

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

From: Barbara Pachon, Finance  
Director

Subject: Mid-Year Budget Review  
for Fiscal Year 2002-2003

**ORIGINAL**

Dept: Finance

Date: 3/3/03

**Synopsis of Previous Council Action:**

June 25, 2002      Resolution 2002-175 approving and adopting the FY 2002-2003 Budget.

March 5, 2003      Ways and Means Committee to review the FY 2002-2003 Mid-Year Budget Report

**Recommended motion:**

That the FY 2002-2003 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 Schedules

Ward: All

FUNDING REQUIREMENTS: Amount: N/A

Source: \_\_\_\_\_

Finance: \_\_\_\_\_

**Council Notes:**

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\_\_\_\_\_  
\_\_\_\_\_

3/17/03

Agenda Item No. 12

# CITY OF SAN BERNARDINO –REQUEST FOR COUNCIL ACTION

## STAFF REPORT

### INTRODUCTION

Attached is the FY 2002-2003 *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 2003-2004 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 balances for each fund. The last column of numbers on this report indicates the estimated balance for each fund at 6/30/03.

### THE GENERAL FUND

**Fund Balance** – The FY 2001-2002 audit has been completed and the audited, total actual FY 2002-2003 beginning General Fund Balance (reserved and unreserved combined) is \$14,760,200. Included in this amount are the FY 01-02 General Fund continuing appropriations and encumbrance carryovers in the amount of \$1,515,100. The revised estimate for the FY 2002-2003 total ending fund balance (including both reserved and unreserved is \$8,197,900. Of this amount, \$6,761,700 is designated as the budgeted reserve.

At this time it appears that the additional undesignated ending General Fund balance will be \$1,378,400. This increase is due primarily to higher than anticipated revenue growth. Some of the revenue growth however, has to be used in FY 02-03 to offset some additional expenditures that will be incurred in FY 02-03. Both expenditure costs and key revenues are discussed in greater detail in their respective sections 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 \$2,608,300 higher than originally budgeted.

*Property Tax* revenue continues to show growth over the previous fiscal years. Based on what has actually been received so far and what is anticipated to be received for the remainder of the

fiscal year, the City is expected to get an additional \$176,000 in Property Tax revenue over what was originally budgeted. A strong housing market is the main reason for this increased revenue.

*Sales Tax* revenue is also expected to have continued growth. An additional \$1,465,000 over originally budgeted projections is expected for a total revenue amount of \$29,300,000. San Bernardino County is experiencing the highest sales tax growth over all other Counties in the State of California. This growth is due mainly to transportation sales (new and used autos, RV's, motor cycles, etc.) and construction. There was also a modest growth seen in the retail industry.

*Utility User Tax* revenue is projected to be about \$200,000 less than originally budgeted. However, it should be noted that this revenue is still projected to be higher than the previous year's actuals, but only by \$87,319 instead of the \$287,319 originally anticipated.

*Business Registrations* revenues are projected to be \$250,000 higher than anticipated. The revised estimate for this revenue is now \$4,500,000 for FY 02-03. This increase is tied to higher business gross receipts.

*Interest Earnings* are estimated to be less than the budgeted amount by about \$125,000. The main reason for this decline is that the City's cash balances have been less in FY 02-03 than the previous year and the investment market continues to be down.

*Motor Vehicle in Lieu (VLF)* revenue is again showing an increase over budget projections by \$800,000. However, as the Mayor and Council are aware, the State's current budget crisis could negatively impact this revenue later, 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.

*POST* reimbursement revenues are expected to have a shortfall of approximately \$100,000 at this time. This shortfall is the result of the State budget crisis and cities have been informed to expect no further reimbursements from POST for the remainder of FY 02-03. This revenue source will probably also be negatively impacted in FY 03-04.

Overall, the revenue category of *Charges for Services* is expected to have about \$279,200 in growth. The primary reason for this growth is higher revenues in Weed Abatement, Building Demolition, Paramedic Reimbursement, and Plan Check Fees. All other charges for services appear to be for the most part in line with budgeted projections.

The revenue category of *Miscellaneous* is projected to be overall on target. Small variances between individual items within this category are anticipated but they are expected to net out slightly less than the budgeted amount of \$3,430,600 for this 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 that General Fund expenditures will be over budget in total by approximately \$91,900. A projected savings goal of \$1,200,000 was factored into the adopted budget. This means that spending is \$1,291,900 higher than anticipated. Factors contributing to this expenditure overage are discussed in the departmental sections below.

**Code Compliance** – A budget savings of approximately \$239,900 is projected. This budget savings is primarily due to an anticipated savings of \$100,000 that was originally budgeted for “lot beautification” projects and weed abatement savings. Based on prior year’s activity and the current rate of spending, there is an anticipated savings of \$45,000 in weed abatement related contracts. The remaining savings are the result of vacancies that have occurred throughout the year as well as savings in various maintenance and operations accounts within the five divisions of the Code Compliance Department.

**General Government** – Total expenditure savings are anticipated to be \$190,400. This savings is primarily due to an additional \$152,800 available in the City’s Miscellaneous PERS surplus asset credit. Originally, the amount available was budgeted at \$2,000,000, but based on current billings to PERS, it is projected that the total amount of PERS costs that can be charged against the Miscellaneous PERS surplus asset credit will be \$2,152,800. There is also \$34,500 remaining in unallocated Fine Arts funding

**Development Services** – It is projected that Development Savings will have total expenditure savings of \$116,200. These savings are primarily due to vacancies in unfilled budgeted positions and savings in contract services. The budget estimate for Development Services has assumed that all the \$470,000 budgeted for the Planning Center will be expended and in the General Fund revenues it has also been assumed that all \$470,000 will be reimbursed.

**Fire Department** – Under the current circumstances and rate of spending, the Fire Department is expected to be over budget in total by approximately \$1,127,000. This is due primarily to increased overtime expenditures related to constant staffing mandates and injuries. Overtime for Suppression is anticipated to be over by approximately \$951,597. Additionally, it is anticipated the Fire Department will have a number of retirements that will result in payoffs totaling about \$371,300. To offset this overage, there is approximately \$100,000 in savings that was budgeted for an anticipated debt service payment on the new Vermont Fire Station that will not be needed this fiscal year.

**Police Department** - It is also projected that the Police Department will be over budget this year by approximately \$347,300. The primary reason for this overage is the anticipated number of retirements in the Police Department for FY 02-03 that will result in payoffs totaling approximately \$ 912,617. Normally employee payoffs for vacation, holiday, and sick time, as authorized by the various MOU’s, are covered by budgeted salary and benefit monies. However, due to the high number of retirements in FY 02-03 there are not enough funds to cover these payout obligations. In addition, it is anticipated that the Police Department will have increased spending in overtime in FY 02-03 over previous years due to an increase in crime and gang activities. Overtime is also used to cover full-time vacancies and vacancies which are filled by LET’s (law enforcement trainees) attending the academy.

**Facilities Management** – Modest expenditure savings of approximately \$151,200 are projected for Facilities Management. Approximately \$83,000 of these savings is the result of decreased electric costs for City Hall. Since parking citation revenues are anticipated to be below the budgeted amount, there will also be a corresponding savings of \$27,000 in expenditures related to the fees for collecting the parking citation revenue. The remainder of the savings is due to staffing vacancies occurring during the year. In light of the current budget situation, the only

work that is being done on City facilities is that which is deemed to be essential and cannot be delayed. This slowdown of projects may result in further savings by the end of the fiscal year.

**Parks and Recreation** is also projected to have modest expenditure savings of about \$119,300. Savings in electric charges will offset overages in gas, water, and phone charges for net savings in internal service charges of \$43,900. The remainder of the savings is from vacant budgeted positions and approximately \$30,000 savings in miscellaneous maintenance and operations costs in the Parks Division's budget. It is important to note that no services or programs were reduced to incur these savings. Also included in the mid-year projection for the Parks and Recreation Department is an anticipated overage in the grant match line item due to the strong possibility that the State will reduce funding for the Senior Companion Program (SCP).

**Public Services** is expected to have expenditure savings of about \$245,800 as a result of salary savings from vacancies and savings from various street and other projects and related materials. \$41,400 of the total savings is from decreased garage charges on Public Services' vehicles.

The savings anticipated in the remaining departments such as the Mayor's **Office, Council Office, City Clerk, City Administrator, Human Resources, Finance and Civil Service** are primarily due to salary savings from vacancies. A small amount of savings is also anticipated from materials and supplies and/or contract services in these Departments.

## **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). A number of the funds are projected to end the fiscal year in a deficit situation, these funds and their particular circumstances are discussed below. **No increased transfer in to these funds from the General Fund to offset these deficits has been factored in to this report.**

**Library** – The Library Fund is projected to have a deficit of approximately \$24,400 at 6/30/03. This is due primarily to the fact that the State cut the Library's funding by approximately \$118,600. In order to offset this loss of revenue, the Library has ceased purchase of books as of January 2003 and has shifted some of its purchases to their donations trust account, for total expenditure savings of \$92,200. A projected increase in miscellaneous revenues is also offsetting this revenue loss. The Library is researching the possibility of using funds from their "donations for new libraries" trust account to offset some or the entire \$24,400 deficit.

**Cemetery** – The Cemetery Fund is projected to end the year with a deficit of \$3,300. Expenditures are expected to be \$3,500 higher than originally budgeted. A minor increase in revenue of \$200 offsets some of the increased expenditures.

**CATV** – Expenditures for CATV are projected to be over budget by approximately \$39,400 and revenues are anticipated to come in under budget by \$20,000. This results in a projected deficit of \$59,400 by 6/30/03. The primary reason for the overage on the expenditures is due to an overage in part-time personnel costs and contract personnel costs. CATV utilized part-time employees to handle some of the duties of the full-time Telecommunications Technical

Coordinator as this position has been spending a large portion of time on matters related to the recently formed ICTN. For the remainder of the fiscal year, CATV believes that back filling the duties of this position with part-time help will no longer be necessary.

**Animal Control** – Expenditures for this fund are on target, with minimal savings projected. Savings from vacant full-time positions have offset overages in internal service charges. Revenues however are projected to be short of the original budgeted projections by \$30,600 (primarily license revenue fees). The fund is projected to end the year with a deficit of \$34,500.

**Article 8 (122 Fund)** – The \$56,000 deficit is a carryover deficit from last fiscal year. The \$56,000 should be eliminated once an outstanding project is finalized and reimbursement is received.

**Baseball Stadium** – A year-end deficit of \$12,300 is projected for this fund. It is estimated that this fund will be over budget in expenditures by \$107,200. This overage is due primarily to increased electric costs which, during the budget preparation process, were assumed to be paid by the baseball team. However, projected revenues have been increased by \$94,900 to reflect the reimbursement that the City expects to receive from the baseball team related to electric costs.

**Soccer Complex** – Although revenues are projected to be down by \$153,000, a deficit is not projected for this fund because expenditures are also anticipated to be under budget by approximately \$145,000. The fund should end the year with a positive balance of \$1,200.

**Street Construction** – The negative balance of \$282,800 reflects the timing difference of when project costs are incurred and revenue reimbursements are received. Reimbursements are made after the expenses are incurred.

**AB 2928 Traffic Congestion** – No deficit is projected. Since the State has announced that this source of revenue will be cut, it has been assumed that all projects budgeted will not be completed.

**Liability** – This fund currently shows a \$3.6 million deficit due to an increase in claims payable of \$4.6 million per the City Attorney's direction. However, all claims payable are not paid out and may not be paid out. Currently the fund has positive cash of approximately \$3 million.

### **CONCLUSION**

The FY 2002-2003 Mid-Year Budget Report is really the first step in beginning the FY 2003-2004 budget preparation process. The estimates developed during the FY 2002-2003 Mid-Year process provide the foundation for estimating the City's available fund balances for FY 2003-2004. The Finance Department will keep the Mayor and Council updated on estimated balances as new information becomes available.

### **RECOMMENDATION**

That the FY 2002-2003 Mid-Year Budget Report be received and filed.

**CITY OF SAN BERNARDINO  
SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS  
MIDYEAR FISCAL YEAR 2002-2003**

FUND / TITLE	FUND BALANCE 7-1-02	ADDITIONS			AVAILABLE FOR BUDGET PURPOSES			DEDUCTIONS			ESTIMATED FUND BALANCE 6-30-03
		REVENUES	TRANSFER IN	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	DEDUCTIONS	TOTAL DEDUCTIONS			
<b>001 GENERAL FUND</b>	<b>14,760,200</b>	<b>95,543,700</b>	<b>7,045,400</b>	<b>117,349,300</b>	<b>102,597,300</b>	<b>6,554,100</b>	<b>109,151,400</b>	<b>8,197,900</b>			

<b>SPECIAL REVENUE FUNDS:</b>											
105	LIBRARY	0	256,400	2,812,700	3,069,100	3,093,500	0	3,093,500	(24,400)		
106	CEMETERY	0	181,600	64,000	245,600	248,900	0	248,900	(3,300)		
107	CABLE TELEVISION	0	100,000	402,200	502,200	561,600	0	561,600	(59,400)		
108	ASSET FORFEITURE	761,900	1,040,000	0	1,801,900	1,004,100	0	1,004,100	797,800		
109	PARKING & BUSINESS IMPROVMT	0	0	0	0	0	0	0	0		
110	PARKING DISTRICT	0	0	0	0	0	0	0	0		
111	TRANSPORTATION	184,900	230,100	0	415,000	77,100	161,500	238,600	176,400		
112	ANIMAL CONTROL	0	1,226,400	335,400	1,561,800	1,596,300	0	1,596,300	(34,500)		
122	Article 8 - LTF	(56,500)	0	0	(56,500)	0	0	0	(56,500)		
126	SPECIAL GAS TAX	1,402,200	3,465,000	0	4,867,200	2,140,000	2,710,000	4,850,000	17,200		
128	TRAFFIC SAFETY	0	650,000	0	650,000	0	650,000	650,000	0		
129	1/2 CENT SALES & ROAD TAX	3,049,900	2,505,000	0	5,554,900	5,002,600	190,700	5,193,300	361,600		
132	SEWER LINE MAINT	2,649,400	1,340,000	0	3,989,400	1,310,500	100,000	1,410,500	2,578,900		
133	BASEBALL STADIUM	0	208,900	255,300	464,200	476,500	0	476,500	(12,300)		
134	SOCCER COMPLEX	0	222,000	0	222,000	220,800	0	220,800	1,200		
135	AB 2928 TRAFFIC CONGESTION	509,100	1,645,000	0	2,154,100	2,154,100	0	2,154,100	0		
501	EMS FUND	(168,000)	0	168,000	0	0	0	0	0		
527	REFUSE	134,800	18,050,000	65,000	18,249,800	15,698,600	1,831,200	17,529,800	720,000		
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>8,467,700</b>	<b>31,120,400</b>	<b>4,102,600</b>	<b>43,690,700</b>	<b>33,584,600</b>	<b>5,643,400</b>	<b>39,228,000</b>	<b>4,462,700</b>		

<b>CAPITAL PROJECT FUNDS:</b>											
241	PUBLIC PARK EXTENSION	34,100	0	51,500	85,600	85,600	0	85,600	0		
242	STREET CONSTRUCTION	(250,400)	5,506,300	2,000,000	7,255,900	7,538,700	0	7,538,700	(282,800)		
243	PARK CONSTRUCTION	315,800	2,557,700	0	2,873,500	2,153,600	0	2,153,600	719,900		
244	CEMETERY CONSTRUCTION	23,500	4,300	0	27,800	5,000	0	5,000	22,800		
245	SEWER LINE CONSTRUCTION	5,143,600	601,000	0	5,744,600	3,612,500	100,000	3,712,500	2,032,100		
246	INDIAN BINGO SETTLEMENT	558,300	20,000	0	578,300	489,500	0	489,500	88,800		
247	CULTURAL DEVELOPMENT FEE	0	227,000	0	227,000	0	227,000	227,000	0		
248	STORM DRAIN CONSTRUCTION	1,548,400	560,000	0	2,108,400	1,660,300	100,000	1,760,300	348,100		
250	TRAFFIC SYSTEMS CONSTRUCTION	546,900	745,600	0	1,292,500	1,014,500	25,000	1,039,500	253,000		
257	STREET LIGHT/SWEEPING DISTRICT	0	30,000	0	30,000	0	0	0	30,000		
	<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>7,920,200</b>	<b>10,251,900</b>	<b>2,051,500</b>	<b>20,223,600</b>	<b>16,559,700</b>	<b>452,000</b>	<b>17,011,700</b>	<b>3,211,900</b>		

**CITY OF SAN BERNARDINO  
SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS  
MIDYEAR FISCAL YEAR 2002-2003**

INTERNAL SERVICE FUNDS:	FUND BALANCE 7-1-02	ADDITIONS			AVAILABLE FOR BUDGET PURPOSES	DEDUCTIONS		TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE 6-30-03
		REVENUES	TRANSFER IN	0		EXPENDITURES	TRANSFER OUT		
621 CENTRAL SERVICES FUND	19,300	333,100	0	352,400	328,100	0	328,100	24,300	
629 LIABILITY INSURANCE	(3,240,800)	2,166,100	0	(1,074,700)	2,357,700	200,000	2,557,700	(3,632,400)	
630 TELEPHONE SUPPORT	358,400	931,200	0	1,289,600	799,900	0	799,900	489,700	
631 UTILITY FUND	(725,200)	5,190,700	0	4,465,500	5,076,700	0	5,076,700	(611,200)	
635 FLEET SERVICES	1,735,900	6,209,300	0	7,945,200	6,815,400	750,000	7,565,400	379,800	
678 WORKER'S COMPENSATION	(8,033,100)	3,129,200	400,000	(4,503,900)	3,336,400	0	3,336,400	(7,840,300)	
679 MANAGEMENT INFO SYSTEM	1,256,900	4,647,600	0	5,904,500	5,597,000	0	5,597,000	307,500	
TOTAL INTERNAL SERVICE FUNDS	(8,628,600)	22,607,200	400,000	14,378,600	24,311,200	950,000	25,261,200	(10,882,600)	
<b>TOTAL ALL FUNDS</b>	<b>22,519,500</b>	<b>159,523,200</b>	<b>13,599,500</b>	<b>195,642,200</b>	<b>177,052,800</b>	<b>13,599,500</b>	<b>190,652,300</b>	<b>4,989,900</b>	

\*NOTE: The General Fund revenue number on this report includes the \$2 million bond proceeds budgeted to be received this year.  
\*NOTE: The General Fund ending balance includes the \$6,761,700 being held in the reserve.

**CITY OF SAN BERNARDINO  
ESTIMATED REVENUES AND EXPENDITURES  
MIDYEAR FISCAL YEAR 2002-2003  
GENERAL FUND**

	<b>FY 2002-03 BUDGET</b>	<b>FY 2002-03 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>ESTIMATED REVENUE:</b>			
Property Taxes	\$ 7,526,000	\$ 7,702,000	\$ 176,000
Other Taxes	53,803,000	55,148,000	1,345,000
Licenses & Permits	5,927,800	6,169,800	242,000
Fines and Penalties	859,000	813,500	(45,500)
Use of Money & Property	1,545,000	1,403,000	(142,000)
Intergovernmental	14,214,000	14,960,800	746,800
Charges for Services	3,630,000	3,909,200	279,200
Miscellaneous	3,430,600	3,437,400	6,800
<b>Total Estimated Revenues</b>	<b>\$ 90,935,400</b>	<b>\$ 93,543,700</b>	<b>\$ 2,608,300</b>
Other Finance Sources-Bond Proceeds	\$ 2,000,000	\$ 2,000,000	\$ -
Total Transfers In:	\$ 6,983,400	\$ 7,045,400	\$ 62,000
<b>TOTAL ESTIMATED FUNDS AVAILABLE:</b>	<b>\$ 99,918,800</b>	<b>\$ 102,589,100</b>	<b>\$ 2,670,300</b>
<b>ESTIMATED EXPENDITURES:</b>			
Mayor	\$ 1,103,700	\$ 1,079,000	\$ 24,700
Common Council	491,900	401,800	90,100
City Clerk	1,098,600	1,078,400	20,200
City Treasurer	130,700	131,900	(1,200)
City Attorney*	2,499,800	2,499,800	-
Code Compliance	3,176,600	2,936,700	239,900
General Government	1,520,500	1,330,100	190,400
City Administrator	553,700	531,000	22,700
Human Resources	502,200	474,500	27,700
Finance	1,262,600	1,175,600	87,000
Civil Service	289,700	241,300	48,400
Development Services	8,521,400	8,405,200	116,200
Fire	22,324,600	23,451,600	(1,127,000)
Police	45,646,800	45,994,100	(347,300)
Facilities Management	4,247,500	4,096,300	151,200
Parks, Recreation, & Comm Service	5,693,800	5,574,500	119,300
Public Services	3,441,300	3,195,500	245,800
<b>Total Estimated Expenditures</b>	<b>\$ 102,505,400</b>	<b>\$ 102,597,300</b>	<b>\$ (91,900)</b>
Estimated Expenditure Savings	\$ (1,200,000)	\$ -	\$ (1,200,000)
Total Transfers Out:	\$ 6,554,100	\$ 6,554,100	\$ -
<b>TOTAL ESTIMATED DEDUCTIONS:</b>	<b>\$ 107,859,500</b>	<b>\$ 109,151,400</b>	<b>\$ (1,291,900)</b>
<b>EXCESS / (DEFICIENCY) OF AVAILABLE OVER DEDUCTIONS</b>	<b>\$ (7,940,700)</b>	<b>\$ (6,562,300)</b>	<b>\$ 1,378,400</b>
<b>BEGINNING FUND BALANCE 7-1-01</b>	<b>\$ 14,760,200</b>	<b>\$ 14,760,200</b>	<b>\$ -</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>\$ 6,819,500</b>	<b>\$ 8,197,900</b>	<b>\$ 1,378,400</b>
<b>BUDGETED RESERVE</b>	<b>\$ 6,761,700</b>	<b>\$ 6,761,700</b>	<b>\$ -</b>
<b>EST UNDESIGNATED BALANCE 6-30-02:</b>	<b>\$ 57,800</b>	<b>\$ 1,436,200</b>	<b>\$ 1,378,400</b>

\*The City Attorney budget and expenditures include the adjustments approved by the Mayor and Council at the 2/18/03 Council meeting. Revenues were also adjusted by this action and those adjustments are also included in this report.

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2002-2003

DESCRIPTION	ACTUAL 2001-2002	DEC YTD FY02-03	BUDGET FY02-03	FY00 % COLL	REVISED FY 02-03	OVER/(UNDER) ORIG BUDGET
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PROPERTY TAXES						
4001 Current Secured	6,536,223	3,122,929	6,450,000	48%	6,550,000	100,000
4002 Current Unsecured	390,014	386,210	390,000	99%	400,000	10,000
4003 Prior Taxes	353,987	180,310	326,000	55%	370,000	44,000
4006 Supplemental	268,031	120,792	240,000	50%	270,000	30,000
4005 Other	110,664	52,657	120,000	44%	112,000	(8,000)
<b>Total Property Taxes</b>	<b>7,658,919</b>	<b>3,862,898</b>	<b>7,526,000</b>	<b>51%</b>	<b>7,702,000</b>	<b>176,000</b>

OTHER TAXES						
4221 Sales Tax	27,102,137	13,123,747	27,835,000	47%	29,300,000	1,465,000
4224 Utility User's Tax	19,442,681	8,716,591	19,730,000	44%	19,530,000	(200,000)
4201/14 Franchise Tax	2,591,949	200,794	2,480,000	8%	2,480,000	0
4215 Tow Franchise	288,000	136,000	288,000	47%	288,000	0
4222 Transient Occupancy Tax	2,439,186	1,019,820	2,500,000	41%	2,500,000	0
4225 Sales Tax Safety	593,361	256,388	650,000	39%	650,000	0
4223 Real Prop. Transfer Tax	349,621	186,090	320,000	58%	400,000	80,000
<b>Total Taxes</b>	<b>52,806,935</b>	<b>23,639,430</b>	<b>53,803,000</b>	<b>44%</b>	<b>55,148,000</b>	<b>1,345,000</b>

LICENSES AND PERMITS						
4301 Business Registrations	4,288,966	1,760,563	4,250,000	41%	4,500,000	250,000
4330 Building Permits	519,500	326,041	480,000	68%	575,000	95,000
4331 Mechanical Permits	220,555	120,049	210,000	57%	235,000	25,000
4362 On Site Permits	233,649	162,655	235,000	69%	240,000	5,000
4363 On Site Plan Check	119,011	29,622	120,000	25%	75,000	(45,000)
4361 Construction Permits	159,263	24,882	140,000	18%	100,000	(40,000)
4342 EMS Membership	19,220	16,455	21,500	77%	18,500	(3,000)
4336 Fire Code Permits	256,345	66,159	247,600	27%	200,000	(47,600)
4337 Fire Plan Check	100,538	63,271	115,000	55%	115,000	0
4351 Street Cut Permits	8,422	2,010	11,000	18%	8,500	(2,500)
4333 Mobile Home Park Permits	28,624	4,002	28,200	14%	28,200	0
4352 Misc Licenses & Permits	36,384	20,343	36,500	56%	40,000	3,500
4303 Misc City Clerk Permits	7,932	2,860	6,500	44%	7,000	500
4304 Misc Planning Lic/Permit	23,329	8,896	21,500	41%	21,500	0
4360 Grading Permits	6,101	2,743	5,000	55%	6,100	1,100
<b>Total License &amp; Permit</b>	<b>6,027,839</b>	<b>2,610,551</b>	<b>5,927,800</b>	<b>44%</b>	<b>6,169,800</b>	<b>242,000</b>

FINES AND PENALTIES						
4420 Parking Citations	596,172	326,786	745,000	44%	700,000	(45,000)
4410 General Fines	138,052	38,321	110,000	35%	110,000	0
4450 Fire Citations	1,475	295	2,500	12%	1,000	(1,500)
4421 Vehicle Abatement	1,641	1,087	1,500	72%	2,500	1,000
<b>Total Fines/Penalties</b>	<b>737,340</b>	<b>366,489</b>	<b>859,000</b>	<b>43%</b>	<b>813,500</b>	<b>(45,500)</b>

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2002-2003

DESCRIPTION	ACTUAL 2001-2002	DEC YTD FY02-03	BUDGET FY02-03	FY00 % COLL	REVISED FY 02-03	OVER/(UNDER) ORIG BUDGET
<b>USE OF MONEY &amp; PROPERTY</b>						
4505 Interest Earnings	1,126,289	41,702	1,000,000	4%	875,000	(125,000)
4520 Land & Building Rental	354,186	81,193	355,000	23%	355,000	0
4530 Parking Rental Fee	37,632	13,245	40,000	33%	40,000	0
4922 Sale of Property	60,975	62,370	100,000	62%	75,000	(25,000)
4540 Vending Machine Comm.	44,948	15,607	50,000	31%	58,000	8,000
<b>Total Money &amp; Property</b>	<b>1,624,030</b>	<b>214,117</b>	<b>1,545,000</b>	<b>14%</b>	<b>1,403,000</b>	<b>(142,000)</b>

<b>INTERGOVERNMENTAL</b>						
4603 Motor Vehicle In Lieu	10,625,365	4,364,528	10,500,000	42%	11,300,000	800,000
4621 Booking Fee Subvention	689,066	689,066	689,100	100%	689,100	0
4622 ERAF Subvention	0	0	0	0%	0	0
4670 CDBG Reimb.	2,291,067	857,839	2,103,800	41%	2,103,800	0
4670 20% Reimb/Housing Funds	40,800	40,800	177,800	23%	177,800	0
4670 Tax Increment Reimb.	12,300	12,300	12,300	100%	12,300	0
4606 Homeowner's Exemption	102,721	23,391	152,000	15%	103,000	(49,000)
4616 POST	257,607	61,378	175,000	35%	75,000	(100,000)
4625 State-Mandated Costs	191,958	0	0	0%	0	0
4673 Water Reimbursement	207,889	150,000	190,000	79%	190,000	0
4671 SBIAA Reimbursement	111,322	18,602	100,000	19%	100,000	0
4615 Disaster Prep. Program	3,403	0	20,000	0%	19,800	(200)
4607 Off-Highway Vehicle Tax	4,916	0	4,000	0%	5,000	1,000
4619 Mutual Aid/Disaster Reimb.	153,020	157,712	90,000	175%	185,000	95,000
<b>Total Intergovernmental</b>	<b>14,691,434</b>	<b>6,375,616</b>	<b>14,214,000</b>	<b>45%</b>	<b>14,960,800</b>	<b>746,800</b>

<b>CHARGES FOR SERVICES</b>						
4731 Plan Check Fee	258,126	150,917	225,000	67%	275,000	50,000
4880 EMS User Fee	626,125	285,800	640,000	45%	600,000	(40,000)
4798 Storm Drain Utility Fee	289,827	97,272	280,000	35%	280,000	0
4815 Weed Abatement	209,782	227,534	230,000	99%	300,000	70,000
4733 Building Demolition	381,954	309,008	340,000	91%	425,000	85,000
4714 Develop Project	121,884	170,421	595,000	29%	595,000	0
4305 Annual Alarm Permits	216,158	112,213	215,000	52%	225,000	10,000
4780 Misc Charges	33,142	5,514	30,000	18%	15,000	(15,000)
4766 Building Permit Review	3,741	1,364	3,000	45%	3,000	0
4865 Non-Resident Fees	3,786	639	5,000	13%	2,000	(3,000)
4720 Plan Review Fee	57,242	55,731	60,000	93%	85,000	25,000
4864 Swimming Pool Fee	54,047	46,391	57,000	81%	57,000	0
4718 Environmental	8,149	355	7,000	5%	3,000	(4,000)
4785 Non Subdivision Str Imp	2,081	50	1,000	5%	500	(500)
4863 Class Registration Fee	12,180	2,788	13,000	21%	8,500	(4,500)
4711 Subdivision	19,585	27,827	15,000	186%	60,000	45,000
4862 Park Energy Fee	8,323	5,205	10,000	52%	11,000	1,000
4707 Passport Fees	58,684	40,147	56,000	72%	70,000	14,000
4702 County Contract	250,000	125,000	250,000	50%	250,000	0
4861 Program/Facility Use Fee	21,078	16,378	20,000	82%	28,000	8,000
4710 Misc. Development Servs	26,304	31,444	30,000	105%	45,000	15,000

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2002-2003

DESCRIPTION	ACTUAL 2001-2002	DEC YTD FY02-03	BUDGET FY02-03	FY00 % COLL	REVISED FY 02-03	OVER/(UNDER) ORIG BUDGET
4743 Towing Release Fee	99,420	64,750	120,000	54%	120,000	0
4705 Utility Collection Fee	74,719	0	25,000	0%	25,000	0
4782 Public Wk Subdivision	72,040	6,535	75,000	9%	25,000	(50,000)
4795 Signal Maint/Energy Fee	86,355	(550)	20,000	-3%	20,000	0
4802 Str Light Energy Fee	24,113	946	25,000	4%	25,000	0
4701 Election Filing/Copies	3,250	0	3,000	0%	0	(3,000)
4747 False Alarm Fee	76,538	38,730	80,000	48%	75,000	(5,000)
4735 Release Pendency Notice	22,185	10,607	25,000	42%	22,200	(2,800)
4881 Paramedic Reimb Contract	194,647	129,610	175,000	74%	259,000	84,000
<b>Total Charges</b>	<b>3,315,465</b>	<b>1,962,626</b>	<b>3,630,000</b>	<b>54%</b>	<b>3,909,200</b>	<b>279,200</b>

MISCELLANEOUS						
4906 Water Fund Contr.	1,835,252	963,140	1,800,000	54%	1,850,000	50,000
4910 Admin Service Charge	372,800	344,800	374,000	92%	344,800	(29,200)
4901 Misc. Other Revenue	39,920	80,352	100,000	80%	100,000	0
4912 Off Track Betting	137,370	35,644	130,000	27%	160,000	30,000
4741 Sale of Photos	111,266	61,838	105,000	59%	115,000	10,000
4740 Police Misc. Receipts	773,295	258,836	775,100	33%	775,100	0
4746 Property Auction	3,183	0	3,000	0%	3,000	0
4911 Restitutions	26,607	7,471	25,500	29%	25,500	0
4905 Litigation	45,365	(28)	45,000	0%	0	(45,000)
4904 Drunk Driver Reimburmt.	2,832	458	3,000	15%	1,000	(2,000)
4809/10 Misc Develop. Servs.	9,753	3,201	7,000	46%	7,000	0
4928 Booking Fee Reimb.	15,605	8,491	16,000	53%	16,000	0
4750 Investigation Fee	15,495	5,795	15,000	39%	15,000	0
4924 Damage Claim Recovery	40,062	11,825	32,000	37%	25,000	(7,000)
<b>Total Miscellaneous</b>	<b>3,428,805</b>	<b>1,781,823</b>	<b>3,430,600</b>	<b>52%</b>	<b>3,437,400</b>	<b>6,800</b>

<b>TOTAL GENERAL FUND</b>	<b>90,290,767</b>	<b>40,813,550</b>	<b>90,935,400</b>	<b>45%</b>	<b>93,543,700</b>	<b>2,608,300</b>
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**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2002 - 2003**

DESCRIPTION	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	BUDGET 2002-03	MID-YR EST 2002-03
<b>105 LIBRARY FUND</b>					
4618 State Aid-Libraries	311,681	308,902	289,523	289,500	170,900
4850 Miscellaneous Receipts	13,834	12,549	13,411	12,500	14,500
4851 Library Fines	60,186	63,278	72,206	71,000	71,000
<b>Total Library Fund</b>	<b>\$ 385,701</b>	<b>\$ 384,729</b>	<b>\$ 375,140</b>	<b>\$ 373,000</b>	<b>\$ 256,400</b>

<b>106 CEMETERY FUND</b>					
4505 Interest on Idle Cash	25,635	28,502	26,394	25,000	25,000
4775 Cemetery Burial Fee	64,917	59,871	66,513	65,000	65,000
4776 Sale of Vases	2,228	1,415	1,586	1,400	1,600
4777 Sale Concrete Boxes	28,907	27,464	30,069	30,000	30,000
4778 Sale Cemetery Plots	51,334	49,340	67,001	60,000	60,000
4901 Misc. Receipts	-	2,000	2,000	-	-
<b>Total Cemetery Fund</b>	<b>\$ 173,021</b>	<b>\$ 168,592</b>	<b>\$ 193,563</b>	<b>\$ 181,400</b>	<b>\$ 181,600</b>

<b>107 CABLE TV FUND</b>					
4505 Interest on Idle Cash	-	-	-	-	-
4670 Economic Development Reimb.	-	-	-	-	-
4922 Sale of Equipment	127,170	121,933	98,211	120,000	100,000
<b>Total Cable TV Fund</b>	<b>\$ 127,170</b>	<b>\$ 121,933</b>	<b>\$ 98,211</b>	<b>\$ 120,000</b>	<b>\$ 100,000</b>

<b>108 ASSET FORFEITURE FUND</b>					
4505 Interest on Idle Cash	11,704	31,314	30,451	25,000	40,000
4672 Asset Forfeiture Federal DOJ	10,741	7,639	104,047	25,000	25,000
4675 Asset Forfeiture Federal Treasurer	-	-	51,502	25,000	25,000
4927 Asset Forfeiture	213,494	297,615	311,346	150,000	800,000
4929 Asset Forfeiture-Drug/Gang	35,089	50,354	52,604	40,000	150,000
<b>Total Asset Forfeiture Fund</b>	<b>\$ 271,028</b>	<b>\$ 386,922</b>	<b>\$ 549,950</b>	<b>\$ 265,000</b>	<b>\$ 1,040,000</b>

<b>109 PARKING/BUSINESS IMPROVMT FD</b>					
4302 Parking/Business Improvement	138,836	131,284	33,177	-	-
4505 Interest on Idle Cash	971	819	339	-	-
<b>Total Parking/Business Fund</b>	<b>\$ 139,807</b>	<b>\$ 132,103</b>	<b>\$ 33,516</b>	<b>\$ -</b>	<b>\$ -</b>

<b>110 PARKING DISTRICT FUND</b>					
4010 Special Assessment-Land	72,344	75,382	45,351	-	-
4011 Special Assessment-Phase II	3,598	20	-	-	-
4505 Interest on Idle Cash	448	25,113	(225)	-	-
4530 Rental Fee-Parking	2,407	2,244	10,753	-	-
4670 Economic Development Reimb.	145,094	-	-	-	-
<b>Total Parking District Fund</b>	<b>\$ 223,891</b>	<b>\$ 102,759</b>	<b>\$ 55,879</b>	<b>\$ -</b>	<b>\$ -</b>

<b>111 TRANSPORTATION FUND</b>					
4505 Interest on Idle Cash	7,524	7,497	6,142	8,000	6,100
4626 Rideshare Reimbursement	207,167	209,297	216,394	210,000	220,000
4670 Economic Development Agency	-	-	-	-	-
4901 Misc. Receipts	-	812	1,138	1,000	1,000
4906 Water Department	7,606	3,000	3,000	3,000	3,000
<b>Total Transportation Fund</b>	<b>\$ 222,297</b>	<b>\$ 220,606</b>	<b>\$ 226,674</b>	<b>\$ 222,000</b>	<b>\$ 230,100</b>

<b>122 ARTICLE 8 - LTF</b>	<b>\$ -</b>				
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**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2002 - 2003**

DESCRIPTION	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	BUDGET 2002-03	MID-YR EST 2002-03
<b>124 ANIMAL CONTROL FUND</b>					
4320 Animal License	194,601	208,274	331,662	341,400	300,200
4352 Misc. License & Permits	1,960	1,456	1,836	1,500	3,000
4410 General Fines	11,999	10,144	47,759	40,000	50,000
4430 Animal License Penalty	35,208	51,114	63,067	55,000	50,000
4756 Animal Adoption Fee	20,114	22,920	28,515	25,000	28,500
4757 Contractee Shelter Fee	482,891	512,511	606,237	711,000	711,000
4758 Livestock Fee	270	-	140	200	300
4759 Apprehension Fee	12,908	17,670	17,770	18,000	18,000
4760 Board Fee	8,698	15,437	15,028	15,000	15,000
4761 Field Service Fee	1,471	2,076	1,378	1,500	2,000
4763 Owner Release Fee	33,289	32,423	31,861	33,400	33,400
4764 Vaccination Fee	11,319	13,249	13,083	13,000	13,000
4901 Miscellaneous Receipts	16,063	78,369	2,127	2,000	2,000
<b>Total Animal Control Fund</b>	<b>\$ 830,791</b>	<b>\$ 965,643</b>	<b>\$ 1,160,463</b>	<b>\$ 1,257,000</b>	<b>\$ 1,226,400</b>

<b>135 AB 2928 TRAFFIC CONGESTION</b>					
4505 Interest on Idle Cash	-	56,615	42,175	25,000	25,000
4635 Traffic Congestion Relief	-	1,328,273	473,633	2,220,000	1,620,000
4945 Reimbursements	-	-	-	572,200	-
<b>Total AB 2928 Traffic Congestion</b>	<b>\$ -</b>	<b>\$ 1,384,888</b>	<b>\$ 515,808</b>	<b>\$ 2,817,200</b>	<b>\$ 1,645,000</b>

<b>126 SPECIAL GAS TAX FUND</b>					
4505 Interest on Idle Cash	20,899	53,285	50,079	20,000	30,000
4610 State Aid-2106	712,319	664,747	723,572	730,000	700,000
4611 State Aid-2107	1,508,824	1,389,782	1,569,686	1,550,000	1,550,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	1,133,323	1,336,938	1,193,412	1,150,000	1,175,000
4945 Reimbursement	1,735	(1,370)	8,117	-	-
<b>Total Gas Tax Fund</b>	<b>\$ 3,387,100</b>	<b>\$ 3,453,382</b>	<b>\$ 3,554,866</b>	<b>\$ 3,460,000</b>	<b>\$ 3,465,000</b>

<b>527 REFUSE FUND</b>					
4505 Interest on Idle Cash	-	36,373	33,583	50,000	20,000
4830 Commercial Rubbish	438,496	420,178	414,721	420,000	420,000
4831 Commercial Bin Rent	98,693	102,113	154,673	125,000	125,000
4832 Commercial Bin Service	6,567,453	6,689,026	6,847,829	6,850,000	6,900,000
4833 Commercial Special	539,118	540,749	587,726	570,000	570,000
4836 Commercial Bin Service-Malls	268	-	-	-	-
4837 Automated Commercial Rubbish	41,868	39,779	18,980	20,000	15,000
4840 Residential Water Billed	6,981,359	7,113,228	7,286,966	7,300,000	7,350,000
4841 Residential "B" Accounts	539,837	547,432	528,629	525,000	525,000
4842 Residential Specials	3,475	50	-	-	-
4843 Dino Bin Service	1,261,530	1,415,525	1,654,284	1,650,000	1,700,000
4901 Miscellaneous Other Revenue	115,821	160,100	200,609	175,000	425,000
4903 Refunds and Rebates	780	-	-	-	-
4923 Sale Salvage Mater	6,383	-	129,306	-	-
<b>Total Refuse Fund</b>	<b>\$ 16,595,081</b>	<b>\$ 17,064,553</b>	<b>\$ 17,857,306</b>	<b>\$ 17,685,000</b>	<b>\$ 18,050,000</b>

<b>128 TRAFFIC SAFETY FUND</b>					
4440 CVC Fine	813,217	651,456	693,320	700,000	650,000
<b>Total Traffic Safety Fund</b>	<b>\$ 813,217</b>	<b>\$ 651,456</b>	<b>\$ 693,320</b>	<b>\$ 700,000</b>	<b>\$ 650,000</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2002 - 2003**

DESCRIPTION	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	BUDGET 2002-03	MID-YR EST 2002-03
<b>129 1/2 CENT SALES /ROAD TAX FUND</b>					
4505 Interest on Idle Cash	134,682	132,000	134,589	100,000	135,000
4613 1/2 Cent Sales Tax	1,964,227	2,153,541	2,155,766	2,075,000	2,150,000
4945 Construction Reimbursement	6,291	15,000	81,000	220,000	220,000
<b>Total 1/2 Cent Sales Tax</b>	<b>\$ 2,105,200</b>	<b>\$ 2,300,541</b>	<b>\$ 2,371,355</b>	<b>\$ 2,395,000</b>	<b>\$ 2,505,000</b>

<b>131 SB 300</b>		\$ -	\$ -	\$ -	\$ -
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<b>132 SEWER LINE MAINTENANCE</b>					
4505 Interest on Idle Cash	118,654	123,022	113,442	110,000	110,000
4820 Sewer Line Maint	1,144,707	1,210,488	1,225,921	1,215,000	1,230,000
<b>Total Sewer Line Maintenance</b>	<b>\$ 1,263,361</b>	<b>\$ 1,333,510</b>	<b>\$ 1,339,363</b>	<b>\$ 1,325,000</b>	<b>\$ 1,340,000</b>

<b>133 BASEBALL STADIUM</b>					
4520 Land/Building Rental	88,805	78,165	10,710	-	94,900
4901 Baseball Team Lease Agreement	150,655	98,753	188,739	114,000	114,000
<b>Total Baseball Stadium</b>	<b>\$ 239,460</b>	<b>\$ 176,918</b>	<b>\$ 199,449</b>	<b>\$ 114,000</b>	<b>\$ 208,900</b>

<b>134 Soccer Complex</b>					
4505 Interest on Idle Cash	-	-	-	-	-
4520 Land & Building Rental	-	-	-	160,000	100,000
4530 Rental Fee - Parking	-	-	-	140,000	50,000
4861 Program & Facility User Fee	-	-	-	70,000	70,000
4862 Park Energy Fee	-	-	-	5,000	2,000
<b>Total Gas Tax Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 375,000</b>	<b>\$ 222,000</b>

<b>242 STREET CONSTRUCTION FUND</b>					
4630 State Aid-Street Constr.	6,857	-	-	1,968,600	1,968,600
4658 Federal Aid-FAU	258,481	117,417	397,748	3,344,900	3,344,900
4945 Construction Reimbursement	138,929	58,700	12,978	192,800	192,800
<b>Total Street Constr. Fund</b>	<b>\$ 404,267</b>	<b>\$ 176,117</b>	<b>\$ 410,726</b>	<b>\$ 5,506,300</b>	<b>\$ 5,506,300</b>

<b>243 PARK CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	38,653	34,433	26,201	38,000	25,000
4732 Park Development Fee	118,345	184,951	303,297	200,000	300,000
4901 Park Bond Money	-	-	-	2,232,700	2,232,700
4945 Construction Project Reimb.	10,000	-	-	-	-
<b>Total Park Construction Fund</b>	<b>\$ 166,998</b>	<b>\$ 219,384</b>	<b>\$ 329,498</b>	<b>\$ 2,470,700</b>	<b>\$ 2,557,700</b>

<b>244 CEMETERY CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	731	853	926	500	800
4778 Sale Cemetery Plots	2,929	2,925	3,731	3,500	3,500
<b>Total Cemetery Constr. Fund</b>	<b>\$ 3,660</b>	<b>\$ 3,778</b>	<b>\$ 4,657</b>	<b>\$ 4,000</b>	<b>\$ 4,300</b>

<b>245 SEWER LINE CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	158,782	316,881	248,770	160,000	250,000
4821 Sewer Lateral Fee	799	446	4,504	1,000	1,000
4822 Sewer Connection Fee	130,728	231,223	290,404	250,000	350,000
<b>Total Sewer Line Constr. Fund</b>	<b>\$ 290,309</b>	<b>\$ 548,550</b>	<b>\$ 543,678</b>	<b>\$ 411,000</b>	<b>\$ 601,000</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2002 - 2003**

DESCRIPTION	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	BUDGET 2002-03	MID-YR EST 2002-03
<b>246 INDIAN BINGO SETTLEMENT FUND</b>					
4505 Interest on Idle Cash	18,820	19,658	23,505	18,000	20,000
4902 Indian Bingo Contributions	-	-	100,000	-	-
4945 Reimburse Street Construction	-	-	-	-	-
<b>Total Indian Bingo Fund</b>	<b>\$ 18,820</b>	<b>\$ 19,658</b>	<b>\$ 123,505</b>	<b>\$ 18,000</b>	<b>\$ 20,000</b>

<b>247 CULTURAL DEVELOP FUND</b>					
4335 Cultural Devel. Constr. Fee	42,960	117,400	124,468	115,000	225,000
4505 Interest on Idle Cash	(208)	3,065	493	-	2,000
<b>Total Cultural Devel Const Fund</b>	<b>\$ 42,752</b>	<b>\$ 120,465</b>	<b>\$ 124,961</b>	<b>\$ 115,000</b>	<b>\$ 227,000</b>

<b>248 STORM DRAIN CONSTR FUND</b>					
4505 Interest on Idle Cash	112,797	68,241	52,528	60,000	60,000
4818 Storm Drain Fee	354,283	416,515	472,014	400,000	500,000
4945 Construction Reimbursement	9,965	-	-	-	-
<b>Total Storm Drain Constr. Fund</b>	<b>\$ 477,045</b>	<b>\$ 484,756</b>	<b>\$ 524,542</b>	<b>\$ 460,000</b>	<b>\$ 560,000</b>

<b>250 TRAFFIC SYSTEMS CONSTR FUND</b>					
4505 Interest on Idle Cash	6,925	25,244	24,111	23,000	23,000
4658 Fed/State Aid-Street Construction	-	39,999	-	119,000	119,000
4803 Traffic System Fees	143,319	281,243	187,912	200,000	500,000
4945 Reimburse St Constr	-	(11,158)	-	103,600	103,600
<b>Total Traffic Systems Fund</b>	<b>\$ 150,244</b>	<b>\$ 335,328</b>	<b>\$ 212,023</b>	<b>\$ 445,600</b>	<b>\$ 745,600</b>

<b>257 CITY WIDE AD 994</b>					
4057 AD 994	125,153	103,257	62,866	-	30,000
4910 Administrative Service Charges	-	-	-	-	-
<b>Total City Wide AD 994</b>	<b>\$ 125,153</b>	<b>\$ 103,257</b>	<b>\$ 62,866</b>	<b>\$ -</b>	<b>\$ 30,000</b>

<b>621 CENTRAL SERVICES FUND</b>					
4897 Interdepartmental	247,626	269,037	324,122	333,100	333,100
<b>Total Central Services Fund</b>	<b>\$ 247,626</b>	<b>\$ 269,037</b>	<b>\$ 324,122</b>	<b>\$ 333,100</b>	<b>\$ 333,100</b>

<b>629 LIABILITY INSURANCE FUND</b>					
4505 Interest on Idle Cash	185,196	392,162	234,851	150,000	200,000
4670 Economic Development Agency	25,000	-	-	-	-
4897 Interdepartmental Receipts	1,822,700	1,644,500	1,628,500	1,949,100	1,949,100
4901 Misc. Receipts	-	-	-	-	-
4906 Water Department	-	-	224	-	-
4924 Damage Claim Recovery	-	-	23,710	-	17,000
<b>Total Liability Insurance Fund</b>	<b>\$ 2,032,896</b>	<b>\$ 2,036,662</b>	<b>\$ 1,887,285</b>	<b>\$ 2,099,100</b>	<b>\$ 2,166,100</b>

<b>630 TELEPHONE SUPPORT FUND</b>					
4541 Telephone Commission	31,887	9,172	11,164	10,300	11,200
4893 Water Dept. Receipts	145,063	105,764	111,882	100,000	100,000
4670 Economic Development Agency	15,813	833	650	1,000	10,000
4897 Interdepartmental Receipts	624,292	727,794	885,480	768,400	800,000
4903 Refunds and Rebates	20,707	32,030	16,708	8,400	10,000
<b>Total Telephone Support Fund</b>	<b>\$ 837,762</b>	<b>\$ 875,593</b>	<b>\$ 1,025,884</b>	<b>\$ 888,100</b>	<b>\$ 931,200</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2002 - 2003**

DESCRIPTION	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	BUDGET 2002-03	MID-YR EST 2002-03
<b>631 UTILITY FUND</b>					
4897 Interdepartmental Receipts	3,345,785	3,542,913	4,346,703	4,250,900	5,190,700
4944 LED Retrofit Reimbursement	-	-	878,950	-	-
<b>Total Utility Fund</b>	<b>\$ 3,345,785</b>	<b>\$ 3,542,913</b>	<b>\$ 5,225,653</b>	<b>\$ 4,250,900</b>	<b>\$ 5,190,700</b>

<b>635 FLEET SERVICES FUND</b>					
4670 EDA	4,333	3,803	8,456	200	8,500
4896 Replacement Contribution	484,400	513,500	1,103,200	1,045,600	1,045,600
4897 Interdepartmental Receipts	4,777,456	5,080,851	4,958,535	5,101,700	5,101,700
4901/22 Misc, Other Receipts	-	705	15	-	53,500
<b>Total Fleet Services Fund</b>	<b>\$ 5,266,189</b>	<b>\$ 5,598,859</b>	<b>\$ 6,070,206</b>	<b>\$ 6,147,500</b>	<b>\$ 6,209,300</b>

<b>678 WORKERS' COMPENSATION FUND</b>					
4505 Interest on Idle Cash	-	-	-	-	-
4897 Interdepartmental Receipts	2,075,020	2,148,414	2,764,329	2,879,200	2,879,200
4899 Premiums	-	-	-	-	-
4901 Misc Receipts	15,000	16	-	-	-
4906 Water Department	306,361	332,880	269,894	360,000	250,000
<b>Total Workers' Compensation Fd</b>	<b>\$ 2,396,381</b>	<b>\$ 2,481,310</b>	<b>\$ 3,034,223</b>	<b>\$ 3,239,200</b>	<b>\$ 3,129,200</b>

<b>679 Management Information Services</b>					
4505 Interest on Idle Cash	-	-	-	-	-
4670 EDA Reimbursement	25,248	2,759	1,150	-	-
4673 Water	423,826	425,897	337,680	417,800	417,800
4897 Interdepartmental Receipts	2,682,000	2,918,500	3,322,000	4,079,800	4,079,800
4901 Miscellaneous Receipts	425	551	437	150,000	150,000
4922 Sale of Equipment	-	-	-	-	-
<b>Total MIS Fund</b>	<b>\$ 3,131,499</b>	<b>\$ 3,347,707</b>	<b>\$ 3,661,267</b>	<b>\$ 4,647,600</b>	<b>\$ 4,647,600</b>

<b>GRAND TOTAL</b>	<b>\$ 45,714,511</b>	<b>\$ 49,011,909</b>	<b>\$ 52,789,959</b>	<b>\$ 62,325,700</b>	<b>\$ 63,979,500</b>
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**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2002-2003**

**TRANSFERS - IN**

	<b>FY 2002-03 BUDGET</b>	<b>FY 2002-03 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	700,000	650,000	(50,000)
*From 1/2 Cent Sales & Road Tax For - Administration	190,700	190,700	0
*From Cultural Development Fund For - Fine Arts/Civic & Promotional Costs	115,000	227,000	112,000
*From Traffic Systems Constructions For - Administration	25,000	25,000	0
*From Fleet Fund For - Refund Reserve Excess	750,000	750,000	0
*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	100,000	100,000	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>\$6,983,400</b>	<b>\$7,045,400</b>	<b>62,000</b>
<b>TO ANIMAL CONTROL FUND:</b>			
*From General Fund For - Operating Costs	335,400	335,400	0

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2002-2003**

**TRANSFERS - IN**

	<b>FY 2002-03 BUDGET</b>	<b>FY 2002-03 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>TO CATV FUND:</b>			
*From General Fund For - Operating Costs	402,200	402,200	0
<b>TO LIBRARY FUND:</b>			
*From General Fund For - Operating Costs	2,812,700	2,812,700	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	168,000	168,000	0
<b>TO BASEBALL STADIUM:</b>			
*From General Fund For - Operating Costs	255,300	255,300	0
<b>TO WORKERS COMPENSATION FUND:</b>			
*From General Fund For - Operating Costs	400,000	400,000	0
<b>TO CEMETERY FUND:</b>			
*From General Fund For - Operating Costs	64,000	64,000	0
<b>TO STREET CONSTRUCTION FUND:</b>			
*From General Fund For - Bond Proceeds for HUB Project	2,000,000	2,000,000	0
<b>TOTAL OTHER FUNDS</b>	<b>\$6,554,100</b>	<b>\$6,554,100</b>	<b>0</b>
<b>GRAND TOTAL TRANSFERS-IN</b>	<b>\$13,537,500</b>	<b>\$13,599,500</b>	<b>62,000</b>

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2002-2003**

**TRANSFERS - OUT**

	<b>FY 2002-03 BUDGET</b>	<b>FY 2002-03 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>FROM GENERAL FUND:</b>			
*To Animal Control Fund For - Operating Costs	\$335,400	335,400	0
*To Library Fund For - Operating Costs	2,812,700	2,812,700	0
*To CATV For - Operating Costs	402,200	402,200	0
*To Baseball Fund For - Operating Costs	255,300	255,300	0
*To EMS Fund For - Operating Costs	168,000	168,000	0
*To Refuse Fund For - Street Sweeping	65,000	65,000	0
*To Street Construction Fund For - Bond Proceeds for HUB Project	2,000,000	2,000,000	0
*To Cemetery Fund For - Operating Costs	64,000	64,000	0
*To Workers Compensation Fund For - Operating Costs	400,000	400,000	0
*To Public Park Extension For - Park Facilities Improvements	51,500	51,500	0
<b>TOTAL GENERAL FUND</b>	<b>\$6,554,100</b>	<b>\$6,554,100</b>	<b>0</b>

<b>FROM TRAFFIC SAFETY:</b>			
*To General Fund For - Police Costs	700,000	650,000	50,000
<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	190,700	190,700	0
<b>FROM FLEET FUND:</b>			
*To General Fund For - Refund Reserve Excess	750,000	750,000	0

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2002-2003**

TRANSFERS - OUT	FY 2002-03 BUDGET	FY 2002-03 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
FROM CULTURAL DEVELOPMENT			
*To General Fund For - Fine Arts & Civic Promotional Costs	115,000	227,000	(112,000)
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	200,000	200,000	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
<b>TOTAL OTHER FUNDS</b>	<b>\$6,983,400</b>	<b>\$7,045,400</b>	<b>(62,000)</b>
<b>GRAND TOTAL TRANSFERS-OUT</b>	<b>\$13,537,500</b>	<b>\$13,599,500</b>	<b>(62,000)</b>