

City of Redlands  
2008 - 2009  
Adopted Budget

INTRODUCTION TO FINANCIAL PLANS AND SUMMARIES

- Schedule 1     2008-09 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 (2006-07 through 2009-10) – General Fund presents the General Fund’s year-end audited position for fiscal year 2006-07 with estimates for the current year and two subsequent years.
- Schedule 3     Loans Outstanding for Fiscal Year 2008-09 – 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 2008-09 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 2008-09 Financial Sources and Requirements by Fund presents the individual funding plan or budget summary for each fund.
- Schedule 6     Summary of 2008-09 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  
2008-09 Adopted Budget Summary  
General Fund

	2006-07 Actual	2007-08 Adjusted Budget	2007-08 12 Month Estimate	2008-09 Adopted Budget
<b>AVAILABLE FINANCIAL SOURCES:</b>				
BEGINNING FUND BALANCE-UNRESERVED	\$ 2,922,503	\$ 4,354,426	\$ 4,354,426	\$ 4,370,554
<b>Revenues</b>				
<b>Taxes:</b>				
Property	19,132,880	20,240,000	20,508,000	21,838,775
Sales	14,762,456	16,600,000	14,310,000	14,595,000
Franchise	3,659,356	4,100,000	4,035,000	4,500,000
Other-(TOT, Property Transfer, Mining)	1,825,810	1,860,000	1,630,000	1,675,000
<b>Total Taxes</b>	<b>39,380,502</b>	<b>42,800,000</b>	<b>40,483,000</b>	<b>42,608,775</b>
<b>General Government:</b>				
Business Licenses	2,401,430	2,500,000	2,650,000	2,700,000
Motor Vehicle Fees	360,020	527,250	290,000	315,000
Interfund Charges	2,838,947	2,831,152	2,831,152	3,132,448
Investment Income	931,759	450,000	750,000	650,000
Other	885,730	1,465,300	1,835,500	812,965
<b>Total General Government</b>	<b>7,417,886</b>	<b>7,773,702</b>	<b>8,356,652</b>	<b>7,610,413</b>
<b>Charges For Services:</b>				
Community Development	3,493,105	3,074,028	2,500,886	2,572,865
Library	109,791	107,238	90,618	90,618
Police and Animal Control	834,654	650,031	717,918	687,900
Recreation and Sr. Services	272,418	275,935	283,208	237,600
Fire	706,723	331,100	970,700	396,177
Quality of Life	683,914	568,050	636,171	612,600
PW Engineering	944,004	874,540	1,449,622	1,564,000
<b>Total Charges For Services</b>	<b>7,044,609</b>	<b>5,880,922</b>	<b>6,649,123</b>	<b>6,161,760</b>
<b>Total Revenues</b>	<b>53,842,997</b>	<b>56,454,624</b>	<b>55,488,775</b>	<b>56,380,948</b>
<b>Interfund Transfers from Other Funds:</b>				
Gas Tax (207)	1,296,296	1,240,500	1,240,500	1,232,500
Local Transportation (209)	850,509	-	-	-
Traffic Safety (223)	173,544	180,000	180,000	213,000
General Capital Improvement (240)	30,351	-	-	-
CDBG (243)	1,233	-	-	-
Public Facilities (251)	-	150,040	150,040	175,097
Street Lighting District (260)	9,756	-	-	-
Redevelopment General Fund (480)	7,400	-	142,036	156,791
Water (501)	18,614	-	79,393	259,992
Solid Waste (511)	27,646	-	647,977	38,774
Sewer (521)	73,346	-	15,421	16,618
Payroll Clearing (720)	469,736	640,000	640,000	400,000
<b>Total Interfund Transfers From Other Funds</b>	<b>2,958,431</b>	<b>2,210,540</b>	<b>3,095,367</b>	<b>2,492,772</b>
<b>Decreases to Reserves and Other Sources:</b>				
Development Impact Funds Admin Fee	-	93,000	73,000	70,000
Encumbrances	609,308	644,578	644,578	-
General Fund Contingencies	-	-	125,000	300,000
Equipment Replacement Reserve	-	40,406	40,406	-
Inventory Reserve	85,986	-	-	-
Advances Receivable	1,567,142	-	-	-
<b>Total Cancellations or Decreases to Reserves</b>	<b>2,262,436</b>	<b>777,984</b>	<b>882,984</b>	<b>370,000</b>
<b>TOTAL AVAILABLE FINANCIAL SOURCES</b>	<b>61,986,367</b>	<b>63,797,574</b>	<b>63,821,552</b>	<b>63,614,274</b>

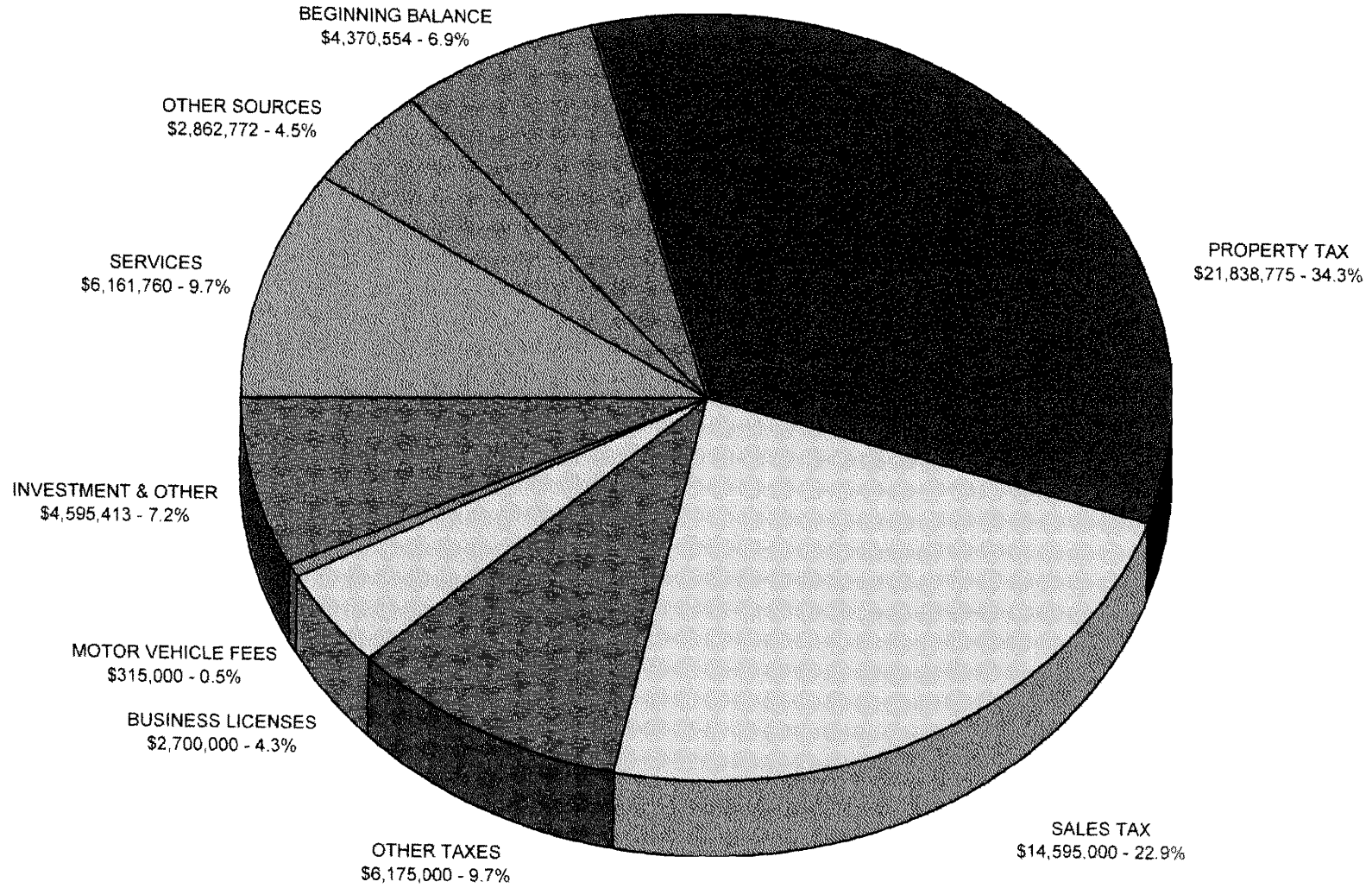
ADOPTED BUDGET 08-09

City of Redlands  
 2008-09 Adopted Budget Summary  
 General Fund

	2006-07 Actual	2007-08 Adjusted Budget	2007-08 12 Month Estimate	2008-09 Adopted Budget
<b>FINANCIAL REQUIREMENTS:</b>				
Appropriations/Expenditures				
City Council	\$ 178,136	\$ 167,603	\$ 179,730	\$ 197,029
City Manager	395,643	586,017	603,346	942,964
City Clerk	268,283	391,159	498,024	307,739
City Attorney	523,537	549,947	555,997	603,154
City Treasurer	613,838	661,693	808,950	739,602
Finance	1,141,941	1,292,489	1,282,475	1,415,575
Human Resources	1,735,195	1,782,476	1,933,325	2,216,822
Community Development	1,688,774	2,141,969	1,953,244	2,116,376
Quality of Life	7,562,516	7,469,289	7,313,995	7,365,509
PW Engineering	1,090,643	1,223,165	884,031	901,291
Library	1,851,926	2,003,509	1,968,870	2,164,163
Police	24,355,748	23,529,421	23,896,149	24,943,451
Fire	9,655,566	10,244,453	10,568,570	9,871,040
<b>Total Appropriations</b>	<b>51,061,746</b>	<b>52,043,190</b>	<b>52,446,706</b>	<b>53,784,715</b>
Interfund Transfers to Other Funds:				
Paramedic Fund (205)	2,024,179	2,131,135	2,233,630	2,269,301
Landscape Maintenance District (263)	67,199	135,211	88,774	95,443
Redlands Public Improvement Corp. (311)	963,471	966,702	966,427	963,143
Street Lighting District (260)	-	15,869	6,988	20,314
Liability Self-Insurance (602)	1,246,069	1,736,583	1,868,067	1,620,000
Equipment Maintenance (607)	-	40,406	40,406	-
<b>Total Interfund Transfers To Other Funds</b>	<b>4,300,918</b>	<b>5,025,906</b>	<b>5,204,292</b>	<b>4,968,201</b>
New or Increases to Reserves				
General Fund Contingencies	2,269,277	1,800,000	1,800,000	-
<b>Total New or Increases to Reserves</b>	<b>2,269,277</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>-</b>
<b>TOTAL FINANCIAL REQUIREMENTS</b>	<b>\$ 57,631,941</b>	<b>\$ 58,869,096</b>	<b>\$ 59,450,998</b>	<b>\$ 58,752,916</b>
<b>SOURCES OVER/(UNDER) REQUIREMENTS</b>	<b>\$ 1,431,923</b>	<b>\$ 574,052</b>	<b>\$ 16,128</b>	<b>\$ 490,804</b>
<b>ENDING FUND BALANCE-UNRESERVED</b>	<b>\$ 4,354,426</b>	<b>\$ 4,928,478</b>	<b>\$ 4,370,554</b>	<b>\$ 4,861,358</b>

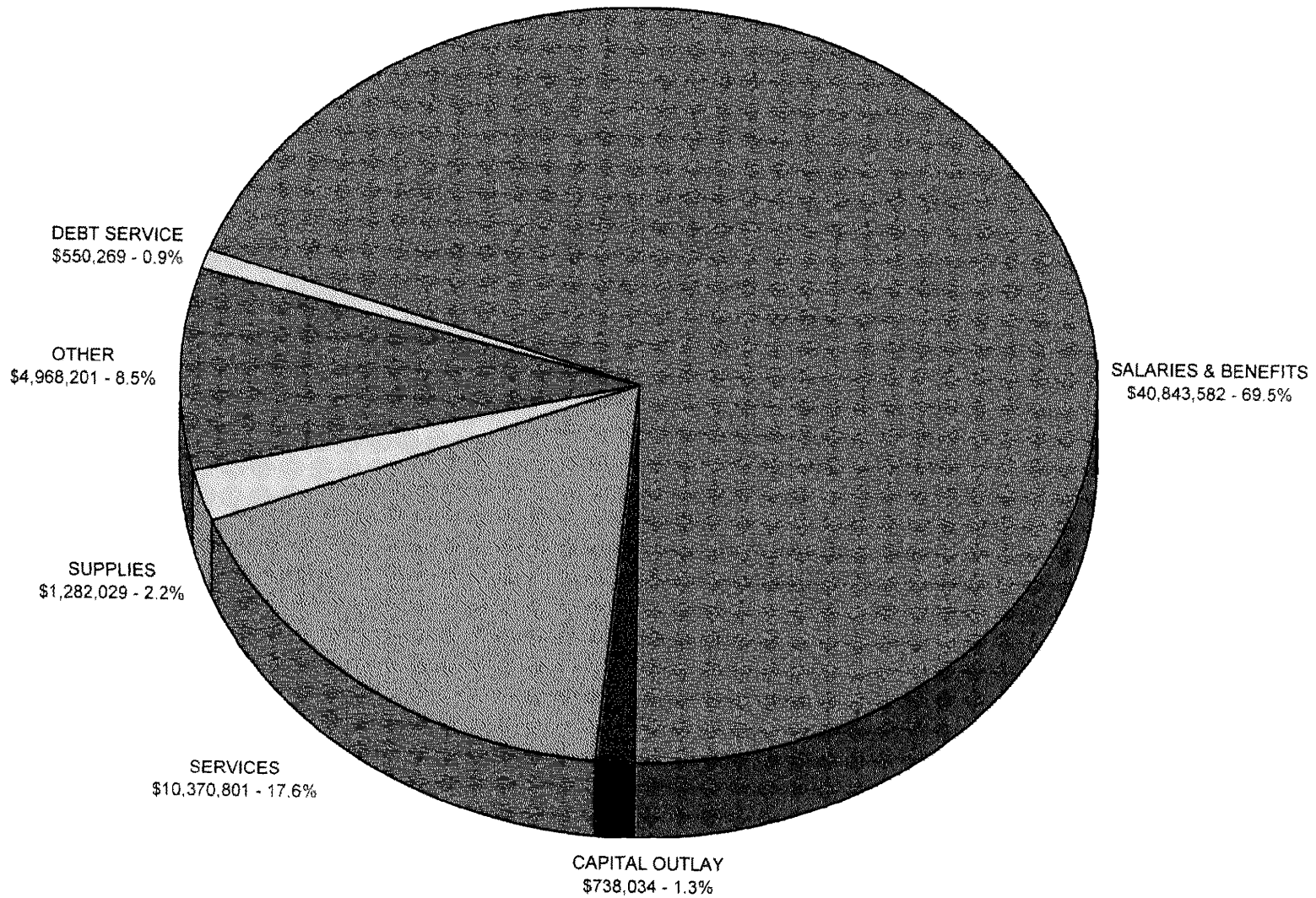


**CITY OF REDLANDS**  
**FY 2008-2009**  
**SUMMARY OF GENERAL FUND REVENUES & OTHER FINANCING SOURCES**  
**\$63,614,274**



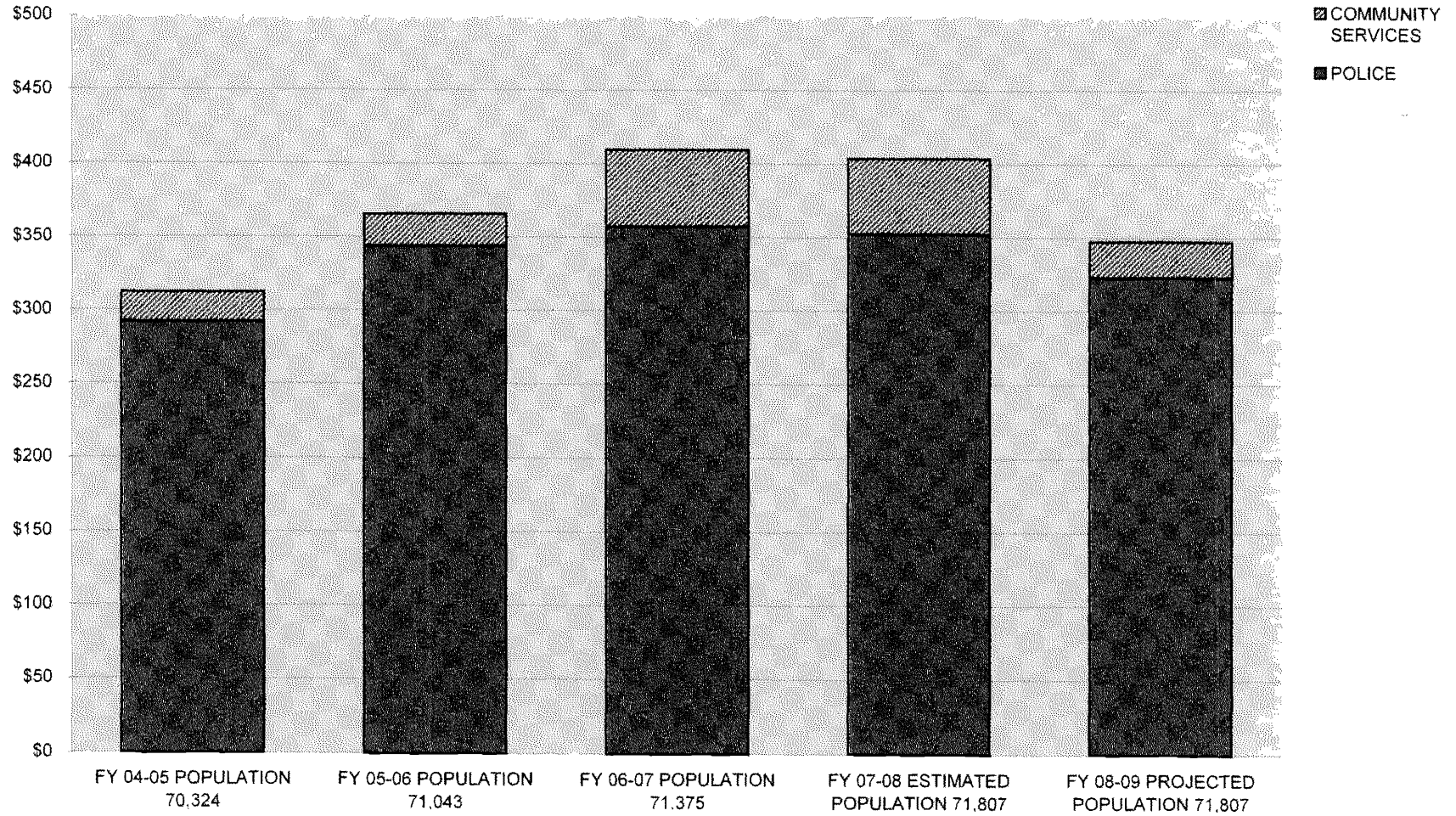
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**CITY OF REDLANDS**  
**FY 2008-2009**  
**SUMMARY OF GENERAL FUND EXPENSES & OTHER FINANCING USES**  
**\$58,752,916**



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



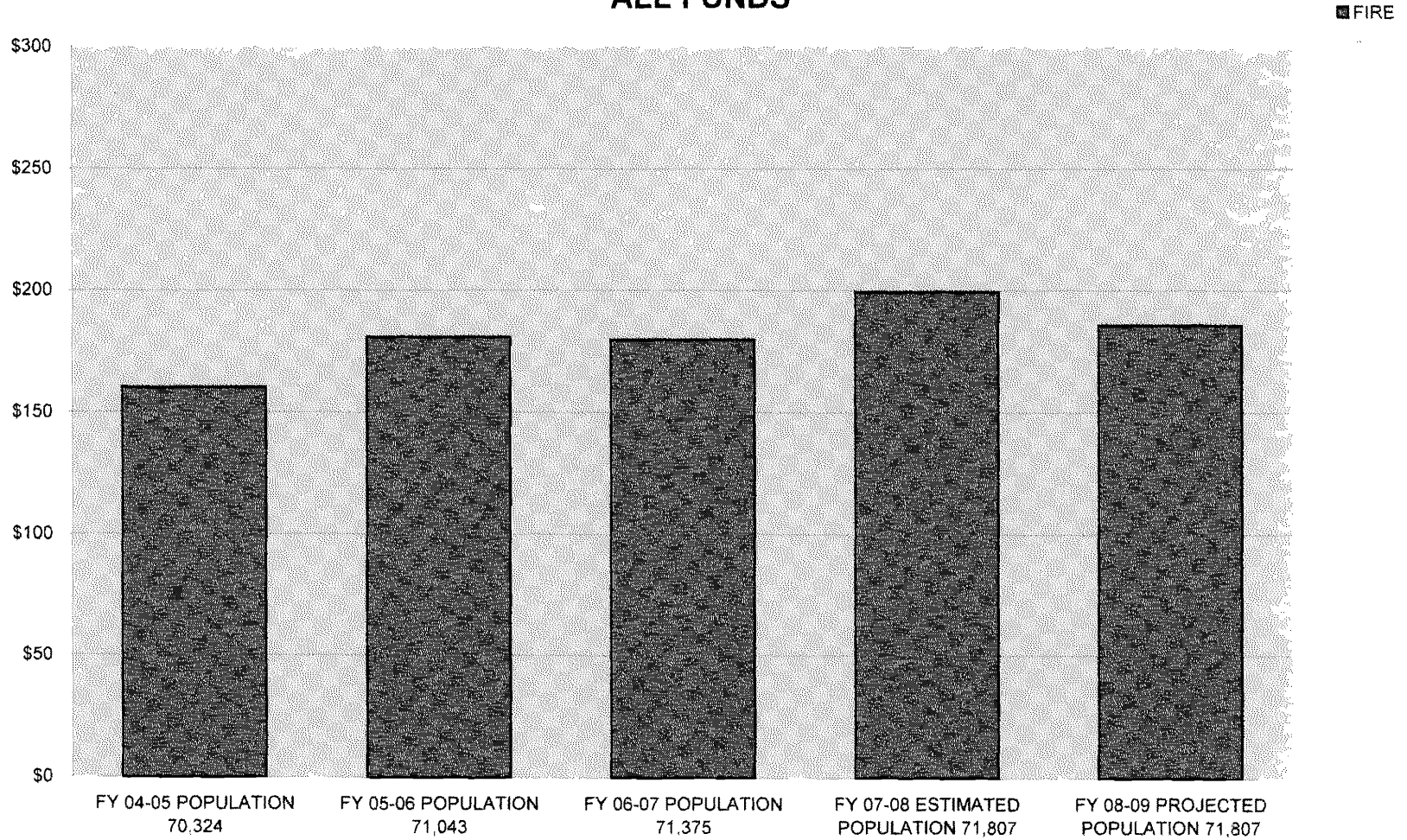
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In FY 07-08 ITS was moved from PD to an internal srvc fund.

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



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**THREE YEAR BUDGET ESTIMATE  
GENERAL FUND  
2006-07 THROUGH 2009-10**

ADOPTED BUDGET 08-09

<b><u>FINANCIAL SOURCES:</u></b>	<b><u>AUDITED 2006-2007</u></b>	<b><u>ESTIMATED 2007-2008</u></b>	<b><u>ESTIMATED 2008-2009</u></b>	<b><u>ESTIMATED 2009-2010</u></b>
BEGINNING FUND BALANCE - UNRESERVED	\$ 2,922,503	\$ 4,354,426	\$ 4,370,554	\$ 4,861,358
Revenues	\$ 53,842,997	\$ 55,488,775	\$ 56,380,948	\$ 58,031,585
Interfund Transfers In	2,958,431	3,095,367	2,492,772	2,165,002
Development Impact Funds Admin Fee	-	73,000	70,000	71,400
Decrease in Reserve for Advances Receivable	1,567,142 (2)	-	-	-
Decrease in Reserve for General Fund Contingencies	-	125,000	300,000	-
Decrease in Reserve for Equipment Replacement	-	40,406	-	-
Decrease in Reserve for Inventory	85,986	-	-	-
Cancellation of Reserve for Encumbrances	609,308	644,578	-	-
<b>TOTAL CURRENT SOURCES</b>	<b>\$ 59,063,864</b>	<b>\$ 59,467,126</b>	<b>\$ 59,243,720</b>	<b>\$ 60,267,987</b>
 <b><u>FINANCIAL REQUIREMENTS:</u></b>				
Expenditures (3)	\$ 51,061,746	\$ 52,446,706	\$ 53,784,715	\$ 57,577,692
Interfund Transfers Out	4,300,918	5,204,292	4,968,201	5,260,321
Increase in Reserve for General Fund Contingencies	2,269,277	1,800,000	-	125,000
Increase in Reserve for Equipment Replacement	-	-	-	40,406
<b>TOTAL CURRENT REQUIREMENTS</b>	<b>\$ 57,631,941</b>	<b>\$ 59,450,998</b>	<b>\$ 58,752,916</b>	<b>\$ 63,003,419</b>
 CURRENT SOURCES OVER(UNDER) REQUIREMENTS	 \$ 1,431,923	 \$ 16,128	 \$ 490,804	 \$ (2,735,432)
 ENDING FUND BALANCE - UNRESERVED (1)	 <u>\$ 4,354,426</u>	 <u>\$ 4,370,554</u>	 <u>\$ 4,861,358</u>	 <u>\$ 2,125,926</u>

**Notes:**

(1) Does not include \$4,150,000 currently in Contingency and Equipment Reserves

(2) Debt Service savings resulting from the refinancing of the 1993 Refunding of the 1986 and 1987 Projects COPs in fiscal year 2003-2004 resulted in savings shared equally between the General Fund and the Public Facilities Development Fund, just as the debt service payments are shared. The savings in the Public Facilities Development fund occurring in fiscal years 2006-2007 is shown as a loan repayment to the General Fund.

(3) Expenditures are estimated by departments as fully spent, which includes anticipated carryovers and encumbrances.

City of Redlands  
General Fund  
Loans Outstanding for Fiscal Year 2008-09

	<u>Undaudited Balance 6/30/2008</u>	<u>Estimated New Loans 2008-09</u>	<u>Estimated Repayments 2008-09</u>	<u>Estimated Balance 6/30/2009</u>
Loan Outstanding to:				
Public Facilities (251)	3,751,378			3,751,378
Total	<u>\$ 3,751,378</u>	<u>0</u>	<u>0</u>	<u>\$ 3,751,378</u> <sup>(1)</sup>

<sup>(1)</sup> 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 6/30/08	\$ 3,751,378
Estimated Repayments during 2008-09 (current)	<u>0</u>
Estimated Reserves for Advances Receivable (long-term) at 6/30/09	<u>\$ 3,751,378</u>

SCHEDULE 4

City of Redlands  
Schedule of Adopted Reserves for Fiscal Year 2008-09

Governmental Funds	Reserve	Adjusted Balance 6/30/2008	Adopted Increase(Decrease) for 2008-09	Adopted Total Reserve for 2008-09
<b>General Fund (101)</b>				
	Equipment Replacement	\$ 272,198	-	\$ 272,198
	Contingency	5,512,396	(300,000)	5,212,396
	Advances Receivable	3,751,378	-	3,751,378
	Stores Inventory	347,342	-	347,342
	Total	9,883,314	(300,000)	9,583,314
 <b>Enterprise Funds</b>				
<b>Water (501)</b>				
	Rate Stabilization	\$ 200,000	-	\$ 200,000
	Operating	1,380,000	-	1,380,000
	Capital	794,000	-	794,000
	Treatment Plant Capital	1,040,000	2,200,000	3,240,000
	Total	3,414,000	2,200,000	5,614,000
 <b>Solid Waste (511)</b>				
	Operating	1,000,000	-	1,000,000
	Capital	100,000	-	100,000
	Equipment Replacement	150,000	-	150,000
	Borrow Site	40,000	-	40,000
	Landfill Closure	5,301,535	140,000	5,441,535
	Total	6,591,535	140,000	6,731,535
 <b>Wastewater (521)</b>				
	Operating	1,200,000	385,000	1,585,000
	Capital	1,076,000	-	1,076,000
	Equipment Replacement	300,000	-	300,000
	Treatment Plant Capital	500,000	1,200,000	1,700,000
	Reclaimed Water System	500,000	-	500,000
	Total	3,576,000	1,585,000	5,161,000
 <b>Internal Service Funds</b>				
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 2008-2009 Financial Sources and Requirements by Fund  
 Adopted Budget

Water Fund Group

	Water Service (501)	Water Projects (503)	Water Bond (505)	Water Debt Service (506)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/08	\$ 10,600,000	\$ 0	\$ 0	\$ 0
Revenues	17,130,000			130,000
<b>Interfund Transfers From:</b>				
Water Service (501)		9,175,500		1,476,297
Water Source Acquisition (508)	145,000			
Water Capital Improvement (509)		250,000		984,214
Loan Payment from Cemetery (562)	61,000			
<b>Total Financial Sources</b>	27,936,000	9,425,500	0	2,590,511
<b>Financial Requirements:</b>				
Appropriations	13,808,115	9,425,500		2,590,511
<b>Interfund Transfers To:</b>				
General Fund (101)	259,992			
Water Projects (503)	9,175,500			
Water Debt Service (506)	1,476,297			
Water Service (501)				
Water Source Acquisition (508)	55,000			
Water Capital Improvement (509)	254,214			
<b>Additions to Reserves:</b>				
Treatment Plant Capital	2,200,000			
<b>Total Financial Requirements</b>	27,229,118	9,425,500	0	2,590,511
 Unrestricted Cash Balance, 6/30/09	 \$ 706,882	 \$ 0	 \$ 0	 \$ 0

2008-09 Funding Plan Highlights:

In addition to the annual appropriations, the Water Fund's (501) major uses of funds are for <sup>(1)</sup> capital projects, <sup>(2)</sup> debt service, <sup>(3)</sup> 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
\$ 178,000	\$ 0	\$ 10,778,000
150,000	1,010,000	18,420,000
55,000	254,214	10,961,011
		145,000
		1,234,214
		61,000
383,000	1,264,214	41,599,225
110,000	30,000	25,964,126
		259,992
	250,000	9,425,500
	984,214	2,460,511
145,000		145,000
		55,000
		254,214
		2,200,000
255,000	1,264,214	40,764,343
\$ 128,000	\$ 0	\$ 834,882

City of Redlands  
 Summary of 2008-2009 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>
<b>Financial Sources:</b>			
Unrestricted Cash Balance, 6/30/08	\$ 700,000	\$ 0	\$ 0
Revenues	8,536,000		
Interfund Transfers From:			
Solid Waste Service (511)		383,640	
Solid Waste Capital Improvements (519)	-	172,360	
Interfund Loan Repayment from Aviation (564)	68,078		
<b>Total Financial Sources</b>	<b>9,304,078</b>	<b>556,000</b>	<b>0</b>
<b>Financial Requirements:</b>			
Appropriations	8,164,268	556,000	
Interfund Transfers To:			
General Fund (101)	38,774		
Solid Waste Projects (513)	383,640		
Additions to Reserves:			
Landfill Closure Reserve			
<b>Total Financial Requirements</b>	<b>8,586,682</b>	<b>556,000</b>	<b>0</b>
 Unrestricted Cash Balance, 6/30/09	 \$ 717,396	 \$ 0	 \$ 0

2008-09 Funding Plan Highlights:

In addition to the annual appropriations, the Solid Waste Fund's (511) major use of funds 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	\$ 1,000,000	\$ 1,700,000
	140,000	470,000	9,146,000
			383,640
			172,360
			68,078
0	140,000	1,470,000	11,470,078
			8,720,268
			38,774
		172,360	556,000
	140,000		140,000
0	140,000	172,360	9,455,042
\$ 0	\$ 0	\$ 1,297,640	\$ 2,015,036

City of Redlands  
 Summary of 2008-2009 Financial Sources and Requirements by Fund  
 Adopted Budget

Wastewater Fund Group

	Wastewater Service (521)	Sewer Projects (523)	Sewer Bond (525)	Debt Service (526)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/08	\$ 4,000,000	\$ 0	\$ 0	\$ 0
Revenues	7,110,000			94,000
Interfund Transfers From:				
Sewer Capital Improvement (529)		75,000		943,421
Wastewater Service (521)		2,235,000		805,076
Loan Repayment from General Fund (101)	83,000			
Cancellation of Reserves:				
Treatment Plant Capital	83,000	2,310,000	0	1,842,497
<b>Total Financial Sources</b>	<b>11,193,000</b>	<b>2,310,000</b>	<b>0</b>	<b>1,842,497</b>
<b>Financial Requirements:</b>				
Appropriations	5,897,073	2,310,000		1,842,497
Interfund Transfers To:				
General Fund (101)	16,618			
Sewer Projects (523)	2,235,000			
Debt Service (526)	805,076			
Interfund Loan To:				
Wastewater Service (521)				
Additions to Reserves:				
Operating Reserve	385,000			
Treatment Plant Capital	1,200,000	2,310,000	0	1,842,497
<b>Total Financial Requirements</b>	<b>10,538,767</b>	<b>2,310,000</b>	<b>0</b>	<b>1,842,497</b>
 Unrestricted Cash Balance, 6/30/09	 \$ 654,233	 \$ 0	 \$ 0	 \$ 0

2008-09 Funding Plan Highlights:

In addition to the annual appropriations, the Wastewater Fund's (521) major uses of funds are for <sup>(1)</sup> capital projects and <sup>(2)</sup> 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 of \$83,000 from the General Fund covering a loan made from the Wastewater Service Fund is shown in the table. This payment covers the sixth of seven annual installments 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>
\$ 1,200,000	\$ 5,200,000
1,500,000	8,704,000
	1,018,421
	3,040,076
	83,000
	<u>0</u>
<u>2,700,000</u>	18,045,497
100,000	10,149,570
	16,618
75,000	2,310,000
943,421	1,748,497
0	0
	385,000
	<u>1,200,000</u>
<u>1,118,421</u>	15,809,685
\$ 1,581,579	\$ 2,235,812

City of Redlands  
 Summary of 2008-2009 Financial Sources and Requirements by Fund  
 Adopted Budget

Other Enterprise Funds

	Groves (538)	Cemetery (562)	Cemetery Endowment (702)	Aviation (564)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/08	\$ 340,000	\$ 45,000	\$ 1,568,000	\$ 0
Estimated Revenues	555,000	512,000	55,000	428,500
Interfund Transfers From:				
Cemetery Pre-Need Fund (563)		24,000		
<b>Total Financial Sources</b>	<b>895,000</b>	<b>581,000</b>	<b>1,623,000</b>	<b>428,500</b>
<b>Financial Requirements:</b>				
Appropriations	736,444	457,032		360,422
Interfund Loan Payment to Solid Waste (511)				68,078
Interfund Loan Payment to Water (501)		61,000		
<b>Total Financial Requirements</b>	<b>736,444</b>	<b>518,032</b>	<b>0</b>	<b>428,500</b>
 Unrestricted Cash Balance, 6/30/09	 \$ 158,556	 \$ 62,968	 \$ 1,623,000	 \$ 0

2008-09 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 Fund 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 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 Fund 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 Fund (511).

City of Redlands  
 Summary of 2008-2009 Financial Sources and Requirements by Fund  
 Adopted Budget

Internal Service Funds

	Liability Insurance (602)	Information Technology (604)	Worker's Comp Insurance (606)	Equipment Maintenance (607)	Utility Billing (608)
Financial Sources:					
Unrestricted Cash Balance, 6/30/08	\$ 1,448,132	\$ 81,776	\$ 2,720,415	\$ 125,000	\$ 260,000
Estimated Revenues		1,715,224	1,453,000	4,443,000	1,503,025
Interfund Transfers From: General Fund (101)	<u>1,620,000</u>				
Total Financial Sources	3,068,132	1,797,000	4,173,415	4,568,000	1,763,025
Financial Requirements:					
Appropriations	<u>2,061,098</u>	<u>1,715,224</u>	<u>1,452,982</u>	<u>4,282,017</u>	<u>1,513,622</u>
Total Financial Requirements	2,061,098	1,715,224	1,452,982	4,282,017	1,513,622
Unrestricted Cash Balance, 6/30/09	\$ 1,007,034	\$ 81,776	\$ 2,720,433	\$ 285,983	\$ 249,403

2008-09 Funding Plan Highlights:

Liability Insurance

This fund will require 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 litigation.

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 2008-2009 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/08	\$ 9,882,434	\$ 5,297,062	\$ 0	\$ 6,791,800
Estimated Revenues	516,000	6,403,000		
Interfund Transfers From:				
Low & Moderate Housing (285)		767,709		
RDA Debt Service (380)	1,242,600		2,003,655	
<b>Total Financial Sources</b>	<b>11,641,034</b>	<b>12,467,771</b>	<b>2,003,655</b>	<b>6,791,800</b>
<b>Financial Requirements:</b>				
Appropriations	7,940,527	3,845,834	1,846,864	5,581,812
Interfund Transfers To:				
Low & Moderate Housing (285)		1,242,600		
RDA Debt Service (380)	767,709			
RDA Administration (480)		2,003,655		
General Fund (101)			156,791	
<b>Total Financial Requirements</b>	<b>8,708,236</b>	<b>7,092,089</b>	<b>2,003,655</b>	<b>5,581,812</b>
 Unrestricted Cash Balance, 6/30/09	 \$ 2,932,798	 \$ 5,375,682	 \$ 0	 \$ 1,209,988

2008-09 Funding Plan Highlights:

Low and Moderate Income Housing

The fund is budgeted to receive another \$1,242,600 in 2008-09, 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 2008-2009 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, 6/30/08	\$ 0	\$ 105,208	\$ 0	\$ 4,462,692
Estimated Revenues	1,089,000	116,000	1,232,500	1,150,000
Interfund Transfers From: General Fund (101)	2,269,301			
<b>Total Financial Sources</b>	<b>3,358,301</b>	<b>221,208</b>	<b>1,232,500</b>	<b>5,612,692</b>
Financial Requirements:				
Appropriations	3,358,301	105,366		2,748,424
Interfund Transfers To: General Fund (101)			1,232,500	
<b>Total Financial Requirements</b>	<b>3,358,301</b>	<b>105,366</b>	<b>1,232,500</b>	<b>2,748,424</b>
Unrestricted Cash Balance, 6/30/09	\$ 0	\$ 115,842	\$ 0	\$ 2,864,268

2008-09 Funding Plan Highlights:

Paramedic

This fund will require a \$2,269,301 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 2008-2009 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/08	\$ 1,997,565	\$ 355,662	\$ 0	\$ 1,997,865
Estimated Revenues	995,000	90,500	213,000	240,000
<b>Interfund Transfers From:</b>				
Arterial Street Construction (252)	1,200,000			
Traffic Signals (253)	200,000			
Freeway Interchanges (254)	590,000			
RDA Projects (488)	425,000			
<b>Total Financial Sources</b>	<b>5,407,565</b>	<b>446,162</b>	<b>213,000</b>	<b>2,237,865</b>
<b>Financial Requirements:</b>				
Appropriations	4,976,180			6,000
<b>Interfund Transfers To:</b>				
General Fund (101)			213,000	
<b>Total Financial Requirements</b>	<b>4,976,180</b>	<b>0</b>	<b>213,000</b>	<b>6,000</b>
<b>Unrestricted Cash Balance, 6/30/09</b>	<b>\$ 431,385</b>	<b>\$ 446,162</b>	<b>\$ 0</b>	<b>\$ 2,231,865</b>

2008-09 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 2008-2009 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, 6/30/08	\$ 164,919	\$ 102,286	\$ 0	\$ 0
Estimated Revenues	371,000	6,750		294,356
Interfund Transfers From: Park Development (250)				
<b>Total Financial Sources</b>	<b>535,919</b>	<b>109,036</b>	<b>0</b>	<b>294,356</b>
Financial Requirements:				
Appropriations	459,057	23,106		294,356
<b>Total Financial Requirements</b>	<b>459,057</b>	<b>23,106</b>	<b>0</b>	<b>294,356</b>
Unrestricted Cash Balance, 6/30/09	\$ 76,862	\$ 85,930	\$ 0	\$ 0

2008-09 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 from the County of San Bernardino. 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 2008-2009 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, 6/30/08	\$ 46,940	\$ 224,577	\$ 0	\$ 54,430
Estimated Revenues				
<b>Total Financial Sources</b>	<b>46,940</b>	<b>224,577</b>	<b>0</b>	<b>54,430</b>
Financial Requirements:				
Appropriations				
<b>Total Financial Requirements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unrestricted Cash Balance, 6/30/09	\$ 46,940	\$ 224,577	\$ 0	\$ 54,430

2008-09 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. Current funds are allocated to the Boy's & Girl's Club Construction project.

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 2008-2009 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/08	\$ 2,710,300	\$ 1,885,347	\$ 0	\$ 0
Estimated Revenues	560,000	1,850,000	1,200,000	200,000
<b>Total Financial Sources</b>	<b>3,270,300</b>	<b>3,735,347</b>	<b>1,200,000</b>	<b>200,000</b>
<b>Financial Requirements:</b>				
Appropriations	157,585			
Interfund Transfers To:				
Local Transportation (209)			1,200,000	200,000
Redlands Public Improve. Corp (311)		1,138,240		
<b>Total Financial Requirements</b>	<b>157,585</b>	<b>1,138,240</b>	<b>1,200,000</b>	<b>200,000</b>
Unrestricted Cash Balance, 6/30/09	\$ 3,112,715	\$ 2,597,107	\$ 0	\$ 0

2008-09 Funding Plan Highlights:

Park Development

Estimated Revenues represent park and open space development impact fees. A portion of these fees have been allocated toward construction of the City's Sports Park and annual payments on the state I-Bank loan.

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 2008-2009 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/08	\$ 0	\$ 0	\$ 296,207	\$ 0
Estimated Revenues	590,000	22,000	88,500	33,600
Interfund Transfers From: General Fund (101)		20,314		95,443
<b>Total Financial Sources</b>	<b>590,000</b>	<b>42,314</b>	<b>384,707</b>	<b>129,043</b>
<b>Financial Requirements:</b>				
Appropriations		42,314	146,170	129,043
Interfund Transfers To: Local Transportation (209)	590,000			
<b>Total Financial Requirements</b>	<b>590,000</b>	<b>42,314</b>	<b>146,170</b>	<b>129,043</b>
Unrestricted Cash Balance, 6/30/09	\$ 0	\$ 0	\$ 238,537	\$ 0

2008-09 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 expected to require a transfer from the General Fund in fiscal year 2006-07.

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. The fiscal year 2006-07 transfer is budgeted to be \$60,073.

City of Redlands  
 Summary of 2008-2009 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)
<b>Financial Sources:</b>				
Unrestricted Cash Balance, 6/30/08	\$ 2,228,290	\$ 0	\$ 2,870,438	\$ 179,669
Estimated Revenues	607,214		435,000	5,000
Interfund Transfers From:				
General Fund (101)		963,143		
Public Facilities Development (251)		963,143		
Payroll Clearing Fund (720)	2,332,972			
<b>Total Financial Sources</b>	<b>5,168,476</b>	<b>1,926,286</b>	<b>3,305,438</b>	<b>184,669</b>
<b>Financial Requirements:</b>				
Appropriations	2,373,820	1,926,286	2,389,084	
<b>Total Financial Requirements</b>	<b>2,373,820</b>	<b>1,926,286</b>	<b>2,389,084</b>	<b>0</b>
 Unrestricted Cash Balance, 6/30/09	 \$ 2,794,656	 \$ 0	 \$ 916,354	 \$ 184,669

2008-09 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 Church Street 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 2008-2009 Financial Sources and Requirements

ADOPTED BUDGET 08-09

	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	\$ 4,370,554	\$ 56,380,948	\$ 2,492,772	\$ 370,000	\$ 63,614,274	\$ 53,784,715	\$ 4,968,201	\$ -	\$ 58,752,916	\$ 4,861,358
205 Emergency Services	-	1,089,000	2,269,301	-	3,358,301	3,358,301	-	-	3,358,301	-
206 Household Haz. Waste	105,208	116,000	-	-	221,208	105,366	-	-	105,366	115,842
207 Gas Tax	-	1,232,500	-	-	1,232,500	-	1,232,500	-	1,232,500	-
208 Measure I	4,462,692	1,150,000	-	-	5,612,692	2,748,424	-	-	2,748,424	2,864,269
209 Local Transportation	1,997,565	995,000	1,990,000	425,000	5,407,565	4,976,180	-	-	4,976,180	431,385
221 Air Quality Improv.	355,662	90,500	-	-	446,162	-	-	-	-	446,162
223 Traffic Safety	-	213,000	-	-	213,000	-	213,000	-	213,000	-
227 Open Space	1,997,865	240,000	-	-	2,237,865	6,000	-	-	6,000	2,231,865
236 DRBA	164,919	371,000	-	-	535,919	459,057	-	-	459,057	76,862
237 Parking Authority	102,286	6,750	-	-	109,036	23,106	-	-	23,106	85,930
243 CDBG	-	294,356	-	-	294,356	294,356	-	-	294,356	-
245 Neighborhood Initiative	46,940	-	-	-	46,940	-	-	-	-	46,940
246 Drug Confiscation	224,577	-	-	-	224,577	-	-	-	-	224,577
249 Supp. Law Enforcement	54,430	-	-	-	54,430	-	-	-	-	54,430
250 Park Development	2,710,300	560,000	-	-	3,270,300	157,585	-	-	157,585	3,112,715
251 Public Facilities Develop.	1,885,347	1,850,000	-	-	3,735,347	-	1,138,240	-	1,138,240	2,597,107
252 Arterial Street Construction	-	1,200,000	-	-	1,200,000	-	1,200,000	-	1,200,000	-
253 Traffic Signals	-	200,000	-	-	200,000	-	200,000	-	200,000	-
254 Freeway Interchanges	-	590,000	-	-	590,000	-	590,000	-	590,000	-
260 Street Lighting Dist. #1	-	22,000	20,314	-	42,314	42,314	-	-	42,314	-
261 CFD 2004-1	296,207	88,500	-	-	384,707	146,170	-	-	146,170	238,537
263 Landscape Maint. Dist.	-	33,600	95,443	-	129,043	129,043	-	-	129,043	-
265 Comm Facilities Dist.	52	-	-	-	52	-	-	-	-	52
285 Low and Moderate Housing	9,882,434	516,000	1,242,600	-	11,641,034	7,940,527	767,709	-	8,708,236	2,932,798
305 General Debt Service	2,228,290	607,214	2,332,972	-	5,168,476	2,373,820	-	-	2,373,820	2,794,656
311 Redlands Pub. Imp. Corp.	-	-	1,926,286	-	1,926,286	1,926,286	-	-	1,926,286	-
380 RDA Debt Service	5,297,062	6,403,000	767,709	-	12,467,771	3,845,834	3,246,255	-	7,092,089	5,375,682
405 Storm Drain Construction	2,870,438	435,000	-	-	3,305,438	2,389,084	-	-	2,389,084	916,354
417 Measure "O"	179,669	5,000	-	-	184,669	-	-	-	-	184,669
480 RDA Administration	-	-	2,003,655	-	2,003,655	1,846,864	156,791	-	2,003,655	-
488 RDA Capital Projects	6,791,800	-	-	-	6,791,800	5,581,812	-	-	5,581,812	1,209,988
501 Water Service	10,600,000	17,130,000	145,000	61,000	27,936,000	13,808,115	11,221,003	2,200,000	27,229,118	706,882
503 Water Project	-	-	9,425,500	-	9,425,500	9,425,500	-	-	9,425,500	-
506 Water Debt Service	-	130,000	2,460,511	-	2,590,511	2,590,511	-	-	2,590,511	-
508 Source Acquisition	178,000	150,000	55,000	-	383,000	110,000	145,000	-	255,000	128,000
509 Water Capital Improvement	-	1,010,000	254,214	-	1,264,214	30,000	1,234,214	-	1,264,214	-
511 Solid Waste Service	700,000	8,536,000	-	68,078	9,304,078	8,164,268	422,414	-	8,586,682	717,396
513 Solid Waste Projects	-	-	556,000	-	556,000	556,000	-	-	556,000	-
517 Calif St Landfill Closure	-	140,000	-	-	140,000	-	-	140,000	140,000	-
519 Solid Waste Cap. Improv.	1,000,000	470,000	-	-	1,470,000	-	172,360	-	172,360	1,297,640
521 Sewer Service	4,000,000	7,110,000	-	83,000	11,193,000	5,897,073	3,056,694	1,585,000	10,538,767	654,233
523 Sewer Project	-	-	2,310,000	-	2,310,000	2,310,000	-	-	2,310,000	-
526 Sewer Debt Service	-	94,000	1,748,497	-	1,842,497	1,842,497	-	-	1,842,497	-
529 Sewer Capital Improvement	1,200,000	1,500,000	-	-	2,700,000	100,000	1,018,421	-	1,118,421	1,581,579
538 Groves	340,000	555,000	-	-	895,000	736,444	-	-	736,444	158,556
562 Cemetery	45,000	512,000	24,000	-	581,000	518,032	-	-	518,032	62,968
563 Cemetery Pre-need	-	16,000	-	8,000	24,000	-	24,000	-	24,000	-
564 Aviation	-	428,500	-	-	428,500	428,500	-	-	428,500	-
602 Liability Self-Insurance	1,448,132	-	1,620,000	-	3,068,132	2,061,098	-	-	2,061,098	1,007,034
604 Information Technology	81,776	1,715,224	-	-	1,797,000	1,715,224	-	-	1,715,224	81,776
606 Workers' Compensation	2,720,415	1,453,000	-	-	4,173,415	1,452,982	-	-	1,452,982	2,720,433
607 Equipment Maintenance	125,000	4,443,000	-	-	4,568,000	4,282,017	-	-	4,282,017	285,983
608 Utility Billing	260,000	1,503,025	-	-	1,763,025	1,513,622	-	-	1,513,622	249,403
720 Payroll Clearing Fund	-	-	-	2,732,972	2,732,972	-	2,732,972	-	2,732,972	-
702 Cemetery Endowment	1,568,000	55,000	-	-	1,623,000	-	-	-	-	1,623,000
710 CFD Trust	1,514,358	45,000	-	-	1,559,358	1,350,811	-	-	1,350,811	208,547
<b>TOTAL (MEMO ONLY)</b>	<b>\$ 71,804,978</b>	<b>\$ 121,685,117</b>	<b>\$ 33,739,774</b>	<b>\$ 3,748,050</b>	<b>\$ 230,977,919</b>	<b>\$ 151,027,538</b>	<b>\$ 33,739,774</b>	<b>\$ 3,925,000</b>	<b>\$ 188,692,312</b>	<b>\$ 42,285,606</b>

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