

City of Redlands  
2011-2012  
Adopted Budget

INTRODUCTION TO FINANCIAL PLANS AND SUMMARIES

- Schedule 1     2011-12 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 (2009-10 through 2012-13) – General Fund presents the General Fund's year-end audited position for fiscal year 2009-2010 with estimates for the current year and two subsequent years.
- Schedule 3     Loans Outstanding for Fiscal Year 2011-12 identifies the outstanding balance of loans made between funds (Advances Receivable).
- Schedule 4     Schedule of Adopted Reserves for Fiscal Year 2011-12 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 2011-12 Financial Sources and Requirements by Fund presents the individual funding plan or budget summary for each fund.
- Schedule 6     Summary of 2011-12 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  
2011-12 Adopted Budget Summary  
General Fund

	2009-10 Actual	2010-11 Adjusted Budget	2010-11 12 Month Estimate	2011-12 Adopted Budget
<b>AVAILABLE FINANCIAL SOURCES:</b>				
BEGINNING FUND BALANCE-UNRESERVED	\$ 7,617,525	\$ 5,802,815	\$ 5,802,815	\$ 6,005,506
Revenues				
Taxes:				
Property	21,624,456	21,114,000	20,882,844	21,069,619
Sales	11,669,251	11,700,000	12,010,000	12,190,000
Franchise	2,886,836	2,515,000	3,200,000	2,750,000
Other-(TOT, Property Transfer, Mining)	1,108,906	1,070,000	1,033,660	1,125,000
Total Taxes	37,289,449	36,399,000	37,126,504	37,134,619
General Government:				
Business Licenses	2,693,140	2,600,000	2,650,000	2,700,000
Motor Vehicle Fees	211,059	190,000	170,000	190,000
Interfund Charges	3,140,266	3,149,162	3,149,162	3,149,162
Investment Income	342,359	175,000	175,000	200,000
Other	746,307	776,300	1,046,918	444,000
Total General Government	7,133,131	6,890,462	7,191,080	6,683,162
Charges For Services:				
Development Services	869,127	1,265,947	800,793	1,050,329
Library	72,474	195,827	193,018	163,201
Police and Animal Control	992,519	622,018	653,874	574,940
Community Services	207,746	223,177	303,512	206,639
Fire	627,070	443,900	284,996	1,102,380
Quality of Life	1,411,784	1,340,603	1,238,736	1,444,600
Engineering	525,621	298,639	202,382	480,600
Total Charges For Services	4,706,341	4,390,111	3,677,311	5,022,689
Total Revenues	49,128,921	47,679,573	47,994,895	48,840,470
Interfund Transfers from Other Funds:				
Gas Tax (207)	1,152,126	1,134,942	1,873,739	1,927,849
Local Transportation (209)	380,467	169,000	169,000	-
Traffic Safety (223)	277,968	255,000	221,620	221,700
Public Facilities (251)	175,097	175,097	175,097	175,097
Street Lighting District (260)	17,919	-	-	-
Low/Mod Housing Fund (285)	30,985	-	-	-
Redevelopment General Fund (480)	429,369	417,041	411,848	422,763
Water (501)	26,685	156,499	279,416	156,967
Water Projects (503)	990	-	-	-
Solid Waste (511)	18,679	124,613	229,613	124,941
Sewer (521)	8,005	9,407	10,407	9,546
Sewer Projects (523)	90	-	-	-
Total Interfund Transfers From Other Funds	2,518,380	2,441,599	3,370,740	3,038,863
Decreases to Reserves and Other Sources:				
Encumbrances	390,592	418,424	418,424	-
Equipment Replacement Reserve	180,158	-	-	-
Inventory Reserve	44,938	-	-	-
Total Cancellations or Decreases to Reserves	615,688	418,424	418,424	-
<b>TOTAL AVAILABLE FINANCIAL SOURCES</b>	<b>59,880,514</b>	<b>56,342,411</b>	<b>57,586,874</b>	<b>57,884,839</b>

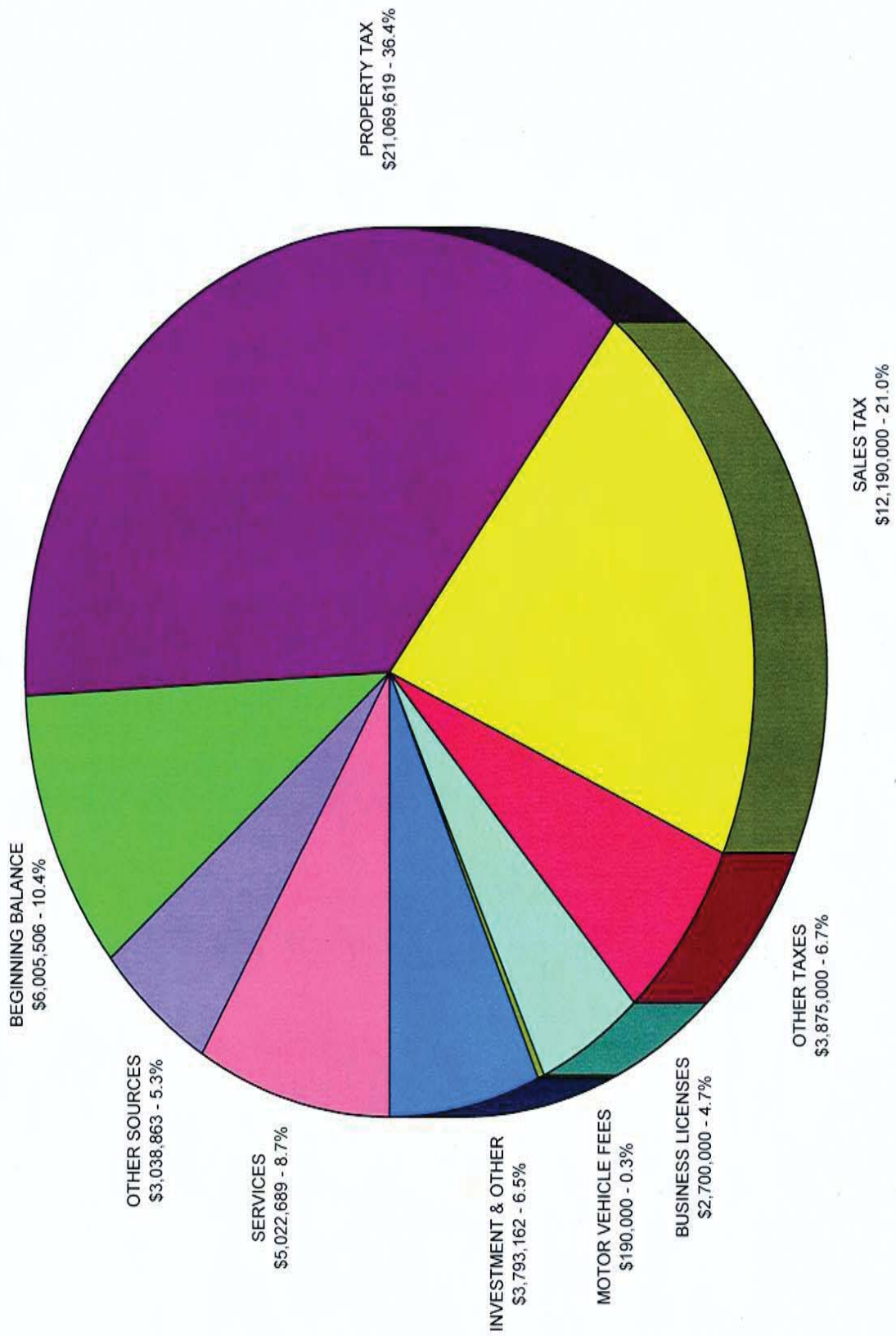
City of Redlands  
2011-12 Adopted Budget Summary  
General Fund

	2009-10 Actual	2010-11 Adjusted Budget	2010-11 12 Month Estimate	2011-12 Adopted Budget
<b>FINANCIAL REQUIREMENTS:</b>				
Appropriations/Expenditures				
City Council	\$ 235,731	\$ 287,311	\$ 288,410	\$ 202,702
City Manager	648,524	643,319	663,569	494,755
City Clerk	215,431	268,812	294,269	156,327
City Attorney	685,215	404,903	473,645	429,237
Finance	1,821,992	1,983,925	1,975,045	1,761,865
Human Resources	2,227,192	2,576,622	2,609,644	2,812,855
Development Services	1,464,814	1,195,109	1,197,577	1,270,184
Quality of Life	6,069,708	5,495,821	5,350,016	5,366,616
Community Services	1,267,268	809,826	975,268	776,326
Engineering	527,708	642,568	568,194	578,884
Library	1,986,390	1,824,117	1,856,520	1,825,742
Police	21,214,140	19,693,736	19,934,003	19,455,112
Fire	10,117,196	9,547,458	9,810,701	10,933,886
<b>Total Appropriations</b>	<b>48,481,310</b>	<b>45,373,527</b>	<b>45,996,860</b>	<b>46,064,290</b>
Interfund Transfers to Other Funds:				
Paramedic Fund (205)	2,505,496	2,692,467	2,750,610	2,937,615
Landscape Maintenance District (263)	56,316	-	-	-
Redlands Public Improvement Corp. (311)	958,628	962,768	962,768	956,722
Liability Self-Insurance (602)	500,000	1,219,351	1,420,000	960,000
Payroll Clearing (720)	257,251	-	-	-
<b>Total Interfund Transfers To Other Funds</b>	<b>4,277,691</b>	<b>4,874,586</b>	<b>5,133,378</b>	<b>4,854,337</b>
New or Increases to Reserves				
Encumbrances	418,424	-	-	-
Advances Receivable	900,274	200,000	451,130	956,722
<b>Total New or Increases to Reserves</b>	<b>1,318,698</b>	<b>200,000</b>	<b>451,130</b>	<b>956,722</b>
<b>TOTAL FINANCIAL REQUIREMENTS</b>	<b>\$ 54,077,699</b>	<b>\$ 50,448,113</b>	<b>\$ 51,581,368</b>	<b>\$ 51,875,349</b>
<b>SOURCES OVER/(UNDER) REQUIREMENTS</b>	<b>\$ (1,814,710)</b>	<b>\$ 91,483</b>	<b>\$ 202,691</b>	<b>\$ 3,984</b>
<b>ENDING FUND BALANCE-UNRESERVED</b>	<b>\$ 5,802,815</b>	<b>\$ 5,894,298</b>	<b>\$ 6,005,506</b>	<b>\$ 6,009,490</b>



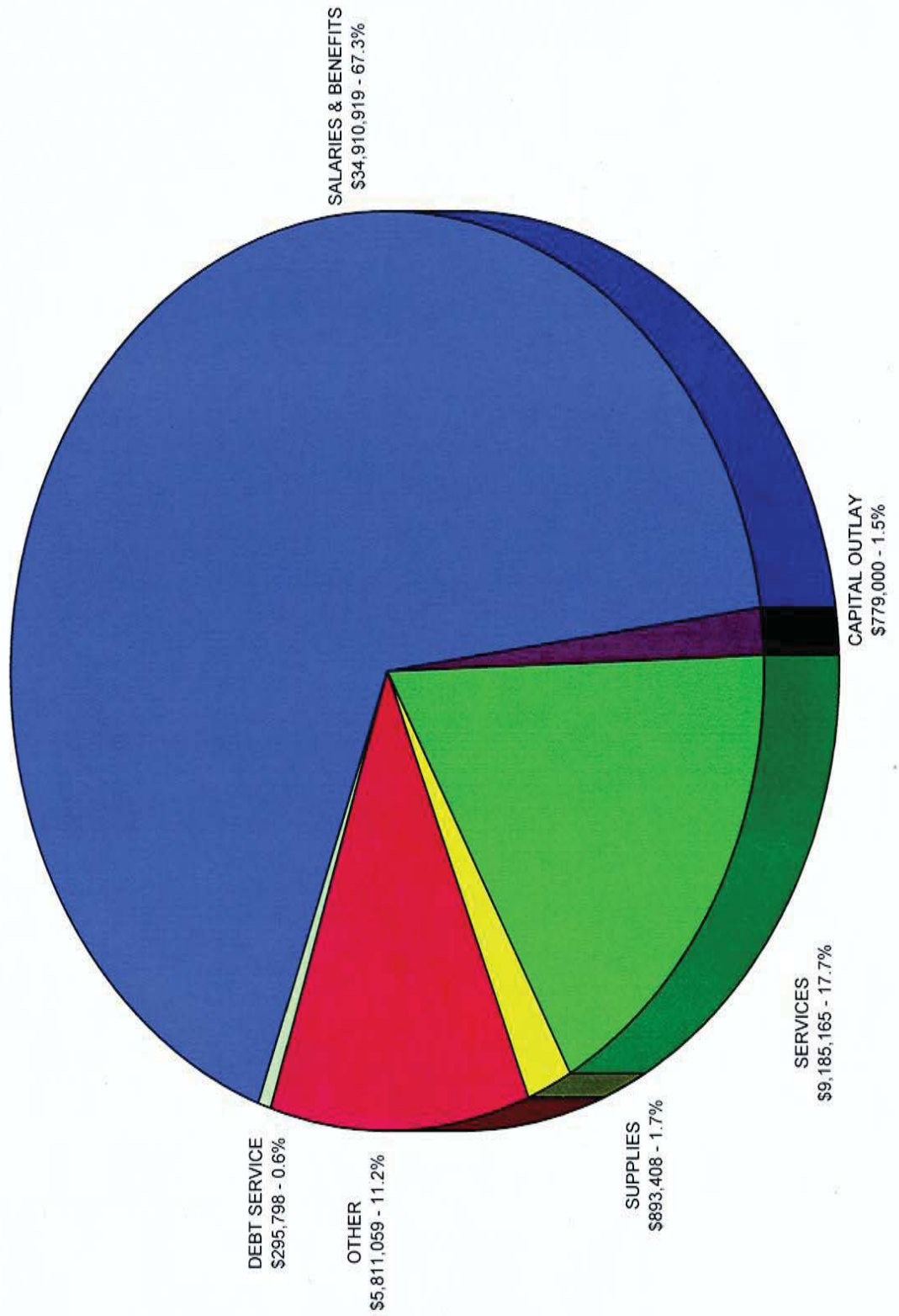


**CITY OF REDLANDS**  
**FY 2011-2012**  
**\$57,884,839**  
**SUMMARY OF GENERAL FUND REVENUES & OTHER FINANCING SOURCES**



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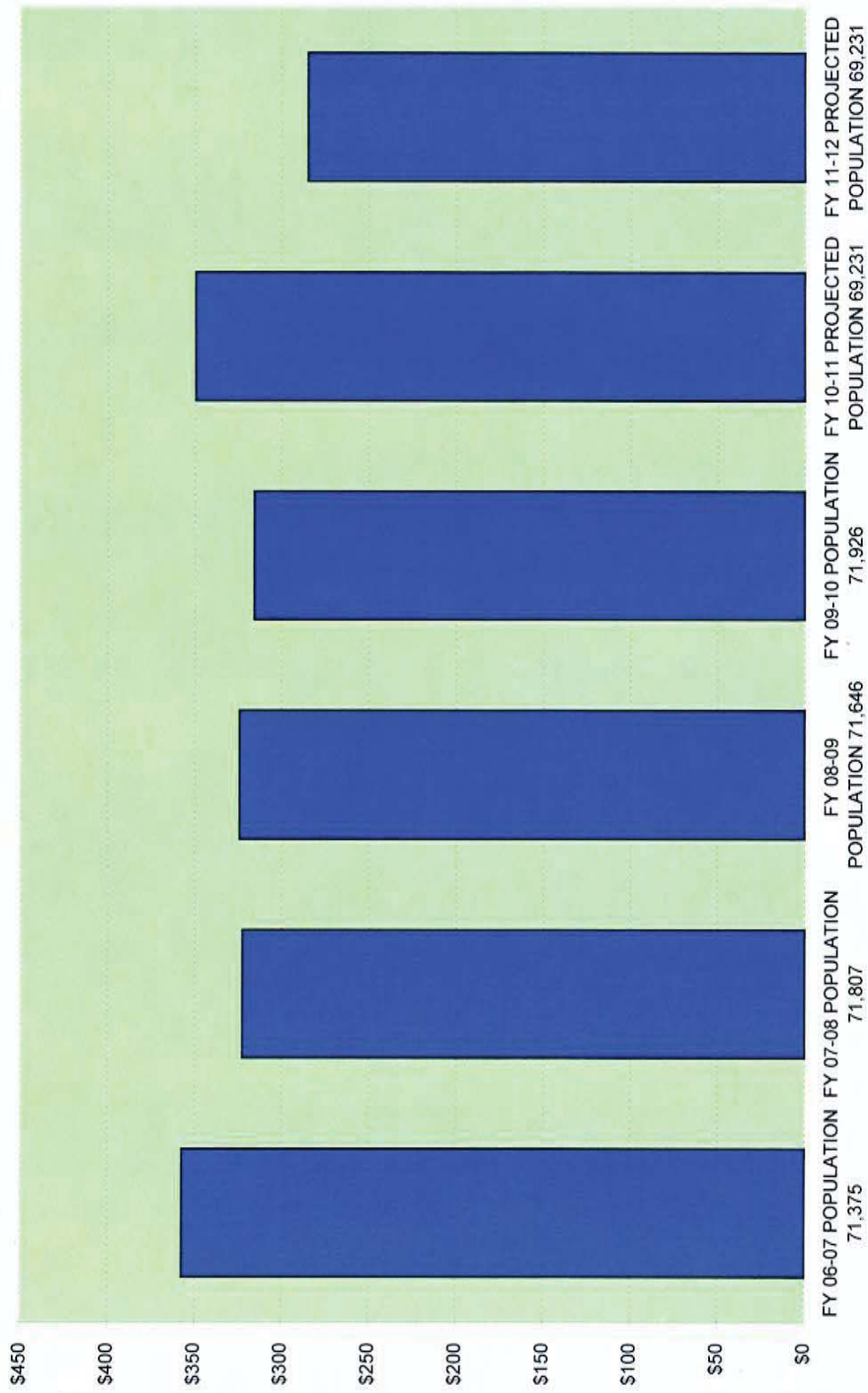
**CITY OF REDLANDS**  
**FY 2011-2012**  
**SUMMARY OF GENERAL FUND EXPENSES & OTHER FINANCING USES**  
**\$51,875,349**



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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 svc 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**



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**THREE YEAR BUDGET ESTIMATE  
GENERAL FUND  
2009-10 THROUGH 2012-13**

<u>FINANCIAL SOURCES:</u>	<u>AUDITED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
<b>BEGINNING FUND BALANCE - UNRESERVED</b>	<b>\$ 7,617,525</b>	<b>\$ 5,802,815</b>	<b>\$ 6,005,506</b>	<b>\$ 6,009,490</b>
Revenues	\$ 49,128,921	\$ 47,994,895	\$ 48,840,470	\$ 48,881,583
Interfund Transfers In	2,518,380	3,370,740	3,038,863	3,079,862
Decrease in Reserve for Equipment Replacement	180,158	-	-	-
Decrease in Reserve for Inventory	44,938	-	-	-
Cancellation of Reserve for Encumbrances	390,592	418,424	-	-
<b>TOTAL CURRENT SOURCES</b>	<b>\$ 52,262,989</b>	<b>\$ 51,784,059</b>	<b>\$ 51,879,333</b>	<b>\$ 51,961,445</b>
 <u>FINANCIAL REQUIREMENTS:</u>				
Expenditures (3)	\$ 48,481,310	\$ 45,996,860	\$ 46,064,290	\$ 47,224,082
Interfund Transfers Out	4,277,691	5,133,378	4,854,337	5,485,072
Increase in Reserve for Advances Receivable (2)	900,274	451,130	956,722	955,159
Increase in Reserve for Encumbrances	418,424	-	-	-
<b>TOTAL CURRENT REQUIREMENTS</b>	<b>\$ 54,077,699</b>	<b>\$ 51,581,368</b>	<b>\$ 51,875,349</b>	<b>\$ 53,664,313</b>
<b>CURRENT SOURCES OVER(UNDER) REQUIREMENTS</b>	<b>\$ (1,814,710)</b>	<b>\$ 202,691</b>	<b>\$ 3,984</b>	<b>\$ (1,702,868)</b>
<b>ENDING FUND BALANCE - UNRESERVED (1)</b>	<b>\$ 5,802,815</b>	<b>\$ 6,005,506</b>	<b>\$ 6,009,490</b>	<b>\$ 4,306,622</b>

Notes:

(1) Does not include Contingency and Equipment Reserves in the amount of \$6,205,311 at June 30, 2010.

(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.



City of Redlands  
Loans Outstanding for Fiscal Year 2011-12

	<u>Unaudited Balance 6/30/2011</u>	<u>Estimated New Loans 2010-11</u>	<u>Estimated Repayments 2010-11</u>	<u>Estimated Balance 6/30/2012</u>
General Fund (101) Loan Outstanding to:				
General Fund Contingency (101)	\$ 1,000,000	-	-	\$ 1,000,000
Public Facilities (251)	<u>5,551,799</u>	-	<u>956,722</u>	<u>4,595,077</u>
Total	\$ 6,551,799	-	<u>956,722</u>	<u>5,595,077</u>
Open Space (227) Loan Outstanding to:				
Public Facilities (251)	\$ 256,384	-	-	\$ 256,384
Park & Open Space Facilities (250) Loan Outstanding to:				
Public Facilities (251)	\$ 256,385	-	-	\$ 256,385
Storm Drain (405) Loan Outstanding to:				
Public Facilities (251)	\$ 100,000	-	-	\$ 100,000
Water (501) Loan Outstanding to:				
Public Facilities (251)	\$ 150,000	-	-	\$ 150,000
Cemetery	<u>1,269,804</u>	-	-	<u>1,269,804</u>
Total	\$ 1,419,804	-	-	<u>1,419,804</u>
Solid Waste (511) Loan Outstanding to:				
Aviation (251)	\$ 1,503,736	-	(57,000)	\$ 1,560,736

SCHEDULE 4

City of Redlands  
 Schedule of Adopted Reserves for Fiscal Year 2011-12

<u>Governmental Funds</u>	<u>Reserve</u>	<u>Unaudited Balance 6/30/2011</u>	<u>Adopted Increase(Decrease) for 2010-11</u>	<u>Adopted Total Reserve for 2010-11</u>
<b>General Fund (101)</b>				
	Equipment Replacement	\$ 92,040	-	\$ 92,040
	Contingency	6,113,271	-	6,113,271
	Advances Receivable	5,551,799	956,722	6,508,521
	Stores Inventory	223,221	-	223,221
	Total	<u>11,980,331</u>	<u>956,722</u>	<u>12,937,053</u>
Open Space (227)	Advances Receivable	256,384	-	256,384
Park & Open Space (250)	Advances Receivable	256,385	-	256,385
Storm Drain (405)	Advances Receivable	\$ 500,000	-	\$ 500,000
 <u>Enterprise Funds</u>				
<b>Water (501)</b>				
	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	<u>5,614,000</u>	<u>-</u>	<u>5,614,000</u>
<b>Solid Waste (511)</b>				
	Rate Stabilization	-	1,000,000	1,000,000
	Operating	1,050,000	-	1,050,000
	Capital	100,000	2,000,000	2,100,000
	Equipment Replacement	650,000	1,500,000	2,150,000
	Landfill Closure	5,871,398	1,575,000	7,446,398
	Total	<u>7,671,398</u>	<u>6,075,000</u>	<u>13,746,398</u>
<b>Wastewater (521)</b>				
	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	<u>\$ 4,654,248</u>	<u>-</u>	<u>\$ 4,654,248</u>
 <u>Internal Service Funds</u>				
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 2011-2012 Financial Sources and Requirements by Fund  
 Adopted Budget

Water Fund Group

	Water Service (501)	Water Projects (503)	Water Bond (505)	Water Debt Service (506)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 11,953,635	\$ 0	\$ 0	\$ 0
Revenues	17,961,000		10,476,100	10,000
Interfund Transfers From:				
Water Service (501)		5,908,322		1,907,776
Water Capital Improvement (509)		120,578		670,300
Loan Payment from Cemetery (562)	25,000			
<b>Total Financial Sources</b>	29,939,635	6,028,900	10,476,100	2,588,076
<b>Financial Requirements:</b>				
Appropriations	15,140,325	6,028,900	10,476,100	2,588,076
Interfund Transfers To:				
General Fund (101)	156,967			
Water Projects (503)	5,908,322			
Water Debt Service (506)	1,907,776			
Water Capital Improvement (509)	677,178			
<b>Total Financial Requirements</b>	23,790,569	6,028,900	10,476,100	2,588,076
 Unrestricted Cash Balance, 6/30/12	 \$ 6,149,066	 \$ 0	 \$ 0	 \$ 0

2011-12 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
\$ 485,497	\$ 0	\$ 12,439,132
21,300	213,700	28,682,100
	677,178	8,493,276
		790,878
		25,000
506,797	890,878	50,430,386
300,000	100,000	34,633,401
		156,967
	120,578	6,028,900
	670,300	2,578,076
		677,178
300,000	890,878	44,074,523
\$ 206,797	\$ 0	\$ 6,355,863

City of Redlands  
 Summary of 2011-2012 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)
<b>Financial Sources:</b>			
Unrestricted Cash Balance, 6/30/11	\$ 9,732,881	\$ 0	\$ 0
Revenues	10,788,135		
Interfund Transfers From:			
Solid Waste Service (511)		1,048,800	
Solid Waste Capital Improvements (519)		471,200	
Interfund Loan Repayment from Aviation (564)	68,000		
<b>Total Financial Sources</b>	<b>20,589,016</b>	<b>1,520,000</b>	<b>0</b>
<b>Financial Requirements:</b>			
Appropriations	8,339,743	1,520,000	
Interfund Transfers To:			
General Fund (101)	124,941		
Solid Waste Service (511)			
Solid Waste Projects (513)	1,048,800		
Calif Street Landfill Closure (517)	1,500,000		
Additions to Reserves:			
Equipment Replacement Reserve	1,500,000		
Rate Stabilization Reserve	1,000,000		
Capital Reserve	2,000,000		
Landfill Closure Reserve			
<b>Total Financial Requirements</b>	<b>15,513,484</b>	<b>1,520,000</b>	<b>0</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 5,075,532	 \$ 0	 \$ 0

2011-12 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	\$ 2,681,832	\$ 12,414,713
	75,000	317,000	11,180,135
	1,500,000		2,548,800
			471,200
			68,000
<u>0</u>	<u>1,575,000</u>	<u>2,998,832</u>	<u>26,682,848</u>
			9,859,743
			124,941
			0
		471,200	1,520,000
			1,500,000
			1,500,000
			1,000,000
			2,000,000
	<u>1,575,000</u>		<u>1,575,000</u>
0	1,575,000	471,200	19,079,684
\$ 0	\$ 0	\$ 2,527,632	\$ 7,603,164

City of Redlands  
 Summary of 2011-2012 Financial Sources and Requirements by Fund  
 Adopted Budget

Wastewater Fund Group

	Wastewater Service (521)	Wastewater Projects (523)	Wastewater Bond (525)	Debt Service (526)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 4,973,797	\$ 0	\$ 0	\$ 0
Revenues	8,319,853	0		4,200
Interfund Transfers From:				
Wastewater Service (521)		2,267,000		955,260
Capital Improvements (529)				881,779
	13,293,650	2,267,000	0	1,841,239
<b>Total Financial Sources</b>				
<b>Financial Requirements:</b>				
Appropriations	5,928,271	2,267,000		1,841,239
Interfund Transfers To:				
General Fund (101)	9,546			
Wastewater Projects (523)	2,267,000			
Debt Service (526)	955,260			
Non Potable Water (549)				
	9,160,077	2,267,000	0	1,841,239
<b>Total Financial Requirements</b>				
Unrestricted Cash Balance, 6/30/12	\$ 4,133,574	\$ 0	\$ 0	\$ 0

2011-12 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

Capital Improvements (529)	Total Wastewater Enterprise
\$ 1,570,799	\$ 6,544,596
336,300	8,660,353
	3,222,260
	881,779
<u>1,907,099</u>	<u>19,308,988</u>
	10,036,510
	9,546
	2,267,000
881,779	1,837,039
	0
<u>881,779</u>	<u>14,150,095</u>
\$ 1,025,320	\$ 5,158,894

City of Redlands  
 Summary of 2011-2012 Financial Sources and Requirements by Fund  
 Adopted Budget

Non Potable Water Fund Group

	<u>NP Water Service (541)</u>	<u>NP Water Projects (543)</u>	<u>Capital Improvement (549)</u>	<u>Total NP Water Enterprise</u>
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 315,106	\$ 0	\$ 211,059	\$ 526,165
Revenues	<u>402,000</u>	<u>0</u>	<u>500</u>	<u>402,500</u>
<b>Total Financial Sources</b>	<b>717,106</b>	<b>0</b>	<b>211,559</b>	<b>928,665</b>
<b>Financial Requirements:</b>				
Appropriations	<u>227,872</u>	<u>0</u>	<u>0</u>	<u>227,872</u>
<b>Total Financial Requirements</b>	<b>227,872</b>	<b>0</b>	<b>0</b>	<b>227,872</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 489,234	 \$ 0	 \$ 211,559	 \$ 700,793

2011-12 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 2011-2012 Financial Sources and Requirements by Fund  
 Adopted Budget

Other Enterprise Funds

	Groves (538)	Cemetery (562)	Cemetery Preneed (563)	Cemetery Endowment (702)	Aviation (564)
<b>Financial Sources:</b>					
Unrestricted Cash Balance, 6/30/11	\$ 297,895	\$ 38,570	\$ 647,042	\$ 1,835,448	\$ 287,121
Estimated Revenues	528,269	466,000	6,500	60,000	793,463
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)		24,000			
<b>Total Financial Sources</b>	<b>826,164</b>	<b>528,570</b>	<b>653,542</b>	<b>1,895,448</b>	<b>1,080,584</b>
<b>Financial Requirements:</b>					
Appropriations	469,427	463,542			244,121
Interfund Loan Payment to Solid Waste (511)					68,000
Interfund Loan Payment to Water (501)		25,000			
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)			24,000		
<b>Total Financial Requirements</b>	<b>469,427</b>	<b>488,542</b>	<b>24,000</b>	<b>0</b>	<b>312,121</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 356,737	 \$ 40,028	 \$ 629,542	 \$ 1,895,448	 \$ 768,463

2011-12 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 2011-2012 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)
<b>Financial Sources:</b>					
Unrestricted Cash Balance, 6/30/11	\$ 667,585	\$ 67,693	\$ 1,470,884	\$ 146,157	\$ 913,679
Estimated Revenues	2,500	2,137,728	296,000	3,661,486	1,371,000
Interfund Transfers From: General Fund (101)	960,000				
<b>Total Financial Sources</b>	<b>1,630,085</b>	<b>2,205,421</b>	<b>1,766,884</b>	<b>3,807,643</b>	<b>2,284,679</b>
<b>Financial Requirements:</b>					
Appropriations	1,518,826	2,132,894	1,649,348	3,283,729	1,220,531
<b>Total Financial Requirements</b>	<b>1,518,826</b>	<b>2,132,894</b>	<b>1,649,348</b>	<b>3,283,729</b>	<b>1,220,531</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 111,259	 \$ 72,527	 \$ 117,536	 \$ 523,914	 \$ 1,064,148

2011-12 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 2011-2012 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 274,260	\$ 432,188	\$ 0	\$ 0
Estimated Revenues	6,000	6,598,700	21,738	2,700
Interfund Transfers From:				
Low & Moderate Housing (285)		745,000		
RDA Debt Service (380)	1,299,740		1,440,553	90,600
<b>Total Financial Sources</b>	<b>1,580,000</b>	<b>7,775,888</b>	<b>1,462,291</b>	<b>93,300</b>
<b>Financial Requirements:</b>				
Appropriations	586,217	4,496,253	1,039,528	93,300
Interfund Transfers To:				
Low & Moderate Housing (285)		1,299,740		
RDA Debt Service (380)	745,000			
RDA Administration (480)		1,440,553		
RDA Capital Projects (488)		90,600		
General Fund (101)			422,763	
<b>Total Financial Requirements</b>	<b>1,331,217</b>	<b>7,327,146</b>	<b>1,462,291</b>	<b>93,300</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 248,783	 \$ 448,742	 \$ 0	 \$ 0

2011-12 Funding Plan Highlights:

Low and Moderate Income Housing

The fund is budgeted to receive \$1,299,740, representing the required 20% set-aside of tax increment. It will be used for the repayment of the 2003 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 and are funded by tax increment transferred as needed from the debt service fund.

City of Redlands  
 Summary of 2011-2012 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 813	\$ 6,972	\$ 0	\$ 0
Estimated Revenues				
<b>Total Financial Sources</b>	<b>813</b>	<b>6,972</b>	<b>0</b>	<b>0</b>
<b>Financial Requirements:</b>				
Appropriations				
<b>Total Financial Requirements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unrestricted Cash Balance, 6/30/12	\$ 813	\$ 6,972	\$ 0	\$ 0

2011-12 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 and will be funded by tax increment revenue transferred from the debt service fund.

City of Redlands  
 Summary of 2011-2012 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 0	\$ 177,262	\$ 0	\$ 623,491
Estimated Revenues	1,066,000	110,000	1,927,849	898,000
Interfund Transfers From: General Fund (101)	<u>2,937,615</u>			
<b>Total Financial Sources</b>	<b>4,003,615</b>	<b>287,262</b>	<b>1,927,849</b>	<b>1,521,491</b>
<b>Financial Requirements:</b>				
Appropriations	4,003,615	146,897		667,379
Interfund Transfers To: General Fund (101)			<u>1,927,849</u>	
<b>Total Financial Requirements</b>	<b>4,003,615</b>	<b>146,897</b>	<b>1,927,849</b>	<b>667,379</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 0	 \$ 140,365	 \$ 0	 \$ 854,112

2011-12 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 2011-2012 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 2,566,435	\$ 474,201	\$ 0	\$ 1,881,600
Estimated Revenues	85,000	85,500	222,200	55,000
Interfund Transfers From:				
Arterial Street Construction (252)				
Traffic Signals (253)				
Freeway Interchanges (254)				
RDA Projects (488)				
<b>Total Financial Sources</b>	<b>2,651,435</b>	<b>559,701</b>	<b>222,200</b>	<b>1,936,600</b>
<b>Financial Requirements:</b>				
Appropriations	2,235,308		500	6,000
Interfund Transfers To:				
General Fund (101)			221,700	
<b>Total Financial Requirements</b>	<b>2,235,308</b>	<b>0</b>	<b>222,200</b>	<b>6,000</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 416,128	 \$ 559,701	 \$ 0	 \$ 1,930,600

2011-12 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 2011-2012 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, 6/30/11	\$ 171,418	\$ 30,354	\$ 0	\$ 0
Estimated Revenues	<u>310,000</u>	<u>7,500</u>	<u>0</u>	<u>512,082</u>
Total Financial Sources	481,418	37,854	0	512,082
Financial Requirements:				
Appropriations	<u>377,514</u>	<u>10,897</u>	<u>0</u>	<u>512,082</u>
Total Financial Requirements	377,514	10,897	0	512,082
Unrestricted Cash Balance, 6/30/12	\$ 103,904	\$ 26,957	\$ 0	\$ 0

2011-12 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 2011-2012 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 0	\$ 498,700	\$ 0	\$ 0
Estimated Revenues		175,000		100,831
<b>Total Financial Sources</b>	0	673,700	0	100,831
<b>Financial Requirements:</b>				
Appropriations		175,000		100,000
<b>Total Financial Requirements</b>	0	175,000	0	100,000
 Unrestricted Cash Balance, 6/30/12	 \$ 0	 \$ 498,700	 \$ 0	 \$ 831

2011-12 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 2011-2012 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 1,261,702	\$ 97	\$ 827,420	\$ 560,676
Estimated Revenues	110,000	175,000	75,000	22,800
Interfund Loan From: General Fund (101)		956,722		
<b>Total Financial Sources</b>	<b>1,371,702</b>	<b>1,131,819</b>	<b>902,420</b>	<b>583,476</b>
<b>Financial Requirements:</b>				
Appropriations	109,954		1,500	350
Interfund Transfers To: General Fund (101) Redlands Public Improve. Corp (311)		175,097 956,722		
<b>Total Financial Requirements</b>	<b>109,954</b>	<b>1,131,819</b>	<b>1,500</b>	<b>350</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 1,261,748	 \$ 0	 \$ 900,920	 \$ 583,126

2011-12 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 2011-2012 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 312,221	\$ 12,496	\$ 491,124	\$ 0
Estimated Revenues	<u>52,200</u>	<u>25,000</u>	<u>115,500</u>	<u>30,000</u>
<b>Total Financial Sources</b>	<b>364,421</b>	<b>37,496</b>	<b>606,624</b>	<b>30,000</b>
<b>Financial Requirements:</b>				
Appropriations	<u>1,000</u>	<u>14,597</u>	<u>158,680</u>	<u>29,807</u>
<b>Total Financial Requirements</b>	<b>1,000</b>	<b>14,597</b>	<b>158,680</b>	<b>29,807</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 363,421	 \$ 22,899	 \$ 447,944	 \$ 193

2011-12 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 2011-2012 Financial Sources and Requirements by Fund  
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Disaster Recovery (270)	General Debt Service (305)	Redlands Public Improve. Corporation (311)	Storm Drain Construction (405)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/11	\$ 0	\$ 1,615,605	\$ 0	\$ 360,207
Estimated Revenues		670,000		45,400
Interfund Transfers From:				
General Fund (101)			956,722	
Public Facilities Development (251)			956,722	
Payroll Clearing Fund (720)		2,464,745		
<b>Total Financial Sources</b>	<b>0</b>	<b>4,750,350</b>	<b>1,913,444</b>	<b>405,607</b>
<b>Financial Requirements:</b>				
Appropriations		3,079,937	1,913,444	228,439
<b>Total Financial Requirements</b>	<b>0</b>	<b>3,079,937</b>	<b>1,913,444</b>	<b>228,439</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 0	 \$ 1,670,413	 \$ 0	 \$ 177,168

2011-12 Funding Plan Highlights:

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

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 for a storm drain assessment and miscellaneous improvements. In 2010-11, 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.

City of Redlands  
 Summary of 2011-2012 Financial Sources and Requirements by Fund  
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Measure "O" Bond (417)	CFD Trust (710)	Payroll Clearing (720)
<b>Financial Sources:</b>			
Unrestricted Cash Balance, 6/30/11	\$ 194,088	\$ 2,643,010	\$ 0
Estimated Revenues	2,500	1,377,000	2,464,745
Interfund Transfers From:			
General Fund (101)			
Public Facilities Development (251)			
Payroll Clearing Fund (720)			
	196,588	4,020,010	2,464,745
<b>Total Financial Sources</b>	<b>196,588</b>	<b>4,020,010</b>	<b>2,464,745</b>
<b>Financial Requirements:</b>			
Appropriations		1,391,333	
Interfund Transfers To:			
General Debt Service (305)			2,464,745
		1,391,333	2,464,745
<b>Total Financial Requirements</b>	<b>0</b>	<b>1,391,333</b>	<b>2,464,745</b>
 Unrestricted Cash Balance, 6/30/12	 \$ 196,588	 \$ 2,628,677	 \$ 0

2011-12 Funding Plan Highlights:

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.

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 area.

Payroll Clearing

This fund accounts for city wide payroll benefit contributions and employee deductions. The \$2,464,745 represents the amount generated to make the principal and interest payment for the 2007 Pension Obligation Bonds.



SCHEDULE 6

City of Redlands  
 Adopted Budget Summary  
 Summary of 2011-2012 Financial Sources and Requirements

	SOURCES			REQUIREMENTS			Ending Fund Balance/ Cash Balance
	Beginning Fund Balance/ Cash Balance	Revenues	Inter-Fund Transfers From	Appropriations	Inter-Fund Transfers To	Other*	
101 General Fund	\$ 6,005,506	48,840,470	\$ 3,038,863	\$ 49,064,280	\$ 4,854,336	\$ 956,722	\$ 51,875,349
205 Emergency Services	177,262	1,066,000	2,537,615	4,003,615	-	-	4,003,615
206 Household Haz. Waste	-	110,000	-	287,262	-	-	146,897
207 Gas Tax	-	1,927,849	-	1,927,849	1,927,849	-	1,927,849
208 Measure I	623,491	898,000	-	1,521,491	-	-	667,379
209 Local Transportation	2,566,435	85,000	-	2,651,435	-	-	2,235,308
221 Air Quality Improv.	474,201	85,500	-	559,701	-	-	222,200
223 Traffic Safety	-	222,200	-	222,200	221,700	-	6,000
227 Open Space	1,881,600	55,000	-	1,936,600	-	-	377,514
236 DRBA	171,418	310,000	-	481,418	-	-	10,897
237 Parking Authority	30,354	7,500	-	37,854	-	-	512,082
243 CDBG	-	512,082	-	512,082	-	-	175,000
248 Drug Certification	488,700	175,000	-	673,700	-	-	100,000
248 Supp. Law Enforcement	-	100,831	-	100,831	-	-	109,954
250 Park & Open Space Drip.	1,261,702	110,000	-	1,371,702	-	-	1,131,819
251 Public Facilities Develop.	97	175,000	-	902,420	1,500	-	1,500
252 Arterial Street Construction	827,420	75,000	-	902,420	1,500	-	350
253 Traffic Signals	960,678	22,800	-	583,478	350	-	1,000
254 Freeway Interchanges	312,221	52,200	-	364,421	1,000	-	14,567
260 Street Lighting Dist. #1	12,456	25,000	-	37,456	-	-	158,680
261 CFD 2004-1	491,124	115,500	-	606,624	-	-	29,807
263 Landscape Maint. Dist.	-	30,000	-	30,000	-	-	1,331,217
265 Low and Moderate Housing	274,250	6,000	1,269,740	1,580,000	745,000	-	248,763
266 North Low and Mod Housing	813	-	-	813	-	-	813
305 General Debt Service	1,615,605	670,000	2,464,745	4,750,350	-	-	3,079,937
311 Redlands Pub. Imp. Corp.	-	-	1,913,444	1,913,444	-	-	1,913,444
360 RDA Debt Service	432,188	6,588,700	745,000	7,775,888	2,830,893	-	7,327,146
361 North RDA Debt Service	6,972	-	-	6,972	-	-	-
405 Storm Drain Construction	360,207	45,400	-	405,607	-	-	228,439
417 Measure "O"	194,088	2,500	-	196,588	-	-	1,462,291
460 RDA Administration	-	21,738	1,440,553	1,462,291	422,763	-	93,300
468 RDA Capital Projects	-	2,700	90,600	29,938,635	7,973,065	677,176	23,790,568
501 Water Service	11,953,635	17,961,000	25,000	6,028,900	-	-	6,028,900
503 Water Project	-	10,478,100	6,028,900	10,478,100	-	-	10,478,100
505 Water Bond Projects	-	10,000	2,578,076	2,588,076	-	-	2,588,076
506 Water Debt Service	485,497	21,300	-	506,797	-	-	300,000
508 Source Acquisition	6,732,881	213,700	-	860,878	790,878	-	860,878
509 Water Capital Improvement	-	10,768,135	68,000	20,589,016	1,173,741	6,000,000	15,513,484
511 Solid Waste Service	-	-	1,520,000	1,520,000	-	-	1,520,000
513 Solid Waste Projects	-	75,000	-	1,575,000	-	-	1,575,000
517 Calif St Landfill Closure	2,681,832	317,000	-	2,998,832	471,200	-	471,200
519 Solid Waste Cap. Improv.	4,973,737	8,319,653	2,267,000	13,289,650	3,231,806	-	8,160,077
521 Wastewater Project	-	-	1,837,039	2,267,000	-	-	2,267,000
523 Wastewater Service	-	-	-	1,841,239	-	-	1,841,239
526 Wastewater Debt Service	-	4,200	-	1,907,066	881,779	-	881,779
528 WW Capital Improvement	1,570,789	336,300	24,000	526,570	-	-	468,427
538 Groves	297,885	528,269	-	826,154	-	-	24,000
541 Non-Potable Water Service	315,106	402,000	-	717,106	-	-	227,872
549 Non-Potable Capital Improv	211,059	500	-	211,559	-	-	-
562 Cemetery	38,570	496,000	-	526,570	-	-	488,542
563 Cemetery Pre-need	647,042	6,500	-	653,542	-	-	24,000
564 Aviation	287,121	793,463	-	1,080,584	-	-	312,121
602 Liability Self-insurance	667,565	2,500	980,000	1,630,065	-	-	1,518,826
604 Dept of Innovation & Tech	67,693	2,137,728	-	2,205,421	-	-	2,132,894
606 Workers' Compensation	1,470,884	296,000	-	1,766,884	-	-	1,648,348
607 Equipment Maintenance	146,157	3,661,466	-	3,807,643	-	-	3,283,729
608 Utility Billing	913,679	1,371,000	-	2,284,679	-	-	1,220,531
702 Cemetery Endowment	1,835,446	60,000	-	1,895,446	-	-	1,391,333
710 CFD Trust	2,643,010	1,377,000	-	4,020,010	-	-	2,464,745
720 Payroll Clearing Fund	-	-	-	1,391,333	-	-	1,391,333
TOTAL (MEMO ONLY)	\$ 59,718,525	\$ 121,973,004	\$ 29,145,575	\$ 133,278,763	\$ 29,145,574	\$ 9,209,900	\$ 171,631,238

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



