

City of Redlands
2014-2015
Adopted Budget

INTRODUCTION TO FINANCIAL PLANS AND SUMMARIES

- Schedule 1 2014-15 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 (2012-13 through 2015-16) – General Fund presents the General Fund's year-end audited position for fiscal year 2012-13 with estimates for the current year and two subsequent years.
- Schedule 3 Loans Outstanding for Fiscal Year 2014-15 identifies the outstanding balance of loans made between funds (Advances Receivable).
- Schedule 4 Schedule of Adopted Reserves for Fiscal Year 2014-15 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 2014-15 Financial Sources and Requirements by Fund presents the individual funding plan or budget summary for each fund.
- Schedule 6 Summary of 2014-15 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
2014-15 Adopted Budget Summary
General Fund

	2012-13 Actual	2013-14 Adjusted Budget	2013-14 12 Month Estimate	2014-15 Adopted Budget
AVAILABLE FINANCIAL SOURCES:				
BEGINNING FUND BALANCE-UNRESERVED	\$ 7,588,866	\$ 7,599,265	\$ 7,599,265	\$ 7,654,530
Revenues				
Taxes:				
Property	21,537,875	21,083,513	21,633,000	22,430,000
Sales	13,887,291	14,336,700	14,164,000	14,537,000
Franchise	2,853,021	2,960,000	3,225,000	3,156,000
Other-(TOT, Property Transfer, Mining)	1,346,381	1,245,000	1,457,000	1,500,000
Total Taxes	39,624,568	39,625,213	40,479,000	41,623,000
General Government:				
Business Licenses	3,131,659	3,025,000	3,250,000	3,280,000
Motor Vehicle Fees	-	-	30,515	-
Interfund Charges	3,149,623	3,129,923	3,270,684	3,518,170
Investment Income	(55,449)	100,000	100,000	75,000
Other	535,112	617,253	551,335	512,575
Total General Government	6,760,945	6,872,176	7,202,534	7,385,745
Charges For Services:				
Development Services	1,162,485	1,556,557	1,743,302	2,120,743
Library	135,696	149,134	145,422	133,800
Police and Animal Control	589,480	439,913	443,230	426,263
Community Services	158,010	134,000	165,350	219,346
Fire	524,706	671,746	747,020	691,150
Quality of Life	1,382,689	2,706,422	2,749,473	739,501
Engineering	735,749	797,426	1,174,296	1,174,600
Total Charges For Services	4,688,815	6,455,198	7,168,093	5,505,403
Total Revenues	51,074,328	52,952,587	54,849,627	54,514,148
Interfund Transfers from Other Funds:				
Gas Tax (207)	1,721,920	2,089,347	2,024,517	1,803,224
Traffic Safety (223)	203,973	448,520	214,984	257,700
Park & Open Space Development (250)	34,977	-	-	-
Public Facilities (251)	146,742	121,685	121,685	121,685
Street Lighting District (260)	19,824	-	-	-
CFD 2004-1 (261)	300,195	-	-	-
General Debt Service Fund (305)	-	-	-	1,900,000
Storm Drain Construction (405)	175,000	-	-	-
Water (501)	796,815	802,473	802,479	159,587
Solid Waste (511)	998,971	1,001,245	1,001,482	93,625
Sewer (521)	155,997	156,947	156,948	11,872
Total Interfund Transfers From Other Funds	4,554,414	4,620,217	4,322,095	4,347,693
Decreases to Reserves and Other Sources:				
Encumbrances	243,850	885,339	885,339	-
Equipment Replacement	92,040	-	-	136,924
Inventory Reserve	93,254	-	-	-
Total Cancellations or Decreases to Reserves	429,144	885,339	885,339	136,924
TOTAL AVAILABLE FINANCIAL SOURCES	63,646,752	66,057,408	67,656,326	66,653,295

City of Redlands
2014-15 Adopted Budget Summary
General Fund

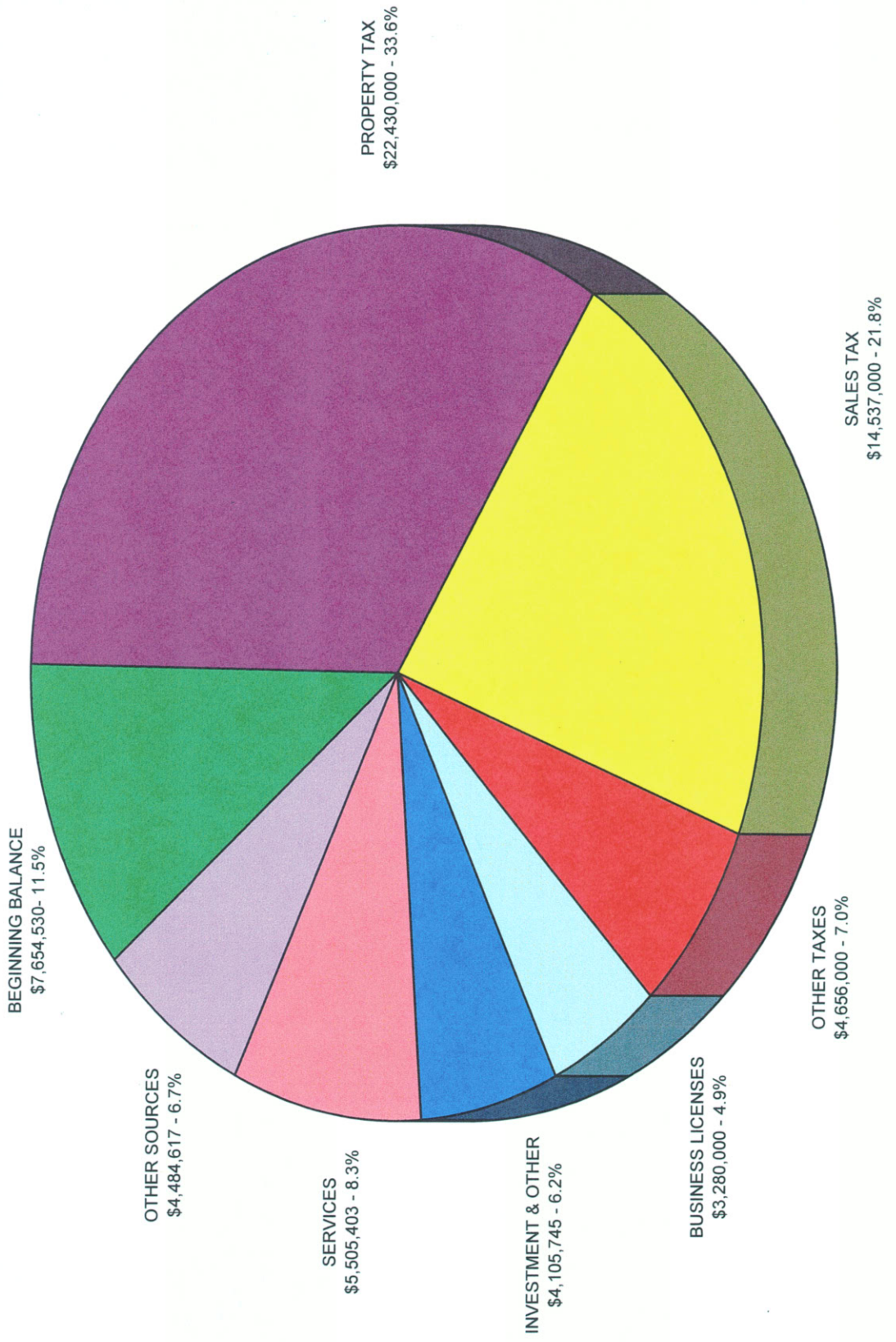
	2012-13 Actual	2013-14 Adjusted Budget	2013-14 12 Month Estimate	2014-15 Adopted Budget
FINANCIAL REQUIREMENTS:				
Appropriations/Expenditures				
City Council	\$ 350,569	\$ 312,339	\$ 311,235	\$ 270,427
City Manager	786,092	833,658	1,033,086	878,615
City Clerk	185,874	254,685	196,435	221,636
City Attorney	472,025	519,228	504,267	506,502
Finance	1,823,755	1,958,799	1,960,439	1,975,731
Human Resources	3,064,523	3,613,171	3,467,761	3,475,358
Development Services	1,723,815	2,255,744	2,233,472	2,475,252
Quality of Life	5,276,470	7,177,464	7,263,744	5,724,490
Community Services	625,394	686,917	636,357	786,556
Engineering	904,285	1,390,783	1,411,117	882,874
Library	1,762,795	1,741,760	1,658,190	1,800,769
Police	21,308,917	21,566,659	21,822,191	23,257,401
Fire	10,355,505	10,202,755	10,338,089	10,363,036
Total Appropriations	48,640,019	52,513,962	52,836,383	52,618,647
Interfund Transfers to Other Funds:				
Paramedic Fund (205)	2,603,573	2,921,954	2,986,061	2,884,650
Landscape Maintenance District (263)	13,440	-	-	-
Redlands Public Improvement Corp. (311)	954,936	959,626	959,352	959,709
Liability Self-Insurance (602)	1,135,000	1,307,000	2,800,000	660,000
Total Interfund Transfers To Other Funds	4,706,949	5,188,580	6,745,413	4,504,359
New or Increases to Reserves				
Encumbrances	885,339	-	-	-
General Fund Contingencies	700,870	-	-	-
Fire Vehicle	180,000	-	-	125,000
General Fund Vehicles	-	-	-	350,000
General Plan	-	-	-	350,000
Maint: Buildings & Improvements	-	-	-	200,000
Maint: Park Playgrounds, Equip, Facilities	-	-	-	150,000
Capital Replacement: HVAC, IT Equipment	-	-	-	200,000
Advances Receivable	934,310	909,311	420,000	487,085
Total New or Increases to Reserves	2,700,519	909,311	420,000	1,862,085
TOTAL FINANCIAL REQUIREMENTS	\$ 56,047,487	\$ 58,611,853	\$ 60,001,796	\$ 58,985,091
SOURCES OVER/(UNDER) REQUIREMENTS	\$ 10,399	\$ (153,711)	\$ 55,265	\$ 13,674
USE OF PRIOR EXCESS FUND BALANCE	-	184,226	184,226	*
ADJUSTED SOURCES OVER/(UNDER) REQS	\$ 10,399	\$ 30,515	\$ 239,491	\$ 13,674
ENDING FUND BALANCE-UNRESERVED	\$ 7,599,265	\$ 7,445,554	\$ 7,654,530	\$ 7,668,204

* Approved Uses of Prior Year Excess Fund Balance:

Carryover	\$ 127,588
Polling	\$ 31,900
IT Generator	\$ 6,100
Wash Plan	\$ 18,638
	\$ 184,226

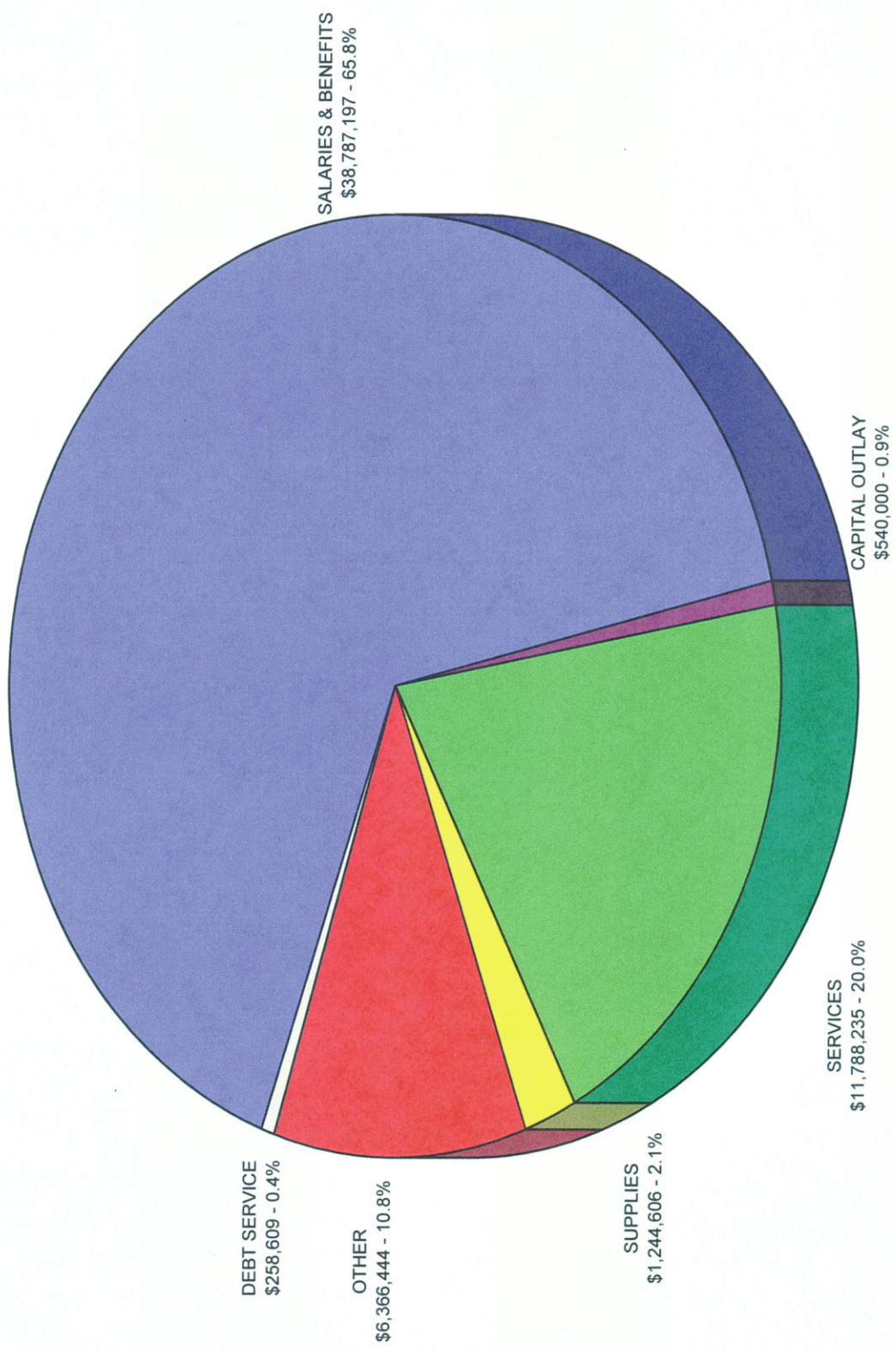


CITY OF REDLANDS
FY 2014-2015
SUMMARY OF GENERAL FUND REVENUES & OTHER FINANCING SOURCES
\$66,653,295



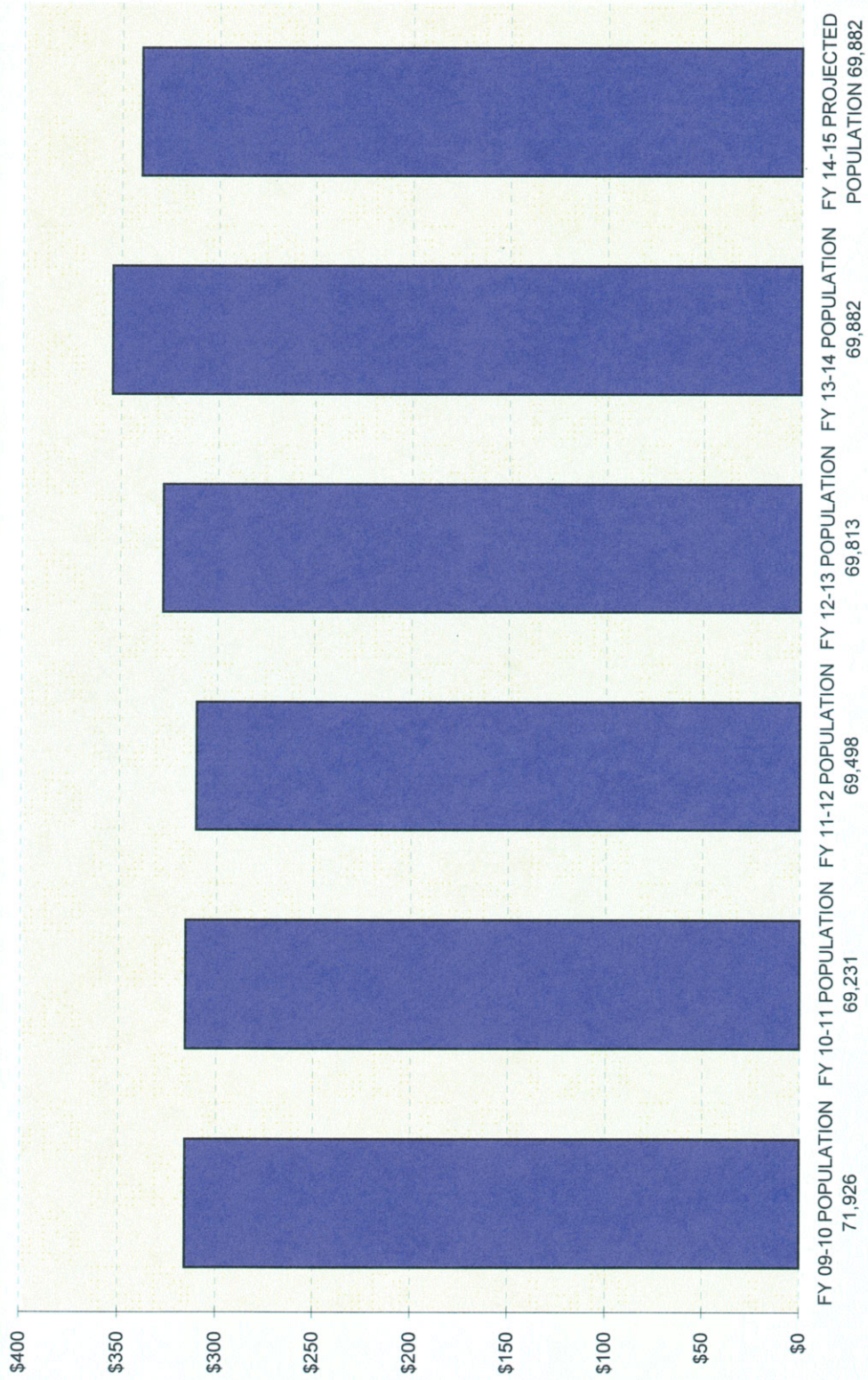
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CITY OF REDLANDS
FY 2014-2015
SUMMARY OF GENERAL FUND EXPENSES & OTHER FINANCING USES
\$58,985,091



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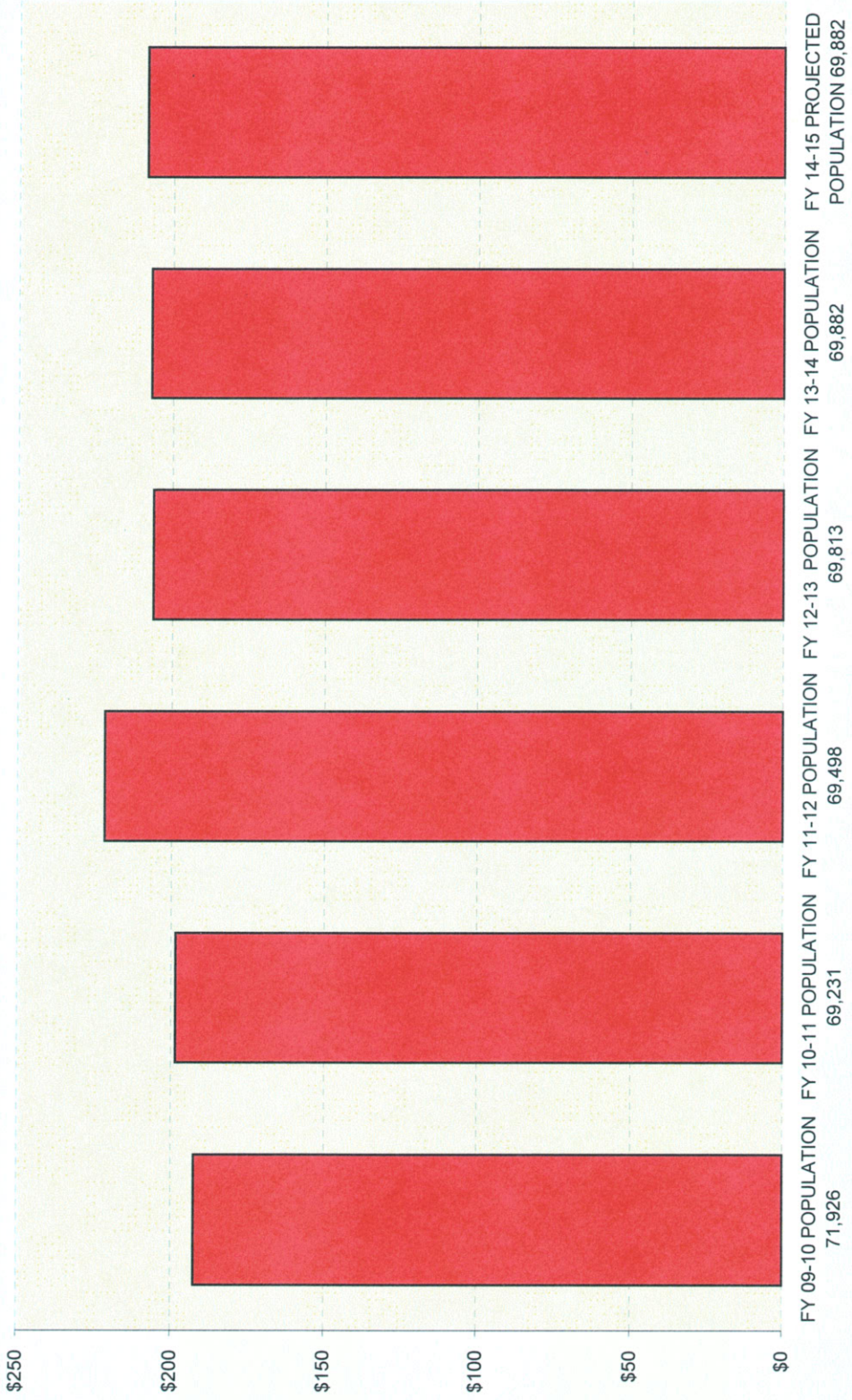
**CITY OF REDLANDS
PRIOR YEAR COMPARISONS
POLICE DEPARTMENT EXPENDITURES PER CAPITA
ALL FUNDS**



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
2012-13 THROUGH 2015-16**

<u>FINANCIAL SOURCES:</u>	<u>AUDITED 2012-13</u>	<u>ESTIMATED 2013-14</u>	<u>ESTIMATED 2014-15</u>	<u>ESTIMATED 2015-16</u>
BEGINNING FUND BALANCE - UNRESERVED	\$ 7,588,866	\$ 7,599,265	\$ 7,654,530	\$ 7,668,204
Revenues				
Interfund Transfers In	\$ 51,074,328	\$ 54,849,627	\$ 54,514,148	\$ 56,329,531
Decrease in Reserve for Equipment Replacement	4,554,414	4,322,095	4,347,693	2,370,036
Decrease in Reserve for Inventory	92,040	-	136,924	43,076
Cancellation of Reserve for Encumbrances	93,254	-	-	-
TOTAL CURRENT SOURCES	\$ 56,057,886	\$ 60,057,061	\$ 58,998,765	\$ 58,742,643
<u>FINANCIAL REQUIREMENTS:</u>				
Expenditures (3)				
Interfund Transfers Out	\$ 48,640,019	\$ 52,836,383	\$ 52,618,647	\$ 52,893,716
Increase in Reserve for General Fund Contingencies	4,706,949	6,745,413	4,504,359	5,393,206
Increase in Reserve for Advances Receivable (2)	700,870	-	-	-
Increase in Reserve for Encumbrances	934,310	420,000	487,085	478,185
Increase in Set-aside for Fire Vehicle	885,339	-	-	-
Establish New Set-asides as Identified (4)	180,000	-	125,000	-
TOTAL CURRENT REQUIREMENTS	\$ 56,047,487	\$ 60,001,796	\$ 58,985,091	\$ 58,765,107
CURRENT SOURCES OVER(UNDER) REQUIREMENTS	\$ 10,399	\$ 55,265	\$ 13,674	\$ (22,464)
ENDING FUND BALANCE - UNRESERVED (1)	\$ 7,599,265	\$ 7,654,530	\$ 7,668,204	\$ 7,645,740

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.
- (4) Set-asides are detailed in the Schedule of Adopted Reserves (Schedule 4).

City of Redlands
Loans Outstanding for Fiscal Year 2014-15

	Unaudited Balance 6/30/2014	Estimated New Loans 2014-15	Estimated Repayments 2014-15	Estimated Balance 6/30/2015
General Fund (101) Loan Outstanding to:				
Public Facilities (251)	\$ 7,657,831	487,085	-	\$ 8,144,916
Open Space (227) Loan Outstanding to:				
Public Facilities (251)	\$ 130,879	-	-	\$ 130,879
Park & Open Space Facilities (250) Loan Outstanding to:				
Public Facilities (251)	\$ 130,879	-	-	\$ 130,879
Storm Drain (405) Loan Outstanding to:				
Public Facilities (251)	\$ 100,676	-	-	\$ 100,676
Water (501) Loan Outstanding to:				
Public Facilities (251)	\$ 151,014	-	-	\$ 151,014
Successor Agency Bond Fund (380)	3,024,062	-	117,894	2,906,168
Cemetery (562)	1,214,467	-	40,000	1,174,467
Total	\$ 4,389,543	-	157,894	\$ 4,231,649
Solid Waste (511) Loan Outstanding to:				
Aviation (564)	\$ 1,030,019	-	115,000	\$ 915,019

SCHEDULE 4

City of Redlands
 Schedule of Adopted Reserves for Fiscal Year 2014-15

Governmental Funds	Reserve	Unaudited Balance 6/30/2014	Adopted Increase(Decrease) for 2014-15	Adopted Total Reserve for 2014-15
General Fund (101)	Advances Receivable	\$ 7,657,831	\$ 487,085	\$ 8,144,916
	Contingency	7,665,848	-	7,665,848
	Set-asides:			
	Fire Equipment	180,000	(11,924)	168,076
	General Fund Vehicles	-	350,000	350,000
	General Plan Update	-	350,000	350,000
	Maint: Buildings & Imprvs.	-	200,000	200,000
	Maint: Park Facilities	-	150,000	150,000
	Capital: HVAC, IT Equip.	-	200,000	200,000
Total	<u>\$ 15,503,679</u>	<u>\$ 1,725,161</u>	<u>\$ 17,228,840</u>	
Open Space (227)	Advances Receivable	\$ 130,879	\$ -	\$ 130,879
Park & Open Space (250)	Advances Receivable	\$ 130,879	\$ -	\$ 130,879
Storm Drain (405)	Advances Receivable	\$ 100,676	\$ -	\$ 100,676
<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	6,163,628	35,000	6,198,628
	Total	<u>\$ 7,963,628</u>	<u>\$ 35,000</u>	<u>\$ 7,998,628</u>
Wastewater (521)	Operating	\$ 1,185,000	\$ -	\$ 1,185,000
	Capital	1,469,248	-	1,469,248
	Equipment Replacement	300,000	250,000	550,000
	Treatment Plant Capital	1,700,000	1,500,000	3,200,000
	Total	<u>\$ 4,654,248</u>	<u>\$ 1,750,000</u>	<u>\$ 6,404,248</u>
<u>Internal Service Funds</u>				
Liability Insurance (602)	Self-Insured Retention	\$ 1,000,000	\$ -	\$ 1,000,000
Workers Comp (606)	Self-Insured Retention	\$ 1,000,000	\$ -	\$ 1,000,000

City of Redlands
 Summary of 2014-2015 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, 6/30/14	\$ 7,678,031	\$ 0	\$ 0	\$ 0
Revenues	23,049,100			
Interfund Transfers From:				
Water Service (501)		5,436,000		1,844,480
Water Capital Improvement (509)				648,061
Interest Payment from Cemetery (562)	10,000			
Intrafund Loan From:				
Water Service (501)				
Total Financial Sources	30,737,131	5,436,000	0	2,492,541
Financial Requirements:				
Appropriations	18,239,475	5,436,000		2,492,541
Interfund Transfers To:				
General Fund (101)	159,587			
Local Transportation (209)	102,412			
Water Projects (503)	5,436,000			
Water Debt Service (506)	1,844,480			
Intrafund Loan to:				
Water Source Acquisition (508)	252,500			
Water Capital Improvement (509)	382,561			
Total Financial Requirements	26,417,015	5,436,000	0	2,492,541
 Unrestricted Cash Balance, 6/30/15	 \$ 4,320,116	 \$ 0	 \$ 0	 \$ 0

2014-15 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.

SCHEDULE 5

Source Acquisition (508)	Water Capital Improvement (509)	Total Water Enterprise
\$ 0	\$ 0	\$ 7,678,031
47,500	265,500	23,362,100
		7,280,480
		648,061
		10,000
<u>252,500</u>	<u>382,561</u>	<u>635,061</u>
300,000	648,061	39,613,733
		26,468,016
300,000		159,587
		102,412
		5,436,000
	648,061	2,492,541
		252,500
		<u>382,561</u>
<u>300,000</u>	<u>648,061</u>	<u>35,293,617</u>
\$ 0	\$ 0	\$ 4,320,116

City of Redlands
 Summary of 2014-2015 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, 6/30/14	\$ 4,155,615	\$ 0	\$ 0
Revenues	12,015,040		
Interfund Transfers From:			
Solid Waste Service (511)			
Loan Repayment from Aviation (564)	125,000		
Total Financial Sources	16,295,655	0	0
Financial Requirements:			
Appropriations	11,393,429		
Interfund Transfers To:			
General Fund (101)	93,625		
Local Transportation (209)	1,927,274		
Solid Waste Debt Service (516)	1,694,875		
Additions to Reserves:			
Landfill Closure Reserve			
Total Financial Requirements	15,109,203	0	0
 Unrestricted Cash Balance, 6/30/15	 \$ 1,186,452	 \$ 0	 \$ 0

2014-15 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) reflects the full principal and interest payments due under the 2013 Solid Waste Revenue Bonds. 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)	SW Capital Improvement (519)	Total Solid Waste Enterprise
\$ 0	\$ 0	\$ 2,231,155	\$ 6,386,770
15,000	35,000	150,000	12,215,040
1,694,875			1,694,875
<u>1,709,875</u>	<u>35,000</u>	<u>2,381,155</u>	<u>125,000</u>
1,709,875	35,000	2,381,155	20,421,685
1,709,875			13,103,304
			93,625
			1,927,274
			1,694,875
<u>1,709,875</u>	<u>35,000</u>	<u>0</u>	<u>35,000</u>
1,709,875	35,000	0	16,854,078
\$ 0	\$ 0	\$ 2,381,155	\$ 3,567,607

City of Redlands
 Summary of 2014-2015 Financial Sources and Requirements by Fund
 Adopted Budget

Wastewater Fund Group

	Wastewater Service (521)	Wastewater Projects (523)	Wastewater Bond (525)	Debt Service (526)
Financial Sources:				
Unrestricted Cash Balance, 6/30/14	\$ 10,062,095	\$ 0	\$ 0	\$ 0
Revenues	9,059,900			200
Interfund Transfers From:				
Wastewater Service (521)		1,502,000		666,043
Capital Improvements (529)				721,546
	19,121,995	1,502,000	0	1,387,789
Total Financial Sources				
Financial Requirements:				
Appropriations	7,234,505	1,502,000		1,387,789
Interfund Transfers To:				
General Fund (101)	11,872			
Local Transportation (209)	17,088			
Wastewater Projects (523)	1,502,000			
Debt Service (526)	666,043			
Additions to Reserves:				
Equipment Replacement	250,000			
Treatment Plant Capital	1,500,000			
	11,181,508	1,502,000	0	1,387,789
Total Financial Requirements				
Unrestricted Cash Balance, 6/30/15	\$ 7,940,486	\$ 0	\$ 0	\$ 0

2014-15 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.

SCHEDULE 5

<u>Capital Improvements (529)</u>	<u>Total Wastewater Enterprise</u>
\$ 1,616,677	\$ 11,678,772
123,000	9,183,100
	2,168,043
	<u>721,546</u>
<u>1,739,677</u>	23,751,461
	10,124,294
	11,872
	17,088
721,546	1,502,000
	1,387,589
	250,000
	<u>1,500,000</u>
<u>721,546</u>	14,792,843
\$ 1,018,131	\$ 8,958,618

City of Redlands
 Summary of 2014-2015 Financial Sources and Requirements by Fund
 Adopted Budget

Non Potable Water Fund Group

	NP Water Service (541)	NP Water Projects (543)	NP Capital Improvement (549)	Total NP Water Enterprise
Financial Sources:				
Unrestricted Cash Balance, 6/30/14	\$ 1,463,435	\$ 0	\$ 521,713	\$ 1,985,148
Revenues	504,500		201,000	705,500
Interfund Transfers From:				
NP Water Service (541)		1,048,669		1,048,669
NP Capital Improvement (549)		700,000		700,000
	1,967,935	1,748,669	722,713	4,439,317
Total Financial Sources				
Financial Requirements:				
Appropriations	178,873	1,748,669		1,927,542
Interfund Transfers To:				
NP Water Projects (543)	1,048,669		700,000	1,748,669
	1,227,542	1,748,669	700,000	3,676,211
Total Financial Requirements				
Unrestricted Cash Balance, 6/30/15	\$ 740,393	\$ 0	\$ 22,713	\$ 763,106

2014-15 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 2014-2015 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, 6/30/14	\$ 142,742	\$ 4,654	\$ 672,666	\$ 2,019,239	\$ 245,461
Estimated Revenues	750,500	399,200	3,500	60,000	384,500
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)		24,000			
Total Financial Sources	893,242	427,854	676,166	2,079,239	629,961
Financial Requirements:					
Appropriations	760,004	549,185			428,516
Interfund Transfers To:					
Cemetery Fund (562)			24,000		
Total Financial Requirements	760,004	549,185	24,000	0	428,516
Unrestricted Cash Balance, 6/30/15	\$ 133,238	\$ (121,331)	\$ 652,166	\$ 2,079,239	\$ 201,445

2014-15 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 2014-2015 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, 6/30/14	\$ 863,379	\$ 36,770	\$ 0	\$ 0	\$ 1,654,613
Estimated Revenues	18,000	2,938,875	1,644,545	3,839,745	1,429,700
Interfund Transfers From: General Fund (101)	660,000				
Total Financial Sources	1,541,379	2,975,645	1,644,545	3,839,745	3,084,313
Financial Requirements:					
Appropriations	1,499,129	2,944,247	1,642,551	3,678,395	1,517,446
Total Financial Requirements	1,499,129	2,944,247	1,642,551	3,678,395	1,517,446
 Unrestricted Cash Balance, 6/30/15	 \$ 42,250	 \$ 31,398	 \$ 1,994	 \$ 161,350	 \$ 1,566,867

2014-15 Funding Plan Highlights:

Liability Insurance

This fund requires an operating transfer from the General Fund not only to maintain the required \$1,000,000 self-insured retention reserve, but also to fund the cost of claims and expenditures.

Innovation & Technology

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

Worker's Compensation

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

Equipment Maintenance

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

Utility Billing

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

City of Redlands
 Summary of 2014-2015 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, 6/30/14	\$ 3,869,551	\$ 0	\$ 0	\$ 0
Estimated Revenues	3,979,478	90,000	18,000	725
Interfund Transfers From:				
Obligation Payment (288)		3,578,478	232,000	173,325
Total Financial Sources	7,849,029	3,668,478	250,000	174,050
Financial Requirements:				
Appropriations		3,668,478	250,000	174,050
Interfund Transfers To:				
Successor RDA Debt Service (380)	3,578,478			
Successor RDA Admin (480)	232,000			
Successor RDA Projects (488)	173,325			
Total Financial Requirements	3,983,803	3,668,478	250,000	174,050
 Unrestricted Cash Balance, 6/30/15	 \$ 3,865,226	 \$ 0	 \$ 0	 \$ 0

2014-15 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 2014-2015 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, 6/30/14	\$ 0	\$ 191,859	\$ 0	\$ 0
Estimated Revenues	1,145,000	115,000	1,803,224	
Interfund Transfers From:				
General Fund (101)	2,884,650			
Measure "I" 2010 (210)				1,106,265
Total Financial Sources	4,029,650	306,859	1,803,224	1,106,265
Financial Requirements:				
Appropriations	4,029,650	168,946		1,106,265
Interfund Transfers To:				
General Fund (101)			1,803,224	
Total Financial Requirements	4,029,650	168,946	1,803,224	1,106,265
Unrestricted Cash Balance, 6/30/15	\$ 0	\$ 137,913	\$ 0	\$ 0

2014-15 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 striping projects.

City of Redlands
 Summary of 2014-2015 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Local Transportation (209)	Measure "I" 2010 (210)	Air Quality Improvement (221)	Traffic Safety (223)
Financial Sources:				
Unrestricted Cash Balance, 6/30/14	\$ 3,868,342	\$ 1,166,136	\$ 283,150	\$ 0
Estimated Revenues	4,071,000	990,000	85,500	258,450
Interfund Transfers From:				
Arterial Street Construction (252)	1,165,000			
Traffic Signals (253)	33,800			
Water Service (501)	102,412			
Solid Waste Service (511)	1,927,274			
Waste Water Service (521)	17,088			
Total Financial Sources	11,184,916	2,156,136	368,650	258,450
Financial Requirements:				
Appropriations	10,509,155			750
Interfund Transfers To:				
General Fund (101)				257,700
Measure "I" (208)		1,106,265		
Total Financial Requirements	10,509,155	1,106,265	0	258,450
 Unrestricted Cash Balance, 6/30/15	 \$ 675,761	 \$ 1,049,871	 \$ 368,650	 \$ 0

2014-15 Funding Plan Highlights:

Local Transportation

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

Measure "I" 2010

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

Air Quality Improvement

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

Traffic Safety

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

City of Redlands
 Summary of 2014-2015 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Open Space (227)	Downtown Redlands Business Area (236)	Parking Authority (237)	General Capital Improvements (240)
Financial Sources:				
Unrestricted Cash Balance, 6/30/14	\$ 2,042,794	\$ 214,021	\$ 0	\$ 0
Estimated Revenues	60,000	279,600	7,000	
Other Financial Source			11,916	
Total Financial Sources	2,102,794	493,621	18,916	0
Financial Requirements:				
Appropriations	7,000	459,614	18,916	
Total Financial Requirements	7,000	459,614	18,916	0
 Unrestricted Cash Balance, 6/30/15	 \$ 2,095,794	 \$ 34,007	 \$ 0	 \$ 0

2014-15 Funding Plan Highlights:

Open Space

Estimated revenues represent a portion of Park & Open Space Development Impact Fees dedicated to the acquisition of open space. In 2010-11, a loan in the amount of \$130,000 was made to the Public Facilities Fund (251) in order to cover its debt service obligation.

Downtown Redlands Business Area

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

Parking Authority

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

General Capital Improvements

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

City of Redlands
 Summary of 2014-2015 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Community Development Block Grant (243)	Neighborhood Initiative Program (245)	Asset Forfeiture (246)	Police Grants (247)
Financial Sources:				
Unrestricted Cash Balance, 6/30/14	\$ 0	\$ 0	\$ 387,368	\$ 0
Estimated Revenues	<u>433,050</u>	<u>0</u>	<u>319,175</u>	<u>0</u>
Total Financial Sources	433,050	0	706,543	0
Financial Requirements:				
Appropriations	<u>433,050</u>	<u>0</u>	<u>377,246</u>	<u>0</u>
Total Financial Requirements	433,050	0	377,246	0
Unrestricted Cash Balance, 6/30/15	\$ 0	\$ 0	\$ 329,297	\$ 0

2014-15 Funding Plan Highlights:

Community Development Block Grant

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

Neighborhood Initiative Program

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

Asset Forfeiture

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

Police Grants

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

City of Redlands
 Summary of 2014-2015 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Supplemental Law Enforcement (249)	Park & Open Space Dvlp (250)	Public Facilities Development (251)	Arterial Street Construction (252)
Financial Sources:				
Unrestricted Cash Balance, 6/30/14	\$ 0	\$ 1,027,909	\$ 122,721	\$ 1,825,678
Estimated Revenues	106,643	45,500	794,000	222,000
Interfund Loan From: General Fund (101)			487,085	
Total Financial Sources	106,643	1,073,409	1,403,806	2,047,678
Financial Requirements:				
Appropriations	106,643	117,402	15,500	5,000
Interfund Transfers To: General Fund (101)			121,685	
Local Transportation (209)				1,165,000
Redlands Public Improve. Corp (311)			959,710	
Total Financial Requirements	106,643	117,402	1,096,895	1,170,000
 Unrestricted Cash Balance, 6/30/15	 \$ 0	 \$ 956,007	 \$ 306,911	 \$ 877,678

2014-15 Funding Plan Highlights:

Supplemental Law Enforcement

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

Park & Open Space Development

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

Public Facilities Development

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

Arterial Street Construction

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

City of Redlands
 Summary of 2014-2015 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Traffic Signals (253)	Freeway Interchanges (254)	Street Lighting Assessment District (260)	CFD 2004-1 (261)
Financial Sources:				
Unrestricted Cash Balance, 6/30/14	\$ 773,058	\$ 828,221	\$ 0	\$ 145,002
Estimated Revenues	26,600	55,260	25,000	128,500
Total Financial Sources	799,658	883,481	25,000	273,502
Financial Requirements:				
Appropriations	2,000	4,500	25,000	105,355
Interfund Transfers To: Local Transportation (209)	33,800			
Total Financial Requirements	35,800	4,500	25,000	105,355
Unrestricted Cash Balance, 6/30/15	\$ 763,858	\$ 878,981	\$ 0	\$ 168,147

2014-15 Funding Plan Highlights:

Traffic Signals

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

Freeway Interchanges

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

Street Lighting Assessment District

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

CFD 2004-1

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

City of Redlands
 Summary of 2014-2015 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Landscape Maintenance District (263)	Disaster Recovery (270)	General Debt Service (305)	Redlands Public Improv. District (311)
Financial Sources:				
Unrestricted Cash Balance, 6/30/14	\$ 0	\$ (705,547)	\$ 1,977,167	\$ 0
Estimated Revenues	30,000		1,000	
Interfund Transfers From:				
General Fund (101)				959,710
Public Facilities Development (251)				959,710
Payroll Clearing Fund (720)			2,714,337	
Total Financial Sources	30,000	(705,547)	4,692,504	1,919,420
Financial Requirements:				
Appropriations	30,000		2,718,557	1,919,420
Interfund Transfers To:				
General Fund (101)			1,900,000	
Total Financial Requirements	30,000	0	4,618,557	1,919,420
 Unrestricted Cash Balance, 6/30/15	 \$ 0	 \$ (705,547)	 \$ 73,947	 \$ 0

2014-15 Funding Plan Highlights:

Landscape Maintenance District

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

Disaster Recovery

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

City of Redlands
 Summary of 2014-2015 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Storm Drain Construction (405)	CFD Trust (710)	Payroll Clearing (720)
	<u> </u>	<u> </u>	<u> </u>
Financial Sources:			
Unrestricted Cash Balance, 6/30/14	\$ 1,616,863	\$ 2,617,517	\$ 0
Estimated Revenues	30,000	1,413,000	
Other Funding Source			2,714,337
	<u> </u>	<u> </u>	<u> </u>
Total Financial Sources	1,646,863	4,030,517	2,714,337
Financial Requirements:			
Appropriations	65,916	1,428,264	
Interfund Transfers To:			
General Debt Service (305)			2,714,337
	<u> </u>	<u> </u>	<u> </u>
Total Financial Requirements	65,916	1,428,264	2,714,337
Unrestricted Cash Balance, 6/30/15	\$ 1,580,947	\$ 2,602,253	\$ 0

2014-15 Funding Plan Highlights:

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.

CFD Trust

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

Payroll Clearing

This fund accounts for city wide payroll benefit contributions and employee deductions. The \$2,714,337 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 2014-2015 Financial Sources and Requirements

	SOURCES				REQUIREMENTS				Ending Fund Balance/ Cash Balance
	Beginning Fund Balance/ Cash Balance	Revenues	Inter-Fund Transfers From	Other*	TOTAL	Appropriations	Inter-Fund Transfers To	Other*	
101 General Fund	\$ 7,654,530	\$ 54,514,148	\$ 4,347,693	\$ 136,924	\$ 66,653,295	\$ 52,618,647	\$ 4,504,360	\$ 1,862,085	\$ 58,985,091
205 Emergency Services	-	1,145,000	2,884,650	-	4,029,650	4,029,650	-	-	4,029,650
206 Household Haz. Waste	191,859	115,000	-	-	306,859	168,946	-	-	168,946
207 Gas Tax	-	1,803,224	-	-	1,803,224	-	1,803,224	-	1,803,224
208 Measure I	-	-	1,106,265	-	1,106,265	1,106,265	-	-	1,106,265
209 Local Transportation	3,868,342	4,071,000	3,245,574	-	11,184,916	10,509,155	1,106,265	-	10,509,155
210 Measure I 2010	1,166,136	990,000	-	-	2,156,136	-	-	-	2,156,136
221 Air Quality Improv.	283,150	85,500	-	-	368,650	-	-	-	368,650
223 Traffic Safety	-	258,450	-	-	258,450	750	257,700	-	258,450
227 Open Space	2,042,794	60,000	-	-	2,102,794	7,000	-	-	2,095,794
236 Downtown Business Area	214,021	279,600	-	-	493,621	459,614	-	-	34,007
237 Parking Authority	-	7,000	-	11,916	18,916	18,916	-	-	18,916
243 CDBG	-	433,050	-	-	433,050	433,050	-	-	433,050
246 Asset Forfeiture	387,368	319,175	-	-	706,543	377,246	-	-	329,296
249 Supp. Law Enforcement	-	106,643	-	-	106,643	106,643	-	-	106,643
250 Park & Open Space Dvlp	1,027,909	45,500	-	-	1,073,409	117,402	-	-	117,402
251 Public Facilities Develop.	122,721	794,000	-	487,085	1,403,806	15,500	1,081,395	-	956,007
252 Arterial Street Construction	1,825,678	222,000	-	-	2,047,678	5,000	1,165,000	-	306,911
253 Traffic Signals	773,058	26,600	-	-	799,658	2,000	33,800	-	877,678
254 Freeway Interchanges	828,221	55,260	-	-	883,481	4,500	-	-	763,858
260 Street Lighting Dist. #1	-	25,000	-	-	25,000	25,000	-	-	4,500
261 CFD 2004-1	145,002	128,500	-	-	273,502	105,355	-	-	168,147
263 Landscape Maint. Dist.	-	30,000	-	-	30,000	30,000	-	-	30,000
270 Disaster Recovery	(705,547)	-	-	-	(705,547)	-	-	-	(705,547)
288 Downtown Obligation Pymt	3,869,551	3,979,478	-	-	7,849,029	-	3,983,803	-	3,865,226
305 General Debt Service	1,977,167	1,000	2,714,337	-	4,692,504	2,718,557	1,900,000	-	73,947
311 Redlands Pub. Imp. Corp.	-	-	1,919,420	-	1,919,420	3,668,478	-	-	1,919,420
380 Successor RDA Debt Svc	-	90,000	3,578,478	-	3,668,478	65,916	-	-	3,668,478
405 Storm Drain Construction	1,616,863	30,000	-	-	1,646,863	250,000	-	-	1,580,946
480 Successor RDA Admin	-	18,000	232,000	-	250,000	250,000	-	-	250,000
488 Successor RDA Projects	-	725	173,325	-	174,050	174,050	-	-	174,050
501 Water Service	7,678,031	23,049,100	-	10,000	30,737,131	18,239,475	7,542,479	635,061	26,417,015
503 Water Project	-	-	5,436,000	-	5,436,000	5,436,000	-	-	5,436,000
506 Water Debt Service	-	47,500	2,492,541	-	2,492,541	2,492,541	-	-	2,492,541
508 Source Acquisition	-	265,500	382,561	252,500	300,000	300,000	-	-	300,000
509 Water Capital Improvement	-	15,000	125,000	-	140,000	140,000	-	-	140,000
511 Solid Waste Service	4,155,615	12,015,040	1,694,875	-	16,295,655	11,393,429	648,061	-	15,109,203
516 Solid Waste Debt Service	-	15,000	-	-	15,000	1,709,875	3,715,774	-	1,709,875
517 Calif Sl Landfill Closure	-	35,000	-	-	35,000	-	-	35,000	-
519 Solid Waste Cap. Improv.	2,231,155	150,000	-	-	2,381,155	-	-	-	2,381,155
521 Wastewater Service	10,062,095	9,059,900	1,502,000	-	19,121,995	7,234,505	2,197,003	1,750,000	11,181,508
523 Wastewater Project	-	-	1,387,589	-	1,387,589	1,387,589	-	-	1,387,589
526 Wastewater Debt Service	-	200	-	-	200	760,004	721,546	-	721,546
529 WW Capital Improvement	1,616,677	123,000	-	-	1,739,677	-	-	-	1,739,677
538 Groves	142,742	750,500	-	-	893,242	893,242	-	-	893,242
541 Non-Potable Water Service	1,463,435	504,500	1,748,669	-	3,716,604	1,748,669	1,048,669	-	1,227,542
543 Non-Potable Projects	-	-	-	-	-	-	-	-	-
549 Non-Potable Capital Imprv	521,713	201,000	1,748,669	-	3,271,382	1,748,669	700,000	-	1,748,669
562 Cemetery	4,854	399,200	24,000	-	428,054	549,185	24,000	-	549,185
563 Cemetery Pre-need	672,666	3,500	-	-	676,166	-	-	-	676,166
564 Aviation	245,461	384,500	660,000	-	1,290,961	428,516	-	-	201,445
602 Liability Self-Insurance	863,379	18,000	-	-	881,379	1,499,129	-	-	42,250
604 Dept of Innovation & Tech	36,770	2,938,875	-	-	2,975,645	2,944,247	-	-	2,944,247
606 Workers' Compensation	-	1,644,545	-	-	1,644,545	1,642,551	-	-	31,398
607 Equipment Maintenance	-	3,839,745	-	-	3,839,745	3,678,395	-	-	1,642,551
608 Utility Billing	1,654,613	1,429,700	3,084,313	-	6,168,626	1,517,446	-	-	161,350
702 Cemetery Endowment	2,019,239	60,000	2,079,239	-	4,158,478	-	-	-	1,566,867
710 CFD Trust	2,617,517	1,413,000	4,030,517	-	8,061,034	1,428,264	-	-	2,079,239
720 Payroll Clearing Fund	-	-	-	-	-	-	-	-	-
TOTAL (MEMO ONLY)	\$ 63,274,585	\$ 127,981,158	\$ 35,147,416	\$ 4,120,323	\$ 230,523,482	\$ 145,007,954	\$ 35,147,416	\$ 4,282,146	\$ 184,437,515

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