

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**APPENDIX**

Glossary .....	267
Statement of Estimated Revenues .....	273
Budget Policies .....	285
Redding Redevelopment Agency .....	301
Redding Area Bus Authority .....	319
Redding Housing Authority .....	327
Index .....	337

# Notes

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**GLOSSARY**

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**GLOSSARY**

**ACCRUAL BASIS OF ACCOUNTING:** A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**ADOPTED BUDGET:** The appropriations as they were original adopted by the City Council before any amendments were made to the budget.

**APPROPRIATION:** A legal authorization by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and the time when it may be expended.

**BASE BUDGET:** An estimate of the minimum resources required to maintain the current level of services, assuming no change in service demands.

**BPPM:** Budget Policies and Procedures Manual for the City of Redding.

**BUDGET DOCUMENT:** The instrument used by the City Manager to present a comprehensive financial program to the City Council.

**BUDGET MESSAGE:** A general discussion of the proposed budget as presented in writing by the City Manager to the City Council.

**BUDGET ACCOUNTS:** Accounts used to enter the adopted annual operating budget into the subsidiary ledgers as part of the management control process.

**BUDGET CONTROL:** The control or management of the City's resources in accordance with the adopted budget as amended by the City Council for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CAPITAL BUDGET:** Funds that are used to account for financial resources used for major capital improvements projects.

**CAPITAL IMPROVEMENT PLAN:** The document prepared on an annual basis that outlines what major capital projects and equipment will be purchased for a five year period.

**CAPITAL PROJECTS:** Major capital improvement projects which include the construction of streets, sewer lines, fire stations, and parks. These are one-time expenditures for projects that may take one or more years to complete.

**CASH BASIS OF ACCOUNTING:** Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

**CERTIFICATE OF PARTICIPATION:** A certificate which represents a proportionate participation in

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

a tax-exempt lease agreement in which the lessee is a public entity. Rental payments are annually appropriated by the lessee.

**CHARGES FOR SERVICES:** Monies the City receives as payment for services provided, such as water, sewer, solid waste, and building permits.

**COSTS:** The amount of money or other consideration exchanged for property or services.

**COST ALLOCATION REIMBURSEMENT:** Charges assessed to enterprise funds for providing them administrative services, i.e., personnel services, finance services, attorney services etc.

**DEBT SERVICE:** The sum of all the interest payments in a period plus the dollar amounts of any bonds scheduled to mature in the period.

**DEPARTMENT:** A sub-unit of the City representing a functional grouping of services provided, such as Police, Fire, Public Works, and Development Services. In the 13-digit accounting code structure, the department is identified by the second three digit number, e.g., 000-XXX-000-0000.

**DIVISION:** A sub-unit of a department representing a specific grouping of activities within a department, like Administration, Operations, or Services. In the 13-digit accounting code structure, the division is identified by the third three-digit number, e.g. 000-000-XXX-0000.

**ENCUMBRANCES:** An obligation of the City related to unperformed (executory) contracts for goods and services.

**ENTERPRISE FUNDS:** Funds established to account for operations that are operated as private business enterprises from user charges that support City services such as Water, Convention Center, Airport, Electric, Wastewater, and Solid Waste.

**EXPENDITURES:** Current operating expenses which require the current or future use of net current assets, debt service and capital outlays. The term “expenditures” in the BPPM is intended to mean budgetary expenditures. Expenditures are identified in the 13 digit accounting code structure as the last four digits, e.g., 000-000-000-XXXX.

**FISCAL YEAR:** A 12 month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operations. The City defines the fiscal year as 12 month period from July 1 to June 30.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitation. Fund is identified in the 13 digit accounting code structure as the first three digits, e.g., XXX-000-000-0000.

**GENERAL FUND:** The fund used to account for all financial resources except those required to be accounted for in another fund. Primary source of monies come from local property and sales taxes that

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

are used to pay for general City Services.

**GENERAL GOVERNMENT:** The administrative departments of the City, including the City Council, City Clerk, City Treasurer, City Manager, City Attorney, Administrative Services, and Personnel.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):** An association of public finance professions founded in 1906 as the Municipal Finance Officer Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

**HUD:** Housing and Urban Development. The federal agency which oversees most community development and housing activities in which the city receives funding from the federal

**IMPACT FEES:** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

**IN LIEU PROPERTY TAXES:** A payment that a “property owner” not subject to taxation makes to a government to compensate it for services that the “property owner” receives that normally are financed through property taxes. An example of a “property owner” would be the Electric Utility Fund.

**INTERFUND TRANSFER:** Monies that are transferred from one fund to another fund as an accounting procedure.

**INTERNAL SERVICE FUNDS:** Funds which account for goods and services provided by one City department to another City department. Information Systems, Records Management, Risk Management, and Building Maintenance represent departments which are funded this way.

**LOCAL TAXES:** Monies the City receives from taxes levied and/or collected locally, primarily property, sales, and transient occupancy taxes.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING:** Basis of accounting according to which (a) revenues are recognized in the accounting periods in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which be recognized when due.

**NON-DEPARTMENTAL EXPENDITURES:** Operating expenditures that are City-wide and/or multi-departmental in nature.

**OTHER REVENUE:** Monies not classified elsewhere, including miscellaneous revenue.

**OPERATING BUDGET:** Materials, supplies, and personnel costs for City services and activities conducted yearly.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**PERFORMANCE MEASURES:** Commonly used term for service efforts and accomplishments reporting.

**PUBLIC EMPLOYEES RETIREMENT SYSTEM:** A state or local governmental entity entrusted with administering one or more pension plans.

**RABA:** Redding Area Bus Authority.

**RCAC:** Redding Community Access Corporation

**RRA:** Redding Redevelopment Agency.

**REVENUES:** The total amount of funds received in the current year from taxes, fees, charges, grants, contributions, permits, licenses, etc.

**SHASCOM:** Shasta Area Communication Agency. This is the county wide area dispatch agency.

**SPECIAL ASSESSMENT FUNDS:** Revenues generated through the formation of an assessment district for the financing of public improvements or services to benefit properties against which assessments are levied, such as assessment for street construction or flood control.

**SPECIAL REVENUE FUNDS:** Funds used to account for the proceeds of specific revenue sources that legally are restricted to expenditures for specific purposes like funds from Community Development Block Grants (CDBG), gas tax, and other Federal and State funds granted for specific community programs.

**TRUST AND AGENCY FUNDS:** Monies which are held in trust by the City and whose use is restricted to the specific purpose for which the funds were received, such as park development funds and developer contributions.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

# Notes

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**STATEMENT OF ESTIMATED REVENUES**

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03  
**STATEMENT OF ESTIMATED REVENUES - ALL FUNDS**

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
<b>GENERAL FUND</b>					
Taxes					
Property Taxes	\$ 4,984,489	\$ 5,423,410	\$ 5,262,000	\$ 5,424,000	\$ 5,644,000
Sales Tax-Non-Dedicated	15,368,648	15,116,400	16,000,000	16,300,000	16,950,000
Transient Occupancy Tax	2,631,809	2,547,000	2,650,000	2,770,000	2,890,000
Franchises - Miscellaneous	22	0	0	0	0
Business License Tax	586,297	605,700	605,700	625,000	650,000
Real Property Transfer Tax	179,151	166,400	200,000	160,000	170,000
Franchises					
Viacom Cablevision	440,084	440,000	450,000	460,000	470,000
Pacific Gas & Electric Co.	157,001	150,000	150,000	160,000	170,000
Total Taxes	<u>24,347,501</u>	<u>24,448,910</u>	<u>25,317,700</u>	<u>25,899,000</u>	<u>26,944,000</u>
Licenses and Permits					
Animal Licenses	62,214	64,900	62,000	65,000	68,000
Bicycle License	10	0	0	0	0
Building Permits	740,329	759,200	850,000	840,000	865,000
Encroachment Permit	68,640	72,800	31,000	35,000	35,000
Electrical Permits	110,979	114,400	120,000	100,000	105,000
Transportation Permit	10,616	9,740	9,700	9,000	9,000
Plumbing Permits	104,754	104,000	100,000	100,000	105,000
Mechanical Permit	54,641	57,200	50,000	50,000	55,000
Grading Permits	12,334	11,960	15,000	10,000	10,000
Total Licenses and Permits	<u>1,164,517</u>	<u>1,194,200</u>	<u>1,237,700</u>	<u>1,209,000</u>	<u>1,252,000</u>
Fines, Forfeits and Penalties					
Traffic Safety Fines	373,784	340,760	440,000	510,000	525,000
Code Enforcement Fines	2,090	0	0	0	0
Other Fines and Fees	43,853	44,720	40,000	42,000	43,000
Assessment Dist. Delinquent Fines & Fees	19,042	30,000	25,000	25,000	25,000
Total Fines, Forfeits and Penalties	<u>438,769</u>	<u>415,480</u>	<u>505,000</u>	<u>577,000</u>	<u>593,000</u>
Revenue from Internal Departments					
Overhead Administration Charge	282,400	276,000	282,400	472,180	491,740
Fixed Reimbursements	1,690,890	1,835,780	1,829,780	1,879,200	2,001,200
Posse Grandstand Repayment	29,365	29,370		29,370	29,370
In-Lieu Payment from Solid Waste	160,790	162,400	142,400	182,365	184,190
In-Lieu Payment from Airports		25,000	25,100	35,000	45,000
In-Lieu Payment from Storm Drains	120,020	121,230	121,230	125,000	125,000
In-Lieu Payment from Electric	2,126,050	2,147,300	2,147,300	2,872,000	3,127,000
In-Lieu Payment from Water	530,730	536,040	536,040	607,830	613,900
In-Lieu Payment from Wastewater Coll.	237,630	240,010	240,010	273,700	276,400
In-Lieu payment from Wastewater Trtmt.	538,820	544,210	544,210	620,530	626,780
In-Lieu payment from Convention Center.	0	0	0	49,070	49,560
Loan Repayment.	50,869	0	0	0	0
Total Revenue from Internal Dept.	<u>5,767,564</u>	<u>5,917,340</u>	<u>5,868,470</u>	<u>7,146,245</u>	<u>7,570,140</u>

**CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03**

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
<b>Revenue from other Governmental Agencies</b>					
State Grant	\$ 4,446,964	\$ 387,593	\$ 801,800	\$ 158,100	\$ 170,510
Federal - Other Provisions	849	50,000	0	0	0
Federal - Police Grant	421,055	174,569	300,000	0	0
Shasta County	0	77,915	60,000	82,280	85,290
Reimbursement of Mandated Costs	190,670	104,653	118,760	75,000	65,000
P.O.S.T. Program	202,007	107,000	90,000	90,000	90,000
State Grant - Traffic Safety	30,096	0	1,000	0	0
Cigarette Tax	0	0	1,000	0	0
State - Booking Fees Revenue	254,351	255,000	254,350	254,350	254,350
State - ERAF Revenue	208,737	0	275,730	0	0
School District contribution or reimb.	146,000	209,000	208,000	236,350	242,770
Redding Rancheria payment	203,611	200,000	0	0	0
SHASCOM Payroll	19,946	22,000	22,000	22,000	22,000
Metro Plan Organization	103,435	90,000	90,000	80,000	80,000
Federal Grant - Disaster Relief	0	0	2,000	0	0
Home Owner Property Tax Relief	188,285	196,650	180,000	160,000	165,000
Motor Vehicle In-Lieu Tax	3,844,585	4,054,500	4,100,000	4,200,000	4,400,000
State Off Highway Vehicle Fee	1,410	2,000	1,000	1,000	1,000
Trailer Coach In-Lieu Fees	11,487	0	0	0	0
Shasta Co. Fire Response	0	15,000	0	0	0
Shasta Co. Buckeye Fire Service	30,800	5,000	5,000	5,000	5,000
<b>Total Revenue - Other Government Agencies</b>	<b>10,304,288</b>	<b>5,950,880</b>	<b>6,510,640</b>	<b>5,364,080</b>	<b>5,580,920</b>
<b>Other Revenues</b>					
Mall - Air Conditioning & Heating	88,162	90,000	83,500	90,000	95,000
Contribution - McConnell Foundation	126,429	80,000	80,000	45,000	45,000
Contribution	47,206	23,000	35,500	16,000	16,000
Developer Contributions	103,124	0	2,000	0	0
Contributions - Parks & Recreation	0	1,000	7,000	0	0
Sale of Property	28,532	68,810	281,000	56,000	56,000
Loan Proceeds	190,000	0	0	0	3,000
Damaged Meter Charges	0	500	0	0	0
Spay Neuter Surcharge	2,872	2,000	3,000	3,000	0
Compensation - Loss & Property Damage	839	5,000	200	0	0
Annexation Revenue	0	0	5,400	0	0
Miscellaneous Receipts	640,366	175,850	300,800	156,800	157,900
<b>Total Other Revenues</b>	<b>1,227,530</b>	<b>446,160</b>	<b>798,400</b>	<b>366,800</b>	<b>372,900</b>
<b>CHARGES FOR CURRENT SERVICES</b>					
Assessment District Admin. Fees	2,000	0	2,000	2,000	2,000
Land Use Permits & Zoning Fees	110,635	118,560	120,000	100,000	100,000
Building Plan -Record Fees	9,578	10,400	10,000	9,000	9,000
Building Plan- Check Fees	442,352	436,800	450,000	400,000	430,000

**CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03**

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
Fees- Outside Plan Check	7,712	0	1,000	0	0
Plan Check Fees-Fire Dept	27,788	27,040	20,000	25,000	25,000
Engineering Inspect. Fees	123,547	64,900	90,000	90,000	90,000
Sale of Publications	8,774	10,600	9,000	9,000	9,000
Building Permit List	2,148	3,940	2,500	2,500	2,500
Weed Abatement Charges	188	0	0	0	0
Animal Shelter Fees	10,993	14,060	10,000	10,000	10,000
Emergency Med. Response	266	0	0	0	0
Inspection Fees	1,380	2,380	2,000	2,000	2,000
Fingerprint Fees	7,823	7,700	9,000	9,000	9,000
Treasurer's Fees	1,294	1,500	1,000	1,200	1,200
A/D Segregation Fees	2,572	2,500	2,500	2,500	2,500
Fire Permits & Fees	18,483	20,800	20,000	20,000	20,000
DUI-Emergency Response	23,524	10,000	20,000	20,000	20,000
Air Quality Fees	60,000	30,000	30,000	30,000	30,000
Swimming Pool Receipts	48,589	56,240	40,000	73,900	133,000
Swimming Pool Concession	0	160	0	6,800	8,000
Clean Up Program Fees	0	0		40,000	40,000
Other Charges & Fees	525,545	244,400	225,000	243,600	295,000
Total Charges for Current Services	<u>1,435,191</u>	<u>1,061,980</u>	<u>1,064,000</u>	<u>1,096,500</u>	<u>1,238,200</u>
Revenue from the Use of Money & Property					
Rental - Land or Facility	598,743	632,000	600,000	600,000	600,000
SHASCOM Base Rent	88,126	87,800	87,800	87,800	87,800
Investment Income	535,199	480,415	484,845	351,260	351,950
Total Revenue-Use of Money & Prop.	<u>1,222,068</u>	<u>1,200,215</u>	<u>1,172,645</u>	<u>1,039,060</u>	<u>1,039,750</u>
<b>TOTAL GENERAL FUND</b>	<u>\$ 45,907,428</u>	<u>\$ 40,635,165</u>	<u>\$ 42,474,555</u>	<u>\$ 42,697,685</u>	<u>\$ 44,590,910</u>

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
<b>SPECIAL REVENUE FUNDS</b>					
<b>Parking Fund</b>					
On-Street Parking Meters	\$ 74,671	\$ 75,000	\$ 70,000	\$ 65,000	\$ 65,000
Off-Street Parking Meters	1,392	1,000	900	900	900
Parking Meter Space & Hood Fees	40	100	60	50	50
Parking Space Rental & Permit Fees	8,965	10,000	8,500	8,500	8,500
Parking Fines & Fees	45,312	55,000	37,000	27,000	22,000
Fees for Services-Fines, Towing, etc.	58,370	75,000	75,000	75,000	75,000
Investment Income	0	0	1,220	1,430	650
Interest on RRA Loan	26,910	23,900	23,900	24,030	26,330
<b>Total Parking Fund</b>	<b>\$ 215,660</b>	<b>\$ 240,000</b>	<b>\$ 216,580</b>	<b>\$ 201,910</b>	<b>\$ 198,430</b>
<b>Rolling Stock Replacement Fund</b>					
Sale of Property	\$ 205,910	\$ 0	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous Receipts	73,160	0	28,000	5,000	5,000
Investment Income	155,522	115,000	145,000	125,000	125,000
<b>Total Rolling Stock Replacement</b>	<b>\$ 434,592</b>	<b>\$ 115,000</b>	<b>\$ 223,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>
<b>Gas Tax Street Improvement Fund</b>					
Federal - ISTEAA	\$ 1,170,991	\$ 560,000	\$ 706,340	\$ 646,000	\$ 646,000
State of California-Section 2105	475,601	473,350	473,350	473,350	473,350
Section 2106	417,189	411,530	411,530	415,530	415,530
Section 2107	633,141	662,680	662,680	662,680	662,680
Section 2107.5	7,500	7,500	7,500	7,500	7,500
State Assembly Bill 2928	\$ 0	\$ 0	\$ 567,320	\$ 250,000	\$ 250,000
<b>Total Gas Tax Improvement Fund</b>	<b>\$ 2,704,422</b>	<b>\$ 2,115,060</b>	<b>\$ 2,828,720</b>	<b>\$ 2,455,060</b>	<b>\$ 2,455,060</b>
<b>Local Transportation</b>					
State Allocations-SB 325	\$ 503,062	\$ 200,000	\$ 200,000	\$ 200,000	\$ 250,000
<b>Total Local Transportation</b>	<b>\$ 503,062</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 250,000</b>
<b>CD Block Grant Fund</b>					
HUD Block Grants	\$ 762,179	\$ 1,590,783	\$ 1,590,783	\$ 1,128,192	\$ 1,076,343
Federal-HOME Program (via State of CA)	779,070	1,000,000	1,000,000	1,500,000	1,500,000
Miscellaneous Revenue	8,255	0	0	0	0
Miscellaneous Receipts	600	0	0	0	0
Loan Repayment-Principal	523,225	345,000	382,000	345,000	345,000
Loan Repayment-Interest	167,492	111,000	96,000	111,150	111,150
Late Payment Charges	494	500	475	475	475
Shasta Co. Investment Income	45,466	7,500	50,000	7,500	7,500
<b>Total CD Block Grant Fund</b>	<b>\$ 2,286,781</b>	<b>\$ 3,054,783</b>	<b>\$ 3,119,258</b>	<b>\$ 3,092,317</b>	<b>\$ 3,040,468</b>

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
<b>Special Development Fund</b>					
State Grant	\$ 0	\$ 40,000	\$ 40,000	\$ 2,955,000	\$ 0
Federal Grant Diestelhorst Bridge	40,886	0	0	0	0
Federal - Other Provisions	0	87,150	87,150	0	0
Federal Grant- EDC	110,000	0	0	0	0
Shasta County	77,848	0	0	0	0
St Wildlife Conserv So. Bonnyview Pk	0	195,000	195,000	0	0
School District - contribution or reimb.	15,000	0	0	0	0
Contribution	28,805	27,090	7,090	0	0
Developer Contributions	324,382	0	64,030	0	0
Loan Proceeds	0	0	0	5,045,000	0
Traffic Impact Fee	924,179	761,100	700,000	1,026,700	1,245,300
Dana Dr Traffic Impact Fees	52,720	0	110,000	0	0
Other Charges & Fees	23,206	0	0	0	0
Fire Facilities	0	0	0	17,860	52,800
Capital Improvement	131,572	127,700	100,000	0	0
Parks Development	171,911	155,270	200,000	450,000	550,000
Storm Drainage	156,098	145,000	145,000	222,000	269,900
Electric Service	123,300	0	100,000	100,000	100,000
Park In-Lieu Fees	68,994	17,100	42,150	0	0
Investment Income	549,550	10,630	413,970	415,350	395,000
<b>Total Special Dev. Fund</b>	<u>\$ 2,798,451</u>	<u>\$ 1,566,040</u>	<u>\$ 2,204,390</u>	<u>\$ 10,231,910</u>	<u>\$ 2,613,000</u>
<b>General Special Revenue</b>					
Sales Tax -Dedicated to Public Safety	\$ 175,125	\$ 323,000	\$ 323,000	\$ 323,000	\$ 323,000
Total General Special Revenue	<u>\$ 175,125</u>	<u>\$ 323,000</u>	<u>\$ 323,000</u>	<u>\$ 323,000</u>	<u>\$ 323,000</u>

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
<b>ENTERPRISE FUNDS</b>					
<b>Tourism Convention Fund</b>					
Operating Revenue					
In House Promotion	\$ 263,479	\$ 175,000	\$ 125,000	\$ 130,000	\$ 135,200
Contribution	1,722	0	0	0	0
Miscellaneous Receipts	5,172	0	5,760	5,910	6,060
Catering Fees	34,767	55,000	36,000	37,440	38,940
Rental Fees	146,167	148,000	148,000	153,920	160,080
Ticket surcharge	24,110	25,000	46,000	47,840	49,750
Other Fees & Charges	40,203	42,000	40,000	41,600	43,260
Investment Income	15,523	0	6,000	0	0
<b>Total Tourism/ Convention Fund</b>	<b>\$ 531,143</b>	<b>\$ 445,000</b>	<b>\$ 406,760</b>	<b>\$ 416,710</b>	<b>\$ 433,290</b>
<b>Storm Drain Utility Fund</b>					
Storm Drainage-Monthly Fee	\$ 845,529	\$ 859,600	\$ 855,630	\$ 863,020	\$ 870,660
Developer Contributions	33,557	0	0	0	0
Federal Grant-Disaster Relief	321,553	0	0	0	0
Street Cleaning Contract	16,680	16,700	16,700	16,700	16,700
Investment Income	14,922	5,000	16,000	20,970	22,690
<b>Total Storm Drain Utility Fund</b>	<b>\$ 1,232,241</b>	<b>\$ 881,300</b>	<b>\$ 888,330</b>	<b>\$ 900,690</b>	<b>\$ 910,050</b>
<b>Municipal Airport</b>					
Operating Revenue					
Hanger Rent	\$ 335,231	\$ 335,480	\$ 336,100	\$ 335,400	\$ 342,000
Tie-Down Rent	12,818	17,600	11,700	17,000	17,000
Facilities/Ground Rent	202,465	277,700	232,400	310,600	328,600
Ground Lease	76,416	75,900	99,140	88,140	90,140
Fuel Concession	141,126	131,000	145,000	135,000	152,000
Landing Fees	164,629	140,500	133,200	140,500	160,500
Car Rental Concession Fee	164,817	171,000	183,000	178,000	178,000
Restaurant & Concession	21,000	25,000	24,000	25,000	28,000
Permit Fees	18,073	17,025	17,025	20,025	20,025
Automobile Parking	122,873	128,000	136,000	136,000	138,000
Miscellaneous Operating Rev.	1,021	300	1,800	1,300	1,300
Airport Security Fees	1,357	2,030	1,500	1,500	1,500
Federal Grant-FAA/ADAP Programs	141,027	3,220,000	4,624,732	3,355,000	1,979,910
State Grant CAAP	4,000	9,000	30,663	0	11,250
Passenger Facility Charges	195,583	300,000	200,000	300,000	300,000
State Grant	0	0	9,850	0	0
State Reimbursement	0	0	50,360	0	0
State Aviation Gas Tax	0	33,500	33,500	10,000	10,000
State Loan Funds	80,746	625,000	0	0	0
Sale of Property	329,416	0	65,639	0	0
Compensation-Loss & Property Damage	2,868	0	460	0	0
Miscellaneous Receipts	11,719	7,360	7,360	7,200	7,200
Investment Income	8,590	2,600	10,800	10,000	10,000
<b>Total Municipal Airport Fund</b>	<b>\$ 2,035,775</b>	<b>\$ 5,518,995</b>	<b>\$ 6,354,229</b>	<b>\$ 5,070,665</b>	<b>\$ 3,775,425</b>

**CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03**

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
<b>Electric Utility Fund</b>					
Operating Revenue					
Power Sales Retail	\$ 68,701,592	\$ 72,484,400	\$ 72,484,400	\$ 74,045,000	\$ 62,804,000
Power Cost Adj. Revenue	6	0	0	0	0
Miscellaneous Operating Rev.	246,211	352,903	354,600	377,550	379,550
Transformer/12lv	394,402	400,000	400,000	200,000	200,000
Electric Service Dev. Tax	0	100,000	100,000	0	0
State Grant	1,254,040	1,290,570	1,290,570	1,358,750	1,408,160
Non-Operating Revenue					
Court Cost Reimbursement	265	1,200	50	50	50
Return Check Fee	16,758	5,000	22,600	22,340	22,340
Service Reconnect Fee	26,380	60,000	41,340	42,180	42,180
Service Connect Priority	11,144	12,000	15,330	16,020	16,020
Site Delivery Delinquent	94,456	200,000	152,210	152,630	152,630
Transfer Fees	24,951	55,000	39,810	39,820	39,820
Late Fees	870,984	900,000	917,190	918,180	918,810
Credit report fee	308	0	1,255	1,340	1,340
Sale of Property	37,309	20,000	20,000	20,000	20,000
Pacific Corp. Revenue	25,245,955	8,098,000	8,098,000	0	0
MSR Revenue	5,605	0	0	0	0
Miscellaneous Receipts	22,340,133	6,791,000	6,791,410	44,600,000	56,800,000
Investment Income	1,411,294	481,945	477,590	3,483,000	1,983,000
<b>Total Electric Utility</b>	<b>\$ 120,681,793</b>	<b>\$ 91,252,018</b>	<b>\$ 91,206,355</b>	<b>\$ 125,276,860</b>	<b>\$ 124,787,900</b>
<b>Water Utility Fund</b>					
Operating Revenue					
Power Sales Retail	\$ 5,108,358	\$ 0	\$ 7,778,700	\$ 8,299,730	\$ 8,966,050
Damage Meter Charges	1,123	0	0	0	0
Metered Sales-In City	2,600,431	7,414,700	0	0	0
Metered Sales-Outside City	116,258	280,000	0	0	0
Flat Rate Revenue	(116)	0	0	0	0
Fire Service Revenue	38,019	0	52,000	53,000	53,000
Fire Hydrant Rental	43,464	32,000	38,000	32,000	32,000
Compound Meter Charges	19,203	84,000	0	0	0
Off-Site Charges	891,033	695,000	875,000	951,910	1,051,390
Services & Meter Installation Fees	41,150	31,000	28,000	31,000	33,500
Paving Cut Fees	4,760	1,000	2,500	1,500	2,000
Front Footage Charges	4,382	5,500	11,000	5,500	6,000
Miscellaneous Operating Rev.	7,390	7,000	4,500	5,000	5,000
Real Estate Rentals	26,800	26,800	26,800	26,800	26,800
State Grant	0	495,400	495,400	0	0
Federal Grant - EDC	0	0	35,000	0	0
Buckeye Fire District Fire Hydrants	0	5,000	5,000	5,000	5,000
Developer Contribution	7,529	0	250	0	0
Sale of Property	4,623	5,000	5,000	5,000	5,000
Miscellaneous Receipts	497	0	0	0	0
Rental Fees	0	0	0	20,000	20,000

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
<b>Non-Operating Revenue</b>					
Investment Income	356,909	0	300,000	305,000	300,000
Interest 1977 Sewer Sinking Fund	78,310	45,000	75,000	75,000	75,000
<b>Total Water Utility Fund</b>	<u>\$ 9,350,123</u>	<u>\$ 9,127,400</u>	<u>\$ 9,732,150</u>	<u>\$ 9,816,440</u>	<u>\$ 10,580,740</u>
<b>Wastewater Utility Fund</b>					
<b>Operating Revenue</b>					
Sewer Service Charges	\$ 7,736,658	\$ 8,151,000	\$ 8,151,000	\$ 8,768,000	\$ 9,270,000
Expansion/Improvement Fees	1,544,219	1,769,000	1,600,000	1,861,000	2,047,000
Sewer Tap Fees	6,892	2,000	2,000	2,000	2,000
Front Footage Charges	29,679	2,000	2,000	2,000	2,000
Miscellaneous Operating Revenue	299	0	0	0	0
<b>Non-Operating Revenue</b>					
Real Estate Rentals	15,853	11,200	13,000	5,000	5,000
State Loan Funds	0	2,798,000	0	15,400,000	1,400,000
Developer Contributions	0	0	63,773	0	0
Miscellaneous Receipts	6,589	0	10,000	0	0
Investment Income	653,673	240,000	600,000	398,000	501,000
<b>Total Wastewater Utility</b>	<u>\$ 9,993,862</u>	<u>\$ 12,973,200</u>	<u>\$ 10,441,773</u>	<u>\$ 26,436,000</u>	<u>\$ 13,227,000</u>
<b>Solid Waste Utility</b>					
<b>Operating Revenue</b>					
Power Sales fixed usage	\$ 4,007,335	\$ 4,239,662	\$ 4,239,662	\$ 4,555,262	\$ 4,799,348
Commercial Cans	3,376,750	3,474,385	3,474,385	3,692,743	3,782,686
Drop Boxes	1,064,732	981,510	981,510	1,063,317	1,103,978
Rev. Charge for Closure Cost	632,374	618,400	618,400	632,420	651,390
Rev. Set Aside for Monitoring Cost	112,903	108,400	108,400	110,850	114,180
Special Pickups	2,265	543	543	555	568
Transfer Charges	548,862	481,147	481,147	634,948	658,413
Litter - Clean-A-Thon	211	450	450	455	465
Miscellaneous Operating Rev.	79,980	1,162,100	38,060	40,217	41,134
Overhead Admin Charge	0	51,500	0	0	0
Real Estate Rentals	1,880	0	1,800	0	0
State Grant	92,478	23,004	110,437	0	0
<b>Non-Operating Revenue</b>					
Freon Recovery Program	4,820	2,170	2,170	2,220	2,271
Cardboard	188,805	64,100	64,100	65,559	67,054
White Paper Recycling	39,318	7,580	7,580	7,758	7,935
Glass Recycling	1,899	0	0	0	0
Curbside Recycling	328,880	108,440	108,440	250,000	255,700
Multi-Family Recycling	12,614	2,770	2,770	2,840	2,905
Commercial Recycling	9,197	3,350	3,350	3,405	3,483
Battery Recycling	407	450	450	455	465
Volunteer Drop Off	77,936	36,980	36,980	64,550	66,022
Waste Oil	20	1,670	1,670	1,705	1,744
Collected Anti-Freeze	824	230	230	230	235
Special Handling Scrap Metal	9,663	0	4,698	0	0
Miscellaneous Receipts	11,206	68,100	68,100	9,316	9,528
Investment Income	547,614	227,400	277,400	307,270	329,260
<b>Total Solid Waste Utility</b>	<u>\$ 11,152,973</u>	<u>\$ 11,664,341</u>	<u>\$ 10,632,732</u>	<u>\$ 11,446,075</u>	<u>\$ 11,898,764</u>

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
<b>INTERNAL SERVICE FUNDS</b>					
<b>Information Systems</b>					
Data Processing Allocation	\$ 1,544,037	\$ 1,555,550	\$ 1,555,550	\$ 1,758,950	\$ 1,806,510
Non-Recurring	96,900	0	0	0	0
Service to Outside Accounts	496	800	1,600	1,500	1,500
Sale of Property	1,081	0	0	0	0
Investment Income	32,089	12,775	32,500	27,460	20,820
<b>Total Information Systems</b>	<u>\$ 1,674,603</u>	<u>\$ 1,569,125</u>	<u>\$ 1,589,650</u>	<u>\$ 1,787,910</u>	<u>\$ 1,828,830</u>
<b>Reprographics</b>					
Print Shop Allocation	\$ 388,520	\$ 385,760	\$ 385,760	\$ 487,640	\$ 502,580
Mail Room/Courier Allocation	231,454	363,130	\$ 89,170	0	0
Non-Recurring	433	0	\$ 0	0	0
Service to Outside Accounts	0	0	580	0	0
Sale of Property	22,369	0	4,000	0	0
Loan Proceeds	47,263	0	0	0	0
Misc Receipts	0	0	60	0	0
Investment Income	2,462	1,130	2,110	2,670	2,170
<b>Total Reprographics</b>	<u>\$ 692,501</u>	<u>\$ 750,020</u>	<u>\$ 481,680</u>	<u>\$ 490,310</u>	<u>\$ 504,750</u>
<b>Fleet Maintenance</b>					
Operating Revenue					
Equipment Rental Charges	\$ 2,394,665	\$ 2,354,475	\$ 2,510,620	\$ 2,612,080	\$ 2,628,450
Non-Operating Revenue					
Compensation-Vehicle Damage	1,335	11,208	10,000	10,000	10,000
Miscellaneous Receipts	\$ 471	\$ 0	\$ 0	\$ 0	\$ 0
Investment Income	21,234	13,750	17,200	18,370	14,130
<b>Total Fleet Maintenance</b>	<u>\$ 2,417,705</u>	<u>\$ 2,379,433</u>	<u>\$ 2,537,820</u>	<u>\$ 2,640,450</u>	<u>\$ 2,652,580</u>
<b>Building Maintenance and Construction</b>					
Building Maint. Allocation	\$ 1,136,294	\$ 1,224,175	\$ 1,224,175	\$ 1,468,480	\$ 1,403,670
Miscellaneous Receipts	298	0	200	200	200
Investment Income	14,715	3,860	12,000	3,880	5,040
<b>Total Building Maint. &amp; Construction</b>	<u>\$ 1,151,307</u>	<u>\$ 1,228,035</u>	<u>\$ 1,236,375</u>	<u>\$ 1,472,560</u>	<u>\$ 1,408,910</u>
<b>Records Management</b>					
Records Management Allocation	\$ 217,890	\$ 239,700	\$ 239,700	\$ 234,510	\$ 237,200
Non-Recurring	1,388	500	0	0	0
Sale of Property	200	0	0	0	0
Investment Income	2,205	2,500	2,500	3,000	3,000
<b>Total Records Management</b>	<u>\$ 221,683</u>	<u>\$ 242,700</u>	<u>\$ 242,200</u>	<u>\$ 237,510</u>	<u>\$ 240,200</u>
<b>Employer Services</b>					
Employer Services Allocation	\$ 150,010	\$ 150,010	\$ 150,010	\$ 187,690	\$ 190,850
Legal Services Allocation	223,859	525,000	260,000	525,000	525,000
Misc Receipts	185	0	0	0	0
Investment Income	677	200	10	720	760
<b>Total Employer Services</b>	<u>\$ 374,731</u>	<u>\$ 675,210</u>	<u>\$ 410,020</u>	<u>\$ 713,410</u>	<u>\$ 716,610</u>

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

	Actual Revenue 1999-2000	Budget Estimate 2000-01	Revised Estimate 2000-01	Adopted 2001-02	Adopted 2002-03
<b>Geographic Info Services</b>					
GIS Allocation	\$ 447,320	\$ 460,680	\$ 460,680	\$ 506,010	\$ 541,430
Misc Receipts	170	0	0	0	0
Sale of Publications	743	1,000	6,750	1,200	1,200
Investment Income	1,875	750	1,300	1,350	1,350
<b>Total GIS</b>	<u>\$ 450,108</u>	<u>\$ 462,430</u>	<u>\$ 468,730</u>	<u>\$ 508,560</u>	<u>\$ 543,980</u>
<b>Communications</b>					
Communications Allocation	\$ 290,900	\$ 313,530	\$ 313,530	\$ 368,830	\$ 364,700
Miscellaneous Receipts	4,200	4,500	3,500	3,500	3,500
Investment Income	3,267	1,050	4,075	3,380	6,050
<b>Total Communications</b>	<u>\$ 298,367</u>	<u>\$ 319,080</u>	<u>\$ 321,105</u>	<u>\$ 375,710</u>	<u>\$ 374,250</u>
<b>Volunteer Services</b>					
Volunteer Serv. Allocation	\$ 71,759	\$ 71,760	\$ 71,760	\$ 78,040	\$ 81,100
Misc Receipts	0	0	100	0	0
Investment Income	1,538	200	1,600	1,450	1,020
<b>Total Volunteer Services</b>	<u>\$ 73,297</u>	<u>\$ 71,960</u>	<u>\$ 73,460</u>	<u>\$ 79,490</u>	<u>\$ 82,120</u>
<b>Risk Management</b>					
Operating Revenue					
W/C Reimbursement	\$ 2,247,125	\$ 2,222,900	\$ 2,222,900	\$ 2,418,070	\$ 2,542,130
Insurance Allocation	464,587	699,800	699,800	750,000	865,000
Repayment Advance	85,000	0	0	0	0
Non Operating Revenue					
General Liability Reimbursement	110,241	0	4,000	0	0
Misc Receipts	100	0	0	0	0
Investment Income	316,037	250,000	250,000	250,000	250,000
<b>Total Risk Management</b>	<u>\$ 3,223,090</u>	<u>\$ 3,172,700</u>	<u>\$ 3,176,700</u>	<u>\$ 3,418,070</u>	<u>\$ 3,657,130</u>
<b>Employee Benefits</b>					
Retirement Allocation	\$ 2,785,551	\$ 2,757,080	\$ 2,787,340	\$ 3,046,110	\$ 3,218,340
Medicare Allocation	342,445	328,220	368,940	396,680	422,620
Social Security Allocation	56,752	72,410	59,830	79,300	83,600
Investment Income	0	1,000	0	0	0
<b>Total Employee Benefits Pay roll</b>	<u>\$ 3,184,748</u>	<u>\$ 3,158,710</u>	<u>\$ 3,216,110</u>	<u>\$ 3,522,090</u>	<u>\$ 3,724,560</u>
<b>Employee Benefit Group Insurance</b>					
Group Health Allocation	\$ 5,492,396	\$ 5,495,000	\$ 5,700,000	\$ 7,410,000	\$ 8,151,000
Group Health Contribution	394,563	350,000	425,000	552,500	607,750
Investment Income	18,738	15,000	1,500	10,000	10,000
<b>Total Employee Benefits Group Insurance</b>	<u>\$ 5,905,697</u>	<u>\$ 5,860,000</u>	<u>\$ 6,126,500</u>	<u>\$ 7,972,500</u>	<u>\$ 8,768,750</u>

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

# Notes

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**BUDGET POLICIES**

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING  
COUNCIL POLICY

SUBJECT:	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
APPROPRIATION TRANSFER OF FUNDS	87-319	401	10/20/87	1

BACKGROUND

At the Council meeting of September 29, 1987, the City Council considered a proposal to authorize the City Manager to administratively transfer budget appropriations. This proposal was referred to staff by Council and further information was requested.

PURPOSE

The goal of the Administrative Transfer is to use the Budget document as a management plan by which to control expenditures and obligations of the City in advance.

POLICY

1. The City Council does hereby authorize the City Manager to administratively transfer appropriations
2. Appropriations shall be transferred only for purposes previously approved by the City Council
3. Appropriations shall not be transferred between Funds
4. Appropriations shall not be transferred between departments
5. Appropriations of up to \$5,000 may be transferred to effect an emergency repair or replacement of equipment (amended 12/5/89).
6. The number of positions authorized by the City Council shall not be changed administratively.

PROCEDURE

The procedure for utilizing the Appropriation Transfer Request is provided in the City of Redding Budget Policies and Procedures Manual.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING  
COUNCIL POLICY

SUBJECT:	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
GENERAL BUDGET GOALS	90-160	402	04/3/90	1

BACKGROUND

The City of Redding maintains an Annual Budget for Operating, Debt Service, and Capital improvements in accordance with the laws of the State of California.

PURPOSE

To establish purposes for utilizing an Annual Budget, as follows:

1. Maintain the fiscal integrity of the City's operating, debt service, and capital improvement budgets in order to provide services and to construct and maintain public facilities, streets, and utilities.
2. Maintain a responsible and prudent fiscal condition and high bond rating to minimize long-term interest expense when financing capital improvements with an ongoing, systematic bonding program.
3. Prepare and annually refine written goals and policies to facilitate preparation of financing, spending, and performance plans for the City.
4. Coordinate decision-making for the capital improvement budget with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.
5. Prepare budget data for elected officials in a form that will facilitate annual budget decisions.
6. Prepare and evaluate activity performance plans that relate to financing and spending plans in the annual City budget.
7. Encourage citizen involvement in the annual budget decision-making process through public hearings and informal meetings.

POLICY

The City will adhere to purposes stated for utilizing an Annual Budget.

PROCEDURE

Specific procedures to achieve the purposes stated above are provided in the City of Redding Budget Policies and Procedures Manual.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING COUNCIL POLICY				
SUBJECT:	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
BUDGET FINANCING GOALS	90-160	403	4/3/90	1

BACKGROUND

To develop an Annual Budget, several specific assumptions need to be stated to facilitate the financing of the Annual Budget.

PURPOSE

To establish the financing assumptions for the development of the annual Budget.

POLICY

It is the policy of the City Council of the City of Redding:

1. To finance essential City services which have a city-wide benefit in the budget with revenue sources which are generated from a broad base (i.e., property taxes, State and Federal Aid, assessments, and franchise fees); finance responsive services with dedicated revenue and user fees which directly relate to the level of service provided; and minimize General Fund financing assistance to those responsive service activities which have a common-good community benefit but cannot totally finance expenses with user fees.
2. To minimize the need for property tax financing by controlling costs and by seeking alternative financing for City services which focus on user fees for responsive services and by the upgrading and/or enhancement of the property tax base.
3. To refine existing assessment financing formulas and user fee rate structures to more accurately charge the costs of service provided to the benefitting property owners and customers served.
4. To support Federal and State legislation that provides property tax relief and direct aid to cities, without reliance on regressive forms of taxation, while striving to eliminate funding of regional and State responsibilities at the local level. Oppose legislation which imposes local service mandates without Federal, State, or regional funding.
5. To direct resources to finance services provided by the City and to minimize support for services primarily and appropriately financed by other levels of government.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

<b>CITY OF REDDING COUNCIL POLICY</b>				
<b>SUBJECT:</b> BUDGET SERVICE LEVEL GOALS	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
	90-160	404	4/3/90	

**BACKGROUND**

To develop an Annual Budget, several specific assumptions need to be stated to facilitate the budget development process.

**PURPOSE**

To facilitate the budget development process by establishing base-level procedures for the development of the Budget.

**POLICY**

It is the policy of the City Council of the City of Redding:

1. That budget decisions to increase service levels or add a new program will be financed with either a new revenue source, rate adjustment, or by a deliberate reduction in, or elimination of, existing services.
2. That decisions to reduce service levels or eliminate programs will be based on city-wide priorities and needs when revenue sources are inadequate to maintain existing services at current program levels.
3. To maintain programming flexibility to address priority user needs based on historical usage and demographic trends within service areas, if a service is provided at many facilities throughout the city and a service-level reduction is necessary.
4. To incorporate self-reliance in both day-to day operation of the City and the development of its long-range plans. A self-reliant City makes greater use of its own resources, takes care of its own, and creates its own opportunities for a better life. More specifically, "self reliance" should:
  - Encourage community involvement;
  - Foster economic development to enhance the tax base and retain and create employment opportunities;
  - Strengthen our neighborhoods through service delivery and cooperation with neighborhood groups; and
  - Strengthen City government as an organization dedicated to serving the people of Redding.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING COUNCIL POLICY				
SUBJECT:	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
BUDGET SERVICE LEVEL GOALS	90-160	404	4/3/90	
<p>5. To avoid duplication of services with other units of government and seek joint-use opportunities for public facilities with both governmental units and non-profit organizations when effective service delivery can be provided at less cost or no cost to the City.</p> <p>6. To recognize that City employees are City government's most valuable asset and that, as such, their concerns, participation, and morale are crucial to delivering high quality, efficient services to the residents and taxpayers of Redding.</p> <p>7. To employ good management practices when planning for service delivery by including in budget requests money to pursue activities, such as:</p> <p>Office automation and computer applications that increase productivity;</p> <ul style="list-style-type: none"> <li>• Equipment modernization;</li> <li>• Work-hour simplification;</li> <li>• Risk management/employee safety;</li> <li>• Preventive maintenance;</li> <li>• Energy conservation;</li> <li>• Life-cycle costing and purchasing of equipment;</li> <li>• Lease-purchase options for high-cost equipment purchases which reduce operating expenses;</li> <li>• Performance planning, reporting, and evaluation;</li> <li>• Employee training; and</li> <li>• Competitive bidding for services.</li> </ul> <p>8. To modernize the physical and organization structure of the City departments and offices to facilitate better management of resources. Create an environment which encourages innovate problem-solving and pursuit of opportunities to improve service delivery within existing budgets.</p>				

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING  
COUNCIL POLICY

SUBJECT:	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
ADOPTION OF THE ANNUAL BUDGET	90-160	405	4/3/90	1

BACKGROUND

In accordance with State Law, the City has no legal obligation to adopt a comprehensive financial plan. However, good business practice and sound financial prudence would indicate that the City of Redding adopt a comprehensive financial plan on an annual basis.

The comprehensive financial plan for the City of Redding is composed of spending, financing, and performance plans for three types of budgets: operating, debt service, and capital improvement. All budgets must be sound: the spending plan (expenditures and transfers out) must equal or be less than the financing plan (revenues, transfers in, and use of fund balance).

PURPOSE

To establish an annual comprehensive financial plan.

POLICY

It is the policy of the City Council of the City of Redding:

That the City Manager shall propose to City Council at the first regular City Council meeting in June a comprehensive financial plan for the next fiscal year (July 1 to June 30). After considering the City Manager's recommendations, the Mayor and City Council shall adopt the annual budget.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING COUNCIL POLICY				
SUBJECT: BUDGET AMENDMENTS POLICY	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
	90-160	405	4/3/90	1
<p><u>BACKGROUND</u></p> <p>From time to time, the Annual Budget may need adjustment to respond or meet changing conditions or circumstances. This is accomplished by amending the Budget, either administratively by the City Manager or by the City Council upon the recommendation of the City Manager.</p> <p><u>PURPOSE</u></p> <p>To amend the Annual Budget as may be required during the fiscal year.</p> <p><u>POLICY</u></p> <p>It is the policy of the City Council of the City of Redding:</p> <ol style="list-style-type: none"> <li>1. Budgeted appropriations may be increased, decreased, or have the purpose for which they are provided changed by Council resolution.</li> <li>2. The City Manager may move by appropriation transfer part or all of any unencumbered appropriation balance within a department, agency, or authority. Upon the recommendation of the City Manager, Council may by resolution transfer part or all of any unencumbered appropriation balance from one department, agency, or authority to another.</li> <li>3. If the City Manager reports to Council that the revenue available will be insufficient to meet the amount appropriated, the Mayor and City Council shall take such actions as they deem necessary to prevent or minimize any deficit, and for that purpose they may reduce by resolution one or more appropriations.</li> </ol>				

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING  
COUNCIL POLICY

<b>SUBJECT:</b> REBUDGET OF PRIOR YEAR APPROPRIATIONS	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
	91-275	409	7/16/91	1

BACKGROUND

The City of Redding adopts an Annual Budget at the beginning of each fiscal year. Certain items budgeted in the prior year are rebudgeted as a carryover. These items are difficult to identify for numerous reasons, and each year a certain number are over-looked in the budget process. This policy would authorize the City Manager to routinely carry over items previously approved, but not rebudgeted.

PURPOSE

This policy would authorize the City Manager to rebudget previously approved and budgeted items in accordance with Council guide-lines.

POLICY

It is the policy of the City Council of the City of Redding to authorize the City Manager to rebudget certain items as follows:

1. The item(s) was previously considered and budgeted by Council Resolution.
2. The item(s) was not rebudgeted through the adoption of the Annual Budget or by Exhibit A of the Resolution adopting the Annual Budget.
3. The amount of the appropriation does not change, nor does the amount of the funding source change.
4. There is no impact upon fund reserves.
5. The purpose for which the item(s) was rebudgeted does not change.

In the event the item(s) does not meet these conditions, it must be approved by the City Council and may not be rebudgeted as part of this policy.

PROCEDURE

The procedure for utilizing the Rebudget of Prior Year Appropriations is provided in the City of Redding Budget Policies and Procedures Manual.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING COUNCIL POLICY				
SUBJECT:	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
FISCAL IMPACT STATEMENTS	91-275	411	2/4/92	1

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

BACKGROUND

Many actions taken by the City government have a fiscal impact, either positive or negative, and yet these impacts have not in the past always been formally evaluated. Projects may be under- taken, commissions established, studies assigned to staff, and workload otherwise affected without an attempt to measure the effect such action may have on the City financially. While this is not atypical of cities -- and governments generally -- a more responsible posture, generating greater accountability to the public we serve, would be to require more measurement or estimate of financial impact of every major action we take or consider.

PURPOSE

The purpose of this policy is to ensure a higher level of responsibility, accountability, and fiscal integrity for the City government by requiring a fiscal impact statement to accompany every major proposal considered by the City Council.

POLICY

It is the policy of the Redding City Council to require the preparation of a fiscal impact statement to accompany every major proposal to be considered by the City Council. Affected by this policy would be:

- a. The best available estimate of the capital outlay cost of projects;
- b. The best available estimate of operating costs of capital projects, extended over ten years;
- c. The operating cost (and revenues) of newly proposed programs;
- d. The cost of servicing commissions;
- e. Estimates of the cost of employee compensation packages being negotiated or otherwise considered, including benefits;
- f. Operating costs (and realistic labor savings, if anticipated) of equipment proposed for acquisition.

PROCEDURE

No prescribed and uniform format of such statements will fit all situations, and so none is prescribed. The form of the statement should be tailored, however, to provide the City Council with the basic information necessary to reach a sound decision.

It is anticipated that during the transitional period (the first year or two this policy is in effect), the City Council will be evaluating currently-existing programs with the objective of determining areas in which program costs that have developed over the years may no longer be justified.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING  
COUNCIL POLICY

SUBJECT: ESTABLISHMENT OF UNRESERVED FUND BALANCE	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
	92-110	412	3/17/92	1

BACKGROUND

Fiscal stability is an important factor to any City. It is Council responsibility to maintain a sufficient level of unreserved fund balance to avoid or reduce budget cutbacks and tax increases if unexpected budget shortfalls or increased community demands occur during a fiscal year.

PURPOSE

Establish a General Fund unreserved fund balance to maintain a stable tax and revenue structure and provide for the orderly provision of services to the citizens of Redding.

POLICY

It is the policy of the City Council of the City of Redding:

1. To establish an unreserved fund balance within the General Fund of not less three percent (3%) of the appropriations for any fiscal year.
2. Moneys set aside in the unreserved fund balance shall not be reduced below the three percent (3%) of appropriations level without prior approval of the City Council. This would take the form of a supplemental appropriation of resources from the unreserved fund balance account.
3. Each fiscal year during the budget process, the unreserved fund balance will be re-evaluated. An appropriate amount of resources will be transferred to be maintained at not less than three percent (3%) of appropriations.
4. City Council will evaluate during the annual budget process the unreserved fund balance to determine if adequate levels of reserve are maintained based on the economic conditions of the area.

PROCEDURE

Specific procedures to achieve the purpose stated above are provided in the City of Redding Budget Policies and Procedures Manual

CITY OF REDDING  
COUNCIL POLICY

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

SUBJECT: ROLLING STOCK REPLACEMENT FUND	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
	95-178	416	8/1/95	1

BACKGROUND

The City has established a Rolling Stock Replacement Fund to accumulate resources to purchase rolling stock (i.e., vehicles and related equipment). The purpose of establishing the Rolling Stock Replacement Fund was to manage rolling stock resources in the most efficient manner possible. To provide departments with the mechanism to manage their rolling stock the City needs to establish a formal policy regarding appropriation of funds for rolling stock.

PURPOSE

This policy would authorize department heads, with the City Manager's approval, to transfer funds accumulated in the Rolling Stock Replacement Fund to the originating division's budget where the funds could be expended for rolling stock.

POLICY

The City of Redding has established a Rolling Stock Replacement Fund to accumulate resources to purchase rolling stock. The Rolling Stock Replacement Fund shall accumulate resources from the sale of rolling stock, interest earnings and cash transfers from the various divisions of the City. All cash transfers to the Rolling Stock Replacement Fund need Council approval either in the annual budget or by amendment to the budget. A separate accounting of each division's transfers in, sale of rolling stock, interest earnings and transfers out will be maintained for the Rolling Stock Replacement Fund.

No rolling stock will be purchased in the Rolling Stock Replacement Fund. To purchase rolling stock, cash will be transferred from the Rolling Stock Replacement Fund to the originating division's budget. All cash transfers to the Rolling Stock Replacement Fund, along with revenue generated from the sale of rolling stock and interest earnings, may be transferred back to the originating division's budget and expended for rolling stock in that division at the request of the department director. Council approval for the appropriation of funds is not necessary if the division's request does not exceed the cash accumulated in the Rolling Stock Replacement Fund.

PROCEDURE

Transfers from the Rolling Stock Replacement Fund to the originating division's budget via an appropriation transfer request (reference Council Policy 401).

CITY OF REDDING  
COUNCIL POLICY

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

SUBJECT: SUPPLEMENTAL BUDGET APPROPRIATIONS	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
	96-051	417	3/19/96	1

BACKGROUND

Departments are authorized to make expenditures up to the amount appropriated by the City Council. If expenditures are anticipated to exceed the amount appropriated, departments must seek a supplemental appropriation from the City Council. There are times, however, when additional expenditures result in an equivalent amount of additional revenues (examples include donations, grants, and mutual aid to other jurisdictions that are reimbursable). In these instances, there is no **net** impact to the City's budget. Under these circumstances, it would be more efficient for the City Manager to amend the budget so long as the increase in expenditures will not exceed the amount of revenue to be generated.

PURPOSE

The purpose of this policy is to authorize the City Manager to amend the budget in those instances where an increase in expenditures will be completely offset by the amount of revenue to be generated as a result of that increase.

POLICY

It is the policy of the City Council of the City of Redding to authorize the City Manager to amend the budget in those instances where an increase in expenditures will be completely offset by the amount of revenue to be generated as a result of that increase.

PROCEDURE

Budget amendments such as those described above shall be approved in the same manner as Appropriation Transfer Requests (reference Council Policy 401).

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING  
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
Appropriation Transfers Between Years	99-94	420	7/1/99	1

Background

Departments have been authorized to make expenditures up to the amount appropriated by the City Council. If expenditures are anticipated to exceed the amount appropriated usually the department must seek a supplemental appropriation from the City Council. Now that the City has adopted a two-year budget there may be times when it would be beneficial for a department to move an appropriation from the first year to the second year or to move an appropriation from the second year to the first year of the two-year budget. In these instances, there is no net impact to the City's budget.

Purpose

To allow department directors to manage their budget in the most efficient and effective way, the following policy would authorize the department heads, with the City Manager's approval, to transfer appropriations between years of an adopted two-year budget.

Policy

It is the policy of the City Council of the City of Redding to authorize the department heads, with the City Manager's approval, to administratively transfer appropriations between years of an adopted two-year budget. The following conditions shall be met for all administrative transfers between years:

1. Appropriations shall be transferred only for purposes previously approved by the City Council.
2. Appropriations shall not be transferred between funds.
3. Appropriations shall not be transferred between departments.
4. The number of positions authorized by the City Council shall not be changed administratively.

Procedure

Appropriation transfers such as those described above shall be approved in the same manner as Appropriation Transfer Requests ( reference Council Policy 401).

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING  
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
Reserve Balances in Internal Service Funds	99-94	421	7/1/99	1

Background

The City of Redding has established internal service funds to provide a useful means of accounting where it is advantageous to centralize the provision of certain goods and services provided to City departments and divisions. An internal service fund should provide services to other departments and divisions on a cost-reimbursement basis.

Purpose

Internal service funds are used to account for services provided on a cost-reimbursement basis (i.e., without profit or loss). Thus surpluses in an internal service fund may be an indication that other departments and divisions were over charged for the goods or services they received. To insure departments and divisions are not over charged by internal service funds for goods and services received, the City has implemented the following policy:

Policy

Internal service funds cash reserves will be reviewed by the Finance Division after the end of a fiscal year. Finance will journal voucher cash reserves in excess of 5.0% in internal service funds back to the originating division or department unless one of the following conditions applies:

1. The excess cash does not exceed \$20,000.
2. A justification for retaining the excess balance has been included in the budget issues and approved by the City Manager.
5. A justification separate from the budget process has been presented to and approved by the City Manager.
6. The fund is a self-insurance fund. Self-insurance funds have been established to account for potential risks and payments are not treated on a cash reimbursement basis. In the self insurance funds cash will be returned to the originating divisions when retained earnings is in excess of expected potential liabilities, as determined by the Finance Division and approved by the City Manager, plus a 5% reserve of current appropriations for unexpected expenditures. When funds in a self-insurance fund exceed the above criteria, cash shall be refunded to the originating divisions unless conditions 1, 2 or 3 above applies.

The adjustment to cash reserves shall not cause a deficit fund balance in any fund, unless the deficit is a result of depreciation and future assets will be replaced by contributions from other funds.

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING  
COUNCIL POLICY

SUBJECT:	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
EQUIPMENT REPLACEMENT FUND		422		1

BACKGROUND

The City has established a Replacement Fund to accumulate resources to purchase certain equipment. The purpose of establishing the Equipment Replacement Fund is to manage equipment resources in the most efficient manner possible. In order to provide departments with the mechanism to manage their equipment and accumulate resources to replace certain equipment, the city needs to establish a formal policy regarding appropriation of funds for equipment.

PURPOSE

This policy would authorize department heads, with the City Manager's approval, to transfer funds accumulated in the Equipment Replacement Fund to the originating division's budget where the funds could be expended for equipment.

POLICY

The City of Redding has established an Equipment Replacement Fund to accumulate resources to purchase equipment. The Equipment Replacement Fund shall accumulate resources, interest earnings and cash transfers from the various divisions of the City. All cash transfers to the Equipment Replacement Fund need Council approval either in the annual budget or by amendment to the budget. A separate accounting of each division's transfers in, interest earnings and transfers out will be maintained for the Equipment Replacement Fund.

No equipment will be purchased directly from the Equipment Replacement Fund. In order to purchase equipment, cash will be transferred from the Equipment Replacement Fund to the originating division's budget. All cash transfers to the Equipment Replacement Fund, along with interest earnings, may be transferred back to the originating division's budget and expended for equipment in that division at the request of the department director. Council approval for the appropriation of funds

PROCEDURE

Transfers from the Equipment Replacement Fund to the originating division's budget via an appropriation transfer request ( reference Council Policy 401)

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**REDDING REDEVELOPMENT AGENCY**



































CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**REDDING AREA BUS AUTHORITY**













CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**NOTES**

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**REDDING HOUSING AUTHORITY**

















CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**NOTES**

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**INDEX**

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

**INDEX**

Administrative Services Department . . . . .	59
Appendix . . . . .	265
Budget Message . . . . .	xiii
Budget Process . . . . .	x
Budget Policies . . . . .	285
Budget Resolution . . . . .	v
City Attorney's Office . . . . .	183
City Clerk's Office . . . . .	170
City Council . . . . .	162
City Manager's Office . . . . .	163
City Organization Chart . . . . .	vii
City Treasurer's Office . . . . .	179
Community Development . . . . .	165
Community Services Department . . . . .	73
Comparative Fund Summary - All Funds . . . . .	3
Comparative Summary of Estimated Revenues . . . . .	9
Comparative Summary of Expenditure Programs - All Funds . . . . .	15
CSMFO Budget Award . . . . .	iv
Development Services Department . . . . .	95
Electric Department . . . . .	113
Expenditures and Revenues per Resident . . . . .	23
Expenditure Department Requests . . . . .	17
Fire Department . . . . .	145
General Fund Source and Use Graphs . . . . .	19
General Fund Ten-Year Financial Plan . . . . .	31
General Government . . . . .	159
GFOA Budget Award . . . . .	iii
Glossary . . . . .	267
History and Locale of the City of Redding . . . . .	53
How to Use This Budget Document . . . . .	viii
Index . . . . .	337
Municipal Officials . . . . .	vi
Non-Departmental . . . . .	187
Police Department . . . . .	191
Public Works Department . . . . .	205
Redding Area Bus Authority . . . . .	319
Redding Housing Authority . . . . .	327
Redding Redevelopment Agency . . . . .	301
Revenue Assumptions . . . . .	6
Sales Tax - Where it Goes . . . . .	26
Solid Waste Utility . . . . .	227
Statement of Estimated Revenues . . . . .	273

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

Summary of Authorized Full-Time Positions ..... 37  
Summary of Capital Projects ..... 47  
Summary of Cost Allocation and In-Lieu Property Tax Charges ..... 40  
Summary of Expenditure Programs - All Funds ..... 11  
Summary of Fund Transfers ..... 39  
Summary of Internal Service Fund Charges ..... 41  
Summary of Long Term Debt ..... 43  
Summary of Net Expenditures - General Fund ..... 27  
Support Services Department ..... 237  
Table of Contents ..... i

CITY OF REDDING BIENNIAL BUDGET  
FISCAL YEARS 2001-03

# Notes