



Fiscal Year 2009/10 Interim Financial Report

5 months ended November 30, 2009



Citywide Comments

This report reflects 42% of the year complete. It represents activity through November 30, 2009. Combining all funds, the City received \$30,442,977 in revenues and expended \$68,327,958. The General Fund received \$10,582,088 and expended \$22,887,489. The first few months typically show more expenditures than revenues due to the fact that significant revenues sources are not received in even monthly distributions.

General Fund Revenue Overview

Monthly Variance Table: General Fund Top Eleven (11) Revenues

TOP REVENUE SOURCES	FISCAL YEAR 2009 - 2010						FY2008-09		
	ANNUAL BUDGET		YTD BUDGET NOV 2009	YTD ACTUAL NOV 2009	FAVORABLE (UNFAVORABLE)	%	YTD PRIOR YEAR	CHANGE FROM PRIOR YR	%
	ADOPTED	ADJUSTED							
UTILITY USERS TAX	11,695,000	11,695,000	4,911,900	4,118,425	(793,475)	-16%	4,457,814	(339,389)	-8%
SALES TAX	8,006,390	8,006,390	3,362,684	1,116,919	(2,245,765)	-67%	1,912,600	(795,681)	-42%
IN LIEU PROPERTY TAX (VLF)	8,854,150	8,854,150	3,718,743	0	(3,718,743)	-100%	0	0	-100%
PROPERTY TAX	4,040,290	5,519,790	2,318,312	0	(2,318,312)	-100%	0	0	-100%
IN LIEU PROPERTY TAX (SALES TAX)	2,509,240	2,509,240	1,053,881	0	(1,053,881)	-100%	0	0	-100%
FRANCHISE	2,674,550	2,674,550	1,123,311	619,142	(504,169)	-45%	372,170	246,972	66%
RUA LEASE PAYMENTS	2,000,000	2,000,000	840,000	1,000,000	160,000	19%	1,000,000	0	0%
AMBULANCE SERVICE	1,780,000	1,780,000	747,600	771,631	24,031	3%	816,643	(45,012)	-6%
GAS TAX TRANSFERS	1,430,500	1,430,500	600,810	557,832	(42,978)	-7%	749,312	(191,481)	-26%
BUSINESS LICENSE	1,450,000	1,450,000	609,000	257,539	(351,461)	-58%	32,711	224,828	687%
INTEREST AND RENT	1,262,140	1,262,140	530,099	229,264	(300,835)	-57%	356,761	(127,497)	-36%
TOTAL	45,702,260	47,181,760	19,816,339	8,670,752	(11,145,587)	-56%	9,698,011	(1,027,259)	-11%

The top eleven revenues table has been modified. Motor vehicle in lieu tax revenue is no longer among the top revenues. In its place, interest and rent revenues has been added. This schedule provides a comparison between current year and the prior year which allows staff and Council to track areas of significant variance and plan for adjustments to the budget. This schedule also provides a perspective of how well the revenues are doing, YTD actuals compared to the YTD monthly budget. The YTD details highlight those revenues that are not received in even monthly distributions. Additional comments are made below.

General Fund Revenue Details

Utility Users Tax - Compared to last year UUT revenues are down \$339K for the same period of time. This trend is likely due to households reducing personal expenses and due to the level of foreclosures in the City. Of a housing stock of approximately 27,500 over 2,000 homes are in foreclosure. Many of these homes still have residents, but for those homes that are vacant, there are no utilities being paid to generate revenues for the City. A mid-year adjustment is likely for UUT.

Sales Tax - Sales tax revenue is down 42% from the prior year at this time. Sales tax revenues have been impacted by the State withholding the September payment. The State makes sales tax payments to cities the first two months of each quarter based on prior trends. The final month of each quarter, the State submits a "clean up" payment based on actual sales tax reported to the State by businesses within the City. The September clean up payment had actual sales tax coming in less than previously trended. This anomaly occurred primarily because a significant amount of sales tax returns were not submitted

in a timely manner from Rialto businesses. Once these returns are submitted, a new reconciliation will be done by the State and the new "clean up" payment will be made in December. Although some of the losses from September should be received through out the year, it is still apparent that the economy is taking a significant toll on Sales tax requiring a midyear adjustment.

In Lieu Property Tax (VLF and Sales Tax) - These payments are received in two equal payments each January and May. The County submitted updated information on the amounts that will be allocated to the City. The VLF in lieu revenue will increase by \$379,257. The Sales Tax in lieu revenue will decrease by (\$103,282). The net impact to the General Fund is an increase of \$272,975. This adjustment will be included at midyear.

Property Tax - These payments are received twice a year in December and April and are not evenly distributed throughout the fiscal year. The December payment was received and will be reported in the next report. Compared to last year, the December property tax revenues indicate that there may be a reduction or process/timing issue with the County Tax collector.

Prop 1A - When the State approved its budget, it included a Prop 1A property tax borrowing from all of the cities. The repayment of this borrowing is scheduled for no later than 2013. The timing of this borrowing placed undue burden on all California cities that are going through financial distress during this economy. In order to make those funds available to the cities in the current fiscal year, Council approved documents in October 2009 for the City to participate in the California Communities Prop 1A securitization program financing. This program issued bonds for the property tax owed the City by the State. The State is responsible for repaying the debt. As a result of this program, the City will receive payment of \$1,473,969 in two installments in January and May. The availability of this program is critical to mitigating the additional losses in revenue described in this report.

Gas Tax Transfer - The State deferred payments during the first quarter of the fiscal year, which was

received in October. October through January will be deferred until February. Actual revenues are below budget by 7%. Overall, this revenue was budgeted lower than in prior years due to decline in fuel consumption. Gas tax revenues are not linked to fuel prices but rather consumption. This is another impact of the declining economy.

Ambulance - Actual revenues exceed budget by 3%. However, compared to last year, this revenue was budgeted lower to address changing laws in Medicare/Medical and challenges with collections.

Franchise - The City receives Franchise revenues from Time Warner, AT&T, Burtech (formerly Edco), the Gas Company and SCE. The annual franchise revenue for the Gas Company and SCE are received in April. Franchise payments from Burtech have increased in the current fiscal year as a result of the contract approved in June 2009. The agreement increased the rate from 10% to 14%. As a result, compared to last year, Franchise revenues have increased 66% from year to year. This was included in the budget estimates. No midyear adjustment is expected.

Business License - Business License renewals were mailed out in November. Historically, the largest volume of renewals are processed in December and January. Based on trend, budget should be met. Compared to last year, revenues are up by more than \$200K. This revenue is as a result of an audit finding that identified a couple large unlicensed businesses in the City. Most of this revenue is one time in nature since it includes catch up payments for prior years.

RUA Lease & Contract Payments - One of the bi-annual lease payments totaling \$1M has been paid into the General Fund by the Rialto Utility Authority. The remaining \$1M is scheduled to be paid in March 2010.

Interest & Rent - This category of revenue is new to this section of the report. Interest earnings are allocated and posted on a quarterly basis. Prior year interest rates averaged around 3%. In the current year, the earning rate has dropped below 1%. This drop in earnings will require a midyear budget adjustment of approximately \$600K.

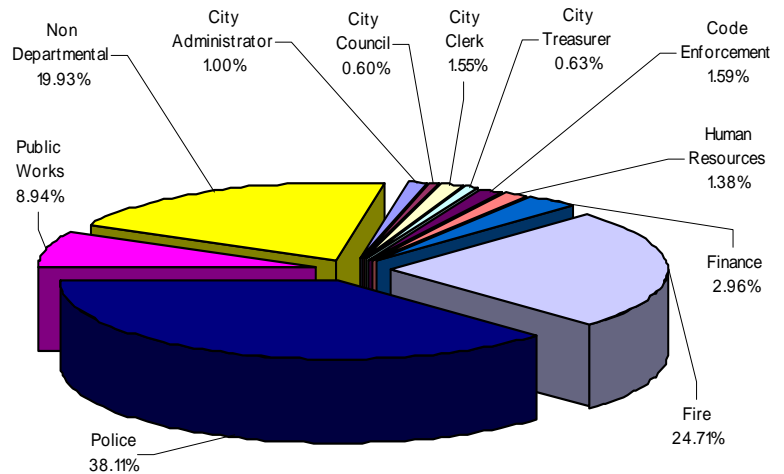
General Fund Expenditures

At 42% of the year, actual expenditures are at 41%. The following table gives an overview of the fund groupings. General comments are included below regarding each area.

The table below shows that most departments are at 43% of the budget or below. Two areas with significant variances are Public Works and Non departmental. Public Works is significantly below budget. Approximately \$900K in available capital budget was carried forward to the current budget and is in process of being expended on deferred maintenance projects (i.e. curb, gutter & sidewalk repairs, Fitness Center exterior painting, Monument signs, Electronic Board sign, roof replacements, A/C replacements and irrigation replacements). Non departmental actual expenditures came in significantly over budget. The annual required contribution (ARC) for OPEB was made in November in an effort to generate higher earnings for the program sooner in the year.

Other Observations - Police expenditures are below budget due to grant funded vacant positions pending recruitment. Finance is below budget due in part to audit expenditures that will be expended over the next few months and a vacant position that occurred subsequent to budget adoption. Code is below budget because of a vacant position that occurred after the budget adoption and a savings in board-ups as they pertain to foreclosures funded by RDA. The City Clerk is below budget because of anticipated equipment purchases related to the PEG grant and anticipated services and supplies for elections. These expenditures will be reflected in future reports.

Department	Budget	Actual	% of budget expended at 42% of year
City Administrator	540,294	228,715	42%
City Council	320,535	137,400	43%
City Clerk	1,066,520	354,356	33%
City Treasurer	384,600	144,921	38%
Code Enforcement	1,133,655	364,030	32%
Human Resources	834,140	315,304	38%
Finance	1,949,837	678,275	35%
Fire	13,450,460	5,654,932	42%
Police	22,369,201	8,722,179	39%
Public Works	6,435,815	1,725,563	27%
Non Departmental	7,684,341	4,561,815	59%
	56,169,397	22,887,489	41%



City Wide Comments and Notes

General Fund - The General Fund budget was approved with a \$1.5M deficit funded through reserves. There are two main components to the deficit: an amount needed to fully fund the annual required contribution (ARC) for the Other Post Employment Benefit program and budget needed to fund the early retirement program. Subsequent to the budget adoption, \$1.6M net (expenditures net of revenues) were carried forward. This includes grants, encumbrances and capital projects in progress. Funds for this carry forward budget were reserved in the FY09 audited financial statement separately from the contingency reserves.

City Wide Comments and Notes continued...

Since the September report, the variance was reduced by the increase in estimated revenues for the Prop1A funding.

Special Revenue Funds - Funds in this grouping are restricted in nature. The variance in the budget indicates that there are available resources in the fund balance for projects. The revenues were received in prior years but the expenditures are budgeted in the current year.

- Measure I - Revenues for the current year are at 23% of budget. The revenues for the current year exceed the prior year revenues for the same period and may exceed budget.
- Gas Tax - Approximately 21% of revenue has been received. The State deferred payments during the first quarter of the fiscal year, which was received in October. October through January will be deferred until February.
- Neighborhood Stabilization Program (NSP1) - As part of the Neighborhood Stabilization Program (NSP), the City was awarded

Fund Groupings/Categories	Adjusted Budget	Actual Activity	Actual %
General Fund			
Revenues	54,537,141	10,582,088	19%
Expenditures	56,169,397	22,887,489	41%
Excess Revenues (Expenditures)	(1,632,256)	(12,305,401)	
Special Revenue			
Revenues	19,014,648	2,872,453	15%
Expenditures	32,020,317	4,492,274	14%
Excess Revenues (Expenditures)	(13,005,669)	(1,619,821)	
Enterprise Funds			
Revenues	6,590,497	2,574,317	39%
Expenditures	6,899,560	2,517,595	36%
Excess Revenues (Expenditures)	(309,063)	56,722	
RUA funds			
Revenues	20,844,515	8,718,181	42%
Expenditures	33,240,655	9,138,709	27%
Excess Revenues (Expenditures)	(12,396,140)	(420,528)	
Internal Service Funds			
Revenues	6,926,615	2,542,271	37%
Expenditures	8,488,265	3,288,408	39%
Excess Revenues (Expenditures)	(1,561,650)	(746,137)	
Debt Svc Funds			
Revenues	1,472,900	5,172	0%
Expenditures	1,392,160	781,151	56%
Excess Revenues (Expenditures)	80,740	(775,979)	
RDA			
Revenues	25,533,357	3,148,495	12%
Expenditures	122,505,236	25,222,331	21%
Excess Revenues (Expenditures)	(96,971,879)	(22,073,836)	

\$5,461,574 for targeting assistance to the areas with the greatest need. The City is required to spend or encumber the funds for eligible activities within 18 months of the awarding of the funds. The letter of award was received in March 2009. A reimbursement request for current and prior year expenditures totaling \$1.4 million is currently being worked on. Of this reimbursement amount, 44% of budgeted Administration, 27% of Acquisition, Rehab and Resale, and 27% of Acquisition, Rehab and Rental budget had been spent to date. There are 11 properties that either have closed or are pending escrow status in the Acquisition, Rehab and Resale program and 2 properties from the Acquisition, Rehab and Rental program. The City applied for NSP2 seeking \$10 million in funding, which was not awarded to the City.

- Community Development Block Grant - The CDBG funds are received from the U.S. Department of Housing and Urban Development (HUD) through reimbursement of eligible projects. Expenditures are only at 15% due to projects that are in various stages of completion. Some of the projects with remaining tasks and balances are: First Christian Rehabilitation balance of \$166K, Willow Street Widening for \$250K, Margaret Todd Skateboard and Park Enhancement \$194K and ADA Improvements - Public Facilities \$250K. Reimbursements for these expenditures will be seen in the new year.
- Community Development Block Grant Recover (CDBG-R) - On May 26, 2009, A Public Hearing to Consider and Approve a Substantial Amendment to the 2008-2009 One-Year Action plan was con-

City Wide Comments and Notes continued...

ducted. The grant program is referred to as the Community Development Block Grant – Recovery (CDBG-R) implemented by the United States Department of Housing and Urban Development (HUD). It was determined that the City will receive \$357,396 in CDBG-R funds. The City will be reimbursed by HUD for funds expended.

- Homelessness Prevention and Rapid-Re-Housing Program (HPRP) - On May 12, 2009, a Public Hearing to Consider and Approve a Substantial Amendment to the 2008-2009 One-Year Action plan was conducted. The grant program HPRP is implemented by HUD. On August 21, 2009, the City received its approval of the Substantial Amendment as well as the agreement allowing the City to implement the HPRP program with an award amount of \$546,485.

Enterprise Funds - This category typically includes funds that are funded through fees. However, the Airport, Cemetery and Recreation are not self sustaining and do receive subsidies in order to maintain operations. Utility services is funded through Water and Wastewater rates paid indirectly through the RUA contract process.

Rialto Utility Authority Funds - These funds operate similar to Enterprise funds in that operations are funded through fees. The accrual method of accounting is applied throughout the year rather than using the modified accrual method.

- Wastewater - Actual revenue is in line with budget at 41%. Expenditures are slightly under budget at 34% due to unexpended capital for the WWTP Phase I, the Alder sewer line replacement and the master plan and rate study projects.
- Water - Actual revenue is slightly higher than budget at 43% because of the summer season when consumption is higher. Expenditures are under budget at 19% due to several factors. Firstly, operational expenditures are under budget due to perchlorate expenditures pending processing. Secondly, capital budget still remains for the construction of the City Well #3, the SCADA system upgrade, the remote meter reader upgrade, the water main replacement, such as the Easton Main, the Booster #3 Station upgrade and the master plan and rate study project.

Internal Service Funds - These funds provide services to other City funds. Revenues come from charging all of the other funds through an allocation process. The exception to this is the Engineering & Development Services Fund, which receives revenues from permits and fees as well as allocations to projects for engineering services.

- Development Services - Revenue is at 33% of the annual budget, and \$133K (19%) less than the same period for FY 2009. Development activity continues to reflect the slowdown in the economy and the construction market. Expenditures exceeded revenues by 395K. Existing fund balance is intended to cover this deficit budget, but will most likely not cover the full impact of the deficit for the current year.
- Engineering Projects - Revenue is 24% under budget mainly because the overhead allocation charged to projects is a percentage of project costs. Some major projects are in the design phase and will likely go in construction in the latter part of the year, such as Alley Improvements, Riverside I-10, Bus Stop Enhancement, Slurry Seal and Overlay Projects.

Debt Service Funds - Included are the Sewer CFD 87-1, CFD 2006-1 and 2007 Refunding Certificate of Participation debt. Expenditures are typically made in August/September and then in February/March based on the debt service amortization schedule. Funding for the debt service comes from tax assessments and also allocations to various funds that benefited from the debt.

City Wide Comments and Notes continued...

RDA - The Redevelopment Agency expended \$25M and received \$3.1M in revenues. Revenues are about the same level from last fiscal year. The RDA's revenue is mostly provided by property tax increment which is not received until December 2009 and April 2010. Approximately \$14.2M has been spent on capital projects, which include \$9.3M for the Airport Revitalization project that obligated the Agency to make payments under the terms of six leasehold assignment agreements on September 29, 2009, \$2.7M property purchase for the Metrolink Expansion, and \$962K refund to Panattoni Development for additional undergrounding costs of utilities per agreement established on August 12, 2008.



**CITY OF RIALTO
INTERIM FINANCIAL REPORT
FISCAL YEAR 2009/2010
PERIOD ENDED NOVEMBER 30, 2009**

DEPARTMENTAL REVENUE & EXPENDITURES

Department	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	FY 2010 YTD Revenues	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	FY 2010 YTD Expenditures
GENERAL FUND								
City Administrator					540,120	174	540,294	228,715
City Council					320,535	0	320,535	137,400
City Clerk					1,065,630	890	1,066,520	354,356
City Treasurer					384,600	0	384,600	144,921
Code Enforcement-Dev. Svcs.	239,095	0	239,095	47,982	1,133,655	0	1,133,655	364,030
Human Resources					831,140	3,000	834,140	315,304
Finance	1,762,000	0	1,762,000	369,433	1,906,920	42,917	1,949,837	678,275
Fire	2,327,085	181	2,327,266	888,971	13,436,835	13,625	13,450,460	5,654,932
Police	1,844,320	605,170	2,449,490	515,083	21,420,895	948,306	22,369,201	8,722,179
Public Works - General	168,500	0	168,500	4,891	5,493,700	942,115	6,435,815	1,725,563
Non Departmental	45,869,930	1,720,860	47,590,790	8,755,728	7,231,470	452,871	7,684,341	4,561,815
General Fund Total	52,210,930	2,326,211	54,537,141	10,582,088	53,765,500	2,403,897	56,169,397	22,887,489
WORKING CAPITAL FUND								
Non Departmental	0	0	0	0	0	0	0	0
General Fund Total	0	0	0	0	0	0	0	0
SPECIAL REVENUE FUNDS								
Measure "I"	1,149,170	0	1,149,170	269,933	1,150,200	1,189,842	2,340,042	255,988
Gas Tax & Street Expenditures	3,562,200	0	3,562,200	752,909	3,741,465	2,510,770	6,252,235	1,220,954
Development Fee Funds	738,305	0	738,305	359,035	1,139,260	8,603,712	9,742,972	132,379
Waste Management	748,580	31,674	780,254	265,897	632,205	19,119	651,324	251,758
Community Development Block Grant (CDBG)	1,509,040	1,080,540	2,589,580	317,748	1,328,050	1,232,504	2,560,554	471,096
Community Development Block Recovery (CDBG)	0	0	0	0	0	0	0	3,724
Neighborhood Stabilization Program (NSP1)	0	5,461,574	5,461,574	0	76,725	5,235,669	5,312,394	1,414,284
Neighborhood Stabilization Program (NSP2)	0	0	0	0	0	0	0	0
Homeless Prevention & Re-Housing Program (HPRP)	0	546,485	546,485	0	0	544,419	544,419	3,470
Safe Neighborhood Park Grant (Prop 40)	0	0	0	0	0	0	0	0
After School Program Grant (Prop 49)	1,100,000	0	1,100,000	291,302	1,100,000	11,324	1,111,324	341,655
Grants	1,100	1,172,314	1,173,414	351,338	0	1,501,897	1,501,897	116,523
Grants - CIP Major Projects	0	1,698,771	1,698,771	227,918	0	1,732,857	1,732,857	204,414
PERS Property Tax	0	0	0	1	0	0	0	0
Other Special Revenue	214,895	0	214,895	36,373	209,365	60,935	270,300	76,028
Special Revenue Funds Total	9,023,290	9,991,358	19,014,648	2,872,453	9,377,270	22,643,047	32,020,317	4,492,274

**CITY OF RIALTO
INTERIM FINANCIAL REPORT
FISCAL YEAR 2009/2010
PERIOD ENDED NOVEMBER 30, 2009**

DEPARTMENTAL REVENUE & EXPENDITURES

Department	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	FY 2010 YTD Revenues	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	FY 2010 YTD Expenditures
ENTERPRISE FUNDS								
Airport Operations	310,225	0	310,225	131,871	310,225	0	310,225	100,997
Cemetery	57,165	0	57,165	14,581	57,165	0	57,165	19,026
Utility Services	3,045,880	0	3,045,880	1,143,715	3,045,880	0	3,045,880	1,143,715
Recreation & Community Services	3,155,975	21,252	3,177,227	1,284,150	3,471,075	15,215	3,486,290	1,253,857
Enterprise Funds Total	6,569,245	21,252	6,590,497	2,574,317	6,884,345	15,215	6,899,560	2,517,595
RIALTO UTILITY AUTHORITY								
Wastewater	11,275,600	0	11,275,600	4,637,689	13,974,305	4,794,453	18,768,758	6,421,938
Water	8,890,460	678,455	9,568,915	4,080,492	10,704,555	3,767,342	14,471,897	2,716,772
Rialto Utility Authority Funds Total	20,166,060	678,455	20,844,515	8,718,181	24,678,860	8,561,795	33,240,655	9,138,709
INTERNAL SERVICE FUNDS								
Fleet Management	694,220	0	694,220	226,442	629,565	2,272	631,837	226,300
Engineering & Development Services	1,758,375	35,000	1,793,375	587,871	2,727,265	432,627	3,159,892	983,253
Workers Compensation Insurance	1,097,000	0	1,097,000	358,510	1,203,300	0	1,203,300	483,870
General Liability Internal Insurance	2,627,170	0	2,627,170	1,084,509	2,640,070	0	2,640,070	1,277,832
Information Technology Services (ITS)	714,850	0	714,850	284,939	823,895	29,271	853,166	317,153
Internal Service Funds Total	6,891,615	35,000	6,926,615	2,542,271	8,024,095	464,170	8,488,265	3,288,408
DEBT SERVICE FUNDS								
City Debt	1,472,900	0	1,472,900	5,172	1,392,160	0	1,392,160	781,151
Debt Service Funds Total	1,472,900	0	1,472,900	5,172	1,392,160	0	1,392,160	781,151
CITY TOTAL								
CITY TOTAL	96,334,040	13,052,276	109,386,316	27,294,482	104,122,230	34,088,124	138,210,354	43,105,627
REDEVELOPMENT AGENCY FUNDS								
Low & Moderate Income Housing	4,283,480	70,837	4,354,317	83,571	5,977,940	18,499,776	24,477,716	2,463,767
Housing Authority	573,100	0	573,100	8,036	140,290	2,036,324	2,176,614	520,797
Administration	2,280,150	0	2,280,150	948,726	2,280,150	65,615	2,345,765	839,580
Capital Projects	2,637,090	318,000	2,955,090	2,052,643	2,703,705	67,993,661	70,697,366	14,739,268
Debt Service	15,370,700	0	15,370,700	55,519	22,807,775	0	22,807,775	6,658,918
Redevelopment Agency Funds Total	25,144,520	388,837	25,533,357	3,148,495	33,909,860	88,595,376	122,505,236	25,222,331
GRAND TOTAL								
GRAND TOTAL	121,478,560	13,441,113	134,919,673	30,442,977	138,032,090	122,683,500	260,715,590	68,327,958

**CITY OF RIALTO
INTERIM FINANCIAL REPORT
FISCAL YEAR 2009/2010
PERIOD ENDED NOVEMBER 30, 2009**

REVENUES SUMMARY BY FUND & SOURCE

Revenue Source	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	Monthly Revenue	YTD Revenue	42% of Year Complete
GENERAL FUND						
Property Tax	4,040,290	1,479,500	5,519,790	0	0	0%
In Lieu Property Tax (VLF)	8,854,150	0	8,854,150	0	0	0%
Sales Tax	8,006,390	0	8,006,390	0	1,116,919	14%
In Lieu Property Tax (Sales Tax)	2,509,240	0	2,509,240	0	0	0%
Utility Users Tax	11,695,000	0	11,695,000	996,435	4,118,425	35%
RUA Lease & Contract Payments	2,616,000	0	2,616,000	51,334	1,256,670	48%
SB 509 Sales Tax- Public Safety	504,245	0	504,245	31,435	132,032	26%
Vehicle License Tax	250,000	0	250,000	0	66,926	27%
Business License Tax	1,450,000	0	1,450,000	210,342	257,539	18%
Special Tax - CFD 87-2	0	0	0	0	0	0%
Franchise Fees	2,799,550	0	2,799,550	175,697	619,142	22%
Ambulance Fees and Charges	1,877,240	0	1,877,240	147,070	807,035	43%
Interest and Rent	1,262,140	0	1,262,140	23,956	229,264	18%
Transient Lodging Tax	130,000	0	130,000	8,927	46,096	35%
Police Impound	225,000	0	225,000	6,496	80,512	36%
Booking Fee Reimbursement	0	0	0	0	0	0%
Other Fees, Charges, Fines, & Permits	439,415	0	439,415	17,479	113,176	26%
Damage Recovery	11,000	0	11,000	1,513	27,392	249%
Unitary Property Tax	258,000	0	258,000	0	0	0%
County Waste Rebate	240,000	0	240,000	0	0	0%
Police General Service	549,905	0	549,905	41,018	175,419	32%
Police Grants	0	605,170	605,170	0	0	0%
Code Enforcement & Nuisance Revenue	241,095	0	241,095	1,766	36,461	15%
Multi-Unit Residential Program	38,000	0	38,000	4,621	13,493	36%
Weed & Lot Cleaning	100,000	0	100,000	0	0	0%
County Fines	195,000	0	195,000	171	70,661	36%
POST Reimbursements	55,000	0	55,000	0	3,487	6%
Special Order Weapons	0	0	0	0	0	0%
Misc. Income	707,460	201,734	909,194	20,225	166,006	18%
Other Tax Revenues	284,000	0	284,000	14,571	60,357	21%
PERS Transfer	0	0	0	0	0	0%
Cost Allocation & Transfers	2,872,810	39,807	2,912,617	125,330	1,185,076	41%
Total General Fund Revenues	52,210,930	2,326,211	54,537,141	1,878,387	10,582,088	19%

**CITY OF RIALTO
INTERIM FINANCIAL REPORT
FISCAL YEAR 2009/2010
PERIOD ENDED NOVEMBER 30, 2009**

REVENUES SUMMARY BY FUND & SOURCE

Revenue Source	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	Monthly Revenue	YTD Revenue	42% of Year Complete
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WORKING CAPITAL FUND

Working Capital	0	0	0	0	0	0%
Working Capital Fund Total	0	0	0	0	0	0%

SPECIAL REVENUE FUNDS

Measure "I"	1,149,170	0	1,149,170	175,392	269,933	23%
Gas Tax & Street Expenditures	3,562,200	0	3,562,200	36,397	752,909	21%
Development Fee Funds	738,305	0	738,305	71,577	359,035	49%
Waste Management	748,580	31,674	780,254	88,694	265,897	34%
Community Development Block Grant (CDBG)	1,509,040	1,080,540	2,589,580	317,661	317,748	12%
Community Development Block Recovery (CDBG)	0	0	0	0	0	0%
Neighborhood Stabilization Program (NSP1)	0	5,461,574	5,461,574	0	0	0%
Neighborhood Stabilization Program (NSP2)	0	0	0	0	0	0%
Homeless Prevention & Re-Housing Program (HPRP)	0	546,485	546,485	0	0	0%
Safe Neighborhood Park Grant (Prop 40)	0	0	0	0	0	0%
After School Program Grant (Prop 49)	1,100,000	0	1,100,000	95,266	291,302	26%
Grants	1,100	1,172,314	1,173,414	8,512	351,338	30%
Grants - CIP Major Projects	0	1,698,771	1,698,771	0	227,918	13%
PERS Property Tax	0	0	0	0	1	0%
Other Special Revenue	214,895	0	214,895	7,046	36,373	17%
Special Revenue Funds Total	9,023,290	9,991,358	19,014,648	800,544	2,872,453	15%

ENTERPRISE FUNDS

Airport Operations	310,225	0	310,225	23,067	131,871	43%
Cemetery	57,165	0	57,165	1,264	14,581	26%
Utility Services	3,045,880	0	3,045,880	242,809	1,143,715	38%
Recreation & Community Services						
Racquet / Fitness / Swimming Pool Program	647,790	0	647,790	44,629	270,154	42%
Child Development Program	225,000	0	225,000	16,303	50,523	22%
Sports Program	112,405	0	112,405	7,567	34,031	30%
Cultural Arts Program	0	0	0	0	0	0%
Neighborhood Svcs Program	185,745	0	185,745	12,148	66,605	36%
Excursions	0	0	0	0	0	0%
Senior Center	37,205	0	37,205	6,562	36,485	98%
Administration	1,947,830	21,252	1,969,082	164,135	826,351	42%
Total Recreation & Community Services	3,155,975	21,252	3,177,227	251,345	1,284,150	40%
Enterprise Funds Total	6,569,245	21,252	6,590,497	518,484	2,574,317	39%

**CITY OF RIALTO
INTERIM FINANCIAL REPORT
FISCAL YEAR 2009/2010
PERIOD ENDED NOVEMBER 30, 2009**

REVENUES SUMMARY BY FUND & SOURCE

Revenue Source	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	Monthly Revenue	YTD Revenue	42% of Year Complete
RIALTO UTILITY AUTHORITY						
Wastewater						
Wastewater Service Fees	9,980,000	0	9,980,000	840,243	4,195,081	42%
Other Income	1,295,600	0	1,295,600	102,178	442,608	34%
Total Wastewater	11,275,600	0	11,275,600	942,421	4,637,689	41%
Water						
Water Sales	7,645,195	0	7,645,195	620,504	3,745,496	49%
Other Income	1,245,265	678,455	1,923,720	56,277	334,996	17%
Total Water	8,890,460	678,455	9,568,915	676,782	4,080,492	43%
Rialto Utility Authority Funds Total	20,166,060	678,455	20,844,515	1,619,202	8,718,181	42%
INTERNAL SERVICES FUNDS						
Fleet Management	694,220	0	694,220	52,127	226,442	33%
Engineering & Development Services						
Planning	150,000	0	150,000	17,486	74,187	49%
Building	500,200	0	500,200	55,275	294,183	59%
Engineering - Land Development	173,800	0	173,800	5,678	46,429	27%
Engineering - Projects	832,900	0	832,900	19,794	147,439	18%
Other Revenue	101,475	35,000	136,475	24,014	25,633	19%
Total Engineering & Development Services	1,758,375	35,000	1,793,375	122,245	587,871	33%
Workers Compensation Insurance	1,097,000	0	1,097,000	67,419	358,510	33%
General Liability Internal Insurance	2,627,170	0	2,627,170	213,723	1,084,509	41%
Information Technology Services (ITS)	714,850	0	714,850	55,738	284,939	40%
Internal Service Funds Total	6,891,615	35,000	6,926,615	511,252	2,542,271	37%
DEBT SERVICE FUNDS						
City Debt	1,472,900	0	1,472,900	20	5,172	0%
Debt Service Funds Total	1,472,900	0	1,472,900	20	5,172	0%
CITY TOTAL						
	96,334,040	13,052,276	109,386,316	5,327,890	27,294,482	25%
REDEVELOPMENT AGENCY FUNDS						
Low & Moderate Income Housing	4,283,480	70,837	4,354,317	2,653	83,571	2%
Housing Authority	573,100	0	573,100	0	8,036	1%
Administration	2,280,150	0	2,280,150	189,551	948,726	42%
Capital Projects	2,637,090	318,000	2,955,090	167,275	2,052,643	69%
Debt Service	15,370,700	0	15,370,700	0	55,519	0%
Redevelopment Agency Funds Total	25,144,520	388,837	25,533,357	359,479	3,148,495	12%
GRAND TOTAL						
	121,478,560	13,441,113	134,919,673	5,687,369	30,442,977	23%

**CITY OF RIALTO
INTERIM FINANCIAL REPORT
FISCAL YEAR 2009/2010
PERIOD ENDED NOVEMBER 30, 2009**

EXPENDITURE SUMMARY BY FUND & DEPARTMENT

Department	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	Monthly Expenditures	YTD Expenditures	42% of Year Complete
GENERAL FUND						
City Administrator	540,120	174	540,294	36,718	228,715	42%
City Council	320,535	0	320,535	23,757	137,400	43%
City Clerk	1,065,630	890	1,066,520	80,279	354,356	33%
City Treasurer	384,600	0	384,600	25,614	144,921	38%
Code Enforcement-Dev. Svcs.	1,133,655	0	1,133,655	73,032	364,030	32%
Human Resources	831,140	3,000	834,140	71,156	315,304	38%
Finance	1,906,920	42,917	1,949,837	128,257	678,275	35%
Fire	13,436,835	13,625	13,450,460	1,046,169	5,654,932	42%
Police	21,420,895	948,306	22,369,201	1,759,575	8,722,179	39%
Public Works - General	5,493,700	942,115	6,435,815	441,031	1,725,563	27%
Non Departmental	7,231,470	452,871	7,684,341	2,338,380	4,561,815	59%
General Fund Total	53,765,500	2,403,897	56,169,397	6,023,968	22,887,489	41%

WORKING CAPITAL FUND

Working Capital Fund Total	0	0	0	0	0	0%
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SPECIAL REVENUE FUNDS

Measure "I"	1,150,200	1,189,842	2,340,042	14,079	255,988	11%
Gas Tax & Street Expenditures	3,741,465	2,510,770	6,252,235	183,445	1,220,954	20%
Development Fee Funds	1,139,260	8,603,712	9,742,972	68,171	132,379	1%
Waste Management	632,205	19,119	651,324	43,871	251,758	39%
Community Development Block Grant (CDBG)	1,328,050	1,232,504	2,560,554	83,192	471,096	18%
Community Development Block Recovery (CDBG)	0	0	0	2,497	3,724	0%
Neighborhood Stabilization Program (NSP1)	76,725	5,235,669	5,312,394	294,315	1,414,284	27%
Neighborhood Stabilization Program (NSP2)	0	0	0	0	0	0%
Homeless Prevention & Re-Housing Program (HPRP)	0	544,419	544,419	1,628	3,470	1%
Safe Neighborhood Park Grant (Prop 40)	0	0	0	0	0	0%
After School Program Grant (Prop 49)	1,100,000	11,324	1,111,324	50,304	341,655	31%
Grants	0	1,501,897	1,501,897	19,320	116,523	8%
Grants - CIP Major Projects	0	1,732,857	1,732,857	7,053	204,414	12%
PERS Property Tax	0	0	0	0	0	0%
Other Special Revenue	209,365	60,935	270,300	12,358	76,028	28%
Special Revenue Funds Total	9,377,270	22,643,047	32,020,317	780,234	4,492,274	14%

**CITY OF RIALTO
INTERIM FINANCIAL REPORT
FISCAL YEAR 2009/2010
PERIOD ENDED NOVEMBER 30, 2009**

EXPENDITURE SUMMARY BY FUND & DEPARTMENT

Department	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	Monthly Expenditures	YTD Expenditures	42% of Year Complete
ENTERPRISE FUNDS						
Airport Operations	310,225	0	310,225	22,010	100,997	33%
Cemetery	57,165	0	57,165	5,814	19,026	33%
Utility Services	3,045,880	0	3,045,880	242,809	1,143,715	38%
Recreation & Community Services						
Racquet / Fitness / Swimming Pool Program	949,180	400	949,580	67,633	329,121	35%
Child Development Program	260,615	0	260,615	20,592	96,162	37%
Sports Program	186,610	0	186,610	13,076	66,383	36%
Cultural Arts Program	59,810	0	59,810	9,755	24,796	41%
Neighborhood Svcs Program	207,850	0	207,850	15,281	78,094	38%
Excursions	0	0	0	0	0	0%
Senior Center	339,185	0	339,185	29,230	133,143	39%
Administration	1,467,825	14,815	1,482,640	115,827	526,157	35%
Total Recreation & Community Services	3,471,075	15,215	3,486,290	271,394	1,253,857	36%
Enterprise Funds Total	6,884,345	15,215	6,899,560	542,026	2,517,595	36%
RIALTO UTILITY AUTHORITY						
Wastewater	13,974,305	4,794,453	18,768,758	733,645	6,421,938	34%
Water	10,704,555	3,767,342	14,471,897	755,669	2,716,772	19%
Rialto Utility Authority Funds Total	24,678,860	8,561,795	33,240,655	1,489,314	9,138,709	27%
INTERNAL SERVICE FUNDS						
Fleet Management	629,565	2,272	631,837	51,622	226,300	36%
Engineering & Development Services						
Planning	275,470	0	275,470	16,536	113,263	41%
Building	589,710	0	589,710	29,179	178,942	30%
Engineering - Land Development	289,960	0	289,960	27,150	136,003	47%
Engineering - Projects	823,400	4,313	827,713	56,730	260,316	31%
Other	748,725	428,314	1,177,039	58,950	294,730	25%
Total Engineering & Development Services	2,727,265	432,627	3,159,892	188,546	983,253	31%
Workers Compensation Insurance	1,203,300	0	1,203,300	69,893	483,870	40%
General Liability Internal Insurance	2,640,070	0	2,640,070	114,457	1,277,832	48%
Information Technology Services (ITS)	823,895	29,271	853,166	80,808	317,153	37%
Internal Service Funds Total	8,024,095	464,170	8,488,265	505,326	3,288,408	39%
DEBT SERVICE FUNDS						
City Debt	1,392,160	0	1,392,160	8,195	781,151	56%
Debt Service Funds Total	1,392,160	0	1,392,160	8,195	781,151	56%
CITY TOTAL	104,122,230	34,088,124	138,210,354	9,349,063	43,105,627	31%

**CITY OF RIALTO
INTERIM FINANCIAL REPORT
FISCAL YEAR 2009/2010
PERIOD ENDED NOVEMBER 30, 2009**

EXPENDITURE SUMMARY BY FUND & DEPARTMENT

Department	2009/2010 Original Budget	2009/2010 Budget Adjustments	2009/2010 Revised Budget	Monthly Expenditures	YTD Expenditures	42% of Year Complete
REDEVELOPMENT AGENCY FUNDS						
Low & Moderate Income Housing	5,977,940	18,499,776	24,477,716	132,881	2,463,767	10%
Housing Authority	140,290	2,036,324	2,176,614	17,178	520,797	24%
Administration	2,280,150	65,615	2,345,765	195,627	839,580	36%
Capital Projects	2,703,705	67,993,661	70,697,366	9,637,120	14,739,268	21%
Debt Service	22,807,775	0	22,807,775	224,915	6,658,918	29%
Redevelopment Agency Funds Total	33,909,860	88,595,376	122,505,236	10,207,722	25,222,331	21%
GRAND TOTAL	138,032,090	122,683,500	260,715,590	19,556,785	68,327,958	26%

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