

CITY OF SAN BERNARDINO - REQUEST FOR COUNCIL ACTION

From: BARBARA PACHON,
DIRECTOR OF FINANCE

Subject: Mid-Year Budget Review
Fiscal Year 1998-1999

Dept: FINANCE

ORIGINAL

Date: February 18, 1999

Synopsis of Previous Council action:

7/6/98 - Resolution 98-198 Approving and Adopting the Final Budget for FY 1998-1999.

Entered into Record at
Council/Com Dev Cms Mtg: 2/18/99

by 4

re Agenda Item 1

Recommended motion:

Rachel Clark

City Clerk/CDC Secy
City of San Bernardino

That the Mayor and Common Council receive and file the FY 1998-99
Mid-Year Budget Report.

Barbara Pachon
Signature

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

Supporting data attached: Staff Report, Mid-Year Budget Report Ward: _____

FUNDING REQUIREMENTS: Amount: N/A

Source: (Acct. No.) N/A

(Acct. Description) _____

Finance: _____

Council Notes: _____

Agenda Item No. 1
2-18-99

CITY OF SAN BERNARDINO - REQUEST FOR COUNCIL ACTION

FY 98-99 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.

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 6/30/99.

General Fund Balance - The actual FY 98-99 beginning General Fund Balance is \$4,655,330. Included in this amount are the FY 97-98 General Fund continuing appropriations, encumbrance, and revenue carryovers in the net amount of \$232,000. The revised estimate for the FY 98-99 ending fund balance is \$1,083,000. This means that our goal of budgeting a reserve of \$2,500,000 is short \$1,417,000. This shortage is due to a number of factors including: a revenue shortfall of \$358,800 (General Fund and Animal Control Fund); expenditures savings ("vacancy factor") are expected to be \$975,400 lower than projected; and there was a net increase in appropriations of \$82,800 during the first six months of the fiscal year. These factors are discussed in greater detail in their respective sections below.

Other Fund Balances - Although Refuse is projected to have expenditure savings and additional revenues, the Refuse Fund overall will experience a deficit this year. This is due to the Refuse rate increase not going into effect until three months into the fiscal year. Additionally, the Refuse Department had a number of final lease payments to make this year that they will not have to budget for next year. It is anticipated that this deficit will be eliminated next year with a full year of revenues at the new rate and less expenditures for lease payments.

The Stadium Fund is projected to have a deficit of approximately \$787,000 at 6/30/99. Expenditures have increased due to the recent contract with a marketing firm to market and manage the stadium, and increased electric costs. Revenues have been conservatively estimated to be approximately \$22,386 higher than last year, but still below budgeted amounts. Additional revenue that might be generated by the new stadium management firm has not been included in estimates.

REVENUES

General Fund Revenues - The *Estimated Revenues and Expenditures General Fund* report (pink report) provides a summary of the General Fund revenue estimates by category. The estimated General Fund revenues are projected to be \$450,100 lower than originally budgeted. The yellow report provides a detailed analysis of the projected General Fund Revenues.

As the Mayor and Council is aware, there is expected to be a shortfall in Utility User's Tax revenue of approximately \$675,700. Known factors such as electric rate reductions and the decrease in the City's Utility User's Tax rate have already been factored into projections. Preliminary investigative staff work indicates that there may be problems with the way utility companies are billing and collecting the utility tax. Accordingly, the City has contracted with a consulting firm that has experience auditing utility user's tax revenue. Subpoenas allowing the City to review billing records of certain utility companies have already been obtained. Staff will keep the Mayor and Council updated on the progress of the audit as it continues.

Sales tax is estimated to be on target, with only a slight .35% increase over budget for a total of \$21,550,000. Business Registration Revenue is expected to be \$120,000 less than budgeted, but this reduction will be offset by an expected increase of \$79,000 in Transient Occupancy Tax.

The Police Department projects that, combined, the towing franchise and release fees established during the FY 98-99 budget process will actually be 6% higher than budgeted for an additional \$22,700. This will offset the \$49,000 shortfall that is expected in false alarm fee revenues.

Other Funds - The *Special Revenue Funds Revenue Report* (green report) provides a detailed analysis of all the other funds' projected revenues. In general, the revenue projections for the majority of the other funds are on target with the exception of the following: Refuse and Asset Forfeiture are expected to exceed budgeted projections; Animal Control and the Baseball Stadium are projected to have revenues lower than originally budgeted.

Refuse budgeted revenues conservatively because at the time the budget was prepared, the Mayor and Council had not yet approved the rate increase. The Asset Forfeiture Fund received additional revenues due the unanticipated resolution of some older forfeiture cases that were pending.

Animal Control's revenue shortfall is attributed primarily to the delay in hiring part-time employees for the licensing canvassing program. These positions should be filled by the end of the month. Although revenues for the Baseball Stadium are conservatively estimated to be lower than budgeted, they are still expected to increase over last year's amount by approximately \$22,386.

EXPENDITURES AND THE VACANCY FACTOR

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 \$2,032,100. Savings from Animal Control, CATV and the Library (these funds are subsidized by the General Fund through transfers) total \$95,200. Combined, total expenditure savings are projected to be \$2,124,600. This is \$975,400 (30%) short of the target expenditure savings goal of \$3,100,000. The report entitled *Comparison of FY 1998-99 Mid-Year Expenditure Savings to Vacancy Factor Goals* (peach report) gives a breakdown of the vacancy factor by department.

The Mayor's Office, Council Office, Finance Department, City Administrator's Office, Code Compliance, Human Resources, Police Department, Parks and Recreation, Animal Control, Facilities Management, and Code Compliance have all met or exceeded their target goal amounts.

However, at this time it is projected that the following departments will not be able to meet their target goal amounts: Library, CATV, Public Services, Development Services, Civil Service, City Clerk, and City Attorney.

As was discussed during the budget process, each department was directed to try and achieve the target goal amount of expenditure savings assigned to them. The target amounts were based on previous years' history of expenditure savings. Generally, the majority of expenditure savings is based on staff vacancies. Departments with a large number of vacancies were able to achieve their level of expenditure savings. Departments with fewer vacancies were not able to meet their goals.

The Fire Department cannot meet its target goal of \$200,000 and it appears that they will exceed their budget by \$267,100 due to the use of a high level of overtime to meet constant manning requirements.

General Government is expected to exceed budget by \$351,600. However, this is due primarily to a change in the way the Tax Anticipation Revenue Note (TRAN) has been booked. Although the TRAN expenditure has increased by \$350,000, the interest premium revenue from the TRAN has also increased by approximately \$350,000, so the net effect on the General Fund is zero (see yellow report - *General Fund Revenue Report*).

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 or lower than budgeted with the exception of the Baseball Stadium. Due primarily to an increase in electric costs, it is projected that the Baseball Stadium will exceed budgeted amounts by \$44,800.

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 generally on target with the following exceptions: the transfer to the Animal Control Fund from the General Fund was increased by \$45,700 to cover the fund's net shortfall; the transfer to the Library Fund from the General Fund was decreased by the amount of expenditure savings the Library is projected to reach towards its vacancy factor goal; and, because traffic safety revenues increased due to new legislation implemented last year, \$250,000 additional revenue was transferred from the Traffic Safety Fund to the General Fund.

RECOMMENDATION

Staff recommends that the *Mid-Year Budget Report* be received and filed.

CITY OF SAN BERNARDINO
SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS
MIDYEAR FISCAL YEAR 1998-1999

FUND / TITLE	FUND BALANCE 7-1-98	ADDITIONS			AVAILABLE FOR BUDGET			DEDUCTIONS			TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE 6-30-99
		REVENUES	TRANSFER IN	TRANSFER OUT	PURPOSES	EXPENDITURES	TRANSFER OUT	DEDUCTIONS				
001 GENERAL FUND	4,655,300	72,106,300	7,000,200	83,761,800	79,508,300	3,170,500	82,678,800	1,083,000				
SPECIAL REVENUE FUNDS:												
105 LIBRARY	0	228,500	2,401,600	2,630,100	2,619,700	0	2,619,700	10,400				
106 CEMETERY	(192,300)	178,000	0	(14,300)	209,700	0	209,700	(224,000)				
107 CABLE TELEVISION	(500)	60,000	330,000	389,500	396,000	0	396,000	(6,500)				
108 ASSET FORFEITURE	225,600	234,000	0	459,600	226,400	0	226,400	233,200				
109 PARKING & BUSINESS IMPROVMT	29,900	131,000	0	160,900	28,600	106,100	134,700	26,200				
110 PARKING DISTRICT	56,800	205,700	106,100	368,600	272,400	66,600	339,000	29,600				
111 TRANSPORTATION	302,400	190,000	0	492,400	91,200	187,200	278,400	214,000				
122 Article 8 - LTF	(12,200)	0	26,700	14,500	0	0	0	14,500				
124 ANIMAL CONTROL	0	753,800	144,300	898,100	900,100	0	900,100	(2,000)				
126 SPECIAL GAS TAX	709,400	3,345,000	0	4,054,400	990,600	2,625,100	3,615,700	438,700				
128 TRAFFIC SAFETY	5,000	450,000	0	455,000	0	450,000	450,000	5,000				
129 1/2 CENT SALES & ROAD TAX	3,743,700	1,720,000	0	5,463,700	2,101,100	190,700	2,291,800	3,171,900				
130 FISCALINI FIELD	(64,000)	0	64,000	0	0	0	0	0				
131 SB 300	(30,000)	0	0	(30,000)	0	0	0	(30,000)				
132 SEWER LINE MAINT	2,151,800	1,360,000	0	3,511,800	1,059,900	100,000	1,159,900	2,351,900				
133 BASEBALL STADIUM	(527,000)	140,000	0	(387,000)	400,000	0	400,000	(787,000)				
501 EMS FUND	(543,000)	0	75,000	(468,000)	0	0	0	(468,000)				
527 REFUSE	(357,800)	15,706,700	107,600	15,456,500	14,990,700	1,831,200	16,821,900	(1,365,400)				
TOTAL SPECIAL REVENUE FUNDS	5,497,800	24,702,700	3,255,300	33,455,800	24,286,400	5,556,900	29,843,300	3,612,500				

CAPITAL PROJECT FUNDS:												
FUND / TITLE	FUND BALANCE	ADDITIONS	AVAILABLE FOR BUDGET	DEDUCTIONS	TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE						
241 PUBLIC PARK EXTENSION	46,700	0	48,000	94,700	52,000	0	52,000	42,700				
242 STREET CONSTRUCTION	639,000	10,700,000	0	11,339,000	11,394,100	0	11,394,100	(55,100)				
243 PARK CONSTRUCTION	569,500	191,000	0	760,500	3,100	0	3,100	757,400				
244 CEMETERY CONSTRUCTION	17,800	4,300	0	22,100	5,500	0	5,500	16,600				
245 SEWER LINE CONSTRUCTION	4,305,200	351,000	0	4,656,200	54,100	100,000	154,100	4,502,100				
246 INDIAN BINGO SETTLEMENT	386,300	18,000	0	404,300	100	0	100	404,200				
247 CULTURAL DEVELOPMENT FEE	0	26,000	0	26,000	0	26,000	26,000	0				
248 STORM DRAIN CONSTRUCTION	2,415,700	400,000	0	2,815,700	372,000	100,000	472,000	2,343,700				
250 TRAFFIC SYSTEMS CONSTRUCTION	566,800	167,700	0	734,500	152,500	10,000	162,500	572,000				
257 STREET LIGHTS/SWEEPING DISTRICT	438,100	100,000	0	538,100	0	374,100	374,100	164,000				
TOTAL CAPITAL PROJECT FUNDS	9,385,100	11,958,000	48,000	21,391,100	12,033,400	610,100	12,643,500	8,747,600				

CITY OF SAN BERNARDINO
 SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS
 MIDYEAR FISCAL YEAR 1998-1999

FUND / TITLE	FUND BALANCE 7-1-98	ADDITIONS			AVAILABLE FOR BUDGET		DEDUCTIONS			TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE 6-30-99
		REVENUES	TRANSFER IN	PURPOSES	EXPENDITURES	TRANSFER OUT	DEDUCTIONS				
INTERNAL SERVICE FUNDS:											
621 CENTRAL SERVICES FUND	29,400	260,000	0	289,400	232,400	0	232,400	57,000			
629 LIABILITY INSURANCE	2,505,200	2,256,800	0	4,762,000	2,072,700	500,000	2,572,700	2,189,300			
630 TELEPHONE SUPPORT	(157,100)	802,300	0	645,200	743,000	16,000	759,000	(113,800)			
631 UTILITY FUND	332,000	3,151,300	0	3,483,300	3,113,800	0	3,113,800	369,500			
635 FLEET SERVICES	1,002,300	4,041,400	0	5,043,700	4,362,000	0	4,362,000	681,700			
678 WORKER'S COMPENSATION	(5,751,900)	2,379,400	0	(3,372,500)	2,268,200	0	2,268,200	(5,640,700)			
679 MANAGEMENT INFO SYSTEM	517,400	3,428,000	0	3,945,400	2,830,700	450,000	3,280,700	664,700			
TOTAL INTERNAL SERVICE FUNDS	(1,522,700)	16,319,200	0	14,796,500	15,622,800	966,000	16,588,800	(1,792,300)			
TOTAL ALL FUNDS	18,015,500	125,086,200	10,303,500	153,405,200	131,450,900	10,303,500	141,754,400	11,650,800			

**CITY OF SAN BERNARDINO
ESTIMATED REVENUES AND EXPENDITURES
MIDYEAR FISCAL YEAR 1998-1999
GENERAL FUND**

	FY 1998-99 <u>BUDGET</u>	FY 1998-99 <u>MIDYR EST</u>	VARIANCE <u>FAVORABLE/ (UNFAVORABLE)</u>
ESTIMATED REVENUE:			
Property Taxes	\$ 7,110,000	\$ 7,185,000	\$ 75,000
Other Taxes	41,063,900	40,624,900	(439,000)
Licenses & Permits	5,171,600	5,140,300	(31,300)
Fines and Penalties	576,000	575,000	(1,000)
Use of Money & Property	1,287,000	1,612,000	325,000
Intergovernmental	11,504,500	11,427,400	(77,100)
Charges for Services	2,787,700	2,690,300	(97,400)
Miscellaneous	<u>3,055,700</u>	<u>2,851,400</u>	<u>(204,300)</u>
Total Estimated Revenues	\$ 72,556,400	\$ 72,106,300	\$ (450,100)
TOTAL TRANSFERS IN:	<u>\$ 6,835,400</u>	<u>\$ 7,000,200</u>	<u>\$ 164,800</u>
TOTAL ESTIMATED FUNDS AVAILABLE:	<u>\$ 79,391,800</u>	<u>\$ 79,106,500</u>	<u>\$ (285,300)</u>
ESTIMATED EXPENDITURES:			
Mayor	\$ 586,700	\$ 561,100	\$ 25,600
Common Council	363,300	356,200	7,100
City Clerk	860,300	838,800	21,500
City Treasurer	19,300	19,300	-
City Attorney	1,863,000	1,788,300	74,700
Code Compliance	2,919,700	2,709,800	209,900
General Government	1,736,700	2,088,300	(351,600)
City Administrator	492,200	422,100	70,100
Human Resources	366,100	345,100	21,000
Finance	1,212,200	1,069,200	143,000
Civil Service	291,000	283,100	7,900
Development Services	6,453,300	6,097,900	355,400
Fire	17,401,100	17,668,200	(267,100)
Police	36,442,400	35,308,300	1,134,100
Facilities Management	3,060,100	2,868,100	192,000
Parks, Recreation, & Comm Service	4,821,600	4,616,600	205,000
Public Services	<u>2,651,400</u>	<u>2,467,900</u>	<u>183,500</u>
Total Estimated Expenditures	\$ 81,540,400	\$ 79,508,300	\$ 2,032,100
Estimated Vacancy Factor Savings	\$ (3,100,000)	\$ -	\$ (3,100,000)
TOTAL TRANSFERS OUT:	<u>\$ 3,189,500</u>	<u>\$ 3,170,500</u>	<u>\$ 19,000</u>
TOTAL ESTIMATED DEDUCTIONS:	<u>\$ 81,629,900</u>	<u>\$ 82,678,800</u>	<u>\$ (1,048,900)</u>
EXCESS / (DEFICIENCY) OF AVAILABLE OVER DEDUCTIONS	<u>\$ (2,238,100)</u>	<u>\$ (3,572,300)</u>	<u>\$ (1,334,200)</u>
BEGINNING FUND BALANCE 7-1-98	<u>\$ 4,655,300</u>	<u>\$ 4,655,300</u>	<u>\$ -</u>
ESTIMATED ENDING BALANCE	<u>\$ 2,417,200</u>	<u>\$ 1,083,000</u>	<u>\$ (1,334,200)</u>
BUDGETED RESERVE	<u>\$ 2,417,200</u>	<u>\$ 1,083,000</u>	<u>\$ (1,334,200)</u>
ESTIMATED FUND BALANCE 6-30-99:	\$ -	\$ -	\$ -

**COMPARISON OF FY 1998-1999 MID-YEAR
EXPENDITURE SAVINGS TO
VACANCY FACTOR GOALS**

<u>DEPARTMENT</u>	<u>REVISED</u>	<u>GOAL TARGET</u>	<u>OVER/(UNDER) VACANCY FACTOR</u>
MAYOR	25,600	25,000	600
COMMON COUNCIL	7,100	7,000	100
CITY CLERK	21,500	35,000	(13,500)
CITY TREASURER	-	-	-
CITY ATTORNEY	74,700	125,000	(50,300)
CODE COMPLIANCE	209,900	200,000	9,900
CITY ADMINISTRATOR	70,100	46,200	23,900
CIVIL SERVICE	7,900	9,200	(1,300)
HUMAN RESOURCES	21,000	15,100	5,900
FINANCE	143,000	85,000	58,000
GENERAL GOVERNMENT	(351,600)	0	(351,600)
DEVELOPMENT SERVICES	355,400	532,800	(177,400)
FIRE	(267,100)	200,000	(467,100)
POLICE	1,134,100	1,084,700	49,400
FACILITIES MANAGEMENT	192,000	135,000	57,000
PARKS & RECREATION	205,000	175,000	30,000
PUBLIC SERVICES	183,500	300,000	(116,500)
ANIMAL CONTROL	27,800	26,200	1,600
CATV	0	19,800	(19,800)
LIBRARY	64,700	79,000	(14,300)
TOTAL	2,124,600	3,100,000	(975,400)

INTERNAL SERVICE DEPTS

LIABILITY FUND	225,000	120,000	105,000
TELEPHONE FUND	40,000	40,000	-
UTILITY FUND	35,500	160,000	(124,500)
FLEET SERVICES	302,700	215,000	87,700
WORKERS COMP	95,000	120,000	(25,000)
MIS FUND	133,000	130,000	3,000
TOTAL	831,200	785,000	46,200

Vacancy Factor to Reserves	2,500,000
Vacancy Factor Bal Budget	600,000
Total	3,100,000

CITY OF SAN BERNARDINO
MIDYEAR GENERAL FUND REVENUE REPORT
FISCAL YEAR 1998-1999

DESCRIPTION	ACTUAL 1997-1998	DEC YTD FY98-99	BUDGET FY98-99	FY99 % COLL	REVISED FY 98-99	OVER/(UNDER) ORIG BUDGET
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PROPERTY TAXES						
4001 Current Secured	5,980,543	2,493,000	6,300,000	40%	6,300,000	0
4002 Current Unsecured	354,059	333,834	360,000	93%	360,000	0
4003 Prior Taxes	411,050	200,681	300,000	67%	400,000	100,000
4006 Supplemental	51,827	50,414	50,000	101%	50,000	0
4005 Other	96,802	37,279	100,000	37%	75,000	(25,000)
Total Property Taxes	6,894,281	3,115,208	7,110,000	44%	7,185,000	75,000

OTHER TAXES						
4221 Sales Tax	20,887,320	7,300,319	21,475,000	34%	21,550,000	75,000
4224 Utility User's Tax	15,865,101	6,124,690	15,000,000	41%	14,324,300	(675,700)
4201/15 Franchise Tax	2,027,445	197,295	1,875,000	11%	1,943,200	68,200
4215 Tow Franchise	0	92,040	263,900	35%	250,000	(13,900)
4222 Transient Occupancy Tax	1,679,472	762,962	1,700,000	45%	1,779,000	79,000
4225 Sales Tax Safety	455,138	201,105	440,000	46%	468,400	28,400
4223 Real Prop. Transfer Tax	243,591	118,517	310,000	38%	310,000	0
Total Taxes	41,158,067	14,796,928	41,063,900	36%	40,624,900	(439,000)

LICENSES AND PERMITS						
4301 Business Registrations	3,866,577	1,315,138	4,050,000	32%	3,930,000	(120,000)
4330 Building Permits	427,842	179,396	403,000	45%	450,000	47,000
4331 Mechanical Permits	207,202	89,394	215,000	42%	215,000	0
4362 On Site Permits	114,472	73,438	130,000	56%	146,000	16,000
4363 On Site Plan Check	73,199	30,170	65,000	46%	65,000	0
4361 Construction Permits	65,749	13,853	65,000	21%	50,000	(15,000)
4342 EMS Membership	26,983	23,100	28,800	80%	28,800	0
4336 Fire Licenses/Permits	85,860	54,287	70,300	77%	100,000	29,700
4351 Street Cut Permits	10,310	2,301	15,000	15%	5,000	(10,000)
4333 Mobile Home Park Permits	27,242	262	26,500	1%	26,500	0
4352 Misc Licenses & Permits	20,385	23,569	20,000	118%	40,000	20,000
4303 Misc City Clerk Permits	61,378	27,216	60,000	45%	60,000	0
4304 Misc Planning Lic/Permit	22,345	10,135	19,000	53%	20,000	1,000
4360 Grading Permits	2,770	1,609	4,000	40%	4,000	0
Total License & Permit	5,012,314	1,843,868	5,171,600	36%	5,140,300	(31,300)

FINES AND PENALTIES						
4420 Parking Citations	479,926	245,916	500,000	49%	500,000	0
4410 General Fines	70,656	14,380	60,000	24%	70,000	10,000
4450 Fire Citations	6,838	5,219	6,000	87%	3,000	(3,000)
4421 Vehicle Abatement	8,912	208	10,000	2%	2,000	(8,000)
Total Fines/Penalties	566,332	265,723	576,000	46%	575,000	(1,000)

CITY OF SAN BERNARDINO
MIDYEAR GENERAL FUND REVENUE REPORT
FISCAL YEAR 1998-1999

DESCRIPTION	ACTUAL 1997-1998	DEC YTD FY98-99	BUDGET FY98-99	FY99 % COLL	REVISED FY 98-99	OVER/(UNDER) ORIG BUDGET
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USE OF MONEY & PROPERTY						
4505 Interest Earnings	970,654	511,669	850,000	60%	1,200,000	350,000
4520 Land & Building Rental	292,096	35,930	265,000	14%	265,000	0
4530 Parking Rental Fee	75,650	15,680	62,000	25%	62,000	0
4922 Sale of Property	235,906	47,954	100,000	48%	75,000	(25,000)
4540 Vending Machine Commis	6,824	952	10,000	10%	10,000	0
Total Money & Property	1,581,130	612,185	1,287,000	48%	1,612,000	325,000

INTERGOVERNMENTAL						
4603 Motor Vehicle In Lieu	7,765,295	3,054,792	7,700,000	40%	7,700,000	0
4670 CDBG Reimb.	1,382,692	479,139	1,480,500	32%	1,445,600	(34,900)
4670 20% Reimb.	516,200	259,128	637,100	41%	599,900	(37,200)
4670 Tax Increment Reimb.	809,076	492,194	802,800	61%	766,800	(36,000)
4606 Homeowner's Exemption	172,266	0	175,000	0%	175,000	0
4616 POST	149,693	20,543	136,500	15%	125,000	(11,500)
4625 State-Mandated Costs	299,491	15,460	215,000	7%	215,000	0
4673 Water Reimbursement	150,000	179,000	179,000	100%	179,000	0
4671 SBIAA Reimbursement	89,718	49,813	95,000	52%	89,000	(6,000)
4615 Disaster Prep. Program	25,311	28,920	30,000	96%	29,000	(1,000)
4607 Off-Highway Vehicle Tax	2,891	1,903	3,000	63%	3,000	0
4602 Trailer Coach Lic	0	0	600	0%	0	(600)
4619 Mutual Aid/Disaster Reimb	1,113	0	50,000	0%	100,100	50,100
Total Intergovernmental	11,363,746	4,580,892	11,504,500	40%	11,427,400	(77,100)

CHARGES FOR SERVICES						
4810 Misc. Develop. Svcs.	10,741	8,426	6,000	140%	11,000	5,000
4731 Plan Check Fee	217,913	69,440	186,000	37%	155,000	(31,000)
4880 EMS User Fee	407,652	175,562	400,000	44%	400,000	0
4798 Storm Drain Utility Fee	235,485	161,085	275,000	59%	275,000	0
4815 Weed Abatement	181,003	117,140	200,000	59%	200,000	0
4733 Building Demolition	664,870	336,608	650,000	52%	660,000	10,000
4714 Develop Project	90,099	32,628	100,000	33%	70,000	(30,000)
4305 Annual Alarm Permits	0	13,870	144,000	10%	144,000	0
4780 Misc Charges	33,013	15,062	40,000	38%	27,000	(13,000)
4766 Building Permit Review	5,862	2,891	5,000	58%	6,000	1,000
4865 Non-Resident Fees	3,361	1,091	2,500	44%	3,500	1,000
4720 Plan Review Fee	54,285	32,344	60,000	54%	60,000	0
4864 Swimming Pool Fee	57,537	47,144	50,000	94%	50,000	0
4719 HUD Building Inspection	37,200	37,779	51,000	74%	51,000	0
4718 Environmental	9,741	4,187	13,000	32%	10,000	(3,000)
4785 Non Subdivision Str Imp	32,519	16,156	35,000	46%	35,000	0
4863 Class Registration Fee	11,652	7,029	10,000	70%	15,000	5,000
4711 Subdivision	39,779	53,042	30,000	177%	75,000	45,000

CITY OF SAN BERNARDINO
MIDYEAR GENERAL FUND REVENUE REPORT
FISCAL YEAR 1998-1999

DESCRIPTION	ACTUAL 1997-1998	DEC YTD FY98-99	BUDGET FY98-99	FY99 % COLL	REVISED FY 98-99	OVER/(UNDER) ORIG BUDGET
4862 Park Energy Fee	22,080	11,087	25,000	44%	25,000	0
4707 Passport Fees	0	0	18,200	0%	34,100	15,900
4702 County Contract	0	0	100,000	0%	100,000	0
4861 Program/Facility Use Fee	22,400	14,485	25,000	58%	25,000	0
4710 Misc. Development Servs	35,349	11,102	21,000	53%	21,000	0
4743 Towing Release Fee	90,800	60,650	115,000	53%	151,600	36,600
4705 Utility Collection Fee	49,846	8,974	47,000	19%	30,000	(17,000)
4702 Public Wk Subdivision	67,700	0	75,000	0%	0	(75,000)
4790 Signal Maint/Energy Fee	3,143	0	5,000	0%	5,000	0
4802 Str Light Energy Fee	23,640	0	20,000	0%	20,000	0
4701 Election Filing/Copies	8,688	1,079	0	0%	1,100	1,100
4747 False Alarm Fee	88,361	27,015	79,000	34%	30,000	(49,000)
Total Charges	2,504,719	1,265,876	2,787,700	45%	2,690,300	(97,400)
MISCELLANEOUS						
4906 Water Fund Contr.	1,385,355	593,368	1,500,000	40%	1,360,000	(140,000)
4910 Admin Service Charge	391,764	410,500	401,500	102%	410,500	9,000
4901 Misc. Other Revenue	929,432	33,053	425,000	8%	425,000	0
4912 Off Track Betting	161,151	79,183	170,000	47%	170,000	0
4741 Sale of Photos	70,059	32,401	94,000	34%	70,000	(24,000)
4740 Police Misc. Receipts	397,556	169,645	341,200	50%	341,200	0
4746 Property Auction	783	64	10,000	1%	2,000	(8,000)
4911 Restitutions	818	653	600	109%	1,700	1,100
4905 Litigation	52,725	21,217	40,000	53%	40,000	0
4904 Drunk Driver Reimburmt.	8,672	2,750	7,200	38%	5,000	(2,200)
4903 Refunds & Rebates	163	0	200	0%	0	(200)
4928 Booking Fee Reimb.	126,234	3,271	5,000	65%	5,000	0
4750 Investigation Fee	11,695	5,885	11,000	54%	11,000	0
4924 Damage Claim Recovery	38,374	2,073	50,000	4%	10,000	(40,000)
Total Miscellaneous	3,574,781	1,354,063	3,055,700	44%	2,851,400	(204,300)
TOTAL GENERAL FUND	72,655,370	27,834,743	72,556,400	38%	72,106,300	(450,100)

**CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1998 - 1999**

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	BUDGET 1998-99	MID-YR EST 1998-99
105 LIBRARY FUND					
4618 State Aid-Libraries	109,767	133,084	187,701	155,900	155,900
4850 Miscellaneous Receipts	11,050	12,564	11,749	12,600	12,600
4851 Library Fines	46,817	53,725	58,173	57,000	60,000
Total Library Fund	167,634	199,373	257,623	225,500	228,500

106 CEMETERY FUND					
4505 Interest on Idle Cash	24,543	27,780	24,944	30,000	20,000
4775 Cemetery Burial Fee	65,423	71,093	72,278	71,000	71,000
4776 Sale of Vases	2,078	1,955	1,856	1,500	2,000
4777 Sale Concrete Boxes	30,144	32,096	33,363	30,000	25,000
4778 Sale Cemetery Plots	51,356	51,567	59,212	53,100	60,000
Total Cemetery Fund	173,544	184,491	191,653	185,600	178,000

107 CABLE TV FUND					
4505 Interest on Idle Cash	708	4,386	1,403	0	0
4670 Economic Development Reimb.	18,000	0	35,451	0	0
4922 Sale of Equipment	58,003	70,483	936	70,000	60,000
Total Cable TV Fund	76,711	74,869	37,790	70,000	60,000

108 ASSET FORFEITURE FUND					
4505 Interest on Idle Cash	10,369	10,066	9,019	10,000	9,000
4672 Asset Forfeiture Federal DOJ	87,840	16,909	17,997	27,700	135,000
4927 Asset Forfeiture	69,603	35,490	120,015	21,300	75,000
4929 Asset Forfeiture-Drug/Gang	9,758	6,030	20,060	3,800	15,000
Total Asset Forfeiture Fund	177,570	68,495	167,091	62,800	234,000

109 PARKING/BUSINESS IMPROVMT FD					
4302 Parking/Business Improvement	141,135	141,386	130,931	141,000	130,000
4505 Interest on Idle Cash	931	1,182	1,419	1,000	1,000
Total Parking/Business Fund	142,066	142,568	132,350	142,000	131,000

110 PARKING DISTRICT FUND					
4010 Special Assessment-Land	165,639	152,519	8,703	45,500	45,500
4011 Special Assessment-Phase II	32,971	29,902	1,767	0	100
4505 Interest on Idle Cash	5,207	4,804	3,224	0	2,000
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	203,600	205,700

111 TRANSPORTATION FUND					
4505 Interest on Idle Cash	14,095	27,232	13,509	5,500	6,500
4626 Rideshare Reimbursement	202,973	194,307	195,392	185,200	180,500
4670 Economic Development Agency	3,670	0	12,151	0	0
4916 Van Pool Contributions	3,526	2,861	3,000	3,000	3,000
4906 Water Department	3,000	3,000	995	0	0
Total Transportation Fund	227,264	227,400	225,047	193,700	190,000

122 ARTICLE 8 - LTF	0	83,291	87,432	115,000	0
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124 ANIMAL CONTROL FUND					
4320 Animal License	146,232	141,047	153,282	249,900	175,000
4352 Misc. License & Permits	1,175	532	2,000	1,600	1,600
4410 General Fines	19,765	20,637	20,706	21,000	20,800
4430 Animal License Penalty	13,893	12,940	26,799	41,500	26,800
4756 Animal Adoption Fee	10,333	9,644	13,013	11,000	14,000
4757 Contractee Shelter Fee	331,172	362,361	445,302	407,000	420,000

**CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1998 - 1999**

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	BUDGET 1998-99	MID-YR EST 1998-99
4758 Livestock Fee	2,251	740	965	400	1,300
4759 Apprehension Fee	23,114	25,044	24,588	23,000	23,000
4760 Board Fee	19,138	22,479	21,352	19,500	20,000
4761 Field Service Fee	2,431	1,961	1,605	2,000	1,800
4763 Owner Release Fee	20,642	21,374	21,259	21,000	22,000
4764 Vaccination Fee	9,112	9,124	9,790	9,000	9,500
4765 Microchip Fee	1,137	1,163	0	1,500	0
4901 Miscellaneous Receipts	18,542	4,627	18,013	19,000	18,000
Total Animal Control Fund	618,937	633,673	758,674	827,400	753,800

126 SPECIAL GAS TAX FUND					
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	720,000	750,000
4611 State Aid-2107	1,501,747	1,533,085	1,503,320	1,540,000	1,460,000
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	1,090,000
4945 Reimbursement	38,462	165,544	251,808	0	0
Total Gas Tax Fund	3,336,827	3,519,978	3,682,521	3,395,000	3,345,000

527 REFUSE FUND					
4505 Interest on Idle Cash	107,266	59,535	9,035	20,000	0
4830 Commercial Rubbish	260,385	249,098	236,067	240,000	375,000
4831 Commercial Bin Rent	378,496	398,487	427,169	400,000	236,000
4832 Commercial Bin Service	4,928,969	4,930,406	4,928,314	5,000,000	6,000,000
4833 Commercial Special	364,656	474,476	603,120	550,000	650,000
4836 Commercial Bin Service-Malls	102,827	79,929	87,147	90,000	15,000
4837 Automated Commercial Rubbish	19,850	50,753	59,737	60,000	43,700
4840 Residential Water Billed	6,076,226	6,066,917	6,054,788	6,100,000	6,600,000
4841 Residential "B" Accounts	406,121	364,034	439,582	400,000	472,000
4842 Residential Specials	0	0	4,904	0	5,000
4843 Dino Bin Service	1,161,985	1,157,421	1,113,217	1,160,000	1,250,000
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	60,000
4903 Refunds and Rebates	4,195	10,477	20,897	0	0
4923 Sale Salvage Mater	42,017	3,241	20,319	0	0
Total Refuse Fund	13,899,205	13,879,434	14,053,758	14,080,000	15,706,700

128 TRAFFIC SAFETY FUND					
4440 CVC Fine	21,678	32,738	217,981	200,000	450,000
Total Traffic Safety Fund	21,678	32,738	217,981	200,000	450,000

129 1/2 CENT SALES /ROAD TAX FUND					
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	1,650,000	1,600,000
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	1,770,000	1,720,000

130 FISCALINI FIELD FUND					
4521 Fiscalini Field Lease Fee	39,953	62,968	0	0	0
Total Fiscalini Field Fund	39,953	62,968	0	0	0

131 SB 300					
4653 SB 300	386,287	0	0	0	0
4945 Street Construction	26,290	0	0	0	0
131 SB 300	412,577	0	0	0	0

**CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1998 - 1999**

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	BUDGET 1998-99	MID-YR EST 1998-99
132 SEWER LINE MAINTENANCE					
4505 Interest on Idle Cash	86,850	68,907	93,053	60,000	60,000
4820 Sewer Line Maint	1,309,623	1,300,603	1,284,585	1,300,000	1,300,000
Total Sewer Line Maintenance	1,396,473	1,369,510	1,377,638	1,360,000	1,360,000
133 BASEBALL STADIUM					
4520 Land/Building Rental	0	10,000	10,750	120,000	40,000
4901 Baseball Team Lease Agreement	0	42,326	106,864	110,000	100,000
Total Baseball Stadium	0	52,326	117,614	230,000	140,000
242 STREET CONSTRUCTION FUND					
4630 State Aid-Street Constr.	242,343	162,912	6,804	0	0
4658 Federal Aid-FAU	2,545,511	2,572,979	6,050,710	9,074,400	9,000,000
4901 Miscellaneous Receipts	0	0	0	0	0
4945 Construction Reimbursement	1,019,360	811,246	1,049,951	6,000,000	1,700,000
Total Street Constr. Fund	3,807,214	3,547,137	7,107,465	15,074,400	10,700,000
243 PARK CONSTRUCTION FUND					
4505 Interest on Idle Cash	35,783	43,157	29,751	18,000	24,000
4901 Miscellaneous	0	0	0	0	32,000
4732 Park Development Fee	242,565	56,820	144,719	110,000	85,000
4945 Construction Project Reimb.	0	0	0	0	50,000
Total Park Construction Fund	278,348	99,977	174,470	128,000	191,000
244 CEMETERY CONSTRUCTION FUND					
4505 Interest on Idle Cash	688	707	782	600	600
4778 Sale Cemetery Plots	5,017	4,213	3,781	4,300	3,700
Total Cemetery Constr. Fund	5,705	4,920	4,563	4,900	4,300
245 SEWER LINE CONSTRUCTION FUND					
4505 Interest on Idle Cash	205,853	180,271	205,606	100,000	200,000
4821 Sewer Lateral Fee	7,854	120	1,619	3,000	1,000
4822 Sewer Connection Fee	224,623	78,921	168,677	150,000	150,000
Total Sewer Line Constr. Fund	438,330	259,312	375,902	253,000	351,000
246 INDIAN BINGO SETTLEMENT FUND					
4505 Interest on Idle Cash	19,139	14,187	17,654	9,000	18,000
4902 Indian Bingo Contribution	0	0	0	0	0
4925 Reimburse Street Construction	0	281,906	0	0	0
Total Indian Bingo Fund	19,139	296,093	17,654	9,000	18,000
247 CULTURAL DEVELOP FUND					
4335 Cultural Devel. Constr. Fee	291,036	34,968	95,758	50,000	25,000
4505 Interest on Idle Cash	4,312	542	2,027	200	1,000
Total Cultural Devel Const Fund	295,348	35,510	97,785	50,200	26,000
248 STORM DRAIN CONSTR FUND					
4505 Interest on Idle Cash	82,120	114,404	112,423	100,000	100,000
4818 Storm Drain Fee	377,124	224,590	374,688	330,000	300,000
4945 Construction Reimbursement	429,381	1,530,150	45,600	0	0
Total Storm Drain Constr. Fund	888,625	1,869,144	532,711	430,000	400,000

CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1998 - 1999

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	BUDGET 1998-99	MID-YR EST 1998-99
250 TRAFFIC SYSTEMS CONSTR FUND					
4505 Interest on Idle Cash	16,541	4,236	731	3,000	2,700
4658 Fed/State Aid-Street Construction	76,316	432,190	96,849	0	0
4803 Traffic System Fees	317,584	91,539	331,056	200,000	165,000
4945 Reimburse St Constr	0	(14,001)	12,083	0	0
Total Traffic Systems Fund	410,441	513,964	440,719	203,000	167,700
257 CITY WIDE AD 994					
4057 AD 994	4,351,063	4,298,242	414,201	0	100,000
4910 Administrative Service Charges	1,230	93,303	0	0	0
Total City Wide AD 994	4,352,293	4,391,545	414,201	0	100,000
621 CENTRAL SERVICES FUND					
4897 Interdepartmental	0	250,007	252,559	260,000	260,000
Total Central Services Fund	0	250,007	252,559	260,000	260,000
629 LIABILITY INSURANCE FUND					
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	10,000	0
4897 Interdepartmental Receipts	2,047,000	2,057,000	1,950,566	1,926,800	1,926,800
4901 Misc. Receipts	0	0	36,376	15,000	0
4906 Water Department	43,806	0	0	0	0
4924 Damage Claim Recovery	6,916	14,014	1,987	0	0
Total Liability Insurance Fund	2,449,199	2,471,499	2,208,936	2,281,800	2,256,800
630 TELEPHONE SUPPORT FUND					
4541 Telephone Commission	16,419	28,459	14,414	16,000	16,000
4893 Water Dept. Receipts	124,943	80,215	87,247	125,800	96,000
4670 Economic Development Agency	128,874	101,665	87,516	99,600	66,000
4897 Interdepartmental Receipts	717,614	696,180	526,320	614,300	614,300
4903 Refunds and Rebates	2,432	10,758	29,825	1,400	10,000
Total Telephone Support Fund	990,282	917,277	745,322	857,100	802,300
631 UTILITY FD-INTERDEPT RECEIPTS	3,418,629	3,426,355	3,439,116	3,151,300	3,151,300
635 FLEET SERVICES FUND					
4670 EDA	0	0	6,936	5,500	10,500
4896 Replacement Contribution	657,345	760,019	531,300	530,900	530,900
4897 Interdepartmental Receipts	3,320,293	3,749,416	3,845,990	3,371,700	3,500,000
4901/22 Misc, Other Receipts	(100,839)	(31,446)	(141,595)	10,000	0
Total Motor Pool Fund	3,876,799	4,477,989	4,242,631	3,918,100	4,041,400

CITY OF SAN BERNARDINO
SPECIAL REVENUE FUNDS
FISCAL YEAR 1998 - 1999

DESCRIPTION	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	BUDGET 1998-99	MID-YR EST 1998-99
678 WORKERS' COMPENSATION FUND					
4505 Interest on Idle Cash	719	0	0	0	0
4897 Interdepartmental Receipts	2,070,650	2,188,557	2,066,777	1,994,400	1,994,400
4899 Premiums	15,913	134	4,471	0	0
4670 Economic Development Agency	10,000	0	0	10,000	10,000
4901 Misc Receipts	5,018	0	0	5,000	0
4906 Water Department	394,400	478,756	545,653	375,000	375,000
4924 Damage Claim Recovery	0	80,669	0	250,000	0
Total Workers' Compensation Fd	2,496,700	2,748,116	2,616,901	2,634,400	2,379,400
679 Management Information Services					
4505 Interest on Idle Cash	28,392	(4,301)	0	0	0
4670 EDA Reimbursement	1,408	1,350	1,206	1,200	1,000
4893 Water	0	0	0	385,000	385,000
4897 Interdepartmental Receipts	2,009,964	2,163,200	2,092,329	2,591,800	2,591,800
4901 Miscellaneous Receipts	1,798	655	616	0	200
4922 Sale of Equipment	0	0	0	450,000	450,000
Total MIS Fund	2,041,562	2,160,904	2,094,151	3,428,000	3,428,000
GRAND TOTAL	48,347,433	49,946,620	48,072,259	55,743,800	52,979,900

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 1998-1999**

TRANSFERS - IN

	FY 1998-99 BUDGET	FY 1998-99 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
TO GENERAL FUND:			
*From Special Gas Tax For - Street Maintenance-\$2320,000 Street Lighting - \$370,100	2,690,100	2,625,100	(65,000)
*From Traffic Safety For - Police Costs	200,000	450,000	250,000
*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	50,200	26,000	(24,200)
*From Traffic Systems Constructions For - Administration	10,000	10,000	0
*From Parking District For - Debt Service Payment	66,600	66,600	0
*From AD 994 Fund For - Street Lighting and Signals	374,100	374,100	0
*From Liability Fund For - Refund Reserve Excess	500,000	500,000	0
*From Storm Drain Construction For - Administration	100,000	100,000	0
*From Telephone Support For - Telephone Commission & Rebates	12,000	16,000	4,000
*From Refuse Fund For - Administration \$1,326,200 Lease City Yards 464,000 Lease City Hall 41,000	1,831,200	1,831,200	0
*From Sewer Line Construction For - Administration	100,000	100,000	0
*From Sewer Line Maintenance Fund For - Administration	100,000	100,000	0
*From MIS Fund For - 800 Mhz Equipment Refund	450,000	450,000	0

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 1998-1999**

TRANSFERS - IN	FY 1998-99 BUDGET	FY 1998-99 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
*From Transportation Fund For - Traffic Engineering Costs \$50,000 Maint/Fuel for Alt. Fuel Veh \$31,500 Crossing Guards \$105,700	187,200	187,200	0
TOTAL GENERAL FUND	\$6,835,400	\$7,000,200	164,800
TO ANIMAL CONTROL FUND:			
*From General Fund For - Operating Costs	98,600	144,300	45,700
TO CATV FUND:			
*From General Fund For - Operating Costs	330,000	330,000	0
TO LIBRARY FUND:			
*From General Fund For - Operating Costs	2,466,300	2,401,600	(64,700)
TO ART 8-LOCAL TRANSPORTATION:			
*From 1/2 Cent Sales & Road Tax For - Project Costs	26,700	26,700	0
TO PUBLIC PARK EXTENSION:			
*From General Fund For - Park Facilities Improvements	48,000	48,000	0
TO REFUSE:			
*From General Fund For - Street Sweeping	107,600	107,600	0
TO EMS FUND:			
*From General Fund For - Repay Operating Loan	75,000	75,000	0
TO FISCALINI FIELD:			
*From General Fund For - Operating Costs	64,000	64,000	0
TO PARKING DISTRICT:			
*From Parking & Business Impr For - Administration	106,100	106,100	0
TOTAL OTHER FUNDS	\$3,322,300	\$3,303,300	(19,000)
GRAND TOTAL TRANSFERS-IN	\$10,157,700	\$10,303,500	145,800

**CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 1998-1999**

TRANSFERS - OUT

	FY 1998-99 BUDGET	FY 1998-99 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
FROM GENERAL FUND:			
*To Animal Control Fund For - Operating Costs	\$98,600	144,300	45,700
*To CATV Fund For - Operating Costs	330,000	330,000	0
*To Library Fund For - Operating Costs	2,466,300	2,401,600	(64,700)
*To EMS Fund For - Repay Operating Loan	75,000	75,000	0
*To Fiscalini FieldFund For - Operating Costs	64,000	64,000	0
*To Refuse Fund For - Street Sweeping	107,600	107,600	0
*To Public Park Extension For - Park Facilities Improvements	48,000	48,000	0
TOTAL GENERAL FUND	\$3,189,500	\$3,170,500	(19,000)

FROM TELECOMMUNICATION FD:			
*To General Fund For - Telephone Commission & Rebates	12,000	16,000	4,000
FROM SPECIAL GAS TAX:			
*To General Fund For - Street Lighting Costs-\$370,100 Street Maintenance Costs-\$2,320,000	2,690,100	2,625,100	(65,000)
FROM TRAFFIC SAFETY:			
*To General Fund For - Police Costs	200,000	450,000	250,000
FROM 1/2 CENT SALES/ROAD TAX:			
*To General Fund For - Administration of Fund \$164,000	190,700	190,700	0
*To Art. 8-Local Transportation For - Project Costs \$26,700			

CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 1998-1999

TRANSFERS - OUT	FY 1998-99 BUDGET	FY 1998-99 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
FROM MIS FUND			
*To General Fund For - 800 Mhz Equipment Refund	450,000	450,000	0
FROM AD 994 FUND			
*To General Fund For - Street Lighting and Signals	374,100	374,100	0
FROM LIABILITY FUND			
*To General Fund For - Refund Reserve Excess	500,000	500,000	0
FROM PARKING & BUSINESS IMPR			
*To Parking District For - Administration of District	106,100	106,100	0
FROM PARKING DISTRICT FUND			
*To General Fund For - Debt Service Payment	66,600	66,600	0
FROM CULTURAL DEVELOPMENT			
*To General Fund For - Fine Arts & Civic Promotional Costs	50,200	26,000	(24,200)
FROM TRAFFIC SYSTEM CONSTR			
*To General Fund For - Administration of Fund	10,000	10,000	0
FROM SB 300			
*To General Fund For - Administration of Fund	0	0	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 Lease City Yards \$464,000 Lease City Hall \$41,000	1,831,200	1,831,200	0
FROM SEWER LINE CONSTR FD			
*To General Fund For - Administration	100,000	100,000	0

CITY OF SAN BERNARDINO
 DETAIL OF INTERFUND TRANSACTIONS
 FISCAL YEAR 1998-1999

TRANSFERS - OUT

	FY 1998-99 BUDGET	FY 1998-99 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
FROM SEWER LINE MAINT FUND			
*To General Fund For - Administration	100,000	100,000	0
FROM TRANSPORTATION FUND			
*To General Fund For - Traffic Engineering Costs \$50,000 Maint/Fuel for Alt. Fuel Veh \$31,500 Crossing Guards \$105,700	187,200	187,200	0
TOTAL OTHER FUNDS	\$6,968,200	\$7,133,000	164,800
GRAND TOTAL TRANSFERS-OUT	\$10,157,700	\$10,303,500	145,800

ORIGINAL

CITY OF SAN BERNARDINO PROJECTED GENERAL FUND BALANCE FISCAL YEAR 1999-2000

<u>DESCRIPTION</u>	<u>BUDGET FY 98-99</u>	<u>MID-YEAR ESTIMATE FY 98-99</u>	<u>PRELIMINARY ESTIMATE FY 1999-2000</u>	<u>VARIANCE FAVORABLE/ (UNFAVORABLE)</u>
Estimated Revenues	\$ 72,556,400	\$ 72,106,300	\$ 73,370,500	\$ 1,264,200
Transfers In	<u>6,835,400</u>	<u>7,000,200</u>	<u>6,341,100</u>	<u>(659,100)</u>
Total Available	\$ 79,391,800	\$ 79,106,500	\$ 79,711,600	\$ 605,100
Estimated Expenditures	\$ 81,540,400	\$ 80,591,300	\$ 79,574,000	\$ 1,017,300
Vacancy Factor	(3,100,000)	(1,083,000)	(1,100,000)	(17,000)
Transfers Out	<u>3,189,500</u>	<u>3,170,500</u>	<u>3,370,500</u>	<u>(200,000)</u>
Total Expenses	\$ 81,629,900	\$ 82,678,800	\$ 81,844,500	\$ 800,300
Excess/(Deficiency) of Available over Deduction	\$ (2,238,100)	\$ (3,572,300)	\$ (2,132,900)	\$ 1,405,400
Beginning Fund Balance	\$ <u>4,655,300</u>	\$ <u>4,655,300</u>	\$ <u>-</u>	\$ <u>(4,655,300)</u>
Estimated Balance	\$ 2,417,200	\$ 1,083,000	\$ (2,132,900)	\$ (3,249,900)
Budgeted Reserve	\$ 2,417,200	\$ 1,083,000	\$ 1,100,000	\$ 17,000
Budget Excess/(Deficiency)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(3,232,900)</u>	\$ <u>(3,232,900)</u>

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by _____
re Agenda Item 1

Rachel Clark

City Clerk/CDC Secy
City of San Bernardino

2-18-99
#1

FISCAL YEAR 1999 - 2000

REVENUES:

FY 98-99 Mid-Yr Estimate	\$72,106,300
Remove Carryover	(285,800)
UUT Audit Corrections	500,000
Sales Tax Increase 3.5%	900,000
Misc. Other Revenue Increases	<u>150,000</u>
Total Revenues	\$73,370,500

TRANSFERS-IN:

FY 98-99 Mid-Yr Estimate	\$ 7,000,200
Remove 800Mhz Equip. Refund	(450,000)
Reduce AD994 Support	<u>(209,100)</u>
Total Transfers-In	\$ 6,341,100

EXPENDITURES:

FY 98-99 Mid-Yr Estimate	\$80,591,300
Remove Carryovers	(517,300)
Salary/Benefit Adjustments	2,100,000
Add Election Costs	100,000
Reduce PERS Costs	<u>(2,700,000)</u>
Total Expenditures	\$79,574,000

TRANSFERS-OUT:

FY 98-99 Mid-Yr Estimate	\$ 3,170,000
Add Baseball Stadium	<u>200,000</u>
Total Transfers-Out	\$ 3,370,000

COPY

City of San Bernardino
ECONOMIC DEVELOPMENT AGENCY

RECEIVED-CITY CLERK

'99 FEB 15 P3:56

MEMORANDUM

TO: Community Development Commission Chairperson and Members

FROM: Gary Van Osdel, Executive Director

SUBJECT: **MID-YEAR BUDGET REVIEW**

DATE: February 15, 1999

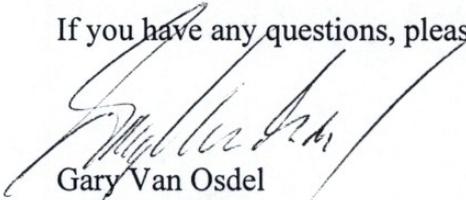
COPIES: Fred Wilson; Barbara Pachon; Rachel Clark; James Penman

On August 11, 1998, the Community Development Commission adopted the Economic Development Agency's Fiscal Year 1998-99 Budget with adjustments. Now is the time to review the adopted fiscal year 1998-99 budget line expenditures at mid-year, December 31, 1998, to estimate the Agency's invested funds at the end of the fiscal year, and to forecast the Agency's cash flow for the fiscal year 1999-2000.

Attached are the Agency's combined project area budget line item expenditures (Exhibit A) for the period of July 1, 1998 through December 31, 1998. Overall, the Agency has expended by total line item approximately 32% of the total approved budget for the fiscal year. However, it is anticipated that most of the budgeted funds will be spent by the end of the fiscal year since most of the Agency's budget consists of prior approved contracts, agreements, bond payments, programs or other obligations. Analysis by line item expenditures shows that some line items may be funded in the first six (6) months of the fiscal year and others may be funded in the last six (6) months of the fiscal year, which explains either high or low percentage of use at mid-year. It is anticipated that there will be a small savings at the end of the fiscal year in salaries, benefits and administrative costs.

The tax increment cash flow projection for the fiscal year 1999-2000 and the estimated invested fund balances are attached (Exhibit B), along with a list of current tax increment expenditures from which reductions must be made (Exhibit C). At this time, it is projected that the Agency will have a \$2,900,000 deficit for the fiscal year 1999-2000.

If you have any questions, please call me or Barbara Lindseth.



Gary Van Osdel
Executive Director

2-18-99
#1

ECONOMIC DEVELOPMENT AGENCY OF THE CITY OF SAN BERNARDINO

1998-99 FISCAL YEAR REVENUE AND EXPENDITURE SUMMARY WORKSHEET

MID-YEAR BUDGET REVIEW

Combined
 Redevelopment Project Areas/ Federal Grant Programs/
 Low-Moderate Housing Fund/ Main Street

	1998-1999 TOTAL BUDGET	1998-1999 ACTUALS	1998-1999 BALANCE	RECEIVED PERCENTAGE
<u>REVENUE ACCOUNTS</u>				
<u>General Revenues:</u>				
4011 Int Earned Investment	\$515,000	\$251,849	\$263,151	49%
4012 Int/Princ Notes Rec	2,586,065	5,181,865	(2,595,800)	201%
4019 Int Earned Fiscal Agent	625,000	140,998	484,002	23%
4200 Rental Income	454,580	219,750	234,830	49%
4270 Mortgage Revenue Inc	1,775,000	755,000	1,020,000	43%
4300 Mall Security Inc	48,000	23,362	24,638	49%
4500 Tax Increment	15,709,000	6,845,344	8,863,656	44%
4600 Lease Revenue	941,140	247,013	694,127	27%
4660 Parking Income	43,616	14,168	29,448	33%
4800 20% Set-aside	2,960,800	1,034,985	1,925,815	35%
4810 Other Misc Revenue	205,000	98,517	106,483	49%
Sub Total	25,863,201	14,812,851	11,050,350	58%
<u>General Fin Sources:</u>				
4900 Oper/Tax Inc/BP Transfers	2,502,275	-0-	2,502,275	-0-
4940 Fed Govmnt Grants/Loans	20,380,000	1,557,667	18,822,333	8%
4960 Lines of Credit Advance	800,000	-0-	800,000	-0-
Sub Total	23,682,275	1,557,667	22,124,608	7%
TOTAL REVENUES/FINANCING SOURCES	\$49,545,476	\$16,370,518	\$33,174,958	34%

EXPENDED
PERCENTAGE

1998-1999
BALANCE

1998-1999
ACTUALS

1998-1999
TOTAL BUDGET

EXPENDITURE ACCOUNTS

PERSONNEL SERVICES

Personnel:

5010 Salaries-Full Time	\$1,389,700	\$516,795	\$872,905	38%
5012 Overtime	5,900	3,324	2,176	61%
5013 Unemployment Ins	2,900	2,985	1,915	34%
5014 Auto Allowance	13,650	6,792	6,858	50%
5015 Public Emp Retire	97,200	63,874	33,326	66%
5016 Health Insurance	137,200	78,635	58,565	58%
5017 Life Insurance	8,000	2,623	5,377	33%
5018 Emp Assist Prog	1,400	-0-	1,400	-0-
5019 State Comp Ins	5,200	3,851	1,349	75%
5020 Medicare	16,500	8,099	8,401	50%
5021 Long-Term Disability	10,500	3,468	7,032	34%
TOTAL PERSONNEL	1,687,750	688,446	999,304	41%

NONPERSONNEL SERVICES

Administration:

6001 Board Member Comp	28,800	6,675	22,125	24%
6002 Information Services	4,000	1,762	3,238	22%
6003 Travel/Training	30,500	1,438	29,062	5%
6004 Automobile	7,404	829	6,575	12%
6005 Mileage Reimbursement	300	119	181	40%
6007 Gen Office Supplies	35,000	10,382	24,618	30%
6008 Dues/Memberships	10,715	893	9,822	9%
6009 Customer Relations	6,000	1,032	4,968	18%
6010 Printing	6,750	995	5,755	15%
6011 Advertising	3,000	294	2,706	10%
6012 Postage/Express Serv	15,300	2,670	12,630	18%
6014 Publications	2,310	1,171	1,139	51%
6015 Photography	300	-0-	300	-0-
6016 Telephone	111,800	25,087	86,713	23%
6017 Insurance	240,500	189,025	51,475	79%
6018 Equip Maintenance	44,000	40,883	3,117	93%
6020 Temporary Help	5,000	311	4,689	7%
6021 Building Maint/Oper	115,850	46,139	69,711	40%
Sub Total	667,529	328,705	338,824	50%

	<u>1998-1999 TOTAL BUDGET</u>	<u>1998-1999 ACTUALS</u>	<u>1998-1999 BALANCE</u>	<u>EXPENDED PERCENTAGE</u>
<u>Marketing:</u>				
6103 Marketing Services	\$103,000	\$44,670	\$58,330	44%
6104 Marketing Special Events	151,000	73,582	77,418	49%
Sub Total	254,000	118,252	135,748	47%
<u>Bond Expenditures:</u>				
6301 Bond Payments	13,469,522	7,352,842	6,116,680	55%
6306 Bond Serv/Related Costs	184,500	30,413	154,087	17%
Sub Total	13,654,022	7,383,255	6,270,767	55%
<u>Tax Increment:</u>				
6401 County Assessor	53,200	18,624	34,576	36%
6402 Pass Through Agreements	93,824	80,299	13,525	86%
Sub Total	147,024	98,923	48,101	68%
<u>Legal:</u>				
6500 Legal	580,000 (1)	299,080	280,920	52%
Sub Total	580,000	299,080	280,920	52%
<u>Consultant/Professional:</u>				
6600 General Consulting Agree	68,000	18,480	49,520	28%
Sub Total	68,000	18,480	49,520	28%
<u>Professional Services:</u>				
6701 Master Service Agree/City	663,000	324,832	338,168	49%
6702 Convention Visitors Bureau	250,000	151,773	98,227	61%
6703 Professional Audits	33,600	32,230	1,370	96%
6704 Mobilehome Rent Control	33,000	-0-	33,000	-0-
6705 Mobilehome Space Rent	142,000	52,137	89,863	37%
6706 Mobilehome Conversion	312,500	156,167	156,333	50%
Sub Total	1,434,100	717,139	716,961	51%

(1) Potential legal not budgeted \$150,000 to \$250,000.

EXPENDED
PERCENTAGE

1998-1999
BALANCE

1998-1999
ACTUALS

1998-1999
TOTAL BUDGET

Project Area Committee:

6801 Project Area Committee	\$25,000	\$6,401	\$18,599	26%
Sub Total	25,000	6,401	18,599	26%
TOTAL NONPERSONNEL SERVICES	16,829,675	8,970,235	7,859,440	54%

CAPITAL OUTLAY

Admin/Equipment:

7001 Fixed Assets	51,000	16,191	34,809	32%
7002 Leased Computer	47,200	22,500	24,700	48%
7003 Leased Copier	8,000	3,156	4,852	40%
7005 Leased Fax	347	261	86	76%
Sub Total	106,555	42,108	64,447	40%

Site Acquisition:

7101 Land Acquisition	-0-	-0-	-0-	-0-
7102 Appraisals	5,000	5,500	(500)	110%
7103 Title Reports	2,000	-0-	2,000	-0-
7105 Advertising	2,000	-0-	2,000	-0-
7106 Survey and Maps	2,000	-0-	2,000	-0-
Sub Total	11,000	5,500	5,500	50%

Housing:

7201 Housing Programs/Agree	7,134,194	1,744,324	5,389,870	25%
Sub Total	7,134,194	1,744,324	5,389,870	25%

	1998-1999 <u>TOTAL BUDGET</u>	1998-1999 <u>ACTUALS</u>	1998-1999 <u>BALANCE</u>	EXPENDED PERCENTAGE
<u>Construction/Site Improve:</u>				
7302 Site Improve/Dev Agree	\$10,835,653	\$1,317,914	\$9,517,739	13%
7303 Public Imp/Public Serv	8,711,822	1,116,915	7,594,907	13%
7305 Real Estate Economist	5,000	-0-	5,000	-0-
7306 Civil Engineering	5,000	-0-	5,000	-0-
Sub Total	19,557,475	2,434,829	17,122,646	13%
<u>Other Development Costs:</u>				
7402 Land Disposition Costs	5,400	7,992	(2,592)	148%
7403 Operation/Maint Property	1,381,525	725,534	655,991	53%
7404 Relocation	100,000	69,176	30,824	70%
Sub Total	1,486,925	802,702	684,223	54%
TOTAL CAPITAL OUTLAY	28,296,149	5,029,463	23,266,686	18%
<u>TRANSFERS</u>				
<u>Interproject Transfers:</u>				
8002 Transfers to Cash	81,102	-0-	81,102	-0-
8003 Low/Mod Housing Fund	2,650,800	1,034,985	1,615,815	40%
TOTAL TRANSFERS	2,731,902	1,034,985	1,696,917	38%
TOTAL ALL EXPENDITURES	\$49,545,476	\$15,723,129	\$33,822,347	32%

Economic Development Agency
of the City of San Bernardino
Tax Increment Projections
For the Fiscal Year 1999-2000
As of January 1, 1999

Projected
Tax Increment: \$15,650,000

Expenditures:
20% Set-aside \$2,666,871
Bond Payments 10,907,300
Bond Fees 90,000
Sumitomo 800,000
County Charges 53,200
Pass-Through 443,824
Sub-total Exp 14,961,195

Amt Avail Prior to
Other Obligations: 688,805

Other Redevelopment
Revenue Per Yr:
Int Earned 250,000
Notes Rec 459,611
Rental/Lease Rev 531,496
Mall Sec Income 48,000
Est Avail 1,977,912

Other Redevelopment
Obligations Per Yr:
Salaries/Benefits 450,000
Agency Operations 662,000
Contracts/Agree 575,932
MSA/City Expenses 1,799,225
Prop Manage/Maint 641,000
Marketing/Special Events 254,000
Legal 443,600
Consulting 68,000
PAC 25,000
Est Expenses 4,918,757

Est Balance (2,940,845)

Bond Proceeds Needed \$1,112,000
Tax Increment Needed 1,828,845

Economic Development Agency
Tax Increment Projections
As of January 1, 1999

Based upon the estimated deficit of \$2,940,845

Est Invest Funds 6-30-99:

Bond Proceeds	\$3,312,390
Tax Increment	<u>3,442,808</u>
	6,755,198

Est Invest Funds 6-30-2000:

3,814,353

Est Invest Funds 6-30-2001:

873,508

Will need approximately \$7,500,000 in invested funds until receipt of taxes in December.

Does not include approximately \$1,000,000 Community Reinvestment Funds for new projects.

2536A

Economic Development Agency
of the City of San Bernardino
Current List of Tax Increment Expenditures
(Except as noted - Does not include
federal funds or low/moderate set-aside funds)
Based on Fiscal Year 1998-99 Budget

1. <u>City Master Service Agreements/Obligations:</u>	<u>Current Expenses</u>
(Tax Increment only)	
1. Council Office Assistant	\$60,000 *
2. Council Offices	32,000
3. Planning	203,600
4. Code Enforcement	142,000
5. Traffic Modelar	26,000
6. Affirmative Action	8,000
7. Safety Officer	5,000
8. City Clerk	7,000
9. Five Level Parking Maint	60,000
10. Chairperson's Office	20,000
11. Chairperson's Office Additional	34,000 *
12. CVB	250,000 *
13. Mall Security Guards	512,525 *
14. Radisson	125,000
15. 201 Security/Janitorial	19,600
16. Parking Lot Main/Operations (bond payment)	158,100 *
17. City Attorney Legal Services	<u>136,400</u>
Sub Total	<u>\$1,799,225</u>

* Transferred to Agency during City's budget process in prior years.

Other City Master Service Agreements/Obligations:
(For Information Purposes)

Other Tax Increment:

1. Bond Debt Service Police Fac	\$765,000	Est
2. Bond Debt Service Stadium	1,190,000	Est
3. Bond Debt Soccer Park	255,000	Est
4. Bond Debt 1987 SV COP	<u>283,000</u>	Est
Sub Total	<u>\$2,493,000</u>	

Low/Moderate Housing Funds:

1. City Water/Sewer/ Refuse Rebate Admin	\$10,000
2. Code Enforcement Arden/Guthrie	146,400
3. Arden Guthrie Manage/Operations	250,000
4. Los Padrinos	120,000
5. Rental Certificate Program	609,900
6. Planning Bldg Mobilehome Inspection	33,000
7. City Attorney - Relocation	100,000
8. Low Income Utility Rebate Program	<u>60,000</u>
Sub Total	<u>\$1,329,300</u>

Total	<u>\$5,621,525</u>
-------	--------------------

2. <u>Agency Administration/Operations:</u>	Current Expenses
1. Salaries/Benefits	\$1,687,750
2. Admin/Operations/Overhead	624,084
Total	<u>\$2,311,834</u>
(Charged to Tax Increment: \$450,000 - Salaries; \$624,084 Admin)	

3. <u>General:</u>	
1. Marketing/Promotional	103,000
2. Marketing Special Events	151,000
3. Legal Services	443,600
(\$136,400 under City Master Service)	
4. Consulting Services	68,000
5. Northwest PAC	25,000
Total	<u>\$790,600</u>

4. <u>Projects/Programs:</u>	
1. Facade Imp	\$10,000
2. Light/Trees/Bldg/Breezeway	10,000
3. Ct St Sq/Rt 66 Sidewalks Maint	10,000
4. Maint Hallmark	20,000
5. Maint Pac Fed Bldg	20,000
6. Maint Mexican Consulate	25,000
7. Calif Theatre Operations	195,000
8. Maint CCWest Shop Plaza	5,000
9. Maint PEC	120,000
10. Maint/Imp 201 North E St	160,000
11. Metro Link Security	60,000
12. Metro Link Maint	6,000
Total	<u>\$641,000</u>

Total of expenditure areas that are not Agency contractual obligations and may be reviewed for reductions (tax increment only):

City Master Service Agree/Obligations	\$1,799,225 **	42%
Agency Administration/Operations	1,074,084	25%
General	790,000	18%
Projects/Programs	<u>641,000</u>	<u>15%</u>
Total	4,304,309	100%

** Approximately \$1,014,625 prior City expenditures transferred to the Agency during the City's budget process.

5. Other Tax Increment Contractual Obligations (based on 1998-99 budget):
(Generally not subject to reductions-ongoing contracts/obligations)
(Does not include Low/Moderate set-aside/Federal expenditures)

	<u>Current Expenses</u>
1. Bond Expenditures	\$10,907,300
2. 20% Set-aside	2,666,871
3. Bond Trustee Expenditures	90,000
4. County Assessor	53,200
5. Pass-through Agreements	443,824
6. Sumitomo Repayment	800,000
7. Wells Fargo Line Credit Repayment	90,000
8. Audits	33,600
9. Property Insurance	150,000
10. Stater Bros Agreement	170,000
11. Valley Bank Ruba	210,000
12. Centre Chevrolet	30,000
13. Postal Encoding	108,000
14. New Frontier Westside Plaza	44,000
15. Valley Bank Farah Guar (paid)	85,000
16. Haagen Dev	160,000
17. Best Buys	20,000
18. CCGo J Building	35,000
19. CCGo Andreson	17,000
20. City Maint Woolworth Agree	19,200
21. Main 3 Level Park Andreson	10,280
22. Chaparral Cycle	50,000
Sub Total	<u>\$15,793,275</u>
23. Cinema Project (Sec 108/Sumitomo) (Portion may carry over)	<u>7,800,000</u>
Total	<u>\$23,593,275</u>

ORIGINAL

**Summary of EDA Projected Budget Expenditures and Revenues
for 1999-2000 Fiscal Year
Presentation on February 18, 1999**

I. Tax Increment Revenue and Expense Analysis

1. Revenues for 1999-2000 Fiscal Year

\$ 15,650,000.00 Total Projected Tax Increment Revenues (based on 1998-99 projections)

2. Expenditures for 1999-2000 Fiscal Year

\$ (2,666,871.00) 20% Low and Mod Fund (transfer out; not available for
\$ (10,907,300.00) Bond Payments non-housing activities)
\$ (90,000.00) Bond Fees
\$ (800,000.00) Sumitomo
\$ (53,200.00) County Charges
\$ (443,824.00) Pass-Through Agreements
\$ 688,805.00 Surplus Tax Increment Revenues

II. Other Income of EDA

\$ 250,000.00 Interest Earnings
\$ 459,611.00 Notes Receivable
\$ 531,496.00 Rental/Lease Revenue
\$ 48,000.00 Mall Security Income
\$ 1,289,107.00 Total other income

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re Agenda Item _____

III. Total available operating income - all sources

\$ 688,805.00 Surplus Tax Increment
\$ 1,289,107.00 Total other income
\$ 1,977,912.00 Total all available operating income

City Clerk/CDC Secy
City of San Bernardino

IV. Other EDA Redevelopment Obligations

\$ 450,000.00 Salaries/Benefits (add'l amounts funded with CDBG and Low & Mod Funds)
\$ 662,000.00 Agency Operations
\$ 1,019,532.00 Contracts/Agreements
\$ 1,799,225.00 MSA/City Expenses
\$ 641,000.00 Property Mgmt/Mtce
\$ 254,000.00 Marketing/Sp'l Events
\$ 68,000.00 Consulting
\$ 25,000.00 Westside PAC
\$ 4,918,757.00 Total all other Obligations

V. EDA Obligations Compared to Total all Income 1999-2000

\$ 1,977,912.00 Total all available operating income
\$ (4,918,757.00) Total all other Obligations
\$ (2,940,845.00) Operating surplus/(deficit)

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VI. EDA Invested Assets (Bond Proceeds & Tax Increment)

1. Fund balances as of 6/30/1998

\$ (10,000,000.00) 97-98 Projects and Operating Deficit
\$ 4,012,883.00 Bond Proceeds
\$ 5,031,890.00 Tax Increment
\$ 9,044,773.00 Total Funds Available

2. Fund balances as of 6/30/1999

\$ (2,289,575.00) Projected 98-99 operating surplus/(deficit)
\$ 3,312,390.00 Bond Proceeds
\$ 3,442,808.00 Tax Increment
\$ 6,755,198.00 Total Funds Available

3. Projected fund balances as of 6/30/2000

\$ (2,940,845.00) Projected 99-00 operating surplus/(deficit)
\$ 371,545.00 Bond Proceeds
\$ 3,442,808.00 Tax Increment
\$ 3,814,353.00 Total Funds Available

4. Projected fund balances as of 6/30/2001

\$ (2,940,845.00) Projected 00-01 operating surplus/(deficit)
\$ 371,545.00 Bond Proceeds
\$ 501,963.00 Tax Increment
\$ 873,508.00 Total Funds Available

EDA Budget Workshop for February 18, 1999 Cash Flow Worksheet

	1998-1999					TOTALS
Assets	7/1/98	9/1/98	1/1/99	3/1/99	5/1/99	6/30/99
Avail Funds	\$ 6,700,000.00	\$ 6,700,000.00	\$ (588,000.00)	\$ 3,290,666.67	\$ 1,669,333.33	\$ 5,548,000.00
Rev & Inc	-	-	\$ 5,666,666.67	\$ 5,666,666.67	\$ 5,666,666.67	-
Total	\$ 6,700,000.00	\$ 6,700,000.00	\$ 5,078,666.67	\$ 8,957,333.33	\$ 7,336,000.00	\$ 5,548,000.00
Expenses						
Debt Svc	-	\$ 5,500,000.00	-	\$ 5,500,000.00	-	-
Other Exp	-	\$ 1,788,000.00	\$ 1,788,000.00	\$ 1,788,000.00	\$ 1,788,000.00	\$ 1,788,000.00
Total	-	\$ 7,288,000.00	\$ 1,788,000.00	\$ 7,288,000.00	\$ 1,788,000.00	\$ 1,788,000.00
Net Cash Available	\$ 6,700,000.00	\$ (588,000.00)	\$ 3,290,666.67	\$ 1,669,333.33	\$ 5,548,000.00	\$ 3,760,000.00
					Annual change in cash position = \$ (2,940,000.00)	

Input Assumptions for Cash Flow Model	Estimated Beginning Year	Year End	Annual	Annual
	Fund Balances	Surplus/(Deficit)	Revenues	Expenditures
Available Fund Balance =	7/1/1998 = \$ 9,044,773.00	\$ (2,289,575.00)	\$ 17,500,000.00	\$ 19,700,000.00
Annual Revenues =	7/1/1999 = \$ 6,755,198.00	\$ (2,940,845.00)	\$ 17,000,000.00	\$ 19,900,000.00
Annual Expenditures =	7/1/2000 = \$ 3,814,353.00	\$ (2,940,845.00)	\$ 17,000,000.00	\$ 19,900,000.00
Annual Net Inc/(Deficit) =	7/1/2001 = \$ 873,508.00			

EDA Budget Workshop for February 18, 1999 Cash Flow Worksheet

	1998-1999					TOTALS
Assets	7/1/98	9/1/98	1/1/99	3/1/99	5/1/99	6/30/99
Avail Funds	\$ 3,760,000.00	\$ 3,760,000.00	\$ (3,528,000.00)	\$ 350,666.67	\$ (1,270,666.67)	\$ 2,608,000.00
Rev & Inc	\$ -	\$ -	\$ 5,666,666.67	\$ 5,666,666.67	\$ 5,666,666.67	\$ -
Total	\$ 3,760,000.00	\$ 3,760,000.00	\$ 2,138,666.67	\$ 6,017,333.33	\$ 4,396,000.00	\$ 2,608,000.00
Expenses						
Debt Svc	\$ -	\$ 5,500,000.00	\$ -	\$ 5,500,000.00	\$ -	\$ 11,000,000.00
Other Exp	\$ -	\$ 1,788,000.00	\$ 1,788,000.00	\$ 1,788,000.00	\$ 1,788,000.00	\$ 8,940,000.00
Total	\$ -	\$ 7,288,000.00	\$ 1,788,000.00	\$ 7,288,000.00	\$ 1,788,000.00	\$ 19,940,000.00
Net Cash Available	\$ 3,760,000.00	\$ (3,528,000.00)	\$ 350,666.67	\$ (1,270,666.67)	\$ 2,608,000.00	\$ 820,000.00
				Annual change in cash position = \$ (2,940,000.00)		

Input Assumptions for Cash Flow Model	Estimated Beginning Year Fund Balances	Year End Surplus/(Deficit)	Annual Revenues	Annual Expenditures
Available Fund Balance =	7/1/1998 = \$ 9,044,773.00	\$ (2,289,575.00)	\$ 17,500,000.00	\$ 19,700,000.00
Annual Revenues =	7/1/1999 = \$ 6,755,198.00	\$ (2,940,845.00)	\$ 17,000,000.00	\$ 19,900,000.00
Annual Expenditures =	7/1/2000 = \$ 3,814,353.00	\$ (2,940,845.00)	\$ 17,000,000.00	\$ 19,900,000.00
Annual Net Inc/(Deficit) =	7/1/2001 = \$ 873,508.00			

EDA Budget Workshop for February 18, 1999

Cash Flow Worksheet

	1998-1999				TOTALS	
Assets	7/1/1998	9/1/1998	1/1/1999	3/1/1999	5/1/1999	6/30/1999
Avail Funds	\$ 7,000,000.00	\$ 7,000,000.00	\$ (300,000.00)	\$ 4,566,666.67	\$ 3,933,333.33	\$ 8,800,000.00
Rev & Inc	\$ -	\$ -	\$ 6,666,666.67	\$ 6,666,666.67	\$ 6,666,666.67	\$ -
Total	\$ 7,000,000.00	\$ 7,000,000.00	\$ 6,366,666.67	\$ 11,233,333.33	\$ 10,600,000.00	\$ 8,800,000.00

Expenses						
Debt Svc	\$ -	\$ 5,500,000.00	\$ -	\$ 5,500,000.00	\$ -	\$ 11,000,000.00
Other Exp	\$ -	\$ 1,800,000.00	\$ 1,800,000.00	\$ 1,800,000.00	\$ 1,800,000.00	\$ 9,000,000.00
Total	\$ -	\$ 7,300,000.00	\$ 1,800,000.00	\$ 7,300,000.00	\$ 1,800,000.00	\$ 20,000,000.00

Net Cash Available	\$ 7,000,000.00	\$ (300,000.00)	\$ 4,566,666.67	\$ 3,933,333.33	\$ 8,800,000.00	\$ 7,000,000.00
Annual change in cash position = \$ -						

	Estimated Beginning Year	Year End	Annual
Input Assumptions for Cash Flow Model	Fund Balances	Surplus/(Deficit)	Revenues
Available Fund Balance =	\$ 7,000,000.00	\$ 9,044,773.00	\$ 17,500,000.00
Annual Revenues =	\$ 20,000,000.00	\$ 6,755,198.00	\$ 17,000,000.00
Annual Expenditures =	\$ 20,000,000.00	\$ 3,814,353.00	\$ 17,000,000.00
Annual Net Inc/(Deficit) =	\$ -	\$ 873,508.00	\$ 19,900,000.00

Available Fund Balance =	\$ 7,000,000.00	\$ (2,289,575.00)	\$ 19,700,000.00
Annual Revenues =	\$ 20,000,000.00	\$ (2,940,845.00)	\$ 19,900,000.00
Annual Expenditures =	\$ 20,000,000.00	\$ (2,940,845.00)	\$ 19,900,000.00
Annual Net Inc/(Deficit) =	\$ -	\$ 873,508.00	\$ 19,900,000.00

VII. City Obligations Based Upon 1998-1999 Funding Levels

1. City Master Service Agreement/Obligations

\$	60,000:00	Council Office Assistant
\$	32,000:00	Council Offices
\$	203,600:00	Planning
\$	142,000:00	Code Enforcement
\$	26,000:00	Traffic Model
\$	8,000:00	Affirmative Action
\$	5,000:00	Safety Officer
\$	7,000:00	City Clerk
\$	60,000:00	5-level Parking Mtce
\$	20,000:00	Chairperson's Office
\$	34,000:00	Chairperson's Office Add'l
\$	250,000:00	CVB subsidy
\$	512,525.00	Mall Security Guards
\$	125,000.00	Radisson subsidy
\$	19,600.00	201 Bldg Security/Janitorial
\$	158,100.00	Parking Lot Mtce/Operations
\$	136,400:00	City Attorney
\$	<u>1,799,225.00</u>	Total City MSA/Obligations

2. EDA Tax Increment Debt for City Projects

\$	283,000.00	South Valley COP's
\$	765,000.00	Annual Bond Debt - Police Station
\$	1,190,000.00	Annual Bond Debt - Baseball Stadium
\$	255,000.00	Annual Bond Debt - Soccer Park
\$	<u>2,493,000.00</u>	Total Annual Bond Debt - City Projects

3. City Funded Activities with Low and Moderate Income Housing Fund (based upon 1998-1999 funding levels)

\$	10,000:00	City Water/Sewer/Refuse Rebate Administration
\$	146,400:00	Code Enforcement - Arden/Guthrie
\$	250,000:00	Arden/Guthrie Mgmt & Operations
\$	120,000:00	Los Padrinos
\$	609,900:00	Rental Certificate Program
\$	33,000:00	Planning - Mobile Home Inspections
\$	100,000:00	City Attorney - Relocation of tenants
\$	60,000:00	Low Income Utility Rebate Program
\$	<u>1,329,300:00</u>	Total City Funded Activities with Low and Mod Fund

4. Total of All EDA Funded City Agreements/Obligations and Activities

\$	1,799,225:00	Total City MSA/Obligations
\$	2,493,000:00	Total Annual Bond Debt - City Projects
\$	<u>1,329,300:00</u>	Total City Funded Activities with Low and Mod Fund
\$	5,621,525.00	Total all EDA funded City Agreements/Obligations and Activities

IX. Summary of EDA Proposed 1999-2000 Budget and EDA versus City Expenditures

1. Summary of Total Expenditures by Category 1999-2000 Fiscal Year

\$ 19,879,952.00 Total EDA Expenditures from Tax Increment and other Income sources
\$ (11,707,300.00) Bonded Debt Service (Bonds and Sumitomo Loan)
\$ (2,666,871.00) Low and Moderate Income Housing Fund deposit
\$ (143,200.00) Fees and Charges
\$ (443,824.00) Pass-Through Agreements
\$ 4,918,757.00 Net Expenditures after Debt Service, L&M and Taxing Agency Obligations
\$ (1,799,225.00) MSA/City Expenses
\$ (3,119,532.00) All other EDA Admin and Redevelopment Activities
\$ - Net Income (Deficit)

2. Summary of Total Income Sources by Category 1999-2000 Fiscal Year

\$ 15,650,000.00 Total Projected Tax Increment Revenues
\$ 1,289,107.00 Total Other Income
\$ 2,940,845.00 Bond Proceeds applied to cover deficit (EDA operating subsidy)
\$ 19,879,952.00 Total EDA Use of Revenues and Bond Proceeds

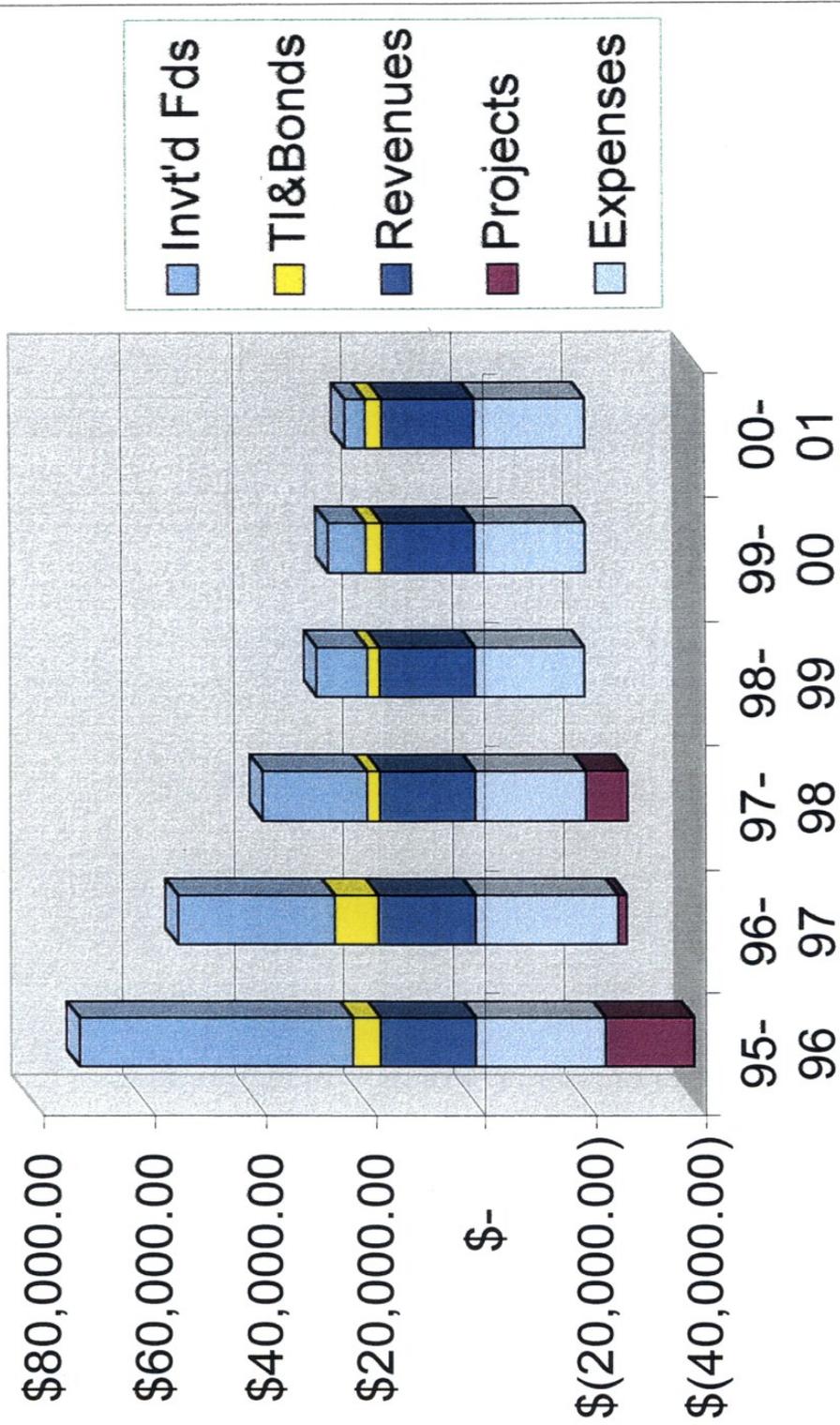
**X. Summary of Use of 1995 Refunding Bond Proceeds and 1994 State College
\$10M Parity Bonds**

\$ 10,000,000.00 Police Station - 1994 to 1995
\$ 16,000,000.00 Baseball Stadium - 1995 to 1996 (plus an add'l \$3M from prior Bond proceeds)
\$ 3,200,000.00 Patton Farms Soccer Complex - 1996 to 1997
\$ 4,945,000.00 1995-96 EDA Operating Deficit
\$ 7,870,000.00 1996-97 EDA Operating Deficit
\$ 2,400,000.00 1997-98 EDA Operating Deficit
\$ 2,289,000.00 1998-99 EDA Operating Deficit
\$ 2,940,000.00 1999-00 EDA Operating Deficit
\$ 49,644,000.00 Total Bond Proceeds Expenditures since November 1995
\$ 49,408,000.00 Total of 1994 State College Bond Proceeds and 1995 Refunding Bond Proceeds
\$ (236,000.00) Estimated Remaining Bond Proceeds invested with EDA as of 6/30/2000

**SUMMARY CHART OF EDA INVESTMENTS, REVENUES AND EXPENDITURES
FISCAL YEAR 1995-96 TO 1999-00**

	95-96	96-97	97-98	98-99	99-00	00-01
Inv't'd Fds \$	49,408.00 \$	28,463.00 \$	19,051.00 \$	9,044.00 \$	6,700.00 \$	3,700.00
TI&Bonds \$	4,945.00 \$	7,871.00 \$	2,400.00 \$	2,289.00 \$	2,940.00 \$	2,940.00
Revenues \$	17,502.00 \$	17,859.00 \$	17,500.00 \$	17,500.00 \$	17,000.00 \$	17,000.00
Expenses \$	(23,447.00) \$	(25,730.00) \$	(19,900.00) \$	(19,700.00) \$	(19,700.00) \$	(19,700.00)
Projects \$	(16,000.00) \$	(1,541.00) \$	(7,600.00) \$	- \$	- \$	-
Fiscal Year						

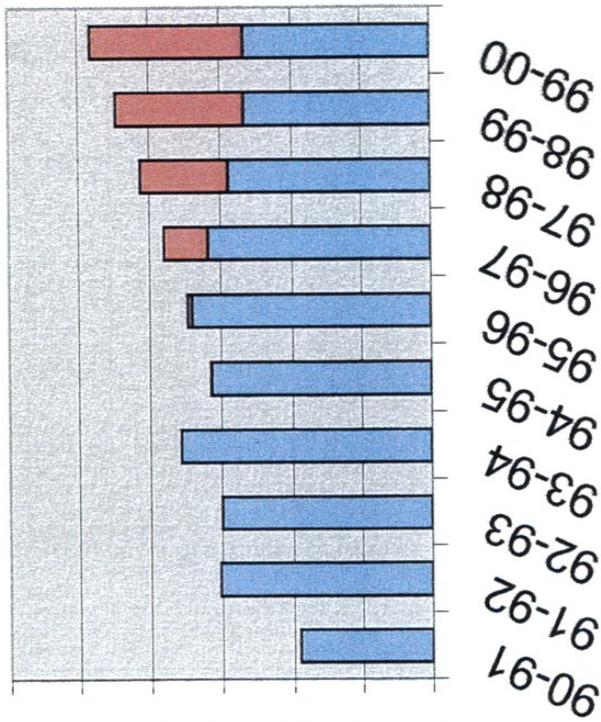
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TAX INCREMENT REVENUE SUMMARY FROM 1990-1991 TO 1999-2000

FY	Tax Increment Revenues Based Upon County reported A.V.'s	Deviation from prior Fiscal Year	Cumulative Increase to date	Average Annual Increase	2% Inflation Amount	Assuming if only a 2% Inflation were applied
90-91	\$ 14,907,477.00	NA	NA	NA	\$ -	\$ 14,907,477.00
91-92	\$ 16,011,920.00	7.41%	7.41%	7.41%	\$ -	\$ 15,205,626.54
92-93	\$ 15,982,374.00	-0.18%	7.21%	3.61%	\$ -	\$ 15,509,739.07
93-94	\$ 16,563,552.00	3.64%	11.11%	3.70%	\$ -	\$ 15,819,933.85
94-95	\$ 16,125,469.00	-2.64%	8.17%	2.04%	\$ 10,863.53	\$ 16,136,332.53
95-96	\$ 16,390,993.00	1.65%	9.95%	1.99%	\$ 68,066.18	\$ 16,459,059.18
96-97	\$ 16,164,555.00	-1.38%	8.43%	1.41%	\$ 623,685.36	\$ 16,788,240.36
97-98	\$ 15,877,480.00	-1.78%	6.51%	0.93%	\$ 1,246,525.17	\$ 17,124,005.17
98-99	\$ 15,654,028.00	-1.41%	5.01%	0.63%	\$ 1,812,457.27	\$ 17,466,485.27
99-00	\$ 15,654,028.00	0.00%	5.01%	0.56%	\$ 2,161,786.98	\$ 17,815,814.98

\$19,000,000.00
\$18,000,000.00
\$17,000,000.00
\$16,000,000.00
\$15,000,000.00
\$14,000,000.00
\$13,000,000.00



2% Inflation Amount

Tax Increment Revenues

COPY

**ECONOMIC DEVELOPMENT AGENCY
RECOMMENDATIONS TO COMMISSION
FOR FEBRUARY 18, 1999 WORKSHOP**

GOALS:

1. **The EDA must replenish its reserves to a level of at least \$7.5M and maintain such an unrestricted reserve balance to provide for the cash flow shortfall that occurs during the months of July through December of each fiscal year, ultimately, increasing this unrestricted reserve balance over a five (5) year period to \$11.0M.**

Recommended Actions:

- a. Any cash received by the EDA from the sale of property or note repayments must be considered as the return of capital and must be applied to increase the EDA reserves until the five (5) year goal is reached.
- b. Any cash received by the EDA from the sale of property or note repayments shall not be applied towards funding any operating deficits of the EDA.
- c. Bond proceeds and/or any reserves in excess of the minimum \$7.5M unrestricted reserve balance shall be leveraged and used for developments which increase assessed valuations within redevelopment project areas.

2. **The EDA to cease deficit spending.**

Recommended Actions:

- a. The Eda will examine each budgeted line item for potential reductions in fiscal year 1999-2000.
- b. The City must dramatically reduce its dependency in phases upon the EDA's \$5.62M annual subsidy. It is recommended that the City reduce its dependency by \$1.8M for fiscal year 1999-2000.
- c. During the fiscal year 2000-01 eliminate the approximately \$1.3M of the total \$2.58M for debt service subsidy to the City by the City financing some portion of the debt incurred by the EDA for the

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Police Station, South Valle COP's, Baseball Stadium and the Soccer complex.

- d. During the 2001-02 fiscal year eliminate the remaining \$1.28M of the original \$2.58M debt service subsidy by the City refinancing the debt incurred by the EDA for the remaining City projects.

Notes:

Any remaining deficit not addressed in fiscal year 1999-2000 will further reduce the EDA reserve balance, thus, creating a cash flow shortage in the months of July through December 2000.

One-time revenues will not permanently reduce the deficit, and will only defer the deficit problem to the next year.

ORIGINAL

Entered into Record at
Council/CmyDevCms Mtg: 2/18/99

by _____
re Agenda Item 1

Rachel Clark

City Clerk/CDC Secy
City of San Bernardino

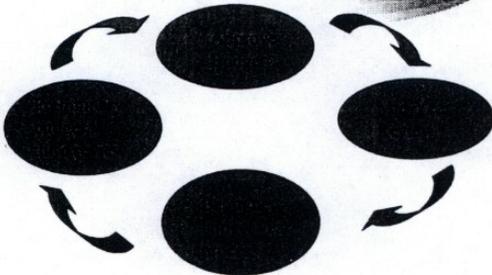
*Mid-Year Budget Review
Workshop*

February 18, 1999
EDA Board Room

Agenda for the Day

- **City:**
 - Mid-year review and FY 99-00 budget projections
 - Major issues for next year
 - Budget timelines
- **EDA:**
 - Mid-year review and FY 99-00 budget projections
 - Major issues for next year
 - Budget timelines

The Budget Cycle



2-18-99
#1

Mid-Year Review of City Budget

Barbara Pachon
Director of Finance

Major Issues for FY 1999-2000

- COPS grant expiration
- Stadium Fund deficit
- Reduced transfers from EDA
- Y2K
- Capital Improvement Program

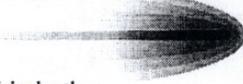
*Budget Projections for
FY 1999-00*

Barbara Pachon
Director of Finance

Break

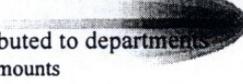


Mid-Year Review of EDA Budget



Barbara Lindseth
Administrative Services Director

Budget Process Basics



- Budget packets distributed to departments
 - Bottom-line budget amounts
 - Personnel figures
 - Internal service charges
 - Budget system instructions and forms
- Budget meetings held with departments and City Administrator, Finance staff
- Preliminary budget document distributed
- Budget hearings held with the Mayor and Council
- Final budget is adopted by June 30

Next Steps

- Consider fee updates and new fees
 - Recreation fees (Parks and Recreation)
 - Concealed weapons permits and renewals (Police)
 - Building permit and plan review fees (Development Services)
 - Owner release, livestock apprehension, and euthanasia request fees (Animal Control)
- Consider community survey
