

City of Redlands
2013-2014
Adopted Budget

INTRODUCTION TO FINANCIAL PLANS AND SUMMARIES

- Schedule 1 2013-14 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 (2011-12 through 2014-15) – General Fund presents the General Fund's year-end audited position for fiscal year 2011-12 with estimates for the current year and two subsequent years.
- Schedule 3 Loans Outstanding for Fiscal Year 2013-14 identifies the outstanding balance of loans made between funds (Advances Receivable).
- Schedule 4 Schedule of Adopted Reserves for Fiscal Year 2013-14 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 2013-14 Financial Sources and Requirements by Fund presents the individual funding plan or budget summary for each fund.
- Schedule 6 Summary of 2013-14 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
2013-14 Adopted Budget Summary
General Fund

	2011-12 Actual	2012-13 Adjusted Budget	2012-13 12 Month Estimate	2013-14 Adopted Budget
AVAILABLE FINANCIAL SOURCES:				
BEGINNING FUND BALANCE-UNRESERVED	\$ 6,603,996	\$ 7,588,874	\$ 7,588,874	\$ 7,416,943
Revenues				
Taxes:				
Property	20,827,223	20,697,000	22,182,000	21,083,513
Sales	12,903,249	13,350,000	14,046,069	14,336,700
Franchise	2,826,459	3,009,480	2,846,000	2,960,000
Other-(TOT, Property Transfer, Mining)	1,196,808	1,140,000	1,259,629	1,245,000
Total Taxes	37,753,739	38,196,480	40,333,698	39,625,213
General Government:				
Business Licenses	2,858,801	2,800,000	3,000,000	3,025,000
Motor Vehicle Fees	37,601	-	-	-
Interfund Charges	3,126,837	3,129,923	3,129,923	3,129,923
Investment Income	126,144	100,000	100,000	100,000
Other	558,237	467,500	471,202	451,000
Total General Government	6,707,620	6,497,423	6,701,125	6,705,923
Charges For Services:				
Development Services	986,975	1,210,608	1,219,399	1,556,557
Library	136,701	138,494	137,669	137,634
Police and Animal Control	711,112	606,735	533,947	433,913
Community Services	149,614	175,410	141,725	134,000
Fire	1,181,260	433,302	500,337	565,175
Quality of Life	1,410,370	1,431,115	1,359,735	1,359,530
Engineering	661,591	732,330	693,226	797,426
Total Charges For Services	5,237,623	4,727,994	4,586,038	4,984,235
Total Revenues	49,698,982	49,421,897	51,620,861	51,315,371
Interfund Transfers from Other Funds:				
Gas Tax (207)	1,629,039	1,872,134	2,039,776	2,089,347
Traffic Safety (223)	229,485	448,519	232,050	448,520
Park & Open Space Development (250)	-	-	34,977	-
Public Facilities (251)	175,097	146,742	146,742	121,685
Street Lighting District (260)	19,552	-	-	-
CFD 2004-1 (261)	109,000	300,195	300,195	-
Low/Mod Housing Fund (285)	49,322	-	-	-
Storm Drain Construction (405)	-	175,000	175,000	-
Redevelopment General Fund (480)	197,290	-	-	-
Water (501)	189,951	702,620	790,558	802,473
Solid Waste (511)	652,709	998,464	998,464	1,001,245
Sewer (521)	14,310	155,995	155,995	156,947
Total Interfund Transfers From Other Funds	3,265,755	4,799,669	4,873,757	4,620,217
Decreases to Reserves and Other Sources:				
Encumbrances	205,423	243,850	243,850	-
Inventory Reserve	107,866	-	-	-
Total Cancellations or Decreases to Reserves	313,289	243,850	243,850	-
TOTAL AVAILABLE FINANCIAL SOURCES	59,882,022	62,054,290	64,327,342	63,352,530

City of Redlands
2013-14 Adopted Budget Summary
General Fund

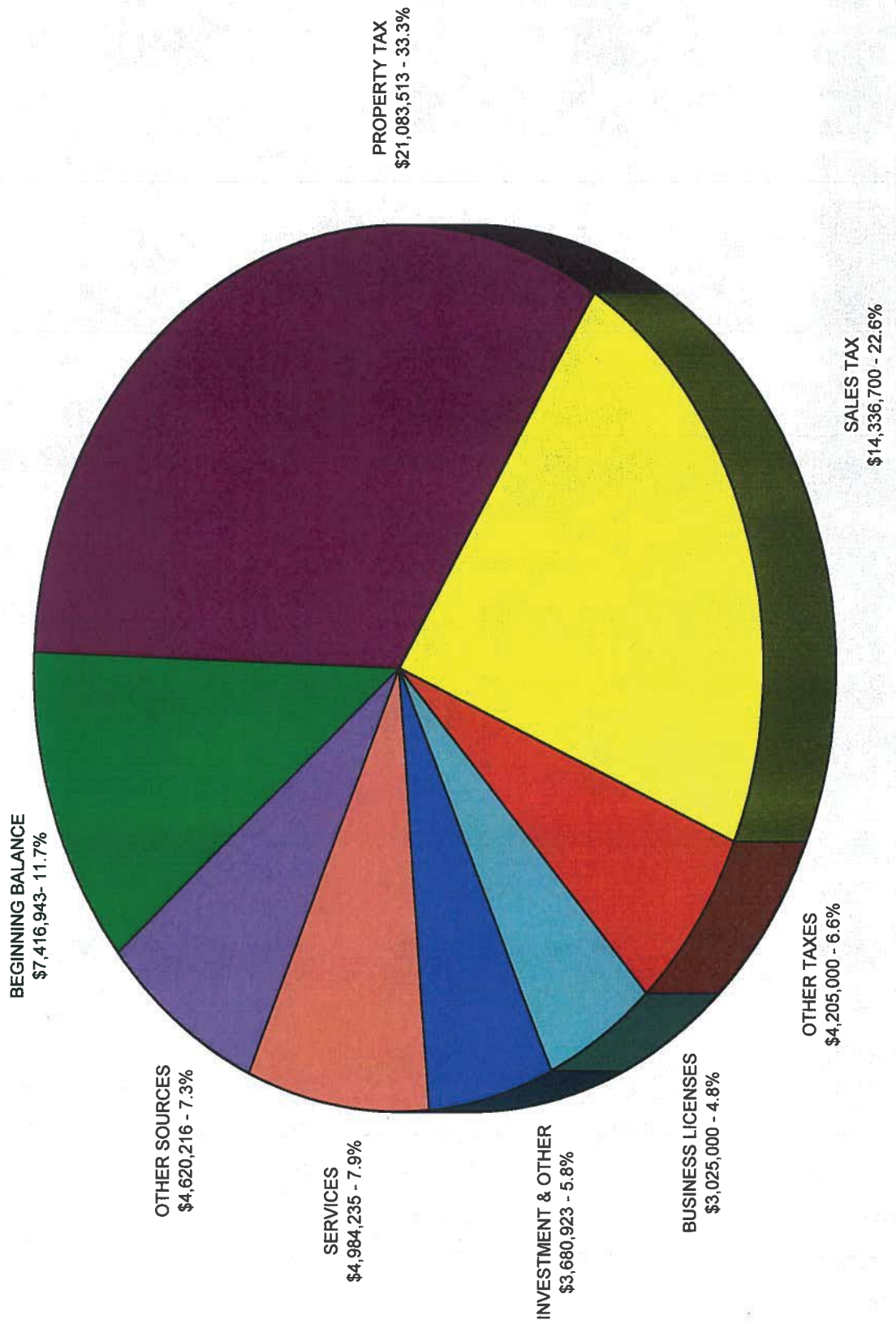
	2011-12 Actual	2012-13 Adjusted Budget	2012-13 12 Month Estimate	2013-14 Adopted Budget
FINANCIAL REQUIREMENTS:				
Appropriations/Expenditures				
City Council	\$ 253,666	\$ 278,638	\$ 342,689	\$ 285,438
City Manager	682,436	612,375	844,962	696,099
City Clerk	153,839	252,925	252,435	209,685
City Attorney	438,459	505,375	483,305	502,528
Finance	1,686,334	1,902,469	1,922,311	1,880,418
Human Resources	2,717,010	3,091,174	3,110,834	3,603,171
Development Services	1,385,243	1,874,774	1,841,792	2,230,992
Quality of Life	5,380,851	5,365,281	5,405,276	5,632,279
Community Services	620,733	714,064	659,987	711,310
Engineering	411,026	1,076,511	1,309,361	911,629
Library	1,722,371	1,705,891	1,787,915	1,730,260
Police	19,624,209	21,596,572	21,715,145	21,386,516
Fire	11,139,726	10,432,829	10,435,267	10,057,366
Total Appropriations	46,215,903	49,408,877	50,111,280	49,837,690
Interfund Transfers to Other Funds:				
Paramedic Fund (205)	3,064,381	3,020,591	2,774,794	2,921,954
CDBG (243)	2,659	-	-	-
Landscape Maintenance District (263)	11,129	-	-	-
Disaster Recovery (270)	15,304	-	-	-
Redlands Public Improvement Corp. (311)	956,447	955,221	955,221	959,626
Liability Self-Insurance (602)	857,000	920,000	1,300,000	1,307,000
Total Interfund Transfers To Other Funds	4,906,920	4,895,812	5,030,015	5,188,580
Prior Period Adjustment:	16,657	-	-	-
New or Increases to Reserves				
Encumbrances	243,850	-	-	-
General Fund Contingencies	250,000	608,830	608,830	-
Fire Vehicle Set-aside	-	180,000	180,000	-
Advances Receivable	659,818	729,963	980,274	909,311
Total New or Increases to Reserves	1,153,668	1,518,793	1,769,104	909,311
TOTAL FINANCIAL REQUIREMENTS	\$ 52,293,148	\$ 55,823,482	\$ 56,910,399	\$ 55,935,581
SOURCES OVER/(UNDER) REQUIREMENTS	\$ 984,878	\$ (1,358,066)	\$ (171,931)	\$ 7
USE OF PRIOR EXCESS FUND BALANCE	-	570,000	762,864 *	-
ADJUSTED SOURCES OVER/(UNDER) REQS	\$ 984,878	\$ (788,066)	\$ 590,933	\$ 7
ENDING FUND BALANCE-UNRESERVED	\$ 7,588,874	\$ 6,230,808	\$ 7,416,943	\$ 7,416,949

* Approved Uses of Prior Year Excess Fund Balance:

Flood Control Repairs	\$ 100,000
Police Vehicles	\$ 200,000
Police IT Building	\$ 270,000
Fire Vehicle Reserve	\$ 100,000
Contingency Reserve	\$ 92,864
	\$ 762,864

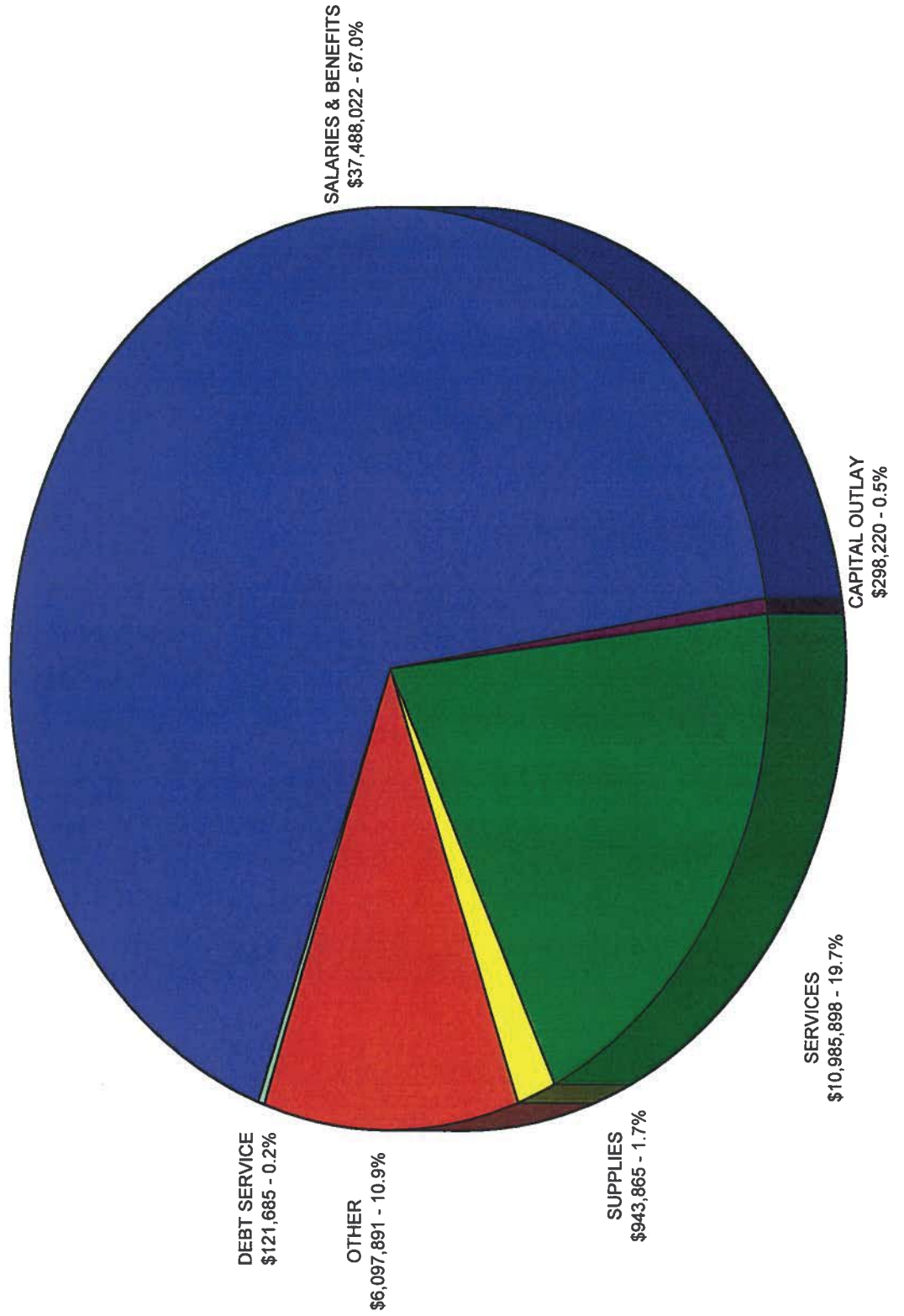


CITY OF REDLANDS
FY 2013-2014
\$63,352,530
SUMMARY OF GENERAL FUND REVENUES & OTHER FINANCING SOURCES



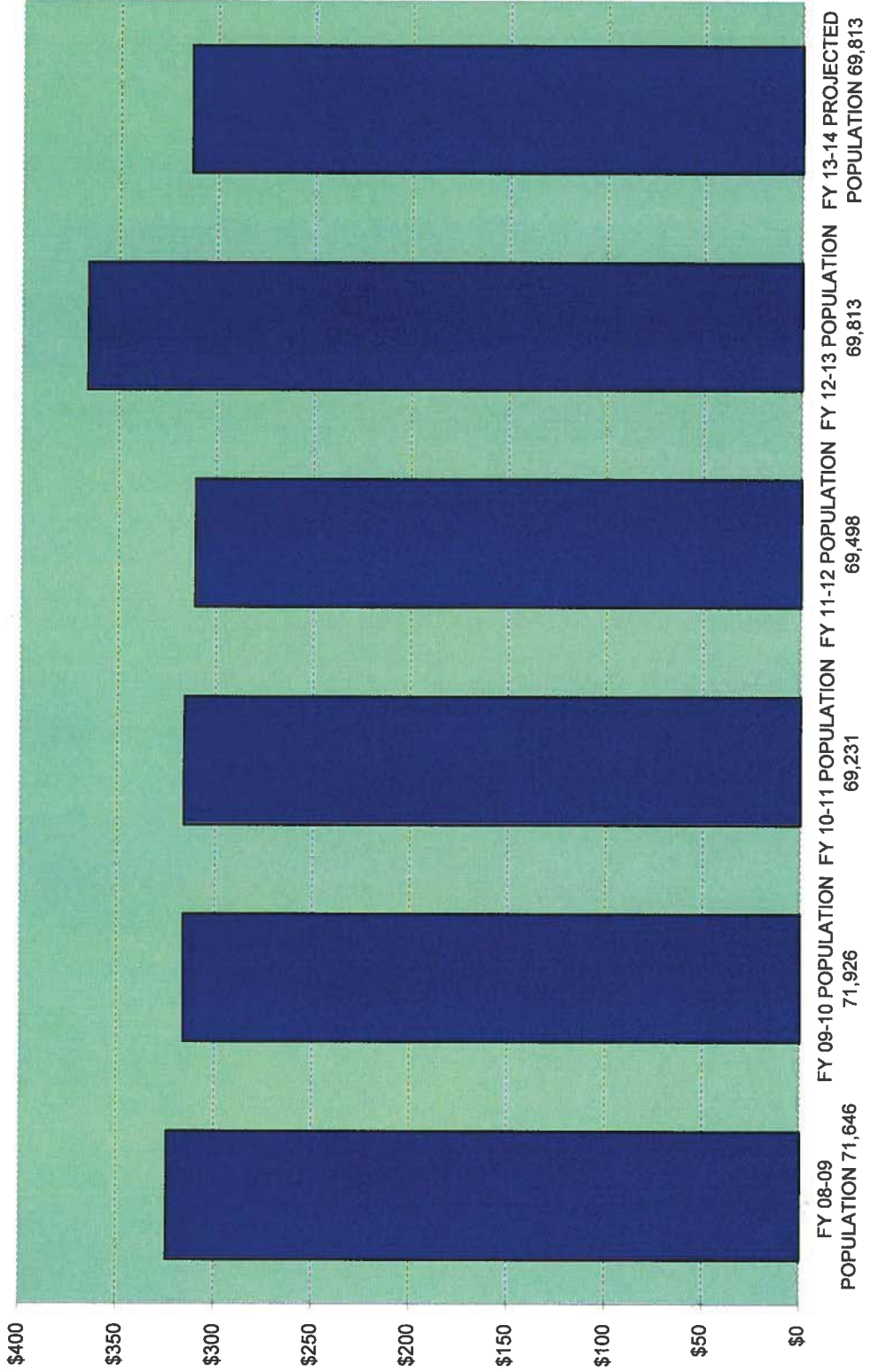
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CITY OF REDLANDS
FY 2013-2014
SUMMARY OF GENERAL FUND EXPENSES & OTHER FINANCING USES
\$55,935,581



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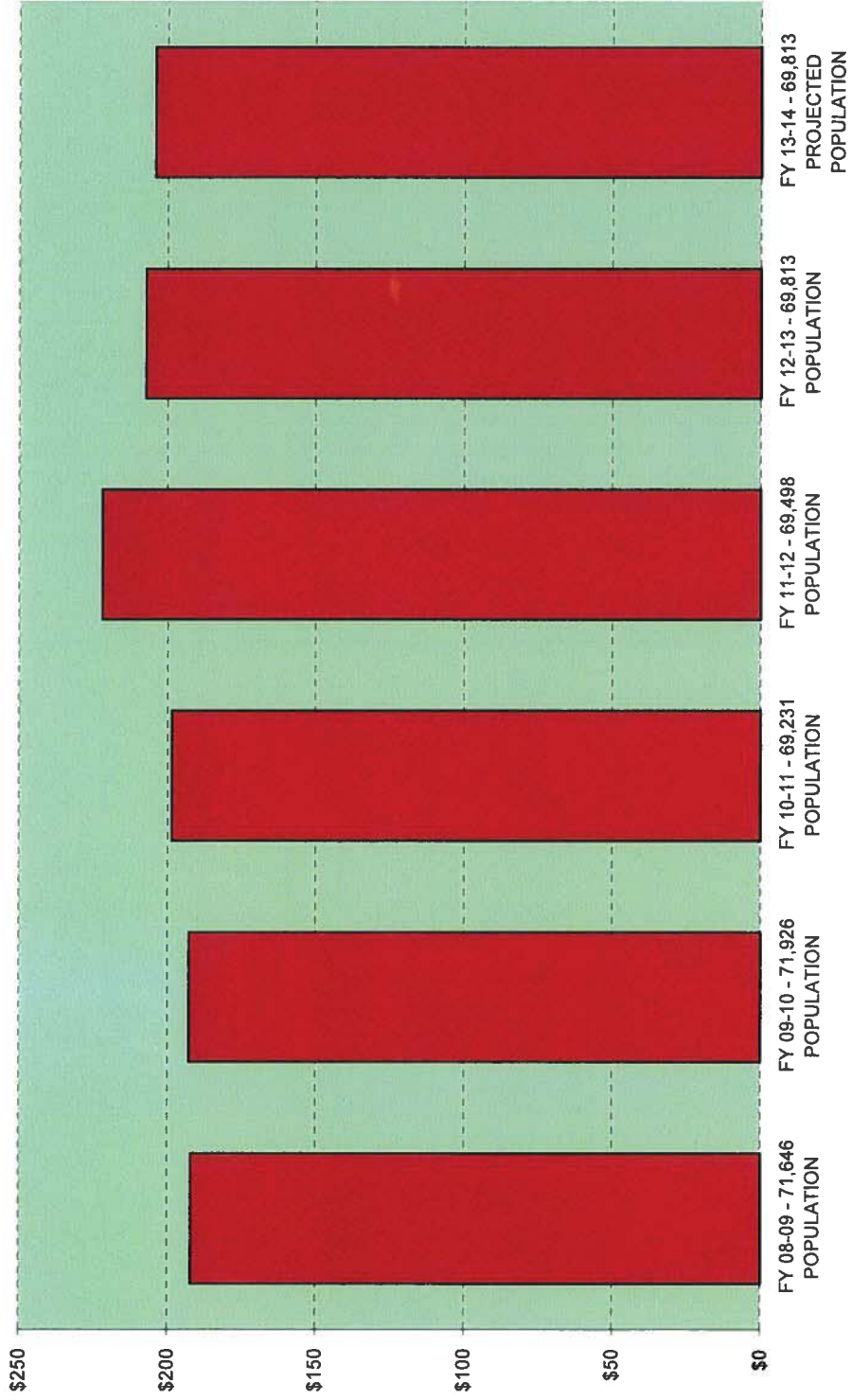
**CITY OF REDLANDS
PRIOR YEAR COMPARISONS
POLICE DEPARTMENT EXPENDITURES PER CAPITA
ALL FUNDS**



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
2011-12 THROUGH 2014-15**

<u>FINANCIAL SOURCES:</u>	<u>AUDITED 2011-12</u>	<u>ESTIMATED 2012-13</u>	<u>ESTIMATED 2013-14</u>	<u>ESTIMATED 2014-15</u>
BEGINNING FUND BALANCE - UNRESERVED	\$ 6,603,996	\$ 7,588,874	\$ 7,416,943	\$ 7,416,949
Revenues	\$ 49,698,982	\$ 51,620,861	\$ 51,315,371	\$ 52,543,428
Interfund Transfers In	3,265,755	4,873,757	4,620,217	2,864,578
Decrease in Reserve for Advances Receivable	-	-	-	-
Decrease in Reserve for General Fund Contingencies	-	-	-	-
Decrease in Reserve for Equipment Replacement	-	-	-	-
Decrease in Reserve for Inventory	107,866	-	-	-
Cancellation of Reserve for Encumbrances	205,423	243,850	-	-
TOTAL CURRENT SOURCES	\$ 53,278,026	\$ 56,738,468	\$ 55,935,588	\$ 55,408,006
<u>FINANCIAL REQUIREMENTS:</u>				
Expenditures (3)	\$ 46,215,903	\$ 50,111,280	\$ 49,837,690	\$ 50,270,465
Interfund Transfers Out	4,906,920	5,030,015	5,188,580	5,218,158
Prior Period Adjustment	16,657	-	-	-
Increase in Reserve for General Fund Contingencies	250,000	608,830	-	-
Increase in Reserve for Advances Receivable (2)	659,818	980,274	909,311	859,984
Increase in Reserve for Inventory	-	-	-	-
Increase in Reserve for Encumbrances	243,850	-	-	-
Increase in Set-aside for Fire Vehicle	-	180,000	-	-
TOTAL CURRENT REQUIREMENTS	\$ 52,293,148	\$ 56,910,399	\$ 55,935,581	\$ 56,348,607
CURRENT SOURCES OVER(UUNDER) REQUIREMENTS	\$ 984,878	\$ (171,931)	\$ 7	\$ (940,601)
ENDING FUND BALANCE - UNRESERVED (1)	\$ 7,588,874	\$ 7,416,943	\$ 7,416,949	\$ 6,476,348

Notes:

- (1) Does not include Contingency Reserves.
- (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.

City of Redlands
Loans Outstanding for Fiscal Year 2013-14

	Unaudited Balance 6/30/2013	Estimated New Loans 2013-14	Estimated Repayments 2013-14	Estimated Balance 6/30/2014
General Fund (101) Loan Outstanding to:				
Public Facilities (251)	\$ 7,284,396	909,311	-	\$ 8,193,707
Groves (251)	200,750	-	-	200,750
Total	<u>\$ 7,485,146</u>	<u>909,311</u>	<u>-</u>	<u>\$ 8,394,457</u>
Open Space (227) Loan Outstanding to:				
Public Facilities (251)	\$ 130,488	-	-	\$ 130,488
Park & Open Space Facilities (250) Loan Outstanding to:				
Public Facilities (251)	\$ 130,488	-	-	\$ 130,488
Storm Drain (405) Loan Outstanding to:				
Public Facilities (251)	\$ 100,375	-	-	\$ 100,375
Water (501) Loan Outstanding to:				
Public Facilities (251)	\$ 150,563	-	-	\$ 150,563
Successor Agency Bond Fund (380)	2,997,400	-	2,997,400	-
Cemetery (562)	1,215,520	-	-	1,215,520
Total	<u>\$ 4,363,483</u>	<u>-</u>	<u>2,997,400</u>	<u>\$ 1,366,083</u>
Solid Waste (511) Loan Outstanding to:				
Aviation (564)	\$ 1,151,220	-	115,000	\$ 1,036,220

SCHEDULE 4

City of Redlands
 Schedule of Adopted Reserves for Fiscal Year 2013-14

Governmental Funds	Reserve	Unaudited Balance 6/30/2013	Adopted Increase(Decrease) for 2013-14	Adopted Total Reserve for 2013-14
General Fund (101)				
	Advances Receivable	\$ 7,485,146	909,311	\$ 8,394,457
	Stores Inventory	-	-	-
	Contingency	7,464,141	-	7,464,141
	Fire Equipment Set-aside	180,000	-	180,000
	Total	<u>15,129,287</u>	<u>909,311</u>	<u>16,038,598</u>
Open Space (227)	Advances Receivable	130,488	-	130,488
Park & Open Space (250)	Advances Receivable	130,488	-	130,488
Storm Drain (405)	Advances Receivable	\$ 100,375	-	\$ 100,375
 <u>Enterprise Funds</u>				
Water (501)				
	Operating	\$ 1,380,000	-	\$ 1,380,000
	Rate Stabilization	200,000	-	200,000
	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>
Solid Waste (511)				
	Operating	1,050,000	-	1,050,000
	Capital	100,000	-	100,000
	Equipment Replacement	650,000	-	650,000
	Landfill Closure	6,114,645	70,000	6,184,645
	Total	<u>7,914,645</u>	<u>70,000</u>	<u>7,984,645</u>
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	<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 2013-2014 Financial Sources and Requirements by Fund
 Adopted Budget

Water Fund Group

	Water Service (501)	Water Projects (503)	Water Bond (505)	Water Debt Service (506)
Financial Sources:				
Unrestricted Cash Balance, 6/30/13	\$ 18,236,986	\$ 0	\$ 0	\$ 0
Revenues	23,726,274			6,000
Interfund Transfers From:				
Water Service (501)		11,270,000		1,272,635
Water Capital Improvement (509)				447,142
Interest Payment from Cemetery (562)	10,000			
Intrafund Loan From:				
Water Service (501)				
Total Financial Sources	41,973,260	11,270,000	0	1,725,777
Financial Requirements:				
Appropriations	17,126,484	11,270,000		1,725,777
Interfund Transfers To:				
General Fund (101)	802,473			
Local Transportation (209)	5,180,304			
Water Projects (503)	11,270,000			
Water Debt Service (506)	1,272,635			
Water Service (501)				
Non Potable Water (541)				
Intrafund Loan to:				
Water Source Acquisition (508)	266,844			
Water Capital Improvement (509)	246,142			
Total Financial Requirements	36,164,882	11,270,000	0	1,725,777
 Unrestricted Cash Balance, 6/30/14	 \$ 5,808,378	 \$ 0	 \$ 0	 \$ 0

2013-14 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 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 was made to the Public Facilities Fund (251) in order to cover its debt service obligation. The current year also includes transfers for road improvements as a result of the impacts of past utility cuts on City streets.

SCHEDULE 5

Source Acquisition (508)	Capital Improvement (509)	Total Water Enterprise
\$ 156	\$ 0	\$ 18,237,142
33,000	201,000	23,966,274
		12,542,635
		447,142
		10,000
<u>266,844</u>	<u>246,142</u>	<u>512,986</u>
300,000	447,142	55,716,179
300,000		30,422,261
		802,473
		5,180,304
		11,270,000
	447,142	1,719,777
0		0
		0
		0
		266,844
		<u>246,142</u>
300,000	447,142	49,907,801
\$ 0	\$ 0	\$ 5,808,378

City of Redlands
 Summary of 2013-2014 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, 6/30/13	\$ 7,153,357	\$ 0	\$ 0
Revenues	9,962,000		
Interfund Transfers From:			
Solid Waste Service (511)		138,000	
Solid Waste Capital Improvements (519)		62,000	
Interest Repayment from Aviation (564)	<u>10,000</u>		
Total Financial Sources	17,125,357	200,000	0
Financial Requirements:			
Appropriations	10,240,616	200,000	
Interfund Transfers To:			
General Fund (101)	1,001,245		
Local Transportation (209)	3,622,150		
Solid Waste Projects (513)	138,000		
Additions to Reserves:			
Landfill Closure Reserve			
Total Financial Requirements	15,002,011	200,000	0
 Unrestricted Cash Balance, 6/30/14	 \$ 2,123,346	 \$ 0	 \$ 0

2013-14 Funding Plan Highlights:

In addition to the annual operating appropriations, the major use of Solid Waste Service Fund (511) dollars is 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). The current year includes transfers for road improvements as a result of the impacts of collection vehicles on City streets.

SCHEDULE 5

Solid Waste Debt Service (516)	Calif Street Landfill Closure (517)	Capital Improvement (519)	Total Solid Waste Enterprise
\$ 0	\$ 0 70,000	\$ 2,003,212 43,000	\$ 9,156,569 10,075,000
			138,000 62,000 10,000
<u>0</u>	<u>70,000</u>	<u>2,046,212</u>	<u>19,441,569</u>
			10,440,616
			1,001,245 3,622,150 200,000
	<u>70,000</u>	<u>62,000</u>	<u>70,000</u>
0	70,000	62,000	15,334,011
\$ 0	\$ 0	\$ 1,984,212	\$ 4,107,558

City of Redlands
 Summary of 2013-2014 Financial Sources and Requirements by Fund
 Adopted Budget

Wastewater Fund Group

	<u>Wastewater Service (521)</u>	<u>Wastewater Projects (523)</u>	<u>Wastewater Bond (525)</u>	<u>Debt Service (526)</u>
Financial Sources:				
Unrestricted Cash Balance, 6/30/13	\$ 9,970,115	\$ 0	\$ 0	\$ 0
Revenues	9,621,021			1,000
Interfund Transfers From:				
Wastewater Service (521)		2,827,000		669,882
Capital Improvements (529)				725,706
Total Financial Sources	19,591,136	2,827,000	0	1,396,588
Financial Requirements:				
Appropriations	6,883,541	2,827,000		1,396,588
Interfund Transfers To:				
General Fund (101)	156,947			
Local Transportation (209)	1,176,935			
Wastewater Projects (523)	2,827,000			
Debt Service (526)	669,882			
Total Financial Requirements	11,714,305	2,827,000	0	1,396,588
 Unrestricted Cash Balance, 6/30/14	 \$ 7,876,831	 \$ 0	 \$ 0	 \$ 0

2013-14 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 and the 2005 State Revolving Fund loan for the recycled water project. The current year also includes transfers for road improvements as a result of the impacts of past utility cuts on City streets.

SCHEDULE 5

Capital Improvements (529)	Total Wastewater Enterprise
\$ 724,680	\$ 10,694,795
212,500	9,834,521
	3,496,882
	725,706
<u>937,180</u>	<u>24,751,904</u>
	11,107,129
	156,947
	1,176,935
	2,827,000
<u>725,706</u>	<u>1,395,588</u>
725,706	16,663,599
\$ 211,474	\$ 8,088,305

SCHEDULE 5

City of Redlands
 Summary of 2013-2014 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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Financial Sources:				
Unrestricted Cash Balance, 6/30/13	\$ 1,166,391	\$ 0	\$ 216,834	\$ 1,383,225
Revenues	507,500		2,000	509,500
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Financial Sources	1,673,891		218,834	1,892,725
Financial Requirements:				
Appropriations	199,763			199,763
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Financial Requirements	199,763	0	0	199,763
Unrestricted Cash Balance, 6/30/14	\$ 1,474,128	\$ 0	\$ 218,834	\$ 1,692,962

2013-14 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 2013-2014 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, 6/30/13	\$ 211,650	\$ (63,390)	\$ 453,227	\$ 1,952,842	\$ 166,394
Estimated Revenues	950,500	404,500	6,500	60,000	385,500
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)		24,000			
Total Financial Sources	1,162,150	365,110	459,727	2,012,842	551,894
Financial Requirements:					
Appropriations	756,612	412,383			417,196
Interfund Transfers To:					
Cemetery Pre-Need Fund (563)			24,000		
Total Financial Requirements	756,612	412,383	24,000	0	417,196
Unrestricted Cash Balance, 6/30/14	\$ 405,538	\$ (47,273)	\$ 435,727	\$ 2,012,842	\$ 134,698

2013-14 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).

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 2013-2014 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, 6/30/13	\$ 115,426	\$ 291,125	\$ 0	\$ 41,657	\$ 1,388,889
Estimated Revenues	18,000	2,541,767	1,581,210	3,628,158	1,402,000
Interfund Transfers From:					
General Fund (101)	1,307,000				
Other Financial Source		34,140	86,013		
Total Financial Sources	1,440,426	2,867,032	1,667,223	3,669,815	2,790,889
Financial Requirements:					
Appropriations	1,364,458	2,867,032	1,667,223	3,528,451	1,462,903
Total Financial Requirements	1,364,458	2,867,032	1,667,223	3,528,451	1,462,903
 Unrestricted Cash Balance, 6/30/14	 \$ 75,968	 \$ 0	 \$ 0	 \$ 141,364	 \$ 1,327,986

2013-14 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 2013-2014 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, 6/30/13	\$ 5,544,775	\$ 0	\$ 0	\$ 0
Estimated Revenues	6,736,168		18,000	
Interfund Transfers From:				
Obligation Payment (288)		6,565,985	232,000	153,332
Total Financial Sources	12,280,943	6,565,985	250,000	153,332
Financial Requirements:				
Appropriations		6,565,985	250,000	153,332
Interfund Transfers To:				
RDA Debt Service (380)	6,565,985			
RDA Administration (480)	232,000			
RDA Capital Projects (488)	153,332			
Set-Aside for Debt Service	2,974,810			
Total Financial Requirements	9,926,127	6,565,985	250,000	153,332
 Unrestricted Cash Balance, 6/30/14	 \$ 2,354,816	 \$ 0	 \$ 0	 \$ 0

2013-14 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 2013-2014 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, 6/30/13	\$ 0	\$ 204,943	\$ 0	\$ 4,202,871
Estimated Revenues	1,101,000	108,500	2,089,347	983,770
Interfund Transfers From: General Fund (101)	2,921,954			
Total Financial Sources	4,022,954	313,443	2,089,347	5,186,641
Financial Requirements:				
Appropriations	4,022,954	162,815		1,223,681
Interfund Transfers To: General Fund (101)			2,089,347	
Total Financial Requirements	4,022,954	162,815	2,089,347	1,223,681
Unrestricted Cash Balance, 6/30/14	\$ 0	\$ 150,628	\$ 0	\$ 3,962,960

2013-14 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 2013-2014 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, 6/30/13	\$ 1,764,186	\$ 451,399	\$ 0	\$ 1,984,946
Estimated Revenues	5,173,512	85,500	449,270	50,000
Interfund Transfers From:				
Water Service (501)	5,180,304			
Solid Waste Service (511)	3,622,150			
Waste Water Service (521)	1,176,935			
Total Financial Sources	16,917,087	536,899	449,270	2,034,946
Financial Requirements:				
Appropriations	15,346,210		750	6,000
Interfund Transfers To:				
General Fund (101)			448,520	
Total Financial Requirements	15,346,210	0	449,270	6,000
Unrestricted Cash Balance, 6/30/14	\$ 1,570,877	\$ 536,899	\$ 0	\$ 2,028,946

2013-14 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.

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

City of Redlands
 Summary of 2013-2014 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Downtown Redlands Business Area (236)	Parking Authority (237)	General Capital Improvements (240)	Community Development Block Grant (243)
Financial Sources:				
Unrestricted Cash Balance, 6/30/13	\$ 142,096	\$ 7,814	\$ 17,029	\$ 300
Estimated Revenues	273,535	7,000		437,805
Other Financial Source		3,586		
Total Financial Sources	415,631	18,400	17,029	438,105
Financial Requirements:				
Appropriations	295,479	18,400		437,105
Total Financial Requirements	295,479	18,400	0	437,105
Unrestricted Cash Balance, 6/30/14	\$ 120,152	\$ 0	\$ 17,029	\$ 1,000

2013-14 Funding Plan Highlights:

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.

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 2013-2014 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Neighborhood Initiative Program (245)	Asset Forfeiture (246)	Police Grants (247)	Supplemental Law Enforcement (249)
Financial Sources:				
Unrestricted Cash Balance, 6/30/13	\$ 0	\$ 382,731	\$ 0	\$ 107,353
Estimated Revenues		294,480		
Total Financial Sources	0	677,211	0	107,353
Financial Requirements:				
Appropriations		354,577		106,721
Total Financial Requirements	0	354,577	0	106,721
Unrestricted Cash Balance, 6/30/14	\$ 0	\$ 322,634	\$ 0	\$ 632

2013-14 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.

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.

Supplemental Law Enforcement

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

City of Redlands
 Summary of 2013-2014 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, 6/30/13	\$ 852,017	\$ 0	\$ 1,433,374	\$ 580,253
Estimated Revenues	12,000	175,000	110,000	31,000
Interfund Loan From: General Fund (101)		909,311		
Total Financial Sources	864,017	1,084,311	1,543,374	611,253
Financial Requirements:				
Appropriations	108,779	3,000	5,000	760
Interfund Transfers To: General Fund (101)		121,685		
Redlands Public Improve. Corp (311)		959,626		
Total Financial Requirements	108,779	1,084,311	5,000	760
Unrestricted Cash Balance, 6/30/14	\$ 755,238	\$ 0	\$ 1,538,374	\$ 610,493

2013-14 Funding Plan Highlights:

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.

Traffic Signals

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

City of Redlands
 Summary of 2013-2014 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, 6/30/13	\$ 501,585	\$ 13,343	\$ 105,038	\$ 0
Estimated Revenues	79,000	26,000	125,500	30,000
Total Financial Sources	580,585	39,343	230,538	30,000
Financial Requirements:				
Appropriations	2,500	12,488	102,157	30,000
Total Financial Requirements	2,500	12,488	102,157	30,000
Unrestricted Cash Balance, 6/30/14	\$ 578,085	\$ 26,855	\$ 128,382	\$ 0

2013-14 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.

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 2013-2014 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)
Financial Sources:				
Unrestricted Cash Balance, 6/30/13	\$ (802,530)	\$ 1,926,931	\$ 0	\$ 1,234,607
Estimated Revenues		763,000		20,000
Interfund Transfers From:				
General Fund (101)			959,626	
Public Facilities Development (251)			959,625	
Payroll Clearing Fund (720)		2,633,889		
Total Financial Sources	(802,530)	5,323,820	1,919,251	1,254,607
Financial Requirements:				
Appropriations		3,253,853	1,919,251	206,377
Total Financial Requirements	0	3,253,853	1,919,251	206,377
 Unrestricted Cash Balance, 6/30/14	 \$ (802,530)	 \$ 2,069,967	 \$ 0	 \$ 1,048,230

2013-14 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. The deficit represents the amount outstanding for the 2010 Storms incident. It is currently unknown how much of this balance will be reimbursed.

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 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 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.

City of Redlands
 Summary of 2013-2014 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	CFD Trust (710)	Payroll Clearing (720)
Financial Sources:		
Unrestricted Cash Balance, 6/30/13	\$ 2,614,990	\$ 0
Estimated Revenues	1,416,000	
Other Funding Source		2,633,889
Total Financial Sources	4,030,990	2,633,889
Financial Requirements:		
Appropriations	1,416,746	
Interfund Transfers To:		
General Debt Service (305)		2,633,889
Total Financial Requirements	1,416,746	2,633,889
 Unrestricted Cash Balance, 6/30/14	 \$ 2,614,244	 \$ 0

2013-14 Funding Plan Highlights:

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 \$2,633,889 represents the amount generated to make the principal and interest payment for the 2007 Pension Obligation Bonds.

City of Redlands
 Adopted Budget Summary
 Summary of 2013-2014 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*	TOTAL
101 General Fund	\$ 7,416,943	51,315,371	\$ 4,620,217		\$ 63,352,530	\$ 49,837,890	\$ 5,188,580	\$ 908,311	\$ 55,935,580	7,416,949
205 Emergency Services	1,101,000	108,500	2,921,954		4,022,954	4,022,954			4,022,954	150,628
206 Household Haz. Waste	204,943	2,089,347			313,443	162,815			162,815	3,962,960
207 Gas Tax		2,089,347			2,089,347	2,089,347	2,089,347		2,089,347	1,570,877
208 Measure I	4,202,871	983,770			5,186,641	1,223,681			1,223,681	536,899
209 Local Transportation	1,764,186	5,173,512	9,979,389		16,917,087	15,346,210			15,346,210	2,028,946
221 Air Quality Improv.	451,399	85,500			536,899					120,152
223 Traffic Safety										17,029
227 Open Space	1,984,946	449,270			2,034,946	750	448,520		449,270	1,000
236 Downtown Business Area	142,086	7,814			149,900	6,000			6,000	322,634
237 Parking Authority	17,029	7,000		3,586	24,535	295,479			295,479	632
240 General Capital Improv.	300				300	18,400			18,400	755,238
243 CDBG	382,731	437,805			820,536					1,536,374
246 Asset Forfeiture	107,353	294,480			401,833	437,105			437,105	610,493
249 Supp. Law Enforcement	852,017				852,017	354,577			354,577	578,085
250 Park & Open Space Dvlp.		12,000			12,000	106,721			106,721	26,855
251 Public Facilities Develop.	1,433,374	175,000			1,608,374	108,779			108,779	128,382
252 Arterial Street Construction	580,253	31,000			611,253	3,000	1,081,311		1,084,311	1,048,230
253 Traffic Signals	501,585	79,000			580,585	5,000			5,000	802,530
254 Freeway Interchanges	13,343	26,000			39,343	760			760	2,354,816
260 Street Lighting Dist. #1	105,038	125,500			230,538	2,500			2,500	2,089,967
261 CFD 2004-1		30,000			30,000	12,488			12,488	
263 Landscape Maint. Dist.						102,157			102,157	
270 Disaster Recovery	(802,530)				(802,530)	30,000			30,000	
288 Downtown Obligation Pymt	5,444,775	6,736,168			12,180,943		6,951,317	2,974,810	9,926,127	
305 General Debt Service	1,926,931	763,000			2,689,931	3,253,853			3,253,853	
311 Redlands Pub. Imp. Corp.						1,919,251			1,919,251	
380 Successor RDA Debt Svc						6,565,985			6,565,985	
405 Storm Drain Construction	1,234,607	20,000			1,254,607	206,377			206,377	
480 Successor RDA Admin		18,000			18,000	250,000			250,000	
488 Successor RDA Capital Proj						153,332			153,332	
501 Water Service	18,236,986	23,726,274		10,000	41,973,260	17,126,484	18,525,412	512,986	36,164,882	5,808,378
503 Water Project						11,270,000			11,270,000	
506 Water Debt Service		6,000			6,000	1,725,777			1,725,777	
508 Source Acquisition	156	33,000			33,156	300,000			300,000	
509 Water Capital Improvement		201,000		266,844	467,844	300,000	447,142		447,142	
511 Solid Waste Service	7,153,357	9,982,000		246,142	17,125,357	300,000	4,761,395		15,002,011	2,123,346
513 Solid Waste Projects				10,000	10,000	200,000			200,000	
517 Calif Sl Landfill Closure		70,000			70,000			70,000	70,000	
519 Solid Waste Cap. Improv.	2,003,212	43,000			2,046,212					1,984,212
521 Wastewater Service	9,970,115	9,621,021			19,591,136	6,883,541	62,000		11,714,305	7,876,831
523 Wastewater Project						2,827,000	4,830,764		2,827,000	
526 Wastewater Debt Service						1,396,588			1,396,588	
529 WW Capital Improvement	724,680	1,000			725,680	756,612	725,706		1,482,318	211,474
538 Groves	211,650	212,500			424,150	937,180			937,180	405,538
541 Non-Potable Water Service	1,166,391	507,500			1,673,891	199,763			199,763	1,474,128
549 Non-Potable Capital Imprv	216,834	2,000			218,834					218,834
562 Cemetery	(63,390)	404,500			341,110					
563 Cemetery Pre-need	453,227	6,500			459,727	412,383			412,383	(47,273)
564 Aviation	166,394	385,500			551,894		24,000		24,000	436,727
602 Liability Self-Insurance	115,426	18,000			133,426	417,196			417,196	134,698
604 Dept of Innovation & Tech	291,125	2,541,767		34,140	2,867,032	1,364,458			1,364,458	75,968
606 Workers' Compensation		1,581,210		86,013	1,667,223	2,867,032			2,867,032	
608 Equipment Maintenance	41,657	3,628,158			3,669,815	1,667,223			1,667,223	
608 Utility Billing	1,388,889	1,402,000			2,790,889	3,528,451			3,528,451	141,364
702 Cemetery Endowment	1,952,842	60,000			2,012,842	1,462,903			1,462,903	1,327,986
710 CFD Trust	2,614,990	1,416,000			4,030,990	1,416,746			1,416,746	2,012,842
720 Payroll Clearing Fund							2,633,889		2,633,889	2,614,244
TOTAL (MEMO ONLY)	\$ 74,716,545	\$ 127,274,188	\$ 47,769,382	\$ 4,199,925	\$ 253,960,040	\$ 150,488,636	\$ 47,769,382	\$ 4,467,107	\$ 202,725,125	\$ 51,234,913

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

City of Redlands
2013-2014
Adopted Budget

REVENUE DETAIL

	2011-12 ACTUAL (AUDITED)	2012-13 ADJUSTED BUDGET	2012-13 12 MONTH ESTIMATED	2013-14 COUNCIL ADOPTED
<u>PROPERTY TAXES</u>				
3000 Current Secured Taxes	19,391,606	19,325,000	20,583,000	19,686,013
3001 Current Unsecured Taxes	511,775	540,000	532,000	500,000
3002 Supplemental Secured Taxes	30,766	0	35,000	32,000
3003 Supplemental Unsecured Taxes	(1,319)	0	0	0
3004 Secured PY Taxes	584,638	515,000	707,000	550,000
3005 Unsecured PY Taxes	15,355	12,000	15,000	15,500
3006 Supplemental PY Taxes	120,128	135,000	120,000	120,000
3007 Possessory Interest Taxes	174,274	170,000	190,000	180,000
TOTAL PROPERTY TAXES	20,827,223	20,697,000	22,182,000	21,083,513
<u>OTHER TAXES</u>				
3019 Sales Tax Compensation	2,277,517	2,650,000	2,747,069	2,766,700
3020 Sales and Use Tax	9,972,109	10,025,000	10,575,000	10,830,000
3023 Pub Safety Sales Tax	653,623	675,000	724,000	740,000
3030 Property Transfer Tax	172,310	185,000	250,000	225,000
3040 Transient Occupancy Tax	819,926	780,000	824,000	830,000
3050 Franchise Fees	2,826,459	3,009,480	2,846,000	2,960,000
3060 Mining Tax	204,572	175,000	185,629	190,000
TOTAL OTHER TAXES	16,926,516	17,499,480	18,151,698	18,541,700
TOTAL TAXES	37,753,739	38,196,480	40,333,698	39,625,213
<u>OTHER REVENUES</u>				
3100 Business License	2,858,801	2,800,000	3,000,000	3,025,000
3101 Dog License	47,828	55,000	55,000	55,000
3195 Miscellaneous Permit	0	0	5,000	5,000
3210 Motor Vehicle Fees	37,601	0	0	0
3215 Mandated Cost Reimbursement	41,435	35,000	38,166	35,000
3305 Cost Recover/Reimb Expenditure	384	0	0	0
3309 Application/Filing Fee	129,084	150,000	150,000	155,000
3315 City Attny Services	97,636	125,000	125,000	125,000
3330 Concessions	0	0	29	0
3400 City Ordinance Violation	52,156	55,000	21,000	25,000
3412 General Gov't Overhead	3,126,837	3,129,923	3,129,923	3,129,923

City of Redlands
2013-2014
Adopted Budget

REVENUE DETAIL

	2011-12 ACTUAL (AUDITED)	2012-13 ADJUSTED BUDGET	2012-13 12 MONTH ESTIMATED	2013-14 COUNCIL ADOPTED
<u>OTHER REVENUES (CONT)</u>				
3510 Investment Income	126,144	100,000	100,000	100,000
3512 Returned Check Charge	490	500	700	500
3516 Sale of Surplus Property	80,014	0	950	0
3530 Miscellaneous Receipts	80,110	12,000	21,000	20,000
3540 Other Grants	2,919	0	0	0
3590 Donations	20,000	30,000	49,000	25,000
3760 Bad Debt Recovery	6,181	5,000	5,357	5,500
TOTAL OTHER REVENUE	6,707,620	6,497,423	6,701,125	6,705,923
TOTAL GENERAL GOVERNMENT	44,461,359	44,693,903	47,034,823	46,331,136
<u>DEVELOPMENT SERVICES</u>				
3111 State Mandated Gen Plan Review	81,169	164,000	164,000	380,000
3112 General Plan Amendments	7,446	7,446	5,018	10,928
3113 Building Permits	271,862	351,000	351,000	378,550
3114 Electrical Permits	47,177	35,000	32,668	36,301
3115 Plumbing Permits	21,519	22,000	23,389	26,558
3117 HVAC Permits	33,792	35,000	41,620	45,701
3119 Cert of Occupancy	20,074	16,500	19,937	22,934
3120 Pool and Spa Permits	9,982	7,500	6,838	7,180
3121 Sign Permit	6,714	14,000	14,000	16,000
3122 Demolition Permits	3,742	2,500	1,500	2,500
3123 Roofing Permits	24,125	25,000	15,844	18,636
3124 Plan Check	146,318	200,000	200,000	220,000
3125 Preliminary Reviews	0	0	3,000	6,000
3126 Historic Certs of Appropriateness	0	0	659	1,500
3138 East Valley Corridor	0	2,732	16,997	3,814
3140 Specific Plan	14,200	7,000	10,163	10,000
3142 Conditional Use Permit	32,485	65,000	68,222	77,000
3144 Variances	8,467	7,000	7,735	7,000
3148 CRA Review	33,858	40,000	25,000	37,000
3152 Map Review	7,609	26,400	39,913	42,000
3153 Street Vacation	6,120	2,040	2,040	2,344

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REVENUE DETAIL

	2011-12 ACTUAL (AUDITED)	2012-13 ADJUSTED BUDGET	2012-13 12 MONTH ESTIMATED	2013-14 COUNCIL ADOPTED
<u>DEVELOPMENT SERVICES (CONT)</u>				
3154 Environmental Impact	102,391	60,000	60,313	80,000
3158 Residential Development Alloc	0	4,368	2,828	8,484
3162 Home Occupation Permit	11,001	12,000	6,500	10,000
3164 Ordinance Amendment	4,812	7,500	4,687	7,974
3175 Development Agreements	3,000	3,000	8,000	3,000
3176 Annexation Agreements	0	5,622	2,309	4,618
3178 Preannexation Agreements	47,200	50,000	40,000	42,000
3180 Socio-Economic Studies	10,498	12,000	24,244	25,000
3195 Miscellaneous Permit	6,550	0	0	0
3302 Inspections	9,257	10,000	10,000	10,000
3322 Photocopying	43	0	0	0
3323 Research & Microfilming	6,544	5,000	4,840	5,000
3512 Returned Check Charge	35	0	35	35
3522 Kiosk Rental Program Revenue	0	2,000	0	1,000
3530 Miscellaneous Receipts	8,600	8,000	6,000	7,000
3533 Misc Taxable Sales	385	1,000	100	500
TOTAL DEVELOPMENT SERVICES	986,975	1,210,608	1,219,399	1,556,557
<u>LIBRARY</u>				
3327 Non-Resident Fees	11,280	11,500	11,500	11,500
3328 Library/Lincoln Shrine Support	90,300	90,300	90,300	90,300
3456 Library Fines	35,086	32,500	32,500	32,500
3512 Returned Check Charge	35	0	35	0
3520 Rental Income	0	860	0	0
3590 Donations	0	3,334	3,334	3,334
TOTAL LIBRARY	136,701	138,494	137,669	137,634
<u>POLICE DEPARTMENT</u>				
3102 Bicycle License	22	50	100	100
3171 Adult Oriented Business Permit	4,456	5,000	7,500	5,000
3172 Concealed Weapons Permit	406	0	0	0
3195 Miscellaneous Permit	1,100	1,500	1,250	1,100
3305 Cost Recover/Reimb Expenditure	218,513	185,000	110,000	110,000
3309 Application/Filing Fee	271	0	250	0

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REVENUE DETAIL

	2011-12 ACTUAL (AUDITED)	2012-13 ADJUSTED BUDGET	2012-13 12 MONTH ESTIMATED	2013-14 COUNCIL ADOPTED
<u>POLICE DEPARTMENT (CONT)</u>				
3320 Depositions	6,305	5,500	4,000	4,000
3321 Fingerprints/Background Check	17,651	25,000	15,000	15,000
3324 Police Reports	1,998	2,250	2,000	2,000
3430 Vehicle Impound Fees	29,744	75,000	35,000	35,000
3431 Tow Fees	34,012	30,000	34,000	31,000
3432 False Alarm Fees	49,518	50,000	50,000	50,000
3433 Booking Restitution	3,057	0	5,159	0
3512 Returned Check Charge	315	0	74	0
3516 Sale of Surplus Property	24,994	2,000	0	2,000
3530 Miscellaneous Receipts	24,986	1,000	40,000	1,000
3590 Donations	0	40,000	40,083	0
3730 POST Training Reimbursement	27,843	20,000	35,000	25,000
3732 Crossing Guard Reimbursement	64,917	65,275	56,579	57,713
3734 Contract Services	7,094	4,160	7,000	7,000
3735 IRNET Reimbursement	36,308	25,000	27,500	27,500
3736 Market Night Security	54,000	0	0	0
TOTAL POLICE DEPARTMENT	607,510	536,735	470,495	373,413
<u>POLICE - ANIMAL CONTROL</u>				
3332 Animal Adoptions	10,709	9,000	10,250	10,000
3333 Boarding Fees	720	1,000	1,250	1,500
3334 Owner Release for Adoption	6,313	7,000	7,000	6,500
3335 Shelter Apprehension Fees	5,992	5,500	7,500	6,500
3336 Shelter Deposit Fees	17,320	16,000	21,000	18,000
3512 Returned Check Charge	0	0	152	0
3570 Trap Rentals	1,500	1,500	1,500	1,500
3590 Donations	61,048	30,000	14,800	0
3737 Animal Pick-Up Reimbursement	0	0	0	16,500
TOTAL POLICE - ANIMAL CONTROL	103,602	70,000	63,452	60,500
<u>QUALITY OF LIFE - RECREATION</u>				
3325 Contract Classes	57,933	75,000	76,000	75,000
3330 Concessions	600	550	500	500
3331 Lighting Fees	664	700	1,025	1,000

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REVENUE DETAIL

	2011-12 ACTUAL (AUDITED)	2012-13 ADJUSTED BUDGET	2012-13 12 MONTH ESTIMATED	2013-14 COUNCIL ADOPTED
<u>QUALITY OF LIFE - RECREATION (CONT)</u>				
3340 Softball	3,015	5,200	0	0
3343 Soccer	444	760	0	0
3512 Returned Check Charge	105	0	0	0
3516 Sale of Surplus Property	11,617	0	0	0
3520 Rental Income	17,901	23,000	7,500	10,000
3531 Game Income	2,257	2,100	2,000	2,000
3535 Program Income	0	0	2,000	2,000
3590 Donations	20	5,000	0	0
TOTAL RECREATION	94,556	112,310	89,025	90,500
<u>QUALITY OF LIFE - SENIOR SERVICES</u>				
3325 Contract Classes	5,879	5,600	6,300	6,500
3365 Tours/Excursions	2,064	500	1,900	2,000
3520 Rental Income	23,887	28,000	23,000	23,000
3535 Program Income	16,676	17,000	6,500	7,000
3590 Donations	6,552	12,000	15,000	5,000
TOTAL SENIOR SERVICES	55,058	63,100	52,700	43,500
<u>FIRE DEPARTMENT</u>				
3124 Plan Check	26,534	30,000	51,665	70,000
3185 Special Fire Permits	17,645	18,000	15,648	13,000
3186 Fire Permits	29,775	25,000	39,844	62,000
3250 Federal Grants	636,000	16,657	0	0
3300 Fire Alarms	13,950	10,000	6,238	6,500
3301 Fire Department Reports	415	150	97	100
3302 Inspections	77,932	100,000	89,707	125,000
3303 Fire Prevention Services	824	0	380	400
3304 Mutual Aid Reimbursement	69,667	50,000	178,201	150,000
3305 Cost Recover/Reimb Expenditure	47,637	60,000	4,708	45,000
3306 Weed Abatement	15,800	40,000	10,000	30,000
3308 State Mandated Inspections	11,098	12,500	8,817	10,000
3320 Depositions	0	150	0	150
3326 City Classes/Programs	13,049	18,000	95,000	18,000
3432 False Alarm Fees	0	0	32	25

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REVENUE DETAIL

	2011-12 ACTUAL (AUDITED)	2012-13 ADJUSTED BUDGET	2012-13 12 MONTH ESTIMATED	2013-14 COUNCIL ADOPTED
<u>FIRE DEPARTMENT (CONT)</u>				
3516 Sale of Surplus Property	3,750	5,000	0	15,000
3590 Donations	217,184	47,845	0	20,000
TOTAL FIRE DEPARTMENT	1,181,260	433,302	500,337	565,175
<u>QUALITY OF LIFE DEPARTMENT</u>				
3121 Sign Permit	360	300	700	530
3132 Tree Permits	30,848	50,000	14,500	15,000
3170 Code Enforcement/Admin Citation	0	0	0	7,000
3305 Cost Recover/Reimb Expenditure	1,512	2,000	3,500	3,000
3310 Litter Control Fees	6,129	5,000	6,000	6,000
3311 Street Cleaning Fees	329,222	335,000	335,000	340,000
3317 Abandoned Property Inspection	22,006	25,000	13,000	25,000
3318 Rental Property Inspections	13,316	50,000	20,000	30,000
3331 Lighting Fees	9,275	3,600	10,000	6,000
3512 Returned Check Charge	0	0	35	0
3516 Sale of Surplus Property	2,302	0	0	0
3520 Rental Income	24,389	20,000	22,000	17,000
3525 Waste Import Fees	754,935	750,000	750,000	750,000
3530 Miscellaneous Receipts	422	0	25,000	0
3540 Other Grants	0	10,215	0	0
3590 Donations	31,213	30,000	0	0
3640 Landfill Mitigation Fees	136,825	120,000	135,000	135,000
3734 Contract Services	47,616	30,000	25,000	25,000
TOTAL QUALITY OF LIFE DEPARTMEN	1,410,370	1,431,115	1,359,735	1,359,530
<u>ENGINEERING</u>				
3113 Building Permits	12,196	10,200	14,550	15,641
3116 Grading/Paving Permits	60,481	59,500	36,120	38,829
3124 Plan Check	7,133	8,900	7,500	8,063
3130 Street Permits	211,744	235,000	220,000	236,500
3135 NPDES Permit	283,363	287,500	320,000	400,000
3142 Conditional Use Permit	10,064	8,900	14,400	15,480
3148 CRA Review	4,521	2,650	3,300	3,300
3152 Map Review	13,376	13,380	6,800	7,310

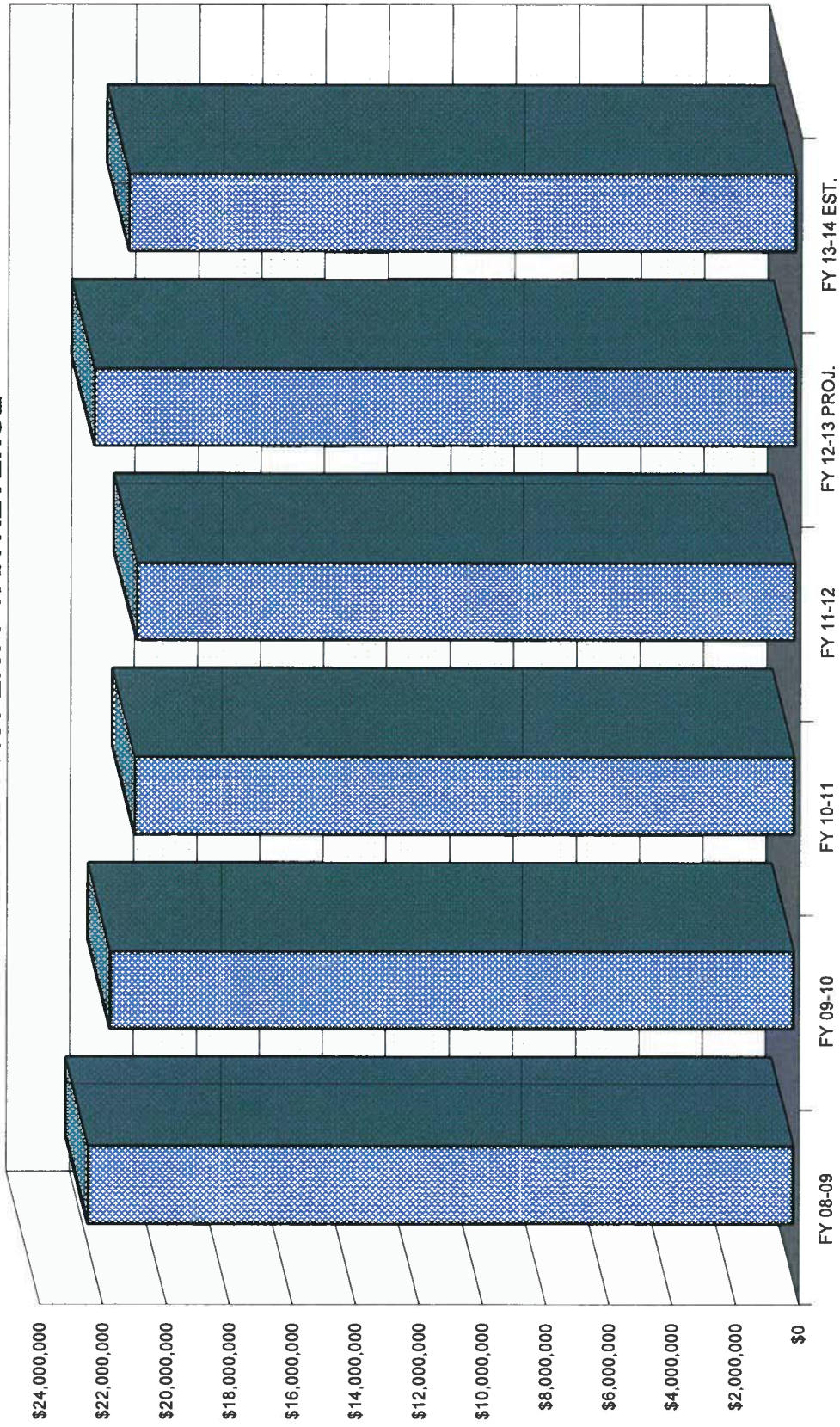
City of Redlands
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REVENUE DETAIL

	2011-12 ACTUAL (AUDITED)	2012-13 ADJUSTED BUDGET	2012-13 12 MONTH ESTIMATED	2013-14 COUNCIL ADOPTED
<u>ENGINEERING (CONTD)</u>				
3153 Street Vacation	1,128	500	564	0
3154 Environmental Impact	2,932	2,300	3,900	4,193
3175 Development Agreements	0	0	511	510
3305 Cost Recover/Reimb Expenditure	4,088	2,000	7,800	7,800
3316 WQMP Review Admin	14,163	15,000	34,000	36,550
3416 Street Trench Cut Fees	36,367	25,000	23,000	23,000
3512 Returned Check Charge	35	0	0	0
3530 Miscellaneous Receipts	0	61,500	781	250
TOTAL ENGINEERING DEPARTMENT	661,591	732,330	693,226	797,426
TOTAL GENERAL FUND (101)	49,698,982	49,421,897	51,620,861	51,315,371

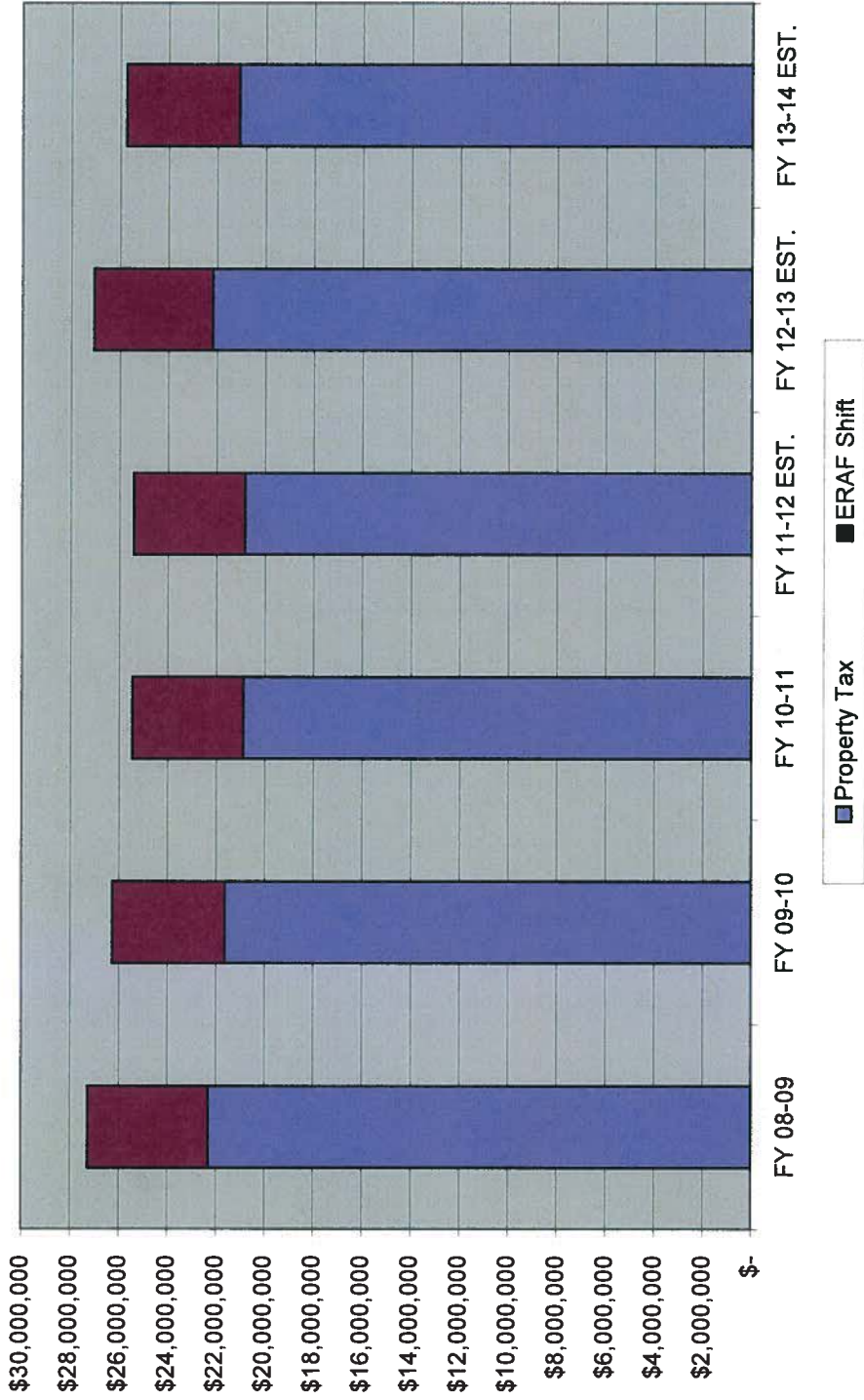


**CITY OF REDLANDS
PRIOR YEAR COMPARISONS
GENERAL FUND PROPERTY TAX REVENUE**



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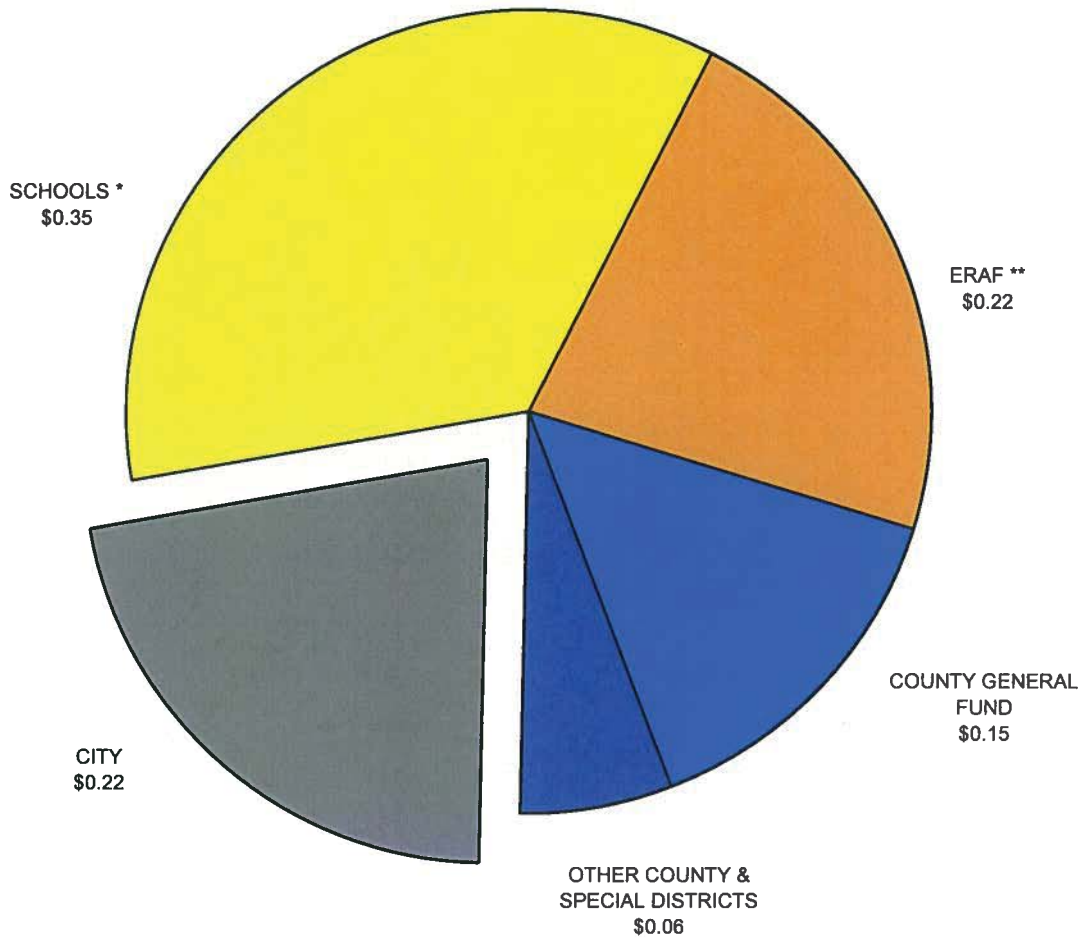
**CITY OF REDLANDS
PRIOR YEAR COMPARISONS
GENERAL FUND
PROPERTY TAX SHIFT TO SCHOOLS**



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PROPERTY TAX ALLOCATION

WHERE YOUR TAX DOLLAR GOES



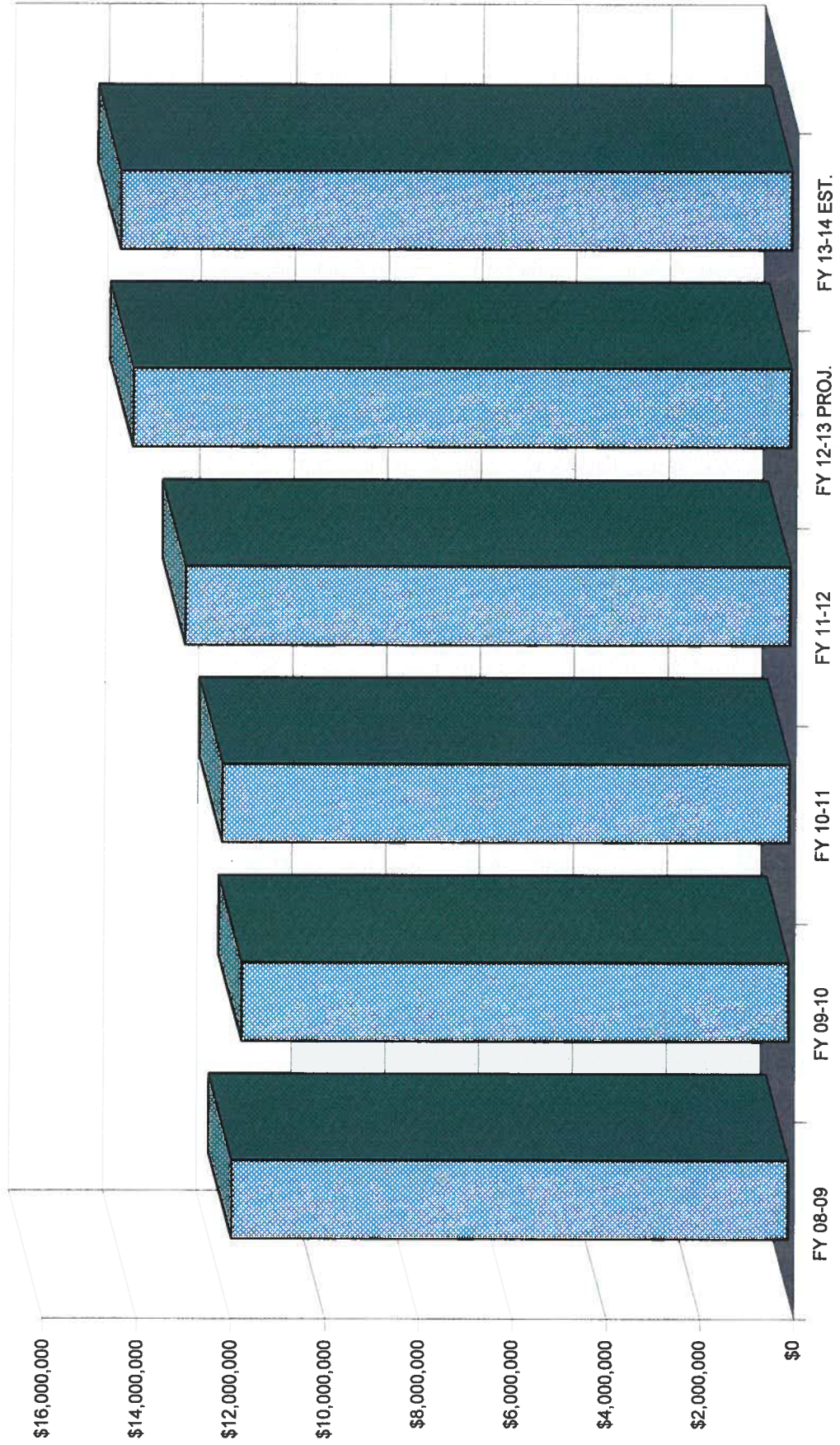
* REDLANDS UNIFIED SCHOOL DISTRICT (\$0.30) and SAN BERNARDINO COUMMUNITY COLLEGE (\$0.05)

** ERAF - EDUCATIONAL REVENUE AUGMENTATION FUND

ALLOCATION EXCLUDING REDEVELOPMENT FACTORS

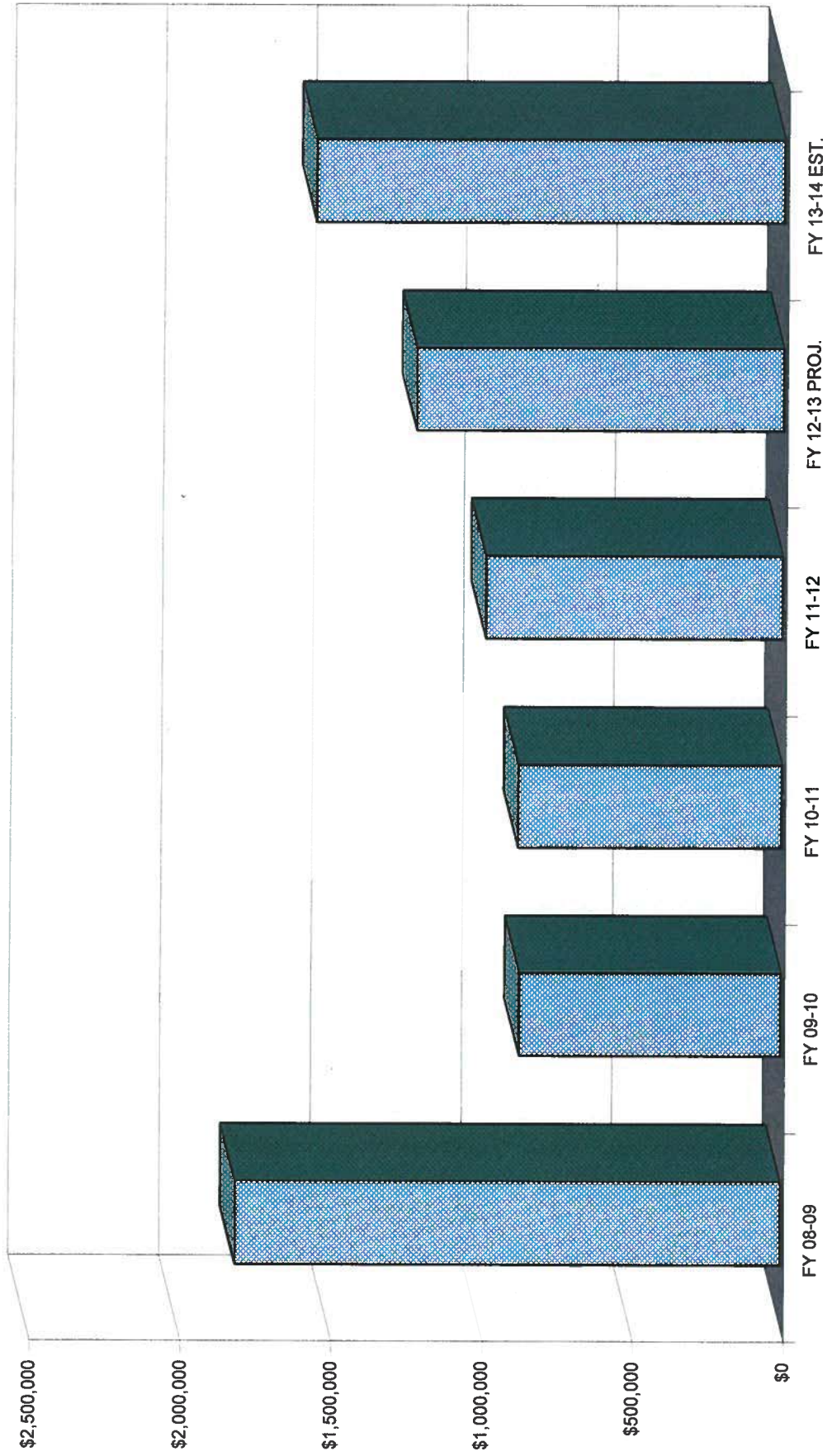
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**CITY OF REDLANDS
PRIOR YEAR COMPARISONS
GENERAL FUND SALES TAX REVENUE**



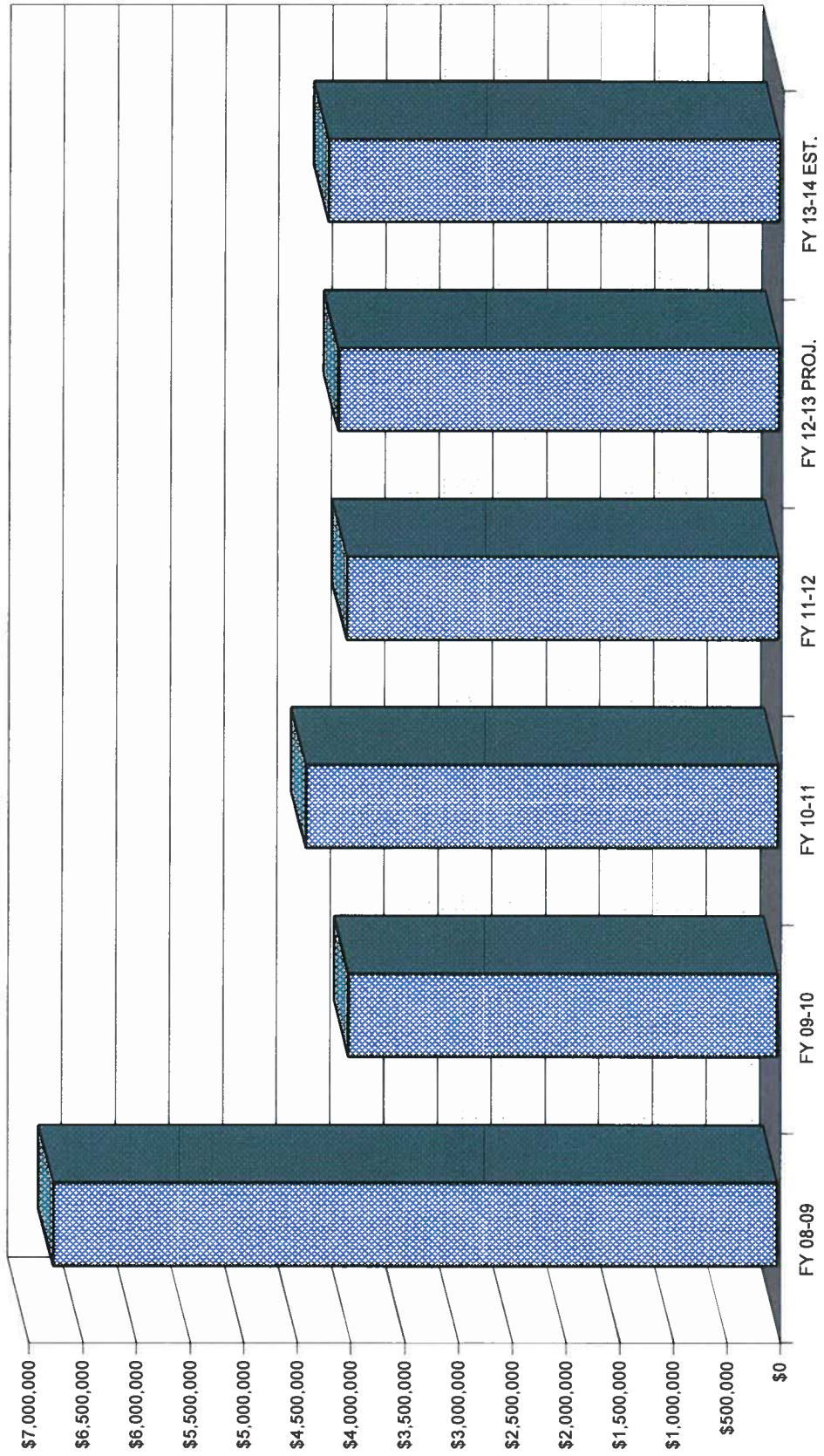
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**CITY OF REDLANDS
 PRIOR YEAR COMPARISONS
 GENERAL FUND
 DEVELOPMENT REVENUES**



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**CITY OF REDLANDS
PRIOR YEAR COMPARISONS
GENERAL FUND - OTHER TAXES ***



* Franchise, Transient Occupancy, Property Transfer, and Mining

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