

CITY OF SAN BERNARDINO – REQUEST FOR COUNCIL ACTION

From: Barbara Pachon  
Director of Finance

Subject: Mid-Year Budget Review for  
FY 2009-2010

Dept: Finance

Date: March 8, 2010

Council Date: 3/11/10

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Synopsis of Previous Council Action:

August 17, 2009 Resolution 2009-305 adopted approving the City of San Bernardino's final budget for Fiscal Year 2009-2010

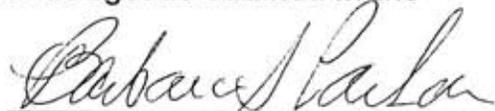
November 18, 2009 Presented FY 2009-2010 1<sup>st</sup> Quarter Budget Report to Ways and Means Committee

December 21, 2009 Council authorized the Director of Finance to amend the FY 2009-2010 budget as outlined in the staff report.

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Recommended motions:

That the FY 2009-2010 Mid-Year Report be received and filed and that the Director of Finance be authorized to amend the FY 2009-2010 budget as outlined in the staff report.

  
Signature

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Contact person: Barbara Pachon, Director of Finance

Phone: 5242

Supporting data attached: Staff Report, Attachment

Ward: All

FUNDING REQUIREMENTS: Amount: \_\_\_\_\_

Source: \_\_\_\_\_

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

Council Notes:

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Agenda Item No. 2

3-11-10

# CITY OF SAN BERNARDINO –REQUEST FOR COUNCIL ACTION

## STAFF REPORT

### INTRODUCTION

Attached is the FY 2009-2010 *Mid-Year Budget Report*. 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. This report provides information regarding estimated fund balances available for next fiscal year's budget preparation.

In November and December 2009 the Finance Department presented the first quarter budget report which projected about a \$4.9 million budget shortfall. This budget shortfall resulted from several factors including the continued decline in revenues from the poor economic conditions, payment policy changes by the State for sales tax which helped to improve the State's cash flow problems but negatively impacted local governments, and notification from the County Assessor that City property values had declined approximately 17% when the FY 2009-2010 budget had only assumed a 6% decline in property values. Through a series of budget balancing strategies that included such things as reviews/audits of all revenue estimates and funds, ensuring that all direct costs are allocated to appropriate funding sources, evaluation of all General Fund programs for savings and funding opportunities from other eligible sources and evaluation of using fund balances/reserves the \$4.9 million budget short fall was eliminated.

In January, the Finance Department, as well as each individual department, began the annual Mid-Year budget review process to evaluate in detail the revenues and expenditures for the first half of the fiscal year to determine if actuals were on target with the new projections from the first quarter budget review. Unfortunately it was determined that another \$5 million budget short fall was projected in the General Fund for FY 2009-2010 due to additional revenue declines. However, after completing the audits of various trust accounts that were initiated and discussed during the first quarter budget review, the budget shortfall was reduced to about \$3.2 million. Outlined below, is a detail analysis regarding the Mid-Year Report and the budget balancing measures that are now being recommended for approval by the Mayor and Council to again bring the General Fund Budget into balance.

The attached schedules of the Mid-Year Report provide the updated projections for not only the General Fund but for all other operating funds in the City. Each schedule of the Mid-Year Report has been color-coded for easy reference and identification.

The *Summary of Revenues, Expenditures, and Transfers* (page 1, blue report) provides a summary overview of all the major funds in the City. The first column of numbers provides the audited beginning budget fund balances for each fund. The last column of numbers on the report indicates the estimated balances for each fund at 6/30/10. Excluding the General Fund, which is the top line on this report, all other funds appear to be on target with what was estimated in the FY 2009-2010 budget.

## **THE GENERAL FUND**

The “*Estimated Revenues and Expenditures – General Fund*” report (page 2, pink sheet) provides an overview of the General Fund. The first column provides the updated adopted budget for the General Fund for FY 2009-2010. The second column provides the current updated estimates for all the General Fund revenues and expenditures. The third and final column provides the variance between what was budgeted and what is now estimated.

In summary, the General Fund revenues and transfers in are estimated to be about \$3.2 million less than the budget. General Fund expenditures are estimated to have almost \$1.6 more in savings than what was estimated which leaves a remaining budget shortfall of about \$1.6 million. Staff is recommending an internal loan be issued from the Regional DIFF to the General Fund to close this remaining shortfall.

### **General Fund Revenues**

The “*Estimated Revenues and Expenditures - General Fund*” report provides a summary of the General Fund revenue estimates by category. The “*General Fund Mid-Year Revenue Report*” (pages 4-6, yellow sheets) provides line item detail for projected General Fund revenues. In total, estimated General Fund revenues are projected to be \$3,437,400 less than budgeted. This will be the third year in a row that City revenues have been less than budgeted due to the decline in the economy. Discussed below are some of the major highlights regarding General Fund revenues:

**Property Tax** – Supplemental property tax is estimated to have a projected decline of \$154,800 but this decline is anticipated to be off set by slight increases in the other areas of property tax revenue. It is anticipated that the Property Tax revenue will be over budget by a net \$277,300.

**Sales Tax** revenues for FY 2009-2010 are anticipated to continue to decline. Based on collections to date, the sales tax revenues are now projected to be an additional \$650,000 less than the adjusted budget. This additional Sales Tax revenue decline is after the budget had already been reduced by almost \$3 million from the First Quarter Budget Review.

**Utility User Tax** revenue is projected to be about \$1.9 million less than original projections. During the first quarter budget review it was noted that utility user tax revenue was below budget estimates but at that time Finance did not recommend any adjustments to the budget as it was hoped that during the up coming winter months this revenue would increase. Unfortunately it has been a pretty mild winter which means utility consumption is low. Also, due to the poor economy fewer utilities are being used by both residential and business customers. For the first time the City is seeing a decline in utility user tax revenue from not only gas and electric but also telecommunications companies.

**Measure Z-District Tax** revenues are estimated to be lower than the original budget projections. Approximately \$850,000 less will be collected in FY 2009-10 for a total of \$5,250,000. In FY 2007-2008 the City actually received \$6,511,475 in revenue from Measure Z but due to the poor

economic conditions and businesses closing it is anticipated the City is going to receive almost \$1.3 million less in FY 2009-2010 than it did two years ago in FY 2007-2008.

*Transient Occupancy and Business Registration revenues* are also anticipated to be less than originally estimated but at this point appear to be on target for collecting the current adjusted budget amounts of \$1,850,000 and \$5,685,000 respectively. At the first quarter budget review Transient Occupancy and Business Registration revenue budgets were decreased by a total of \$1.5 million due to the down turn in the economy. Projections at this point are that both revenue sources will meet current budget estimates.

*Licenses and Permits* revenue, highly dependent on building activity, is also for the most part not doing well. Overall, the category (not including business license) is expected to collect \$2,387,500, which is approximately \$413,000 less than budgeted. On Site Inspection Fees and On Site Plan Check Fees are anticipated to have the largest shortfalls in this category.

*Fines and Penalties* revenue is estimated to bring in about \$643,900 more than the budget amount. This increase in revenue is from General Fine collections, the City's Administrative Citation and Administrative Civil Penalty programs.

*Interest Earnings* are estimated to be about \$279,500 less than budget due to the lower cash levels the City has and lower investment rates.

*Motor Vehicle in Lieu (VLF)* revenue is also expected to be lower than budget projections by \$325,000 for a revised estimate of \$400,000. Based on sales tax data, there have been fewer car sales in FY 2009-2010 than in past years so this accounts for most of the shortfall.

Overall, the revenue category of *Charges for Services* is expected to be lower than original budget estimates. A net loss of \$1,389,100 is estimated at this time. Some of the more significant changes in this category are:

*Weed Abatement revenues* are projected to end the fiscal year with \$146,200 less than originally forecasted in the budget. This decrease revenue reflects that more abatements are staying as unpaid liens on property and will be paid at some point in the future when properties are sold.

*Property/Building Abatement revenues* are projected to be \$125,500 lower than originally estimated in the budget. This decrease is due to the same reasons as stated above for Weed Abatements.

*Non Subdivision Street Improvement Fees* will also fall short of budget projections by approximately \$170,000. This decrease is also due to the poor economy and lack of development in the city.

*Single Family Rental Inspection Program* - this new program in its second year is projected to have revenues fall short of budget estimates by approximately \$312,200.

However there will be a corresponding expenditure savings in the program that will offset this revenue shortage.

The *Miscellaneous* revenue category is projected to collect about \$2 million more than the original budget. One of the budget balance strategies initiated as part of the 1<sup>st</sup> Quarter Budget Review was to perform audits/reviews of all revenue sources which included Department Trust Accounts. Now that these Trust Account audits/reviews have been completed, there was additional revenues identified that needed to be booked into the General Fund. Most of the additional revenues came from Development Services Bond/Deposit Trust accounts. Reviews of these Trust Accounts determined that some older funds still being held in trust should revert to the General Fund because in many cases the deposits had already been repaid but out of the General Fund instead of the Trust Account. Now that Development Services records all deposits through their permit plus system these types of coding errors do not happen as they did prior to using the permits plus system.

### **General Fund Expenditures**

The "*Estimated Revenues and Expenditures - General Fund*" report also provides a list by department of estimated General Fund expenditures. General Fund expenditures (including transfers out) are projected to be approximately \$135,620,900. Although General Fund departmental budgets and transfers-out overall show a savings of \$2,680,400, it is important to remember that a projected savings goal of \$1,100,000 was already factored into the Adopted Budget. Compared to this budgeted vacancy factor, expenditure savings are estimated to be \$1,580,400 more than what was factored into the adopted budget. Generally speaking, for most departments, the projected savings is generated from vacant full-time positions being filled at a slower rate. Savings has also been achieved by reductions in travel, prudent spending by all departments and the continued 5% voluntary reduction in contract service costs and supply costs from vendors.

In reviewing Department expenditures anticipated for the remainder of the fiscal year most Departments will have spending adjustments between categories (i.e. Personnel, M&O, Contractual, Capital, etc.) similar to previous fiscal years. After accounting for these category spending adjustments, all but two Departments are anticipated to have savings in their budgets this year. Only the City Attorney and Fire Department are anticipated, at this point, to need to spend more than their total appropriated budget amount.

The Fire Department is anticipated to be over budget by approximately \$669,300 for several reasons. First, the Fire Department responds to mutual aid calls and the City has to up front the costs for these calls and then will eventually be reimbursed for almost all of these expenses. Second, the Fire Department has had several of its safety employees out for extended periods of time on disability. Each time an employee is out the Fire Department must back fill the vacant position paying time and half overtime. Although the Fire Department is anticipated to spend about \$887,000 less in overtime than the previous year, they are going to spend about \$300,000 more than what was budgeted due to the mutual aid responses and back filling of vacant positions. The remaining budget overage by the Fire Department is from unbudgeted payoffs of accrued time on the books when an employee terminates or retires.

### **General Fund Loan from Regional DIFF**

As discussed above, the General Fund revenues and transfers in are projected to be about \$3,209,800 short of current budget estimates. General Fund expenditures and transfers out are projected to have about \$1,580,400 more in savings than originally anticipated in the budget which will help reduce the revenue shortfall impact. The remaining budget shortfall of \$1,629,400 (\$3,209,800 - \$1,580,400) is recommended to be covered by a short term loan from the City's Regional DIFF account.

The City's Regional DIFF account currently has about \$7 million and Development Services estimates that about \$5 million of this fund are going to be needed over the next 18-24 months to cover the City's share of various eligible capital projects (i.e. freeway, bridge, etc. projects). Based on this information, the City can borrow the \$1,629,400 needed to cover the FY 2009-2010 budget shortfall and repay it in FY 2011-2012 with no impact to these capital projects. It will be mandatory for the General Fund to repay these funds in FY 2011-2012 as they will have to be available and spent on the eligible capital projects.

### **Measure Z District Tax**

Included again in this year's mid-year report is the "*Estimated Revenues and Expenditures – Measure Z District Tax*" report ( page 3, white with yellow highlights sheet) which summarizes budgeted and projected revenues and expenditures within the General Fund that are related specifically to the recently voter-approved Measure "Z" general tax. As discussed previously, the Measure Z revenues are estimated to be short of budget estimates by \$850,000. Some of the revenue shortfall will be offset by anticipated expenditure savings but the general fund will still have to cover about \$390,200 of Measure Z expenditures.

### **OTHER FUNDS**

The *Special Revenue Funds Revenue Report* (pages 7-11, green report) provides a three-year history and updated revenue projections for funds other than the General Fund (Special Revenue Funds, Internal Service Funds, and Enterprise Funds). Estimated expenditures for these funds can be found summarized on the *Summary of Revenues, Expenditures, and Transfers Report* (page 1, blue report). Based on the updated revenue and expenditure projections for all other funds, the ending balances at June 30, 2010 appear to be on target to what was estimated in the FY 2009-2010 adopted budget.

***Capital Project Funds*** – For most Capital Project Funds it is assumed that any budgeted projects not completed in FY 2009-2010 will be carried over into the new fiscal year; therefore no savings in expenditures is anticipated. Projects have been budgeted in full, although, in reality, their completion time spans multiple fiscal years. During the FY 2010-2011 CIP budget preparation process, the status of all outstanding projects will be further evaluated.

***Workers Compensation and Liability Funds*** – Because of GASB accounting rules, the City is required to show all of the City's unfunded liability for potential claims and judgments in both funds (in essence what the amounts would be if every potential claim and judgment had to be paid at one time). Therefore, as presented in the Adopted Budget, these funds have significant

deficit balances. The City, over the course of the last several years, has worked to reduce these deficits by increasing chargebacks to other departments and reducing costs when possible.

**CONCLUSION**

The *FY 2009-2010 Mid-Year Budget Report* is one of the first steps in beginning the FY 2010-2011 budget preparation process. The estimates developed during the FY 2009-2010 mid-year process provide the foundation for estimating the City's available fund balances for FY 2010-2011. Since the current FY 2009-2010 budget includes about \$13 million of one-time, non-recurring budget balancing items, it is anticipated that the FY 2010-2011 budget process is going to be again very difficult. The Finance Department will keep the City Manager, Mayor, and Council updated on estimated balances as new information becomes available.

**RECOMMENDATION**

That the FY 2009-2010 Mid-Year Budget Report be received and filed and that the Director of Finance be authorized to amend the FY 2009-2010 budget as outlined in the staff report.

**CITY OF SAN BERNARDINO  
FY 2009-2010 SUMMARY OF REVENUES, EXPENDITURES, AND TRANSFERS**

FUND / TITLE	ESTIMATED BALANCE 7-1-09	ADDITIONS		TOTAL AVAILABLE	DEDUCTIONS		TOTAL DEDUCT	ESTIMATED BALANCE 6-30-10
		REVENUES	TRANSFER		EXPENSES	TRANSFER		
<b>001 GENERAL FUND</b>	2,557,900	122,236,600	12,596,800	137,391,300	133,438,800	2,182,100	135,620,900	1,770,400
<b>SPECIAL REVENUE FUNDS:</b>								
105 LIBRARY	30,000	45,000	2,098,500	2,173,500	2,173,500	0	2,173,500	0
106 CEMETERY	38,600	39,500	0	78,100	153,000	0	153,000	(74,900)
107 CATV	0	0	0	0	0	0	0	0
108 ASSET FORFEITURE	511,800	368,000	0	879,800	0	0	0	879,800
111 AIR QUALITY-AB 2766	136,100	261,200	0	397,300	110,800	240,000	350,800	46,500
118 DRUG/GANG (AF)	92,800	11,000	0	103,800	57,000	0	57,000	46,800
124 ANIMAL CONTROL	22,300	1,202,400	239,000	1,463,700	1,463,700	0	1,463,700	0
128 TRAFFIC SAFETY	0	2,490,000	0	2,490,000	950,000	1,540,000	2,490,000	0
132 SEWER LINE MAINT	3,537,100	3,175,000	78,000	6,790,100	6,410,100	380,000	6,790,100	0
133 BASEBALL STADIUM	26,600	10,000	0	36,600	97,900	0	97,900	(61,300)
134 SOCCER FIELD COMPLEX	266,700	424,000	0	690,700	395,300	0	395,300	295,400
137 CFD 1033-Fire Station M&O	0	562,600	0	562,600	0	562,600	562,600	0
208 VERDEMONT INFRASTRUCT	908,700	15,000	0	923,700	0	0	0	923,700
211 FIRE EQUIP ACQUISITION FD	202,600	0	0	202,600	202,600	0	202,600	0
<b>TOTAL SPECIAL REVENUES</b>	<b>5,773,300</b>	<b>8,603,700</b>	<b>2,415,500</b>	<b>16,792,500</b>	<b>12,013,900</b>	<b>2,722,600</b>	<b>14,736,500</b>	<b>2,056,000</b>
<b>CAPITAL PROJECT FUNDS:</b>								
126 SPECIAL GAS TAX	983,900	3,293,000	0	4,276,900	648,800	3,620,000	4,268,800	8,100
129 1/2 CENT SALES & RD TAX	3,426,000	3,537,800	0	6,963,800	5,798,300	1,350,000	7,148,300	(184,500)
135 PROP42 TRAFFIC CONGESTION	1,462,600	1,870,300	0	3,332,900	3,336,800	0	3,336,800	(3,900)
240 INFRASTRUCTURE LOAN	(54,700)	440,800	0	386,100	386,100	0	386,100	0
241 PUBLIC PARK EXTENSION	4,500	0	0	4,500	0	0	0	4,500
242 STREET CONSTRUCTION	(3,643,078)	35,093,900	0	31,450,822	31,450,800	0	31,450,800	22
243 PARK CONSTRUCTION	657,500	510,000	0	1,167,500	1,084,500	0	1,084,500	83,000
244 CEMETERY CONSTR	51,100	1,400	0	52,500	5,000	0	5,000	47,500
245 SEWER LINE CONSTR	4,439,400	175,000	0	4,614,400	2,587,700	225,000	2,812,700	1,801,700
246 PUBLIC IMPROVEMENT	1,833,200	30,000	0	1,863,200	1,826,800	0	1,826,800	36,400
247 CULTURAL DEVELOPMENT	1,168,364	135,000	0	1,303,364	0	707,000	707,000	596,364
248 STORM DRAIN CONSTR	4,083,100	492,500	0	4,575,600	4,442,900	132,700	4,575,600	0
250 TRAFFIC SYSTEM CONSTR	27,400	100	0	27,500	319,400	0	319,400	(291,900)
258 PROP 1B FUND	3,909,400	65,000	0	3,974,400	3,974,400	0	3,974,400	0
<b>TOTAL CAPITAL PROJECTS</b>	<b>18,348,686</b>	<b>45,644,800</b>	<b>0</b>	<b>63,993,486</b>	<b>55,861,500</b>	<b>6,034,700</b>	<b>61,896,200</b>	<b>2,097,286</b>
<b>ASSESSMENT DISTRICT FUNDS:</b>								
251 OTHER ASSESMENT DISTR.	0	65,000	0	65,000	65,000	0	65,000	0
254 LANDSCAPE DISTRICTS	0	1,157,300	0	1,157,300	1,157,300	0	1,157,300	0
<b>TOTAL ASSESSMENT DISTRICT</b>	<b>0</b>	<b>1,222,300</b>	<b>0</b>	<b>1,222,300</b>	<b>1,222,300</b>	<b>0</b>	<b>1,222,300</b>	<b>0</b>
<b>IMPACT FEE FUNDS:</b>								
261 LAW ENFORCEMENT DEVEL	127,721	108,000	0	235,721	200,000	0	200,000	35,721
262 FIRE PROTECTION DEVEL	731,485	236,900	0	968,385	385,200	0	385,200	583,185
263 LOCAL CIRCULATION SYSTEM	668,158	40,000	0	708,158	415,100	0	415,100	293,058
264 REGIONAL CIRCULATION SYST	7,677,191	500,000	0	8,177,191	3,728,000	0	3,728,000	4,449,191
265 LIBRARY FACILITIES	18,208	90,500	0	108,708	31,000	0	31,000	77,708
266 PUBLIC MEETINGS FACILITIES	164,744	143,500	0	308,244	0	0	0	308,244
267 AQUATICS CENTER FACILITIES	59,779	46,000	0	105,779	0	0	0	105,779
268 AB 1600 PARKLAND	849,746	1,011,000	0	1,860,746	1,275,800	0	1,275,800	584,946
269 QUIMBY ACT PARKLAND	169,218	103,500	0	272,718	0	0	0	272,718
<b>TOTAL IMPACT FEE FUNDS</b>	<b>10,466,250</b>	<b>2,279,400</b>	<b>0</b>	<b>12,745,650</b>	<b>6,035,100</b>	<b>0</b>	<b>6,035,100</b>	<b>6,710,550</b>
<b>DEBT SERVICE FUNDS:</b>								
305 AD 985 INDUSTRIAL PKWY	180,700	75,000	0	255,700	70,000	0	70,000	185,700
306 AD 987 VERDEMONT AREA	94,600	55,000	0	149,600	65,000	0	65,000	84,600
311 FIRE STATION DS FUND	0	0	0	0	0	0	0	0
356 AD 356 NEW PINE AVE	(406,600)	65,000	0	(341,600)	45,000	0	45,000	(386,600)
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>(131,300)</b>	<b>195,000</b>	<b>0</b>	<b>63,700</b>	<b>180,000</b>	<b>0</b>	<b>180,000</b>	<b>(116,300)</b>
<b>ENTERPRISE FUNDS:</b>								
527 REFUSE	2,052,300	26,823,500	35,000	28,910,800	24,094,400	3,546,700	27,641,100	1,269,700
<b>INTERNAL SERVICE FUNDS:</b>								
621 CENTRAL SERVICES FUND	0	165,000	59,600	224,600	224,600	0	224,600	0
629 LIABILITY FUND	(720,800)	3,125,900	0	2,405,100	2,931,200	0	2,931,200	(526,100)
630 TELEPHONE SUPPORT	227,800	533,500	0	761,300	666,700	0	666,700	94,600
631 UTILITY FUND	(360,200)	3,841,000	0	3,480,800	3,841,100	0	3,841,100	(360,300)
635 FLEET SERVICES	542,500	7,540,300	0	8,082,800	7,267,900	492,800	7,760,700	322,100
678 WORKER'S COMP	(8,967,300)	3,779,600	0	(5,187,700)	3,729,900	0	3,729,900	(8,917,600)
679 INFORMATION TECHNOLOGY	387,471	3,691,700	0	4,079,171	3,840,000	128,000	3,968,000	111,171
<b>TOTAL INTERNAL SERVICE</b>	<b>(8,890,529)</b>	<b>22,677,000</b>	<b>59,600</b>	<b>13,846,071</b>	<b>22,501,400</b>	<b>620,800</b>	<b>23,122,200</b>	<b>(9,276,129)</b>
<b>TOTAL ALL FUNDS</b>	<b>30,176,607</b>	<b>229,682,300</b>	<b>15,106,900</b>	<b>274,965,807</b>	<b>255,347,400</b>	<b>15,106,900</b>	<b>270,454,300</b>	<b>4,511,507</b>

ESTIMATED REVENUES AND EXPENDITURES  
FISCAL YEAR 2009-2010 MID-YEAR  
GENERAL FUND

	BUDGET FY 2009-2010	MID-YEAR FY 2009-2010	VARIANCE FAVORABLE/
<b>ESTIMATED REVENUE</b>			
Property Taxes	\$ 29,239,700	\$ 29,517,000	\$ 277,300
Other Taxes	58,732,000	54,846,900	(3,885,100)
Licenses & Permits	8,485,500	8,072,500	(413,000)
Fines and Penalties	2,878,000	3,521,900	643,900
Use of Money & Property	3,017,700	2,713,700	(304,000)
Intergovernmental	7,511,400	7,088,800	(422,600)
Charges for Services	7,457,400	6,068,300	(1,389,100)
Miscellaneous	5,414,200	7,469,400	2,055,200
<b>Total Estimated Revenues</b>	<b>\$ 122,735,900</b>	<b>\$ 119,298,500</b>	<b>\$ (3,437,400)</b>
<b>Short-Term Loan from EDA</b>	<b>\$ 1,308,700</b>	<b>\$ 1,308,700</b>	<b>\$ -</b>
<b>Short-Term Loan from Regional DIFF</b>	<b>\$ -</b>	<b>\$ 1,629,400</b>	<b>\$ 1,629,400</b>
<b>Total Transfers In</b>	<b>\$ 12,369,200</b>	<b>\$ 12,596,800</b>	<b>\$ 227,600</b>
<b>TOTAL ESTIMATED FUNDS AVAILABLE</b>	<b>\$ 136,413,800</b>	<b>\$ 134,833,400</b>	<b>\$ (1,580,400)</b>

<b>ESTIMATED EXPENDITURES</b>			
Mayor	\$ 830,300	\$ 793,200	\$ 37,100
Common Council	607,600	607,600	-
City Clerk	1,983,200	1,888,200	95,000
City Treasurer	197,700	196,600	1,100
City Attorney	3,511,400	3,761,400	(250,000)
Code Compliance	3,912,400	3,607,400	305,000
General Government	8,123,800	7,786,500	337,300
City Manager	1,195,300	1,109,900	85,400
Civil Service	292,600	287,100	5,500
Human Resource	493,100	493,100	-
Finance	1,614,700	1,569,700	45,000
Development Services	4,550,400	4,025,900	524,500
Fire	32,967,100	33,636,400	(669,300)
Police	56,595,600	55,737,700	857,900
Police Measure Z	5,957,800	5,523,400	434,400
Facilities Management	3,511,200	3,432,500	78,700
Parks, Recreation, & Comm Service	4,376,000	4,188,600	187,400
Parks Measure Z	187,300	161,900	25,400
Public Services	5,131,700	4,631,700	500,000
<b>Total Estimated Expenditures</b>	<b>\$ 136,039,200</b>	<b>\$ 133,438,800</b>	<b>\$ 2,600,400</b>
<b>Total Estimated Expenditure Savings</b>	<b>\$ (1,100,000)</b>	<b>\$ -</b>	<b>\$ (1,100,000)</b>
<b>Total Transfers Out</b>	<b>\$ 2,262,100</b>	<b>\$ 2,182,100</b>	<b>\$ 80,000</b>
<b>TOTAL ESTIMATED DEDUCTIONS</b>	<b>\$ 137,201,300</b>	<b>\$ 135,620,900</b>	<b>\$ 1,580,400</b>

<b>EXCESS (DEFICIENCY) AVAILABLE</b>	<b>\$ (787,500)</b>	<b>\$ (787,500)</b>	<b>\$ -</b>
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<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 2,557,900</b>	<b>\$ 2,557,900</b>	<b>\$ -</b>
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<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 1,770,400</b>	<b>\$ 1,770,400</b>	<b>\$ -</b>
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<b>BUDGETED RESERVE</b>			
Reserve Related to Admin Civil Penalties	1,510,300	1,510,300	-
Reserve Measure Z-District Tax	-	-	-
Reserve DS Technology Fee	96,900	96,900	-
General Budget Reserve	163,200	163,200	-
<b>BUDGETED RESERVE</b>	<b>\$ 1,770,400</b>	<b>\$ 1,770,400</b>	<b>\$ -</b>

<b>BUDGET EXCESS / (DEFICIENCY)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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CITY OF SAN BERNARDINO  
ESTIMATED REVENUES AND EXPENDITURES  
FISCAL YEAR 2009-2010  
GENERAL FUND - Measure Z

	BUDGET FY 2009-2010	MIDYEAR ESTIMATE FY 2009-2010	VARIANCE OVER/ (UNDER)
<b>ESTIMATED REVENUE</b>			
District Tax Revenues	6,100,000	5,250,000	(850,000)
<b>Total Estimated Revenues</b>	<b>\$ 6,100,000</b>	<b>\$ 5,250,000</b>	<b>\$ (850,000)</b>
Total Transfers In	\$ -	\$ -	\$ -
<b>TOTAL ESTIMATED FUNDS AVAILABLE</b>	<b>\$ 6,100,000</b>	<b>\$ 5,250,000</b>	<b>\$ (850,000)</b>
<b>ESTIMATED EXPENDITURES</b>			
Police	5,957,800	5,523,400	434,400
Park and Recreation	187,300	161,900	25,400
	-	-	-
<b>Total Estimated Expenditures</b>	<b>\$ 6,145,100</b>	<b>\$ 5,685,300</b>	<b>\$ 459,800</b>
Total Estimated Expenditure Savings	\$ -	\$ -	\$ -
Total Transfers Out	\$ -	\$ -	\$ -
<b>TOTAL ESTIMATED DEDUCTIONS</b>	<b>\$ 6,145,100</b>	<b>\$ 5,685,300</b>	<b>\$ 459,800</b>
<b>EXCESS (DEFICIENCY ) AVAILABLE</b>	<b>\$ (45,100)</b>	<b>\$ (435,300)</b>	<b>\$ (390,200)</b>
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 45,100</b>	<b>\$ 45,100</b>	<b>\$ -</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (390,200)</b>	<b>\$ (390,200)</b>
<b>RESERVE FOR FUTURE COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BUDGET EXCESS / (DEFICIENCY)</b>	<b>\$ -</b>	<b>\$ (390,200)</b>	<b>\$ (390,200)</b>

**CITY OF SAN BERNARDINO  
GENERAL FUND MID-YEAR REVENUE REPORT  
FISCAL YEAR 2009-2010**

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009
<b>PROPERTY TAXES</b>			
4001 Current Secured	9,771,001	10,973,693	11,621,490
4002 Current Unsecured	546,494	530,779	603,367
4003 Prior Taxes	395,001	542,358	904,956
4006 Supplemental	2,512,125	1,971,639	903,455
4005 Other	144,413	162,045	167,060
4007 Prop Tx In Lieu of VLF	14,870,875	17,249,453	18,588,204
<b>Total Taxes</b>	<b>28,239,909</b>	<b>31,429,967</b>	<b>32,788,532</b>

BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
9,672,000	10,003,100	331,100
575,000	575,000	0
930,000	1,010,600	80,600
900,000	745,200	(154,800)
145,000	165,400	20,400
17,017,700	17,017,700	0
<b>29,239,700</b>	<b>29,517,000</b>	<b>277,300</b>

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009
<b>OTHER TAXES</b>			
4221 Sales Tax	25,331,713	22,309,687	17,276,647
4220 Prop Tx In Lieu Sales Tax	9,517,036	7,280,284	6,520,295
4224 Utility User Tax	25,106,730	24,407,034	24,355,172
4201/14 Franchise Tax	3,060,563	3,323,073	3,091,966
4222 Transient Occupancy	3,032,994	3,262,131	2,517,102
4223 Prop. Transfer Tax	946,155	649,330	390,814
4225 Sales Tax Public Safety	976,573	982,803	863,890
4215 Tow Franchise	288,000	288,000	421,542
4227 Measure Z - District Tax	1,162,882	6,511,475	5,804,472
<b>Total Taxes</b>	<b>69,422,646</b>	<b>69,013,817</b>	<b>61,241,900</b>

BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
17,082,200	16,432,200	(650,000)
4,266,800	4,266,800	0
24,500,000	22,565,900	(1,934,100)
3,117,000	2,795,000	(322,000)
1,850,000	1,850,000	0
500,000	450,000	(50,000)
850,000	800,000	(50,000)
466,000	437,000	(29,000)
6,100,000	5,250,000	(850,000)
<b>58,732,000</b>	<b>54,846,900</b>	<b>(3,885,100)</b>

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009
<b>LICENSES AND PERMITS</b>			
4301 Business Registration	5,866,748	6,105,401	6,197,871
4330 Building Permits	1,020,470	646,352	498,626
4331 Mechanical Permits	332,637	208,594	144,792
4362 On Site Inspection Fees	1,602,834	1,183,749	623,489
4363 On Site Plan Check	712,370	341,996	209,377
4361 Construction Permits	326,522	300,801	122,992
4342 EMS Membership	16,504	6,148	2,172
4336 Fire Code Permits	304,577	301,548	385,377
4337 Fire Plan Check	206,532	181,303	141,512
4351 Street Cut Permits	145,407	229,645	295,086
4333 Mobile Home Park Permit	27,161	26,374	26,169
4352 Misc Licenses & Permits	299,506	317,209	500,325
4353 Yard Sales Permit Fee	0	0	0
4303 Misc City Clerk Permits	8,683	3,490	2,383
4304 Misc Planning Permits	24,889	31,499	22,715
4360 Grading Permits	33,874	25,624	9,626
<b>Total License &amp; Permit</b>	<b>10,928,714</b>	<b>9,909,733</b>	<b>9,182,512</b>

BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
5,685,000	5,685,000	0
485,000	544,500	59,500
150,000	140,000	(10,000)
650,000	125,000	(525,000)
200,000	50,000	(150,000)
152,000	75,000	(77,000)
12,000	20,000	8,000
355,300	300,000	(55,300)
120,000	110,000	(10,000)
273,800	435,000	161,200
26,000	52,000	26,000
300,400	500,000	199,600
14,000	0	(14,000)
2,000	4,000	2,000
25,000	22,000	(3,000)
35,000	10,000	(25,000)
<b>8,485,500</b>	<b>8,072,500</b>	<b>(413,000)</b>

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009
<b>FINES AND PENALTIES</b>			
4420 Parking Citations	917,069	1,209,205	1,145,492
4410 General Fines	169,238	153,371	135,876
4411 Code Admin. Citations	90,549	145,468	182,982
4412 Fire Admin. Citations	81,392	73,865	96,767
4423 General Admin Civil Penalty	0	0	609,714
4424 Police Admin Civil Penalty	0	0	26,386
4425 City Clerk Admin Civil Pen	0	0	0
4426 Dev Serv Admin Civil Pen	0	0	5,500
4427 Fire Admin Civil Penalty	0	0	26,215
4428 Code Admin Civil Penalty	0	0	5,400
4421 Vehicle Abatement Fines	0	0	0
<b>Total Fines/Penalties</b>	<b>1,258,248</b>	<b>1,581,909</b>	<b>2,234,332</b>

BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
1,230,000	1,230,000	0
116,700	279,600	162,900
235,000	500,000	265,000
100,000	50,000	(50,000)
943,000	1,260,300	317,300
48,300	50,000	1,700
15,000	0	(15,000)
75,000	2,000	(73,000)
75,000	8,600	(66,400)
40,000	141,400	101,400
0	0	0
<b>2,878,000</b>	<b>3,521,900</b>	<b>643,900</b>

**CITY OF SAN BERNARDINO  
GENERAL FUND MID-YEAR REVENUE REPORT  
FISCAL YEAR 2009-2010**

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
<b>USE OF MONEY AND PROPERTY</b>						
4505 Interest Earnings	1,073,619	793,211	198,928	479,500	200,000	(279,500)
4520 Land & Building Rental	474,154	407,302	487,584	448,000	475,000	27,000
4523 ATS Land Rental	0	0	10,805	45,200	45,200	0
4530 Parking Rental Fee	67,258	0	550	0	500	500
4531 Down Town Parking Meters	0	0	0	0	0	0
4922-26 Sale of Property	95,875	306,288	5,120	1,980,000	1,945,000	(35,000)
4422 Fireworks Adm Civil Pen.	0	0	15,729	25,000	10,000	(15,000)
4540 Vending Machine Comm.	52,979	40,622	38,669	40,000	38,000	(2,000)
<b>Total Money &amp; Property</b>	<b>1,763,885</b>	<b>1,547,423</b>	<b>757,385</b>	<b>3,017,700</b>	<b>2,713,700</b>	<b>(304,000)</b>

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
<b>INTERGOVERNMENTAL</b>						
4603 Motor Vehicle In Lieu	1,381,205	1,038,879	817,737	725,000	400,000	(325,000)
4621 Booking Fee Subvention	354,658	0	0	0	0	0
4670 EDA & CDBG Reimb.	3,486,258	5,738,232	5,318,450	5,082,600	5,016,400	(66,200)
4651 Construction Reimb.	9,876	0	22,012	0	0	0
4606 Homeowner's Exemption	149,123	154,290	134,091	140,000	130,000	(10,000)
4616 POST	132,146	127,242	100,877	100,000	50,000	(50,000)
4625 State-Mandated Costs	863,049	63,156	88,703	250,000	256,000	6,000
4673 Water Reimbursement	318,890	338,500	349,600	349,600	358,600	9,000
4671 SBIAA Reimbursement	130,905	146,690	153,530	136,400	150,000	13,600
4615 Disaster Prep. Program	24,019	21,864	22,497	27,800	27,800	0
4607 Off-Highway Vehicle Tax	0	0	0	0	0	0
4619 Mutual Aid/Disaster Reimb.	581,015	1,206,619	795,269	700,000	700,000	0
<b>Total Intergovernmental</b>	<b>7,431,144</b>	<b>8,835,472</b>	<b>7,802,766</b>	<b>7,511,400</b>	<b>7,088,800</b>	<b>(422,600)</b>

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
<b>CHARGES FOR SERVICE</b>						
4731 Plan Check Fee	536,764	392,708	230,880	250,000	200,000	(50,000)
4789 Archival Fee - Devel Servs	47,940	36,723	24,976	26,000	26,000	0
4715 DS Technology Fee	0	0	43,855	41,000	41,000	0
4779 Blanket Inspection Fee	0	0	0	92,000	0	(92,000)
4880 EMS User Fee	270,586	227,341	260,086	550,000	550,000	0
4798 Storm Drain Utility Fee	283,836	288,709	271,148	261,000	261,000	0
4799 NPDES Bus Inspection	0	0	0	27,000	6,100	(20,900)
4815 Weed Abatement	247,674	204,399	150,733	346,200	200,000	(146,200)
4733 Prop/Building Abatements	897,547	740,701	765,997	1,025,500	900,000	(125,500)
4714 Planning Develop Project	467,409	483,683	301,612	250,000	200,000	(50,000)
4305 Annual Alarm Permits	211,944	213,266	202,957	200,000	210,000	10,000
4780 Misc Develop Servs Chrgs	114,563	95,657	96,408	101,100	51,100	(50,000)
4766 Building Permit Review	45,842	67,470	71,430	75,000	60,000	(15,000)
4720 Plan Review Fee	263,445	131,366	73,462	80,000	80,000	0
4784 Plan Subdivision File Fee	320,350	78,511	(19,356)	20,000	1,000	(19,000)
4785 Non Subdivision Str Imp	121,372	205,199	174,480	190,000	20,000	(170,000)
4711 PW Subdivision File Fee	136,746	174,315	28,548	25,000	25,000	0
4718 Environmental	14,063	6,585	719	1,000	1,000	0
4735 Release Notice of Pendency	9,115	4,354	7,316	37,000	20,000	(17,000)
4863 Class Registration Fee	31,276	6,219	6,865	6,500	6,500	0
4862 Park Energy Fee	6,145	4,312	5,095	5,000	6,000	1,000
4707 Passport Fees	110,010	99,200	67,458	75,000	75,000	0
4702 County Contract	487,000	487,000	487,000	487,000	487,000	0
4864 Swimming Pool Fee	58,118	59,111	51,483	45,000	60,000	15,000
4861 Progm/Facility Use Fee	71,158	65,516	67,233	70,000	70,000	0
4865 Non-Resident Fees	3,310	2,918	2,767	30,000	2,000	(28,000)
4710 Misc Planning/Building	143,929	144,253	111,707	100,000	100,000	0

**CITY OF SAN BERNARDINO  
GENERAL FUND MID-YEAR REVENUE REPORT  
FISCAL YEAR 2009-2010**

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
4743 PD Towing Release Fee	403,200	450,035	543,470	580,600	400,000	(180,600)
4745 Code Tow Release Fee	0	0	960	0	5,000	5,000
4795 Signal Maint/Energy	21,098	19,534	33,089	25,000	10,000	(15,000)
4802 Str Light Energy Fee	10,505	5,993	16,800	16,800	16,800	0
4701 Election Filing Fee	1,622	24,306	1,064	25,000	15,200	(9,800)
4747 False Alarm Fee	77,488	54,035	55,806	88,900	60,000	(28,900)
4810 Misc. Development Services	6,747	21,842	6,936	10,000	200	(9,800)
4705 Utility Collection Fee	60,403	10,776	0	10,000	0	(10,000)
4708 Fire Training Agreement	82,318	134,453	107,147	100,000	60,000	(40,000)
4881 Paramedic Reimb Contract	259,129	259,129	410,445	359,100	400,000	40,900
4786 Certificate of Completion	0	0	14,656	15,000	5,000	(10,000)
4752 Fireworks Regulatory Fee	101,108	73,893	67,233	75,000	65,200	(9,800)
4753 Fire Archival Fee	2,755	3,955	2,908	4,000	2,600	(1,400)
4754 Fire Business Occup Insp	50,386	31,461	39,110	35,600	35,600	0
4755 Fire Rental Inspections	404,026	406,794	540,541	550,000	550,000	0
4709 Hazardous Material Fee	0	0	42,463	163,900	10,000	(153,900)
4712 Tow Yard Fees	0	0	0	0	0	0
4767 Single Family Rental Insp	0	0	310,809	982,200	670,000	(312,200)
4768 Adm Cites-SFRIP	0	0	0	0	104,000	104,000
<b>Total Charges</b>	<b>6,380,927</b>	<b>5,715,722</b>	<b>5,678,296</b>	<b>7,457,400</b>	<b>6,068,300</b>	<b>(1,389,100)</b>

MISCELLANEOUS						
4906 Water Fund Contr.	2,401,973	2,384,618	2,397,359	2,460,000	2,460,000	0
4930 Sewer Contr. - Water	500,000	500,000	500,000	500,000	500,000	0
4931 Water Land Sales	3,090	89,431	52,782	0	0	0
4910 Admin Service Charge	349,600	352,300	384,800	384,800	375,300	(9,500)
4901 Misc. Other Revenue	396,358	309,077	441,035	544,600	2,872,800	2,328,200
4912 Off Track Betting	143,605	132,632	110,107	120,000	110,000	(10,000)
4741 Sale of Photos /Reports	116,639	58,757	15,187	19,100	10,000	(9,100)
4740-5 Police Misc. Receipts	839,549	794,747	882,574	806,400	806,400	0
4746 Property Auction	7,054	19,224	3,886	10,000	7,000	(3,000)
4911 Restitutions	20,686	21,619	11,468	20,000	20,000	0
4905 Litigation Settlement	176	57,957	135,681	20,000	0	(20,000)
4904 Drunk Driver Reimburmt.	60	32	0	0	0	0
4928 Booking Fee Reimburmt.	1,630	2,028	3,274	3,000	3,000	0
4750 Investigation Fee	12,538	13,692	43,010	45,000	45,000	0
4908 Vehicle Take Home Reimb	0	0	0	91,500	0	(91,500)
4926 CID Reimburmt	0	0	0	101,900	101,900	0
4933 Hazmat Incident Recovery	0	0	0	197,900	80,000	(117,900)
4924 Damage Clain Recovery	36,618	25,447	80,617	90,000	78,000	(12,000)
<b>Total Miscellaneous</b>	<b>4,829,576</b>	<b>4,761,561</b>	<b>5,061,780</b>	<b>5,414,200</b>	<b>7,469,400</b>	<b>2,055,200</b>

<b>TOTAL GENERAL FUND</b>	<b>130,255,049</b>	<b>132,795,604</b>	<b>124,747,503</b>	<b>122,735,900</b>	<b>119,298,500</b>	<b>(3,437,400)</b>
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**CITY OF SAN BERNARDINO  
OTHER FUNDS MID-YEAR REVENUE REPORT  
FISCAL YEAR 2009 - 2010**

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
<b>105 LIBRARY FUND</b>						
4618 State Aid-Libraries	116,513	78,752	69,967	0	0	0
4850 Miscellaneous Receipts	18,977	19,729	19,027	21,000	15,000	(6,000)
4851 Library Fines	52,266	52,770	39,619	40,000	30,000	(10,000)
4901 Misc Other Receipts	0	78,000	0	0	0	0
<b>Total Library Fund</b>	<b>187,756</b>	<b>229,251</b>	<b>128,613</b>	<b>61,000</b>	<b>45,000</b>	<b>(16,000)</b>
<b>106 CEMETERY FUND</b>						
4505 Interest on Idle Cash	20,785	22,767	12,916	18,000	10,000	(8,000)
4775 Cemetery Burial Fee	68,530	68,393	20,928	40,000	15,000	(25,000)
4776 Sale of Vases	2,124	2,070	661	1,000	500	(500)
4777 Sale Concrete Boxes	28,259	27,753	8,430	10,000	7,000	(3,000)
4778 Sale Cemetery Plots	62,355	65,482	8,389	10,000	7,000	(3,000)
4901 Misc. Receipts	6,000	2,000	2,000	2,000	0	(2,000)
<b>Total Cemetery Fund</b>	<b>188,053</b>	<b>188,465</b>	<b>53,324</b>	<b>81,000</b>	<b>39,500</b>	<b>(41,500)</b>
<b>107 CABLE TV FUND</b>						
4922 Sale of Equipment/Services	83,036	81,918	4,348	0	0	0
<b>Total Cable TV Fund</b>	<b>83,036</b>	<b>81,918</b>	<b>4,348</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>108 ASSET FORFEITURE FUND</b>						
4505 Interest on Idle Cash	4,214	8,968	8,869	8,000	8,000	0
4672 Asset Forfeiture Federal DOJ	146,168	274,926	149,916	100,000	300,000	200,000
4927 Asset Forfeiture	102,502	119,252	138,897	100,000	60,000	(40,000)
<b>Total Asset Forfeiture Fund</b>	<b>252,884</b>	<b>403,146</b>	<b>297,682</b>	<b>208,000</b>	<b>368,000</b>	<b>160,000</b>
<b>111 AIR QUALITY-AB 2766 FUND</b>						
4505 Interest on Idle Cash	1,697	3,056	942	2,000	1,000	(1,000)
4626 Rideshare Reimbursement	245,042	246,936	245,794	220,000	255,000	35,000
4906 Water Department	5,000	5,100	5,200	5,200	5,200	0
<b>Total Air Quality-AB 2766 Fund</b>	<b>251,739</b>	<b>255,092</b>	<b>251,936</b>	<b>227,200</b>	<b>261,200</b>	<b>34,000</b>
<b>118 DRUG/GANG FUND</b>						
4505 Interest on Idle Cash	6,812	6,566	1,368	3,000	1,000	(2,000)
4929 Asset Forfeiture-Drug/Gang	17,641	19,547	23,576	18,000	10,000	(8,000)
<b>Total Drug/Gang Fund</b>	<b>24,453</b>	<b>26,113</b>	<b>24,944</b>	<b>21,000</b>	<b>11,000</b>	<b>(10,000)</b>
<b>124 ANIMAL CONTROL FUND</b>						
4320 Animal License	357,328	380,559	349,477	393,300	275,000	(118,300)
4352 Misc. License & Permits	2,380	2,755	1,175	2,000	500	(1,500)
4410 General Fines	39,422	36,759	26,595	30,000	15,000	(15,000)
4430 Animal License Penalty	42,120	47,770	37,150	48,000	25,000	(23,000)
4756 Animal Adoption Fee	58,224	56,968	47,233	50,000	42,000	(8,000)
4757 Contractee Shelter Fee	718,285	766,230	779,644	742,400	742,400	0
4759 Apprehension Fee	50,983	44,541	32,466	44,300	30,000	(14,300)
4760 Board Fee	34,212	31,894	14,723	12,300	15,000	2,700
4761 Field Service Fee	1,802	410	15	100	0	(100)
4763 Owner Release Fee	31,026	22,752	24,718	15,700	15,000	(700)
4764 Vaccination Fee	20,570	20,512	16,437	18,000	15,000	(3,000)
4765 Microchip Fee	0	0	78,654	27,700	26,000	(1,700)
4901 Miscellaneous Receipts	5,312	4,149	124		1,500	1,500
4922 Sale of Equipment	0	0	0	13,400	0	(13,400)
<b>Total Animal Control Fund</b>	<b>1,361,664</b>	<b>1,415,299</b>	<b>1,408,411</b>	<b>1,397,200</b>	<b>1,202,400</b>	<b>(194,800)</b>

**CITY OF SAN BERNARDINO  
OTHER FUNDS MID-YEAR REVENUE REPORT  
FISCAL YEAR 2009 - 2010**

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
<b>126 SPECIAL GAS TAX FUND</b>						
4505 Interest on Idle Cash	27,654	17,870	26,510	18,000	20,000	2,000
4610 State Aid-2106	788,619	751,321	678,076	664,000	690,000	26,000
4611 State Aid-2107	1,638,717	1,620,600	1,467,881	1,439,500	1,468,000	28,500
4612 State Aid-2107.5	10,000	10,000	10,000	10,000	10,000	0
4614 Prop 111-Highway Users Tax	1,225,874	1,211,055	1,102,887	1,076,400	1,105,000	28,600
4945 Reimbursement	317,447	0	0	0	0	0
<b>Total Gas Tax Fund</b>	<b>4,008,311</b>	<b>3,610,846</b>	<b>3,285,354</b>	<b>3,207,900</b>	<b>3,293,000</b>	<b>85,100</b>
<b>128 TRAFFIC SAFETY FUND</b>						
4440 CVC Fine	1,005,419	1,409,440	1,550,499	1,490,000	1,540,000	50,000
4441 Nester Red Lights	837,798	887,491	857,421	950,000	950,000	0
<b>Total Traffic Safety Fund</b>	<b>1,843,217</b>	<b>2,296,931</b>	<b>2,407,920</b>	<b>2,440,000</b>	<b>2,490,000</b>	<b>50,000</b>
<b>129 1/2 CENT SALES/ROAD TAX FUND</b>						
4505 Interest on Idle Cash	181,759	180,145	62,098	100,000	50,000	(50,000)
4613 1/2 Cent Sales Tax	3,188,524	3,077,896	2,570,323	2,500,000	2,400,000	(100,000)
4630 State Aid Street Construction	0	197,137	0	0	0	0
4945 Construction Reimbursement	59,814	0	0	1,087,800	1,087,800	0
<b>Total 1/2 Cent Sales/Road Tax Fund</b>	<b>3,430,097</b>	<b>3,455,178</b>	<b>2,632,421</b>	<b>3,687,800</b>	<b>3,537,800</b>	<b>(150,000)</b>
<b>132 SEWER LINE MAINTENANCE</b>						
4505 Interest on Idle Cash	154,626	209,892	71,086	100,000	50,000	(50,000)
4820 Sewer Line Maint	3,093,150	3,053,718	3,059,926	3,050,000	3,125,000	75,000
4903 Refunds and Rebates	2,520	0	0	0	0	0
<b>Total Sewer Line Maintenance</b>	<b>3,250,296</b>	<b>3,263,610</b>	<b>3,131,012</b>	<b>3,150,000</b>	<b>3,175,000</b>	<b>25,000</b>
<b>133 BASEBALL STADIUM</b>						
4505 Interest on Idle Cash	1,004	4,691	297	2,000	1,000	(1,000)
4924 Damage Claim Recovery	0	(8,236)	0	0	0	0
4901 Baseball Team Lease Agreement	88,186	89,689	10,000	30,000	10,000	(20,000)
<b>Total Baseball Stadium</b>	<b>88,186</b>	<b>81,453</b>	<b>10,000</b>	<b>30,000</b>	<b>10,000</b>	<b>(20,000)</b>
<b>134 SOCCER FIELDS</b>						
4505 Interest on Idle Cash	5,804	8,135	5,033	5,000	5,000	0
4520 Land & Building Rental	72,700	103,928	111,677	110,000	110,000	0
4530 Rental Fee - Parking	200,041	240,766	211,236	190,000	225,000	35,000
4861 Program & Facilities Fee	55,391	67,696	85,555	70,000	80,000	10,000
4862 Park Energy Fee	1,320	4,287	3,978	4,000	4,000	0
<b>Total Soccer Fields</b>	<b>335,256</b>	<b>424,812</b>	<b>417,479</b>	<b>379,000</b>	<b>424,000</b>	<b>45,000</b>
<b>135 PROP 42 TRAFFIC CONGESTION FD</b>						
4505 Interest on Idle Cash	62,980	43,234	9,647	15,000	20,000	5,000
4635 Traffic Congestion Relief	1,445,424	0	1,736,686	1,943,700	1,850,300	(93,400)
4903 Refunds/Rebates	0	21,220	0	0	0	0
<b>Total Prop 42 Traffic Congestion Fund</b>	<b>1,508,404</b>	<b>64,454</b>	<b>1,746,333</b>	<b>1,958,700</b>	<b>1,870,300</b>	<b>(88,400)</b>
<b>137 CFD 1033-FIRE STATION FUND</b>						
4505 Interest on Idle Cash	29,987	66,655	557,901	556,700	556,700	0
4013 CFD 1033 Special Tax	10,732	13,442	7,590	5,900	5,900	0
<b>Total CFD 1033-Fire Station Fund</b>	<b>40,719</b>	<b>80,097</b>	<b>565,491</b>	<b>562,600</b>	<b>562,600</b>	<b>0</b>
<b>208 VERDEMONT IMPROVEMENT FUND</b>						
4505 Interest on Idle Cash	43,569	43,785	21,637	0	15,000	15,000
4512 Verdemont Infrastructure Fee	138,000	0	750	0	0	0
<b>Total Verdemont Improvement Fund</b>	<b>181,569</b>	<b>43,785</b>	<b>22,387</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>

**CITY OF SAN BERNARDINO  
OTHER FUNDS MID-YEAR REVENUE REPORT  
FISCAL YEAR 2009 - 2010**

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
<b>240 INFRASTRUCTURE LOAN FUND</b>	5,450,237	0	4,163,641	386,200	440,800	54,600
<b>242 STREET CONSTRUCTION FUND</b>						
4903 Misc Receipts/Refunds/Rebates	0	0	0	5,183,900	5,183,900	0
4630 State Aid-Street Constr.	240,719	204,638	0	19,327,100	19,327,100	0
4658 Federal Aid-FAU	397,187	867,957	1,888,984	1,577,700	1,577,700	0
4670 EDA Reimbursement	0	0	0	660,000	660,000	0
4671 IVDA Reimbursement	0	0	0	3,950,500	3,950,500	0
4945 Construction Reimbursement/Misc	11,352	437,490	149,316	4,702,100	4,394,700	(307,400)
<b>Total Street Constr. Fund</b>	<b>649,258</b>	<b>1,510,085</b>	<b>2,038,300</b>	<b>35,401,300</b>	<b>35,093,900</b>	<b>(307,400)</b>
<b>243 PARK CONSTRUCTION FUND</b>						
4505 Interest on Idle Cash	47,154	26,207	1,607	2,000	10,000	8,000
4620 State Aid Park Dev	340,901	50,145	610,016	1,377,500	0	(1,377,500)
4651 Construction Reimbursement	950,000	0	0	50,000	0	(50,000)
4670 EDA Reimbursement	0	0	0	500,000	500,000	0
4732 Park Development Fee	120,129	70	0	0	0	0
<b>Total Park Construction Fund</b>	<b>1,458,184</b>	<b>76,422</b>	<b>611,623</b>	<b>1,929,500</b>	<b>510,000</b>	<b>(1,419,500)</b>
<b>244 CEMETERY CONSTRUCTION FUND</b>						
4505 Interest on Idle Cash	1,325	1,675	984	1,200	900	(300)
4778 Sale Cemetery Plots	3,744	3,743	296	500	500	0
<b>Total Cemetery Constr. Fund</b>	<b>5,069</b>	<b>5,418</b>	<b>1,280</b>	<b>1,700</b>	<b>1,400</b>	<b>(300)</b>
<b>245 SEWER LINE CONSTRUCTION FUND</b>						
4505 Interest on Idle Cash	199,090	247,367	87,115	100,000	70,000	(30,000)
4651 Construction Reimbursement	0	0	0	0	0	0
4821 Sewer Lateral Fee	195	0	0	0	0	0
4822 Sewer Connection Fee	825,779	378,884	54,850	60,000	105,000	45,000
<b>Total Sewer Line Constr. Fund</b>	<b>1,025,064</b>	<b>626,251</b>	<b>141,965</b>	<b>160,000</b>	<b>175,000</b>	<b>15,000</b>
<b>246 PUBLIC IMPROVEMENT FUND</b>						
4505/4509 Interest on Idle Cash	241,363	161,335	39,459	75,000	30,000	(45,000)
4902 Contribution	398,190	0	0	0	0	0
<b>Total Public Improvement Fund</b>	<b>639,553</b>	<b>161,335</b>	<b>39,459</b>	<b>75,000</b>	<b>30,000</b>	<b>(45,000)</b>
<b>247 CULTURAL DEVELOP FUND</b>						
4505 Interest on Idle Cash	31,053	48,352	25,442	25,000	15,000	(10,000)
4335 Cultural Devel. Constr. Fee	999,211	610,202	312,711	312,500	120,000	(192,500)
<b>Total Cultural Devel Const Fund</b>	<b>1,030,264</b>	<b>658,554</b>	<b>338,153</b>	<b>337,500</b>	<b>135,000</b>	<b>(202,500)</b>
<b>248 STORM DRAIN CONSTR FUND</b>						
4505 Interest on Idle Cash	99,737	277,287	87,244	100,000	40,000	(60,000)
4651 Construction Reimbursement	0	0	0	0	277,500	277,500
4819 Area Drainage Plan Fee	33,162	0	0	0	0	0
4818 Storm Drain Fee	1,639,578	2,316,118	288,874	300,000	175,000	(125,000)
<b>Total Storm Drain Constr. Fund</b>	<b>1,772,477</b>	<b>2,593,405</b>	<b>376,118</b>	<b>400,000</b>	<b>492,500</b>	<b>92,500</b>
<b>250 TRAFFIC SYSTEMS CONSTR FUND</b>						
4505 Interest on Idle Cash	13,385	0	2,797	0	100	100
4630 State Aid Street Construction	108,000	74,545	0	2,500	0	(2,500)
4658 Fed Aid Street Construction	83,968	0	0	0	0	0
4803 Traffic System Fees	152,152	0	0	0	0	0
4945 Construction Reimbursement	0	0	0	0	0	0
<b>Total Traffic Systems Fund</b>	<b>357,505</b>	<b>74,545</b>	<b>2,797</b>	<b>2,500</b>	<b>100</b>	<b>(2,400)</b>

**CITY OF SAN BERNARDINO  
OTHER FUNDS MID-YEAR REVENUE REPORT  
FISCAL YEAR 2009 - 2010**

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
257 CITY WIDE AD 994	8,418	3,169	0	0	0	0
<b>258 PROP 1B FUNDS</b>						
4505 Interest on Idle Cash	0	99,565	78,846	70,000	65,000	(5,000)
4628 Prop 1B Revenue	0	3,297,446	1,903,800	1,100,600	0	(1,100,600)
4945 Construction Reimbursement	0	0	0	0	0	0
<b>Total PROP 1B Fund</b>	<b>0</b>	<b>3,397,011</b>	<b>1,982,646</b>	<b>1,170,600</b>	<b>65,000</b>	<b>(1,105,600)</b>
<b>261 LAW ENFORCEMENT IMPACT FEE FD</b>						
4505 Interest on Idle Cash	4,512	2,074	3,042	3,000	3,000	0
4824 Development Impact Fees	205,444	97,644	83,685	90,000	105,000	15,000
<b>Total Law Enforcement Impact Fee Fd</b>	<b>209,956</b>	<b>99,718</b>	<b>86,727</b>	<b>93,000</b>	<b>108,000</b>	<b>15,000</b>
<b>262 FIRE PROTECTION IMPACT FEE FD</b>						
4505 Interest on Idle Cash	7,307	12,469	9,034	8,000	8,000	0
4824 Development Impact Fees	205,741	92,796	78,901	80,000	170,000	90,000
4901 Misc. Receipts	0	0	104,213	58,900	58,900	0
<b>Total Fire Protection Impact Fee Fd</b>	<b>213,048</b>	<b>105,265</b>	<b>192,148</b>	<b>146,900</b>	<b>236,900</b>	<b>90,000</b>
<b>263 LOCAL CIRCULATION IMPACT FEE FD</b>						
4505 Interest on Idle Cash	10,019	25,664	13,352	15,000	10,000	(5,000)
4824 Development Impact Fees	345,071	408,782	60,883	65,000	30,000	(35,000)
<b>Total Local Circulation Impact Fee Fd</b>	<b>355,090</b>	<b>434,446</b>	<b>74,235</b>	<b>80,000</b>	<b>40,000</b>	<b>(40,000)</b>
<b>264 REGIONAL CIRCULATION IMPACT FEE FD</b>						
4505 Interest on Idle Cash	72,114	333,418	152,266	200,000	150,000	(50,000)
4824 Development Impact Fees	2,143,658	3,752,399	691,916	750,000	350,000	(400,000)
<b>Total Regional Circulation Impact Fee Fd</b>	<b>2,215,772</b>	<b>4,085,817</b>	<b>844,182</b>	<b>950,000</b>	<b>500,000</b>	<b>(450,000)</b>
<b>265 LIBRARY FACILITIES IMPACT FEE FD</b>						
4505 Interest on Idle Cash	999	1,744	339	500	500	0
4824 Development Impact Fees	38,832	57,826	9,378	10,000	90,000	80,000
<b>Total Library Facilities Impact Fee Fd</b>	<b>39,831</b>	<b>59,570</b>	<b>9,717</b>	<b>10,500</b>	<b>90,500</b>	<b>80,000</b>
<b>266 PUBLIC MEETINGS FAC IMPACT FEE FD</b>						
4505 Interest on Idle Cash	1,294	4,569	3,268	3,500	3,500	0
4824 Development Impact Fees	51,250	85,510	14,101	15,000	140,000	125,000
<b>Total Public Meetings Fac Impact Fee Fd</b>	<b>52,544</b>	<b>90,079</b>	<b>17,369</b>	<b>18,500</b>	<b>143,500</b>	<b>125,000</b>
<b>267 AQUATICS CENTER IMPACT FEE FD</b>						
4505 Interest on Idle Cash	511	1,680	1,184	1,000	1,000	0
4824 Development Impact Fees	19,853	29,822	4,794	5,000	45,000	40,000
<b>Total Aquatics Center Impact Fee Fd</b>	<b>20,364</b>	<b>31,502</b>	<b>5,978</b>	<b>6,000</b>	<b>46,000</b>	<b>40,000</b>
<b>268 AB 1600 PARKLAND IMPACT FEE FD</b>						
4505 Interest on Idle Cash	9,529	29,122	16,117	18,000	16,000	(2,000)
4824 Development Impact Fees	388,380	723,632	45,144	50,000	995,000	945,000
<b>Total AB 1600 Parkland Impact Fee Fd</b>	<b>397,909</b>	<b>752,754</b>	<b>61,261</b>	<b>68,000</b>	<b>1,011,000</b>	<b>943,000</b>
<b>269 QUIMBY ACT PARKLAND IMPACT FEE FD</b>						
4505 Interest on Idle Cash	1,327	2,888	3,911	3,500	3,500	0
4824 Development Impact Fees	52,668	20,064	76,504	76,500	100,000	23,500
<b>Total Quimby Act Parkland Impact Fee Fd</b>	<b>53,995</b>	<b>22,952</b>	<b>80,415</b>	<b>80,000</b>	<b>103,500</b>	<b>23,500</b>

**CITY OF SAN BERNARDINO  
OTHER FUNDS MID-YEAR REVENUE REPORT  
FISCAL YEAR 2009 - 2010**

DESCRIPTION	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	BUDGET 2009-2010	REVISED 2009-2010	VARIANCE Over/(Under)
<b>527 REFUSE FUND</b>						
4505 Interest on Idle Cash	70,821	58,284	19,127	15,000	25,000	10,000
4830 Commercial Rubbish	77,617	72,425	64,822	70,000	50,000	(20,000)
4831 Commercial Bin Rent	100,884	93,581	25,599	50,000	500	(49,500)
4832 Commercial Bin Service	9,626,224	9,803,805	10,140,807	10,800,000	10,620,000	(180,000)
4833 Commercial Special	1,460,411	1,607,712	1,129,203	925,000	1,000,000	75,000
4840 Residential Water Billed	8,865,093	8,856,698	9,418,919	9,500,000	10,115,000	615,000
4841 Residential "B" Accounts	1,144,970	1,155,599	1,324,896	1,320,000	1,325,000	5,000
4843 Dino Bin Service	2,555,032	2,531,429	2,830,053	3,000,000	2,710,000	(290,000)
4844 Commercial Penalties	20,788	21,410	19,274	20,000	21,000	1,000
4845 Residential Penalties	1,999	2,056	1,849	2,000	2,000	0
4846 Recycling Receipts	174,459	185,524	224,240	225,000	225,000	0
4901 Miscellaneous Other Revenue	236,471	737,752	689,985	700,000	700,000	0
4922 Sale Salvage Mater	7,981	82,370	86,253	30,000	30,000	0
<b>Total Refuse Fund</b>	<b>24,342,750</b>	<b>25,208,645</b>	<b>25,975,027</b>	<b>26,657,000</b>	<b>26,823,500</b>	<b>166,500</b>
<b>621 CENTRAL SERVICES FUND</b>	<b>256,783</b>	<b>221,253</b>	<b>184,262</b>	<b>175,000</b>	<b>165,000</b>	<b>(10,000)</b>
<b>629 LIABILITY INSURANCE FUND</b>						
4505 Interest on Idle Cash	120,314	171,085	74,191	10,000	50,000	40,000
4897 Interdepartmental Receipts	3,203,100	3,244,500	3,082,400	3,075,900	3,075,900	0
<b>Total Liability Insurance Fund</b>	<b>3,323,414</b>	<b>3,415,585</b>	<b>3,156,591</b>	<b>3,085,900</b>	<b>3,125,900</b>	<b>40,000</b>
<b>630 TELEPHONE SUPPORT FUND</b>						
4893 Water Dept. Receipts	130,195	131,688	119,127	108,000	100,000	(8,000)
4670 Economic Development Agency	8,167	3,499	129	4,000	2,000	(2,000)
4897 Interdepartmental Receipts	802,261	752,498	423,450	422,500	422,500	0
4901/4903 Misc/SBETA/Asst Districts	13,773	18,228	11,999	11,500	9,000	(2,500)
<b>Total Telephone Support Fund</b>	<b>954,396</b>	<b>905,913</b>	<b>554,705</b>	<b>546,000</b>	<b>533,500</b>	<b>(12,500)</b>
<b>631 UTILITY FUND</b>						
4897 Interdepartmental Receipts	4,293,139	3,974,360	3,850,201	3,645,000	3,645,000	0
4903 Misc/Asst Districts/LED Reimb	0	0	0	196,000	196,000	0
<b>Total Utility Fund</b>	<b>4,293,139</b>	<b>3,974,360</b>	<b>3,850,201</b>	<b>3,841,000</b>	<b>3,841,000</b>	<b>0</b>
<b>635 FLEET SERVICES</b>						
4670 Economic Development Agency	9,562	12,479	11,261	13,500	11,000	(2,500)
4897 Interdepartmental Receipts	6,825,770	9,637,571	7,120,565	7,163,100	7,163,100	0
4901 Misc/Asst Districts/SBETA/Sr Nutrition	0	0	89,914	98,000	104,200	6,200
4903 Refunds/Rebates	15,160	61,161	0	262,000	262,000	0
<b>Total Fleet Services Fund</b>	<b>6,850,492</b>	<b>9,711,211</b>	<b>7,221,740</b>	<b>7,536,600</b>	<b>7,540,300</b>	<b>3,700</b>
<b>678 WORKERS' COMPENSATION FUND</b>						
4897 Interdepartmental Receipts	3,477,901	3,593,010	3,478,694	3,379,900	3,429,300	49,400
4906 Water Department	339,757	322,656	295,959	350,000	350,000	0
4901 Misc Receipts	0	16,850	941	2,000	300	(1,700)
<b>Total Workers' Compensation Fd</b>	<b>3,817,658</b>	<b>3,932,516</b>	<b>3,775,594</b>	<b>3,731,900</b>	<b>3,779,600</b>	<b>47,700</b>
<b>679 INFORMATION TECHNOLOGY FUND</b>						
4670 EDA Reimbursement	2,203	0	0	5,500	0	(5,500)
4673 Water Reimbursement	510,499	668,306	710,700	539,600	539,600	0
4897 Interdepartmental Receipts	4,000,200	3,776,200	3,444,400	3,151,900	3,151,900	0
4901 Misc/SBETA/SANCAT/IVDA	12,579	10,652	366,328	700	200	(500)
<b>Total IT Fund</b>	<b>4,525,481</b>	<b>4,455,158</b>	<b>4,521,428</b>	<b>3,697,700</b>	<b>3,691,700</b>	<b>(6,000)</b>
<b>GRAND TOTAL</b>	<b>81,172,722</b>	<b>82,489,604</b>	<b>76,672,830</b>	<b>107,999,700</b>	<b>106,013,400</b>	<b>(1,986,300)</b>

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2009-2010**

**TRANSFERS - IN**

	FY 2009-10 BUDGET	MID - YEAR ESTIMATE FY 2009-10	VARIANCE MID-YEAR/ BUDGET
<b>TO GENERAL FUND:</b>			
*From Special Gas Tax For - Street Maintenance-\$3,130,000 Street Lighting - \$490,000	\$ 3,620,000	\$ 3,620,000	0
*From Traffic Safety For - Police Costs	1,490,000	1,540,000	50,000
*From 1/2 Cent Sales & Road Tax For - Administration - \$250,000 Street Maint. - \$500,000 Street Lighting - \$600,000	1,350,000	1,350,000	0
*From Cultural Development Fund For - Fine Arts & Civic/Promotional \$357,000 Dept. Costs for special events \$100,000	457,000	457,000	0
*From Storm Drain Construction For - Administration	132,700	132,700	0
*From Refuse Fund For - Administration \$1,980,200 Graffiti/Dump 244,700 Lease City Yards 600,000 Lease City Hall 55,200 Street Impact 500,000 NPDES Coord. 66,600 Communicat/Grants 30,000 Tree Trim Costs 70,000	3,546,700	3,546,700	0
*From Sewer Line Construction For - Administration	225,000	225,000	0
*From Sewer Line Maint. Fund For - Administration \$250,000 Street Impact \$100,000 Tree Trim Costs 30,000	380,000	380,000	0
*From CFD 1033-Fire Station Fund For - Maintenance & Operation Costs	535,000	562,600	27,600
*From Information Technology Fund For - Refund available balance	0	50,000	50,000
*From Fleet Fund For - Refund carryover vehicle funds \$392,800 Refund available balance \$100,000	392,800	492,800	100,000

CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2009-2010

**TRANSFERS - IN**

	FY 2009-10 BUDGET	MID - YEAR ESTIMATE FY 2009-10	VARIANCE MID-YEAR/ BUDGET
*From Transportation Fund For - Traffic Engineering Costs \$100,000 Maint/Fuel Alt. Fuel Veh \$140,000	240,000	240,000	0
<b>TOTAL GENERAL FUND</b>	<b>\$12,369,200</b>	<b>\$12,596,800</b>	<b>\$227,600</b>

<b>TO ANIMAL CONTROL FUND:</b>			
*From General Fund For - Operating Costs	\$ 270,700	\$ 239,000	\$ (31,700)
<b>TO LIBRARY FUND:</b>			
*From General Fund For - Operating Costs	1,908,100	1,848,500	(59,600)
*From Cultural Development Fund For - CA Room/Special Cultural Events	250,000	250,000	0
<b>TO REFUSE:</b>			
*From General Fund For - Street Sweeping & Graffiti Program	35,000	35,000	0
<b>TO CENTRAL SERVICES FUND:</b>			
*From General Fund For - Operating Costs	48,300	59,600	11,300
<b>TO SEWER LINE MAINT FUND:</b>			
*From Information Technology Fund For - Loan Repayment	78,000	78,000	0
<b>TOTAL OTHER FUNDS</b>	<b>\$ 2,590,100</b>	<b>\$2,510,100</b>	<b>(\$80,000)</b>
<b>GRAND TOTAL TRANSFERS-IN</b>	<b>\$14,959,300</b>	<b>\$15,106,900</b>	<b>\$147,600</b>

**CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2009-2010**

**TRANSFERS - OUT**

	FY 2009-10 BUDGET	MID - YEAR ESTIMATE FY 2009-10	VARIANCE MID-YR/ BUDGET
<b>FROM GENERAL FUND:</b>			
*To Animal Control Fund For - Operating Costs	\$ 270,700	\$ 239,000	\$ 31,700
*To Library Fund For - Operating Costs	1,908,100	1,848,500	59,600
*To Central Services Fund For - Operating Costs	48,300	59,600	(11,300)
*To Refuse Fund For - Street Sweeping - \$ 35,000	35,000	35,000	0
<b>TOTAL GENERAL FUND</b>	<b>\$2,262,100</b>	<b>\$2,182,100</b>	<b>\$ 80,000</b>
<b>FROM SPECIAL GAS TAX:</b>			
*To General Fund For - Street Lighting-\$490,000 Street Maintenance-\$3,130,000	3,620,000	3,620,000	0
<b>FROM TRAFFIC SAFETY:</b>			
*To General Fund For - Police Costs	1,490,000	1,540,000	(50,000)
<b>FROM 1/2 CENT SALES/ROAD TAX:</b>			
*To General Fund For - Administration \$250,000 Street Maint \$500,000 Street Lighting-\$600,000	1,350,000	1,350,000	0
<b>FROM CULTURAL DEVELOPMENT</b>			
*To General Fund For - Fine Arts/Civic Promotional \$357,000 Dept Special Events Costs \$100,000	457,000	457,000	0
*To Library Fund For - CA Room/Special Cultural Events	250,000	250,000	
<b>FROM STORM DRAIN FUND</b>			
*To General Fund For - Administration of Fund	132,700	132,700	0

CITY OF SAN BERNARDINO  
 DETAIL OF INTERFUND TRANSACTIONS  
 FISCAL YEAR 2009-2010

TRANSFERS - OUT

	FY 2009-10 BUDGET	MID - YEAR ESTIMATE FY 2009-10	VARIANCE MID-YR/ BUDGET
<b>FROM REFUSE FUND</b>			
*To General Fund For -	3,546,700	3,546,700	0
Administration      \$1,980,200			
Graffiti Waste        244,700			
Lease City Yards     \$ 600,000			
Lease City Hall      \$   55,200			
Street Impact        \$  500,000			
NPDES Coord.         \$   66,600			
Communitc/Grant     \$   30,000			
Tree Tim Costs       70,000			
<b>FROM SEWER LINE CONSTR FD</b>			
*To General Fund For -	225,000	225,000	0
Administration			
<b>FROM SEWER LINE MAINT FUND</b>			
*To General Fund For -	380,000	380,000	0
Administration     \$250,000			
Street Impact     \$100,000			
Tree Trim         \$ 30,000			
<b>FROM INFORMATION TECHNOLOGY FUND</b>			
*To Sewer Line Maint Fund For -	78,000	78,000	0
Loan Repayment			
*To General Fund For -	0	50,000	(50,000)
Refund available balance			
<b>FROM CFD 1033-FIRE STATION FUND</b>			
*To General Fund For -	535,000	562,600	(27,600)
Maintenance & Operation Costs			
<b>FROM FLEET FUND</b>			
*To General Fund For -	392,800	492,800	(100,000)
Refund carryover vehicle funds			
Refund available balance			
<b>FROM TRANSPORTATION FUND</b>			
*To General Fund For -	240,000	240,000	0
Traffic Engineering   \$100,000			
Maint/Fuel Alt. Fuel Veh \$140,000			
<b>TOTAL OTHER FUNDS</b>	<b>\$12,697,200</b>	<b>\$12,924,800</b>	<b>\$ (227,600)</b>
<b>GRAND TOTAL TRANSFERS-OUT</b>	<b>\$14,959,300</b>	<b>\$15,106,900</b>	<b>(\$147,600)</b>