

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

**From: Barbara Pachon, Finance  
Director**

**Subject: Mid-Year Budget Review  
for Fiscal Year 2003-2004**

**Dept: Finance**

**ORIGINAL**

**Date: 3/29/03**

**Synopsis of Previous Council Action:**

**August 4, 2003 Resolution 2003-223 approving and adopting the FY 2003-2004 Budget.**

**Recommended motion:**

**That the FY 2003-2004 Mid-Year Budget Report be received and filed.**

*Barbara Pachon*  
**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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**Agenda Item No. 1**

*3/30/04*

# CITY OF SAN BERNARDINO –REQUEST FOR COUNCIL ACTION

## STAFF REPORT

### INTRODUCTION

Attached is the FY 2003-2004 *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 2004-2005 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 6/30/04.

### THE GENERAL FUND

**Fund Balance** – The FY 2002-2003 audit has been completed and the audited, total actual FY 2003-2004 beginning General Fund Balance (reserved and unreserved combined) is \$12,782,900. Included in this amount are the FY 02-03 General Fund continuing appropriations and encumbrance carryovers in the amount of \$763,400. The revised estimate for the FY 2003-2004 total ending fund balance (including both reserved and unreserved is \$11,103,300. 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 \$4,341,600. This increase is due primarily to higher than anticipated revenue growth. Some of the revenue growth however, has to be used in FY 03-04 to off set some additional expenditures that will be incurred in FY 03-04. Both expenditures 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 \$4,032,400 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 \$330,000 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 \$785,000 over originally budgeted projections is expected for a total revenue amount of \$32,185,000. 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 \$2,186,300 more than originally projected. The increase revenue is the result of several changes made during the year to the telephone industry and very hot temperatures during the beginning of the fiscal year which resulted in a higher than expected electricity usage.

*Real Property Transfer Tax* revenues are projected to be \$275,000 higher than anticipated. The revised estimate for this revenue is now \$700,000 for FY 03-04. This increase is tied to the continued high volume of property sales and refinancing activity in the City.

*Parking Citations* are estimated to be less than the budgeted amount by about \$152,000. This revenue source for the last few years has had a high rate of collection for prior outstanding citations. But as progress is made on collection of delinquent citation payments and the number of outstanding citations decreases, associated revenues are decreasing and leveling off.

*Interest Earnings* are estimated to be less than the budgeted amount by about \$300,000. The main reason for this decline is that the City's cash balances have been less in FY 03-04 than the previous year so even though the investment market is beginning to recover the City has had less cash to invest to earn interest.

*Motor Vehicle in Lieu (VLF)* revenue is again showing a decrease over budget projections by \$200,000. In addition, all of the VLF revenue we are reporting will not be in the form of cash. Approximately \$3,728,000 will be withheld from the City by the State. The State is calling this mandatory withholding of payment a loan to the State from the City. The State has indicated that cities will be repaid in FY 2005-2006. This loan has a major impact to the City's cash balance and is one of the major reasons why interest earnings discussed above are going to be below budget.

*Booking Fee Subvention* revenues were collected in FY 03-04 in the amount of \$689,000. This revenue was not included in the City's original revenue budget because at the time the State indicated booking fee reimbursements to cities would be eliminated from the State's budget as part of their budget balancing measures. In the end the State was able to pay cities this reimbursement in FY 03-04.

Overall, the revenue category of *Charges for Services* is expected to be pretty much on target. Some revenues in this category are expected to exceed budget projections while other revenue sources are projected to be short of budget projections. Overall, it is projected that all the revenues in this category will net out to be about what was anticipated in the budget.

The revenue category of *Miscellaneous* is projected to be on target overall. Small variances between individual items within this category are anticipated but they are expected to net out close to the budgeted amount.

**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 under-budget in total by approximately \$134,200. General Fund transfers-out (discussed later in this report) are also expected to be \$177,800 less than budgeted. However, a projected savings goal of \$500,000 was factored into the adopted budget. This means that net spending (which includes General Fund expenditures and transfers-out to other funds from the General Fund) is \$188,000 short of the \$500,000 expenditure savings goal. Major factors contributing to this expenditure overage are discussed in the departmental sections below.

**Code Compliance** is expected to have budget savings of approximately \$90,200. This budget savings is the result of a recent vacancy, as well as some savings in contract services for weed abatement and other abatement services.

**General Government** as of this report is projected to have savings of \$451,900. This savings is primarily due to a \$200,000 higher PERS surplus asset credit over what was anticipated in the budget. (The credit is a result of City being “super-over-funded” in the PERS Miscellaneous Group plan.) There were also some savings generated from retirees’ health costs. Additionally, funds that were budgeted to cover higher employee health costs were not distributed to departments.

**Development Services** is expected to have expenditure budget savings of approximately \$505,900. This savings is primarily due to salary savings from vacancies and savings in contract services. Anticipated savings have been offset by greater than expected electric costs in Traffic Signals and Street Lighting of approximately \$91,200. The budget estimate for Development Services has also assumed that all the \$470,000 budgeted for the Planning Center will be expended and in the General Fund revenues it has been assumed that all \$470,000 will be reimbursed.

**Fire Department** is expected to be over budget by approximately \$972,400. This is due primarily to increased overtime expenditures related to constant staffing mandates and injuries. Additionally, it is anticipated the Fire Department will have a number of retirements that will result in payoffs totaling about \$120,000.

**Police Department** is also expected to be over budget this year by approximately \$933,800. The primary reason for this overage is the anticipated number of retirements in the Police Department for FY 03-04 that will result in payoffs totaling about \$650,000. There are not sufficient vacancies anticipated that will offset these payoff amounts. Normally employee payoffs for vacation, holiday, and sick time (as authorized by the various MOU’s), in addition to extra overtime costs, are covered by expected vacancy savings in budgeted salary and benefits. However, due to the high number of retirements in FY 03-04 there is not enough vacancy savings to cover these payout obligations and additional overtime costs.

Another significant contributing factor to this shortfall is the reduction, and in some case elimination, of grant funding. Because of the shortfall in grant funding, the Police Department’s General Fund budget had to assume an additional \$434,300 of salary and benefit costs. In addition, it is projected that the Police Department will have increased fuel costs of approximately \$117,600 due to escalating gasoline prices.

**Facilities Management** is projected to have an expenditure savings of approximately \$330,300. A portion of the savings is the result of vacancies in positions that have occurred throughout the year. It is also projected that electric charges for City Hall will be approximately \$89,300 less than budgeted.

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.

**Parks and Recreation** is also projected to have expenditure savings of about \$242,300. A portion of the savings is the result of vacancies that have occurred throughout the year. Additionally, electric costs for Parks and Recreation facilities are expected to be approximately \$100,000 less than budgeted. Savings in park maintenance contracts of approximately \$80,000 are also expected.

Parks also expended \$9,801 for a new stove and dishwasher for the Senior Center. This expenditure was not included in Park's adopted budget, but the City has been fully reimbursed by the County with program realignment funds, so there was no impact to the General Fund. Revenues and expenditures will be updated to reflect this transaction.

**Public Services** is expected to have total expenditure savings of approximately \$298,200. \$175,000 the anticipated savings are attributed to savings in contract tree trimming of approximately \$175,000. It has been assumed that there will be fewer trees trimmed in FY 03-04 than was originally budgeted. Due to the fire and floods in the City during this fiscal year, not all tree trimming work can be completed in FY 03-04. For similar reasons, savings of about \$79,700 are also expected in contract street maintenance costs.

**Finance** anticipates savings of approximately \$40,300. This is due primarily to savings from the recently vacated Payroll Supervisor position.

**Human Resources** is expected to have savings of approximately \$31,000. Similar to Finance, savings are primarily due to savings from the vacant Human Resources Supervisor position (which has recently been filled).

The savings anticipated in **Mayor and City Administrator's budgets** are primarily due to savings in materials and supplies and/or contract services in these Departments. **The City Treasurer and Civil Service** are anticipated to be slightly over budget. The City Treasurer's Office overage is due to increased health benefit costs and Civil Service's overage is due to hiring part-time help for the Department.

## **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. Unlike prior years, increases and decreases in General Fund transfers-out to these Special Revenue Funds have been factored into the Mid-Year projections in order to reflect a more realistic General Fund balance.

*Library* – The Library’s revenues are projected to be slightly less than the budgeted amount but there are projected expenditure savings that will off set the revenue shortfall.

*Cemetery* – The Cemetery Fund is projected to end the year with a positive \$22,100. Since the Cemetery expenditures are projected to be about \$57,300 less than what was budgeted and revenues are expected to be about \$13,300 higher than budgeted, the General Fund does not have to transfer \$48,500 into the Cemetery operations. This savings of \$48,500 to the General Fund has been factored into the Mid-Year Report already.

*Cable Television* – The Cable Television Fund is projected to be over their expenditure budget by about \$22,100. \$16,300 of this overage is due to higher than budgeted costs for per-diem staff. The net impact is the assumption that the General Fund will have to transfer an additional \$18,600 to the CATV Fund to cover the operating costs

*Animal Control* – The Animal Control Fund is projected to have savings in their expenditure budget of approximately \$43,900. However there is a projected revenue shortfall of about \$74,700. The net impact is the assumption that the General Fund will have to transfer an additional \$31,700 to the Animal Control Fund to cover the operating costs.

*Gas Tax Fund* – Assuming every CIP Gas Tax project is completed and all budgeted funds are expended, the Gas Tax Fund is projected to end the year with a \$232,200 shortfall. However, based on prior year activity it is unlikely that every single CIP project will be completed this year. Staff will continue to monitor the Gas Tax CIP projects to make sure by the end of the year there will not be a shortfall. Projects not completed this year (FY 03-04) will be budgeted again using FY 04-05 funding.

*½ Cent Sales & Road Tax* – Similar to the Gas Tax Fund, assuming every CIP project is completed and all budgeted funds are expended, the ½ Cent Sales & Road Tax Fund is projected to end the year with a \$98,900 shortfall. As we are doing with the Gas Tax Fund discussed above, staff will monitor this fund in the same manner.

*Baseball Fund* – The Baseball Fund revenues are projected to be slightly higher than anticipated in the budget and expenditures are anticipated to be less than the budgeted. The net impact is that the General Fund’s transfer into the Baseball Fund to cover operating costs will be \$112,900 less than originally. This \$112,900 saving has been factored into the General Fund Mid-Year report.

*Soccer Complex* – Although revenues are projected to be down by \$74,100, a deficit is not projected for this fund because expenditures are also anticipated to be under budget. The fund should end the year with a positive \$20,700 balance.

*Refuse* – The Refuse Fund is projected to end the year with a \$223,000 shortfall. Revenues are projected to be short by approximately \$32,000. Expenditures are estimated to be over budget by approximately \$643,800. The most significant factor contributing to the overage in expenditures is increased costs for dump fees of approximately \$674,600. Overtime is also higher than budgeted. Offsetting these increases are savings in fleet maintenance costs for refuse trucks of approximately \$223,200, which have been factored into the Refuse Fund projections.

*Park Construction* – This fund is the same as Gas Tax Fund and the ½ Cent Sales & Road Tax Fund discussed previously. Staff will also monitor this fund to be sure whatever projects are not completed in FY 03-04 will be budgeted and continued in FY 04-05.

*Storm Drain Construction* – Similar to other CIP funds such as the Gas Tax, ½ Cent Sales, and Park Construction Fund, this fund will be monitored and projects that are not completed this fiscal year will be re-budgeted and continued in FY 04-05.

*Central Services Fund* – The Central Services Fund is projected to end the year with a shortfall of \$42,300. This shortfall is due to a combination of higher operating costs and fewer print jobs being requested by City departments. As departments have fewer available dollars in their budgets to spend, fewer major print jobs are being requested. Staff has taken some measures to start to reduce this projected shortfall. However it is not expected that the entire shortfall can be eliminated without either the General Fund subsidizing the operation or major changes being made to the Print Shop operations. This will be explored and discussed further during the FY 04-05 budget process.

*Old Fire Disaster Fund* – Due to the complexity of the reimbursement process, the Finance Department is still working with FEMA/OES to complete the disaster reimbursement submittal process. It was originally hoped that this process would be completed by this Mid-Year Report so that it could be included here. Although this process is almost completed, there are still issues that remain to be completed. Accordingly, Finance did not include the Old Fire Disaster in this Mid-Year Report. It is expected that FEMA/OES reimbursements will cover the City's disaster costs and there will not be any net impact to the General Fund. Additionally, it is anticipated that most of the reimbursements will be paid to the City by the end of the current fiscal year.

### **CONCLUSION**

The FY 2003-2004 Mid-Year Budget Report is really the first step in beginning the FY 2004-2005 budget preparation process. The estimates developed during the FY 2003-2004 Mid-Year process provide the foundation for estimating the City's available fund balances for FY 2004-2005. The Finance Department will keep the Mayor and Council updated on estimated balances, as new information becomes available.

### **RECOMMENDATION**

That the FY 2003-2004 Mid-Year Budget Report be received and filed.

CITY OF SAN BERNARDINO  
SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS  
MIDYEAR FISCAL YEAR 2003-2004

FUND / TITLE	FUND BALANCE	ADDITIONS			AVAILABLE FOR BUDGET			DEDUCTIONS			TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE
		REVENUES	TRANSFER IN	PURPOSES	EXPENDITURES	TRANSFER OUT	DEDUCTIONS					
001 GENERAL FUND	7-1-03 12,782,900	103,633,700	7,291,700	123,708,300	107,339,100	5,265,900	112,605,000	11,103,300	6-30-04 11,103,300			
<b>SPECIAL REVENUE FUNDS:</b>												
105 LIBRARY	(300)	174,500	2,131,100	2,305,300	2,305,300	0	2,305,300	0	0			
106 CEMETERY	0	200,300	0	200,300	178,200	0	178,200	0	22,100			
107 CABLE TELEVISION	22,300	75,000	482,000	579,300	579,300	0	579,300	0	0			
108 ASSET FORFEITURE	792,400	445,000	0	1,237,400	660,600	0	660,600	0	576,800			
111 TRANSPORTATION	171,900	234,100	0	406,000	97,500	0	97,500	0	279,000			
124 ANIMAL CONTROL	(900)	1,109,900	417,700	1,526,700	1,526,700	0	1,526,700	0	0			
122 Article 8 - LTF	0	0	0	0	0	0	0	0	0			
126 SPECIAL GAS TAX	1,536,300	3,580,000	0	5,116,300	2,538,500	2,810,000	5,348,500	0	(232,200)			
128 TRAFFIC SAFETY	0	605,000	0	605,000	0	605,000	605,000	0	0			
129 1/2 CENT SALES & ROAD TAX	4,145,700	3,040,400	0	7,186,100	7,070,000	215,000	7,285,000	0	(98,900)			
132 SEWER LINE MAINT	2,987,100	1,336,000	0	4,323,100	1,336,900	150,000	1,486,900	0	2,836,200			
133 BASEBALL STADIUM	6,200	155,000	133,000	294,200	294,200	0	294,200	0	0			
134 SOCCER COMPLEX	19,300	301,400	0	320,700	300,000	0	300,000	0	20,700			
135 AB 2928 TRAFFIC CONGESTION	365,300	10,000	0	375,300	358,800	0	358,800	0	16,500			
501 EMS FUND	0	0	0	0	0	0	0	0	0			
527 REFUSE	1,244,800	18,450,000	65,000	19,759,800	17,601,600	2,381,200	19,982,800	0	(223,000)			
TOTAL SPECIAL REVENUE FUNDS	11,290,100	29,716,600	3,228,800	44,235,500	34,847,600	6,342,700	41,190,300	3,045,200	3,045,200			
<b>CAPITAL PROJECT FUNDS:</b>												
241 PUBLIC PARK EXTENSION	47,400	0	37,100	84,500	62,500	0	62,500	0	22,000			
242 STREET CONSTRUCTION	(2,626,700)	4,754,700	2,000,000	4,126,000	4,093,200	0	4,093,200	0	32,800			
243 PARK CONSTRUCTION	326,800	3,270,400	0	3,597,000	3,662,400	0	3,662,400	0	(65,400)			
244 CEMETERY CONSTRUCTION	26,300	5,000	0	33,300	5,000	0	5,000	0	28,300			
245 SEWER LINE CONSTRUCTION	5,043,900	1,538,900	0	6,582,800	6,260,100	100,000	6,360,100	0	202,700			
246 PUBLIC IMPROVEMENT FUND	572,700	10,000	0	582,700	518,500	0	518,500	0	64,200			
247 CULTURAL DEVELOPMENT FEE	0	304,000	0	304,000	0	0	304,000	0	0			
248 STORM DRAIN CONSTRUCTION	1,801,300	1,110,000	0	2,911,300	2,899,400	100,000	2,999,400	0	(88,100)			
250 TRAFFIC SYSTEMS CONSTRUCTION	823,600	954,600	0	1,778,200	1,421,100	25,000	1,446,100	0	332,100			
257 STREET LIGHT/SWEEPING DISTRICT	0	20,000	0	20,000	0	0	20,000	0	0			
TOTAL CAPITAL PROJECT FUNDS	6,015,100	11,967,600	2,037,100	20,019,800	18,942,200	549,000	19,491,200	528,600	528,600			
<b>INTERNAL SERVICE FUNDS:</b>												
621 CENTRAL SERVICES FUND	(7,300)	265,000	0	257,700	300,000	0	300,000	0	(42,300)			
629 LIABILITY INSURANCE	460,800	2,575,600	0	3,036,400	2,434,300	0	2,434,300	0	602,100			
630 TELEPHONE SUPPORT	614,100	883,700	0	1,497,800	802,600	400,000	1,202,600	0	295,200			
631 UTILITY FUND	(642,300)	3,956,000	0	3,313,700	3,890,300	0	3,890,300	0	(576,600)			
635 FLEET SERVICES	610,800	5,283,300	0	5,874,100	6,083,000	0	6,083,000	0	(208,900)			
678 WORKERS COMPENSATION	(7,360,200)	3,955,600	0	(3,404,600)	3,925,500	0	3,925,500	0	(7,330,100)			
679 MANAGEMENT INFO SYSTEM	1,725,500	3,899,700	0	5,625,200	5,062,100	0	5,062,100	0	563,100			
TOTAL INTERNAL SERVICE FUNDS	(4,598,600)	20,798,900	0	16,200,300	22,497,800	400,000	22,897,800	0	(6,697,500)			
TOTAL ALL FUNDS	25,489,500	166,116,800	12,557,600	204,163,900	183,626,700	12,557,600	196,184,300	7,979,600	7,979,600			

**CITY OF SAN BERNARDINO  
ESTIMATED REVENUES AND EXPENDITURES  
MIDYEAR FISCAL YEAR 2003-2004  
GENERAL FUND**

	<b>FY 2003-04 BUDGET</b>	<b>FY 2003-04 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>ESTIMATED REVENUE:</b>			
Property Taxes	\$ 7,955,000	\$ 8,285,000	\$ 330,000
Other Taxes	57,349,300	60,642,000	3,292,700
Licenses & Permits	6,713,500	6,957,600	244,100
Fines and Penalties	1,046,000	894,000	(152,000)
Use of Money & Property	1,598,400	1,308,400	(290,000)
Intergovernmental	15,102,200	15,723,800	621,600
Charges for Services	4,118,100	4,113,300	(4,800)
Miscellaneous	3,718,800	3,709,600	(9,200)
<b>Total Estimated Revenues</b>	<b>\$ 97,601,300</b>	<b>\$ 101,633,700</b>	<b>\$ 4,032,400</b>
Other Finance Sources-Bond Proceeds	\$ 2,000,000	\$ 2,000,000	\$ -
Total Transfers In:	\$ 7,616,700	\$ 7,291,700	\$ (325,000)
<b>TOTAL ESTIMATED FUNDS AVAILABLE:</b>	<b>\$ 107,218,000</b>	<b>\$ 110,925,400</b>	<b>\$ 3,707,400</b>
<b>ESTIMATED EXPENDITURES:</b>			
Mayor	\$ 1,080,500	\$ 1,047,400	\$ 33,100
Common Council	452,400	452,400	-
City Clerk	1,189,900	1,189,900	-
City Treasurer	136,100	138,000	(1,900)
City Attorney	2,414,200	2,414,200	-
Code Compliance	3,018,600	2,928,400	90,200
General Government	7,336,600	6,884,700	451,900
City Administrator	552,600	528,300	24,300
Human Resources	362,700	331,700	31,000
Finance	1,187,900	1,147,600	40,300
Civil Service	227,000	232,200	(5,200)
Development Services	8,101,700	7,595,800	505,900
Fire	24,048,500	25,020,900	(972,400)
Police	45,257,600	46,191,400	(933,800)
Facilities Management	3,816,500	3,486,200	330,300
Parks, Recreation, & Comm Service	5,341,300	5,099,000	242,300
Public Services	2,949,200	2,651,000	298,200
<b>Total Estimated Expenditures</b>	<b>\$ 107,473,300</b>	<b>\$ 107,339,100</b>	<b>\$ 134,200</b>
Estimated Expenditure Savings	\$ (500,000)	\$ -	\$ (500,000)
Total Transfers Out:	\$ 5,443,700	\$ 5,265,900	\$ 177,800
<b>TOTAL ESTIMATED DEDUCTIONS:</b>	<b>\$ 112,417,000</b>	<b>\$ 112,605,000</b>	<b>\$ (188,000)</b>
<b>EXCESS / (DEFICIENCY) OF AVAILABLE OVER DEDUCTIONS</b>	<b>\$ (5,199,000)</b>	<b>\$ (1,679,600)</b>	<b>\$ 3,519,400</b>
<b>BEGINNING FUND BALANCE 7-1-03</b>	<b>\$ 12,782,900</b>	<b>\$ 12,782,900</b>	<b>\$ -</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>\$ 7,583,900</b>	<b>\$ 11,103,300</b>	<b>\$ 3,519,400</b>
<b>BUDGETED RESERVE</b>	<b>\$ 6,761,700</b>	<b>\$ 6,761,700</b>	<b>\$ -</b>
Amt held for VLF	\$ (3,728,000)	\$ (3,728,000)	\$ -
<b>Net Available Budget Reserve</b>	<b>\$ 3,033,700</b>	<b>\$ 3,033,700</b>	<b>\$ -</b>
<b>EST UNDESIGNATED BALANCE 6-30-04</b>	<b>\$ 822,200</b>	<b>\$ 4,341,600</b>	<b>\$ 3,519,400</b>

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2003-2004

DESCRIPTION	ACTUAL 2002-2003	DEC YTD FY03-04	BUDGET FY03-04	FY00 % COLL	REVISED FY 03-04	OVER/(UNDER) ORIG BUDGET
<b>PROPERTY TAXES</b>						
4001 Current Secured	6,704,837	3,133,489	6,800,000	46%	7,000,000	200,000
4002 Current Unsecured	394,460	398,426	390,000	102%	435,000	45,000
4003 Prior Taxes	398,976	206,374	370,000	56%	395,000	25,000
4006 Supplemental	353,391	115,153	285,000	40%	325,000	40,000
4005 Other	110,389	50,466	110,000	46%	130,000	20,000
<b>Total Property Taxes</b>	<b>7,962,053</b>	<b>3,903,908</b>	<b>7,955,000</b>	<b>49%</b>	<b>8,285,000</b>	<b>330,000</b>

<b>OTHER TAXES</b>						
4221 Sales Tax	29,894,441	14,043,484	31,400,000	45%	32,185,000	785,000
4224 Utility User's Tax	20,204,082	9,062,234	19,330,000	47%	21,516,300	2,186,300
4201/14 Franchise Tax	2,598,720	403,773	2,631,300	15%	2,627,700	(3,600)
4215 Tow Franchise	280,000	144,000	288,000	50%	288,000	0
4222 Transient Occupancy Tax	2,531,049	1,138,572	2,625,000	43%	2,650,000	25,000
4225 Sales Tax Safety	624,220	286,656	650,000	44%	675,000	25,000
4223 Real Prop. Transfer Tax	559,496	237,625	425,000	56%	700,000	275,000
<b>Total Taxes</b>	<b>56,692,008</b>	<b>25,316,344</b>	<b>57,349,300</b>	<b>44%</b>	<b>60,642,000</b>	<b>3,292,700</b>

<b>LICENSES AND PERMITS</b>						
4301 Business Registrations	4,624,796	1,714,539	4,780,000	36%	4,780,000	0
4330 Building Permits	634,559	291,312	630,600	46%	630,600	0
4331 Mechanical Permits	239,874	114,835	240,000	48%	260,000	20,000
4362 On Site Permits	321,320	194,707	300,000	65%	325,000	25,000
4363 On Site Plan Check	87,117	107,716	80,000	135%	150,000	70,000
4361 Construction Permits	97,552	85,737	120,000	71%	185,000	65,000
4342 EMS Membership	19,083	11,979	18,500	65%	18,500	0
4336 Fire Code Permits	234,605	92,160	247,600	37%	255,000	7,400
4337 Fire Plan Check	124,681	70,099	120,000	58%	135,000	15,000
4351 Street Cut Permits	17,370	13,527	60,200	22%	45,000	(15,200)
4333 Mobile Home Park Permits	33,030	40,086	32,000	125%	40,000	8,000
4352 Misc Licenses & Permits	54,621	52,008	50,000	104%	90,000	40,000
4303 Misc City Clerk Permits	8,176	4,772	7,000	68%	14,000	7,000
4304 Misc Planning Lic/Permit	19,121	10,959	21,500	51%	21,500	0
4360 Grading Permits	4,833	5,809	6,100	95%	8,000	1,900
<b>Total License &amp; Permit</b>	<b>6,520,738</b>	<b>2,810,245</b>	<b>6,713,500</b>	<b>42%</b>	<b>6,957,600</b>	<b>244,100</b>

<b>FINES AND PENALTIES</b>						
4420 Parking Citations	736,281	297,032	902,000	33%	750,000	(152,000)
4410 General Fines	145,952	47,290	140,000	34%	140,000	0
4450 Fire Citations	401	190	1,000	19%	1,000	0
4421 Vehicle Abatement	3,167	83	3,000	3%	3,000	0
<b>Total Fines/Penalties</b>	<b>885,801</b>	<b>344,595</b>	<b>1,046,000</b>	<b>33%</b>	<b>894,000</b>	<b>(152,000)</b>

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2003-2004

DESCRIPTION	ACTUAL 2002-2003	DEC YTD FY03-04	BUDGET FY03-04	FY00 % COLL	REVISED FY 03-04	OVER/(UNDER) ORIG BUDGET
<b>USE OF MONEY &amp; PROPERTY</b>						
4505 Interest Earnings	340,466	135,164	650,000	21%	350,000	(300,000)
4520 Land & Building Rental	404,123	168,685	400,000	42%	400,000	0
4530 Parking Rental Fee	47,346	24,380	40,000	61%	50,000	10,000
4922 Sale of Property	47,189	210,071	460,400	46%	460,400	0
4540 Vending Machine Comm.	37,784	15,625	48,000	33%	48,000	0
<b>Total Money &amp; Property</b>	<b>876,908</b>	<b>553,925</b>	<b>1,598,400</b>	<b>35%</b>	<b>1,308,400</b>	<b>(290,000)</b>

<b>INTERGOVERNMENTAL</b>						
4603 Motor Vehicle In Lieu	10,981,289	1,779,734	11,850,000	15%	11,650,000	(200,000)
4621 Booking Fee Subvention	689,066	689,066	0	0%	689,000	689,000
4622 ERAF Subvention	0	0	0	0%	0	0
4670 CDBG Reimb.	2,086,979	721,795	2,403,800	30%	2,403,800	0
4670 20% Reimb/Housing Funds	177,800	40,800	40,800	100%	40,800	0
4670 Tax Increment/NIP Funds	12,300	12,300	12,300	100%	184,900	172,600
4606 Homeowner's Exemption	155,881	23,481	155,500	15%	155,500	0
4616 POST	172,095	15,335	185,000	8%	135,000	(50,000)
4625 State-Mandated Costs	0	20	0	0%	0	0
4673 Water Reimbursement	166,311	150,000	215,000	70%	175,000	(40,000)
4671 SBIAA Reimbursement	120,800	31,457	120,000	26%	120,000	0
4615 Disaster Prep. Program	42,665	0	14,800	0%	14,800	0
4607 Off-Highway Vehicle Tax	5,379	0	5,000	0%	5,000	0
4619 Mutual Aid/Disaster Reimb.	261,267	83,559	100,000	84%	150,000	50,000
<b>Total Intergovernmental</b>	<b>14,871,832</b>	<b>3,547,547</b>	<b>15,102,200</b>	<b>23%</b>	<b>15,723,800</b>	<b>621,600</b>

<b>CHARGES FOR SERVICES</b>						
4731 Plan Check Fee	309,216	145,429	295,900	49%	295,900	0
4789 Archival Fee	0	1,969	13,200	15%	8,000	(5,200)
4880 EMS User Fee	527,196	261,513	530,000	49%	500,000	(30,000)
4798 Storm Drain Utility Fee	251,249	112,995	250,000	45%	275,000	25,000
4815 Weed Abatement	379,550	139,232	300,000	46%	300,000	0
4733 Building Demolition	666,506	257,716	400,000	64%	500,000	100,000
4714 Develop Project	230,241	79,563	522,900	15%	522,900	0
4305 Annual Alarm Permits	228,445	94,254	225,000	42%	225,000	0
4780 Misc Charges	14,031	14,220	20,000	71%	25,000	5,000
4766 Building Permit Review	3,073	2,192	3,500	63%	5,000	1,500
4865 Non-Resident Fees	2,560	495	2,500	20%	2,500	0
4720 Plan Review Fee	102,616	41,162	95,000	43%	95,000	0
4864 Swimming Pool Fee	56,959	41,539	93,000	45%	52,000	(41,000)
4718 Environmental	10,124	4,070	10,000	41%	12,000	2,000
4785 Non Subdivision Str Imp	803	8,927	500	1785%	10,000	9,500
4863 Class Registration Fee	10,553	8,102	39,100	21%	17,000	(22,100)
4711 Subdivision	112,851	43,524	98,500	44%	98,500	0
4862 Park Energy Fee	14,883	7,623	15,000	51%	15,000	0
4707 Passport Fees	93,681	38,122	95,000	40%	95,000	0
4702 County Contract	250,000	0	250,000	0%	250,000	0
4861 Program/Facility Use Fee	31,067	16,960	49,600	34%	35,000	(14,600)

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2003-2004

DESCRIPTION	ACTUAL 2002-2003	DEC YTD FY03-04	BUDGET FY03-04	FY00 % COLL	REVISED FY 03-04	OVER/(UNDER) ORIG BUDGET
4710 Misc. Development Servs	61,896	20,993	60,000	35%	60,000	0
4743 Towing Release Fee	111,090	47,390	110,000	43%	110,000	0
4705 Utility Collection Fee	87,020	28,802	87,000	33%	50,000	(37,000)
4782 Public Wk Subdivision	90,166	83,586	85,000	98%	125,000	40,000
4795 Signal Maint/Energy Fee	24,422	0	25,000	0%	25,000	0
4802 Str Light Energy Fee	18,017	23,637	20,000	118%	25,000	5,000
4701 Election Filing/Copies	218	10,199	5,000	204%	10,500	5,500
4747 False Alarm Fee	66,252	29,553	65,000	45%	65,000	0
4735 Release Pendency Notice	17,178	7,099	20,000	35%	20,000	0
4751 Fire Apartment Inspection	0	875	60,000	1%	25,000	(35,000)
4752 Fire Wildland Inspections	0	0	13,400	0%	0	(13,400)
4881 Paramedic Reimb Contract	259,174	129,564	259,000	50%	259,000	0
<b>Total Charges</b>	<b>4,031,037</b>	<b>1,701,305</b>	<b>4,118,100</b>	<b>41%</b>	<b>4,113,300</b>	<b>(4,800)</b>

MISCELLANEOUS						
4906 Water Fund Contr.	1,888,704	798,724	1,905,000	42%	1,905,000	0
4910 Admin Service Charge	344,800	345,600	344,800	100%	345,600	800
4901 Misc. Other Revenue	279,677	17,182	300,000	6%	300,000	0
4912 Off Track Betting	168,861	100,520	160,000	63%	180,000	20,000
4741 Sale of Photos	132,543	58,119	149,500	39%	135,000	(14,500)
4740 Police Misc. Receipts	756,878	257,348	757,000	34%	757,000	0
4746 Property Auction	6,017	0	6,000	0%	0	(6,000)
4911 Restitutions	25,750	21,241	25,500	83%	28,000	2,500
4905 Litigation	0	0	0	0%	0	0
4904 Drunk Driver Reimburmt.	1,088	661	1,000	66%	1,000	0
4809/10 Misc Develop. Servs.	9,948	233	9,000	3%	9,000	0
4928 Booking Fee Reimb.	17,177	6,101	16,000	38%	16,000	0
4750 Investigation Fee	12,590	6,573	13,000	51%	13,000	0
4924 Damage Claim Recovery	25,795	4,219	32,000	13%	20,000	(12,000)
<b>Total Miscellaneous</b>	<b>3,669,828</b>	<b>1,616,521</b>	<b>3,718,800</b>	<b>43%</b>	<b>3,709,600</b>	<b>(9,200)</b>

<b>TOTAL GENERAL FUND</b>	<b>95,510,205</b>	<b>39,794,390</b>	<b>97,601,300</b>	<b>41%</b>	<b>101,633,700</b>	<b>4,032,400</b>
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**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2003 - 2004**

DESCRIPTION	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	BUDGET 2003-04	MID-YR EST 2003-04
<b>105 LIBRARY FUND</b>					
4618 State Aid-Libraries	308,902	289,523	170,921	100,000	87,200
4850 Miscellaneous Receipts	12,549	13,411	16,680	29,500	19,300
4851 Library Fines	63,278	72,206	69,174	68,000	68,000
<b>Total Library Fund</b>	<b>\$ 384,729</b>	<b>\$ 375,140</b>	<b>\$ 256,775</b>	<b>\$ 197,500</b>	<b>\$ 174,500</b>

<b>106 CEMETERY FUND</b>					
4505 Interest on Idle Cash	28,502	26,394	21,232	25,000	25,000
4775 Cemetery Burial Fee	59,871	66,513	66,207	65,000	67,500
4776 Sale of Vases	1,415	1,586	2,084	2,000	2,000
4777 Sale Concrete Boxes	27,464	30,069	29,597	30,000	33,000
4778 Sale Cemetery Plots	49,340	67,001	68,545	65,000	70,800
4901 Misc. Receipts	2,000	2,000	-	-	2,000
<b>Total Cemetery Fund</b>	<b>\$ 168,592</b>	<b>\$ 193,563</b>	<b>\$ 187,665</b>	<b>\$ 187,000</b>	<b>\$ 200,300</b>

<b>107 CABLE TV FUND</b>					
4505 Interest on Idle Cash	-	-	-	-	-
4922 Contract/Sale Services	121,933	98,211	108,297	75,000	75,000
<b>Total Cable TV Fund</b>	<b>\$ 121,933</b>	<b>\$ 98,211</b>	<b>\$ 108,297</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>

<b>108 ASSET FORFEITURE FUND</b>					
4505 Interest on Idle Cash	31,314	30,451	26,530	20,000	20,000
4672 Asset Forfeiture Federal DOJ	7,639	104,047	41,797	40,000	75,000
4675 Asset Forfeiture Federal Treasurer	-	51,502	-	-	-
4927 Asset Forfeiture	297,615	311,346	797,790	300,000	300,000
4929 Asset Forfeiture-Drug/Gang	50,354	52,604	152,985	50,000	50,000
<b>Total Asset Forfeiture Fund</b>	<b>\$ 386,922</b>	<b>\$ 549,950</b>	<b>\$ 1,019,102</b>	<b>\$ 410,000</b>	<b>\$ 445,000</b>

<b>111 TRANSPORTATION FUND</b>					
4505 Interest on Idle Cash	7,497	6,142	4,318	6,100	6,100
4626 Rideshare Reimbursement	209,297	216,394	220,960	220,000	225,000
4670 Economic Development Agency	-	-	-	-	-
4901 Misc. Receipts	812	1,138	-	-	-
4906 Water Department	3,000	3,000	3,000	3,000	3,000
<b>Total Transportation Fund</b>	<b>\$ 220,606</b>	<b>\$ 226,674</b>	<b>\$ 228,278</b>	<b>\$ 229,100</b>	<b>\$ 234,100</b>

<b>124 ANIMAL CONTROL FUND</b>					
4320 Animal License	208,274	331,662	278,580	346,800	290,400
4352 Misc. License & Permits	1,456	1,836	4,869	5,000	3,300
4410 General Fines	10,144	47,759	47,078	48,000	21,400
4430 Animal License Penalty	51,114	63,067	39,384	40,000	41,700
4756 Animal Adoption Fee	22,920	28,515	29,228	30,000	30,000
4757 Contractee Shelter Fee	512,511	606,237	673,146	650,000	650,000
4758 Livestock Fee	-	140	286	800	-
4759 Apprehension Fee	17,670	17,770	20,277	20,000	17,400
4760 Board Fee	15,437	15,028	14,924	15,000	12,800
4761 Field Service Fee	2,076	1,378	1,929	2,000	1,200
4763 Owner Release Fee	32,423	31,861	33,580	10,500	25,100
4764 Vaccination Fee	13,249	13,083	14,548	15,000	14,600
4901 Miscellaneous Receipts	78,369	2,127	2,020	1,500	2,000
<b>Total Animal Control Fund</b>	<b>\$ 965,643</b>	<b>\$ 1,160,463</b>	<b>\$ 1,159,849</b>	<b>\$ 1,184,600</b>	<b>\$ 1,109,900</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2003 - 2004**

DESCRIPTION	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	BUDGET 2003-04	MID-YR EST 2003-04
<b>135 AB 2928 TRAFFIC CONGESTION</b>					
4505 Interest on Idle Cash	56,615	42,175	10,303	-	10,000
4635 Traffic Congestion Relief	1,328,273	473,633	493,448	-	-
4945 Reimbursements	-	-	-	-	-
<b>Total AB 2928 Traffic Congestion</b>	<b>\$ 1,384,888</b>	<b>\$ 515,808</b>	<b>\$ 503,751</b>	<b>\$ -</b>	<b>\$ 10,000</b>

<b>126 SPECIAL GAS TAX FUND</b>					
4505 Interest on Idle Cash	53,285	50,079	48,031	40,000	40,000
4610 State Aid-2106	664,747	723,572	729,367	730,000	730,000
4611 State Aid-2107	1,389,782	1,569,686	1,568,403	1,550,000	1,600,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	1,336,938	1,193,412	1,182,489	1,150,000	1,200,000
4945 Reimbursement	(1,370)	8,117	-	-	-
<b>Total Gas Tax Fund</b>	<b>\$ 3,453,382</b>	<b>\$ 3,554,866</b>	<b>\$ 3,538,290</b>	<b>\$ 3,480,000</b>	<b>\$ 3,580,000</b>

<b>527 REFUSE FUND</b>					
4505 Interest on Idle Cash	36,373	33,583	24,255	20,000	20,000
4830 Commercial Rubbish	420,178	414,721	389,879	415,000	390,000
4831 Commercial Bin Rent	102,113	154,673	114,931	125,000	115,000
4832 Commercial Bin Service	6,689,026	6,847,829	6,860,577	6,950,000	6,850,000
4833 Commercial Special	540,749	587,726	617,256	580,000	610,000
4837 Automated Commercial Rubbish	39,779	18,980	(2,635)	12,000	10,000
4840 Residential Water Billed	7,113,228	7,286,966	7,354,118	7,550,000	7,350,000
4841 Residential "B" Accounts	547,432	528,629	553,122	590,000	555,000
4843 Dino Bin Service	1,415,525	1,654,284	1,712,204	1,700,000	1,900,000
4901 Miscellaneous Other Revenue	160,100	200,609	818,710	540,000	650,000
4923 Sale Salvage Mater	50	129,306	15,181	-	-
<b>Total Refuse Fund</b>	<b>\$ 17,064,553</b>	<b>\$ 17,857,306</b>	<b>\$ 18,457,598</b>	<b>\$ 18,482,000</b>	<b>\$ 18,450,000</b>

<b>128 TRAFFIC SAFETY FUND</b>					
4440 CVC Fine	651,456	693,320	587,577	650,000	605,000
<b>Total Traffic Safety Fund</b>	<b>\$ 651,456</b>	<b>\$ 693,320</b>	<b>\$ 587,577</b>	<b>\$ 650,000</b>	<b>\$ 605,000</b>

<b>129 1/2 CENT SALES /ROAD TAX FUND</b>					
4505 Interest on Idle Cash	132,000	134,589	123,975	100,000	100,000
4613 1/2 Cent Sales Tax	2,153,541	2,155,766	2,315,366	2,250,000	2,391,500
4945 Construction Reimbursement	15,000	81,000	-	548,900	548,900
<b>Total 1/2 Cent Sales Tax</b>	<b>\$ 2,300,541</b>	<b>\$ 2,371,355</b>	<b>\$ 2,439,341</b>	<b>\$ 2,898,900</b>	<b>\$ 3,040,400</b>

<b>131 SB 300</b>	<b>\$ -</b>				
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<b>132 SEWER LINE MAINTENANCE</b>					
4505 Interest on Idle Cash	123,022	113,442	94,795	100,000	100,000
4820 Sewer Line Maint	1,210,488	1,225,921	1,235,376	1,286,000	1,236,000
<b>Total Sewer Line Maintenance</b>	<b>\$ 1,333,510</b>	<b>\$ 1,339,363</b>	<b>\$ 1,330,171</b>	<b>\$ 1,386,000</b>	<b>\$ 1,336,000</b>

<b>133 BASEBALL STADIUM</b>					
4520 Land/Building Rental	78,165	10,710	-	-	-
4901 Baseball Team Lease Agreement	98,753	188,739	133,435	140,000	155,000
<b>Total Baseball Stadium</b>	<b>\$ 176,918</b>	<b>\$ 199,449</b>	<b>\$ 133,435</b>	<b>\$ 140,000</b>	<b>\$ 155,000</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2003 - 2004**

DESCRIPTION	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	BUDGET 2003-04	MID-YR EST 2003-04
<b>134 Soccer Complex</b>					
4505 Interest on Idle Cash	-	-	1,136	-	400
4520 Land & Building Rental	-	-	74,356	140,000	75,000
4530 Rental Fee - Parking	-	-	73,402	160,000	150,000
4861 Program & Facility User Fee	-	-	70,353	75,000	75,000
4862 Park Energy Fee	-	-	688	500	1,000
<b>Total Soccer Complex Fund</b>	\$ -	\$ -	\$ 219,935	\$ 375,500	\$ 301,400
<b>242 STREET CONSTRUCTION FUND</b>					
4630 State Aid-Street Constr.	-	-	-	2,488,700	1,888,700
4658 Federal Aid-FAU	117,417	397,748	525,797	2,763,700	2,763,700
4945 Construction Reimbursement	58,700	12,978	175,266	102,300	102,300
<b>Total Street Constr. Fund</b>	\$ 176,117	\$ 410,726	\$ 701,063	\$ 5,354,700	\$ 4,754,700
<b>243 PARK CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	34,433	26,201	20,040	18,000	18,000
4620 State Aid Park Dev	-	-	168,596	2,803,500	2,952,400
4732 Park Development Fee	184,951	303,297	459,659	300,000	300,000
4901 Park Bond Money	-	-	-	-	-
4945 Construction Project Reimb.	-	-	-	-	-
<b>Total Park Construction Fund</b>	\$ 219,384	\$ 329,498	\$ 648,295	\$ 3,121,500	\$ 3,270,400
<b>244 CEMETERY CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	853	926	905	700	1,000
4778 Sale Cemetery Plots	2,925	3,731	3,836	4,000	4,000
<b>Total Cemetery Constr. Fund</b>	\$ 3,778	\$ 4,657	\$ 4,741	\$ 4,700	\$ 5,000
<b>245 SEWER LINE CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	316,881	248,770	156,641	170,000	170,000
4651 Construction Reimbursement	-	-	-	815,400	815,400
4821 Sewer Lateral Fee	446	4,504	2,713	3,000	3,500
4822 Sewer Connection Fee	231,223	290,404	484,144	300,000	550,000
<b>Total Sewer Line Constr. Fund</b>	\$ 548,550	\$ 543,678	\$ 643,498	\$ 1,288,400	\$ 1,538,900
<b>246 PUBLIC IMPROVEMENT FUND</b>					
4505 Interest on Idle Cash	19,658	23,505	19,028	-	10,000
4902 Indian Bingo Contributions	-	100,000	-	-	-
4945 Reimburse Street Construction	-	-	-	-	-
<b>Total Public Improvement Fund</b>	\$ 19,658	\$ 123,505	\$ 19,028	\$ -	\$ 10,000
<b>247 CULTURAL DEVELOP FUND</b>					
4335 Cultural Devel. Constr. Fee	117,400	124,468	229,476	302,000	302,000
4505 Interest on Idle Cash	3,065	493	3,254	2,000	2,000
<b>Total Cultural Devel Const Fund</b>	\$ 120,465	\$ 124,961	\$ 232,730	\$ 304,000	\$ 304,000
<b>248 STORM DRAIN CONSTR FUND</b>					
4505 Interest on Idle Cash	68,241	52,528	62,458	60,000	60,000
4818 Storm Drain Fee	416,515	472,014	682,612	500,000	610,000
4945 Construction Reimbursement	-	-	-	440,000	440,000
<b>Total Storm Drain Constr. Fund</b>	\$ 484,756	\$ 524,542	\$ 745,070	\$ 1,000,000	\$ 1,110,000

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2003 - 2004**

DESCRIPTION	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	BUDGET 2003-04	MID-YR EST 2003-04
<b>250 TRAFFIC SYSTEMS CONSTR FUND</b>					
4505 Interest on Idle Cash	25,244	24,111	26,601	15,000	26,000
4658 Fed/State Aid-Street Construction	39,999	-	-	258,600	258,600
4803 Traffic System Fees	281,243	187,912	664,595	180,000	485,000
4945 Reimburse St Constr	(11,158)	-	-	185,000	185,000
<b>Total Traffic Systems Fund</b>	<b>\$ 335,328</b>	<b>\$ 212,023</b>	<b>\$ 691,196</b>	<b>\$ 638,600</b>	<b>\$ 954,600</b>

<b>257 CITY WIDE AD 994</b>					
4057 AD 994	103,257	62,866	57,046	-	20,000
<b>Total City Wide AD 994</b>	<b>\$ 103,257</b>	<b>\$ 62,866</b>	<b>\$ 57,046</b>	<b>\$ -</b>	<b>\$ 20,000</b>

<b>621 CENTRAL SERVICES FUND</b>					
4897 Interdepartmental	269,037	324,122	279,792	325,900	265,000
<b>Total Central Services Fund</b>	<b>\$ 269,037</b>	<b>\$ 324,122</b>	<b>\$ 279,792</b>	<b>\$ 325,900</b>	<b>\$ 265,000</b>

<b>629 LIABILITY INSURANCE FUND</b>					
4505 Interest on Idle Cash	392,162	234,851	108,587	200,000	115,000
4670 Economic Development Agency	-	-	-	-	-
4897 Interdepartmental Receipts	1,644,500	1,628,500	1,949,000	2,460,600	2,460,600
4901 Misc. Receipts	-	-	-	-	-
4906 Water Department	-	224	-	-	-
4924 Damage Claim Recovery	-	23,710	16,885	-	-
<b>Total Liability Insurance Fund</b>	<b>\$ 2,036,662</b>	<b>\$ 1,887,285</b>	<b>\$ 2,074,472</b>	<b>\$ 2,660,600</b>	<b>\$ 2,575,600</b>

<b>630 TELEPHONE SUPPORT FUND</b>					
4541 Telephone Commission	9,172	11,164	10,658	10,000	8,000
4893 Water Dept. Receipts	105,764	111,882	109,781	108,700	100,000
4670 Economic Development Agency	833	650	823	700	700
4897 Interdepartmental Receipts	727,794	885,480	949,699	642,400	750,000
4903 Refunds and Rebates/Misc. Receipts	32,030	16,708	31,070	15,700	25,000
<b>Total Telephone Support Fund</b>	<b>\$ 875,593</b>	<b>\$ 1,025,884</b>	<b>\$ 1,102,031</b>	<b>\$ 777,500</b>	<b>\$ 883,700</b>

<b>631 UTILITY FUND</b>					
4897 Interdepartmental Receipts	3,542,913	4,346,703	4,552,112	3,820,000	3,820,000
4944 LED Retrofit Reimbursement	-	878,950	107,360	136,000	136,000
<b>Total Utility Fund</b>	<b>\$ 3,542,913</b>	<b>\$ 5,225,653</b>	<b>\$ 4,659,472</b>	<b>\$ 3,956,000</b>	<b>\$ 3,956,000</b>

<b>635 FLEET SERVICES FUND</b>					
4506 Interest	-	-	-	-	300
4670 EDA	3,803	8,456	5,712	5,000	5,000
4896 Replacement Contribution	513,500	1,103,200	1,043,500	602,900	602,900
4897 Interdepartmental Receipts	5,080,851	4,958,535	4,763,187	4,507,800	4,625,100
4901/22 Misc, Other Receipts	705	15	485	40,000	30,000
<b>Total Fleet Services Fund</b>	<b>\$ 5,598,859</b>	<b>\$ 6,070,206</b>	<b>\$ 5,812,884</b>	<b>\$ 5,155,700</b>	<b>\$ 5,263,300</b>

<b>678 WORKERS' COMPENSATION FUND</b>					
4897 Interdepartmental Receipts	2,148,414	2,764,329	2,978,373	3,595,600	3,595,600
4901 Misc Receipts	16	-	-	-	-
4906 Water Department	332,880	269,894	367,044	360,000	360,000
<b>Total Workers' Compensation Fd</b>	<b>\$ 2,481,310</b>	<b>\$ 3,034,223</b>	<b>\$ 3,345,417</b>	<b>\$ 3,955,600</b>	<b>\$ 3,955,600</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2003 - 2004**

DESCRIPTION	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	BUDGET 2003-04	MID-YR EST 2003-04
679 Management Information Services					
4670 EDA Reimbursement	2,759	1,150	1,213	-	500
4673 Water	425,897	337,680	417,800	373,400	373,400
4897 Interdepartmental Receipts	2,918,500	3,322,000	4,105,370	3,245,100	3,245,100
4901 Miscellaneous Receipts	551	437	150,098	280,700	280,700
Total MIS Fund	\$ 3,347,707	\$ 3,661,267	\$ 4,674,481	\$ 3,899,200	\$ 3,899,700
<b>GRAND TOTAL</b>	<b>\$ 48,777,047</b>	<b>\$ 52,700,564</b>	<b>\$ 55,861,280</b>	<b>\$ 62,138,000</b>	<b>\$ 62,483,100</b>

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2003-2004**

**TRANSFERS - IN**

	<b>FY 2003-04 BUDGET</b>	<b>FY 2003-04 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	2,810,000	2,810,000	0
*From Traffic Safety For - Police Costs	650,000	605,000	(45,000)
*From 1/2 Cent Sales & Road Tax For - Administration	215,000	215,000	0
*From Cultural Development Fund For - Fine Arts/Civic & Promotional Costs	304,000	304,000	0
*From Traffic Systems Constructions For - Administration	25,000	25,000	0
*From Fleet Fund For - Refund Reserve Excess	300,000	0	(300,000)
*From Telephone Fund For - Refund Reserve Excess	400,000	400,000	0
*From Storm Drain Construction For - Administration	100,000	100,000	0
*From Refuse Fund For - Administration \$1,826,200 Lease City Yards 464,000 Lease City Hall 41,000 Street Repair 50,000	2,381,200	2,381,200	0
*From Sewer Line Construction For - Administration	100,000	100,000	0
*From Sewer Line Maintenance Fund For - Administration	150,000	150,000	0
*From Street Light/Sweeping Fund For - Street Light Costs	0	20,000	20,000
*From Transportation Fund For - Traffic Engineering Costs \$60,000 Maint/Fuel for Alt. Fuel Veh \$41,500 Crossing Guards \$80,000	181,500	181,500	0
<b>TOTAL GENERAL FUND</b>	<b>\$7,616,700</b>	<b>\$7,291,700</b>	<b>(325,000)</b>
<b>TO ANIMAL CONTROL FUND:</b>			
*From General Fund For - Operating Costs	386,000	417,700	31,700

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2003-2004**

**TRANSFERS - IN**

	<b>FY 2003-04 BUDGET</b>	<b>FY 2003-04 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>TO CATV FUND:</b>			
*From General Fund For - Operating Costs	463,400	482,000	18,600
<b>TO LIBRARY FUND:</b>			
*From General Fund For - Operating Costs	2,197,800	2,131,100	(66,700)
<b>TO PUBLIC PARK EXTENSION:</b>			
*From General Fund For - Park Facilities Improvements	37,100	37,100	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	0	0	0
<b>TO BASEBALL STADIUM:</b>			
*From General Fund For - Operating Costs	245,900	133,000	(112,900)
<b>TO WORKERS COMPENSATION FUND:</b>			
*From General Fund For - Operating Costs	0	0	0
<b>TO CEMETERY FUND:</b>			
*From General Fund For - Operating Costs	48,500	0	(48,500)
<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>\$5,443,700</b>	<b>\$5,265,900</b>	<b>(177,800)</b>
<b>GRAND TOTAL TRANSFERS-IN</b>	<b>\$13,060,400</b>	<b>\$12,557,600</b>	<b>(502,800)</b>

**CITY OF SAN BERNARDINO  
DETAIL OF INTERFUND TRANSACTIONS  
FISCAL YEAR 2003-2004**

**TRANSFERS - OUT**

	<b>FY 2003-04 BUDGET</b>	<b>FY 2003-04 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>FROM GENERAL FUND:</b>			
*To Animal Control Fund For - Operating Costs	\$386,000	417,700	(31,700)
*To Library Fund For - Operating Costs	2,197,800	2,131,100	66,700
*To CATV For - Operating Costs	463,400	482,000	(18,600)
*To Baseball Fund For - Operating Costs	245,900	133,000	112,900
*To EMS Fund For - Operating Costs	0	0	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	48,500	0	48,500
*To Workers Compensation Fund For - Operating Costs	0	0	0
*To Public Park Extension For - Park Facilities Improvements	37,100	37,100	0
<b>TOTAL GENERAL FUND</b>	<b>\$5,443,700</b>	<b>\$5,265,900</b>	<b>177,800</b>
<b>FROM TRAFFIC SAFETY:</b>			
*To General Fund For - Police Costs	650,000	605,000	45,000
<b>FROM SPECIAL GAS TAX:</b>			
*To General Fund For - Street Maint. Costs-\$2,339,900 Street Lighting Costs-\$370,100	2,810,000	2,810,000	0
<b>FROM 1/2 CENT SALES/ROAD TAX:</b>			
*To General Fund For - Administration -\$190,700	215,000	215,000	0
<b>FROM FLEET FUND:</b>			
*To General Fund For - Refund Reserve Excess	300,000	0	300,000

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2003-2004**

**TRANSFERS - OUT**

	<b>FY 2003-04 BUDGET</b>	<b>FY 2003-04 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>FROM CULTURAL DEVELOPMENT</b>			
*To General Fund For - Fine Arts & Civic Promotional Costs	304,000	304,000	0
<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 \$1,826,200 Lease City Yards \$464,000 Lease City Hall \$41,000 Street Repairs \$50,000	2,381,200	2,381,200	0
<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	150,000	150,000	0
<b>FROM TELEPHONE FUND</b>			
*To General Fund For - Refund Reserve Excess	400,000	400,000	0
<b>FROM STREET LIGHT/SWEEPING FUND</b>			
*To General Fund For - Street Light Costs	0	20,000	(20,000)
<b>FROM TRANSPORTATION FUND</b>			
*To General Fund For - Traffic Engineering Costs \$60,000 Maint/Fuel for Alt. Fuel Veh \$31,500 Crossing Guards \$80,000	181,500	181,500	0
<b>TOTAL OTHER FUNDS</b>	<b>\$7,616,700</b>	<b>\$7,291,700</b>	<b>325,000</b>
<b>GRAND TOTAL TRANSFERS-OUT</b>	<b>\$13,060,400</b>	<b>\$12,557,600</b>	<b>502,800</b>

\*Updated 3/25/04

(Assumes full VLF will be received)

**CITY OF SAN BERNARDINO  
PROJECTED GENERAL FUND BALANCE  
FISCAL YEARS 2003-2004 TO 2006-2007**

<u>DESCRIPTION</u>	<u>CURRENT ESTIMATE FY 2003-2004</u>	<u>PROJECTED ESTIMATE FY 2004-2005</u>	<u>PROJECTED ESTIMATE FY 2005-2006</u>
Estimated Revenues	\$ 101,633,700	\$ 103,787,100	\$ 106,137,100
Transfers In	\$ 7,291,700	\$ 7,591,700	\$ 7,416,700
Other Sources-Bond Proceeds	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Available</b>	<b>\$ 110,925,400</b>	<b>\$ 111,378,800</b>	<b>\$ 113,553,800</b>
Estimated Expenditures	\$ 107,339,100	\$ 119,613,100	\$ 128,245,500
Vacancy Savings	-	(500,000)	(500,000)
Transfers Out	<u>5,265,900</u>	<u>3,395,200</u>	<u>3,395,200</u>
<b>Total Expenses</b>	<b>\$ 112,605,000</b>	<b>\$ 122,508,300</b>	<b>\$ 131,140,700</b>
<b>Excess/(Deficiency) of Available over Deduction</b>	<b>\$ (1,679,600)</b>	<b>\$ (11,129,500)</b>	<b>\$ (17,586,900)</b>
<b>Estimated Beginning Balance</b>	<b><u>\$ 12,782,900</u></b>	<b><u>\$ 11,103,300</u></b>	<b><u>\$ 6,761,700</u></b>
<b>Estimated Ending Balance</b>	<b>\$ 11,103,300</b>	<b>\$ (26,200)</b>	<b>\$ (10,825,200)</b>
<b>Budgeted Reserve</b>	<b>\$ 6,761,700</b>	<b>\$ 6,761,700</b>	<b>\$ 6,761,700</b>
<b>Amt. held for VLF</b>	<b><u>\$ (3,728,000)</u></b>	<b><u>\$ (3,728,000)</u></b>	<b><u>\$ (3,728,000)</u></b>
<b>Net Available Budget Reserve</b>	<b>\$ 3,033,700</b>	<b>\$ 3,033,700</b>	<b>\$ 3,033,700</b>
<b>Budget Excess/(Deficiency)</b>	<b><u>\$ 4,341,600</u></b>	<b><u>\$ (6,787,900)</u></b>	<b><u>\$ (17,586,900)</u></b>

**CITY OF SAN BERNARDINO  
GENERAL FUND PROJECTIONS  
FISCAL YEARS 2004 - 2006**

<b>REVENUES</b>	<b>FY 04-05</b>	<b>FY 05-06</b>
Prior Year Estimate	\$ 101,633,700	\$ 103,787,100
Increase Sales Tax (5%)	1,600,000	1,600,000
UUT Growth	200,000	200,000
VLF Growth	200,000	200,000
Added CDBG Funds	450,000	-
Increase Property Tax	250,000	250,000
Remove extra Gas Franchise payment	(250,000)	-
Remove Planning Center Revenue	(354,600)	-
Net Other Misc. Adjustments	50,000	50,000
Remove one time land sales	(385,400)	-
New Fire Station Asst. District	30,000	50,000
Increase Revenue from Water Dept	1,100,000	-
Increase Revenue from Fee Increases	900,000	-
Remove NIP Reimb. Revenue	(172,600)	-
Remove Booking Fee Revenue	(689,000)	-
Reduce Prop. Tax for new ERAF	(675,000)	-
Reduction from Implement Triple Flip	(100,000)	-
	-	-
<b>TOTAL</b>	<b>\$ 103,787,100</b>	<b>\$ 106,137,100</b>

<b>TRANSFERS - IN</b>	<b>FY 04-05</b>	<b>FY 05-06</b>
Prior Year Estimate	\$ 7,291,700	\$ 7,591,700
Reduce Telephone Transfer	(200,000)	(200,000)
Add Transfer from IS	250,000	-
Add Transfer from Liability	200,000	-
Increase Sewer Line Maint.	25,000	-
Infrastructure Fee for Fire D/S	25,000	25,000
<b>TOTAL</b>	<b>\$ 7,591,700</b>	<b>\$ 7,416,700</b>

**CITY OF SAN BERNARDINO  
GENERAL FUND PROJECTIONS  
FISCAL YEARS 2004 - 2006**

<b>EXPENDITURES</b>	<b>FY 04-05</b>	<b>FY 05-06</b>
Prior Year Budget	\$ 107,473,300	\$ 119,613,100
Remove PERS Surplus (Misc)	2,000,000	-
New YR. Increase 186 Charges	1,900,000	2,000,000
Safety PERS Rate Increase	4,500,000	3,000,000
Increase Employee/Retiree Health Costs	480,000	250,000
Misc. PERS Rate Increase	-	1,000,000
Increase for MOU's/PARS Costs	600,000	300,000
Increase for Safety Overtime/Accruals	1,500,000	500,000
Remove Depot Match Requirements	(385,400)	-
Increase for Fire Station & Equip & Staff	1,070,000	1,082,400
Election Costs	(100,000)	100,000
Remove Carryovers	(763,400)	-
Workers Comp Costs & Insurance Incr.	460,000	250,000
Fire Station Debt Service	143,600	-
COPS Option/LLEBG Grants Shortfall	200,000	50,000
NPDES Incr. Program Costs	100,000	-
City Property Insurance Increase	35,000	-
City Liability Insurance Increase	400,000	100,000
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>TOTAL</b>	<b>\$ 119,613,100</b>	<b>\$ 128,245,500</b>

<b>TRANSFERS - OUT</b>	<b>FY 04-05</b>	<b>FY 05-06</b>
Prior Year Budget	\$ 5,443,700	\$ 3,395,200
Remove Bond Transfer	(2,000,000)	-
Decrease Cemetery Transfer	(48,500)	-
	-	-
<b>TOTAL</b>	<b>\$ 3,395,200</b>	<b>\$ 3,395,200</b>

ECONOMIC DEVELOPMENT AGENCY  
City of San Bernardino

2003-04 FISCAL YEAR BUDGET - REPORT AS OF FEBRUARY 29, 2004

Combined - Summary  
Redevelopment Project Area/ Federal Grant Programs/ Low-Moderate Housing Fund

Revenue/Sources	All Project Areas	20% Set-Aside Low-Moderate	CDBG	Federal Programs HOME	ESGP	2003-04 Budget	February 29, 2004	
							Actuals	Percentage
<b>General Revenue</b>	17,754,227	4,050,845				17,754,227	12,017,984	67.89%
Tax Increment		2,293,871	162,336	15,000		4,050,845	3,202,518	79.06%
20% Set-Aside	198,850	175,000				2,870,057	5,060,222	189.14% A
Interest/Princ Notes Rec	948,000	6,000				1,123,000	859,419	76.53%
Interest Earn Inv/Trustee	1,960,968					1,966,968	1,282,495	65.71%
Rental Income	3,118,000					3,119,000	1,264,665	40.55%
Bond Lease Rev Pass-thru	133,120					133,120	112,878	84.79%
All Other Income	24,114,165	6,525,716	162,336	15,000		30,817,217	23,800,177	77.23%
<b>Total General Revenue</b>								
<b>General Financing Sources</b>								
Tax Increment Transfer In	1,030,158					1,030,158	0	0.00% D
Bond Proceeds Transfer In	6,471,000	656,000				7,127,000	150,000	2.10% C
Land/Other Transfer In	5,811,000	4,562,308	350,000			10,723,308	0	0.00% D
Federal Grants/Loans			6,368,000	3,649,863	134,000	10,151,863	2,735,345	26.94%
<b>Total General Sources</b>	13,312,158	5,218,308	6,718,000	3,649,863	134,000	29,032,329	2,885,345	9.94%
<b>TOTAL REVENUES</b>	37,426,323	11,744,024	6,880,336	3,684,863	134,000	59,849,546	26,685,522	44.59%
	62.53%	19.62%	11.50%	6.12%	0.22%			

A: Repayment from Inland Plaza to CMO funds \$2,065,000; early loan pay-offs.

Expenditures	Redevelopment		20% Set-Aside		Federal Programs		2003-04		Percentage
	All Project Areas	Low-Moderate	CDBG	HOME	Budget	Actuals	Budget	Actuals	
<b>Personnel Services</b>	381,567	531,399	683,400	174,986	1,771,352	1,178,098			66.56%
<b>NonPersonnel Expenses</b>									
Administration/Operations	232,281	98,549	3,600		335,430	144,289			43.02%
Research/Mkt/Demographics	130,000	5,000			135,000	70,934			52.54%
Bond Expenditures	15,564,000	1,432,000			16,996,000	10,937,841			64.36%
Tax Increment/Pass Throughs	463,189	2,054,000			2,517,189	196,289			7.80% B
Legal	347,000	250,000	3,000		600,000	203,055			33.84%
Consultant/Professional	177,500	15,000	50,000		242,500	215,149			88.72%
Professional Service Audits	15,000	10,000	10,000		35,000	29,160			83.31%
Project Area Committees NW	50,000				50,000	50,000			100.00%
Total NonPersonnel	16,978,950	3,865,549	66,600		20,911,099	11,846,717			56.65%
<b>Capital/Projects/Development</b>									
Admin/Equipment	39,200	18,800			56,000	46,305			82.69%
Site/Land Acquisition Expenses	18,000	2,000			20,000	0			0.00%
Housing Programs/Agreements		7,034,276		3,489,877	11,558,153	2,081,903			17.86%
Cons/Projects/Site/Public Improve	14,130,911		1,000,000		19,261,247	6,298,168			32.70% C
Other Development Expenses	1,154,500	294,000	5,130,336		1,448,500	771,909			53.29%
Total Capital/Projects/Dev	15,342,611	7,347,076	6,130,336	3,489,877	32,443,900	9,196,285			28.35%
<b>Transfers Out</b>									
Transfers Out Bond Reserves	1,172,350				1,172,350	2,056,828			175.44% D
Low/Moderate Housing Fund	3,550,845				3,550,845	2,403,596			67.99%
Total Transfers Out	4,723,195				4,723,195	4,460,424			94.44%
<b>TOTAL ALL EXPENDITURES</b>	<b>37,426,323</b>	<b>11,744,024</b>	<b>9,880,336</b>	<b>3,694,863</b>	<b>59,849,546</b>	<b>26,695,522</b>			<b>44.59%</b>
	62.53%	19.62%	11.50%	6.12%		0.22%			

B: ERAF estimated to be \$2,054,000 - actual ERAF due May \$1,054,000  
C: All potential uses of bond proceeds where budgeted.  
D: Represents tax increment funds placed in reserve for bond payments due March and June; funds will be withdrawn from bond reserves and other transfers in prior to the end of the fiscal year for all expenditures.

ECONOMIC DEVELOPMENT AGENCY  
City of San Bernardino

2003-04 FISCAL YEAR BUDGET - REPORT AS OF FEBRUARY 29, 2004

Revenue/Sources	Redevelopment Project Area/ Federal Grant Programs/ Low-Moderate Housing Fund					February 29, 2004 Actuals	Percentage
	Redevelopment All Project Areas	20% Set-Aside Low-Moderate	CDBG	Federal Programs HOME	ESGP		
<b>General Revenue</b>	17,754,227					17,754,227	
Tax Increment		4,050,846				4,050,846	67.69%
20% Set-Aside	198,850	2,293,871				3,202,516	79.06%
Interest/Princ Notes Rec	948,000	175,000	162,336	15,000		5,060,222	189.14% A
Rental Income	1,960,968	6,000				859,419	76.53%
Bond Lesse Rev Pass-thru	3,119,000					1,292,495	65.71%
All Other Income	133,120					1,264,665	40.55%
<b>Total General Revenue</b>	24,114,165	6,525,716	162,336	15,000		23,800,177	84.79%
						30,817,217	77.23%
<b>General Financing Sources</b>							
Tax Increment Transfer In	1,030,158					1,030,158	0.00% D
Bond Proceeds Transfer In	6,471,000					7,127,000	2.10% C
Land/Other Transfer In	5,811,000		350,000			10,723,308	0.00% D
Federal Grants/Loans			6,368,000	3,649,863	134,000	10,151,863	26.94%
<b>Total General Sources</b>	13,312,158	5,218,308	6,718,000	3,649,863	134,000	29,032,329	9.94%
<b>TOTAL REVENUES</b>	37,426,323	11,744,024	6,880,336	3,684,863	134,000	59,849,546	44.59%
	62.63%	19.62%	11.50%	6.12%	0.22%		

A: Repayment from Inland Plaza to CMO funds \$2,085,000; early loan pay-offs.

Expenditures	20% Set-Aside		Federal Programs		2003-04		Percentage
	Redevelopment All Project Areas	Low-Moderate	CDBG	HOME	Budget	Actuals	
<b>Personnel Services</b>	381,567	531,399	683,400	174,986	1,771,352	1,179,096	66.56%
<b>Non-Personnel Expenses</b>							
Administration/Operations	232,281	99,549	3,600		335,430	144,289	43.02%
Research/Map/Demographics	130,000	5,000			135,000	70,934	52.54%
Bond Expenditures	15,564,000	1,432,000			16,996,000	10,937,841	64.36%
Tax Increment/Pass Throughs	483,169	2,054,000			2,517,169	196,289	7.80% B
Legal	347,000	250,000	3,000		600,000	203,065	33.84%
Consultant/Professional	177,500	15,000	50,000		242,500	215,149	88.72%
Professional Services Audits	15,000	10,000	10,000		35,000	28,160	83.31%
Project Area Committee NW	50,000				50,000	50,000	100.00%
Total Non-Personnel	16,978,950	3,865,549	66,600		20,911,099	11,846,717	56.65%
<b>Capital/Projects/Development</b>							
Admin/Equipment	39,200	16,800			56,000	46,305	82.69%
Site/Land Acquisition Expenses	16,000	2,000			20,000	0	0.00%
Housing Programs/Agreements		7,034,276	1,000,000	3,489,877	11,658,153	2,081,903	17.86%
Const/Projects/Site/Public Improve	14,130,911		5,130,336		19,261,247	6,296,168	32.70% C
Other Development Expenses	1,154,500	294,000			1,448,500	771,809	53.29%
Total Capital/Projects/Dev	15,342,611	7,347,076	6,130,336	3,489,877	32,443,900	9,199,285	28.35%
<b>Transfers Out</b>							
Transfers Out Bond Reserves	1,172,350				1,172,350	2,056,828	175.44% D
Low/Moderate Housing Fund	3,550,845				3,550,845	2,403,586	67.69%
Total Transfers Out	4,723,195				4,723,195	4,460,424	94.44%
<b>TOTAL ALL EXPENDITURES</b>	<b>37,426,323</b>	<b>11,744,024</b>	<b>6,880,336</b>	<b>3,664,863</b>	<b>59,849,546</b>	<b>26,665,522</b>	<b>44.59%</b>
	92.53%	19.62%	11.50%	6.12%		0.22%	

B: ERAF estimated to be \$2,054,000 - actual ERAF due May \$1,054,000

C: All potential uses of bond proceeds where budgeted.

D: Represents tax increment funds placed in reserve for bond payments due March and June; funds will be withdrawn from bond reserves and other transfers in prior to the end of the fiscal year for all expenditures.

**ECONOMIC DEVELOPMENT AGENCY  
City of San Bernardino**

**2003-04 FISCAL YEAR BUDGET - REPORT AS OF FEBRUARY 29, 2004**

Revenue/Sources	Combined - Summary				February 29, 2004 Actuals	Percentage
	Redevelopment All Project Areas	20% Set-Aside Low-Moderate	Federal Programs HOME	ESGP		
<b>General Revenue</b>						
Tax Increment	17,754,227				12,017,984	67.69%
20% Set-Aside		4,050,845			3,202,516	79.06%
Interest/Princ Notes Rec	198,850	2,293,871			5,050,222	189.14% A
Interest Earn Inv/Trustee	948,000	175,000	15,000		859,419	78.53%
Rental Income	1,960,968	6,000			1,282,495	65.71%
Bond Lease Rev Pass-thru	3,119,000				1,264,665	40.55%
All Other Income	133,120				112,876	84.79%
<b>Total General Revenue</b>	<b>24,114,165</b>	<b>6,525,716</b>	<b>15,000</b>	<b>30,817,217</b>	<b>23,800,177</b>	<b>77.23%</b>
<b>General Financing Sources</b>						
Tax Increment Transfer In	1,030,158				0	0.00% D
Bond Proceeds Transfer In	6,471,000				150,000	2.10% C
Land/Other Transfer In	5,811,000	4,562,308			0	0.00% D
Federal Grants/Loans		350,000	3,649,863	134,000	2,735,345	26.94%
<b>Total General Sources</b>	<b>13,312,158</b>	<b>5,218,308</b>	<b>3,649,863</b>	<b>134,000</b>	<b>2,885,345</b>	<b>9.94%</b>
<b>TOTAL REVENUES</b>	<b>37,426,323</b>	<b>11,744,024</b>	<b>3,664,863</b>	<b>134,000</b>	<b>26,685,522</b>	<b>44.59%</b>
	<b>62.53%</b>	<b>19.62%</b>	<b>6.12%</b>	<b>0.22%</b>		

A: Repayment from Inland Plaza to CMO funds \$2,085,000; early loan pay-offs.

Expenditures	Redevelopment		20% Set-Aside		Federal Programs		2003-04		Percentage
	All Project Areas	Low-Moderate	CDBG	HOME	Budget	Actuals			
<b>Personnel Services</b>	381,567	531,399	683,400	174,986	1,771,352	1,178,096		66.56%	
<b>NonPersonnel Expenses</b>									
Administration/Operations	232,281	99,549	3,600		335,430	144,289		43.02%	
Research/Mkt/Demographics	130,000	5,000			135,000	70,934		52.54%	
Bond Expenditures	15,564,000	1,432,000			16,996,000	10,937,841		64.36%	
Tax Increment/Pass Throughs	463,169	2,054,000			2,517,169	196,289		7.80% B	
Legal	347,000	250,000	3,000		600,000	203,055		33.84%	
Consultant/Professional	177,500	15,000	50,000		242,500	215,149		88.72%	
Professional Service Audits	15,000	10,000	10,000		36,000	28,160		83.31%	
Project Area Committee NW	50,000				50,000	50,000		100.00%	
Total NonPersonnel	16,976,950	3,865,549	66,600		20,911,099	11,846,717		56.65%	
<b>Capital/Projects/Development</b>									
Admin/Equipment	39,200	16,800			56,000	46,305		82.69%	
Site/Land Acquisition Expenses	18,000	2,000			20,000	0		0.00%	
Housing Programs/Agreements		7,034,276	1,000,000	3,489,877	11,658,153	2,081,903		17.86%	
Const/Projects/Site/Public Improve	14,130,911		5,130,336		19,261,247	6,298,168		32.70% C	
Other Development Expenses	1,154,500	284,000			1,448,500	771,809		53.29%	
Total Capital/Projects/Dev	15,342,811	7,347,076	6,130,336	3,489,877	32,443,900	9,199,285		28.36%	
<b>Transfers Out</b>									
Transfers Out Bond Reserves	1,172,350				1,172,350	2,056,828		175.44% D	
Low/Moderate Housing Fund	3,550,845				3,550,845	2,403,596		67.69%	
Total Transfers Out	4,723,195				4,723,195	4,460,424		94.44%	
<b>TOTAL ALL EXPENDITURES</b>	<b>37,426,323</b>	<b>11,744,024</b>	<b>6,880,336</b>	<b>3,664,863</b>	<b>59,849,546</b>	<b>26,685,522</b>		<b>44.59%</b>	
	62.53%	19.62%	11.50%	6.12%		0.22%			

B: ERAF estimated to be \$2,054,000 - actual ERAF due May \$1,054,000  
C: All potential uses of bond proceeds where budgeted.  
D: Represents tax increment funds placed in reserve for bond payments due March and June; funds will be withdrawn from bond reserves and other transfers in prior to the end of the fiscal year for all expenditures.

**Economic Development Agency  
City of San Bernardino**

**Tax Increment Projections versus Actual Through February 29, 2004  
Fiscal Year 2003-04**

<u>Project Area</u>	<u>Projected</u>	<u>Actual</u>	<u>Percentage</u>
State College	5,603,592	3,759,188	0.671
Central City North	965,976	701,325	0.726
Southeast Industrial Park	3,407,507	2,465,020	0.723
Northwest	1,587,245	1,040,340	0.655
Tri City	1,791,726	964,857	0.539
Uptown	448,086	384,154	0.857
South Valle	733,040	431,378	0.588
Central City West	17,909	16,207	0.905
Central City Projects	2,442,043	1,654,264	0.677
Mt. Vernon	650,199	498,540	0.767
40th Street	<u>106,904</u>	<u>102,711</u>	0.961
Totals	<u>17,754,227</u>	<u>12,017,984</u>	0.677

**Economic Development Agency  
City of San Bernardino**

**Tax Increment Projections versus Actual Through February 29, 2004  
Fiscal Year 2003-04**

<u>Project Area</u>	<u>Projected</u>	<u>Actual</u>	<u>Percentage</u>
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**Economic Development Agency  
City of San Bernardino**

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**Economic Development Agency  
City of San Bernardino  
Tax Increment Fund Projections  
As of May 1, 2003 - Preliminary Update February 29, 2004**

	<u>2003-04</u> <u>Fiscal Year</u>	<u>2004-05</u> <u>Fiscal Year</u>
<b>Projected Tax Inc</b>	17,754,227	18,500,000
<b>Expenditures</b>		
<b>Pledged TI:</b>		
20% Set-aside	3,550,845	3,700,000
Bond Payments	12,358,000	12,358,000
Bond Fees	87,000	87,000
County Charges	51,500	55,000
Pass-through Agree	<u>411,669</u>	<u>500,000</u>
<b>Total Pledged</b>	16,459,014	16,700,000
<b>Amt Avail Prior to Other Obligations</b>	1,295,213	1,800,000
<b>Other RDA Revenue</b>		
Interest Earned	948,000	948,000
Notes Receivable	198,850	194,500
Rental/Lease Rev	1,960,968	1,834,968
Other/Misc Income	<u>5,844,120</u>	<u>133,120</u>
<b>Total Other Revenue</b>	8,951,938	3,110,588
<b>Total Est Available</b>	10,247,151	4,910,588
<b>Other RDA Obligations</b>		
Salaries/Benefits	381,567	381,567
Agency Operations	271,481	271,481
Contracts/Agreements	4,883,911	1,633,911
Notes Payable	2,666,000	565,000
Property Main/Oper	1,172,500	1,172,500
Professional Services	202,500	142,500
Research/Spec Events	130,000	130,000
Legal	347,000	240,000
PAC	<u>50,000</u>	<u>50,000</u>
<b>Total Other Expenses</b>	10,104,959	4,586,959
<b>Estimated Balance</b>	<u>142,192</u>	<u>323,629</u>
<b>ERAF</b>	<u>1,054,000</u>	<u>1,054,000</u>
<b>Estimated Balance</b>	<u>-911,808</u>	<u>-730,371</u>

\*\* Based upon \$135 million

**Economic Development Agency  
City of San Bernardino  
Tax Increment Fund Projections  
As of May 1, 2003 - Preliminary Update February 29, 2004**

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City of San Bernardino  
Tax Increment Fund Projections  
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