

CITY OF SAN BERNARDINO - REQUEST FOR COUNCIL ACTION

From: BARBARA PACHON,
DIRECTOR OF FINANCE

Subject: Mid-Year Budget Review
FY 1996-1997

Dept: FINANCE

Date: March 11, 1997

ORIGINAL

Synopsis of Previous Council action:

8/19/96 - Resolution No. 96-268 Approving and Adopting the Final Budget for Fiscal Year 1996-1997.

3/05/97 - FY 97 Mid-Year Report received and filed by Ways & Means Committee and referred to full Council.

Recommended motion:

1. That the Mayor and Common Council receive and file the FY 1996-97 Mid-Year Budget Report.
2. That the Mayor and Common Council instruct the Director of Personnel to meet with the "miscellaneous" employee bargaining units to discuss the following: two (2) years additional service credit to PERS members who retire during a designated period if a mandatory transfer, layoff, or demotion is imminent, and specific PERS requirements are met. This benefit is also known as the "Golden Handshake."


Signature

Contact person: Barbara Pachon, Director of Finance **Phone:** x - 5242

Supporting data attached: Staff Report, Mid-Year Budget Report **Ward:** _____
Proposed FY98 Budget Calendar, Projected G.F. Balance Report

FUNDING REQUIREMENTS: **Amount:** N/A
Source: (Acct. No.) N/A
(Acct. Description)

Finance: _____

Council Notes: _____

03/17/97
Agenda Item No. 22

CITY OF SAN BERNARDINO - REQUEST FOR COUNCIL ACTION

FY 96-97 MID-YEAR BUDGET REVIEW STAFF REPORT

INTRODUCTION

Attached is the *Mid-Year Budget Analysis*. This report is designed to keep the Mayor and Council informed of the current financial position of the City and to provide an early indication of the upcoming fiscal year budget outlook.

Each year in January, the City Administrator's Office and the Finance Department, as well as individual departments, review revenues and expenditures for the first half of the fiscal year to determine if actuals are on target with projections, or if there is a savings or shortfall from original projections. The attached report includes updated projections with a detailed analysis of the General Fund as well as a summary review of other operating funds. For easy reference, each page of the *Mid-Year Budget Review* has been color coded. Also attached is the proposed FY 1997-1998 Budget Calendar.

FUND BALANCE

The *Summary of Revenues, Expenditures, and Transfers* (blue report) provides a summary overview of all the major funds in the City. The first column of numbers provides the audited beginning fund balance for each fund. The last column of numbers on this report indicates the estimated balance for each fund at 6/30/97. Also attached (white report) is the *Projected General Fund Balance Report* which projects the ending General Fund balance for FY 98 and explains the assumptions used in making the projection.

General Fund Balance - The actual FY 96-97 beginning General Fund Balance is \$3,683,120. Included in this amount are the FY 95-96 General Fund continuing appropriations and encumbrance carryovers in the amount of \$708,900. The revised estimate for the FY 96-97 ending fund balance is \$1,637,920. This represents a net gain in fund balance of \$543,900 over the previous estimate. Although the General Fund ending fund balance is projected to be \$543,900 higher than previously estimated, it is still \$2,045,200 less than the General Fund beginning fund balance.

Other Fund Balances - There are three Special Revenue Funds that are projected to have deficit ending fund balances at 6/30/97. These funds are Cemetery (\$194,400), Fiscalini Field (\$115,000), and Baseball Stadium (\$123,800). At this time it is projected that the General Fund will have to contribute funds to pay off the Cemetery and Fiscalini Field deficits. The Baseball Stadium deficit is the result of the one-time start-up cost of equipment purchases to maintain the fields.

The fund balances for Capital Project Funds and Internal Service Funds are on target with what was projected. Although the Liability and Worker's Comp Funds are projected to have deficit ending balances, the deficit balances are not greater than previously estimated.

REVENUES

General Fund Revenues - The *Estimated Revenues and Expenditures General Fund* (pink report) provides a more detailed summary of the General Fund estimates. The estimated General Fund revenues are projected to be \$1,410,000 less than originally budgeted. The yellow report provides a detailed analysis of the projected General Fund Revenues.

The General Fund projected revenue shortfall is attributed to the unsuccessful attempt to sell Pioneer Memorial Cemetery. The anticipated shortfall in revenues is \$951,000 (see top of second yellow page). The second major General Fund revenue shortfall is in Sewer in Lieu Fees (\$504,000-see second yellow page, second section). With the passage of Proposition 218, it appears that the collection of this type of revenue can no longer continue.

Other Funds - The *Special Revenue Funds Revenue Report* (green report) provides a detailed analysis of all the other funds' projected revenues. In general, these funds are on target.

EXPENDITURES

General Fund Expenditures - The *Estimated Revenues and Expenditures General Fund* report (pink report) provides a list by department of the estimated General Fund expenditures. It is projected there will be an estimated expenditure savings in the General Fund of \$1,927,100. Slightly more than half of the estimated expenditure savings is from Police and Fire.

It should be noted that only two departments are projecting budget shortfalls at this time. The first shortfall is the Common Council (\$2,000). This is the result of health benefits being slightly higher than originally budgeted. The second budget shortfall is in Non-Departmental (\$71,400). The main reason for the shortfall is due to the fact the City budgets a \$300,000 credit as a vacancy factor. This vacancy factor credit was partially offset by an additional PERS credit which was not anticipated.

Other Funds - Estimated expenditures for other funds can be found summarized on the *Summary of Revenues, Expenditures, and Transfers Report* (blue report). In general, expenditures for all other funds are on target. It should be noted that included in the Management Information Systems Department projected expenditures of \$2,362,400 is approximately \$295,000 to be expended on the City-wide computer upgrade project.

TRANSFERS

The final set of reports, *Transfers In and Transfers Out* (purple report) provides the revised estimates for each transfer. As indicated by the report, transfers are on target with only a few minor adjustments.

RECOMMENDATION

Staff recommends that the *Mid-Year Budget Report* be received and filed and that the Director of Personnel, in anticipation of a budget shortfall, be directed to meet with "miscellaneous" bargaining units to discuss the possibility of a "Golden Handshake" retirement package.

**CITY OF SAN BERNARDINO
SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS
MIDYEAR FISCAL YEAR 1996-1997**

	FUND BALANCE 7-1-96	ADDITIONS REVENUES	TRANSFER IN	AVAILABLE FOR BUDGET PURPOSES	DEDUCTIONS EXPENDITURES	TRANSFER OUT	TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE 6-30-97
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001 GENERAL FUND	3,683,120	69,529,300	4,812,900	78,025,320	73,175,900	3,211,500	76,387,400	1,637,920
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SPECIAL REVENUE FUNDS:

105 LIBRARY	(10,300)	231,000	2,527,300	2,748,000	2,748,000	0	2,748,000	0
106 CEMETERY	(116,400)	178,300	0	61,900	256,300	0	256,300	(194,400)
107 CABLE TELEVISION	72,900	78,800	413,800	565,500	467,500	15,000	482,500	83,000
108 ASSET FORFEITURE	253,700	79,900	0	333,600	190,500	0	190,500	143,100
109 PARKING & BUSINESS IMPROVMT	22,900	146,000	0	168,900	32,700	98,300	131,000	37,900
110 PARKING DISTRICT	154,400	242,100	98,300	494,800	284,700	66,600	351,300	143,500
111 TRANSPORTATION	319,500	189,600	0	509,100	124,500	50,000	174,500	334,600
122 Article 8 - LTF	100	191,100	0	191,200	191,100	0	191,100	100
124 ANIMAL CONTROL	13,400	656,100	222,400	891,900	891,900	0	891,900	0
126 SPECIAL GAS TAX	1,502,700	3,475,000	0	4,977,700	2,016,200	2,205,000	4,221,200	756,500
527 REFUSE	3,043,200	13,785,000	0	16,828,200	14,209,900	1,326,200	15,536,100	1,292,100
128 TRAFFIC SAFETY	5,000	20,500	0	25,500	0	20,500	20,500	5,000
129 1/2 CENT SALES & ROAD TAX	2,399,600	1,677,000	0	4,076,600	1,671,600	164,000	1,735,600	2,341,000
130 FISCALINI FIELD	(122,000)	36,000	0	(87,000)	28,000	0	28,000	(115,000)
131 SB 300	386,500	203,700	0	590,200	475,000	50,000	525,000	65,200
132 SEWER LINE MAINT	1,928,200	1,430,000	0	3,358,200	1,403,300	200,000	1,603,300	1,754,900
133 BASEBALL STADIUM	0	150,000	0	150,000	273,800	0	273,800	(123,800)
TOTAL SPECIAL REVENUE FUNDS	9,853,400	22,769,100	3,261,800	35,884,300	25,165,000	4,195,600	29,360,600	6,523,700

CAPITAL PROJECT FUNDS:

241 PUBLIC PARK EXTENSION	60,900	0	48,000	108,900	97,700	0	97,700	11,200
242 STREET CONSTRUCTION	829,500	4,765,500	0	5,595,000	4,041,400	0	4,041,400	1,553,600
243 PARK CONSTRUCTION	980,300	77,000	0	1,057,300	95,200	0	95,200	962,100
244 CEMETERY CONSTRUCTION	16,400	5,000	0	21,400	0	0	0	21,400
245 SEWER LINE CONSTRUCTION	3,951,800	300,500	0	4,252,300	167,200	50,000	207,200	4,045,100
246 INDIAN BINGO SETTLEMENT	450,000	212,000	0	662,000	409,600	0	409,600	252,400
247 CULTURAL DEVELOPMENT FEE	59,800	50,500	0	110,300	0	100,000	100,000	10,300
248 STORM DRAIN CONSTRUCTION	1,336,700	1,960,100	0	3,296,800	1,020,400	100,000	1,120,400	2,176,400
250 TRAFFIC SYSTEMS CONSTRUCTIO	508,800	485,000	0	993,800	586,500	25,000	611,500	382,300
251 ASSESSMENT DISTRICT 971	0	140,600	0	140,600	0	140,600	140,600	0
257 STREET LIGHT/SWEEPING DISTRICT	720,000	4,292,800	0	5,012,800	3,843,100	300,000	4,143,100	869,700
TOTAL CAPITAL PROJECT FUNDS	8,914,200	12,289,000	48,000	21,251,200	10,251,100	715,600	10,966,700	10,284,500

CITY OF SAN BERNARDINO
 SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS
 MIDYEAR FISCAL YEAR 1996-1997

FUND / TITLE	FUND BALANCE		ADDITIONS		AVAILABLE		DEDUCTIONS		ESTIMATED	
	7-1-96		REVENUES	TRANSFER IN	FOR BUDGET	PURPOSES	EXPENDITURES	TRANSFER OUT	TOTAL	FUND BALANCE
									DEDUCTIONS	6-30-97
INTERNAL SERVICE FUNDS:										
621 Central Services Fund	0	251,100	0	0	251,100	245,200	0	0	245,200	5,900
629 LIABILITY INSURANCE	(329,600)	2,454,400	0	0	2,124,800	2,326,400	0	0	2,326,400	(201,600)
630 TELEPHONE SUPPORT	(22,300)	999,600	0	0	977,300	996,900	0	0	996,900	(19,600)
631 UTILITY FUND	20,700	2,691,500	0	0	2,712,200	2,691,500	0	0	2,691,500	20,700
635 MOTOR POOL	294,900	4,352,300	0	0	4,647,200	4,609,500	0	0	4,609,500	37,700
678 WORKER'S COMPENSATION	(4,833,200)	2,542,300	0	0	(2,290,900)	2,542,000	0	0	2,542,000	(4,832,900)
679 MANAGEMENT INFO SYSTEM	208,500	2,170,100	0	0	2,378,600	2,362,400	0	0	2,362,400	16,200
TOTAL INTERNAL SERVICE FUNDS	(4,661,000)	15,461,300	0	0	10,800,300	15,773,900	0	0	15,773,900	(4,973,600)
TOTAL ALL FUNDS	17,789,720	120,048,700	8,122,700	8,122,700	145,961,120	124,365,900	8,122,700	8,122,700	132,488,600	13,472,520

**CITY OF SAN BERNARDINO
ESTIMATED REVENUES AND EXPENDITURES
MIDYEAR FISCAL YEAR 1996-1997
GENERAL FUND**

	FY 1996-97 BUDGET	FY 1996-97 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
ESTIMATED REVENUE:			
Property Taxes	\$7,030,000	\$6,900,000	(\$130,000)
Other Taxes	39,318,400	39,468,200	149,800
Licenses & Permits	5,144,100	5,119,800	(24,300)
Fines and Penalties	753,000	719,100	(33,900)
Use of Money & Property	2,029,000	1,082,000	(947,000)
Intergovernmental	11,206,600	10,855,400	(351,200)
Charges for Services	2,389,800	2,387,100	(2,700)
Miscellaneous	3,068,400	2,997,700	(70,700)
Total Estimated Revenues	\$70,939,300	\$69,529,300	(\$1,410,000)
TOTAL TRANSFERS IN:	\$4,813,500	\$4,812,900	(\$600)
TOTAL ESTIMATED FUNDS AVAILABLE:	\$75,752,800	\$74,342,200	(\$1,410,600)
ESTIMATED EXPENDITURES:			
Mayor	\$619,700	\$614,700	\$5,000
Common Council	383,600	385,600	(2,000)
City Clerk	1,101,500	1,072,800	28,700
City Treasurer	20,000	20,000	0
City Attorney	1,985,600	1,943,600	42,000
Code Compliance	3,060,700	2,866,400	194,300
General Government	424,900	496,300	(71,400)
City Administrator	550,400	538,800	11,600
Civil Service	311,200	311,200	0
Personnel	382,100	382,100	0
Finance	1,260,500	1,220,700	39,800
Planning & Building Services	1,875,500	1,875,500	0
Fire	15,384,700	15,184,700	200,000
Police	33,870,200	33,070,200	800,000
Public Works	2,725,900	2,436,500	289,400
Facilities Management	3,363,900	3,193,900	170,000
Parks, Recreation, & Comm Service	5,192,300	5,069,600	122,700
Public Services	2,590,300	2,493,300	97,000
Total Estimated Expenditures	\$75,103,000	\$73,175,900	\$1,927,100
TOTAL TRANSFERS OUT:	\$3,238,900	\$3,211,500	\$27,400
TOTAL ESTIMATED DEDUCTIONS:	\$78,341,900	\$76,387,400	\$1,954,500
EXCESS / (DEFICIENCY) OF AVAILABLE OVER DEDUCTIONS	(\$2,589,100)	(\$2,045,200)	\$543,900
BEGINNING FUND BALANCE 7-1-96	3,683,120	3,683,120	0
ESTIMATED FUND BALANCE 6-30-97:	\$1,094,020	\$1,637,920	\$543,900

*Fund balance and expenditure numbers include Continuing Appropriations and Encumbrance Carry Overs from FY 1995-96.

CITY OF SAN BERNARDINO
MIDYEAR GENERAL FUND REVENUE REPORT
FISCAL YEAR 1996-1997

DESCRIPTION	ACTUAL 1995-1996	DEC YTD FY96-97	BUDGET FY96-97	FY97 % COLL	REVISED FY 96-97	OVER/(UNDER) ORIG BUDGET
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PROPERTY TAXES						
Current Secured	6,239,624	2,524,055	6,325,000	40%	6,225,000	(100,000)
Current Unsecured	320,987	337,611	330,000	102%	350,000	20,000
Prior Taxes	287,443	42,548	200,000	21%	150,000	(50,000)
Supplemental	68,878	19,084	65,000	29%	65,000	0
Other	106,726	48,162	110,000	44%	110,000	0
Total Property Taxes	7,023,658	2,971,460	7,030,000	42%	6,900,000	(130,000)

OTHER TAXES						
Sales Tax	20,139,160	6,963,959	20,300,000	34%	20,150,000	(150,000)
Utility User's Tax	15,696,733	7,013,553	15,318,000	46%	15,475,000	157,000
Franchise Tax	1,695,582	267,981	1,655,000	16%	1,694,900	39,900
Transient Occupancy Tax	1,427,027	655,496	1,520,400	43%	1,543,300	22,900
Sales Tax Safety	414,361	107,280	385,000	28%	385,000	0
Real Prop. Transfer Tax	161,477	96,963	140,000	69%	220,000	80,000
Total Taxes	39,534,340	15,105,232	39,318,400	38%	39,468,200	149,800

LICENSES AND PERMITS						
Business Registrations	3,635,143	1,299,935	3,937,100	33%	3,924,800	(12,300)
Building Permits	481,132	139,667	450,000	31%	400,000	(50,000)
Mechanical Permits	159,192	83,058	150,000	55%	170,000	20,000
On Site Permits	158,934	84,126	190,000	44%	200,000	10,000
On Site Plan Check	64,856	58,050	80,000	73%	90,000	10,000
Construction Permits	48,028	43,917	80,000	55%	90,000	10,000
EMS Membership	30,030	21,617	40,000	54%	40,000	0
Fire Licenses/Permits	69,010	42,269	55,000	77%	70,000	15,000
Street Cut Permits	14,087	10,007	16,000	63%	18,000	2,000
Mobile Home Park Permits	26,362	9,413	35,000	27%	26,500	(8,500)
Misc PS Licenses & Permits	42,424	9,461	37,000	26%	30,000	(7,000)
Misc City Clerk Permits	40,510	16,408	53,000	31%	40,000	(13,000)
Misc Planning Lic/Permit	15,453	8,082	15,000	54%	15,000	0
Grading Permits	5,297	2,537	6,000	42%	5,500	(500)
Total License & Permit	4,790,458	1,828,547	5,144,100	36%	5,119,800	(24,300)

FINES AND PENALTIES						
Parking Citations	449,224	261,455	471,000	56%	500,000	29,000
General Fines	203,974	79,437	165,000	48%	208,000	43,000
Fire Citations	0	0	105,000	0%	1,100	(103,900)
Vehicle Abatement	14,909	3,457	12,000	29%	10,000	(2,000)
Total Fines/Penalties	668,107	344,349	753,000	46%	719,100	(33,900)

CITY OF SAN BERNARDINO
MIDYEAR GENERAL FUND REVENUE REPORT
FISCAL YEAR 1996-1997

DESCRIPTION	ACTUAL 1995-1996	DEC YTD FY96-97	BUDGET FY96-97	FY97 % COLL	REVISED FY 96-97	OVER/(UNDER) ORIG BUDGET
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USE OF MONEY & PROPERTY						
Interest Earnings	687,085	72,409	700,000	10%	700,000	0
Land & Building Rental	258,419	224,996	260,000	87%	260,000	0
Parking Rental Fee	71,574	33,556	60,000	56%	60,000	0
Sale of Property	126,717	2,490	1,001,000	0%	50,000	(951,000)
Vending Machine Commission	8,524	6,585	8,000	82%	12,000	4,000
Total Money & Property	1,152,319	340,036	2,029,000	17%	1,082,000	(947,000)

INTERGOVERNMENTAL						
Motor Vehicle In Lieu	6,800,409	2,786,709	6,725,000	41%	7,000,000	275,000
EDA Reimbursement	2,487,950	400,472	3,218,400	12%	3,066,900	(151,500)
Sewer In Lieu Fee	304,000	504,000	504,000	100%	0	(504,000)
Homeowner's Exemption	173,128	29,460	180,000	16%	177,000	(3,000)
POST	110,637	12,458	89,000	14%	110,200	21,200
State-Mandated Costs	215,127	98,662	175,000	56%	190,000	15,000
Water Reimbursement	158,734	150,824	150,000	101%	150,000	0
SBIAA Reimbursement	88,853	29,193	100,000	29%	90,000	(10,000)
State Aid-Civil Defense	55,580	13,839	31,700	44%	40,000	8,300
Highland-Cross Guards	0	0	0	0%	0	0
Off-Highway Vehicle Tax	5,782	0	1,000	0%	6,000	5,000
Trailer Coach Lic	250	0	2,500	0%	300	(2,200)
State Aid-Disaster	48,677	12,364	30,000	0%	25,000	(5,000)
Total Intergovernmental	10,449,127	4,037,981	11,206,600	36%	10,855,400	(351,200)

CHARGES FOR SERVICES						
Plan Check Fee	217,181	70,956	220,000	32%	195,000	(25,000)
EMS User Fee	356,597	195,412	360,000	54%	380,000	20,000
Storm Drain Utility Fee	251,931	126,079	260,000	48%	255,000	(5,000)
Weed Abatement	258,147	64,497	329,900	20%	200,000	(129,900)
Building Demolition	518,095	279,034	485,000	58%	600,000	115,000
Planning Develop Project	74,237	28,245	80,000	35%	75,000	(5,000)
Alarm System Fee	78,489	21,155	80,000	26%	80,000	0
Misc Public Work Charges	66,812	35,634	66,000	54%	66,000	0
Building Permit Review	2,995	2,198	3,000	73%	3,000	0
Non-Resident Fees	4,945	1,536	6,000	26%	4,000	(2,000)
Plan Review Fee	57,864	31,263	55,000	57%	65,000	10,000
Swimming Pool Fee	64,209	50,028	70,000	71%	60,000	(10,000)
Sturges Rental/Lease	1,087	0	0	0%	0	0
Planning Environmental	25	5,311	12,000	44%	12,000	0
Non Subdivision Str Imp	12,452	29,136	30,000	97%	45,000	15,000
Class Registration Fee	11,170	6,064	13,000	47%	12,000	(1,000)
Planning Subdivision	27,336	30,388	20,000	152%	40,000	20,000
Park Energy Fee	20,241	14,825	20,000	74%	30,000	10,000

CITY OF SAN BERNARDINO
MIDYEAR GENERAL FUND REVENUE REPORT
FISCAL YEAR 1996-1997

DESCRIPTION	ACTUAL 1995-1996	DEC YTD FY96-97	BUDGET FY96-97	FY97 % COLL	REVISED FY 96-97	OVER/(UNDER) ORIG BUDGET
Program/Facility Use Fee	69,580	21,391	65,000	33%	50,000	(15,000)
Misc. Planning/Building	28,352	8,025	20,000	40%	20,000	0
Vehicle Towing Fee	34,900	36,240	63,400	57%	73,600	10,200
Utility Collection Fee	7,734	35,350	83,500	42%	83,500	0
Public Wk Subdivision	6,995	5,707	20,000	29%	20,000	0
Signal Maint/Energy Fee	13,263	250	8,000	3%	12,000	4,000
Str Light Energy Fee	18,376	1,418	20,000	7%	6,000	(14,000)
Election Filing/Copies	4,767	0	0	0%	0	0
Total Charges	2,207,780	1,100,142	2,389,800	46%	2,387,100	(2,700)
MISCELLANEOUS						
Water Fund Contr.	1,461,681	754,091	1,480,000	51%	1,480,000	0
Admin Service Charge	194,200	625,625	630,000	99%	625,600	(4,400)
Misc. Other Revenue	257,982	22,987	300,000	8%	200,000	(100,000)
Off Track Betting	180,736	71,735	190,000	38%	173,000	(17,000)
Sale of Photos	67,053	33,901	66,400	51%	77,100	10,700
Refuse Space Rental	41,000	41,000	41,000	100%	41,000	0
Police Misc. Receipts	136,819	44,405	173,000	26%	173,000	0
Misc Public Serv Receipt	22,112	1,687	20,000	8%	10,000	(10,000)
Property Auction	17,471	5,650	18,000	31%	10,700	(7,300)
Restitutions	299	159	500	0%	1,200	700
Litigation	22,603	33,825	10,000	0%	50,000	40,000
Drunk Driver Reimburmt.	5,644	1,220	4,500	27%	2,500	(2,000)
Refunds & Rebates	12,860	50	20,000	0%	10,000	(10,000)
Booking Fee Reimb.	2,096	101,037	102,500	0%	103,500	1,000
Investigation Fee	2,950	3,928	12,500	31%	10,100	(2,400)
Damage Claim Recovery	(647)	18,252	0	0%	30,000	30,000
Total Miscellaneous	2,424,859	1,759,552	3,068,400	57%	2,997,700	(70,700)
TOTAL GENERAL FUND	68,250,648	27,487,299	70,939,300	39%	69,529,300	(1,410,000)

CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1996 - 1997

DESCRIPTION	ACTUAL 1993-94	ACTUAL 1994-95	ACTUAL 1995-96	APPROVED 1996-97	MID-YR EST 1996-97
105 LIBRARY FUND					
4618 State Aid-Libraries	94,031	117,742	109,767	130,000	171,000
4850 Miscellaneous Receipts	13,636	11,045	11,050	10,000	10,000
4851 Library Fines	38,906	40,761	46,817	42,000	50,000
Total Library Fund	146,573	169,548	167,634	182,000	231,000

106 CEMETERY FUND					
4505 Interest on Idle Cash	32,000	28,000	24,543	24,000	24,000
4775 Cemetery Burial Fee	70,145	71,327	65,423	72,000	68,000
4776 Sale of Vases	2,326	2,570	2,078	2,300	2,300
4777 Sale Concrete Boxes	35,695	38,693	30,144	32,000	32,000
4778 Sale Cemetery Plots	64,463	71,299	51,356	65,000	52,000
4901 Misc. Other Revenue	0	75,000	0	0	0
Total Cemetery Fund	204,629	286,889	173,544	195,300	178,300

107 CABLE TV FUND					
4505 Interest on Idle Cash	0	317	708	800	800
4670 Economic Development Reimb.	18,000	15,294	18,000	18,000	18,000
4905 Misc. Receipts	0	4,438	0	0	0
4922 Sale of Equipment	0	74,664	58,003	60,000	60,000
Total Cable TV Fund	18,000	94,713	76,711	78,800	78,800

108 ASSET FORFEITURE FUND					
4505 Interest on Idle Cash	17,000	11,000	10,369	700	3,200
4672 Asset Forfeiture Federal DOJ	191,547	268,067	87,840	0	15,300
4927 Asset Forfeiture	0	99,426	69,603	35,000	55,400
4929 Asset Forfeiture-Drug/Gang	0	0	9,758	0	6,000
Total Asset Forfeiture Fund	208,547	378,493	177,570	35,700	79,900

109 PARKING/BUSINESS IMPROVMT FD					
4302 Parking/Business Improvement	158,488	145,011	141,135	145,000	145,000
4505 Interest on Idle Cash	1,689	936	931	500	1,000
Total Parking/Business Fund	160,177	145,947	142,066	145,500	146,000

110 PARKING DISTRICT FUND					
4010 Special Assessment-Land	189,082	122,144	165,639	154,000	154,000
4011 Special Assessment-Phase II	39,378	26,933	32,971	30,000	30,000
4505 Interest on Idle Cash	21,755	6,148	5,207	4,000	4,000
4530 Rental Fee-Parking	12,245	24,833	24,517	24,000	15,000
4670 Economic Development Reimb.	28,340	0	39,097	39,100	39,100
Total Parking District Fund	290,800	180,058	267,431	251,100	242,100

111 TRANSPORTATION FUND					
4505 Interest on Idle Cash	0	17,000	14,095	5,000	5,000
4626 Rideshare Reimbursement	242,000	202,966	202,973	175,000	175,000
4670 Economic Development Agency	3,000	3,000	3,670	3,000	3,000
4916 Van Pool Contributions	1,579	3,034	3,526	5,000	3,600
4906 Water Department	0	6,000	3,000	3,000	3,000
Total Transportation Fund	246,579	232,000	227,264	191,000	189,600

122 ARTICLE 8 - LTF	0	0	0	172,800	191,100
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124 ANIMAL CONTROL FUND					
4320 Animal License	150,857	147,292	146,232	192,800	169,500
4352 Misc. License & Permits	0	675	1,175	1,000	1,000
4410 General Fines	23,138	20,777	19,765	20,800	20,800
4430 Animal License Penalty	13,182	12,566	13,893	12,200	13,000

CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1996 - 1997

DESCRIPTION	ACTUAL 1993-94	ACTUAL 1994-95	ACTUAL 1995-96	APPROVED 1996-97	MID-YR EST 1996-97
4756 Animal Adoption Fee	12,392	12,973	10,333	10,200	10,200
4757 Contractee Shelter Fee	267,321	306,858	331,172	344,000	344,000
4758 Livestock Fee	1,539	776	2,251	300	400
4759 Apprehension Fee	21,008	24,614	23,114	24,200	24,000
4760 Board Fee	19,714	19,691	19,138	19,600	19,500
4761 Field Service Fee	3,390	3,670	2,431	2,400	2,400
4763 Owner Release Fee	21,947	20,866	20,642	20,100	20,100
4764 Vaccination Fee	10,282	9,956	9,112	8,300	8,400
4765 Microchip Fee	1,626	1,689	1,137	1,400	1,800
4901 Miscellaneous Receipts	20,288	19,832	18,360	21,000	21,000
4765 Microchip Identification	160	126	182	0	0
Total Animal Control Fund	566,844	602,361	618,937	678,300	656,100

126 SPECIAL GAS TAX FUND					
4505 Interest on Idle Cash	60,600	51,500	70,556	50,000	50,000
4610 State Aid-2106	645,704	658,700	636,790	645,000	645,000
4611 State Aid-2107	1,461,369	1,466,000	1,501,747	1,500,000	1,500,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	988,274	1,052,000	1,079,272	1,090,000	1,090,000
4945 Reimbursement	0	25,000	38,462	47,300	180,000
Total Gas Tax Fund	3,165,947	3,263,200	3,336,827	3,342,300	3,475,000

527 REFUSE FUND					
4505 Interest on Idle Cash	136,935	135,077	107,266	40,000	100,000
4830 Commercial Rubbish	279,209	258,249	260,385	288,000	288,000
4831 Commercial Bin Rent	369,705	342,340	378,496	360,000	360,000
4832 Commercial Bin Service	5,002,729	5,035,838	4,928,969	4,976,000	4,976,000
4833 Commercial Special	323,069	325,099	364,656	309,000	360,000
4834 Commercial Municipal	136,200	0	0	0	0
4836 Commercial Bin Service-Malls	115,630	93,748	102,827	102,000	102,000
4837 Automated Commercial Rubbish	4,461	5,472	19,850	8,000	22,000
4840 Residential Water Billed	5,865,229	5,598,325	6,076,226	6,048,000	6,048,000
4841 Residential "B" Accounts	381,858	345,347	406,121	382,500	382,500
4843 Dino Bin Service	1,197,070	1,013,781	1,161,985	1,104,000	1,104,000
4849 Sale of Paper/Salvage Material	0	10,394	4,195	43,500	37,500
4901 Miscellaneous Other Revenue	905	443,330	42,017	0	5,000
Total Refuse Fund	13,813,000	13,607,000	13,852,993	13,661,000	13,785,000

128 TRAFFIC SAFETY FUND					
4440 CVC Fine	75,471	40,000	21,678	16,100	20,500
Total Traffic Safety Fund	75,471	40,000	21,678	16,100	20,500

129 1/2 CENT SALES /ROAD TAX FUND					
4505 Interest on Idle Cash	8,100	30,700	70,397	9,000	50,000
4613 1/2 Cent Sales Tax	1,331,000	1,413,900	1,497,889	1,500,000	1,602,000
4627 Measure I Arterial	0	554,300	0	0	0
4945 Construction Reimbursement	80,000	75,400	52,663	5,000	25,000
Total 1/2 Cent Sales Tax	1,419,100	2,074,300	1,620,949	1,514,000	1,677,000

130 FISCALINI FIELD FUND					
4521 Fiscalini Field Lease Fee	34,298	27,061	39,953	20,000	35,000
Total Fiscalini Field Fund	34,298	27,061	39,953	20,000	35,000

131 SB 300					
4653 SB 300	34,298	27,061	386,287	75,000	203,700
4945 Street Construction			26,290		
131 SB 300	34,298	27,061	412,577	75,000	203,700

CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1996 - 1997

DESCRIPTION	ACTUAL 1993-94	ACTUAL 1994-95	ACTUAL 1995-96	APPROVED 1996-97	MID-YR EST 1996-97
132 SEWER LINE MAINTENANCE					
4505 Interest on Idle Cash	34,100	34,200	86,850	40,000	70,000
4820 Sewer Line Maint	65,600	1,280,857	1,309,623	1,360,000	1,360,000
Total Sewer Line Maintenance	99,700	1,315,057	1,396,473	1,400,000	1,430,000
133 BASEBALL STADIUM					
4520 Land/Building Rental	0	0	0	12,000	0
4901 Baseball Team Lease Agreement	0	0	0	400,000	150,000
Total Baseball Stadium	0	0	0	412,000	150,000
242 STREET CONSTRUCTION FUND					
4630 State Aid-Street Constr.	0	1,964,200	242,343	0	0
4658 Federal Aid-FAU	2,520,200	2,927,600	2,545,511	5,300,000	3,000,000
4901 Miscellaneous Receipts	0	29,100	0	0	0
4945 Construction Reimbursement	38,100	1,614,100	1,019,360	1,765,500	1,765,500
Total Street Constr. Fund	2,558,300	6,535,000	3,807,214	7,065,500	4,765,500
243 PARK CONSTRUCTION FUND					
4505 Interest on Idle Cash	33,200	46,400	35,783	20,000	37,000
4620 State Aid-Park Development	419,800	0	0	0	0
4732 Park Development Fee	206,300	118,900	242,565	240,000	40,000
4945 Construction Project Reimb.	0	0	0	0	0
Total Park Construction Fund	659,300	165,300	278,348	260,000	77,000
244 CEMETERY CONSTRUCTION FUND					
4505 Interest on Idle Cash	897	300	688	600	600
4778 Sale Cemetery Plots	7,074	7,100	5,017	4,400	4,400
Total Cemetery Constr. Fund	7,971	7,400	5,705	5,000	5,000
245 SEWER LINE CONSTRUCTION FUND					
4505 Interest on Idle Cash	362,200	274,800	205,853	55,000	200,000
4821 Sewer Lateral Fee	600	300	7,854	300	500
4822 Sewer Connection Fee	290,600	152,000	224,623	230,000	100,000
Total Sewer Line Constr. Fund	653,400	427,100	438,330	285,300	300,500
246 INDIAN BINGO SETTLEMENT FUND					
4505 Interest on Idle Cash	28,000	20,000	19,139	9,000	12,000
4902 Indian Bingo Contribution	100,000	0	0	200,000	0
4925 Reimburse Street Construction	0	0	0	0	200,000
Total Indian Bingo Fund	128,000	20,000	19,139	209,000	212,000
247 CULTURAL DEVELOP. FUND					
4335 Cultural Devel. Constr. Fee	169,047	40,256	291,036	99,800	50,000
4505 Interest on Idle Cash	1,000	456	4,312	200	500
Total Cultural Devel Const Fund	170,047	40,712	295,348	100,000	50,500
248 STORM DRAIN CONSTR FUND					
4505 Interest on Idle Cash	158,500	147,200	82,120	20,000	110,000
4818 Storm Drain Fee	423,222	366,400	377,124	350,000	320,000
4945 Construction Reimbursement	12,851	0	429,381	0	1,530,100
Total Storm Drain Constr. Fund	594,573	513,600	888,625	370,000	1,960,100

CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1996 - 1997

DESCRIPTION	ACTUAL 1993-94	ACTUAL 1994-95	ACTUAL 1995-96	APPROVED 1996-97	MID-YR EST 1996-97
250 TRAFFIC SYSTEMS CONSTR FUND					
4505 Interest on Idle Cash	29,400	22,700	16,541	0	15,000
4630 State Aid-Street Construction	0	0	0	343,200	343,200
4803 Traffic System Fees	416,700	168,200	317,584	200,000	80,000
4630 State Aid-Street Construction	0	436,100	76,316	46,800	46,800
Total Traffic Systems Fund	446,100	627,000	410,441	590,000	485,000

251 ASSESSMENT DISTRICT 971					
4897 Interdepartmental Receipts	0	0	0	140,600	140,600
Total Assessment District 971	0	0	0	140,600	140,600

257 CITY WIDE AD 994					
4897 Interdepartmental Receipts	3,101,224	4,304,000	4,351,063	4,202,800	4,202,800
4910 Administrative Service Charges	0	0	1,230	90,000	90,000
Total City Wide AD 994	3,101,224	4,304,000	4,352,293	4,292,800	4,292,800

621 CENTRAL SERVICES FUND					
4897 Interdepartmental	0	0	0	251,100	251,100
Total Central Services Fund	0	0	0	251,100	251,100

629 LIABILITY INSURANCE FUND					
4505 Interest on Idle Cash	0	0	266,477	100,000	250,000
4670 Economic Development Agency	105,000	50,572	85,000	85,000	80,000
4671 IVDA/SBIAA	0	0	0	10,000	10,000
4897 Interdepartmental Receipts	2,275,300	2,316,000	2,047,000	2,049,400	2,049,400
4901 Misc. Receipts	100,631	291,592	0	0	0
4906 Water Department	38,432	61,575	43,806	25,000	25,000
4924 Damage Claim Recovery	52,937	94,408	6,916	57,000	40,000
Total Liability Insurance Fund	2,572,300	2,814,147	2,449,199	2,326,400	2,454,400

630 TELEPHONE SUPPORT FUND					
4541 Telephone Commission	18,542	13,635	16,419	18,000	16,000
4893 Water Dept. Receipts	46,442	111,056	124,943	92,800	100,000
4670 Economic Development Agency	80,196	96,454	128,874	112,800	115,800
4897 Interdepartmental Receipts	514,307	783,095	717,614	758,800	758,800
4903 Refunds and Rebates	2,027	2,535	2,432	1,000	9,000
Total Telephone Support Fund	661,514	1,006,775	990,282	983,400	999,600

631 UTILITY FD-INTERDEPT RECEIPTS	3,154,170	3,223,771	3,418,629	3,241,500	2,691,500
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635 MOTOR POOL FUND					
4896 Replacement Contribution	0	0	657,345	594,600	594,600
4897 Interdepartmental Receipts	3,591,273	3,966,000	3,320,293	3,455,700	3,757,700
4924 Damage Claim Recovery	7,678	1,000	(100,839)	0	0
Total Motor Pool Fund	3,598,951	3,967,000	3,876,799	4,050,300	4,352,300

678 WORKERS' COMPENSATION FUND					
4505 Interest on Idle Cash	0	2,992	719	500	500
4897 Interdepartmental Receipts	1,669,928	1,994,019	2,070,650	2,109,700	2,109,700
4899 Premiums	17,300	15,909	15,913	16,000	16,000
4670 Economic Development Agency	11,060	10,000	10,000	11,100	11,100
4901 Misc Receipts	8,549	0	5,018	25,000	25,000
4906 Water Department	187,982	556,251	394,400	320,000	320,000
4924 Damage Claim Recovery	16,181	43,922	0	60,000	60,000
Total Workers' Compensation Fd	1,911,000	2,623,093	2,496,700	2,542,300	2,542,300

CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1996 - 1997

DESCRIPTION	ACTUAL 1993-94	ACTUAL 1994-95	ACTUAL 1995-96	APPROVED 1996-97	MID-YR EST 1996-97
679 Management Information Services					
4505 Interest on Idle Cash	0	0	28,392	0	0
4670 EDA Reimbursement	26	4,283	1,408	18,900	5,000
4897 Interdepartmental Receipts	1,023,900	1,117,928	2,009,964	2,165,100	2,165,100
4901 Miscellaneous Receipts	2,744	155,318	1,798	0	0
4903 Refunds & Rebates	416	0	0	0	0
Total MIS Fund	1,027,086	1,277,529	2,041,562	2,184,000	2,170,100
GRAND TOTAL	41,727,899	49,996,115	48,301,221	51,268,100	50,519,400

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 1996-1997**

TRANSFERS - IN

	FY 1996-97 BUDGET	FY 1996-97 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
TO GENERAL FUND:			
*From Special Gas Tax For - Street Maintenance	2,205,000	2,205,000	0
*From Traffic Safety For - Police Costs	16,100	20,500	4,400
*From 1/2 Cent Sales & Road Tax For - Administration	164,000	164,000	0
*From Cultural Development Fund For - Funding Fine Arts and Civic and Promotional Costs	100,000	100,000	0
*From Traffic Systems Constructions For - Administration	25,000	25,000	0
*From Parking District For - Debt Service Payment	66,600	66,600	0
*From Assessment District 994 Fund For - Administration	300,000	300,000	0
*From SB 300 For - Administration	50,000	50,000	0
*From Storm Drain Construction For - Administration	100,000	100,000	0
*From Telephone Support For - Telephone Commission & Rebates	20,000	15,000	(5,000)
*From Refuse Fund For - Administration	1,326,200	1,326,200	0
*From Sewer Line Construction For - Administration	50,000	50,000	0
*From Sewer Line Maintenance Fund For - Administration	200,000	200,000	0
*From AD 971 Fire Station Constr. Distr. For - Reimburse Debt Service Payment	140,600	140,600	0

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 1996-1997**

TRANSFERS - IN

	FY 1996-97 BUDGET	FY 1996-97 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
*From Transportation Fund For - Traffic Engineering Costs	50,000	50,000	0
TOTAL GENERAL FUND	\$4,813,500	\$4,812,900	(600)

TO ANIMAL CONTROL FUND:			
*From General Fund For - Operating Costs	212,700	222,400	9,700
TO LIBRARY FUND:			
*From General Fund For - Operating Costs	2,564,400	2,527,300	(37,100)
TO TELECOMMUNICATIONS:			
*From General Fund For - Operating Costs	413,800	413,800	0
TO PUBLIC PARK EXTENSION:			
*From General Fund For - Park Facilities Improvements	48,000	48,000	0
TO PARKING DISTRICT:			
*From Parking & Business Impr For - Administration	98,300	98,300	0
TOTAL OTHER FUNDS	\$3,337,200	\$3,309,800	(27,400)
GRAND TOTAL TRANSFERS-IN	\$8,150,700	\$8,122,700	(28,000)

CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 1996-1997

TRANSFERS - OUT

	FY 1996-97 BUDGET	FY 1996-97 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
FROM GENERAL FUND:			
*To Animal Control Fund For - Operating Costs	\$212,700	222,400	9,700
*To Library Fund For - Operating Costs	2,564,400	2,527,300	(37,100)
*To Telecommunications For - Operating Costs	413,800	413,800	0
*To Public Park Extension For - Park Facilities Improvements	48,000	48,000	0
TOTAL GENERAL FUND	\$3,238,900	\$3,211,500	(\$27,400)
FROM TELECOMMUNICATION FD:			
*To General Fund For - Telephone Commission & Rebates	20,000	15,000	(5,000)
FROM SPECIAL GAS TAX:			
*To General Fund For - Street Maintenance Costs	2,205,000	2,205,000	0
FROM TRAFFIC SAFETY:			
*To General Fund For - Police Costs	16,100	20,500	4,400
FROM AD 994:			
*To General Fund For - Administration	300,000	300,000	0
FROM 1/2 CENT SALES/ROAD TAX:			
*To General Fund For - Administration of Fund	164,000	164,000	0
FROM PARKING & BUSINESS IMPR			
*To Parking District For - Administration of District	98,300	98,300	0
FROM PARKING DISTRICT FUND			
*To General Fund For - Debt Service Payment	66,600	66,600	0

CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 1996-1997

TRANSFERS - OUT	FY 1996-97 BUDGET	FY 1996-97 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
FROM CULTURAL DEVELOPMENT			
*To General Fund For - Fine Arts & Civic Promotional Costs	100,000	100,000	0
FROM TRAFFIC SYSTEM CONSTR			
*To General Fund For - Administration of Fund	25,000	25,000	0
FROM SB 300			
*To General Fund For - Administration of Fund	50,000	50,000	0
FROM STORM DRAIN FUND			
*To General Fund For - Administration of Fund	100,000	100,000	0
FROM REFUSE FUND			
*To General Fund For - Administration	1,326,200	1,326,200	0
FROM SEWER LINE CONSTR FD			
*To General Fund For - Administration	50,000	50,000	0
FROM SEWER LINE MAINT FUND			
*To General Fund For - Administration	200,000	200,000	0
FROM AD 971 FIRE STATION			
*To General Fund For - Reimburse Debt Service Payment	140,600	140,600	0
FROM TRANSPORTATION FUND			
*To General Fund For - Traffic Engineering Costs	50,000	50,000	0
TOTAL OTHER FUNDS	\$4,911,800	\$4,911,200	(600)
GRAND TOTAL TRANSFERS-OUT	\$8,150,700	\$8,122,700	(28,000)

**CITY OF SAN BERNARDINO
PROJECTED GENERAL FUND BALANCE REPORT
FISCAL YEAR 1997-1998**

DESCRIPTION	MID-YEAR ESTIMATE FY 96-97	ESTIMATE REV/EXP FY 97-98	VARIANCE FAVORABLE/ (UNFAVORABLE)
Estimated Revenues	69,529,300	69,900,000	370,700
Transfers In	4,812,900	4,912,900	100,000
Total Available	74,342,200	74,812,900	470,700
Expenditures	73,175,900	76,068,100	(2,892,200)
Transfers Out	3,211,500	3,295,600	(84,100)
Total Deductions	76,387,400	79,363,700	(2,976,300)
Excess/(Deficiency) of Available over Deduction	(2,045,200)	(4,550,800)	(2,505,600)
Beginning Fund Balance	3,683,120	1,637,920	(2,045,200)
Ending Fund Balance	1,637,920 =====	(2,912,880) =====	(4,550,800) =====

*** Expenditures for FY 97-98 are estimated as follows:

FY 96-97 Original Expenditure Budget	73,926,600
186 Salary Increases Safety	800,000
Safety Post Surv Benefits	754,900
Reduce City Hall Debt Service	(300,000)
General Fund Salary/Benefit Reserves	500,000
Add Election Costs	200,000
Remove Telephone Debt Service	(200,000)
Police Fed Grant Match Decrease	252,500
Misc. Other Adjustments	134,100
Total	76,068,100

**FISCAL YEAR 1997-98
BUDGET CALENDAR**

March 6	BUDGET MEETING Distribution of budget instructions to Internal Service Departments
March 12	Distribution of revenue reports and personnel figures to all other departments.
March 24	Completed budget packets due back to Finance from Internal Service Depts.
March 26	BUDGET MEETING Distribution of expenditure budget instructions to all other departments including budget reduction worksheets Revenue reports due back to Finance from all other departments
April 14	Completed budget packets due back to Finance from departments including budget reduction worksheets
April 16-25	Budget hearings with departments (to be scheduled)
May 19	Target date to distribute preliminary budget document
June 30	Target date for final adoption of budget by Mayor and Common Council