

City of Redlands
2009 - 2010
Adopted Budget

INTRODUCTION TO FINANCIAL PLANS AND SUMMARIES

- Schedule 1 2009-2010 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 (2007-08 through 2010-11) – General Fund presents the General Fund's year-end audited position for fiscal year 2007-08 with estimates for the current year and two subsequent years.
- Schedule 3 Loans Outstanding for Fiscal Year 2009-10 – General Fund identifies the outstanding balance of loans made from the General Fund to other funds and the required reservation of fund balance for the long-term portion of these loans (Advances Receivable).
- Schedule 4 Schedule of Adopted Reserves for Fiscal Year 2009-10 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 2009-10 Financial Sources and Requirements by Fund presents the individual funding plan or budget summary for each fund.
- Schedule 6 Summary of 2009-10 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
2009-10 Adopted Budget Summary
General Fund

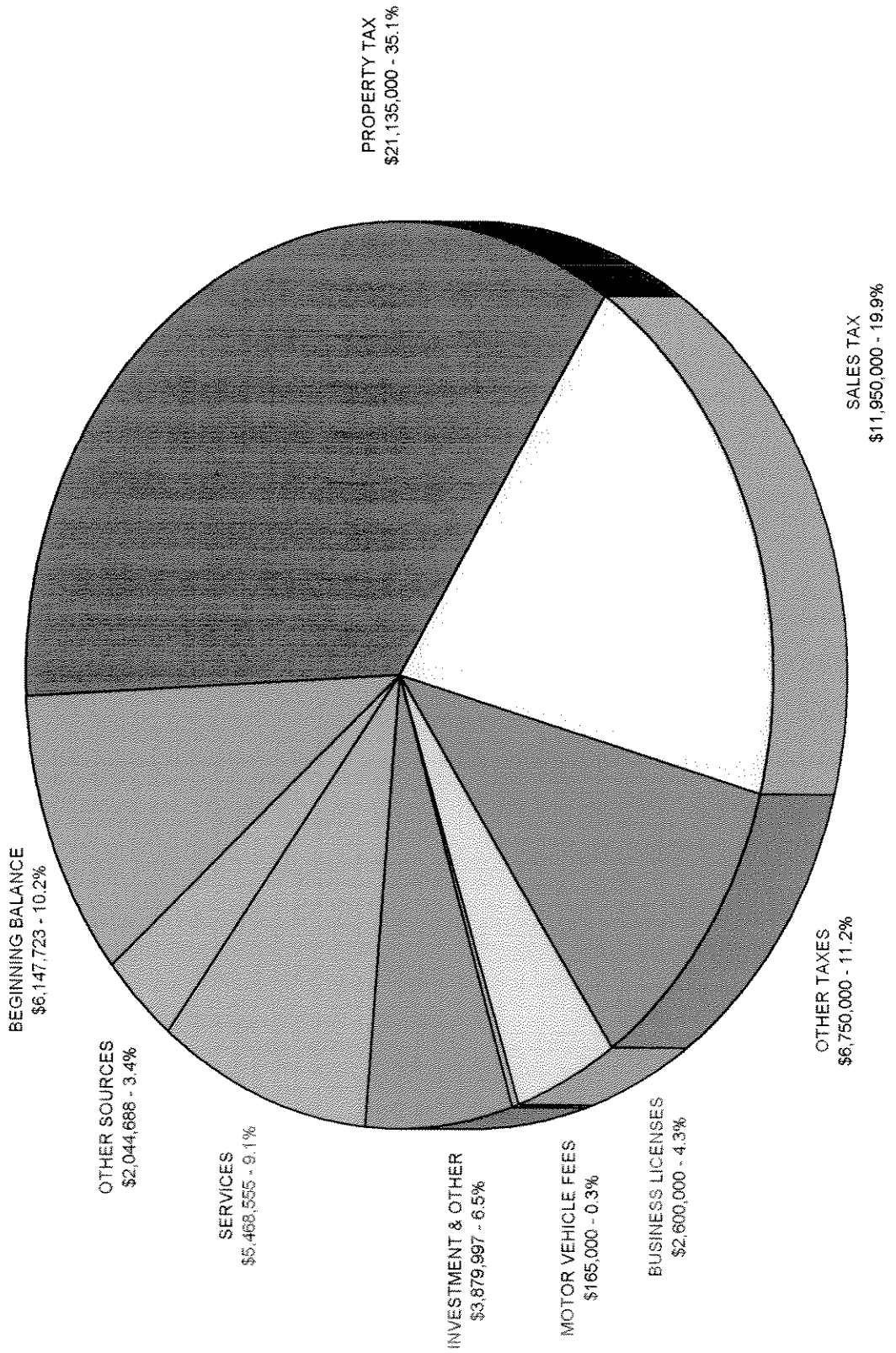
	2007-08 Actual	2008-09 Adjusted Budget	2008-09 12 Month Estimate	2009-10 Adopted Budget
AVAILABLE FINANCIAL SOURCES:				
BEGINNING FUND BALANCE-UNRESERVED	\$ 4,354,426	\$ 4,958,881	\$ 4,958,881	\$ 6,147,723
Revenues				
Taxes:				
Property	21,131,124	21,838,775	21,808,775	21,135,000
Sales	13,986,798	14,595,000	12,527,000	11,950,000
Franchise	4,044,161	4,500,000	5,400,000	5,550,000
Other-(TOT, Property Transfer, Mining)	1,789,356	1,925,000	1,188,000	1,200,000
Total Taxes	40,951,439	42,858,775	40,923,775	39,835,000
General Government:				
Business Licenses	2,655,113	2,700,000	2,600,000	2,600,000
Motor Vehicle Fees	316,867	315,000	165,000	165,000
Interfund Charges	2,920,989	3,132,448	3,132,448	3,132,448
Investment Income	1,360,378	650,000	275,000	200,000
Other	1,500,062	562,965	637,610	547,549
Total General Government	8,753,409	7,360,413	6,810,058	6,644,997
Charges For Services:				
Community Development	2,440,962	2,572,865	1,689,032	1,801,608
Library	92,504	90,618	85,649	74,249
Police and Animal Control	793,021	715,750	935,465	773,848
Recreation and Sr. Services	264,723	237,600	211,359	233,150
Fire	1,011,113	396,177	437,293	556,800
Quality of Life	724,862	645,600	585,054	1,467,200
PW Engineering	1,217,438	1,564,000	593,030	561,700
Total Charges For Services	6,544,622	6,222,610	4,536,882	5,468,555
Total Revenues	56,249,470	56,441,798	52,270,715	51,948,552
Interfund Transfers from Other Funds:				
Gas Tax (207)	1,379,268	1,232,500	910,000	910,000
Traffic Safety (223)	215,628	213,000	270,000	215,000
Public Facilities (251)	150,040	175,097	175,097	175,097
Low/Mod Housing Fund (285)	20,904	-	-	-
Redevelopment General Fund (480)	121,133	156,791	156,791	154,923
Redevelopment Project Fund (488)	-	3,078,594	3,078,594	-
Water (501)	79,393	259,992	377,820	149,602
Solid Waste (511)	347,978	38,774	17,934	123,679
Sewer (521)	315,421	16,618	7,686	9,005
Equipment Maintenance Fund (607)	57,211	-	-	-
Payroll Clearing (720)	696,105	400,000	400,000	100,000
Total Interfund Transfers From Other Funds	3,383,079	5,571,366	5,393,922	1,837,306
Decreases to Reserves and Other Sources:				
Development impact Funds Admin Fee	-	70,000	38,172	27,224
Encumbrances	644,578	348,382	348,382	-
General Fund Contingencies	125,000	300,000	300,000	-
Equipment Replacement Reserve	40,406	-	-	180,158
Inventory Reserve	23,035	-	-	-
Advances Receivable	38,991	-	-	-
Total Cancellations or Decreases to Reserves	872,010	718,382	686,554	207,382
TOTAL AVAILABLE FINANCIAL SOURCES	64,858,985	67,690,427	63,310,072	60,140,963

City of Redlands
 2009-10 Adopted Budget Summary
 General Fund

	2007-08 Actual	2008-09 Adjusted Budget	2008-09 12 Month Estimate	2009-10 Adopted Budget
FINANCIAL REQUIREMENTS:				
Appropriations/Expenditures				
City Council	\$ 185,508	\$ 197,029	\$ 205,922	\$ 227,498
City Manager	495,314	2,283,282	704,226	648,492
City Clerk	486,003	310,739	300,150	245,219
City Attorney	576,629	603,154	543,603	617,996
City Treasurer / Revenue	810,160	668,577	617,979	576,238
Finance	1,306,465	1,437,303	1,419,261	1,398,358
Human Resources	1,785,638	2,244,273	2,051,448	2,285,604
Community Development	1,920,139	2,065,670	1,564,942	1,583,910
Quality of Life	7,650,543	6,967,440	6,734,690	6,446,444
PW Engineering	936,733	794,146	667,966	872,596
Library	1,966,965	2,129,163	2,002,418	1,926,790
Police	23,711,651	24,845,189	23,663,104	23,230,072
Fire	10,752,689	9,620,360	10,236,517	10,418,541
Total Appropriations	<u>52,584,437</u>	<u>54,166,324</u>	<u>50,712,225</u>	<u>50,477,756</u>
Interfund Transfers to Other Funds:				
Paramedic Fund (205)	2,282,872	2,269,301	2,338,005	2,566,828
Traffic Safety (223)	2,690	-	-	-
CDBG (243)	1,101	-	-	-
Street Lighting District (260)	-	20,314	38,821	42,893
Landscape Maintenance District (263)	71,103	95,443	104,555	111,287
Redlands Public Improvement Corp. (311)	966,427	963,143	962,868	958,903
Liability Self-Insurance (602)	1,819,972	1,620,000	1,620,000	1,064,000
Payroll Clearing (720)	23,121	-	-	-
Total Interfund Transfers To Other Funds	<u>5,167,286</u>	<u>4,968,201</u>	<u>5,064,249</u>	<u>4,743,911</u>
New or Increases to Reserves				
Encumbrances	348,382	-	-	-
General Fund Contingencies	1,800,000	900,875	900,875	-
Advances Receivable	-	-	485,000	556,000
Total New or Increases to Reserves	<u>2,148,382</u>	<u>900,875</u>	<u>1,385,875</u>	<u>556,000</u>
TOTAL FINANCIAL REQUIREMENTS	\$ 59,900,104	\$ 60,035,400	\$ 57,162,349	\$ 55,777,667
SOURCES OVER/(UNDER) REQUIREMENTS	\$ 604,455	\$ 2,696,146	\$ 1,188,842	\$ (1,784,427)
ENDING FUND BALANCE-UNRESERVED	\$ 4,958,881	\$ 7,655,027	\$ 6,147,723	\$ 4,363,296

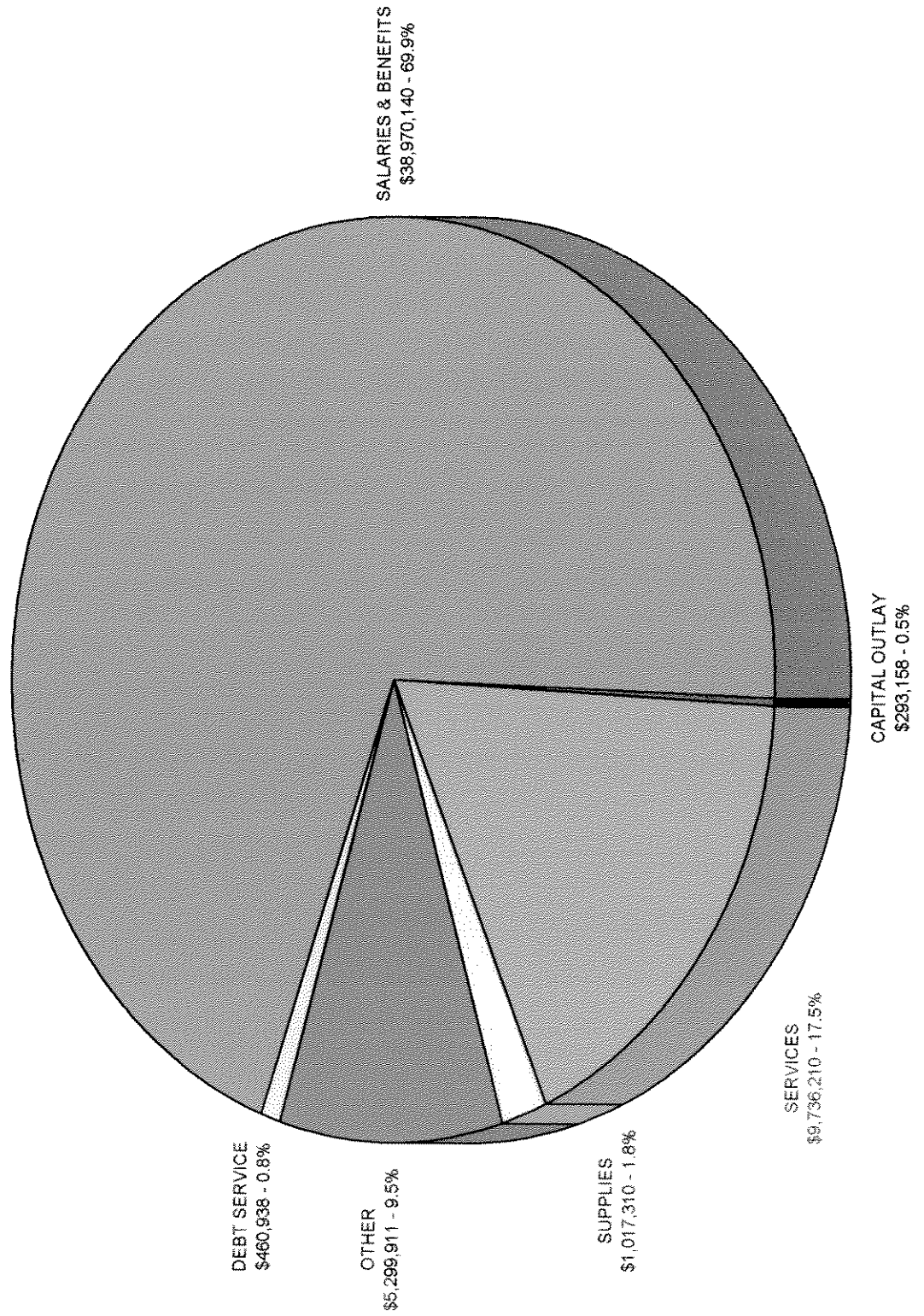


**CITY OF REDLANDS
 FY 2009-2010
 SUMMARY OF GENERAL FUND REVENUES & OTHER FINANCING SOURCES
 \$60,140,963**



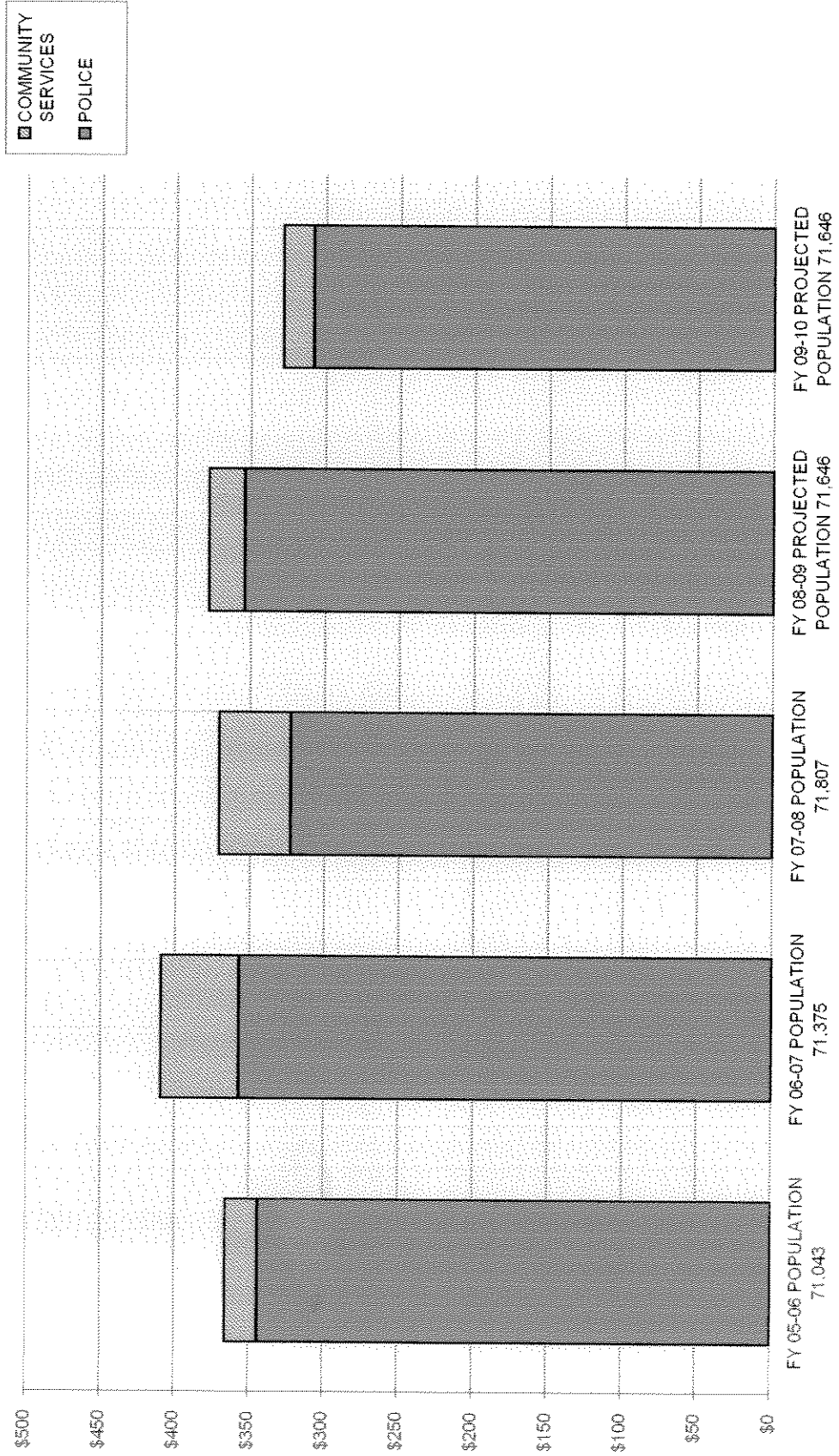
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CITY OF REDLANDS
FY 2009-2010
SUMMARY OF GENERAL FUND EXPENSES & OTHER FINANCING USES
\$55,777,667



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



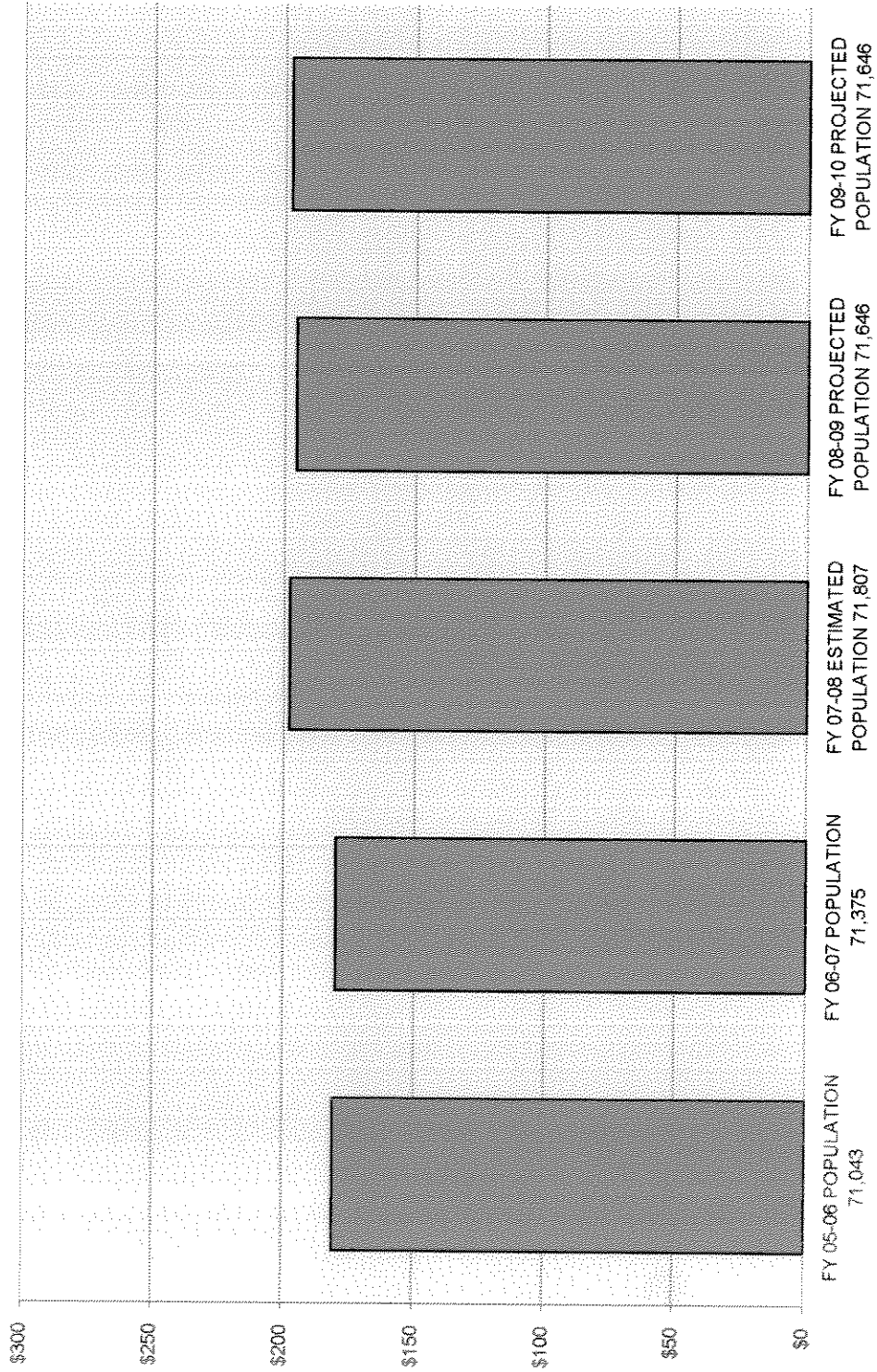
In FY 07-08 ITS was moved from PD to an internal svc fund.

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

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

■ FIRE



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**THREE YEAR BUDGET ESTIMATE
GENERAL FUND
2007-08 THROUGH 2010-11**

<u>FINANCIAL SOURCES:</u>	<u>AUDITED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>	<u>ESTIMATED</u>
BEGINNING FUND BALANCE - UNRESERVED	2007-2008	2008-2009	2009-2010	2010-2011
	\$ 4,354,426	\$ 4,958,881	\$ 6,147,723	\$ 4,363,296
Revenues	\$ 56,249,470	\$ 52,270,715	\$ 51,948,552	\$ 52,592,209
Interfund Transfers In	3,383,079	5,393,922	1,837,306	1,859,498
Development Impact Funds Admin Fee	-	38,172	27,224	28,041
Decrease in Reserve for Advances Receivable (2)	38,991	-	-	-
Decrease in Reserve for General Fund Contingencies	125,000	300,000	-	-
Decrease in Reserve for Equipment Replacement	40,406	-	180,158	-
Decrease in Reserve for Inventory	23,035	-	-	-
Cancellation of Reserve for Encumbrances	644,578	348,382	-	-
TOTAL CURRENT SOURCES	\$ 60,504,559	\$ 58,351,191	\$ 53,993,240	\$ 54,479,748
<u>FINANCIAL REQUIREMENTS:</u>				
Expenditures (3)	\$ 52,584,437	\$ 50,712,225	\$ 50,477,756	\$ 52,786,553
Interfund Transfers Out	5,167,286	5,064,249	4,743,911	5,495,256
Increase in Reserve for General Fund Contingencies	1,800,000	900,875	-	-
Increase in Reserve for Advances Receivable (2)	-	485,000	556,000	-
Increase in Reserve for Encumbrances	348,382	-	-	-
TOTAL CURRENT REQUIREMENTS	\$ 59,900,104	\$ 57,162,349	\$ 55,777,667	\$ 58,281,809
CURRENT SOURCES OVER(UNDER) REQUIREMENTS	\$ 604,455	\$ 1,188,842	\$ (1,784,427) (4)	\$ (3,802,061)
ENDING FUND BALANCE - UNRESERVED (1)	\$ 4,958,881	\$ 6,147,723	\$ 4,363,296	\$ 561,234

Notes:

- (1) Does not include Contingency and Equipment Reserves in the amount of \$5,784,594 at June 30, 2008.
- (2) Debt Service from the refinancing of the 1993 Refunding of the 1986 and 1987 Projects COPs in fiscal year 2003-2004 is shared equally between the General Fund and the Public Facilities Development Fund. An increase or decrease in Reserve for Advances Receivables reflects activity on loans to the Public Facilities Fund.
- (3) Expenditures are estimated by departments as fully spent, which includes anticipated carryovers and encumbrances.
- (4) Council voted to use "General Fund Reserves" to balance 2009-2010 current sources and uses without using budgeted reserve amounts already established, essentially a use of unreserved fund balance.

City of Redlands
General Fund
Loans Outstanding for Fiscal Year 2009-10

	<u>Undaudited Balance 6/30/2009</u>	<u>Estimated New Loans 2009-10</u>	<u>Estimated Repayments 2009-10</u>	<u>Estimated Balance 6/30/2010</u>
Loan Outstanding to:				
Public Facilities (251)	4,197,387	556,000		4,753,387
Total	<u>\$ 4,197,387</u>	<u>556,000</u>	<u>0</u>	<u>\$ 4,753,387</u> ⁽¹⁾

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

Estimated Loans Outstanding at 6/30/09	\$ 4,197,387
Estimated Repayments during 2008-09 (current)	0
Estimated Reserves for Advances Receivable (long-term) at 6/30/10	<u>\$ 4,197,387</u>

SCHEDULE 4

City of Redlands
Schedule of Adopted Reserves for Fiscal Year 2009-10

Governmental Funds	Reserve	Adjusted Balance 6/30/2009	Adopted Increase(Decrease) for 2009-10	Adopted Total Reserve for 2009-10
General Fund (101)				
	Equipment Replacement	\$ 272,198	(180,158)	\$ 92,040
	Contingency	6,113,271	-	6,113,271
	Advances Receivable	4,197,387	-	4,197,387
	Stores Inventory	324,307	-	324,307
	Total	10,907,163	(180,158)	10,727,005
Enterprise Funds				
Water (501)				
	Rate Stabilization	\$ 200,000	-	\$ 200,000
	Operating	1,380,000	-	1,380,000
	Capital	794,000	-	794,000
	Treatment Plant Capital	3,240,000	-	3,240,000
	Total	5,614,000	-	5,614,000
Solid Waste (511)				
	Operating	1,050,000	-	1,050,000
	Capital	100,000	-	100,000
	Equipment Replacement	650,000	-	650,000
	Borrow Site	-	-	-
	Landfill Closure	5,934,496	120,000	6,054,496
	Total	7,734,496	120,000	7,854,496
Wastewater (521)				
	Operating	1,585,000	(400,000)	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
	Reclaimed Water System	500,000	(500,000)	-
	Total	5,554,248	(900,000)	4,654,248
Non Potable Water (541)				
	Operating	-	200,000	200,000
	Reclaimed Water System	-	500,000	500,000
	Total	-	700,000	700,000
Internal Service Funds				
Liability Insurance (602)	Self-Insured Retention	\$ 500,000	-	\$ 500,000
Workers Comp (606)	Self-Insured Retention	1,000,000	-	1,000,000

City of Redlands
 Summary of 2009-2010 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, 6/30/09	\$ 8,707,000	\$ 0	\$ 0	\$ 0
Revenues	16,862,000			50,000
Interfund Transfers From:				
Water Service (501)		7,939,100		1,502,030
Water Capital Improvement (509)		942,900		1,042,681
Loan Payment from Cemetery (562)	25,000			
Total Financial Sources	25,594,000	8,882,000	0	2,594,711
Financial Requirements:				
Appropriations	13,606,590	8,882,000		2,594,711
Interfund Transfers To:				
General Fund (101)	149,602			
Water Projects (503)	7,939,100			
Water Debt Service (506)	1,502,030			
Water Source Acquisition (508)	50,000			
Water Capital Improvement (509)	1,432,257			
Non Potable Water (541)	200,000			
Total Financial Requirements	24,879,579	8,882,000	0	2,594,711
 Unrestricted Cash Balance, 6/30/10	 \$ 714,421	 \$ 0	 \$ 0	 \$ 0

2009-10 Funding Plan Highlights:

In addition to the annual operating appropriations, the major uses of Water Service Fund (501) dollars are for capital projects, debt service, and contributions to reserves. The substantial use of funds for capital projects in the Water Project Fund (503) reflects meeting capital requirements identified in the Water Capital Improvement Program. The Debt Service Fund (506) reflects the full principal and interest payments due under the 1999 Water COPs Refunding, the ADLP loan for the Texas Street Treatment Facility, and the semi-annual payments on the SRF loan for the Tate Water Treatment Plant. The Cemetery Fund (564) will make an interest payment on the 2003 loan from the Water Fund (501).

SCHEDULE 5

Source Acquisition (508)	Capital Improvement (509)	Total Water Enterprise
\$ 313,000	\$ 0	\$ 9,020,000
103,666	553,324	17,568,990
50,000	1,432,257	10,923,387
		1,985,581
		25,000
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466,666	1,985,581	39,522,958
50,010		25,133,311
		149,602
	942,900	8,882,000
	1,042,681	2,544,711
		50,000
		1,432,257
		200,000
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50,010	1,985,581	38,391,881
\$ 416,656	\$ 0	\$ 1,131,077

City of Redlands
 Summary of 2009-2010 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, 6/30/09	\$ 1,439,251	\$ 0	\$ 0
Revenues	7,875,173		
Interfund Transfers From:			
Solid Waste Service (511)		169,050	
Solid Waste Capital Improvements (519)	-	75,950	
Interfund Loan Repayment from Aviation (564)	<u>57,000</u>		
Total Financial Sources	9,371,424	245,000	0
Financial Requirements:			
Appropriations	8,060,299	245,000	
Interfund Transfers To:			
General Fund (101)	123,679		
Solid Waste Projects (513)	169,050		
Additions to Reserves:			
Landfill Closure Reserve			
Total Financial Requirements	8,353,028	245,000	0
 Unrestricted Cash Balance, 6/30/10	 \$ 1,018,396	 \$ 0	 \$ 0

2009-10 Funding Plan Highlights:

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

SCHEDULE 5

Solid Waste Debt Service (516)	Calif Street Landfill Closure (517)	Capital Improvement (519)	Total Solid Waste Enterprise
\$ 0	\$ 0 120,000	\$ 3,012,379 302,000	\$ 4,451,630 8,297,173
			169,050 75,950 57,000
<u>0</u>	<u>120,000</u>	<u>3,314,379</u>	<u>13,050,803</u>
			8,305,299
		75,950	123,679 245,000
	<u>120,000</u>		<u>120,000</u>
0	120,000	75,950	8,793,978
\$ 0	\$ 0	\$ 3,238,429	\$ 4,256,825

City of Redlands
Summary of 2009-2010 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, 6/30/09	\$ 1,549,000	\$ 0	\$ 0	\$ 0
Revenues	6,795,300			55,000
Interfund Transfers From:				
Sewer Capital Improvement (529)		75,000		964,073
Wastewater Service (521)		1,539,000		826,587
Loan Repayment from General Fund (101)	11,333			
Cancellation of Reserves:				
Operating Reserve	400,000			
Reclaimed Water System	500,000			
Total Financial Sources	9,255,633	1,614,000	0	1,845,660
Financial Requirements:				
Appropriations	5,860,882	1,614,000		1,845,660
Interfund Transfers To:				
General Fund (101)	9,005			
Sewer Projects (523)	1,539,000			
Debt Service (526)	826,587			
Non Potable Water (549)	500,000			
Total Financial Requirements	8,735,474	1,614,000	0	1,845,660
Unrestricted Cash Balance, 6/30/10	\$ 520,159	\$ 0	\$ 0	\$ 0

2009-10 Funding Plan Highlights:

In addition to the annual operating appropriations, the major uses of Wastewater Service Fund (521) dollars are for capital projects and debt service. The Debt Service Fund (526) reflects full principal and interest payments due under the 1999 Wastewater COPs Refunding and the 2005 State Revolving Fund loan for the recycled water project. A payment from the General Fund covering a loan made from the Wastewater Service Fund is shown in the table. This payment final installment to repay a \$465,000 loan from the Wastewater Fund (521) to support the purchase of a new financial accounting computer system.

SCHEDULE 5

<u>Capital Improvements (529)</u>	<u>Total Wastewater Enterprise</u>
\$ 3,281,704	\$ 4,830,704
1,140,104	7,990,404
	1,039,073
	2,365,587
	11,333
	400,000
	<u>500,000</u>
<u>4,421,808</u>	17,137,101
	9,320,542
	9,005
75,000	1,614,000
964,073	1,790,660
	<u>500,000</u>
<u>1,039,073</u>	13,234,207
\$ 3,382,735	\$ 3,902,894

City of Redlands
 Summary of 2009-2010 Financial Sources and Requirements by Fund
 Adopted Budget

Non Potable Water Fund Group

	NP Water Service (541)	NP Water Projects (543)	Capital Improvement (549)	Total NP Water Enterprise
Financial Sources:				
Unrestricted Cash Balance, 6/30/09	\$ 442,000	\$ 0	\$ 203,900	\$ 645,900
Revenues	445,000		143,000	588,000
Interfund Transfers From:				
Water Service (501)	200,000			200,000
Wastewater Service (521)	500,000	0	0	500,000
Total Financial Sources	1,587,000	0	346,900	1,933,900
Financial Requirements:				
Appropriations	151,882			151,882
Additions to Reserves:				
Operating Reserve	200,000			200,000
Reclaimed Water System	500,000	0	0	500,000
Total Financial Requirements	851,882	0	0	851,882
 Unrestricted Cash Balance, 6/30/10	 \$ 735,118	 \$ 0	 \$ 346,900	 \$ 1,082,018

2009-10 Funding Plan Highlights:

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

City of Redlands
 Summary of 2009-2010 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, 6/30/09	\$ 272,321	\$ 1,139	\$ 602,267	\$ 1,702,120	\$ 68,972
Estimated Revenues	430,000	492,500	7,500	55,000	558,500
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)		24,000			
Total Financial Sources	702,321	517,639	609,767	1,757,120	627,472
Financial Requirements:					
Appropriations	689,687	479,223			404,196
Interfund Loan Payment to Solid Waste (511)					57,000
Interfund Loan Payment to Water (501)		25,000			
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)			24,000		
Total Financial Requirements	689,687	504,223	24,000	0	461,196
Unrestricted Cash Balance, 6/30/10	\$ 12,635	\$ 13,416	\$ 585,767	\$ 1,757,120	\$ 166,276

2009-10 Funding Plan Highlights:

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

Cemetery - The 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 - The 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 2009-2010 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, 6/30/09	\$ 1,386,118	\$ 77,499	\$ 2,355,029	\$ 460,538	\$ 592,884
Estimated Revenues	10,000	2,349,744	807,244	3,711,846	1,490,807
Interfund Transfers From: General Fund (101)	1,064,000				
Total Financial Sources	2,460,118	2,427,243	3,162,273	4,172,384	2,083,691
Financial Requirements:					
Appropriations	1,959,148	2,404,114	1,767,222	3,685,348	1,476,105
Total Financial Requirements	1,959,148	2,404,114	1,767,222	3,685,348	1,476,105
 Unrestricted Cash Balance, 6/30/10	 \$ 500,970	 \$ 23,129	 \$ 1,395,051	 \$ 487,036	 \$ 607,586

2009-10 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 anticipated claims.

Information Technology

Estimated revenues are generated from charges to internal customer accounts as a means of cost recovery for 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 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 2009-2010 Financial Sources and Requirements by Fund
Adopted Budget

Redevelopment Agency (RDA) Fund Group

	Low & Mod. Housing (285)	RDA Debt Service (380)	RDA Administration (480)	RDA Projects (488)
Financial Sources:				
Unrestricted Cash Balance, 6/30/09	\$ 3,397,704	\$ 2,370,478	\$ 0	\$ 1,091,969
Estimated Revenues	76,500	6,217,000		
Interfund Transfers From:				
Low & Moderate Housing (285)		737,775		
RDA Debt Service (380)	1,228,400		1,800,118	
Total Financial Sources	4,702,604	9,325,253	1,800,118	1,091,969
Financial Requirements:				
Appropriations	3,839,352	3,896,163	1,645,195	800,000
Interfund Transfers To:				
Low & Moderate Housing (285)		1,228,400		
RDA Debt Service (380)	737,775			
RDA Administration (480)		1,800,118		
General Fund (101)			154,923	
Total Financial Requirements	4,577,127	6,924,681	1,800,118	800,000
Unrestricted Cash Balance, 6/30/10	\$ 125,477	\$ 2,400,572	\$ 0	\$ 291,969

2009-10 Funding Plan Highlights:

Low and Moderate Income Housing

The fund is budgeted to receive another \$1,228,400 in 2009-10, representing the required 20% set-aside of tax increment which will be used for the repayment of the recent bond issue. The balance along with the proceeds from this issue are appropriated for projects.

RDA Debt Service

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

RDA Administration

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

RDA Projects

Appropriations are related to the parking lot maintenance at Redlands Mall and various projects downtown.

City of Redlands
 Summary of 2009-2010 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, 6/30/09	\$ 0	\$ 124,408	\$ 0	\$ 3,294,277
Estimated Revenues	1,050,000	130,000	910,000	850,000
Interfund Transfers From: General Fund (101)	2,566,828			
Total Financial Sources	3,616,828	254,408	910,000	4,144,277
Financial Requirements:				
Appropriations	3,616,828	125,871		3,623,185
Interfund Transfers To: General Fund (101)			910,000	
Total Financial Requirements	3,616,828	125,871	910,000	3,623,185
Unrestricted Cash Balance, 6/30/10	\$ 0	\$ 128,537	\$ 0	\$ 521,092

2009-10 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

Revenues are transferred to the General Fund on a monthly basis in support of the streets division.

Measure "I"

The current appropriations are primarily for improvements to the Redlands, Alabama, and Colton intersection.

City of Redlands
 Summary of 2009-2010 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, 6/30/09	\$ 519,829	\$ 323,424	\$ 0	\$ 2,062,721
Estimated Revenues	40,000	84,000	215,000	65,000
Total Financial Sources	559,829	407,424	215,000	2,127,721
Financial Requirements:				
Appropriations	465,251			9,400
Interfund Transfers To: General Fund (101)			215,000	
Total Financial Requirements	465,251	0	215,000	9,400
Unrestricted Cash Balance, 6/30/10	\$ 94,578	\$ 407,424	\$ 0	\$ 2,118,321

2009-10 Funding Plan Highlights:

Local Transportation

Projects are funded by development impact fees for transportation facilities. Current projects include improvements to the Redlands, Alabama, and Colton intersection, traffic signals 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

Revenues are transferred to the General Fund on a monthly basis.

Open Space

City Council must commit monies within five years of their collection to acquire open space.

City of Redlands
 Summary of 2009-2010 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Downtown Redlands Business Assoc. (236)	Parking Authority (237)	General Capital Improvements (240)	Community Development Block Grant (243)
Financial Sources:				
Unrestricted Cash Balance, 6/30/09	\$ 150,811	\$ 96,422	\$ 0	\$ 0
Estimated Revenues	336,500	7,000		585,000
Total Financial Sources	487,311	103,422	0	585,000
Financial Requirements:				
Appropriations	353,706	22,106		585,000
Total Financial Requirements	353,706	22,106	0	585,000
Unrestricted Cash Balance, 6/30/10	\$ 133,605	\$ 81,316	\$ 0	\$ 0

2009-10 Funding Plan Highlights:

Downtown Redlands Business Association

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

Parking Authority

Revenues consist of parking permit fees from city parking lots. The cash balance is currently unreserved and undesignated.

General Capital Improvements

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

Community Development Block Grant

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

City of Redlands
 Summary of 2009-2010 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Neighborhood Initiative Program (245)	Drug Confiscation (246)	Police Grants (247)	Supplemental Law Enforcement (249)
Financial Sources:				
Unrestricted Cash Balance, 6/30/09	\$ 21,469	\$ 93,400	\$ 0	\$ 0
Estimated Revenues		192,100		114,496
Total Financial Sources	21,469	285,500	0	114,496
Financial Requirements:				
Appropriations		192,100		114,496
Total Financial Requirements	0	192,100	0	114,496
Unrestricted Cash Balance, 6/30/10	\$ 21,469	\$ 93,400	\$ 0	\$ 0

2009-10 Funding Plan Highlights:

Neighborhood Initiative Program

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

Drug Confiscation

These funds must be used to enhance local law enforcement for drug related activities.

Police Grants

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

Supplemental Law Enforcement

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

City of Redlands
 Summary of 2009-2010 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Park Development (250)	Public Facilities Development (251)	Arterial Street Construction (252)	Traffic Signals (253)
Financial Sources:				
Unrestricted Cash Balance, 6/30/09	\$ 2,286,241	\$ 800,212	\$ 926,043	\$ 401,781
Estimated Revenues	420,000	994,000	129,000	30,000
Total Financial Sources	2,706,241	1,794,212	1,055,043	431,781
Financial Requirements:				
Appropriations	665,064	19,800	2,400	52
Interfund Transfers To:				
Redlands Public Improve. Corp (311)		958,903		
General Fund (01)		175,097		
Total Financial Requirements	665,064	1,153,800	2,400	52
Unrestricted Cash Balance, 6/30/10	\$ 2,041,177	\$ 640,412	\$ 1,052,643	\$ 431,729

2009-10 Funding Plan Highlights:

Public Facilities Development

Estimated Revenues represent park and open space development impact fees. A portion of these fees have been allocated toward improvements to Terrace Park and annual payments on the State I-Bank loan for the Sports Park.

Public Facilities Development

The beginning cash balance represents the estimated amount of police, fire and city hall impact fees available. Impact fees related to fire station no. 3, library and the city yard are used to repay debt service. The 1993 Refunding of 1986/87 Projects Certificates of Participation were refinanced in 2002-03.

Arterial Street Construction

Revenues are transferred to the Local Transportation Fund (209) to fund specific arterial street construction projects.

Traffic Signals

Revenues are transferred to the Local Transportation Fund (209) to fund specific traffic signal projects.

City of Redlands
 Summary of 2009-2010 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, 6/30/09	\$ 226,864	\$ 0	\$ 288,399	\$ 0
Estimated Revenues	76,800	22,000	88,500	33,600
Interfund Transfers From:				
General Fund (101)		42,893		111,287
Total Financial Sources	303,664	64,893	376,899	144,887
Financial Requirements:				
Appropriations	1,500	64,893	160,180	144,887
Total Financial Requirements	1,500	64,893	160,180	144,887
Unrestricted Cash Balance, 6/30/10	\$ 302,164	\$ 0	\$ 216,719	\$ 0

2009-10 Funding Plan Highlights:

Freeway Interchanges

Revenues are transferred to the Local Transportation Fund (209) to fund specific freeway interchange projects.

Street Lighting Assessment District

This fund is now receiving an annual operating transfer from the General Fund to the extent expenditures exceed anticipated revenues.

CFD 2004-1

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

Landscape Maintenance District

This fund is now receiving an annual operating transfer from the General Fund to the extent expenditures exceed anticipated revenues.

City of Redlands
 Summary of 2009-2010 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	General Debt Service (305)	Redlands Public Improve. Corporation (311)	Storm Drains (405)	Measure "O" Bond (417)
Financial Sources:				
Unrestricted Cash Balance, 6/30/09	\$ 1,383,433	\$ 0	\$ 2,135,469	\$ 185,096
Estimated Revenues	626,000		89,000	2,000
Interfund Transfers From:				
General Fund (101)		958,903		
Public Facilities Development (251)		958,903		
Payroll Clearing Fund (720)	2,307,405			
Total Financial Sources	4,316,838	1,917,806	2,224,469	187,096
Financial Requirements:				
Appropriations	2,922,920	1,917,806	2,003,872	
Total Financial Requirements	2,922,920	1,917,806	2,003,872	0
 Unrestricted Cash Balance, 6/30/10	 \$ 1,393,918	 \$ 0	 \$ 220,597	 \$ 187,096

2009-10 Funding Plan Highlights:

General Debt Service

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

Redlands Public Improvement Corp.

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

Storm Drains

Estimated revenues are development impact fees to fund specific storm drain projects. Current appropriations are mainly for the Downtown Storm Drain project.

Measure "O" Bond

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

City of Redlands
Adopted Budget Summary
Summary of 2009-2010 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	\$ 6,147,723	\$ 51,948,552	\$ 1,837,306	\$ 207,382	\$ 60,140,963	\$ 50,477,756	\$ 4,743,911	\$ 556,000	\$ 55,777,667	\$ 4,363,296
205 Emergency Services	-	1,050,000	2,566,828	-	3,616,828	3,616,828	-	-	3,616,828	-
206 Household Haz. Waste	124,408	130,000	-	-	254,408	125,871	-	-	125,871	128,537
207 Gas Tax	-	910,000	-	-	910,000	910,000	910,000	-	910,000	-
208 Measure I	3,294,277	850,000	-	-	4,144,277	3,623,185	-	-	3,623,185	521,092
209 Local Transportation	519,829	40,000	-	-	559,829	465,251	-	-	465,251	94,578
221 Air Quality Improv.	323,424	84,000	-	-	407,424	-	-	-	-	407,424
223 Traffic Safety	-	215,000	-	-	215,000	-	215,000	-	215,000	-
227 Open Space	2,062,721	65,000	-	-	2,127,721	9,400	-	-	9,400	2,118,321
236 DRBA	150,811	336,500	-	-	487,311	353,706	-	-	353,706	133,605
237 Parking Authority	96,422	7,000	-	-	103,422	22,106	-	-	22,106	81,316
243 CDBG	-	585,000	-	-	585,000	585,000	-	-	585,000	-
245 Neighborhood Initiative	21,469	-	-	-	21,469	-	-	-	-	21,469
246 Drug Confiscation	93,400	192,100	-	-	285,500	192,100	-	-	192,100	93,400
249 Supp. Law Enforcement	-	114,496	-	-	114,496	114,496	-	-	114,496	-
250 Park Development	2,286,241	420,000	-	-	2,706,241	665,064	-	-	665,064	2,041,177
251 Public Facilities Develop.	800,212	994,000	-	-	1,794,212	19,800	-	-	19,800	1,774,412
252 Arterial Street Construction	926,043	129,000	-	-	1,055,043	2,400	1,134,000	-	1,134,000	640,412
253 Traffic Signals	401,781	30,000	-	-	431,781	52	-	-	52	1,052,643
254 Freeway Interchanges	226,864	76,800	-	-	303,664	52	-	-	52	431,729
260 Street Lighting Dist. #1	-	22,000	42,893	-	64,893	64,893	-	-	64,893	302,164
261 CFD 2004-1	288,399	88,500	-	-	376,899	160,180	-	-	160,180	216,719
263 Landscape Maint. Dist.	-	33,600	111,287	-	144,887	144,887	-	-	144,887	-
285 Low and Moderate Housing	3,397,704	76,500	1,228,400	-	4,702,604	3,839,352	737,775	-	4,577,127	125,477
305 General Debt Service	1,383,433	626,000	2,307,405	-	4,316,838	2,922,920	-	-	2,922,920	1,393,918
311 Redlands Pub. Imp. Corp.	-	-	1,917,806	-	1,917,806	3,896,163	-	-	3,896,163	-
380 RDA Debt Service	2,370,478	6,217,000	737,775	-	9,325,253	2,003,872	3,028,518	-	6,824,681	2,400,572
405 Storm Drain Construction	2,135,469	89,000	-	-	2,224,469	-	-	-	-	220,597
417 Measure "O"	186,096	2,000	-	-	187,096	-	-	-	-	187,096
480 RDA Administration	-	-	1,800,118	-	1,800,118	1,645,195	154,923	-	1,800,118	-
488 RDA Capital Projects	1,031,969	-	-	-	1,031,969	800,000	-	-	800,000	291,969
501 Water Service	8,707,000	16,862,000	-	25,000	25,594,000	13,606,590	11,272,989	-	24,879,579	714,421
503 Water Project	-	-	-	-	-	8,882,000	-	-	8,882,000	-
506 Water Debt Service	-	50,000	8,882,000	-	8,932,000	8,882,000	-	-	8,882,000	-
508 Source Acquisition	313,000	103,666	2,544,711	-	2,961,377	2,594,711	-	-	2,594,711	-
508 Water Capital Improvement	-	553,324	50,000	-	603,324	2,594,711	-	-	2,594,711	-
511 Solid Waste Service	1,439,251	7,875,173	1,432,257	-	10,746,681	50,010	-	-	50,010	416,656
513 Solid Waste Projects	-	-	-	57,000	57,000	1,985,581	1,985,581	-	1,985,581	-
517 Calif. St. Landfill Closure	-	-	245,000	-	245,000	8,060,299	292,729	-	8,353,028	-
519 Solid Waste Cap. Improv.	-	120,000	-	-	120,000	245,000	-	120,000	245,000	-
521 Wastewater Service	3,012,379	302,000	-	-	3,314,379	-	-	-	-	3,238,429
523 Wastewater Project	1,549,000	6,795,300	-	911,333	9,255,633	5,860,882	2,874,592	-	8,735,474	520,159
526 Wastewater Debt Service	-	-	1,614,000	-	1,614,000	1,614,000	-	-	1,614,000	-
529 WW Capital Improvement	3,281,704	1,140,104	1,790,660	-	6,212,468	1,845,660	-	-	1,845,660	-
538 Groves	272,321	430,000	-	-	702,321	-	1,039,073	-	1,039,073	3,382,735
541 Non-Potable Water Service	442,000	445,000	700,000	-	1,587,000	689,687	-	-	689,687	12,635
549 Non-Potable Capital Imprv	203,900	143,000	-	-	346,900	151,882	-	-	151,882	735,118
562 Cemetery	1,139	492,500	24,000	-	517,639	504,223	-	700,000	851,682	-
563 Cemetery Pre-need	602,267	7,500	-	-	609,767	-	-	-	-	346,900
564 Aviation	68,972	588,500	-	-	657,472	461,196	24,000	-	485,196	585,767
602 Liability Self-Insurance	1,386,118	10,000	-	-	1,396,118	1,959,148	-	-	1,959,148	166,276
604 Dept of Innovation & Tech	77,489	2,349,744	1,064,000	-	4,191,233	2,404,114	-	-	2,404,114	23,129
606 Workers' Compensation	2,355,029	807,244	-	-	3,162,273	1,767,222	-	-	1,767,222	1,395,051
607 Equipment Maintenance	460,538	3,711,846	-	-	4,172,384	3,685,348	-	-	3,685,348	487,036
608 Utility Billing	592,864	1,490,807	-	-	2,083,671	1,476,105	-	-	1,476,105	607,586
702 Cemetery Endowment	-	55,000	-	-	55,000	-	-	-	-	1,757,120
710 CFD Trust	2,020,780	758,000	-	-	2,778,780	1,361,554	2,407,405	-	1,361,554	1,417,226
720 Payroll Clearing Fund	-	-	-	2,407,405	2,407,405	-	2,407,405	-	2,407,405	-
TOTAL (MEMO ONLY)	\$ 56,816,128	\$ 110,447,766	\$ 30,896,446	\$ 3,608,120	\$ 201,768,450	\$ 134,889,414	\$ 30,896,446	\$ 1,376,000	\$ 167,161,860	\$ 34,606,591

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

