

**CITY OF SAN BERNARDINO  
CITY MANAGER'S OFFICE  
INTEROFFICE MEMORANDUM**

To: Mayor and Common Council  
From: Fred Wilcox, City Manager  
Subject: Mid-Year Projected Budget Deficit  
Date: March 17, 2008  
CC: Department Heads

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As the Finance Director's Mid-Year Budget Report indicates, at this point it is projected that we will conclude the current fiscal year with a \$7.2 million budget deficit if no action is taken. A sudden and significant drop in sales tax and utility user's tax revenue is primarily responsible for this unusual situation. The City's situation is not unique, and is tied to the struggling economy.

While we have frequently faced *anticipated* budget deficits, this current-year deficit is a new and serious occurrence. Immediate action is needed to reduce the budget gap and avoid the need to use General Fund reserves to the extent possible.

Our ability to find \$7.2 in additional revenues and/or expenditure reductions over the next 3 ½ months is constrained by two factors. First, the projections included in the Mid-Year Budget Report already assume a level of expenditure savings in all departments. Finding realistic budget savings beyond those already identified, without directly impacting services, is challenging. Secondly, the short time left in the year means that some of the new revenue-generating efforts are likely to bear fruit next fiscal year, not in the current year.

Despite these constraints, we have been able to work together with our management team and the Budget Ad Hoc Committee to develop a list of options to reduce the current year deficit. This list of options totals more than \$4.3 million in revenue enhancements, efficiency improvements, and service reductions that can be achieved through the end of the fiscal year.

The initial list of options had included reductions in costs related to maintenance activities, such as street striping, lighting, street repairs, and park maintenance. Based on feedback from the Budget Ad Hoc Committee, those options have been removed from consideration at this time.

Key items on this list include the following:

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- Holding many General Fund positions vacant through the end of the fiscal year
- Reducing and eliminating discretionary spending, such as training, supplies, and equipment purchases
- Aggressively pursuing revenue
- Shifting certain costs to EDA
- Continuing Police Corridor patrol overtime and regular patrol overtime through Measure Z funds
- Using non-General Fund revenue sources wherever possible

Even if all these options are implemented, a budget gap of approximately \$2.9 million will remain. In order to maintain a balanced budget, the Mayor and Council will also need to approve a budget amendment appropriating this amount from General Fund reserves.

While we have used creativity and spending restraint in our attempts to close the budget gap this year, next fiscal year promises to present greater challenge. As last year's Citywide organizational review demonstrated, our operating and support departments are already functioning with fewer personnel and at lower expenditure levels than comparable agencies, especially in the non-safety functions. With reserves dwindling, it is apparent that further substantive budget reductions cannot be made without impacting services to the community.

We have discussed several revenue options with the Budget Ad Hoc Committee that would increase revenues with only limited impacts on city residents. These would include an increase to the City's transient lodging tax (TLT), an extraction and mining tax (quarry tax), and an increase to the real property transfer tax. Any and all of these revenue measures would require voter approval. I am recommending that we consider polling on these options to see if San Bernardino residents may support these options.

We must also engage in discussions regarding how our City labor groups can partner with us to help address the budget situation. Following our meeting on March 19, we will begin to engage our employee groups in discussions regarding the budget, and possible options. We will also ask our employees to give us their creative budget-balancing ideas.

Projected deficit through 6/30/08:		(7,254,720)
Department	Revenue enhancements:	Net revenue/savings
Misc	Increases to user fees/other fees and fines - various departments (assumes 1 month of revenues)	50,000
Misc	More aggressive revenue collection - various depts	100,000
Misc	Shandin Hills Golf Course lease payment revenue to General Fund	650,000
HR	Provide EDA with HR services - revenue from new contract	25,000
IT/Cable TV	Recognize PEG fee collection to offset payment to CSUSB for cable TV equipment	50,000
City Attorney	Recognize new revenue from property sale; increase litigation budget (net savings)	72,000
PD	Deposit seized monies adjudicated by the courts into the General Fund by late May to early June 2008.	50,000
	<b>Subtotal</b>	<b>997,000</b>
	<b>Efficiency improvements/other options</b>	
Code	Reduce M&O; eliminate EDA rent	65,000
Facilities	Additional energy savings from controlling lighting and HVAC use at all major facilities	20,000
General Govt	Increase transfer from Cultural Dev Fund for Rt 66 costs, Bikes and Berdoo costs	200,000
General Govt	EDA pick up Welcome Center contribution	25,000
General Govt	Library debt service payment picked up by EDA	657,000
IT	Postpone debt service payment scheduled for FY 07-08	267,000
IT/Cable TV	Eliminate EDA rent payment	88,000
Library	Pay part-time salaries with bequest funds	78,000
Library	Energy savings from half lighting at all libraries	12,000
PD	Continue Corridor OT patrols using Measure Z 4/1/108- 6/30/08; use on-duty personnel in place of some OT	351,900
PD	Reduce other OT by 10%; use Measure Z for patrol OT 3/1/08 - 6/30/08	490,700
PD	Charge LET academy costs to Measure Z	66,500
PD	Reductions in various M&O line items	32,200
PRCS	Charge Safe Summer to Gang/Drug funding	75,000
PRCS	Discontinue rent payment to EDA	9,900
	<b>Subtotal</b>	<b>2,438,200</b>
	<b>Service reductions</b>	
Animal Control	Postpone all equipment, materials, uniform, training expenditures until next FY	29,000
City Clerk	Delay records mgmt remodel, barcode system, etc.; postpone City Clerk pay raise until 6/30/08	25,200
City Manager	Assign Mgmt Analyst II 2 days to Rancho Cucamonga; assign Mgmt Analyst I 2 days to Integrated Waste Division; cut contracts	23,600
Civil Service	Misc savings	5,000
Council Office	Hold PT Admin Clerk I vacant	11,500
Dev Services	Hold some GF vacancies through end of FY; dept will recruit for key positions. Cut all training and education; other misc M&O	150,000
Facilities	Hold all FT vacancies through end of FY; cut City Hall window washing, misc M&O	24,100
Finance	Hold vacancies (Sr Accountant, Accounting Manager) one more month	16,900
Fire	Manage discretionary OT; use San Manuel revenues to offset GF budget; hold Fire Prevention Tech vacancy; other misc M&O, equipment purchases	177,400
HR	Hold HR Tech vacancy through end of FY	13,800
IT	Postpone software/hardware purchases in IT (50% of savings)	25,000
Mayor's Office	Hold vacancy through the end of the FY; misc M&O reductions	90,000
Library	Reduce PT staff; misc M&O reductions	10,000
PRCS	Hold 2 center manager positions vacant through end of FY	37,000
Public Services	Hold all GF vacancies through end of FY; impacts services (Sr. Office Asst, Electrician I and II, Maint Worker I and II); shift staff to sewer, IWM	225,000
	<b>Subtotal</b>	<b>863,500</b>
	<b>Total revenues/savings:</b>	<b>4,298,700</b>
	<b>Deficit remaining:</b>	<b>(2,956,020)</b>

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

**From: Barbara Pachon, Finance  
Director  
Dept: Finance**

**Subject: Mid-Year Budget Review  
for Fiscal Year 2007-2008**

**Date: 3/19/07**

**Synopsis of Previous Council Action:**

**June 29, 2006 Resolution 2007-310 approving and adopting the FY 2007-2008 Budget.**

**March 12, 2008 FY 2007-08 Mid-Year presented to Ways & Means**

**March 13, 2008 FY 2007-08 Mid-Year presented to Budget Ad Hoc Committee**

**Recommended motion:**

- 1.) That the FY 2007-2008 Mid-Year Budget Report be received and filed.
- 2.) Authorize the Director of Finance to amend the FY 2007-2008 budget and increase the Fire Department's overtime budget (001-202-5015) by \$500,000, increase the Police Department's overtime budget by \$200,000 and to also increase the corresponding mutual aid revenue reimbursement budget (001-000-4619) by \$700,000 to reflect the costs and reimbursement associated with increased mutual aid responses and FEMA reimbursable events.
- 3.) Authorize the Director of Finance to amend the FY 2007-2008 budget and increase the City Attorney's outside litigation budget (001-051-5503) by \$92,000, increase the litigation expenses account (001-051-5177) by \$24,000, and increase the corresponding "sale of property" revenue budget (001-000-4922) by \$188,000 to reflect the costs of additional outside attorney fees and the sale of city property.

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

**Agenda Item No.**

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# CITY OF SAN BERNARDINO –REQUEST FOR COUNCIL ACTION

## STAFF REPORT

### INTRODUCTION

Attached is the FY 2007-2008 *Mid-Year Budget 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, which provides information regarding fund balances available for next fiscal year, is really the first step in the FY 2008-2009 budget preparation process. 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 in detail the 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 the report indicates the estimated balances for each fund at 6/30/08.

Included with this year's mid-year reports is the newly created "*Estimated Revenues and Expenditures – Measure Z District Tax*" report (white sheet) which summarizes budgeted and projected revenues and expenditures within the General Fund that are related specifically to the recently voter-approved Measure "Z" general tax.

### THE GENERAL FUND

**Fund Balance** – The annual independent financial audit for FY 2006-2007 has been completed. The total actual FY 2007-2008 beginning General Fund Balance (reserved and unreserved balances combined) is \$18,596,700. Included in this amount are the FY 2006-07 to FY 2007-08 General Fund continuing appropriations and encumbrance carryovers in the amount of \$1,682,800. The revised projection for the FY 2007-2008 ending fund balance (including both reserved and unreserved balances) is \$4,288,600. Assuming that \$11,543,320 is still designated as the budgeted reserve and is not used during the year, the estimated undesignated fund balance at 6/30/08 is estimated to be a deficit balance of (\$7,254,720). Within the budgeted reserve, \$1,261,000 remains reserved specifically for future PERS Safety costs and \$1,010,900 is segregated as the reserve for Measure "Z."

The estimated shortfall of \$7,254,720 is due primarily to lower than anticipated revenue growth and to a lesser extent, higher than expected expenditures. Both departmental 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 line item detail for projected General Fund revenues. In total, estimated General Fund revenues are projected to be \$6,654,600 less than originally budgeted.

**Property Tax** – With the exception of supplemental property tax and property tax in-lieu of VLF, property tax projections are on target with original budget estimates. Based on actual revenues collected to date and revenues projected for the remainder of the fiscal year, the City can expect an increase of \$1,581,700 mostly from the Supplemental Property Tax revenue and the Property Tax In Lieu of VLF. Although the housing market has slowed in recent months, there is still some increased property tax revenue growth for FY 2007-2008.

**Sales Tax** revenues for FY 2007-2008 are anticipated to fall way short of the original budget projections. In fact, based on collections to date, the sales tax revenues are now projected to be \$4,150,000 less than original budget estimates and \$1,331,713 less than what was collected for FY 2006-2007. In addition to the regular Sales Tax Revenue, a \$2,070,100 shortfall is anticipated from the “Property Tax In Lieu of Sales Tax” from what was estimated in the FY 2007-2008 budget. This revenue account is part of the “Triple-Flip” program mandated by the State of California. In summary, it is anticipated that for FY 2007-2008 the City is going to have a total sales tax short fall of \$6,220,100, which is a significant problem for the City budget.

**Utility User Tax** revenue is also projected to be about \$1,532,700 less than original projections. The decreased revenue is the result of milder temperatures and lower usage of utilities than anticipated. Utility Tax collection from the electric companies have the most significant budget short falls. If the next few months have warmer than anticipated temperatures, then the City will receive more utility tax revenues.

**Measure Z-District Tax** revenues are estimated to be slightly higher than the original budget projections. Approximately \$700,000 more will be collected in FY 2007-08. Since this is a new revenue source for the City, it is very hard to make accurate projections.

**Business Registration** is also anticipated to be less than originally estimated in the budget due to the down turn in the economy. Revised projections at this point estimate this revenue to be about \$500,000 lower than the original budget projections. With a slower economy several businesses in the city have closed and new businesses are not coming into the City.

**Licenses and Permits** revenue are also for the most part not doing well. Only the On Site Permit revenue is projected to bring in more revenue than was anticipated in the budget. Several large On Site Permits that were expected to be paid last fiscal year actually did not get paid until FY 2007-2008 so that is what accounts for the increased revenue.

**Motor Vehicle in Lieu (VLF)** revenue is also expected to be lower than budget projections by \$150,000. Based on sales tax data, there have been fewer car sales in FY 2007-2008 than in past years so this accounts for most of the shortfall.

**State-Mandated Cost** reimbursement revenues are projected to be about \$160,000 less than what was estimated in the FY 2007-2008 budget. The State recently decided to stop paying advances on claims that City’s have submitted. Once the State has reviewed and approved a claim only

then will it process a reimbursement to the City. This action taken by the State was done to help the State with its budget short fall.

**Booking Fee Subvention** revenues are also not being paid by the State for FY 2007-2008 as another action taken by the State to help with its budget short fall.

**Mutual Aid/Disaster Reimbursement** revenues are currently projected to be about \$739,300 more than what was originally anticipated in the FY 2007-2008 budget. Since these revenues are a reimbursement for actual expenses incurred, the Fire and Police Department budgets (mainly in overtime) will be over expended but these increased revenues will help offset some of these added costs.

Overall, the revenue category of **Charges for Services** is expected to be lower than original budget estimates. A net loss of \$406,600 is estimated at this time. Some of the more significant changes in this category are:

**Plan Check Fees** are projected to end the fiscal year with \$150,000 less than originally forecasted in the budget. This decrease revenue reflects the decreased volume of new large building and expansion projects occurring within the City of San Bernardino.

**Plan Review Fee revenue** is projected to be \$111,900 lower than originally estimated in the budget. This decrease is due to the same reasons as stated above for Plan Check Fees.

**Subdivision Filing Fees** revenue also appears it will fall short of budget projections by approximately \$212,600. This decrease is also due to the same reasons as stated above for Plan Check Fees and Plan Review Fees.

The revenue category of **Miscellaneous** is projected to be lower than budget projections by \$42,800. The short fall in this category would have been greater but the Water Department sold some property that was not anticipated that the City received 10% of the sales which amounted to an additional \$89,400.

### **General Fund Expenditures**

The *Estimated Revenues and Expenditures General Fund Report* (pink report) provides a list by department of estimated General Fund expenditures. General Fund expenditures are projected to be over budget by approximately \$970,000. Although General Fund departmental budgets and transfers-out overall show a savings of \$709,100, it is important to remember that a projected savings goal of \$1,679,100 was already factored into the Adopted Budget. Compared to this budgeted vacancy factor, expenditure savings are \$970,000 less than factored into the adopted budget. Generally speaking, for most departments, projected savings is from vacant full-time positions. The more significant issues related to departmental expenditure budgets are discussed in the respective department sections below:

**General Government** – Expenditures for General Government are expected to come in approximately \$240,700 less than originally budgeted. This savings is primarily in the contingency that was budgeted for Ch. 186 increases. Although costs related to the recently completed classification and compensation study were higher than anticipated, the savings in Ch. 186 costs covered this unexpected overage and also allowed for the savings of \$240,700.

**Development Services** - Expenditure savings of approximately \$1,148,877 are projected. Of this, approximately \$826,300 is in salary savings from vacant full-time positions. \$100,000 budgeted for expedited engineering services related to IVDA will not be spent this fiscal year either (note that there is also a corresponding decrease in revenue reimbursement from IVDA of \$100,000). Other areas of anticipated contractual savings include \$115,000 in street striping costs and \$100,000 on contract planning costs.

**Fire Department** – The Fire Department is anticipated to be over budget by approximately \$773,800. This is due primarily to the wind and fire events that occurred in the City earlier this fiscal year and an increased number of mutual aid responses (approximately \$500,000 in overtime costs is attributed to mutual aid calls above the estimate factored into the original budget). However, General Fund revenues will show a corresponding increase for reimbursement the City receives from the agencies assisted, so there is no net impact to the General Fund.

As discussed in this report under “General Fund Revenues,” \$300,000 was budgeted for mutual aid/FEMA reimbursement, however due to the increased number of mutual aid responses and the wind/fire events within the City, this revenue is expected to be approximately \$700,000 more than originally anticipated. \$500,000 of this increase is for Fire Department related incidents. In order to more accurately reflect the cause of the increased overtime and the corresponding reimbursement to the City, it is recommended that the Mayor and Council approve a budget amendment increasing the Fire Department overtime budget by \$500,000 as well as General Fund mutual aid/FEMA revenue reimbursement by \$500,000.

**Police Department** – The Police Department is expected be over-budget by approximately \$782,300 (savings in Measure Z spending of \$162,700 and an overage in General Fund spending of \$945,000 net a total Police Department shortfall of \$782,300). The major factors contributing to this are estimated retirement payoffs of approximately \$1.1 million, increased overtime costs and fewer vacancies than normal due to increased recruitment efforts. Overtime is projected to be expended at approximately the same rate as the first half of the fiscal year (not counting the approx. \$100,000 related to the wind and fire events that occurred within the City in the first half of the fiscal year). Total internal service chargebacks to the Police Department (electric, gas, phone, water, fuel, and garage charges) are expected to be under budget, primarily to due to reduced lease payments on patrol cars, by approximately \$180,000.

As discussed in this report under “General Fund Revenues,” \$300,000 was budgeted for mutual aid/FEMA reimbursement, however due to the wind/fire events within the City, this revenue is expected to be approximately \$700,000 more than originally anticipated. \$200,000 of this increase is for Police Department related activity. In order to more accurately reflect the cause of the increased overtime and the corresponding reimbursement to the City, it is recommended that the Mayor and Council approve a budget amendment increasing the Police Department overtime budget by \$200,000 as well as General Fund mutual aid/FEMA revenue reimbursement by \$200,000.

Out of the \$5,171,600 budgeted in Measure Z funds, all but \$162,700 is expected to be spent or carried over into the new fiscal year. (Any unspent funds will revert back to fund balance at the end of the fiscal year and be available to be re-budgeted in the new fiscal year.) \$122,000 of the

savings is expected to result from under-filling budgeted full-time officer positions with L.E.T.'s (law enforcement trainees).

**City Attorney** – Expenditures are expected to be over-budget by approximately \$116,000. However, increased revenue in the amount of \$188,000 generated by this office related to the sale of property will offset this increase and result in a net increase to the General Fund of \$72,000. A budget amendment increasing revenues by \$188,000 and expenditures by \$116,000 (outside litigation by \$92,000 and litigation expenses by \$24,000) will be necessary to reflect this.

**Facilities Management** – A total of \$229,500 in savings is estimated. Most of this is a result of savings from vacant full-time positions.

**Civil Service** – Recently Civil Service saw the retirement of a long-term employee, which resulted in a payoff of approximately \$56,000. Although there are some minor savings in other areas of the Civil Service budget, overall the net shortfall is projected to be \$40,500.

**Parks and Recreation** – Net savings for Parks and Recreation is estimated at \$136,300. Similar to Facilities Management, Parks and Recreation is also projected to have full-time salary savings of about \$200,000, but this is offset by a projected overage in part-time salaries and electric charges.

**Public Services** – Public Services is estimated to finish the year with a net overage of \$67,200. Although personnel savings are estimated to be approximately \$100,000, electric costs for streetlights and traffic signals (major sources of electric consumption) are projected to be over budget by approximately \$218,600. Small savings in various maintenance and operations cost, combined with \$100,000 in personnel savings reduce the total departmental deficit to \$67,200.

**Code Enforcement** – Code Enforcement is projected to end the year with approximately \$195,000 in expenditure savings due to three vacancies and savings in contract weed abatement costs.

## **OTHER FUNDS**

The *Special Revenue Funds Revenue Report* (green report) provides a three-year history of and updated projections for funds other than the General Fund (Special Revenue Funds, Internal Service Funds, and Enterprise Funds). Estimated expenditures for these funds can be found summarized on the *Summary of Revenues, Expenditures, and Transfers Report* (blue report). Most funds are on target with original budget projections. Some of the more significant issues impacting other funds are outlined below:

**Library** – Revenues from State Aid are anticipated to be approximately \$37,700 less than anticipated. Accordingly, the Library will reduce expenditures in a like amount.

**Refuse** – Expenditures are projected to be approximately \$348,000 more than originally factored into the original adopted budget (after accounting for carryovers). This overage is due primarily to increased maintenance and fuel costs for the Refuse fleet. This overage is expected to be partially offset by increased revenue projections of approximately \$84,500. The net result is that the Refuse Fund is expected to end the fiscal year with an estimated ending fund balance of approximately \$194,900.

**Stadium Fund** – The ending fund balance for the Stadium Fund at 6/30/07 was approximately \$84,900 than expected during the budget process, so the budgeted transfer-in from the General Fund of \$85,500 for FY 2007-08 is not necessary.

**Fleet Fund** – Increased fuel costs combined with increased maintenance and materials costs are estimated to increase Fleet's operating budget by approximately \$749,100. Most of this cost is attributed to increased wear and tear on Refuse trucks (until the LNG station was operational, trucks were experiencing increased mileage because it was necessary to refuel at the LNG station in Redlands). Additionally, fuel prices are higher than originally estimated. Maintenance costs on Refuse sweepers has also been higher than expected due to delays in receiving a new sweeper.

**Capital Project Funds** – For most Capital Project Funds it is assumed that any budgeted projects not competed in FY 2007-2008 will be carried over into the new fiscal year; therefore no savings in expenditures is anticipated. Projects have been budgeted in full, although, in reality, their completion time spans multiple fiscal years. During the FY 2008-2009 CIP budget preparation process, the status of all outstanding projects will be evaluated.

**Workers Compensation and Liability Funds** – Because of GASB accounting rules, the City is required to show all of the City's unfunded liability for potential claims and judgments in both funds (in essence what the amounts would be if every potential claim and judgment had to be paid at one time). Therefore, as presented in the Adopted Budget, these funds have significant deficit balances. The City, over the course of the last several years, has worked to reduce these deficits by increasing chargebacks to other departments and reducing costs when possible.

### **CONCLUSION**

The *FY 2007-2008 Mid-Year Budget Report* is really the first step in beginning the FY 2008-2009 budget preparation process. The estimates developed during the FY 2007-2008 mid-year process provide the foundation for estimating the City's available fund balances for FY 2008-2009. The Finance Department will keep the City Manager, Mayor, and Council updated on estimated balances as new information becomes available.

### **RECOMMENDATION**

- 1.) That the *FY 2007-2008 Mid-Year Budget Report* be received and filed.
- 2.) Authorize the Director of Finance to amend the FY 2007-2008 budget and increase the Fire Department's overtime budget (001-202-5015) by \$500,000, increase the Police Department's overtime budget by \$200,000 and to also increase the corresponding mutual aid revenue reimbursement budget (001-000-4619) by \$700,000 to reflect the costs and reimbursement associated with increased mutual aid responses and FEMA reimbursable events.
- 3.) Authorize the Director of Finance to amend the FY 2007-2008 budget and increase the City Attorney's outside litigation budget (001-051-5503) by \$92,000, increase the litigation expenses account (001-051-5177) by \$24,000, and increase the corresponding "sale of property" revenue budget (001-000-4922) by \$188,000 to reflect the costs of additional outside attorney fees and the sale of city property.

**CITY OF SAN BERNARDINO**  
**SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS**  
**MIDYEAR FISCAL YEAR 2007-2008**

FUND / TITLE	FUND BALANCE 7-1-07	ADDITIONS		AVAILABLE	DEDUCTIONS		TOTAL	ESTIMATED BALANCE 6-30-08	
		REVENUES	TRANSFER IN	PURPOSES FOR BUDGET	EXPENDITURES	TRANSFER OUT			DEDUCTIONS
001 GENERAL FUND	18,596,700	129,173,700	9,687,000	157,457,400	148,599,800	4,569,000	153,168,800	4,288,600	
004 OLD FIRE	350,000	0	0	350,000	0	350,000	350,000	0	
<b>SPECIAL REVENUE FUNDS:</b>									
105 LIBRARY	300	153,800	2,854,200	3,008,300	3,008,300	0	3,008,300	0	
106 CEMETERY	37,600	184,600	0	222,200	169,300	0	169,300	52,900	
107 CABLE TELEVISION	6,400	80,000	580,500	666,900	666,900	0	666,900	0	
108 ASSET FORFEITURE	133,300	229,000	0	362,300	181,600	0	181,600	180,700	
118 DRUG/GANG FUND	206,100	16,700	0	222,800	192,000	0	192,000	30,800	
111 AIR QUALITY - AB 2766	114,600	252,600	0	367,200	104,800	140,000	244,800	122,400	
124 ANIMAL CONTROL	700	1,343,400	583,400	1,927,500	1,927,500	0	1,927,500	0	
128 TRAFFIC SAFETY	0	2,155,000	0	2,155,000	0	2,155,000	2,155,000	0	
132 SEWER LINE MAINT	5,403,400	3,250,000	0	8,653,400	8,583,900	250,000	8,833,900	(180,500)	
133 BASEBALL STADIUM	84,900	72,000	0	156,900	144,800	0	144,800	12,100	
134 SOCCER COMPLEX	164,900	325,000	0	489,900	482,500	0	482,500	7,400	
137 CFD 1033-Fire Station M&O	40,700	82,300	0	123,000	0	115,000	115,000	8,000	
527 INTEGRATED WASTE MGMT	1,310,200	25,229,800	65,000	26,605,000	23,727,800	2,682,300	26,410,100	194,900	
<b>TOTAL SPECIAL REVENUE FDS</b>	<b>7,503,100</b>	<b>33,374,200</b>	<b>4,083,100</b>	<b>44,960,400</b>	<b>39,189,400</b>	<b>5,342,300</b>	<b>44,531,700</b>	<b>428,700</b>	
<b>CAPITAL PROJECT FUNDS:</b>									
126 SPECIAL GAS TAX	1,022,000	4,233,700	0	5,255,700	2,313,800	2,910,000	5,223,800	31,900	
129 1/2 CENT SALES & ROAD TAX	4,464,700	5,911,500	0	10,376,200	10,249,200	250,000	10,499,200	(123,000)	
135 AB 2928 TRAFFIC CONGESTION	1,365,400	26,200	0	1,391,600	1,084,500	0	1,084,500	307,100	
240 INFRASTRUCTURE BANK LOAN	(1,669,300)	4,331,400	0	2,662,100	2,662,100	0	2,662,100	0	
241 PUBLIC PARK EXTENSION	4,400	0	0	4,400	0	0	0	4,400	
242 STREET CONSTRUCTION	(1,724,200)	19,451,700	0	17,727,500	18,618,400	0	18,618,400	(890,900)	
243 PARK CONSTRUCTION	1,563,300	1,633,800	0	3,197,100	3,818,100	0	3,818,100	(621,000)	
244 CEMETERY CONSTRUCTION	44,400	5,200	0	49,600	15,000	0	15,000	34,600	
245 SEWER LINE CONSTRUCTION	4,821,300	550,500	0	5,371,800	5,108,200	225,000	5,333,200	38,600	
246 PUBLIC IMPROVEMENT FUND	5,167,300	180,000	0	5,347,300	4,567,600	0	4,567,600	779,700	
247 CULTURAL DEVELOPMENT FEE	1,145,700	540,000	0	1,685,700	0	417,000	417,000	1,268,700	
248 STORM DRAIN CONSTR.	3,327,600	2,673,700	0	6,001,300	2,431,000	132,700	2,563,700	3,437,600	
250 TRAFFIC SYSTEMS CONSTR.	347,500	409,200	0	756,700	1,410,000	60,000	1,470,000	(713,300)	
258 PROP 1B FUND	0	1,800,000	0	1,800,000	2,565,500	0	2,565,500	(765,500)	
<b>TOTAL CAPITAL PROJECT FDS</b>	<b>19,880,100</b>	<b>41,746,900</b>	<b>0</b>	<b>61,627,000</b>	<b>54,843,400</b>	<b>3,994,700</b>	<b>58,838,100</b>	<b>2,788,900</b>	
<b>IMPACT FEE FUNDS:</b>									
261 LAW ENFORCEMENT DEVEL	74,100	86,000	0	160,100	151,000	0	151,000	9,100	
262 FIRE PROTECTION DEVEL	288,600	110,000	0	398,600	0	0	0	398,600	
263 LOCAL CIRCULATION SYSTEM	418,100	445,000	0	863,100	750,300	0	750,300	112,800	
264 REGIONAL CIRCULATION SYST	2,810,900	3,800,000	0	6,610,900	240,800	0	240,800	6,370,100	
265 LIBRARY FACILITIES	43,600	66,500	0	110,100	95,000	0	0	15,100	
266 PUBLIC MEETINGS FACILITIES	57,300	92,200	0	149,500	0	0	0	149,500	
267 AQUATICS CENTER FACILITIES	22,300	35,800	0	58,100	0	0	0	58,100	
268 AB 1600 PARKLAND	390,500	765,000	0	1,155,500	888,000	0	888,000	267,500	
269 QUIMBY ACT PARKLAND	65,900	27,000	0	92,900	50,000	0	50,000	42,900	
<b>TOTAL IMPACT FEE FUNDS</b>	<b>4,171,300</b>	<b>5,427,500</b>	<b>0</b>	<b>9,598,800</b>	<b>2,175,100</b>	<b>0</b>	<b>2,080,100</b>	<b>7,423,700</b>	
<b>INTERNAL SERVICE FUNDS:</b>									
621 CENTRAL SERVICES FUND	52,600	260,000	0	312,600	282,600	0	282,600	30,000	
629 LIABILITY INSURANCE	(2,995,000)	3,329,500	13,800	348,300	2,708,200	0	2,708,200	(2,359,900)	
630 TELEPHONE SUPPORT	362,400	970,500	0	1,332,900	821,000	0	821,000	511,900	
631 UTILITY FUND	(363,300)	4,000,000	0	3,636,700	3,957,700	0	3,957,700	(321,000)	
635 FLEET SERVICES	(154,000)	8,062,000	442,700	8,350,700	9,394,700	0	9,394,700	(1,044,000)	
678 WORKER'S COMPENSATION	(8,926,900)	3,644,400	29,400	(5,253,100)	4,398,400	0	4,398,400	(9,651,500)	
679 INFORMATION TECHNOLOGY	1,241,600	4,790,600	0	6,032,200	5,460,200	0	5,460,200	572,000	
<b>TOTAL INTERNAL SERVICE FDS</b>	<b>(10,782,600)</b>	<b>25,057,000</b>	<b>485,900</b>	<b>14,760,300</b>	<b>27,022,800</b>	<b>0</b>	<b>27,022,800</b>	<b>(12,262,500)</b>	
<b>TOTAL ALL FUNDS</b>	<b>39,368,600</b>	<b>234,779,300</b>	<b>14,256,000</b>	<b>288,403,900</b>	<b>271,830,500</b>	<b>14,256,000</b>	<b>285,641,500</b>	<b>2,667,400</b>	

**CITY OF SAN BERNARDINO  
ESTIMATED REVENUES AND EXPENDITURES  
MIDYEAR FISCAL YEAR 2007-2008  
GENERAL FUND**

	FY 2007-08 BUDGET	FY 2007-08 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
<b>ESTIMATED REVENUE:</b>			
Property Taxes	\$ 29,365,900	\$ 30,947,600	\$ 1,581,700
Other Taxes	76,452,200	69,299,400	(7,152,800)
Licenses & Permits	9,644,500	9,038,200	(606,300)
Fines and Penalties	1,335,000	1,360,000	25,000
Use of Money & Property	1,183,600	1,175,200	(8,400)
Intergovernmental	7,299,100	7,254,700	(44,400)
Charges for Services	5,692,100	5,285,500	(406,600)
Miscellaneous	4,855,900	4,813,100	(42,800)
<b>Total Estimated Revenues</b>	<b>\$ 135,828,300</b>	<b>\$ 129,173,700</b>	<b>\$ (6,654,600)</b>
Total Transfers In:	\$ 9,090,000	\$ 9,687,000	\$ 597,000
<b>TOTAL ESTIMATED FUNDS AVAILABLE:</b>	<b>\$ 144,918,300</b>	<b>\$ 138,860,700</b>	<b>\$ (6,057,600)</b>
<b>ESTIMATED EXPENDITURES:</b>			
Mayor	\$ 1,100,400	\$ 1,043,500	\$ 56,900
Common Council	615,200	611,400	3,800
City Clerk	2,032,900	1,994,600	38,300
City Treasurer	195,200	193,800	1,400
City Attorney	3,452,200	3,452,200	-
Code Compliance	4,250,400	4,054,600	195,800
General Government	9,157,100	8,936,700	220,400
City Manager	888,100	861,600	26,500
Human Resources	475,200	470,500	4,700
Finance	1,749,400	1,660,800	88,600
Civil Service	352,300	392,800	(40,500)
Development Services	7,295,400	6,146,500	1,148,900
Fire	33,728,700	34,502,500	(773,800)
Police	65,917,700	66,700,000	(782,300)
Facilities Management	4,554,500	4,325,000	229,500
Parks, Recreation, & Comm Service	6,890,200	6,753,900	136,300
Public Services	6,432,200	6,499,400	(67,200)
<b>Total Estimated Expenditures</b>	<b>\$ 149,087,100</b>	<b>\$ 148,599,800</b>	<b>\$ 487,300</b>
Estimated Expenditure Savings	\$ (1,679,100)	\$ -	\$ (1,679,100)
Total Transfers Out:	\$ 4,790,800	\$ 4,569,000	\$ 221,800
<b>TOTAL ESTIMATED DEDUCTIONS:</b>	<b>\$ 152,198,800</b>	<b>\$ 153,168,800</b>	<b>\$ (970,000)</b>
<b>EXCESS / (DEFICIENCY) OF AVAILABLE OVER DEDUCTIONS</b>	<b>\$ (7,280,500)</b>	<b>\$ (14,308,100)</b>	<b>\$ (7,027,600)</b>
<b>BEGINNING FUND BALANCE 7-1-07</b>	<b>\$ 18,596,700</b>	<b>\$ 18,596,700</b>	<b>\$ -</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>\$ 11,316,200</b>	<b>\$ 4,288,600</b>	<b>\$ (7,027,600)</b>
<b>BUDGETED RESERVE</b>			
Reserve for PERS Safety Costs	\$ 1,261,000	\$ 1,261,000	\$ -
Reserve for future revenue shortfalls	2,357,800	2,357,800	-
Reserve for Measure Z - District Tax	110,200	1,010,900	900,700
Reserve for Tow Fee Set Aside	40,800	81,720	40,920
General Budget Reserve	6,831,900	6,831,900	-
<b>BUDGETED RESERVE TOTAL</b>	<b>\$ 10,601,700</b>	<b>\$ 11,543,320</b>	<b>\$ 941,620</b>
<b>EST UNDESIGNATED BALANCE 6-30-08</b>	<b>\$ 714,500</b>	<b>\$ (7,254,720)</b>	<b>\$ (7,969,220)</b>

*shortfall*

**CITY OF SAN BERNARDINO  
ESTIMATED REVENUES AND EXPENDITURES  
FISCAL YEAR 2007-2008 MID-YEAR  
MEASURE Z - DISTRICT TAX**

	<b>FY 2007-08 BUDGET</b>	<b>FY 2007-08 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>ESTIMATED REVENUE:</b>			
District Tax Revenue	\$ 5,300,000	\$ 6,000,000	\$ 700,000
	-	-	-
<b>Total Estimated Revenues</b>	<b>\$ 5,300,000</b>	<b>\$ 6,000,000</b>	<b>\$ 700,000</b>
Transfers In:	\$ -	\$ -	\$ -
<b>TOTAL ESTIMATED FUNDS AVAILABLE:</b>	<b>\$ 5,300,000</b>	<b>\$ 6,000,000</b>	<b>\$ 700,000</b>

<b>ESTIMATED EXPENDITURES:</b>			
Police	5,171,600	5,008,900	162,700
	-	-	-
Code Enforcement	130,600	92,600	38,000
	-	-	-
<b>Total Estimated Expenditures</b>	<b>\$ 5,302,200</b>	<b>\$ 5,101,500</b>	<b>\$ 200,700</b>
Estimated Expenditure Savings	\$ -	\$ -	\$ -
Transfers Out:	\$ -	\$ -	\$ -
<b>TOTAL ESTIMATED DEDUCTIONS:</b>	<b>\$ 5,302,200</b>	<b>\$ 5,101,500</b>	<b>\$ 200,700</b>

<b>EXCESS / (DEFICIENCY) OF AVAILABLE OVER DEDUCTIONS</b>	<b>\$ (2,200)</b>	<b>\$ 898,500</b>	<b>\$ 900,700</b>
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<b>BEGINNING FUND BALANCE 7-1-07</b>	<b>\$ 112,400</b>	<b>\$ 112,400</b>	<b>\$ -</b>
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<b>ESTIMATED ENDING BALANCE</b>	<b>\$ 110,200</b>	<b>\$ 1,010,900</b>	<b>\$ 900,700</b>
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<b>RESERVE FOR FUTURE COSTS</b>	<b>\$ 110,200</b>	<b>\$ 1,010,900</b>	<b>\$ 900,700</b>
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<b>EST UNDESIGNATED BALANCE 6-30-08</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2007-2008

DESCRIPTION	ACTUAL FY2006-2007	DEC YTD FY2007-2008	BUDGET FY2007-2008	FY00 % COLL	REVISED FY2007-2008	OVER/(UNDER) ORIG BUDGET
<b>PROPERTY TAXES</b>						
4001 Current Secured	9,771,001	4,308,523	10,825,000	40%	10,825,000	0
4002 Current Unsecured	550,000	500,580	550,000	91%	550,000	0
4003 Prior Taxes	395,000	291,670	400,000	73%	473,100	73,100
4006 Supplemental	2,512,125	785,443	1,200,000	65%	1,700,000	500,000
4005 Other	144,413	66,737	120,000	56%	150,000	30,000
4007 Prop Tx In Lieu of VLF	14,870,875	0	16,270,900	0%	17,249,500	978,600
<b>Total Property Taxes</b>	<b>28,243,414</b>	<b>5,952,953</b>	<b>29,365,900</b>	<b>20%</b>	<b>30,947,600</b>	<b>1,581,700</b>

<b>OTHER TAXES</b>						
4221 Sales Tax	25,331,713	6,083,267	28,150,000	22%	24,000,000	(4,150,000)
4220 Prop Tx in Lieu of Sales Tx	9,517,036	0	9,350,400	0%	7,280,300	(2,070,100)
4224 Utility User's Tax	25,106,730	10,486,625	25,250,000	42%	23,717,300	(1,532,700)
4201/14 Franchise Tax	3,060,563	336,824	3,113,800	11%	3,113,800	0
4215 Tow Franchise	288,000	144,000	288,000	50%	288,000	0
4222 Transient Occupancy Tax	3,032,994	1,454,201	3,000,000	48%	3,300,000	300,000
4223 Real Prop. Transfer Tax	946,155	227,593	900,000	25%	600,000	(300,000)
4225 Sales Tax Safety	976,573	420,583	1,100,000	38%	1,000,000	(100,000)
4227 Measure Z - District Tax	1,162,882	1,588,036	5,300,000	30%	6,000,000	700,000
<b>Total Taxes</b>	<b>69,422,646</b>	<b>20,741,129</b>	<b>76,452,200</b>	<b>27%</b>	<b>69,299,400</b>	<b>(7,152,800)</b>

<b>LICENSES AND PERMITS</b>						
4301 Business Registrations	5,866,748	2,491,531	6,100,000	41%	5,600,000	(500,000)
4330 Building Permits	1,020,470	403,465	900,000	45%	620,000	(280,000)
4331 Mechanical Permits	332,637	128,334	300,000	43%	200,000	(100,000)
4362 On Site Permits	1,602,834	781,719	600,000	130%	1,100,000	500,000
4363 On Site Plan Check	712,370	159,883	500,000	32%	300,000	(200,000)
4361 Construction Permits	326,522	166,068	250,000	66%	250,000	0
4342 EMS Membership	16,504	96	1,000	10%	1,000	0
4336 Fire Code Permits	304,577	140,529	330,000	43%	300,000	(30,000)
4337 Fire Plan Check	206,532	90,660	190,000	48%	190,000	0
4351 Street Cut Permits	145,407	68,931	150,000	46%	150,000	0
4333 Mobile Home Park Permits	27,161	2,255	30,500	7%	27,200	(3,300)
4352 Misc Licenses & Permits	299,506	110,444	250,000	44%	250,000	0
4303 Misc City Clerk Permits	8,683	1,924	10,000	19%	5,000	(5,000)
4304 Misc Planning Lic/Permit	24,889	15,061	23,000	65%	25,000	2,000
4360 Grading Permits	33,874	14,290	10,000	143%	20,000	10,000
<b>Total License &amp; Permit</b>	<b>10,928,714</b>	<b>4,575,190</b>	<b>9,644,500</b>	<b>47%</b>	<b>9,038,200</b>	<b>(606,300)</b>

<b>FINES AND PENALTIES</b>						
4420 Parking Citations	917,444	537,800	1,000,000	54%	1,000,000	0
4410 General Fines	169,238	68,045	150,000	45%	150,000	0
4411 Code Admin. Citations	90,549	74,320	100,000	74%	150,000	50,000
4412 Fire Admin. Citations	81,392	28,916	85,000	34%	60,000	(25,000)
4421 Vehicle Abatement	0	0	0	0%	0	0
<b>Total Fines/Penalties</b>	<b>1,258,623</b>	<b>709,081</b>	<b>1,335,000</b>	<b>53%</b>	<b>1,360,000</b>	<b>25,000</b>

<b>USE OF MONEY &amp; PROPERTY</b>						
4505 Interest Earnings	1,073,619	183,110	675,000	27%	675,000	0
4520 Land & Building Rental	474,154	243,257	326,000	75%	350,000	24,000
4530 Parking Rental Fee	67,258	0	37,600	0%	37,600	0
4922 Sale of Property	95,875	53,714	100,000	54%	67,600	(32,400)
4540 Vending Machine Comm.	52,979	12,717	45,000	28%	45,000	0
<b>Total Money &amp; Property</b>	<b>1,763,885</b>	<b>492,798</b>	<b>1,183,600</b>	<b>42%</b>	<b>1,175,200</b>	<b>(8,400)</b>

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2007-2008

DESCRIPTION	ACTUAL FY2006-2007	DEC YTD FY2007-2008	BUDGET FY2007-2008	FY00 % COLL	REVISED FY2007-2008	OVER/(UNDER) ORIG BUDGET
<b>INTERGOVERNMENTAL</b>						
4603 Motor Vehicle In Lieu	1,381,205	516,411	1,300,000	40%	1,150,000	(150,000)
4621 Booking Fee Subvention	354,658	0	354,700	0%	0	(354,700)
4670 EDA/CDBG Reimb.	3,486,258	554,205	4,237,100	13%	4,237,100	0
4606 Homeowner's Exemption	149,123	23,173	151,200	15%	151,200	0
4616 POST	132,146	62,261	150,000	42%	120,000	(30,000)
4625 State-Mandated Costs	863,049	38,986	200,000	19%	40,000	(160,000)
4673 Water Reimbursement	318,890	338,500	328,500	103%	338,500	10,000
4671 SBIAA Reimbursement	130,905	0	230,000	0%	130,000	(100,000)
4615 Disaster Prep. Program	24,019	21,864	21,000	104%	22,000	1,000
4607 Off-Highway Vehicle Tax	0	0	3,000	0%	3,000	0
4651 Construction Reimb	9,876	0	23,600	0%	23,600	0
4619 Mutual Aid/Disaster Reimb.	581,015	482,325	300,000	161%	1,039,300	739,300
<b>Total Intergovernmental</b>	<b>7,431,144</b>	<b>2,037,725</b>	<b>7,299,100</b>	<b>28%</b>	<b>7,254,700</b>	<b>(44,400)</b>

<b>CHARGES FOR SERVICES</b>						
4731 Plan Check Fee	536,764	233,567	550,000	42%	400,000	(150,000)
4789 Dev. Servs Archival Fee	47,940	20,354	45,000	45%	36,700	(8,300)
4880 EMS User Fee	270,586	116,859	230,000	51%	230,000	0
4798 Storm Drain Utility Fee	283,836	134,774	270,000	50%	280,000	10,000
4815 Weed Abatement	247,674	89,622	260,000	34%	200,000	(60,000)
4733 Building Demolition	897,547	310,702	500,000	62%	500,000	0
4714 Planning Develop Project	467,409	227,375	380,000	60%	450,000	70,000
4305 Annual Alarm Permits	214,131	103,964	226,000	46%	220,000	(6,000)
4780 Misc Develop Servs Charges	114,563	45,934	50,000	92%	88,600	38,600
4766 Building Permit Review	45,842	24,000	30,000	80%	44,300	14,300
4720 Plan Review Fee	263,445	46,278	230,000	20%	118,100	(111,900)
4782/4 Subdivision Filing Fees	320,349	25,094	300,000	8%	87,400	(212,600)
4785 Non Subdivision Str Imp	121,372	61,022	100,000	61%	100,000	0
4711 Subdivision	136,746	57,220	150,000	38%	200,000	50,000
4718 Environmental	14,063	5,014	20,000	25%	10,000	(10,000)
4735 Release Notice of Pendency	9,115	2,213	10,000	22%	5,000	(5,000)
4863 Class Registration Fee	31,276	3,093	35,000	9%	10,000	(25,000)
4862 Park Energy Fee	6,145	3,490	5,000	70%	5,000	0
4707 Passport Fees	110,010	43,025	100,000	43%	100,000	0
4702 County Contract	487,000	487,000	487,000	100%	487,000	0
4864 Swimming Pool Fee	58,118	49,490	45,000	110%	65,000	20,000
4861 Progrm/Facility Use Fee	71,158	29,788	65,000	46%	65,000	0
4865 Non-Resident Fees	3,310	1,186	3,000	40%	3,000	0
4710 Misc Planning/Building	143,929	67,854	150,000	45%	175,000	25,000
4743 Towing Release Fee	403,200	195,605	400,000	49%	400,000	0
4790-6 Signal Maint/Energy	21,098	12,501	20,000	63%	25,000	5,000
4802 Str Light Energy Fee	10,505	5,100	18,000	28%	10,000	(8,000)
4701 Election Filing Fee	1,622	21,788	1,600	0%	24,300	22,700
4747 False Alarm Fee	78,315	27,079	90,000	30%	56,000	(34,000)
4810 Misc. Development Services	6,747	3,465	6,000	58%	18,500	12,500
4705 Utility Collection Fee	60,403	10,776	50,100	22%	50,000	(100)
4881 Paramedic Reimb Contract	259,129	107,970	259,100	42%	259,100	0
4708 Fire Training Agreement	82,318	0	57,800	0%	80,000	22,200
4752 Fireworks Enforcement	101,108	69,465	101,000	69%	70,000	(31,000)
4753 Fire Archival Fee/Fire Reports	2,755	2,014	2,500	81%	2,500	0
4754 Fire Business Occup Insp Fee	50,386	14,136	50,000	28%	30,000	(20,000)
4755 Fire Rental Inspections	404,026	200,922	395,000	51%	380,000	(15,000)
<b>Total Charges</b>	<b>6,383,940</b>	<b>2,859,739</b>	<b>5,692,100</b>	<b>50%</b>	<b>5,285,500</b>	<b>(406,600)</b>

CITY OF SAN BERNARDINO  
MIDYEAR GENERAL FUND REVENUE REPORT  
FISCAL YEAR 2007-2008

DESCRIPTION	ACTUAL FY2006-2007	DEC YTD FY2007-2008	BUDGET FY2007-2008	FY00 % COLL	REVISED FY2007-2008	OVER/(UNDER) ORIG BUDGET
<b>MISCELLANEOUS</b>						
4906 Water Fund Contr.	2,401,973	1,179,154	2,350,000	50%	2,350,000	0
4930 Sewer Contr. - Water	500,000	250,000	515,000	49%	500,000	(15,000)
4931 Water Land Sales	3,090	89,431	0	0%	89,400	89,400
4910 Admin Service Charge	349,600	349,600	349,600	100%	352,300	2,700
4901 Misc. Other Revenue	393,206	211,912	363,300	58%	353,500	(9,800)
4912 Off Track Betting	143,605	56,651	150,000	38%	117,300	(32,700)
4741 Sale of Photos /Reports	116,639	47,938	125,000	38%	60,000	(65,000)
4740-5 Police Misc. Receipts	839,549	136,032	860,000	16%	860,000	0
4746 Property Auction	7,054	14,243	7,000	203%	20,000	13,000
4911 Restitutions	20,686	5,843	20,000	29%	15,000	(5,000)
4905 Litigation Settlement	176	511	58,500	1%	58,500	0
4904 Drunk Driver Reimburmt.	60	32	500	6%	100	(400)
4928 Booking Fee Reimburmt.	1,630	559	2,000	28%	2,000	0
4750 Investigation Fee	12,538	5,127	15,000	34%	15,000	0
4924 Damage Clain Recovery	36,618	(483)	40,000	-1%	20,000	(20,000)
<b>Total Miscellaneous</b>	<b>4,826,424</b>	<b>2,346,550</b>	<b>4,855,900</b>	<b>48%</b>	<b>4,813,100</b>	<b>(42,800)</b>
<b>TOTAL GENERAL FUND</b>	<b>130,258,790</b>	<b>39,715,165</b>	<b>135,828,300</b>	<b>29%</b>	<b>129,173,700</b>	<b>(6,654,600)</b>

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 2007 - 2008**

DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	BUDGET 2007-08	MID-YR EST 2007-08
<b>105 LIBRARY FUND</b>					
4618 State Aid-Libraries	78,971	78,463	116,513	116,500	78,800
4850 Miscellaneous Receipts	22,343	19,092	18,977	20,000	20,000
4851 Library Fines	62,608	58,360	52,266	55,000	55,000
<b>Total Library Fund</b>	<b>\$ 163,922</b>	<b>\$ 155,915</b>	<b>\$ 187,756</b>	<b>\$ 191,500</b>	<b>\$ 153,800</b>

<b>106 CEMETERY FUND</b>					
4505 Interest on Idle Cash	15,748	19,938	20,785	15,500	20,000
4775 Cemetery Burial Fee	64,253	62,454	68,530	70,000	70,000
4776 Sale of Vases	1,396	1,206	2,124	2,100	2,100
4777 Sale Concrete Boxes	28,073	24,229	28,259	27,800	30,000
4778 Sale Cemetery Plots	58,937	57,560	62,355	61,900	62,500
4901 Misc. Receipts	-	-	6,000	2,000	-
<b>Total Cemetery Fund</b>	<b>\$ 168,407</b>	<b>\$ 165,387</b>	<b>\$ 188,053</b>	<b>\$ 179,300</b>	<b>\$ 184,600</b>

<b>107 CABLE TV FUND</b>					
4505 Interest on Idle Cash	-	200	-	-	-
4922/4852 Contract/Sale Services	92,142	63,430	83,036	65,000	80,000
<b>Total Cable TV Fund</b>	<b>\$ 92,142</b>	<b>\$ 63,630</b>	<b>\$ 83,036</b>	<b>\$ 65,000</b>	<b>\$ 80,000</b>

<b>108 ASSET FORFEITURE FUND</b>					
4505 Interest on Idle Cash	4,698	-	4,214	1,500	4,000
4672 Asset Forfeiture Federal DOJ	29,490	1,592	144,268	35,000	150,000
4927 Asset Forfeiture	138,328	124,342	102,501	125,000	75,000
<b>Total Asset Forfeiture Fund</b>	<b>\$ 172,516</b>	<b>\$ 125,934</b>	<b>\$ 250,983</b>	<b>\$ 161,500</b>	<b>\$ 229,000</b>

<b>118 DRUG/GANG FUND</b>					
4505 Interest on Idle Cash	7,175	7,793	6,812	6,700	6,700
4929 Asset Forfeiture-Drug/Gang	22,990	19,471	17,641	18,000	10,000
<b>Total Drug/Gang Fund</b>	<b>\$ 30,165</b>	<b>\$ 27,264</b>	<b>\$ 24,453</b>	<b>\$ 24,700</b>	<b>\$ 16,700</b>

<b>111 TRANSPORTATION FUND</b>					
4505 Interest on Idle Cash	1,616	1,390	1,697	1,000	2,500
4626 Rideshare Reimbursement	235,451	246,983	245,042	241,000	245,000
4901 Misc. Receipts	-	-	-	-	-
4906 Water Department	5,000	5,000	5,000	5,000	5,100
<b>Total Transportation Fund</b>	<b>\$ 242,067</b>	<b>\$ 253,373</b>	<b>\$ 251,739</b>	<b>\$ 247,000</b>	<b>\$ 252,600</b>

<b>124 ANIMAL CONTROL FUND</b>					
4320 Animal License	371,668	332,392	357,328	360,000	355,000
4352 Misc. License & Permits	3,905	3,255	2,380	3,000	3,000
4410 General Fines	31,800	28,443	39,422	39,000	39,000
4430 Animal License Penalty	41,433	32,460	42,120	40,700	45,000
4756 Animal Adoption Fee	61,294	60,389	58,224	60,000	58,800
4757 Contractee Shelter Fee	708,830	717,669	718,285	715,000	715,000
4759 Apprehension Fee	38,975	41,676	50,983	51,900	45,400
4760 Board Fee	19,134	20,311	34,212	35,000	35,000
4761 Field Service Fee	540	1,402	1,802	2,000	1,000
4763 Owner Release Fee	18,936	39,848	31,026	30,000	20,000
4764 Vaccination Fee	22,708	21,310	20,570	21,000	21,000
4901 Miscellaneous Receipts	11,186	25,126	5,174	4,500	5,200
<b>Total Animal Control Fund</b>	<b>\$ 1,330,409</b>	<b>\$ 1,324,281</b>	<b>\$ 1,361,526</b>	<b>\$ 1,362,100</b>	<b>\$ 1,343,400</b>

**CITY OF SAN BERNARDINO  
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DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	BUDGET 2007-08	MID-YR EST 2007-08
<b>135 AB 2928 TRAFFIC CONGESTION</b>					
4505 Interest on Idle Cash	2,695	2,996	62,980	50,000	5,000
4635 Traffic Congestion Relief	-	893,324	-	-	-
4903 Refunds & Rebates	-	-	-	-	21,200
<b>Total AB 2928 Traffic Congestion</b>	<b>\$ 2,695</b>	<b>\$ 896,320</b>	<b>\$ 62,980</b>	<b>\$ 50,000</b>	<b>\$ 26,200</b>

<b>126 SPECIAL GAS TAX FUND</b>					
4505 Interest on Idle Cash	33,521	39,031	27,654	40,000	25,000
4610 State Aid-2106	779,099	779,186	788,619	800,000	792,400
4611 State Aid-2107	1,624,332	1,627,047	1,638,717	1,620,000	1,620,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	1,222,585	1,219,928	1,225,874	1,215,000	1,269,200
4658 Fed Aid - Street Construction	64,000	-	-	-	-
4670 EDA Reimbursement	-	-	50,000	25,000	25,000
4945 Reimbursement	-	-	267,447	492,100	492,100
<b>Total Gas Tax Fund</b>	<b>\$ 3,733,537</b>	<b>\$ 3,675,192</b>	<b>\$ 4,008,311</b>	<b>\$ 4,202,100</b>	<b>\$ 4,233,700</b>

<b>527 INTEGRATED WASTE MGMT</b>					
4505 Interest on Idle Cash	18,242	31,261	49,967	32,000	40,000
4830 Commercial Rubbish	77,967	86,152	77,617	80,000	80,000
4831 Commercial Bin Rent	135,099	130,448	100,884	102,400	102,400
4832 Commercial Bin Service	8,674,316	9,241,858	9,626,224	10,285,000	9,900,000
4833 Commercial Special	1,016,121	1,124,666	1,460,411	1,415,000	1,750,000
4837 Automated Commercial Rubbish	-	-	-	-	-
4840 Residential Water Billed	8,383,939	8,622,065	8,865,093	8,725,000	8,800,000
4841 Residential "B" Accounts	1,048,834	1,087,208	1,144,970	1,128,000	1,158,100
4843 Dino Bin Service	2,236,797	2,437,484	2,555,032	2,575,000	2,575,000
4844 Commercial Penalties	11,138	18,764	20,788	22,700	24,000
4845 Residential Penalties	1,152	2,431	1,999	2,600	2,600
4846 Recycling Receipts	-	-	174,459	172,000	192,100
4901 Miscellaneous Other Revenue	860,835	997,361	236,471	605,600	605,600
4923 Sale Salvage Mater	-	-	-	-	-
<b>Total Integrated Waste Mgmt</b>	<b>\$ 22,464,440</b>	<b>\$ 23,779,698</b>	<b>\$ 24,313,915</b>	<b>\$ 25,145,300</b>	<b>\$ 25,229,800</b>

<b>128 TRAFFIC SAFETY FUND</b>					
4440 CVC Fine	649,959	744,964	1,005,419	850,000	1,190,000
4441 Nester Red Lights	-	493,466	837,798	700,000	965,000
<b>Total Traffic Safety Fund</b>	<b>\$ 649,959</b>	<b>\$ 1,238,430</b>	<b>\$ 1,843,217</b>	<b>\$ 1,550,000</b>	<b>\$ 2,155,000</b>

<b>129 1/2 CENT SALES /ROAD TAX FUND</b>					
4505 Interest on Idle Cash	114,742	125,104	136,558	125,000	125,000
4613 1/2 Cent Sales Tax	2,658,928	3,219,945	3,188,524	3,200,000	3,115,000
4630 State Aid - Street Construction	-	-	-	301,500	301,500
4658 Fed Aid - Street Construction	-	-	-	670,000	670,000
4670 EDA Reimbursement	-	-	-	1,100,000	1,100,000
4945 Construction Reimbursement	111,549	200,000	59,814	600,000	600,000
<b>Total 1/2 Cent Sales Tax</b>	<b>\$ 2,885,219</b>	<b>\$ 3,545,049</b>	<b>\$ 3,384,896</b>	<b>\$ 5,996,500</b>	<b>\$ 5,911,500</b>

<b>132 SEWER LINE MAINTENANCE</b>					
4505 Interest on Idle Cash	85,596	140,582	154,626	150,000	150,000
4820 Sewer Line Maint	2,032,200	3,024,066	3,093,150	3,150,000	3,100,000
<b>Total Sewer Line Maintenance</b>	<b>\$ 2,117,796</b>	<b>\$ 3,164,648</b>	<b>\$ 3,247,776</b>	<b>\$ 3,300,000</b>	<b>\$ 3,250,000</b>

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DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	BUDGET 2007-08	MID-YR EST 2007-08
<b>133 BASEBALL STADIUM</b>					
4520 Land/Building Rental	8,292	500	1,004	-	2,000
4901 Baseball Team Lease Agreement	160,376	143,562	204,147	70,000	70,000
<b>Total Baseball Stadium</b>	<b>\$ 168,668</b>	<b>\$ 144,062</b>	<b>\$ 205,151</b>	<b>\$ 70,000</b>	<b>\$ 72,000</b>

<b>134 Soccer Complex</b>					
4505 Interest on Idle Cash	-	4,124	5,804	-	5,000
4520 Land & Building Rental	50,977	176,668	72,700	162,000	70,000
4528 Sponsorships	-	-	-	-	-
4530 Rental Fee - Parking	194,999	-	200,041	210,000	200,000
4861 Program & Facility User Fee	107,780	125,525	55,391	126,000	50,000
4862 Park Energy Fee	1,000	-	1,320	4,000	-
<b>Total Soccer Complex Fund</b>	<b>\$ 354,756</b>	<b>\$ 306,317</b>	<b>\$ 335,256</b>	<b>\$ 502,000</b>	<b>\$ 325,000</b>

<b>137 CFD 1033 Fire Station M&amp;O</b>					
4013 CFD 1033 Special Tax	-	-	40,700	82,300	82,300
4505 Interest on Idle Cash	-	-	-	-	-
<b>Total CFD 1033 Fire Station</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,700</b>	<b>\$ 82,300</b>	<b>\$ 82,300</b>

<b>240 INFRASTRUCTURE BANK LOAN FD</b>					
6453 Loan Proceeds	-	-	5,535,200	4,464,800	4,331,400
4505 Interest on Idle Cash	-	-	-	-	-
<b>Total CFD 1033 Fire Station</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,535,200</b>	<b>\$ 4,464,800</b>	<b>\$ 4,331,400</b>

<b>242 STREET CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	1,080	-	-	-	-
4630 State Aid-Street Constr.	58,396	232,200	240,719	126,300	126,300
4658 Federal Aid-FAU	86,798	206,325	397,187	13,212,100	13,212,100
4670 EDA Reimbursement	-	-	-	1,000,000	1,000,000
4945 Construction Reimbursement	5,448	28,458	-	5,113,300	5,113,300
<b>Total Street Constr. Fund</b>	<b>\$ 151,722</b>	<b>\$ 466,983</b>	<b>\$ 637,906</b>	<b>\$ 19,451,700</b>	<b>\$ 19,451,700</b>

<b>243 PARK CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	22,284	50,865	47,154	-	50,000
4620 State Aid Park Dev	1,549,808	-	340,901	1,473,400	1,473,400
4732 Park Development Fee	737,398	668,681	120,129	110,400	110,400
4901 Misc. Receipts	-	-	-	-	-
4651 Construction Project Reimb.	-	-	-	-	-
<b>Total Park Construction Fund</b>	<b>\$ 2,309,490</b>	<b>\$ 719,546</b>	<b>\$ 508,184</b>	<b>\$ 1,583,800</b>	<b>\$ 1,633,800</b>

<b>244 CEMETERY CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	858	1,179	1,325	1,500	1,500
4778 Sale Cemetery Plots	3,682	3,218	3,744	3,700	3,700
<b>Total Cemetery Constr. Fund</b>	<b>\$ 4,540</b>	<b>\$ 4,397</b>	<b>\$ 5,069</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>

<b>245 SEWER LINE CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	100,926	145,342	149,503	150,000	150,000
4651 Construction Reimbursement	-	-	-	-	-
4821 Sewer Lateral Fee	4,144	3,252	195	1,000	500
4822 Sewer Connection Fee	626,177	1,182,188	825,779	550,000	400,000
4930 Sewer Contrib. - Water	-	-	-	-	-
<b>Total Sewer Line Constr. Fund</b>	<b>\$ 731,247</b>	<b>\$ 1,330,782</b>	<b>\$ 975,477</b>	<b>\$ 701,000</b>	<b>\$ 550,500</b>

**CITY OF SAN BERNARDINO  
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DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	BUDGET 2007-08	MID-YR EST 2007-08
<b>246 PUBLIC IMPROVEMENT FUND</b>					
4505 Interest on Idle Cash	144,674	187,899	181,837	120,000	180,000
4902 Contributions	-	-	-	-	-
4945 Reimburse Street Construction	-	-	-	-	-
<b>Total Public Improvement Fund</b>	<b>\$ 144,674</b>	<b>\$ 187,899</b>	<b>\$ 181,837</b>	<b>\$ 120,000</b>	<b>\$ 180,000</b>
<b>247 CULTURAL DEVELOP FUND</b>					
4335 Cultural Devel. Constr. Fee	461,692	549,379	999,211	500,000	500,000
4505 Interest on Idle Cash	3,870	9,701	31,053	20,000	40,000
<b>Total Cultural Devel Const Fund</b>	<b>\$ 465,562</b>	<b>\$ 559,080</b>	<b>\$ 1,030,264</b>	<b>\$ 520,000</b>	<b>\$ 540,000</b>
<b>248 STORM DRAIN CONSTR FUND</b>					
4505 Interest on Idle Cash	42,034	72,475	99,737	80,000	100,000
4651 Construction Reimbursement	83,000	436,629	-	-	-
4658 Fed Aid - Street Construction	-	-	-	93,100	93,100
4818 Storm Drain Fee	1,048,967	1,716,031	1,639,518	1,200,000	2,480,600
<b>Total Storm Drain Constr. Fund</b>	<b>\$ 1,174,001</b>	<b>\$ 2,225,135</b>	<b>\$ 1,739,255</b>	<b>\$ 1,373,100</b>	<b>\$ 2,673,700</b>
<b>250 TRAFFIC SYSTEMS CONSTR FUND</b>					
4505 Interest on Idle Cash	25,124	38,047	13,385	20,000	10,000
4630 State Aid - Street Construction	109,562	129	108,000	-	59,800
4658 Fed/State Aid-Street Construction	265,000	-	83,968	36,000	36,000
4670 EDA Reimbursement	-	-	-	170,000	170,000
4803 Traffic System Fees	540,614	828,561	152,152	100,000	20,900
4945 Reimburse St Constr	31,426	109,800	-	112,500	112,500
<b>Total Traffic Systems Fund</b>	<b>\$ 971,726</b>	<b>\$ 976,537</b>	<b>\$ 357,505</b>	<b>\$ 438,500</b>	<b>\$ 409,200</b>
<b>257 CITY WIDE AD 994</b>					
4057 AD 994	70,358	28,220	8,418	-	-
<b>Total City Wide AD 994</b>	<b>\$ 70,358</b>	<b>\$ 28,220</b>	<b>\$ 8,418</b>	<b>\$ -</b>	<b>\$ -</b>
<b>258 PROP 1B FUND</b>					
4505 Interest on Idle Cash	-	-	-	-	-
4628 Prop 1B	-	-	-	1,300,000	1,300,000
4670 EDA Reimbursement	-	-	-	500,000	500,000
<b>Total Prop 1B Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>
<b>261 DIF LAW ENFORCEMENT FUND</b>					
4505 Interest on Idle Cash	-	-	4,512	5,000	1,000
4824 Development Impact Fees	-	-	205,444	124,200	85,000
<b>Total DIF Law Enforcement Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,956</b>	<b>\$ 129,200</b>	<b>\$ 86,000</b>
<b>262 DIF FIRE SUPPRESSION/MEDICAL</b>					
4505 Interest on Idle Cash	-	-	7,307	6,000	10,000
4824 Development Impact Fees	-	-	205,741	139,300	100,000
<b>Total DIF Fire Supression/Medical</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 213,048</b>	<b>\$ 145,300</b>	<b>\$ 110,000</b>
<b>263 DIF LOCAL REGIONAL CIRCULATON</b>					
4505 Interest on Idle Cash	-	-	10,019	10,000	20,000
4824 Development Impact Fees	-	-	345,071	365,000	425,000
<b>Total DIF Local Regional Circulation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 355,090</b>	<b>\$ 375,000</b>	<b>\$ 445,000</b>

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<b>264 DIF REGIONAL CIRCULATION</b>					
4505 Interest on Idle Cash	-	-	72,114	100,000	100,000
4824 Development Impact Fees	-	-	2,143,658	2,126,100	3,700,000
<b>Total DIF Regional Circulation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,215,772</b>	<b>\$ 2,226,100</b>	<b>\$ 3,800,000</b>
<b>265 DIF LIBRARY FACILITIES</b>					
4505 Interest on Idle Cash	-	-	999	1,000	1,500
4824 Development Impact Fees	-	-	38,832	50,000	65,000
<b>Total DIF Library Facilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,831</b>	<b>\$ 51,000</b>	<b>\$ 66,500</b>
<b>266 DIF PUBLIC USE FACILITIES</b>					
4505 Interest on Idle Cash	-	-	1,294	3,000	2,200
4824 Development Impact Fees	-	-	51,250	75,200	90,000
<b>Total DIF Public Use Facilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,544</b>	<b>\$ 78,200</b>	<b>\$ 92,200</b>
<b>267 DIF AQUATICS FACILITIES</b>					
4505 Interest on Idle Cash	-	-	511	500	800
4824 Development Impact Fees	-	-	19,853	25,500	35,000
<b>Total DIF Aquatics Facilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,364</b>	<b>\$ 26,000</b>	<b>\$ 35,800</b>
<b>268 DIF AB 1600 PARKLAND</b>					
4505 Interest on Idle Cash	-	-	9,529	5,000	15,000
4824 Development Impact Fees	-	-	388,380	592,400	750,000
<b>Total DIF AB 1600 Parkland</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 397,909</b>	<b>\$ 597,400</b>	<b>\$ 765,000</b>
<b>269 DIF QUIMBY ACT PARKLAND</b>					
4505 Interest on Idle Cash	-	-	1,327	1,000	2,000
4824 Development Impact Fees	-	-	52,668	45,000	25,000
<b>Total DIF Quimby Act Parkland</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,995</b>	<b>\$ 46,000</b>	<b>\$ 27,000</b>
<b>621 CENTRAL SERVICES FUND</b>					
4897 Interdepartmental	242,283	253,085	256,783	277,000	260,000
<b>Total Central Services Fund</b>	<b>\$ 242,283</b>	<b>\$ 253,085</b>	<b>\$ 256,783</b>	<b>\$ 277,000</b>	<b>\$ 260,000</b>
<b>629 LIABILITY INSURANCE FUND</b>					
4505 Interest on Idle Cash	83,515	79,311	85,619	85,000	85,000
4897 Interdepartmental Receipts	2,878,700	3,472,200	3,203,100	3,244,500	3,244,500
4924 Damage Claim Recovery	-	-	-	-	-
<b>Total Liability Insurance Fund</b>	<b>\$ 2,962,215</b>	<b>\$ 3,551,511</b>	<b>\$ 3,288,719</b>	<b>\$ 3,329,500</b>	<b>\$ 3,329,500</b>
<b>630 TELEPHONE SUPPORT FUND</b>					
4541 Telephone Commission	7,041	1,812	1,093	500	500
4893 Water Dept. Receipts	124,398	126,929	130,195	118,000	118,000
4670 Economic Development Agency	706	119	8,167	-	5,000
4897 Interdepartmental Receipts	634,723	733,763	802,261	708,800	835,000
4903 Refunds and Rebates/Misc. Receipts	19,144	6,902	12,680	7,900	12,000
<b>Total Telephone Support Fund</b>	<b>\$ 786,012</b>	<b>\$ 869,525</b>	<b>\$ 954,396</b>	<b>\$ 835,200</b>	<b>\$ 970,500</b>

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DESCRIPTION	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	BUDGET 2007-08	MID-YR EST 2007-08
<b>631 UTILITY FUND</b>					
4897 Interdepartmental Receipts	4,222,273	4,022,653	4,293,139	3,711,300	4,000,000
4944 LED Retrofit Reimbursement	136,000	110,000	-	-	-
4901 Misc Receipts/Refunds & Rebates	7,152	1,605	-	-	-
<b>Total Utility Fund</b>	<b>\$ 4,365,425</b>	<b>\$ 4,134,258</b>	<b>\$ 4,293,139</b>	<b>\$ 3,711,300</b>	<b>\$ 4,000,000</b>
<b>635 FLEET SERVICES FUND</b>					
4506 Interest	-	-	-	-	-
4670 EDA/Water Reimbursement	46,419	10,649	9,562	9,700	12,000
4896 Replacement Contribution	622,300	142,400	-	-	-
4897 Interdepartmental Receipts	5,080,215	6,178,158	6,825,770	8,017,800	8,000,000
4901/22 Misc, Other Receipts	92,960	17,372	15,160	9,700	50,000
<b>Total Fleet Services Fund</b>	<b>\$ 5,841,894</b>	<b>\$ 6,348,579</b>	<b>\$ 6,850,492</b>	<b>\$ 8,037,200</b>	<b>\$ 8,062,000</b>
<b>678 WORKERS' COMPENSATION FUND</b>					
4897 Interdepartmental Receipts	3,809,935	3,708,340	3,477,901	3,521,000	3,595,400
4901 Misc Receipts	-	-	15	-	14,000
4906 Water Department	275,357	222,253	339,757	350,000	35,000
<b>Total Workers' Compensation Fd</b>	<b>\$ 4,085,292</b>	<b>\$ 3,930,593</b>	<b>\$ 3,817,673</b>	<b>\$ 3,871,000</b>	<b>\$ 3,644,400</b>
<b>679 INFORMATION TECHNOLOGY</b>					
4670 EDA Reimbursement	281	356	2,203	1,500	-
4673 Water	408,873	433,873	510,499	710,100	710,100
4897 Interdepartmental Receipts	3,383,400	3,808,200	4,000,200	4,068,200	4,068,200
4901 Miscellaneous Receipts	220,222	142,329	12,579	12,300	12,300
<b>Total Information Technology</b>	<b>\$ 4,012,776</b>	<b>\$ 4,384,758</b>	<b>\$ 4,525,481</b>	<b>\$ 4,792,100</b>	<b>\$ 4,790,600</b>
<b>GRAND TOTAL</b>	<b>\$ 62,895,915</b>	<b>\$ 68,836,388</b>	<b>\$ 78,314,055</b>	<b>\$ 102,114,900</b>	<b>\$ 105,605,600</b>

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2007-2008**

**TRANSFERS - IN**

	<b>FY 2007-08 BUDGET</b>	<b>FY 2007-08 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>TO GENERAL FUND:</b>			
*From Special Gas Tax For - Street Maintenance-\$2,420,000 Street Lighting - \$490,000	2,910,000	2,910,000	0
*From Traffic Safety For - Police Costs - \$850,000 Nester Red Lights - \$700,000	1,550,000	2,155,000	605,000
*From 1/2 Cent Sales & Road Tax For - Administration	250,000	250,000	0
*From Cultural Development Fund For - Fine Arts/Civic & Promotional Costs	417,000	417,000	0
*From Traffic Systems Constructions For - Administration	60,000	60,000	0
*From Old Fire Fund For - Administration Reimb for Old Fire	350,000	350,000	0
*From Storm Drain Construction For - Administration	132,700	132,700	0
*From Refuse Fund For - Administration \$1,910,200 Street Repair 50,000 Lease City Yards 600,000 Lease City Hall 55,200 NPDES Coord. Posit. 66,600	2,682,300	2,682,300	0
*From Sewer Line Construction For - Administration	225,000	225,000	0
*From Sewer Line Maintenance Fund For - Administration	250,000	250,000	0
*From Street Light/Sweeping Fund For - Street Light Costs	8,000	0	(8,000)
*From CFD 1033-Fire Station Fund For - Maintenance & Operation Costs	115,000	115,000	0
*From Transportation Fund For - Traffic Engineering Costs \$80,000 Maint/Fuel for Alt. Fuel Veh \$60,000 Crossing Guards \$0	140,000	140,000	0
<b>TOTAL GENERAL FUND</b>	<b>\$9,090,000</b>	<b>\$9,687,000</b>	<b>597,000</b>

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2007-2008**

TRANSFERS - IN	FY 2007-08 BUDGET	FY 2007-08 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
<b>TO ANIMAL CONTROL FUND:</b>			
*From General Fund For - Operating Costs	599,600	583,400	(16,200)
<b>TO CATV FUND:</b>			
*From General Fund For - Operating Costs	552,300	580,500	28,200
<b>TO LIBRARY FUND:</b>			
*From General Fund For - Operating Costs	2,845,800	2,854,200	8,400
<b>TO WORKERS COMPENSATION FUND:</b>			
*From General Fund For - Operating Costs	29,400	29,400	0
<b>TO REFUSE:</b>			
*From General Fund For - Street Sweeping	65,000	65,000	0
<b>TO CENTRAL SERVICES FUND:</b>			
*From General Fund For - Operating Costs	8,100	0	(8,100)
<b>TO BASEBALL STADIUM:</b>			
*From General Fund For - Operating Costs	87,500	0	(87,500)
<b>TO LIABILITY FUND:</b>			
*From General Fund For - Operating Costs	13,800	13,800	0
<b>TO CEMETERY FUND:</b>			
*From General Fund For - Operating Costs	6,600	0	(6,600)
<b>TO INFORMATION TECHNOLOGY FUND:</b>			
*From General Fund For - Operating Costs	140,000	0	(140,000)
<b>TO FLEET FUND:</b>			
*From General Fund For - Vehicle Replacement Costs	442,700	442,700	0
<b>TOTAL OTHER FUNDS</b>	<b>\$4,790,800</b>	<b>\$4,569,000</b>	<b>(221,800)</b>
<b>GRAND TOTAL TRANSFERS-IN</b>	<b>\$13,880,800</b>	<b>\$14,256,000</b>	<b>375,200</b>

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2007-2008**

**TRANSFERS - OUT**

	<b>FY 2007-08 BUDGET</b>	<b>FY 2007-08 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>FROM GENERAL FUND:</b>			
*To Animal Control Fund For - Operating Costs	\$599,600	583,400	16,200
*To Library Fund For - Operating Costs	2,845,800	2,854,200	(8,400)
*To CATV For - Operating Costs	552,300	580,500	(28,200)
*To Baseball Fund For - Operating Costs	87,500	0	87,500
*To Central Services Fund For - Operating Costs	8,100	0	8,100
*To Refuse Fund For - Street Sweeping	65,000	65,000	0
*To Fleet Fund For - Vehicle Replacement Costs	442,700	442,700	0
*To Cemetery Fund For - Operating Costs	6,600	0	6,600
*To Information Technology Fund For - Operating Costs	140,000	0	140,000
*To Liability Fund For - Operating Costs	13,800	13,800	0
*To Workers Compensation Fund For - Operating Costs	29,400	29,400	0
<b>TOTAL GENERAL FUND</b>	<b>\$4,790,800</b>	<b>\$4,569,000</b>	<b>221,800</b>
<b>FROM TRAFFIC SAFETY:</b>			
*To General Fund For - Police Costs	1,550,000	2,155,000	(605,000)
<b>FROM SPECIAL GAS TAX:</b>			
*To General Fund For - Street Maint. Costs-\$2,420,000 Street Lighting Costs-\$490,000	2,910,000	2,910,000	0
<b>FROM 1/2 CENT SALES/ROAD TAX:</b>			
*To General Fund For - Administration -\$190,700	250,000	250,000	0

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2007-2008**

**TRANSFERS - OUT**

	<b>FY 2007-08 BUDGET</b>	<b>FY 2007-08 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>FROM CULTURAL DEVELOPMENT</b>			
*To General Fund For - Fine Arts & Civic Promotional Costs	417,000	417,000	0
<b>FROM TRAFFIC SYSTEM CONSTR</b>			
*To General Fund For - Administration of Fund	60,000	60,000	0
<b>FROM STORM DRAIN FUND</b>			
*To General Fund For - Administration of Fund	132,700	132,700	0
<b>FROM REFUSE FUND</b>			
*To General Fund For - Administration \$1,910,500 Street Repairs \$50,000 Lease City Yards \$600,000 Lease City Hall \$55,200 NPDES Coord. Position \$66,600	2,682,300	2,682,300	0
<b>FROM SEWER LINE CONSTR FD</b>			
*To General Fund For - Administration	225,000	225,000	0
<b>FROM SEWER LINE MAINT FUND</b>			
*To General Fund For - Administration	250,000	250,000	0
<b>FROM OLD FIRE FUND</b>			
*To General Fund For - Administration Reimb for Old Fire	350,000	350,000	0
<b>FROM CFD 1033-FIRE STATION FUND</b>			
*To General Fund For - Maintenance & Operation Costs	115,000	115,000	0
<b>FROM STREET LIGHT/SWEEPING FUND</b>			
*To General Fund For - Street Light Costs	8,000	0	8,000
<b>FROM TRANSPORTATION FUND</b>			
*To General Fund For - Traffic Engineering Costs \$80,000 Maint/Fuel for Alt. Fuel Veh \$60,000 Crossing Guards \$0	140,000	140,000	0
<b>TOTAL OTHER FUNDS</b>	<b>\$9,090,000</b>	<b>\$9,687,000</b>	<b>(597,000)</b>
<b>GRAND TOTAL TRANSFERS-OUT</b>	<b>\$13,880,800</b>	<b>\$14,256,000</b>	<b>(375,200)</b>