

City of Redlands
2010-2011
Adopted Budget

INTRODUCTION TO FINANCIAL PLANS AND SUMMARIES

- Schedule 1 2010-2011 Adopted Budget Summary – General Fund highlights the components of the General Fund budget including beginning and ending fund balance and illustrates that the budget or funding plan is more than just revenues and expenditures. Reserve requirements, transfers to and from other funds and the beginning fund balance must also be considered.
- Schedule 2 Three Year Budget Estimate (2008-09 through 2011-12) – General Fund presents the General Fund’s year-end audited position for fiscal year 2008-09 with estimates for the current year and two subsequent years.
- Schedule 3 Loans Outstanding for Fiscal Year 2010–11 General Fund identifies the outstanding balance of loans made from the General Fund to other funds and the required reservation of fund balance for the long-term portion of these loans (Advances Receivable).
- Schedule 4 Schedule of Adopted Reserves for Fiscal Year 2010-11 lists all reserves of fund balance and retained earnings with the exception of encumbrances. Increases or decreases to reserves require City Council approval.
- Schedule 5 Summary of 2010-11 Financial Sources and Requirements by Fund presents the individual funding plan or budget summary for each fund.
- Schedule 6 Summary of 2010-11 Financial Sources and Requirements presents a summary of funding plans for all funds including totals for all City funds’ revenues and appropriations.

City of Redlands
2010-11 Adopted Budget Summary
General Fund

	2008-09 Actual	2009-10 Adjusted Budget	2009-10 12 Month Estimate	2010-11 Adopted Budget
AVAILABLE FINANCIAL SOURCES:				
BEGINNING FUND BALANCE-UNRESERVED	\$ 4,958,881	\$ 7,617,525	\$ 7,617,525	\$ 4,548,563
Revenues				
Taxes:				
Property	22,316,683	21,135,000	21,319,800	20,410,000
Sales	11,862,852	11,950,000	11,380,000	12,162,500
Franchise	5,476,066	5,550,000	2,870,000	2,515,000
Other-(TOT, Property Transfer, Mining)	1,270,120	1,200,000	980,000	1,070,000
Total Taxes	40,925,720	39,835,000	36,549,800	36,157,500
General Government:				
Business Licenses	2,647,201	2,600,000	2,650,000	2,600,000
Motor Vehicle Fees	244,394	165,000	175,000	190,000
Interfund Charges	3,163,933	3,132,448	3,132,448	3,149,162
Investment Income	407,214	200,000	150,000	175,000
Other	767,899	567,549	620,374	776,300
Total General Government	7,230,640	6,664,997	6,727,822	6,890,462
Charges For Services:				
Community Development	1,809,825	1,801,608	1,100,556	1,265,947
Library	85,506	79,249	79,886	162,876
Police and Animal Control	1,001,437	773,848	923,136	618,685
Recreation and Sr. Services	232,680	243,150	205,005	198,505
Fire	437,885	561,800	574,349	443,900
Quality of Life	792,962	1,467,200	1,241,202	1,310,603
Engineering	623,618	561,700	462,897	298,639
Total Charges For Services	4,983,914	5,488,555	4,587,031	4,299,155
Total Revenues	53,140,274	51,988,552	47,864,653	47,347,117
Interfund Transfers from Other Funds:				
Gas Tax (207)	1,052,271	910,000	1,140,007	1,134,942
Local Transportation (209)	-	-	371,660	-
Traffic Safety (223)	319,229	215,000	252,755	255,000
Neighborhood Initiative Program Fund (245)	127,124	-	-	-
Public Facilities (251)	175,097	175,097	175,097	175,097
Low/Mod Housing Fund (285)	31,358	-	-	-
Redevelopment General Fund (480)	125,433	154,923	460,354	417,041
Redevelopment Project Fund (488)	3,078,594	-	-	-
Water (501)	674,637	149,602	149,602	156,499
Solid Waste (511)	17,934	123,679	123,679	124,613
Sewer (521)	7,686	9,005	9,005	9,407
Payroll Clearing (720)	543,923	100,000	100,000	-
Total Interfund Transfers From Other Funds	6,153,286	1,837,306	2,782,159	2,272,599
Decreases to Reserves and Other Sources:				
Development Impact Funds Admin Fee	-	27,224	27,224	-
Encumbrances	348,382	390,592	390,592	-
General Fund Contingencies	300,000	-	-	-
Equipment Replacement Reserve	-	180,158	180,158	-
Inventory Reserve	56,148	-	-	-
Total Cancellations or Decreases to Reserves	704,530	597,974	597,974	-
TOTAL AVAILABLE FINANCIAL SOURCES	64,956,971	62,041,357	58,862,311	54,168,279

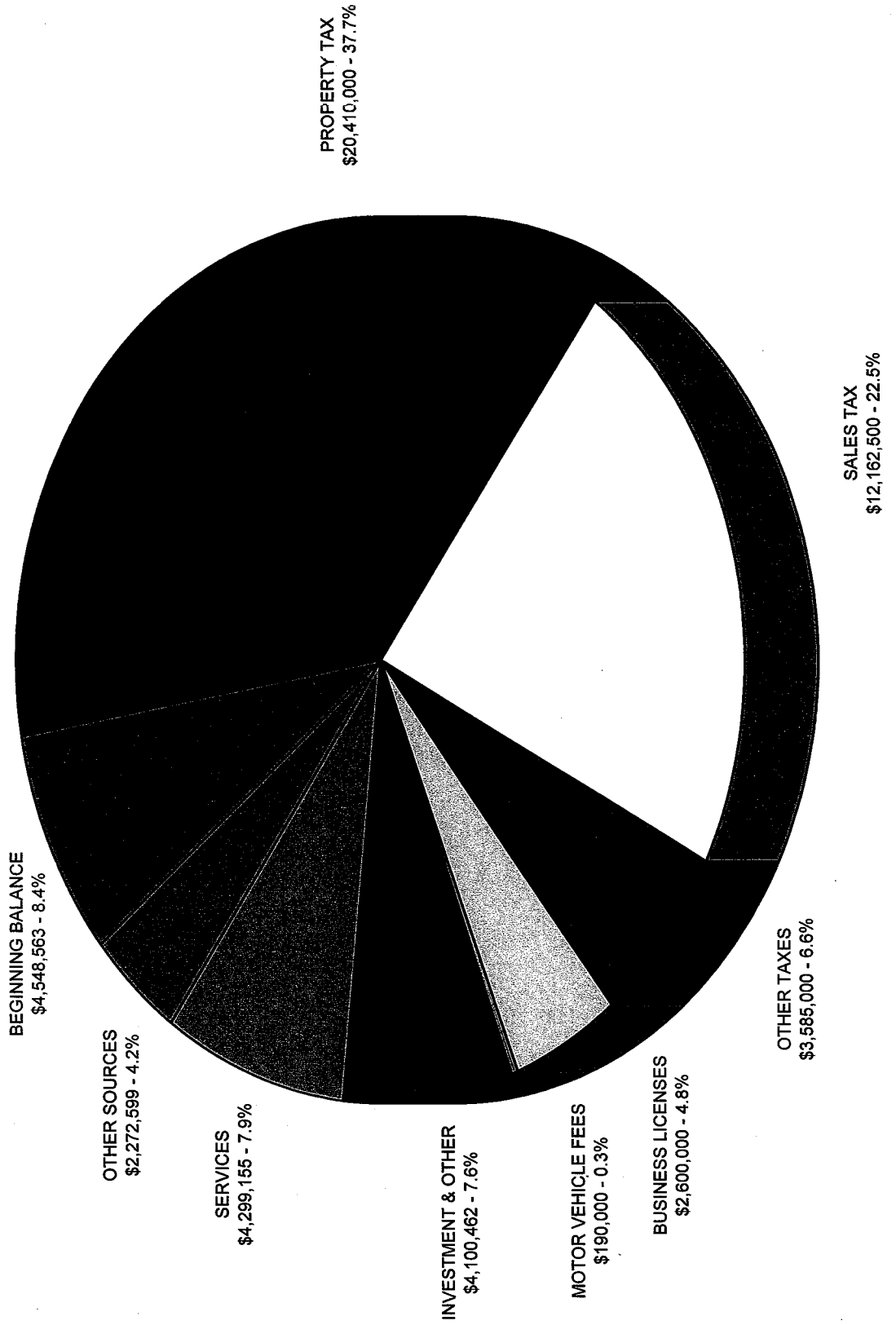
City of Redlands
2010-11 Adopted Budget Summary
General Fund

	2008-09 Actual	2009-10 Adjusted Budget	2009-10 12 Month Estimate	2010-11 Adopted Budget
FINANCIAL REQUIREMENTS:				
Appropriations/Expenditures				
City Council	\$ 209,248	\$ 275,563	\$ 276,040	\$ 283,642
City Manager	706,190	1,073,064	649,461	652,379
City Clerk	297,872	300,719	261,573	237,548
City Attorney	595,349	617,997	653,063	406,779
Finance	1,963,224	1,982,776	1,890,080	1,756,044
Human Resources	2,096,480	2,288,194	2,536,768	2,623,804
Community Development	1,589,048	1,579,600	1,433,942	1,248,508
Quality of Life	6,752,526	6,530,259	6,230,898	5,540,359
Engineering	744,993	1,021,131	595,442	599,563
Library	2,028,917	1,893,619	1,900,926	1,821,939
Police	23,340,969	22,948,227	22,723,658	20,619,883
Fire	9,972,814	10,433,372	10,190,965	9,542,049
Total Appropriations	50,297,629	50,944,520	49,342,817	45,332,496
Interfund Transfers to Other Funds:				
Paramedic Fund (205)	2,289,016	2,566,828	2,489,217	2,782,467
Street Lighting District (260)	31,237	42,893	-	-
Landscape Maintenance District (263)	90,742	111,287	59,061	-
Redlands Public Improvement Corp. (311)	962,868	958,903	958,653	962,768
Liability Self-Insurance (602)	1,483,479	1,064,000	564,000	1,219,351
Total Interfund Transfers To Other Funds	4,857,342	4,743,911	4,070,931	4,964,586
Capitalized Expenditure:	405,000	-	-	-
New or Increases to Reserves				
Encumbrances	390,592	-	-	-
General Fund Contingencies	900,875	-	-	-
Advances Receivable	488,008	556,000	900,000	200,000
Total New or Increases to Reserves	1,779,475	556,000	900,000	200,000
TOTAL FINANCIAL REQUIREMENTS	\$ 57,339,446	\$ 56,244,431	\$ 54,313,748	\$ 50,497,082
SOURCES OVER/(UNDER) REQUIREMENTS	\$ 2,658,644	\$ (1,820,599)	\$ (3,068,962)	\$ (877,366)
ENDING FUND BALANCE-UNRESERVED	\$ 7,617,525	\$ 5,796,926	\$ 4,548,563	\$ 3,671,197



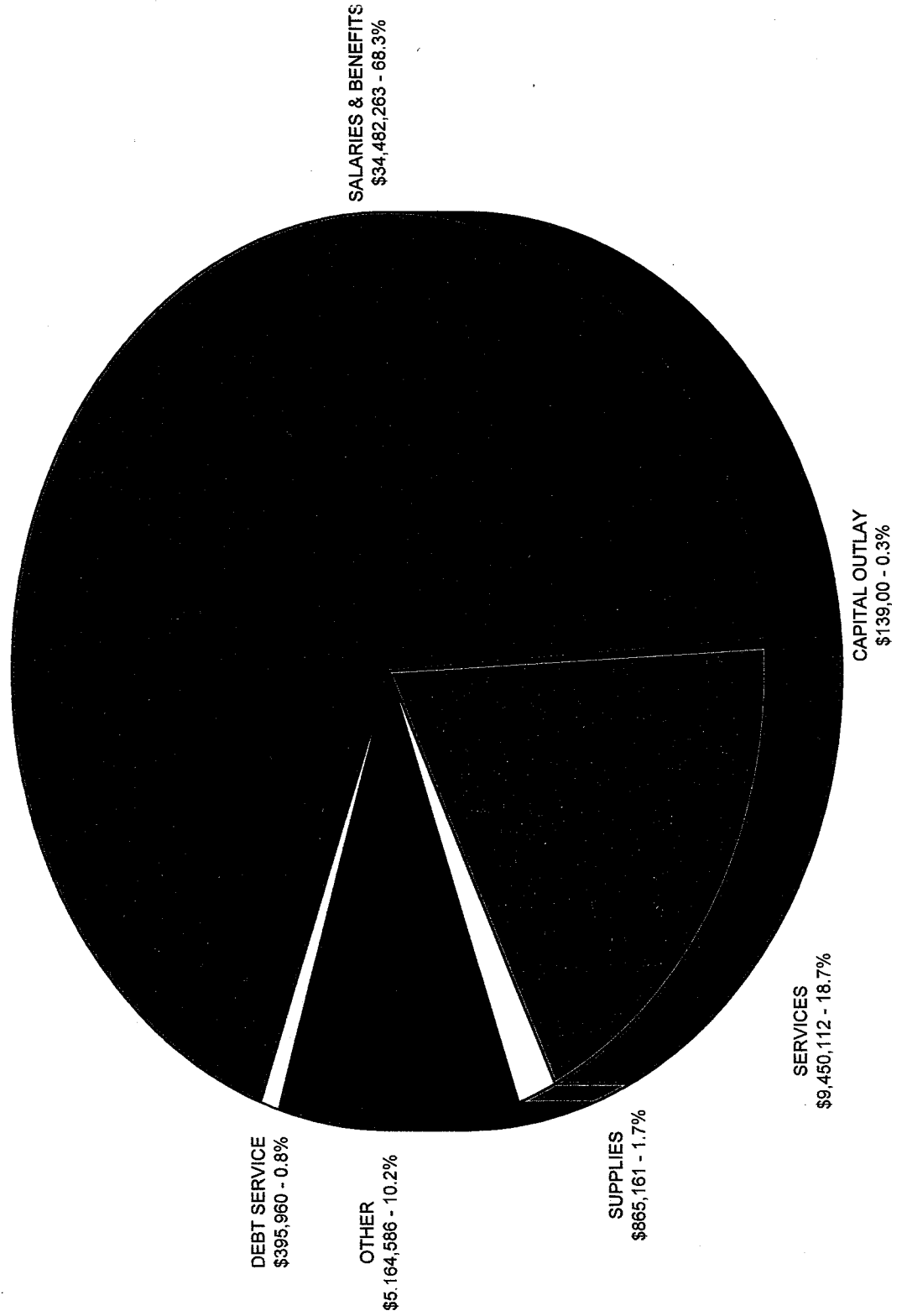
CITY OF REDLANDS
FY 2010-2011
\$54,168,279

SUMMARY OF GENERAL FUND REVENUES & OTHER FINANCING SOURCES



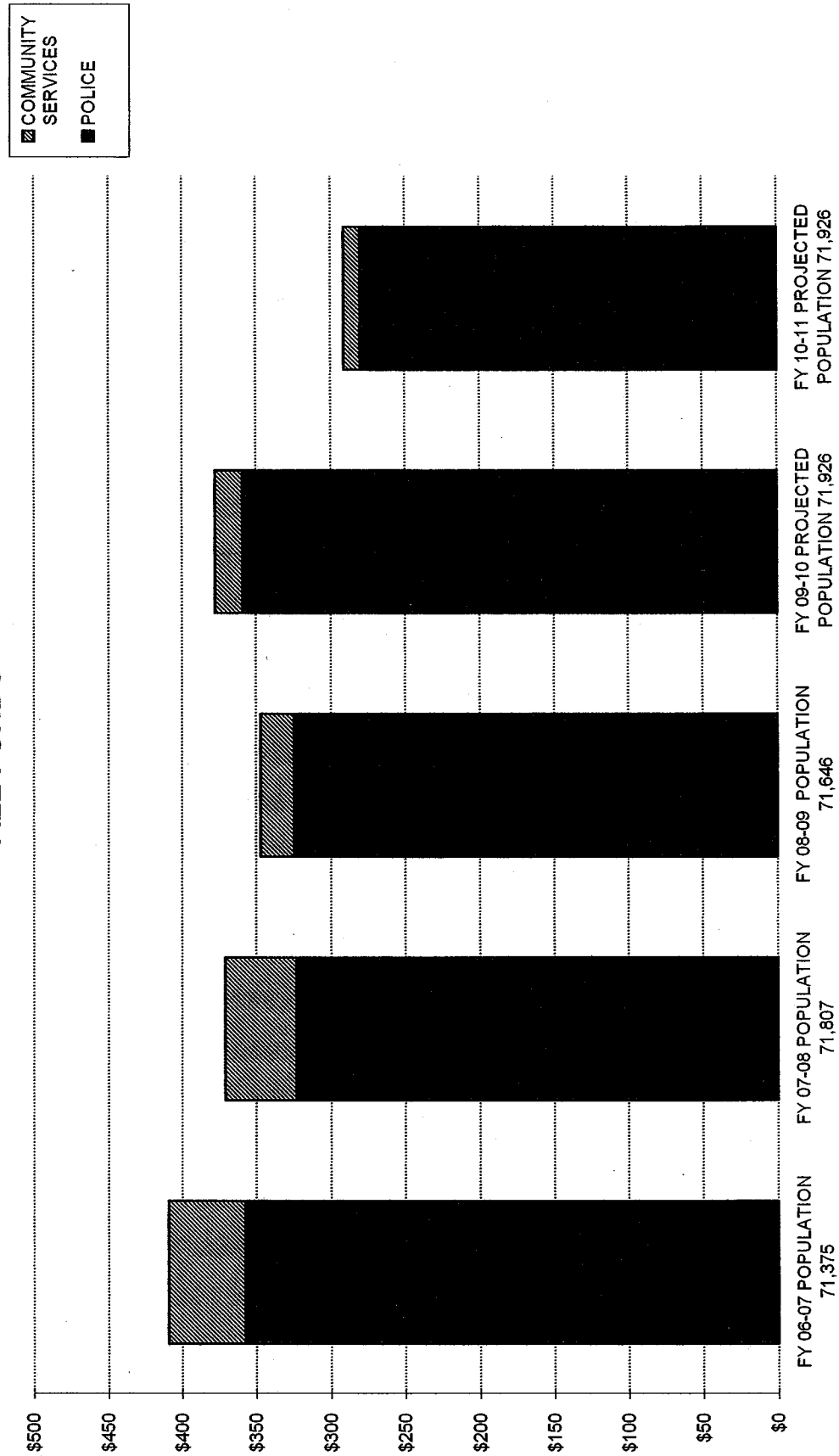
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CITY OF REDLANDS
FY 2010-2011
SUMMARY OF GENERAL FUND EXPENSES & OTHER FINANCING USES
\$50,497,082



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**CITY OF REDLANDS
PRIOR YEAR COMPARISONS
POLICE DEPARTMENT EXPENDITURES PER CAPITA
ALL FUNDS**



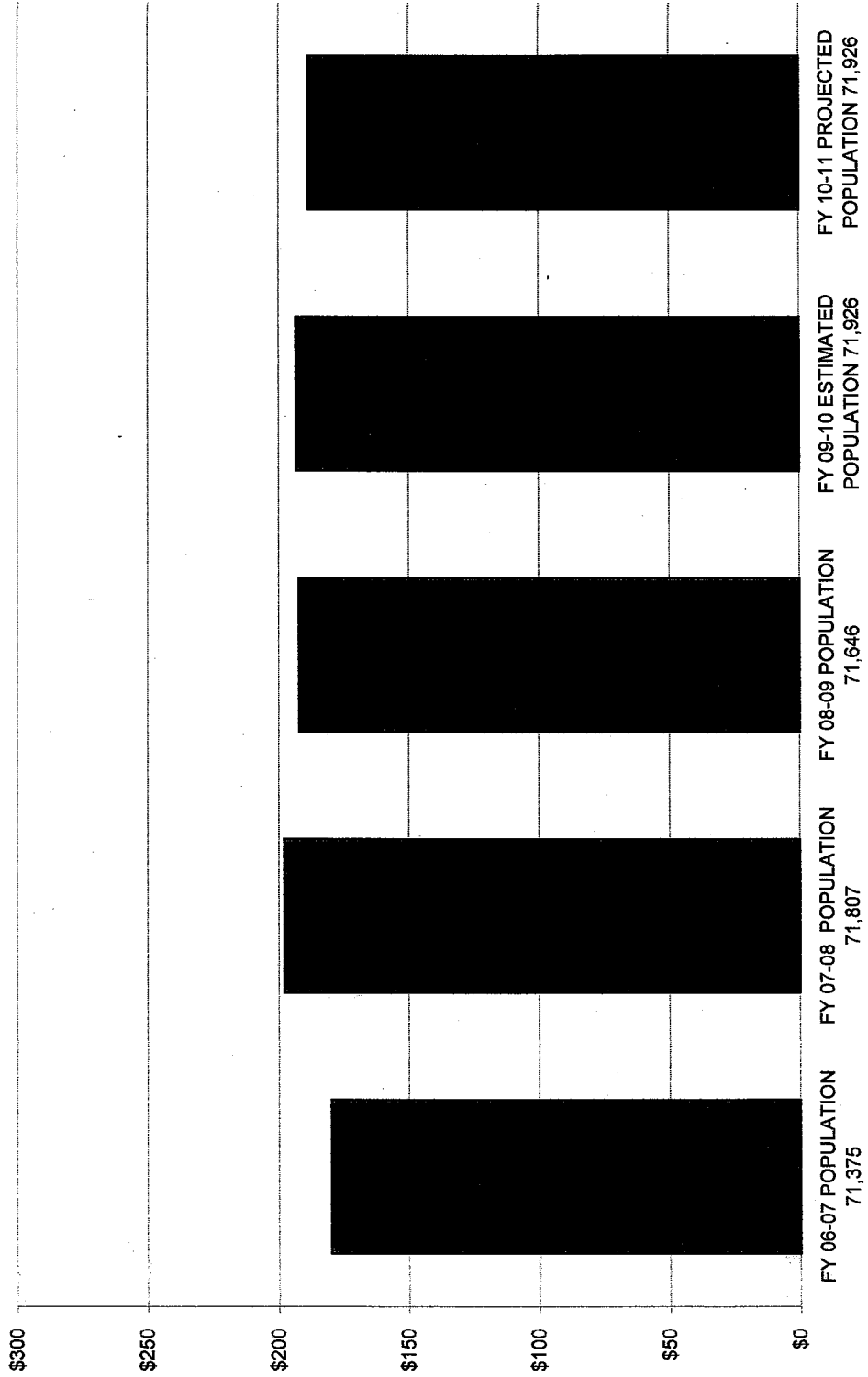
In FY 07-08 ITS was moved from PD to an internal srvc fund.

Grants are estimated as fully expensed, enabling accurate balances to be carried forward from one year to the next. This accounts for the fluctuations represented in the estimated columns.

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**CITY OF REDLANDS
PRIOR YEAR COMPARISONS
FIRE DEPARTMENT EXPENDITURES PER CAPITA
ALL FUNDS**

■ FIRE



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**THREE YEAR BUDGET ESTIMATE
GENERAL FUND
2008-09 THROUGH 2011-12**

FINANCIAL SOURCES:	AUDITED 2008-2009	ESTIMATED 2009-2010	ESTIMATED 2010-2011	ESTIMATED 2011-2012
BEGINNING FUND BALANCE - UNRESERVED	\$ 4,958,881	\$ 7,617,525	\$ 4,548,563	\$ 3,671,197
Revenues	\$ 53,140,274	\$ 47,864,653	\$ 47,347,117 (4)	\$ 47,297,239
Interfund Transfers In	6,153,286	2,782,159	2,272,599	2,295,298
Development Impact Funds Admin Fee	-	27,224	-	-
Decrease in Reserve for General Fund Contingencies	300,000	-	-	-
Decrease in Reserve for Equipment Replacement	-	180,158	-	-
Decrease in Reserve for Inventory	56,148	-	-	-
Cancellation of Reserve for Encumbrances	348,382	390,592	-	-
TOTAL CURRENT SOURCES	\$ 59,998,090	\$ 51,244,786	\$ 49,619,716	\$ 49,592,537
FINANCIAL REQUIREMENTS:				
Expenditures (3)	\$ 50,297,629	\$ 49,342,817	\$ 45,332,496	\$ 46,061,637
Interfund Transfers Out	4,857,342	4,070,931	4,964,586	6,076,578
Capitalized Expenditure	405,000	-	-	350,000
Increase in Reserve for General Fund Contingencies	900,875	-	-	-
Increase in Reserve for Advances Receivable (2)	488,008	900,000	200,000	954,722
Increase in Reserve for Encumbrances	390,592	-	-	-
TOTAL CURRENT REQUIREMENTS	\$ 57,339,446	\$ 54,313,748	\$ 50,497,082	\$ 53,442,937
CURRENT SOURCES OVER(UUNDER) REQUIREMENTS	\$ 2,658,644	\$ (3,068,962)	\$ (877,366)	\$ (3,850,400)
ENDING FUND BALANCE - UNRESERVED (1)	\$ 7,617,525	\$ 4,548,563	\$ 3,671,197	\$ (179,203)

Notes:

- (1) Does not include Contingency and Equipment Reserves in the amount of \$6,385,469 at June 30, 2009.
- (2) Debt Service from the refinancing of the 1993 Refunding of the 1986 and 1987 Projects COPs in fiscal year 2003-2004 is shared equally between the General Fund and the Public Facilities Development Fund. An increase or decrease in Reserve for Advances Receivables reflects activity on loans to the Public Facilities Fund.
- (3) Expenditures are estimated by departments as fully spent, which includes anticipated carryovers and encumbrances.
- (4) Includes an additional \$462,500 in Sales Tax Revenues adopted by Council assuming voter passage of the 1/2 cent sales tax measure in November 2010. Revenue estimates for FY 2011-2012 includes the same amount.

City of Redlands
General Fund
Loans Outstanding for Fiscal Year 2010-11

	<u>Undaudited Balance 6/30/2010</u>	<u>Estimated New Loans 2010-11</u>	<u>Estimated Repayments 2010-11</u>	<u>Estimated Balance 6/30/2011</u>
Loan Outstanding to:				
Public Facilities (251)	\$ 5,100,395	200,000	0	\$ 5,300,395
Total	<u>\$ 5,100,395</u>	<u>200,000</u>	<u>0</u>	<u>\$ 5,300,395</u> ⁽¹⁾

⁽¹⁾ A reservation of fund balance is required for the long-term portion of outstanding loans. The long-term portion of loans, referred to as Advances Receivable, represents the amount outstanding beyond one year and is calculated as follows:

Estimated Loans Outstanding at 6/30/10	\$ 5,100,395
Estimated Repayments during 2009-10 (current)	0
Estimated Reserves for Advances Receivable (long-term) at 6/30/10	<u>\$ 5,100,395</u>

SCHEDULE 4

City of Redlands
 Schedule of Adopted Reserves for Fiscal Year 2010-11

Governmental Funds	Reserve	Adjusted Balance 6/30/2010	Adopted Increase(Decrease) for 2010-11	Adopted Total Reserve for 2010-11
General Fund (101)				
	Equipment Replacement	\$ 92,040	-	\$ 92,040
	Contingency	6,113,271	-	6,113,271
	Advances Receivable	5,100,395	200,000	5,300,395
	Stores Inventory	268,159	-	268,159
	Total	\$ 11,573,865	200,000	\$ 11,773,865
Enterprise Funds				
Water (501)				
	Rate Stabilization	\$ 200,000	-	\$ 200,000
	Operating	1,380,000	-	1,380,000
	Capital	794,000	-	794,000
	Treatment Plant Capital	3,240,000	-	3,240,000
	Total	5,614,000	-	5,614,000
Solid Waste (511)				
	Operating	1,050,000	-	1,050,000
	Capital	100,000	-	100,000
	Equipment Replacement	650,000	-	650,000
	Landfill Closure	5,801,777	75,000	5,876,777
	Total	7,601,777	75,000	7,676,777
Wastewater (521)				
	Operating	1,185,000	-	1,185,000
	Capital	1,469,248	-	1,469,248
	Equipment Replacement	300,000	-	300,000
	Treatment Plant Capital	1,700,000	-	1,700,000
	Total	4,654,248	-	4,654,248
Non Potable Water (541)				
	Operating	200,000	-	200,000
	Reclaimed Water System	500,000	-	500,000
	Total	\$ 700,000	-	\$ 700,000
Internal Service Funds				
Liability Insurance (602)	Self-Insured Retention	\$ 500,000	-	\$ 500,000
Workers Comp (606)	Self-Insured Retention	\$ 1,000,000	-	\$ 1,000,000

City of Redlands
Summary of 2010-2011 Financial Sources and Requirements by Fund
Adopted Budget

Water Fund Group

	Water Service (501)	Water Projects (503)	Water Bond (505)	Water Debt Service (506)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 11,581,337	\$ 0	\$ 0	\$ 0
Revenues	16,899,000		10,476,100	25,000
Interfund Transfers From:				
Water Service (501)		8,183,882		1,487,268
Water Capital Improvement (509)		167,018		1,076,988
Loan Payment from Cemetery (562)	25,000			
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Financial Sources	28,505,337	8,350,900	10,476,100	2,589,256
Financial Requirements:				
Appropriations	14,256,511	8,350,900	10,476,100	2,589,256
Interfund Transfers To:				
General Fund (101)	156,499			
Water Projects (503)	8,183,882			
Water Debt Service (506)	1,487,268			
Water Capital Improvement (509)	1,164,006			
Interfund Loan to Public Facilities (251)	150,000			
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Financial Requirements	25,398,166	8,350,900	10,476,100	2,589,256
Unrestricted Cash Balance, 6/30/11	\$ 3,107,171	\$ 0	\$ 0	\$ 0

2010-11 Funding Plan Highlights:

In addition to the annual operating appropriations, the major uses of Water Service Fund (501) dollars are for capital projects, debt service, and contributions to reserves. The substantial use of funds for capital projects in the Water Project Fund (503) reflects meeting capital requirements identified in the Water Capital Improvement Program. The Debt Service Fund (506) reflects the full principal and interest payments due under the 1999 Water COPs Refunding, the ADLP loan for the Texas Street Treatment Facility, and the semi-annual payments on the SRF loan for the Tate Water Treatment Plant. The Cemetery Fund (564) will make an interest payment on the 2003 loan from the Water Fund (501). In 2010-11, a loan in the amount of \$150,000 is budgeted to be made to the Public Facilities Fund (251) in order to cover its debt service obligation.

SCHEDULE 5

Source Acquisition (508)	Capital Improvement (509)	Total Water Enterprise
\$ 274,716	\$ 0	\$ 11,856,053
11,500	80,000	27,491,600
	1,164,006	10,835,156
		1,244,006
		25,000
286,216	1,244,006	51,451,815
		35,672,767
		156,499
	167,018	8,350,900
	1,076,988	2,564,256
		1,164,006
		150,000
0	1,244,006	48,058,428
\$ 286,216	\$ 0	\$ 3,393,387

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Solid Waste Fund Group

	<u>Solid Waste Service (511)</u>	<u>Solid Waste Projects (513)</u>	<u>Solid Waste Bond Projects (515)</u>
Financial Sources:			
Unrestricted Cash Balance, 6/30/10	\$ 1,794,063	\$ 0	\$ 0
Revenues	9,844,123	26	
Interfund Transfers From:			
Solid Waste Service (511)		245,614	
Solid Waste Capital Improvements (519)		110,360	
Interfund Loan Repayment from Aviation (564)	<u>57,000</u>		
Total Financial Sources	11,695,186	356,000	0
Financial Requirements:			
Appropriations	8,465,011	356,000	
Interfund Transfers To:			
General Fund (101)	124,613		
Solid Waste Projects (513)	245,614		
Additions to Reserves:			
Landfill Closure Reserve			
Total Financial Requirements	8,835,238	356,000	0
 Unrestricted Cash Balance, 6/30/11	 \$ 2,859,948	 \$ 0	 \$ 0

2010-11 Funding Plan Highlights:

In addition to the annual operating appropriations, the major use of Solid Waste Service Fund (511) dollars is for capital projects. The substantial use of funds for capital projects in the Solid Waste Project Fund (513) reflects meeting capital needs at the landfill. The Debt Service Fund (516) made the last debt service payment on the 1992 Solid Waste COPs in fiscal year 2006-2007. The Aviation Operating Fund (564) is making a principal and interest payment on the 2003 loan from the Solid Waste Fund (511).

SCHEDULE 5

Solid Waste Debt Service (516)	Calif Street Landfill Closure (517)	Capital Improvement (519)	Total Solid Waste Enterprise
\$ 0	\$ 0	\$ 2,370,408	\$ 4,164,471
	75,000	333,500	10,252,649
			245,614
			110,360
			57,000
0	75,000	2,703,908	14,830,094
			8,821,011
		110,360	124,613
			355,974
	75,000		75,000
0	75,000	110,360	9,376,598
\$ 0	\$ 0	\$ 2,593,548	\$ 5,453,496

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Wastewater Fund Group

	Wastewater Service (521)	Wastewater Projects (523)	Wastewater Bond (525)	Debt Service (526)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 2,604,984	\$ 0	\$ 0	\$ 0
Revenues	6,913,072	678,400		25,000
Interfund Transfers From:				
Wastewater Service (521)		521,530		871,141
Capital Improvements (529)		27,470		943,737
Loan Repayment from General Fund (101)	0			
Cancellation of Reserves:				
Operating Reserve	0			
Reclaimed Water System	0			
Total Financial Sources	9,518,056	1,227,400	0	1,839,878
Financial Requirements:				
Appropriations	6,491,944	1,227,400		1,839,878
Interfund Transfers To:				
General Fund (101)	9,407			
Wastewater Projects (523)	521,530			
Debt Service (526)	871,141			
Non Potable Water (549)	0			
Total Financial Requirements	7,894,022	1,227,400	0	1,839,878
 Unrestricted Cash Balance, 6/30/11	 \$ 1,624,034	 \$ 0	 \$ 0	 \$ 0

2010-11 Funding Plan Highlights:

In addition to the annual operating appropriations, the major uses of Wastewater Service Fund (521) dollars are for capital projects and debt service. The Debt Service Fund (526) reflects full principal and interest payments due under the 1999 Wastewater COPs Refunding and the 2005 State Revolving Fund loan for the recycled water project.

SCHEDULE 5

<u>Capital Improvements (529)</u>	<u>Total Wastewater Enterprise</u>
\$ 2,348,197	\$ 4,953,181
83,500	7,699,972
	1,392,671
	971,207
	0
	0
	0
<hr/>	<hr/>
2,431,697	15,017,031
	9,559,222
	9,407
27,470	549,000
943,737	1,814,878
	0
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971,207	11,932,507
\$ 1,460,490	\$ 3,084,524

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Non Potable Water Fund Group

	NP Water Service (541)	NP Water Projects (543)	Capital Improvement (549)	Total NP Water Enterprise
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 363,825	\$ 0	\$ 206,687	\$ 570,512
Revenues	452,000		1,500	453,500
Total Financial Sources	815,825	0	208,187	1,024,012
Financial Requirements:				
Appropriations	228,892			228,892
Total Financial Requirements	228,892	0	0	228,892
Unrestricted Cash Balance, 6/30/11	\$ 586,933	\$ 0	\$ 208,187	\$ 795,120

2010-11 Funding Plan Highlights:

Fiscal Year 2009-10 was the first year the Nonpotable Water Fund (541) has accounted for activities completely independent from other funds. A one time transfer from Wastewater Service Fund (521) reserves was made to move funds intended for recycled water system use and funds from the Water Service Fund (501) to account for revenues received for nonpotable water sales. Both of these transfers were deposited into reserves. Annual appropriations are currently for maintenance and operation of the system.

City of Redlands
Summary of 2010-2011 Financial Sources and Requirements by Fund
Adopted Budget

Other Enterprise Funds

	Groves (538)	Cemetery (562)	Cemetery Preneed (563)	Cemetery Endowment (702)	Aviation (564)
Financial Sources:					
Unrestricted Cash Balance, 6/30/10	\$ 179,401	\$ 21,441	\$ 632,917	\$ 1,772,334	\$ 249,503
Estimated Revenues	504,000	456,500	9,000	60,000	663,500
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)		24,000			
Total Financial Sources	683,401	501,941	641,917	1,832,334	913,003
Financial Requirements:					
Appropriations	675,286	460,930			711,738
Interfund Loan Payment to Solid Waste (511)					57,000
Interfund Loan Payment to Water (501)		25,000			
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)			24,000		
Total Financial Requirements	675,286	485,930	24,000	0	768,738
Unrestricted Cash Balance, 6/30/11	\$ 8,115	\$ 16,011	\$ 617,917	\$ 1,832,334	\$ 144,265

2010-11 Funding Plan Highlights:

Groves - Actual revenues in any one year can fluctuate drastically from estimated revenues due to climatological and market conditions, locally or globally. The administration of the Groves was transferred to the Quality of Life Department in November 2007.

Cemetery - Administration of the Cemetery was transferred to the Quality of Life Department in November 2007. A loan from the Water Enterprise in March 2003 was used to retire the loan to the General Fund. Any remaining balance in the Cemetery Fund (562) will be used to repay the debt to the Water Service Fund (501).

Aviation - Administration of the Airport was transferred to the Quality of Life Department in November 2007. A loan from the Solid Waste Enterprise in March 2003 was used to retire the loan to the General Fund. Any remaining balance in the Aviation Fund (564) is used to repay the debt to the Solid Waste Service Fund (511).

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Internal Service Funds

	Liability Insurance (602)	Innovation & Technology (604)	Worker's Comp Insurance (606)	Equipment Maintenance (607)	Utility Billing (608)
Financial Sources:					
Unrestricted Cash Balance, 6/30/10	\$ 536,461	\$ 31,486	\$ 3,015,185	\$ 799,334	\$ 609,295
Estimated Revenues	25,000	2,308,447	516,546	3,651,486	1,390,100
Interfund Transfers From: General Fund (101)	1,219,351				
Total Financial Sources	1,780,812	2,339,933	3,531,731	4,450,820	1,999,395
Financial Requirements:					
Appropriations	1,621,448	2,197,273	1,736,546	3,524,066	1,286,331
Total Financial Requirements	1,621,448	2,197,273	1,736,546	3,524,066	1,286,331
 Unrestricted Cash Balance, 6/30/11	 \$ 159,364	 \$ 142,660	 \$ 1,795,185	 \$ 926,754	 \$ 713,064

2010-11 Funding Plan Highlights:

Liability Insurance

This fund requires an operating transfer from the General Fund not only to maintain the required \$500,000 self-insured retention reserve, but also to fund the cost of claims and expenditures.

Innovation & Technology

Estimated revenues are generated from charges to internal customer accounts as a means of cost recovery for information technology support services rendered to other city departments.

Worker's Compensation

Estimated revenues are generated from charges to internal customer accounts as a means of cost recovery for claims paid and training provided on behalf of other city departments.

Equipment Maintenance

Estimated revenues are generated from charges to internal customer accounts as a means of cost recovery for fleet services rendered to other city departments.

Utility Billing

The three utility enterprise funds, water, wastewater and solid waste, are charged proportionately for services by the utility billing division.

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Redevelopment Agency (RDA) Downtown Project Area Fund Group				
	Low & Mod. Housing (285)	RDA Debt Service (380)	RDA Administration (480)	RDA Projects (488)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 208,003	\$ 319,245	\$ 0	\$ 0
Estimated Revenues	6,000	6,106,855	18,000	
Interfund Transfers From:				
Low & Moderate Housing (285)		738,245		
RDA Debt Service (380)	1,201,371		1,112,550	341,000
Total Financial Sources	1,415,374	7,164,345	1,130,550	341,000
Financial Requirements:				
Appropriations	661,563	4,509,207	713,509	341,000
Interfund Transfers To:				
Low & Moderate Housing (285)		1,201,371		
RDA Debt Service (380)	738,245			
RDA Administration (480)		1,112,550		
RDA Capital Projects (488)		341,000		
General Fund (101)			417,041	
Total Financial Requirements	1,399,808	7,164,128	1,130,550	341,000
 Unrestricted Cash Balance, 6/30/11	 \$ 15,566	 \$ 217	 \$ 0	 \$ 0

2010-11 Funding Plan Highlights:

Low and Moderate Income Housing

The fund is budgeted to receive \$1,201,371, representing the required 20% set-aside of tax increment. It will be used for the repayment of the recent bond issue. The balance is appropriated for projects and administration.

RDA Debt Service

This fund collects increment and pays debt service for the 1998, 2003 and 2007 Tax Allocation Bonds and pass-through payments to other agencies, including the State. The required 20% set-aside for Low and Moderate Housing is shown as a transfer out. The balance is transferred as needed to fund projects and administration.

RDA Administration

Administration cost are funded by tax increment transferred as needed from the debt service fund.

RDA Projects

Appropriations are related to various projects in the downtown area.

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Redevelopment Agency (RDA)
 North Redlands Project Area Fund Group

	Low & Mod. Housing (286)	RDA Debt Service (381)	RDA Administration (481)	RDA Projects (489)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 0	\$ 7,650	\$ 0	\$ 0
Estimated Revenues		7,000		
Total Financial Sources	0	14,650	0	0
Financial Requirements:				
Appropriations				
Total Financial Requirements	0	0	0	0
Unrestricted Cash Balance, 6/30/11	\$ 0	\$ 14,650	\$ 0	\$ 0

2010-11 Funding Plan Highlights:

Low and Moderate Income Housing

The fund will receive an amount representing the required 20% set-aside of tax increment which will be used for projects and administration in the future.

RDA Debt Service

This fund collects increment for the newly approved project area which has not issued any form of debt. The required 20% set-aside for Low and Moderate Housing will be shown as a transfer out. The balance will be transferred as needed to fund projects and administration.

RDA Administration

The cost to administer the Agency's activities will be funded by tax increment revenue transferred from the debt service fund.

RDA Projects

Appropriations will be related to various projects in the north Redlands area.

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Paramedic (205)	Household Hazardous Waste (206)	Gas Tax (207)	Measure "I" (208)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 0	\$ 154,533	\$ 0	\$ 1,916,067
Estimated Revenues	1,115,000	115,000	1,134,942	930,000
Interfund Transfers From: General Fund (101)	2,782,467			
Total Financial Sources	3,897,467	269,533	1,134,942	2,846,067
Financial Requirements:				
Appropriations	3,897,467	107,764		2,846,067
Interfund Transfers To: General Fund (101)			1,134,942	
Total Financial Requirements	3,897,467	107,764	1,134,942	2,846,067
Unrestricted Cash Balance, 6/30/11	\$ 0	\$ 161,769	\$ 0	\$ 0

2010-11 Funding Plan Highlights:

Paramedic

This fund requires an operating transfer from the General Fund.

Household Hazardous Waste

This fund is supported by fees which are used for the household hazardous waste collection program and related expenditures.

Gas Tax

This fund accounts for State Gas Tax revenues which are transferred to the General Fund on a monthly basis in support of the streets division.

Measure "I"

This fund accounts for Measure I Sales Tax activities. Current appropriations are for various resurfacing and stripping projects.

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Local Transportation (209)	Air Quality Improvement (221)	Traffic Safety (223)	Open Space (227)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 2,289,726	\$ 412,141	\$ 0	\$ 2,122,192
Estimated Revenues	119,000	86,500	255,000	36,000
Interfund Transfers From:				
Arterial Street Construction (252)				
Traffic Signals (253)				
Freeway Interchanges (254)				
RDA Projects (488)				
Total Financial Sources	2,408,726	498,641	255,000	2,158,192
Financial Requirements:				
Appropriations	2,408,726			6,000
Interfund Transfers To:				
General Fund (101)			255,000	
Interfund Loan to Public Facilities (251)				256,384
Total Financial Requirements	2,408,726	0	255,000	262,384
Unrestricted Cash Balance, 6/30/11	\$ 0	\$ 498,641	\$ 0	\$ 1,895,808

2010-11 Funding Plan Highlights:

Local Transportation

Projects are funded by development impact fees for transportation facilities and grants. Current projects include various street improvements and safe routes to school.

Air Quality Improvement

Revenues received from SCAQMD are held to fund various City programs/purchases that enhance air quality.

Traffic Safety

This fund accounts for parking and traffic fine revenues which are transferred to the General Fund on a monthly basis in support of public safety.

Open Space

Estimated revenues represent a portion of Park & Open Space Development Impact Fees dedicated to the acquisition of open space. In 2010-11, a loan in the amount of \$256,384 is budgeted to be made to the Public Facilities Fund (251) in order to cover its debt service obligation.

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Downtown Redlands Business Assoc. (236)	Parking Authority (237)	General Capital Improvements (240)	Community Development Block Grant (243)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 134,367	\$ 47,869	\$ 0	\$ 0
Estimated Revenues	347,750	7,500		614,459
Total Financial Sources	482,117	55,369	0	614,459
Financial Requirements:				
Appropriations	288,664	47,122		614,459
Total Financial Requirements	288,664	47,122	0	614,459
 Unrestricted Cash Balance, 6/30/11	 \$ 193,453	 \$ 8,247	 \$ 0	 \$ 0

2010-11 Funding Plan Highlights:

Downtown Redlands Business Association

This fund accounts for the activity of fees collected with the intent of attracting business to the downtown area.

Parking Authority

This fund accounts for the activity of parking permit fees and city parking lots. The cash balance is currently unreserved and undesignated.

General Capital Improvements

Current projects are grant funded. For budgetary purposes, all existing appropriations are estimated as fully expensed during the current fiscal year. This enables accurate balances to be carried forward for ongoing grants.

Community Development Block Grant

City Council approved allocations are funded by federal revenues received. For budgetary purposes all existing appropriations are estimated as fully expensed during the current fiscal year. This enables accurate balances to be carried forward for ongoing grants.

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Neighborhood Initiative Program (245)	Drug Confiscation (246)	Police Grants (247)	Supplemental Law Enforcement (249)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 0	\$ 273,831	\$ 0	\$ 15,767
Estimated Revenues		190,000		112,100
Total Financial Sources	0	463,831	0	127,867
Financial Requirements:				
Appropriations		190,000		110,991
Total Financial Requirements	0	190,000	0	110,991
Unrestricted Cash Balance, 6/30/11	\$ 0	\$ 273,831	\$ 0	\$ 16,876

2010-11 Funding Plan Highlights:

Neighborhood Initiative Program

For budgetary purposes, all existing appropriations are estimated as fully expensed during the current fiscal year. This enables accurate balances to be carried forward for ongoing grants.

Drug Confiscation

This fund accounts for Asset Seizure revenues. These funds must be used to enhance local law enforcement for drug related activities.

Police Grants

For budgetary purposes, all existing appropriations are estimated as fully expensed during the current fiscal year. This enables accurate balances to be carried forward for ongoing grants.

Supplemental Law Enforcement

For budgetary purposes, all existing appropriations are estimated as fully expensed during the current fiscal year. This enables accurate balances to be carried forward for ongoing grants.

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Park & Open Space Dvlp (250)	Public Facilities Development (251)	Arterial Street Construction (252)	Traffic Signals (253)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 1,842,085	\$ 298,985	\$ 987,507	\$ 533,029
Estimated Revenues	42,500	13,825	75,000	11,500
Interfund Loan From:				
General Fund (101)		200,000		
Open Space (227)		256,384		
Park & Open Space Dvlp (250)		256,385		
Storm Drains (405)		100,000		
Water Service (501)		150,000		
Total Financial Sources	1,884,585	1,275,579	1,062,507	544,529
Financial Requirements:				
Appropriations	143,044		242,400	2,500
Interfund Transfers To:				
General Fund (101)		175,097		
Redlands Public Improve. Corp (311)		962,769		
Interfund Loan to Public Facilities (251)	256,385			
Total Financial Requirements	399,429	1,137,866	242,400	2,500
 Unrestricted Cash Balance, 6/30/11	 \$ 1,485,156	 \$ 137,713	 \$ 820,107	 \$ 542,029

2010-11 Funding Plan Highlights:

Park & Open Space Development

Revenues represent park and open space impact fees. In 2010-11, a loan in the amount of \$256,385 is budgeted to be made to the Public Facilities Fund (251) in order to cover its debt service obligation.

Public Facilities Development

The beginning balance represents the estimated police and fire impact fees available. Fire, Library and General impact fees are used to repay debt service. The 1993 Refunding of 1986/87 Projects Certificates of Participation were refinanced in 2002-03. In 2010-11, loans in the amount of \$962,769 are budgeted to be received from other funds to cover this fund's debt service obligation.

Arterial Street Construction

Revenues represent a portion of transportation impact fees to fund specific arterial street projects.

Traffic Signals

Revenues represent a portion of transportation impact fees to fund specific traffic signal projects.

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Freeway Interchanges (254)	Street Lighting Assessment District (260)	CFD 2004-1 (261)	Landscape Maint. District (263)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 257,930	\$ 17,561	\$ 374,151	\$ 0
Estimated Revenues	34,500	25,000	130,500	30,000
Total Financial Sources	292,430	42,561	504,651	30,000
Financial Requirements:				
Appropriations	1,500	19,967	162,814	30,000
Total Financial Requirements	1,500	19,967	162,814	30,000
Unrestricted Cash Balance, 6/30/11	\$ 290,930	\$ 22,594	\$ 341,837	\$ 0

2010-11 Funding Plan Highlights:

Freeway Interchanges

Revenues represent a portion of transportation impact fees to fund specific freeway ramp projects.

Street Lighting Assessment District

This fund accounts for the specified activities in areas covered by the district.

CFD 2004-1

This fund provides common area maintenance to certain areas that decide to annex into the district area.

Landscape Maintenance District

This fund is now limited to expenditure activity only up to anticipated revenues in areas covered by the district.

City of Redlands
 Summary of 2010-2011 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	General Debt Service (305)	Redlands Public Improve. Corporation (311)	Storm Drains (405)	Measure "O" Bond (417)
Financial Sources:				
Unrestricted Cash Balance, 6/30/10	\$ 1,499,232	\$ 0	\$ 945,852	\$ 188,699
Estimated Revenues	670,000		63,000	2,500
Interfund Transfers From:				
General Fund (101)		962,768		
Public Facilities Development (251)		962,769		
Payroll Clearing Fund (720)	2,387,460			
Total Financial Sources	4,556,692	1,925,537	1,008,852	191,199
Financial Requirements:				
Appropriations	2,999,391	1,925,537	88,842	
Interfund Loan to Public Facilities (251)			100,000	
Total Financial Requirements	2,999,391	1,925,537	188,842	0
 Unrestricted Cash Balance, 6/30/11	 \$ 1,557,301	 \$ 0	 \$ 820,010	 \$ 191,199

2010-11 Funding Plan Highlights:

General Debt Service

Cash balance is unrestricted with no legal requirements to be reserved for final year debt service payment on 2003 General Obligation Refunding Bonds. This fund also records the payment activity for the 2007 Pension Obligation Bonds.

Redlands Public Improvement Corp.

This debt service fund accounts for annual principal and interest related to the 1993 Refunding of 1986/1987 Projects. This issue was refinanced in 2002-03 for a savings to be shared equally by the General Fund and Public Facilities Development Fund.

Storm Drains

Estimated revenues are development impact fees to fund specific storm drain projects. Current appropriations are mainly for the Downtown Storm Drain project. 010-11, a loan in the amount of \$100,000 is budgeted to be made to the Public Facilities Fund (251) in order to cover its debt service obligation.

Measure "O" Bond

The cash balance was depleted in fiscal year 1998-99 for the purchase of citrus groves. The current balance is from the proceeds of the Barton House sale and is to be used for open space.

City of Redlands
Adopted Budget Summary
Summary of 2010-2011 Financial Sources and Requirements

	SOURCES				REQUIREMENTS				Ending Fund Balance/ Cash Balance
	Beginning Fund Balance/ Cash Balance	Revenues	Inter-Fund Transfers From	Other*	TOTAL	Appropriations	Inter-Fund Transfers To	Other*	
101 General Fund	\$ 4,548,553	47,347,117	\$ 2,272,599	-	\$ 54,168,279	\$ 45,332,496	\$ 4,984,587	\$ 200,000	\$ 50,497,083
205 Emergency Services	154,533	115,000	2,782,467	-	289,533	3,897,467	-	-	3,897,467
206 Household Haz. Waste	-	1,134,942	-	-	1,134,942	107,764	1,134,942	-	1,077,64
208 Measure I	1,916,067	930,000	-	-	2,846,067	2,846,067	-	-	2,846,067
209 Local Transportation	2,289,726	119,000	-	-	2,408,726	2,408,726	-	-	2,408,726
221 Air Quality Improv.	412,141	86,500	-	-	498,641	-	-	-	498,641
223 Traffic Safety	-	255,000	-	-	255,000	-	255,000	-	255,000
227 Open Space	2,122,192	36,000	-	-	2,158,192	6,000	-	256,384	262,384
236 DRBA	134,367	347,750	-	-	482,117	288,664	-	-	288,664
237 Parking Authority	47,869	7,500	-	-	55,369	47,122	-	-	47,122
243 CDBG	-	614,459	-	-	614,459	614,459	-	-	614,459
246 Drug Confiscation	273,831	190,000	-	-	463,831	190,000	-	-	190,000
249 Supp. Law Enforcement	15,767	112,100	-	-	127,867	110,991	-	-	110,991
250 Park & Open Space Dvmp.	1,842,085	42,500	-	-	1,884,585	143,044	256,385	-	399,429
251 Public Facilities Develop.	298,985	13,825	-	962,769	1,275,579	-	-	-	1,137,866
252 Aerial Street Construction	987,507	75,000	-	-	1,062,507	242,400	-	-	242,400
253 Traffic Signals	533,029	11,500	-	-	544,529	2,500	-	-	2,500
254 Freeway Interchanges	257,930	34,500	-	-	292,430	1,500	-	-	1,500
260 Street Lighting Dist. #1	17,561	25,000	-	-	42,561	19,967	-	-	19,967
261 CFD 2004-1	374,151	130,500	-	-	504,651	182,814	-	-	162,814
263 Landscape Maint. Dist.	-	30,000	-	-	30,000	30,000	-	-	30,000
285 Low and Moderate Housing	208,003	6,000	1,201,371	-	1,415,374	661,563	738,245	-	1,399,808
305 General Debt Service	1,499,232	670,000	2,387,460	-	4,556,692	2,989,391	-	-	2,989,391
311 Redlands Pub. Imp. Corp.	-	-	1,925,537	-	1,925,537	1,925,537	-	-	1,925,537
380 RDA Debt Service	319,245	6,106,855	738,245	-	7,164,345	4,509,207	2,654,921	-	7,164,128
381 North RDA Debt Service	7,650	7,000	-	-	14,650	-	-	-	217
405 Storm Drain Construction	945,852	63,000	-	-	1,008,852	88,842	-	100,000	188,842
417 Measure "O"	188,699	2,500	-	-	191,199	-	-	-	191,199
480 RDA Administration	-	18,000	1,112,550	-	1,130,550	713,509	417,041	-	1,130,550
501 Water Service	11,581,337	16,899,000	341,000	25,000	28,505,337	341,000	9,827,649	1,314,006	31,071,71
503 Water Project	-	-	8,350,900	-	8,350,900	8,350,900	-	-	8,350,900
505 Water Bond Projects	-	10,476,100	-	-	10,476,100	10,476,100	-	-	10,476,100
506 Water Debt Service	-	25,000	-	-	25,000	2,589,256	-	-	2,589,256
508 Source Acquisition	274,716	11,500	-	-	286,216	-	-	-	286,216
509 Water Capital Improvement	-	80,000	-	1,164,006	1,244,006	-	1,244,006	-	1,244,006
511 Solid Waste Service	1,794,063	9,844,123	-	57,000	11,695,186	8,465,011	370,227	-	8,835,238
513 Solid Waste Projects	-	26	355,974	-	356,000	356,000	-	75,000	356,000
517 Calif St Landfill Closure	-	75,000	-	-	75,000	-	-	-	75,000
519 Solid Waste Cap. Improv.	2,370,408	333,500	-	-	2,703,908	-	110,360	-	2,593,548
521 Wastewater Service	2,604,984	6,913,072	549,000	-	9,518,056	6,491,944	1,402,078	-	7,894,022
523 Wastewater Project	-	679,400	-	-	1,227,400	1,227,400	-	-	1,227,400
526 Wastewater Debt Service	-	25,000	1,814,878	-	1,839,878	1,839,878	-	-	1,839,878
529 WW Capital Improvement	2,348,197	83,500	-	-	2,431,697	-	971,207	-	971,207
538 Groves	179,401	504,000	-	-	683,401	675,286	-	-	675,286
541 Non-Potable Water Service	363,825	452,000	-	-	815,825	228,892	-	-	228,892
549 Non-Potable Capital Improv	206,687	1,500	24,000	-	208,187	-	-	-	208,187
562 Cemetery	21,441	456,500	-	-	477,941	485,930	-	-	485,930
563 Cemetery Pre-need	632,917	9,000	-	-	641,917	-	24,000	-	617,917
564 Aviation	249,503	663,500	-	-	913,003	788,738	-	-	788,738
602 Liability Self-Insurance	536,461	25,000	1,219,351	-	1,780,812	1,621,448	-	-	1,621,448
604 Dept of Innovation & Tech	31,486	2,308,447	-	-	2,339,933	2,197,273	-	-	2,197,273
606 Workers' Compensation	3,015,185	516,546	-	-	3,531,731	1,736,546	-	-	1,736,546
607 Equipment Maintenance	798,334	3,651,486	-	-	4,450,820	3,524,066	-	-	3,524,066
608 Utility Billing	609,295	1,390,100	-	-	1,999,395	1,286,331	-	-	1,286,331
702 Cemetery Endowment	1,772,334	60,000	-	-	1,832,334	-	-	-	1,832,334
710 CFD Trust	2,611,518	1,373,000	-	-	3,984,518	1,374,168	-	-	1,374,168
720 Payroll Clearing Fund	-	-	2,387,460	-	2,387,460	-	2,387,460	-	2,387,460
TOTAL (MEMO ONLY)	\$ 51,398,077	\$ 116,501,848	\$ 27,639,588	\$ 4,596,235	\$ 200,135,747	\$ 135,642,706	\$ 27,639,588	\$ 2,201,775	\$ 165,484,069

* Other includes Decreases & Increases in Reserves, Loan Repayments From & To. For specific detail, refer to the Financial Plans and Summaries section.