	7,087,900	0	7,087,900	1,079,700	
678	WORKER'S COMPENSATION	(9,877,300)	2,987,400	1,694,800	(5,195,100)	2,759,900	0	2,759,900	(7,955,000)	
679	MANAGEMENT INFO SYSTEM	866,100	3,597,400	96,100	4,559,600	4,176,900	0	4,176,900	382,700	
	<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>(6,376,600)</b>	<b>21,924,800</b>	<b>1,874,800</b>	<b>17,423,000</b>	<b>21,625,200</b>	<b>200,000</b>	<b>21,825,200</b>	<b>(4,402,200)</b>	
<b>TOTAL ALL FUNDS</b>		<b>29,148,000</b>	<b>149,357,500</b>	<b>15,360,600</b>	<b>193,866,100</b>	<b>156,417,000</b>	<b>15,360,600</b>	<b>171,777,600</b>	<b>22,088,500</b>	

CITY OF SAN BERNARDINO  
ESTIMATED REVENUES AND EXPENDITURES  
MIDYEAR FISCAL YEAR 2001-2002  
GENERAL FUND

	FY 2001-02 BUDGET	FY 2001-02 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
<b>ESTIMATED REVENUE:</b>			
Property Taxes	\$ 7,310,000	\$ 7,365,600	\$ 55,600
Other Taxes	54,164,300	54,415,300	251,000
Licenses & Permits	5,659,800	5,748,300	88,500
Fines and Penalties	684,500	834,500	150,000
Use of Money & Property	1,465,000	1,545,000	80,000
Intergovernmental	13,677,900	14,159,300	481,400
Charges for Services	3,109,800	3,047,500	(62,300)
Miscellaneous	3,535,400	3,391,000	(144,400)
<b>Total Estimated Revenues</b>	<b>\$ 89,606,700</b>	<b>\$ 90,506,500</b>	<b>\$ 899,800</b>
Other Finance Sources-Bond Proceeds	\$ 2,000,000	\$ 2,000,000	\$ -
Total Transfers In:	\$ 6,261,500	\$ 6,417,100	\$ 155,600
<b>TOTAL ESTIMATED FUNDS AVAILABLE:</b>	<b>\$ 97,868,200</b>	<b>\$ 98,923,600</b>	<b>\$ 1,055,400</b>
<b>ESTIMATED EXPENDITURES:</b>			
Mayor	\$ 1,144,600	\$ 892,600	\$ 252,000
Common Council	455,200	374,700	80,500
City Clerk	1,078,000	986,900	91,100
City Treasurer	23,900	23,900	-
City Attorney	1,935,000	1,935,000	-
Code Compliance	3,300,200	3,227,000	73,200
General Government	4,229,300	3,006,400	1,222,900
City Administrator	536,600	519,200	17,400
Human Resources	414,900	414,900	-
Finance	1,233,600	1,151,100	82,500
Civil Service	300,600	239,000	61,600
Development Services	8,967,800	7,932,700	1,035,100
Fire	20,456,600	20,714,300	(257,700)
Police	42,338,900	42,214,800	124,100
Facilities Management	4,372,400	4,043,200	329,200
Parks, Recreation, & Comm Service	5,216,500	5,264,300	(47,800)
Public Services	3,428,300	3,505,700	(77,400)
<b>Total Estimated Expenditures</b>	<b>\$ 99,432,400</b>	<b>\$ 96,445,700</b>	<b>\$ 2,986,700</b>
Estimated Expenditure Savings	\$ (1,200,000)	\$ -	\$ (1,200,000)
Total Transfers Out:	\$ 9,217,900	\$ 8,876,000	\$ 341,900
<b>TOTAL ESTIMATED DEDUCTIONS:</b>	<b>\$ 107,450,300</b>	<b>\$ 105,321,700</b>	<b>\$ 2,128,600</b>
<b>EXCESS / (DEFICIENCY) OF AVAILABLE OVER DEDUCTIONS</b>	<b>\$ (9,582,100)</b>	<b>\$ (6,398,100)</b>	<b>\$ 3,184,000</b>
<b>BEGINNING FUND BALANCE 7-1-01</b>	<b>\$ 19,414,800</b>	<b>\$ 19,414,800</b>	<b>\$ -</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>\$ 9,832,700</b>	<b>\$ 13,016,700</b>	<b>\$ 3,184,000</b>
<b>BUDGETED RESERVE</b>	<b>\$ 9,829,900</b>	<b>\$ 9,829,900</b>	<b>\$ -</b>
<b>EST UNDESIGNATED BALANCE 6-30-02:</b>	<b>\$ 2,800</b>	<b>\$ 3,186,800</b>	<b>\$ 3,184,000</b>

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2001-2002

DESCRIPTION	ACTUAL 2000-2001	DEC YTD FY01-02	BUDGET FY01-02	FY00 % COLL	REVISED FY 01-02	OVER/(UNDER) ORIG BUDGET
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PROPERTY TAXES						
4001 Current Secured	6,334,722	3,106,283	6,350,000	49%	6,350,000	0
4002 Current Unsecured	372,253	373,341	380,000	98%	380,000	0
4003 Prior Taxes	358,346	163,036	350,000	47%	350,000	0
4006 Supplemental	166,892	83,797	125,000	67%	175,000	50,000
4005 Other	110,638	52,824	105,000	50%	110,600	5,600
<b>Total Property Taxes</b>	<b>7,342,851</b>	<b>3,779,281</b>	<b>7,310,000</b>	<b>52%</b>	<b>7,365,600</b>	<b>55,600</b>

OTHER TAXES						
4221 Sales Tax	26,832,389	11,640,300	26,700,000	44%	26,700,000	0
4224 Utility User's Tax	17,581,140	8,720,479	21,686,300	40%	21,686,300	0
4201/14 Franchise Tax	2,091,595	386,925	2,275,000	17%	2,311,000	36,000
4215 Tow Franchise	287,857	144,000	288,000	50%	288,000	0
4222 Transient Occupancy Tax	2,272,819	992,164	2,250,000	44%	2,500,000	250,000
4225 Sales Tax Safety	604,185	255,163	650,000	39%	610,000	(40,000)
4223 Real Prop. Transfer Tax	319,373	110,223	315,000	35%	320,000	5,000
<b>Total Taxes</b>	<b>49,989,358</b>	<b>22,249,254</b>	<b>54,164,300</b>	<b>41%</b>	<b>54,415,300</b>	<b>251,000</b>

LICENSES AND PERMITS						
4301 Business Registrations	4,060,375	1,540,003	4,150,000	37%	4,150,000	0
4330 Building Permits	477,053	205,045	460,000	45%	460,000	0
4331 Mechanical Permits	201,418	92,237	200,000	46%	200,000	0
4362 On Site Permits	198,736	162,547	200,000	81%	225,000	25,000
4363 On Site Plan Check	111,683	87,760	100,000	88%	110,000	10,000
4361 Construction Permits	71,384	95,473	100,000	95%	120,000	20,000
4342 EMS Membership	21,593	17,576	23,000	76%	21,500	(1,500)
4336 Fire Code Permits	169,282	95,185	247,600	38%	247,600	0
4337 Fire Plan Check	113,315	47,951	75,000	64%	115,000	40,000
4351 Street Cut Permits	12,966	5,344	11,000	49%	11,000	0
4333 Mobile Home Park Permits	28,076	752	28,200	3%	28,200	0
4352 Misc Licenses & Permits	52,011	15,922	30,000	53%	30,000	0
4303 Misc City Clerk Permits	9,419	3,951	10,000	40%	5,000	(5,000)
4304 Misc Planning Lic/Permit	20,128	10,724	20,000	54%	20,000	0
4360 Grading Permits	5,352	3,280	5,000	66%	5,000	0
<b>Total License &amp; Permit</b>	<b>5,552,791</b>	<b>2,383,750</b>	<b>5,659,800</b>	<b>42%</b>	<b>5,748,300</b>	<b>88,500</b>

FINES AND PENALTIES						
4420 Parking Citations	729,974	322,432	550,000	59%	730,000	180,000
4410 General Fines	113,910	22,839	130,000	18%	100,000	(30,000)
4450 Fire Citations	2,621	725	2,500	29%	2,500	0
4421 Vehicle Abatement	1,656	0	2,000	0%	2,000	0
<b>Total Fines/Penalties</b>	<b>848,161</b>	<b>345,996</b>	<b>684,500</b>	<b>51%</b>	<b>834,500</b>	<b>150,000</b>

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2001-2002

DESCRIPTION	ACTUAL 2000-2001	DEC YTD FY01-02	BUDGET FY01-02	FY00 % COLL	REVISED FY 01-02	OVER/(UNDER) ORIG BUDGET
<b>USE OF MONEY &amp; PROPERTY</b>						
4505 Interest Earnings	1,605,411	245,411	925,000	27%	1,000,000	75,000
4520 Land & Building Rental	324,382	295,833	300,000	99%	325,000	25,000
4530 Parking Rental Fee	40,110	15,680	56,000	28%	40,000	(16,000)
4922 Sale of Property	83,473	118,808	100,000	119%	130,000	30,000
4540 Vending Machine Commis	8,385	14,446	84,000	17%	50,000	(34,000)
<b>Total Money &amp; Property</b>	<b>2,061,761</b>	<b>690,178</b>	<b>1,465,000</b>	<b>47%</b>	<b>1,545,000</b>	<b>80,000</b>

<b>INTERGOVERNMENTAL</b>						
4603 Motor Vehicle In Lieu	9,908,062	4,253,262	9,750,000	44%	10,300,000	550,000
4621 Booking Fee Subvention	689,066	689,066	689,100	100%	689,100	0
4622 ERAF Subvention	608,587	0	0	0%	0	0
4670 CDBG Reimb.	2,584,232	614,679	2,095,100	29%	2,095,100	0
4670 20% Reimb.	84,100	40,800	40,800	100%	40,800	0
4670 Tax Increment Reimb.	74,900	12,300	12,300	100%	12,300	0
4606 Homeowner's Exemption	152,700	23,705	160,000	15%	152,000	(8,000)
4616 POST	235,319	62,389	195,000	32%	200,000	5,000
4625 State-Mandated Costs	429,884	97,312	360,000	27%	240,000	(120,000)
4673 Water Reimbursement	197,681	189,168	206,000	92%	206,000	0
4671 SBIAA Reimbursement	106,055	8,750	106,000	8%	100,000	(6,000)
4615 Disaster Prep. Program	20,662	0	20,000	0%	20,000	0
4607 Off-Highway Vehicle Tax	3,969	0	3,600	0%	4,000	400
4619 Mutual Aid/Disaster Reimb	53,179	74,951	40,000	187%	100,000	60,000
<b>Total Intergovernmental</b>	<b>15,148,396</b>	<b>6,066,382</b>	<b>13,677,900</b>	<b>44%</b>	<b>14,159,300</b>	<b>481,400</b>

<b>CHARGES FOR SERVICES</b>						
4731 Plan Check Fee	192,596	116,432	200,000	58%	225,000	25,000
4880 EMS User Fee	641,277	306,172	640,000	48%	640,000	0
4798 Storm Drain Utility Fee	247,757	158,135	270,000	59%	250,000	(20,000)
4815 Weed Abatement	247,861	104,535	230,000	45%	230,000	0
4733 Building Demolition	298,410	198,829	250,000	80%	300,000	50,000
4714 Develop Project	98,049	47,947	110,000	44%	100,000	(10,000)
4305 Annual Alarm Permits	213,828	93,094	275,000	34%	215,000	(60,000)
4780 Misc Charges	23,314	12,594	20,000	63%	25,000	5,000
4766 Building Permit Review	2,688	1,321	3,000	44%	3,000	0
4865 Non-Resident Fees	4,230	2,379	4,000	59%	5,000	1,000
4720 Plan Review Fee	65,850	27,912	70,000	40%	60,000	(10,000)
4864 Swimming Pool Fee	60,106	43,038	57,000	76%	57,000	0
4719 HUD Building Inspection	21,829	0	20,000	0%	0	(20,000)
4718 Environmental	11,866	859	12,000	7%	5,000	(7,000)
4785 Non Subdivision Str Imp	18,392	295	9,000	3%	1,000	(8,000)
4863 Class Registration Fee	12,281	6,238	13,000	48%	13,000	0
4711 Subdivision	50,879	5,554	50,000	11%	15,000	(35,000)
4862 Park Energy Fee	11,211	1,483	12,000	12%	10,000	(2,000)

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2001-2002

DESCRIPTION	ACTUAL 2000-2001	DEC YTD FY01-02	BUDGET FY01-02	FY00 % COLL	REVISED FY 01-02	OVER/(UNDER) ORIG BUDGET
4707 Passport Fees	69,106	22,147	70,000	32%	45,000	(25,000)
4702 County Contract	250,216	0	250,000	0%	250,000	0
4861 Program/Facility Use Fee	18,531	7,928	20,000	40%	18,500	(1,500)
4710 Misc. Development Servs	42,784	288	30,000	1%	30,000	0
4743 Towing Release Fee	129,669	51,380	130,000	40%	120,000	(10,000)
4705 Utility Collection Fee	20,211	0	30,000	0%	20,000	(10,000)
4782 Public Wk Subdivision	106,078	56,643	11,000	515%	75,000	64,000
4790 Signal Maint/Energy Fee	28,889	0	30,000	0%	30,000	0
4802 Str Light Energy Fee	8,510	23,167	7,000	331%	8,500	1,500
4701 Election Filing/Copies	159	2,753	1,800	0%	3,000	1,200
4747 False Alarm Fee	93,552	43,743	85,000	51%	93,500	8,500
4735 Release Pendency Notice	24,860	10,544	25,000	42%	25,000	0
4881 Paramedic Reimb Contrac	72,775	74,636	175,000	43%	175,000	0
<b>Total Charges</b>	<b>3,087,764</b>	<b>1,420,046</b>	<b>3,109,800</b>	<b>46%</b>	<b>3,047,500</b>	<b>(62,300)</b>

MISCELLANEOUS						
4906 Water Fund Contr.	1,733,392	757,868	1,775,000	43%	1,775,000	0
4910 Admin Service Charge	373,993	372,800	375,000	99%	372,800	(2,200)
4901 Misc. Other Revenue	68,387	25,143	216,000	12%	130,000	(86,000)
4912 Off Track Betting	182,050	61,643	175,000	35%	130,000	(45,000)
4741 Sale of Photos	104,867	50,196	105,000	48%	105,000	0
4740 Police Misc. Receipts	721,585	397,941	765,000	52%	765,000	0
4746 Property Auction	0	0	5,000	0%	0	(5,000)
4911 Restitutions	7,270	16,081	6,200	259%	20,000	13,800
4905 Litigation	166,791	87,230	25,000	349%	40,000	15,000
4904 Drunk Driver Reimburmt.	5,084	400	5,000	8%	2,000	(3,000)
4809/10 Misc Develop. Servs.	6,746	5,256	5,000	105%	7,000	2,000
4928 Booking Fee Reimb.	16,797	8,590	17,000	51%	18,000	1,000
4750 Investigation Fee	10,236	7,028	11,200	63%	11,200	0
4924 Damage Claim Recovery	28,024	6,140	50,000	12%	15,000	(35,000)
<b>Total Miscellaneous</b>	<b>3,425,222</b>	<b>1,796,316</b>	<b>3,535,400</b>	<b>51%</b>	<b>3,391,000</b>	<b>(144,400)</b>

<b>TOTAL GENERAL FUND</b>	<b>87,456,304</b>	<b>38,731,203</b>	<b>89,606,700</b>	<b>43%</b>	<b>90,506,500</b>	<b>899,800</b>
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**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2001 - 2002**

DESCRIPTION	ACTUAL 1998-99	ACTUAL 1999-00	ACTUAL 2000-01	BUDGET 2001-02	WIDE 2001-02
<b>105 LIBRARY FUND</b>					
4618 State Aid-Libraries	214,651	311,681	308,902	309,000	289,500
4850 Miscellaneous Receipts	11,885	13,834	12,549	14,000	12,500
4851 Library Fines	55,476	60,186	63,278	60,000	75,500
<b>Total Library Fund</b>	<b>\$ 282,012</b>	<b>\$ 385,701</b>	<b>\$ 384,729</b>	<b>\$ 383,000</b>	<b>\$ 277,500</b>

<b>106 CEMETERY FUND</b>					
4505 Interest on Idle Cash	21,517	25,635	28,502	26,000	27,000
4775 Cemetery Burial Fee	64,171	64,917	59,871	60,000	65,000
4776 Sale of Vases	1,854	2,228	1,415	1,500	1,400
4777 Sale Concrete Boxes	27,953	28,907	27,464	28,000	33,000
4778 Sale Cemetery Plots	57,893	51,334	49,340	47,000	60,000
4901 Misc. Receipts	-	-	2,000	-	-
<b>Total Cemetery Fund</b>	<b>\$ 173,388</b>	<b>\$ 173,021</b>	<b>\$ 168,592</b>	<b>\$ 162,500</b>	<b>\$ 186,400</b>

<b>107 CABLE TV FUND</b>					
4505 Interest on Idle Cash	173	-	-	-	-
4670 Economic Development Reimb.	-	-	-	-	-
4922 Sale of Equipment	113,414	127,170	121,933	145,000	120,000
<b>Total Cable TV Fund</b>	<b>\$ 113,587</b>	<b>\$ 127,170</b>	<b>\$ 121,933</b>	<b>\$ 145,000</b>	<b>\$ 120,000</b>

<b>108 ASSET FORFEITURE FUND</b>					
4505 Interest on Idle Cash	8,472	11,704	31,314	1,000	25,000
4672 Asset Forfeiture Federal DOJ	131,058	10,741	7,639	-	22,200
4927 Asset Forfeiture	100,325	213,494	297,615	21,300	200,000
4929 Asset Forfeiture-Drug/Gang	16,797	35,089	50,354	4,000	40,000
<b>Total Asset Forfeiture Fund</b>	<b>\$ 256,652</b>	<b>\$ 271,028</b>	<b>\$ 386,922</b>	<b>\$ 26,300</b>	<b>\$ 287,200</b>

<b>109 PARKING/BUSINESS IMPROVMT FD</b>					
4302 Parking/Business Improvement	116,661	138,836	131,284	65,000	65,000
4505 Interest on Idle Cash	957	971	819	500	500
<b>Total Parking/Business Fund</b>	<b>\$ 117,618</b>	<b>\$ 139,807</b>	<b>\$ 132,103</b>	<b>\$ 65,500</b>	<b>\$ 65,500</b>

<b>110 PARKING DISTRICT FUND</b>					
4010 Special Assessment-Land	60,968	72,344	75,382	70,000	70,000
4011 Special Assessment-Phase II	3,766	3,598	20	-	-
4505 Interest on Idle Cash	929	448	25,113	-	1,000
4530 Rental Fee-Parking	1,588	2,407	2,244	1,200	1,400
4670 Economic Development Reimb.	148,706	145,094	-	-	-
<b>Total Parking District Fund</b>	<b>\$ 215,957</b>	<b>\$ 223,891</b>	<b>\$ 102,759</b>	<b>\$ 71,200</b>	<b>\$ 72,400</b>

<b>111 TRANSPORTATION FUND</b>					
4505 Interest on Idle Cash	5,119	7,524	7,497	8,000	8,000
4626 Rideshare Reimbursement	199,637	207,167	209,297	200,000	210,000
4670 Economic Development Agency	-	-	-	-	-
4901 Misc. Receipts	-	-	812	-	1,000
4906 Water Department	3,000	7,606	3,000	3,000	3,000
<b>Total Transportation Fund</b>	<b>\$ 207,756</b>	<b>\$ 222,297</b>	<b>\$ 220,606</b>	<b>\$ 211,000</b>	<b>\$ 222,000</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2001 - 2002**

DESCRIPTION	ACTUAL 1998-99	ACTUAL 1999-00	ACTUAL 2000-01	BUDGET 2001-02	2001-02 EST
122 ARTICLE 8 LIFE	\$	\$	\$	16,000	65,000

124 ANIMAL CONTROL FUND					
4320 Animal License	132,553	194,601	208,274	325,000	341,000
4352 Misc. License & Permits	1,000	1,960	1,456	1,500	1,500
4410 General Fines	20,344	11,999	10,144	20,000	35,000
4430 Animal License Penalty	19,487	35,208	51,114	48,000	55,000
4756 Animal Adoption Fee	15,542	20,114	22,920	22,000	25,000
4757 Contractee Shelter Fee	413,222	482,891	512,511	523,000	618,300
4758 Livestock Fee	2,038	270	-	500	200
4759 Apprehension Fee	22,355	12,908	17,670	17,000	18,000
4760 Board Fee	22,328	8,698	15,437	14,000	15,000
4761 Field Service Fee	1,629	1,471	2,076	1,500	1,500
4763 Owner Release Fee	24,466	33,289	32,423	30,000	33,400
4764 Vaccination Fee	10,284	11,319	13,249	14,000	13,000
4901 Miscellaneous Receipts	17,350	16,063	78,369	18,000	2,000
<b>Total Animal Control Fund</b>	<b>\$ 702,598</b>	<b>\$ 830,791</b>	<b>\$ 965,643</b>	<b>\$ 1,034,500</b>	<b>\$ 1,158,900</b>

135 AB 2928 TRAFFIC CONGESTION					
4505 Interest on Idle Cash	-	-	56,615	45,000	45,000
4635 Traffic Congestion Relief	-	-	1,328,273	560,000	560,000
<b>Total Sewer Line Constr. Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,384,888</b>	<b>\$ 605,000</b>	<b>\$ 605,000</b>

126 SPECIAL GAS TAX FUND					
4505 Interest on Idle Cash	12,137	20,899	53,285	20,000	40,000
4610 State Aid-2106	730,316	712,319	664,747	730,000	675,000
4611 State Aid-2107	1,481,603	1,508,824	1,389,782	1,500,000	1,450,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	1,143,737	1,133,323	1,336,938	1,150,000	1,200,000
4945 Reimbursement	-	1,735	(1,370)	89,000	-
<b>Total Gas Tax Fund</b>	<b>\$ 3,377,793</b>	<b>\$ 3,387,100</b>	<b>\$ 3,459,382</b>	<b>\$ 3,499,000</b>	<b>\$ 3,375,000</b>

527 REFUSE FUND					
4505 Interest on Idle Cash	1,064	-	36,373	-	50,000
4830 Commercial Rubbish	396,141	438,496	420,178	425,000	420,000
4831 Commercial Bin Rent	208,507	98,693	102,113	99,000	103,000
4832 Commercial Bin Service	6,128,380	6,567,453	6,689,026	6,700,000	6,800,000
4833 Commercial Special	600,462	539,118	540,749	510,000	560,000
4836 Commercial Bin Service-Malls	18,678	268	-	-	-
4837 Automated Commercial Rubbish	46,163	41,868	39,779	42,000	30,000
4840 Residential Water Billed	6,747,000	6,981,359	7,113,228	7,150,000	7,250,000
4841 Residential "B" Accounts	475,075	539,837	547,432	600,000	600,000
4842 Residential Specials	7,206	3,475	50	100	-
4843 Dino Bin Service	1,216,057	1,261,530	1,415,525	1,400,000	1,600,000
4901 Miscellaneous Other Revenue	62,098	115,821	160,100	400,000	200,000
4903 Refunds and Rebates	25	780	-	-	-
4923 Sale Salvage Mater	23,643	6,383	-	-	-
<b>Total Refuse Fund</b>	<b>\$ 15,930,499</b>	<b>\$ 16,595,081</b>	<b>\$ 17,064,553</b>	<b>\$ 17,326,100</b>	<b>\$ 17,616,000</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2001 - 2002**

DESCRIPTION	ACTUAL 1998-99	ACTUAL 1999-00	ACTUAL 2000-01	BUDGET 2001-02	MID-YEAR EST 2001-02
<b>128 TRAFFIC SAFETY FUND</b>					
4440 CVC Fine	743,639	813,217	651,456	730,000	730,000
<b>Total Traffic Safety Fund</b>	<b>\$ 743,639</b>	<b>\$ 813,217</b>	<b>\$ 651,456</b>	<b>\$ 730,000</b>	<b>\$ 730,000</b>

<b>129 1/2 CENT SALES/ROAD TAX FUND</b>					
4505 Interest on Idle Cash	88,858	134,682	132,000	100,000	100,000
4613 1/2 Cent Sales Tax	1,777,820	1,964,227	2,153,541	1,900,000	2,140,000
4945 Construction Reimbursement	-	6,291	15,000	30,000	111,000
<b>Total 1/2 Cent Sales Tax</b>	<b>\$ 1,866,678</b>	<b>\$ 2,105,200</b>	<b>\$ 2,300,541</b>	<b>\$ 2,030,000</b>	<b>\$ 2,351,000</b>

<b>131 SB 300</b>	<b>\$ 46,994</b>				
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<b>132 SEWER LINE MAINTENANCE</b>					
4505 Interest on Idle Cash	69,940	118,654	123,022	125,000	125,000
4820 Sewer Line Maint	1,331,684	1,144,707	1,210,488	1,250,000	1,210,000
<b>Total Sewer Line Maintenance</b>	<b>\$ 1,401,624</b>	<b>\$ 1,263,361</b>	<b>\$ 1,333,510</b>	<b>\$ 1,375,000</b>	<b>\$ 1,335,000</b>

<b>133 BASEBALL STADIUM</b>					
4520 Land/Building Rental	21,425	88,805	78,165	95,000	10,000
4901 Baseball Team Lease Agreement	144,458	150,655	98,753	144,700	175,000
<b>Total Baseball Stadium</b>	<b>\$ 165,883</b>	<b>\$ 239,460</b>	<b>\$ 176,918</b>	<b>\$ 239,700</b>	<b>\$ 185,000</b>

<b>242 STREET CONSTRUCTION FUND</b>					
4630 State Aid-Street Constr.	-	6,857	-	1,476,800	1,265,600
4658 Federal Aid-FAU	3,193,835	258,481	117,417	11,622,500	739,000
4945 Construction Reimbursement	866,407	138,929	58,700	330,400	-
<b>Total Street Constr. Fund</b>	<b>\$ 4,060,242</b>	<b>\$ 404,267</b>	<b>\$ 176,117</b>	<b>\$ 13,429,700</b>	<b>\$ 2,004,600</b>

<b>243 PARK CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	19,011	38,653	34,433	38,000	35,000
4732 Park Development Fee	159,903	118,345	184,951	150,000	200,000
4901 Park Bond Money	-	-	-	2,232,700	2,232,700
4945 Construction Project Reimb.	82,000	10,000	-	400,000	400,000
<b>Total Park Construction Fund</b>	<b>\$ 260,914</b>	<b>\$ 166,998</b>	<b>\$ 219,384</b>	<b>\$ 2,820,700</b>	<b>\$ 2,867,700</b>

<b>244 CEMETERY CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	388	731	853	500	500
4778 Sale Cemetery Plots	3,840	2,929	2,925	3,500	3,500
<b>Total Cemetery Constr. Fund</b>	<b>\$ 4,228</b>	<b>\$ 3,660</b>	<b>\$ 3,778</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>

<b>245 SEWER LINE CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	138,471	158,782	316,881	160,000	300,000
4821 Sewer Lateral Fee	13,292	799	446	500	500
4822 Sewer Connection Fee	179,252	130,728	231,223	175,000	230,000
<b>Total Sewer Line Constr. Fund</b>	<b>\$ 331,015</b>	<b>\$ 290,309</b>	<b>\$ 548,550</b>	<b>\$ 335,500</b>	<b>\$ 530,500</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2001 - 2002**

DESCRIPTION	ACTUAL 1998-99	ACTUAL 1999-00	ACTUAL 2001-02	BUDGET 2001-02	MID-YEAR EST 2001-02
<b>246 INDIAN BINGO SETTLEMENT FUND</b>					
4505 Interest on Idle Cash	10,308	18,820	19,658	15,000	20,000
4945 Reimburse Street Construction	-	-	-	100,000	100,000
<b>Total Indian Bingo Fund</b>	<b>\$ 10,308</b>	<b>\$ 18,820</b>	<b>\$ 19,658</b>	<b>\$ 115,000</b>	<b>\$ 120,000</b>

<b>247 CULTURAL DEVELOP FUND</b>					
4335 Cultural Devel. Constr. Fee	66,397	42,960	117,400	80,000	80,000
4505 Interest on Idle Cash	(429)	(208)	3,065	-	500
<b>Total Cultural Devel/Const Fund</b>	<b>\$ 65,968</b>	<b>\$ 42,752</b>	<b>\$ 120,465</b>	<b>\$ 80,000</b>	<b>\$ 80,500</b>

<b>248 STORM DRAIN CONSTR FUND</b>					
4505 Interest on Idle Cash	54,960	112,797	68,241	60,000	50,000
4818 Storm Drain Fee	407,413	354,283	416,515	450,000	200,000
4945 Construction Reimbursement	-	9,965	-	-	-
<b>Total Storm Drain Constr Fund</b>	<b>\$ 462,373</b>	<b>\$ 477,045</b>	<b>\$ 484,756</b>	<b>\$ 510,000</b>	<b>\$ 250,000</b>

<b>250 TRAFFIC SYSTEMS CONSTR FUND</b>					
4505 Interest on Idle Cash	4,630	6,925	25,244	6,000	15,000
4658 Fed/State Aid-Street Construction	-	-	39,999	60,000	60,000
4803 Traffic System Fees	265,785	143,319	281,243	200,000	200,000
4945 Reimburse St Constr	14,000	-	(11,158)	35,000	35,000
<b>Total Traffic Systems Fund</b>	<b>\$ 284,415</b>	<b>\$ 150,244</b>	<b>\$ 335,328</b>	<b>\$ 301,000</b>	<b>\$ 310,000</b>

<b>257 CITY WIDE AD 994</b>					
4057 AD 994	179,758	125,153	103,257	-	10,000
4910 Administrative Service Charges	-	-	-	-	-
<b>Total City Wide AD 994</b>	<b>\$ 179,758</b>	<b>\$ 125,153</b>	<b>\$ 103,257</b>	<b>\$ -</b>	<b>\$ 10,000</b>

<b>621 CENTRAL SERVICES FUND</b>					
4897 Interdepartmental	237,729	247,626	269,037	300,000	300,000
<b>Total Central Services Fund</b>	<b>\$ 237,729</b>	<b>\$ 247,626</b>	<b>\$ 269,037</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>

<b>629 LIABILITY INSURANCE FUND</b>					
4505 Interest on Idle Cash	177,220	185,196	392,162	180,000	250,000
4670 Economic Development Agency	30,000	25,000	-	-	-
4897 Interdepartmental Receipts	1,871,200	1,822,700	1,644,500	1,688,500	1,688,500
4901 Misc. Receipts	-	-	-	-	-
4906 Water Department	-	-	-	-	-
4924 Damage Claim Recovery	-	-	-	-	-
<b>Total Liability Insurance Fund</b>	<b>\$ 2,078,420</b>	<b>\$ 2,032,896</b>	<b>\$ 2,036,662</b>	<b>\$ 1,868,500</b>	<b>\$ 1,938,500</b>

<b>630 TELEPHONE SUPPORT FUND</b>					
4541 Telephone Commission	12,692	31,887	9,172	11,900	10,000
4893 Water Dept. Receipts	99,085	145,063	105,764	119,400	100,000
4670 Economic Development Agency	50,138	15,813	833	1,200	1,000
4897 Interdepartmental Receipts	540,711	624,292	727,794	677,200	800,000
4903 Refunds and Rebates	14,452	20,707	32,030	-	5,000
<b>Total Telephone Support Fund</b>	<b>\$ 717,078</b>	<b>\$ 837,762</b>	<b>\$ 875,593</b>	<b>\$ 809,700</b>	<b>\$ 916,000</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2001 - 2002**

DESCRIPTION	ACTUAL 1998-99	ACTUAL 1999-00	ACTUAL 2000-01	BUDGET 2001-02	MTD-PR. EST 2001-12
<b>63 UTILITY FUND</b>					
4897 Interdepartmental Receipts	3,110,213	3,345,785	3,542,913	5,176,300	5,176,300
4944 LED Retrofit Reimbursement	-	-	-	-	878,900
<b>Total Utility Fund</b>	<b>\$ 3,110,213</b>	<b>\$ 3,345,785</b>	<b>\$ 3,542,913</b>	<b>\$ 5,176,300</b>	<b>\$ 6,055,200</b>

<b>635 FLEET SERVICES FUND</b>					
4670 EDA	9,380	4,333	3,803	200	5,000
4896 Replacement Contribution	539,900	484,400	513,500	739,500	988,200
4897 Interdepartmental Receipts	4,228,950	4,777,456	5,080,851	5,137,100	5,137,100
4901/22 Misc, Other Receipts	-	-	705	-	-
<b>Total Fleet Services Fund</b>	<b>\$ 4,778,230</b>	<b>\$ 5,266,189</b>	<b>\$ 5,598,859</b>	<b>\$ 5,876,300</b>	<b>\$ 7,130,300</b>

<b>678 WORKERS' COMPENSATION FUND</b>					
4505 Interest on Idle Cash	-	-	-	-	-
4897 Interdepartmental Receipts	2,034,086	2,075,020	2,148,414	2,687,400	2,687,400
4899 Premiums	-	-	-	-	-
4901 Misc Receipts	-	15,000	16	-	-
4906 Water Department	381,343	306,361	332,880	300,000	300,000
<b>Total Workers' Compensation Fd</b>	<b>\$ 2,415,429</b>	<b>\$ 2,396,381</b>	<b>\$ 2,481,310</b>	<b>\$ 2,987,400</b>	<b>\$ 2,987,400</b>

<b>679 Management Information Services</b>					
4505 Interest on Idle Cash	-	-	-	-	-
4670 EDA Reimbursement	645	25,248	2,759	-	-
4673 Water	385,000	423,826	425,897	335,800	335,800
4897 Interdepartmental Receipts	2,621,946	2,682,000	2,918,500	3,261,400	3,261,400
4901 Miscellaneous Receipts	343	425	551	-	200
4922 Sale of Equipment	450,000	-	-	-	-
<b>Total MIS Fund</b>	<b>\$ 3,457,934</b>	<b>\$ 3,131,499</b>	<b>\$ 3,347,707</b>	<b>\$ 3,597,200</b>	<b>\$ 3,597,400</b>

<b>GRAND TOTAL</b>	<b>\$ 48,056,932</b>	<b>\$ 45,714,511</b>	<b>\$ 49,011,909</b>	<b>\$ 66,230,600</b>	<b>\$ 66,851,000</b>
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**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2001-2002**

**TRANSFERS - IN**

	<b>FY 2001-02 BUDGET</b>	<b>FY 2001-02 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>TO GENERAL FUND:</b>			
*From Special Gas Tax For - Street Maintenance-\$2,339,900 Street Lighting - \$370,100	2,710,000	2,710,000	0
*From Traffic Safety For - Police Costs	730,000	730,000	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	80,000	80,500	500
*From Traffic Systems Constructions For - Administration	25,000	25,000	0
*From AD 994 Fund For - Street Lighting and Signals	27,100	182,200	155,100
*From Liability Fund For - Refund Reserve Excess	200,000	200,000	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	106,000	106,000	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
<b>TOTAL GENERAL FUND</b>	<b>\$6,261,500</b>	<b>\$6,417,100</b>	<b>155,600</b>
<b>TO ANIMAL CONTROL FUND:</b>			
*From General Fund For - Operating Costs	490,500	436,100	(54,400)

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2001-2002**

**TRANSFERS - IN**

	FY 2001-02 BUDGET	FY 2001-02 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
<b>TO CATV FUND:</b>			
*From General Fund For - Operating Costs	265,100	265,100	0
<b>TO LIBRARY FUND:</b>			
*From General Fund For - Operating Costs	2,652,600	2,652,600	0
<b>TO PUBLIC PARK EXTENSION:</b>			
*From General Fund For - Park Facilities Improvements	51,500	51,500	0
<b>TO REFUSE:</b>			
*From General Fund For - Street Sweeping	65,000	65,000	0
<b>TO EMS FUND:</b>			
*From General Fund For - Repay Operating Loan	150,000	150,000	0
<b>TO BASEBALL STADIUM:</b>			
*From General Fund For - Operating Costs	1,036,000	933,600	(102,400)
<b>TO WORKERS COMPENSATION FUND:</b>			
*From General Fund For - Operating Costs	1,694,800	1,694,800	0
<b>TO CEMETERY FUND:</b>			
*From General Fund For - Operating Costs	537,800	352,700	(185,100)
<b>TO STREET CONSTRUCTION FUND:</b>			
*From General Fund For - Bond Proceeds for HUB Project	2,000,000	2,000,000	0
<b>TO PARKING DISTRICT:</b>			
*From Parking & Business Impr - \$53,700	141,600	148,300	6,700
*From General Fund - \$94,600			
<b>TO CENTRAL SERVICES FUND:</b>			
*From General Fund For - Approved MOU increases	3,200	3,200	0

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2001-2002**

**TRANSFERS - IN**

	<b>FY 2001-02 BUDGET</b>	<b>FY 2001-02 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>TO LIABILITY FUND:</b>			
*From General Fund For - Approved MOU increases	4,900	4,900	0
<b>TO TELEPHONE FUND:</b>			
*From General Fund For - Approved MOU increases	11,800	11,800	0
<b>TO UTILITY FUND:</b>			
*From General Fund For - Approved MOU increases	2,800	2,800	0
<b>TO FLEET SERVICES FUND:</b>			
*From General Fund For - Approved MOU increases	61,200	61,200	0
<b>TO INFORMATION SYSTEMS FUND:</b>			
*From General Fund For - Approved MOU increases	96,100	96,100	0
<b>TO TRAFFIC SYSTEMS CONSTR. FUND:</b>			
*From 1/2 Cent Sales/Rd Tax Fund For - Project costs	13,800	13,800	0
<b>TOTAL OTHER FUNDS</b>	<b>\$9,278,700</b>	<b>\$8,943,500</b>	<b>(335,200)</b>
<b>GRAND TOTAL TRANSFERS-IN</b>	<b>\$15,540,200</b>	<b>\$15,360,600</b>	<b>(179,600)</b>

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2001-2002**

**TRANSFERS - OUT**

<b>FROM GENERAL FUND:</b>	<b>FY 2001-02 BUDGET</b>	<b>FY 2001-02 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
*To Animal Control Fund For - Operating Costs	\$490,500	436,100	54,400
*To Library Fund For - Operating Costs	2,652,600	2,652,600	0
*To CATV For - Operating Costs	265,100	265,100	0
*To Baseball Fund For - Operating Costs	1,036,000	933,600	102,400
*To EMS Fund For - Operating Costs	150,000	150,000	0
*To Refuse Fund For - Street Sweeping	65,000	65,000	0
*To Parking District For - Operating Costs	94,600	94,600	0
*To Street Construction Fund For - Bond Proceeds for HUB Project	2,000,000	2,000,000	0
*To Cemetery Fund For - Operating Costs	537,800	352,700	185,100
*To Workers Compensation Fund For - Operating Costs	1,694,800	1,694,800	0
*To Central Services Fund For - Approved MOU increases	3,200	3,200	0
*To Liability Fund For - Approved MOU increases	4,900	4,900	0
*To Telephone Fund For - Approved MOU increases	11,800	11,800	0
*To Utility Fund For - Approved MOU increases	2,800	2,800	0
*To Fleet Services Fund For - Approved MOU increases	61,200	61,200	0
*To Information Systems Fund For - Approved MOU increases	96,100	96,100	0

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2001-2002**

**TRANSFERS - OUT**

	<b>FY 2001-02 BUDGET</b>	<b>FY 2001-02 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
*To Public Park Extension For - Park Facilities Improvements	51,500	51,500	0
<b>TOTAL GENERAL FUND</b>	<b>\$9,217,900</b>	<b>\$8,876,000</b>	<b>341,900</b>
<b>FROM TRAFFIC SAFETY:</b>			
*To General Fund For - Police Costs	730,000	730,000	0
<b>FROM SPECIAL GAS TAX:</b>			
*To General Fund For - Street Maint. Costs-\$2,339,900 Street Lighting Costs-\$370,100	2,710,000	2,710,000	0
<b>FROM 1/2 CENT SALES/ROAD TAX:</b>			
*To General Fund For - Administration -\$190,700	204,500	204,500	0
*To Traffic System Constr. Fund For - Project Costs-\$13,800			
<b>FROM AD 994:</b>			
*To General Fund For - Street Light and Signals	27,100	182,200	(155,100)
<b>FROM PARKING &amp; BUSINESS IMPR</b>			
*To Parking District For - Administration of District	47,000	53,700	(6,700)
<b>FROM CULTURAL DEVELOPMENT</b>			
*To General Fund For - Fine Arts & Civic Promotional Costs	80,000	80,500	(500)
<b>FROM TRAFFIC SYSTEM CONSTR</b>			
*To General Fund For - Administration of Fund	25,000	25,000	0
<b>FROM STORM DRAIN FUND</b>			
*To General Fund For - Administration of Fund	100,000	100,000	0
<b>FROM REFUSE FUND</b>			
*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

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2001-2002**

**TRANSFERS - OUT**

	<b>FY 2001-02 BUDGET</b>	<b>FY 2001-02 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>FROM SEWER LINE CONSTR FD</b>			
*To General Fund For - Administration	100,000	100,000	0
<b>FROM SEWER LINE MAINT FUND</b>			
*To General Fund For - Administration	106,000	106,000	0
<b>FROM LIABILITY FUND</b>			
*To General Fund For - Refund Reserve Excess	200,000	200,000	0
<b>FROM TRANSPORTATION FUND</b>			
*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
<b>TOTAL OTHER FUNDS</b>	<b>\$6,322,300</b>	<b>\$6,484,600</b>	<b>(162,300)</b>
<b>GRAND TOTAL TRANSFERS-OUT</b>	<b>\$15,540,200</b>	<b>\$15,360,600</b>	<b>179,600</b>