

City of Redlands
2012-2013
Adopted Budget

INTRODUCTION TO FINANCIAL PLANS AND SUMMARIES

- Schedule 1 2012-13 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 (2010-11 through 2013-14) – General Fund presents the General Fund's year-end audited position for fiscal year 2010-11 with estimates for the current year and two subsequent years.
- Schedule 3 Loans Outstanding for Fiscal Year 2012-13 identifies the outstanding balance of loans made between funds (Advances Receivable).
- Schedule 4 Schedule of Adopted Reserves for Fiscal Year 2012-13 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 2012-13 Financial Sources and Requirements by Fund presents the individual funding plan or budget summary for each fund.
- Schedule 6 Summary of 2012-13 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
2012-13 Adopted Budget Summary
General Fund

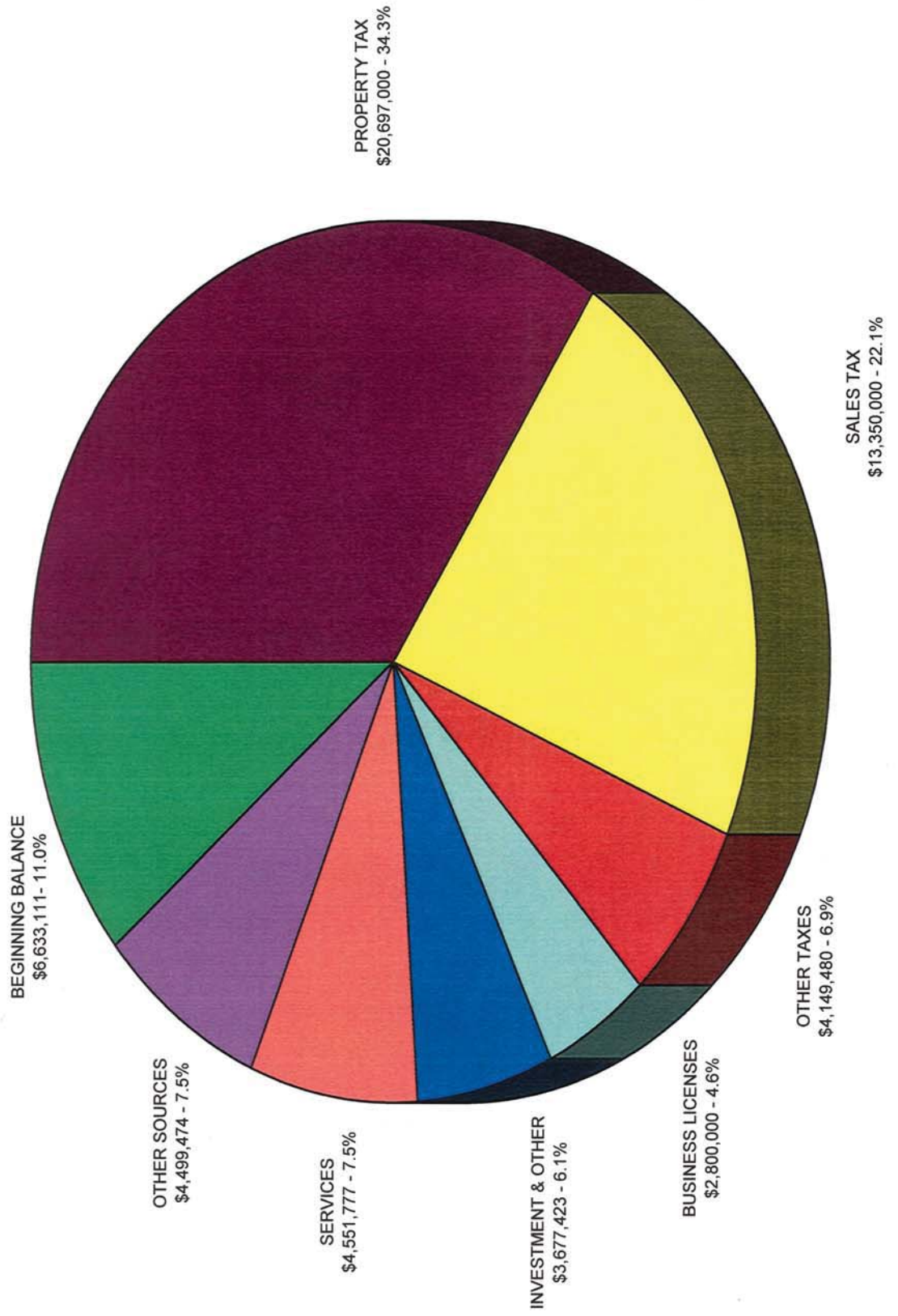
	2010-11 Actual	2011-12 Adjusted Budget	2011-12 12 Month Estimate	2012-13 Adopted Budget
AVAILABLE FINANCIAL SOURCES:				
BEGINNING FUND BALANCE-UNRESERVED	\$ 5,802,816	\$ 6,603,996	\$ 6,603,996	\$ 6,633,111
Revenues				
Taxes:				
Property	20,872,736	21,069,619	20,714,000	20,697,000
Sales	12,090,894	12,190,000	12,748,570	13,350,000
Franchise	3,227,606	2,750,000	2,775,000	3,009,480
Other-(TOT, Property Transfer, Mining)	1,174,909	1,125,000	1,135,000	1,140,000
Total Taxes	37,366,145	37,134,619	37,372,570	38,196,480
General Government:				
Business Licenses	2,685,895	2,700,000	2,800,000	2,800,000
Motor Vehicle Fees	364,422	190,000	-	-
Interfund Charges	3,159,535	3,149,162	3,034,619	3,129,923
Investment Income	62,191	200,000	110,000	100,000
Other	1,101,659	454,000	418,287	447,500
Total General Government	7,373,702	6,693,162	6,362,906	6,477,423
Charges For Services:				
Development Services	876,747	1,050,329	1,116,128	1,210,608
Library	196,131	163,201	138,599	138,494
Police and Animal Control	707,304	649,899	630,984	566,735
Community Services	284,637	206,639	182,597	175,410
Fire	302,323	1,356,380	1,285,284	368,800
Quality of Life	1,559,510	1,544,600	1,396,762	1,420,900
Engineering	469,304	480,600	651,000	670,830
Total Charges For Services	4,395,956	5,451,648	5,401,354	4,551,777
Total Revenues	49,135,803	49,279,429	49,136,830	49,225,680
Interfund Transfers from Other Funds:				
Gas Tax (207)	1,890,776	1,927,849	1,855,786	1,872,134
Local Transportation (209)	169,000	-	-	-
Traffic Safety (223)	254,034	221,700	221,050	448,519
Public Facilities (251)	175,097	175,097	175,097	146,742
Street Lighting District (260)	15,312	-	-	-
CFD 2004-1 (261)	-	-	109,000	-
Low/Mod Housing Fund (285)	82,370	84,553	49,322	-
Storm Drain Construction (405)	-	-	-	175,000
Redevelopment General Fund (480)	329,478	338,210	197,290	-
Water (501)	279,741	156,967	185,827	702,620
Solid Waste (511)	229,613	124,941	649,648	998,464
Sewer (521)	10,407	9,546	14,297	155,995
Total Interfund Transfers From Other Funds	3,435,828	3,038,863	3,457,317	4,499,474
Other Financing Sources:				
Encumbrances	418,424	205,423	205,423	-
Inventory Reserve	22,100	-	-	-
Advances Receivable	-	-	50,000	-
Total Cancellations or Decreases to Reserves	440,524	205,423	255,423	-
TOTAL AVAILABLE FINANCIAL SOURCES	58,814,971	59,127,711	59,453,566	60,358,265

City of Redlands
2012-13 Adopted Budget Summary
General Fund

	2010-11 Actual	2011-12 Adjusted Budget	2011-12 12 Month Estimate	2012-13 Adopted Budget
FINANCIAL REQUIREMENTS:				
Appropriations/Expenditures				
City Council	\$ 251,117	\$ 205,448	\$ 241,717	\$ 258,638
City Manager	625,544	495,312	657,930	551,852
City Clerk	276,725	156,327	156,434	252,925
City Attorney	485,338	504,237	453,886	505,375
Finance	1,781,672	2,000,220	1,907,955	1,731,193
Human Resources	2,550,021	2,822,855	2,888,020	3,081,174
Development Services	1,193,975	1,270,184	1,362,137	1,821,296
Quality of Life	5,644,771	6,160,660	5,329,599	5,114,396
Community Services	934,135	776,326	674,151	714,064
Engineering	503,764	578,885	494,187	707,938
Library	1,853,093	1,825,742	1,756,109	1,705,891
Police	19,873,544	19,618,594	19,787,345	21,221,168
Fire	9,828,462	11,086,022	11,211,825	10,428,850
Total Appropriations	<u>45,802,161</u>	<u>47,500,811</u>	<u>46,921,295</u>	<u>48,094,759</u>
Interfund Transfers to Other Funds:				
Paramedic Fund (205)	2,703,419	2,937,615	3,064,528	3,020,591
Landscape Maintenance District (263)	13,083	-	-	-
Redlands Public Improvement Corp. (311)	962,504	956,722	956,722	955,221
Liability Self-Insurance (602)	1,380,000	960,000	857,000	920,000
Total Interfund Transfers To Other Funds	<u>5,059,006</u>	<u>4,854,337</u>	<u>4,878,250</u>	<u>4,895,812</u>
New or Increases to Reserves				
Encumbrances	205,423	-	-	-
General Fund Contingencies	400,000	-	-	-
Advances Receivable	744,385	956,722	1,020,910	729,963
Total New or Increases to Reserves	<u>1,349,808</u>	<u>956,722</u>	<u>1,020,910</u>	<u>729,963</u>
TOTAL FINANCIAL REQUIREMENTS	\$ 52,210,975	\$ 53,311,870	\$ 52,820,455	\$ 53,720,534
SOURCES OVER/(UNDER) REQUIREMENTS	\$ 801,180	\$ (788,155)	\$ 29,115	\$ 4,620
ENDING FUND BALANCE-UNRESERVED	\$ 6,603,996	\$ 5,815,841	\$ 6,633,111	\$ 6,637,731

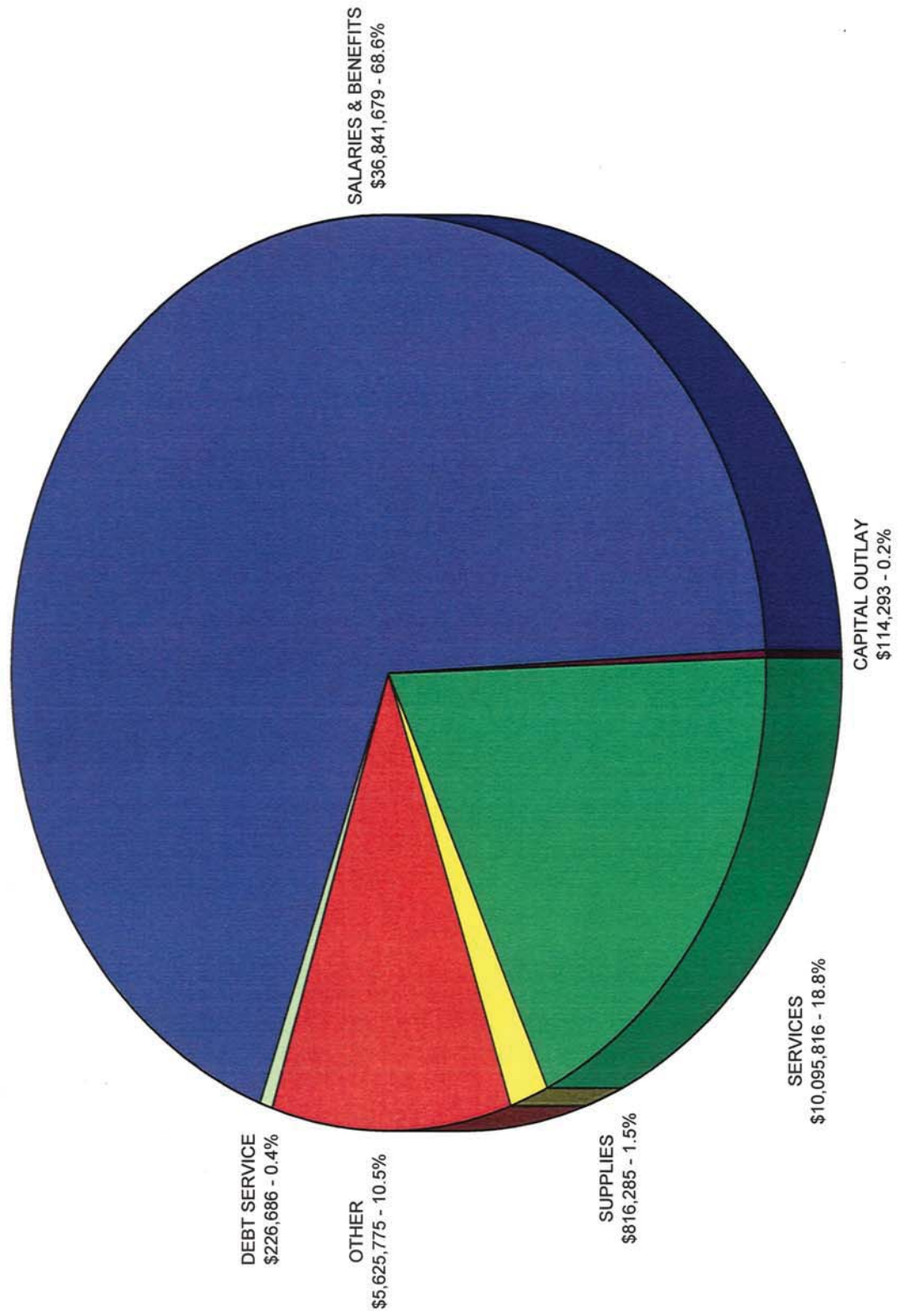


**CITY OF REDLANDS
 FY 2012-2013
 SUMMARY OF GENERAL FUND REVENUES & OTHER FINANCING SOURCES
 \$60,358,265**



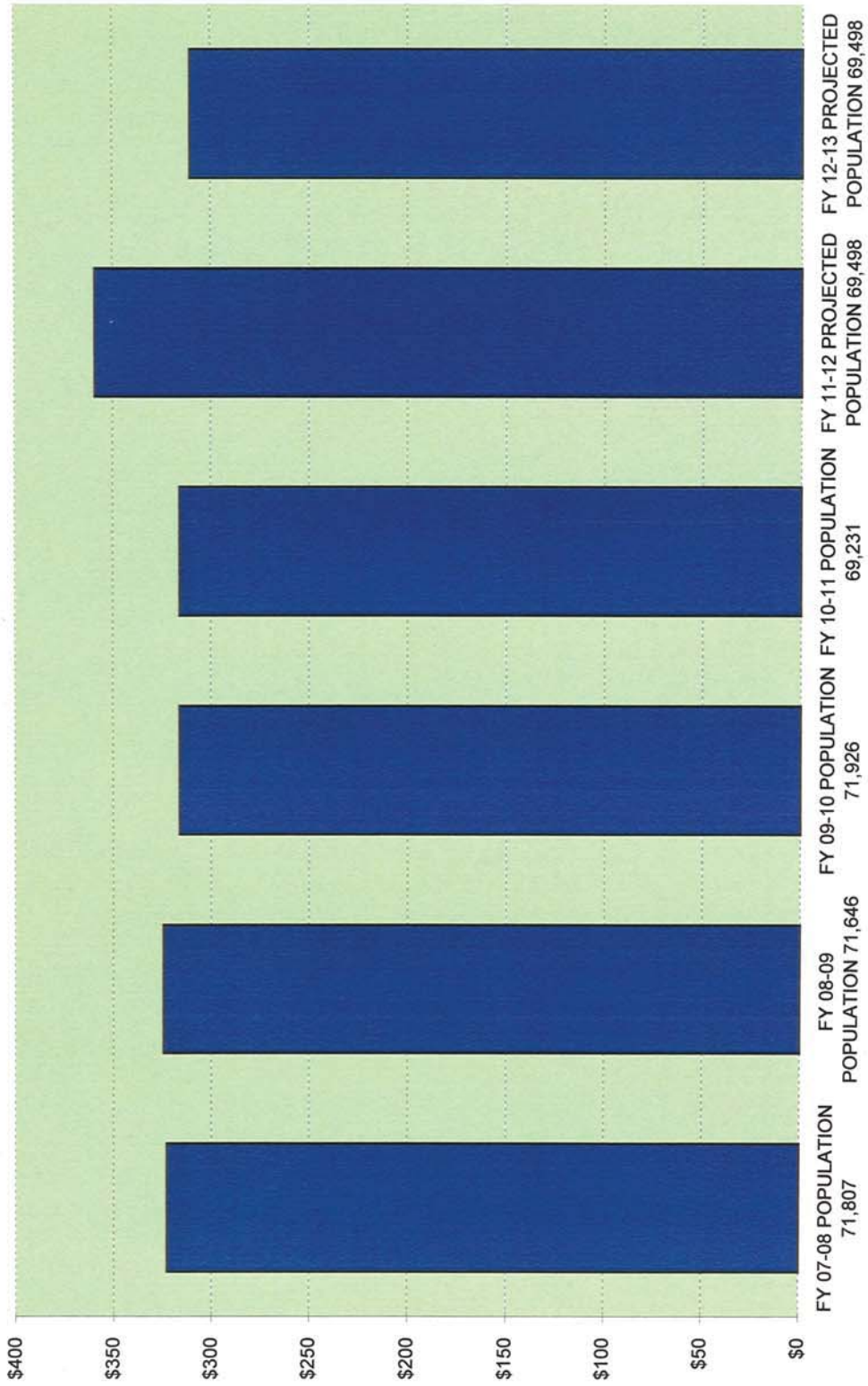
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CITY OF REDLANDS
FY 2012-2013
\$53,720,534
SUMMARY OF GENERAL FUND EXPENSES & OTHER FINANCING USES



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

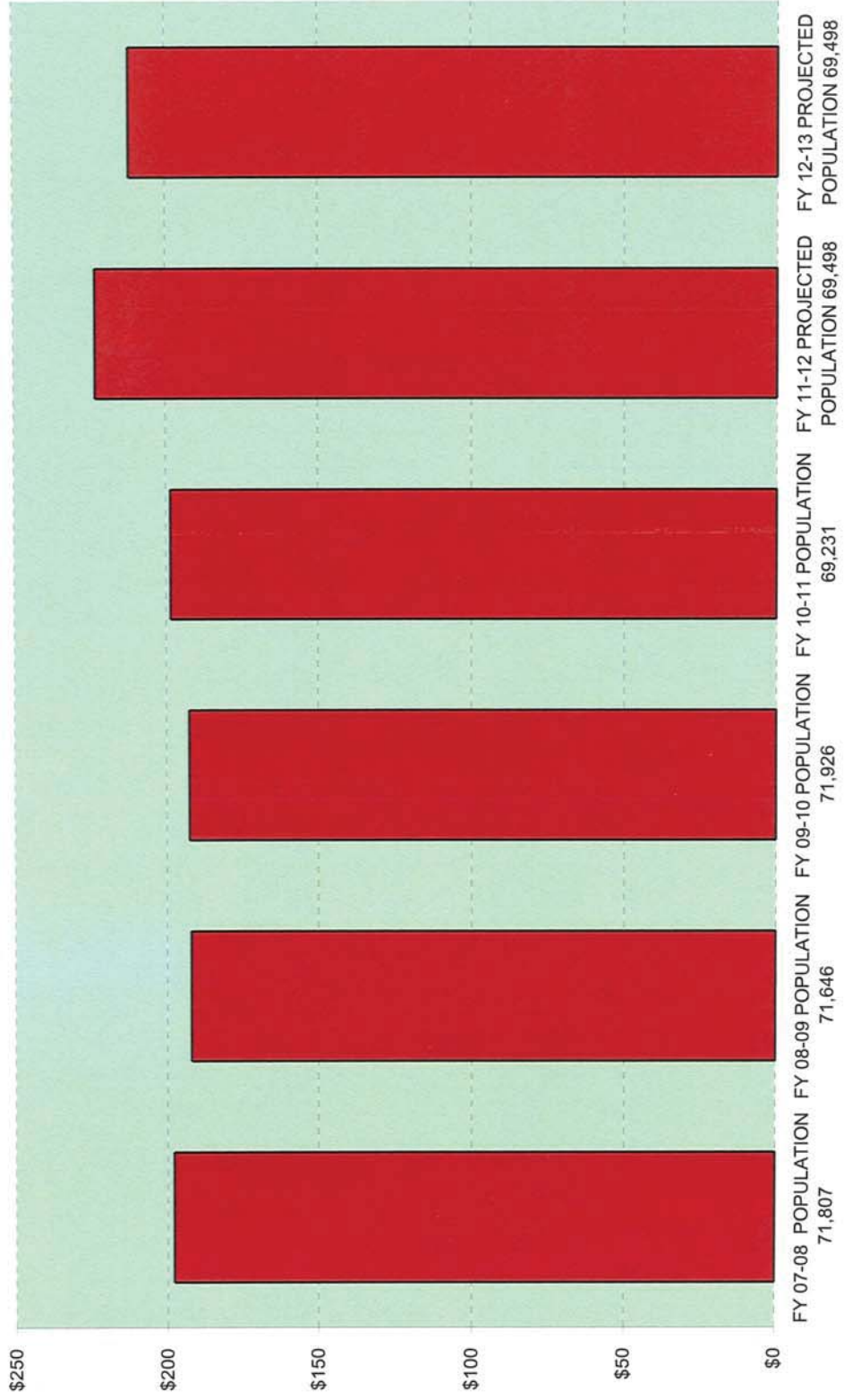


In FY 07-08 ITS was moved from PD to an internal svc fund.

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**



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
2010-11 THROUGH 2013-14**

FINANCIAL SOURCES:	AUDITED 2010-2011	ESTIMATED 2011-2012	ESTIMATED 2012-2013	ESTIMATED 2013-2014
BEGINNING FUND BALANCE - UNRESERVED	\$ 5,802,816	\$ 6,603,996	\$ 6,633,111	\$ 6,637,731
Revenues	\$ 49,135,803	\$ 49,136,830	\$ 49,225,680	\$ 50,248,530
Interfund Transfers In	3,435,828	3,457,317	4,499,474	4,324,474
Decrease in Reserve for Advances Receivable	-	50,000	-	-
Decrease in Reserve for Inventory	22,100	-	-	-
Cancellation of Reserve for Encumbrances	418,424	205,423	-	-
TOTAL CURRENT SOURCES	\$ 53,012,155	\$ 52,849,570	\$ 53,725,154	\$ 54,573,004
FINANCIAL REQUIREMENTS:				
Expenditures (3)	\$ 45,802,161	\$ 46,921,295	\$ 48,094,759	\$ 49,266,071
Interfund Transfers Out	5,059,006	4,878,250	4,895,812	5,012,408
Increase in Reserve for General Fund Contingencies	400,000	-	-	-
Increase in Reserve for Advances Receivable (2)	744,385	1,020,910	729,963	959,000
Increase in Reserve for Encumbrances	205,423	-	-	-
TOTAL CURRENT REQUIREMENTS	\$ 52,210,975	\$ 52,820,455	\$ 53,720,534	\$ 55,237,479
CURRENT SOURCES OVER(UNDER) REQUIREMENTS	\$ 801,180	\$ 29,115	\$ 4,620	\$ (664,475)
ENDING FUND BALANCE - UNRESERVED (1)	\$ 6,603,996	\$ 6,633,111	\$ 6,637,731	\$ 5,973,256

Notes:

(1) Does not include Contingency and Equipment Reserves in the amount of \$6,605,311 at June 30, 2011.

(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 2012-13

	Unaudited Balance 6/30/2012	Estimated New Loans 2012-13	Estimated Repayments 2012-13	Estimated Balance 6/30/2013
General Fund (101) Loan Outstanding to:				
General Fund Contingency (101)	\$ 750,000	-	-	\$ 750,000
Public Facilities (251)	6,665,964	729,963	-	7,395,927
Groves (251)	150,000	-	-	150,000
Total	<u>\$ 7,565,964</u>	<u>729,963</u>	-	<u>\$ 8,295,927</u>
Open Space (227) Loan Outstanding to:				
Public Facilities (251)	\$ 130,000	-	-	\$ 130,000
Park & Open Space Facilities (250) Loan Outstanding to:				
Public Facilities (251)	\$ 130,000	-	-	\$ 130,000
Storm Drain (405) Loan Outstanding to:				
Public Facilities (251)	\$ 100,000	-	-	\$ 100,000
Water (501) Loan Outstanding to:				
Public Facilities (251)	\$ 150,000	-	-	\$ 150,000
Successor Agency Bond Fund (380)	65,607	-	-	65,607
Cemetery (562)	1,216,026	-	-	1,216,026
Total	<u>\$ 1,431,633</u>	-	-	<u>\$ 1,431,633</u>
Solid Waste (511) Loan Outstanding to:				
Aviation (564)	\$ 1,386,104	-	115,000	\$ 1,271,104

SCHEDULE 4

City of Redlands
Schedule of Adopted Reserves for Fiscal Year 2012-13

Governmental Funds	Reserve	Unaudited Balance 6/30/2012	Adopted Increase(Decrease) for 2012-13	Adopted Total Reserve for 2012-13
General Fund (101)				
	Equipment Replacement	\$ 92,040	-	\$ 92,040
	Contingency	6,513,271	-	6,513,271
	Advances Receivable	6,815,964	729,963	7,545,927
	Stores Inventory	201,120	-	201,120
	Total	13,622,395	729,963	14,352,358
Open Space (227)				
	Advances Receivable	130,000	-	130,000
Park & Open Space (250)				
	Advances Receivable	130,000	-	130,000
Storm Drain (405)				
	Advances Receivable	\$ 100,000	-	\$ 100,000
<u>Enterprise Funds</u>				
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
	Landfill Closure	5,930,112	75,000	6,005,112
	Total	7,730,112	75,000	7,805,112
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	\$ 4,654,248	-	\$ 4,654,248
<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 2012-2013 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, 6/30/12	\$ 17,010,537	\$ 0	\$ 0	\$ 0
Revenues	17,459,091			5,000
Interfund Transfers From:				
Water Service (501)		9,480,000		1,574,251
Water Capital Improvement (509)				1,006,489
Loan Payment from Cemetery (562)	10,000			
Total Financial Sources	34,479,628	9,480,000	0	2,585,740
Financial Requirements:				
Appropriations	14,846,548	9,480,000		2,585,740
Interfund Transfers To:				
General Fund (101)	702,620			
Local Transportation (209)	76,808			
Water Projects (503)	9,480,000			
Water Debt Service (506)	1,574,251			
Water Source Acquisition (508)	51,538			
Water Capital Improvement (509)	730,489			
Total Financial Requirements	27,462,254	9,480,000	0	2,585,740
 Unrestricted Cash Balance, 6/30/13	 \$ 7,017,374	 \$ 0	 \$ 0	 \$ 0

2012-13 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 1999 Water COPs Refunding, the ADLP loan for the Texas Street Treatment Facility, and the semi-annual payments on the SRF loan for the Tate Water Treatment Plant. The Cemetery Fund (564) will make an interest payment on the 2003 loan from the Water Fund (501). In 2010-11, a loan in the amount of \$150,000 was made to the Public Facilities Fund (251) in order to cover its debt service obligation.

SCHEDULE 5

Source Acquisition (508)	Capital Improvement (509)	Total Water Enterprise
\$ 220,462	\$ 0	\$ 17,230,999
28,000	276,000	17,768,091
51,538	730,489	11,836,278
		1,006,489
		10,000
<hr/>	<hr/>	<hr/>
300,000	1,006,489	47,851,857
300,000		27,212,288
		702,620
		76,808
		9,480,000
	1,006,489	2,580,740
		51,538
		730,489
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300,000	1,006,489	40,834,483
\$ 0	\$ 0	\$ 7,017,374

City of Redlands
 Summary of 2012-2013 Financial Sources and Requirements by Fund
 Adopted Budget

Solid Waste Fund Group

	Solid Waste Service (511)	Solid Waste Projects (513)	Solid Waste Bond Projects (515)
Financial Sources:			
Unrestricted Cash Balance, 6/30/12	\$ 9,300,594	\$ 0	\$ 0
Revenues	10,325,200		
Interfund Transfers From:			
Solid Waste Service (511)		2,116,920	
Solid Waste Capital Improvements (519)		951,080	
Loan Repayment from Aviation (564)	10,000		
Total Financial Sources	19,635,794	3,068,000	0
Financial Requirements:			
Appropriations	9,499,364	3,068,000	
Interfund Transfers To:			
General Fund (101)	998,464		
Local Transportation (209)	2,716,613		
Solid Waste Projects (513)	2,116,920		
Set-aside for Road Impacts	2,247,076		
Additions to Reserves:			
Landfill Closure Reserve			
Total Financial Requirements	17,578,437	3,068,000	0
 Unrestricted Cash Balance, 6/30/13	 \$ 2,057,357	 \$ 0	 \$ 0

2012-13 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 increased 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 75,000	\$ 1,832,194 40,000	\$ 11,132,788 10,440,200
			2,116,920 951,080 10,000
0	75,000	1,872,194	24,650,988
			12,567,364
			998,464 2,716,613 3,068,000 2,247,076
	75,000		75,000
0	75,000	951,080	21,672,517
\$ 0	\$ 0	\$ 921,114	\$ 2,978,471

City of Redlands
 Summary of 2012-2013 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, 6/30/12	\$ 8,281,186	\$ 0	\$ 0	\$ 0
Revenues	8,924,627			2,000
Interfund Transfers From:				
Wastewater Service (521)		2,917,000		954,888
Capital Improvements (529)				881,779
Total Financial Sources	17,205,813	2,917,000	0	1,838,667
Financial Requirements:				
Appropriations	6,304,381	2,917,000		1,838,667
Interfund Transfers To:				
General Fund (101)	155,995			
Local Transportation (209)	12,816			
Wastewater Projects (523)	2,917,000			
Debt Service (526)	954,888			
Total Financial Requirements	10,345,080	2,917,000	0	1,838,667
 Unrestricted Cash Balance, 6/30/13	 \$ 6,860,733	 \$ 0	 \$ 0	 \$ 0

2012-13 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 1999 Wastewater COPs Refunding and the 2005 State Revolving Fund loan for the recycled water project.

SCHEDULE 5

Capital Improvements (529)	Total Wastewater Enterprise
\$ 1,181,707 257,500 <hr/> 1,439,207	\$ 9,462,893 9,184,127 3,871,888 881,779 <hr/> 23,400,687 11,060,048 155,995 12,816 2,917,000 1,836,667 <hr/> 15,982,526
<hr/> 881,779 <hr/> 881,779	<hr/> 1,836,667 <hr/> 15,982,526
\$ 557,428	\$ 7,418,161

City of Redlands
 Summary of 2012-2013 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, 6/30/12	\$ 699,868	\$ 0	\$ 213,291	\$ 913,159
Revenues	402,050		500	402,550
Total Financial Sources	1,101,918		213,791	1,315,709
Financial Requirements:				
Appropriations	187,896			187,896
Total Financial Requirements	187,896	0	0	187,896
 Unrestricted Cash Balance, 6/30/13	 \$ 914,022	 \$ 0	 \$ 213,791	 \$ 1,127,813

2012-13 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 2012-2013 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, 6/30/12	\$ 0	\$ 0	\$ 657,675	\$ 1,898,864	\$ 446,141
Estimated Revenues	1,050,250	422,000	6,500	60,000	421,234
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)		24,000			
Other Financial Source		150,000			
Total Financial Sources	1,050,250	596,000	664,175	1,958,864	867,375
Financial Requirements:					
Appropriations	750,273	584,351			341,854
Interfund Loan Payment to Solid Waste (511)					125,000
Interfund Loan Payment to Water (501)		10,000			
Interfund Transfers From:					
Cemetery Pre-Need Fund (563)			24,000		
Total Financial Requirements	750,273	594,351	24,000	0	466,854
Unrestricted Cash Balance, 6/30/13	\$ 299,977	\$ 1,649	\$ 640,175	\$ 1,958,864	\$ 400,521

2012-13 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 2012-2013 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, 6/30/12	\$ 531,298	\$ 82,721	\$ 49,124	\$ 321,812	\$ 1,146,845
Estimated Revenues	6,000	2,667,462	1,583,710	3,602,658	1,329,000
Interfund Transfers From: General Fund (101)	920,000				
Total Financial Sources	1,457,298	2,750,183	1,632,834	3,924,470	2,475,845
Financial Requirements:					
Appropriations	1,325,700	2,748,581	1,565,341	3,404,465	1,397,717
Total Financial Requirements	1,325,700	2,748,581	1,565,341	3,404,465	1,397,717
 Unrestricted Cash Balance, 6/30/13	 \$ 131,598	 \$ 1,602	 \$ 67,493	 \$ 520,005	 \$ 1,078,128

2012-13 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 2012-2013 Financial Sources and Requirements by Fund
 Adopted Budget

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

	Low & Mod. Housing (285)	N. Low & Mod. Housing (286)	Obligation Payment (288)	RDA Debt Service (380)
Financial Sources:				
Unrestricted Cash Balance, 6/30/12	\$ 170,109	\$ 825	\$ 0	\$ 459,475
Estimated Revenues			3,628,639	
Interfund Transfers From:				
Low & Moderate Housing (285)				170,109
N. Low & Moderate Housing (286)				825
Obligation Payment (288)				3,134,700
N. RDA Debt Service (381)				7,050
Total Financial Sources	170,109	825	3,628,639	3,772,159
Financial Requirements:				
Appropriations				3,594,175
Interfund Transfers To:				
RDA Debt Service (380)	170,109	825	3,134,700	
RDA Administration (480)			493,939	
Total Financial Requirements	170,109	825	3,628,639	3,594,175
 Unrestricted Cash Balance, 6/30/13	 \$ 0	 \$ 0	 \$ 0	 \$ 177,984

2012-13 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.

SCHEDULE 5

N. RDA Debt Service (381)	RDA Administration (480)
\$ 7,050	\$ 0 12,000
	493,939
7,050	505,939
	505,939
7,050	
7,050	505,939
\$ 0	\$ 0

City of Redlands
 Summary of 2012-2013 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, 6/30/12	\$ 0	\$ 202,606	\$ 0	\$ 5,132,995
Estimated Revenues	1,100,500	108,096	1,872,134	904,000
Interfund Transfers From: General Fund (101)	3,020,591			
Total Financial Sources	4,121,091	310,702	1,872,134	6,036,995
Financial Requirements:				
Appropriations	4,121,091	165,936		1,177,162
Interfund Transfers To: General Fund (101)			1,872,134	
Total Financial Requirements	4,121,091	165,936	1,872,134	1,177,162
 Unrestricted Cash Balance, 6/30/13	 \$ 0	 \$ 144,766	 \$ 0	 \$ 4,859,833

2012-13 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 2012-2013 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, 6/30/12	\$ 4,500,069	\$ 453,679	\$ 0	\$ 2,059,638
Estimated Revenues	318,275	85,500	449,269	50,000
Interfund Transfers From:				
Water Service (501)	76,808			
Solid Waste Service (511)	2,716,613			
Waste Water Service (521)	12,816			
Total Financial Sources	7,624,581	539,179	449,269	2,109,638
Financial Requirements:				
Appropriations	2,561,611		750	6,000
Interfund Transfers To:				
General Fund (101)			448,519	
Total Financial Requirements	2,561,611	0	449,269	6,000
 Unrestricted Cash Balance, 6/30/13	 \$ 5,062,970	 \$ 539,179	 \$ 0	 \$ 2,103,638

2012-13 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 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 2012-2013 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, 6/30/12	\$ 144,640	\$ 17,942	\$ 0	\$ 0
Estimated Revenues	268,500	7,000		735,553
Total Financial Sources	413,140	24,942	0	735,553
Financial Requirements:				
Appropriations	272,136	17,631		735,553
Total Financial Requirements	272,136	17,631	0	735,553
 Unrestricted Cash Balance, 6/30/13	 \$ 141,004	 \$ 7,311	 \$ 0	 \$ 0

2012-13 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 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 2012-2013 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, 6/30/12	\$ 0	\$ 142,170	\$ 0	\$ 97,749
Estimated Revenues		210,600		112,374
Total Financial Sources	0	352,770	0	210,123
Financial Requirements:				
Appropriations		210,600		111,874
Total Financial Requirements	0	210,600	0	111,874
Unrestricted Cash Balance, 6/30/13	\$ 0	\$ 142,170	\$ 0	\$ 98,249

2012-13 Funding Plan Highlights:

Neighborhood Initiative Program

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

Drug Confiscation

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

Police Grants

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

Supplemental Law Enforcement

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 2012-2013 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, 6/30/12	\$ 974,358	\$ 0	\$ 1,173,184	\$ 587,604
Estimated Revenues	100,000	372,000	97,000	22,000
Interfund Loan From: General Fund (101)		729,963		
Total Financial Sources	1,074,358	1,101,963	1,270,184	609,604
Financial Requirements:				
Appropriations	107,803		1,500	350
Interfund Transfers To: General Fund (101)		146,742		
Redlands Public Improve. Corp (311)		955,221		
Total Financial Requirements	107,803	1,101,963	1,500	350
 Unrestricted Cash Balance, 6/30/13	 \$ 966,555	 \$ 0	 \$ 1,268,684	 \$ 609,254

2012-13 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

The beginning balance represents the estimated police and fire impact fees available. Fire, Library and General impact fees are used to repay debt service. The 1993 Refunding of 1986/87 Projects Certificates of Participation were refinanced in 2002-03. 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 2012-2013 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, 6/30/12	\$ 370,009	\$ 0	\$ 367,009	\$ 0
Estimated Revenues	51,000	26,000	120,000	30,000
Total Financial Sources	421,009	26,000	487,009	30,000
Financial Requirements:				
Appropriations	1,000	12,263	80,596	27,148
Total Financial Requirements	1,000	12,263	80,596	27,148
Unrestricted Cash Balance, 6/30/13	\$ 420,009	\$ 13,737	\$ 406,413	\$ 2,852

2012-13 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 2012-2013 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, 6/30/12	\$ 0	\$ 1,704,252	\$ 0	\$ 2,018,060
Estimated Revenues		680,000		5,023,500
Interfund Transfers From:				
General Fund (101)			955,221	
Public Facilities Development (251)			955,221	
Payroll Clearing Fund (720)		2,543,837		
Total Financial Sources	0	4,928,089	1,910,442	7,041,560
Financial Requirements:				
Appropriations		3,161,201	1,910,442	5,743,977
Interfund Transfers To:				
General Fund (101)				175,000
Total Financial Requirements	0	3,161,201	1,910,442	5,918,977
 Unrestricted Cash Balance, 6/30/13	 \$ 0	 \$ 1,766,888	 \$ 0	 \$ 1,122,583

2012-13 Funding Plan Highlights:

Disaster Recovery

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

General Debt Service

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

Redlands Public Improvement Corp.

This debt service fund accounts for annual principal and interest related to the 1993 Refunding of 1986/1987 Projects. This issue was refinanced in 2002-03 for a savings 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 2012-2013 Financial Sources and Requirements by Fund
 Adopted Budget

Special Revenue, Debt Service and Capital Projects Funds

	Measure "O" Bond (417)	CFD Trust (710)	Payroll Clearing (720)
Financial Sources:			
Unrestricted Cash Balance, 6/30/12	\$ 195,617	\$ 2,976,268	\$ 0
Estimated Revenues	2,000	1,377,000	2,543,837
Interfund Transfers From:			
General Fund (101)			
Public Facilities Development (251)			
Payroll Clearing Fund (720)			
Total Financial Sources	197,617	4,353,268	2,543,837
 Financial Requirements:			
Appropriations		1,398,611	
Interfund Transfers To:			
General Debt Service (305)			2,543,837
Total Financial Requirements	0	1,398,611	2,543,837
 Unrestricted Cash Balance, 6/30/13	 \$ 197,617	 \$ 2,954,657	 \$ 0

2012-13 Funding Plan Highlights:

Measure "O" Bond

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

CFD Trust

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

Payroll Clearing

This fund accounts for city wide payroll benefit contributions and employee deductions. The \$2,543,837 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 2012-2013 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	\$ 6,633,111	49,225,680	\$ 4,499,474		\$ 60,358,265	\$ 48,094,759	\$ 4,895,812		\$ 53,720,534
205 Emergency Services	-	1,100,500	3,020,591		4,121,091	4,121,091			4,121,091
206 Household Haz. Waste	202,606	108,096			310,702	165,936			165,936
207 Gas Tax	-	1,872,134			1,872,134		1,872,134		1,872,134
208 Measure I	5,132,995	904,000			6,036,995	1,177,162			1,177,162
209 Local Transportation	4,500,069	318,275			4,818,344	2,561,611			2,561,611
221 Air Quality Improv.	453,679	85,500	2,806,237		3,345,416				3,345,416
223 Traffic Safety	-	449,269			449,269	750	448,519		449,269
227 Open Space	2,059,638	50,000			2,109,638	6,000			6,000
236 Downtown Business Area	144,640	268,500			413,140	272,136			272,136
237 Parking Authority	17,942	7,000			24,942	17,631			17,631
243 CDBG	-	735,553			735,553	735,553			735,553
246 Asset Forfeiture	142,170	210,600			352,770	210,600			210,600
249 Supp. Law Enforcement	97,749	112,374			210,123	111,874			111,874
250 Park & Open Space Dvlp.	974,358	100,000			1,074,358	107,803			107,803
251 Public Facilities Develop.	-	372,000		729,963	1,101,963		1,101,963		1,101,963
252 Arterial Street Construction	1,173,184	97,000			1,270,184	1,500			1,500
263 Traffic Signals	587,604	22,000			609,604	350			350
254 Freeway Interchanges	370,009	51,000			421,009	1,000			1,000
260 Street Lighting Dist. #1	367,009	26,000			393,009	12,263			12,263
261 CFD 2004-1	-	120,000			120,000	80,596			80,596
263 Landscape Maint. Dist.	170,109	30,000			200,109	27,148	170,109		27,148
286 Successor Low / Mod Hsg	825	-			825	-	825		825
288 Successor N Low / Mod Hsg	-	3,628,639			3,628,639	-	3,628,639		3,628,639
305 General Debt Service	1,704,252	680,000	2,543,837		4,928,089	3,161,201			3,161,201
311 Redlands Pub. Imp. Corp.	459,475	-	1,910,442		2,369,917	1,910,442			1,910,442
380 Successor RDA Debt Svc	7,050	-	3,312,684		3,772,159	3,594,175			3,594,175
381 Successor N RDA Debt Svc	2,018,060	-	-		2,018,060	-	7,050		7,050
405 Storm Drain Construction	195,617	5,023,500			5,219,117	5,743,977	175,000		5,918,977
417 Measure "O"	17,010,537	2,000			19,012,537				19,012,537
480 Successor RDA Admin	-	12,000	493,939		505,939	505,939			505,939
501 Water Service	-	17,459,091		10,000	17,469,091	14,846,548	11,833,679	782,027	27,462,254
503 Water Project	-	5,000			5,000	9,480,000			9,480,000
506 Water Debt Service	-	28,000	2,580,740		2,608,740	2,585,740			2,585,740
508 Source Acquisition	220,462	276,000		51,538	548,000	300,000			300,000
509 Water Capital Improvement	9,300,594	10,325,200		730,489	20,356,283	1,006,489	1,006,489		2,012,972
511 Solid Waste Service	-	10,325,200		10,000	10,335,200	9,499,364	5,831,997	2,247,076	17,578,437
513 Solid Waste Projects	-	75,000	3,068,000		3,143,000	3,068,000			3,068,000
517 Calif St Landfill Closure	1,832,194	40,000			1,872,194		75,000		1,947,194
519 Solid Waste Cap. Improv.	8,281,186	8,924,827			17,206,013	6,304,381	951,080		10,345,080
521 Wastewater Service	-	2,917,000	2,917,000		5,834,000	2,917,000	4,040,699		2,917,000
523 Wastewater Project	-	1,838,667	1,838,667		3,677,334	1,838,667			1,838,667
526 Wastewater Debt Service	1,181,707	2,000			1,183,707		881,779		881,779
529 WW Capital Improvement	699,868	257,500			957,368	750,273			957,368
538 Groves	213,291	402,050			615,341	187,896			187,896
541 Non-Potable Water Service	-	1,050,250			1,050,250				1,050,250
549 Non-Potable Capital Imprv	-	500			500				500
562 Cemetery	667,675	422,000	24,000	150,000	1,263,675	594,351	24,000		594,351
563 Cemetery Pre-need	446,141	6,500			452,641				452,641
584 Aviation	82,721	421,234			503,955	466,854			466,854
602 Liability Self-Insurance	82,721	6,000	920,000		1,408,721	1,325,700			1,325,700
604 Dept of Innovation & Tech	49,124	2,667,462			2,716,586	2,748,581			2,748,581
606 Workers' Compensation	321,812	1,583,710			1,905,522	1,565,341			1,565,341
607 Equipment Maintenance	1,146,845	3,802,658			4,949,503	3,924,470			3,924,470
608 Utility Billing	1,898,864	1,329,000			3,227,864	1,397,717			1,397,717
702 Cemetery Endowment	2,976,268	60,000			3,036,268	1,398,611			1,398,611
710 CFD Trust	-	1,377,000			1,377,000				1,377,000
720 Payroll Clearing Fund	-	-			-	-	254,837		254,837
TOTAL (MEMO ONLY)	\$ 74,262,737	\$ 115,932,402	\$ 39,413,611	\$ 4,225,827	\$ 233,834,577	\$ 137,300,984	\$ 39,413,611	\$ 3,834,066	\$ 180,548,661
									\$ 53,285,914

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