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<th>SUBJECT</th>
<th>RESOLUTION NUMBER</th>
<th>POLICY NUMBER</th>
<th>EFFECTIVE DATE</th>
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<td>COMMUNITY SPECIAL EVENTS</td>
<td>92-137</td>
<td>413</td>
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**BACKGROUND**

To develop a formal policy to identify the level of subsidy for Community Special Events within the City of Redding.

**PURPOSE**

To establish an annual appropriation for the level of subsidy of Community Special Events as a part of the budget process.

**POLICY**

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

1) Each fiscal year Council will establish, during the annual budget process, a desired level of appropriation for Special Community Events.

2) The Special Community Events appropriation will be accounted for in a cost center. The cost center will identify the individual organization, approved level of subsidy, and related costs that may be incurred for the fiscal year.

3) All City costs of labor and services related to the community events shall be recorded in the cost center regardless of fund type (i.e., Enterprise, Internal Service, and General Fund).

4) All City costs of labor and service for the individual organization will be calculated at the end of the event. Any amounts determined to be in excess of the Council-approved level of subsidy will require a budget transfer or supplemental appropriation or generate a General Accounts Receivable billing to the primary event coordinator.

5) Wherever possible, an event coordinator will be encouraged to provide all labor and services possible in an effort to assist the City in the control of costs and/or reduce the level of City subsidy.

**PROCEDURE**

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