

City of Redlands 2015-2016 Adopted Budget

INTRODUCTION TO FINANCIAL PLANS AND SUMMARIES

- Schedule 1 2015-16 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 (2013-14 through 2016-17) – General Fund presents the General Fund's year-end audited position for fiscal year 2013-14 with estimates for the current year and two subsequent years.
- Schedule 3 Loans Outstanding for Fiscal Year 2015-16 identifies the outstanding balance of loans made between funds (Advances Receivable).
- Schedule 4 Schedule of Adopted Reserves for Fiscal Year 2015-16 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 2015-16 Financial Sources and Requirements by Fund presents the individual funding plan or budget summary for each fund.
- Schedule 6 Summary of 2015-16 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
2015-2016 Adopted Budget Summary
General Fund

| | 2013-14 Actual | 2014-15 Adjusted Budget | 2014-15 12 Month Estimate | 2015-16 Adopted Budget |
|---|-------------------|-------------------------------|---------------------------------|------------------------------|
| AVAILABLE FINANCIAL SOURCES: | | | | |
| BEGINNING FUND BALANCE-UNRESERVED | \$ 7,599,263 | \$ 8,725,981 | \$ 8,725,981 | \$ 7,646,272 |
| Revenues | | | | |
| Taxes: | | | | |
| Property | 22,674,407 | 22,430,000 | 23,128,248 | 24,411,000 |
| Sales | 14,179,793 | 14,537,000 | 14,766,230 | 16,424,000 |
| Franchise | 3,235,114 | 3,156,000 | 3,737,290 | 3,485,788 |
| Other-(TOT, Property Transfer, Mining) | 1,477,915 | 1,500,000 | 1,625,000 | 1,672,000 |
| Total Taxes | <u>41,567,229</u> | <u>41,623,000</u> | <u>43,256,768</u> | <u>45,992,788</u> |
| General Government: | | | | |
| Business Licenses | 3,305,534 | 3,280,000 | 3,280,000 | 3,325,000 |
| Motor Vehicle Fees | 30,515 | - | 29,476 | - |
| Interfund Charges | 3,313,006 | 3,518,170 | 3,518,170 | 3,518,170 |
| Investment Income | 201,166 | 75,000 | 125,000 | 130,000 |
| Other | 522,789 | 582,437 | 799,149 | 1,379,250 |
| Total General Government | <u>7,373,010</u> | <u>7,455,607</u> | <u>7,751,795</u> | <u>8,352,420</u> |
| Charges For Services: | | | | |
| Development Services | 1,821,088 | 2,120,743 | 2,156,651 | 2,694,924 |
| Library | 148,127 | 133,800 | 133,917 | 133,800 |
| Police and Animal Control | 546,326 | 446,263 | 482,412 | 451,263 |
| Community Services | 187,247 | 222,702 | 182,188 | 204,750 |
| Fire | 735,789 | 811,835 | 841,227 | 827,058 |
| Quality of Life | 2,110,783 | 764,446 | 1,890,983 | 1,047,750 |
| Engineering | 1,342,330 | 1,300,130 | 1,287,724 | 787,200 |
| Total Charges For Services | <u>6,891,690</u> | <u>5,799,919</u> | <u>6,975,102</u> | <u>6,146,745</u> |
| Total Revenues | 55,831,929 | 54,878,526 | 57,983,665 | 60,491,953 |
| Interfund Transfers from Other Funds: | | | | |
| Gas Tax (207) | 2,294,399 | 1,803,224 | 2,044,820 | 1,522,700 |
| Traffic Safety (223) | 228,508 | 257,700 | 198,569 | 181,750 |
| Public Facilities (251) | 121,685 | 121,685 | 121,685 | 121,685 |
| General Debt Service Fund (305) | - | 1,900,000 | 1,998,500 | - |
| Water (501) | 802,479 | 159,587 | 159,538 | 175,479 |
| Solid Waste (511) | 1,001,482 | 93,625 | 91,814 | 94,930 |
| Sewer (521) | 156,948 | 11,872 | 11,864 | 12,523 |
| Total Interfund Transfers From Other Funds | <u>4,605,501</u> | <u>4,347,693</u> | <u>4,626,790</u> | <u>2,109,067</u> |
| Decreases to Reserves and Other Sources: | | | | |
| Encumbrances | 885,339 | 2,096,807 | 2,096,807 | - |
| General Plan | - | 140,000 | 350,000 | - |
| Fire Vehicle | - | 136,924 | 136,924 | 136,924 |
| Maint: Park Playgrounds, Equip, Facilities | - | 150,000 | 150,000 | - |
| Capital Replacement: HVAC, IT Equipment | - | 100,000 | 100,000 | - |
| Advances Receivable | 201,352 | - | - | - |
| Total Cancellations or Decreases to Reserves | <u>1,086,691</u> | <u>2,623,731</u> | <u>2,833,731</u> | <u>136,924</u> |
| TOTAL AVAILABLE FINANCIAL SOURCES | 69,123,384 | 70,575,931 | 74,170,167 | 70,384,216 |

City of Redlands
2015-2016 Adopted Budget Summary
General Fund

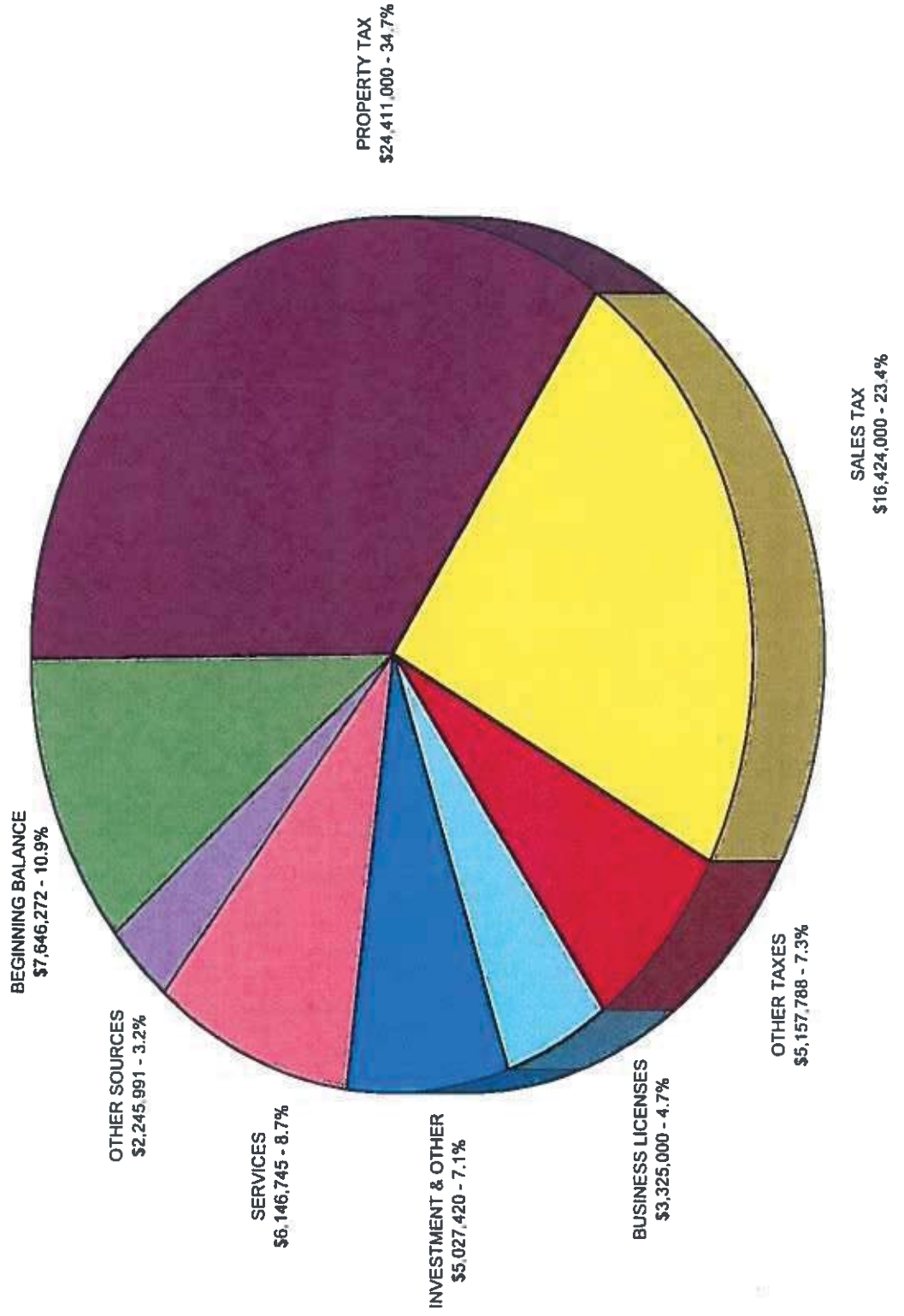
| | 2013-14 Actual | 2014-15 Adjusted Budget | 2014-15 12 Month Estimate | 2015-16 Adopted Budget |
|---|----------------------|-------------------------------|---------------------------------|------------------------------|
| FINANCIAL REQUIREMENTS: | | | | |
| Appropriations/Expenditures | | | | |
| City Council | \$ 326,875 | \$ 270,427 | \$ 282,403 | \$ 385,110 |
| City Manager | 1,001,566 | 955,133 | 1,057,062 | 942,094 |
| City Clerk | 156,564 | 258,636 | 256,970 | 238,396 |
| City Attorney | 485,503 | 506,502 | 496,578 | 554,358 |
| Finance | 1,853,140 | 2,066,034 | 2,009,400 | 2,177,162 |
| Human Resources | 3,098,189 | 3,518,958 | 3,329,487 | 3,718,660 |
| Development Services | 1,973,746 | 2,719,985 | 2,863,065 | 4,052,844 |
| Quality of Life | 6,222,269 | 6,995,577 | 7,307,027 | 6,042,448 |
| Community Services | 707,258 | 789,912 | 755,898 | 810,305 |
| Engineering | 1,295,845 | 1,599,886 | 1,760,011 | 805,439 |
| Library | 1,762,607 | 1,800,769 | 1,796,206 | 1,955,846 |
| Police | 21,789,927 | 23,332,311 | 22,805,301 | 23,867,962 |
| Fire | 10,424,041 | 10,517,680 | 10,931,388 | 11,581,628 |
| Total Appropriations | 51,097,529 | 55,331,809 | 55,650,795 | 57,132,252 |
| Interfund Transfers to Other Funds: | | | | |
| Paramedic Fund (205) | 2,769,303 | 2,884,650 | 3,287,946 | 3,430,481 |
| Street Lighting District (260) | 30 | - | - | - |
| Landscape Maintenance District (263) | 11,134 | - | - | - |
| Disaster Recovery (270) | - | 575,000 | 575,000 | - |
| Redlands Public Improvement Corp. (311) | 961,215 | 959,709 | 959,709 | 950,342 |
| Water (501) | 21,519 | - | - | - |
| Liability Self-Insurance (602) | 2,800,000 | 660,000 | 2,800,000 | 660,000 |
| Information Technology (604) | - | 100,000 | 100,000 | - |
| Total Interfund Transfers To Other Funds | 6,563,201 | 5,179,359 | 7,722,655 | 5,040,823 |
| Increases to Reserves and Other Uses | | | | |
| 125th Anniversary Carryover | 33,694 | - | - | - |
| Encumbrances | 2,096,807 | - | - | - |
| General Fund Contingencies | 201,707 | - | 100,000 | - |
| Fire Vehicle | 57,806 | 125,000 | 225,000 | - |
| General Fund Vehicles | - | 350,000 | 450,000 | - |
| General Plan | - | 350,000 | 350,000 | - |
| Maint: Buildings & Improvements | - | 200,000 | 300,000 | - |
| Maint: Park Playgrounds, Equip, Facilities | - | 150,000 | 250,000 | - |
| Capital Replacement: HVAC, IT Equipment | - | 200,000 | 300,000 | - |
| Fund Balance Policy Reserves | - | 677,216 | 677,216 | - |
| Advances Receivable | 346,660 | 487,085 | 498,229 | 550,342 |
| Total New or Increases to Reserves | 2,736,674 | 2,539,301 | 3,150,445 | 550,342 |
| TOTAL FINANCIAL REQUIREMENTS | \$ 60,397,404 | \$ 63,050,469 | \$ 66,523,895 | \$ 62,723,417 |
| SOURCES OVER/(UNDER) REQUIREMENTS | \$ 1,126,718 | \$ (1,200,519) | \$ (1,079,709) | \$ 14,527 |
| USE OF PRIOR EXCESS FUND BALANCE | - | 1,188,695 | 1,188,695 | - |
| ADJUSTED SOURCES OVER/(UNDER) REQS | \$ 1,126,718 | \$ (11,824) | \$ 108,986 | \$ 14,527 |
| ENDING FUND BALANCE-UNRESERVED | \$ 8,725,981 | \$ 7,525,462 | \$ 7,646,272 | \$ 7,660,799 |

* Approved Uses of Prior Year Excess Fund Balance:

| | |
|------------------------------------|---------------------|
| - Fund Balance Policy Reserves | \$ 677,216 |
| - Sidewalk Repairs | \$ 451,479 |
| - Development Svcs. Rehab. Project | \$ 60,000 |
| | <u>\$ 1,188,695</u> |

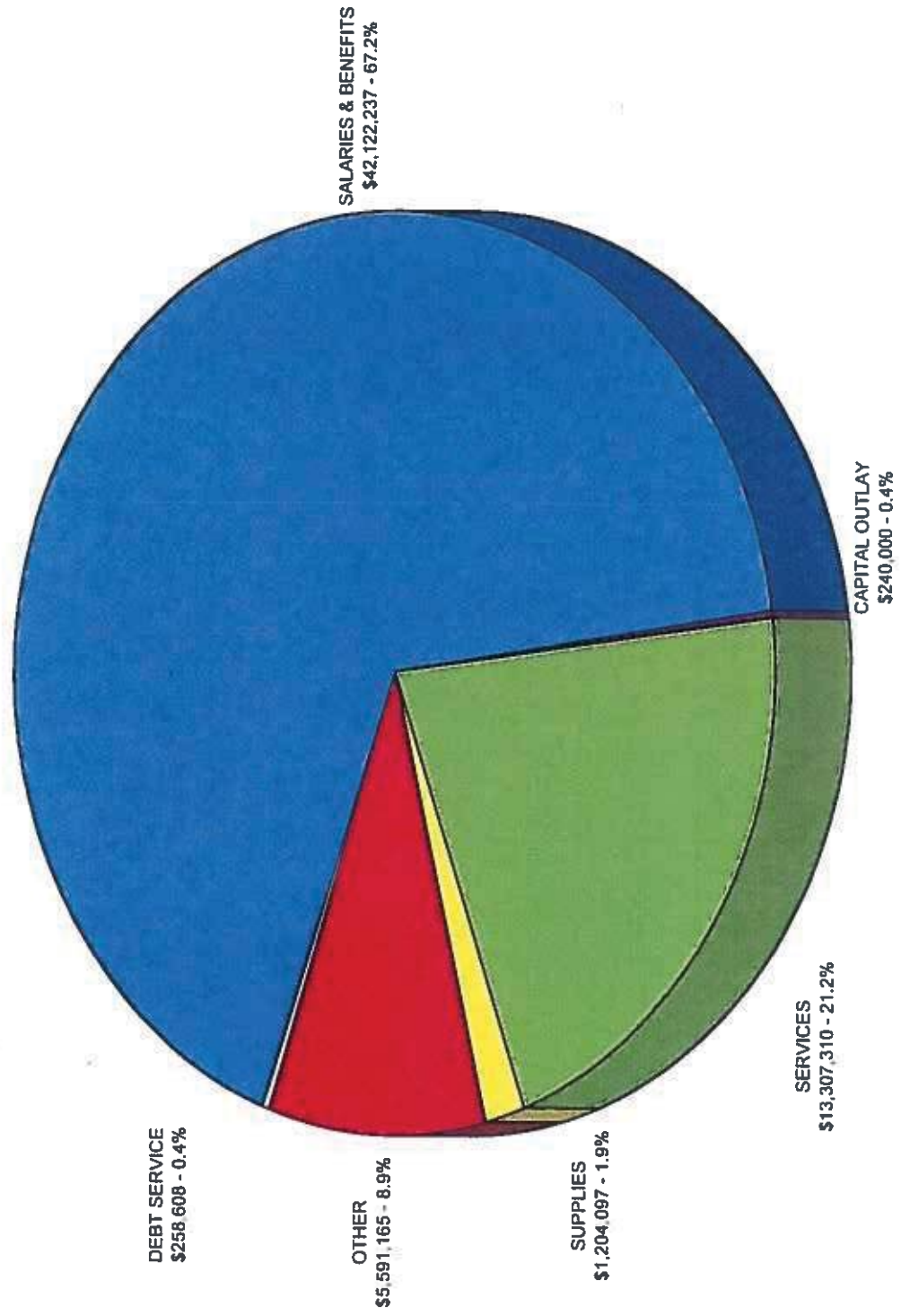


**CITY OF REDLANDS
 FY 2015-2016
 SUMMARY OF GENERAL FUND REVENUES & OTHER FINANCING SOURCES
 \$70,384,216**



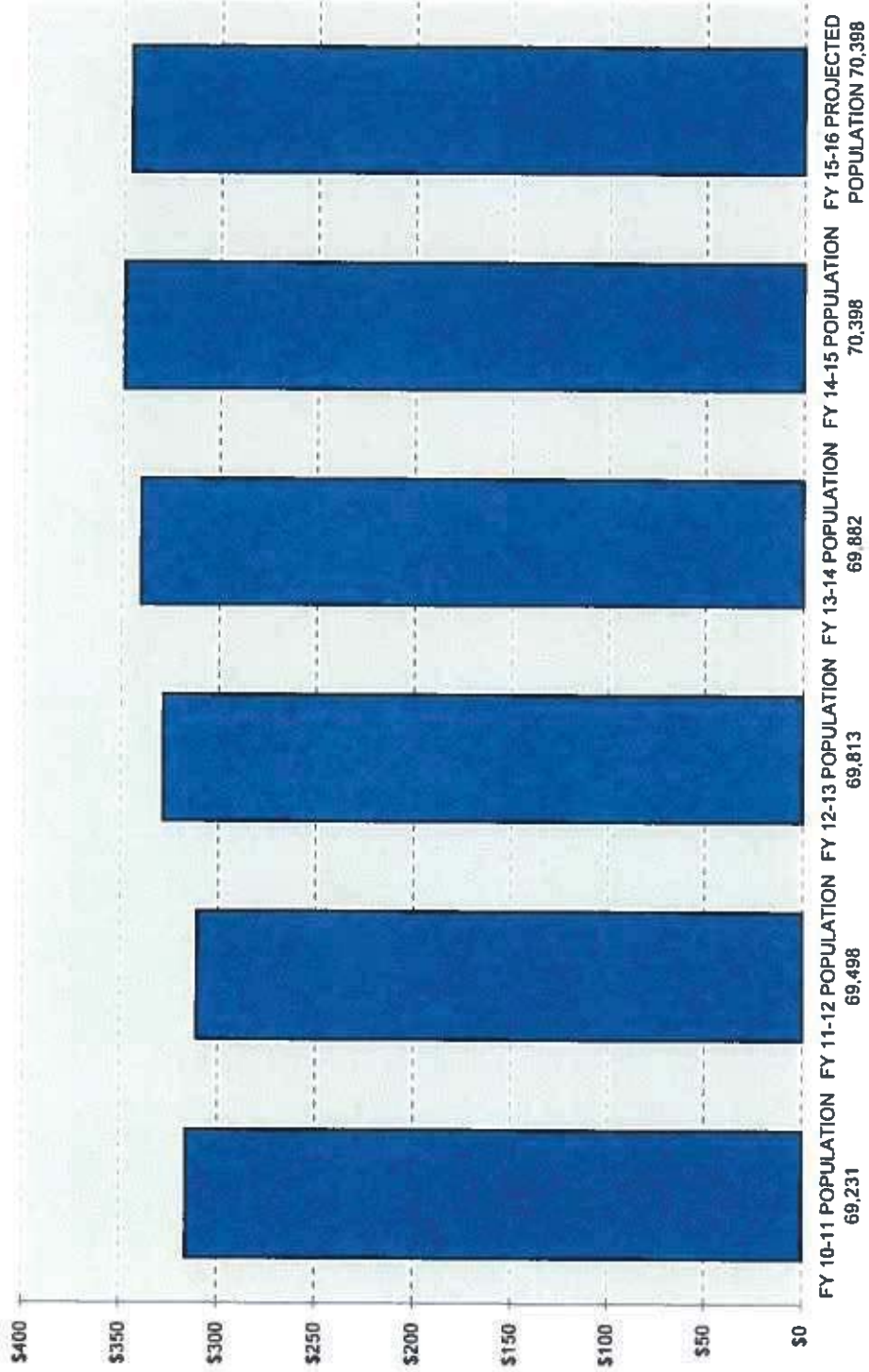
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CITY OF REDLANDS
FY 2015-2016
SUMMARY OF GENERAL FUND EXPENSES & OTHER FINANCING USES
\$62,723,417



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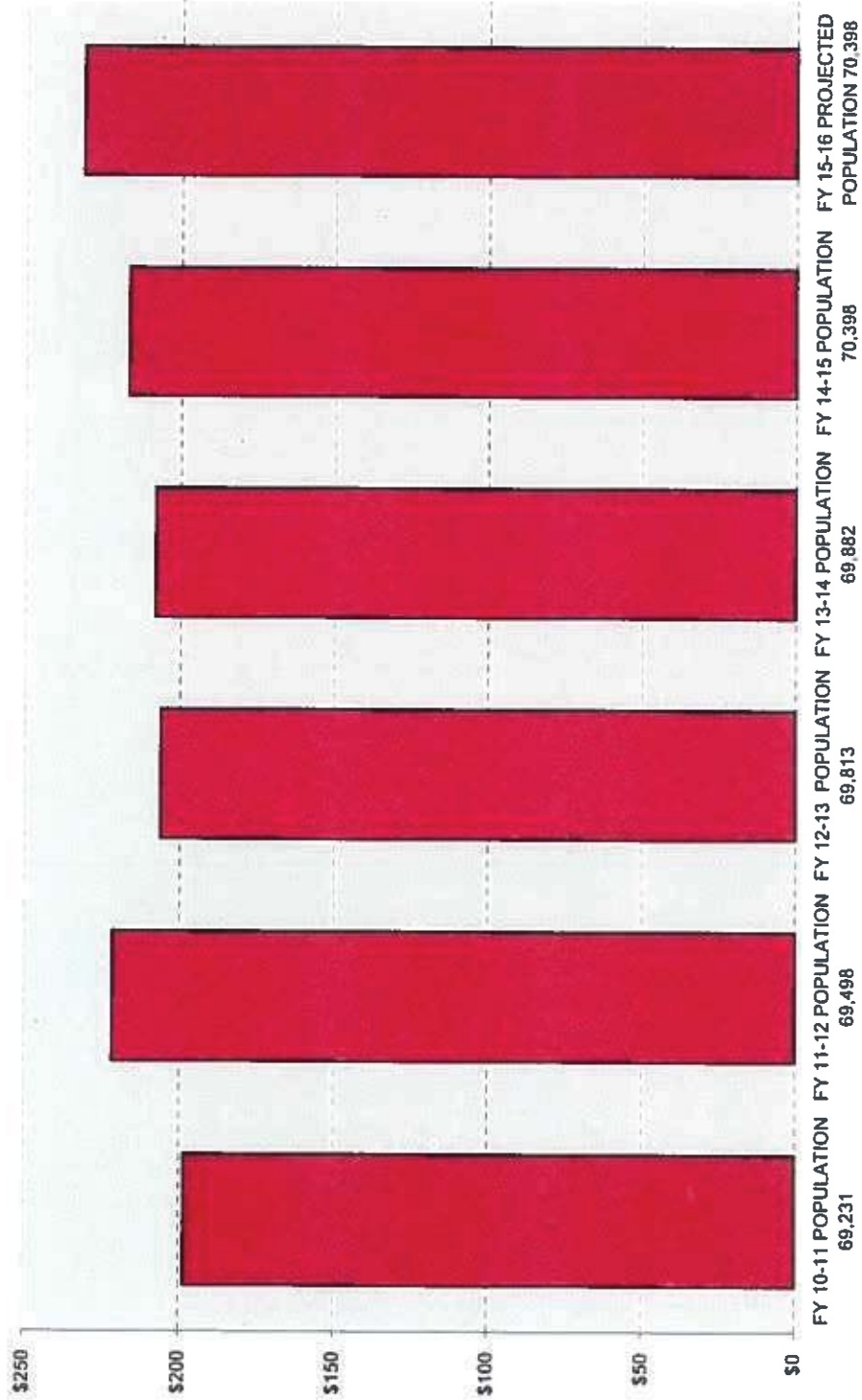
**CITY OF REDLANDS
PRIOR YEAR COMPARISONS
POLICE DEPARTMENT EXPENDITURES PER CAPITA
ALL FUNDS**



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**



The fluctuation for FY 11-12 is due to \$940,657 in expenditures for the purchase of a ladder truck and equipment that will be covered with grants and donations.

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**THREE YEAR BUDGET ESTIMATE
GENERAL FUND
2013-14 THROUGH 2016-17**

| | <u>AUDITED</u> 2013-14 | <u>ESTIMATED</u> 2014-15 | <u>ESTIMATED</u> 2015-16 | <u>ESTIMATED</u> 2016-17 |
|---|---------------------------|-----------------------------|-----------------------------|-----------------------------|
| FINANCIAL SOURCES: | | | | |
| BEGINNING FUND BALANCE - UNRESERVED | \$ 7,599,263 | \$ 8,725,981 | \$ 7,646,272 | \$ 7,660,799 |
| Revenues | \$ 55,831,929 | \$ 57,983,665 | \$ 60,491,953 | \$ 61,250,072 |
| Interfund Transfers In | 4,605,501 | 4,626,790 | 2,109,067 | 2,011,393 |
| Increase in Other Reserves and Set-asides (4) | 1,086,691 | 2,833,731 | 136,924 | 136,924 |
| TOTAL CURRENT SOURCES | <u>\$ 61,524,121</u> | <u>\$ 65,444,186</u> | <u>\$ 62,737,944</u> | <u>\$ 63,398,389</u> |
| FINANCIAL REQUIREMENTS: | | | | |
| Expenditures (3) | \$ 51,097,529 | \$ 55,650,795 | \$ 57,132,252 | \$ 57,979,693 |
| Interfund Transfers Out | 6,563,201 | 7,722,655 | 5,040,823 | 5,381,204 |
| Other Financing Uses | 33,694 | - | - | - |
| Increase in Other Reserves and Set-asides (4) | 2,702,980 | 3,150,445 | 550,342 | - |
| TOTAL CURRENT REQUIREMENTS | <u>\$ 60,397,404</u> | <u>\$ 66,523,895</u> | <u>\$ 62,723,417</u> | <u>\$ 63,360,897</u> |
| CURRENT SOURCES OVER(UNDER) REQUIREMENTS | \$ 1,126,718 | \$ (1,079,709) | \$ 14,527 | \$ 37,492 |
| ENDING FUND BALANCE - UNRESERVED (1) | <u>\$ 8,725,981</u> | <u>\$ 7,646,272</u> | <u>\$ 7,660,799</u> | <u>\$ 7,698,291</u> |

Notes:

(1) Does not include Reserve and Set-aside balances.

(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 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) Reserves and Set-asides are detailed in the 2015-2016 Adopted Budget Summary (Schedule 1).

City of Redlands
Loans Outstanding for Fiscal Year 2015-16

| | <u>Unaudited Balance 6/30/2015</u> | <u>Estimated New Loans 2015-16</u> | <u>Estimated Repayments 2015-16</u> | <u>Estimated Balance 6/30/2016</u> |
|---|--|--|---|--|
| General Fund (101) Loan Outstanding to: | | | | |
| Public Facilities (251) | \$ 8,082,720 | 550,342 | - | \$ 8,633,062 |
| Open Space (227) Loan Outstanding to: | | | | |
| Public Facilities (251) | \$ 131,196 | - | - | \$ 131,196 |
| Park & Open Space Facilities (250) Loan Outstanding to: | | | | |
| Public Facilities (251) | \$ 131,196 | - | - | \$ 131,196 |
| Storm Drain (405) Loan Outstanding to: | | | | |
| Public Facilities (251) | \$ 100,920 | - | - | \$ 100,920 |
| Water (501) Loan Outstanding to: | | | | |
| Public Facilities (251) | \$ 151,380 | - | - | \$ 151,380 |
| Cemetery (562) | 1,213,412 | - | 17,417 | 1,195,995 |
| Total | <u>\$ 1,364,792</u> | <u>-</u> | <u>17,417</u> | <u>\$ 1,347,375</u> |
| Solid Waste (511) Loan Outstanding to: | | | | |
| Aviation (564) | \$ 962,796 | - | - | \$ 962,796 |
| Cemetery Endowment (702) Loan Outstanding to: | | | | |
| Cemetery (562) | \$ 399,547 | 924,600 | 17,417 | \$ 1,306,730 |

City of Redlands
Schedule of Adopted Reserves for Fiscal Year 2015-16

| Governmental Funds | Reserve | Unaudited Balance 6/30/2015 | Adopted Increase(Decrease) for 2015-16 | Adopted Total Reserve for 2015-16 |
|-------------------------------|----------------------------|-----------------------------------|--|---|
| General Fund (101) | Advances Receivable | \$ 8,082,720 | \$ 550,342 | \$ 8,633,062 |
| | Contingency | 7,935,152 | - | 7,935,152 |
| | Set-asides: | | | |
| | Fire Equipment | 325,882 | (136,924) | 188,958 |
| | General Fund Vehicles | 450,000 | - | 450,000 |
| | Unfunded Mandates | 169,304 | - | 169,304 |
| | Maint: Buildings & Imprvs. | 469,304 | - | 469,304 |
| | Maint: Park Facilities | 100,000 | - | 100,000 |
| | Capital: over \$50,000 | 169,304 | - | 169,304 |
| | Capital: HVAC, IT Equip. | 200,000 | - | 200,000 |
| Total | <u>\$ 17,901,666</u> | <u>\$ 413,418</u> | <u>\$ 18,315,084</u> | |
| Open Space (227) | Advances Receivable | \$ 131,196 | \$ - | \$ 131,196 |
| Park & Open Space (250) | Advances Receivable | \$ 131,196 | \$ - | \$ 131,196 |
| Storm Drain (405) | Advances Receivable | \$ 100,920 | \$ - | \$ 100,920 |
| <u>Enterprise Funds</u> | | | | |
| Water (501) | Operating | \$ 1,380,000 | \$ - | \$ 1,380,000 |
| | Maintenance | 600,000 | 200,000 | 800,000 |
| | Rate Stabilization | 200,000 | - | 200,000 |
| | Capital | 794,000 | - | 794,000 |
| | Treatment Plant Capital | 3,240,000 | - | 3,240,000 |
| Total | <u>\$ 6,214,000</u> | <u>\$ 200,000</u> | <u>\$ 6,414,000</u> | |
| Solid Waste (511) | Operating | \$ 1,050,000 | \$ - | \$ 1,050,000 |
| | Capital | 100,000 | - | 100,000 |
| | Equipment Replacement | 650,000 | - | 650,000 |
| | Landfill Closure | 6,291,083 | 35,000 | 6,326,083 |
| Total | <u>\$ 8,091,083</u> | <u>\$ 35,000</u> | <u>\$ 8,126,083</u> | |
| Wastewater (521) | Operating | \$ 1,185,000 | \$ - | \$ 1,185,000 |
| | Capital | 1,469,248 | - | 1,469,248 |
| | Equipment Replacement | 950,000 | 50,000 | 1,000,000 |
| | Treatment Plant Capital | 3,700,000 | 1,500,000 | 5,200,000 |
| Total | <u>\$ 7,304,248</u> | <u>\$ 1,550,000</u> | <u>\$ 8,854,248</u> | |
| <u>Internal Service Funds</u> | | | | |
| Liability Insurance (602) | Self-Insured Retention | \$ 1,000,000 | \$ - | \$ 1,000,000 |
| Workers Comp (606) | Self-Insured Retention | \$ 1,000,000 | \$ - | \$ 1,000,000 |

City of Redlands
Summary of 2015-2016 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, 6/30/15 | \$ 6,347,498 | \$ 0 | \$ 0 | \$ 0 |
| Revenues | 22,748,000 | | | |
| Interfund Transfers From: | | | | |
| Water Service (501) | | 5,765,000 | | 1,645,933 |
| Water Capital Improvement (509) | | | | 578,300 |
| Intrafund Loan From: | | | | |
| Water Service (501) | | | | |
| Total Financial Sources | <u>29,095,498</u> | <u>5,765,000</u> | <u>0</u> | <u>2,224,233</u> |
| Financial Requirements: | | | | |
| Appropriations | 17,357,744 | 5,765,000 | | 2,224,233 |
| Interfund Transfers To: | | | | |
| General Fund (101) | 175,479 | | | |
| Local Transportation (209) | 102,412 | | | |
| Water Projects (503) | 5,765,000 | | | |
| Water Debt Service (506) | 1,645,933 | | | |
| Intrafund Loan to: | | | | |
| Water Capital Improvement (509) | 148,300 | | | |
| Additions to Reserves: | | | | |
| Reservoir Maintenance | 200,000 | | | |
| Total Financial Requirements | <u>25,394,868</u> | <u>5,765,000</u> | <u>0</u> | <u>2,224,233</u> |
| Unrestricted Cash Balance, 6/30/16 | \$ 3,700,630 | \$ 0 | \$ 0 | \$ 0 |

2015-16 Funding Plan Highlights:

In addition to the annual operating appropriations, the major uses of Water Service Fund (501) dollars are 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 2012 Water Revenue Refunding, the SRF loan for the Tate Water Treatment Plant and the SRF loan for the Hinkley Treatment Plant Improvements. The ADLP loan for the Texas Street Treatment Facility was paid off in December 2014. The Cemetery Fund (564) will make a principal and interest payment on the 2003 loan from the Water Fund (501). In 2010-11, a loan in the amount of \$150,000 was made to the Public Facilities Fund (251) in order to cover its debt service obligation.

SCHEDULE 5

| Source Acquisition (508) | Water Capital Improvement (509) | Total Water Enterprise |
|--------------------------------|---------------------------------------|------------------------------|
| \$ 0 | \$ 0 | \$ 6,347,498 |
| 115,000 | 450,000 | 23,313,000 |
| | | 7,410,933 |
| | | 578,300 |
| | 148,300 | 148,300 |
| 115,000 | 598,300 | 37,798,031 |
| | 20,000 | 25,366,977 |
| | | 175,479 |
| | | 102,412 |
| | | 5,765,000 |
| | 578,300 | 2,224,233 |
| | | 148,300 |
| | | 200,000 |
| 0 | 598,300 | 33,982,401 |
| \$ 115,000 | \$ 0 | \$ 3,815,630 |

City of Redlands
Summary of 2015-2016 Financial Sources and Requirements by Fund
Adopted Budget

Solid Waste Fund Group

| | Solid Waste Service (511) | Solid Waste Projects (513) | Solid Waste Bond Projects (515) |
|--|---------------------------------|----------------------------------|---------------------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| Financial Sources: | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 3,748,736 | \$ 0 | \$ 0 |
| Revenues | 12,600,040 | | |
| Interfund Transfers From: | | | |
| Solid Waste Service (511) | | 1,095,000 | |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Financial Sources | 16,348,776 | 1,095,000 | 0 |
| Financial Requirements: | | | |
| Appropriations | 9,873,346 | 1,095,000 | |
| Interfund Transfers To: | | | |
| General Fund (101) | 94,930 | | |
| Local Transportation (209) | 1,726,439 | | |
| Solid Waste Projects (513) | 755,550 | | |
| Solid Waste Debt Service (516) | 1,895,711 | | |
| Additions to Reserves: | | | |
| Landfill Closure Reserve | | | |
| | <u> </u> | <u> </u> | <u> </u> |
| Total Financial Requirements | 14,345,976 | 1,095,000 | 0 |
| Unrestricted Cash Balance, 6/30/16 | \$ 2,002,800 | \$ 0 | \$ 0 |

2015-16 Funding Plan Highlights:

In addition to the annual operating appropriations, the major use of Solid Waste Service Fund (511) dollars is capital projects, debt service and contributions to reserves. The 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) reflects the full principal and interest payments due under the 2013 Solid Waste Revenue Bonds and the I-Bank loan. The balance of the annual impact of collection vehicles on City streets is transferred to the Local Transportation Fund (209) for road improvements. 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) | SW Capital Improvement (519) | Total Solid Waste Enterprise |
|--------------------------------------|---|------------------------------------|------------------------------------|
| \$ 0 | \$ 0 | \$ 2,865,823 | \$ 6,614,559 |
| 15,000 | 55,000 | 147,000 | 12,817,040 |
| <u>1,895,711</u> | | | <u>2,990,711</u> |
| 1,910,711 | 55,000 | 3,012,823 | 22,422,310 |
| 1,910,711 | | | 12,879,057 |
| | | | 94,930 |
| | | | 1,726,439 |
| | | 339,450 | 1,095,000 |
| | | | 1,895,711 |
| | <u>55,000</u> | | <u>55,000</u> |
| 1,910,711 | 55,000 | 339,450 | 17,746,137 |
| \$ 0 | \$ 0 | \$ 2,673,373 | \$ 4,676,173 |

City of Redlands
 Summary of 2015-2016 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, 6/30/15 | \$ 8,495,244 | \$ 0 | \$ 0 | \$ 0 |
| Revenues | 9,613,500 | | | 200 |
| Interfund Transfers From: | | | | |
| Wastewater Service (521) | | 2,972,000 | | 664,902 |
| Capital Improvements (529) | | | | 720,311 |
| | 18,108,744 | 2,972,000 | 0 | 1,385,413 |
| Total Financial Sources | | | | |
| Financial Requirements: | | | | |
| Appropriations | 8,482,190 | 2,972,000 | | 1,385,413 |
| Interfund Transfers To: | | | | |
| General Fund (101) | 12,523 | | | |
| Local Transportation (209) | 17,088 | | | |
| Wastewater Projects (523) | 2,972,000 | | | |
| Debt Service (526) | 664,902 | | | |
| Additions to Reserves: | | | | |
| Equipment Replacement | 50,000 | | | |
| Treatment Plant Capital | 1,500,000 | | | |
| | 13,698,703 | 2,972,000 | 0 | 1,385,413 |
| Total Financial Requirements | | | | |
| Unrestricted Cash Balance, 6/30/16 | \$ 4,410,041 | \$ 0 | \$ 0 | \$ 0 |

2015-16 Funding Plan Highlights:

In addition to the annual operating appropriations, the major uses of Wastewater Service Fund (521) dollars are capital projects and debt service. The Debt Service Fund (526) reflects full principal and interest payments due under the 2012 Wastewater Revenue Refunding Bonds and the 2005 State Revolving Fund loan for the recycled water project.

City of Redlands
 Summary of 2015-2016 Financial Sources and Requirements by Fund
 Adopted Budget

Non Potable Water Fund Group

| | NP Water Service (541) | NP Water Projects (543) | NP Capital Improvement (549) | Total NP Water Enterprise |
|--|------------------------------|-------------------------------|------------------------------------|---------------------------------|
| Financial Sources: | | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 790,636 | \$ 0 | \$ 30,295 | \$ 820,931 |
| Revenues | 515,000 | | 5,000 | 520,000 |
| Interfund Transfers From: | | | | |
| NP Water Service (541) | | | | 0 |
| NP Capital Improvement (549) | | | | 0 |
| Total Financial Sources | 1,305,636 | 0 | 35,295 | 1,340,931 |
| Financial Requirements: | | | | |
| Appropriations | 224,909 | | | 224,909 |
| Total Financial Requirements | 224,909 | 0 | 0 | 224,909 |
| Unrestricted Cash Balance, 6/30/16 | \$ 1,080,727 | \$ 0 | \$ 35,295 | \$ 1,116,022 |

2015-16 Funding Plan Highlights:

Fiscal Year 2009-10 was the first year the Nonpotable Water Fund (541) 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. Annual appropriations are currently for maintenance and operation of the system.

City of Redlands
Summary of 2015-2016 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, 6/30/15 | \$ 125,203 | \$ 189,212 | \$ 698,192 | \$ 1,684,995 | \$ 164,229 |
| Estimated Revenues | 750,500 | 594,143 | 5,000 | 60,000 | 315,348 |
| Interfund Transfers From: | | | | | |
| Cemetery Pre-Need Fund (563) | | 24,000 | | | |
| Loan from Endowment Fund (702) | | 924,600 | | | |
| Total Financial Sources | 875,703 | 1,731,955 | 703,192 | 1,744,995 | 479,577 |
| Financial Requirements: | | | | | |
| Appropriations | 760,110 | 1,646,309 | | | 318,618 |
| Loan to Cemetery Fund (562) | | | | 924,600 | |
| Interfund Transfers To: | | | | | |
| Cemetery Fund (562) | | | 24,000 | | |
| Additions to Reserves: | | | | | |
| Operating Reserve | | 38,130 | | | |
| Total Financial Requirements | 760,110 | 1,684,439 | 24,000 | 924,600 | 318,618 |
| Unrestricted Cash Balance, 6/30/16 | \$ 115,593 | \$ 47,516 | \$ 679,192 | \$ 820,395 | \$ 160,959 |

2015-16 Funding Plan Highlights:

Groves - Actual revenues in any one year can fluctuate drastically from estimated revenues due to weather 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). In 2015, Council Approved a business plan which includes capital improvements to make the Cemetery more marketable and competitive.

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 2015-2016 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, 6/30/15 | \$ 2,361,551 | \$ 0 | \$ 9,545 | \$ 0 | \$ 1,688,786 |
| Estimated Revenues | 18,000 | 3,511,812 | 2,047,225 | 3,745,748 | 1,465,000 |
| Interfund Transfers From: General Fund (101) | 660,000 | | | | |
| Total Financial Sources | 3,039,551 | 3,511,812 | 2,056,770 | 3,745,748 | 3,153,786 |
| Financial Requirements: | | | | | |
| Appropriations | 1,431,862 | 3,511,812 | 2,045,392 | 3,277,130 | 1,669,284 |
| Total Financial Requirements | 1,431,862 | 3,511,812 | 2,045,392 | 3,277,130 | 1,669,284 |
| Unrestricted Cash Balance, 6/30/16 | \$ 1,607,689 | \$ 0 | \$ 11,378 | \$ 468,618 | \$ 1,484,502 |

2015-16 Funding Plan Highlights:

Liability Insurance

This fund requires an operating transfer from the General Fund not only to maintain the required \$1,000,000 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 2015-2016 Financial Sources and Requirements by Fund
Adopted Budget

Successor Agency to the
Former Redevelopment Agency (RDA) Fund Group

| | Obligation Payment (288) | Debt Service (380) | Administration (480) | Projects (488) |
|-------------------------------------|--------------------------------|-----------------------|-------------------------|-------------------|
| Financial Sources: | | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 5,423,086 | \$ 0 | \$ 0 | \$ 0 |
| Estimated Revenues | 3,350,000 | 90,000 | 18,000 | 625 |
| Interfund Transfers From: | | | | |
| Obligation Payment (288) | | 3,469,329 | 232,000 | 306,945 |
| Total Financial Sources | 8,773,086 | 3,559,329 | 250,000 | 307,570 |
| Financial Requirements: | | | | |
| Appropriations | | 3,559,329 | 250,000 | 307,570 |
| Interfund Transfers To: | | | | |
| Successor RDA Debt Service (380) | 3,469,329 | | | |
| Successor RDA Admin (480) | 232,000 | | | |
| Successor RDA Projects (488) | 306,945 | | | |
| Total Financial Requirements | 4,008,274 | 3,559,329 | 250,000 | 307,570 |
| Unrestricted Cash Balance, 6/30/16 | \$ 4,764,812 | \$ 0 | \$ 0 | \$ 0 |

2015-16 Funding Plan Highlights:

Effective June 29, 2011, AB1X 26 dissolved redevelopment agencies and replaced them with Successor Agencies responsible for winding down the affairs of the redevelopment agencies including disposing of their assets. Successor Agencies became operative on February 1, 2012. On this date, all assets, properties, contracts and leases of the former redevelopment agency transferred to the Successor Agency. The Successor Agency will continue to oversee the contractual obligations until they can be transferred to other parties, use bond proceeds to continue to fund activities, defease bonds and prepare administrative budgets. The Successor Agency shall prepare a Recognized Obligation Payment Schedule every six months and pay only what has been listed. The Successor Agency is entitled to an administrative allowance of 3%, or a minimum of \$250,000. The Auditor-Controller shall determine the amount of tax increment that would have been allocated to each redevelopment agency and shall deposit the amount in a Redevelopment Property Tax Trust Fund (RPTTF). The Auditor-Controller administers the Trust Fund, makes pass-through payments and allocates funding to the Successor Agency. Recognized obligations include the debt service payments for the 1998, 2003 and 2007 Tax Allocation Bonds.

City of Redlands
 Summary of 2015-2016 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

| | Emergency Service (205) | Household Hazardous Waste (206) | Gas Tax (207) | Measure "I" (208) |
|---|-------------------------------|---------------------------------------|------------------|----------------------|
| Financial Sources: | | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 0 | \$ 196,424 | \$ 0 | \$ 0 |
| Estimated Revenues | 1,118,000 | 114,500 | 1,522,700 | |
| Interfund Transfers From: General Fund (101) | 3,430,481 | | | |
| Total Financial Sources | 4,548,481 | 310,924 | 1,522,700 | 0 |
| Financial Requirements: | | | | |
| Appropriations | 4,548,481 | 192,659 | | 0 |
| Interfund Transfers To: General Fund (101) | | | 1,522,700 | |
| Total Financial Requirements | 4,548,481 | 192,659 | 1,522,700 | 0 |
| Unrestricted Cash Balance, 6/30/16 | \$ 0 | \$ 118,265 | \$ 0 | \$ 0 |

2015-16 Funding Plan Highlights:

Emergency Service

This fund accounts for the full cost of all firefighter paramedics and the paramedic program. It 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 original Measure I Sales Tax activities. This budget estimates all funds as spent. Current appropriations for various resurfacing and striping projects are included in Measure "I" 2010 (210).

City of Redlands
 Summary of 2015-2016 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

| | Local Transportation (209) | Measure "I" 2010 (210) | Air Quality Improvement (221) | Traffic Safety (223) |
|--|----------------------------------|------------------------------|-------------------------------------|----------------------------|
| Financial Sources: | | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 3,957,656 | \$ 5,969,016 | \$ 211,069 | \$ 0 |
| Estimated Revenues | 7,547,300 | 1,078,566 | 86,000 | 182,500 |
| Interfund Transfers From: | | | | |
| Water Service (501) | 102,412 | | | |
| Solid Waste Service (511) | 1,726,439 | | | |
| Waste Water Service (521) | 17,088 | | | |
| Total Financial Sources | 13,350,895 | 7,047,582 | 297,069 | 182,500 |
| Financial Requirements: | | | | |
| Appropriations | 8,482,144 | 5,229,251 | | 750 |
| Interfund Transfers To: | | | | |
| General Fund (101) | | | | 181,750 |
| Total Financial Requirements | 8,482,144 | 5,229,251 | 0 | 182,500 |
| Unrestricted Cash Balance, 6/30/16 | \$ 4,868,751 | \$ 1,818,331 | \$ 297,069 | \$ 0 |

2015-16 Funding Plan Highlights:

Local Transportation

Projects are funded by development impact fees for transportation facilities, grants and transfers from the utility funds in proportion to the impacts of their vehicles and street cuts on City streets. Current projects include various street improvements and safe routes to school.

Measure "I" 2010

This fund accounts for Measure I Sales Tax 2010 activities. Current appropriations are for various resurfacing and striping projects.

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.

City of Redlands
 Summary of 2015-2016 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

| | Open Space (227) | Downtown Redlands Business Area (236) | Parking Authority (237) | General Capital Improvements (240) |
|--|------------------------|--|-------------------------------|--|
| Financial Sources: | | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 657,926 | \$ 168,947 | \$ 0 | \$ 0 |
| Estimated Revenues | 80,000 | 302,000 | 6,500 | 1,770,432 |
| Other Financial Source | | | 13,832 | |
| Total Financial Sources | 737,926 | 470,947 | 20,332 | 1,770,432 |
| Financial Requirements: | | | | |
| Appropriations | 7,000 | 470,657 | 20,332 | 1,770,432 |
| Total Financial Requirements | 7,000 | 470,657 | 20,332 | 1,770,432 |
| Unrestricted Cash Balance, 6/30/16 | \$ 730,926 | \$ 290 | \$ 0 | \$ 0 |

2015-16 Funding Plan Highlights:

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 \$130,000 was made to the Public Facilities Fund (251) in order to cover its debt service obligation.

Downtown Redlands Business Area

This fund accounts for various activities and special events conducted with the intent of attracting the public 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 mostly 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.

City of Redlands
 Summary of 2015-2016 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

| | Community Development Block Grant (243) | Neighborhood Initiative Program (245) | Asset Forfeiture (246) | Police Grants (247) |
|-------------------------------------|--|--|------------------------------|---------------------------|
| Financial Sources: | | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 0 | \$ 0 | \$ 520,805 | \$ 0 |
| Estimated Revenues | 322,287 | | 191,500 | |
| Total Financial Sources | 322,287 | 0 | 712,305 | 0 |
| Financial Requirements: | | | | |
| Appropriations | 322,287 | | 362,290 | |
| Total Financial Requirements | 322,287 | 0 | 362,290 | 0 |
| Unrestricted Cash Balance, 6/30/16 | \$ 0 | \$ 0 | \$ 350,015 | \$ 0 |

2015-16 Funding Plan Highlights:

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.

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.

Asset Forfeiture

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.

City of Redlands
 Summary of 2015-2016 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

| | Supplemental Law Enforcement (249) | Park & Open Space Dvlp (250) | Public Facilities Development (251) | Arterial Street Construction (252) |
|---|---|------------------------------------|---|--|
| Financial Sources: | | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 0 | \$ 554,171 | \$ 659,732 | \$ 1,999,393 |
| Estimated Revenues | 113,968 | 289,200 | 1,290,000 | 985,000 |
| Interfund Loan From: General Fund (101) | | | 550,342 | |
| Total Financial Sources | 113,968 | 843,371 | 2,500,074 | 2,984,393 |
| Financial Requirements: | | | | |
| Appropriations | 113,968 | 125,728 | 15,500 | 29,599 |
| Interfund Transfers To: General Fund (101) | | | 121,685 | |
| Redlands Public Improve. Corp (311) | | | 950,342 | |
| Total Financial Requirements | 113,968 | 125,728 | 1,087,527 | 29,599 |
| Unrestricted Cash Balance, 6/30/16 | \$ 0 | \$ 717,643 | \$ 1,412,547 | \$ 2,954,794 |

2015-16 Funding Plan Highlights:

Supplemental Law Enforcement

This fund accounts for law enforcement revenues from the State. These funds must be used to enhance local law enforcement efforts.

Park & Open Space Development

Revenues represent park and open space impact fees. In 2010-11, a loan in the amount of \$130,000 was made to the Public Facilities Fund (251) in order to cover its debt service obligation.

Public Facilities Development

Fire, Library and General impact fees collected are used to repay debt service. The 1993 Refunding of 1986/87 Projects Certificates of Participation were refinanced in 2002-03. Typically, loans have been required from other funds each year 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.

City of Redlands
 Summary of 2015-2016 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

| | Traffic Signals (253) | Freeway Interchanges (254) | Street Lighting Assessment District (260) | CFD 2004-1 (261) |
|--|-----------------------------|----------------------------------|--|------------------------|
| Financial Sources: | | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 864,490 | \$ 1,503,060 | \$ 727 | \$ 185,542 |
| Estimated Revenues | 256,600 | 1,257,500 | 25,500 | 127,500 |
| Total Financial Sources | 1,121,090 | 2,760,560 | 26,227 | 313,042 |
| Financial Requirements: | | | | |
| Appropriations | 17,000 | 1,035,496 | 25,842 | 127,980 |
| Total Financial Requirements | 17,000 | 1,035,496 | 25,842 | 127,980 |
| Unrestricted Cash Balance, 6/30/16 | \$ 1,104,090 | \$ 1,725,064 | \$ 385 | \$ 185,062 |

2015-16 Funding Plan Highlights:

Traffic Signals

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

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.

City of Redlands
 Summary of 2015-2016 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

| | Landscape Maintenance District (263) | Disaster Recovery (270) | General Debt Service (305) | Redlands Public Improv. District (311) |
|-------------------------------------|---|-------------------------------|----------------------------------|---|
| Financial Sources: | | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Estimated Revenues | 30,000 | | | |
| Interfund Transfers From: | | | | |
| General Fund (101) | | | | 950,342 |
| Public Facilities Development (251) | | | | 950,342 |
| Payroll Clearing Fund (720) | | | 2,809,835 | |
| Total Financial Sources | 30,000 | 0 | 2,809,835 | 1,900,684 |
| Financial Requirements: | | | | |
| Appropriations | 30,000 | | 2,809,835 | 1,900,684 |
| Total Financial Requirements | 30,000 | 0 | 2,809,835 | 1,900,684 |
| Unrestricted Cash Balance, 6/30/16 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

2015-16 Funding Plan Highlights:

Landscape Maintenance District

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

Disaster Recovery

Current projects are grant funded which are estimated as fully expensed during the current fiscal year. This enables accurate balances to be carried forward for ongoing grants.

General Debt Service

This fund currently records the payment activity for the 2007 Pension Obligation Bonds. The final debt service payment on the 2003 General Obligation Refunding Bonds was February 2014.

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 shared equally by the General Fund and Public Facilities Development Fund.

City of Redlands
 Summary of 2015-2016 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

| | Storm Drain Construction (405) | CFD Trust (710) | Payroll Clearing (720) |
|---|--------------------------------------|-----------------------|------------------------------|
| Financial Sources: | | | |
| Unrestricted Cash Balance, 6/30/15 | \$ 1,616,878 | \$ 2,733,592 | \$ 0 |
| Estimated Revenues | 220,000 | 1,470,000 | |
| Payroll System Charges | | | 2,809,835 |
| Total Financial Sources | 1,836,878 | 4,203,592 | 2,809,835 |
| Financial Requirements: | | | |
| Appropriations | 274,927 | 1,446,356 | |
| Interfund Transfers To: General Debt Service (305) | | | 2,809,835 |
| Total Financial Requirements | 274,927 | 1,446,356 | 2,809,835 |
| Unrestricted Cash Balance, 6/30/16 | \$ 1,561,951 | \$ 2,757,236 | \$ 0 |

2015-16 Funding Plan Highlights:

Storm Drain Construction

Estimated revenues are development impact fees to fund specific storm drain projects. Current appropriations are primarily for the Opal Basin Construction Project. In 2010-11, a loan in the amount of \$100,000 was made to the Public Facilities Fund (251) in order to cover its debt service obligation.

CFD Trust

This fund accounts for CFD 2001-1 and CFD 2003-1 assessments for annual principal and interest related to the bonds issued for infrastructure improvements in the respective areas.

Payroll Clearing

This fund accounts for city wide payroll benefit contributions and employee deductions. The \$2,809,835 represents the amount generated to make the principal and interest payment for the 2007 Pension Obligation Bonds.

