

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

**From:** Barbara Pachon  
Director of Finance

**Subject:** Mid-Year Budget Review  
Fiscal Year 1999-2000

**Dept:** Finance

**Date:** 3/6/00

**ORIGINAL**

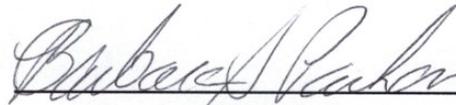
**Synopsis of Previous Council Action:**

7/6/99 Resolution 1999-167 approving and adopting the Final Budget for FY 1999-2000

2/23/00 FY 1999-00 Mid-Year Budget Report referred to full Council by Ways & Means Committee.

**Recommended motion:**

That the Mayor and Common Council receive and file the FY 1999 – 2000 Mid-Year Budget Report.



Signature

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

**Phone:** 5242

**Supporting data attached:** staff report, Mid-Year Budget Report

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

**FUNDING REQUIREMENTS:** **Amount:** N/A

**Source:** (Acct. No

(Acct. Description)

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

**Council Notes:**

3/6/2000

**Agenda Item No.**

22

# STAFF REPORT

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## **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 next fiscal year's budget outlook.

Each year in January, the City Administrator's Office and the Finance Department, as well as the 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.

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 6/30/00.

## **THE GENERAL FUND**

**Fund Balance** – The FY 1998-99 audit has been completed and the audited, total actual FY 99-00 beginning General Fund Balance (reserved and unreserved combined) is \$5,278,000. Included in this amount are the FY 98-99 General Fund continuing appropriations, encumbrance, and revenue carryovers in the net amount of \$418,000. The revised estimate for the FY 99-00 total ending fund balance (including both reserved and unreserved) is \$7,386,603. Of this amount, \$4,127,400 is designated as the budgeted reserve (in accordance with the direction of the Mayor and Council during the FY 99-00 budget-adoption process).

At this time it appears that the remaining undesignated ending General Fund balance will be \$3,259,203. This is approximately \$1,150,603 higher than projected at the beginning of the fiscal year. This increase is due primarily to increased growth in several revenue sources. These revenues are discussed in greater detail in their respective section below.

**General Fund Revenues** – The *Estimated Revenues and Expenditures General Fund* report (pink report) provides a summary of the General Fund revenue estimates by category. The yellow report provides a detailed analysis of the projected General Fund Revenues. The estimated General Fund revenues are projected to be \$1,378,800 higher than originally budgeted.

Sales tax revenue continues its strong recovery. As reported to the Mayor and Council in the FY 1998-99 Final Report, the final Sales Tax payment to the City last fiscal year occurred after the budget adoption process and was significantly larger than expected.

Sales tax receipts as of December 1999 indicate this trend will continue. An additional \$1,020,000 over originally budgeted amounts is now anticipated (4.5% increase over original projections).

Vehicle in Lieu Fees (VLF) revenue also experience unexpected growth at the end of last fiscal year and this year's receipts to date indicate the growth will continue. An additional \$475,000 over originally budgeted projections is expected for a total of \$8,875,000. The revenue has not yet been negatively affected by last year's State legislation reducing vehicle registration fees.

Reimbursement from the State for State mandated programs is expected to be \$235,000 higher than expected. This is due primarily to the State funding full reimbursement of past year's claims that were previously only partially reimbursed.

Property Tax revenue appears to be performing slightly better than anticipated and a 2% increase (\$158,300) over originally budgeted amounts is projected.

Based on the past six months activity, the City Clerk's Office predicts Transient Occupancy Tax (TOT) will be approximately 4.6% higher than originally budgeted, for a total of \$1,950,900 expected by the end of the fiscal year.

Overall, the revenue category of *Charges for Services* is expected to be approximately 3.4% (\$108,400) less than originally budgeted. Factors contributing to this shortfall include:

Revenue from development related fees remain at levels consistent with last fiscal year, but have not continued to grow as originally projected by Development Services.

Now that a full year of history exists regarding revenue from the relatively new Passport Program, revenues can be more accurately projected. It is now projected that revenue will be \$20,000 less than originally budgeted. The reduction of this estimate is also due in part to the expected opening of passport facilities in three neighboring cities.

Code Compliance estimated revenues related to Weed Abatement will be \$50,000 less than originally budgeted. Additionally, the newly established "Release of Pendency Notice" fee is projected to reach only 40% of the originally budgeted amount for a total of \$20,000.

Overall, the revenue category of *Licenses and Permits* is expected to be 3.8% less than originally budgeted projections. The primary factor contributing to this shortfall is related to Fire Department revenues. The Fire Department expects to collect less than 50% of the originally budgeted amounts for Fire Citations and Fire Plan Check fees. This is attributed in part to the Fire Department's difficulty in filling vacant positions within the Fire Prevention Unit. The Fire Chief will be working with Development Services staff and the City Administrator's Office to resolve these issues.

**Expenditures and the Vacancy Factor**– 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 (vacancy factor savings) in the General Fund of \$2,423,903. Savings from Animal Control, CATV and the Library (these funds are subsidized by the General Fund through transfers) total \$84,996. Combined, total expenditure savings are projected to be \$2,508,899. This is \$8,899 higher than the target expenditure savings goal of \$2,500,000. The report entitled *Analysis of FY 1999-00 Vacancy Factor* (peach report) gives a breakdown of the vacancy factor by department.

As was discussed during the budget process, each department was directed to try to 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 are 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.

Of the twenty department/divisions assigned vacancy factors, fourteen will meet or exceed their vacancy factor targets. However, at this time it is projected that the following departments will not be able to meet their target goal amounts: Library, Facilities Management, Development Services, City Attorney, Police Department, and the Fire Department.

Facilities Management, Police Department, Library, and Development Services have all been impacted by higher than anticipated electric charges. Facilities Management is currently researching the unusually high electric charges and will make recommendations within the next month. The Police Department, Facilities Management, and Development Services have also been impacted by higher than anticipated garage charges. The Fleet Division has experienced a significant jump in fuel prices, which impacts departments with large fleets, such as the Police Department.

The Fire Department was not assigned a vacancy factor goal. It appears that the Fire Department will exceed their budget by \$255,100.

## **OTHER FUNDS**

The *Special Revenue Funds Revenue Report* (green report) provides a detailed analysis of all the other funds' projected revenues. Estimated expenditures for other funds can be found summarized on the *Summary of Revenues, Expenditures, and Transfers Report* (blue report). In general, the revenue and expenditure projections for the majority of the other funds are on target with the exception of the following:

The Asset Forfeiture Fund is projected to receive an additional \$108,100 in revenues due the anticipated resolution of forfeiture cases that have been pending.

The Animal Control Fund is projected to have a revenue shortfall of approximately \$90,500 below originally budgeted amounts. However, this revenue shortfall will be offset in part by expected expenditure savings of \$75,100. The revenue shortfall is

attributed primarily to the delay in hiring part-time employees for the licensing canvassing program. Additionally, the Department has experienced a number of other vacancies, which have affected its ability to collect various fees.

The Stadium Fund deficit is projected to be slightly lower than originally projected. As presented to the Mayor and Council earlier this month, the Baseball Stadium Fund anticipates increased revenues from activities related to the marketing contract. However, expenditures are slightly higher than expected due primarily to increased electric costs.

CATV has been able to secure more contracts for production than originally anticipated after reorganizing the department last fiscal year and is anticipating a 2.8% increase in revenues over original projections (\$25,000). However, some of this increased revenue will be used to fund the cost of per-diem employees that are needed to work on productions as contracts increase.

The Refuse Fund is projected to have a deficit of \$1,918,400 at the end of the fiscal year, which is higher than originally projected. This is attributed primarily to two factors: increased expenditures for fuel and vehicle maintenance charges and a large number of write-offs for uncollectible accounts.

As was explained in the December staff report to the Mayor and Council regarding preventative maintenance inspections (PMI's), Refuse has experienced a high number of truck repairs. Additionally, the Refuse Department conducted a comprehensive review of their accounts and turned a large number of delinquent accounts over to a collection agency. When accounts are turned over to an outside collection agency, the anticipated revenue from those accounts is written off the books. Finally, it appears that revenues will be approximately 1% less than originally budgeted. The City Administrator and the Finance Department are working with Public Services to address these issues and develop recommendations to reduce the fund's projected deficit.

The Fleet Division has experienced a significant increase in fuel charges. This impact is passed directly on to user departments, and departments with large fleets such as the Police Department and the Refuse Division are severely impacted. The Fleet Division anticipates that fuel prices may continue to rise and will not be reduced, resulting in an overall increase in fuel costs of approximately \$300,000. The Finance Department is working with Public Services to develop recommendations to address this shortfall.

The Utility Fund's water charges budget of \$93,600 has already been exceeded. This is attributed primarily to changes in the Water Department's billing system. It appears the City is now being charged for water meters that it was never charged for before. The City Administrator is working with the General Manager of the Water Department to resolve the situation.

## **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 \$23,300 to cover the fund's net shortfall as discussed above; the transfer to the CATV fund was decreased by \$30,500 due to increased revenues generated by that fund, and, because traffic safety revenues increased due to new legislation implemented last year, \$145,000 additional revenue was transferred from the Traffic Safety fund to the General Fund.

### **CONCLUSION**

In order to maintain budgetary control, staff will be bringing forward to the Mayor and Council in March a follow-up report that addresses some of the issues brought to the forefront during the Mid-Year review process. This follow-up report will be presented to the Mayor and Council at the same meeting the *Mid-Year Report* is presented. Due to the complexity of the issues, and the importance of getting the *Mid-Year Report* to the Ways and Means Committee as soon as possible, bringing these recommendations directly back to the Mayor and Council in one consolidated follow-up report is the most practical, efficient way to handle the issues.

### **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 1999-2000**

FUND / TITLE	FUND BALANCE		ADDITIONS		AVAILABLE FOR BUDGET PURPOSES		DEDUCTIONS		TOTAL		ESTIMATED FUND BALANCE
	7-1-99	REVENUES	TRANSFER IN	TRANSFER IN	PURPOSES	EXPENDITURES	TRANSFER OUT	DEDUCTIONS	6-30-00		
<b>001 GENERAL FUND</b>	<b>5,278,000</b>	<b>78,064,500</b>	<b>7,133,500</b>	<b>90,476,000</b>	<b>79,930,897</b>	<b>3,158,500</b>	<b>83,089,397</b>	<b>7,386,603</b>			

<b>SPECIAL REVENUE FUNDS:</b>											
105	LIBRARY	58,100	386,700	2,352,600	2,797,400	2,747,500	0	2,747,500	49,900		
106	CEMETERY	(224,900)	180,000	0	(44,900)	213,300	0	213,300	(258,200)		
107	CABLE TELEVISION	0	115,000	218,300	333,300	333,300	0	333,300	0		
108	ASSET FORFEITURE	311,100	143,200	0	454,300	240,800	0	240,800	213,500		
109	PARKING & BUSINESS IMPROVMT	32,100	131,000	0	163,100	52,500	98,200	150,700	12,400		
110	PARKING DISTRICT	26,700	220,900	98,200	345,800	271,900	66,600	338,500	7,300		
111	TRANSPORTATION	238,000	212,900	0	450,900	84,500	187,200	271,700	179,200		
122	Article 8 - LTF	0	115,000	0	115,000	115,000	0	115,000	0		
124	ANIMAL CONTROL	5,000	754,200	186,100	945,300	945,300	0	945,300	0		
126	SPECIAL GAS TAX	537,800	3,516,000	0	4,053,800	1,363,700	2,690,100	4,053,800	0		
128	TRAFFIC SAFETY	0	745,000	0	745,000	0	745,000	745,000	0		
129	1/2 CENT SALES & ROAD TAX	2,534,500	1,900,000	0	4,434,500	3,901,456	190,700	4,092,156	342,344		
131	SB 300	6,200	0	0	6,200	0	6,200	6,200	0		
132	SEWER LINE MAINT	2,519,900	1,380,000	0	3,899,900	1,200,200	100,000	1,300,200	2,599,700		
133	BASEBALL STADIUM	(716,800)	239,500	200,000	(277,300)	449,600	0	449,600	(726,900)		
501	EMS FUND	(468,000)	0	75,000	(393,000)	0	0	0	(393,000)		
527	REFUSE	(1,306,600)	16,189,000	75,000	14,957,400	15,044,600	1,831,200	16,875,800	(1,918,400)		
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>3,553,100</b>	<b>26,228,400</b>	<b>3,205,200</b>	<b>32,986,700</b>	<b>26,963,656</b>	<b>5,915,200</b>	<b>32,878,856</b>	<b>107,844</b>		

<b>CAPITAL PROJECT FUNDS:</b>											
241	PUBLIC PARK EXTENSION	45,100	0	51,500	96,600	74,700	0	74,700	21,900		
242	STREET CONSTRUCTION	455,400	1,613,500	0	2,068,900	1,579,500	0	1,579,500	489,400		
243	PARK CONSTRUCTION	739,900	174,000	0	913,900	0	0	0	913,900		
244	CEMETERY CONSTRUCTION	14,500	4,000	0	18,500	2,900	0	2,900	15,600		
245	SEWER LINE CONSTRUCTION	4,520,300	362,000	0	4,882,300	550,000	100,000	650,000	4,232,300		
246	INDIAN BINGO SETTLEMENT	398,100	12,000	0	410,100	389,900	0	389,900	20,200		
247	CULTURAL DEVELOPMENT FEE	0	75,500	0	75,500	0	75,500	75,500	0		
248	STORM DRAIN CONSTRUCTION	2,563,300	390,000	0	2,953,300	2,375,100	100,000	2,475,100	478,200		
250	TRAFFIC SYSTEMS CONSTRUCTIO	748,400	237,700	0	986,100	649,400	25,000	674,400	311,700		
257	STREET LIGHTSWEEPING DISTRIC	243,700	100,000	0	343,700	0	200,000	200,000	143,700		
	<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>9,728,700</b>	<b>2,968,700</b>	<b>51,500</b>	<b>12,748,900</b>	<b>5,621,500</b>	<b>500,500</b>	<b>6,122,000</b>	<b>6,626,900</b>		

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

FUND / TITLE	FUND BALANCE 7-1-99	ADDITIONS			AVAILABLE FOR BUDGET PURPOSES	DEDUCTIONS			TOTAL DEDUCTIONS	ESTIMATED FUND BALANCE 6-30-00
		REVENUES	TRANSFER IN	TRANSFER OUT		EXPENDITURES	TRANSFER OUT	DEDUCTIONS		
<b>INTERNAL SERVICE FUNDS:</b>										
621 CENTRAL SERVICES FUND	48,000	263,900	0	0	311,900	247,600	0	247,600	64,300	
629 LIABILITY INSURANCE	1,746,200	2,122,700	0	0	3,868,900	2,045,400	500,000	2,545,400	1,323,500	
630 TELEPHONE SUPPORT	(238,300)	788,400	0	0	550,100	827,400	16,000	843,400	(293,300)	
631 UTILITY FUND	33,900	3,258,300	0	0	3,292,200	3,258,300	0	3,258,300	33,900	
635 FLEET SERVICES	863,300	4,963,600	0	0	5,826,900	5,826,900	0	5,826,900	0	
678 WORKER'S COMPENSATION	(6,884,200)	2,375,400	0	0	(4,508,800)	2,435,700	0	2,435,700	(6,944,500)	
679 MANAGEMENT INFO SYSTEM	993,700	3,170,600	0	0	4,164,300	3,063,300	300,000	3,363,300	801,000	
TOTAL INTERNAL SERVICE FUNDS	(3,437,400)	16,942,900	0	0	13,505,500	17,704,600	816,000	18,520,600	(5,015,100)	
TOTAL ALL FUNDS	15,122,400	124,204,500	10,390,200	149,717,100	130,220,653	10,390,200	140,610,853	9,106,247		

\*NOTE: The General Fund ending balance includes the \$4,127,400 being held in the reserve.

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

	FY 1999-00 BUDGET	FY 1999-00 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
<b>ESTIMATED REVENUE:</b>			
Property Taxes	\$ 6,993,600	\$ 7,151,900	\$ 158,300
Other Taxes	42,441,500	43,599,800	1,158,300
Licenses & Permits	5,427,600	5,218,500	(209,100)
Fines and Penalties	682,000	665,500	(16,500)
Use of Money & Property	1,290,500	1,230,500	(60,000)
Intergovernmental	13,388,300	13,906,400	518,100
Charges for Services	3,119,000	3,010,600	(108,400)
Miscellaneous	3,343,200	3,281,300	(61,900)
<b>Total Estimated Revenues</b>	<b>\$ 76,685,700</b>	<b>\$ 78,064,500</b>	<b>\$ 1,378,800</b>
Total Transfers In:	\$ 7,292,800	\$ 7,133,500	\$ (159,300)
<b>TOTAL ESTIMATED FUNDS AVAILABLE:</b>	<b>\$ 83,978,500</b>	<b>\$ 85,198,000</b>	<b>\$ 1,219,500</b>
<b>ESTIMATED EXPENDITURES:</b>			
Mayor	\$ 655,900	\$ 618,855	\$ 37,045
Common Council	370,600	360,000	10,600
City Clerk	1,005,800	950,375	55,425
City Treasurer	18,200	18,200	-
City Attorney	1,776,000	1,753,900	22,100
Code Compliance	3,019,800	2,516,200	503,600
General Government	2,068,400	2,068,400	-
City Administrator	523,400	489,900	33,500
Human Resources	328,500	310,000	18,500
Finance	1,171,600	1,115,800	55,800
Civil Service	274,100	268,811	5,289
Development Services	6,479,300	6,279,300	200,000
Fire	17,973,800	18,228,900	(255,100)
Police	36,276,800	35,153,951	1,122,849
Facilities Management	3,182,000	3,045,200	136,800
Parks, Recreation, & Comm Service	4,691,500	4,458,305	233,195
Public Services	2,539,100	2,294,800	244,300
<b>Total Estimated Expenditures</b>	<b>\$ 82,354,800</b>	<b>\$ 79,930,897</b>	<b>\$ 2,423,903</b>
Estimated Vacancy Factor Savings	\$ (2,500,000)	\$ -	\$ (2,500,000)
Total Transfers Out:	\$ 3,165,700	\$ 3,158,500	\$ 7,200
<b>TOTAL ESTIMATED DEDUCTIONS:</b>	<b>\$ 83,020,500</b>	<b>\$ 83,089,397</b>	<b>\$ (68,897)</b>
<b>EXCESS / (DEFICIENCY) OF AVAILABLE OVER DEDUCTIONS</b>			
	<b>\$ 958,000</b>	<b>\$ 2,108,603</b>	<b>\$ 1,150,603</b>
<b>BEGINNING FUND BALANCE 7-1-99</b>	<b>\$ 5,278,000</b>	<b>\$ 5,278,000</b>	<b>\$ -</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>\$ 6,236,000</b>	<b>\$ 7,386,603</b>	<b>\$ 1,150,603</b>
<b>BUDGETED RESERVE</b>	<b>\$ 4,127,400</b>	<b>\$ 4,127,400</b>	<b>\$ -</b>
<b>EST UNDESIGNATED BALANCE 6-30-00:</b>	<b>\$ 2,108,600</b>	<b>\$ 3,259,203</b>	<b>\$ 1,150,603</b>

**CITY OF SAN BERNARDINO  
ANALYSIS OF FY 99- 00 VACANCY FACTOR**

DEPARTMENT	FY 99-00 BUDGET	FY 99-00 MIDYEAR ESTIMATE	FY 99-00 UNDER/ (OVER) BUD	VACANCY FACTOR GOAL	(UNDER)/ OVER VAC GOAL
MAYOR	\$ 655,900	\$ 618,855	\$ 37,045	\$ 20,000	\$ 17,045
COUNCIL	370,600	360,000	10,600	5,000	5,600
CITY CLERK	1,005,800	950,375	55,425	25,000	30,425
CITY TREASURER	18,200	18,200	-	-	-
CITY ATTORNEY	1,776,000	1,753,900	22,100	25,000	(2,900)
CODE COMPLIANCE	3,019,800	2,516,200	503,600	100,000	403,600
GENERAL GOV	2,068,400	2,068,400	-	-	-
CITY ADMIN	523,400	489,900	33,500	20,000	13,500
HUMAN RESOURCES	328,500	310,000	18,500	5,000	13,500
FINANCE	1,171,600	1,115,800	55,800	50,000	5,800
CIVIL SERVICE	274,100	268,811	5,289	2,000	3,289
DEVELOPMENT SVS	6,479,300	6,279,300	200,000	275,000	(75,000)
FIRE	17,973,800	18,228,900	(255,100)	-	(255,100)
POLICE	36,276,800	35,153,951	1,122,849	1,393,000	(270,151)
FACILITIES	3,182,000	3,045,200	136,800	180,000	(43,200)
PARKS & REC	4,691,500	4,458,305	233,195	190,000	43,195
PUBLIC SERVICES	2,539,100	2,294,800	244,300	150,000	94,300
ANIMAL CONTROL	1,020,400	945,300	75,100	5,000	70,100
CATV	343,200	333,304	9,896	5,000	4,896
LIBRARY	2,747,500	2,747,500	-	50,000	(50,000)
<b>TOTAL*</b>	<b>\$ 86,465,900</b>	<b>\$ 83,957,001</b>	<b>\$ 2,508,899</b>	<b>\$ 2,500,000</b>	<b>\$ 8,899</b>

\*Code's savings is \$180,700 general fund and \$322,900 of CDBG demolition money that will be carried over to next year.

\*Distribution of Vac Factor:

Vacancy Factor to Reserve	1,100,000
Vacancy Factor Bal Budget	1,400,000
Vacancy Factor Excess	8,899
Total	2,508,899

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

DESCRIPTION	ACTUAL 1998-1999	DEC YTD FY99-00	BUDGET FY99-00	FY00 % COLL	REVISED FY 99-00	OVER/(UNDER) ORIG BUDGET
<b>PROPERTY TAXES</b>						
4001 Current Secured	6,063,838	2,894,251	6,100,000	47%	6,200,000	100,000
4002 Current Unsecured	386,187	368,304	350,000	105%	378,300	28,300
4003 Prior Taxes	413,666	213,732	400,000	53%	420,000	20,000
4006 Supplemental	75,217	40,292	60,000	67%	60,000	0
4005 Other	86,352	53,665	83,600	64%	93,600	10,000
<b>Total Property Taxes</b>	<b>7,025,260</b>	<b>3,570,244</b>	<b>6,993,600</b>	<b>51%</b>	<b>7,151,900</b>	<b>158,300</b>

<b>OTHER TAXES</b>						
4221 Sales Tax	22,433,177	10,455,697	22,500,000	46%	23,520,000	1,020,000
4224 Utility User's Tax	15,092,662	6,569,576	15,000,000	44%	15,000,000	0
4201/15 Franchise Tax	2,016,166	197,629	2,001,500	10%	2,010,500	9,000
4215 Tow Franchise	237,960	159,980	270,000	59%	290,000	20,000
4222 Transient Occupancy Tax	1,892,975	827,867	1,865,000	44%	1,950,900	85,900
4225 Sales Tax Safety	473,984	223,383	480,000	47%	503,400	23,400
4223 Real Prop. Transfer Tax	350,355	93,849	325,000	29%	325,000	0
<b>Total Taxes</b>	<b>42,497,279</b>	<b>18,527,981</b>	<b>42,441,500</b>	<b>44%</b>	<b>43,599,800</b>	<b>1,158,300</b>

<b>LICENSES AND PERMITS</b>						
4301 Business Registrations	3,823,279	1,513,063	4,000,000	38%	4,021,000	21,000
4330 Building Permits	413,637	189,443	400,000	47%	400,000	0
4331 Mechanical Permits	197,088	99,777	200,000	50%	200,000	0
4362 On Site Permits	130,114	58,112	146,000	40%	130,000	(16,000)
4363 On Site Plan Check	56,318	22,541	65,000	35%	55,000	(10,000)
4361 Construction Permits	80,627	33,664	70,000	48%	70,000	0
4342 EMS Membership	25,614	20,499	28,800	71%	26,000	(2,800)
4336 Fire Code Permits	109,585	66,540	208,500	32%	133,000	(75,500)
4337 Fire Plan Check	0	6,604	121,000	5%	25,000	(96,000)
4339 Misc Fire	0	0	17,300	0%	2,000	(15,300)
4351 Street Cut Permits	2,998	5,280	7,500	70%	7,500	0
4333 Mobile Home Park Permits	28,223	2,341	28,000	8%	28,000	0
4352 Misc Licenses & Permits	41,122	20,019	50,000	40%	50,000	0
4303 Misc City Clerk Permits	63,589	17,205	61,500	28%	46,000	(15,500)
4304 Misc Planning Lic/Permit	19,618	11,640	20,000	58%	23,000	3,000
4360 Grading Permits	3,388	470	4,000	12%	2,000	(2,000)
<b>Total License &amp; Permit</b>	<b>4,995,200</b>	<b>2,067,198</b>	<b>5,427,600</b>	<b>38%</b>	<b>5,218,500</b>	<b>(209,100)</b>

<b>FINES AND PENALTIES</b>						
4420 Parking Citations	535,772	203,169	600,000	34%	550,000	(50,000)
4410 General Fines	83,463	31,352	72,000	44%	110,000	38,000
4450 Fire Citations	4,613	1,150	8,000	14%	3,500	(4,500)
4421 Vehicle Abatement	2,725	653	2,000	33%	2,000	0
<b>Total Fines/Penalties</b>	<b>626,573</b>	<b>236,324</b>	<b>682,000</b>	<b>35%</b>	<b>665,500</b>	<b>(16,500)</b>

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

DESCRIPTION	ACTUAL 1998-1999	DEC YTD FY99-00	BUDGET FY99-00	FY00 % COLL	REVISED FY 99-00	OVER/(UNDER) ORIG BUDGET
4711 Subdivision	83,954	24,019	75,000	32%	60,000	(15,000)
4862 Park Energy Fee	17,461	10,241	32,000	32%	25,000	(7,000)
4707 Passport Fees	42,461	27,776	90,000	31%	70,000	(20,000)
4702 County Contract	100,000	0	250,000	0%	250,000	0
4861 Program/Facility Use Fee	30,160	11,034	26,000	42%	23,000	(3,000)
4710 Misc. Development Servs	36,796	14,175	22,000	64%	30,000	8,000
4743 Towing Release Fee	131,620	93,480	150,000	62%	150,000	0
4705 Utility Collection Fee	21,288	0	36,000	0%	30,000	(6,000)
4782 Public Wk Subdivision	76,378	4,390	12,000	37%	10,000	(2,000)
4790 Signal Maint/Energy Fee	101,069	21,354	10,000	214%	30,000	20,000
4802 Str Light Energy Fee	19,385	0	12,000	0%	12,000	0
4701 Election Filing/Copies	860	7,122	4,000	178%	7,400	3,400
4747 False Alarm Fee	37,157	47,243	80,000	59%	100,000	20,000
4735 Release Pendency Notice	0	0	50,000	0%	20,000	(30,000)
4881 Paramedic Reimb Contrac	0	16,070	19,300	83%	28,900	9,600
<b>Total Charges</b>	<b>3,008,527</b>	<b>1,418,863</b>	<b>3,119,000</b>	<b>45%</b>	<b>3,010,600</b>	<b>(108,400)</b>

MISCELLANEOUS						
4906 Water Fund Contr.	1,423,321	607,668	1,375,000	44%	1,425,000	50,000
4910 Admin Service Charge	410,539	404,400	410,500	99%	404,400	(6,100)
4901 Misc. Other Revenue	517,781	17,089	811,200	2%	611,200	(200,000)
4912 Off Track Betting	171,596	77,418	170,000	46%	170,000	0
4741 Sale of Photos	76,435	44,333	75,000	59%	80,000	5,000
4740 Police Misc. Receipts	488,000	408,794	434,200	94%	450,000	15,800
4746 Property Auction	6,726	7,592	15,000	51%	10,000	(5,000)
4911 Restitutions	23,240	4,546	600	758%	8,500	7,900
4905 Litigation	21,229	49,286	25,000	197%	55,000	30,000
4904 Drunk Driver Reimburmt.	4,258	1,838	4,200	44%	4,200	0
4903 Refunds & Rebates	0	0	0	0%	0	0
4928 Booking Fee Reimb.	10,340	7,837	5,000	157%	15,000	10,000
4750 Investigation Fee	13,075	6,012	11,000	55%	15,000	4,000
4924 Damage Claim Recovery	13,602	15,375	6,500	237%	33,000	26,500
<b>Total Miscellaneous</b>	<b>3,180,142</b>	<b>1,652,188</b>	<b>3,343,200</b>	<b>49%</b>	<b>3,281,300</b>	<b>(61,900)</b>

<b>TOTAL GENERAL FUND</b>	<b>74,389,560</b>	<b>33,941,225</b>	<b>76,685,700</b>	<b>44%</b>	<b>78,064,500</b>	<b>1,378,800</b>
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**CITY OF SAN BERNARDINO  
SPECIAL REVENUE FUNDS  
FISCAL YEAR 1999 - 2000**

DESCRIPTION	ACTUAL 1996-97	ACTUAL 1997-98	ACTUAL 1998-99	BUDGET 1999-00	MID-YR EST 1999-00
<b>105 LIBRARY FUND</b>					
4618 State Aid-Libraries	133,084	187,701	214,651	219,000	311,700
4850 Miscellaneous Receipts	12,564	11,749	11,885	25,000	15,000
4851 Library Fines	53,725	58,173	55,476	76,000	60,000
<b>Total Library Fund</b>	<b>199,373</b>	<b>257,623</b>	<b>282,012</b>	<b>320,000</b>	<b>386,700</b>

<b>106 CEMETERY FUND</b>					
4505 Interest on Idle Cash	27,780	24,944	21,517	25,000	25,000
4775 Cemetery Burial Fee	71,093	72,278	64,171	71,000	70,000
4776 Sale of Vases	1,955	1,856	1,854	2,000	2,000
4777 Sale Concrete Boxes	32,096	33,363	27,953	33,000	28,000
4778 Sale Cemetery Plots	51,567	59,212	57,893	60,000	55,000
<b>Total Cemetery Fund</b>	<b>184,491</b>	<b>191,653</b>	<b>173,388</b>	<b>191,000</b>	<b>180,000</b>

<b>107 CABLE TV FUND</b>					
4505 Interest on Idle Cash	4,386	1,403	173	0	0
4670 Economic Development Reimb.	0	35,451	0	0	0
4922 Sale of Equipment	70,483	936	113,414	90,000	115,000
<b>Total Cable TV Fund</b>	<b>74,869</b>	<b>37,790</b>	<b>113,587</b>	<b>90,000</b>	<b>115,000</b>

<b>108 ASSET FORFEITURE FUND</b>					
4505 Interest on Idle Cash	10,066	9,019	8,472	10,000	8,500
4672 Asset Forfeiture Federal DOJ	16,909	17,997	131,058	0	1,800
4927 Asset Forfeiture	35,490	120,015	100,325	21,300	115,000
4929 Asset Forfeiture-Drug/Gang	6,030	20,060	16,797	3,800	17,900
<b>Total Asset Forfeiture Fund</b>	<b>68,495</b>	<b>167,091</b>	<b>256,652</b>	<b>35,100</b>	<b>143,200</b>

<b>109 PARKING/BUSINESS IMPROVMT FD</b>					
4302 Parking/Business Improvement	141,386	130,931	116,661	130,000	130,000
4505 Interest on Idle Cash	1,182	1,419	957	1,000	1,000
<b>Total Parking/Business Fund</b>	<b>142,568</b>	<b>132,350</b>	<b>117,618</b>	<b>131,000</b>	<b>131,000</b>

<b>110 PARKING DISTRICT FUND</b>					
4010 Special Assessment-Land	152,519	8,703	60,968	58,000	58,000
4011 Special Assessment-Phase II	29,902	1,767	3,766	0	1,900
4505 Interest on Idle Cash	4,804	3,224	929	2,100	1,200
4530 Rental Fee-Parking	9,538	3,607	1,588	0	1,700
4670 Economic Development Reimb.	39,097	143,312	148,706	158,100	158,100
<b>Total Parking District Fund</b>	<b>235,860</b>	<b>160,613</b>	<b>215,957</b>	<b>218,200</b>	<b>220,900</b>

<b>111 TRANSPORTATION FUND</b>					
4505 Interest on Idle Cash	27,232	13,509	5,119	6,500	6,500
4626 Rideshare Reimbursement	194,307	195,392	199,637	180,500	203,400
4670 Economic Development Agency	0	12,151	0	0	0
4916 Van Pool Contributions	2,861	3,000	0	0	0
4906 Water Department	3,000	995	3,000	3,000	3,000
<b>Total Transportation Fund</b>	<b>227,400</b>	<b>225,047</b>	<b>207,756</b>	<b>190,000</b>	<b>212,900</b>

<b>122 ARTICLE 8 - LTF</b>	<b>83,291</b>	<b>87,432</b>	<b>0</b>	<b>115,000</b>	<b>115,000</b>
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<b>124 ANIMAL CONTROL FUND</b>					
4320 Animal License	141,047	153,282	132,553	250,000	197,000
4352 Misc. License & Permits	532	2,000	1,000	1,000	1,500
4410 General Fines	20,637	20,706	20,344	22,500	8,000
4430 Animal License Penalty	12,940	26,799	19,487	20,000	25,000
4756 Animal Adoption Fee	9,644	13,013	15,542	14,000	16,000
4757 Contractee Shelter Fee	362,361	445,302	413,222	425,000	425,000

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

DESCRIPTION	ACTUAL 1996-97	ACTUAL 1997-98	ACTUAL 1998-99	BUDGET 1999-00	MID-YR EST 1999-00
4758 Livestock Fee	740	965	2,038	1,000	1,000
4759 Apprehension Fee	25,044	24,588	22,355	24,000	10,000
4760 Board Fee	22,479	21,352	22,328	21,000	10,000
4761 Field Service Fee	1,961	1,605	1,629	1,800	1,000
4763 Owner Release Fee	21,374	21,259	24,466	34,900	32,000
4764 Vaccination Fee	9,124	9,790	10,284	9,500	9,500
4765 Microchip Fee	1,163	0	0	2,000	0
4901 Miscellaneous Receipts	4,627	18,013	17,350	18,000	18,200
<b>Total Animal Control Fund</b>	<b>633,673</b>	<b>758,674</b>	<b>702,598</b>	<b>844,700</b>	<b>754,200</b>

<b>126 SPECIAL GAS TAX FUND</b>					
4505 Interest on Idle Cash	71,761	73,346	12,137	35,000	18,000
4610 State Aid-2106	647,184	734,246	730,316	750,000	750,000
4611 State Aid-2107	1,533,085	1,503,320	1,481,603	1,550,000	1,550,000
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000
4614 Prop 111-Highway Users Tax	1,092,404	1,109,801	1,143,737	1,050,000	1,150,000
4945 Reimbursement	165,544	251,808	0	38,000	38,000
<b>Total Gas Tax Fund</b>	<b>3,519,978</b>	<b>3,682,521</b>	<b>3,377,793</b>	<b>3,433,000</b>	<b>3,516,000</b>

<b>527 REFUSE FUND</b>					
4505 Interest on Idle Cash	59,535	9,035	1,064	0	0
4830 Commercial Rubbish	249,098	236,067	396,141	420,000	420,000
4831 Commercial Bin Rent	398,487	427,169	208,507	0	82,700
4832 Commercial Bin Service	4,930,406	4,928,314	6,128,380	6,517,900	6,517,900
4833 Commercial Special	474,476	603,120	600,462	796,000	500,000
4836 Commercial Bin Service-Malls	79,929	87,147	18,678	0	200
4837 Automated Commercial Rubbish	50,753	59,737	46,163	47,500	44,200
4840 Residential Water Billed	6,066,917	6,054,788	6,747,000	6,652,800	6,800,000
4841 Residential "B" Accounts	364,034	439,582	475,075	528,000	500,000
4842 Residential Specials	0	4,904	7,206	5,400	6,000
4843 Dino Bin Service	1,157,421	1,113,217	1,216,057	1,357,900	1,273,000
4849 Sale of Paper/Salvage Material	1,604	0	23,643	0	0
4901 Miscellaneous Other Revenue	33,056	49,462	62,098	50,000	45,000
4903 Refunds and Rebates	10,477	20,897	25	0	0
4923 Sale Salvage Mater	3,241	20,319	0	0	0
<b>Total Refuse Fund</b>	<b>13,879,434</b>	<b>14,053,758</b>	<b>15,930,499</b>	<b>16,375,500</b>	<b>16,189,000</b>

<b>128 TRAFFIC SAFETY FUND</b>					
4440 CVC Fine	32,738	217,981	743,639	600,000	745,000
<b>Total Traffic Safety Fund</b>	<b>32,738</b>	<b>217,981</b>	<b>743,639</b>	<b>600,000</b>	<b>745,000</b>

<b>129 1/2 CENT SALES /ROAD TAX FUND</b>					
4505 Interest on Idle Cash	126,840	153,135	88,858	120,000	100,000
4613 1/2 Cent Sales Tax	1,561,591	1,686,253	1,777,820	1,700,000	1,800,000
4627 Measure I Arterial	0	0	0	0	0
4945 Construction Reimbursement	21,466	0	0	0	0
<b>Total 1/2 Cent Sales Tax</b>	<b>1,709,897</b>	<b>1,839,388</b>	<b>1,866,678</b>	<b>1,820,000</b>	<b>1,900,000</b>

<b>131 SB 300</b>					
4653 SB 300	0	0	46,994	0	0
4945 Street Construction	0	0	0	0	0
<b>131 SB 300</b>	<b>0</b>	<b>0</b>	<b>46,994</b>	<b>0</b>	<b>0</b>

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

DESCRIPTION	ACTUAL 1996-97	ACTUAL 1997-98	ACTUAL 1998-99	BUDGET 1999-00	MID-YR EST 1999-00
<b>132 SEWER LINE MAINTENANCE</b>					
4505 Interest on Idle Cash	68,907	93,053	69,940	80,000	80,000
4820 Sewer Line Maint	1,300,603	1,284,585	1,331,684	1,300,000	1,300,000
<b>Total Sewer Line Maintenance</b>	<b>1,369,510</b>	<b>1,377,638</b>	<b>1,401,624</b>	<b>1,380,000</b>	<b>1,380,000</b>

<b>133 BASEBALL STADIUM</b>					
4520 Land/Building Rental	10,000	10,750	21,425	114,000	124,200
4901 Baseball Team Lease Agreement	42,326	106,864	144,458	85,900	115,300
<b>Total Baseball Stadium</b>	<b>52,326</b>	<b>117,614</b>	<b>165,883</b>	<b>199,900</b>	<b>239,500</b>

<b>242 STREET CONSTRUCTION FUND</b>					
4630 State Aid-Street Constr.	162,912	6,804	0	2,126,500	669,000
4658 Federal Aid-FAU	2,572,979	6,050,710	3,193,835	16,252,500	744,500
4901 Miscellaneous Receipts	0	0	0	0	0
4945 Construction Reimbursement	811,246	1,049,951	866,407	683,000	200,000
<b>Total Street Constr. Fund</b>	<b>3,547,137</b>	<b>7,107,465</b>	<b>4,060,242</b>	<b>19,062,000</b>	<b>1,613,500</b>

<b>243 PARK CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	43,157	29,751	19,011	26,000	24,000
4901 Miscellaneous	0	0	0	0	0
4732 Park Development Fee	56,820	144,719	159,903	140,000	140,000
4945 Construction Project Reimb.	0	0	82,000	10,000	10,000
<b>Total Park Construction Fund</b>	<b>99,977</b>	<b>174,470</b>	<b>260,914</b>	<b>176,000</b>	<b>174,000</b>

<b>244 CEMETERY CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	707	782	388	500	500
4778 Sale Cemetery Plots	4,213	3,781	3,840	3,500	3,500
<b>Total Cemetery Constr. Fund</b>	<b>4,920</b>	<b>4,563</b>	<b>4,228</b>	<b>4,000</b>	<b>4,000</b>

<b>245 SEWER LINE CONSTRUCTION FUND</b>					
4505 Interest on Idle Cash	180,271	205,606	138,471	200,000	200,000
4821 Sewer Lateral Fee	120	1,619	13,292	2,000	2,000
4822 Sewer Connection Fee	78,921	168,677	179,252	160,000	160,000
<b>Total Sewer Line Constr. Fund</b>	<b>259,312</b>	<b>375,902</b>	<b>331,015</b>	<b>362,000</b>	<b>362,000</b>

<b>246 INDIAN BINGO SETTLEMENT FUND</b>					
4505 Interest on Idle Cash	14,187	17,654	10,308	12,000	12,000
4902 Indian Bingo Contribution	0	0	0	0	0
4945 Reimburse Street Construction	281,906	0	0	0	0
<b>Total Indian Bingo Fund</b>	<b>296,093</b>	<b>17,654</b>	<b>10,308</b>	<b>12,000</b>	<b>12,000</b>

<b>247 CULTURAL DEVELOP FUND</b>					
4335 Cultural Devel. Constr. Fee	34,968	95,758	66,397	75,000	75,000
4505 Interest on Idle Cash	542	2,027	(429)	1,000	500
<b>Total Cultural Devel Const Fund</b>	<b>35,510</b>	<b>97,785</b>	<b>65,968</b>	<b>76,000</b>	<b>75,500</b>

<b>248 STORM DRAIN CONSTR FUND</b>					
4505 Interest on Idle Cash	114,404	112,423	54,960	115,000	60,000
4818 Storm Drain Fee	224,590	374,688	407,413	330,000	330,000
4945 Construction Reimbursement	1,530,150	45,600	0	0	0
<b>Total Storm Drain Constr. Fund</b>	<b>1,869,144</b>	<b>532,711</b>	<b>462,373</b>	<b>445,000</b>	<b>390,000</b>

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

DESCRIPTION	ACTUAL 1996-97	ACTUAL 1997-98	ACTUAL 1998-99	BUDGET 1999-00	MID-YR EST 1999-00
<b>250 TRAFFIC SYSTEMS CONSTR FUND</b>					
4505 Interest on Idle Cash	4,236	731	4,630	2,700	2,700
4658 Fed/State Aid-Street Construction	432,190	96,849	0	0	0
4803 Traffic System Fees	91,539	331,056	265,785	165,000	165,000
4945 Reimburse St Constr	(14,001)	12,083	14,000	70,000	70,000
<b>Total Traffic Systems Fund</b>	<b>513,964</b>	<b>440,719</b>	<b>284,415</b>	<b>237,700</b>	<b>237,700</b>

<b>257 CITY WIDE AD 994</b>					
4057 AD 994	4,298,242	414,201	179,758	100,000	100,000
4910 Administrative Service Charges	93,303	0	0	0	0
<b>Total City Wide AD 994</b>	<b>4,391,545</b>	<b>414,201</b>	<b>179,758</b>	<b>100,000</b>	<b>100,000</b>

<b>621 CENTRAL SERVICES FUND</b>					
4897 Interdepartmental	250,007	252,559	237,729	263,900	263,900
<b>Total Central Services Fund</b>	<b>250,007</b>	<b>252,559</b>	<b>237,729</b>	<b>263,900</b>	<b>263,900</b>

<b>629 LIABILITY INSURANCE FUND</b>					
4505 Interest on Idle Cash	320,485	140,007	177,220	300,000	300,000
4670 Economic Development Agency	80,000	80,000	30,000	30,000	0
4671 IVDA/SBIAA	0	0	0	0	0
4897 Interdepartmental Receipts	2,057,000	1,950,566	1,871,200	1,822,700	1,822,700
4901 Misc. Receipts	0	36,376	0	0	0
4906 Water Department	0	0	0	0	0
4924 Damage Claim Recovery	14,014	1,987	0	0	0
<b>Total Liability Insurance Fund</b>	<b>2,471,499</b>	<b>2,208,936</b>	<b>2,078,420</b>	<b>2,152,700</b>	<b>2,122,700</b>

<b>630 TELEPHONE SUPPORT FUND</b>					
4541 Telephone Commission	28,459	14,414	12,692	16,000	16,000
4893 Water Dept. Receipts	80,215	87,247	99,085	154,700	145,000
4670 Economic Development Agency	101,665	87,516	50,138	33,200	10,000
4897 Interdepartmental Receipts	696,180	526,320	540,711	607,800	600,000
4903 Refunds and Rebates	10,758	29,825	14,452	10,000	17,400
<b>Total Telephone Support Fund</b>	<b>917,277</b>	<b>745,322</b>	<b>717,078</b>	<b>821,700</b>	<b>788,400</b>

<b>631 UTILITY FD-INTERDEPT RECEIPTS</b>	<b>3,426,355</b>	<b>3,439,116</b>	<b>3,110,213</b>	<b>3,205,000</b>	<b>3,258,300</b>
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<b>635 FLEET SERVICES FUND</b>					
4670 EDA	0	6,936	9,380	10,700	0
4896 Replacement Contribution	760,019	531,300	539,900	481,400	481,400
4897 Interdepartmental Receipts	3,749,416	3,845,990	4,228,950	4,150,700	4,482,200
4901/22 Misc. Other Receipts	(31,446)	(141,595)	0	0	0
<b>Total Motor Pool Fund</b>	<b>4,477,989</b>	<b>4,242,631</b>	<b>4,778,230</b>	<b>4,642,800</b>	<b>4,963,600</b>

<b>678 WORKERS' COMPENSATION FUND</b>					
4505 Interest on Idle Cash	0	0	0	0	0
4897 Interdepartmental Receipts	2,188,557	2,066,777	2,034,086	1,985,400	1,985,400
4899 Premiums	134	4,471	0	0	0
4670 Economic Development Agency	0	0	0	10,000	0
4901 Misc Receipts	0	0	0	0	15,000
4906 Water Department	478,756	545,653	381,343	375,000	375,000
4924 Damage Claim Recovery	80,669	0	0	0	0
<b>Total Workers' Compensation Fd</b>	<b>2,748,116</b>	<b>2,616,901</b>	<b>2,415,429</b>	<b>2,370,400</b>	<b>2,375,400</b>

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

DESCRIPTION	ACTUAL 1996-97	ACTUAL 1997-98	ACTUAL 1998-99	BUDGET 1999-00	MID-YR EST 1999-00
679 Management Information Services					
4505 Interest on Idle Cash	(4,301)	0	0	0	0
4670 EDA Reimbursement	1,350	1,206	645	500	26,000
4673 Water	0	0	385,000	461,900	461,900
4897 Interdepartmental Receipts	2,163,200	2,092,329	2,621,946	2,682,000	2,682,000
4901 Miscellaneous Receipts	655	616	343	700	700
4922 Sale of Equipment	0	0	450,000	0	0
<b>Total MIS Fund</b>	<b>2,160,904</b>	<b>2,094,151</b>	<b>3,457,934</b>	<b>3,145,100</b>	<b>3,170,600</b>
<b>GRAND TOTAL</b>	<b>49,883,652</b>	<b>48,072,259</b>	<b>48,056,932</b>	<b>63,019,700</b>	<b>46,140,000</b>

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

**TRANSFERS - IN**

	<b>FY 1999-00 BUDGET</b>	<b>FY 1999-00 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>TO GENERAL FUND:</b>			
*From Special Gas Tax For - Street Maintenance-\$2,320,000 Street Lighting - \$370,100	2,690,100	2,690,100	0
*From Traffic Safety For - Police Costs	600,000	745,000	145,000
*From 1/2 Cent Sales & Road Tax For - Administration	190,700	190,700	0
*From Cultural Development Fund For - Funding Fine Arts and Civic and Promotional Costs	76,000	75,500	(500)
*From Traffic Systems Constructions For - Administration	25,000	25,000	0
*From Parking District For - Debt Service Payment	66,600	66,600	0
*From AD 994 Fund For - Street Lighting and Signals	200,000	200,000	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	16,000	16,000	0
*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 SB 300 For - Administration	10,000	6,200	(3,800)
*From Sewer Line Maintenance Fund For - Administration	100,000	100,000	0

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

**TRANSFERS - IN**

	<b>FY 1999-00 BUDGET</b>	<b>FY 1999-00 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
*From Utility Fund For - Refund Reserve Excess	300,000	0	(300,000)
*From MIS Fund For - Refund Reserve Excess	300,000	300,000	0
*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
<b>TOTAL GENERAL FUND</b>	<b>\$7,292,800</b>	<b>\$7,133,500</b>	<b>(159,300)</b>
<b>TO ANIMAL CONTROL FUND:</b>			
*From General Fund For - Operating Costs	162,800	186,100	23,300
<b>TO CATV FUND:</b>			
*From General Fund For - Operating Costs	248,800	218,300	(30,500)
<b>TO LIBRARY FUND:</b>			
*From General Fund For - Operating Costs	2,352,600	2,352,600	0
<b>TO PUBLIC PARK EXTENSION:</b>			
*From General Fund For - Park Facilities Improvements	51,500	51,500	0
<b>TO REFUSE:</b>			
*From General Fund For - Street Sweeping	75,000	75,000	0
<b>TO EMS FUND:</b>			
*From General Fund For - Repay Operating Loan	75,000	75,000	0
<b>TO BASEBALL STADIUM:</b>			
*From General Fund For - Operating Costs	200,000	200,000	0
<b>TO PARKING DISTRICT:</b>			
*From Parking & Business Impr For - Administration	98,200	98,200	0
<b>TOTAL OTHER FUNDS</b>	<b>\$3,263,900</b>	<b>\$3,256,700</b>	<b>(7,200)</b>
<b>GRAND TOTAL TRANSFERS-IN</b>	<b>\$10,556,700</b>	<b>\$10,390,200</b>	<b>(166,500)</b>

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

**TRANSFERS - OUT**

	<b>FY 1999-00 BUDGET</b>	<b>FY 1999-00 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>FROM GENERAL FUND:</b>			
*To Animal Control Fund For - Operating Costs	\$162,800	186,100	(23,300)
*To Library Fund For - Operating Costs	2,352,600	2,352,600	0
*To CATV For - Operating Costs	248,800	218,300	30,500
*To Baseball Fund For - Operating Costs	200,000	200,000	0
*To EMS Fund For - Operating Costs	75,000	75,000	0
*To Refuse Fund For - Street Sweeping	75,000	75,000	0
*To Public Park Extension For - Park Facilities Improvements	51,500	51,500	0
<b>TOTAL GENERAL FUND</b>	<b>\$3,165,700</b>	<b>\$3,158,500</b>	<b>7,200</b>
<b>FROM TELECOMMUNICATION FD:</b>			
*To General Fund For - Telephone Commission & Rebates	16,000	16,000	0
<b>FROM SPECIAL GAS TAX:</b>			
*To General Fund For - Street Maintenance Costs	2,690,100	2,690,100	0
<b>FROM TRAFFIC SAFETY:</b>			
*To General Fund For - Police Costs	600,000	745,000	(145,000)
<b>FROM 1/2 CENT SALES/ROAD TAX:</b>			
*To General Fund For - Administration of Fund \$164,000	190,700	190,700	0
<b>FROM AD 994:</b>			
*To General Fund For - Street Light and Signals	200,000	200,000	
<b>FROM PARKING &amp; BUSINESS IMPR</b>			
*To Parking District For - Administration of District	98,200	98,200	0

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

**TRANSFERS - OUT**

	FY 1999-00 BUDGET	FY 1999-00 MIDYR EST	VARIANCE FAVORABLE/ (UNFAVORABLE)
<b>FROM PARKING DISTRICT FUND</b>			
*To General Fund For - Debt Service Payment	66,600	66,600	0
<b>FROM CULTURAL DEVELOPMENT</b>			
*To General Fund For - Fine Arts & Civic Promotional Costs	76,000	75,500	500
<b>FROM TRAFFIC SYSTEM CONSTR</b>			
*To General Fund For - Administration of Fund	25,000	25,000	0
<b>FROM SB 300</b>			
*To General Fund For - Administration of Fund	10,000	6,200	3,800
<b>FROM STORM DRAIN FUND</b>			
*To General Fund For - Administration of Fund	100,000	100,000	0
<b>FROM REFUSE FUND</b>			
*To General Fund For - Administration \$1,326,200 Lease City Yards \$464,000 Lease City Hall \$41,000	1,831,200	1,831,200	0
<b>FROM SEWER LINE CONSTR FD</b>			
*To General Fund For - Administration	100,000	100,000	0
<b>FROM SEWER LINE MAINT FUND</b>			
*To General Fund For - Administration	100,000	100,000	0
<b>FROM UTILITY FUND</b>			
*To General Fund For - Refund Reserve Excess	300,000	0	300,000
<b>FROM LIABILITY FUND</b>			
*To General Fund For - Refund Reserve Excess	500,000	500,000	0
<b>FROM MIS FUND</b>			
*To General Fund For - Refund Reserve Excess	300,000	300,000	0

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

**TRANSFERS - OUT**

	<b>FY 1999-00 BUDGET</b>	<b>FY 1999-00 MIDYR EST</b>	<b>VARIANCE FAVORABLE/ (UNFAVORABLE)</b>
<b>FROM TRANSPORTATION FUND</b>			
*To General Fund For -	187,200	187,200	0
Traffic Engineering Costs \$50,000			
Maint/Fuel for Alt. Fuel Veh \$31,500			
Crossing Guards \$94,500			
<b>TOTAL OTHER FUNDS</b>	<b>\$7,391,000</b>	<b>\$7,231,700</b>	<b>159,300</b>
<b>GRAND TOTAL TRANSFERS-OUT</b>	<b>\$10,556,700</b>	<b>\$10,390,200</b>	<b>166,500</b>