

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

**From:** Barbara Pachon, Finance  
Director

**Subject:** Resolution approving and adopting the Final Budget for FY 1999-2000 and establishing the City's Appropriation Limit as required by Article XIII B of the California State Constitution.

**Dept:** Finance

*ORIGINAL*

**Date:** 7/1/99

**Synopsis of Previous Council Action:**

July 6, 1998 Resolution 98-198 (Approving FY 1998-1999 Final Budget) adopted  
July 20, 1998 Resolution 98-206 (Establishing the FY 1998-1999 Appropriation Limit)  
June 9, 1999 Council Meeting to discuss FY 1999-2000 Budget.  
June 16, 1999 Council Meeting to discuss FY 1999-2000 Budget  
June 23, 1999 Council Meeting to discuss FY 1999-2000 Budget

**Recommended motion:**

Adopt Resolution.

*Barbara Pachon*

Signature

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

**Phone:** 5242

**Supporting data attached:** staff report, schedules A-K

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

**FUNDING REQUIREMENTS:** **Amount:** see attached schedules

**Source:** (Acct. No.) see attached schedules  
(Acct. Description)

**Finance:** *Barbara Pachon*

**Council Notes:**

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**Agenda Item No.** 20

7/6/99

## STAFF REPORT

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### **SUBJECT:**

Resolution approving and adopting the final budget for Fiscal Year 1999-2000 and establishing the City's Appropriation Limit as required by Article XIII B of the California State Constitution.

### **BACKGROUND:**

On June 23<sup>rd</sup>, 1999, the Mayor and Common Council approved the final adjustments to balance the city's FY 1999-2000 Budget. Exhibit A summarizes the approved adjustments. Exhibits B-G are summary schedules of revenues, expenditures, and transfers for the General Fund and all other funds. Schedule H lists all changes in staffing that were either incorporated into the Preliminary Budget or approved as part of a budget-balancing measure during budget deliberations.

Also attached for the approval of the Mayor and Common Council is a resolution approving and adopting the Final Budget for FY 1999-2000; establishing the City's 1999-2000 Appropriation Limit as required by Article XIII B of the California State Constitution (Attachments I – K explain the Appropriation Limit calculations); and updating Position Control Resolution 97-244 to reflect changes made to budgeted positions during budget development.

### **Changes to the Preliminary Budget Document**

In early June, the Mayor and Council were presented with the FY 1999-2000 Preliminary Budget document that reflected a General Fund deficit of \$2,153,800. During budget deliberations, the deficit was increased to \$2,399,100. On June 23<sup>rd</sup>, the Mayor and Council approved \$2,444,400 in budget balancing measures (see Exhibit A). Listed below are changes to the Preliminary Budget document that were approved by the Mayor and Council at the June 23<sup>rd</sup>, 1999 Council Budget Meeting:

- As was stated during the June 23<sup>rd</sup> meeting, health insurance rates have increased by \$213,000 (\$180,000 of this increase impacts the General Fund). The change occurred after the preliminary budget document was printed but will be reflected in the final budget document.
- The General Fund transfer to the Animal Control Fund increased by \$51,900 due to state-mandated costs imposed upon the City regarding the holding period for animals and spay/neuter requirements.
- Per direction of the Mayor and Council, Mill and Cal State or Cajon Pool will be open this summer for a net cost of \$13,400 to the General Fund.
- Budget-balancing measures totaling \$2,444,400 were also approved by the Mayor and Council (see *Attachment A* for detail). These measures included a combination of revenue enhancements, expenditure reductions, departmental reorganizations, and an increased budgeted vacancy factor.

Changes to the Budgeted Reserve

The Preliminary Budget document reflected a Budgeted Reserve of \$3.6 million at June 30<sup>th</sup>, 2000. This was based on the assumption that there will be \$2.5 million in the Budgeted Reserve at June 30<sup>th</sup>, 1999 and that \$1.1 million will be budgeted to go into the reserve in FY 1999-2000 for a total of \$3.6 million by June 30<sup>th</sup>, 2000.

Since the June 23<sup>rd</sup> budget meeting with the Mayor and Council, the projected budgeted reserve at 6/30/2000 has increased by \$527,400 to \$4,127,400. This increase is due to two factors. First, the Governor signed the State budget which includes approximately \$477,400 in one-time ERAF (Educational Revenue Augmentation Fund) relief to the City of San Bernardino. Second, since the June 23<sup>rd</sup> Council meeting the City has finalized its agreement with the County for the provision of Fire Services to county islands within the City. The contract amount of \$250,000 is \$50,000 greater than anticipated. These changes will be reflected in the final document.

Changes in Capital Projects

After the Preliminary Budget was printed and the Capital Improvement Plan was developed, it was determined that the following adjustments should be reflected in the final budget document:

- *Street Construction Fund (242) – Mt. Vernon Bridge Replacement-* Because this project is still in the design stage, it is more accurate to reduce the budget and corresponding revenue reimbursement for this project by \$750,000 to reflect the amount of work anticipated to be completed during FY 1999-2000.
- *Park Construction Fund (243) –* After the Preliminary Budget document was printed, the City was notified that it will receive \$10,000 from County CDBG funds for pool repairs and building improvements at the Boys & Girls Club. The final document will reflect this project and the corresponding revenue reimbursement.
- *Traffic Construction Fund (250) - San Bernardino/Richardson Ave. Traffic Signal-* Based on a more detailed review of the proposed project, Development Services has increased this estimate by \$60,000 to \$180,000.

**FINANCIAL IMPACT:**

Total General Fund revenues, transfers –in and beginning fund balance are budgeted at \$86,201,800 for FY 1999-2000. Total expenditures and transfers-out total \$82,029,100 leaving a projected General Fund balance of \$4,172,700 at 6/30/2000. Of this amount, \$4,127,400 is in the budgeted reserve and \$45,300 is undesignated. (See attached schedule B for all other funds).

**RECOMMENDATION:**

Adopt resolution.

***Changes in FY 1999-2000 Preliminary Budget to Final Adopted Budget***

<b>Deficit Per Preliminary Document</b>		<b>(2,153,800)</b>
	Add state-mandated Animal Control costs (net)	(51,900)
	Add Kaiser premium increase	(180,000)
	Add opening of Mill Pool for summer (net)	(5,500)
	Add opening of Cal State or Cajon High Pool for summer (net)	(7,900)
	<b>Revised deficit 6/16/99:</b>	<b>\$ (2,399,100)</b>
<b>Budget Reduction Measures</b>		
Animal Control	User fee increases and new fees (modified 6/9/99)	12,900
City Clerk	User fee increases and new fees	3,500
Code Compliance	New user fee for Notice of Pendency releases	50,000
Fire Department	User fee increases and new fees	115,500
Parks, Recreation, and Community	User fee increases (modified 6/9/99)	8,000
Police	User fee increases	1,000
City Attorney's Office	Vacating two positions	92,800
Code/ Public Services	Use a city crew (rather than contractors) for abatements; reduce contractual services.	81,800
Public Services	Delete vacant Maintenance Worker position in Tree Trimming	36,300
Facilities	Reduce vacant parking control checker position to part time	15,000
Facilities	Delete Typist Clerk II (telephone)	26,900
Finance	Reorganization of the department	31,600
Police	Refinance Police Station COPs - 1st year savings	270,000
CATV	Reduce CATV budget	64,500
Civil Service	Reduce vacant Personnel Clerk I position to part-time	16,600
Development Services	Delete vacant position in Real Property	28,700
Parks	Delete Special Olympics Coordinator position	47,800
Parks	Delete 2 vacant Park Maintenance Worker I positions	54,600
Police	Reassign existing police officer to the SANCATT program	73,200
Police	Add booking fee reimbursement revenue from the State	613,700
All Departments	Increase budgeted vacancy factor	800,000
	<b>All proposed reductions and one-time savings measures:</b>	<b>2,444,400</b>
<b>Summary</b>	<b>Deficit:</b>	<b>\$ (2,399,100)</b>
	<b>All proposed reductions and one-time savings measures:</b>	<b>\$ 2,444,400</b>
	<b>Estimated unreserved General Fund Balance at 6/30/2000:</b>	<b>\$ 45,300</b>
<b><i>Budgeted Reserve Update:</i></b>		
	Estimated Budgeted Reserve at 6/30/99	2,500,000
	Budgeted Contribution to Reserve for FY 1999-2000 per Preliminary Budget	1,100,000
	<b>Projected Budgeted Reserve at 6/30/2000 per Preliminary Budget</b>	<b>\$ 3,600,000</b>
	Increased Revenue from contract with County for Fire Service	50,000
	Revenue from State for one-time ERAF relief	477,400
	<b>Revised Budgeted Reserve Estimate at 6/30/2000</b>	<b>\$ 4,127,400</b>

**CITY OF SAN BERNARDINO**  
**SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS**  
**FISCAL YEAR 1999 - 2000**

FUND / TITLE	ESTIMATE BALANCE 7-1-99	ADDITIONS		TOTAL FOR BUDGET	DEDUCTIONS		TOTAL DEDUCT	ESTIMATED BALANCE 6-30-00
		REVENUES	TRANSFER		EXPENSES	TRANSFER		
001 GENERAL FUND *	2,697,300	76,211,700	7,292,800	86,201,800	78,923,400	3,105,700	82,029,100	4,172,700
<b>SPECIAL REVENUE FUNDS:</b>								
105 LIBRARY	58,100	320,000	2,352,600	2,730,700	2,730,700	0	2,730,700	0
106 CEMETERY	(252,000)	191,000	0	(61,000)	210,700	0	210,700	(271,700)
107 CATV	0	90,000	248,800	338,800	338,800	0	338,800	0
108 ASSET FORFEITURE	233,200	35,100	0	268,300	266,900	0	266,900	1,400
109 PARKING & BUSINESS IMPR	34,000	131,000	0	165,000	31,700	98,200	129,900	35,100
110 PARKING DISTRICT	19,700	218,200	98,200	336,100	269,500	66,600	336,100	0
111 AIR QUALITY-AB 2766	184,000	190,000	0	374,000	106,500	187,200	293,700	80,300
122 ARTICLE 8 - LTF	14,500	115,000	0	129,500	115,000	0	115,000	14,500
124 ANIMAL CONTROL	5,000	844,700	162,800	1,012,500	1,012,500	0	1,012,500	0
126 SPECIAL GAS TAX	626,100	3,433,000	0	4,059,100	1,364,000	2,690,100	4,054,100	5,000
128 TRAFFIC SAFETY	0	600,000	0	600,000	0	600,000	600,000	0
129 1/2 CENT SALES & RD TAX	2,573,400	1,820,000	0	4,393,400	4,099,500	190,700	4,290,200	103,200
131 SB 300 FUND	225,500	0	0	225,500	198,300	10,000	208,300	17,200
132 SEWER LINE MAINT	2,431,600	1,380,000	0	3,811,600	3,496,400	100,000	3,596,400	215,200
133 BASEBALL STADIUM	(784,200)	185,200	200,000	(399,000)	344,100	0	344,100	(743,100)
501 EMS	(468,000)	0	75,000	(393,000)	0	0	0	(393,000)
527 REFUSE	(890,100)	16,375,500	75,000	15,560,400	14,533,000	1,831,200	16,364,200	(803,800)
TOTAL SPECIAL REVENUES	4,010,800	25,928,700	3,212,400	33,151,900	29,117,600	5,774,000	34,891,600	(1,739,700)
<b>CAPITAL PROJECT FUNDS:</b>								
241 PUBLIC PARK EXTENSION	59,500	0	51,500	111,000	90,000	0	90,000	21,000
242 STREET CONSTRUCTION	799,700	19,062,000	0	19,861,700	19,336,400	0	19,336,400	525,300
243 PARK CONSTRUCTION	785,900	176,000	0	961,900	881,300	0	881,300	80,600
244 CEMETERY CONSTR	14,200	4,000	0	18,200	3,000	0	3,000	15,200
245 SEWER LINE CONSTR	4,577,600	362,000	0	4,939,600	4,668,900	100,000	4,768,900	170,700
246 INDIAN BINGO	399,800	12,000	0	411,800	389,900	0	389,900	21,900
247 CULTURAL DEVELOPMENT	0	76,000	0	76,000	0	76,000	76,000	0
248 STORM DRAIN CONSTR	2,648,900	445,000	0	3,093,900	2,924,200	100,000	3,024,200	69,700
250 TRAFFIC SYSTEM CONSTR	841,700	237,700	0	1,079,400	990,500	25,000	1,015,500	63,900
257 CITY WIDE AD 994	189,000	100,000	0	289,000	0	200,000	200,000	89,000
TOTAL CAPITAL PROJECTS	10,316,300	20,474,700	51,500	30,842,500	29,284,200	501,000	29,785,200	1,057,300
<b>INTERNAL SERVICE FUNDS:</b>								
621 CENTRAL SERVICES FUND	49,300	261,700	0	311,000	261,700	0	261,700	49,300
629 LIABILITY INSURANCE	2,249,400	2,149,000	0	4,398,400	2,034,500	500,000	2,534,500	1,863,900
630 TELEPHONE SUPPORT	(102,000)	745,500	0	643,500	720,500	16,000	736,500	(93,000)
631 UTILITY FUND	359,800	3,203,100	0	3,562,900	3,203,600	300,000	3,503,600	59,300
635 FLEET SERVICES	897,100	4,626,500	0	5,523,600	4,656,600	0	4,656,600	867,000
678 WORKER'S COMP	(6,120,700)	2,368,000	0	(3,752,700)	2,493,600	0	2,493,600	(6,246,300)
679 MANAGMT INFO SYSTEM	988,900	3,140,700	0	4,129,600	3,148,500	300,000	3,448,500	681,100
TOTAL INTERNAL SERVICE	(1,678,200)	16,494,500	0	14,816,300	16,519,000	1,116,000	17,635,000	(2,818,700)
TOTAL ALL FUNDS	15,346,200	139,109,600	10,556,700	165,012,500	153,844,200	10,496,700	164,340,900	671,600

\*General Fund estimated balance at 6/30/00 is \$4,127,400 in reserve and \$45,300 undesignated.

**CITY OF SAN BERNARDINO  
ESTIMATED REVENUES AND EXPENDITURES  
FISCAL YEAR 1999-2000  
GENERAL FUND**

Exhibit C

	APPROVED FY 99-00	VACANCY FACTOR	FINAL APPROVED FY 99-00
<b>ESTIMATED REVENUE</b>			
Property Taxes	\$ 6,993,600	0	\$ 6,993,600
Other Taxes	42,441,500	0	42,441,500
Licenses & Permits	5,427,600	0	5,427,600
Fines and Penalties	612,000	0	612,000
Use of Money & Property	1,296,500	0	1,296,500
Intergovernmental	13,054,100	0	13,054,100
Charges for Services	3,099,700	0	3,099,700
Miscellaneous	3,286,700	0	3,286,700
<b>Total Estimated Revenues</b>	<b>\$76,211,700</b>	<b>0</b>	<b>\$ 76,211,700</b>
<b>Total Transfers In</b>	<b>\$ 7,292,800</b>	<b>0</b>	<b>\$ 7,292,800</b>
<b>TOTAL ESTIMATED FUNDS AVAILABLE</b>	<b>\$83,504,500</b>	<b>0</b>	<b>\$ 83,504,500</b>

<b>ESTIMATED EXPENDITURES</b>			
Mayor	\$ 643,600	\$ (20,000)	\$ 623,600
Common Council	356,200	(5,000)	351,200
City Clerk	959,000	(25,000)	934,000
City Treasurer	18,200	0	18,200
City Attorney	1,763,300	(25,000)	1,738,300
Code Compliance	2,720,300	(100,000)	2,620,300
General Government	3,477,500	0	3,477,500
City Administrator	493,300	(20,000)	473,300
Civil Service	271,300	(2,000)	269,300
Human Resource	324,300	(5,000)	319,300
Finance	1,157,400	(50,000)	1,107,400
Development Services	6,322,000	(275,000)	6,047,000
Fire	17,325,900	0	17,325,900
Police	35,311,700	(1,393,000)	33,918,700
Facilities Management	3,070,900	(180,000)	2,890,900
Parks, Recreation, & Comm Service	4,653,600	(190,000)	4,463,600
Public Services	2,494,900	(150,000)	2,344,900
<b>Total Estimated Expenditures</b>	<b>\$81,363,400</b>	<b>\$ (2,440,000)</b>	<b>\$ 78,923,400</b>
<b>Total Estimated Vacancy Factor</b>	<b>\$ (2,500,000)</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>
<b>Total Transfers Out*</b>	<b>\$ 3,165,700</b>	<b>\$ (60,000)</b>	<b>\$ 3,105,700</b>
<b>TOTAL ESTIMATED DEDUCTIONS</b>	<b>\$82,029,100</b>	<b>\$ -</b>	<b>\$ 82,029,100</b>

<b>EXCESS (DEFICIENCY) AVAILABLE OVER DEDUCTIONS</b>	<b>\$ 1,475,400</b>	<b>\$ -</b>	<b>\$ 1,475,400</b>
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<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 2,697,300</b>	<b>\$ -</b>	<b>\$ 2,697,300</b>
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<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 4,172,700</b>	<b>\$ -</b>	<b>\$ 4,172,700</b>
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<b>BUDGETED RESERVE **</b>	<b>\$ 4,127,400</b>	<b>\$ -</b>	<b>\$ 4,127,400</b>
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<b>BUDGET EXCESS / (DEFICIENCY)</b>	<b>\$ 45,300</b>	<b>\$ -</b>	<b>\$ 45,300</b>
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\*Vacancy Factor for Library (\$50,000); CATV (\$10,000); Animal Control (\$15,000).

\*\*The budget reserve is made up of \$2,500,000 from FY 98-99 and an estimated \$1,627,400 from FY 99-00. The \$4,127,400 budget reserve is approximately 5% of the General Fund.

**CITY OF SAN BERNARDINO  
GENERAL FUND REVENUE REPORT  
FISCAL YEAR 1999-2000**

Exhibit D

DESCRIPTION	ACTUAL 1995-1996	ACTUAL 1996-1997	ACTUAL 1997-1998	ESTIMATE 1998-1999	APPROVED 1999-2000
<b>PROPERTY TAXES</b>					
4001 Current Secured	6,239,624	6,258,409	5,980,543	6,000,000	6,100,000
4002 Current Unsecured	320,987	339,308	354,059	380,000	350,000
4006 Supplemental	68,878	54,556	51,827	60,000	60,000
4003 Prior Taxes	287,443	306,882	411,050	400,000	400,000
4005 Other	106,726	48,472	96,802	83,600	83,600
<b>Total Taxes</b>	<b>7,023,658</b>	<b>7,007,627</b>	<b>6,894,281</b>	<b>6,923,600</b>	<b>6,993,600</b>

<b>OTHER TAXES</b>					
4221 Sales Tax	20,139,160	20,005,236	20,887,320	21,565,300	22,500,000
4224 Utility User Tax	15,696,733	15,824,608	15,865,101	14,380,900	15,000,000
4201/14 Franchise Tax	1,695,582	1,743,886	2,027,445	1,998,900	2,001,500
4222 Transient Occupancy	1,427,027	1,733,919	1,679,472	1,815,100	1,865,000
4223 Prop. Transfer Tax	161,477	237,277	243,591	310,000	325,000
4225 Sales Tax Public Safety	414,361	391,281	455,138	468,400	480,000
4215 Tow Franchise	0	0	0	235,900	270,000
<b>Total Taxes</b>	<b>39,534,340</b>	<b>39,936,207</b>	<b>41,158,067</b>	<b>40,774,500</b>	<b>42,441,500</b>

<b>LICENSES AND PERMITS</b>					
4301 Business Registration	3,635,143	3,867,504	3,866,577	3,900,000	4,000,000
4330 Building Permits	481,132	321,018	427,842	385,000	400,000
4342 EMS Membership	30,030	26,261	26,983	26,000	28,800
4331 Mechanical Permits	159,192	162,754	207,202	165,000	200,000
4362 On Site Permits	158,934	144,867	114,472	135,000	146,000
4363 On Site Plan Check	64,856	79,254	73,199	65,000	65,000
4361 Construction Permits	48,028	64,769	65,749	60,000	70,000
4336 Fire Code Permits	69,010	87,139	85,860	100,000	208,500
4337 Fire Plan Check	0	0	0	0	121,000
4339 Misc. Fire	0	0	0	0	17,300
4351 Street Cut Permits	14,087	14,728	10,310	5,000	7,500
4333 Mobile Home Park Permit	26,362	28,102	27,242	28,000	28,000
4352 Misc Licenses & Permits	42,424	19,391	20,385	34,000	50,000
4304 Misc Planning Permits	15,453	15,944	22,345	20,000	20,000
4303 Misc City Clerk Permits	40,510	54,817	61,378	55,000	61,500
4360 Grading Permits	5,297	3,605	2,770	4,000	4,000
<b>Total License &amp; Permit</b>	<b>4,790,458</b>	<b>4,890,153</b>	<b>5,012,314</b>	<b>4,982,000</b>	<b>5,427,600</b>

<b>FINES AND PENALTIES</b>					
4420 Parking Citations	449,224	531,648	479,926	530,000	530,000
4410 General Fines	203,974	202,014	70,656	70,000	72,000
4450 Fire Citations	0	4,455	6,838	7,000	8,000
4421 Vehicle Abatement Fines	14,909	9,384	8,912	2,000	2,000
<b>Total Fines/Penalties</b>	<b>668,107</b>	<b>747,501</b>	<b>566,332</b>	<b>609,000</b>	<b>612,000</b>

<b>USE OF MONEY AND PROPERTY</b>					
4520 Land & Building Rental	258,419	375,749	292,096	265,000	265,000
4505 Interest Earnings	687,085	873,921	970,654	819,200	865,000
4530 Parking Rental Fee	71,574	73,293	75,650	70,000	70,000
4922-26 Sale of Property	126,717	44,163	235,906	80,000	80,000
4540 Vending Machine Commission	8,524	7,386	6,824	10,000	10,000
4924 Damage Claim Recovery	(647)	68,966	38,374	6,500	6,500
<b>Total Money &amp; Property</b>	<b>1,151,672</b>	<b>1,443,478</b>	<b>1,619,504</b>	<b>1,250,700</b>	<b>1,296,500</b>

**CITY OF SAN BERNARDINO  
GENERAL FUND REVENUE REPORT  
FISCAL YEAR 1999-2000**

DESCRIPTION	ACTUAL 1995-1996	ACTUAL 1996-1997	ACTUAL 1997-1998	ESTIMATE 1998-1999	APPROVED 1999-2000
<b>INTERGOVERNMENTAL</b>					
4603 Motor Vehicle In Lieu	6,800,409	7,229,031	7,765,295	8,200,000	8,400,000
4670 CDBG Reimbursement	2,487,950	2,629,208	1,382,692	1,358,700	2,434,200
4670 20% Reimbursement	0	0	516,200	605,400	42,800
4670 Tax Increment Reimbursement	0	0	809,076	766,800	254,500
4621 Booking Fee Subvention	0	0	0	0	613,700
4622 ERAF Subvention	0	0	0	0	477,400
4604 Sewer In Lieu	304,000	0	0	0	0
4606 Homeowner's Exemption	173,128	177,771	172,266	175,000	175,000
4616 POST	110,637	139,307	149,693	125,000	130,000
4673 Water Reimbursement	158,734	162,192	150,000	179,000	179,000
4625 State-Mandated Costs	215,127	215,831	299,491	215,000	215,000
4615 Disaster Prep. Program	55,580	28,451	25,311	29,000	22,500
4607 Off-Highway Vehicle Tax	5,782	1,803	2,891	3,000	3,000
4602 Trailer Coach License	250	590	0	0	0
4619 Mutual Aid/Disaster Reimb.	48,677	37,124	1,113	147,800	18,000
4671 SBIAA Reimbursement	88,853	89,556	89,718	89,000	89,000
<b>Total Intergovernmental</b>	<b>10,449,127</b>	<b>10,710,864</b>	<b>11,363,746</b>	<b>11,893,700</b>	<b>13,054,100</b>

<b>CHARGES FOR SERVICE</b>					
4731 Plan Check Fee	217,181	154,998	217,913	165,000	197,000
4880 EMS User Fee	356,597	389,815	407,652	380,000	400,000
4798 Storm Drain Utility Fee	251,931	256,003	235,485	210,000	275,000
4815 Weed Abatement	258,147	182,974	181,003	250,000	250,000
4733 Building Demolition	518,095	561,135	664,870	660,000	600,000
4747 False Alarm Fee	46,448	48,775	88,361	37,600	80,000
4714 Planning Develop Project	74,237	68,762	90,099	70,000	75,000
4305 Annual Alarm Permits	0	0	0	193,500	150,000
4743 Towing Release Fee	34,900	84,900	90,800	132,500	150,000
4766 Building Permit Review	2,995	3,610	5,862	6,000	6,000
4719 HUD Building Inspection	0	0	37,200	65,400	65,000
4720 Plan Review Fee	57,864	64,664	54,285	56,000	60,000
4782/4 Public Wk Subdivision	39,036	74,643	67,700	0	12,000
4785 Non Subdivision Str Imp	12,452	32,642	32,519	50,000	50,000
4711 Subdivision	27,336	22,585	39,779	82,000	75,000
4718 Environmental	25	13,097	9,741	10,000	10,000
4735 Release Notice of Pendency	0	0	0	0	50,000
4863 Class Registration Fee	11,170	13,267	11,652	15,000	15,000
4780 Misc Develop Servs Charges	66,812	25,469	33,013	27,000	25,000
4862 Park Energy Fee	20,241	25,379	22,080	25,000	32,000
4707 Passport Fees	0	0	0	45,000	90,000
4702 County Contract	0	0	0	100,000	250,000
4864 Swimming Pool Fee	64,209	50,257	57,537	50,000	58,200
4861 Progrm/Facility Use Fee	70,667	61,418	22,400	25,000	26,000
4865 Non-Resident Fees	4,945	3,165	3,361	3,500	3,500
4710 Misc Planning/Building	28,352	26,270	35,349	21,000	22,000
4790-6 Signal Maint/Energy	13,263	7,224	3,143	22,000	10,000
4802 Str Light Energy Fee	18,376	9,456	23,640	20,000	12,000
4701 Election Filing Fee	4,767	0	8,688	1,100	4,000
4810 Misc. Development Services	0	0	10,741	11,000	11,000
4705 Utility Collection Fee	7,734	67,711	49,846	35,000	36,000
<b>Total Charges</b>	<b>2,207,780</b>	<b>2,248,219</b>	<b>2,504,719</b>	<b>2,768,600</b>	<b>3,099,700</b>

**CITY OF SAN BERNARDINO  
GENERAL FUND REVENUE REPORT  
FISCAL YEAR 1999-2000**

DESCRIPTION	ACTUAL 1995-1996	ACTUAL 1996-1997	ACTUAL 1997-1998	ESTIMATE 1998-1999	APPROVED 1999-2000
<b>MISCELLANEOUS</b>					
4906 Water Fund Contr.	1,461,681	1,513,101	1,385,355	1,375,000	1,375,000
4910 Admin Service Charge	194,200	625,625	391,764	410,500	410,500
4901 Misc. Other Revenue	257,982	99,188	929,432	375,000	761,200
4912 Off Track Betting	180,736	172,718	161,151	170,000	170,000
4741 Sale of Photos	67,053	74,362	70,059	78,000	75,000
4809-10 Misc Public Service	22,112	6,747	0	0	0
4740-5 Police Misc. Receipts	136,819	286,146	397,556	341,200	434,200
4941-Refuse Space Rental	41,000	41,000	0	0	0
4746 Property Auction	17,471	10,344	783	6,700	15,000
4750 Investigation Fee	2,950	12,260	11,695	11,000	11,000
4905 Litigation Settlement	22,603	36,374	52,725	25,000	25,000
4904 Drunk Driver Reimburmt.	5,644	1,421	8,672	5,000	4,200
4903 Refunds & Rebates	12,860	50	163	0	0
4928 Booking Fee Reimburmt.	2,096	101,943	126,234	10,000	5,000
4911 Restitutions	299	632	818	18,000	600
<b>Total Miscellaneous</b>	<b>2,425,506</b>	<b>2,981,911</b>	<b>3,536,407</b>	<b>2,825,400</b>	<b>3,286,700</b>
<b>TOTAL GENERAL FUND</b>	<b>68,250,648</b>	<b>69,965,960</b>	<b>72,655,370</b>	<b>72,027,500</b>	<b>76,211,700</b>

8.

CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 1999 - 2000

Exhibit E

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	ESTIMATED 1998-99	APPROVED 1999-00
<b>105 LIBRARY FUND</b>					
4618 State Aid-Libraries	109,767	133,084	187,701	214,000	219,000
4850 Miscellaneous Receipts	11,050	12,564	11,749	12,600	25,000
4851 Library Fines	46,817	53,725	58,173	55,000	76,000
Total Library Fund	167,634	199,373	257,623	281,600	320,000
<b>106 CEMETERY FUND</b>					
4505 Interest on Idle Cash	24,543	27,780	24,944	20,000	25,000
4775 Cemetery Burial Fee	65,423	71,093	72,278	71,000	71,000
4776 Sale of Vases	2,078	1,955	1,856	2,000	2,000
4777 Sale Concrete Boxes	30,144	32,096	33,363	25,000	33,000
4778 Sale Cemetery Plots	51,356	51,567	59,212	60,000	60,000
Total Cemetery Fund	173,544	184,491	191,653	178,000	191,000
<b>107 CABLE TV FUND</b>					
4505 Interest on Idle Cash	708	4,386	1,403	0	0
4670 Economic Development Reimb.	18,000	0	35,451	0	0
4905 Misc. Receipts	0	70,483	936	0	0
4922 Sale of Equipment	58,003	0	0	90,000	90,000
Total Cable TV Fund	76,711	74,869	37,790	90,000	90,000
<b>108 ASSET FORFEITURE FUND</b>					
4505 Interest on Idle Cash	10,369	10,066	9,019	9,000	10,000
4672 Asset Forfeiture Federal DOJ	87,840	16,909	17,997	130,000	0
4927 Asset Forfeiture	69,603	35,490	120,015	86,000	21,300
4929 Asset Forfeiture-Drug/Gang	9,758	6,030	20,060	15,000	3,800
Total Asset Forfeiture Fund	177,570	68,495	167,091	240,000	35,100
<b>109 PARKING/BUSINESS IMPROVMT FUND</b>					
4302 Parking/Business Improvement	141,135	141,526	130,931	130,000	130,000
4505 Interest on Idle Cash	931	1,182	1,419	1,000	1,000
Total Parking/Business Fund	142,066	142,708	132,350	131,000	131,000
<b>110 PARKING DISTRICT FUND</b>					
4010 Special Assessment-Land	165,639	152,519	8,703	45,500	58,000
4011 Special Assessment-Phase II	32,971	29,902	1,767	100	0
4505 Interest on Idle Cash	5,207	4,804	3,224	2,000	2,100
4530 Rental Fee-Parking	24,517	9,538	3,607	0	0
4670 Economic Development Reimb.	39,097	39,097	143,312	158,100	158,100
Total Parking District Fund	267,431	235,860	160,613	205,700	218,200
<b>111 AIR QUALITY-AB 2766 FUND</b>					
4505 Interest on Idle Cash	14,095	27,232	13,509	6,500	6,500
4626 Rideshare Reimbursement	202,973	147,281	195,392	180,500	180,500
4670 Economic Development Agency	3,670	0	12,151	0	0
4916 Van Pool Contributions	3,526	2,862	3,000	3,000	3,000
4906 Water Department	3,000	3,000	995	0	0
Total Transportation Fund	227,264	180,375	225,047	190,000	190,000
<b>122 ARTICLE 8 - LTF</b>	0	83,292	87,432	0	115,000

**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 1999 - 2000**

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	ESTIMATED 1998-99	APPROVED 1999-00
<b>124 ANIMAL CONTROL FUND</b>					
4320 Animal License	146,232	141,047	153,282	135,000	250,000
4352 Misc. License & Permits	1,175	532	2,000	1,000	1,000
4410 General Fines	19,765	20,637	20,706	20,800	22,500
4430 Animal License Penalty	13,893	12,940	26,799	17,000	20,000
4756 Animal Adoption Fee	10,333	9,644	13,013	14,000	14,000
4757 Contractee Shelter Fee	331,172	362,360	445,302	420,000	425,000
4758 Livestock Fee	2,251	740	965	1,500	1,000
4759 Apprehension Fee	23,114	25,044	24,588	23,000	24,000
4760 Board Fee	19,138	22,479	21,352	22,000	21,000
4761 Field Service Fee	2,431	1,961	1,605	1,800	1,800
4763 Owner Release Fee	20,642	21,374	21,259	22,000	34,900
4764 Vaccination Fee	9,112	9,124	9,790	9,500	9,500
4765 Microchip/Vet Care Fees	1,137	1,163	0	0	2,000
4901 Miscellaneous Receipts	18,360	4,627	18,013	18,000	18,000
<b>Total Animal Control Fund</b>	<b>618,755</b>	<b>633,672</b>	<b>758,674</b>	<b>705,600</b>	<b>844,700</b>
<b>126 SPECIAL GAS TAX FUND</b>					
4505 Interest on Idle Cash	70,556	71,761	73,346	35,000	35,000
4610 State Aid-2106	636,790	647,184	734,246	750,000	750,000
4611 State Aid-2107	1,501,747	1,533,085	1,503,320	1,460,000	1,550,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	1,079,272	1,092,404	1,109,801	1,090,000	1,050,000
4945 Reimbursement	38,462	165,544	251,808	0	38,000
<b>Total Gas Tax Fund</b>	<b>3,336,827</b>	<b>3,519,978</b>	<b>3,682,521</b>	<b>3,345,000</b>	<b>3,433,000</b>
<b>527 REFUSE FUND</b>					
4505 Interest on Idle Cash	107,266	59,535	9,035	0	0
4830 Commercial Rubbish	260,385	249,098	236,067	397,000	420,000
4831 Commercial Bin Rent	378,496	398,487	427,169	236,000	0
4832 Commercial Bin Service	4,928,969	4,930,406	4,928,314	6,250,000	6,517,900
4833 Commercial Special	364,656	474,476	603,120	796,500	796,000
4836 Commercial Bin Service-Malls	102,827	79,929	87,147	15,000	0
4837 Automated Commercial Rubbish	19,850	50,753	59,737	46,000	47,500
4840 Residential Water Billed	6,076,226	6,066,917	6,054,788	6,668,900	6,652,800
4841 Residential "B" Accounts	406,121	364,034	439,582	472,000	528,000
4842 Residential Specials	0	0	4,904	6,900	5,400
4843 Dino Bin Service	1,161,985	1,157,421	1,113,217	1,210,000	1,357,900
4849 Sale of Paper/Salvage Material	4,195	1,604	0	0	0
4901 Miscellaneous Other Revenue	42,017	33,056	49,462	60,000	50,000
4903 Refunds and Rebates	0	10,477	20,897	0	0
4923 Sale Salvage Material	0	3,241	20,319	0	0
<b>Total Refuse Fund</b>	<b>13,852,993</b>	<b>13,879,434</b>	<b>14,053,758</b>	<b>16,158,300</b>	<b>16,375,500</b>
<b>128 TRAFFIC SAFETY FUND</b>					
4440 CVC Fine	21,678	32,738	217,981	555,800	600,000
4505 Interest on Idle Cash	0	0	0	0	0
<b>Total Traffic Safety Fund</b>	<b>21,678</b>	<b>32,738</b>	<b>217,981</b>	<b>555,800</b>	<b>600,000</b>

CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 1999 - 2000

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	ESTIMATED 1998-99	APPROVED 1999-00
<b>129 1/2 CENT SALES /ROAD TAX FUND</b>					
4505 Interest on Idle Cash	70,397	126,840	153,135	120,000	120,000
4613 1/2 Cent Sales Tax	1,497,889	1,561,591	1,686,253	1,700,000	1,700,000
4627 Measure I Arterial	0	0	0	0	0
4945 Construction Reimbursement	52,663	21,466	0	0	0
Total 1/2 Cent Sales Tax	1,620,949	1,709,897	1,839,388	1,820,000	1,820,000
<b>130 FISCALINI FIELD FUND</b>					
4521 Fiscalini Field Lease Fee	39,953	62,968	0	0	0
Total Fiscalini Field Fund	39,953	62,968	0	0	0
<b>131 SB 300</b>					
	412,577	0	0	48,000	0
<b>132 SEWER LINE MAINTENANCE</b>					
4505 Interest on Idle Cash	86,850	68,907	93,053	80,000	80,000
4820 Sewer Line Maint	1,309,623	1,300,603	1,284,585	1,340,000	1,300,000
Total Sewer Line Maintenance	1,396,473	1,369,510	1,377,638	1,420,000	1,380,000
<b>133 BASEBALL STADIUM</b>					
4520 Special Events Rental	0	10,000	10,750	40,000	114,000
4520 Sky Box Rental	0	0	0	0	0
4901 Baseball Team Lease Agreement	0	42,326	106,864	100,000	71,200
Total Baseball Stadium	0	52,326	117,614	140,000	185,200
<b>242 STREET CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	0	0	0	0	0
4630 State Aid-Street Constr.	242,343	162,912	6,804	0	2,126,500
4658 Federal Aid-FAU	2,545,511	2,572,979	6,050,710	3,400,000	16,252,500
4945 Construction Reimbursement	1,019,360	811,246	1,049,951	800,000	683,000
Total Street Constr. Fund	3,807,214	3,547,137	7,107,465	4,200,000	19,062,000
<b>243 PARK CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	35,783	43,157	29,751	24,000	26,000
4620 State Aid-Park Development	0	0	0	0	0
4732 Park Development Fee	242,565	56,820	144,719	140,000	140,000
4945 Construction Project Reimb.	0	0	0	82,000	10,000
Total Park Construction Fund	278,348	99,977	174,470	246,000	176,000
<b>244 CEMETERY CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	688	707	782	600	500
4778 Sale Cemetery Plots	5,017	4,213	3,781	3,700	3,500
Total Cemetery Constr. Fund	5,705	4,920	4,563	4,300	4,000
<b>245 SEWER LINE CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	205,853	180,272	205,606	200,000	200,000
4821 Sewer Lateral Fee	7,854	120	1,619	2,000	2,000
4822 Sewer Connection Fee	224,623	78,921	168,677	160,000	160,000
Total Sewer Line Constr. Fund	438,330	259,313	375,902	362,000	362,000

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CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 1999 - 2000

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	ESTIMATED 1998-99	APPROVED 1999-00
<b>246 INDIAN BINGO SETTLEMENT FUND</b>					
4505 Interest on Idle Cash	19,139	14,187	17,654	12,000	12,000
4925 Reimburse Street Construction	0	281,906	0	0	0
<b>Total Indian Bingo Fund</b>	<b>19,139</b>	<b>296,093</b>	<b>17,654</b>	<b>12,000</b>	<b>12,000</b>
<b>247 CULTURAL DEVELOP FUND</b>					
4335 Cultural Devel. Constr. Fee	291,036	34,968	95,758	75,000	75,000
4505 Interest on Idle Cash	4,312	542	2,027	1,000	1,000
<b>Total Cultural Devel Const Fund</b>	<b>295,348</b>	<b>35,510</b>	<b>97,785</b>	<b>76,000</b>	<b>76,000</b>
<b>248 STORM DRAIN CONSTR FUND</b>					
4505 Interest on Idle Cash	82,120	114,404	112,423	115,000	115,000
4818 Storm Drain Fee	377,124	224,590	374,688	410,000	330,000
4945 Construction Reimbursement	429,381	1,530,150	45,600	(300)	0
<b>Total Storm Drain Constr. Fund</b>	<b>888,625</b>	<b>1,869,144</b>	<b>532,711</b>	<b>524,700</b>	<b>445,000</b>
<b>250 TRAFFIC SYSTEMS CONSTR FUND</b>					
4505 Interest on Idle Cash	16,541	4,236	731	3,000	2,700
4803 Traffic System Fees	317,584	91,539	96,849	330,000	165,000
4630 State Aid-Street Construction	76,316	432,190	331,056	0	0
4945 Street Construction Reimbursement	0	(14,001)	12,083	14,000	70,000
<b>Total Traffic Systems Fund</b>	<b>410,441</b>	<b>513,964</b>	<b>440,719</b>	<b>347,000</b>	<b>237,700</b>
<b>257 CITY WIDE AD 994</b>				0	0
4897 Interdepartmental Receipts	4,351,063	4,298,242	414,201	152,800	100,000
4910 Administrative Service Charges	1,230	93,303	0	0	0
<b>Total City Wide AD 994</b>	<b>4,352,293</b>	<b>4,391,545</b>	<b>414,201</b>	<b>152,800</b>	<b>100,000</b>
<b>621 CENTRAL SERVICES FUND</b>	0	250,007	252,559	242,000	261,700
<b>629 LIABILITY INSURANCE FUND</b>					
4505 Interest on Idle Cash	266,477	320,485	140,007	300,000	300,000
4670 Economic Development Agency	85,000	80,000	80,000	30,000	30,000
4671 IVDA/SBIAA	0	0	0	0	0
4897 Interdepartmental Receipts	2,047,000	2,057,000	1,950,566	1,926,800	1,819,000
4901 Misc. Receipts	0	0	36,376	0	0
4906 Water Department	43,806	0	0	0	0
4924 Damage Claim Recovery	6,916	14,014	1,987	0	0
<b>Total Liability Insurance Fund</b>	<b>2,449,199</b>	<b>2,471,499</b>	<b>2,208,936</b>	<b>2,256,800</b>	<b>2,149,000</b>
<b>630 TELEPHONE SUPPORT FUND</b>					
4541 Telephone Commission	16,419	28,459	14,414	15,000	16,000
4893 Water Dept. Receipts	124,943	80,215	87,247	91,200	110,400
4670 Economic Development Agency	128,874	101,665	87,516	48,000	33,200
4897 Interdepartmental Receipts	717,614	696,180	526,320	550,000	575,900
4903 Refunds and Rebates	2,432	10,758	29,825	10,000	10,000
<b>Total Telephone Support Fund</b>	<b>990,282</b>	<b>917,277</b>	<b>745,322</b>	<b>714,200</b>	<b>745,500</b>
<b>631 UTILITY FD-INTERDEPT RECEIPTS</b>	<b>3,418,629</b>	<b>3,426,355</b>	<b>3,439,116</b>	<b>3,151,300</b>	<b>3,203,100</b>

CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 1999 - 2000

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	ESTIMATED 1998-99	APPROVED 1999-00
<b>635 FLEET SERVICES</b>					
4896 Replacement Contribution	657,345	760,019	531,300	539,900	481,400
4897 Interdepartmental Receipts	3,320,293	3,749,416	3,845,990	4,000,000	4,134,400
4670 Economic Development Agency	0	0	6,936	8,500	10,700
4901 Misc Receipts	(100,839)	(31,446)	(141,595)	0	0
4924 Damage Claim Recovery	0	0	0	0	0
<b>Total Motor Pool Fund</b>	<b>3,876,799</b>	<b>4,477,989</b>	<b>4,242,631</b>	<b>4,548,400</b>	<b>4,626,500</b>
<b>678 WORKERS' COMPENSATION FUND</b>					
4505 Interest on Idle Cash	719	0	0	0	0
4897 Interdepartmental Receipts	2,070,650	2,188,557	2,066,777	2,033,600	1,983,000
4899 Premiums	15,913	134	4,471	0	0
4670 Economic Development Agency	10,000	0	0	0	10,000
4901 Misc Receipts	5,018	0	0	0	0
4906 Water Department	394,400	478,756	545,653	330,000	375,000
4924 Damage Claim Recovery	0	80,669	0	0	0
<b>Total Workers' Compensation Fd</b>	<b>2,496,700</b>	<b>2,748,116</b>	<b>2,616,901</b>	<b>2,363,600</b>	<b>2,368,000</b>
<b>679 Management Information Services</b>					
4505 Interest on Idle Cash	28,392	(4,301)	0	0	0
4670 EDA Reimbursement	1,408	1,350	1,206	500	500
4673 Water Reimbursement	0	0	0	385,000	461,900
4897 Interdepartmental Receipts	2,009,964	2,163,200	2,092,329	2,622,000	2,677,600
4901 Miscellaneous Receipts	1,798	655	616	500	700
4922 Sale of Equipment	0	0	0	450,000	0
<b>Total MIS Fund</b>	<b>2,041,562</b>	<b>2,160,904</b>	<b>2,094,151</b>	<b>3,458,000</b>	<b>3,140,700</b>
<b>GRAND TOTAL</b>	<b>48,301,039</b>	<b>49,899,736</b>	<b>48,072,259</b>	<b>48,168,100</b>	<b>62,897,900</b>

CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 1999-2000

TRANSFERS - IN

TO GENERAL FUND:

*From Special Gas Tax For - Street Maintenance - \$2,320,000 Street Lighting - \$370,100	2,690,100
*From Traffic Safety For - Police Costs	600,000
*From 1/2 Cent Sales & Road Tax For - Administration	190,700
*From Cultural Development Fund For - Funding Fine Arts and Civic and Promotional Costs	76,000
*From Traffic Systems Constructions For - Administration	25,000
*From Parking District For - Debt Service Payment	66,600
*From Storm Drain Construction For - Administration	100,000
*From Telephone Support For - Telephone Commission & Rebates	16,000
*From Refuse Fund For - Administration - \$1,326,200 Lease City Yards - \$464,000 Lease City Hall - \$41,000	1,831,200
*From Sewer Line Construction For - Administration	100,000
*From Sewer Line Maint For - Administration	100,000
*From SB 300 For - Administration	10,000

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 1999-2000**

**TRANSFERS - IN**

*From AD 994 Fund For - Street Lighting and Signals	200,000
*From Liability Fund For - Refund Reserve Excess	500,000
*From Utility Fund For - Refund Reserve Excess	300,000
*From MIS Fund For - Refund Reserve Excess	300,000
*From Air Quality - AB 2766 Fund For -	187,200
Crossing Guards 50% Funding	105,700
Traffic Engineering Costs	50,000
Maint. & Fuel for Alternate Fuel Vehicles	31,500

<b>TOTAL GENERAL FUND</b>	<b>\$7,292,800</b>
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**TO ANIMAL CONTROL FUND:**

*From General Fund For - Operating Costs	162,800
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**TO CATV FUND:**

*From General Fund For - Operating Costs	248,800
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**TO LIBRARY FUND:**

*From General Fund For - Operating Costs	2,352,600
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**TO PUBLIC PARK EXTENSION:**

*From General Fund For - Park Facilities Improvements	51,500
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**TO REFUSE FUND:**

*From General Fund For - Street Sweeping	75,000
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**TO EMS FUND**

*From General Fund For - Repay Operating Loan	75,000
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CITY OF SAN BERNARDINO  
DETAIL OF INTERFUND TRANSACTIONS  
FISCAL YEAR 1999-2000

**TRANSFERS - IN**

**TO BASEBALL STADIUM**

\*From General Fund For-  
Operating Costs

200,000

**TO PARKING DISTRICT:**

\*From Parking & Business Improvement For -  
Administration

98,200

**TOTAL OTHER FUNDS**

**\$3,263,900**

**GRAND TOTAL TRANSFERS-IN**

**\$10,556,700**

CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 1999-2000

Exhibit G

**TRANSFERS - OUT**

<b>FROM GENERAL FUND:</b>		
*To Animal Control Fund For - Operating Costs	\$162,800	
*To CATV Fund For - Operating Costs	248,800	
*To Library Fund For - Operating Costs	2,352,600	
*To EMS Fund For - Repay Operating Loan	75,000	
*To Baseball Stadium For - Operating Costs	200,000	
*To Refuse Fund For - Street Sweeping	75,000	
*To Public Park Extension For - Park Facilities Improvements	51,500	
<b>TOTAL GENERAL FUND</b>		<b>\$3,165,700</b>
<b>FROM TELECOMMUNICATION FD:</b>		
*To General Fund For - Telephone Commission & Rebates		16,000
<b>FROM SPECIAL GAS TAX:</b>		
*To General Fund For - Street Maintenance Costs - \$2,320,000 Street Lighting Costs - \$370,100		2,690,100
<b>FROM TRAFFIC SAFETY:</b>		
*To General Fund For - Police Costs		600,000
<b>FROM 1/2 CENT SALES/ROAD TAX:</b>		
*To General Fund For - Administration		190,700
<b>FROM AD 994 FUND:</b>		
*To General Fund For - Street Lighting and Signals		200,000

CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 1999-2000

**TRANSFERS - OUT**

<b>FROM LIABILITY FUND:</b>		
*To General Fund For - Refund Reserve Excess		500,000
<b>FROM PARKING &amp; BUSINESS IMPR</b>		
*To Parking District For - Administration of District		98,200
<b>FROM PARKING DISTRICT FUND</b>		
*To General Fund For - Debt Service Payment		66,600
<b>FROM CULTURAL DEVELOPMENT</b>		
*To General Fund For - Fine Arts & Civic Promotional Costs		76,000
<b>FROM TRAFFIC SYSTEM CONSTR</b>		
*To General Fund For - Administration of Fund		25,000
<b>FROM SB 300</b>		
*To General Fund For - Administration of Fund		10,000
<b>FROM STORM DRAIN FUND</b>		
*To General Fund For - Administration of Fund		100,000
<b>FROM REFUSE FUND</b>		
*To General Fund For - Administration - \$1,326,200 Lease City Yards - \$464,000 Lease City Hall - \$41,000		1,831,200
<b>FROM SEWER LINE CONSTR FD</b>		
*To General Fund For - Administration		100,000
<b>FROM SEWER LINE MAINT FUND</b>		
*To General Fund For - Administration		100,000
<b>FROM UTILITY FUND:</b>		
*To General Fund For - Refund Reserve Excess		300,000

18.

CITY OF SAN BERNARDINO  
DETAIL OF INTERFUND TRANSACTIONS  
FISCAL YEAR 1999-2000

**TRANSFERS - OUT**

**FROM MIS FUND:**

\*To General Fund For - 300,000  
Refund Reserve Excess

**FROM AIR QUALITY-AB 2766 FUND**

187,200

\*To General Fund For -  
Crossing Guards 50% Funding 105,700  
Traffic Engineering Costs 50,000  
Maint. & Fuel for Alternate Fuel Vehicles 31,500

**TOTAL OTHER FUNDS**

**\$7,391,000**

**GRAND TOTAL TRANSFERS-OUT**

**\$10,556,700**

## FY 1999-2000 Changes in Budgeted Full-Time Positions

<b>DELETIONS</b>				
<b>Department</b>	<b>Quantity</b>	<b>Position</b>	<b>Range</b>	<b>Comments</b>
City Attorney	1	Deputy City Attorney III	3513	Budget Reduction Measure
	1	Legal Secretary I	3340	Budget Reduction Measure
Public Services	1	Maintenance Worker II	1309	Budget Reduction Measure
Facilities Management	1	Parking Control Checker	1302	Replaced with part-time position
	1	Typist Clerk II	1257	Budget Reduction Measure
Civil Service	1	Personnel Clerk I	1277	Replaced with part-time position
Development Services	1	Real Property Specialist	1356	Budget Reduction Measure
Park & Recreation	2	Park Maintenance Worker I	1279	Budget Reduction Measure
	1	Special Olympics Coordinator	2383	Budget Reduction Measure
Finance	1	Accountant II	2414	Department Reorganization/Red.
	1	Account Clerk II	1277	Department Reorganization/Red.
	1	Purchasing Clerk	1277	Department Reorganization/Red.
CATV	1	Production Technician	1282	Budget Reduction Measure
MIS	1	Programmer	3383	Replaced with Senior Program.
<b>ADDITIONS</b>				
Fire	1	Fire Prevention Officer	1364	Part of revenue enhancement
	1	Plan Checker	1388	Part of revenue enhancement
Finance	1	Accounting Technician	1336	Department Reorganization/Red.
	1	Assistant Buyer	1337	Department Reorganization/Red.
Animal Control	1	Animal Control Officer	1306	State mandated function
MIS	1	Programmer	3383	Funded through Police Grant
	1	Senior Programmer	3410	Replaces Programmer
<b>RECLASSIFICATIONS</b>				
Finance	1	Account Clerk I	1257	Department Reorganization/Red.
	1	to Account Clerk II	1277	

## City of San Bernardino FY 1999-2000 Appropriations Limit

*Article XIII B* of the California Constitution (enacted with the passage of *Proposition 4* in 1979 and modified with the passage of *Proposition 111* in 1990) restricts the appropriations growth rate for cities and other local jurisdictions. The growth rate is tied to changes in the population and the change in *California Per Capita Personal Income*. On May 1, 1999, the State Department of Finance notified each city of the population changes and per capita personal income factor to be used in determining appropriation limits. Effective January 1, 1999, the change in the *California Per Capita Personal Income* is 4.53% and the change in San Bernardino County's population is 1.37%. Attached is the City's calculation for the permitted appropriations growth rate based on the above information from the State.

In accordance with state law, the FY 1986-87 appropriation limit is to be used as the base year in calculating annual appropriation limits thereafter. The City of San Bernardino's FY 1999-2000 Appropriation Limit is 2.2216 times the base year limit of \$72,956,219 which equals \$162,079,536,

Total preliminary appropriations for FY 1999-2000, subject to the limitation (see attached) equal \$99226,900, which is \$62,852,636 below the City's FY 1999-2000 Appropriations limit of \$162,079,536.

**CITY OF SAN BERNARDINO  
1999-2000 (PRELIMINARY)  
APPROPRIATION LIMITATION COMPUTATION  
(PERMITTED GROWTH RATE)**

**1999-2000**

CPI CHANGE					4.53%
POPULATION CHANGE (SAN BERNARDINO COUNTY)					1.37%
CPI CHANGE CONVERTED TO A RATIO					1.0453
POPULATION CHANGE CONVERTED TO A RATIO					1.0137
CALCULATION	1.0453	X	1.0137	=	1.0596
1998-1999 LIMIT	2.0966	X	1.0596	=	2.2216

**1996-97 APPROPRIATION LIMIT**

BASE YEAR (1986/87)	\$ 72,956,219	X	2.2216	=	\$ 162,079,536
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FOOTNOTE:  
1 - PRIOR YEAR

**CITY OF SAN BERNARDINO  
1999-2000 APPROPRIATIONS SUBJECT TO LIMIT**

Exhibit K

**TOTAL 1999-2000 BUDGET** **\$ 164,340,900**

**LESS APPROPRIATIONS NOT SUBJECT TO LIMITATION:**

**ENTERPRISE FUNDS:**

REFUSE FUND	527	\$ (16,364,200)	
<b>TOTAL</b>			(16,364,200)

**INTERNAL SERVICE FUNDS:**

CENTRAL SERVICES	621	(261,700)	
LIABILITY INSURANCE	629	(2,534,500)	
TELEPHONE SUPPORT	630	(736,500)	
UTILITY FUND	631	(3,503,600)	
MOTOR POOL	635	(4,656,600)	
WORKER'S COMP	678	(2,493,600)	
MANAGMT INFO SYSTEM	679	(3,448,500)	
<b>TOTAL</b>			(17,635,000)

**CAPITAL PROJECTS**

126-369-5504-xxxx	Various streets-rehab pavement	(550,000)	
126-369-5504-7117	Various streets-rehab pavement	(474,000)	
129-367-5504-7060	State St. - Baseline to 16th-Pave ROW & TS	(536,000)	
129-367-5504-xxxx,7120	Various streets-rehab pavement	(698,200)	
129-367-5504-7121	Mt. Vernon Grade separation-at BASF local match	(498,200)	
129-367-5504-7059	State Street, form Foothill to 9th	(176,000)	
129-367-5504-xxxx	Foothill Blvd. from 5th to 4th signal realignment	(175,000)	
129-367-5504-7124	Mill St. Rehab. Meridian to Macy	(139,800)	
129-367-5504-7127,xxxx	Highland Ave. from Route 259 to Waterman, pavmt r	(520,000)	
129-367-5504-xxxx	6th Street/"G"-Arrowhead pedestrian signs & loops	(150,000)	
129-367-5504-xxxx	6th Street/"G" - "E" Rehab pavement	(150,000)	
129-367-5504-xxxx	Rosewood/Harriman/Laurelwood-ROW & realign	(233,500)	
129-367-5504-xxxx	Northpark Blvd. Univ. Pkwy. To Little Mt. Rehab pvm	(300,000)	
129-367-5504-xxxx	Mountain Ave. South of 40th replace sandbag wall	(100,000)	
131-372-5504-7070	Waterman Ave. & Hospitality-widen lanes	(198,300)	
132-432-5504-xxxx	State & Macy/Lincoln to Washington-sewer mains	(300,000)	
132-432-5504-7130	Waterman Ave. 4th to Baseline-sewer	(599,800)	
242-362-5504-1748	Rialto Santa Fe RR Separation	(192,800)	
242-362-5504-1996	Orange Show Rd. Construction	(1,296,400)	
242-362-5504-7093	Otto Gericke Realignment-Art Townsend	(674,500)	
242-362-5504-7106	Preliminary Seismic retrofit	(1,284,100)	
242-362-5504-xxxx	Mt. Vernon Bridge Replacement	(10,950,000)	
242-362-5504-7133	Rosewood, Piedmont to Laurelwood at Tippecanoe	(2,000,000)	
242-362-5504-7132	40th Acre Lane	(1,500,000)	
242-362-5504-xxxx	Tippecanoe, Santa Ana to Mill. curbs, gutters	(2,000,000)	
245-365-5504-7021	Club Center Dr. from Redlands to Caroline	(250,000)	
245-365-5504-7074	East Valley Trunk Relief Interceptor	(1,500,000)	
245-365-5504-7109	Arrowhead, 3rd-8th Install 8-12 relief sewers	(299,800)	
245-365-5504-7110	Waterman, 4th Baseline Install relief sewers	(537,200)	
245-365-5504-7134	Hardt, Gould, Davidson, Richardson to Mt. View	(250,000)	
248-368-5504-7138	Highland Ave. M.P. Drain w/o Central to Baldrige Cr	(247,900)	
248-368-5504-7140	Orange St & Love Ln, ...	(150,000)	
248-368-5504-7141	Timber Creek East Twin Creek to Tippecanoe-Love	(699,600)	
248-368-5504-7142	"H" St. M.P.D.-1-17th to Highland	(550,000)	
248-368-5504-7143	Randall M.P. SD	(150,000)	
248-368-5504-7144	"H" St. M.P. d-1 Highland to 27th St.	(238,700)	
248-368-5504-xxxx	Mt. Vernon S.D. - Baseline- 16th street	(400,000)	
250-370-5504-xxxx	Tippecanoe/Laurelwood, install Traffic signal & med.	(145,000)	
<b>TOTAL</b>			(31,114,800)

<b>TOTAL EXCLUSIONS NOT SUBJECT TO LIMITATION</b>	<b>(65,114,000)</b>
<b>TOTAL APPROPRIATIONS SUBJECT TO LIMITATIONS</b>	<b>\$ 99,226,900</b>

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Resolution No. \_\_\_\_\_

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RESOLUTION OF THE CITY OF SAN BERNARDINO APPROVING AND ADOPTING THE FINAL BUDGET OF SAID CITY FOR THE FISCAL YEAR 1999-2000 AND ESTABLISHING THE APPROPRIATION LIMIT FOR THE FISCAL YEAR 1999-2000 FOR SAID CITY IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9 OF TITLE 1 OF THE CALIFORNIA GOVERNMENT CODE, AND REPEALING RESOLUTION 98-206.

WHEREAS, the Preliminary Annual Budget of the City of San Bernardino for Fiscal Year 1999-2000 as amended and conditioned by orders of the Mayor and Common Council is attached to and incorporated herein as Exhibits A through H; and

WHEREAS, Article XIII B of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979, provides that the total annual appropriations subject to limitation of each local government shall not exceed the appropriations limit of such entity for the prior year adjusted for changes in the cost of living and population except as otherwise specifically provided for said Article; and

WHEREAS, Section 7910 of the Government Code provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed special meeting and that fifteen days prior to such meeting, documentation used in the determination of the appropriations limit shall be available to the public; and

WHEREAS, the City Council of the City of San Bernardino wishes to establish the appropriations limit for fiscal year 1999/2000 for the City of San Bernardino.

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RESOLUTION OF THE CITY OF SAN BERNARDINO APPROVING AND ADOPTING THE FINAL BUDGET OF SAID CITY FOR THE FISCAL YEAR 1999-2000 AND ESTABLISHING THE APPROPRIATION LIMIT FOR THE FISCAL YEAR 1999-2000 FOR SAID CITY IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9 OF TITLE 1 OF THE CALIFORNIA GOVERNMENT CODE, AND REPEALING RESOLUTION 98-206.

BE IT RESOLVED BY THE MAYOR AND COMMON COUNCIL OF THE CITY OF SAN BERNARDINO AS FOLLOWS:

SECTION 1. That certain document entitled "1999-2000 Preliminary Annual Budget" as amended and conditioned by orders of the Mayor and Common Council, as attached hereto and incorporated herein as Exhibits A through H, is hereby approved and adopted as the 1999-2000 Budget of the City of San Bernardino.

SECTION 2. That Position Control Resolution 97-244 be updated to reflect the changes in authorized positions (as outlined in the attached Schedule H) that were incorporated in the FY 1999-2000 Preliminary Budget or were authorized by orders of the Mayor and Common Council during budget deliberations.

SECTION 3. That it is hereby found and determined that the documentation used in the determination of the appropriations limit for the City of San Bernardino for fiscal year 1999/2000 was available to the public in the Finance Department of said City at least fifteen days prior to this date.

SECTION 4. That the Appropriations limit for the City of San Bernardino as established in accordance with Article XIII B of the Constitution of the State of California is \$162,079,536.

SECTION 5. That Resolution 98-206 be repealed.

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RESOLUTION OF THE CITY OF SAN BERNARDINO APPROVING AND ADOPTING THE FINAL BUDGET OF SAID CITY FOR THE FISCAL YEAR 1999-2000 AND ESTABLISHING THE APPROPRIATION LIMIT FOR THE FISCAL YEAR 1999-2000 FOR SAID CITY IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9 OF TITLE 1 OF THE CALIFORNIA GOVERNMENT CODE, AND REPEALING RESOLUTION 98-206.

I HEREBY CERTIFY that the foregoing resolution was duly adopted by the Mayor and Common Council of the City of San Bernardino at a \_\_\_\_\_ meeting thereof, held on the \_\_\_\_\_ day of \_\_\_\_\_, 1999, by the following vote, to wit:

<u>Council Members:</u>	<u>Ayes</u>	<u>Nays</u>	<u>Abstain</u>	<u>Absent</u>
ESTRADA	_____	_____	_____	_____
LIEN	_____	_____	_____	_____
McGINNIS	_____	_____	_____	_____
SCHNETZ	_____	_____	_____	_____
DEVLIN	_____	_____	_____	_____
ANDERSON	_____	_____	_____	_____
MILLER	_____	_____	_____	_____

\_\_\_\_\_  
City Clerk

The foregoing resolution is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_, 1999.

\_\_\_\_\_  
Judith Valles, Mayor  
City of San Bernardino

Approved as to form and legal content:  
James F. Penman, City Attorney

BY: \_\_\_\_\_