

**STATISTICAL SECTION**

## STATISTICAL SECTION

This part of the City of Redlands comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

### Contents

#### Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

#### Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

#### Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

#### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

#### Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF REDLANDS  
Net Assets by Component  
Last Five Fiscal Years  
(accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities:					
Invested in capital assets, net of related debt	\$ 76,832,088	286,402,338	333,560,602	338,283,471	376,161,773
Restricted	7,680,350	20,217,874	20,169,777	19,302,690	19,431,228
Unrestricted	<u>17,731,491</u>	<u>22,731,051</u>	<u>15,269,017</u>	<u>21,427,233</u>	<u>29,808,370</u>
Total governmental activities net assets	<u>\$ 102,243,929</u>	<u>329,351,263</u>	<u>368,999,396</u>	<u>379,013,394</u>	<u>425,401,371</u>
Business-type activities:					
Invested in capital assets, net of related debt	\$ 73,291,319	97,298,064	106,786,695	101,228,505	118,629,704
Restricted	-	-	-	-	-
Unrestricted	<u>27,462,231</u>	<u>19,503,335</u>	<u>17,894,867</u>	<u>32,616,394</u>	<u>28,140,260</u>
Total business-type activities net assets	<u>100,753,550</u>	<u>116,801,399</u>	<u>124,681,562</u>	<u>133,844,899</u>	<u>146,769,964</u>
Primary government:					
Invested in capital assets, net of related debt	\$ 150,123,407	383,700,402	440,347,297	439,511,976	494,791,477
Restricted	7,680,350	20,217,874	20,169,777	19,302,690	19,431,228
Unrestricted	<u>45,193,722</u>	<u>42,234,386</u>	<u>33,163,884</u>	<u>54,043,627</u>	<u>57,948,630</u>
Total primary government net assets	<u>\$ 202,997,479</u>	<u>446,152,662</u>	<u>493,680,958</u>	<u>512,858,293</u>	<u>572,171,335</u>

NOTE:

The City of Redlands implemented GASB 34 for the fiscal year ended June 30, 2003.  
Information prior to the implementation of GASB 34 is not available.

CITY OF REDLANDS  
Changes in Net Assets  
Last Five Fiscal Years  
(accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Expenses:					
Governmental activities:					
General government	\$ 11,406,883	9,937,107	10,634,567	11,868,103	13,987,953
Public safety	21,521,649	27,458,958	32,397,475	36,994,587	36,805,550
Highway and streets	6,130,261	5,752,512	6,284,884	8,325,785	8,492,440
Culture and recreation	2,694,475	3,667,475	2,858,152	3,692,986	3,668,992
Library	1,569,843	1,707,371	1,806,206	1,871,418	1,845,482
Interest and fiscal charges	4,366,521	3,352,377	3,169,104	3,713,659	2,883,874
Total governmental activities expenses	<u>47,689,632</u>	<u>51,875,800</u>	<u>57,150,388</u>	<u>66,466,538</u>	<u>67,684,291</u>
Business-type activities:					
Water	14,743,147	15,018,863	15,165,061	14,882,261	14,926,296
Disposal	6,535,367	8,154,201	8,339,209	8,799,485	8,753,717
Sewer	4,384,793	7,465,712	6,945,863	6,922,541	7,458,724
Aviation	143,518	117,417	456,441	218,316	268,309
Cemetery	519,639	569,764	630,307	591,363	541,946
Groves	472,247	463,753	872,263	749,143	708,779
Total business-type activities expenses	<u>26,798,711</u>	<u>31,789,710</u>	<u>32,409,144</u>	<u>32,163,109</u>	<u>32,657,771</u>
Total primary government expenses	<u>74,488,343</u>	<u>83,665,510</u>	<u>89,559,532</u>	<u>98,629,647</u>	<u>100,342,062</u>
Program revenues:					
Governmental activities:					
Charges for services:					
General government	7,739,885	5,920,646	5,644,238	6,559,998	6,393,161
Public safety	978,690	1,137,806	1,160,479	935,186	1,189,004
Highway and streets	417,834	1,189,059	1,201,865	1,491,579	1,623,290
Culture and recreation	303,366	251,492	219,018	263,771	230,870
Library	44,126	43,648	67,977	55,976	50,716
Operating grants and contributions	7,526,482	9,695,136	9,849,623	18,542,273	18,206,757
Capital grants and contributions	4,443,648	10,258,428	38,659,823	3,715,690	36,180,849
Total governmental activities program revenues	<u>21,454,031</u>	<u>28,496,215</u>	<u>56,803,023</u>	<u>31,564,473</u>	<u>63,874,647</u>
Business-type activities:					
Charges for services:					
Water	15,061,628	14,797,671	13,651,258	14,988,327	17,235,534
Disposal	8,396,057	8,815,119	11,619,754	9,056,597	9,060,415
Sewer	6,691,929	6,131,723	5,364,393	6,093,675	7,041,203
Aviation	331,945	90,768	86,507	154,907	210,434
Cemetery	422,644	475,047	455,865	561,620	537,454
Groves	374,712	464,116	950,970	713,935	720,621
Operating grants and contributions	29,128	26,628	1,488,852	423,720	617,206
Capital grants and contributions	-	14,266,620	4,794,810	7,891,272	7,512,629
Total business-type activities program revenues	<u>31,308,043</u>	<u>45,067,692</u>	<u>38,412,409</u>	<u>39,884,053</u>	<u>42,935,496</u>
Total primary government program revenues	<u>52,762,074</u>	<u>73,563,907</u>	<u>95,215,432</u>	<u>71,448,526</u>	<u>106,810,143</u>
Net revenues (expenses):					
Governmental activities	(26,235,601)	(23,379,585)	(347,365)	(34,902,065)	(3,809,644)
Business-type activities	<u>4,509,332</u>	<u>13,277,982</u>	<u>6,003,265</u>	<u>7,720,944</u>	<u>10,277,725</u>

CITY OF REDLANDS  
Changes in Net Assets  
Last Five Fiscal Years  
(accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Total net revenues (expenses)	(21,726,269)	(10,101,603)	5,655,900	(27,181,121)	6,468,081
General revenues and other changes in net assets:					
Governmental activities:					
Taxes:					
Property taxes	13,894,252	15,248,199	15,346,936	23,914,760	27,036,122
Sales taxes	10,546,723	10,870,623	13,646,820	15,267,688	14,762,456
Franchise taxes	816,204	939,519	996,858	1,097,157	3,659,356
Other taxes	892,445	1,080,199	1,115,401	1,230,525	1,543,302
Investment income	725,284	905,943	1,356,544	2,180,119	2,421,829
Intergovernmental (unrestricted)	7,467,008	3,394,937	8,261,949	1,225,814	654,950
Land sale proceeds	-	216,174	-	-	-
Transfers	136,947	48,139	(729,010)	-	119,606
Total governmental activities	<u>34,478,863</u>	<u>32,703,733</u>	<u>39,995,498</u>	<u>44,916,063</u>	<u>50,197,621</u>
Business-type activities:					
Property taxes	-	-	-	-	52,655
Investment income	1,378,230	611,614	1,147,888	1,442,393	2,714,291
Transfers	(136,947)	(48,139)	729,010	-	(119,606)
Total business-type activities	<u>1,241,283</u>	<u>563,475</u>	<u>1,876,898</u>	<u>1,442,393</u>	<u>2,647,340</u>
Total primary government	<u>35,720,146</u>	<u>33,267,208</u>	<u>41,872,396</u>	<u>46,358,456</u>	<u>52,844,961</u>
Changes in net assets					
Governmental activities	8,243,262	9,324,148	39,648,133	10,013,998	46,387,977
Business-type activities	5,750,615	13,841,457	7,880,163	9,163,337	12,925,065
Total primary government	<u>\$ 13,993,877</u>	<u>23,165,605</u>	<u>47,528,296</u>	<u>19,177,335</u>	<u>59,313,042</u>

NOTE:

The City of Redlands implemented GASB 34 for the fiscal year ended June 30, 2003.  
Information prior to the implementation of GASB 34 is not available.

CITY OF REDLANDS  
Fund Balances of Governmental Funds  
Last Five Fiscal Years  
(modified accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
General fund:					
Reserved	\$ 9,099,467	7,693,349	8,559,857	8,886,457	8,893,298
Unreserved	10,548,153	10,672,433	7,058,101	2,922,503	4,354,426
Total general fund	<u>\$ 19,647,620</u>	<u>18,365,782</u>	<u>15,617,958</u>	<u>11,808,960</u>	<u>13,247,724</u>
All other governmental funds:					
Reserved	\$ 1,428,001	2,601,356	11,500,492	2,033,335	6,977,364
Unreserved, reported in:					
Special revenue fund	5,301,464	17,717,671	9,791,298	16,410,790	17,708,775
Debt service fund	4,716,871	8,617,660	8,392,355	6,793,832	6,891,672
Capital projects fund	1,039,229	6,470,702	6,862,140	9,865,235	9,361,936
Total all other governmental funds	<u>\$ 12,485,565</u>	<u>35,407,389</u>	<u>36,546,285</u>	<u>35,103,192</u>	<u>40,939,747</u>

NOTE:

The City of Redlands has elected to show only five years of data for this schedule.

CITY OF REDLANDS  
Changes in Fund Balances of Governmental Funds  
Last Five Fiscal Years  
(modified accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Revenues:</b>					
Taxes	\$ 25,874,219	28,211,269	31,241,724	41,642,820	47,142,875
Licenses, permits and fines	7,926,637	9,813,539	9,412,476	14,071,545	14,785,863
Intergovernmental	12,267,871	9,230,680	11,082,073	11,497,035	15,650,446
Charges for services	4,117,522	1,746,893	1,552,689	1,578,029	2,214,772
Charges for services to other city funds	-	3,252,119	2,935,835	-	-
Investment income	1,259,181	1,300,138	2,004,338	3,144,775	3,586,384
Contributions from property owners	-	6,608,423	-	-	-
Other	4,453,462	1,667,652	2,320,474	2,138,612	2,077,164
<b>Total revenues</b>	<b>55,898,892</b>	<b>61,830,713</b>	<b>60,549,609</b>	<b>74,072,816</b>	<b>85,457,504</b>
<b>Expenditures</b>					
<b>Current:</b>					
General government	12,144,871	9,548,691	10,308,122	11,478,185	13,758,100
Public safety	22,672,706	26,073,331	30,772,182	35,350,737	36,008,498
Highway and streets	4,415,591	3,542,929	6,600,623	5,076,512	5,434,175
Culture and recreation	2,567,771	2,443,711	2,594,046	3,344,777	3,311,493
Library	1,583,168	1,642,304	1,761,765	1,856,592	1,851,926
Capital outlay	5,172,975	8,911,917	3,196,389	16,004,189	13,561,057
<b>Debt service:</b>					
Principal	4,356,901	1,727,146	2,449,329	2,403,739	3,955,548
Interest	2,754,952	1,989,154	2,709,433	3,275,252	2,660,716
Fiscal charges	184,346	276,104	468,879	447,327	238,111
Underwriters' fees	-	268,705	-	-	-
Cost of issuance	-	704,438	-	-	-
<b>Total expenditures</b>	<b>55,853,281</b>	<b>57,128,430</b>	<b>60,860,768</b>	<b>79,237,310</b>	<b>80,779,624</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>45,611</b>	<b>4,702,283</b>	<b>(311,159)</b>	<b>(5,164,494)</b>	<b>4,677,880</b>
<b>Other financing sources (uses):</b>					
Transfers in	6,265,001	18,897,881	8,407,181	9,655,411	11,985,951
Transfers out	(6,025,606)	(20,134,841)	(9,704,950)	(10,993,456)	(12,642,677)
Land sale proceeds	-	216,174	-	-	-
Capital assets acquired with capital lease	-	654,891	-	-	-
Proceeds of capital lease	-	-	-	1,250,448	1,269,165
Issuance of long term debt	-	17,300,000	-	-	1,985,000
Refunding bonds issued	-	5,380,000	-	-	-
Proceeds of refunding bonds	17,366,732	-	-	-	-
Discount on issuance of long term debt	-	(154,936)	-	-	-
Premium on refunding bonds issued	-	142,261	-	-	-
Payment to refunding bond escrow agent	(17,338,898)	(5,363,727)	-	-	-
<b>Total other financing sources (uses)</b>	<b>267,229</b>	<b>16,937,703</b>	<b>(1,297,769)</b>	<b>(87,597)</b>	<b>2,597,439</b>
<b>Net change in fund balances</b>	<b>\$ 312,840</b>	<b>21,639,986</b>	<b>(1,608,928)</b>	<b>(5,252,091)</b>	<b>7,275,319</b>
<b>Debt service as a percentage of noncapital expenditures<sup>1</sup></b>	<b>14.4%</b>	<b>10.3%</b>	<b>9.8%</b>	<b>9.7%</b>	<b>10.2%</b>

**NOTE:**

The City of Redlands has elected to show only five years of data for this schedule.

<sup>1</sup> Calculated by dividing debt service expenditures by the difference between total expenditures and capital outlay.

CITY OF REDLANDS

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years  
(in thousands of dollars)

Fiscal Year Ended June 30 <sup>1</sup>	City				Redevelopment Agency				Total	
	Secured		Unsecured		Less: Exemptions		Taxable Assessed Value		Total Taxable Assessed Value	Total Direct Tax Rate
	Secured	Unsecured	Less:	Exemptions	Unsecured	Exemptions	Value			
1998	\$ 2,807,963	145,915	(77,871)	-	-	-	-	2,876,007	0.32087	
1999	2,832,777	154,174	(77,080)	-	-	-	-	2,909,871	0.31727	
2000	2,907,804	154,083	(76,084)	-	-	-	-	2,985,803	0.31582	
2001	2,828,293	104,875	(73,957)	229,932	40,466	(780)	269,618	3,128,829	0.31211	
2002	2,954,145	120,501	(75,664)	247,116	42,240	(801)	288,555	3,287,537	0.31489	
2003	3,332,102	145,151	(79,354)	271,199	49,078	(823)	319,454	3,717,353	0.31197	
2004	3,672,991	152,007	(79,354)	287,821	46,720	(854)	333,687	4,079,331	0.30679	
2005	4,072,008	137,651	(79,611)	316,589	44,019	(843)	359,765	4,489,813	0.30228	
2006	4,854,140	160,644	(79,240)	348,224	47,055	(841)	394,438	5,329,982	0.28835	
2007	5,745,855	164,409	(79,612)	390,031	49,336	(774)	438,593	6,269,245	0.27624	

NOTE:

In 1978, the voters of the State of California passed Proposition 13, which limited property taxes to a total minimum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is re-assessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available, with respect to the actual market value of taxable property, and is subject to the limitations described above.

<sup>1</sup> For fiscal years ended 1998 through 2000, separate City and RDA information was not readily available. Therefore, the amounts shown in the City columns for those years represent the taxable assessed value for both the City and RDA combined.

Source: San Bernardino County Assessor (via Hdl, Coren & Cone)  
San Bernardino County Auditor-Controller - Property Tax Division



CITY OF REDLANDS

Assessed Value and Estimated Actual Value of Taxable Property by Major Type

Last Ten Fiscal Years  
(in thousands of dollars)

Category	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Residential	\$ 2,195,454	2,240,604	2,289,854	2,390,268	2,491,831	2,731,840	3,035,139	3,298,525	3,717,496	4,232,501
Commercial	266,410	275,300	286,957	358,716	385,745	426,292	446,564	492,024	560,210	658,585
Industrial	69,180	63,614	64,443	77,254	85,389	120,855	182,833	232,590	257,161	325,169
Dry Farm	224	229	233	1,722	1,755	2,062	1,113	1,097	337	344
Government	-	-	-	3,976	4,312	4,050	3,444	8,320	4,284	4,370
Institutional	22,387	19,972	22,575	9,777	11,874	27,394	10,896	15,557	25,209	13,607
Irrigated	2,619	2,617	2,569	22,481	29,626	26,701	24,053	29,247	39,464	41,481
Miscellaneous	12,182	11,554	11,109	5,685	8,113	70,751	15,709	11,049	12,328	12,968
Recreational	82,104	77,884	80,350	25,797	26,103	26,336	26,728	27,379	27,870	27,527
Vacant Land	137,589	134,038	141,673	145,896	139,106	149,807	151,675	175,163	248,366	264,268
SBE Nonunitary	5,847	6,144	6,180	16,645	17,407	17,213	61,061	96,019	306,375	555,066
Unsecured	145,915	154,174	154,083	145,341	162,741	194,229	198,727	181,670	207,699	213,745
Unknown	13,967	821	1,861	8	-	-	1,597	1,627	3,264	-
Total Assessed Value	\$ 2,953,878	2,986,951	3,061,887	3,203,566	3,364,002	3,797,530	4,159,539	4,570,267	5,410,063	6,349,631
Less: Exemptions	(77,871)	(77,080)	(76,084)	(74,737)	(76,465)	(80,177)	(80,208)	(80,454)	(80,081)	(80,386)
Taxable Assessed Value	\$ 2,876,007	2,909,871	2,985,803	3,128,829	3,287,537	3,717,353	4,079,331	4,489,813	5,329,982	6,269,245
Total Direct Rate	0.32087	0.31727	0.31582	0.31211	0.31489	0.31197	0.30679	0.30228	0.28835	0.27624

NOTE:

In 1978, the voters of the State of California passed Proposition 13, which limited property taxes to a total minimum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is re-assessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available, with respect to the actual market value of taxable property, and is subject to the limitations described above.

CITY OF REDLANDS  
 Direct and Overlapping Property Tax Rates  
 (Rate per \$100 of assessed value)  
 Last Five Fiscal Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
City Basic Rate	0.21455	0.21455	0.21455	0.21455	0.21455
Overlapping Rates:					
County General Fund	0.14707	0.14707	0.14707	0.14707	0.14707
County Superintendent	0.00755	0.00755	0.00755	0.00755	0.00755
East Valley Resource Conservation District	0.00049	0.00049	0.00049	0.00049	0.00049
Educational Revenue Augmentation Fund	0.22257	0.22257	0.22257	0.22257	0.22257
Flood Control Zone 3	0.02584	0.02584	0.02584	0.02584	0.02584
Flood Control Zone 8	0.00089	0.00089	0.00089	0.00089	0.00089
Redlands Unified	0.30207	0.30207	0.30207	0.30207	0.30207
San Bernardino Community College	0.05185	0.05185	0.05185	0.05185	0.05185
San Bernardino Valley Municipal Water	0.02668	0.02668	0.02668	0.02668	0.02668
San Bernardino Valley Water Conservation District	<u>0.00044</u>	<u>0.00044</u>	<u>0.00044</u>	<u>0.00044</u>	<u>0.00044</u>
Total Proposition 13 Rate	<u>1.00000</u>	<u>1.00000</u>	<u>1.00000</u>	<u>1.00000</u>	<u>1.00000</u>
Redlands Debt Service	0.01960	0.01770	0.01550	0.01350	0.01200
Redlands Unified	0.03510	0.06280	0.04690	0.04490	0.03760
San Bernardino Community College	-	0.01690	0.01890	0.01660	0.01950
San Bernardino Valley Municipal Water	<u>0.14000</u>	<u>0.14000</u>	<u>0.14000</u>	<u>0.16000</u>	<u>0.15500</u>
Total Voter Approved Rate	<u>0.19470</u>	<u>0.23740</u>	<u>0.22130</u>	<u>0.23500</u>	<u>0.22410</u>
Total Tax Rate	<u>1.19470</u>	<u>1.23740</u>	<u>1.22130</u>	<u>1.23500</u>	<u>1.22410</u>
RDA Incremental Rate	1.15960	1.15770	1.15550	1.17350	1.16700
Total Direct Rate	0.31197	0.30679	0.30228	0.28835	0.27624

NOTE:

In 1978, California voters passed Proposition 13, which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies in which the subject property resides. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of various voter approved items.

Source: San Bernardino County Assessor (via HdL, Coren & Cone)

CITY OF REDLANDS  
Principal Property Tax Payers  
Current Year and Nine Years Ago

Taxpayer	2007		1998	
	Property Tax Revenue	Percent of Total City Property Tax Levies	Property Tax Revenue	Percent of Total City Property Tax Levies
NYS New LLC	\$ 313,506	1.23%	\$ -	N/A
A & A Royal Plaza Limited Partnership	225,724	0.88%	-	N/A
GGP Redlands Mall Limited Partnership	163,502	0.64%	-	N/A
Home Depot Development of Maryland, Inc.	159,405	0.62%	-	N/A
Evans Withycombe Residential	156,069	0.61%	139,907	1.27%
NYS, LLC	144,347	0.56%	-	N/A
Showprop Redlands, LLC	133,425	0.52%	-	N/A
Prologis	122,380	0.48%	-	N/A
Orange Street Plaza, LLC	122,259	0.48%	-	N/A
2301 W. San Bernardino Avenue Investment Group	115,307	0.45%	-	N/A
Mitsui SBD America Fund 88 II	-	N/A	156,276	1.42%
Redlands Federal Bank	-	N/A	133,127	1.21%
ESRI	-	N/A	107,515	0.98%
Coast Federal Bank	-	N/A	85,146	0.77%
Jack Dangermond	-	N/A	83,211	0.75%
Paul J. Dangermond	-	N/A	77,693	0.70%
Sun Life Assurance Company of Canada	-	N/A	76,222	0.69%
125 Pacifica Limited Partnership	-	N/A	70,057	0.64%
Redlands Partners	-	N/A	60,351	0.55%
	<u>\$ 1,655,924</u>	<u>6.48%</u>	<u>\$ 989,505</u>	<u>8.98%</u>

NOTE:

The amounts shown above include estimated tax revenue data for both the City and the Redevelopment Agency.

Source: San Bernardino County Assessor (via HdL, Coren & Cone)

CITY OF REDLANDS  
Property Tax Levies and Collections  
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
1998	\$ 11,021,502	9,836,134	89.24%	1,037,227	10,873,361	98.66%
1999	10,977,102	9,935,972	90.52%	930,550	10,866,522	98.99%
2000	10,833,250	10,715,869	98.92%	784,744	11,500,613	106.16%
2001	10,981,937	11,512,935	104.84%	329,758	11,842,693	107.84%
2002	11,141,753	11,589,661	104.02%	765,510	12,355,171	110.89%
2003	11,689,975	13,093,816	112.01%	829,560	13,923,376	119.11%
2004	13,693,200	14,146,989	103.31%	682,615	14,829,604	108.30%
2005	14,540,000	18,153,068	124.85%	722,833	18,875,901	129.82%
2006	21,285,300	22,204,121	104.32%	1,392,399	23,596,520	110.86%
2007	25,564,080	25,513,769	99.80%	1,292,499	26,806,268	104.86%

NOTE:

The amounts presented include City property taxes and Redevelopment Agency tax increment. This schedule also includes amounts collected by the City and Redevelopment Agency that were passed-through to other agencies.

Source: City of Redlands

**CITY OF REDLANDS**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

Fiscal Year Ended June 30	Governmental Activities					Business-type Activities					Total Primary Government	Percentage of Personal Income	Debt Per Capita
	General Obligation Bonds	Tax Allocation Bonds	Certificates of Participation	Loans	Total Governmental Activities	Water Revenue Bonds	Wastewater Revenue Bonds	Certificates of Participation	Loans	Business-type Activities			
1998	\$ 6,610,000	30,095,000	23,775,000	-	\$ 60,480,000	-	-	50,070,000	1,558,419	\$ 51,628,419	\$ 112,108,419	8.33%	\$ 1,696
1999	6,350,000	31,805,000	22,685,000	-	60,840,000	23,345,000	17,770,000	5,665,000	1,490,364	48,270,364	109,110,364	7.77%	1,632
2000	6,075,000	30,535,000	21,525,000	-	58,135,000	23,345,000	17,770,000	5,110,000	1,419,859	47,644,859	105,779,859	7.10%	1,561
2001	5,780,000	29,715,000	20,300,000	-	55,795,000	22,295,000	17,095,000	4,515,000	1,346,816	45,251,816	101,046,816	6.74%	1,547
2002	5,470,000	28,865,000	19,005,000	253,272	53,593,272	21,210,000	16,395,000	3,880,000	2,006,599	43,491,599	97,084,871	6.32%	1,471
2003	5,140,000	27,985,000	17,366,732	195,287	50,687,019	20,085,000	15,670,000	3,205,000	2,692,748	41,652,748	92,339,767	5.75%	1,366
2004	4,940,000	44,375,000	17,313,394	333,237	66,961,631	18,910,000	14,915,000	2,480,000	11,995,991	48,300,991	115,262,622	6.67%	1,675
2005	4,510,000	42,680,000	17,260,056	235,277	64,685,333	17,685,000	14,130,000	1,705,000	11,199,198	44,719,198	109,404,531	5.98%	1,556
2006	4,075,000	41,105,000	16,620,000	135,647	61,935,647	16,415,000	13,315,000	880,000	12,508,935	43,118,935	105,054,582	5.49%	1,478
2007	3,625,000	39,375,000	15,310,000	2,048,891	60,358,891	15,090,000	12,460,000	-	12,069,804	39,619,804	99,978,695	5.02%	1,401

NOTE:  
 Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Source: City of Redlands

CITY OF REDLANDS

Ratio of General Bonded Debt Outstanding

Last Ten Fiscal Years  
(In Thousands, except Per Capita)

Fiscal Year Ended June 30	Outstanding General Bonded Debt					Percent of Assessed Value <sup>1</sup>	Per Capita
	General Obligation Bonds	Tax Allocation Bonds	Certificates of Participation	Loans	Total		
1998	\$ 6,610	30,095	23,775	-	\$ 60,480	2.05%	\$ 915
1999	6,350	31,805	22,685	-	60,840	2.04%	910
2000	6,075	30,535	21,525	-	58,135	1.90%	858
2001	5,780	29,715	20,300	-	55,795	1.74%	854
2002	5,470	28,865	19,005	253	53,593	1.59%	812
2003	5,140	27,985	17,367	195	50,687	1.33%	750
2004	4,940	44,375	17,313	333	66,962	1.61%	973
2005	4,510	42,680	17,260	235	64,685	1.42%	920
2006	4,075	41,105	16,620	136	61,936	1.14%	871
2007	3,625	39,375	15,310	2,049	60,359	0.95%	846

NOTE:

General bonded debt is debt payable with governmental fund resources and general obligation bonds recorded in enterprise funds (of which, the City has none).

<sup>1</sup> Assessed value has been used because the actual value of taxable property is not readily available in the State of California.

CITY OF REDLANDS  
Direct and Overlapping Debt  
June 30, 2007

Total 2006-2007 Assessed Valuation	\$ 6,349,631,333	
Redevelopment Agency Incremental Valuation	(439,366,579)	
Adjusted City Assessed Valuation	<u>\$ 5,910,264,754</u>	
	Percentage Applicable <sup>1</sup>	Outstanding Debt 06/30/07
		Estimated Share of Overlapping Debt
<b>Overlapping Tax and Assessment Debt:</b>		
San Bernardino Community College District	14.691%	\$ 162,592,550
Redlands Unified School District	64.983%	69,933,512
San Bernardino City Unified School District	0.079%	165,299,383
City of Redlands Community Facilities District No. 2001-1	100.000%	8,275,000
City of Redlands Community Facilities District No. 2003-1	100.000%	<u>9,525,000</u>
Total Overlapping Tax and Assessment Debt		<u>415,625,445</u>
<b>Overlapping General Fund Debt:</b>		
San Bernardino County General Fund Obligations	4.937%	\$ 833,965,000
San Bernardino County Pension Obligations	4.937%	738,425,591
San Bernardino County Flood Control District General Fund Obligations	4.937%	127,625,000
San Bernardino Valley Municipal Water District Certificates of Participation	20.620%	4,200,000
Redlands Unified School District Certificates of Participation	64.983%	10,988,847
Yucaipa-Calimesa Joint Unified School District Authority	0.779%	<u>17,560,000</u>
Total Gross Overlapping General Fund Debt		<u>1,732,764,438</u>
Less: San Bernardino Valley Municipal Water District Certificates of Participation		<u>(866,040)</u>
Total Net Overlapping General Fund Debt		<u>91,207,443</u>
Total Gross Overlapping Debt		\$ 179,335,436
Total Net Overlapping Debt		\$ 178,469,396
<b>Direct Tax and Assessment Debt:</b>		
City of Redlands	100.000%	<u>\$ 3,625,000</u>
<b>Direct General Fund Debt:</b>		
City of Redlands General Fund Obligations	100.000%	<u>\$ 15,310,000</u>
Total Direct Debt		<u>\$ 18,935,000</u>
Total Gross Direct and Overlapping Debt <sup>2</sup>		\$ 198,270,436
Total Net Direct and Overlapping Debt <sup>2</sup>		\$ 197,404,396

<sup>1</sup> Percentage of overlapping agency's assessed valuation located within boundaries of the City.

<sup>2</sup> Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue, tax allocation bonds, and non-bonded capital lease obligations.

Sources: California Municipal Statistics, Inc.  
San Bernardino County Assessor (via HdL, Coren & Cone)  
San Bernardino County Auditor-Controller - Property Tax Division

CITY OF REDLANDS

Legal Debt Margin Information  
Last Ten Fiscal Years

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Assessed valuation	\$ 2,953,877,623	2,986,951,206	3,061,886,515	3,203,566,422	3,364,001,725	3,797,530,098	4,159,538,812	4,570,267,222	5,410,062,595	6,349,631,333
Conversion percentage	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	\$ 738,469,406	746,737,802	765,471,629	800,891,606	841,000,431	949,382,525	1,039,884,703	1,142,566,806	1,352,515,649	1,587,407,833
Debt limit percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	110,770,411	112,010,670	114,820,744	120,133,741	126,150,065	142,407,379	155,982,705	171,385,021	202,877,347	238,111,175
Total net debt applicable to limit:										
General obligation bonds	6,610,000	6,350,000	6,075,000	5,780,000	5,470,000	5,140,000	4,940,000	4,510,000	4,075,000	3,625,000
Legal debt margin	\$ 104,160,411	105,660,670	108,745,744	114,353,741	120,680,065	137,267,379	151,042,705	166,875,021	198,802,347	234,486,175
Total debt applicable to the limit as a percentage of debt limit	6.0%	5.7%	5.3%	4.8%	4.3%	3.6%	3.2%	2.6%	2.0%	1.5%

NOTE:

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Source: San Bernardino County Assessor (via HdL., Coren & Cone)  
City of Redlands



CITY OF REDLANDS  
Pledged-Revenue Coverage  
Last Ten Fiscal Years

Fiscal Year Ended June 30	Water Revenue Bonds					Wastewater Revenue Bonds					Tax Allocation Bonds								
	Water Revenue	Less Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Water Revenue	Less Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Wastewater Revenue	Less Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Tax Increment	Debt Service Principal	Debt Service Interest	Coverage
1998	\$ -	-	-	-	-	\$ -	-	-	-	-	-	-	-	-	-	\$ 3,298,755	715,000	1,327,728	1.61
1999	9,594,952	7,446,092	2,148,860	-	-	4,103,375	2,652,248	1,451,127	-	-	-	-	-	-	-	3,217,900	560,000	911,112	2.19
2000	15,018,702	7,593,679	7,425,023	-	731,100	4,154,359	2,861,516	1,292,843	-	562,262	-	-	-	-	-	3,382,741	1,270,000	1,392,728	1.27
2001	10,458,450	8,498,058	1,960,392	1,050,000	1,041,849	4,315,888	3,542,829	773,059	675,000	803,699	675,000	675,000	675,000	675,000	675,000	3,339,196	820,000	1,354,063	1.54
2002	11,335,908	9,230,587	2,105,321	1,085,000	1,002,351	4,318,650	3,689,006	629,644	700,000	778,261	700,000	700,000	700,000	700,000	700,000	3,750,394	850,000	1,323,168	1.73
2003	15,073,046	11,108,299	3,964,837	1,125,000	957,669	6,691,929	3,941,439	2,750,490	725,000	750,812	725,000	725,000	725,000	725,000	725,000	4,194,603	880,000	1,291,163	1.93
2004	17,392,023	11,107,771	6,284,252	1,175,000	910,148	17,829,276	4,630,817	13,198,459	755,000	721,588	755,000	755,000	755,000	755,000	755,000	4,263,387	910,000	1,377,309	1.86
2005	16,131,641	11,292,982	4,838,659	1,225,000	862,735	7,995,331	4,891,105	3,104,226	785,000	691,166	785,000	785,000	785,000	785,000	785,000	4,269,038	1,695,000	1,866,995	1.20
2006	19,199,475	11,976,185	7,223,290	1,270,000	811,565	9,919,748	4,584,864	5,334,884	815,000	656,110	815,000	815,000	815,000	815,000	815,000	5,905,194	1,575,000	1,815,247	1.74
2007	21,807,806	11,514,062	10,293,744	1,325,000	751,770	11,288,913	5,353,523	5,935,390	855,000	618,371	855,000	855,000	855,000	855,000	855,000	5,864,297	1,730,000	1,762,942	1.68

NOTE:  
Details regarding the City's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest or depreciation expenses.

Source: City of Redlands

CITY OF REDLANDS  
Demographic and Economic Statistics  
Last Ten Calendar Years

Calendar Year	Population (1)	Personal Income	Per Capita Personal Income (2)	Unemployment Rate (3)
1998	66,100	\$ 1,345,994,300	\$ 20,363	5.7%
1999	66,866	1,404,252,866	21,001	4.9%
2000	67,771	1,489,064,412	21,972	3.4%
2001	65,313	1,498,868,037	22,949	3.6%
2002	65,984	1,537,031,296	23,294	4.3%
2003	67,604	1,607,082,288	23,772	4.5%
2004	68,832	1,728,233,856	25,108	4.1%
2005	70,324	1,828,634,972	26,003	3.7%
2006	71,086	1,914,274,894	26,929	3.4%
2007	71,375	1,990,577,375	27,889	3.9%

- Sources:
- (1) State of California, Department of Finance - Demographic Research Unit
  - (2) State of California, Employment Development Department (data shown is for San Bernardino County; 2005-2007 figures are estimates based on the average percentage change in prior years)
  - (3) State of California, Employment Development Department (data shown is annual rate for San Bernardino County from 1998-1999, annual rate for Redlands from 2000-2006, and for 2007, the Redlands preliminary June 2007 rate is shown)

CITY OF REDLANDS  
Principal Employers  
Current Year and Nine Years Ago

Employer	2007		1998	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
ESRI	2,000	5.21%	1,039	3.55%
Redlands Unified School District	1,730	4.51%	1,500	5.12%
Redlands Community Hospital	1,100	2.86%	700	2.39%
University of Redlands	900	2.34%	500	1.71%
City of Redlands	606	1.58%	433	1.48%
La-Z-Boy, Inc.	450	1.17%	400	1.37%
Redlands Employment Services, Inc.	400	1.04%	-	N/A
Wal-Mart Stores, Inc.	400	1.04%	-	N/A
Southern California Gas Company	383	1.00%	-	N/A
Loma Linda University Behavioral Medicine Center, Inc.	310	0.81%	-	N/A
United States Postal Service	-	N/A	1,536	5.24%
Beaver Medical Clinic	-	N/A	500	1.71%
Klaussner Furniture	-	N/A	438	1.50%
Southern California Gas Company	-	N/A	343	1.17%

NOTE:

"Total Employment" as used above represents the total employment of all employers located within City limits. For 2007, the June 2007 Redlands preliminary employment figure (38,400) was used. For 1998, an estimated figure (29,295) was used, based on the average percentage change in prior years.

Sources:

[www.selectory.com](http://www.selectory.com) (2007 principal employer data)

State of California, Employment Development Department (total employment data)

CITY OF REDLANDS

City Employees  
by Function

Last Ten Fiscal Years

	Employees as of June 30									
	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Full-time employees:										
City clerk's office	2	2	2	2	2	2	2	2	2	2
City manager's office	6	6	6	7	7	6	6	6	6	6
City treasurer's office	7	7	7	8	8	8	8	7	7	7
Administrative services	24	19	19	19	19	20	23	23	23	23
Community development	14	14	15	18	18	16	18	18	18	19
Finance	12	12	13	12	12	12	12	12	11	12
Fire	60	59	59	60	60	60	60	60	67	67
Library	19	19	19	21	21	21	21	21	21	21
Management information systems	3	3	4	4	4	4	4	4	4	4
Municipal utilities:										
Administration	16	17	18	19	19	18	23	23	29	31
Water	37	38	38	39	39	41	38	38	39	40
Solid waste	37	37	37	38	38	42	44	42	40	40
Wastewater	20	21	21	21	21	24	24	24	24	24
Cemetery	7	7	7	7	7	7	7	7	5	3
Police	111	125	126	130	138	151	157	154	161	161
Public works	51	51	53	53	53	56	54	53	49	50
Redevelopment	-	-	-	-	-	-	-	-	5	5
	<u>426</u>	<u>437</u>	<u>444</u>	<u>458</u>	<u>466</u>	<u>488</u>	<u>501</u>	<u>494</u>	<u>511</u>	<u>515</u>
Part-time employees <sup>1</sup>	-	-	-	-	-	-	-	-	72	67
At-will employees <sup>2</sup>	-	-	-	-	-	-	-	-	10	10
Grant-funded employees	<u>7</u>	<u>7</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>13</u>	<u>16</u>	<u>14</u>	<u>15</u>	<u>14</u>
Total	<u>433</u>	<u>444</u>	<u>452</u>	<u>465</u>	<u>473</u>	<u>501</u>	<u>517</u>	<u>508</u>	<u>608</u>	<u>606</u>

<sup>1</sup> Data not available for all fiscal years.

<sup>2</sup> New employment classification in fiscal year 2005-06, which includes 4 positions for Fire, 2 for Solid Waste, and 4 for Police.

Source: City of Redlands Budget

CITY OF REDLANDS  
Operating Indicators  
by Function  
Last Ten Fiscal Years

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Police:</b>										
Calls for service <sup>1</sup>	43,959	40,926	42,935	45,614	48,124	55,512	63,727	63,560	59,182	
Emergency calls for service <sup>1</sup>	9,048	9,377	9,419	8,899	8,900	9,699	10,521	11,178	11,970	
Citations issued <sup>1</sup>	11,103	9,515	10,671	10,514	8,180	9,338	8,291	5,410	5,242	
<b>Fire:</b>										
Number of incidents	5,763	5,725	5,836	6,319	6,340	6,675	7,116	7,040	7,625	8,038
Inspections performed <sup>1</sup>	2,253	2,293	2,271	2,262	2,355	2,456	2,498	2,576	2,737	
<b>Building and safety:</b>										
Permits issued <sup>2</sup>			2,055	2,409	2,385	2,876	3,070	2,997	2,838	2,967
Inspections performed <sup>2</sup>			9,530	11,048	10,970	12,228	15,961	15,679	17,273	14,611
<b>Parks and recreation:</b>										
Community center attendance <sup>2</sup>		40,619	54,076	39,686	46,968	36,211	45,228	35,160	62,048	69,861
Senior center attendance <sup>2</sup>		38,786	40,920	43,452	48,788	47,941	43,644	42,496	43,374	43,633
Joslyn center attendance <sup>2</sup>		38,092	41,407	39,989	40,175	47,292	43,201	49,808	39,328	40,830
Youth sports attendance <sup>2</sup>		19,246	18,488	25,266	20,963	12,980	15,781	17,781	14,859	4,665
Adult sports attendance <sup>2</sup>		11,026	12,077	12,943	14,780	10,255	11,989	20,418	19,797	17,427
<b>Water:</b>										
Number of services	17,957	18,401	18,617	18,857	19,357	19,670	20,140	20,590	21,047	21,450
Average daily consumption (thousands of gallons)	22,000	22,000	24,500	23,600	28,200	25,700	25,400	27,000	23,553	29,458
<b>Solid waste:</b>										
Recycled materials (tons) <sup>2</sup>				19,495	21,058	24,502	29,794	37,123	38,083	40,851
Refuse disposed (tons) <sup>2</sup>				50,250	52,034	54,599	56,865	59,745	61,607	58,402
<b>Library:</b>										
Number of volumes	82,500	93,181	95,307	129,472	134,032	138,513	136,671	138,446	141,310	140,644

<sup>1</sup> Data is calendar year, instead of fiscal year.

<sup>2</sup> Data not available for all years.

CITY OF REDLANDS  
Capital Asset Statistics  
by Function  
Last Ten Fiscal Years

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Sub-stations	3	4	4	4	4	4	4	4	4	4
Fire:										
Fire stations	3	3	3	3	3	3	3	4	4	4
Public works:										
Streets (miles)	270	270	272	285	290	305	307	310	312	315
Traffic signals (city-owned)	48	48	49	51	54	58	61	61	64	68
Parks and recreation:										
Parks (acreage)	250	250	250	250	250	250	250	250	250	230
Groves (acreage)	251	268	268	268	268	200	175	175	196	192
Community centers	3	3	3	3	3	3	3	3	3	3
Water:										
Water mains (miles)	362	346	346	361	361	368	381	387	407	416
Maximum daily production capacity (thousands of gallons)	52,000	52,000	52,000	42,600	45,400	45,400	55,400	59,000	50,000	50,000
Wastewater:										
Sewers (miles)	214	214	214	215	215	222	222	226	232	239
Daily capacity of wastewater plant (thousands of gallons)	9,000	9,000	9,500	9,500	9,500	9,500	9,500	9,500	9,500	5,500
Solid waste:										
Landfill (city-owned)	1	1	1	1	1	1	1	1	1	1
Library:										
Public library	1	1	1	1	1	1	1	1	1	1

Source: City of Redlands