

CITY OF SAN BERNARDINO – REQUEST FOR COUNCIL ACTION

From: Barbara Pachon
Director of Finance

Subject: Mid-Year Budget Review for
FY 2010-2011

Dept: Finance

Date: April 18, 2011

Council Date: May 2, 2011

Synopsis of Previous Council Action:

June 30, 2010 Resolution 2010-221 approved the FY 2010-2011 City of San Bernardino final budget and directing staff to prepare budget documentation.

July 6, 2010 Resolution 2010-224 approving ratifying the adoption of Resolution 2010-221 approving and adopting the City of San Bernardino's final budget for FY 2010-2011 and directing the establishment of the City's Appropriation Limit as required by Article XIII B of the California State Constitution.

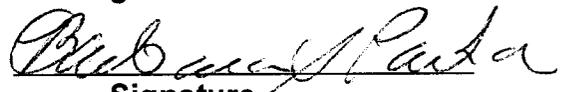
August 2, 2010 Resolution approving and adopting the City of San Bernardino's Final Budget Documents for FY 2010-2011 and established the Appropriations Limit as required by Article XIII B of the California State Constitution.

August 23, 2010 Approved the City Manager's Modified Budget Strategies and the Director of Finance authorized to amend the FY 2010-2011 budget and prepare the preliminary FY 2011-2012 budget to reflect the implementation of these strategies.

April 20, 2011 Ways and Means Committee reviewed and approved the FY 2010-2011 Mid-Year Budget Report.

Recommended motion:

That the FY 2010-2011 Mid-Year Report be received and filed and that the Director of Finance be authorized to amend the FY 2010-2011 budget as outlined in the staff report.


Signature

Contact person: Barbara Pachon, Director of Finance

Phone: 5242

Supporting data attached: Staff Report, Attachment

Ward: All

FUNDING REQUIREMENTS: Amount: _____

Source: _____

Finance: _____

Council Notes:

Agenda Item: 13
05-02-2011

CITY OF SAN BERNARDINO –REQUEST FOR COUNCIL ACTION

STAFF REPORT

INTRODUCTION

Attached is the FY 2010-11 *Mid-Year Budget Report*. This report is designed to keep the Mayor and Council informed of the financial position of the City. This report provides information regarding estimated fund balances available for next fiscal year's budget preparation. This final report is being submitted later than usual due to extra work required on the City Attorney budget and implementation of 8% budget reductions.

On June 30, 2010 the City adopted its final budget for FY 2010-11 that included Personnel Cost Savings assumptions worth \$10.7 million and various revenue strategy assumptions worth about \$10.2 million. After further consideration of the various revenue strategies by the Council it was determined that most of these items were not viable options and the Council requested the City Manager to propose alternative budget strategies. On August 23, 2010 the City Manager proposed and the Council approved the City Manager's proposed Modified Budget Strategies that included 8% budget reductions to Department's expenditure budgets. The 8% budget reductions were broken down into two Tiers with Tier 1 cuts being implemented immediately and Tier 2 cuts being implemented later in the fiscal year.

In January, the Finance Department, as well as each individual department, began the annual Mid-Year budget review process to evaluate in detail the revenues and expenditures for the first half of the fiscal year to determine if actuals were on target after the 8% budget reductions were implemented. The attached schedules of the Mid-Year Report provide the updated projections for not only the General Fund but for all other operating funds in the City. Each schedule of the Mid-Year Report includes a page number for easy reference and identification.

The *Summary of Revenues, Expenditures, and Transfers* (page 6) 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 6/30/11. All funds appear to be on target with what was estimated in the FY 2010-11 budget.

THE GENERAL FUND

The "*Estimated Revenues and Expenditures – General Fund*" report (page 7) provides an overview of the General Fund. The first column provides the updated adopted budget for the General Fund for FY 2010-11. The FY 2010-11 budget has been updated to reflect the approved continuing appropriations/encumbrance carryovers as well as the Tier 1 budget reductions and other Council approved budget amendments. The second column provides the current updated estimates for all the General Fund revenues and expenditures. The third and final column provides the variance between what was budgeted and what is now estimated.

In summary, the General Fund revenues and transfers in are estimated to be about \$27,200 less than the budget estimates. Total General Fund deductions are anticipated to be about \$28,900 more than the budget estimates. These two items combine for a total estimated net gain of about \$1,700 which maintains the General Fund estimated ending fund balance at \$4 million. It should be noted that this ending fund balance does not reflect the \$3 million liability that the General Fund has from outstanding loans to EDA and DIFF.

General Fund Revenues

The “*Estimated Revenues and Expenditures - General Fund*” report provides a summary of the General Fund revenue estimates by category. The “*General Fund Mid-Year Revenue Report*” (pages 8-10) provides line item detail for projected General Fund revenues. In total, estimated General Fund revenues are projected to be \$682,600 more than what was budgeted. Discussed below are some of the major highlights regarding General Fund revenues:

Property Tax revenues are estimated to be a net \$622,900 less than the budget. The major reason for this shortfall is from the Prop Tax In Lieu of VLF. Since this revenue is calculated by the State based on the City’s assessed valuation and the City had a large decline last fiscal year in its assessed valuation this revenue was reduced for FY 2010-11. .

Sales Tax revenues for FY 2010-11 are anticipated to be about \$2.8 million higher than what was anticipated in the budget. The City, like most areas in the State, is starting to see some growth again in its Sales Tax and Property Tax In Lieu of Sales Tax revenues.

Utility User Tax revenue is projected to be about \$733,200 less than original projections. This shortfall is due to milder temperatures during the first half of the fiscal year than in previous years. If weather temperatures are more aggressive during the second half of the year than this projected shortfall could be reduced.

Measure Z-District Tax revenues are estimated to be higher than the original budget projections. Approximately \$397,000 more will be collected in FY 2010-11 for a total of \$5,517,000. In FY 2007-08 the City actually received \$6,511,475 in revenue from Measure Z which was \$1 million more than what is anticipated to be received in FY 2010-11.

Transient Occupancy and Business Registration revenues are also anticipated to be slightly more than originally estimated in the budget. Transient Occupancy revenues are estimated to be \$360,000 higher than the budget and Business Registration is estimated to be \$300,000 higher.

Licenses and Permits revenue, highly dependent on building activity, is still for the most part anticipated to not do well. Overall, the category (not including business registration) is expected to collect only \$1,772,800, which is approximately \$260,800 less than budgeted.

Fines and Penalties revenue is estimated to bring in about \$454,600 less than the budget amount. This decrease in revenue is mainly due to Administrative Civil Penalties revenues being less than anticipated as well as the Unauthorized Sign fines.

Money & Property as well as *Intergovernmental Revenues* are estimated to be higher than budget estimates by a total of \$492,900. Motor Vehicle in Lieu and State Mandated Cost revenues account for the majority of the increased revenues.

Charges for Service revenue are expected to be lower than budget projections by \$363,100. The majority of the revenue shortfall is from the Fire Business Occup. Inspection fees. The budget estimate had anticipated there would be a fee rate increase which has not yet been approved and implemented. The City is in the process of doing a comprehensive fee study which will include the Fire Business Occup Inspection Fee. It is anticipated the fee study will be completed in FY 2011-12 and the study will be presented to the Council for review and approval.

The *Miscellaneous* revenue category is projected to collect about \$1.5 million less than the original budget. The majority of this revenue shortfall is due to an accounting reclassification of \$1.3million of funds anticipated from the City's Sewer Fund that has to be shown as a transfer-in rather than revenue. One of the budget balance strategies approved by the Council for FY2010-11 was to conduct a full Cost Allocation/Right of Way Utility Study. It was anticipated in the budget that this study would generate about \$6.2 million more in revenue for the General Fund from Utility Funds (Water, Sewer, and Refuse). Although this study has not been finalized and adopted by the Council it is still being assumed at this point that a majority of the \$6.2 million in additional revenue will be collected in FY 2010-11. If this assumption does not actually happen then the City's anticipated fund balance will be lower than projected. It is anticipated that the Cost Allocation/Right of Way Utility Study will be completed before the end of FY2010-11 and will be brought to the Council for adoption.

General Fund Expenditures

The "*Estimated Revenues and Expenditures - General Fund*" report also provides a list by department of estimated General Fund expenditures. General Fund expenditures (including transfers out) are projected to be approximately \$129,474,100. Although General Fund departmental budgets and transfers-out overall show a savings of \$1,128,900, it is important to remember that a projected savings goal of \$1,100,000 was already factored into the Adopted Budget so there is only a net budget gain of \$28,900 for FY 2010-11.

Generally speaking, for most departments, the projected savings is generated from vacant full-time positions being filled at a slower rate. Savings has also been achieved by reductions in travel, prudent spending by all departments and the continued 5% voluntary reduction in contract service costs and supply costs from vendors. All Departments, except for one, are anticipated to have an overall savings in their budget this fiscal year. Only the City Attorney's Department is anticipated, at this point, to spend more than the total appropriated budget amount.

There have been extensive discussions on the City Attorney's budget in the last few months. As a result of these discussions the Common Council approved several actions which have been reflected in this Mid-Year report. First, Council approved the City Attorney budget be increased by \$90,000 with \$70,000 coming from the Administrative Civil Penalties reserve and \$20,000 being transferred from the Second and Seventh Ward Council travel budgets (\$10,000 from each account). In addition, the City Attorney was authorized to spend up to an additional \$410,000

over his current budget with the understanding that an equal amount will be reduced from his FY 2011-12 budget to repay this amount.

As in prior fiscal years the Fire Department's budget includes costs that result from mutual aid calls. The City has to cover the costs of these calls but then is reimbursed through the mutual aid system. The City's adopted budget and the current Mid-Year estimates reflects both the costs in the Fire Department budget as well as the revenue reimbursements in the Mutual Aid revenue account.

Measure Z District Tax

As discussed previously, the Measure Z revenues are estimated to be higher than the budget estimates by \$397,000. However, Measure Z expenditures are estimated to be about \$5.7 million which is still more than the revenues so there are no excess funds anticipated at this point in time for Measure Z Funds.

OTHER FUNDS

The *Special Revenue Funds Revenue Report* (pages 11-16) provides a three-year history and updated revenue 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* (page 1). The revenues and expenditures for the Fleet Fund have been estimated to be higher than what was anticipated in the FY 2010-11 budget due to an increased usage by outside agencies of our LNG fuel. Since the City is selling more fuel to these outside agencies both the revenues and expenditures in the Fleet Fund are higher and these accounts need to be adjusted to reflect the increased expenditures and revenue reimbursements. Based on the updated revenue and expenditure projections for all other funds, the ending balances at June 30, 2011 appear to be on target to what was estimated in the FY 2010-11 adopted budget.

Capital Project Funds – For most Capital Project Funds it is assumed that any budgeted projects not completed in FY 2010-11 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. A couple of projects originally budgeted in the Sewer Line Maint. Fund are being moved to the Sewer Construction Fund because they are new sewer constructions and therefore should be paid from Sewer Construction and not Sewer Line Maint. This change of funding will not impact any projects.

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 try to reduce these deficits by ensuring that the charges to departments are appropriate and reducing costs when possible.

CONCLUSION

The *FY 2010-11 Mid-Year Budget Report* is one of the first steps in beginning the FY 2011-12 budget preparation process. The estimates developed during the FY 2010-11 mid-year process provide the foundation for estimating the City's available fund balances for FY 2011-12.

A major concern that needs to be noted is that the City's General Fund is still in a very weak condition and efforts need to continue to build the General Fund Reserve to stabilize this fund.

RECOMMENDATION

That the FY 2010-11 Mid-Year Budget Report be received and filed and that the Director of Finance be authorized to amend the FY 2010-11 budget as outlined in the staff report.

FUND / TITLE	ESTIMATED BALANCE 7-1-10	ADDITIONS		TOTAL AVAILABLE	DEDUCTIONS		TOTAL DEDUCT	ESTIMATED BALANCE 6-30-11
		REVENUES	TRANSFER		EXPENSES	TRANSFER		
001: GENERAL FUND*	2,998,000	117,545,600	12,991,800	133,535,400	126,981,400	2,492,700	129,474,100	4,061,300
SPECIAL REVENUE FUNDS:								
105 LIBRARY	0	137,200	2,000,900	2,138,100	2,138,100	0	2,138,100	0
106 CEMETERY	(156,400)	29,200	318,700	191,500	191,500	0	191,500	0
107 CATV	0	0	0	0	0	0	0	0
108 ASSET FORFEITURE	733,300	433,000	0	1,166,300	263,100	0	263,100	903,200
111 AIR QUALITY-AB 2766	46,800	246,200	0	293,000	100,600	70,000	170,600	122,400
118 DRUG/GANG (AF)	90,800	16,200	0	107,000	0	0	0	107,000
124 ANIMAL CONTROL	0	1,321,300	301,700	1,623,000	1,623,000	0	1,623,000	0
128 TRAFFIC SAFETY	0	1,900,000	0	1,900,000	850,000	1,200,000	2,050,000	(150,000)
132 SEWER LINE MAINT	3,413,800	3,250,000	0	6,663,800	4,714,100	1,949,600	6,663,700	100
133 BASEBALL STADIUM	(97,600)	0	61,300	(36,300)	700	0	700	(37,000)
134 SOCCER FIELD COMPLEX	316,500	400,000	0	716,500	440,600	0	440,600	275,900
137 CFD 1033-Fire Station M&O	1,300	573,700	0	575,000	0	575,000	575,000	0
775 PERPETUAL CARE FUND	658,700	0	0	658,700	0	318,700	318,700	340,000
208 VERDEMONT INFRASTRUCT	724,900	5,000	0	729,900	707,200	0	707,200	22,700
211 FIRE EQUIP ACQUISITION FD	131,900	0	0	131,900	98,100	0	98,100	33,800
TOTAL SPECIAL REVENUES	5,864,000	8,311,800	2,682,600	16,858,400	11,127,000	4,113,300	15,240,300	1,618,100
CAPITAL PROJECT FUNDS:								
126 SPECIAL GAS TAX	858,200	5,337,900	0	6,196,100	2,259,100	3,620,000	5,879,100	317,000
129 1/2 CENT SALES & RD TAX	2,429,300	4,348,200	0	6,777,500	5,203,900	1,350,000	6,553,900	223,600
135 PROP42 TRAFFIC CONGESTION	1,797,200	0	0	1,797,200	1,797,200	0	1,797,200	0
240 INFRASTRUCTURE LOAN	(395,200)	395,200	0	0	0	0	0	0
241 PUBLIC PARK EXTENSION	4,500	0	0	4,500	0	0	0	4,500
242 STREET CONSTRUCTION	(6,238,800)	37,817,700	0	31,578,900	31,578,900	0	31,578,900	0
243 PARK CONSTRUCTION	579,600	1,849,600	0	2,429,200	2,344,900	0	2,344,900	84,300
244 CEMETERY CONSTR	52,300	1,500	0	53,800	5,000	0	5,000	48,800
245 SEWER LINE CONSTR	4,133,800	260,000	0	4,393,800	4,108,600	225,000	4,333,600	60,200
246 PUBLIC IMPROVEMENT	1,784,400	30,000	0	1,814,400	1,767,400	0	1,767,400	47,000
247 CULTURAL DEVELOPMENT	606,500	175,000	0	781,500	0	357,000	357,000	424,500
248 STORM DRAIN CONSTR	3,515,700	200,000	0	3,715,700	3,583,000	132,700	3,715,700	0
250 TRAFFIC SYSTEM CONSTR	0	0	0	0	0	0	0	0
258 PROP 1B FUND	3,187,300	1,325,400	0	4,512,700	4,095,400	0	4,095,400	417,300
TOTAL CAPITAL PROJECTS	12,314,800	1,325,400	0	64,055,300	56,743,400	5,684,700	62,428,100	1,627,200
ASSESSMENT DISTRICT FUNDS:								
251 OTHER ASSESMENT DISTR.	0	17,700	0	17,700	17,700	0	17,700	0
254 LANDSCAPE DISTRICTS	0	1,287,700	0	1,287,700	1,287,700	0	1,287,700	0
TOTAL ASSESSMENT DISTRICT	0	1,305,400	0	1,305,400	1,305,400	0	1,305,400	0
IMPACT FEE FUNDS:								
261 LAW ENFORCEMENT DEVEL	98,600	43,000	0	141,600	68,700	0	68,700	72,900
262 FIRE PROTECTION DEVEL	538,300	58,000	0	596,300	273,700	0	273,700	322,600
263 LOCAL CIRCULATION SYSTEM	540,900	25,000	0	565,900	0	0	0	565,900
264 REGIONAL CIRCULATION SYST	6,373,800	250,000	0	6,623,800	5,569,500	0	5,569,500	1,054,300
265 LIBRARY FACILITIES	73,500	26,000	0	99,500	83,000	0	83,000	16,500
266 PUBLIC MEETINGS FACILITIES	305,900	13,500	0	319,400	0	0	0	319,400
267 AQUATICS CENTER FACILITIES	104,800	14,000	0	118,800	0	0	0	118,800
268 AB 1600 PARKLAND	1,795,200	315,000	0	2,110,200	1,207,600	0	1,207,600	902,600
269 QUIMBY ACT PARKLAND	268,400	10,000	0	278,400	50,000	0	50,000	228,400
TOTAL IMPACT FEE FUNDS	10,099,400	754,500	0	10,853,900	7,252,500	0	7,252,500	3,601,400
DEBT SERVICE FUNDS:								
306 AD 987 VERDEMONT AREA	84,200	52,800	0	137,000	65,700	0	65,700	71,300
356 AD 356 NEW PINE AVE	(409,400)	68,300	0	(341,100)	36,200	0	36,200	(377,300)
TOTAL DEBT SERVICE FUNDS	(325,200)	121,100	0	(204,100)	101,900	0	101,900	(306,000)
ENTERPRISE FUNDS:								
527: REFUSE	1,399,700	25,482,400	65,000	26,947,100	23,753,400	3,512,500	27,265,900	(318,800)
INTERNAL SERVICE FUNDS:								
621 CENTRAL SERVICES FUND	0	142,400	63,800	206,200	206,200	0	206,200	0
629 LIABILITY FUND	(667,000)	2,991,600	0	2,324,600	2,895,000	0	2,895,000	(570,400)
630 TELEPHONE SUPPORT	32,100	723,000	0	755,100	783,100	0	783,100	(28,000)
631 UTILITY FUND	0	3,618,400	0	3,618,400	3,881,000	0	3,881,000	(262,600)
635 FLEET SERVICES	75,400	7,790,900	0	7,866,300	7,466,000	0	7,466,000	400,300
678 WORKER'S COMP	(9,548,700)	3,697,500	0	(5,851,200)	4,005,300	0	4,005,300	(9,856,500)
679 INFORMATION TECHNOLOGY	205,900	3,618,000	0	3,823,900	3,654,700	0	3,654,700	169,200
TOTAL INTERNAL SERVICE	(9,902,300)	22,581,800	63,800	12,743,300	22,891,300	0	22,891,300	(10,148,000)
TOTAL ALL FUNDS	22,448,400	177,428,000	15,803,200	266,094,700	250,156,300	15,803,200	265,959,500	135,200

*Note: The General Fund owes EDA and DIFF about \$3million from loans which the liability is not reflected here

CITY OF SAN BERNARDINO
ESTIMATED REVENUES AND EXPENDITURES
FISCAL YEAR 2010-2011 MID-YEAR
GENERAL FUND

	BUDGET FY 2010-2011	MID-YEAR FY 2010-2011	VARIANCE FAVORABLE/
ESTIMATED REVENUE			
Property Taxes	\$ 27,740,000	\$ 27,117,100	\$ (622,900)
Other Taxes	54,058,000	57,226,700	3,168,700
Licenses & Permits	7,812,000	7,772,800	(39,200)
Fines and Penalties	3,493,600	3,039,000	(454,600)
Use of Money & Property	3,229,300	3,282,100	52,800
Intergovernmental	5,529,000	5,969,100	440,100
Charges for Services	5,918,000	5,554,900	(363,100)
Miscellaneous	9,083,100	7,583,900	(1,499,200)
Total Estimated Revenues	\$ 116,863,000	\$ 117,545,600	\$ 682,600
Total Transfers In	\$ 13,701,600	\$ 12,991,800	\$ (709,800)
TOTAL ESTIMATED FUNDS AVAILABLE	\$ 130,564,600	\$ 130,537,400	\$ (27,200)
ESTIMATED EXPENDITURES			
Mayor	\$ 697,100	\$ 696,900	\$ 200
Common Council	583,700	542,900	40,800
City Clerk	1,656,600	1,558,800	97,800
City Treasurer	202,400	202,200	200
City Attorney	3,498,900	3,908,900	(410,000)
General Government	2,907,700	2,853,100	54,600
City Manager	1,180,100	1,179,700	400
Civil Service	300,600	288,800	11,800
Human Resource	564,800	541,500	23,300
Finance	1,634,900	1,599,200	35,700
Community Development	6,977,300	6,782,200	195,100
Fire	32,535,500	32,530,900	4,600
Police	61,219,700	61,209,900	9,800
Parks, Recreation, & Comm Service	5,300,300	5,251,300	49,000
Public Works	8,844,900	8,245,100	599,800
Total Estimated Expenditures	\$ 128,104,500	\$ 127,391,400	\$ 713,100
Advance Loan	\$ -	\$ (410,000)	\$ 410,000
Total Estimated Expenditure Savings	\$ (1,100,000)	\$ -	\$ (1,100,000)
Total Transfers Out	\$ 2,498,500	\$ 2,492,700	\$ 5,800
TOTAL ESTIMATED DEDUCTIONS	\$ 129,503,000	\$ 129,474,100	\$ 28,900
EXCESS (DEFICIENCY) AVAILABLE	\$ 1,061,600	\$ 1,063,300	\$ 1,700
ESTIMATED BEGINNING FUND BALANCE	\$ 2,998,000	\$ 2,998,000	\$ -
ESTIMATED ENDING FUND BALANCE	\$ 4,059,600	\$ 4,061,300	\$ 1,700
BUDGETED RESERVE			
Reserve Related to Admin Civil Penalties	1,440,300	1,440,300	-
Reserve for Loan Repayment	448,400	448,400	-
Reserve DS Technology Fee	-	-	-
General Budget Reserve	2,170,900	2,172,600	1,700
BUDGETED RESERVE	\$ 4,059,600	\$ 4,061,300	\$ 1,700
BUDGET EXCESS /(DEFICIENCY)	\$ -	\$ -	\$ -

*Note: General Fund owes EDA and DIFF about \$3million which the liability is not reflected here.

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**CITY OF SAN BERNARDINO
GENERAL FUND MID-YEAR REVENUE REPORT
FISCAL YEAR 2010-2011**

DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011	REVISED 2010-2011	VARIANCE Over/(Under)
PROPERTY TAXES						
4001 Current Secured	10,973,693	11,621,490	9,774,967	9,300,000	9,430,000	130,000
4002 Current Unsecured	530,779	603,367	573,633	575,000	595,000	20,000
4003 Prior Taxes	542,358	904,956	943,324	800,000	600,000	(200,000)
4006 Supplemental	1,971,639	903,455	347,167	300,000	300,000	0
4005 Other	162,045	167,060	158,997	165,000	175,000	10,000
4007 Prop Tx In Lieu of VLF	17,249,453	18,588,204	17,017,692	16,600,000	16,017,100	(582,900)
Total Taxes	31,429,967	32,788,532	28,815,780	27,740,000	27,117,100	(622,900)
OTHER TAXES						
4221 Sales Tax	22,309,687	17,276,647	16,145,282	15,844,800	17,300,000	1,455,200
4220 Prop Tx In Lieu Sales Tax	7,280,284	6,520,295	4,266,819	4,266,800	5,654,400	1,387,600
4224 Utility User Tax	24,407,034	24,355,172	22,630,460	22,750,000	22,016,800	(733,200)
4201/14 Franchise Tax	3,323,073	3,091,966	2,688,512	2,660,700	2,795,700	135,000
4222 Transient Occupancy	3,262,131	2,517,102	2,222,113	2,040,000	2,400,000	360,000
4223 Prop. Transfer Tax	649,330	390,814	393,621	295,400	400,000	104,600
4225 Sales Tax Public Safety	982,803	863,890	761,482	700,000	800,000	100,000
4215 Tow Franchise	288,000	421,542	437,461	380,300	342,800	(37,500)
4227 Measure Z - District Tax	6,511,475	5,804,472	5,157,200	5,120,000	5,517,000	397,000
Total Taxes	69,013,817	61,241,900	54,702,950	54,058,000	57,226,700	3,168,700
LICENSES AND PERMITS						
4301 Business Registration	6,105,401	6,197,871	5,841,347	5,700,000	6,000,000	300,000
4330 Building Permits	646,352	498,626	545,164	500,000	500,000	0
4331 Mechanical Permits	208,594	144,792	161,319	150,000	160,000	10,000
4362 On Site Inspection Fees	1,183,749	623,489	104,328	100,000	150,000	50,000
4363 On Site Plan Check	341,996	209,377	25,780	20,000	32,300	12,300
4361 Construction Permits	300,801	122,992	56,222	70,000	20,000	(50,000)
4342 EMS Membership	6,148	2,172	30,319	20,000	20,000	0
4336 Fire Code Permits	301,548	385,377	357,942	375,000	375,000	0
4337 Fire Plan Check	181,303	141,512	99,671	100,000	94,000	(6,000)
4351 Street Cut Permits	229,645	295,086	418,071	300,000	150,000	(150,000)
4333 Mobile Home Park Permit	26,374	26,169	51,424	26,000	40,000	14,000
4352 Misc Licenses & Permits	317,209	500,325	462,902	400,000	200,000	(200,000)
4353 Yard Sales Permit Fee	0	0	0	15,000	0	(15,000)
4303 Misc City Clerk Permits	3,490	2,383	4,477	4,000	4,500	500
4304 Misc Planning Permits	31,499	22,715	18,054	22,000	22,000	0
4360 Grading Permits	25,624	9,626	7,201	10,000	5,000	(5,000)
Total License & Permit	9,909,733	9,182,512	8,184,221	7,812,000	7,772,800	(39,200)
FINES AND PENALTIES						
4420 Parking Citations	1,209,205	1,145,492	1,152,652	1,046,600	1,132,000	85,400
4410 General Fines	153,371	135,876	245,684	200,000	150,000	(50,000)
4401 Unauthorized Sign Fine	0	0	0	100,000	0	(100,000)
4411 Code Admin. Citations	145,468	182,982	582,838	560,000	500,000	(60,000)
4412 Fire Admin. Citations	73,865	96,767	64,976	60,000	60,000	0
4423 General Admin Civil Penalty	0	609,714	1,087,553	1,310,000	750,000	(560,000)
4424 Police Admin Civil Penalty	0	26,386	51,764	50,000	85,000	35,000
4426 Comm Dev Admin Civil Pen	0	5,500	13,000	12,000	12,000	0
4427 Fire Admin Civil Penalty	0	26,215	36,657	35,000	50,000	15,000
4428 Code Admin Civil Penalty	0	5,400	136,787	120,000	300,000	180,000
Total Fines/Penalties	1,581,909	2,234,332	3,371,911	3,493,600	3,039,000	(454,600)

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**CITY OF SAN BERNARDINO
GENERAL FUND MID-YEAR REVENUE REPORT
FISCAL YEAR 2010-2011**

DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010
USE OF MONEY AND PROPERTY			
4505 Interest Earnings	793,211	198,928	110,208
4520 Land & Building Rental	407,302	487,584	602,361
4523 ATS Land Rental	0	10,805	47,394
4530 Parking Rental Fee	0	550	300
4922-26 Sale of Property	306,288	5,120	1,964,718
4422 Fireworks Adm Civil Pen.	0	15,729	7,223
4540 Vending Machine Comm.	40,622	38,669	29,175
Total Money & Property	1,547,423	757,385	2,761,379

BUDGET 2010-2011	REVISED 2010-2011	VARIANCE Over/(Under)
200,000	150,000	(50,000)
490,000	550,000	60,000
79,300	79,300	0
0	0	0
2,410,000	2,462,800	52,800
10,000	10,000	0
40,000	30,000	(10,000)
3,229,300	3,282,100	52,800

INTERGOVERNMENTAL			
4603 Motor Vehicle In Lieu	1,038,879	817,737	711,559
4621 Booking Fee Subvention	0	0	0
4670 EDA & CDBG Reimb.	5,738,232	5,318,450	3,935,920
4651 Construction Reimb.	0	22,012	0
4606 Homeowner's Exemption	154,290	134,091	141,765
4616 POST	127,242	100,877	96,838
4625 State-Mandated Costs	63,156	88,703	255,962
4673 Water Reimbursement	338,500	349,600	358,600
4671 SBIAA Reimbursement	146,690	153,530	159,630
4615 Disaster Prep. Program	21,864	22,497	27,783
4619 Mutual Aid/Disaster Reimb.	1,206,619	795,269	506,326
Total Intergovernmental	8,835,472	7,802,766	6,194,383

500,000	700,000	200,000
0	0	0
3,532,600	3,532,600	0
0	0	0
130,000	130,000	0
50,000	50,000	0
100,000	256,500	156,500
527,700	527,700	0
150,000	150,000	0
38,700	38,700	0
500,000	583,600	83,600
5,529,000	5,969,100	440,100

CHARGES FOR SERVICE			
4731 Plan Check Fee	392,708	230,880	172,672
4789 Archival Fee - Devel Servs	36,723	24,976	22,353
4715 CD Technology Fee	0	43,855	50,343
4779 Blanket Inspection Fee	0	0	1,168
4880 EMS User Fee	227,341	260,086	449,482
4798 Storm Drain Utility Fee	288,709	271,148	237,698
4799 NPDES Bus Inspection	0	0	7,001
4815 Weed Abatement	204,399	150,733	174,268
4733 Prop/Building Abatements	740,701	765,997	726,641
4714 Planning Develop Project	483,683	301,612	164,841
4305 Annual Alarm Permits	213,266	202,957	200,394
4780 Misc Develop Servs Chrgs	95,657	96,408	41,896
4766 Building Permit Review	67,470	71,430	63,681
4720 Plan Review Fee	131,366	73,462	59,306
4784 Plan Subdivision File Fee	78,511	(19,356)	327
4785 Non Subdivision Str Imp	205,199	174,480	27,682
4711 PW Subdivision File Fee	174,315	28,548	18,629
4718 Environmental	6,585	719	0
4735 Release Notice of Pendency	4,354	7,316	18,502
4863 Class Registration Fee	6,219	6,865	6,158
4862 Park Energy Fee	4,312	5,095	6,742
4707 Passport Fees	99,200	67,458	72,032
4702 County Contract	487,000	487,000	487,000
4864 Swimming Pool Fee	59,111	51,483	68,784
4861 Progm/Facility Use Fee	65,516	67,233	49,159
4865 Non-Resident Fees	2,918	2,767	1,502
4710 Misc Planning/Building	144,253	111,707	105,528

165,000	200,000	35,000
22,000	22,000	0
40,000	40,000	0
0	30,000	30,000
400,000	400,000	0
250,000	250,000	0
6,100	15,000	8,900
175,000	175,000	0
600,000	700,000	100,000
200,000	200,000	0
260,000	200,000	(60,000)
50,000	62,000	12,000
70,000	50,000	(20,000)
60,000	60,000	0
10,000	25,000	15,000
15,000	30,000	15,000
10,000	30,000	20,000
0	0	0
18,000	15,000	(3,000)
6,500	8,000	1,500
6,000	6,000	0
75,000	55,000	(20,000)
487,000	487,000	0
60,000	50,000	(10,000)
60,000	70,000	10,000
3,000	1,000	(2,000)
100,000	60,000	(40,000)

**CITY OF SAN BERNARDINO
GENERAL FUND MID-YEAR REVENUE REPORT
FISCAL YEAR 2010-2011**

DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011	REVISED 2010-2011	VARIANCE Over/(Under)
4743 PD Towing Release Fee	450,035	543,470	366,285	360,000	360,000	0
4745 Code Tow Release Fee	0	960	5,261	5,000	5,000	0
4795 Signal Maint/Energy	19,534	33,089	20,104	20,000	20,000	0
4802 Str Light Energy Fee	5,993	16,800	2,938	0	0	0
4701 Election Filing Fee	24,306	1,064	14,874	0	0	0
4747 False Alarm Fee	54,035	55,806	50,944	71,400	71,400	0
4810 Misc. Development Services	21,842	6,936	3,373	5,000	5,000	0
4705 Utility Collection Fee	10,776	0	0	0	0	0
4708 Fire Training Agreement	134,453	107,147	69,380	65,000	79,000	14,000
4881 Paramedic Reimb Contract	259,129	410,445	385,005	380,000	380,000	0
4786 Certificate of Completion	0	14,656	4,031	2,000	5,000	3,000
4752 Fireworks Regulatory Fee	73,893	67,233	65,756	60,000	70,500	10,500
4753 Fire Archival Fee	3,955	2,908	1,621	5,000	2,000	(3,000)
4754 Fire Business Occup Insp	31,461	39,110	38,100	431,000	40,000	(391,000)
4755 Fire Rental Inspections	406,794	540,541	578,649	550,000	550,000	0
4709 Hazardous Material Fee	0	42,463	5,992	5,000	6,000	1,000
4767 Single Family Rental Insp	0	310,809	499,594	700,000	600,000	(100,000)
4768 Adm Cites-SFRIP	0	0	149,182	110,000	120,000	10,000
Total Charges	5,715,722	5,678,296	5,494,878	5,918,000	5,554,900	(363,100)

MISCELLANEOUS						
4906 Water Fund Contr.	2,384,618	2,397,359	2,354,414	4,025,400	4,025,400	0
4930 Sewer Contr. - Water	500,000	500,000	500,000	3,018,600	1,385,600	(1,633,000)
4931 Water Land Sales	89,431	52,782	0	0	0	0
4910 Admin Service Charge	352,300	384,800	375,300	375,300	367,600	(7,700)
4901 Misc. Other Revenue	309,077	441,035	2,468,743	541,200	440,000	(101,200)
4912 Off Track Betting	132,632	110,107	91,986	100,000	90,000	(10,000)
4741 Sale of Photos /Reports	58,757	15,187	8,132	15,000	10,000	(5,000)
4740-5 Police Misc. Receipts	794,747	882,574	1,005,530	752,600	900,000	147,400
4746 Property Auction	19,224	3,886	12,186	7,000	7,000	0
4911 Restitutions	21,619	11,468	15,542	20,000	15,000	(5,000)
4905 Litigation Settlement	57,957	135,681	1,317	0	10,300	10,300
4904 Drunk Driver Reimburmt.	32	0	0	0	0	0
4742 Pistol Range Fees	0	0	26,895	0	96,000	96,000
4928 Booking Fee Reimburmt.	2,028	3,274	2,112	3,000	2,000	(1,000)
4750 Investigation Fee	13,692	43,010	35,236	45,000	35,000	(10,000)
4908 Vehicle Take Home Reimb	0	0	0	0	0	0
4926 CID Reimburmt	0	0	125,438	100,000	100,000	0
4933 Hazmat Incident Recovery	0	0	1,746	0	20,000	20,000
4924 Damage Clain Recovery	25,447	80,617	109,568	80,000	80,000	0
Total Miscellaneous	4,761,561	5,061,780	7,134,145	9,083,100	7,583,900	(1,499,200)

TOTAL GENERAL FUND	132,795,604	124,747,503	116,659,647	116,863,000	117,545,600	682,600
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**CITY OF SAN BERNARDINO
OTHER FUNDS MID-YEAR REVENUE REPORT
FISCAL YEAR 2010 - 2011**

DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010
105 LIBRARY FUND			
4618 State Aid-Libraries	78,752	69,967	0
4850 Miscellaneous Receipts	19,729	19,027	14,221
4851 Library Fines	52,770	39,619	28,264
4901 Misc Other Receipts	78,000	0	46,779
Total Library Fund	229,251	128,613	89,264
106 CEMETERY FUND			
4505 Interest on Idle Cash	22,767	12,916	9,536
4775 Cemetery Burial Fee	68,393	20,928	22,715
4776 Sale of Vases	2,070	661	430
4777 Sale Concrete Boxes	27,753	8,430	10,068
4778 Sale Cemetery Plots	65,482	8,389	4,687
4901 Misc. Receipts	2,000	2,000	0
Total Cemetery Fund	188,465	53,324	47,436
107 CABLE TV FUND			
4922 Sale of Equipment/Services	81,918	4,348	0
Total Cable TV Fund	81,918	4,348	0
108 ASSET FORFEITURE FUND			
4505 Interest on Idle Cash	8,968	8,869	10,965
4672 Asset Forfeiture Federal DOJ	274,926	149,916	391,668
4927 Asset Forfeiture	119,252	138,897	114,934
Total Asset Forfeiture Fund	403,146	297,682	517,567
111 AIR QUALITY-AB 2766 FUND			
4505 Interest on Idle Cash	3,056	942	522
4626 Rideshare Reimbursement	246,936	245,794	233,643
4906 Water Department	5,100	5,200	5,200
Total Air Quality-AB 2766 Fund	255,092	251,936	239,365
118 DRUG/GANG FUND			
4505 Interest on Idle Cash	6,566	1,368	1,248
4929 Asset Forfeiture-Drug/Gang	19,547	23,576	18,632
Total Drug/Gang Fund	26,113	24,944	19,880
124 ANIMAL CONTROL FUND			
4320 Animal License	380,559	349,477	273,151
4352 Misc. License & Permits	2,755	1,175	1,025
4410 General Fines	36,759	26,595	15,460
4430 Animal License Penalty	47,770	37,150	20,700
4756 Animal Adoption Fee	56,968	47,233	39,190
4757 Contractee Shelter Fee	766,230	779,644	750,890
4759 Apprehension Fee	44,541	32,466	15,900
4760 Board Fee	31,894	14,723	16,154
4761 Field Service Fee	410	15	65
4763 Owner Release Fee	22,752	24,718	17,748
4764 Vaccination Fee	20,512	16,437	14,683
4765 Microchip Fee	0	78,654	24,315
Miscellaneous Receipts	4,149	124	658
Sale of Equipment	0	0	0
Total Animal Control Fund	1,415,299	1,408,411	1,189,939

BUDGET 2010-2011	REVISED 2010-2011	VARIANCE Over/(Under)
70,000	70,000	0
15,000	10,000	(5,000)
30,000	20,000	(10,000)
46,800	37,200	(9,600)
161,800	137,200	(24,600)
10,000	10,000	0
20,000	12,000	(8,000)
500	200	(300)
8,000	5,000	(3,000)
4,000	2,000	(2,000)
0	0	0
42,500	29,200	(13,300)
0	0	0
0	0	0
8,000	8,000	0
150,000	350,000	200,000
75,000	75,000	0
233,000	433,000	200,000
1,000	1,000	0
240,000	240,000	0
5,200	5,200	0
246,200	246,200	0
1,000	1,200	200
10,000	15,000	5,000
11,000	16,200	5,200
300,000	250,000	(50,000)
500	500	0
14,000	20,000	6,000
19,500	25,000	5,500
35,000	35,000	0
906,800	906,800	0
15,000	15,000	0
17,000	14,000	(3,000)
0	0	0
16,500	20,000	3,500
14,700	14,700	0
24,500	20,000	(4,500)
200	300	100
0	0	0
1,363,700	1,321,300	(42,400)

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**CITY OF SAN BERNARDINO
OTHER FUNDS MID-YEAR REVENUE REPORT
FISCAL YEAR 2010 - 2011**

DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010	BUDGET 2010-2011	REVISED 2010-2011	VARIANCE Over/(Under)
126 SPECIAL GAS TAX FUND						
4505 Interest on Idle Cash	17,870	26,510	4,571	10,000	5,000	(5,000)
4602 HUTA Prop42 Replacement	0	0	0	2,046,400	2,056,700	10,300
4607 HUTA R&T 7360	0	0	0	3,227,500	0	(3,227,500)
4610 State Aid-2106	751,321	678,076	695,310	0	689,700	689,700
4611 State Aid-2107	1,620,600	1,467,881	1,493,358	0	1,471,100	1,471,100
4612 State Aid-2107.5	10,000	10,000	10,000	0	10,000	10,000
4614 Prop 111-Highway Users Tax	1,211,055	1,102,887	1,120,482	0	1,105,400	1,105,400
4945 Reimbursement	0	0	0	0	0	0
Total Gas Tax Fund	3,610,846	3,285,354	3,323,721	5,283,900	5,337,900	54,000
128 TRAFFIC SAFETY FUND						
4440 CVC Fine	1,409,440	1,550,499	1,450,140	1,500,000	1,200,000	(300,000)
4441 Nester Red Lights	887,491	857,421	984,637	950,000	700,000	(250,000)
Total Traffic Safety Fund	2,296,931	2,407,920	2,434,777	2,450,000	1,900,000	(550,000)
129 1/2 CENT SALES/ROAD TAX FUND						
4505 Interest on Idle Cash	180,145	62,098	33,285	35,000	35,000	0
4613 1/2 Cent Sales Tax	3,077,896	2,570,323	2,259,537	2,300,000	2,400,000	100,000
4630 State Aid Street Construction	197,137	0	0	0	0	0
4945 Construction Reimbursement	0	0	0	1,913,200	1,913,200	0
Total 1/2 Cent Sales/Road Tax Fund	3,455,178	2,632,421	2,292,822	4,248,200	4,348,200	100,000
132 SEWER LINE MAINTENANCE						
4505 Interest on Idle Cash	209,892	71,086	54,069	25,000	50,000	25,000
4920 Sewer Line Maint	3,053,718	3,059,926	3,122,218	3,100,000	3,200,000	100,000
4903 Refunds and Rebates	0	0	0	0	0	0
Total Sewer Line Maintenance	3,263,610	3,131,012	3,176,287	3,125,000	3,250,000	125,000
133 BASEBALL STADIUM						
4505 Interest on Idle Cash	4,691	297	(178)	0	-	0
4924 Damage Claim Recovery	(8,236)	0	0	0	0	0
4901 Baseball Team Lease Agreement	89,689	10,000	0	0	0	0
Total Baseball Stadium	81,453	10,000	(178)	0	0	0
134 SOCCER FIELDS						
4505 Interest on Idle Cash	8,135	5,033	4,110	5,000	5,000	0
4520 Land & Building Rental	103,928	111,677	154,392	110,000	120,000	10,000
4528 Sponsorships	0	0	0	0	8,000	8,000
4530 Rental Fee - Parking	240,766	211,236	206,611	200,000	180,000	(20,000)
4861 Program & Facilities Fee	67,696	85,555	77,560	70,000	79,000	9,000
4862 Park Energy Fee	4,287	3,978	5,254	4,000	4,000	0
4901 Misc Other Revenue	0	0	0	0	4,000	4,000
Total Soccer Fields	424,812	417,479	447,927	389,000	400,000	11,000
135 PROP 42 TRAFFIC CONGESTION FD						
4505 Interest on Idle Cash	43,234	9,647	16,421	0	0	0
4635 Traffic Congestion Relief	0	1,736,686	1,849,954	0	0	0
4903 Refunds/Rebates	21,220	0	0	0	0	0
Total Prop 42 Traffic Congestion Fund	64,454	1,746,333	1,866,375	0	0	0
CFD 1033-FIRE STATION FUND						
4013 CFD 1033 Special Tax	66,655	557,901	567,896	567,800	567,800	0
4505 Interest on Idle Cash	13,442	7,590	5,026	5,900	5,900	0
Total CFD 1033-Fire Station Fund	80,097	565,491	572,922	573,700	573,700	0

**CITY OF SAN BERNARDINO
OTHER FUNDS MID-YEAR REVENUE REPORT
FISCAL YEAR 2010 - 2011**

DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010
VERDEMONT IMPROVEMENT FUND			
4505 Interest on Idle Cash	43,785	21,637	11,230
4512 Verdemont Infrastructure Fee	0	750	0
Total Verdemont Improvement Fund	43,785	22,387	11,230

BUDGET 2010-2011	REVISED 2010-2011	VARIANCE Over/(Under)
5,000	5,000	0
0	0	0
5,000	5,000	0

240 INFRASTRUCTURE LOAN FUND	0	4,163,641	0
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0	395,200	395,200
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242 STREET CONSTRUCTION FUND			
4901 Misc Receipts/Refunds/Rebates	0	0	0
4630 State Aid-Street Constr.	204,638	0	0
4658 Federal Aid-FAU	867,957	1,888,984	22,458
4670 EDA Reimbursement	0	0	204,642
4671 IVDA Reimbursement	0	0	0
4677 Local Stimulus SANBAG	0	0	0
4945 Construction Reimbursement/Misc	437,490	149,316	821,685
Total Street Constr. Fund	1,510,085	2,038,300	1,048,785

1,208,100	1,208,100	0
6,227,900	6,227,900	0
22,160,900	22,160,900	0
577,700	577,700	0
660,000	660,000	0
2,898,700	2,898,700	0
4,084,400	4,084,400	0
37,817,700	37,817,700	0

243 PARK CONSTRUCTION FUND			
4505 Interest on Idle Cash	26,207	1,607	12,826
4620 State Aid Park Dev	50,145	610,016	0
4651 Construction Reimbursement	0	0	0
4670 EDA Reimbursement	0	0	0
4732 Park Development Fee	70	0	0
Total Park Construction Fund	76,422	611,623	12,826

5,000	5,000	0
1,432,400	1,844,600	412,200
0	0	0
0	0	0
0	0	0
1,437,400	1,849,600	412,200

CEMETERY CONSTRUCTION FUND			
4505 Interest on Idle Cash	1,675	984	750
4778 Sale Cemetery Plots	3,743	296	437
Total Cemetery Constr. Fund	5,418	1,280	1,187

1,000	1,000	0
500	500	0
1,500	1,500	0

245 SEWER LINE CONSTRUCTION FUND			
4505 Interest on Idle Cash	247,367	87,115	59,275
4651 Construction Reimbursement	0	0	0
4821 Sewer Lateral Fee	0	0	0
4822 Sewer Connection Fee	378,884	54,850	96,001
Total Sewer Line Constr. Fund	626,251	141,965	155,276

60,000	60,000	0
0	0	0
0	0	0
40,000	200,000	160,000
100,000	260,000	160,000

246 PUBLIC IMPROVEMENT FUND			
4505/4509 Interest on Idle Cash	161,335	39,459	25,492
4902 Contribution	0	0	0
Total Public Improvement Fund	161,335	39,459	25,492

30,000	30,000	0
0	0	0
30,000	30,000	0

247 CULTURAL DEVELOP FUND			
4505 Interest on Idle Cash	48,352	25,442	10,321
4335 Cultural Devel. Constr. Fee	610,202	312,711	134,859
Total Cultural Devel Const Fund	658,554	338,153	145,180

15,000	15,000	0
100,000	160,000	60,000
115,000	175,000	60,000

248 STORM DRAIN CONSTR FUND			
4505 Interest on Idle Cash	277,287	87,244	52,036
4651 Construction Reimbursement	0	0	277,463
4819 Area Drainage Plan Fee	0	0	0
Storm Drain Fee	2,316,118	288,874	161,333
Total Storm Drain Constr. Fund	2,593,405	376,118	490,832

40,000	40,000	0
0	0	0
0	0	0
100,000	160,000	60,000
140,000	200,000	60,000

250 TRAFFIC SYSTEMS CONSTR FUND			
4505 Interest on Idle Cash	0	2,797	0
4630 State Aid Street Construction	74,545	0	0

0	0	0
0	0	0

**CITY OF SAN BERNARDINO
OTHER FUNDS MID-YEAR REVENUE REPORT
FISCAL YEAR 2010 - 2011**

DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010
4803 Fed Aid Street Construction	0	0	0
4803 Traffic System Fees	0	0	0
4945 Construction Reimbursement	0	0	0
Total Traffic Systems Fund	74,545	2,797	0

BUDGET 2010-2011	REVISED 2010-2011	VARIANCE Over/(Under)
0	0	0
0	0	0
0	0	0
0	0	0

257 CITY WIDE AD 994	3,169	0	0
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0	0	0
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258 PROP 1B FUNDS			
4505 Interest on Idle Cash	99,565	78,846	36,591
4628 Prop 1B Revenue	3,297,446	1,903,800	0
4945 Construction Reimbursement	0	0	71,400
Total PROP 1B Fund	3,397,011	1,982,646	107,991

45,000	45,000	0
1,280,400	1,280,400	0
0	0	0
1,325,400	1,325,400	0

261 LAW ENFORCEMENT IMPACT FEE FD			
4505 Interest on Idle Cash	2,074	3,042	1,765
4824 Development Impact Fees	97,644	83,685	169,095
Total Law Enforcement Impact Fee Fd	99,718	86,727	170,860

3,000	3,000	0
30,000	40,000	10,000
33,000	43,000	10,000

262 FIRE PROTECTION IMPACT FEE FD			
4505 Interest on Idle Cash	12,469	9,034	8,591
4824 Development Impact Fees	92,796	78,901	189,798
4901 Misc. Receipts	0	104,213	30,346
Total Fire Protection Impact Fee Fd	105,265	192,148	228,735

8,000	8,000	0
30,000	50,000	20,000
0	0	0
38,000	58,000	20,000

263 LOCAL CIRCULATION IMPACT FEE FD			
Interest on Idle Cash	25,664	13,352	7,830
4824 Development Impact Fees	408,782	60,883	28,623
Total Local Circulation Impact Fee Fd	434,446	74,235	36,453

10,000	5,000	(5,000)
10,000	20,000	10,000
20,000	25,000	5,000

264 REGIONAL CIRCULATION IMPACT FEE FD			
4505 Interest on Idle Cash	333,418	152,266	106,458
4824 Development Impact Fees	3,752,399	691,916	303,296
Total Regional Circulation Impact Fee Fd	4,085,817	844,182	409,754

100,000	100,000	0
20,000	150,000	130,000
120,000	250,000	130,000

265 LIBRARY FACILITIES IMPACT FEE FD			
4505 Interest on Idle Cash	1,744	339	1,294
4824 Development Impact Fees	57,826	9,378	84,972
Total Library Facilities Impact Fee Fd	59,570	9,717	86,266

500	1,000	500
10,000	25,000	15,000
10,500	26,000	15,500

266 PUBLIC MEETINGS FAC IMPACT FEE FD			
4505 Interest on Idle Cash	4,569	3,268	4,761
4824 Development Impact Fees	85,510	14,101	136,444
Total Public Meetings Fac Impact Fee Fd	90,079	17,369	141,205

3,500	3,500	0
10,000	10,000	0
13,500	13,500	0

267 AQUATICS CENTER IMPACT FEE FD			
4505 Interest on Idle Cash	1,680	1,184	1,622
4824 Development Impact Fees	29,822	4,794	43,389
Total Aquatics Center Impact Fee Fd	31,502	5,978	45,011

1,000	2,000	1,000
5,000	12,000	7,000
6,000	14,000	8,000

268 AB 1600 PARKLAND IMPACT FEE FD			
4505 Interest on Idle Cash	29,122	16,117	29,341
Development Impact Fees	723,632	45,144	985,741
Total AB 1600 Parkland Impact Fee Fd	752,754	61,261	1,015,082

10,000	40,000	30,000
10,000	275,000	265,000
20,000	315,000	295,000

**CITY OF SAN BERNARDINO
OTHER FUNDS MID-YEAR REVENUE REPORT
FISCAL YEAR 2010 - 2011**

DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010
269 QUIMBY ACT PARKLAND IMPACT FEE FD			
4505 Interest on Idle Cash	2,888	3,911	4,194
4824 Development Impact Fees	20,064	76,504	94,995
Total Quimby Act Parkland Impact Fee Fd	22,952	80,415	99,189

BUDGET 2010-2011	REVISED 2010-2011	VARIANCE Over/(Under)
3,000	5,000	2,000
10,000	5,000	(5,000)
13,000	10,000	(3,000)

527 REFUSE FUND			
4505 Interest on Idle Cash	58,284	19,127	25,350
4830 Commercial Rubbish	72,425	64,822	49,395
4831 Commercial Bin Rent	93,581	25,599	601
4832 Commercial Bin Service	9,803,805	10,140,807	10,561,275
4833 Commercial Special	1,607,712	1,129,203	1,178,787
4837 Automated Commercial Rubbish	0	0	0
4840 Residential Water Billed	8,856,698	9,418,919	10,155,752
4841 Residential "B" Accounts	1,155,599	1,324,896	1,328,661
4843 Dino Bin Service	2,531,429	2,830,053	2,509,371
4844 Commercial Penalties	21,410	19,274	34,659
4845 Residential Penalties	2,056	1,849	2,112
4846 Recycling Receipts	185,524	224,240	253,680
4901 Miscellaneous Other Revenue	737,752	689,985	442,168
4922 Sale Salvage Mater	82,370	86,253	(130,408)
Total Refuse Fund	25,208,645	25,975,027	26,411,403

25,000	25,000	0
56,800	3,000	(53,800)
500	500	0
11,550,000	6,000,000	(5,550,000)
1,100,000	1,900,000	800,000
0	3,820,400	3,820,400
11,200,000	11,275,000	75,000
1,513,300	215,000	(1,298,300)
2,500,000	1,515,000	(985,000)
21,000	3,000	(18,000)
2,000	500	(1,500)
225,000	225,000	0
500,000	500,000	0
30,000	0	(30,000)
28,723,600	25,482,400	(3,241,200)

621 CENTRAL SERVICES FUND	221,253	184,262	149,973
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165,000	142,400	(22,600)
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LIABILITY INSURANCE FUND			
4505 Interest on Idle Cash	171,085	74,191	50,469
4897 Interdepartmental Receipts	3,244,500	3,082,400	3,075,900
Total Liability Insurance Fund	3,415,585	3,156,591	3,126,369

30,000	30,000	0
2,961,600	2,961,600	0
2,991,600	2,991,600	0

630 TELEPHONE SUPPORT FUND			
4893 Water Dept. Receipts	131,688	119,127	102,139
4670 Economic Development Agency	3,499	129	1,445
4897 Interdepartmental Receipts	752,498	423,450	506,395
4901/4903 Misc/SBETA/Asst Districts	18,228	11,999	7,531
Total Telephone Support Fund	905,913	554,705	617,510

110,800	110,800	0
5,000	5,000	0
599,000	599,000	0
8,200	8,200	0
723,000	723,000	0

631 UTILITY FUND			
4897 Interdepartmental Receipts	3,974,360	3,850,201	3,957,400
4903 Misc/Asst Districts/LED Reimb	0	0	196,000
Total Utility Fund	3,974,360	3,850,201	4,153,400

3,618,400	3,618,400	0
197,000	197,000	0
3,815,400	3,618,400	0

635 FLEET SERVICES			
4670 Economic Development Agency	12,479	11,261	15,782
4897 Interdepartmental Receipts	9,637,571	7,120,565	6,733,555
4901 Misc/Asst Districts/SBETA/Sr Nutrition	0	89,914	104,549
4903 Refunds/Rebates	61,161	0	592,951
Total Fleet Services Fund	9,711,211	7,221,740	7,446,837

12,500	12,500	0
7,328,200	7,328,200	0
50,200	50,200	0
0	400,000	400,000
7,390,900	7,790,900	400,000

678 WORKERS' COMPENSATION FUND			
4907 Interdepartmental Receipts	3,593,010	3,478,694	3,458,461
Water Department	322,656	295,959	220,854
Misc Receipts	16,850	941	216
Total Workers' Compensation Fd	3,932,516	3,775,594	3,679,531

3,347,500	3,347,500	0
350,000	350,000	0
0	0	0
3,697,500	3,697,500	0

679 INFORMATION TECHNOLOGY FUND			
4670 EDA Reimbursement	0	0	0

61,900	61,900	0

**CITY OF SAN BERNARDINO
OTHER FUNDS MID-YEAR REVENUE REPORT
FISCAL YEAR 2010 - 2011**

DESCRIPTION	ACTUAL 2007-2008	ACTUAL 2008-2009	ACTUAL 2009-2010
4903 Water Reimbursement	668,306	710,700	539,600
4897 Interdepartmental Receipts	3,776,200	3,444,400	3,147,900
4901 Misc/SBETA/SANCAT/IVDA	10,652	366,328	6,181
Total IT Fund	4,455,158	4,521,428	3,693,681
GRAND TOTAL	82,489,604	76,672,830	69,728,162

BUDGET 2010-2011	REVISED 2010-2011	VARIANCE Over/(Under)
522,600	522,600	0
3,032,800	3,032,800	0
700	700	0
3,618,000	3,618,000	0
110,499,000	108,866,000	(1,431,000)

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2010-2011**

TRANSFERS - IN

	FY 2010-11 BUDGET	MID - YEAR ESTIMATE FY 2010-11	VARIANCE MID-YEAR/ BUDGET
TO GENERAL FUND:			
*From Special Gas Tax For - Street Maintenance-\$3,130,000 Street Lighting - \$490,000	\$ 3,620,000	\$ 3,620,000	0
*From Traffic Safety For - Police Costs	1,500,000	1,200,000	(300,000)
*From 1/2 Cent Sales & Road Tax For - Administration - \$250,000 Street Maint. - \$500,000 Street Lighting - \$600,000	1,350,000	1,350,000	0
*From Cultural Development Fund For - Fine Arts & Civic/Promotional \$357,000	357,000	357,000	0
*From Storm Drain Construction For - Administration	132,700	132,700	0
*From Refuse Fund For - Administration \$3,929,900 NPDES Coord 66,600 Lease City Yards 600,000 Lease City Hall 55,200 Street Impact 500,000 Communicat/Grants 30,000 Tree Trim Costs 70,000	5,251,700	3,512,500	(1,739,200)
*From Sewer Line Construction For - Administration	225,000	225,000	0
*From Sewer Line Maint. Fund For - Administration \$1,412,100 Right of Way Charge \$254,900 Tree Trim Costs 30,000 Reimb Sewer Lift Costs \$252,600	632,600	1,949,600	1,317,000
*From CFD 1033-Fire Station Fund For - Maintenance & Operation Costs	562,600	575,000	12,400

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2010-2011**

TRANSFERS - IN

	FY 2010-11 BUDGET	MID - YEAR ESTIMATE FY 2010-11	VARIANCE MID-YEAR/ BUDGET
*From Transportation Fund For - Traffic Engineering Costs \$40,000 Maint/Fuel Alt. Fuel Veh \$30,000	70,000	70,000	0
TOTAL GENERAL FUND	\$13,701,600	\$12,991,800	(\$709,800)

TO ANIMAL CONTROL FUND:			
*From General Fund For - Operating Costs	\$ 351,900	\$ 301,700	\$ (50,200)
TO LIBRARY FUND:			
*From General Fund For - Operating Costs	1,956,500	2,000,900	44,400
TO REFUSE:			
*From General Fund For - Street Sweeping & Graffiti Program	65,000	65,000	0
TO CENTRAL SERVICES FUND:			
*From General Fund For - Operating Costs	63,800	63,800	0
TO CEMETERY FUND			
*From Perpetual Care Fund For - Operating Costs	296,600	318,700	22,100
TO BASEBALL FUND			
*From General Fund Fund For - Operating Costs	61,300	61,300	0
TOTAL OTHER FUNDS	\$ 2,795,100	\$2,811,400	\$16,300

GRAND TOTAL TRANSFERS-IN	\$16,496,700	\$15,803,200	(\$693,500)
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**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2010-2011**

TRANSFERS - OUT

	FY 2010-11 BUDGET	MID - YEAR ESTIMATE FY 2010-11	VARIANCE MID-YR/ BUDGET
FROM GENERAL FUND:			
*To Animal Control Fund For - Operating Costs	\$ 351,900	\$ 301,700	\$ 50,200
*To Library Fund For - Operating Costs	1,956,500	2,000,900	(44,400)
*To Baseball Fund For - Operating Costs	61,300	61,300	0
*To Central Services Fund For - Operating Costs	63,800	63,800	0
*To Refuse Fund For - Street Sweeping - \$ 35,000	65,000	65,000	0
TOTAL GENERAL FUND	\$2,498,500	\$2,492,700	\$ 5,800
FROM SPECIAL GAS TAX:			
*To General Fund For - Street Lighting-\$490,000 Street Maintenance-\$3,130,000	3,620,000	3,620,000	0
FROM TRAFFIC SAFETY:			
*To General Fund For - Police Costs	1,500,000	1,200,000	300,000
FROM 1/2 CENT SALES/ROAD TAX:			
*To General Fund For - Administration \$250,000 Street Maint \$500,000 Street Lighting-\$600,000	1,350,000	1,350,000	0
FROM CULTURAL DEVELOPMENT			
*To General Fund For - Fine Arts/Civic Promotional \$357,000	357,000	357,000	0
FROM STORM DRAIN FUND			
*To General Fund For - Administration of Fund	132,700	132,700	0

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 2010-2011**

TRANSFERS - OUT

	FY 2010-11 BUDGET	MID - YEAR ESTIMATE FY 2010-11	VARIANCE MID-YR/ BUDGET
FROM REFUSE FUND			
Administration \$3,929,900	5,251,700	3,512,500	1,739,200
Lease City Yards \$ 600,000			
Lease City Hall \$ 55,200			
Street Impact \$ 500,000			
NPDES Coord. \$ 66,600			
Communitc/Grant \$ 30,000			
Tree Tim Costs 70,000			
FROM SEWER LINE CONSTR FD			
*To General Fund For - Administration	225,000	225,000	0
FROM SEWER LINE MAINT FUND			
*To General Fund For - Administration \$1,412,100 Right of Way Charges \$254,900 Tree Trim \$ 30,000 Reimb Sewer Lift Costs \$252,600	632,600	1,949,600	(1,317,000)
FROM CFD 1033-FIRE STATION FUND			
*To General Fund For - Maintenance & Operation Costs	562,600	575,000	(12,400)
FROM PERPETUAL CARE FUND			
*To Cemetery Fund For - Operating Costs	296,600	318,700	(22,100)
FROM TRANSPORTATION FUND			
Traffic Engineering \$70,000 Maint/Fuel Alt. Fuel Veh \$30,000	70,000	70,000	
TOTAL OTHER FUNDS	\$13,998,200	\$13,310,500	\$ 687,700
GRAND TOTAL TRANSFERS-OUT	\$16,496,700	\$15,803,200	\$693,500