CITY OF REDDING CALIFORNIA

City of Redding Biennial Budget

2021 - 2023

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Budget Resolution

RESOLUTION NO. 2021-078

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF REDDING APPROVING AND ADOPTING THE BIENNIAL BUDGET FOR FISCAL YEARS ENDING JUNE 30, 2022 AND 2023

WHEREAS, proposed budget requests have been submitted to the City Manager by Department Directors of the City; and

WHEREAS, such requests and all sources of revenue have been studied by the City Manager and the Finance Department; and

WHEREAS, the City Manager has submitted a Proposed Budget to the City Council which was balanced and prudent; and

WHEREAS, the City Council held a budget hearing and solicited input from the public; and

WHEREAS, the City Council has amended the Proposed Budget as necessary to better serve the residents of the City of Redding; and

WHEREAS, it has been determined that this matter is not subject to the provisions of the California Environmental Quality Act;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Redding as follows:

1. That the foregoing recitals are true and correct.

2. That it is deemed to be in the best interest of the City of Redding to adopt and approve the budget appropriations contained in the Biennial Budget for fiscal years ending June 30, 2022 and 2023 at this time.

3. That the budget appropriations referred to hereinabove are set forth in the Proposed Budget for fiscal years ending June 30, 2022 and 2023, and that said budget appropriations are hereby approved as the Biennial Budget for the City of Redding for the fiscal years ending June 30, 2022 and 2023.

I HEREBY CERTIFY that the foregoing resolution was introduced at a regular meeting of the City Council of the City of Redding on the 15th day of June, 2021, and was duly adopted at said meeting by the following vote:

AYES: **COUNCIL MEMBERS: Dacquisto, Mezzano, Schreder, Winter, and Resner**
NOES: **COUNCIL MEMBERS: None**
ABSENT: **COUNCIL MEMBERS: None**
ABSTAIN: **COUNCIL MEMBERS: None**

KRISTEN SCHREDER, Vice Mayor

ATTEST:

PAMELA MIZE, City Clerk

APPROVED AS TO FORM:

BARRY E. DeWALT, City Attorney

Municipal Officials

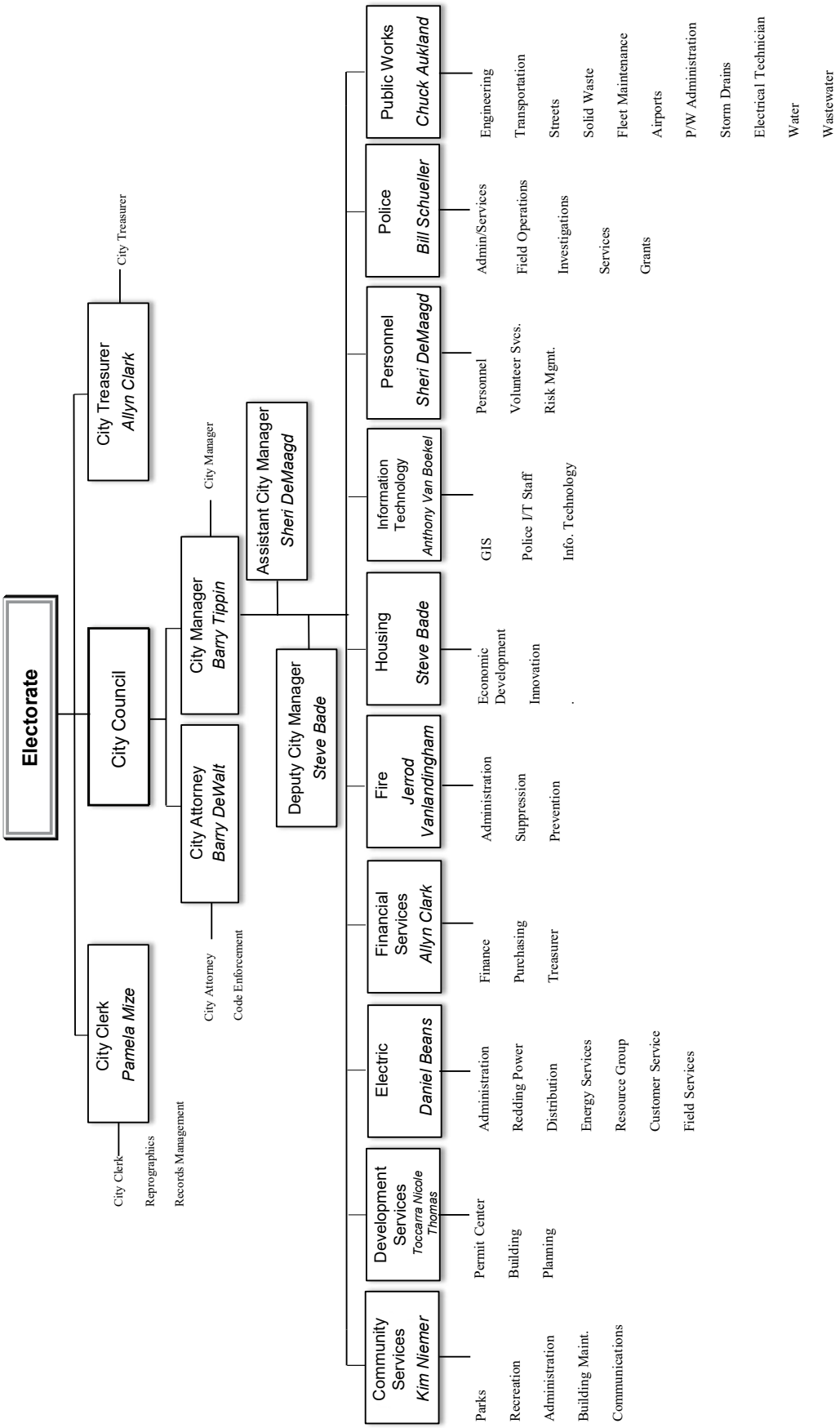
City Council

Mayor ..... Erin Resner
Vice Mayor ..... Kristen Schreder
Mayor Pro Tem ..... Mark Mezzano
Council Member ..... Michael Dacquisto
Council Member ..... Julie Winter

Administrative Personnel

City Manager ..... Barry Tippin
Assistant City Manager ..... Sheri Demaagd
City Attorney ..... Barry DeWalt
City Clerk ..... Pamela Mize
City Treasurer ..... Allyn Feci Clark
Director of Community Services ..... Kim Niemer
Director of Development Services ..... Toccarra Nicole Thomas
Director of Electric ..... Dan Beans
Director of Financial Services ..... Allyn Feci Clark
Director of Information Technology ..... Tony Van Boekel
Director of Personnel ..... Sheri DeMaagd
Director of Public Works ..... Chuck Aukland
Fire Chief ..... Jerrod Vanlandingham
Police Chief ..... Bill Schueller

City of Redding Organization Chart



Revised 11/30/20

Budget User's Guide

Introduction

The City's budget is an important policy document. It serves as a financial plan, identifying the spending priorities for the organization. The budget is used to balance available resources with community needs, as determined by the City Council. It also serves as a tool for communication of the City's financial strategies and for ensuring accountability.

At the Council budget hearing for fiscal year 1997-98 budget, it was agreed upon that the City would prepare a two year budget. Therefore, the City's budget is a plan for two specified fiscal years. The fiscal years for this budget begin on July 1, 2021 and end on June 30, 2023.

Budget Process

Responsibility

The City Manager is responsible for preparing the budget, submitting it to the City Council for adoption, and administering the budget after adoption. The City Manager has assigned preparation and administration of the budget to the Finance Department.

Kickoff Meeting and Budget Requests

The budget process begins in September when the Finance Department compiles budget request forms for all departments. These are distributed along with a copy of the Budget Policies and Procedures Manual at the "Budget Kickoff" meeting.

Departments prepare their budget requests using a priority based budgeting approach, which requires justifications for every request made. This is completed in the time frame from the budget kickoff meeting until their due date to Finance in December. Finance then provides feedback and works with the department to ensure that proper justification was provided. The request generally will encompass each budget category. New personnel requests are reviewed by both the Personnel and Finance departments. Other City divisions will review applicable requests and prepare recommendations.

Preliminary Budget Review

Departments submit all budget requests to the Finance Department. Finance reviews the information provided and facilitates additional information as appropriate. Finance works with the department to ensure that all requested information includes proper justification and formatting on all requested information before submission to the City Manager.

City Manager Review

Due to the impacts of COVID-19 and a desire to modernize and streamline the budget process, the City Manager budget review process was performed utilizing a shared folder system. The Departments and Finance work to finalize all justification and place the information for review by the City Manager, Assistant City Manager, and other departments as appropriate. The City Manager utilized this information to make preliminary decisions or if necessary request additional information. If the request for information was too complex a meeting was scheduled. Finally, Finance would utilize these preliminary decisions to formulate draft short and long term financial plans. The plans were then analyzed to ensure they could be funded within the revenue constraints of each major fund. If necessary, additional meetings are held to make final recommended budget decisions.

City Council Budget Workshops and Adoption

In April and May City Council hold Budget Workshops with City Staff. These Workshops provided City Council an opportunity to receive information regarding the proposed budget and make modifications as appropriate. At the conclusion of the workshops, the City Council provided Staff with direction for modifications to the Proposed Budget that will come back to Council in June. These Budget Workshops allow City Council to provide direction and feedback relative to the Biennial Budget Development process.

At the conclusion of the Budget Workshops, Staff begins to prepare a Proposed Biennial Budget and schedules a meeting for final budget review and adoption by City Council. At the conclusion of this meeting, the City Council will modify the Biennial Budget until a majority consensus is reached, at which time the Biennial Budget is adopted by means of a resolution. Upon adoption, the Finance Department prepares for the start of the new year by recording and finalizing the appropriations and estimated revenues into the accounting system. The Finance Department then prepares the final document for distribution to City officials and other interested parties.

Document Format

- The Budget consists of 13 sections. The Introduction contains information of a general nature to the reader.
- The Budget Message presents information about the major goals and program strategies for the City as a whole with individual department goals; proposed budget resources and expenditures; reserve funds; and City priorities.
- The Budget Summary follows the City Manager's message. The Budget Summary contains historical information about resources and expenditures for all funds and departments throughout the City.
- The next 9 sections provide supporting detail for the Budget Summary information. These sections expand the presentation of prior fund balance and expenditures.
- The final section, the Appendix, provides information to the reader not given in other sections of the document. For example, this section includes a glossary of terms.

The Accounting System, Budgetary Control and Financial Policies

The City of Redding accounting records are maintained in accordance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB). Government fund types (General Fund, Special Revenue Funds, Capital Project Fund, and Debt Service Funds), Agency Funds Expendable Trust Funds are maintained on a modified accrual basis of accounting. Proprietary fund types (Enterprise and Internal Service Funds) are maintained on an accrual accounting basis.

The budget adopted by City Council is prepared on a cash basis. Some areas where the cash basis differs from GAAP basis are:

1. The City does not budget for the fair market value adjustment required under GASB 31.
2. The City does not budget for accounts payable or intergovernmental payables.
3. The City does not budget for benefit accruals.
4. The City budgets for certain receivables and payables on a cash basis.
5. In proprietary fund types the City does not budget for depreciation, but does budget for capital assets as expenditures.
6. In proprietary fund types the City includes debt proceeds as revenue and debt service payments as expenditures.
7. Encumbered amounts are recorded as the equivalent of expenditures in the budget as opposed to a reservation of fund balance under GAAP.

The City Manager is authorized to transfer appropriations between divisions of a department within any fund; however, any revisions that alter the total expenditures of any fund require City Council resolution, unless the Council has given authority to the City Manager to increase total appropriations. (Such as in grant expenditures when grant revenue equals or exceeds the expenditure and appropriation carryovers)

A carefully designed system of internal accounting and budgetary controls is used to insure that revenues and expenditures/expenses are tracked and used as intended. These controls are designed to provide reasonable, but not necessarily absolute, assurance with respect to the reliability of financial and budgetary records for use in the preparation of financial statements as well as accountability for all of the City of Redding assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits and that the evaluation of costs and benefits likely to be derived thereof require estimates and judgments by management. The system is reviewed as regularly as possible and as required by independent, certified public accountants.

The main financial policies are as follows:

All Enterprise Funds and the General Fund will prepare long-range ten year financial plans. The adopted budget will be the first two years of the ten year financial plan.

All long-range financial plans will use consistent economic assumptions in their long range financial plans. The consistent economic assumptions will be developed by the Finance Department with the input from all affected departments.

No year-end cash reserve balance in any year shall be below ten percent of annual expenditures in any ten year plan. Financial plans will be updated during the year and any adjustment to maintain a 10 percent cash reserve will be presented to Council for their approval.

All funds should maintain a 10 percent of annual expenditures reserve, except internal service funds which should maintain a minimum of a 1 percent of annual expenditures reserve.

Each requested change in budget appropriations will

include a fiscal impact statement.

The City will comply with all the requirements of "Generally Accepted Accounting Principles" (GAAP). However, it must be stressed that the information presented in the Budget is not audited and is not necessarily in full compliance with GAAP. The information presented in the Budget is designed to enhance management control and fiscal planning and is not intended to directly correlate with the data presented in financial reports such as the Comprehensive Annual Financial Report. The Comprehensive Annual Financial Report is designed to provide a retrospective overview on a fund-by-fund basis.

The City uses a cost allocation plan to identify cost associated with providing certain services. These indirect charges reimburse the administration and overhead services provided by certain General Fund divisions. The allocations are made to Streets and Public Works in the General Fund and to all non General Fund divisions; however, cost allocation to internal service funds are allocated on to user divisions.

In addition to its cost allocation plan the City charges a payment in lieu of taxes (PILOT) to the Electric Utility and Airport funds. In addition, when the Civic Auditorium Fund is fully operated by the City it will be charged a PILOT. The PILOT is similar to property tax charges and is based on 1 percent of the estimated value of a funds capital and joint venture assets. Estimated value for most assets is determined based on historical cost increased by 2 percent a year for a twelve year period. For equipment, furniture and vehicles, the depreciated historical cost is used as estimated value.

The City requires all budgets to be balanced. A balanced budget is defined as beginning budgeted fund balance plus revenues must be equal to or greater than expenditures. However, revenues can include debt for long-term assets.

Fund Types

Government accounting requires the segregation of funds by type. The City of Redding uses six distinct fund types. These fund types include: General, Special Revenue, Enterprise, Internal Services, Trust and Agency funds, and a Private-purpose Trust fund. A breakdown by fund with associated department responsibility is available on page 280.

The General Fund is used to record all resources and expenditures not required to be accounted for in another fund type. Special Revenue funds account for the proceeds of legally restricted resources earmarked for specific purposes. Expenditures can be appropriated within the fund itself or transferred to another fund as reimbursement for expenditures. Enterprise Funds are established to account for operations that are financed and operated similar to private business. The intent of the City is to match costs associated with the enterprise operation with the revenues generated. The City's enterprise funds include the Airport, Civic Auditorium, Electric, Water, Wastewater, Storm Drainage, and Solid Waste Funds. Internal Service Funds are created to account for services provided by one department for another. Costs of services are usually determined on a cost allocation basis. Expenditures are restricted to the dedicated use of the fund. Trust and Agency funds represent the Special Deposit Fund and other Trust Funds. All revenues are restricted to related expenditures within the responsible fund and are typically held in trust. Private-purpose trust funds are a fiduciary fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Revenues

Revenues are monies received by the City and are reported by source as follows: Taxes; Fines, Forfeitures, and Penalties; Licenses and Permits; Use of Money and Property; Internal Departments; Other Governmental Agencies; Charges for Current Services, and Other.

Taxes are compulsory charges levied by a governmental agency for the purpose of financing services performed for the common benefit. Primary sources are Property Tax, Sales Tax, Transient Occupancy Tax, And Cannabis Tax. Fines represent monies paid as an imposed penalty for an offense such as a traffic or safety violation. Licenses and Permits represent a voluntary or officially given right to levy a charge for a service provided. For example, primary sources of revenue from permits are those generated for approval of construction projects within the City limits, i.e., building permits. Money and Property identifies revenue received from investments or rental of assets. Revenue from Internal Departments is revenue charged to other departments for services provided by another department. The two main sources of revenue from internal departments is in-lieu property tax and cost allocation reimbursement. Other Governmental Agencies contribute revenue to the City by participating in specifically approved City activities. Revenues can be received from federal, state, county, or other local governmental agencies. Revenues for

the most part are restricted to the guidelines developed by the governmental agency allocating the funds. Some of these include motor vehicle in-lieu fees, state mandated claims, Housing and Urban Development funds, various grants from the State of California and the federal government. Charges for current services are user charges applied to specific services provided by the City. The charges are established by resolution adopted by the City Council. Examples of charges for current services are recreation fees, plan check fees, inspection fees, and fingerprinting fees. Other revenues are those resources not accounted for in any other category. They include miscellaneous revenue, compensation/property damage, and contributions.

The General Fund's three largest source of revenue are sales tax, property tax, and internal departments. These three sources make up over 81 percent of the General Fund revenue.

The revenue for the Special Revenue Funds generally consists of revenue from other governmental agencies and from fees for services. These funds are generally restricted and can only be used for specific purposes.

The revenue for the Enterprise Funds are generated by providing services, i.e. the fees paid for water on ones utility bill would go to the water utility, electric charges to the electric utility.

The revenue for the Internal Services Funds is generated by charging the users of their services (usually other City departments).

Expenditures

Personnel costs account for all direct and indirect costs of City personnel. The cost also includes all employee benefits. Materials, Supplies, and Services represent expenditures for the operation of each department. Debt Service includes the principal and interest payments on all long-term debt. Capital Outlay accounts for any capital improvement, project, or equipment purchases over $5,000.

Fund Balance

Beginning Fund balance in this report is the cumulative (all prior years) difference in all revenues less all expenditures, primarily on a budgetary basis. Ending fund balance is the beginning fund balance increased by all currently budgeted revenues less currently budgeted expenditures, primarily on a budgetary basis.

Budget Development Calendar

For Biennial Budget 2021-23

- **9/2/20** - *City Manager budget kickoff with departments*
- **11/9/20** - *Departments return priority budget spreadsheets to Finance*
- **12/31/20** - *Finance completes review and feedback of priority budget spreadsheets*
- **1/31/21** - *All Departments submit capital outlay, rolling stock, and equipment replacement requests and justification.*
- **2/28/21** - *Finance and City Manager review and complete preliminary budget decisions. Including expenditures and revenues.*
- **1/28/21 to 2/19/21** - *Internal Service Funds prepare allocations and issue papers for presentations to Directors. These documents are to be returned to Finance by February 19, 2021.*
- **3/1/21 to 3/8/21** - *Internal Service Funds present their budgets to Directors.*
- **3/10/21** - *Departments input all approved budget requests.*
- **3/19/21** - *Finance to deliver a draft 10 year plan to the City Manager based on decisions/requests to date.*
- **3/23/21** - *Meeting with Directors for final budget decisions.*
- **1/28/21 to 4/16/21** - *Departments prepare department overview.*
- **4/8/21 to 5/6/21** - *City Council Budget Workshops.*
- **5/1/21 to 5/31/21** - *Finance Department prepares Proposed Budget.*
- **June 2021** - *City Manager presents Proposed Budget to City Council.*
- **June 2021** - *City Council reviews Proposed Budget and amends it as necessary. Budget is adopted.*
- **7/29/21**- *Finance Department publishes and disseminates Biennial Budget.*

City of Redding Mission Statement

Provide a high quality of life, remembering that families and neighborhoods are the centerpiece of our lives; the Redding Community will remain clean and safe and will work aggressively to prevent sprawl through careful community development, planning and smart growth. The city is seen as proactive rather than reactive by focusing on what type of City we would like to be in the future and taking the necessary steps to assure we reach our goals.

City of Redding Vision Statement

Our vision is:

- To protect and enhance the City's reputation as the "Jewel of Northern California"
- To attract and support quality job growth
- To build neighborhoods rather than homes
- To have a well-managed City that is in sound financial condition and one in which there is strong leadership that values good governance
- To provide excellent public services and infrastructure to promote a clean and attractive community
- To support steps to create a vibrant downtown and riverfront
- To assure parks, trails and open space
- To support programs that connect the City's unique natural beauty and rich history

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Redding

California

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

CITY OF REDDING CALIFORNIA

City Manager Budget Message

2021 - 2023

Introduction

The City of Redding (City) Biennial Budget for Fiscal Year 2021-22 and Fiscal Year 2022-23 has been prepared with a focus on enhancing public safety, maintaining and improving City services, addressing and accounting for increased regulatory requirements, and delving into the City's deferred maintenance needs while meeting all of the City's financial obligations.

The ability to accomplish this is due, in large part, to a better than expected financial outcome throughout the COVID-19 pandemic, a highly capable team of department leaders, the expectation that strong economic growth will continue in the near future, and a City Council whose focus continues to be financial stability and providing excellent service.

Like many things during this pandemic, the typical manner in which staff has accomplished City work has changed, and the budget process is no exception. The City has modified its processes, streamlined tasks, reduced department redundancy, and increased efficiency which has provided the City Council early opportunities to address projects and expenditure priorities.

This budget cycle, rather than continuing with the status quo, each department was tasked with analyzing and justifying each position, each operation, maintenance expenses, and all capital requests. Additionally, rather than conducting several individual department meetings to discuss pre-written narratives supporting budget requests, an online process was utilized reducing potential duplicated efforts. When additional discussion was necessary, meetings were scheduled.

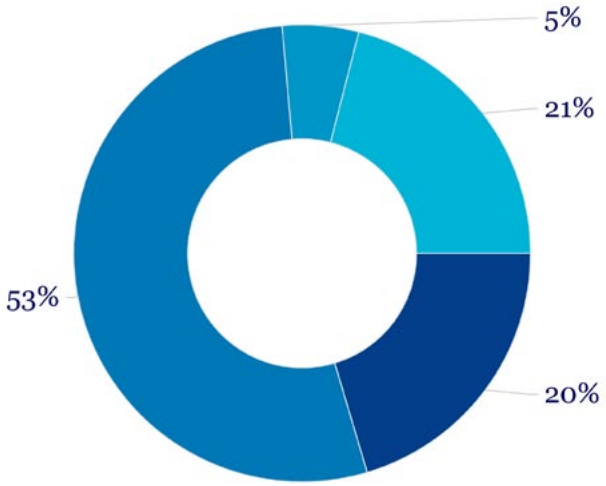
This process proved to be effective and reduced the overall workload to produce the budget. Through this process, lessons were learned and a foundation for future improvements was laid to be utilized when developing future Biennial Budgets.

Lastly, those familiar with the City's budget

document will notice a marked change in the format and narrative. These changes were made with the reader in mind to make the document more appealing and easier to interpret and consume.

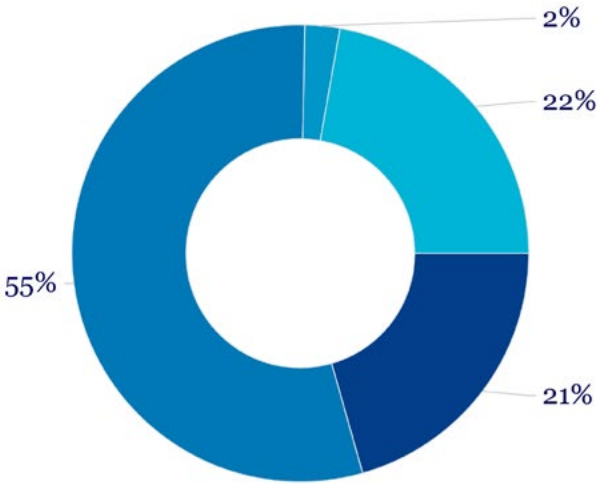
In brief, the City's proposed budget is as follows:

Fiscal Year 2021-2022



General Fund	96,539,570
Enterprise Funds	251,720,160
Special Revenue Funds	25,541,300
Internal Services Funds	99,375,480
Less Charges between Funds	-114,873,980

Fiscal Year 2022-2023



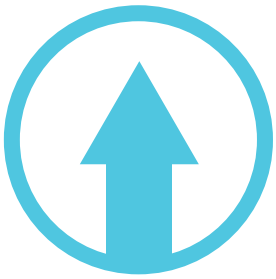
General Fund	96,017,300
Enterprise Funds	255,144,790
Special Revenue Funds	11,456,570
Internal Services Funds	103,580,790
Less Charges between Funds	-120,614,430

Revenue

> ***As noted in the last quarterly financial update, the City did experience a downturn in economic activity but not nearly as severe as other cities.***

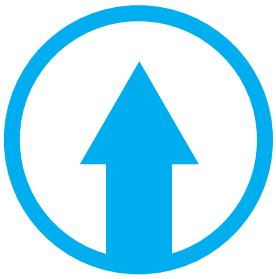
The City of Redding General Fund revenues had a year-over-year loss in Transient Occupancy Tax and had less than expected growth in Sales Tax. However, Sales Tax did increase, and this increase, coupled with a growth in Property Taxes (due to growth and development), exceeded expectations. Because the City has a long history of conservative budgeting, the General Fund finished the fiscal year ending (FYE) 2021 in better shape than expected.

Looking forward, assumptions for revenue growth remain optimistic. It is anticipated that the Sales Tax revenue will grow 4.5 percent (4.5%) for FYE 2022 and three percent (3%) for FYE 2023. Property Tax revenue is anticipated to grow by five percent (5%) for FYE 2022 and six percent (6%) for FYE 2023. Each of these tax sources are expected to grow by 2.5 percent (2.5%) and three percent (3%) respectively, thereafter.



Sale Tax Revenue

Anticipated Sales Tax Revenue growth 4.5% in 2022 and 3% in 2023.



Property Tax Revenue

Anticipated Property Tax Revenue growth 5% in 2022 and 6% in 2023.

Tax Growth

Each of these tax sources are expected to grow 2.5% and 3% respectively, thereafter.

Budget Bright Side

> ***There is much to celebrate with this proposed budget, not the least of which is the aforementioned revenue in excess of expectations. This budget maintains fiscal constraint while addressing some deferred maintenance and incorporates recent staffing approvals by the City Council such as a new Neighborhood Police Unit and fire staffing, sufficient to place three fire fighters on every engine – for the first time in Redding's history.***

Staff has also been very successful over the past two years at securing grant funding for a number of projects and initiatives that will begin to take shape over this budget period. Among those are the Caldwell Park enhancements, the new salmon channel and bridges at Nur-Pon

(formally Henderson Open Space), additional funding for affordable housing, and the continued improvements downtown. The Housing Division has been allocated approximately $16 million from the Federal Government as a result of the Carr Fire declared disaster which will be used to assist income-eligible households by developing new multi-family housing units and rehabilitating existing housing units. These grant funds paired with other grant opportunities will leverage additional tax credits, conventional financing and private funding over the next two years, to meet City Council goals which include improved infrastructure, new housing units and economic development activities – all for the benefit of the community.

This budget has continued a recent trend to invest in City infrastructure. While much more is needed, as described below, the recommended investment as part of this budget will address some significant needs. Included in this budget is funding to purchase needed fire apparatus, rehabilitate the pool and slide at the Redding Aquatic Center, paint City Hall, continue the carpet replacement in City Hall, retrofit the City Hall fire suppression system, and a myriad of other needed maintenance.

The City Council has directed staff to improve overall communication with the community, and enhance community engagement. To that end, a new Marketing, Public Relations and Communications Division is now active in the Community Services Department. This division has been added into the budget as an Internal Service Fund, meaning its costs are distributed through an agreed formula to the other departments. The first year of the budget includes the purchase of new technology to enhance the City's transparency and ability to communicate with the public. Key to this will be a new website which should allow a much easier ability to provide more data and more access for the public.

The ten-year plan as presented here-in maintains a 10 percent reserve and personnel costs are lower than 73 percent, as required by Council Policy.

The Ten Year Plan Maintains:

10% Reserve

Personnel Costs Under **73%**

As Required by Council Policy

Budget Challenges

This past year presented many challenges most of which were caused by the COVID-19 Pandemic. Until March 2020, the City was experiencing tremendous growth with all revenue sources exceeding estimates and the City's financial health getting stronger by the week. The economic downturn, as a result of the lockdown, halted progress and resulted in an immediate impact on City finances.

Of course, the business owners and their employees were immediately impacted, and, thankfully, the federal, state and local governments were able to act to cushion some of the severe harm experienced by the community. The City created a COVID-19 Economic Response Plan using City funds, augmented by state and federal sources. While other cities in California were forced to make immediate and deep cuts, the City of Redding was not. There are two main reasons for this:

First, the north state was not as impacted as severely as other areas in the early stages of the pandemic which provided opportunities for continued economic activity and travel, buoyed by robust construction activity.

Secondly, the City of Redding has always taken a conservative approach to budgeting, and while the 2019/2020 budget year resulted in lower revenues than otherwise would have occurred, the end result was that total actual revenues exceeded budgeted estimates. That fact, combined with State and Federal assistance for COVID-19 associated expenses, allowed the City to close the FYE 2020 in a solid financial position.

The budget forecast included in this budget assumes that economic growth continues, although that is not a certainty. Many businesses remain in a critical condition because of the continued restrictions. With the passage of the federal American Rescue Plan, it is hoped that those individuals and businesses severely impacted by the economic crisis caused by the pandemic will be able to sustain operations as the community begins to return to normal.

Deferred maintenance and investment in City facilities remain a major challenge for the General Fund. Despite the strides made in the past two years, and the inclusion of planned work and purchases in this budget, the amount of need remains staggering.

Some key areas where upgrades remain underfunded:

- Funding for fire station rehabilitation
- Parks' facilities repair and replacement
- Police Department rolling stock replenishment
- Technology upgrades

When adding deferred street maintenance into the equation, the need surpasses $100 million. Nevertheless, staff continues to strategically identify priorities and make solid recommendations for use of the limited General Fund tax dollars to accomplish critical work.

One large expense impacting the ability for the City to do more in addressing the unmet maintenance needs, is the payment of the pension liability. The pension cost comes in two forms, one is the annual cost and the other is the unfunded liability expense. The latter is a key cause of budget difficulties. Due to changes in the California Public Employees' Retirement System (CalPERS) in 2017, the unfunded liability cost has skyrocketed. The unfunded pension liability cost to the General Fund in this budget is $12.3 and $13.9 million in FY 2022 and 2023 respectively. The Budget Summary section contains much more detail related to the pension costs for the City.

One Enterprise Fund in the City that has been hard hit by the global pandemic is the Airport Division. Prior to the pandemic, the Airport was slowly growing and increasing its commercial flight offerings. Obviously, the pandemic largely demolished the travel industry, and several flights and routes were canceled. Some help was received from the Federal Government through grants, but this also required additional work from an already taxed staff. Fortunately, the slow return of travel has opened up some opportunities for the Airport. Already, Alaska Airlines has re-introduced a flight to Seattle and a new airline, Avelo, will offer flights to Burbank beginning in May 2021. Additionally, there continues to be interest from the airlines to offer an east-bound connection, if a revenue guarantee can be offered.

While the Airport is not fully back on stable financial ground, there is reason to be optimistic about the immediate and long-term future.

All departments continue to grapple with increased regulations. The most visible has been the Redding Electric Utility with both fire mitigation requirements and the recent registration of REU as a Transmission Owner/Transmission Operator.

Other departments are also being impacted including the Wastewater Utility with laboratory testing changes, the Solid Waste Utility and waste diversion, the Police Department with general policing reforms and, of course, all departments enacting COVID-19 safety protocols.

Workforce

The purpose of a City is to provide municipal services. Without exception, these services require quality staffing whether it be high caliber Police Officers and Fire Fighters for public safety, technically expert utility staff, top notch administrators, or talented professional and administrative staff.

Recruiting, retaining, training and supporting this staff is a high priority in this budget. Focus will continue on tools for recruitment and identifying technology to improve City deliverables with maximum efficiency. Examples include a study of the City's needs for Enterprise Resource Planning software to replace the legacy systems and the enhancement of systems used in Development Services to make work flow more convenient, productive and efficient for both those obtaining permits and for staff.

The City's workforce is aging with a high percentage of staff at or nearing retirement age. Therefore, parallel with recruitment and retention is the need to focus on succession planning.

Additional funding has been added to departments for training and efforts will be put toward preparing staff for future opportunities. Some of these opportunities will be driven by the ever-increasing regulatory environment in which we work. New regulation usually requires new expenses often in the form of staffing.

By focusing on training and succession planning, the City will be better able to continue to offer quality services to the City's residents.

City of Redding Goals and Objectives 2021-2023

Budget And Financial Management Objective

Achieve balanced and stable 10-Year Financial Plans for all Funds.

City-Wide Goals:

- Maintain balanced 10-Year Plans for all funds.
- Create a budget manual to better streamline budget production.
- Review Council Policies for financial matters to ensure their effectiveness.
- Enhance focus on obtaining grants for activities throughout the City.
- Strategically utilize American Rescue Plan Act funding to benefit the community and assist those impacted by the Covid-19 pandemic.

Department Goals:

Redding Fire Department

- Explore implementation of a First Responder fee.
- Obtain grants, pre-positioning and admin reimbursement through CAL-OES umbrella.

Personnel Department

- Assist City Departments to identify and address all sources of risk and loss. Continue to utilize the Accident Review Committee, analyze incident data for relevant trends and patterns to assist City departments with mitigating current and emerging issues

Public Works Department

- Utilize new Fleet software (Dossier) to develop accurate costs and begin to better forecast repairs and budget considerations for each department including considering fleet reductions where possible.
- Update 10-year financial plans for the Water, Wastewater and Solid Waste Utilities to determine the most appropriate rate structures to provide sustainable operational and capital funding that will ensure reliable service for customers and regulatory compliance including analyzing the issuance of bonds to smooth rate increases.
- Negotiate with the on-site car rental companies for commencing a Customer Facility Charge (CFC) to raise capital for expanded and improved parking facilities at Redding Municipal Airport.

Public Safety Objective

Work to improve all aspects of public safety to help people feel secure and safe where they live, work and play in the City of Redding.

City-Wide Goals

- Complete work on the Community Planning Assistance for Wildfire Report implementation.
- Analyze the need for, and possible benefits of, implementing a Community Emergency Response Team (CERT).
- Monitor effectiveness and impact of Emergency Housing Sites and modify necessary guidance and ordinances as needed for improvement.

Department Goals

Community Services Department

- Install new wayfinding signage throughout the trail system.
- Hire and train new members of the expanded fire mitigation crew.
- Complete arc-flash studies and develop a maintenance schedule for all facilities City-wide.

Development Services Department

- Complete an update to the City's Local Hazard Mitigation Plan.

Redding Fire Department

- Implement Mobile Data Computers on the fire engines and work with SHASCOM to improve situational awareness and response times.
- Partner with SHASCOM and CalFire Emergency Communications Center to develop a CAD to CAD interface to enhance interoperability within the Mutual Threat Zone (MTZ).
- Implement WebEOC and develop a gap analysis of current Emergency Operations Center (EOC) training throughout the City.
- Develop training plan for City employees working in EOC.
- Begin training City employees on Active Shooter EMS kits

Information Technology Department

- Ensure operations and compliance of the City's radio system during and after the radio system is installed, updated and/or replaced.

Redding Police Department

- The new Neighborhood Police Unit (NPU) officers will work together with downtown businesses and community members to ensure a safe and successful downtown in addition to providing officer security to the City's parks and trails
- Enhance recruiting efforts to fill chronic vacancies through focused efforts using social media and other communication tools targeting colleges, military recruitments and other likely sources and consider monetary incentives such as an increased signing bonus, moving reimbursement and rewarding existing staff for successful personal recruitments.

Public Works Department

- Develop a data-driven Local Roadway Safety Plan to identify, analyze and prioritize improvements to reduce traffic accident fatalities and injuries.
- Maintain & enhance where possible, the Litter Abatement Program, the Shopping Cart Recovery Program and the Public Works Safety Program.
- Implement backflow inspection and unidirectional flushing programs to ensure safe and reliable drinking water for the community.

Redding Electric Utility Department

- Complete critical wildfire mitigation projects; replace aging distribution system infrastructure; and make necessary changes to organizational structure, workflow processes, and technologies to ensure timely and efficient maintenance of the distribution system.

Communication & Transparency Objective

Improve the quality and quantity of communication with the public and City employees to enhance knowledge and increase transparency to improve public trust.

City-Wide Goals

- Maintain and improve City Hub to provide better and expanded opportunities for the public to access City information.
- Develop revised Social Media Policy.
- Identify and implement a system to receive more and better input from the community on City initiatives.

Department Goals

Community Services Department

- Implement new City website with enhanced opportunities for community engagement.

Redding Fire Department

- Work with RFD social media team and the City's Communication Team to improve communication and community awareness on fire and life safety.
- Begin work on the Risk Assessment-Standards of Cover and initiate a community involved Strategic Plan.

Development Services Department

- Increase online offerings and electronic access to data and services.

Public Works Department

- Design and implement a public facing capital improvement program dashboard with consistent updates to provide the community with accurate, usable information.
- Educate the community to implement an organics recycling and diversion plan to meet State regulatory mandates.
- Create a quarterly or biannual newsletter for the Storm Water Management Program, with the goal of increasing storm water awareness.

Redding Electric Utility Department

- Celebrate the utility's 100-year anniversary. Establish a positive relationship with customers through the development of a strategic plan, including input from key stakeholders in the community. Increase effectiveness of media correspondence by using comprehensive marketing strategies

Government of the 21st Century Objective

Be relevant and proactive to the opportunities and challenges of today's residents and workforce. Anticipate the future to make better decisions today.

City Wide Goals

- Develop a plan to improve the City's effectiveness with a focus on organizational structure and succession planning.
- Appoint an Equity Officer to improve inclusiveness throughout the organization
- Develop strategic direction to upgrade or replace the Enterprise Resource Planning system for the City.
- Using CDBG funding, develop a program through the Code Enforcement Division and Housing Division to improve neighborhoods, eliminate blight and connect landlords and home owners to programs to improve access to safe and decent housing.
- Provide opportunity for the Council to consider new Mission, Vision & Ethics statements.
- Complete the upgrade to the City Council Chambers to include higher quality audio/visual equipment, monitors for Council Members and staff, and add an electronic public speaker kiosk.

Department Goals

Community Services Department

- Outreach to underserved communities to engage youth participation. Develop and implement strategies to reach youth who do not currently use City recreation facilities and programs such as developing sports leagues around new and emerging sports.

Development Services Department

- Develop technology and processes to improve access, processing times and overall customer satisfaction.
- Engage stakeholders to improve and enhance customer experience.
- Prepare a comprehensive update to the General Plan.

Redding Fire Department

- Implement web-based staffing software to streamline administrative duties of front-line staff and modernizing staffing allocation practices.
- Develop a Connected Care Model utilizing partnerships to help reduce low acuity 9-1-1 calls for service in the aging and underserved populations.
- Implement analytic software and determine benchmarks for our community response model.

Information Technology Department

- Provide a wide range of GIS services, including mapping, data creation and analysis, reporting, imaging, data maintenance, and data delivery to City departments, City consultants, outside agencies, and the public.
- Maintain proactive approach to cybersecurity awareness, policy and procedures development.

Personnel Department

- Identify areas in need of efficiency improvement within the Personnel functions, and implement innovative programs.
- Develop in-house recruitment services with deeper sourcing abilities, creation of talent pipelines, and marketing functions.
- Create Leadership Academy Certificate Program using Target Solutions, and identify other leadership training opportunities.
- Review policies, procedures and practices to promote diversity and ensure inclusivity, and provide staff training.

Redding Police Department

- The Crisis Intervention Response Team will work to increase support of mental health consumers, reduce fatal encounters with persons experiencing crisis, and divert them from the criminal justice system whenever possible.
- The Department will continue to move towards electrification of its fleet including the installation of additional charging stations.

Public Works Department

- Work with other departments, non-profits and other regional partners to implement a sustainable organics recycling and diversion plan, including food waste and recovery to meet State regulatory mandates.
- Develop new micro-mobility policy for Council consideration.

Redding Electric Utility Department

- Utilize Integrated Resource Planning to maintain a diverse resource portfolio that achieves regulatory compliance and rate stability. Acquire renewables portfolio standard compliant resources at or below current cost of power.

Economic Development Objective

Facilitate and become a catalyst for economic development in Redding to create jobs, retain current businesses and attract new ones and encourage investment in the community.

City-Wide Goals

- Continue to market Stillwater Business Park (SBP) and work to close escrows and complete private and public infrastructure projects for the SBP.
- Maintain strong relationship with the Shasta County Economic Development Corporation and establish procedures for monthly updates on its progress under the contract Scope of Work
- Identify barriers to economic development within the City's processes and develop, implement or propose improvements
- Examine the permitting/planning and fee-structure practices of like and competing cities with the goal of meeting or exceeding speed, efficiency, and service.
- Develop and implement collaborative programming to provide direct exposure for local youth to a variety of career pathways available within the City of Redding organization, and in the community at large.

Department Goals

Development Services Department

- Complete update to the Downtown Specific Plan.

Redding Fire Department

- Determine benefit vs. costs to move from an Insurance Services Office (ISO) 2 rating to an ISO 1 rating within the urban setting of the City of Redding, potentially lowering insurance rates for businesses and single-family residences.

Housing Department

- Continue to seek and implement projects and strategies to increase the housing stock and increase affordable housing opportunities

Public Works Department

- Develop new, reliable water supply sources to accommodate growth through replacement of Pump House No. 1 and wellhead treatment at Enterprise Well No. 12.
- Implement, adapt and adjust the Parking Strategy to support a healthy and vibrant downtown core.
- Implement new air service with Alaska and Avelo Airlines, and work with community partners to market all service for retention of and expansion into new markets including an eastbound hub.

Redding Electric Utility Department

- Continue working with the Redding Chamber and Shasta County Economic Development Corporation for opportunities to attract businesses using economic development rate options.

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CITY OF REDDING CALIFORNIA

Budget Overview

2021 - 2023

BUDGET SUMMARY SECTION

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Budget Overview

The budget for Fiscal Year 2021-22 totals approximately $358.3 million, which represents a decrease of 32.5 percent when compared to the amended budget for Fiscal Year 2020-21.

The significant decrease is due to capital and grant projects that occurred during Fiscal Year 2020-21 that are not included in the budget. The budget for Fiscal Year 2022-23 totals approximately $345.6 million, which represents a decrease of approximately 3.5 percent when compared to the budget for Fiscal Year 2021-22.

The table below illustrates how the City of Redding's budget is allocated between the General Fund, Enterprise Funds, Special Revenue Funds, and Internal Service Funds.

Budget Overview

Fund	FY 2021-22	FY 2022-23
General Fund	$ 96,539,570	$ 96,017,300
Enterprise Funds	251,720,160	255,144,790
Special Revenue Funds	25,541,300	11,456,570
Internal Service Funds	99,375,480	103,580,790
Less Charges Between Funds	(114,873,980)	(120,614,430)
Total	**$ 358,302,530**	**$ 345,585,020**

General Fund

The General Fund budget for Fiscal Year 2021-22 totals approximately $96.5 million, which represents a decrease of approximately 5.1 percent when compared to the amended budget for Fiscal Year 2020-21.

The General Fund budget for Fiscal Year 2022-23 totals approximately $96.0 million, which represents a decrease of .5 percent when compared with the budget for Fiscal Year 2021-22. Included in the overview on page A-9 there is an overview of the General Fund including: analysis and charts for where the budget comes from and where it goes, details of expenditures and revenues per resident, information on which entities receive sales tax, overview of long term key revenue and expenditure assumptions for General Fund Ten-Year Plan, and the General Fund Ten-Year Plan.

Enterprise Funds

The City of Redding owns and operates several utilities, including the Electric Utility, the Water Utility, the Wastewater Utility, the Storm Drain Utility, and the Solid Waste Utility. In addition, the City of Redding operates two airports and contracts with Advance Redding operate the Redding Civic Auditorium.

The City of Redding utilizes "Enterprise Funds" to budget and account for these specific operations. As the table below indicates, the budget for Fiscal Year 2021-22 includes approximately $251.7 million to operate the

various enterprise funds and the associated divisions referenced above. The budget for Fiscal Year 2022-23 totals approximately $255.1 million. The following table outlines these expenditures by fund.

Enterprise Funds		
Fund	**FY 2021-22**	**FY 2022-23**
Electric	$ 147,427,590	$ 142,719,140
Wastewater	38,520,890	31,584,050
Water	33,877,960	28,376,720
Solid Waste	22,900,230	24,093,490
Airport	5,251,280	24,952,130
Storm Drainage	2,536,770	2,154,710
Civic Auditorium	1,205,440	1,264,550
Total	**$ 251,720,160**	**$ 255,144,790**

Special Revenue Funds and Internal Service Funds

The City of Redding's budget also includes a number of Special Revenue Funds and Internal Service Funds as highlighted in the Budget Summary section of this document.

Additional details on the specific operations within each department would be covered in the appropriate Department Overview.

As its name implies, Special Revenue Funds are utilized to account for restricted programs and activities (e.g., the Community Development Block Grant Program, Development Impact Fees, and the Rolling Stock Replacement Fund, to name a few).

Special Revenue Funds		
Fund	**FY 2021-22**	**FY 2022-23**
Housing/CDBG/HOME	$ 21,433,620	$ 3,423,760
General City Projects	1,000	1,000
Libraries	2,479,110	2,549,330
Traffic Impact Fees	1,506,540	5,358,540
Parking	121,030	123,940
Total	$ 25,541,300	$ 11,456,570

The City of Redding utilizes Internal Service Funds to account for programs and services that are designed to support operations throughout the City (e.g., Information technology, Fleet Maintenance, and Risk Management to name a few).

Internal Service Funds		
Fund	FY 2021-22	FY 2022-23
Records	$ 551,090	$ 426,260
Reprographics	717,870	709,510
Volunteer Services	163,190	163,920
Employer Services	960,230	1,022,390
Group Insurance	24,587,190	26,057,640
Employee Benefits	44,315,480	47,792,700
Risk	8,024,910	8,399,080
Fleet	4,348,770	4,458,530
Media, Comms. & PR	831,120	739,170
Building Maintenance	4,533,390	3,475,010
ET/USA	3,157,000	3,322,120
RMU Admin	2,120,310	2,138,320
GIS	579,180	594,760
Information Technology	4,099,520	3,870,290
Communications	386,230	411,090
Total	$ 99,375,480	$ 103,580,790

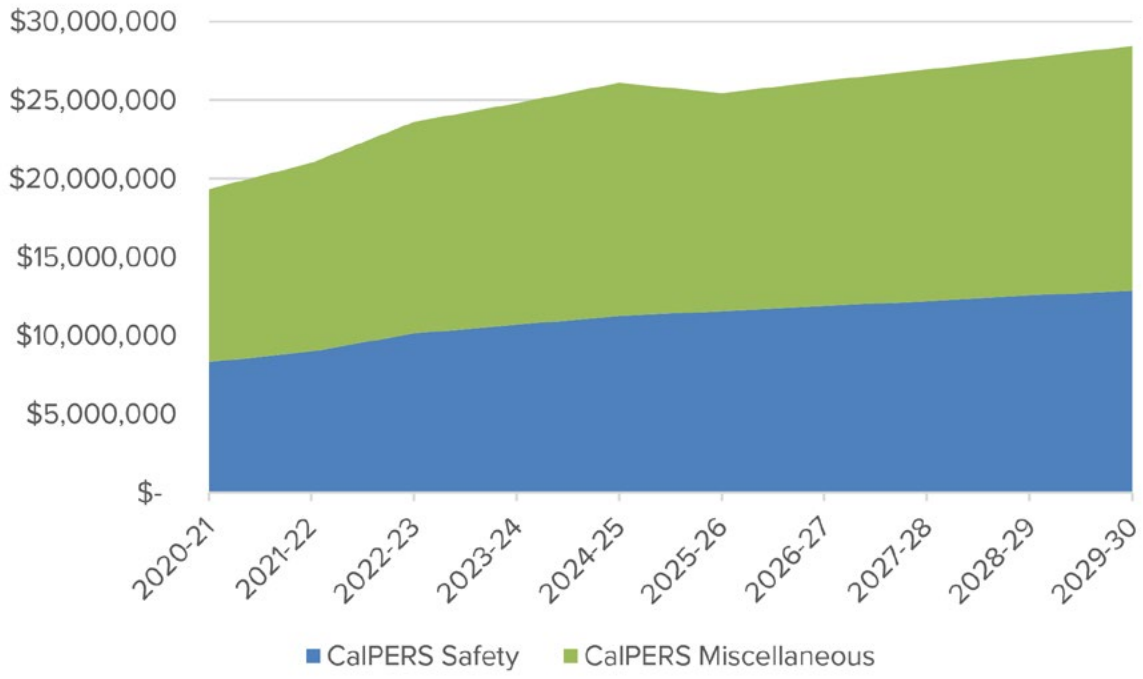
The Budget Overview section will begin with a discussion of some significant budget impacts and then progress into a detailed breakdown of the General Fund, an overview of City of Redding Enterprise Funds, Internal Service Funds, and Special Revenue Funds. From there it will go into a detailed breakdown including data and charts for all City of Redding revenues, expenditures, personnel, and other important budget information.

CalPers & Pars

The City of Redding's contributions to CalPERS continue to increase as forecasted. The increases to CalPERS employer contributions were a result of the discount rate changes approved by CalPERS in December of 2016. These changes significantly increased the unfunded accrued liability (UAL) payments.

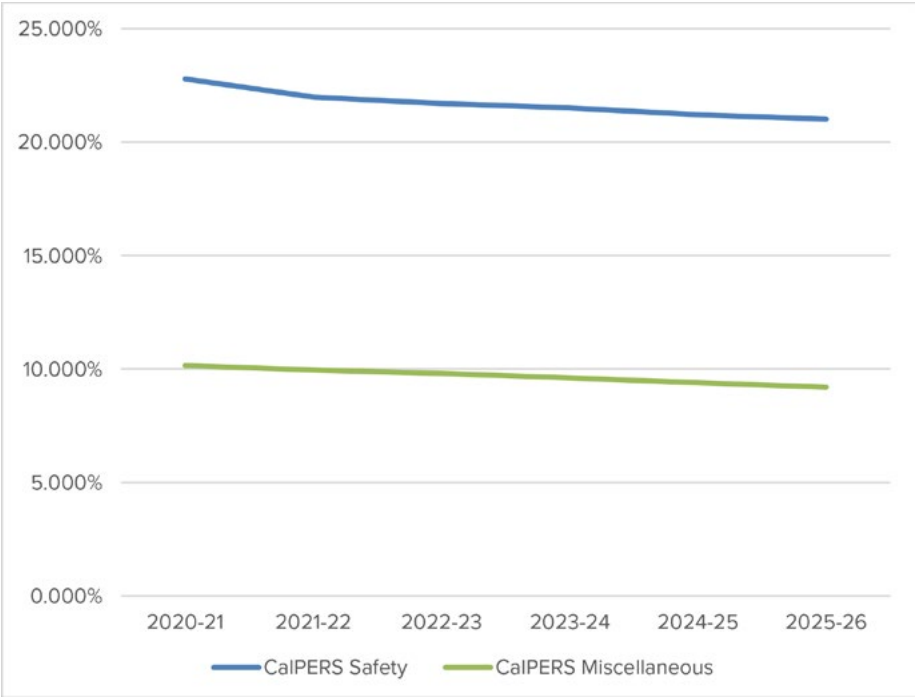
While these changes were done over three years the increases are expected to continue until 2024-25. This is due to the amortization policies at CalPERS implementing a five year ramp up period to each year of discount rate change.

UAL payments are a result of the difference between the plan's value of assets and accrued liability. UAL contributions are determined when the plan's value of assets are less than its accrued liability. These are computed annually based on specific events and amortized according to the CalPERS amortization policy. The following chart reflects the projected unfunded liability payments budgeted for the City of Redding for the current year and the next ten years.



The CalPERS Miscellaneous plan is approximately 27.8 percent funded through the General Fund. With the remaining amount being funded through the various enterprise funds and internal service funds of the City of Redding. The CalPERS Safety plan is funded 100 percent through the General Fund.

The other component of CalPERS payments is the normal cost. Normal cost is defined as the annual cost of service accrual for the upcoming fiscal year for active employees and should be viewed as the long-term contribution rate. The chart below reflects the normal cost rates budgeted for the City of Redding for the next five years, before any negotiated cost shares.



The normal cost is gradually decreasing due to an ever increasing population of employees who are part of the Public Employee's Pension Reform Act (PEPRA) of 2013. This law provides a variety of new conditions designed to control the cost of pensions in California. Specifically, new employees hired into the CalPERS system after January 1, 2013 are the most impacted. They have later ages of retirement and are required as part of the law to pay 50 percent of the normal cost, which is not subject to the collective bargaining process. Below is a table that outlines the normal cost by CalPERS tier included in the City plans with CalPERS for Fiscal Year 2021-22.

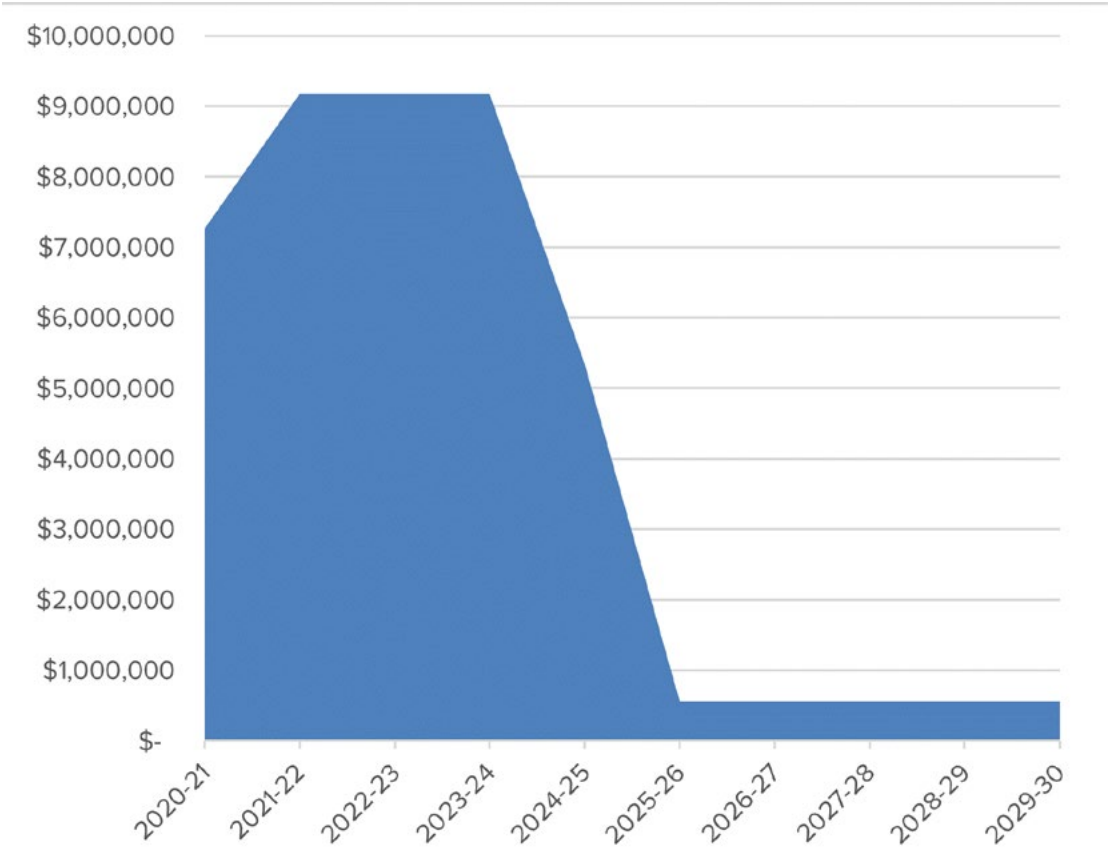
Group Name	Total Normal Cost	Required Employee Contribution	Net Normal Cost before Cost Share
Miscellaneous Classic	18.25%	7.00%	11.25%
Miscellaneous PEPRA	15.14%	7.25%	7.89%
Safety Police Tier 1	34.84%	9.00%	25.84%
Safety Police Tier 2	35.41%	9.00%	26.41%
Safety Police PEPRA	26.32%	13.25%	13.07%
Safety Fire Tier 1	29.52%	9.00%	20.52%
Safety Fire Tier 2	27.52%	9.00%	18.52%
Safety Fire PEPRA	26.32%	13.25%	13.07%

As result of the impact of the PEPRA laws the City of Redding has negotiated a variety of cost sharing arrangements with various employee union groups. These cost sharing arrangements are specific to CalPERS classic members at this time. Below is a chart outlining the various cost sharing arrangements currently in place.

Union	Cost Share
Miscellaneous Groups	
Unrepresented	1.0%
IBEW Electric	1.275%
IBEW Maintenance	1.275%
RIEO	1.0%
RPOA Miscellaneous	1.0%
UPEC	1.275%
Safety Groups	
Unrepresented Public Safety Management	8.5%
RPOA	8.5%
RPMA	8.5%
IAFF	3.0%
UPEC Fire Management	8.5%

It is important to note that the amounts reflected for RPOA, RPMA, UPEC Fire Management, and Unrepresented Public Safety Management will be phased in over the next year and a half or so dependent upon the requirements of their individual agreements that have been previously approved by City Council.

The Public Agency Retirement Services (PARS) is a supplementary pension plan for many non-public safety employees. The plan is comprised of five tiers determined by employee group and is now closed to all employees hired after December 31, 2012. The required employer contributions for PARS in Fiscal Year 2020-21 ranges from 25.39 to 38.47 percent and will increase to a range of 38.17 to 56.49 percent in Fiscal Year 2021-22. These percentages include both the normal cost rate and the unfunded liability. Below is chart showing the current long term UAL payments for PARS.



Due to the impacts of the PARS plan being a closed plan resulting in payroll on the decline the UAL as a percentage of pay continues to rise significantly. However, there is a large portion of the expected UAL payments that will be paid off in 2024-25. This will result in a citywide savings of approximately $8.5 million per year in the long range financial plans. The General Fund portion of these savings is approximately $2.4 million per year.

Much like the CalPERS plan the City of Redding and various employee unions have agreed to cost share for the PARS plan. Below is a table that outlines the current normal cost by tier and the negotiated cost share amounts.

Tier/Union	Total Normal Cost	Cost Share	Net Normal Cost to City
Tier I/Unrepresented	4.66%	2.24%	2.42%
Tier II/RIEO	4.33%	2.26%	2.07%
Tier III/RPOA Misc.	3.17%	1.71%	1.46%
Tier IV/IBEW Maintenance	4.41%	2.08%	2.33%
Tier V/IBEW Electric	4.60%	2.08%	2.52%
Tier VI/UPEC	4.83%	2.62%	2.21%

Other Post-Employment Benefits (OPEB)

Pursuant to Government Accounting Standards Board Statement 75 (GASB 75), the City of Redding is required to periodically complete an actuarial study to quantify the "unfunded actuarial accrued liability" (UAAL) associated with "other post-employment benefits" provided to its employees. The City of Redding offers one "other post-employment benefit" to its employees – access to, and partial City funding for, group health insurance coverage. The UAAL for this benefit was approximately $42.6 million at July 1, 2019 (the most current actuarial), which is an increase from the previous figure of $34.1 million at July 1, 2017. This change was a result of various actuarial changes from the previous valuation.

The City of Redding is utilizing what is known as a "pay-as-you-go" funding method for this benefit. This means that the budget includes the actual known retirees who are receiving the benefit and the associated cost with providing this benefit.

Long-Range Financial Plans

The City of Redding develops long-range financial plans for the General Fund and for each of the City's Enterprise Funds. These long-range financial plans typically cover a five- or 10-year planning period. These plans allow the City Council and the community to ascertain the long-term impact associated with decisions that are made as part of the budget development process and the ongoing day-to-day impacts of various decisions. The City of Redding takes pride in balancing a long term financial plan that helps to avoid the pitfalls that can come with focusing efforts and developing budgets based on a one- or two-year period of time. This can be a very challenging task, but it is essential in order to avoid unanticipated financial problems in the future.

Council Policy 219

Council Policy 219, Personnel Costs, was put into effect in 2009. The purpose of Council Policy 219 is to codify the City Council's intention to continue to monitor and contain personnel costs in order to avoid potential financial problems in the future. The policy requires that the City Council strive to constrain personnel-related expenses, with a particular emphasis on containing the costs associated with benefits. The goal of the policy is that personnel costs shall not exceed 73.0 percent of the total General Fund budget in any given fiscal year. The percentage of personnel costs for the General Fund is approximately 67.4 percent and 71.8 percent for Fiscal Year 2021-22 and Fiscal Year 2022-23, respectively.

Gann Limit

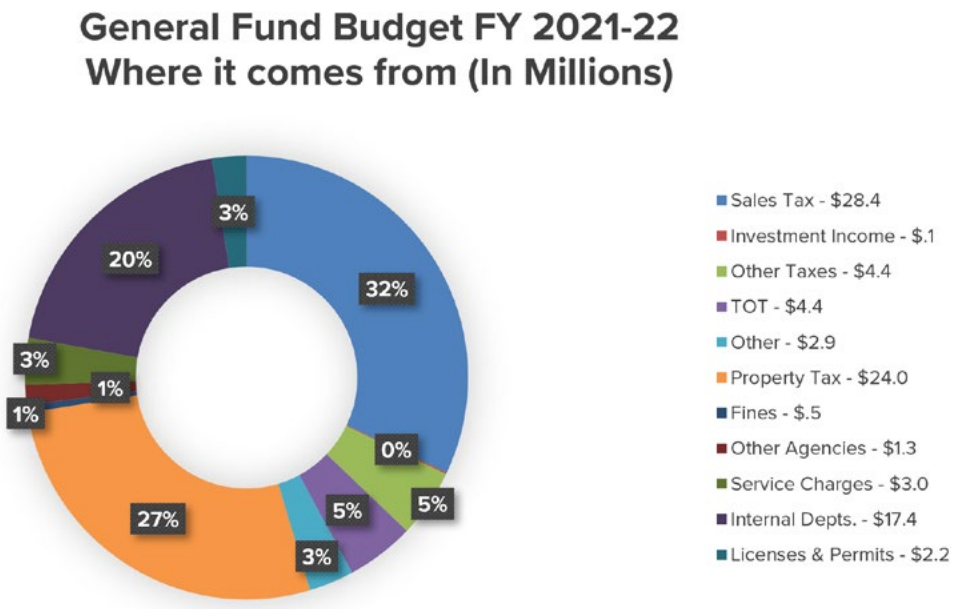
The City of Redding is required by State law to calculate and publish an appropriations limit each fiscal year. This appropriations limit is commonly referred to as the "Gann Limit." This figure represents the maximum amount that the City could spend in certain categories per State law. For Fiscal Year 2021-22, the City of Redding's Gann Limit is approximately $260 million. The budget for Fiscal Year 2021-22 appropriates approximately $67 million that is subject to the Gann Limit. Thus, the City of Redding's budget for Fiscal Year 2021-22 is well below the maximum allowed by law.

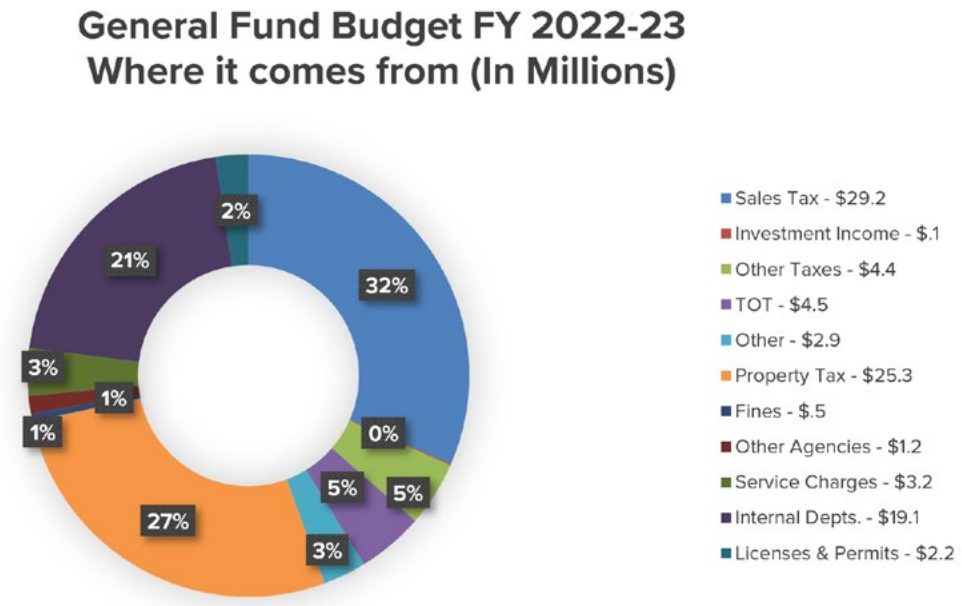
General Fund Budget

Over the next two pages there is a summary of General Fund revenues by major revenue types and expenditures by major areas.

Where It Comes From

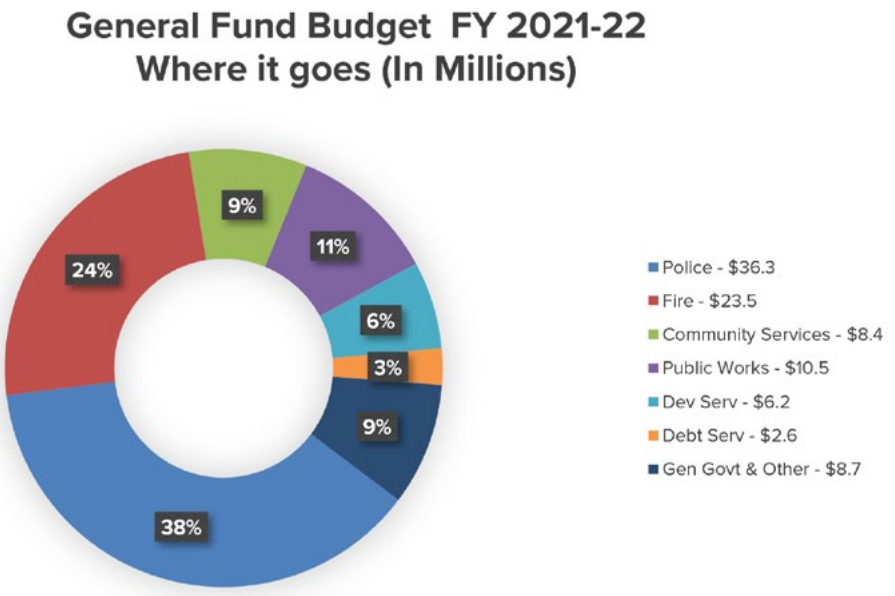
These figures clearly display that the General Fund's main source of revenue comes from sales tax (32.1% and 31.5% respectively). The next largest source of revenue is from property tax (27.1% and 27.3% respectively) followed by internal departments (19.6% and 20.6% respectively). These three sources of revenue make up approximately 80 percent of the City's General Fund.

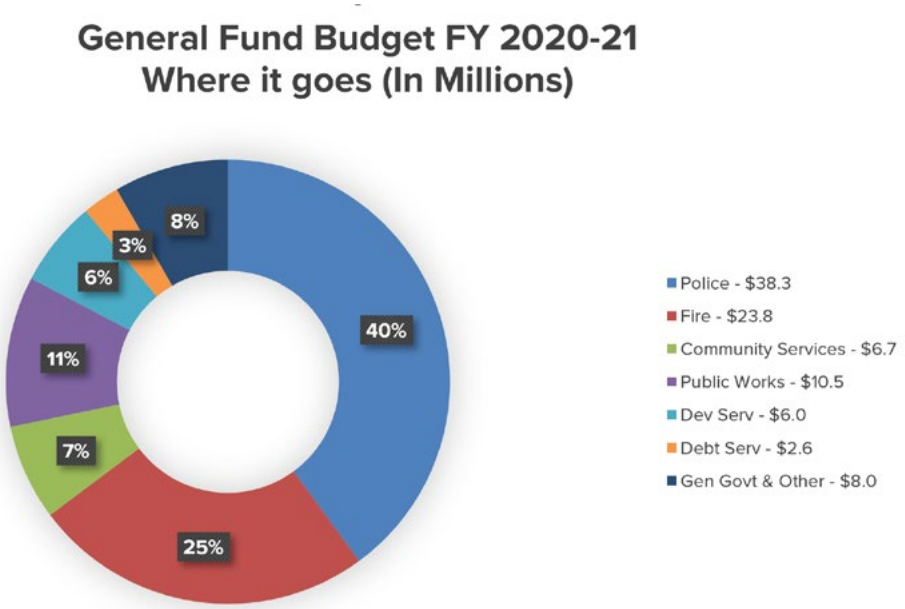




Where It Goes

These figures clearly display that the Public Safety Programs (Police 37.6% and 37.9% respectively and Fire 26% and 26.2% respectively) are the General Fund's largest expenditure areas. Together these two areas make up almost two thirds of all General Fund expenditures. The next largest major expenditure is Public Works (primarily streets)(10.5% and 10.7% respectively), followed by Community Services (7.9% and 7.2% respectively) followed by General Government (6.6% and 6.6% respectively) and Development Services (5.3% and 5.4% respectively).





Expenditures Per Resident

The following tables display expenditures per resident for General City Programs for the 2021-22 and 2022-23 Adopted Budget compared to the 2020-21 Adopted Budget.

Expenditures

For "General City Programs," the largest expenditures per resident are in Public Safety (Police $398.85 and $417.03, respectively, and Fire $255.62 and $258.26, respectively). The largest increase in expenditures per resident is in Parks for FY 2021-22. This increase is primarily due to the additional planned capital expenditures for the Redding Aquatic Center and some new vehicles for Parks in FY 2021-22. Most other "General City Programs" increased due to increases in personnel related costs.

Program	Adopted 2020-21	Adopted 2021-22	Difference	Adopted 2022-23	Difference
Police	$ 334.18	$ 398.85	$ 64.67	$ 417.03	$ 18.18
Fire	229.78	255.62	$ 25.84	258.26	2.64
Administration	57.96	63.19	$ 5.23	62.75	(0.44)
Street Maintenace	81.42	96.05	$ 14.63	95.19	(0.86)
General Fund Debt Service	31.80	28.71	$ (3.09)	28.47	(0.24)
Parks	31.34	55.24	$ 23.90	36.58	(18.66)
Building & Code Enforcement/Permit Center	30.36	43.88	$ 13.52	42.15	(1.73)
Planning	14.76	23.25	$ 8.49	23.07	(0.18)
Engineering	12.29	15.58	$ 3.29	16.88	1.30
Recreation	24.86	28.28	$ 3.42	28.26	(0.02)
Miscellaneous	13.82	24.15	$ 10.33	15.75	(8.40)
Animal Regulation	8.09	9.60	$ 1.51	10.09	0.49
Community Service Administration	7.31	8.09	$ 0.78	8.26	0.17
Total	$ 877.97	$ 1,050.49	$ 172.52	$ 1,042.74	$ (7.75)

Based on populations estimates of 94,705 for 2020-21, 91,898 for 2021-22 and 92,082 for 2022-23

Revenues Per Resident

The following tables display revenue per resident by revenue type for the 2021-22 and 2022-23 Adopted Budget compared to the 2020-21 Adopted Budget.

Revenue

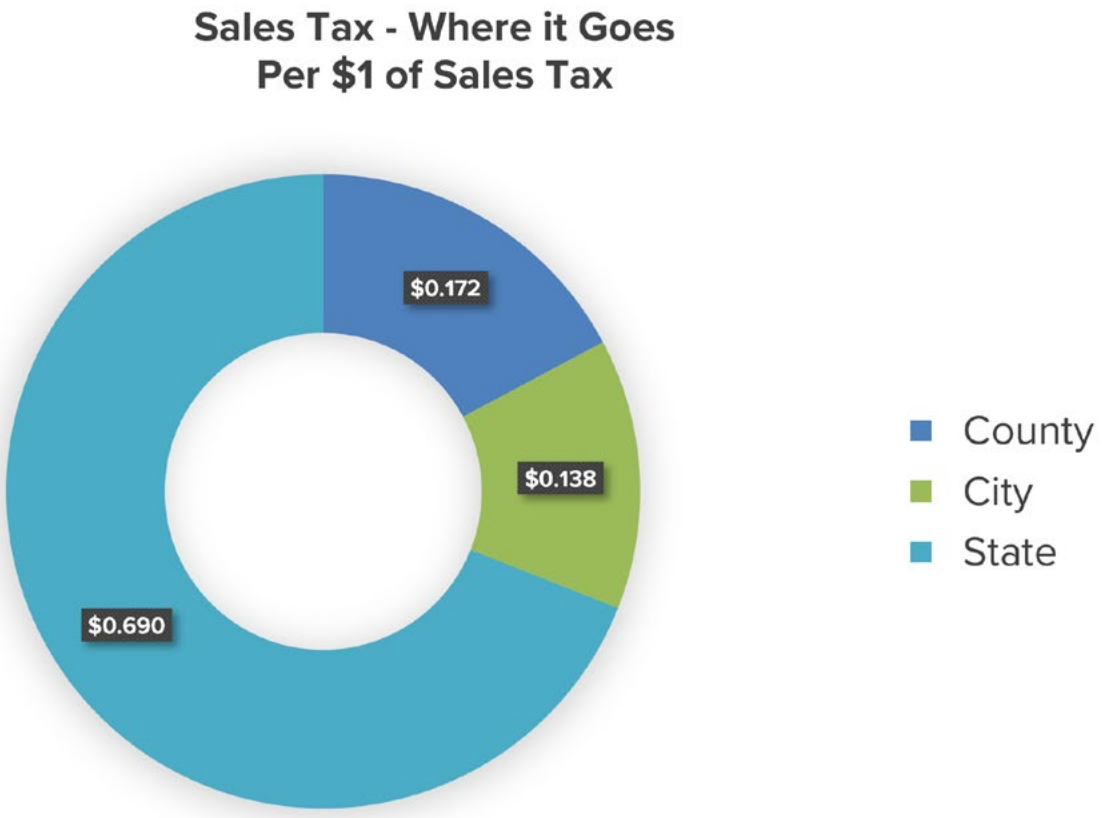
Overall revenues per resident are expected to increase from fiscal year 2020-21 to fiscal year 2019-20 by $106.69. Sales tax revenue is expected to increase from fiscal year 2020-21 to fiscal year 2021-22 based on the assumption that the local sales tax will continue to perform well with the strong economy. This growth on a per person basis is somewhat driven by the increases in revenue assumptions but also a decrease in population from the previously adopted budget. It is important to note this chart displays as a per resident number but does not indicate that these taxes are only paid by residents. A good example to illustrate this is Transient Occupancy Tax, which is taxed as travelers stay in local hotels.

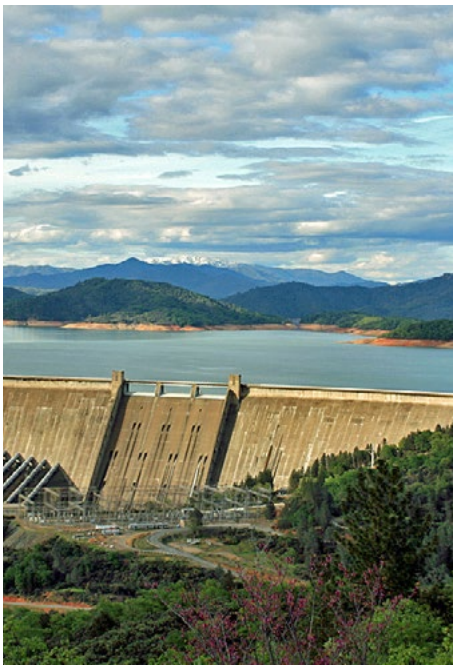
Revenue Type	Adopted 2020-21	Adopted 2021-22	Difference	Adopted 2022-23	Difference
Sales Tax	$ 277.44	$ 308.76	$ 31.32	$ 317.39	$ 8.63
Revenue from City-Own Business	114.59	102.75	(11.84)	120.11	17.36
Property Tax	225.74	260.73	34.99	275.18	14.45
Street Funding	68.88	83.84	14.96	83.21	(0.63)
Transient Occupancy Tax (General Fund Portion Only)	50.10	47.53	(2.57)	49.26	1.73
Service Fees	21.87	32.93	11.06	34.38	1.45
Other Government Agencies	15.01	17.58	2.57	13.98	(3.60)
Licenses and Permits	20.90	24.09	3.19	24.04	(0.05)
Miscellaneous Revenue	28.46	31.79	3.33	31.72	(0.07)
Business License Tax	8.71	9.52	0.81	9.50	(0.02)
Franchise Fee	13.14	13.59	0.45	13.85	0.26
Fines and Penalties	5.75	5.93	0.18	5.92	(0.01)
Interest Income	1.14	1.28	0.14	1.28	-
Sales Tax - Public Safety	2.87	2.96	0.09	2.95	(0.01)
Cannabis Tax	2.64	20.54	17.90	20.50	(0.04)
Miscellaneous Taxes	3.70	3.81	0.11	3.80	(0.01)
Total	$ 860.94	$ 967.63	$ 106.69	$ 1,007.07	$ 39.44

Based on populations estimates of 94,705 for 2020-21, 91,898 for 2021-22 and 92,082 for 2022-23

Sales Tax – Where It Goes

The following pie chart displays for each dollar of sales tax collected in the City of Redding how much of that dollar goes to the State of California, the County of Shasta, and the City of Redding. This graph clearly shows that the State of California receives the majority of the sales tax collected in the City.





City Of Redding General Fund Ten-Year Plan

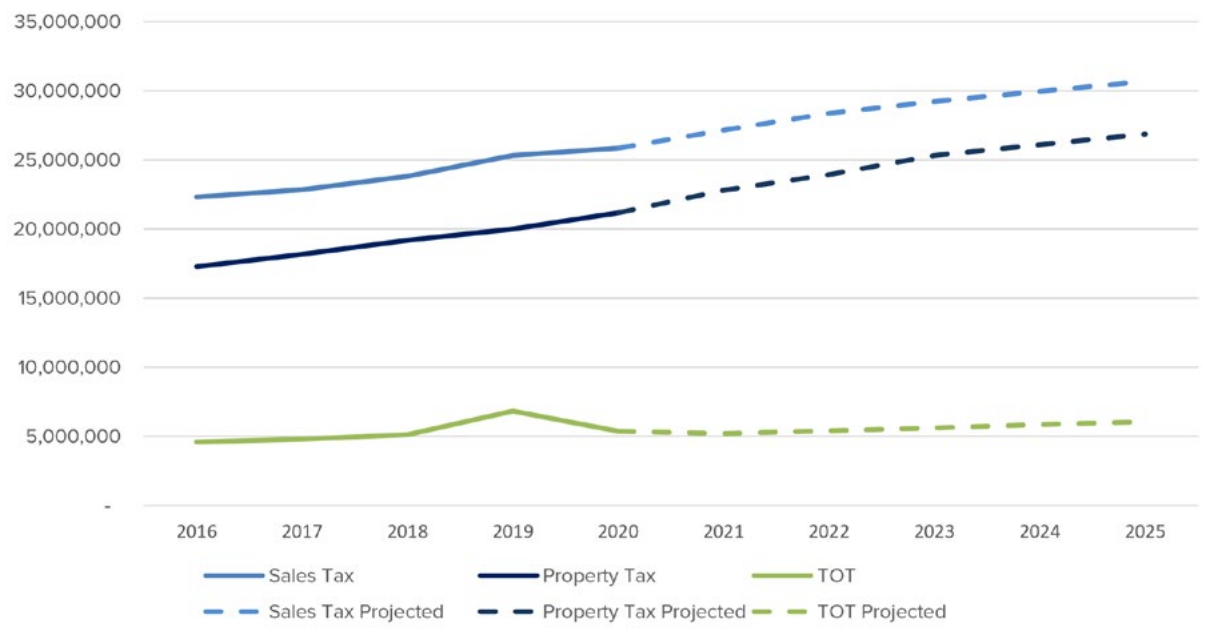
It is the goal of the City of Redding to provide the highest level of service possible to the citizens. While developing a budget the City of Redding has been mindful of the desire to provide the highest level of service possible within the current constraints but also by forecasting potential long term constraints that could impact future service levels.

It is important for the City of Redding to avoid being too shortsighted with their budget and decision making process, which could set the City on a path for potential future budget issues. The decisions made today will have a profound impact on our City's future.

As a city, we must look ahead at our land use needs and we must also forecast our financial needs in order to avoid serious deficiencies or over-commitments to programs and projects. It is important that we map out our financial future and understand the implications of decisions made today and the impact on available future resources. In order to develop a better understanding of the City's financial condition, it is necessary to look at past financial trends and factors and use that information to forecast the impact on the future. The City does this through our Ten-Year Financial Plan. As with any future projection, the plan is only as good as the assumptions it is built on, therefore it is important to have a good understanding of the assumptions on which the plan is predicated. The assumptions can substantially change the final perspective of the Ten-Year Plan. Following are the more important assumptions used to develop the Ten-Year Plan.

REVENUES

Sales Tax, Property Tax and Transient Occupancy Tax



The preceding graph shows the previous five fiscal years actual and transitions into a dashed line indicating the next five years projections. The projections utilize the previous five years information while weighing current changes in the economy. The following paragraphs will provide a discussion of the previous five years revenue performance and briefly discuss how this was utilized to projecting the budgeted figures.

Sales Tax

The past five years Sales Tax has averaged 3.34 percent average rate of increase. This includes the end of Fiscal Year 2019-20 and the impacts of the COVID-19 pandemic on local tax revenues. This caused Fiscal Year 2019-20 growth to somewhat weigh down the overall growth experienced in the previous two fiscal years prior. As staff developed the budget the overall trend was analyzed relative to current year revenue projections. Staff determined that Sales Tax projection for FYE 2021 would be 5 percent above the previous fiscal year actual. Sales Tax had continued to perform strong and staff believes this trend will continue as the local economy continues to recover from the economic impacts of COVID-19. Staff forecasted a growth for FYE 2022 of 4.5 percent from FYE 2021 and then the growth normalize in FYE 2023 by using a 3 percent increase. The long term growth rate of Sales Tax is currently projected to be 2.5 percent per year thereafter. This helps to normalize the Sales Tax growth rate to reflect a more stable long term assumption. Staff believes it is prudent budgeting to be on the more conservative end of the spectrum when forecasting long term revenue assumptions. The impacts of COVID-19 on the economy is one example of the type of unknown economic risks that warrant a lower long term growth assumption for Sales Tax.

Property Tax

Property tax values have continued to increase since the downturn in the economy. In the last five fiscal years property tax revenues have increased an average of 5.4 percent per fiscal year. There are many known local developments in progress that staff expects will assist in providing a stable growth over the next two years. Given this information staff projected that fiscal year 2020-21 would grow by 7 percent from the prior fiscal year. From there staff is projecting a 5 percent increase in Fiscal Year 2021-22 and a 6 percent increase in Fiscal Year 2022-23. From there staff recommends using a 3 percent increase for the remaining years of the ten year plan as staff expects the property tax revenue to return to a more normal growth expectation.

Transient Occupancy Tax (TOT)

Transient Occupancy Tax (TOT) increases have been inconsistent over the years but particularly over the last two full fiscal years. Fiscal Year 2018-19 was inflated due to the impacts of the Carr and Camp fire resulting in an overall increase of 33.4 percent. Fiscal Year 2019-20 decreased 21.7 percent as a result of this significant increase but also the beginning phases of the impacts on the travel and hotel industry as a result of COVID-19. Excluding the past two fiscal years and analyzing the previous five years results in a five year average increase of 4.7 percent. Given the lack of available information staff determined that a 4 percent increase would be used throughout all years of the current ten-year plan including the two fiscal years covered in the biennial budget.

Other Revenues

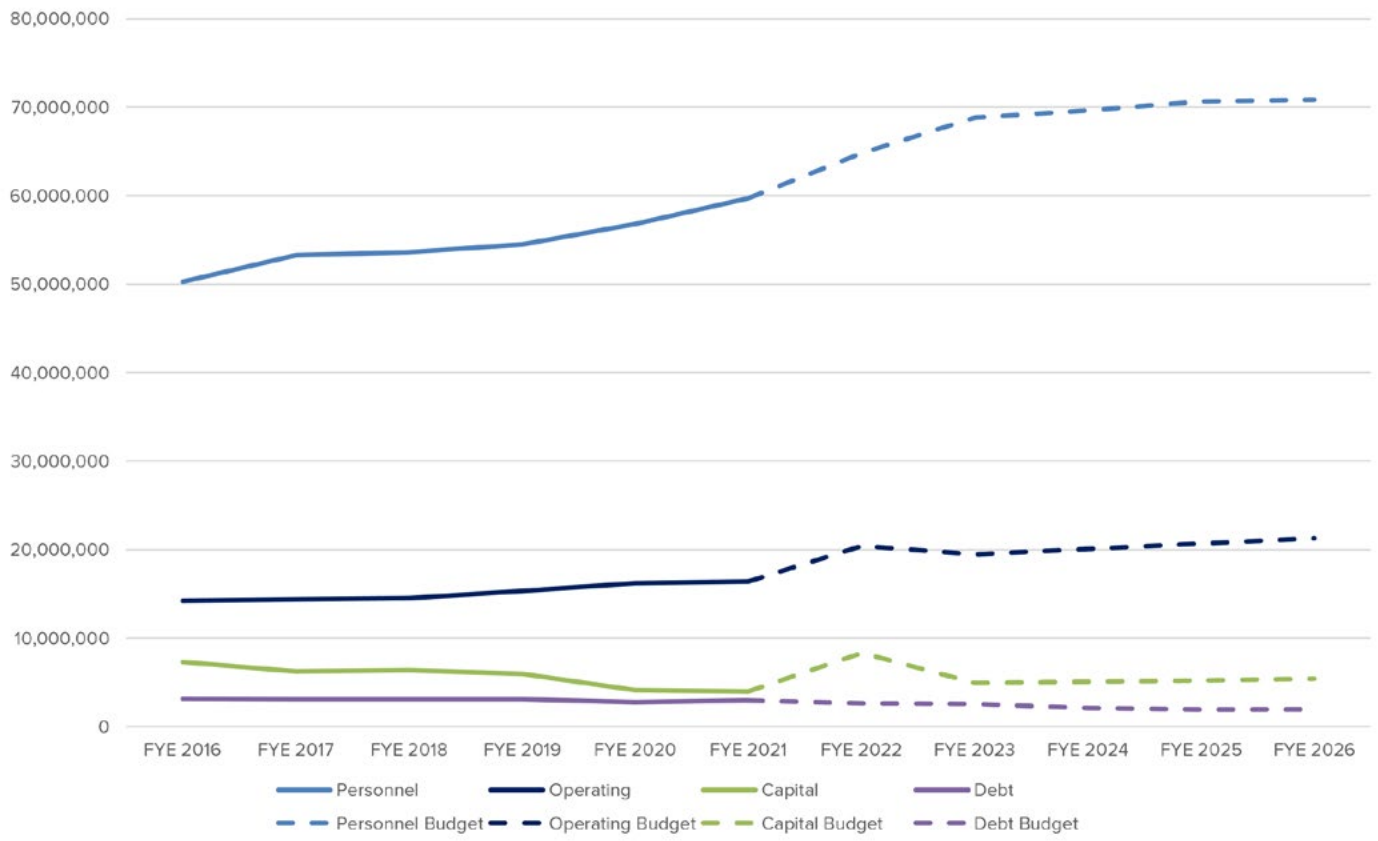
Sales tax, property tax, transient occupancy tax, and intra-city revenue account for nearly 80 percent of the City's total General Fund Revenue. Therefore, the above discussion covers the majority of the City's General Fund revenues. Most of the other revenues that are not discussed above are assumed to increase at 3 or 4 percent per year in the General Fund Ten-Year Plan, which is in line with their historical growth rates.

Expenditures

Below is a graph showing costs in the four major expenditure categories for the past 5 years actual and then showing the forecast of the next 5 years as budgeted.

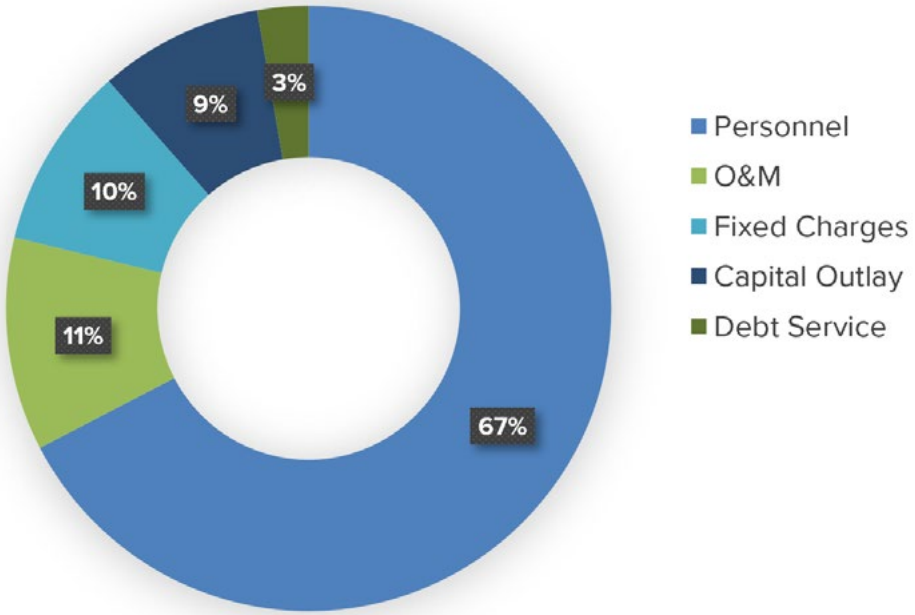
Personnel costs are projected to continue to increase in fiscal year 2021-22 and fiscal year 2022-23 primarily due to the increases anticipated from CalPERS and the Public Agency Retirement System (PARS). The retirement rates have significantly increased since fiscal year 2018-19 due to the change in the CalPERS discount rate and will continue to increase for the next few years and then begin to stabilize. A more complete breakdown of the citywide cost pressures of CalPERS and PARS is provided on A-3 thru A-8.

The General Fund Ten-Year Plan provides a detailed estimation of personnel costs which includes the projected CalPERS and PARS UAL payments from the most recent actuarial valuations. This detailed costing includes the projected impacts of each union agreement including negotiated pay increases, CalPERS cost sharing, PARS cost sharing, and health insurance cost sharing. The Ten-Year Plan with this detailed personnel cost modeling allows the city to better capture and forecast the expected personnel costs.

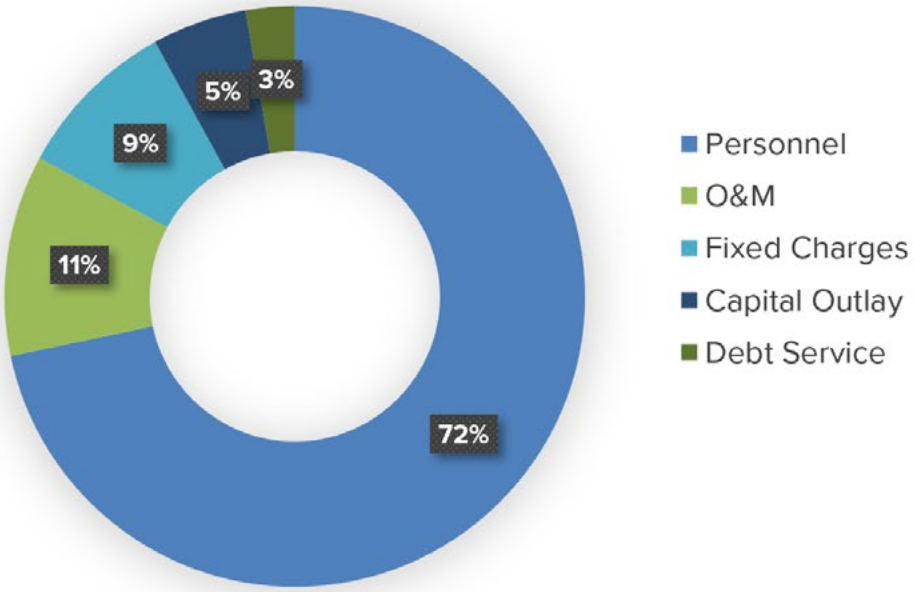


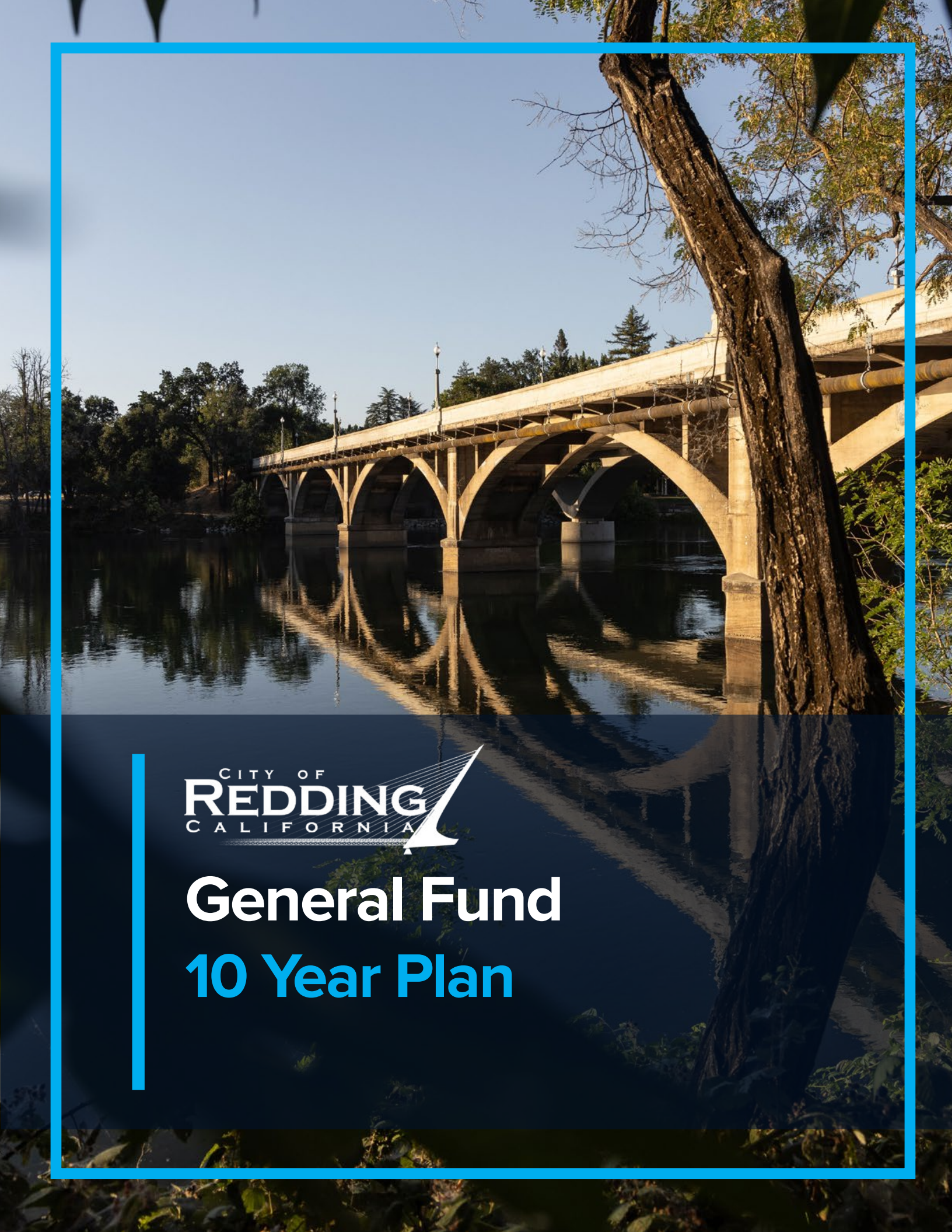
General Fund Expenditures by Category

General Fund Expenditures FYE 2022 Projected



General Fund Expenditures FYE 2023 Projected





CITY OF REDDING CALIFORNIA

General Fund

10 Year Plan

City of Redding
General Fund Ten Year Plan (in thousands)
Fiscal Year Ending 2022 & 2023

	Fiscal Year					
	Adopted 2021-22	**Adopted 2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
Beginning Cash Balance	18,600	12,721	11,185	10,177	10,432	12,653
Revenues	84,150	87,659	90,275	92,968	95,757	98,654
Net Transfers	4,417	4,977	4,228	4,392	4,489	4,624
Total Revenues	88,567	92,636	94,502	97,360	100,247	103,278
Personnel Costs	(64,791)	(68,840)	(69,622)	(70,661)	(70,834)	(72,716)
Operating Costs	(20,400)	(19,484)	(20,068)	(20,670)	(21,290)	(21,929)
Capital Outlay	(8,343)	(4,948)	(5,097)	(5,249)	(5,407)	(5,569)
Debt Service	(2,630)	(2,613)	(2,118)	(1,957)	(1,965)	(1,318)
Savings	1,717	1,712	1,395	1,432	1,471	1,511
Net Expenditures	(94,446)	(94,172)	(95,510)	(97,105)	(98,026)	(100,021)
Ending Cash Balance	12,721	11,185	10,177	10,432	12,653	15,909
Projections toward Council Objectives						
Ending Cash as Percentage of Expenditures	**13.5%**	**11.9%**	**10.7%**	**10.7%**	**12.9%**	**15.9%**
Projected Personnel Percentage	67.4%	71.8%	71.8%	71.7%	71.2%	71.6%

City of Redding
General Fund Ten Year Plan (in thousands)
Fiscal Year Ending 2022 & 2023

	Fiscal Year				
	2027-28	**2028-29**	**2029-30**	**2030-31**	**2031-32**
Projected Cash Balance	15,909	11,095	10,960	11,271	11,642
Projected Revenues	101,649	104,657	107,806	111,059	114,413
Projected Net Transfers	4,763	4,906	5,053	5,204	5,361
Total Projected Revenues	106,412	109,563	112,859	116,263	119,774
Projected Personnel Costs	(79,015)	(78,841)	(80,914)	(83,260)	(85,321)
Projected Operating Costs	(26,887)	(25,315)	(25,963)	(26,831)	(28,222)
Projected Operating Costs	(5,736)	(5,908)	(6,086)	(6,268)	(6,456)
Projected Debt Service	(1,314)	(1,313)	(1,310)	(1,309)	(1,311)
Projected Savings	1,726	1,680	1,723	1,776	1,850
Net Projected Expenditures	(111,227)	(109,697)	(112,549)	(115,893)	(119,459)
Projected Ending Cash	11,095	10,960	11,271	11,642	11,957
Projections toward Council Objectives					
Ending Cash as Percentage of Expenditures	**10.0%**	**10.0%**	**10.0%**	**10.0%**	**10.0%**
Projected Personnel Percentage	70.0%	70.8%	70.8%	70.8%	70.3%

City of Redding
General Fund Ten Year Plan (in thousands)
Revenues
Fiscal Year Ending 2022 & 2023

	Fiscal Year Ended					
	Adopted 2021-22	**Adopted 2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
Sales Tax	28,375	29,226	29,956	30,705	31,473	32,260
Property Tax	23,961	25,339	26,099	26,882	27,689	28,519
TOT	5,400	5,616	5,840	6,074	6,317	6,569
Cannabis Tax	1,888	1,888	1,964	2,042	2,124	2,209
Other Taxes	2,474	2,500	2,600	2,704	2,812	2,924
Licenses & Permits	2,214	2,214	2,302	2,394	2,490	2,590
Fines & Penalties	545	545	566	589	612	637
Other Government	1,139	1,052	1,083	1,116	1,149	1,184
Redding Rancheria	120	122	126	129	133	137
Internal Departments	11,970	12,935	13,323	13,723	14,135	14,559
Service Charges	3,026	3,166	3,293	3,425	3,562	3,704
Other Revenue	2,338	2,354	2,425	2,497	2,572	2,650
Use of Money & Property	583	585	585	585	585	585
Interest	118	118	112	102	104	127
Subtotal	84,150	87,659	90,275	92,968	95,757	98,654
Transfers In:						
Gas Taxes	7,705	7,662	7,892	8,128	8,372	8,623
Debt Service	34	34	34	34	-	-
Other Transfers In	317	316	326	335	345	356
Total Transfers In	8,056	8,012	8,251	8,497	8,718	8,979
Transfers Out:						
CVB & Convention Center	(1,032)	(1,080)	(1,113)	(1,146)	(1,180)	(1,216)
Parking	-	-	-	-	-	-
Library	(934)	(962)	(991)	(1,021)	(1,052)	(1,083)
Rolling Stock	(1,336)	(880)	(907)	(934)	(962)	(991)
Other Equipment	(336)	(111)	(115)	(118)	(122)	(125)
Internal Advances	-	-	(898)	(886)	(913)	(940)
Other Transfers Out	-	-	-	-	-	-
Total Transfers Out	(3,639)	(3,034)	(4,023)	(4,105)	(4,228)	(4,355)
Net Transfers	4,417	4,977	4,228	4,392	4,489	4,624
Total Revenues	88,567	92,636	94,502	97,360	100,247	103,278

Revenue Assumptions						
Sales Tax	4.5%	3.0%	2.5%	2.5%	2.5%	2.5%
Property Tax	5.0%	6.0%	3.0%	3.0%	3.0%	3.0%
Fee Revenues	Projected	Projected	3.0%	3.0%	3.0%	3.0%
Other Government	Projected	Projected	3.0%	3.0%	3.0%	3.0%
Other Revenue	Projected	Projected	3.0%	3.0%	3.0%	3.0%
Internal Departments	Projected	Projected	3.0%	3.0%	3.0%	3.0%
All Revenues (Not specific)	Projected	Projected	4.0%	4.0%	4.0%	4.0%
Interest (Percent of Cash)	2.0%	2.0%	1.0%	1.0%	1.0%	1.0%

City of Redding
General Fund Ten Year Plan (in thousands)
Revenues
Fiscal Year Ending 2022 & 2023

	Fiscal Year Ended				
	2027-28	**2028-29**	**2029-30**	**2030-31**	**2031-32**
Sales Tax	33,066	33,893	34,740	35,609	36,499
Property Tax	29,375	30,256	31,164	32,099	33,062
TOT	6,832	7,105	7,390	7,685	7,993
Cannabis Tax	2,297	2,389	2,485	2,584	2,687
Other Taxes	3,041	3,163	3,289	3,421	3,558
Licenses & Permits	2,693	2,801	2,913	3,029	3,151
Fines & Penalties	662	689	717	745	775
Other Government	1,219	1,256	1,294	1,333	1,373
Redding Rancheria	141	146	150	154	159
Internal Departments	14,995	15,445	15,909	16,386	16,877
Service Charges	3,853	4,007	4,167	4,334	4,507
Other Revenue	2,729	2,811	2,895	2,982	3,072
Use of Money & Property	585	585	585	585	585
Interest	159	111	110	113	116
Subtotal	101,649	104,657	107,806	111,059	114,413
Transfers In:					
Gas Taxes	8,882	9,149	9,423	9,706	9,997
Debt Service	-	-	-	-	-
Other Transfers In	366	377	389	400	412
Total Transfers In	9,249	9,526	9,812	10,106	10,409
Transfers Out:					
CVB & Convention Center	(1,252)	(1,290)	(1,328)	(1,368)	(1,409)
Parking	-	-	-	-	-
Library	(1,116)	(1,149)	(1,184)	(1,219)	(1,256)
Rolling Stock	(1,020)	(1,051)	(1,083)	(1,115)	(1,149)
Other Equipment	(129)	(133)	(137)	(141)	(145)
Internal Advances	(968)	(997)	(1,027)	(1,058)	(1,090)
Other Transfers Out	-	-	-	-	-
Total Transfers Out	(4,486)	(4,620)	(4,759)	(4,902)	(5,049)
Net Transfers	4,763	4,906	5,053	5,204	5,361
Total Revenues	106,412	109,563	112,859	116,263	119,774

Revenue Assumptions					
Sales Tax	2.5%	2.5%	2.5%	2.5%	2.5%
Property Tax	3.0%	3.0%	3.0%	3.0%	3.0%
Fee Revenues	3.0%	3.0%	3.0%	3.0%	3.0%
Other Government	3.0%	3.0%	3.0%	3.0%	3.0%
Other Revenue	3.0%	3.0%	3.0%	3.0%	3.0%
Internal Departments	3.0%	3.0%	3.0%	3.0%	3.0%
All Revenues (Not specific)	4.0%	4.0%	4.0%	4.0%	4.0%
Interest (Percent of Cash)	1.0%	1.0%	1.0%	1.0%	1.0%

City of Redding
General Fund Ten Year Plan (in thousands)
Expenditures
Fiscal Year Ending 2022 & 2023

	Fiscal Year Ended					
	Adopted 2021-22	Adopted 2022-23	2023-24	2024-25	2025-26	2026-27
Safety UAL Payments			10,686	11,237	11,565	11,879
Misc UAL Payments			3,933	4,140	3,865	3,999
PARS UAL Payments			2,535	1,453	172	172
Police						
Personnel	30,243	32,495	25,124	25,776	26,456	27,142
Operating	5,988	5,725	5,897	6,074	6,256	6,444
Capital Outlay/Project	67	68	70	72	74	77
Subtotal	36,297	38,288	31,091	31,922	32,786	33,662
Fire						
Personnel	18,987	19,838	16,298	16,721	17,166	17,612
Operating	3,990	3,943	4,061	4,183	4,309	4,438
Capital Outlay/Project	515	-	-	-	-	-
Subtotal	23,492	23,781	20,359	20,904	21,475	22,050
Transportation & Engineering						
Personnel	2,541	2,821	883	901	912	930
Operating	3,352	3,333	3,433	3,536	3,642	3,752
Capital Outlay/Project	4,573	4,373	4,504	4,639	4,778	4,922
Subtotal	10,466	10,527	8,820	9,076	9,332	9,604
Parks & Recreation						
Personnel	4,005	4,230	3,542	3,639	3,738	3,841
Operating	2,469	2,428	2,500	2,575	2,653	2,732
Capital Outlay/Project	1,945	74	76	78	80	83
Subtotal	8,419	6,731	6,118	6,293	6,471	6,656
Development Services						
Personnel	4,484	4,717	3,292	3,378	3,464	3,556
Operating	1,325	989	1,019	1,050	1,081	1,113
Capital Outlay/Project	360	300	309	318	328	338
Subtotal	6,169	6,006	4,620	4,746	4,873	5,007
General Government & Other						
Personnel	4,530	4,740	3,331	3,415	3,497	3,586
Operating	3,277	3,065	3,157	3,252	3,350	3,450
Capital Outlay/Project	884	134	138	142	146	150
Debt Service	2,630	2,613	2,118	1,957	1,965	1,318
Subtotal	11,320	10,551	8,744	8,766	8,958	8,505
Add Back Personnel	-	-	-	-	-	-
Add Back O&M	-	-	-	-	-	-
Projected Savings	(1,717)	(1,712)	(1,395)	(1,432)	(1,471)	(1,511)
Total Expenditures	94,446	94,172	95,510	97,105	98,026	100,021

Expenditure Assumptions

Personnel - Wages	Budget	Budget	2.75%	2.75%	2.75%	2.75%
O&M & Capital Outlay	Budget	Budget	3.0%	3.0%	3.0%	3.0%
Debt	Actual	Actual	Actual	Actual	Actual	Actual
Assumed Expense Savings	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

City of Redding
General Fund Ten Year Plan (in thousands)
Expenditures
Fiscal Year Ending 2022 & 2023

	Fiscal Year Ended				
	2027-28	**2028-29**	**2029-30**	**2030-31**	**2031-32**
Safety UAL Payments	12,201	12,533	12,873	13,223	13,032
Misc UAL Payments	4,106	4,216	4,329	4,446	4,279
PARS UAL Payments	172	172	172	172	172
Police					
Personnel	27,896	28,675	29,474	30,297	31,142
Operating	6,637	6,836	7,041	7,252	7,470
Capital Outlay/Project	79	81	84	86	89
Subtotal	34,612	35,593	36,599	37,636	38,701
Fire					
Personnel	18,104	18,609	19,129	19,663	20,212
Operating	4,571	4,708	4,850	4,995	5,145
Capital Outlay/Project	-	-	-	-	-
Subtotal	22,675	23,318	23,978	24,658	25,357
Transportation & Engineering					
Personnel	953	983	1,010	1,042	1,070
Operating	3,864	3,980	4,099	4,222	4,349
Capital Outlay/Project	5,069	5,221	5,378	5,539	5,706
Subtotal	9,887	10,185	10,487	10,803	11,125
Parks & Recreation					
Personnel	3,950	4,064	4,181	4,303	4,427
Operating	2,814	2,899	2,986	3,075	3,168
Capital Outlay/Project	85	88	91	93	96
Subtotal	6,849	7,051	7,257	7,471	7,690
Development Services					
Personnel	3,652	3,754	3,858	3,967	4,077
Operating	1,147	1,181	1,217	1,253	1,291
Capital Outlay/Project	348	358	369	380	391
Subtotal	5,147	5,294	5,444	5,600	5,759
General Government & Other					
Personnel	3,681	3,784	3,888	3,999	4,109
Operating	3,554	3,660	3,770	3,883	4,000
Capital Outlay/Project	155	159	164	169	174
Debt Service	1,314	1,313	1,310	1,309	1,311
Subtotal	8,704	8,917	9,133	9,360	9,594
Add Back Personnel	4,300	2,050	2,000	2,150	2,800
Add Back O&M	4,300	2,050	2,000	2,150	2,800
Projected Savings	(1,726)	(1,680)	(1,723)	(1,776)	(1,850)
Total Expenditures	111,227	109,697	112,549	115,893	119,459

Expenditure Assumptions					
Personnel - Wages	2.75%	2.75%	2.75%	2.75%	2.75%
O&M & Capital Outlay	3.0%	3.0%	3.0%	3.0%	3.0%
Debt	Actual	Actual	Actual	Actual	Actual
Assumed Expense Savings	2.0%	2.0%	2.0%	2.0%	2.0%

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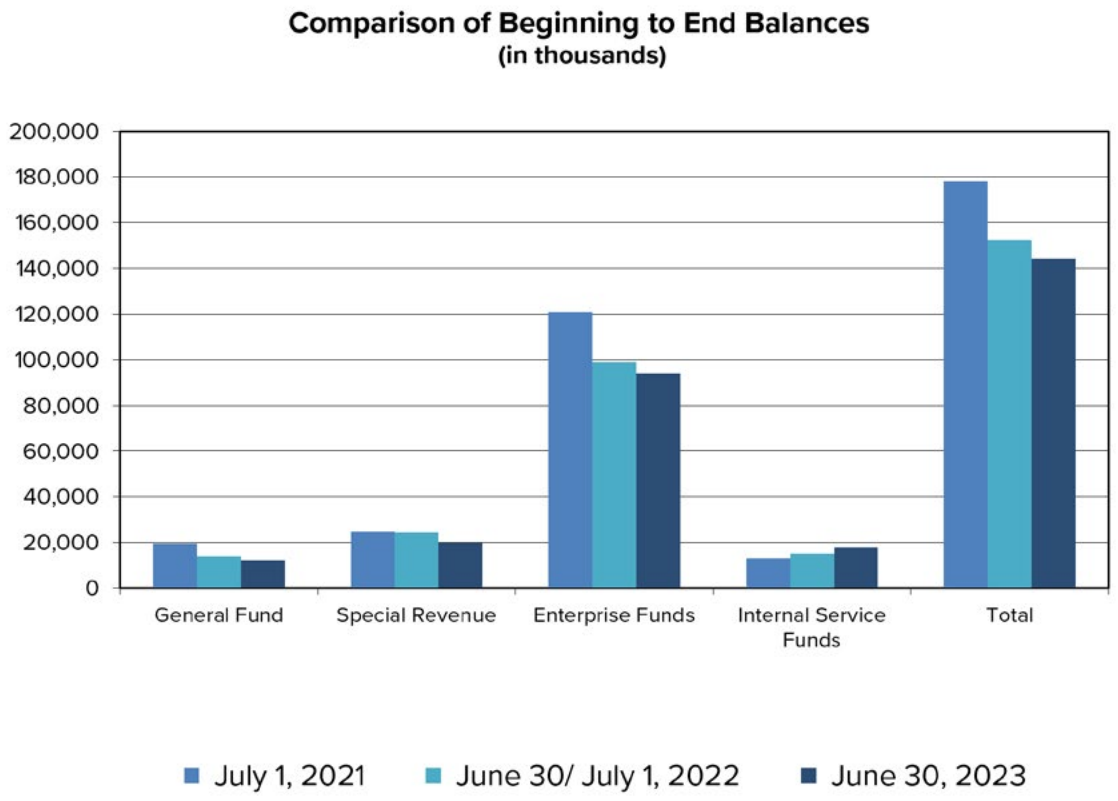
Projected Cash Flows - All Funds

The tables on the following pages provide a summary of all funds reported in the Adopted Biennial Budget, listing the beginning cash balance, revenues, transfers, appropriations and ending cash balance. The purpose of these tables is to show the change in the cash position for each fund.

The first column of each table, Beginning Projected Cash Balance, shows the estimated beginning cash balance for each fund. It is not the beginning fund balance. The second column, Projected Revenue, shows the revenue estimated from all sources for each fund. The third and fourth columns, Fund Transfers In and Fund Transfers Out, show funds transferred from one fund to another fund. The fifth column, Expenditure Programs, shows the level of appropriations for the various departments and divisions of the City. The sixth column, Adjustments and Restricted Reserves shows any amounts that are restricted for specific purpose and any adjustments to match each individual fund's ten year plan. Ending Projected Cash Balance for each fiscal year shows the estimated ending cash balance including restricted reserves.

The graph below displays the difference between beginning cash balances and ending cash balances for each fund type as well as the total for the City for each fiscal year. This graph displays that cash balances over the biennial budget will be decreasing.



Projected Cash Flows for FY 2021-2022 - ALL FUNDS
(In Thousands)

	Beginning Projected Cash Balance 7/1/2021	Projected Revenue 2021-22 [3]	Fund Transfers In	Fund Transfers Out	Expenditure Programs 2021-22 [4]	Adjustments & Restricted Reserves [1]	Ending Projected Cash Balance 6/30/2022	
GENERAL FUND	$ 18,600	$ 84,507	$ 7,024	$ (2,607)	$ 96,520	$ 1,717	$ 12,721	
GENERAL FUND-Capital Project Fund	1,074	-	-	-	20	-	1,054	
SPECIAL REVENUE FUNDS								
Parking Fund	618	69	-	-	121	-	566	
Rolling Stock Replacement	9,000	153	6,278	-	6,000	-	9,431	[2]
Gas Tax Street Improvement Fund	1,848	5,667	-	(5,649)	-	-	1,866	
Local Transportation Fund	114	2,500	-	(2,056)	-	-	558	
Library	459	1,345	934	(50)	2,247	-	441	
Branch Libraries	75	233	-	-	232	-	76	
CD Block Grant Fund	1,912	20,208	-	-	21,024	-	1,096	
Low and Moderate Income								
Housing Asset Fund	611	146	-	-	410	-	347	
Special Development Fund								
Capital Improvement	961	-	-	(44)	-	-	917	
Traffic Impact Fee	6,837	1,300	-	-	1,505	-	6,632	
Dana Traffic Impact Fee	514	-	-	-	-	-	514	
North Traffic Impact Fee	100	-	-	-	1	-	99	
Park In-Lieu/Park Development	1,741	314	151	(185)	-	-	2,021	
General Special Revenue	-	273	-	(273)	-	-	-	
TOTAL SPECIAL REVENUE FUNDS	24,790	32,208	7,363	(8,257)	31,540	-	24,564	
ENTERPRISE FUNDS								
Tourism/Civic Auditorium Fund	28	184	1,032	(11)	1,205	-	28	
Storm Drain Utility Fund	5,247	2,221	-	(80)	2,537	16	4,867	
Municipal Airport Fund	(182)	5,439	-	(5)	5,251	24	25	
Electic Utility Fund	52,400	141,204	-	(2,248)	147,428	2,372	46,300	
Water Utility Fund	28,228	23,822	-	(200)	33,878	641	18,613	
Wastewater Utility Fund	23,593	33,556	-	(300)	38,521	608	18,936	
Solid Waste Collection and Disposal	11,525	23,038	-	(1,600)	22,900	-	10,063	
TOTAL ENTERPRISE FUNDS	120,839	229,464	1,032	(4,444)	251,720	3,661	98,832	
INTERNAL SERVICE FUNDS								
Media, Communications & Public Relations	-	819	-	-	831	-	(12)	
Information Technology	913	3,997	-	(90)	4,100	-	720	
Fleet Maintenance	243	4,360	-	(15)	4,349	-	239	
Building Maintenance & Construction	144	4,556	-	(45)	4,533	-	122	
Records Management	131	462	-	-	551	-	42	
Employer & Legal Services	3	961	-	-	960	-	4	
Redding Municipal Utilities Admin.	1,121	5,041	-	(50)	5,277	-	835	
Geographic Information Services	225	580	-	-	579	-	226	
Communications	403	81	-	(60)	386	-	38	
Reprographics	137	657	-	(5)	718	-	71	
Volunteer Services	14	163	-	-	163	-	14	
Risk Management	8,152	8,112	-	-	8,025	-	8,239	
Employee Benefits Payroll	120	44,315	-	-	44,315	-	120	
Employee Benefit Group Insurance	1,390	27,705	-	-	24,587	-	4,508	
TOTAL INTERNAL SERVICE FUNDS	12,996	101,809	-	(265)	99,374	-	15,166	
Subtotal	178,299	447,988	15,419	(15,573)	479,174	5,378	152,337	
Less: Charges Between Funds	-	(114,874)	-	-	(114,874)	-	-	
NET TOTAL	$ 178,299	$ 333,114	$ 15,419	$ (15,573)	$ 364,300	$ 5,378	$ 152,337	

Projected Cash Flows for FY 2022-2023 - ALL FUNDS
(In Thousands)

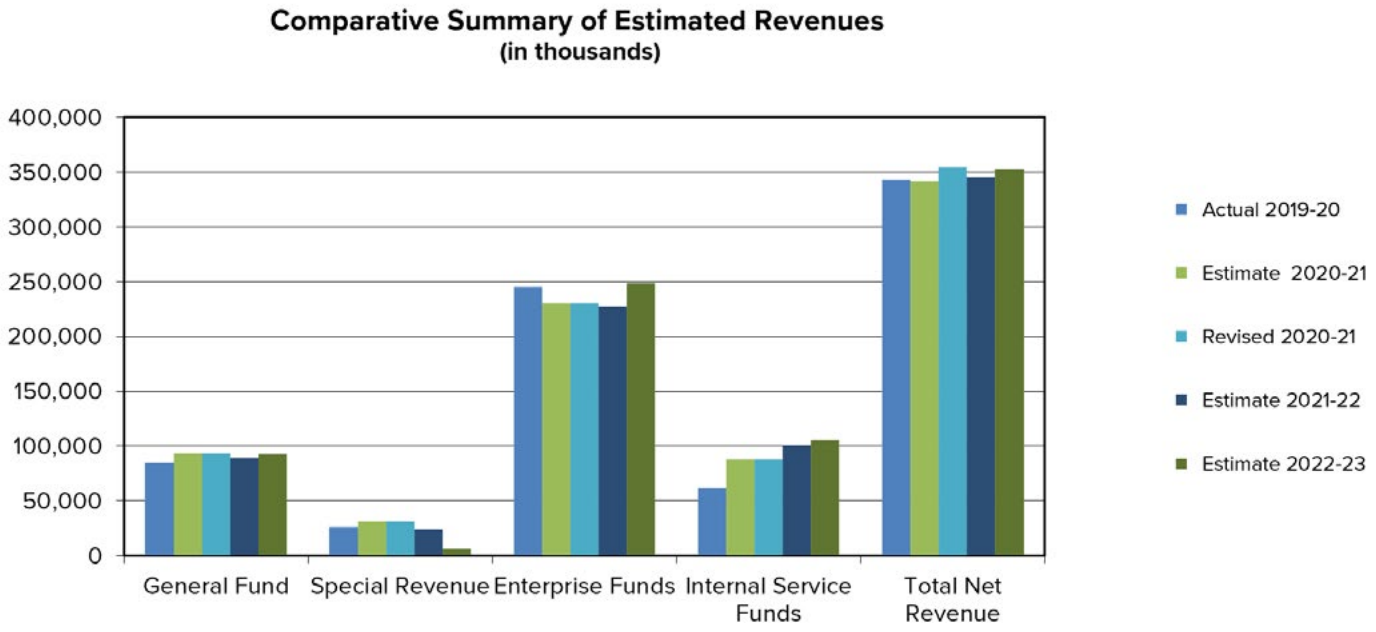
	Beginning Projected Cash Balance 7/1/2022	Projected Revenue 2022-2023 [3]	Fund Transfers In	Fund Transfers Out	Expenditure Programs 2022-2023 [4]	Adjustments & Restricted Reserves [1]	Ending Projected Cash Balance 6/30/2023	
GENERAL FUND	$ 12,721	87,772	$ 6,931	$ (1,954)	$ 95,997	$ 1,712	$ 11,185	
GENERAL FUND-Capital Project Fund	1,054	-	-	-	20	-	1,034	
SPECIAL REVENUE FUNDS								
Parking Fund	566	69	-	-	124	-	511	
Rolling Stock Replacement	9,431	93	5,659	-	5,500	-	9,683	[2]
Gas Tax Street Improvement Fund	1,866	5,667	-	(5,405)	-	-	2,128	
Local Transportation Fund	558	1,707	-	(2,257)	-	-	8	
Library	441	1,384	962	(50)	2,310	-	427	
Branch Libraries	76	241	-	-	239	-	78	
CD Block Grant Fund	1,096	2,541	-	-	3,114	-	523	
Low and Moderate Income Housing Asset Fund	347	146	-	-	310	-	183	
Special Development Fund								
Capital Improvement	917	-	-	(44)	-	-	873	
Traffic Impact Fee	6,632	1,330	-	-	5,357	-	2,605	
Dana Traffic Impact Fee	514	-	-	-	-	-	514	
North Traffic Impact Fee	99	-	-	-	1	-	98	
Park In-Lieu/Park Development	2,021	323	150	(184)	-	-	2,310	
General Special Revenue	-	273	-	(273)	-	-	-	
TOTAL SPECIAL REVENUE FUNDS	24,564	13,774	6,771	(8,213)	16,955	-	19,941	
ENTERPRISE FUNDS								
Tourism/Civic Auditorium Fund	28	184	1,080	-	1,265	-	27	
Storm Drain Utility Fund	4,867	2,253	-	(80)	2,155	17	4,902	
Municipal Airport Fund	25	22,918	-	(5)	24,952	21	(1,993)	
Electric Utility Fund	46,300	139,949	-	(2,450)	142,719	2,120	43,200	
Water Utility Fund	18,613	27,377	-	(200)	28,377	467	17,880	
Wastewater Utility Fund	18,936	34,328	-	(300)	31,584	390	21,770	
Solid Waste Collection and Disposal	10,063	23,691	-	(1,500)	24,093		8,161	
TOTAL ENTERPRISE FUNDS	98,832	250,700	1,080	(4,535)	255,145	3,015	93,947	
INTERNAL SERVICE FUNDS								
Media, Communications & Public Relations	(12)	728	-	-	739	-	(23)	
Information Technology	720	3,968	-	(90)	3,870	-	728	
Fleet Maintenance	239	4,470	-	(15)	4,459	-	235	
Building Maintenance & Construction	122	3,478	-	(15)	3,475	-	110	
Records Management	42	427	-	-	426	-	43	
Employer & Legal Services	4	1,023	-	-	1,022	-	5	
Redding Municipal Utilities Admin.	835	5,239	-	(50)	5,460	-	564	
Geographic Information Services	226	596	-	-	595	-	227	
Communications	38	412	-	-	411	-	39	
Reprographics	71	711	-	(5)	710	-	67	
Volunteer Services	14	164	-	-	164	-	14	
Risk Management	8,239	9,122	-	-	8,399	-	8,962	
Employee Benefits Payroll	120	47,793	-	-	47,793	-	120	
Employee Benefit Group Insurance	4,508	28,491	-	-	26,058	-	6,941	
TOTAL INTERNAL SERVICE FUNDS	15,166	106,622	-	(175)	103,581	-	18,032	
Subtotal	152,337	458,868	14,782	(14,877)	471,698	4,727	144,139	
Less: Charges Between Funds	-	(120,614)	-	-	(120,614)	-	-	
NET TOTAL	$ 152,337	$ 338,254	$ 14,782	$ (14,877)	$ 351,084	$ 4,727	$ 144,139	

Comparative Summary Of Estimated Revenues

The following table and graph provide a four-year review of revenues for all funds. The table is divided by fund type and subtotaled for each of the fund types. Within each fund type is the total for each fund. For the General Fund, the total for each type of revenue is included. The detail is provided in a subsequent schedule.

The first column of this table, ***Actual Revenue 2019-20,*** shows the actual revenue for each fund. The second column, ***Budget Estimate 2020-21***, shows the revenue estimate originally adopted in the budget for the current fiscal year, while the third column, ***Revised Estimate 2020-21***, shows the most recent revenue estimate by the Finance Department. This estimate is based on nine months of history and a three month projection. The final two columns, ***Budget Estimate 2021-22*** and ***Budget Estimate 2022-23,*** show the revenue estimates for the next two fiscal years for all funds.

Total net revenue for fiscal year 2021-22 is estimated at $326,620,610 and for fiscal year 2022-23 is estimated at $333,784,089. Revenue from Special Revenue Funds totals $24,121,810 and $6,560,910, respectively; revenue from Enterprise Funds totals $226,946,080 and $248,674,119, respectively; revenue from Internal Service Funds totals $100,564,575 and $105,645,510, respectively; and General Fund revenue totals $88,874,950 and $92,706,780, respectively.



COMPARATIVE SUMMARY OF REVENUE PROGRAMS

	Actual Revenue 2019-2020	Budget Estimate 2020-2021	Revised Estimate 2020-2021	Budget Estimate 2021-2022	Budget Estimate 2022-2023
GENERAL FUND					
Taxes	$ 55,762,774	$ 56,673,600	$ 56,673,600	$ 62,097,720	$ 64,568,360
Licenses and Permits	2,537,623	1,979,150	1,979,150	2,213,600	2,213,600
Fines, Forfeits, and Penalties	4,065,620	802,350	802,350	544,500	544,500
Revenue from Internal Departments	13,448,253	23,506,370	23,506,370	16,387,790	17,912,440
Revenue from Other Govermental Agencies	4,339,827	5,042,710	5,042,710	1,615,270	1,287,060
Other Revenues	3,147,028	2,446,600	2,446,600	2,337,940	2,354,130
Charges for Current Services	574,412	2,333,430	2,333,430	3,026,470	3,166,490
Revenue from the Use of Money & Property	724,895	683,450	683,450	700,680	702,880
TOTAL GENERAL FUND	84,600,432	93,467,660	93,467,660	88,923,970	92,749,460
SPECIAL REVENUE FUNDS					
Asset Seizure	5,520	-	-	-	-
Parking Fund	904,434	110,360	110,360	69,000	69,000
Rolling Stock Replacement	2,150,921	5,054,380	5,054,380	6,431,380	5,751,650
Gas Tax Street Improvement Fund	2,863,947	(2,062,120)	(2,062,120)	18,350	262,570
Local Transportation Fund	(89,615)	216,910	216,910	443,810	(549,790)
Library - Main	2,166,787	2,213,880	2,213,880	2,229,500	2,296,200
Branch Library	273,785	231,770	231,770	232,730	240,630
CD Block Grant Fund	3,582,619	21,609,200	21,609,200	20,208,230	2,541,000
Low and Moderate Income Housing Asset Fund	787,870	255,890	255,890	145,870	145,870
Special Development Fund	13,655,168	3,918,590	3,918,590	1,535,090	1,575,900
General Special Revenue	-	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	26,301,436	31,548,860	31,548,860	31,313,960	12,333,030
ENTERPRISE FUNDS					
Tourism/Civic Auditorium Fund	1,657,403	1,008,530	1,008,530	1,205,450	1,264,570
Storm Drain Utility Fund	1,926,556	1,703,910	1,703,910	2,141,190	2,172,930
Municipal Airport Fund	2,636,652	5,139,700	5,139,700	5,433,640	22,912,550
Electric Utility Fund	160,429,851	142,111,200	142,111,200	138,956,250	137,498,710
Water Utility Fund	26,085,636	25,771,920	25,771,920	23,622,260	27,177,060
Wastewater Utility Fund	31,151,213	32,473,290	32,473,290	33,256,380	34,028,290
Solid Waste Collection and Disposal	21,029,594	21,793,750	21,793,750	21,438,260	22,190,860
TOTAL ENTERPRISE FUNDS	244,916,905	230,002,300	230,002,300	226,053,430	247,244,970
INTERNAL SERVICE FUNDS					
Media, Communications & Public Relations	-	-	-	819,420	727,580
Information Technology	2,974,171	3,112,590	3,112,590	3,907,170	3,878,430
Fleet Maintenance	3,741,315	3,693,190	3,693,190	4,344,640	4,454,880
Building Maintenance & Construction	3,534,595	2,986,400	2,986,400	4,511,180	3,462,720
Records Management	258,633	301,130	301,130	461,750	426,750
Employer Services	878,065	1,278,850	1,278,850	960,810	1,023,020
Geographic Information Services	602,711	717,410	717,410	579,660	595,940
Communications	261,701	354,490	354,490	20,830	412,250
Reprographics	559,804	686,020	686,020	652,230	706,390
Volunteer Services	128,344	144,860	144,860	163,010	163,990
Risk Management	5,716,468	6,325,630	6,325,630	8,111,500	9,121,700
Employee Benefits Payroll	15,696,081	36,415,800	36,415,800	44,315,480	47,792,700
Employee Benefit Group Insurance	23,971,634	27,169,170	27,169,170	27,705,050	28,491,390
Redding Municipal Utilities Admin.	3,861,764	4,615,900	4,615,900	4,991,090	5,189,190
TOTAL INTERNAL SERVICE FUNDS	62,185,286	87,801,440	87,801,440	101,543,820	106,446,930
SUBTOTAL - ALL REVENUE	418,004,059	442,820,260	442,820,260	447,835,180	458,774,390
Less: Charges between funds	(74,921,082)	(101,184,170)	(101,184,170)	(114,873,980)	(120,614,430)
NET TOTAL	$ 343,082,977	$ 341,636,090	$ 341,636,090	$ 332,961,200	$ 338,159,960

Statement of Estimated Revenues - All Funds

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
GENERAL FUND				
TAXES				
Property Taxes	$ 21,327,517	$ 21,378,340	$ 23,961,450	$ 25,339,140
Sales Tax-Nondedicated	25,859,713	26,275,000	28,374,570	29,225,810
Transient Occupancy Tax	5,352,432	5,900,450	5,399,530	5,615,510
Viacom Cablevision	874,209	922,100	912,360	923,540
Pacific Gas & Electric Co.	314,730	322,710	336,650	351,200
Business License Tax	851,913	825,000	875,000	875,000
Real Property Transfer Tax	385,288	350,000	350,000	350,000
Commercial Cultivation Cannabis	3,024	-	138,160	138,160
Retail Cannabis Business Tax	793,948	700,000	1,750,000	1,750,000
Total Taxes	55,762,774	56,673,600	62,097,720	64,568,360
LICENSES AND PERMITS				
Animal Licenses	38,618	40,000	40,000	40,000
Building Permits	1,890,375	1,342,070	1,576,920	1,576,920
Engineering Encroachment Permit	82,766	96,140	90,000	90,000
Electical Permits	238,111	278,900	191,180	191,180
Transportation Permit	9,785	8,300	9,300	9,300
Plumbing Permits	106,769	98,280	106,400	106,400
Mechanical Permit	159,491	106,860	189,800	189,800
Engineering Grading Permits	11,708	8,600	10,000	10,000
Total Licenses and Permits	2,537,623	1,979,150	2,213,600	2,213,600
FINES, FORFEITS, AND PENALTIES				
Traffic Safety Fines	1,097,388	603,350	345,500	345,500
Code Enforcement Fines	2,894,925	146,000	146,000	146,000
Other Fines & Fees	62,338	53,000	53,000	53,000
Cannabis Delinquency Penalty	10,259	-	-	-
Assessment District Deliquent Fines & Fees	710	-	-	-
Total Fines, Forfeits & Penalties	4,065,620	802,350	544,500	544,500
REVENUE FROM INTERNAL DEPARTMENTS				
Fixed Reimbursements	5,999,160	6,086,580	6,271,410	6,443,360
In-lieu Payment from 821-Muni Airport	215,000	225,000	235,000	245,000
In-Lieu Payment from Division 854-Electric	5,323,500	6,097,590	5,464,000	6,246,800
Advances from Internal Department	3,621,500	-	-	-
Total Revenue from Internal Departments	15,159,160	12,409,170	11,970,410	12,935,160

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
REVENUE FROM OTHER GOVERMENTAL AGENCIES				
State Grant Operating for General Government	296,734	23,420	-	-
State Grant Operating for Planning	-	310,000	300,000	300,000
State Grant Operating for Public Works	4,107	-	-	-
State Grant Operating for Police	45,073	37,750	-	-
State Grant Operating for Fire	40,191	-	-	-
State Grant Capital for Public Works	-	31,090	-	-
State Grant Operating for Rec & Culture	19,871	-	-	-
State Grant Capital for Rec & Culture	6,021	-	-	-
Federal Grant - Operating - General Government	83,888	1,031,100		
Federal Grant - Capital - Police	149,205	31,500	-	-
Federal Grant - Operating - Police	468,164	703,760	67,560	-
Federal Grant - Operating - Fire	532,276	-	-	-
Federal Grant - Capital - Public Works	-	124,350	-	-
Federal Grant - Operating - Public Works	49,284	-	-	-
Federal Grant - Capital - Rec & Culture	24,077	12,500		
Federal Grant - Operating - Rec & Culture	238,455	-	-	-
Shasta County Operating Reimbursement Police	66,778	60,000	-	-
Shatsta County Capital Reimbursement Public Works	10,000			
Shasta County Grant - Operating - Police	95,597	100,550	410,940	235,230
State Reimbursement	15,490	5,930	-	-
State Reimbursement - Capital - Public Works	324,000	1,250,000	-	-
State Legislative Revenue Operating-Police	456,206	174,650	87,330	-
Reimbursement of Mandated Costs	105,105	57,000	57,000	57,000
POST Grant - Operating - Police	216,572	57,000	57,000	57,000
Home Owner Property Tax Relief	150,090	153,000	153,000	153,000
Motor Vehicle In-Lieu Tax	73,478	45,000	45,000	45,000
School District Contrib-Operating-Police	643,457	666,940	267,930	267,930
Redding Rancheria Payment	114,869	117,170	119,510	121,900
Contribution RABA - Operating - Police	25,000	25,000	25,000	25,000
Buckeye Fire Service Dist-Operating-Fire	5,000	-	-	-
Buckeye Fire District - Capital - Fire	50,000	-	-	-
SHASCOM - Payroll	30,839	25,000	25,000	25,000
Total Revenue - Other Government Agencies	4,339,827	5,042,710	1,615,270	1,287,060
OTHER REVENUES				
Late Fees	1,269,849	1,700,000	1,700,000	1,700,000
Contributions - Operating - General Government	80,000			
Contributions-Operating-Rec & Culture	85,000	85,000	85,000	85,000
Contributions - Operating - Police	107,867	145,500	-	-
Contributions - Capital - Police	300,000	-	-	-
Contributions - Operating - Police	22,227	20,000		
Contributions - Operating - Fire	105,514	-	-	-
Contributions - Operating - Planning	62,210	2,350	2,350	2,350
Contributions-Operating-Rec & Culture	40,505	38,140	-	-
Developer Contributions	12,163	-	-	-
Sale of Property	449,035	-	-	-
Compensation - Loss & Property Damage	626	-	-	-
Misc. Charter Peg Fees	77,903	51,460	-	-
Miscellaneous Receipts	358,659	167,300	296,500	296,500
Reimbursement	175,470	236,850	254,090	270,280
Total Other Revenues	3,147,028	2,446,600	2,337,940	2,354,130

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
CHARGES FOR CURRENT SERVICES				
Planning Permits (Subdivisions)	298,686	394,580	442,470	442,470
Building Plan - Record Fees	22,552	19,130	18,460	18,460
Building Plan - Check Fees	580,100	388,740	553,450	553,450
Fees for Outside Plan Checks	7,059	3,500	1,140	1,140
Plan Check Fees - Fire Department	96,500	35,000	75,000	75,000
Engineering Land Development Fees	398,981	100,000	100,000	100,000
Cannabis Permit Fees	306,698	267,170	474,850	474,850
Technology Surcharge	209,812	101,610	121,610	121,610
Sale of Publications	365	1,000	90	90
Animal Shelter Fees	7,558	7,000	7,000	7,000
Inspection Fees	2,786	3,400	2,900	2,900
Fingerprint Fees	8,211	10,000	10,000	10,000
Fire Permits & Fees	64,158	74,500	290,000	290,000
DUI - Emergency Response	62,533	73,800	73,800	73,800
Swimming Pool Receipts	101,543	140,000	140,000	160,570
RAC Swim Shop / Rental	22,888	34,000	34,000	39,000
RAC Admission	72,255	110,000	110,000	126,160
RAC Swim Team	14,388	11,000	11,000	12,620
Swimming Pool Concession	34,641	55,000	55,000	63,080
Other Charges & Fees	427,147	120,000	120,000	137,630
Recreation Sports	45,428	55,000	55,000	63,080
Recreation Classes	74,873	85,000	85,000	97,490
Recreation Camps Trips	21,480	65,000	65,000	74,550
Recreation Fitness	35,020	65,000	65,000	74,550
Recreation Daycare Summer	179,704	200,000	200,000	229,380
Recreation Daycare After School	5,862	13,000	13,000	14,910
Ticket Surcharge on Ticket Sales	24,129	-	-	-
Bad Debt Writeoff	(2,550,945)	(99,000)	(97,300)	(97,300)
Total Charges for Current Services	574,412	2,333,430	3,026,470	3,166,490
REVENUE FROM THE USE OF MONEY & PROPERTY				
Rental - Land or Facility	440,252	507,440	509,190	512,170
SHASCOM Base Rent - Police Portion	38,273	33,760	36,740	36,350
SHASCOM Base Rent - Fire Portion	38,273	33,760	36,740	36,350
Loan Repayment-Interest				
Investment Income	207,776	108,190	118,010	118,010
Fiscal Agent Investment Income	321	300	-	-
Total Revenue - Use of Money & Property	724,895	683,450	700,680	702,880
General Fund Net Transfers In (Out)	(1,710,907)	11,097,200	4,417,380	4,977,280
General Fund - Capital Project Net Transfers In (Out)	-	-	-	-
Total Revenue - From Internal Transfers	(1,710,907)	11,097,200	4,417,380	4,977,280
TOTAL GENERAL FUND	$ 84,600,432	$ 93,467,660	$ 88,923,970	$ 92,749,460
ASSET SEIZURE FUND				
Miscellaneous Receipts	3,488	-	-	-
Investment Income	2,032	-	-	-
TOTAL ASSET SEIZURE FUND	$ 5,520	$ -	$ -	$ -

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
PARKING FUND				
On-Street Parking Meters	$ 42,011	$ 36,000	$ 36,000	$ 36,000
Parking Space Rental & Permit Fees	1,183	-	-	-
Parking Fines & Fees	30,636	18,000	30,000	30,000
Sale of Property	119,795			
Parking Mitigation Fee	680,000			
Investment Income	5,789	800	3,000	3,000
Net Transers in (out)	25,020	55,560	-	-
TOTAL PARKING FUND	$ 904,434	$ 110,360	$ 69,000	$ 69,000
ROLLING STOCK REPLACEMENT				
Fund Transfer From Information Technology	$ -	$ -	$ 90,000	$ 90,000
Fund Transfer from Communication	-	-	60,000	-
Fund Transfer from Planning	-	-	3,000	3,000
Sale of Property	129,495	-	-	-
Miscellaneous Receipts	18,968	-	-	-
Investment Income	279,168	-	-	-
Net transfers in (out)	1,723,290	5,054,380	6,278,380	5,658,650
TOTAL ROLLING STOCK REPLACEMENT	$ 2,150,921	$ 5,054,380	$ 6,431,380	$ 5,751,650
GAS TAX STREET IMPROVEMENT FUND				
Federal - ISTEA	$ 1,345,759	$ 2,688,560	$ 1,364,090	$ 1,364,090
State of California - Section 2105	473,580	492,100	534,400	534,400
Section 2106	386,075	394,750	421,660	421,660
Section 2107	597,984	592,000	680,070	680,070
Section 2107.5	7,500	7,500	7,500	7,500
Senate Bill 300 Gas Tax	640,159	784,420	820,130	820,130
2017 Road Repair & Accountability Act Loan	104,371	-	-	-
Road Maintenance & Rehabilitation Account	1,661,411	1,595,590	1,814,510	1,814,510
Investment Income	34,284	25,000	25,000	25,000
Net transfers in (out)	(2,387,176)	(8,642,040)	(5,649,010)	(5,404,790)
TOTAL GAS TAX IMPROVEMENT FUND	$ 2,863,947	$ (2,062,120)	$ 18,350	$ 262,570

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
LOCAL TRANSPORTATION FUND				
State Allocations - SB 325	$ 1,628,129	$ 3,074,210	$ 2,500,000	$ 1,707,180
Net transfers in (out)	(1,717,744)	(2,857,300)	(2,056,190)	(2,256,970)
TOTAL LOCAL TRANSPORTATION FUND	$ (89,615)	$ 216,910	$ 443,810	$ (549,790)
LIBRARY				
State Grant Operating for Rec & Culture	$ 88,702	$ 71,010	$ -	$ -
Contributions-Operating-Rec & Culture	1,000	-	-	-
Miscellaneous Receipts	3,000	2,400	3,600	3,600
Library Operations	1,194,704	1,218,040	1,288,970	1,327,640
Other Charges & Fees	58,345	80,000	50,000	50,000
Investment Income	2,812	2,500	2,500	2,500
Net transfers in (out)	818,224	839,930	884,430	912,460
TOTAL LIBRARY	$ 2,166,787	$ 2,213,880	$ 2,229,500	$ 2,296,200
BRANCH LIBRARIES				
Reimbursement	$ 55,823	$ 3,850	$ -	$ -
Branch Library - Shasta County	172,155	175,600	183,170	189,580
Branch Library - Anderson	35,412	41,120	42,560	44,050
Other Charges & Fees	9,669	10,700	6,500	6,500
Investment Income	726	500	500	500
TOTAL BRANCH LIBRARIES	$ 273,785	$ 231,770	$ 232,730	$ 240,630
CD BLOCK GRANT FUND				
State Grant Operating for Community Development	$ -	$ 18,449,540	$ 18,446,570	$ 787,970
State Grant Capital for Community Development	341,104	-	-	-
Federal-HUD-Operating-Community Development	2,292,858	1,625,610	760,510	760,510
HOME Funds-Operating-Community Development	45,422	957,910	463,840	463,840
Contract Service Operating Revenue	-	125,000	125,000	125,000
Loan Repayment-Principal	450,378	369,000	333,710	324,290
Loan Repayment-Principal CALHOME	171,299	-	1,240	1,240
Loan Repayment-Interest	218,048	81,000	73,730	74,520
Loan Repayment-Interest-CALHOME	33,937	-	1,630	1,630
Late Payment Charges	2,105	-	-	-
Late Payment Charges - CALHOME	77	-	-	-
Investment Income	24,407	1,140	1,000	1,000
Investment Income - CalHome Funds	2,984	-	1,000	1,000
TOTAL CD BLOCK GRANT FUND	$ 3,582,619	$ 21,609,200	$ 20,208,230	$ 2,541,000
LOW AND MODERATE INCOME HOUSING ASSET FUND				
Property Tax Increment	$ 178,395	$ -	$ -	$ -
Sale of Property	33	-	-	-
Miscellaneous Receipts	130,977	-	-	-
Rental - Land or Facility	7,160	-	-	-
Loan Repayment-Principal	32,917	33,350	33,530	33,530
Loan Repayment-Interest	8,058	8,760	8,580	8,580
Late Payment Charges	117	-	-	-
Housing Loan Interest Income	30,970	1,930	1,790	1,790
Rehab Loan Principal	36,019	830	970	970
Down Payment Assistance Loan Interest	74,598	45,020	20,000	20,000
Down Payment Assistance Principal Collect	266,083	165,000	80,000	80,000
Investment Income	22,543	1,000	1,000	1,000
TOTAL LOW AND MODERATE INCOME HOUSING ASSET FUND	$ 787,870	$ 255,890	$ 145,870	$ 145,870

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
SPECIAL DEVELOPMENT FUND				
State Grant Operating for Public Works	$ 18,511	$ -	$ -	$ -
State Grant Capital for Public Works	419,019	-	-	-
State Grant Operating for Rec & Culture	1,925	1,930	-	-
State Grant Capital for Rec & Culture	361,872	265,090		
Federal Grant - Capital - Public Works	2,617	-	-	-
Federal Grant - Operating - Public Works	28,524	-	-	-
Federal Grant - Capital - Public Works	4,623,278	872,500	-	-
Federal Grant- Operating - Rec & Culture	17,070	-	-	-
Federal Grant - Capital - Rec & Culture	49,067	1,060,370	-	-
Shasta County - Operating Reimbursement - Rec & Culture	8,064	100,000		
Contributions-Operating-Rec & Culture	92,183	430,860	-	-
Contributions-Capital-Rec & Culture	157,235	1,800	-	-
Developer Contributions	-	93,910	-	-
Miscellaneous Receipts	586,257	-	-	-
Traffic Impact Fee	2,948,915	1,484,690	1,300,000	1,330,490
Fire Facilities	124,611	-	-	-
Parks Development	272,805	374,180	313,610	322,690
Storm Drainage	937	-	-	-
Electric Service	48,900	-	-	-
Park In-Lieu Fees	109,942			
Investment Income	148,352			
Fiscal Agent Investment Income	98,947			
Net transfers in (out)	3,536,137	(766,740)	(78,520)	(77,280)
TOTAL SPECIAL DEVELOPMENT FUND	$ 13,655,168	$ 3,918,590	$ 1,535,090	$ 1,575,900
GENERAL SPECIAL REVENUE				
Sales Tax-Dedicated to Public Safety	$ 272,517	$ 272,000	$ 272,520	$ 272,520
Net transfers in (out)	(272,517)	(272,000)	(272,520)	(272,520)
TOTAL GENERAL SPECIAL REVENUE	$ -	$ -	$ -	$ -
TOURISM/CIVIC AUDITORIUM FUND				
Repayment of Advances	$ (77,655)	$ (79,540)	$ (79,030)	$ (79,030)
Rental Fees	258,851	265,130	263,430	263,430
Fiscal Agent Investment Income	23	-	-	-
Net transfers in (out)	1,476,184	822,940	1,021,050	1,080,170
TOTAL TOURISM/CIVIC AUDITORIUM FUND	$ 1,657,403	$ 1,008,530	$ 1,205,450	$ 1,264,570

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
STORM DRAIN UTILITY FUND				
Storm Drainage - Monthly Fee	$ 1,218,418	$ 1,214,800	$ 1,217,060	$ 1,219,150
Storm Drain Allocation	468,400	453,110	953,130	982,780
State Grant Operating for Storm Drainage	19,039	-	-	-
Federal Grant - Capital - Storm Drainage	76,153	-	-	-
Miscellaneous Receipts	4,731	1,000	1,000	1,000
Bad Debt Writeoff	152	-	-	-
Late Payment Charges	1,338	-	-	-
Investment Income	85,395	50,000	50,000	50,000
Net transfers in (out)	52,930	(15,000)	(80,000)	(80,000)
TOTAL STORM DRAIN UTILITY FUND	$ 1,926,556	$ 1,703,910	$ 2,141,190	$ 2,172,930
MUNICIPAL AIRPORT FUND				
Hangar Rent	$ 516,142	$ 485,400	$ 522,850	$ 522,850
Tie-Down Rent	54,359	51,580	52,000	53,500
Facilities/Ground Rent	667,492	659,750	682,000	696,000
Ground Lease	266,747	260,920	277,200	284,200
Fuel Concession	122,220	140,150	160,000	163,000
Landing Fees	142,479	203,450	152,590	203,450
Car Rental Concession Fee	232,051	264,860	264,860	264,860
Restaurant & Concession	76,418	73,430	76,400	78,500
Permit Fees	42,375	46,350	46,350	46,350
Automobile Parking	150,047	178,400	133,800	178,400
Miscellaneous Operating Revenue	24,924	18,820	24,000	25,000
Airport Security Fees	1,246	1,000	1,000	1,000
Repayment of Advances	(77,389)	(77,000)	(478,340)	(25,000)
Federal - Transportation Security Authority	43,920	65,000	50,000	50,000
State Grant CAAP	30,000	-	-	-
Passenger Facility Charges	186,813	236,850	150,000	200,000
State Grant Capital for Transportation	11,100	48,410	17,350	50,000
Federal Grant - Operating - Transportation	11,160	648,100	900,600	-
Federal Grant - Capital - Transportation	45,538	826,650	1,745,870	16,606,190
Federal Grant - Operating - Transportation	-	-	13,000	-
Federal Grant- Capital - Transportation	62,968	968,000	646,860	3,519,000
Miscellaneous Receipts	4,896	180	250	250
Reimbursement	-	44,400	-	-
Bad Debt Writeoff	3,762	-	-	-
Fiscal Agent Investment Income	37	-	-	-
Net transfers in (out)	17,347	(5,000)	(5,000)	(5,000)
TOTAL MUNICIPAL AIRPORT FUND	$ 2,636,652	$ 5,139,700	$ 5,433,640	$ 22,912,550

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
ELECTIC UTILITY FUND				
Service Connect-Priority	$ 15,900	$ 25,000	$ 15,000	$ 15,000
Site Delivery Fees	750	2,000	2,000	2,000
Credit Report Fees	6,855	7,500	7,500	7,500
Bad Debt Collections	(35,092)	75,000	75,000	75,000
Power Sales Retail	118,702,187	121,827,000	120,559,000	122,295,000
Power Sales Wholesale	13,527,349	3,233,000	2,392,000	750,000
Natural Gas Sales - Wholesale	8,327,535	6,492,000	8,842,000	7,323,000
Prepay Gas Discount	1,511,648	1,428,000	1,428,000	1,428,000
Environmental Attributes	4,987,868	-	-	-
LCFS Electrification Revenues	-	-	142,070	156,280
Accident & Damage Insurance	528,356	622,000	496,000	496,000
Misc-Temp Banners	2,800	-	-	-
Field Service Meter Reading Allocation	789,740	811,250	993,890	1,016,430
Customer Service Allocation from Utilities	4,300,770	4,513,830	4,750,140	4,882,850
Repayment of Advances	67,649	67,650	67,650	67,650
Advances to Other Funds	(3,621,500)	-	-	-
State Grant - Operating - Electric	12,124	-	-	-
State Grant - Capital - Electric	2,040,926	-	-	-
Federal Grant - Operating - Electric	145,489	-	-	-
Federal Grant - Capital - Electric	8,163,702	-	-	-
Contributions - Operating - Electric	13,308	-	-	-
Sale of Property	19,117	25,000	25,000	25,000
Miscellaneous Receipts	(161)	100,000	101,000	101,000
Rental Fees	138,000	138,000	138,000	138,000
Bad Debt Writeoff	30,413	(30,000)	(30,000)	(30,000)
Investment Income	1,831,618	1,800,000	1,200,000	1,200,000
Net transfers in (out)	(1,077,500)	973,970	(2,248,000)	(2,450,000)
TOTAL ELECTRIC UTILITY FUND	$ 160,429,851	$ 142,111,200	$ 138,956,250	$ 137,498,710
WATER UTILITY FUND				
Power Sales Retail	$ 23,191,850	$ 24,088,750	$ 22,662,430	$ 26,232,650
Accident & Damage Insurance	250	-	-	-
Metered Sales - In City	107,307	100,000	104,190	108,530
Fire Service Revenue	71,935	70,000	71,500	73,030
Fire Hydrant Rental	113,741	70,000	70,000	70,000
Off-Site Charges	819,035	883,980	494,940	474,110
Service & Meter Installation Fees	45,732	27,000	27,580	28,170
Paving Cut Fees	(7,176)	2,500	2,500	-
Miscellaneous Operating Revenue	17,619	15,610	15,940	16,290
Real Estate Rentals	151,416	150,000	150,000	153,210
State Grant - Operating - Water	4,088	-	-	-
State Grant - Capital - Water	23,648	-	-	-
Federal Grant - Operating - Water	43,007	-	-	-
Federal Grant - Capital - Water	98,544	-	-	-
Sale of Property	3,519	-	-	-
Miscellaneous Receipts	4,683	-	-	-
Bad Debt Writeoff	(27,816)	(40,000)	(50,360)	(52,470)
Investment Income	873,454	300,000	273,540	273,540
Net transfers in (out)	550,800	104,080	(200,000)	(200,000)
TOTAL WATER UTILITY FUND	$ 26,085,636	$ 25,771,920	$ 23,622,260	$ 27,177,060

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
WASTEWATER UTILITY FUND				
Sewer Service Charges	$ 29,270,358	$ 30,927,170	$ 32,224,080	$ 33,570,570
Pretreatment Fees	7,787	2,100	2,150	2,190
Expansion/Improvement Fees	990,667	1,057,020	642,070	644,210
Sewer Tap Fees	7,147	5,000	5,110	5,220
Miscellaneous Operating Revenue				
Real Estate Rentals	12,598	12,000	12,260	12,520
Repayment of Advances	45,000	45,000	453,340	-
State Grant - Operating - Wastewater	26,874	-	-	-
Federal Grant - Operating - Wastewater	256,511	-	-	-
Sale of Property	1,000	-	-	-
Miscellaneous Receipts	2,270	-	1,790	1,820
Bad Debt Writeoff	(39,672)	(75,000)	(50,090)	(50,180)
Investment Income	725,673	300,000	265,670	141,940
Net transfers in (out)	(155,000)	200,000	(300,000)	(300,000)
TOTAL WASTEWATER UTILITY FUND	$ 31,151,213	$ 32,473,290	$ 33,256,380	$ 34,028,290

SOLID WASTE COLLECTION AND DISPOSAL				
Power Sales Fixed Usage	$ 8,940,202	$ 9,249,160	$ 9,361,820	$ 9,642,670
Commercial Containers	6,452,393	6,720,170	6,971,330	7,180,470
Drop Boxes	2,047,806	1,934,210	2,135,110	2,188,490
Revenue Set Aside for Monitoring Cost	190,601	189,500	194,440	196,380
Special Pickups	8,503	12,280	11,440	11,780
Transfer Charges	2,641,105	2,065,720	2,790,070	2,859,820
County Reimbursement for HHW and E-Waste	302,281	309,770	303,440	311,030
Miscellaneous Operating Revenue	32,171	31,180	35,740	36,630
Real Estate Rentals	1,880	1,880	1,880	1,880
State Grant Operating for Solid Waste	1,965	95,580	-	-
Federal Grant - Operating - Solid Waste	23,577	-	-	-
State Legislative Opearting for Solid Waste	115,085	-	-	-
Freon Recovery Program	25	-	20	20
Cardboard	178,210	344,500	319,550	327,540
White Paper Recycling	29,858	80,680	67,080	68,760
Glass Recycling	17,402	47,670	19,480	19,970
Curbside Recycling	254,685	488,920	335,400	343,790
Multi-Family Recycling	15,307	28,170	20,880	21,400
Commercial Recycling	6,375	3,900	1,190	1,220
Battery Recycling	13,919	12,970	10,650	10,920
Volunteer Drop Off	95,186	101,010	98,450	100,910
Special Handling Scrap Metal	54,172	44,060	56,950	58,370
Electronic Recycling Revenue	116,933	130,770	149,540	153,280
Other Recycling Revenue	31,690	34,630	35,260	36,140
Miscellaneous Receipts	9,371	5,230	10,050	10,300
Street Cleaning Contract	16,680	16,680	16,680	16,680
Bad Debt Writeoff	(24,334)	(20,420)	(20,000)	(20,000)
Investment Income	251,056	115,380	111,810	112,410
Net transfers in (out)	(794,510)	(249,850)	(1,600,000)	(1,500,000)
TOTAL SOLID WASTE COLLECTION & DISPOSAL	$ 21,029,594	$ 21,793,750	$ 21,438,260	$ 22,190,860

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2019-2020	Revised Estimate 2020-2021	Adopted 2021-2022	Adopted 2022-2023
Media, Communications & Public Relations				
Marketing/Communications Allocation	-	-	819,420	727,580
TOTAL Media, Communications & Public Relations	$ -	$ -	$ 819,420	$ 727,580
INFORMATION TECHNOLOGY				
Data Processing Allocation	$ 3,010,577	$ 3,129,740	$ 4,054,720	$ 4,025,980
Repayment of Advances	(67,649)	(67,650)	(67,650)	(67,650)
State Grant - Operating - Internal Service Funds	834	-	-	-
Federal Grant - Capital - Internal Service Funds	-	40,400	-	-
Federal Grant - Operating - Internal Service Funds	3,336	-	-	-
Miscellaneous Receipts	-	100	100	100
Investment Income	27,073	10,000	10,000	10,000
Net transfers in (out)	-	-	(90,000)	(90,000)
TOTAL INFORMATION TECHNOLOGY	$ 2,974,171	$ 3,112,590	$ 3,907,170	$ 3,878,430
FLEET MAINTENANCE				
Equipment Rental Charges	$ 3,724,309	$ 3,689,190	$ 4,358,340	$ 4,468,580
Compensation - Vehicle Damage	10,224	-	-	-
Miscellaneous Receipts	2,685	500	500	500
Bad Debt Writeoff	(1,452)	-	-	-
Investment Income	2,549	500	800	800
Net transfers in (out)	3,000	3,000	(15,000)	(15,000)
TOTAL FLEET MAINTENANCE	$ 3,741,315	$ 3,693,190	$ 4,344,640	$ 4,454,880
BUILDING MAINTENANCE & CONSTRUCTION				
Building Maintenance Allocation	$ 3,519,940	$ 2,990,400	$ 4,553,680	$ 3,475,220
State Grant - Operating - Internal Service Funds	294	-	-	-
Federal Grant - Operating - Internal Service Funds	3,529	-	-	-
Miscellaneous Receipts	1,025	-	-	-
Investment Income	3,307	1,000	2,500	2,500
Net transfers in (out)	6,500	(5,000)	(45,000)	(15,000)
TOTAL BUILDING MAINTENANCE & CONSTRUCTION	$ 3,534,595	$ 2,986,400	$ 4,511,180	$ 3,462,720
RECORDS MANAGEMENT				
Records Management Allocation	$ 257,240	$ 300,530	$ 461,150	$ 426,150
Investment Income	1,393	600	600	600
TOTAL RECORDS MANAGEMENT	$ 258,633	$ 301,130	$ 461,750	$ 426,750
EMPLOYER SERVICES				
Employer Services Allocation	$ 876,949	$ 901,850	$ 960,210	$ 1,022,420
Legal Services Allocation	-	377,000	-	-
Investment Income	1,116	-	600	600
TOTAL EMPLOYER SERVICES	$ 878,065	$ 1,278,850	$ 960,810	$ 1,023,020
GEOGRAPHIC INFORMATION SERVICES				
Geographic Information Services Allocation	$ 599,630	$ 715,710	$ 578,160	$ 594,240
Investment Income	3,081	1,700	1,500	1,700
TOTAL GEOGRAPHIC INFORMATION SERVICES	$ 602,711	$ 717,410	$ 579,660	$ 595,940

Summary Of Expenditure Programs - All Funds

This table provides a summary of projected expenditures for funds by major expenditure categories: Personnel; Materials, Supplies and Services; Debt Service; and Capital Outlay.

The table is divided by fund type and within each of the fund types is the department total for that particular fund. The graph below displays this information by percentage of the total expenditure program for each fund type. The graph clearly shows that in the General Fund the majority of the expenditures are on Personnel while in the other funds, the majority of the expenditures are on Materials, Supplies, and Services or Capital Outlay.

The City's total net expenditures for fiscal year 2021-22 are $358,302,530, of which $139,094,340 (38.8%) are on Personnel; $121,264,890 (33.8%) are on Materials, Supplies and Services; $23,857,870 (6.7%) are on Debt Service; and $74,085,430 (20.7%) are on Capital Outlay.

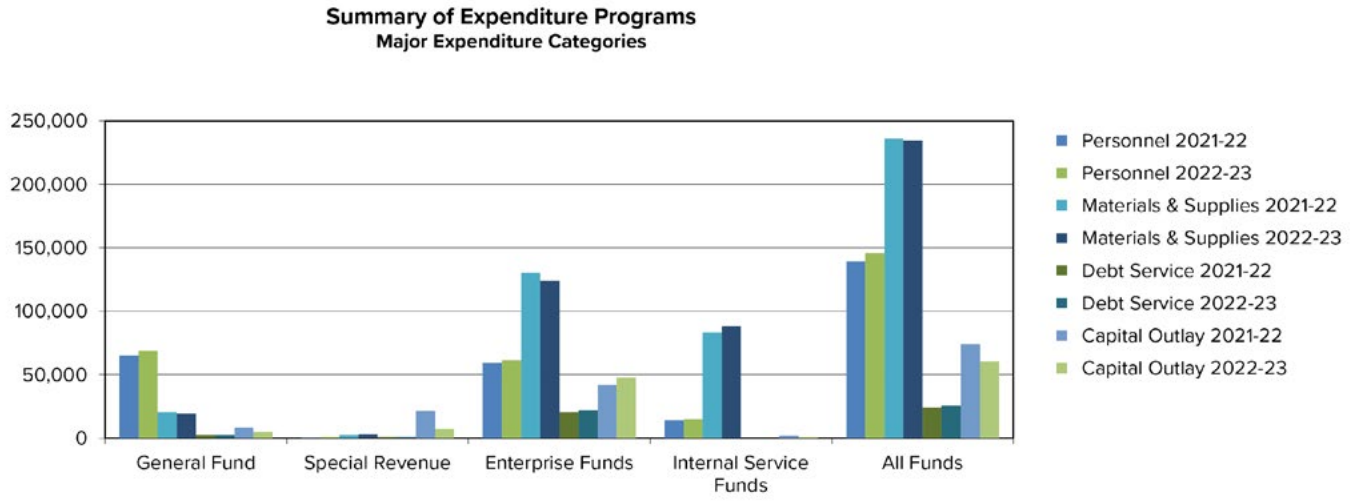
For fiscal year 2022-23 total net expenditures are $345,585,020, of which $145,796,500 (42.2%) are on Personnel; $113,671,320 (32.9%) are on Materials, Supplies and Services; $25,364,370 (7.3%) are on Debt Service; and $60,752,830 (17.6%) are on Capital Outlay.

General Fund expenditures total $96,539,570 and $96,017,300, respectively;

Special Revenue Funds expenditures total $25,541,300 and $11,456,570 respectively;

Enterprise Funds expenditures total $251,720,160 and $255,144,790, respectively;

and ***Internal Service Funds expenditures*** total $99,375,480 and $103,580,790, respectively.



SUMMARY OF EXPENDITURE PROGRAMS
FISCAL YEAR 2021-2022

DEPARTMENTS	Net Personnel Cost	Materials, Supplies, and Services	Debt Service	Capital Outlay	Total
GENERAL FUND					
City Council	$ 129,910	$ 35,140	$ -	$ -	$ 165,050
City Clerk	617,960	288,380	-	-	906,340
City Manager	600,840	369,850	-	-	970,690
City Attorney	834,260	332,620	-	60,000	1,226,880
Personnel	376,630	191,160	-	-	567,790
Non-Departmental	452,440	1,553,200	2,629,680	883,500	5,518,820
Financial Services	2,183,640	657,740	-	-	2,841,380
Police	30,491,730	5,987,580	-	174,590	36,653,900
Fire	18,987,330	3,989,600	-	514,590	23,491,520
Development Services	3,818,540	1,179,870	-	300,000	5,298,410
Community Services	4,005,150	2,482,610	-	1,944,870	8,432,630
Public Works-Transportation/Engineering	2,541,050	3,352,230	-	4,572,880	10,466,160
Subtotal	65,039,480	20,419,980	2,629,680	8,450,430	96,539,570
SPECIAL REVENUE FUNDS					
Housing/CDBG/HOME	423,770	194,170	54,300	20,761,380	21,433,620
General City Projects	-	1,000	-	-	1,000
Community Services-Library & Parks Development	79,900	2,399,210	-	-	2,479,110
Public Works-Transportation/Engineering	91,500	48,280	737,790	750,000	1,627,570
Subtotal	595,170	2,642,660	792,090	21,511,380	25,541,300
ENTERPRISE FUNDS					
Community Services-Convention Center	31,780	1,141,410	32,250	-	1,205,440
Public Works-Municipal Utilities	20,249,290	37,301,320	7,450,700	32,834,540	97,835,850
Electric Utility	37,963,230	89,976,290	12,888,070	6,600,000	147,427,590
Public Works-Transportation-Airports	1,003,080	1,527,240	167,580	2,553,380	5,251,280
Subtotal	59,247,380	129,946,260	20,538,600	41,987,920	251,720,160
INTERNAL SERVICE FUNDS					
City Clerk-Reprographics/Record	724,670	363,120	-	181,170	1,268,960
City Attorney	-	-	-	-	-
Personnel - Vol Svcs/Emp Svcs/Grp Ins/ Emp Bfts/Risk	2,033,440	76,017,560	-	-	78,051,000
Community Services-Building Maintenance and Media, Communications, & Public Relations	1,841,600	2,224,910	-	1,298,000	5,364,510
Public Works-RMU Admin/Fleet	6,420,510	2,884,540	-	321,030	9,626,080
Information Technology - GIS/IT/Comm	3,192,090	1,537,340	-	335,500	5,064,930
Subtotal	14,212,310	83,027,470	-	2,135,700	99,375,480
TOTAL EXPENDITURES	139,094,340	236,036,370	23,960,370	74,085,430	473,176,510
Less: Charges between funds	-	(114,873,980)	-	-	(114,873,980)
NET TOTAL	$ 139,094,340	$ 121,162,390	$ 23,960,370	$ 74,085,430	$ 358,302,530

SUMMARY OF EXPENDITURE PROGRAMS
FISCAL YEAR 2022-2023

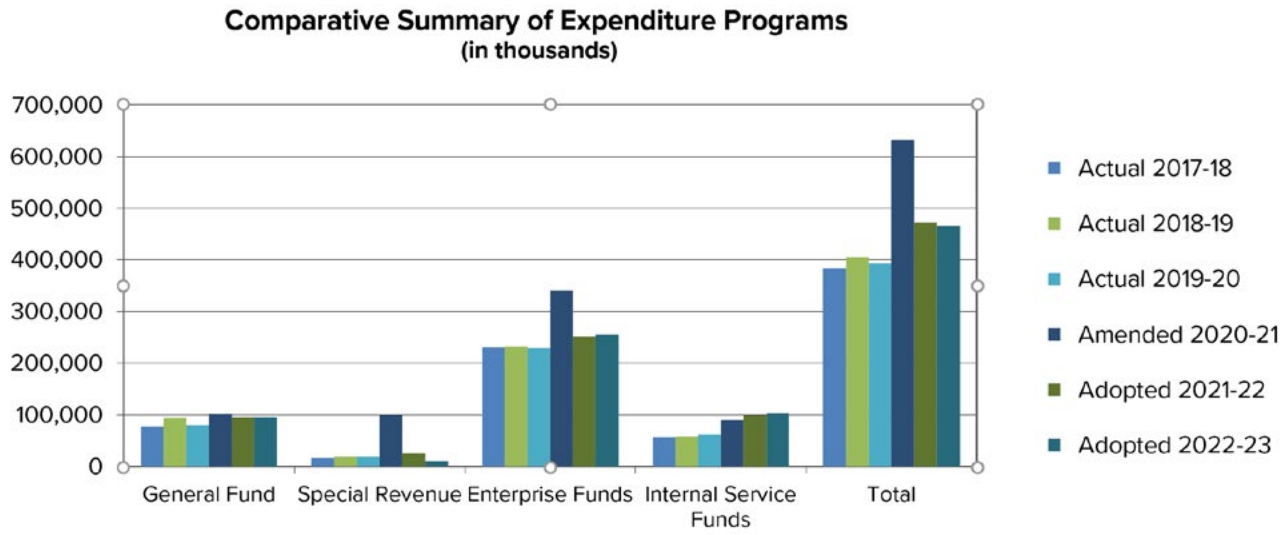
DEPARTMENTS	Net Personnel Cost	Materials, Supplies, and Services	Debt Service	Capital Outlay	Total
GENERAL FUND					
City Council	$ 134,520	$ 29,330	$ -	$ -	$ 163,850
City Clerk	657,540	251,540	-	-	909,080
City Manager	616,260	336,290	-	-	952,550
City Attorney	871,270	297,330	-	-	1,168,600
Personnel	394,290	163,620	-	-	557,910
Non-Departmental	457,280	1,589,600	2,612,630	133,500	4,793,010
Financial Services	2,311,090	561,960	-	-	2,873,050
Police	32,494,550	5,725,050	-	181,310	38,400,910
Fire	19,837,760	3,943,140	-	-	23,780,900
Development Services	4,013,890	844,630	-	300,000	5,158,520
Community Services	4,230,020	2,428,040	-	73,660	6,731,720
Public Works-Transportation/Engineering	2,821,130	3,333,190	-	4,372,880	10,527,200
Subtotal	68,839,600	19,503,720	2,612,630	5,061,350	96,017,300
SPECIAL REVENUE FUNDS					
Housing/CDBG/HOME	454,880	177,140	54,300	2,737,440	3,423,760
General City Projects	-	1,000	-	-	1,000
Community Services-Library & Parks Development	82,620	2,466,710	-	-	2,549,330
Public Works-Transportation/Engineering	91,500	51,690	739,290	4,600,000	5,482,480
Subtotal	629,000	2,696,540	793,590	7,337,440	11,456,570
ENTERPRISE FUNDS					
Community Services-Convention Center	33,370	1,199,860	31,320	-	1,264,550
Public Works-Municipal Utilities	21,183,510	38,154,360	7,456,200	19,414,900	86,208,970
Electric Utility	39,299,560	83,162,560	14,407,020	5,850,000	142,719,140
Public Works-Transportation-Airports	1,039,500	1,368,160	166,110	22,378,360	24,952,130
Subtotal	61,555,940	123,884,940	22,060,650	47,643,260	255,144,790
INTERNAL SERVICE FUNDS					
City Clerk-Reprographics/Record	756,070	199,530	-	180,170	1,135,770
City Attorney	-	-	-	-	-
Personnel - Vol Svcs/Emp Svcs/Grp Ins/ Emp Bfts/Risk	2,124,600	81,311,130	-	-	83,435,730
Community Services-Building Maintenance and Media, Communications, & Public Relations	1,905,700	2,168,480	-	140,000	4,214,180
Public Works-RMU Admin/Fleet	6,623,820	2,957,040	-	338110	9,918,970
Information Technology - GIS/IT/Comm	3,361,770	1,461,870	-	52,500	4,876,140
Subtotal	14,771,960	88,098,050	-	710,780	103,580,790
TOTAL EXPENDITURES	145,796,500	234,183,250	25,466,870	60,752,830	466,199,450
Less: Charges between funds	-	(120,614,430)	-	-	(120,614,430)
NET TOTAL	$ 145,796,500	$ 113,568,820	$ 25,466,870	$ 60,752,830	$ 345,585,020

Comparative Summary Of Expenditure Programs - All Funds

This table provides a summary of all funds showing the associated expenditures and appropriations over the past four years. The table is divided into fund types and within each of the funds is the associated department.

The first three columns, for 2017-18, 2018-19 and 2019-20, show actual expenditures for the fiscal years indicated. The fourth column, Amended 2020-21, shows the appropriation level as amended by the City Council during fiscal year 2019-20. The fifth and sixth columns, Adopted for 2021-22 and 2022-23, show the adopted budget for the 2021-23 biennial budget.

The graph compares the data for each fund type and shows the changes that have occurred over this six year period.



COMPARATIVE SUMMARY OF EXPENDITURE PROGRAMS

DEPARTMENTS	Expended 2017-2018	Expended 2018-2019	Expended 2019-2020	Budget as Amended 2020-2021	Adopted Budget 2021-2022	Adopted Budget 2022-2023
GENERAL FUND						
City Council	$ 184,080	$ 188,927	$ 183,562	$ 184,880	$ 165,050	$ 163,850
City Clerk	762,953	802,250	790,064	891,395	906,340	909,080
City Manager	599,227	628,737	618,574	1,057,800	970,690	952,550
City Attorney	599,638	628,968	562,758	650,780	1,226,880	1,168,600
Personnel	394,002	365,491	345,736	423,990	567,790	557,910
Non-Departmental	4,771,303	20,114,042	4,592,200	6,268,290	5,518,820	4,793,010
Financial Services	2,374,566	2,384,287	2,446,104	2,674,300	2,841,380	2,873,050
Police	29,768,895	30,448,660	31,641,552	34,875,910	36,653,900	38,400,910
Fire	22,414,439	21,730,581	21,776,194	24,818,970	23,491,520	23,780,900
Development Services	4,231,822	4,345,502	4,555,977	5,371,040	5,298,410	5,158,520
Community Services	5,304,548	5,404,187	5,575,728	7,912,954	8,432,630	6,731,720
Public Works Transportation/Engineering	6,268,154	7,119,517	6,940,768	16,579,095	10,466,160	10,527,200
Subtotal	77,673,627	94,161,149	80,029,217	101,709,404	96,539,570	96,017,300
SPECIAL REVENUE FUNDS						
Housing/CDBG/HOME	4,185,841	7,828,569	4,055,848	24,773,830	21,433,620	3,423,760
General City Projects	246,396	279,676	1,749,787	721,600	1,000	1,000
Police	131,321	130,091	122,003	-	-	-
Community Services	3,389,787	3,470,305	6,486,715	23,419,490	2,479,110	2,549,330
Public Works Transportation/Engineering	9,194,140	8,524,291	7,934,818	50,646,130	1,627,570	5,482,480
Subtotal	17,147,485	20,232,932	20,349,171	99,561,050	25,541,300	11,456,570
ENTERPRISE FUNDS						
Community Services - Conv Ctr	1,285,978	1,430,097	1,704,955	1,194,370	1,205,440	1,264,550
Public Works - Solid Waste Utility	21,000,654	20,817,574	22,325,664	25,240,640	22,900,230	24,093,490
Public Works - Storm Drains	1,170,955	1,254,112	1,539,415	1,879,220	2,536,770	2,154,710
Public Works - Water Utility	17,669,683	16,662,443	18,527,456	48,636,839	33,877,960	28,376,720
Public Works - Waste Water Utility	29,603,118	32,704,877	27,095,755	66,394,119	38,520,890	31,584,050
Public Works - Airports	8,107,014	6,064,732	2,509,290	5,807,545	5,251,280	24,952,130
Electric Utility	153,401,045	153,551,455	156,260,982	191,164,097	147,427,590	142,719,140
Subtotal	232,238,447	232,485,290	229,963,517	340,316,830	251,720,160	255,144,790
INTERNAL SERVICE FUNDS						
City Clerk - Records/Reprographics	600,093	891,962	858,164	996,740	1,268,960	1,135,770
City Attorney - Legal Services	205	61	-	377,000	-	-
Personnel - Vol Svcs/Emp Svcs/Grp Ins/ Emp Bfts/Risk	42,893,312	43,804,663	46,767,375	72,294,328	78,051,000	83,435,730
Public Works - Fleet Maintenance	3,422,447	3,499,961	3,674,456	3,762,025	4,348,770	4,458,530
Media, Communications, & Public Relations	-	-	-	-	831,120	739,170
Community Services - Bldg Maintenance	2,495,595	2,640,378	3,168,268	3,394,300	4,533,390	3,475,010
Public Works Municipal Utilities - ET/USA/RMU Admin	4,190,810	4,056,231	4,287,653	4,637,125	5,277,310	5,460,440
Information Technology - GIS/IT/Comm	3,633,064	3,495,547	3,766,558	4,760,760	5,064,930	4,876,140
Subtotal	57,235,526	58,388,803	62,522,474	90,222,278	99,375,480	103,580,790
TOTAL EXPENDITURES	384,295,085	405,268,174	392,864,379	631,809,562	473,176,510	466,199,450
Less: Charges between funds	(71,461,757)	(71,561,596)	(74,921,082)	(101,184,170)	(114,873,980)	(120,614,430)
NET TOTAL	$ 312,833,328	$ 333,706,578	$ 317,943,297	$ 530,625,392	$ 358,302,530	$ 345,585,020

Summary Of Authorized Full-Time Positions

The following page contains two graphics that show the changes in authorized full-time positions. The chart outlines the changes in full-time positions. There is an increase included in Fiscal Year 2021-22 of nineteen total positions and a reduction in Fiscal Year 2022-23 of one position.

There are a variety of positions that have been transferred amongst City Departments and those are as follows:

- One full time position moved from Housing and Community Development to Development Services.
- The Code Enforcement division was moved from Development Services to City Attorney's and included five positions transferred.
- There was one position transferred from Electric to Information Technology as a result of the reorganization of the Information Technology responsibilities.
- Information Technology and Public Works each transferred a position to the new Marketing, Communications, and Public Relations Division in Community Services.

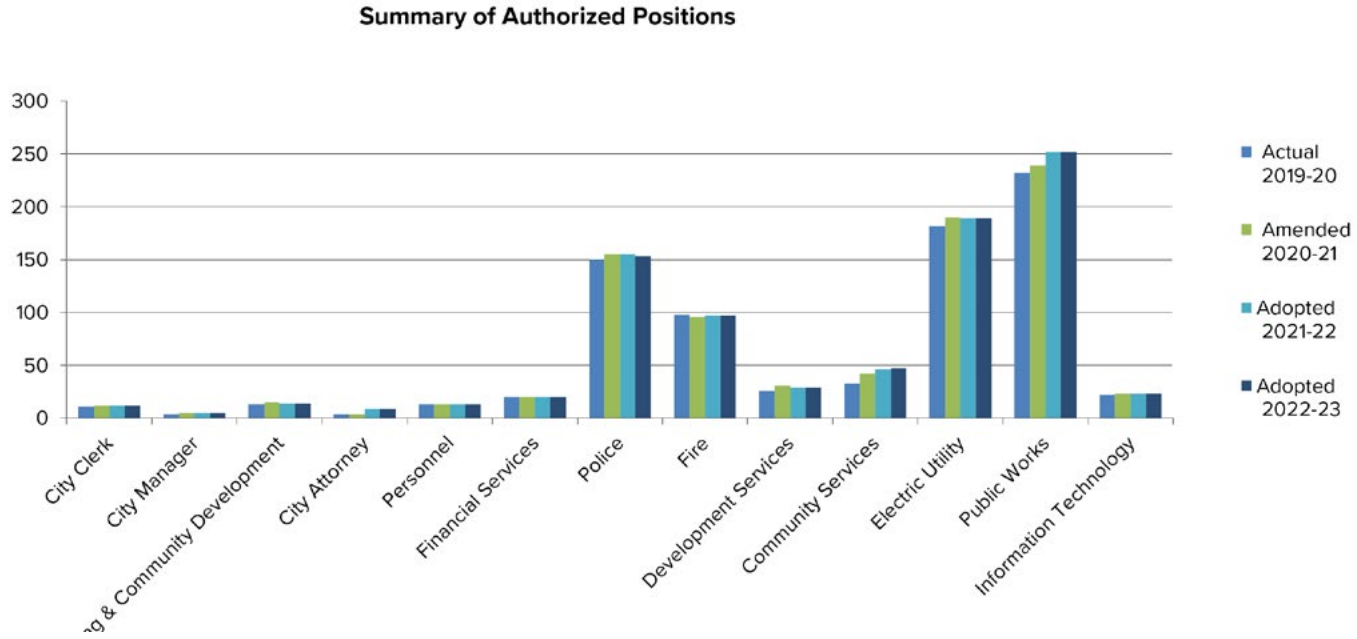
Furthermore there were new positions approved that offset the remaining changes:

- The Fire Department has a new Deputy Fire Chief included in the adopted budget.
- Development Services has a new Clerk approved in the Building Division and a conversion of a part time Administrative Assistant to a full time Administrative Assistant.
- The Community Services Department includes two conversion of part time positions into full-time positions, the first being in Building Maintenance to convert a part time PW Maintenance Worker to become a full-time, and the second in the Parks division converting two part time PW Maintenance Workers to become a full-time Custodian.
- In Fiscal Year 2022-23 a new Gardener position was approved in Parks to help address the new work associated with new Parks currently in development specifically in the Shastina Ranch and Salt Creek Heights neighborhoods. A portion of these costs will be absorbed through the Landscape Maintenance District for each park.
- Public Works is up overall thirteen positions this consists of the following: the Fleet division has added two Mechanics, and one Welder, the Airports division has converted a part time Account Clerk to full time and added an Airport Security Coordinator, ET/USA division has added two Plant Mechanics (one which was transferred from Water), Redding Municipal Utilities Administration division has added a Management Analyst, Wastewater division added a PW Maintenance Worker and a Senior Wastewater Plant Operator, Solid Waste added a Hazard Waste Specialist and a Resource Recovery Worker, and Engineering added an Associate Civil Engineer.

SUMMARY OF AUTHORIZED FULL-TIME POSITIONS

	Actual 2019-20	Adopted 2020-21	Amended 2020-21	Adopted 2021-22	Change	Adopted 2022-23	Change
City Clerk	11	11	12	12	-	12	-
City Manager	4	4	5	5	-	5	-
Housing & Community Development	13	13	15	14	(1)	14	-
City Attorney	4	5	4	9	5	9	-
Personnel	13	13	13	13	-	13	-
Financial Services	20	20	20	20	-	20	-
Police	150	142	155	155	-	153	(2)
Fire	98	79	96	97	1	97	-
Development Services	26	26	31	29	(2)	29	-
Community Services	36	33	42	46	4	47	1
Electric Utility	182	180	190	189	(1)	189	-
Public Works *	233	238	240	252	12	252	-
Information Technology	22	22	23	23	-	23	-
Total	812	786	846	864	18	863	(1)

* Total does not include West Central Landfill which is a quasi-autonomous entity.



Summary of Funds Transfers

The following table is a summary of transfers that occur between funds. Each Section shows where the funds are transferring to and where they are transferring from. The General Fund will receive $8,056,240 in FY 2021-22 and $8,011,560 in FY 2022-23 from other funds. The General Fund transfers out $3,638,860 in FY 2021-22 and $3,034,280 FY 2022-23 to Enterprise Funds, Rolling Stock, Equipment Replacement Fund, and Library Fund.

		Fiscal Year 2021-2022	Fiscal Year 2022-2023
From:	General Special Revenue	$ 272,000	$ 272,520
	Gas Tax Street Improvement Fund	5,649,010	5,404,790
	Local Transportation Fund	2,056,190	2,256,970
	Special Development Fund	78,520	77,280
To:	General Fund	$ 8,055,720	$ 8,011,560
From:	General Fund	$ 1,031,780	$ 1,080,170
To:	Tourism/Civic Auditorium Fund	$ 1,031,780	$ 1,080,170
From:	General Fund	$ 1,336,250	$ 880,250
	Airport	5,000	5,000
	Electric Utility Fund	1,048,000	1,050,000
	Water Utility Fund	200,000	200,000
	Wastewater Utility Fund	300,000	300,000
	Storm Drain Utility	80,000	80,000
	Solid Waste	1,600,000	1,500,000
	Fleet	15,000	15,000
	Building Maintenance	15,000	15,000
	Redding Municipal Utilties-ET/USA relocate	50,000	50,000
	Reprographics	5,000	5,000
To:	Rolling Stock Replacement Fund	$ 4,654,250	$ 4,100,250
From:	Electric Utility Fund	$ 1,200,000	$ 1,400,000
To:	Electric Maintenance Fund	$ 1,200,000	$ 1,400,000
From:	General Fund	$ 336,400	$ 111,400
	Civic Auditorium	10,730	-
	Library Fund	50,000	50,000
	Information Technology	90,000	90,000
	Communications	60,000	-
To:	Equipment Replacement Fund	$ 547,130	$ 251,400
From:	General Fund	$ 934,430	$ 962,460
To:	Library	$ 934,430	$ 962,460

Summary Of Cost Allocation Charges And Payment In-Lieu Of Property Taxes (PILOT)

The following table provides a summary of the cost allocation plan along with other Public Works administrative and National Pollutant Discharge Eliminations System (NPDES) charges and then displays this information along side the payment in-lieu of property taxes charged to the enterprise funds. The cost allocation plan and the Public Works administrative charge are the methods used to recover the administration cost for the City. The Public Works department facilitates NPDES related services for the City of Redding and related enterprise funds and recovers costs by charging various funds an allocated portion of the related costs. In-lieu property taxes are charged to certain City-owned enterprise funds instead of property tax for City-owned property.

Cost Allocation and In Lieu Charges are being allocated to the following funds:

	Cost Allocation Charge FY 2021-22	Cost Allocation Charge FY 2022-23	PILOT FY 2021-22	PILOT FY 2022-23
General Fund Public Works	$ 550,170	$ 566,490	$ -	$ -
Special Revenue Parking	7,440	7,660	-	-
Special Revenue Library	16,080	16,560	-	-
Airport Fund	144,560	148,860	235,000	245,000
Electric Utility	1,765,960	1,819,160	5,464,000	6,246,800
Water Utility	816,810	838,370	-	-
Wastewater Utility	938,790	964,280	-	-
Storm Drainage Utility	92,090	94,870	-	-
West Central Landfill	61,030	62,860	-	-
Solid Waste Utility	1,422,270	1,454,690	-	-
Fleet Maintenance	27,080	27,840	-	-
Building Maintenance	4,500	4,660	-	-
Redding Municipal Utility Administration	86,230	88,790	-	-
Housing and Community Development	37,130	38,240	-	-
Housing Authority	36,860	37,970	-	-
RRA	17,400	17,920	-	-
RABA	247,010	254,140	-	-
	$ 6,271,410	$ 6,443,360	$ 5,699,000	$ 6,491,800

The Adopted Budget reflects previously approved legislative direction of the present and former City Councils to employ cost accounting formulas and methodologies carried forward from budget to budget including, but not limited to: a cost allocation plan apportioning the cost of shared resources among the various departments which benefit from those resources, internal service funds and enterprise funds, and a payment-in-lieu of property tax (PILOT) from the Redding Electric Utility (REU) to the General Fund.

The City Council first adopted the PILOT upon approving the budget for fiscal year 198889. Before doing so, the City surveyed 34 cities with public power utilities regarding their use of in-lieu payments or operating transfers (a transfer from a utility fund to a general fund in an amount determined without reference to the value of utility assets) and found that half used one or the other method.

The City Council has approved continuation of the PILOT in every budget since 1988-89. Upon adoption of the FY 19921993 budget, the City Council amended the PILOT to include the value of capital improvement projects undertaken during the budget year in the asset base to which the 1% payment in lieu of tax is applied. Upon adoption of the FY 20022003 budget, the City Council further revised the PILOT to adjust the value of assets for inflation in the calculation of the PILOT. Upon adoption of a two year budget in June 2005, the City Council amended the PILOT into its current form by including the value of joint venture assets in which REU has a share in the asset base to which the 1% payment in lieu of tax is applied. The City's practice is to estimate the value of its assets over the life of a two year budget and to calculate the PILOT based on that estimate and to correct any variance between the PILOT calculated for the last two year budget and the actual asset value experienced in that time. Estimates are necessary because the PILOT formula: (i) includes capital projects to be completed in the two future years covered by a budget and (ii) uses an estimate of inflation during that time. The City Council has included the PILOT pursuant to this formula in each budget since June 2005.

In light of the adoption of California's Proposition 26 on November 2, 2010, which precluded certain new fees, levies or charges but is not retroactive as to local governments, the City Council desires to maintain the existing PILOT, which utilized the accounting formula and methodology as last modified in 2005. Proposition 26 does not vitiate legislation adopted prior to November 3, 2010, such as the PILOT. On June 22, 2011, Council continued the PILOT upon approving Resolution No. 2011-11 and adopting the biennial budget for FY 2012-13. Attachment A of Resolution No. 2011-11 reflected the Electric In-Lieu computation worksheet as it was incorporated in the City's 2012-13 biennial budget. The City Council has continuously adopted the PILOT without change since that time. On June 15, 2021, City Council again continued the PILOT without change upon approving Resolution No. 2021-XXX and adopting the current biennial budget for FY 2021-22 and FY 2022-23. The following page reflects the adopted City of Redding's Electric In-Lieu Computation for the fiscal years ending 2022 and 2023.

City of Redding
Electric In-Lieu Computation with Two Year Reconciliation (2019 and 2020)
For FYE 2022 and 2023

Ln	Description	Total	FYE 2020	FYE 2019	FYE 2018	FYE 2017	FYE 2016	FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	FYE 2010	FYE 2009	Pre 2009
1a	Appreciating	$431,737,496	$ 4,511,528	$12,494,459	$ 12,596,566	$ 4,660,980	$ 15,548,411	$12,305,716	$ 3,155,674	$ 3,003,433	$ 69,100,031	$14,354,192	$ 2,534,450	$ 2,626,809	$274,845,247
1b	Adjustments	$ -									$(63,626,749)	$ 8,304,441	$21,185,188	$20,709,013	$ 13,428,107
1c	Adjusted Appreciating	$431,737,496	$ 4,511,528	$12,494,459	$ 12,596,566	$ 4,660,980	$ 15,548,411	$12,305,716	$ 3,155,674	$ 3,003,433	$ 5,473,282	$22,658,633	$23,719,638	$23,335,822	$288,273,354
2	Vehicle, Equip. Furn.	21,090,940	694,304	1,165,489	2,112,665	2,535,965	2,900,784	2,529,970	3,598,447	985,592	652,900	900,351	164,042	596,631	2,253,800
3	Subtotal	452,828,436	5,205,832	13,659,948	14,709,231	7,196,945	18,449,195	14,835,686	6,754,121	3,989,025	6,126,182	23,558,984	23,883,680	23,932,453	290,527,154
4	Vehicle etc Accum. Dep.	12,211,363	33,710	136,129	443,556	806,384	1,715,376	1,732,813	2,356,470	687,201	639,814	758,830	161,363	528,660	2,211,057
5	NBV of Vehicle etc.(Line 2- 4)	8,879,577	660,594	1,029,360	1,669,109	1,729,581	1,185,408	797,157	1,241,977	298,391	13,086	141,521	2,679	67,971	42,743
6	Tank COTP		45,502,147	45,380,637											
7	SOT		637,748	637,748											
8	MSR		0	0											
9	Total		46,139,894	46,018,384											
10	In-Lieu Computation														
11	2% increase factor for 2020 True-up		1.0200	1.0404	1.0612	1.0824	1.1041	1.1262	1.1487	1.1717	1.1951	1.2190	1.2434	1.2682	1.2682
11a	**2% increase factor for 2019 True-up**			**1.0200**	**1.0404**	**1.0612**	**1.0824**	**1.1041**	**1.1262**	**1.1487**	**1.1717**	**1.1951**	**1.2190**	**1.2434**	**1.2682**
12	Base Vehicles Equip. etc (Line 5) (NBV no 2% adjustment)	8,879,577	660,594	1,029,360	1,669,109	1,729,581	1,185,408	797,157	1,241,977	298,391	13,086	141,521	2,679	67,971	42,743
12a	**2019 Vehicles (Line 12 less 2020 Base Vehicles)**	**8,218,983**													
13	Joint Powers base (Historical costs only) (Line 9)	46,139,894	46,139,894	46,018,384	0	0	0	0	0	0	0	0	0	0	0
14	Appreciating assets 2020 (Line 1c X Line 11, except "Total Column")	533,032,575	4,601,759	12,999,235	13,367,577	5,045,195	17,166,702	13,858,235	3,624,877	3,519,000	6,541,079	27,620,747	29,492,388	29,595,465	365,600,316
14a	**2019 (Line 1c X Line 11a, except "Total Column")**	**525,238,061**		**12,744,348**	**13,105,467**	**4,946,269**	**16,830,100**	**13,586,505**	**3,553,801**	**3,450,000**	**6,412,822**	**27,079,164**	**28,914,106**	**29,015,162**	**365,600,316**
15	Add accounts payable not in download	597,868	597,868												
16	Total Base for FYE 2020	588,649,914	52,000,115	60,046,979	15,036,686	6,774,776	18,352,110	14,655,392	4,866,854	3,817,391	6,554,165	27,762,268	29,495,067	29,663,436	365,643,059
16a	**Total Base for FYE 2019 No 15)**	**579,475,429**		**59,792,093**	**14,774,576**	**6,675,850**	**18,015,508**	**14,383,662**	**4,795,778**	**3,748,391**	**6,425,908**	**27,220,685**	**28,916,785**	**29,083,133**	**365,643,059**
17	Actual In-lieu for FYE 2020 (Line 16 X 1%)	5,886,499	$ 520,001	$ 600,470	$ 150,367	$ 67,748	$ 183,521	$ 146,554	$ 48,669	$ 38,174	$ 65,542	$ 277,623	$ 294,951	$ 296,634	$ 3,656,431
17a	**Actual In-lieu for FYE 2019 (Line 16a X 1%)**	**5,794,754**		**$ 597,921**	**$ 147,746**	**$ 66,759**	**$ 180,155**	**$ 143,837**	**$ 47,958**	**$ 37,484**	**$ 64,259**	**$ 272,207**	**$ 289,168**	**$ 290,831**	**$ 3,656,431**

		FYE 2020	FYE 2019
18	Actual charge for FYE 2020 & 2019	5,978,010	6,363,600
19	Calculated Charge	5,886,499	5,794,754
20	Adjustment to actual (True-up)	(91,511)	(568,846)

21	Calculated Charge for 2020 (Line 17)	5,886,499
22	True-up for FYE 2020	(91,511)
22a	**True-up for FYE 2019**	**(568,846)**
	Estimated 2022 Amount	
23	(Line 21 X 1.02 X 1.02 - 2% increase estimated for FYE 2019 & FYE 2020 amount)	6,124,314
24	Adjustment (Line 22 + 22a)	(660,357)
25	Adjustment for asset activity not on DL	0
26	Total PILOT 2022	$ 5,463,957
27	**Rounded 2022 Budget**	**$ 5,464,000**
	Estimated 2023 Amount	
28	(Line 23+25 X 1.02 - 2% increase)	$ 6,246,800
29	**Rounded 2023 Budget**	**$ 6,246,800**

Div. 888 and 889 are excluded from above calculations
All assets assumed to be purchased at the beginning of the year for appreciation purposes

Summary of Internal Service Fund Charges

The following table summarizes the Internal Service Fund Charges for the City. Internal Service Fund Charges are assessed from other City divisions in order to recover the cost of providing services to those City divisions. Several of these services are reproduction, information systems, health and dental coverage, workers compensation, general liability, payroll taxes and associated costs and central records management.

Internal Service Fund		Adopted 2020-21	Adopted 2021-2022	Adopted 2022-2023
Building Maintenance	General Fund	$ 1,560,970	$ 2,735,930	$ 1,810,570
	All Other City Funds	1,386,340	1,729,020	1,615,220
	Related entities	43,090	88,730	49,430
	Subtotal	2,990,400	4,553,680	3,475,220
Information Systems	General Fund	969,610	1,406,710	1,388,050
	All Other City Funds	2,099,930	2,573,740	2,564,650
	Related entities	60,200	74,270	73,280
	Subtotal	3,129,740	4,054,720	4,025,980
Reprographics	General Fund	283,700	258,220	276,430
	All Other City Funds	358,190	352,000	386,320
	Related entities	35,860	38,660	42,950
	Subtotal	677,750	648,880	705,700
Fleet Maintenance	General Fund	890,390	904,960	927,860
	All Other City Funds	2,797,300	3,446,410	3,533,570
	Related entities	1,500	6,970	7,150
	Subtotal	3,689,190	4,358,340	4,468,580
Risk Management	General Fund	3,158,980	4,162,180	4,282,660
	All Other City Funds	2,933,640	3,947,300	4,262,070
	Related entities	20,030	42,030	43,490
	Subtotal	6,112,650	8,151,510	8,588,220
Records Management	General Fund	137,670	221,420	200,440
	All Other City Funds	152,540	225,590	215,690
	Related entities	10,320	14,140	10,020
	Subtotal	300,530	461,150	426,150
Communications	General Fund	191,410	43,070	223,680
	All Other City Funds	124,880	27,680	144,520
	Related entities	36,190	8,080	42,050
	Subtotal	352,480	78,830	410,250
Health & Dental	General Fund	9,567,790	10,422,240	10,787,690
	All Other City Funds	10,347,860	10,797,460	11,180,660
	Related entities	32,090	32,770	34,410
	Subtotal	19,947,740	21,252,470	22,002,760
GIS	General Fund	313,180	211,780	217,950
	All Other City Funds	337,520	363,220	373,030
	Related entities	65,010	3,160	3,260
	Subtotal	715,710	578,160	594,240

Internal Service Fund		Adopted 2020-2021	Adopted 2021-2022	Adopted 2022-2023
Volunteer Services	General Fund	80,070	92,020	92,540
	All Other City Funds	62,450	69,150	69,590
	Related entities	2,240	1,790	1,810
	Subtotal	144,760	162,960	163,940
Employer Services	General Fund	498,710	543,010	578,160
	All Other City Funds	392,860	406,620	432,980
	Related entities	10,280	10,580	11,280
	Subtotal	901,850	960,210	1,022,420
Legal Services	General Fund	-	-	-
	All Other City Funds	93,000	-	-
	Related entities	-	-	-
	Subtotal	93,000	-	-
Payroll Taxes & Benefits	General Fund	19,255,110	21,104,480	22,746,070
	All Other City Funds	17,350,170	20,030,080	21,142,330
	Related entities	-	-	-
	Subtotal	36,605,280	41,134,560	43,888,400
Media, Communications and Public Relations	General Fund	-	278,990	261,700
	All Other City Funds	-	515,440	442,630
	Related entities	-	24,990	23,250
	Subtotal	-	819,420	727,580
Totals	General Fund	36,907,590	42,385,010	43,793,800
	All Other City Funds	38,436,680	44,483,710	46,363,260
	Related entities	316,810	346,170	342,380
	Total	$ 75,661,080	$ 87,214,890	$ 90,499,440

The following table outlines charges to other divisions for administrative/overhead charges:

Charging Department		Adopted 2020-2021	Adopted 2021-2022	Adopted 2022-2023
Redding Municipal Utilities & ETUSA	General Fund	$ 509,520	$ 482,910	$ 541,160
	All Other Funds	3,999,380	4,558,180	4,698,030
	Subtotal	4,508,900	5,041,090	5,239,190
Public Works Admin & NPDES	General Fund	226,850	286,560	294,970
	All Other Funds	944,120	1,054,290	1,086,570
	Subtotal	1,170,970	1,340,850	1,381,540
Utility Customer Service	General Fund	-	-	-
	All Other Funds	4,513,830	4,750,140	4,882,850
	Subtotal	4,513,830	4,750,140	4,882,850
Utility Field Service	General Fund	-	-	-
	All Other Funds	811,250	993,890	1,016,430
	Subtotal	811,250	993,890	1,016,430
Totals	General Fund	736,370	769,470	836,130
	All Other Funds	10,268,580	11,356,500	11,683,880
	Total	$ 11,004,950	$ 12,125,970	$ 12,520,010

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Summary Of Long Term Debt

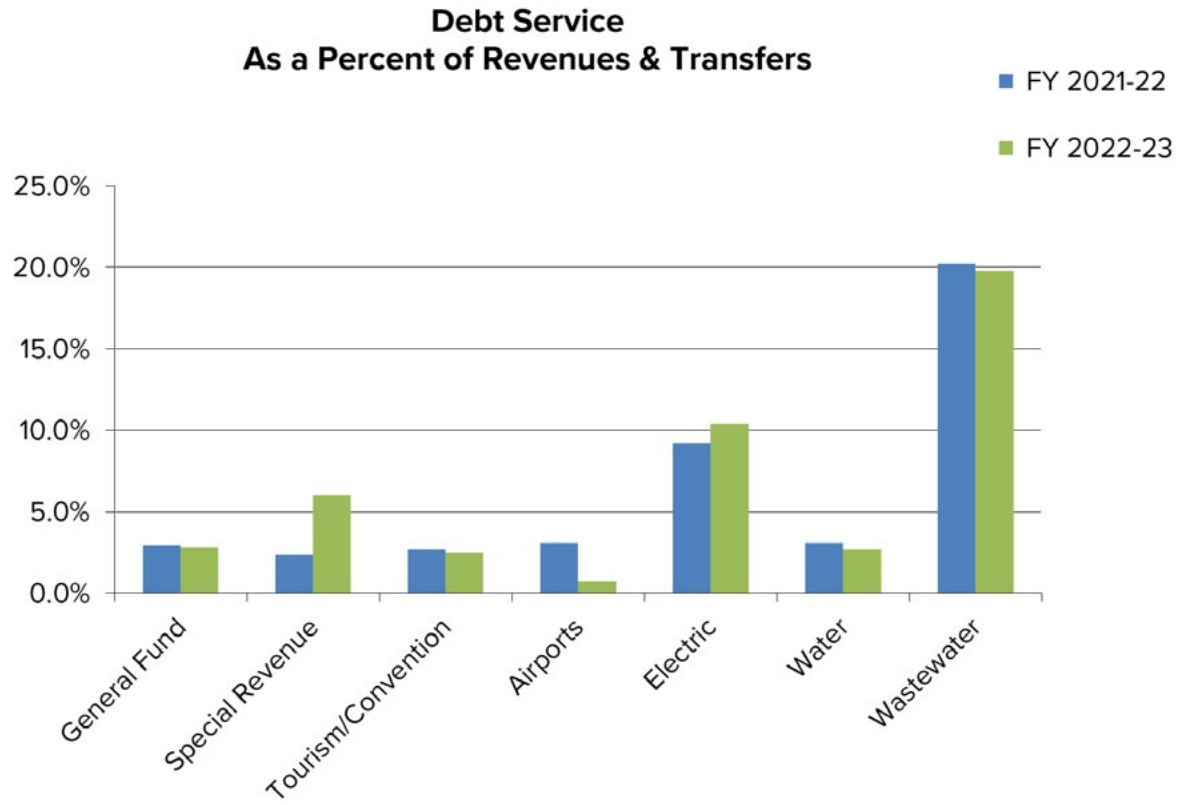
The table on the two following pages provides a summary of all Long Term Debt, Revenue Bonds, Certificates of Participation and other Long Term Debt agreements. For each of these debt types, the table provides the balance as of June 30, 2021 and the principal and interest payments that will be made for the next ten years. Thereafter summarizes all remaining payments beyond the ten years.

Long term debt for the City totals $189,121,570 none of which is subject to the City legal debt limit of $370,670,000. The legal debt limit is calculated by multiplying the Net Taxable Property tax value by 3.75% rounded to the thousands. The current debt limit is based on the 2020 Net taxable value of 9,884,530,646.

The current debt exempt from legal debt limit:

Lease Revenue Bonds	$ 29,593,650
Special Fund - Enterprise Funds	$159,527,920
Total Exempt from Debt Limit	***$189,121,570***

The graph below displays debt service as a percent of revenues and transfers in for the General Fund and the Enterprise Funds.



SUMMARY OF LONG TERM DEBT AS OF JUNE 30, 2021

	6/30/21 Balance	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
General Fund						
2013 Lease Revenue Bonds, Series B&C - SHASCOM Facility						
Principle	398,690	129,680	130,780	138,230	-	-
Interest		13,530	8,320	2,850	-	-
2013 Lease Revenue Bonds, Series B&C - Aquatic Center						
Principle	1,559,960	100,080	103,330	111,550	100,000	105,000
Interest		73,460	69,390	65,030	60,600	56,110
2013 Lease Revenue Bonds, Series B&C - Sports Park						
Principle	1,570,000	95,000	100,000	105,000	110,000	120,000
Interest		94,800	89,580	84,090	78,340	71,500
2013 Lease Revenue Bonds, Series B&C - Police Building						
Principle	4,900,000	120,000	125,000	130,000	135,000	140,000
Interest		253,880	248,980	243,790	238,240	232,230
2019 Lease Revenue Bonds - Corporation Yard Refinance						
Principle	771,640	379,630	392,010	-	-	-
Interest		38,580	19,600	-	-	-
2019 Lease Revenue Bonds - Fire Station #8						
Principle	163,360	80,370	82,990	-	-	-
Interest		8,170	4,150	-	-	-
2019 Lease Revenue Bonds - Civic Center Refunding						
Principle	2,775,000	505,000	525,000	555,000	580,000	610,000
Interest		138,750	113,500	87,250	59,500	30,500
2019 Lease Revenue Bonds - Stillwater						
Principle	6,475,000	275,000	290,000	300,000	315,000	335,000
Interest		323,750	310,000	295,500	280,500	264,750
SUBTOTAL - GENERAL FUND	**18,613,650**	**2,629,680**	**2,612,630**	**2,118,290**	**1,957,180**	**1,965,090**
Capital Projects - Development Fund						
2019 Lease Revenue Bonds - Traffic Improvement						
Principle	2,235,000	55,000	60,000	60,000	65,000	65,000
Interest		95,260	92,510	89,510	86,510	83,260
2019 Lease Revenue Bonds - Traffic Improvement (New Issue)						
Principle	8,745,000	215,000	225,000	240,000	250,000	265,000
Interest		372,530	361,780	350,530	338,530	326,030
SUBTOTAL - CAPITAL PROJECTS - DEVELOPMENT FUND	**10,980,000**	**737,790**	**739,290**	**740,040**	**740,040**	**739,290**
Airport Fund						
2013 Lease Revenue Bonds, Series B&C						
Principle	141,570	46,050	46,440	49,080	-	-
Interest		4,800	2,950	1,020	-	-
2013 California Airport Loan - Municipal Airport						
Principle	231,100	19,560	20,270	21,010	21,780	22,580
Interest		8,450	7,730	6,990	6,220	5,430
2016 California Airport Loan - Municipal Airport						
Principle	817,710	53,960	55,330	56,720	58,160	59,620
Interest		20,470	19,100	17,710	16,270	14,810
2018 California Airport Loan - Benton Airport						
Principle	162,760	9,610	9,880	10,170	10,460	10,760
Interest		4,680	4,400	4,120	3,830	3,530
SUBTOTAL - AIRPORT FUND	**1,353,140**	**167,580**	**166,100**	**166,820**	**116,720**	**116,730**
Redding Electric Utility						
2015 Electric System Revenue Refunding						
Principle	33,055,000	335,000	2,100,000	2,180,000	2,285,000	2,405,000
Interest		1,518,570	1,508,520	1,424,520	1,315,520	1,201,270
2017 Electric System Revenue Refunding						
Principle	45,525,000	3,695,000	4,380,000	4,600,000	4,830,000	5,075,000
Interest		2,276,250	2,091,500	1,872,500	1,642,500	1,401,000
2018 Electric System Revenue Refunding						
Principle	30,715,000	3,425,000	2,860,000	3,000,000	3,155,000	3,305,000
Interest		1,535,750	1,364,500	1,221,500	1,071,500	913,750
SUBTOTAL - REDDING ELECTRIC UTILITY	**109,295,000**	**12,785,570**	**14,304,520**	**14,298,520**	**14,299,520**	**14,301,020**
Civic Auditorium Fund						
2013 Lease Revenue Bonds, Series B&C						
Principle	89,780	29,200	29,450	31,130	-	-
Interest		3,050	1,870	650	-	-
SUBTOTAL - CIVIC AUDITORIUM FUND	**89,780**	**32,250**	**31,320**	**31,780**	**-**	**-**
Water Utility Fund						
2013 Lease Reveue Bonds, Series A						
Principle	1,380,000	675,000	705,000	-	-	-
Interest		55,200	28,200	-	-	-
SUBTOTAL - WATER UTILITY FUND	**1,380,000**	**730,200**	**733,200**	**-**	**-**	**-**
Wastewater Utility Fund						
2020 California Wastewater Loan						
Principle	47,410,000	4,350,000	4,570,000	3,680,000	3,865,000	4,060,000
Interest		2,370,500	2,153,000	1,924,500	1,740,500	1,547,250
SUBTOTAL WASTEWATER UTILITY FUND	**47,410,000**	**6,720,500**	**6,723,000**	**5,604,500**	**5,605,500**	**5,607,250**
Total	**189,121,570**	**23,803,570**	**25,310,060**	**22,959,950**	**22,718,960**	**22,729,380**

SUMMARY OF LONG TERM DEBT AS OF JUNE 30, 2021

	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Thereafter
General Fund						
2013 Lease Revenue Bonds, Series B&C - SHASCOM Facility						
Principle	-	-	-	-	-	-
Interest	-	-	-	-	-	-
2013 Lease Revenue Bonds, Series B&C - Aquatic Center					Maturity Date - FYE 2034	
Principle	110,000	110,000	120,000	125,000	135,000	440,000
Interest	51,000	45,500	39,750	33,470	26,640	35,440
2013 Lease Revenue Bonds, Series B&C - Sports Park					Maturity Date - FYE 2033	
Principle	125,000	130,000	140,000	145,000	155,000	345,000
Interest	63,540	55,250	46,480	37,210	27,460	22,900
2013 Lease Revenue Bonds, Series B&C - Police Building					Maturity Date -FYE 2044	
Principle	145,000	155,000	160,000	170,000	180,000	3,440,000
Interest	225,450	217,950	210,080	201,610	192,430	1,366,930
2019 Lease Revenue Bonds - Corporation Yard Refinance						
Principle	-	-	-	-	-	-
Interest	-	-	-	-	-	-
2019 Lease Revenue Bonds - Fire Station #8						
Principle	-	-	-	-	-	-
Interest	-	-	-	-	-	-
2019 Lease Revenue Bonds - Civic Center Refunding						
Principle	-	-	-	-	-	-
Interest	-	-	-	-	-	-
2019 Lease Revenue Bonds - Stillwater					Maturity Date - FYE 2037	
Principle	350,000	370,000	385,000	405,000	420,000	3,030,000
Interest	248,000	230,500	212,000	192,750	172,500	551,000
SUBTOTAL - GENERAL FUND	**1,317,990**	**1,314,200**	**1,313,310**	**1,310,040**	**1,309,030**	**9,231,270**
Capital Projects - Development Fund						
2019 Lease Revenue Bonds - Traffic Improvement					Maturity Date -FYE 2044	
Principle	70,000	75,000	80,000	80,000	85,000	1,540,000
Interest	80,000	76,510	72,760	68,760	64,760	413,900
2019 Lease Revenue Bonds - Traffic Improvement (New Issue)					Maturity Date -FYE 2044	
Principle	275,000	290,000	305,000	320,000	335,000	6,025,000
Interest	312,780	299,030	284,530	269,280	253,280	1,622,400
SUBTOTAL - TRAFFIC IMPACT FEES - DEVELOPMENT FUND	**737,780**	**740,540**	**742,290**	**738,040**	**738,040**	**9,601,300**
Airport Fund						
2013 Lease Revenue Bonds, Series B&C						
Principle	-	-	-	-	-	
Interest	-	-	-	-	-	
2013 California Airport Loan - Municipal Airport					Maturity Date - FYE 2031	
Principle	23,400	24,260	25,150	26,070	27,020	
Interest	4,600	3,740	2,860	1,940	390	
2016 California Airport Loan - Municipal Airport					Maturity Date - FYE 2035	
Principle	61,120	62,650	64,220	65,820	67,470	212,640
Interest	13,310	11,780	10,210	8,600	6,960	10,650
2018 California Airport Loan - Benton Airport					Maturity Date - FYE 2035	
Principle	11,070	11,390	11,710	12,050	12,400	53,260
Interest	3,220	2,900	2,570	2,230	1,890	3,880
SUBTOTAL - AIRPORT FUND	**116,720**	**116,720**	**116,720**	**116,710**	**116,130**	**280,430**
Redding Electric Utility						
2015 Electric System Revenue Refunding					Maturity Date FYE 2035	
Principle	2,530,000	2,650,000	2,790,000	2,925,000	2,345,000	10,510,000
Interest	1,081,020	954,520	822,020	682,520	536,270	1,020,730
2017 Electric System Revenue Refunding						
Principle	5,320,000	5,590,000	5,870,000	6,165,000	-	-
Interest	1,147,250	881,250	601,750	308,250	-	-
2018 Electric System Revenue Refunding						
Principle	3,475,000	3,645,000	3,830,000	4,020,000	-	-
Interest	748,500	574,750	392,500	201,000	-	-
SUBTOTAL - REDDING ELECTRIC UTILITY	**14,301,770**	**14,295,520**	**14,306,270**	**14,301,770**	**2,881,270**	**11,530,730**
Civic Auditorium Fund						
2013 Lease Revenue Bonds, Series B&C						
Principle	-	-	-	-	-	-
Interest	-	-	-	-	-	-
SUBTOTAL - CIVIC AUDITORIUM FUND	**-**	**-**	**-**	**-**	**-**	**-**
Water Utility Fund						
2013 Lease Reveue Bonds, Series A						
Principle	-	-	-	-	-	-
Interest	-	-	-	-	-	-
SUBTOTAL - WATER UTILITY FUND	**-**	**-**	**-**	**-**	**-**	**-**
Wastewater Utility Fund						
2020 California Wastewater Loan					Maturity Date FYE 2036	
Principle	4,260,000	4,475,000	4,425,000	4,330,000	2,770,000	6,625,000
Interest	1,344,250	1,131,250	907,500	686,250	469,750	634,250
SUBTOTAL WASTEWATER UTILITY FUND	**5,604,250**	**5,606,250**	**5,332,500**	**5,016,250**	**3,239,750**	**7,259,250**
Total	**22,078,510**	**22,073,230**	**21,811,090**	**21,482,810**	**8,284,220**	**37,902,980**

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Summary Of Capital Projects

The following table lists the capital projects that have been authorized for the fiscal years 2021-22 and 2022-23 biennial budget. All capital projects are included in the long range financial plans for each fund. This is important to ensure that each fund will stay solvent and to ensure that on-going costs related to capital projects can be maintained (i.e. operating expenses and personnel costs). Definitions:

Capital Project

A permanent, physical addition to the City's assets including the design, construction, and/or purchase of land, building, facilities or major renovations. Capital projects do not include the direct purchase of equipment, vehicles or machinery, unless part of a larger project.

Capital Outlay

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, plant, plant improvements, projects, infrastructure, and all other tangible assets that have initial useful lives extending beyond one year and cost more than $5,000.

Comments on Cost of Operations – See references on pages A-60 to A-62

1. On-going cost of maintenance for project is minimal and will be absorbed into the division's operating budget.
2. These are remodel or improvement projects to existing City assets and the operating costs are included in the existing budget.
3. These are plant expansion projects that may be completed in phases over the next few years. Some additional costs are included in the budget, but the remainder will be covered by increases in growth related revenues.
4. This project is related to capacity growth and the additional operation cost will be covered by the increase in fees from capacity.

SUMMARY OF CAPITAL PROJECTS

	Adopted 2021-22	Adopted 2022-23	Cost of Operations Comments *See Page A-58*
GENERAL FUND			
Minor Street Projects	$ 120,000	$ 120,000	2
Bridge Maintenance	25,530	25,530	2
Pavement Maintenance	40,000	40,000	2
Slurry Seal	2,000,000	1,800,000	2
Overlay Projects-Recurring	2,000,000	2,000,000	2
Sidewalk Repair Program	180,000	180,000	2
Redding Aquatic Cener Improvements			
Replaster 50 foot pool	1,300,000		2
Replace Spiral Slide	500,000		2
Park Improvements			
Buckeye Restroom Roof	15,000		2
Jump River Shade Sails		12,000	2
Fire Station 4 Generator System	50,000		2
Total General Fund	6,230,530	4,177,530	
SPECIAL DEVELOPMENT FUND			
Traffic Impact Fee Capital:			
Traffic Circulation Improvements	200,000	200,000	2
Victor/Rancho/Churn Creek	400,000	4,000,000	2
Churn Creek Interchange		250,000	2
Total Special Development Fund	600,000	4,450,000	
MUNICIPAL AIRPORT FUND			
Airports Administration			
Upgrade Electric System Design		90,000	2
CRRSA Funding - Building Improvements	68,000		2
Runway 16-34,12-30,Taxiway Design	1,734,620		2
Runway 16-34,12-30 Taxiway Construciton		14,515,000	2
Taxiway "H" Reconstruct		3,248,000	2
Service Road Improvement		60,000	2
Airports Administration Subtotal	1,802,620	17,913,000	
Benton Airports Operation			
Runway Paving Preservation Slurry Seal		610,000	2
Runway Paving Preservation MAGVAR Design	78,400		2
E T-Hanger Taxi Reconstruction	307,000	3,300,000	2
Benton Airport Operations Subtotal	385,400	3,910,000	
Total Municipal Airport Fund	2,188,020	21,823,000	

SUMMARY OF CAPITAL PROJECTS

	Adopted 2021-22	Adopted 2022-23	Cost of Operations Comments *See Page A-58*
ELECTIC UTILITY FUND			
Land and Land Rights	60,000	60,000	1
Station Equipment & Controls	500,000	500,000	2
Poles - Towers - Fixtures	800,000	800,000	2
Overhead Conductors & Devices	500,000	500,000	2
Overhead Services	50,000	50,000	2
Underground Conduits	1,000,000	1,000,000	2
Underground Conduct & Devices	1,000,000	1,000,000	2
Underground Services	50,000	50,000	2
Transformers	500,000	500,000	2
Meters	530,000	530,000	2
Street Lighting	750,000	750,000	2
Interconnections	10,000	10,000	2
New Extensions	100,000	100,000	4
TO-TOP CIP Security Infrastructure	750,000		2
Total Electric Utility Fund	6,600,000	5,850,000	
WATER UTILITY FUND			
Pump Station Recurring Capital Improvement Project	266,180	273,600	2
Pump House 1 Replacement	1,000,000		2
Services	8,740	8,980	2
Meters	200,000	205,580	2
Hydrants	6,780	6,970	2
Buckeye Hydrants	2,260	2,320	2
Water Line Replacements	8,876,440	4,945,020	2
Well Redevelopment and Upgrades	67,570	69,450	2
Foothill Water Plant Expansion or Improvement	2,160,820	1,460,820	2
Cypres Ave Booster Pump Station	2,000,000		2
Buckeye Water Plant	422,320	125,730	2
Hill 900 Reservoir		1,605,870	2
Total Water Utility Fund	15,011,110	8,704,340	

SUMMARY OF CAPITAL PROJECTS

	Adopted 2021-22	Adopted 2022-23	Cost of Operations Comments *See Page A-58*
WASTEWATER UTILITY FUND			
Inflow/Infiltration	940,000	940,000	2
Lift Station Improvements	595,110	279,530	2
6-8" Line Replacement	7,500,000	4,431,430	2
Clear Creek Plant - Design/Construction	616,740	633,950	2
Stillwater WWTP Improvements	411,160	422,640	2
Biosolids Pyrolysis	4,000,000	-	3
Total Wastewater Utility Fund	14,063,010	6,707,550	
STORM DRAIN UTILITY FUND			
Storm Drian Detention Ponds	300,000		2
Storm Drain Replacement	600,000	600,000	2
Total Storm Drain Utility Fund	900,000	600,000	
SOLID WASTE COLLECTION AND DISPOSAL			
SWIP - Admin Office		100,000	2
Lift Station Improvement - Transfer Station	300,000		2
Floor Resurfacing - Transfer Station		400,000	2
Total Solid Waste Collection & Disposal	300,000	500,000	
BUILDING MAINTENANCE & CONSTRUCTION			
Council Chambers Roof Replacement		55,000	2
Civic Center Flooring	500,000		2
Civic Center Exterior Paint	350,000		2
Civic Center Fire Suppression System Retrofit	220,000		2
Civic Center Parking Lot Slurry Seal	35,000		2
Teen Center Roof	18,000		2
Civic Auditorium Improvements		55,000	2
Total Building Maintenance & Construction	1,123,000	110,000	
CITY TOTAL	$ 47,015,670	$ 52,922,420	

History And Locale Of The City Of Redding

Geography

The City of Redding is located in Shasta County at the northern tip of California's fertile Sacramento Valley. Surrounded by majestic mountains on three sides, the City offers spectacular scenery and an abundance of recreational opportunities. The Sacramento River, which winds its way through the center of Redding, also adds to the unique beauty of the City. Shasta Lake, 11 miles to the north, is the region's most impressive body of water with a shoreline of over 365 miles. It was created 60 years ago by the construction of Shasta Dam, a 602 foot structure that harnesses three rivers. The natural beauty of the area helps to attract many tourists to Redding.

Early History

The City of Redding, now 120 years old, was incorporated in 1887. The first settlers were trappers who arrived in the early 1800's. Among the first permanent residents of Redding was Pierson B. Reading. His subsequent discovery of gold in the late 1840's brought a flood of miners to the hills that surround the Redding area.

After the mining boom ended, the construction of Shasta Dam in the late 1930's and early 1940's brought a new wave of immigrants to the area. As a result, Redding's population more than doubled in the ten years between 1930 and 1940. The construction projects also brought economic prosperity to the area. Following World War II, wood products, agriculture, and tourism became Redding's primary industries. Today, these industries continue to dominate the local economy.

Nine bands of northern Wintu people have resided within the area of the Northern River Valley and surrounding mountains from time immemorial. The area was a hub and intersection of trade and commerce. The awarding of the Rancho Bueno Verna Mexican Land Grant in 1844 to European-American (Mexican) settler Pierson B. Reading initiated the first European-American settlement of the area. With the encroachment of Mexican and Anglo-Americans, the Indigenous Peoples of the region suffered greatly from violent displacement, epidemics of foreign diseases as well as State and Federal policies of extermination and removal. Many of the Wintu resided in the El-Pom area where Redding would later be founded. They were among several tribes that were promised sanctuary and reservation land on the east side of the river with the Treaty of Cottonwood Creek of 1851, which was never honored nor ratified by the State or Federal government. Wintu descendants still reside in the area today.

Reporting Entity And Its Services

This report includes all of the funds of the City. Financial information for separate legal entities related to the City of Redding includes the Redding Housing Authority, Redding Area Bus Authority, the Redding Joint Powers Financing Authority and the Redding Capital Services Corporation. All are accounted for in the City's financial statements in accordance with Governmental Accounting and Financial Reporting Standards. Component unit financial reports are on file with the City. Under California State law all redevelopment agencies were dissolved as of January 31, 2012. The Redding Redevelopment Agency was dissolved on January 31, 2012 and all excess assets were transferred to a private purpose trust fund.

Redding is governed and serviced by five elected members of a city Council. A City Mayor is chosen from among the Council members. The City is administered by an appointed professional City Manager.

City Council members in separate sessions serve as the governing board of the Redding Joint Powers Financing Authority and the Redding Capital Services Corporation. All five members of the City Council sit on the eight-member governing board of the Redding Area Bus Authority and the six member Housing Authority's board. City staff provides accounting and administrative services to all four agencies. Additional detail is provided in Note 1, Subparagraph A of the financial statements.

Redding is a full-service city. This includes public safety (police and fire), highways and streets, public improvements, planning and zoning, recreation and parks, library, airports, convention and auditorium facility, utilities (electric, water, wastewater, storm drainage, and solid waste collection and disposal), and general administrative services.

Local Economy

The growth and health of an area's economy can be determined by monitoring a wide variety of indicators. Listed below are some of these indicators in the Redding area.

Population Characteristics - The City was one of the fastest growing cities in California between 1970 and 1990, growing to 66,432 residents in 1990 from 16,659 in 1970. However, lately the City's population growth has slowed. From 2000 to 2010 the City's population grew by an average of 1.11 percent. During the last year the City's population decreased .01 percent. The City's population of 91,743 has increased 2.1% over the 2010 U.S. Census tabulation. The City's population represents approximately 51% of Shasta County's population. The following table indicates population growth for the City and Shasta County from 1970 to 2020:

	City of Redding		Shasta County	
Year	Population	Annualized Percent Change over Interval	Population	Annualized Percent Change over Interval
1970	16,659	---	77,640	---
1980	41,995	9.69%	119,449	4.40%
1990	66,432	4.69%	147,036	2.10%
2000	80,865	1.99%	163,256	1.05%
2010	89,878	1.11%	177,248	0.85%
2011	90,050	0.19%	177,516	0.15%
2012	90,342	0.32%	178,107	0.33%
2013	90,848	0.56%	178,953	0.47%
2014	90,950	0.11%	178,742	-0.12%
2015	90,293	-0.72%	179,036	0.16%
2016	90,341	0.05%	178,232	-0.45%
2017	91,221	0.97%	178,148	-0.05%
2018	91,357	0.15%	178,271	0.07%
2019 *	91,756 *	0.44% *	177,891 *	-0.21%
2020	91,743	-0.01%	178,045	0.09%

Source: 1970-2010 data from U.S. Census; 2011-2018 estimates from the California State Department of Finance as of May 1 (*2019 revised estimate, January 1, 2020 report). 2019 Estimate from US Census.

The City's population, over the next 10 years, is projected to grow by approximately 1,250 an increase of approximately 1.3%. The Redding area is expected to maintain approximately 50% of the total Shasta County population because of a variety of factors that will support urban development, including utilities (wastewater, storm drainage, water, electric, and solid waste), employment, regional shopping, transportation services, and reduced commuting.

Housing Costs

Housing in the City is less costly than in many other urban areas in the State of California and on the West Coast. The following table sets forth the median price of housing in other urban areas of California as compared to Shasta County, in which Redding is the largest city, as of June 2020:

Region	Median Home Price
Shasta County	$295,000
Sacramento	$417,000
Los Angeles	$610,220
Orange County	$870,000
San Francisco	$1,850,000

Source: California Association of Realtors

Industry and Employment

Extracting timber and the processing of wood by-products, together with agriculture, tourism, medical services, and government, have historically been the major sectors of employment in the City. However, the City's economic base has diversified to a regional service economy supported by retail and wholesale trade plus educational, recreational, medical, and government services for an area covering several counties.

The major non-local government employers in the City and the County include those in medical services, and retail services. Major employers in the City of Redding, their products or services, and the approximate number of their respective full-time employees as of June 2020 are listed in the following table:

Employer	Product/Services	Employees
Shasta County (*)	County Services	1,842
Mercy Medical Center	Medical Facilities/Services	1,525
Shasta Regional Medical Center	Medical Facilities/Services	940
City of Redding (**)	City Services	780
Redding Rancheria	Casino/Redding Rancheria	612
Shasta Union High School District	Education	507
CA Transportation Department	Highways, Freeways, etc.	499
Shasta Community College (*)	Education	448
Shasta Community Health	Medical Services	428
Wal Mart	Retail	400

According to the State Employment Development Department, the unemployment rate of the City's metropolitan area was 10.5 percent on June 30, 2020. The following table sets forth the number and rate (expressed as a percentage) of unemployed persons living within the City's metropolitan area for the month of June, 2011 through June, 2020:

Fiscal Year Ending June 30	Labor Force		Unemployment Number		Rate	
2011	76,898	*	12,265	*	15.9%	
2012	76,105	*	10,846	*	14.3%	*
2013	75,322	*	8,912	*	11.8%	
2014	74,973	*	7,154	*	9.5%	*
2015	74,171	*	5,783	*	7.8%	*
2016	74,446	*	5,255	*	7.1%	*
2017	74,177	*	4,358	*	5.9%	*
2018	73,906	*	3,837	*	5.2%	*
2019	74,350	*	3,505	*	4.7%	*
2020	72,569		7,585		10.5%	

Source: State Department of Employment

**Revised*

Construction Activity

For the past ten calendar years ending December 2019, the City issued building permits valued at a total of $793,580,850. New construction over the ten-year period represents 57.5% of the total construction activity. For the 2019 calendar year 5,180 building permits were issued, with a total permit valuation of $164,755,386. Permit activity has increase substantially primarily due to natural disasters (Wild fires, snow storms, hail storms). The single family dwellings increase in 2019 is a result of the CARR Fire. Multi-family permits went up related to grant funding for affordable housing. Commercial permits increased based on an upturn in the economy.

The following table sets forth the value and number of permits for new single and multiple family dwellings and businesses located in the City for the last four calendar years:

	2016***	2017***	2018**	2019
Value Single Family*	$28,514,304	$32,687,799	$28,703,596	$65,182,744
Number of Units	128	141	114	223
Value Multi-dwellings	$348,376	$0	$0	$9,220,325
Number of Permits(1)	1	1	0	7
Number of Units	3	0	0	91
Value Business	$16,170,140	$9,303,198	$16,747,229	$33,802,961
Number of Permits	21	31	8	24
Value Total all Permits	$76,349,585	$76,181,327	$86,442,448	$164,755,386
Total Permits**	3,870	4,337	4,043	5,180

* Value of new construction only.
** Does not include number of units for multi-dwellings.
*** Numbers Revised
(1) Includes hotel and apartment units – "R" occupancies.

Source: City of Redding Development Services Department

Commerce

The City is a regional center of commerce for several Northern California counties. This is evidenced by its many shopping centers and malls. Support for retail sales is derived from a retail trade area population of approximately 127,300 in the primary trade area and approximately 257,000 in the secondary trade area. The primary trade area consists of the metropolitan urban area, including the cities of Redding, Shasta Lake, Anderson, and Red Bluff. The secondary trade area consists of Shasta, Trinity, and Tehama counties.

Taxable transactions in the City were approximately $2.3 billion in calendar year 2019, a 5.07% increase over the same period for 2018.

Year	Taxable Transactions (in Thousands)		Taxable Transactions Percentage Increase (Decrease)
2010	$1,614,631		0.70%
2011	$1,732,786		7.30%
2012	$1,840,953		6.20%
2013	$1,924,122		4.50%
2014	$1,943,607		1.00%
2015	$1,992,806		2.50%
2016	$2,022,557		1.50%
2017	$2,118,481	*	4.74%
2018	$2,196,055	*	3.66%
2019	$2,307,438		5.07%

* Revised

Source: California Department of Tax and Fee Administration

Transportation

The City enjoys a strategic location on U.S. Interstate Highway 5, the principal transportation artery running north-south from Mexico to Canada. The City is also bisected by State Highway 299 and State Route 44, key east-west transportation arteries in Northern California.

The City is served by the Union Pacific Railroad and Amtrak for rail transportation. Greyhound serves the City with bus service. United Express Airlines provides air service from Redding Municipal Airport to San Francisco and Los Angeles, California.

Redding Area Bus Authority (RABA) is the City's multi-bus transportation system and offers thirteen different fixed routes, rural service and demand response (curb-to-curb) services. RABA had an average total monthly ridership of approximately 52,490 during July 2019 through February 2020. RABA was effected by the coronavirus disease 2019 (COVID-19) during the months of March through June 2020, ridership dropped to a monthly average of 32,700.

Utilities - Electricity, solid waste collection and disposal, water, storm drainage, and wastewater services are provided by enterprise operations owned and operated by the City. Natural gas is provided by Pacific Gas and Electric Company (PG&E); basic telephone service by AT&T.

Community Services

Youth in the area attend school at one of 39 elementary schools, 9 middle/junior high schools, 16 charter schools, 1 regional occupation programs and 12 high schools. There are several higher educational institutions in the immediate area offering bachelor and master's degrees: Chico State University Center for Regional and Continuing Education (located in the Health Science & University Center, downtown Redding), National University, Simpson University, and Shasta Bible College & Graduate School. Shasta Community College, a two-year institution, offers both day and evening courses to over 14,420 students. In addition, there are several Vocational & Technical schools offering a diverse range of programs.

The City's parks system includes 56 developed parks and facilities, encompassing over 597 developed acres. This system includes nearly 180 acres of natural area parks, 38-plus miles of City-owned trails, and 16 special purpose facilities. Among these special purpose facilities are the Redding Civic Auditorium, which hosts cultural/performing arts programs, conferences, and conventions; the Redding Aquatic Center; the Redding Big League Dreams Sports Park; the California Soccer Park; the Senior Citizens Center; the Martin Luther King Jr. Community Center, the Benton Dog Park; three boat ramp facilities that provide access to the Sacramento River; and almost 1,000 acres of natural open space.

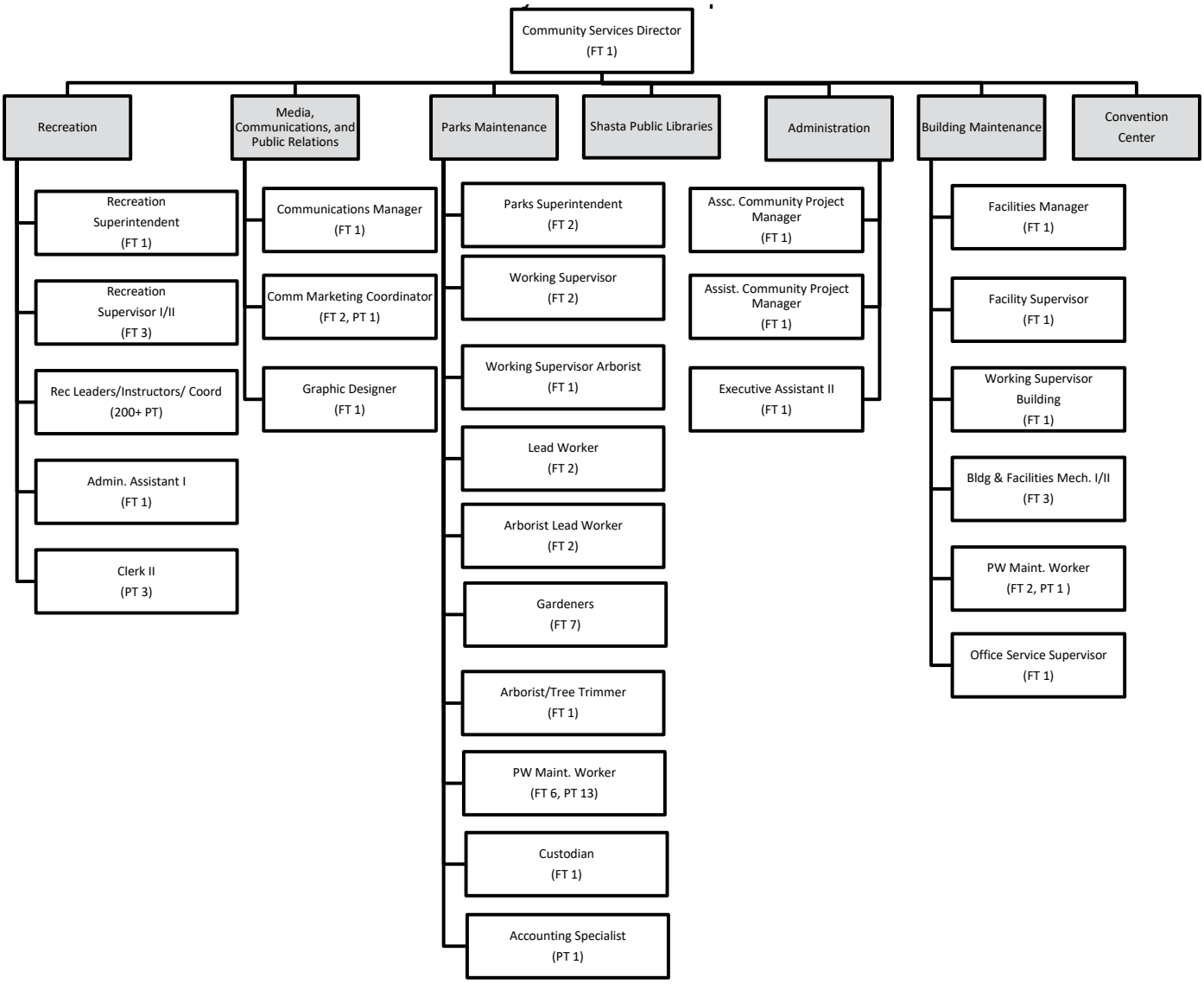
The City serves as the primary medical center for Northern California. The City's two general care hospitals serve approximately 330,000 people in Shasta, Tehama, Trinity, Siskiyou, and Lassen counties. The two largest hospitals have a total of 509 beds and employ approximately 2,465 full-time staff members. In addition, the City also has several specialized hospitals.

CITY OF REDDING CALIFORNIA

Department Detail

2021 - 2023

Community Services Department Organization Chart



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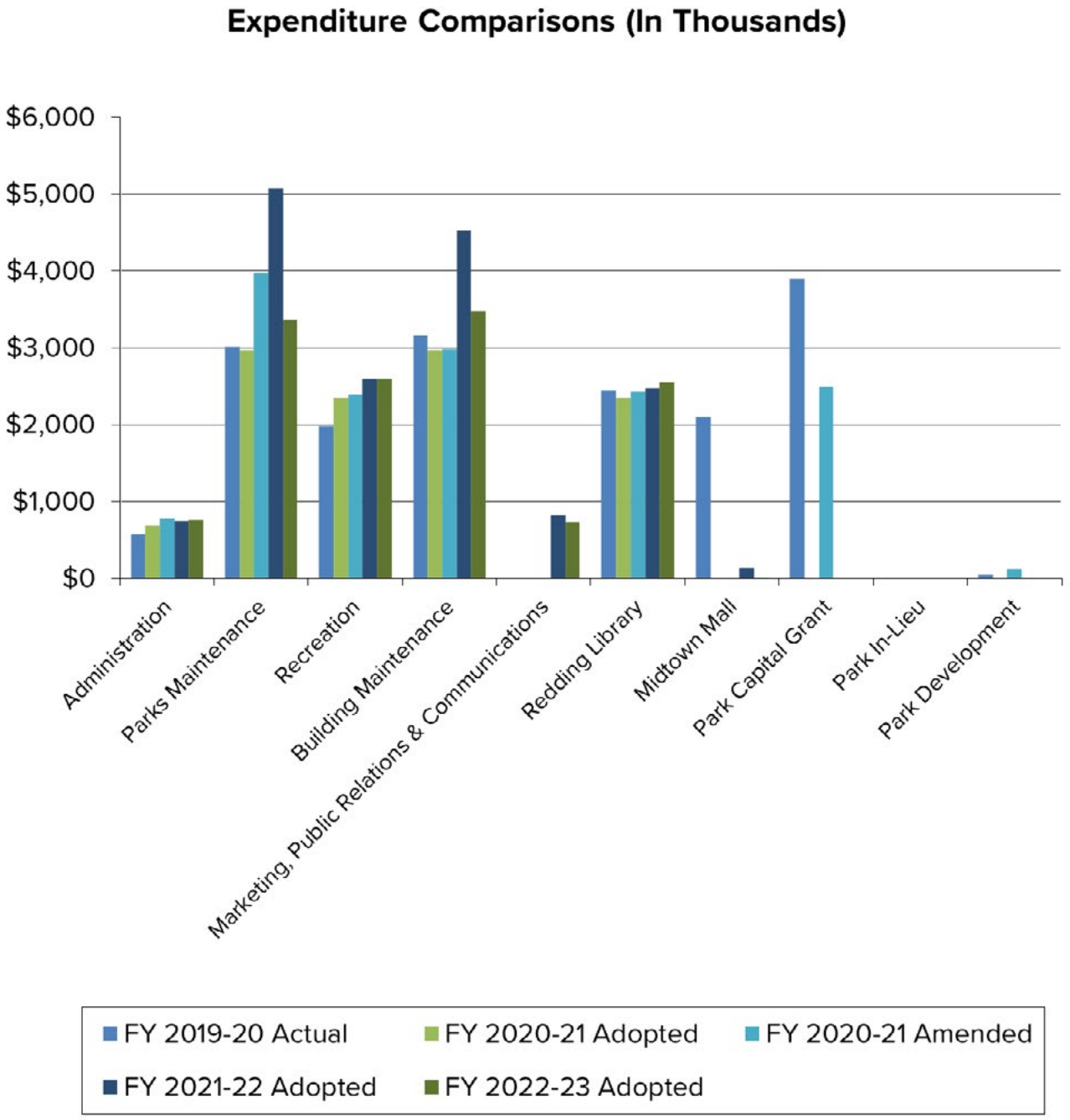
Community Services



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COMMUNITY SERVICES DEPARTMENT

Overview

The Community Services Department is comprised of the Administration, Parks, and Recreation Divisions, which are General Fund Divisions; the Library Divisions, which are Special Revenue Funds; the Park Capital Grants, Park In-Lieu, and Park Development Divisions, which are part of the General Capital Projects Fund; the Civic Auditorium, which is an Enterprise Fund; and the Building Maintenance Division and Communications, Media and Public Relations Divisions, which are Internal Service Funds.

The Department's Administration oversees Divisions that focus on continually improving the beauty and livability for residents of Redding and its visitors. The Division secured and currently manages over $18 million in projects funded by grants and community contributions. The Administration Division oversees multiple lease agreements, including the food trucks at Carnegie Park, the California Soccer Park, the North Valley Art League, the Diestelhorst Non-profit Office Park, Big League Dreams, and the Civic Auditorium. They oversee various City art projects, the Certified Redding Farmer's Market, the contract for tourism and marketing, and convene the Community Services Advisory Commission and Library Citizens Advisory Committee.

The Parks Division maintains over 49 City-owned park sites. Maintenance duties include mowing, landscape, irrigation and plumbing, tree care, weed control, pest extermination, erosion control, vandalism clean-up, playground inspection and maintenance, and many others. The sites encompass primarily developed land for a total of over 460 acres. Our parks system includes over 22 playgrounds and a water play area, plus facilities for picnicking, walking, boating, fishing, basketball, softball, baseball, volleyball, soccer, tennis, disc golf, horseshoes, skateboarding, roller hockey, aquatics, and off-leash dog play. The Department

continues to acquire land for future parks and is currently building new park facilities at Salt Creek Heights, Nur Pon Open Space, and several trail projects. In addition to maintaining parks, trails, and landscape maintenance districts (LMDs), the Division includes a six-member team assigned to wildfire mitigation and a two-member team to care for all city-owned trees in parks and the public right of way.

The Recreation Division strives to provide affordable recreation programs vital to establishing and maintaining a healthy lifestyle. Community recreation programs provide a social outlet to seniors and offer the youth various activities for physical development and social engagement. Redding Recreation is the largest summer childcare provider in the community. The Division offers over 600 enriching and entertaining programs with annual participation of over 11,500 participants. Staffing for Recreation programs and the Aquatic Center exceeds 150 seasonal employees. The Redding Aquatic Center hosts over 18,500 attendees, including public swim, swim lessons, swim team practices, and adult fitness classes. Redding is an area surrounded by lakes, rivers, and streams, and the Aquatic Center offers essential swim lessons, boating and water safety programs, and a cool refuge during hot summers.

The Library Funds include budgets for the Shasta Public Libraries System, comprised of the Redding Library and the Burney and Anderson branch libraries. In a typical non-COVID year, the libraries host nearly 1.2 million visitors to their locations and provide essential services to their communities with over 500 programs for children, young adults, and adults, including story-time, literacy, technology, and tutoring. The libraries serve as cooling and warming centers when the region experiences extreme temperatures. They offer community access to technology with WIFI, computers, and printers, and ADA resources. The libraries also provide digital access to diversified materials for those with limited transportation. The libraries are an invaluable resource providing many services to the community.

The City of Redding has two funds that collect park-related impact fees on new residential and commercial development. The Park In-Lieu Fund receives fees in-lieu of land dedications when residential subdivision maps are approved. The fee is collected to offset costs to acquire new parkland. The Park Development Fund collects impact fees on residential and commercial building permits to mitigate impacts to the existing park system and offset the costs of developing new or improving existing parkland. With these funds, the Department can ensure that growth pays for facilities necessary to maintain status-quo service levels. Without these funding streams, there is no reliable mechanism for park construction or capacity improvements.

The Capital Grants Fund includes the budgets for all grants and community contributions administered by the Department. These funds are for new projects and ongoing maintenance outside of the impact fee revenue and

the General Fund contribution.

The mission of the Building Maintenance Division is to provide safe and well-maintained facilities. The Division is responsible for the inspection, maintenance, and upkeep of nearly 700,000 square feet of City-owned buildings with a limited staff. The staff performs a full range of duties, including design, fabrication, installation, construction, maintenance, repair of facilities, mechanical equipment, and other property of a similar nature and plumbing, electrical work, painting, concrete work, masonry, carpentry, and metal fabrication. They also manage multiple contracts for fire and alarm systems, security, HVAC, pest control, electrical, plumbing, elevator, compressor, and generator maintenance.

The purpose of the Communications, Media, and Public Relations Division is to educate the community about City of Redding news, initiatives, projects, and announcements. They communicate emergency information promptly. The Division serves as the central location for asset production consisting of print and digital media, brand strategy on a City-wide level and departmental level, social media management, photography and videography, website content management, PSA campaign messaging, and emergency communications.

The following table displays how the Department's budget is broken down between the major expenditure groups.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Administration	$ 577,165	$ 692,180	$ 784,210	$ 743,900	$ (40,310)	$ 760,350	$ 16,450
Midtown Mall	2,107	-	-	13,380	13,380	410	(12,970)
Parks	3,019,627	2,968,360	3,977,750	5,076,140	1,098,390	3,368,430	(1,707,710)
Recreation	1,976,828	2,354,510	2,399,630	2,599,210	199,580	2,602,530	3,320
General Fund Subtotal	5,575,727	6,015,050	7,161,590	8,432,630	1,271,040	6,731,720	(1,700,910)
Library	2,534,861	2,351,590	2,426,450	2,479,110	52,660	2,549,330	70,220
Special Revenue Fund Subtotal	2,534,861	2,351,590	2,426,450	2,479,110	52,660	2,549,330	70,220
Park Capital Grant Projects	3,902,765	-	2,501,600	-	(2,501,600)	-	-
Park In-Lieu Fee Projects	-	-	-	-	-	-	-
Park Development Fee Capital Projects	49,089	-	130,000	-	(130,000)	-	-
Capital Projects Fund Subtotal	3,951,854	-	2,631,600	-	(2,631,600)	-	-
Civic Auditorium	1,704,955	1,258,530	1,018,530	1,205,440	186,910	1,264,550	59,110
Enterprise Fund Subtotal	1,704,955	1,258,530	1,018,530	1,205,440	186,910	1,264,550	59,110
Building Maintenance	3,168,269	2,973,490	2,982,030	4,533,390	1,551,360	3,475,010	(1,058,380)
Marketing, Public Relations & Communications	-	-	-	831,120	831,120	739,170	(91,950)
Internal Service Fund Subtotal	3,168,269	2,973,490	2,982,030	5,364,510	2,382,480	4,214,180	(1,150,330)
TOTAL	$ 16,935,666	$ 12,598,660	$ 16,220,200	$ 17,481,690	$ 1,261,490	$ 14,759,780	$ (2,721,910)

*Excluded carryover amounts

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Administration	FY 2022-23 Adopted	$ 567,170	$ 131,520	$ 61,660	-	$ 760,350
	FY 2021-22 Adopted	$ 545,200	$ 138,830	$ 59,870	-	$ 743,900
	FY 2020-21 Amended	$ 627,020	$ 86,200	$ 70,990	-	$ 784,210
	FY 2019-20 Actual	$ 507,274	$ 69,891	-	-	$ 577,165
Midtown Mall	FY 2022-23 Adopted	-	410	-	-	410
	FY 2021-22 Adopted	-	13,380	-	-	13,380
	FY 2020-21 Amended	-	-	-	-	-
	FY 2019-20 Actual	-	2,055	52	-	2,107
Parks	FY 2022-23 Adopted	1,760,070	1,596,360	12,000	-	3,368,430
	FY 2021-22 Adopted	1,625,250	1,565,890	1,885,000	-	5,076,140
	FY 2020-21 Amended	1,608,710	707,680	1,661,360	-	3,977,750
	FY 2019-20 Actual	1,474,055	1,328,118	217,454	-	3,019,627
Recreation	FY 2022-23 Adopted	1,902,780	699,750	-	-	2,602,530
	FY 2021-22 Adopted	1,834,700	764,510	-	-	2,599,210
	FY 2020-21 Amended	1,677,190	722,440	-	-	2,399,630
	FY 2019-20 Actual	1,321,800	655,028	-	-	1,976,828
Library	FY 2022-23 Adopted	82,620	2,466,710	-	-	2,549,330
	FY 2021-22 Adopted	79,900	2,399,210	-	-	2,479,110
	FY 2020-21 Amended	74,170	2,277,420	74,860	-	2,426,450
	FY 2019-20 Actual	70,713	2,341,525	122,623	-	2,534,861
Park Capital Grant Projects	FY 2022-23 Adopted	-	-	-	-	-
	FY 2021-22 Adopted	-	-	-	-	-
	FY 2020-21 Amended	-	-	2,501,600	-	2,501,600
	FY 2019-20 Actual	-	7,273	3,895,492	-	3,902,765
Park In-Lieu Fee Capital Projects	FY 2022-23 Adopted	-	-	-	-	-
	FY 2021-22 Adopted	-	-	-	-	-
	FY 2020-21 Amended	-	-	-	-	-
	FY 2019-20 Actual	-	-	-	-	-
Park Development Fee Capital Projects	FY 2022-23 Adopted	-	-	-	-	-
	FY 2021-22 Adopted	-	-	-	-	-
	FY 2020-21 Amended	-	-	130,000	-	130,000
	FY 2019-20 Actual	-	1,474	47,615	-	49,089
Civic Auditorium	FY 2022-23 Adopted	33,370	1,199,860	-	31,320	1,264,550
	FY 2021-22 Adopted	31,780	1,141,410	-	32,250	1,205,440
	FY 2020-21 Amended	31,060	955,720	-	31,750	1,018,530
	FY 2019-20 Actual	31,247	1,595,309	45,949	32,450	1,704,955
Building Maintenance	FY 2022-23 Adopted	1,344,800	1,990,210	140,000	-	3,475,010
	FY 2021-22 Adopted	1,314,540	1,920,850	1,298,000	-	4,533,390
	FY 2020-21 Amended	1,138,470	1,813,560	30,000	-	2,982,030
	FY 2019-20 Actual	1,119,259	1,597,959	451,051	-	3,168,269
Marketing, Public Relations & Communications	FY 2022-23 Adopted	560,900	178,270	-	-	739,170
	FY 2021-22 Adopted	527,060	304,060	-	-	831,120
	FY 2020-21 Amended	-	-	-	-	-
	FY 2019-20 Actual	-	-	-	-	-
Total	FY 2022-23 Adopted	$ 6,251,710	$ 8,263,090	$ 213,660	$ 31,320	$ 14,759,780
	FY 2021-22 Adopted	$ 5,958,430	$ 8,248,140	$ 3,242,870	$ 32,250	$ 17,481,690
	FY 2020-21 Amended	$ 5,156,620	$ 6,563,020	$ 4,468,810	$ 31,750	$ 16,220,200
	FY 2019-20 Actual	$ 4,524,348	$ 7,598,632	$ 4,780,236	$ 32,450	$ 16,935,666

Personnel

The following table depicts the personnel assigned by division within the Community Services Department.

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Administration	F/T	5.00	5.00	6.00	4.00	(2.00)	4.00	-
	P/T	-	-	-	-	-	-	-
	Total	5.00	5.00	6.00	4.00	(2.00)	4.00	-
Parks Maintenance	F/T	19.00	16.00	23.00	24.00	1.00	25.00	1.00
	P/T	7.07	7.07	7.07	6.73	(0.34)	6.73	-
	Total	26.07	23.07	30.07	30.73	0.66	31.73	1.00
Recreation	F/T	4.00	4.00	5.00	5.00	-	5.00	-
	P/T	32.25	32.25	31.50	31.46	(0.04)	31.46	-
	Total	36.25	36.25	36.50	36.46	(0.04)	36.46	-
Library	F/T	-	-	-	-	-	-	-
	P/T	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-
Civic Auditorium	F/T	-	-	-	-	-	-	-
	P/T	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-
Building Maintenance	F/T	8.00	8.00	8.00	9.00	1.00	9.00	-
	P/T	-	-	-	0.48	0.48	-	(0.48)
	Total	8.00	8.00	8.00	9.48	1.48	9.00	(0.48)
Marketing, Public Relations & Communications	F/T	-	-	-	4.00	4.00	4.00	-
	P/T	-	-	-	0.75	0.75	0.75	-
	Total	-	-	-	4.75	4.75	4.75	-
Total	F/T	36.00	33.00	42.00	46.00	4.00	47.00	1.00
	P/T	39.32	39.32	38.57	39.42	0.85	38.94	(0.48)
	Total	75.32	72.32	80.57	85.42	4.85	85.94	0.52

Significant Issues

Civic Auditorium Fund Five-Year Plan

	FY 2020-21 Estimated	FY 2021-22 Proposed	FY 2022-23 Proposed	FY 2023-24 Projected	FY 2024-25 Projected	FY 2025-26 Projected
Beginning cash	$ 678,575	$ 678,575	$ 689,305	$ 689,305	$ 689,305	$ 689,305
Revenue	909,660	1,205,450	1,264,570	1,302,024	1,308,352	1,347,601
Expenses	970,870	1,205,440	1,264,550	1,302,024	1,308,352	1,347,601
Ending cash (Non-Dedicated)	28,494	28,494	28,494	28,494	28,494	28,494
Ending cash (Dedicated)	650,081	660,811	660,811	660,811	660,811	660,811
Ending cash	$ 678,575	$ 689,305	$ 689,305	$ 689,305	$ 689,305	$ 689,305

*Includes Equipment Replacement Cash Balance as Dedicated Cash

Recreation Division

The Division continues to face challenges related to increases in the State's minimum wage. During this budget cycle, there will be an increase of $1.00 on January 1, 2022. This increase is the last of five scheduled increases, which started in 2018.

The minimum wage increases have impacted the cost of providing camps, sports programs, and operations at the Redding Aquatic Center that rely on entry-level positions to staff. From Recreation Leaders to Lifeguards, increases to minimum wage affect the compensation range for each classification employed by the Division. Consequently, the Division has had to adjust program fees accordingly to meet the City Council Recreation Fee Policy which may prohibit participation for residents with budget constraints.

Parks Division

The Division received capital funding for two new pickup trucks to help remedy the abundance of aging fleet vehicles and funds to replace the restroom roof at Buckeye Park. The Division is gaining four additional staff for work on the Fire Mitigation program to handle vegetation management throughout various City-areas. One Gardener is being brought on in FYE 2023 to maintain the upcoming Salt Creek Heights Park and other City- parks. New parks and streetscape projects have brought additional work without new resources for ongoing maintenance. Throughout this next fiscal year Parks staff will replace six play structures that are out of compliance throughout various neighborhood Parks. The playgrounds are funded with Proposition 68 Per Capita Program funds and fundraising efforts.

Building Maintenance Division

The Division received approval for four capital projects at City Hall totaling $1,105,000 in FYE 2022. The Division will manage the projects to continue replacing flooring throughout City Hall, caulking and painting the exterior walls, replacing fire suppression controls and fire door closers. The east parking lot will be repaired with a slurry seal and repainted to prevent further cracking and damage. In FYE 2023, the north side of City Hall will receive a new roof to match the rest of the building. The Division will also oversee the repair and re-coating of the remainder of the Convention Center roof. The Division received approval for one additional Public Works Maintenance Worker to assist with special projects and deferred maintenance. As illustrated in the Unmet Needs section, capital needs for deferred maintenance continue to grow as facilities continue to age.

Performance Measures and Workload Indicators

Parks Maintenance

Workload Indicators	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Developed Park Sites (includes Natural Area Parks)	52	52	52	54
Developed Acres (includes Natural Area Parks)	389.73	389.73	389.73	400.73
Undeveloped Park Sites	13	13	13	11
Unimproved Acres	604.25	604.25	604.25	604.25
Miles Of Trails	38.63	38.63	39.00	39.55
Aquatic Facilties (Pools)	2	2	2	2
Landscaped Areas (Other Than Park Sites)	78	78	80	80
Skateboard Parks	1	1	1	1
Ponds / Lakes	3	3	3	3
Bridges	29	29	30	31
Fountains	7	7	7	7

Building Maintenance

Workload Indicators	2018-19 Actual	2019-20 Estimated	2021-22 Projected	2022-23 Projected
Area (sq. ft.) Serviced/Maintained	570,347	570,347	570,347	570,347
Number of Buildings	43	43	43	43
Number of Contracts Administered	52	53	53	53

Unmet Needs

Parks Maintenance

The Parks Maintenance Division has the following unmet needs in the coming budget cycle:

Capital Outlay

The Division has identified the following Capital Outlay needs which must be addressed funds permitting:

Unmet Needs	
Neighborhood Park Playground Replacements (4 sites, $60,000 each, $240,000 total)	
Funding is required for the replacement of four wooden playgrounds located at various parks across Redding. These playground sites have well exceeded their expected lifespans and are exhibiting visible and advanced wood rot. Parks continues to monitor all structures closely. The four locations needing replacement structures are following are at CascadePark, Bob White, South City Park and Western Oaks Park.	
Replacement of four wooden playgrounds (4 x $60,000 each)	$ 240,000
Parks and Trails ($530,000)	
Caldwell Park and Buckeye Park have the following deferred maintenance needs:	
Renovate K2/K3 Ballfield restrooms and upgrade to ADA-compliance	$ 100,000
Renovate Buckeye Park restrooms and upgrade to ADA-compliance	$ 70,000
Repair sidewalks with lifted and cracked concrete by Teen Center	$ 10,000
Trail overlays are needed at the following locations:	
Buckeye Trail	$ 175,000
Knolls Trail	$ 100,000
Crack seal replacement is needed at the following locations:	
Blue Gravel Trail	$ 35,000
Peppertree Trail	$ 25,000
Canyon Creek Trail	$ 15,000
Sacramento River Trail ($15,000)	
Replace doors and toilets, and upgrade ventilation at both Sacramento River Trail restrooms	$ 15,000
Parking Lots and Roadways ($340,000)	
Repair / seal parking lot at Lake Redding Park	$ 250,000
Repair / seal parking lot at Buckeye Park	$ 50,000
Repave roadways near Sundial Bridge and the Rodeo Grounds	$ 25,000
Repair / seal parking lot at K2 & K3 ballfields	$ 15,000
Miscellaneous Locations ($325,000)	
Sundial Bridge - painting	$ 250,000

Building Maintenance

The Building Maintenance Division has the following unmet needs in the coming budget cycle:

Unmet Needs

In order to maintain City facilities, it is necessary to perform preventative maintenance. Due to lack of funding the necessary maintenance is not being done.

Deferred maintenance for all City facilities:

City Hall ($1,895,000)		
Flooring in remaining areas	$	1,500,000
Council Chambers - Roof	$	235,000
Interior painting and replace wallcovering.	$	100,000
Touchless Restroom Fixtures	$	60,000
Old City Hall ($100,000)		
Replace Flooring	$	100,000
Parks and Recreation Facilities ($2,975,000)		
Update/replace the Redding Aquatic Center field house	$	2,225,000
Enterprise Park Recreation Room - replacement	$	750,000
Redding Civic Auditorium ($3,910,000)		
Replace HVAC system	$	3,000,000
Repair/seal parking lot at Redding Civic Auditorium	$	400,000
Lower Window Replacement	$	400,000
Replace boat ramp restroom at the Redding Civic Auditorium	$	110,000
Miscellaneous Locations ($2,555,000)		
Redding Library Flooring	$	225,000
Replace Change House at Redding Aquatic Center	$	750,000
Install a modular Recreation Room at Enterprise Park	$	300,000
Replace HVAC at multiple City facilities	$	400,000
Replace lighting controls at multiple buildings	$	500,000
Replace four (4) fire station generators	$	250,000
MLK Jr. Flooring Replacement	$	60,000
Exterior painting for various City facilities	$	50,000
Water heater replacements at various City facilities	$	20,000

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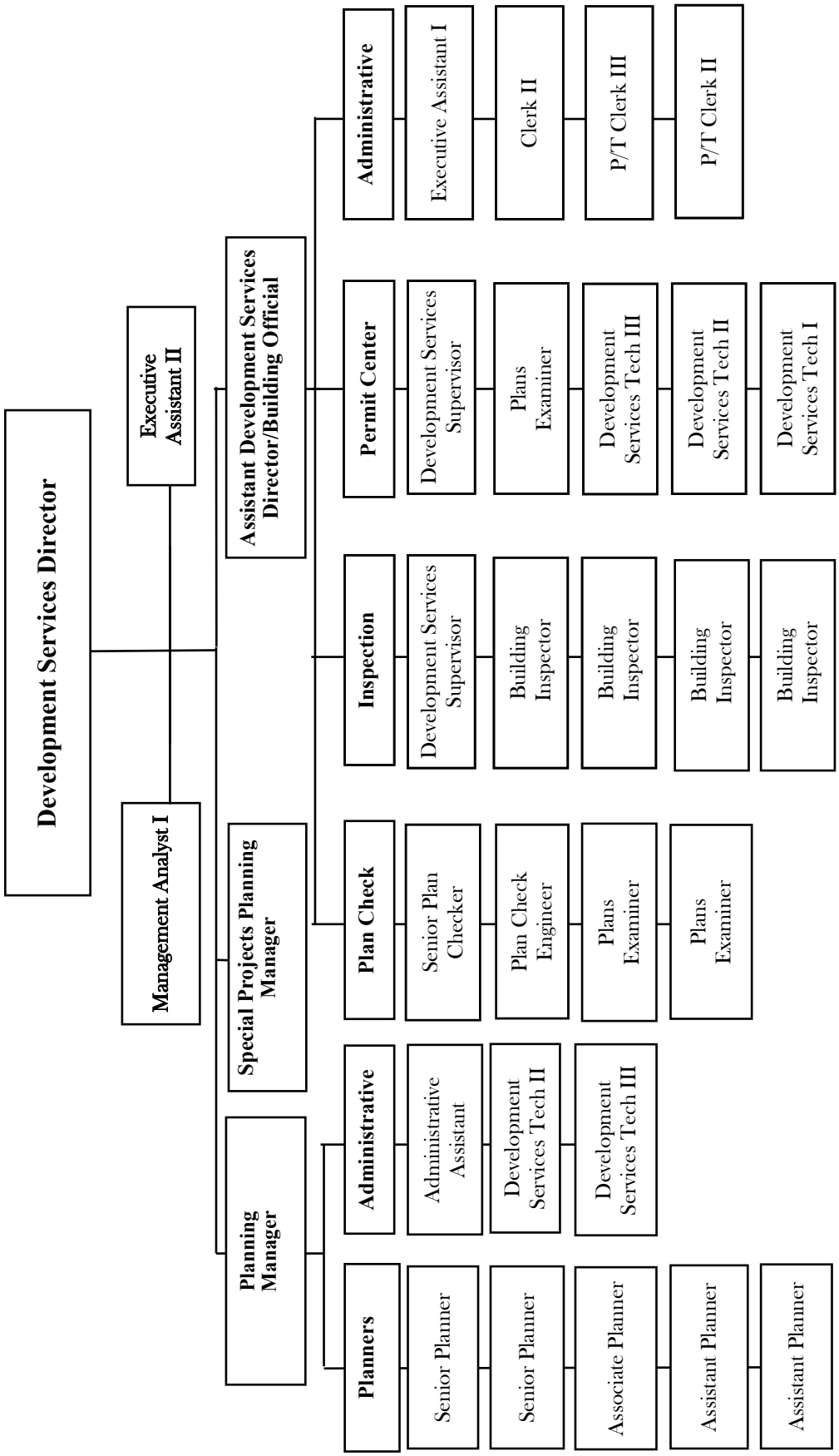
Development Services Department Organization Chart



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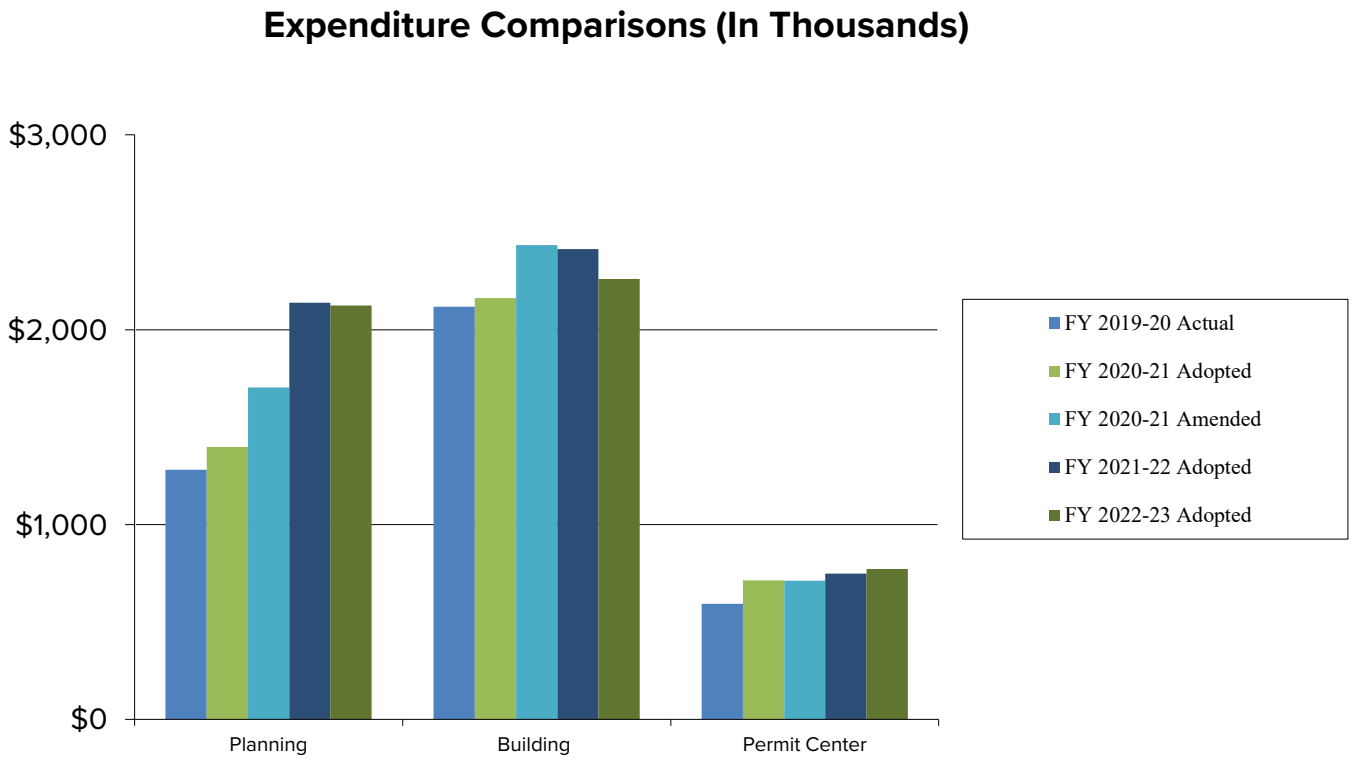
Expenditure Comparisons (In Thousands)
$3,000
$2,000
$1,000
$0
Planning
Building
Permit Center
FY 2019-20 Actual
FY 2020-21 Adopted
FY 2020-21 Amended
FY 2021-22 Adopted
FY 2022-23 Adopted

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DEVELOPMENT SERVICES DEPARTMENT

Overview

The Development Services Department consists of the Planning Division, the Building Division, and the Permit Center Division. The Department administers development impact fee programs, provides long-range planning, reviews entitlements, processes building and planning permit applications, provides plan and map review, issues permits for buildings and infrastructure improvements, and provides inspection services.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Planning	$ 1,281,132	$ 1,397,640	$ 1,703,000	$ 2,136,450	$ 433,450	$ 2,124,780	$ (11,670)
Building	2,117,791	2,161,560	2,435,200	2,414,120	(21,080)	2,261,310	(152,810)
Permit Center	594,470	713,970	712,000	747,840	35,840	772,430	24,590
TOTAL	$ 3,993,393	$ 4,273,170	$ 4,850,200	$ 5,298,410	$ 448,210	$ 5,158,520	$ (139,890)

*Excluded carryover amounts

The following table displays how the Department's budget is broken down between the major expenditure groups. The 2020-21 amended amounts exclude carryovers.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Planning	FY 2022-23 Adopted	$ 1,459,300	$ 365,480	$ 300,000	$ -	$ 2,124,780
	FY 2021-22 Adopted	$ 1,362,290	$ 474,160	$ 300,000	$ -	$ 2,136,450
	FY 2020-21 Amended	$ 1,085,050	$ 307,950	$ 310,000	$ -	$ 1,703,000
	FY 2019-20 Actual	$ 981,303	$ 299,829	$ -	$ -	$ 1,281,132
Building	FY 2022-23 Adopted	1,903,320	357,990	-	-	2,261,310
	FY 2021-22 Adopted	1,829,510	584,610	-	-	2,414,120
	FY 2020-21 Amended	2,167,750	237,450	30,000	-	2,435,200
	FY 2019-20 Actual	1,669,893	403,746	44,152	-	2,117,791
Permit Center	FY 2022-23 Adopted	651,270	121,160	-	-	772,430
	FY 2021-22 Adopted	626,740	121,100	-	-	747,840
	FY 2020-21 Amended	626,950	85,050	-	-	712,000
	FY 2019-20 Actual	497,240	97,230	-	-	594,470
Total	FY 2022-23 Adopted	$ 4,013,890	$ 844,630	$ 300,000	$ -	$ 5,158,520
	FY 2021-22 Adopted	$ 3,818,540	$ 1,179,870	$ 300,000	$ -	$ 5,298,410
	FY 2020-21 Amended	$ 3,879,750	$ 630,450	$ 340,000	$ -	$ 4,850,200
	FY 2019-20 Actual	$ 3,148,436	$ 800,805	$ 44,152	$ -	$ 3,993,393

Planning Division

The City of Redding's Planning Division has primary responsibility for zoning and land use permits, as well as long range community planning efforts, and local administration of state environmental review laws. These activities include: review and coordination of public and private development proposals, such as subdivisions, use permits, site development permits, variances, General Plan amendments, rezoning applications, and a variety of other land use and development entitlements. Other essential functions of the Division are to provide the public with information and guidance concerning land development proposals, General Plan policies, zoning regulations, floodplain administration, general property information, and demographic trends.

Building Division

The Building Division ensures that buildings constructed in the City of Redding are safe for people to occupy, and maintains a building permitting process that is understandable, efficient, and as complete as possible. The Building Division is responsible for ensuring the built environment complies with State mandated codes and other regulations.

Permit Center Division

The Permit Center Division is the first point of contact to the public and is critical to the success of the department by providing efficient and courteous service. In addition to the issuance of over-the-counter permits, the Permit Center also coordinates services between members of the public and the Planning Division, Building Division, the Public Works Department, Redding Electric Utility, the Fire Department, as well as other City departments and outside agencies, such as school districts and county government. The Permit Center's focus is to make the client's experience as efficient and convenient as possible.

Personnel

The following table displays total personnel for the Planning, Building, and Permit Center Divisions:

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Planning	F/T	9.00	9.00	10.00	12.00	2.00	12.00	-
	P/T*	0.48	2.00	0.96	0.48	(0.48)	0.48	-
	Total	9.48	11.00	10.96	12.48	1.52	12.48	-
Building	F/T	12.00	12.00	16.00	12.00	(4.00)	12.00	-
	P/T**	1.44	2.00	0.96	0.96	-	0.96	-
	Total	13.44	14.00	16.96	12.96	(4.00)	12.96	-
Permit Center	F/T	5.00	5.00	5.00	5.00	-	5.00	-
	P/T	-	-	-	-	-	-	-
	Total	5.00	5.00	5.00	5.00	-	5.00	-
Total	F/T	26.00	26.00	31.00	29.00	(2.00)	29.00	-
	P/T	1.92	4.00	1.92	1.44	(0.48)	1.44	-
	Total	27.92	30.00	32.92	30.44	(2.48)	30.44	-

* Planning includes P/T Temporary Planning Manager for special projects.

** Building includes two P/T Temporary positions (Plan Check enginner and Plans Examiner) to assist with Carr Fire workload.

Significant Issues

Building Division

Workload has increased dramatically due to an influx of building permit applications. Also, there is an increase in applications for new housing starts due to the lack of available houses for sale county-wide. This, along with close to 12,000 roofs that were damaged by the hail storm of 2019 has increased inspection numbers per day to record highs. Many applications for large, complex projects continue to increase with the Downtown Revitalization projects, cannabis facilities, and multi-family housing projects. Staff is continuing efforts to adjust work practices and to establish an electronic means to conduct business to enhance customer service and efficiencies.

Permit Center Division

Processing applications and taking payments has almost entirely changed to online or telephone transactions since the COVID 19 pandemic. An increase in the use of credit cards to pay for permits, and a change in the percentage charged by banks for credit card usage, have created an increase in Bank Services Fees. Large turnover in staff has also created a need for more training and revised methods and uses of technology.

During the last budget cycle the Housing Department was moved under the City Manager's Office, and Code Enforcement Division was moved under the City Attorney's Office for oversight.

Workload Indicators and Performance Measures

Planning Division

Development Applications Received	FY 2019-20	FY 2020-21* Annualized	FY 2021-22 Projected	FY 2022-23 Projected
Site Development Permit	104	112	115	120
Use Permit	7	8	10	10
Parcel Map	4	5	5	5
Subdivision	2	1	2	2
Planned Development	1	0	2	2
Rezoning	4	5	5	5
General Plan Amendment	2	2	3	3
All Others	103	106	110	110
TOTAL	**227**	**239**	**252**	**257**

* Annualized Through April 2021.

Building Division

Description	FY 2019-20 Actual	FY 2020-21 Estimated	2021-22 Projected	2022-23 Projected
New Single Family (# of units)	225	177	165	158
New Single Family (valuation)	$ 66,390,985	$ 49,551,450	$ 47,588,312	$ 45,569,413
New Multiple Family (# of units)	80	248	142	130
New Multiple Family (valuation)	$ 7,317,640	$ 38,554,678	$ 19,859,357	$ 18,181,100
New Commercial (# of buildings)	26	23	22	21
New Commercial (valuation)	$ 32,516,522	$ 43,971,878	$ 41,856,312	$ 39,953,751
Remodels and Repairs (valuation)	$ 18,339,693	$ 19,760,302	$ 19,432,106	$ 19,561,222
Other (valuation)	$ 56,610,670	$ 28,507,405	$ 29,406,337	$ 27,661,324
TOTAL	**$ 181,175,510**	**$ 180,345,713**	**$ 158,142,424**	**$ 150,926,810**

PERMIT PROCESSING GOALS*					
	Working Days to Review			Target % Success Rate	Maximum Review Time - Days
Plan Type	2020-21	2021-22	2022-23		
Commercial/Multiple Family - New Buildings and Additions	20	20	20	75	35
Commercial/Multiple Family - Resubmit Corrections for New Builidings/Additions	10	10	10	75	20
Commercial - Tenant Improvement/Remodel	10	10	10	75	20
Commercial - Resubmit Corrections for Tenant Improvement/Remodel	5	5	5	75	15
Single Family Dwelling (Conventional)	10	10	10	75	20
Single Family Dwelling (Engineered)	15	15	15	75	20
Residential Resubmit for Corrections	5	5	5	75	15
Miscellaneous Permits Qualifying for Express Review	0-1	0-1	0-1	75	2
Miscellaneous Permits not Qualifying for Express Review	5	5	5	75	10
INSPECTION GOALS					
Inspections made within 24 hours of request (%)	100	100	100	100	48 hrs.

*Actual processing times will vary with workload.

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Permit Center Division

Description	FY 2019-20 Actual	FY 2020-21 Annualized*	2021-22 Projected	2022-23 Projected
Plans Submitted for Review	1,852	1,358	1,200	1,150
Over-the-Counter Permits Processed	4,403	4,003	3,900	3,800
Total Permits Issued	6,255	5,361	5,100	4,950
Transportation Permits Issued	286	262	274	274
Total Number of Inspections	19,818	17,962	15,625	15,500
Average Inspections/Day	79	71	62	60

*Annualized Through April 2021.

Unmet Needs

General Plan Update ($900,000). The City of Redding 2000-2020 General Plan (General Plan), adopted by the Council in 2000, was a four-year effort guided by a 30-person citizen task force which held over 70 public meetings. Since general plans affect the welfare of current and future generations, state law requires that general plans take a long-term perspective. Most jurisdictions have selected 20 years as the horizon year for their general plans. According to the State of California General Plan Guidelines, a general plan should be reviewed regularly, regardless of its horizon, and revised as new information becomes available and as community needs and values change. Furthermore, a general plan that is based upon outdated information and projections is not a sound basis for day-to-day decision-making and may be susceptible to successful legal challenge. As the horizon year of the General Plan approaches, and if it is surpassed, the need for a comprehensive update will become more readily apparent. A comprehensive update of the General Plan, including the preparation of an EIR, would require the allocation of substantial financial and staff resources.

Redding Riverfront Specific Plan Update ($250,000). The Redding Riverfront Specific Plan (Plan), adopted by the Council in 1990, was guided by a 14-person citizen committee and an extensive public outreach effort. The Plan created a long-term vision for approximately 500 acres of public and private land and water along the Sacramento River. With the exception of Turtle Bay, little development activity has occurred within this area since the Plan's adoption. The Park Marina Drive area represents a great opportunity for private sector development activity. It is likely that the community's vision, market conditions, and regulatory constraints have changed significantly with respect to the Plan since its adoption, in which case a comprehensive update of the Plan would be necessary. In light of the age of the Plan and changes in circumstances since its adoption, it is anticipated that an update would essentially be comparable to the preparation of a new specific plan, including the preparation of a number of environmental studies and an appropriate CEQA document.

Electronic Imaging ($300,000). The Department needs to upgrade an aging microfilm machine to one that provides electronic imaging.

Fleet/Trucks ($100,000). The Building Division is in need of at least four new trucks for field work completed by the Building Inspectors and the Development Services Inspection Supervisor.

Unmet Needs (continued)

(Total Unmet Needs for the Department $1,550,000)

Unmet Needs		
General Plan Update	$	900,000
Redding Riverfront Specific Plan Update		250,000
Electronic Imaging		300,000
Fleet/Trucks		100,000
Total Unmet Needs for the Department	***$***	***1,550,000***

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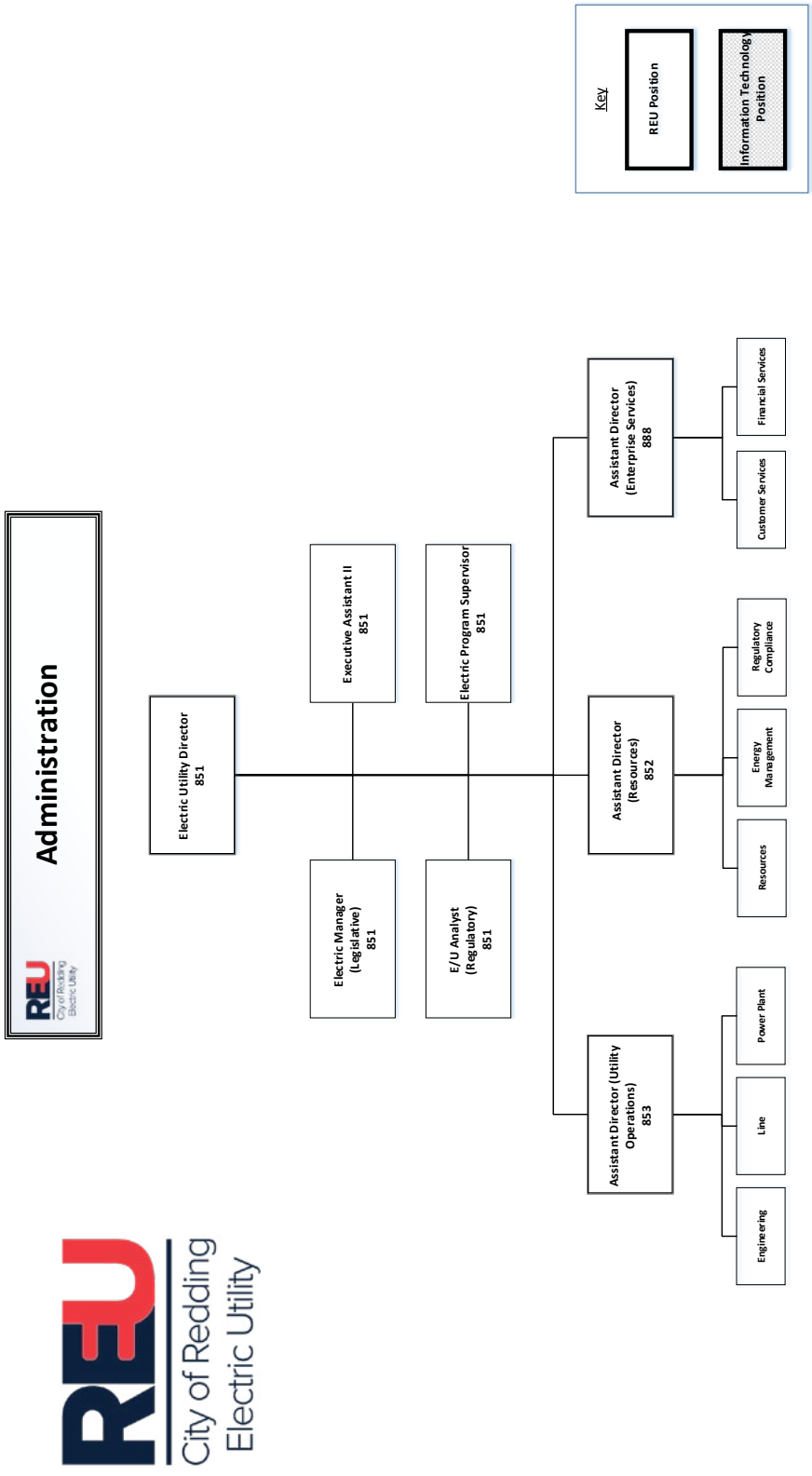
Redding Electric Utility (REU) Administration Organization Chart



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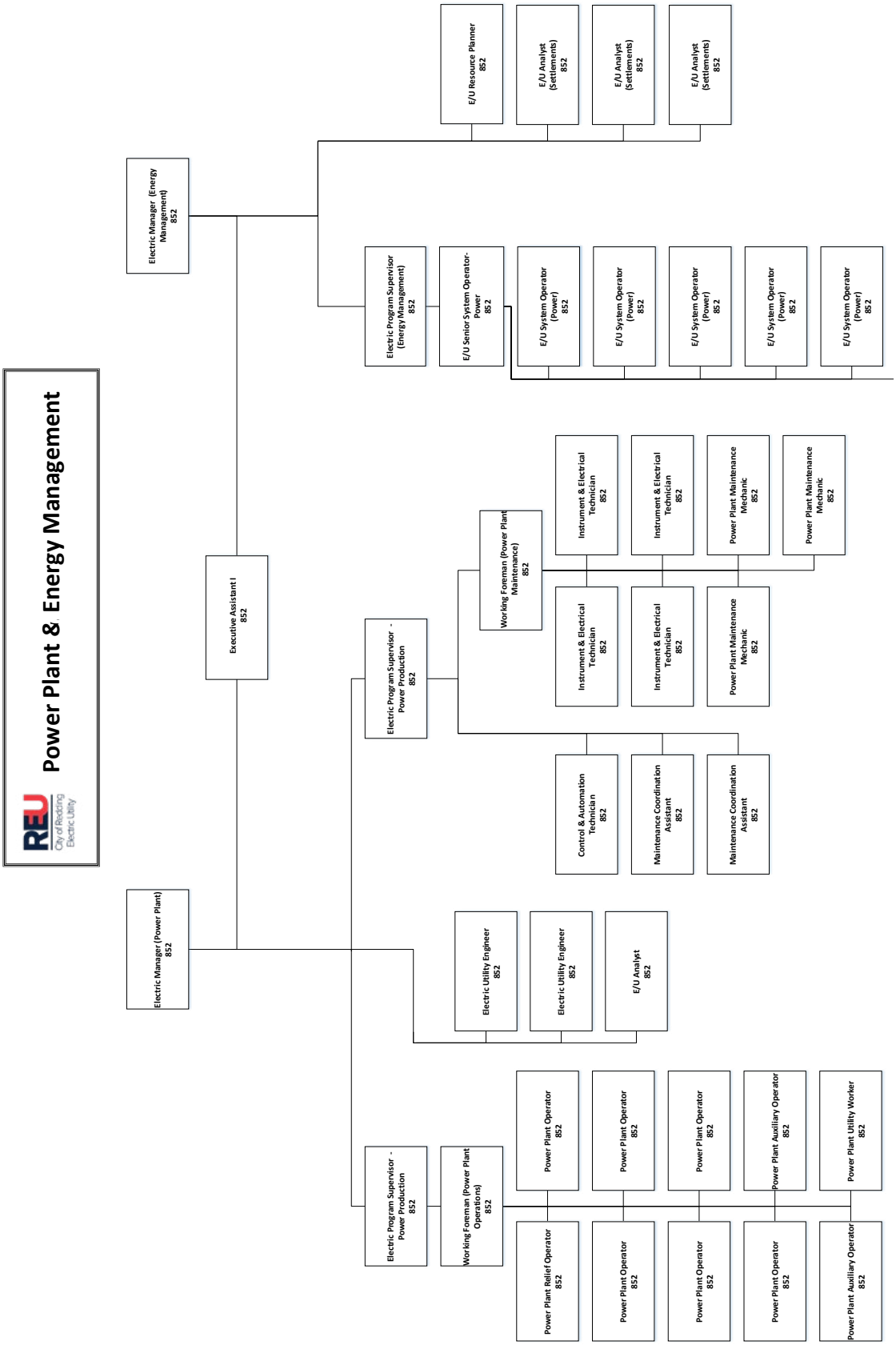
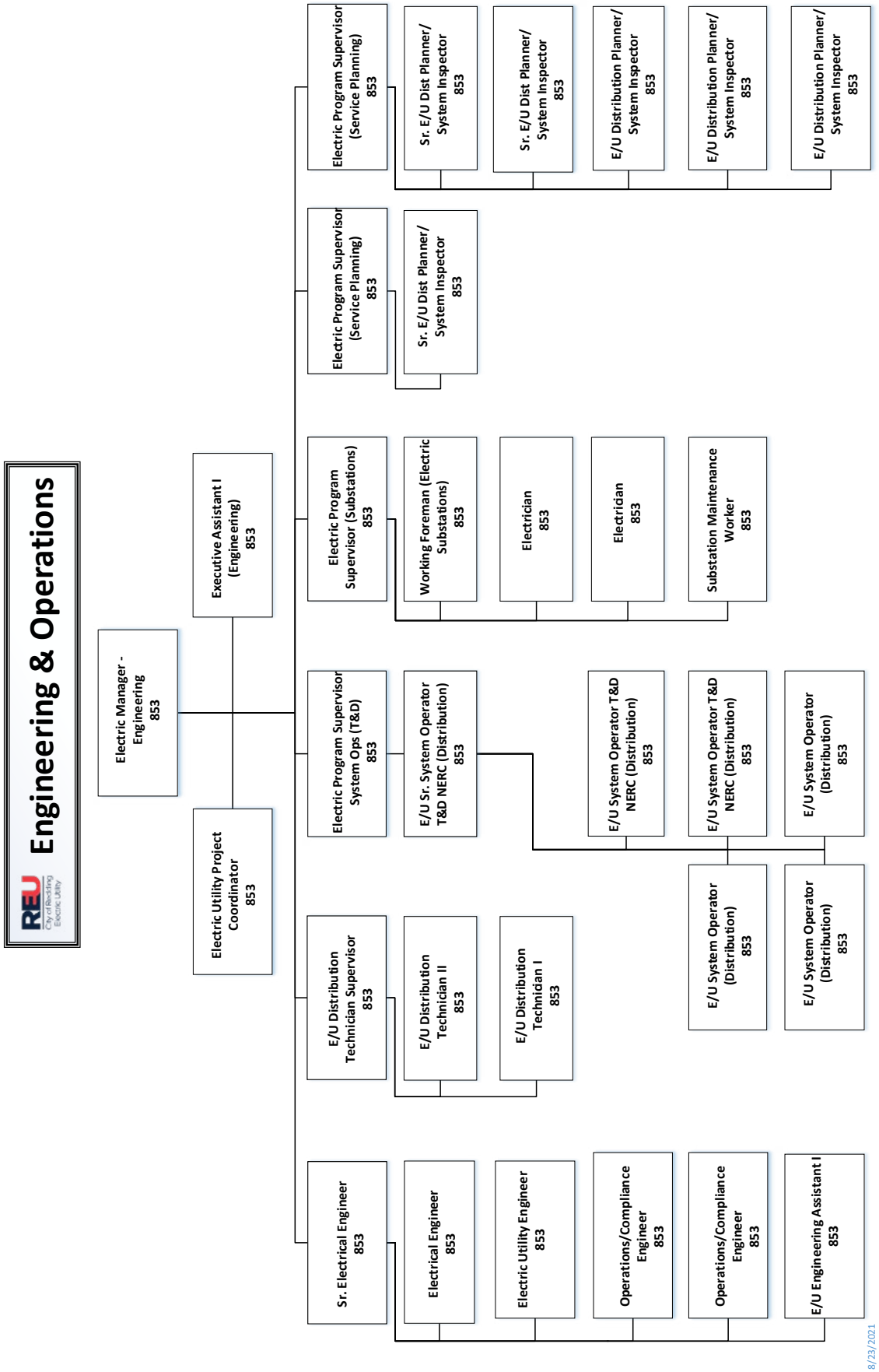
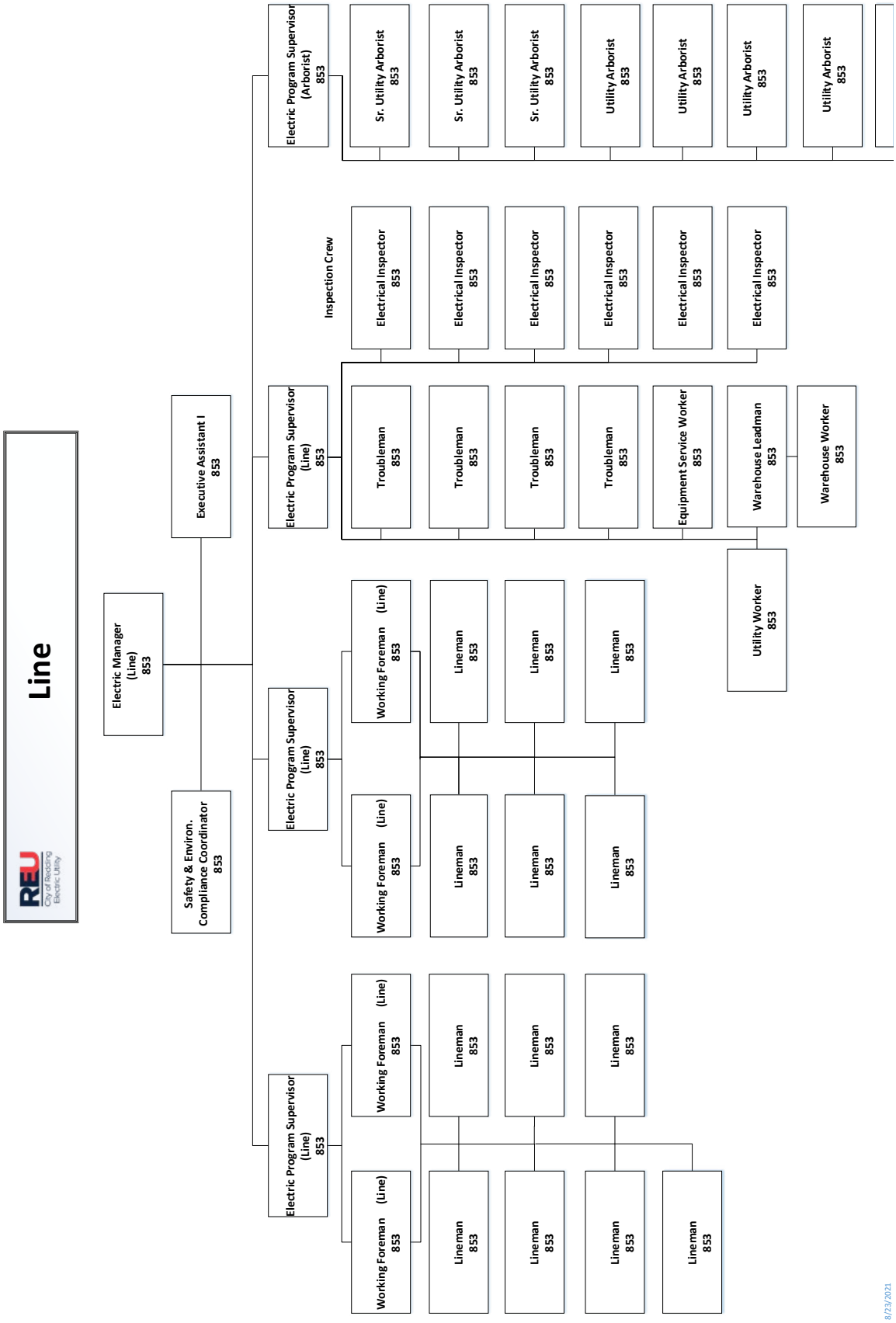
REU Power Plant & Energy Management Organization Chart



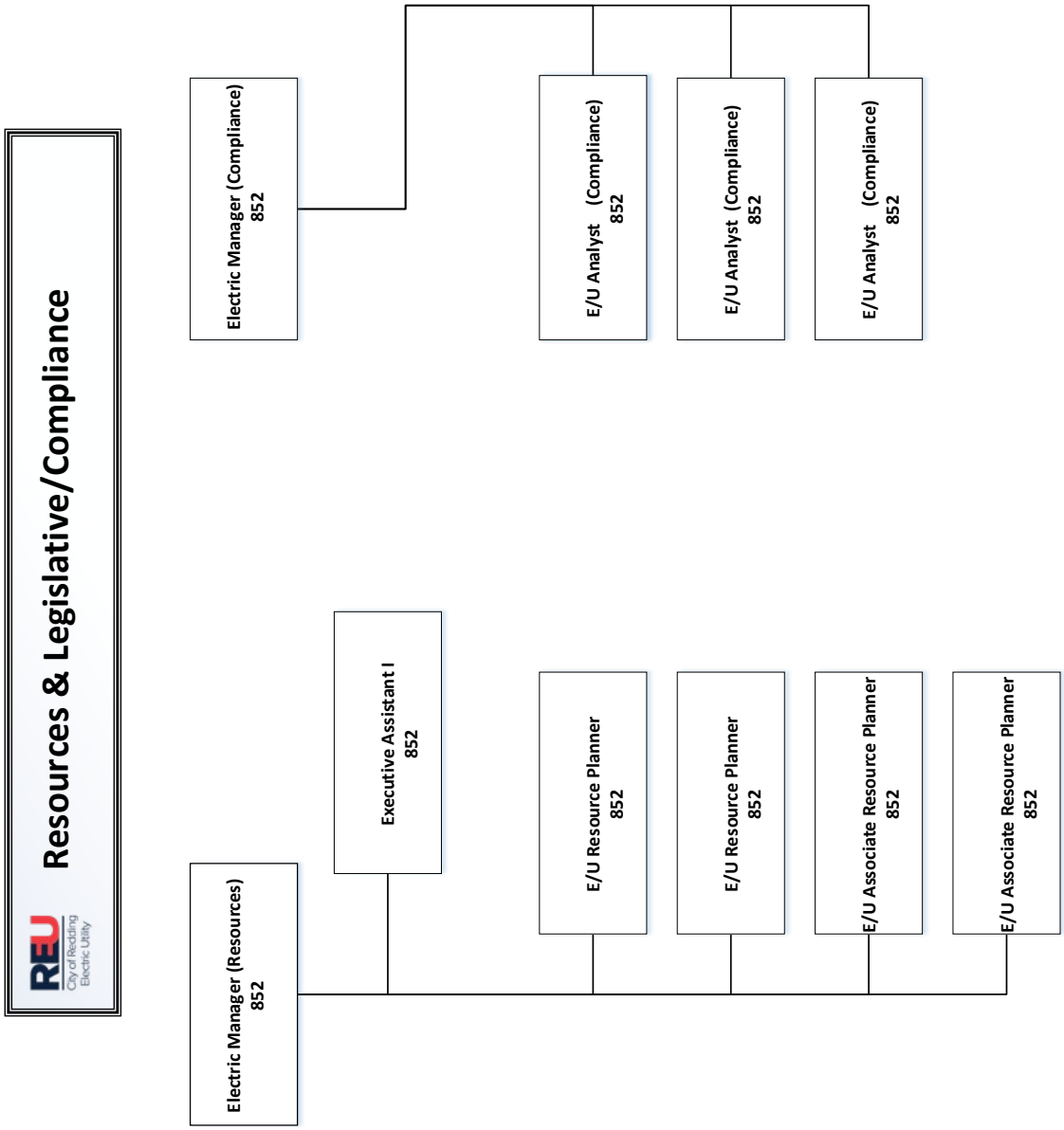
REU Engineering & Operations Organization Chart



REU Line Organization Chart



REU Resources & Legislative/Compliance Organization Chart



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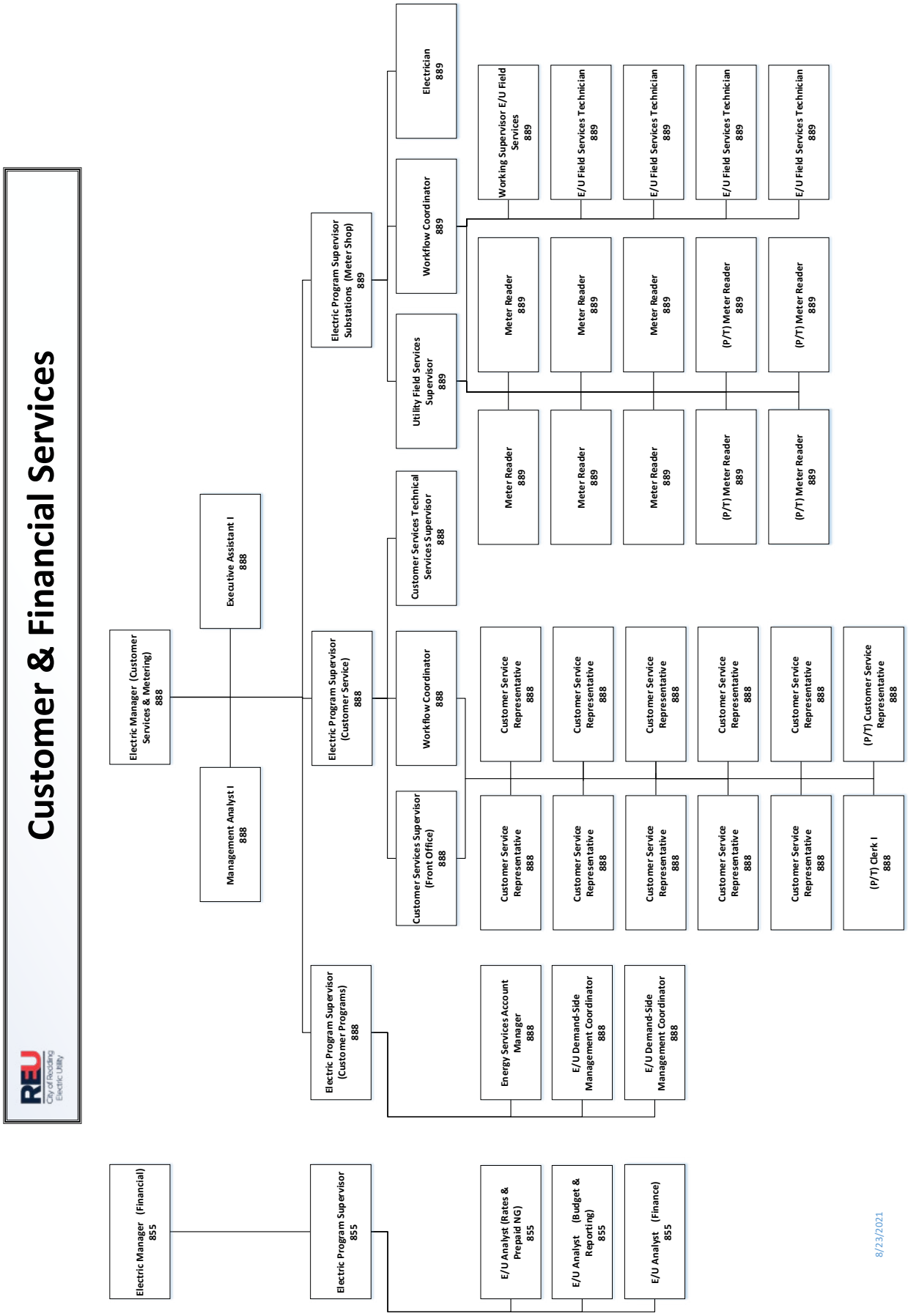
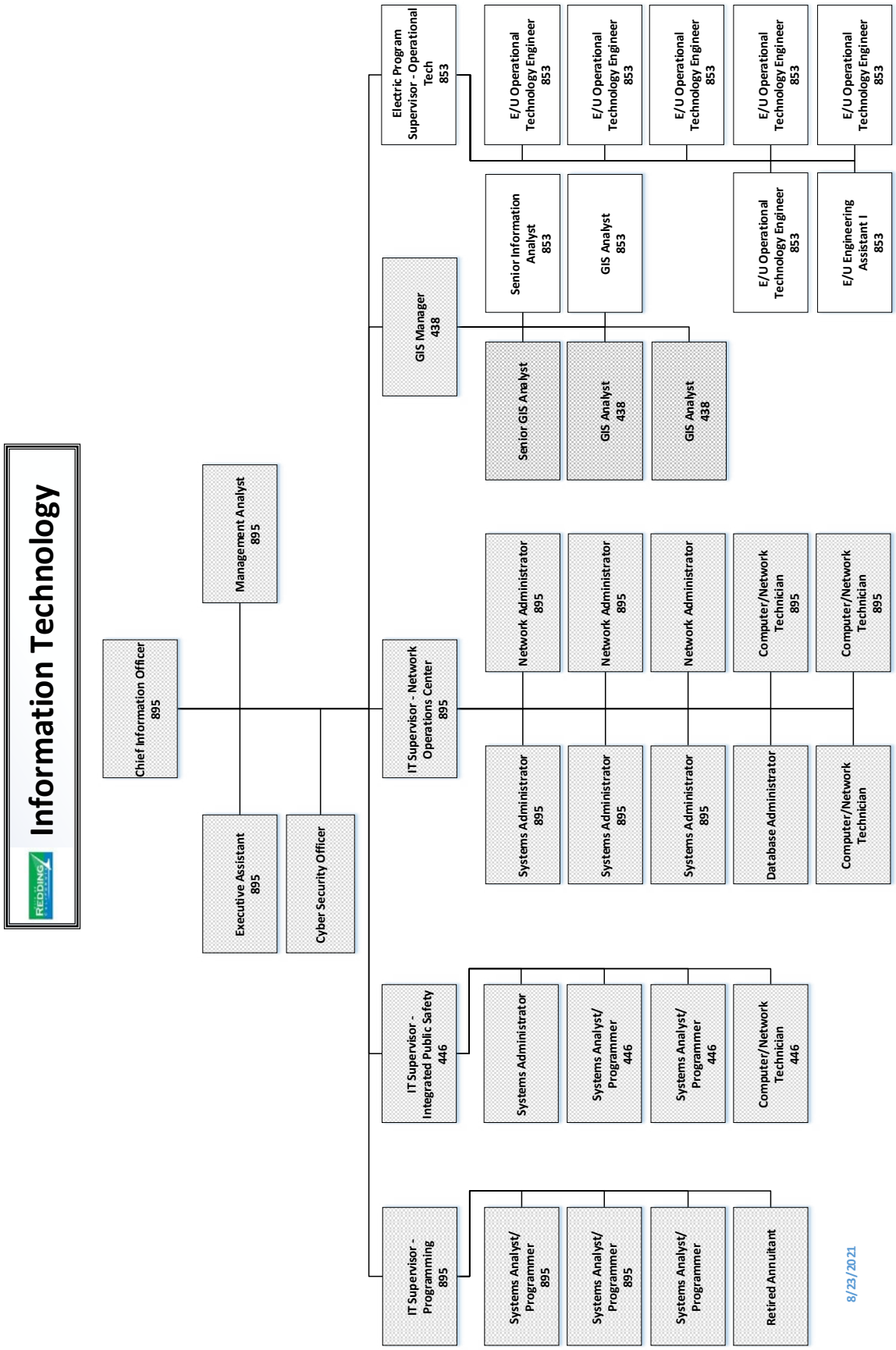
REU Customer & Financial Services Organization Chart



REU Information Technology Organization Chart



REU Statistics Organization Chart

REU Statistics

Group Totals

Administration Totals
- Total Administration Positions: 8
- Filled Administration Positions: 8
- Vacant Administration Positions: 0

Power Plant Totals
- Total Power Plant Positions: 29
- Filled Power Plant Positions: 29
- Vacant Power Plant Positions: 0

Energy Management Totals
- Total Energy Management Positions: 13
- Filled Energy Management Positions: 11
- Vacant Energy Management Positions: 2

Engineering Totals
- Total Engineering Positions: 32
- Filled Engineering Positions: 26
- Vacant Engineering Positions: 6

Line Totals
- Total Line Positions: 46
- Filled Line Positions: 40
- Vacant Line Positions: 6

Resources/Compliance Totals
- Total Resources Positions: 10
- Filled Resources Positions: 9
- Vacant Resources Positions: 1

Financial Services Totals
- Total Financial Services Positions: 5
- Filled Financial Services Positions: 4
- Vacant Financial Services Positions: 1

Customer Services Totals
- Total Customer Services Positions: 42
- Filled Customer Services Positions: 34
- Vacant Customer Services Positions: 8

Information Technology Totals
- Total Information Technology Positions: 10
- Filled Information Technology Positions: 8
- Vacant Information Technology Positions: 2

Division Totals (Ties to Budget)

Division 851 Totals
- Division 851 Positions: 5
- Division 851 Filled Positions: 5
- Division 851 Vacant Positions: 0

Division 852 Totals
- Division 852 Positions: 53
- Division 852 Filled Positions: 50
- Division 852 Vacant Positions: 3

Division 853 Totals
- Division 853 Positions: 89
- Division 853 Filled Positions: 75
- Division 853 Vacant Positions: 14

Division 854 Totals
- Division 854 Positions: 0
- Division 854 Filled Positions: 0
- Division 854 Vacant Positions: 0

Division 855 Totals
- Division 855 Positions: 5
- Division 855 Filled Positions: 4
- Division 855 Vacant Positions: 1

Division 888 Totals
- Division 888 Positions: 24
- Division 888 Filled Positions: 19
- Division 888 Vacant Positions: 5

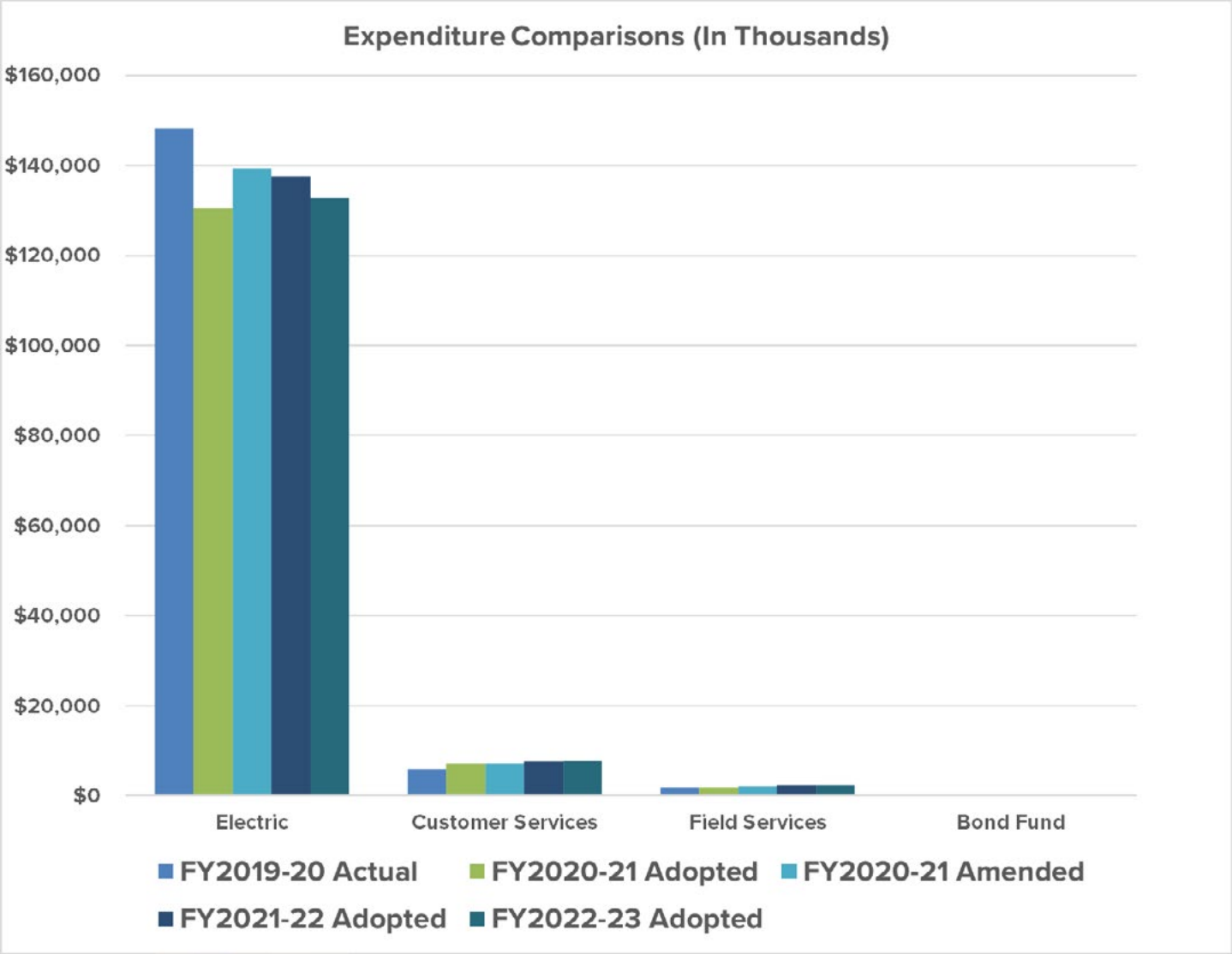
Division 889 Totals
- Division 889 Positions: 19
- Division 889 Filled Positions: 16
- Division 889 Vacant Positions: 3

REU Positions
- Total Positions: 195
- Total Filled Positions: 169
- Total Vacant Positions: 26
- Total Full-Time Positions: 189
- Total Part-Time Positions: 6
- Total FTE's: 192

Average Current Employee Years of Service for REU/COR: 9.26

8/23/2021

Electric Utility Department (REU)



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Electric Utility Department (REU)

Overview

The Redding Electric Utility Department (REU) is a community-owned utility that provides safe, reliable and affordable electricity to approximately 44,000 residential and commercial customers within the City of Redding. The department's primary functions are Electric Generation and Distribution, Customer Service, and Field Services. REU creates value and delivers exceptional services through the strength of its employees.

The following table distinguishes budget categories according to primary functions, that is, Electric Generation and Distribution, Customer Service, and Field Services; and aggregates capital spending funded by special financing services:

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Electric	$ 148,083,410	$ 130,479,400	$ 139,453,190	$ 137,627,890	$ (1,825,300)	$ 132,647,070	$ (4,980,820)
Customer Service	6,016,552	7,207,160	7,197,320	7,541,630	344,310	7,763,730	222,100
Field Services	1,848,003	1,942,700	2,150,320	2,258,070	107,750	2,308,340	50,270
Electric System Bond Fund	306,703	-	-	-	-	-	-
TOTAL	$ 156,254,668	$ 139,629,260	$ 148,800,830	$ 147,427,590	$ (1,373,240)	$ 142,719,140	$ (4,708,450)

* Excluded carryover amounts

The following table illustrates the City's commitment to affordable power for our customers:

Rate Adjustments	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Financial Plan	FY 2022-23 Financial Plan
2021 Financial Plan	0.00%	0.00%	0.00%	2.00%	2.00%
2019 Financial Plan	0.00%	0.00%	0.00%	2.00%	2.00%

The following table displays how the Department's budget is separated into the major expenditure groups:

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Electric	FY 2022-23 Adopted	$ 33,916,930	$ 78,473,120	$ 5,850,000	$ 14,407,020	$ 132,647,070
	FY 2021-22 Adopted	$ 32,791,470	$ 85,348,350	$ 6,600,000	$ 12,888,070	$ 137,627,890
	FY 2020-21 Amended	$ 28,623,040	$ 86,550,930	$ 11,401,400	$ 12,877,820	$ 139,453,190
	FY 2019-20 Actual	$ 26,466,112	$ 102,562,478	$ 6,263,700	$ 12,791,120	$ 148,083,410
Customer Service	FY 2022-23 Adopted	3,287,320	4,476,410	-	-	7,763,730
	FY 2021-22 Adopted	3,122,620	4,419,010	-	-	7,541,630
	FY 2020-21 Amended	2,939,440	4,257,880	-	-	7,197,320
	FY 2019-20 Actual	2,242,736	3,773,816	-	-	6,016,552
Field Services	FY 2022-23 Adopted	2,095,310	213,030	-	-	2,308,340
	FY 2021-22 Adopted	2,049,140	208,930	-	-	2,258,070
	FY 2020-21 Amended	1,776,980	260,270	113,070	-	2,150,320
	FY 2019-20 Actual	1,665,020	152,956	30,027	-	1,848,003
Electric System Bond Fund	FY 2022-23 Adopted	-	-	-	-	-
	FY 2021-22 Adopted	-	-	-	-	-
	FY 2020-21 Amended	-	-	-	-	-
	FY 2019-20 Actual	-	-	306,703	-	306,703
Total	FY 2022-23 Adopted	$ 39,299,560	$ 83,162,560	$ 5,850,000	$ 14,407,020	$ 142,719,140
	FY 2021-22 Adopted	$ 37,963,230	$ 89,976,290	$ 6,600,000	$ 12,888,070	$ 147,427,590
	FY 2020-21 Amended	$ 33,339,460	$ 91,069,080	$ 11,514,470	$ 12,877,820	$ 148,800,830
	FY 2019-20 Actual	$ 30,373,868	$ 106,489,250	$ 6,600,430	$ 12,791,120	$ 156,254,668

Key elements of the budget are described in the following paragraphs, including personnel, operation and maintenance, debt service, revenue and bond funded capital outlay, major plant maintenance, and rolling stock replacement.

Personnel

The following table displays the number of positions in Redding Electric Utility:

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Electric	F/T	146.00	144.00	153.00	152.00	(1.00)	152.00	-
	P/T	-	-	-	-	-	-	-
	Total	146.00	144.00	153.00	152.00	(1.00)	152.00	-
Customer Service	F/T	22.00	22.00	22.00	22.00	-	22.00	-
	P/T	1.00	1.00	1.00	1.00	-	1.00	-
	Total	23.00	23.00	23.00	23.00	-	23.00	-
Field Services	F/T	14.00	14.00	15.00	15.00	-	15.00	-
	P/T	2.00	2.00	2.00	2.00	-	2.00	-
	Total	16.00	16.00	17.00	17.00	-	17.00	-
Totals	F/T	182.00	180.00	190.00	189.00	(1.00)	189.00	-
	P/T	3.00	3.00	3.00	3.00	-	3.00	-
	Total	185.00	183.00	193.00	192.00	(1.00)	192.00	-

Significant Issues for 2021-23

While retail sales continue to lag behind forecasts from prior years, staff has a firm grasp on the effects of the new economy, energy efficiency, and distributed generation, which has led to forecasts that are more accurate in recent years. Leadership continues to prioritize and manage the following difficult and possibly costly issues: wildfire mitigation; distribution system maintenance; distribution system modernization; operational risk mitigation; renewable standards; and increased pressure and regulations from multiple industry-related agencies. The Department remains committed to partnering with the community to improve the public's safety and providing reliable, cost-effective service.

Operation and Maintenance

Operation and Maintenance (O&M) Expenses are grouped into two categories: (1) Specific O&M expenses (Operating Materials), which includes the cost of power, and (2) Interdepartmental Charges. Interdepartmental Charges include fixed charges from other departments, Electric's portion of the General Fund Cost Allocation, in-lieu fees, rent for the Corporation Yard, and property insurance. Operating Materials expenses are requested to decrease by $1.0 million (1.1%) for Fiscal Year 2021-22, followed by a decrease of $6.8 million (7.6%) for Fiscal Year 2022-23 primarily due to the retirement of MSR San Juan Debt Service. O&M includes direct funding for existing positions in the Building Maintenance, Finance, Parks, Police, and Records departments. O&M also includes proposed funding for positions in the Fire and Parks Departments of approximately $2.5 million, per year, for wildfire mitigation.

Operating Materials expense is primarily driven by power supply costs, and declining retail sales leads to a reduction in power supply costs. The Electric Department has entered a window of a relatively stable resource portfolio, primarily driven by a heavy investment in resource planning. Hydro deliveries have been budgeted based on current drought conditions, which impacts FY22, and a return to normal hydro deliveries in FY23. The benefits of joining the Energy Imbalance Market (Spring 2021) are difficult to estimate, but may result in increased wholesale activity. Increased wholesale activity may increase supply cost, with a positive net result for the benefit for customers.

For the most part, increases in Interdepartmental Charges in the first year of the proposed budget – up $935,000

(7.9%) – are due to cost increases and the addition of the newly created Communications, Media and Public Relations Division. For the second year of the budget request, Interdepartmental charges are set to increase $1,046,600 (8.2%) primarily due to a $782,000 increase in Electric's payment-in-lieu-of-tax to the General Fund.

Debt Service

The Electric Utility Debt Service budget requests $12.9 million in FY22 and $14.4 million in FY23. This is a minimal increase in FY22 (0.8%), but an increase of $1.5 million (11.8%) in FY23, due to the Council-approved bond issuance in 2018, which increased principal expense. The increase in FY23 was planned and intentional, as REU shaped direct debt around indirect debt (MSR San Juan Debt Service of approximately $4 million ends in FY22). Leadership is exploring options to maximize the cost-effectiveness of future investment in aging infrastructure and may return to the Council with additional recommendations related to financing.

Capital Outlay

The table below presents the components of the revenue funded Capital Outlay requests for FY22 and FY23 compared with the actual FY20 expenditures, and the adopted and amended FY21 Budget (excluding carry-over amounts).

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
General System Improvements	$ 4,276,141	$4,650,000	$5,693,000	$5,850,000	$ 157,000	$ 5,850,000	$ -
Projects, Programs, & Equipment and Furnishings	2,017,586	960,000	5,821,470	750,000	(5,071,470)	-	(750,000)
Bond Funded	306,703	-	-	-	-	-	-
Total Capital Outlay	$6,600,430	$ 5,610,000	$ 11,514,470	$6,600,000	$(4,914,470)	$ 5,850,000	$ (750,000)

The majority of the capital outlay requests are for General System Improvements. These costs include the annual recurring expenditures for installation of the facilities required to provide reliable electric service to new customers/development and to maintain reliable electric service to existing customers. The facilities installed by Electric Distribution crews and contractors include transformers, poles, overhead/underground conductors, trenching, conduit, vaults, and the like. Included in this budget cycle is an increased emphasis on replacing underground conductors and devices.

The remaining capital items are for projects and programs, as follows:

FY22

TO/TOP CIP Security Infrastructure, $750,000

FY23

10-year Distribution Modernization/5-year Capital Plan, TBD

Electric Generation and Distribution is currently developing a comprehensive long-term distribution capital and modernization plan. Once the plan is finalized, recommendations will be presented to the City Council (including funding mechanisms). There are no capital projects being funded by bond proceeds in this proposed budget. The capital item being requested in FY22 is for Critical Infrastructure Protection security equipment to comply with SB699, and is part of ongoing TO/TOP requirements.

Included in General System Improvements is the continuation of REU's meter modernization effort of approximately $400,000 per year due to the age of the utility's mechanical meters. For residential meters, the program includes the replacement of mechanical meters, inspection of multi-unit services, and identification of substandard services. For commercial type services, the program includes replacement of the mechanical meters, testing of the existing digital meters, and inspection of facilities.

Major Maintenance and Rolling Stock Funds

In addition to the regular Capital Outlay Budget is a "Special Purpose Fund" for the periodic major maintenance of the Electric Utility's power generating equipment (Major Maintenance Fund). The amount to be added to this fund each year should be sufficient to ensure a balanced 10-year maintenance plan. Maintenance is budgeted in the fund and ultimately expensed during the year in which the work is completed. Adopted FY21 funding amount for Major Maintenance was $1.2 million. The budget proposal that was needed to maintain adequate funding is $1.2 million for FY22 and $1.4 million for FY23.

The Major Maintenance Fund is for major expenditures of a periodic nature, based on the wear that the generating units accumulate due to their use. The expense that is incurred does not fit the normal Operations & Maintenance budget due to its periodic and sometimes unpredictable nature. From a risk management perspective, it is prudent utility practice to follow manufacturers' maintenance guidelines to ensure the continued, reliable operation of the generating units. Lack of adherence to preventive and periodic maintenance schedules could result in catastrophic failure of a generator, and thereby resulting in millions of additional dollars in repair costs and millions in replacement power purchases.

The Rolling Stock Replacement Fund is functionally similar to the Power Plant Major Maintenance Fund. The adopted FY21 funding amount for the Rolling Stock Replacement Fund was $900,000. The budget proposal needed to maintain adequate funding is $1,000,000 per year for FY22 and FY23. The increase is primarily attributable to higher than projected inflation in the auto and electric equipment sectors.

The Rolling Stock Replacement Fund for Field Services requests increased from $40,000 in FY21 to $48,000 in FY22 and $50,000 in FY23. The increase is primarily due to higher than projected replacement costs of trucks.

For the Rolling Stock Replacement Fund request, the Electric Utility has a demonstrated need for scheduled periodic replacement and upgrade of heavy rolling stock, such as line trucks, and for vehicles such as sedans, light trucks, and trailers. Fleet maintenance concurrence of need has been provided as appropriate. The Rolling Stock Replacement Fund should be maintained as indicated based upon the demonstrated and projected needs of the Electric Utility.

Electric is not requesting any new vehicles during this budget cycle.

Public Benefits Program (2021-2023)

Redding Electric Utility's Public Benefits Program (PBP) has been successful and well received in the Redding community since inception. The Public Benefits Program provides financial incentives, support in four areas of electric utility operation, and function as mandated by state law:

- Energy efficiency improvements
- Low-income assistance
- Research, Development and Demonstration (RD&D) of emerging electric technologies
- Demand-side renewable resource development

The budget year ending June 2020 applied 23 percent of Public Benefit Program funds to Energy Efficiency project expenses. The projects included commercial rebates to commercial and residential customers for energy efficient upgrades. Low-income assistance spending (through the CARES program and Residential Energy Discounts) was the largest area of the Public Benefits Program expenditures at 70 percent. This amount is projected to be nearly $5 million in FY21, including increased efforts related to COVID-19.

Existing RD&D projects have most recently been focused on community outreach and education. These Public Benefits Programs will continue to provide wide-ranging benefits for the Redding community and customers.

The following provides a summary of the components of the expected FY21 expenditures and the adopted FY22 and FY23 expenditures for continuing the Public Benefits Program. The expenditures are based on 2.85 percent of forecasted retail revenue in the future fiscal years less approximately $500,000 per year to repay reserves related to increased COVID-19 efforts.

Public Benefits Program	Estimated FY2020-21	Adopted FY2021-22	Adopted FY2022-23
Energy Efficiency			
Project Expenses	$ 930,000	$ 300,000	$ 300,000
Low Income Assistance			
Project Expenses	4,340,000	2,400,000	2,400,000
Research, Development & Demonstration			
Project Expenses	110,000	200,000	200,000
Renewable Resources			
Project Expenses	0	0	0
PBP Labor	290,000	200,000	200,000
TOTAL PBP Charges	$ 5,670,000	$ 3,100,000	$ 3,100,000

Five-Year Financial Plan (2021-2026)

FIVE-YEAR FINANCIAL PLAN	Fiscal Years Ending June 30					
	2021	2022	2023	2024	2025	2026
Electric Utility Fund Beginning Balance ($ Mil)	**$ 69.9**	**$ 52.4**	**$ 46.3**	**$ 43.2**	**$ 40.3**	**$ 38.2**
Rate Adjustments	**0.0%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**	**2.0%**
Revenues ($ Mil)						
Retail Electric Sales	124.5	120.6	122.3	124.2	126.1	128.2
Wholesale Electric Sales	12.9	11.2	8.1	7.4	9.1	12.3
Miscellaneous Income	7.7	8.3	8.5	8.7	8.8	9.0
Total	145.1	140.1	138.9	140.3	144.0	149.5
Operating Expenses ($ Mil)						
Power Supply	80.9	74.5	67.4	67.6	70.7	72.6
O & M	40.5	45.4	46.2	47.6	47.0	47.0
Total	121.4	119.9	113.6	115.2	117.7	119.6
Net Operating Revenue	**23.7**	**20.2**	**25.3**	**25.1**	**26.3**	**29.9**
Total Net Debt Service	12.8	12.8	14.3	14.3	14.3	14.3
Revenue Remaining after Debt Service	**10.9**	**7.4**	**11.0**	**10.8**	**12.0**	**15.6**
Other Revenues & Expenses						
Interest	0.7	1.0	1.0	1.9	1.9	1.9
Wildfire Surcharge	0.0	1.3	2.5	2.5	2.5	2.5
Capital Projects (including carryover)	-20.9	-8.1	-8.9	-9.1	-9.1	-9.3
In-Lieu Payment to City	-6.1	-5.5	-6.2	-6.4	-6.6	-6.7
Rolling Stock, Major Plant Maintenance	-2.1	-2.2	-2.5	-2.6	-2.8	-2.9
Total	-28.4	-13.5	-14.1	-13.7	-14.1	-14.5
Increase (Decrease) in Funds ($ Mil)	**-17.5**	**-6.1**	**-3.1**	**-2.9**	**-2.1**	**1.1**
Electric Utility Fund Ending Balance ($ Mil)	**$ 52.4**	**$ 46.3**	**$ 43.2**	**$ 40.3**	**$ 38.2**	**$ 39.3**
Reserves (Days of Cash on Hand)	**155**	**137**	**132**	**122**	**113**	**114**
Debt Service Coverage Ratio	**1.75**	**1.58**	**1.84**	**1.82**	**1.89**	**2.14**

Redding Electric Utility's financial plan for the current year and subsequent five years is summarized in the table below.

Redding Electric Utility has prepared a budget that includes a reduction of expenses from what was previously shown in the 5-year plan attached to the FY20 and FY21 approved budgets. The days of cash on hand is projected to be 137 days in FY22 and 132 days in FY23. These are above the required minimum level of 75 days, but not near the goal of 150 days. In addition, the debt service coverage ratio is projected to be 1.58 times in FY22 and 1.84 times in FY23. For FY22, it is below the required minimum of 1.80 times, but above the required minimum in FY23. Projected rate increases are inflationary in nature.

Performance Measures and Workload Indicators

Workload Indicators

The table below indicates various measures of growth in the number of customers to be served, the level of service required in terms of capacity and energy, and the continued development of the City's electric service territory.

Utility

Workload Indicators	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected	FY 2023 Projected
Peak Demand (MW)	218	225	226	225	224
Gigawatt-Hour Sales	719	708	734	700	697
Subtransmission Line Miles	72	72	72	72	72
Distribution Line Miles	743	745	751	753	755

Customer Service

Workload Indicators	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected	FY 2023 Projected
Electric customers billed monthly	46,568	46,972	46,931	47,100	47,200
Water customers billed monthly	29,333	29,438	29,352	29,400	29,500
Total amount billed (all utilities)	$196,342,362	$184,205,220	$190,313,846	$191,000,000	$192,000,000
Payment transactions - credit card	223,937	209,153	207,640	210,000	212,500
Electronic Funds transfer/EBox payment	148,695	149,348	154,493	157,000	159,500
Total walk-in traffic - cashiers	39,637	30,549	17,991	19,000	20,000
Payment transactions - mailed	157,891	145,508	143,636	141,800	140,000
Customer Service phone calls received	118,724	97,067	90,000	95,000	98,000
Call Center's average wait time (minutes:seconds)	1:15	:38	:54	:30	:30
*Call Center's average time per call (minutes:seconds)	4:51	4:12	4:42	5:00	5:00
Call Center's calls abandoned	8.0%	3.0%	6.0%	5.0%	5.0%
Call Center's average grade of service	63%	77%	75%	80%	80%
Electric meter reads	553,267	554,230	552,564	553,700	554,900
Water meter reads	365,911	365,378	368,397	369,000	370,200
Utility service requests	40,804	39,733	32,972	36,000	38,000
Utility service miles logged	89,450	87,580	72,945	77,000	81,000
Error ratio per 1,000 meters read	0.15	0.15	0.15	0.05	0.05

Performance Measures

The table below shows numerous standard measurements of utility performance. The measures include staff's effectiveness in providing safe, reliable electric service at competitive prices to consumers and various ratios showing the utility's financial health.

Performance Measures	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected	FY 2023 Projected
Subtransmission and distribution system expense per customer [1]	$688	$560	$576	$758	$767
Electric retail kWh sales/electric worker hours [3]	1,890	1,840	1,828	1,753	1,746
Number of customers per electric employee [2]	242	241	231	233	233
Electric service reliability [4][5]	99.985	99.990	99.995	99.996	99.997
SAIFI (includes major events) [5][6][9]	0.874	0.492	0.450	0.412	0.380
SAIDI (includes major events) [5][7][9]	77.4	52.5	45.0	38.7	33.2
CAIDI (includes major events) [5][8][9]	88.60	106.70	100.00	93.93	80.82
Redding Power Plant availability %	93.3	98.9	95.0	95.0	95.0
Redding Power startup success %	92.7	91.1	97.0	97.0	97.0
System average retail rates (¢/kWh)	16.4	16.0	17.0	17.2	17.5
Total retail GWh available for use	753	740	764	735	730
Cost of power, cents/kWh [10]	6.7	7.9	7.0	6.1	5.5
Debt to total assets ratio	0.37	0.35	0.31	0.30	0.28
Total operating expenses to total expense ratio	0.93	0.95	0.95	0.95	0.95
Days of cash on hand	179	193	152	150	137
Retail revenue as a percent of total revenue	78%	78%	86%	86%	88%

Notes:

1. *Total O&M expenses and all General System Improvements excluding debt service; capital projects; and In-lieu payments.*
2. *The number of workers represents the number of full-time equivalent Electric Utility employees. Therefore, all authorized positions are represented, but may not necessarily be filled. Part-time employees are included based upon their proportional number of hours worked compared with a full-time employee.*
3. *Worker hours are computed by multiplying the number of full-time equivalent employees by 2080 hours.*
4. *Total customer minutes minus total customer outage minutes and the resultant divided by the total customer minutes and expressed in percent. American Public Power Association regional average for 2020 was 99.9569.*
5. *Based upon a calendar year summary.*
6. *SAIFI - System Average Interruption Frequency Index. Total number of customer interruptions divided by total number of customers served. American Public Power Association regional average for 2020 was 1.31.*
7. *SAIDI – System Average Interruption Duration Index. This is the sum of all interruption durations divided by the total number of customers. American Public Power Association regional average for 2020 was 226.98.*
8. *CAIDI – Customer Average Interruption Duration Index. This is the sum of all interruption durations divided by the total number of customer interruptions. American Public Power Association regional average for 2020 was 154.9.*
9. *Major event/storms are defined as an event where 10 percent or more of City customers were "outaged" during a 48-hour period.*
10. *Based on line 67 of Production Cost Model FY21-FY26 of April 9, 2021.*
11. *Projected values exclude events requiring mutual aid.*

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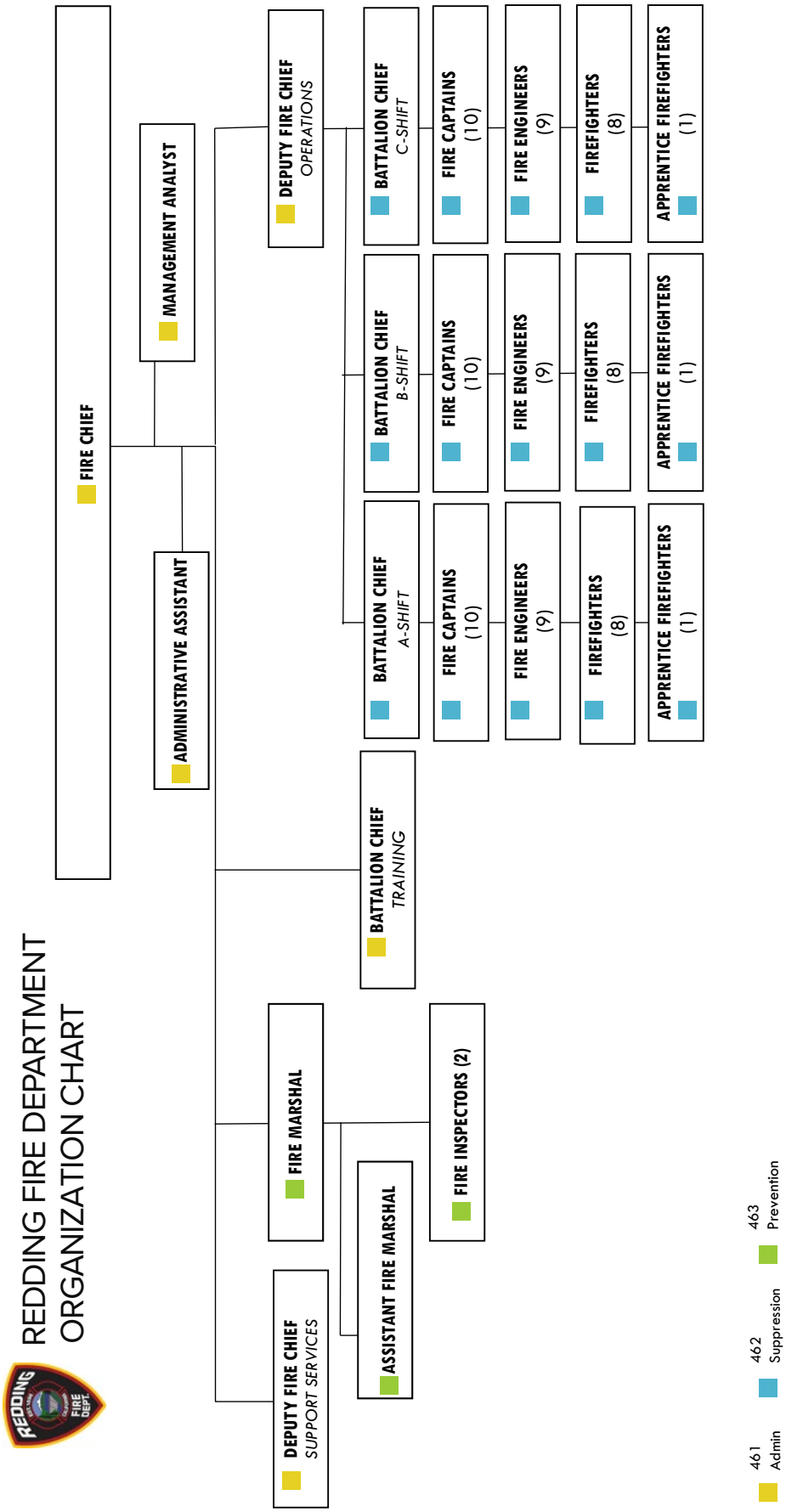
Fire Department Organization Chart



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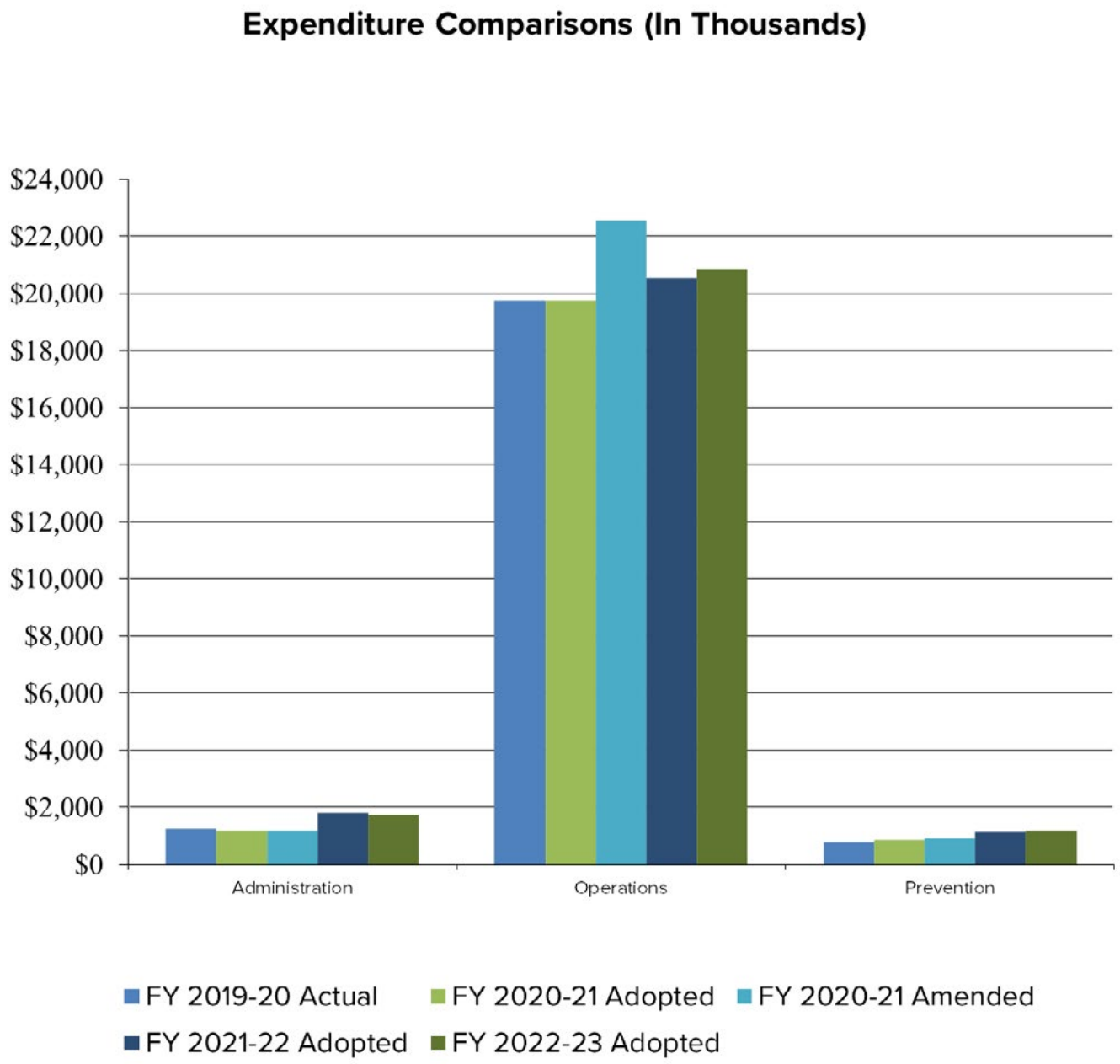
Fire Department



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Fire Department

Overview

The Fire Department consists of the Administration Division, the Operations Division and the Prevention Division. The Administrative Division coordinates all activities of the Redding Fire Department including emergency preparedness activities, managing fleet, facilities and equipment, recruitment and development, and public relations. The Prevention Division is responsible for administering fire safety education, fire cause determination, fire code enforcement, and vegetation management. The Operations Division provides emergency response activities in the City of Redding and Buckeye Fire Protection District, with eight strategically located fire stations throughout the City.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Administration	$ 1,231,568	$ 1,164,430	$ 1,166,620	$ 1,815,990	$ 649,370	$ 1,754,640	$ (61,350)
Operations	19,749,695	19,745,070	22,559,020	20,533,220	(2,025,800)	20,850,720	317,500
Prevention	794,930	852,250	934,140	1,142,310	208,170	1,175,540	33,230
TOTAL	$ 21,776,193	$ 21,761,750	$ 24,659,780	$ 23,491,520	$ (1,168,260)	$ 23,780,900	$ 289,380

* Excludes carryover amounts

The following table displays how the Department's budget is broken down between the major expenditure groups.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Administration	FY 2022-23 Adopted	$ 1,523,870	$ 230,770	$ -	$ -	$ 1,754,640
	FY 2021-22 Adopted	$ 1,421,280	$ 286,710	$ 108,000	$ -	$ 1,815,990
	FY 2020-21 Amended	$ 977,030	$ 186,500	$ 3,090	$ -	$ 1,166,620
	FY 2019-20 Actual	$ 1,010,180	$ 204,949	$ 16,439	$ -	$ 1,231,568
Operations	FY 2022-23 Adopted	17,232,270	3,618,450	-	-	20,850,720
	FY 2021-22 Adopted	16,538,140	3,588,490	406,590	-	20,533,220
	FY 2020-21 Amended	16,437,550	3,421,470	2,700,000	-	22,559,020
	FY 2019-20 Actual	16,284,675	3,372,425	60,160	32,435	19,749,695
Prevention	FY 2022-23 Adopted	1,081,620	93,920	-	-	1,175,540
	FY 2021-22 Adopted	1,027,910	114,400	-	-	1,142,310
	FY 2020-21 Amended	855,490	78,650	-	-	934,140
	FY 2019-20 Actual	702,345	83,305	9,280	-	794,930
Total	FY 2022-23 Adopted	$ 19,837,760	$ 3,943,140	$ -	$ -	$ 23,780,900
	FY 2021-22 Adopted	$ 18,987,330	$ 3,989,600	$ 514,590	$ -	$ 23,491,520
	FY 2020-21 Amended	$ 18,270,070	$ 3,686,620	$ 2,703,090	$ -	$ 24,659,780
	FY 2019-20 Actual	$ 17,997,200	$ 3,660,679	$ 85,879	$ 32,435	$ 21,776,193

Personnel

The following table displays the number of positions in the Redding Fire Department.

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Administration	F/T	4.00	4.00	5.00	6.00	1.00	6.00	-
	P/T	1.23	1.23	-	-	-	-	-
	Total	5.23	5.23	5.00	6.00	1.00	6.00	-
Operations	F/T	78.00	72.00	87.00	87.00	-	87.00	-
	P/T	-	-	-	-	-	-	-
	Total	78.00	72.00	87.00	87.00	-	87.00	-
Prevention	F/T	16.00	3.00	4.00	4.00	-	4.00	-
	P/T	-	-	-	-	-	-	-
	Total	16.00	3.00	4.00	4.00	-	4.00	-
Total	F/T	98.00	79.00	96.00	97.00	1.00	97.00	-
	P/T	1.23	1.23	-	-	-	-	-
	Total	99.23	80.23	96.00	97.00	1.00	97.00	-

Significant Issues for 2021-23

The Fire Department has been necessarily underfunded since budgetary cuts were made in 2008 due to the Great Recession. The focus for the Fire Department since 2008 has been staffing, specifically reaching 3-person staffing on all engines – an industry standard minimum. With the accomplishment of 3-person staffing, the focus has shifted to deferred maintenance. Much of the Fire Department's equipment is aged and outdated. Increased NFPA standards on equipment, along with an increase in staff and longer and more intense fire seasons have all been a strain on the Operations and Materials budget.

Digitizing and moving processes online is integral for a modern Fire Department. Acquiring and implementing updated software and hardware will improve safety and wellness for the community and staff, reduce liability, and provide essential data analytics.

The SHASCOM contract costs attributed to the Fire Department are $1,564,260 and $1,603,370 for FY 2021-22 and 2022-23 respectively.

The Fire Department received an increase in rolling stock of $507,310 for FY 2021-22 and $57,310 for FY 2022-23 relative to the FY 2020-21 budget allocation. This money will assist with the Fire Department rolling stock needs. Coupled with the City Council's approval of an Engine and Truck purchase, this increase will reduce the age of the Department's Rolling Stock by 14 years. However, rolling stock continues to be underfunded which hinders the Fire Department's ability to replace essential front-line apparatus to bring equipment to the industry minimum standards.

Performance Measures and Workload Indicators

Operations and Training Division

The following table displays workload indicators for the Fire Operations Division. Workload comparisons per 1,000 residents are based on International City/County Management Association (ICMA) performance measurements for cities under 100,000 in population.

Overlapping calls for service, as indicated in the table below, occurs when one or more units are committed to an incident and a subsequent call for service is received. Motor vehicle collisions and vehicle fires require a minimum of two units plus a Battalion Chief for responses. Structure and wildland fires generally require a minimum of four units and a Battalion Chief to provide adequate personnel resources required for the incident.

Workload Indicators	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Calls for Service	14,282	13,987	15,031	14,355
Percentage of Responses Meeting General Plan On-Scene - Goal of 5 Minutes 90% of the Time	33%	33%	34%	32%
Average Response Times for First Unit Arrival (Emergency)	6:44	6:09	5:44	5:47
Civilian Injuries/Deaths (Due to Fire)	1/0	13/0	11/2	2/2
Firefighter Injuries/Deaths (Job-Related)	1/1	16/2	3/0	0/0
Total Training Hours Completed	18,000	9,681	16,728	14,042
Firefighters per 1,000 Residents vs. National (Median Cities 50,000-99,999)	.72/1.35	.72/1.35	1.27/1.35	1.27/1.35
Total Fires per 1,000 Residents vs. National (Cities 50,000-99,999)	5.4/2.99	5.4/2.99	5.63/2.99	4.08/2.99
% EMS Calls per Annual Call Volume	63.00%	62.00%	59.84%	60.02%
Overlapping Calls for Service	10,936/85%	10,474/75%	11,819/78.6%	10,793/75.2%
Total Number of Company Inspections	1,050	950	856	867

The following table displays the area covered, number of structures, population and calls for service for each of the eight fire stations/districts and Fire Department Headquarters located at City Hall.

Station	Acreage Covered	Percent of Coverage	Square Miles	Number of Structures	Percent of Structures	Population per Station Boundary	Percent of Population	Density by Population Based on Sq. Mi.	Calls for Service (2020)	Percent Calls for Service
1	3,754.45	9.2	5.86	4,434	10.7	10,613	11.2	1,777	3,374	23.50%
2	3,765.46	9.2	5.88	4,164	10.1	9,822	10.4	1,637	842	5.90%
3	4,264.60	10.5	6.66	4,318	10.5	7,664	8.1	1,121	1,320	9.20%
4	4,541.17	11.2	7.1	4,975	12	7,989	8.4	1,097	1,321	9.20%
5	6,681.66	16.4	10.44	11,251	27.3	28,248	29.8	2,687	3,316	23.10%
6	7,505.16	18.4	11.73	4,965	12	10,188	10.8	852	1,330	9.30%
7	4,492.16	11	7.02	612	1.5	1,085	1.1	126	368	2.60%
8	5,707.44	14.1	8.92	6,569	15.9	19,134	20.2	1,343	2,391	16.70%
HQ									93	0.60%
Total	40,712.10	100	63.61	41,288	100	94,743	100	1,464.4	14,355	100%

Fire Prevention Division

The following table displays some of the workload indicators for the Fire Prevention Division.

Workload Indicators	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Arson Fires	80	73	83	135
Fire Investigations	195	238	354	387
Fire Inspections (Bureau)	985	1,100	1,412	1,409
Plans Reviewed	220	178	167	257
Weed Complaints	420	400	458	394
Public Information Requests	65	62	40	20

Unmet Needs: 2021-23 Budget

Operations:

Equipment:

AED Replacement Project: $35,000

Currently there are 25 AED's in service in the Redding Fire Department. All are currently on fire apparatus and one is located at HQ with a need to add units to the Battalion Chief vehicles. The Fire Department has been approved for half the amount of funds needed to replace aged equipment. Total requested in FY 2021-22 $70,000.

Fire Hose Rack:$8,500

Hose storage at Station 1 is inadequate and requires better storage, better ventilation, and off gassing. Hose storage puts hoses in the appropriate place and off the floor, which reduces tipping hazards. Currently three or four apparatus worth of hose is stacked in an area approximately 10 x 15, which is wholly inadequate and has the potential to fall over. The hose is stacked in a hose tower which reduces the life span of hose. All hose is cleaned prior to being stacked; however, this does not fully decontaminate the hose. Furthermore, the fire hose must be stacked before it is fully dry which can lead to mold. The purchase and installation of a fire hose rack would alleviate these problems.

Ariel Truck and Type 1 Engine Equipment: $63,600

This Truck and Engine combination require equipment to make them operational. Engines carry equipment for medical aid calls, structural firefighting, auto extrications, civil disturbances, and rope rescue.

Deputy Chief – Vehicle and Equipment: $53,041

Funding was approved for the Deputy Chief vehicle; however, the costs associated with hiring of the Deputy Fire Chief were not approved.

Fire Facilities:

Unmet Needs		
Fire Station 1, 1335 Shasta Street:		
Exterior Paint	$	30,000
PPE Lockers/PPE Containment		15,000
Shower Tiles		15,000
Fire Hose Rack		8,500
Total Fire Station 1	$	68,500
Fire Station 2, 3491 Placer Street:		
Exterior Paint	$	15,000
PPE Lockers/PPE Containment		15,000
Generator		50,000
Remodel - Add 1,500 Sq Ft		517,000
Total Fire Station 2	$	597,000
Fire Station #3, 4255 Wetside Road:		
Exterior Paint	$	15,000
PPE Lockers/PPE Containment		15,000
Station 3 - Rebuild		3,400,000
Total Fire Station 3	$	3,430,000
Fire Station 4, 2605 S. Bonnyview Road:		
Exterior Paint	$	15,000
PPE Lockers/PPE Containment		15,000
Remodel - Add 1,500 Sq Ft		517,000
Total Fire Station 4	$	547,000
Fire Station 5, 955 Hartnell Avenue:		
Exterior Paint	$	15,000
PPE Lockers/PPE Containment		15,000
Generator Relocation		13,000
Flooring - Dorms and Stairs		15,000
Roof - Storage Building		15,000
Remodel -Battalion Chief Quarters		50,000
Total Fire Station 5	$	123,000

Fire Station 6, 1695 Beltline Road:		
Exterior Paint	$	15,000
PPE Lockers/PPE Containment		15,000
Counter Tops		6,500
Remodel - Add 1,500 Sq Ft		517,000
Total Fire Station 6	$	553,500
Fire Station 7, 3772 Flight Avenue:		
Exterior Paint	$	15,000
PPE Lockers/PPE Containment		15,000
Counter Tops		6,500
Water Filtration System		8,000
Total Fire Station 7	$	44,500
Fire Station 8, 131 Churn Creek Road:		
Exterior Paint	$	15,000
PPE Lockers/PPE Containment		15,000
Total Fire Station 7	$	30,000
TOTAL UNMET NEEDS	**$**	**5,393,500**

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General Government

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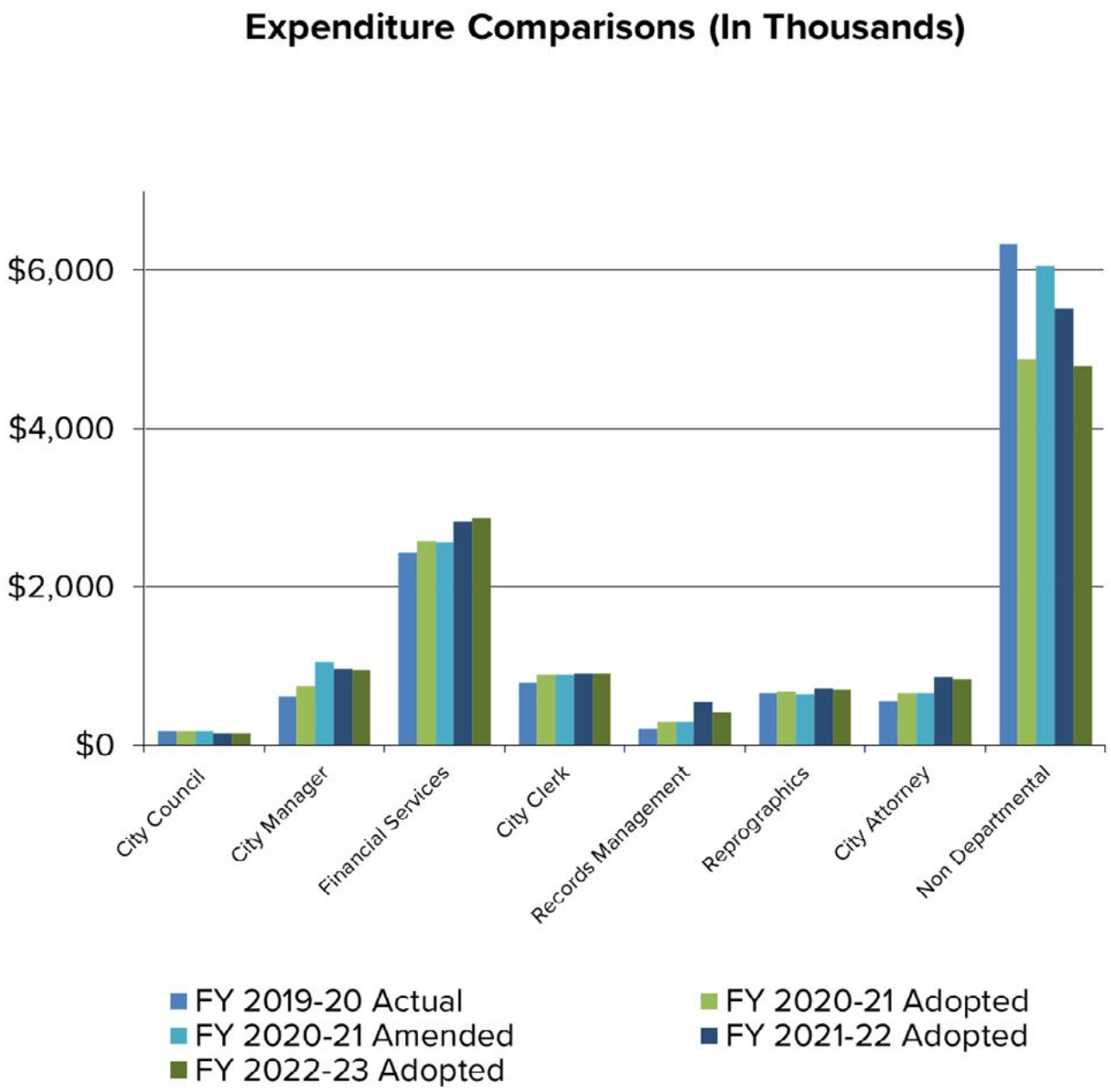
General Government



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City Council

Overview

The City Council is the elected governing body of the City of Redding municipal corporation, and consists of five Council Members. The Council is charged with preserving and protecting the present and the future of the community, and the responsibility of establishing municipal policies to guide the various functions of the City.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
City Council	$ 183,562	$ 184,970	$ 184,880	$ 165,050	$ (19,830)	$ 163,850	$ (1,200)

* Excluded carryover amounts

The following table displays how the budget is broken down between the major expenditure groups.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
City Council	FY 2022-23 Adopted	$ 134,520	$ 29,330	$ -	$ -	$ 163,850
	FY 2021-22 Adopted	$ 129,910	$ 35,140	$ -	$ -	$ 165,050
	FY 2020-21 Amended	$ 160,550	$ 24,330	$ -	$ -	$ 184,880
	FY 2019-20 Actual	$ 161,621	$ 21,941	$ -	$ -	$ 183,562

Significant Issues

There are no significant issues.

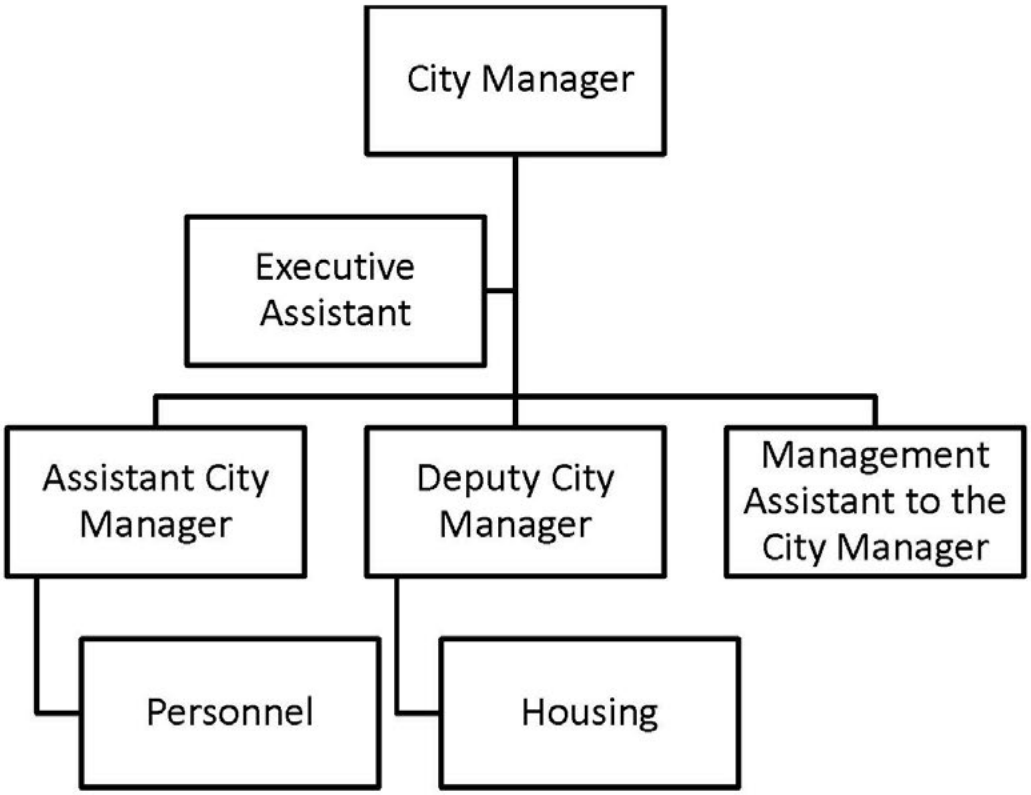
Goals and Objectives

The City's goals and objectives are outlined in the budget message and in each section of this document.

Unmet Needs (in order of priority)

None.

City Manager Organization Chart



City Manager

Overview

The City Manager's Office responsibilities include the overall management of the City of Redding municipal corporation such as hiring of City staff, preparation of the Annual Budget, administration and coordination of the City's operations, and the general supervision over all property under the control of the City and enforcement of City ordinances and applicable state laws. Additionally, the Housing Department is under the oversight of the City Manager's office. The Housing Department works to improve and expand the availability of affordable housing, and address the housing needs of low-income residents.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
City Manager	$ 618,574	$ 743,560	$ 1,052,890	$ 970,690	$ (82,200)	$ 952,550	$ (18,140)
TOTAL	$ 618,574	$ 743,560	$ 1,052,890	$ 970,690	$ (82,200)	$ 952,550	$ (18,140)

* Excluded carryover amounts

The following table displays how the department's budget is broken down between the major expenditure groups.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
City Manager	FY 2022-23 Adopted	$ 616,260	$ 336,290	$ -	$ -	$ 952,550
	FY 2021-22 Adopted	$ 600,840	$ 369,850	$ -	$ -	$ 970,690
	FY 2020-21 Amended	$ 627,600	$ 112,960	$ 312,330	$ -	$ 1,052,890
	FY 2019-20 Actual	$ 503,835	$ 110,685	$ 4,054	$ -	$ 618,574

Personnel

The following table displays the number of positions in the City Manager's Office.

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
City Manager	F/T	4.00	4.00	5.00	5.00	-	5.00	-
	P/T					-		-
	Total	4.00	4.00	5.00	5.00	-	5.00	-

Significant Issues

With the restructuring of the City Manager's office to include the Housing Department, the Deputy City Manager position (formerly Housing Manager) is being budgeted in the City Manager's office starting in FY 2021-22. This position will be funded 100 percent by the Housing Department through cross charges. The Housing Manager position was previously included in the Development Services Department.

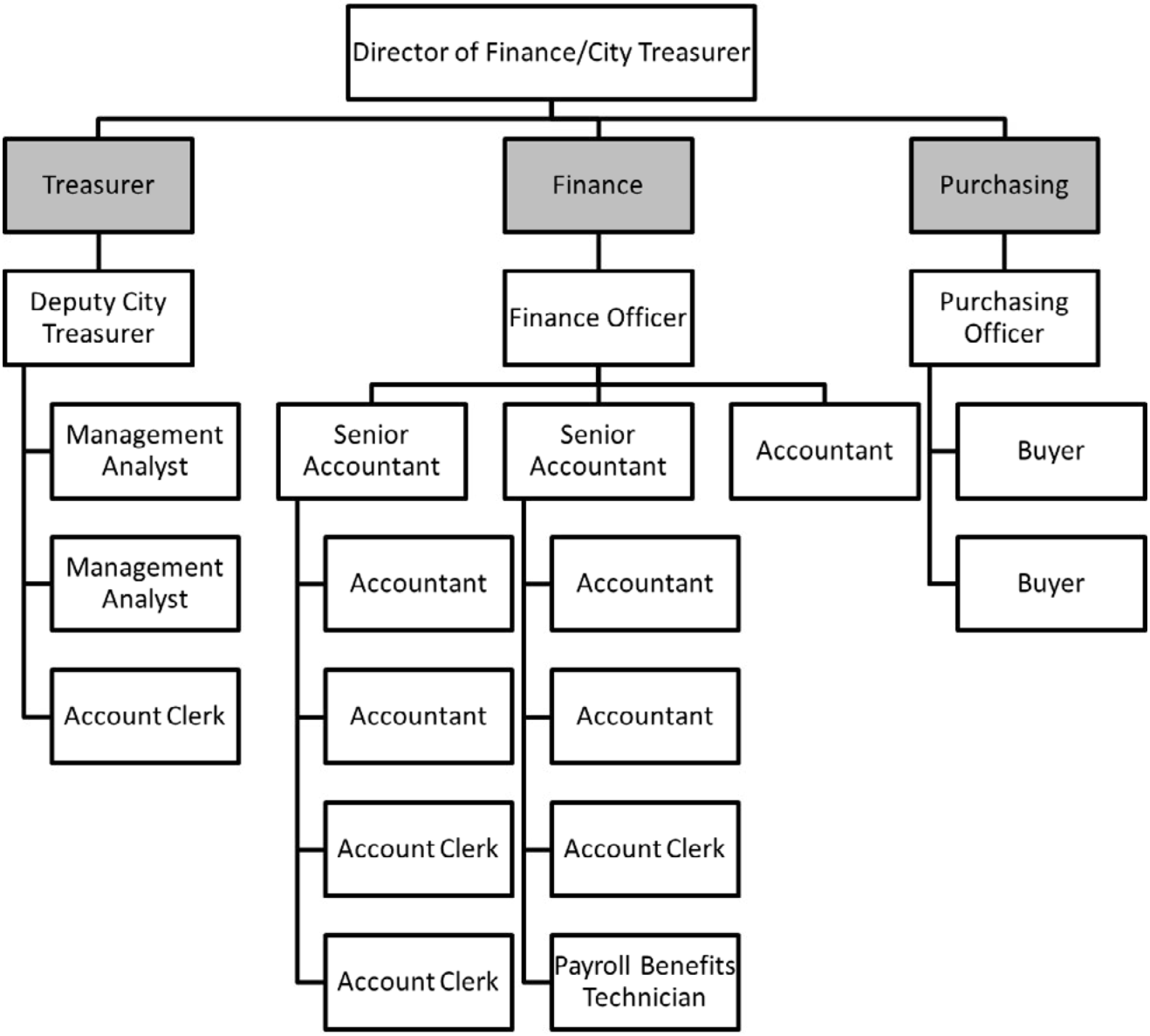
Goals and Objectives

The City's goals and objectives are outlined in the budget message.

Unmet Needs (in order of priority)

None.

Financial Services Organization Chart



Financial Services Department

Finance Overview

The Financial Services Department consists of three areas of focus: Finance Division, Treasury Division and Purchasing Division.

Finance

The Finance Division develops and implements fiscal policies and procedures that ensure a financially strong and effective City, The Department is responsible for the overall financial management of the City, and ensures that generally accepted accounting standards are followed and appropriate internal controls are in place to safeguard City assets, . The Finance Department is responsible for maintaining the accounting systems, including the general accounts receivable, accounts payable and payroll systems, for the City of Redding and its related entities. The Department reviews and records financial transactions, and assists in the preparation of the annual financial statements. The Department is responsible for overseeing bond issuance, bond refinancing, and debt payments. The Finance Department also administers the internal and external audit process, assists the City Manager in developing, monitoring and administering the City's biennial budget, and coordinates the long-range financial planning of the City.

Treasurer

The Treasury Division is the centralized cash and receipt processing function for the City of Redding. All funds received through the nine locations of the City are received, verified, balanced, and posted to the general ledger through this centralized function. Additionally, bank reconciliations are performed for the organization's eight cash accounts and 13 merchant accounts monthly and reported on the Treasurer's Report to the City Council along with an accounting of the investment and bond accounts maintained by the City Treasurer Investment activity, as governed by the adopted investment policy which is reviewed quarterly by the Investment Advisory Committee under the oversight of the City Treasurer.

Payroll and cash, ACH, and wire disbursements are authorized and released through the Treasury Division.

Purchasing

Purchasing processes for government agencies can be challenging. In addition to ensuring the best product or service for the best price, there are compliance requirements to follow anytime government funds are paying for those services or products. The Purchasing Division ensures compliance by providing centralized purchasing services for the City. Purchasing administers the City's purchase order system, assists with quote solicitations, and administers the practice of formal bidding. The Purchasing Division also coordinates the sale of surplus property with an outside party vendor.

	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Finance	$ 1,220,573	$ 1,312,540	$ 1,377,890	$ 1,514,470	$ 136,580	$ 1,550,870	$ 36,400
Treasurer	589,822	613,720	608,440	702,290	93,850	702,210	(80)
Purchasing	635,709	662,370	590,320	624,620	34,300	619,970	(4,650)
Total	$ 2,446,104	$ 2,588,630	$ 2,576,650	$ 2,841,380	$ 264,730	$ 2,873,050	$ 31,670

* Excluded carryover amounts

The following table displays how the Department's budget is broken down between the major expenditure groups by Division.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Finance	FY 2022-23 Adopted	$ 1,209,480	$ 341,390	$ -	$ -	$ 1,550,870
	FY 2021-22 Adopted	$ 1,125,480	$ 388,990	$ -	$ -	$ 1,514,470
	FY 2020-21 Amended	$ 1,100,780	$ 277,110	$ -	$ -	$ 1,377,890
	FY 2019-20 Actual	$ 953,008	$ 267,565	$ -	$ -	$ 1,220,573
Treasurer	FY 2022-23 Adopted	576,530	125,680	-	-	702,210
	FY 2021-22 Adopted	548,800	153,490	-	-	702,290
	FY 2020-21 Amended	513,750	94,690	-	-	608,440
	FY 2019-20 Actual	487,679	102,143	-	-	589,822
Purchasing	FY 2022-23 Adopted	525,080	94,890	-	-	619,970
	FY 2021-22 Adopted	509,360	115,260	-	-	624,620
	FY 2020-21 Amended	500,450	89,870	-	-	590,320
	FY 2019-20 Actual	552,752	82,957	-	-	635,709
TOTAL	FY 2022-23 Adopted	$ 2,311,090	$ 561,960	$ -	$ -	$ 2,873,050
	FY 2021-22 Adopted	$ 2,183,640	$ 657,740	$ -	$ -	$ 2,841,380
	FY 2020-21 Amended	$ 2,114,980	$ 461,670	$ -	$ -	$ 2,576,650
	FY 2019-20 Actual	$ 1,993,439	$ 452,665	$ -	$ -	$ 2,446,104

Significant Issues

Technological advances continue to challenge the Financial Services Department. This year, in particular, it has been difficult for the City's customer base to access account information, make a bill payment, or appeal a citation without the ability to easily access staff in-house. With limited access to City Hall and Redding Electric Utility due to the pandemic, the City's customer base and staff were greatly impacted. The City continues to experience a significant increase in credit card charges. Offering the lower cost option of ACH would provide significant cost of processing savings for the City.

The City has engaged a consultant to help maneuver through future challenges by opining on the City's current computer system limitations and options for the City to consider going forward. Specifically, the municipal industry is increasingly moving to Enterprise Resource Planning (ERP) software. This software integrates the financial side of the house with Human Resources, Financial Resources, Payroll, Procurement and time keeping. There would be less customization in this type of software application, but the City struggles to staff

programmers to maintain the AS400 Legacy system it has now. Competition for programmers has proved challenging for the City due to the inability to compete salary wise or offer remote work options. ERP systems can be expanded to integrate utility billing, public safety, and land management systems. With greater electronic capabilities also comes added security. Electronic espionage is reported daily in the news. Data breeches, confidential information hackers, and threats are searched for and actively protected against. Additional audit functions both internal and external are useful tools in the battle against security breaches.

Purchased applications are preferred by the Information Technology Department (IT), rather than internally written programming. For this reason, the City does not anticipate a decrease in demand for highly skilled staff like Accountants, Technology Engineers, and Management Analysts. Training budgets to keep staff within best practices becomes a necessary practice to ensure the safety of the City's systems.

Performance Measures and Workload Indicators

Finance Division

Workload Indicators	FY 2019-20 Actual	FY 2020-21 Estimated	FY 2021-22 Projected	FY 2022-23 Projected
Account Payable Transactions*	12,181	12,518	12,600	12,700
Payroll Transactions	25,060	26,100	26,200	26,300
General Accounts Receivable	36,486	36,500	36,500	36,500
Audit Report Dated	12/22/20	12/15/21	12/15/22	12/15/23
Budget Presented to Council	---	06/15/21	---	06/15/23

** Excludes Housing Checks*

TREASURER DIVISION

The following table displays some of the workload indicators for the Treasurer Division:

Workload Indicators	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Projected	FY 2022-23 Projected
INVESTMENT METRICS					
Investment Income	$4,389,939	$5,067,534	$2,000,000	$2,500,000	$2,750,000
Investment Earnings Average Yield-FY	1.79%	1.87%	0.90%	1.00%	1.25%
Investment Purchases/Calls/Maturities	28	87	20	25	30
Value of Investment Purchases/Calls/Maturities	$128,235,504	$85,8891,96	$143,008,406	$154,358,279	$163,438,178
OPERATIONAL METRICS					
Cash Processed and Deposited	$5,661,956	$6,001,648	$6,000,000	$6,250,000	$6,250,000
Number of Utility Checks Deposited	137,384	122,972	142,000	140,000	140,000
Number of Treasurer Checks Deposited	22,110	21,658	21,800	21,000	21,000
Number of Returned Items	609	601	600	650	700
Number of Credit Card Transactions**	285,099	289,099	285,000	293,000	300,000
Credit Card Charges Processed***	$71,761,568	$69,381,665	$70,000,000	$75,00,000	$80,000,000
Number of Electronic Funds Transfers	87,129	97,978	80,000	85,000	90,000
Electronic Fund Transfer Charges Processed*	$25,112,838	$25,742,010	$23,900,000	$24,500,000	$25,000,000
Number of Wires/ACH's Processed (excludes payroll)	1,434	1,046	1,650	1,650	1,650

* Credit card transactions continue to increase as a percentage of all transactions processed by the city

** Projected charges could be dramatically affected by the City's response to the recent commercial payment trends

*** Automatic deductions from payees bank accounts (utility and retiree insurance)

Summary of Workload Indicator Analysis

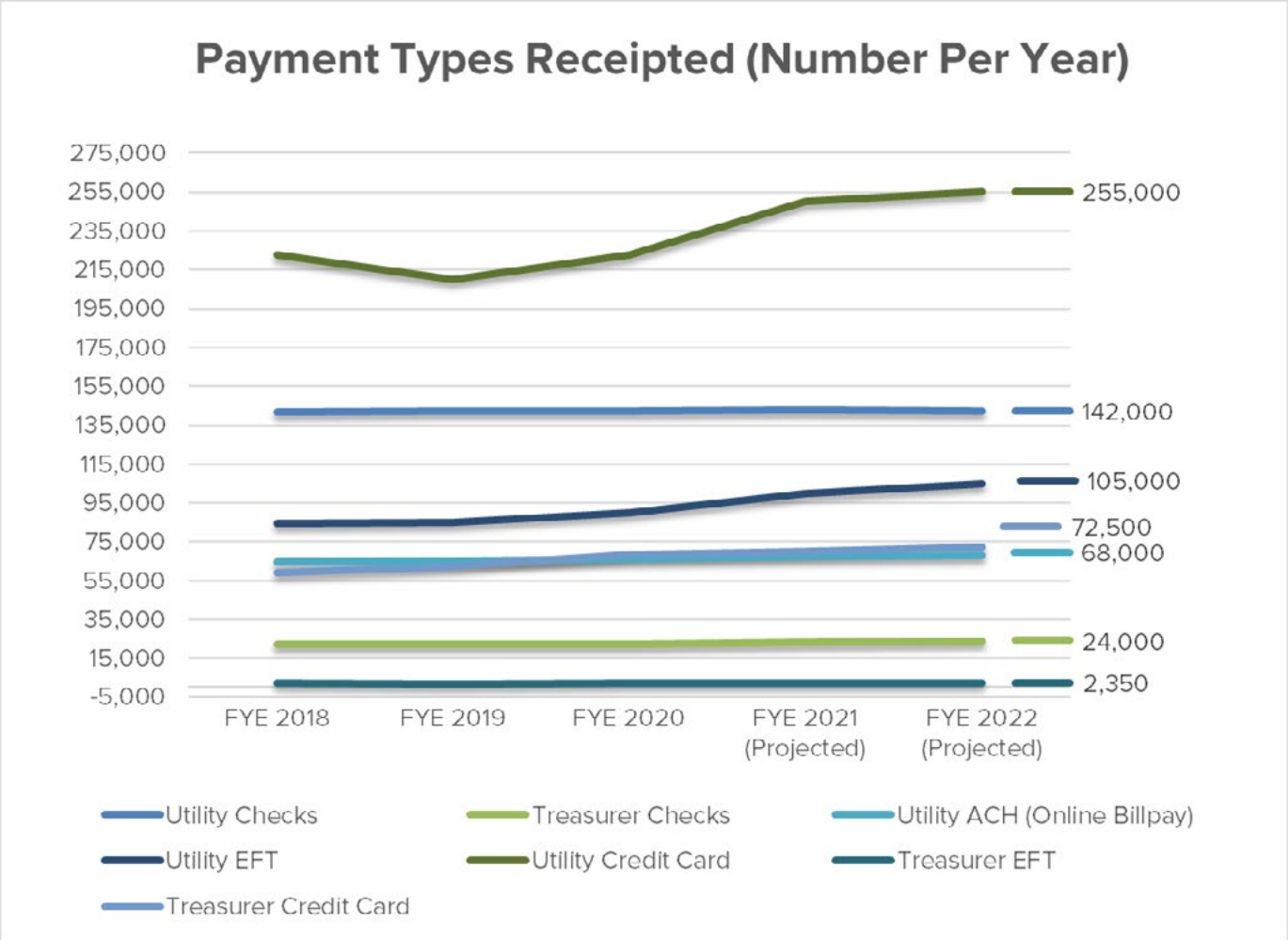
Investment

The City's portfolio is structured so that safety is paramount and interest earnings are maximized, while still maintaining the liquidity of capital. This allows the City to meet the legal and fiduciary requirements of California Government Code, Section 53630 for investment objectives of safety, liquidity, and yield. The City Treasurer accomplishes this by balancing the portfolio through consideration of credit ratings, interest yields, call sensitivity, maturity dates, broker diversity, and equitable representation of asset types. Over the past six months, the Investment Advisory Committee recommended transitioning the portfolio to a more liquid position to accommodate cash flow needs of the Carr Fire until FEMA reimbursement was realized. The City Treasurer has been able to leverage the rising rates of the Local Agency Investment Fund (LAIF) to increase interest earnings while still improving liquidity of funds.

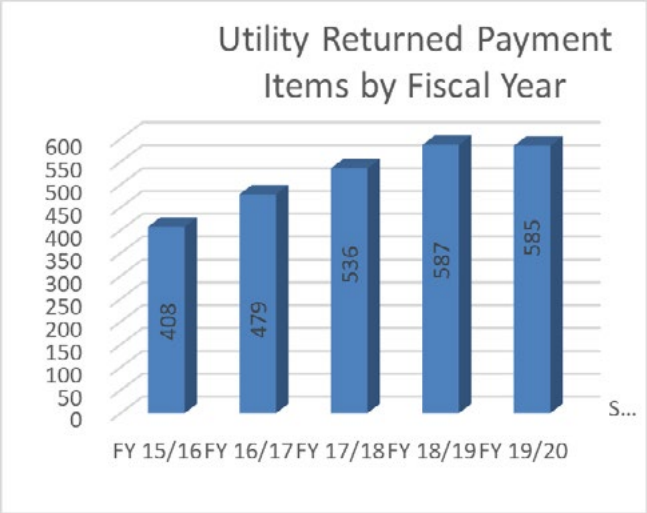
Operational

Number of Returned Checks:

The number of physical checks and money orders (paper) deposited continues to follow the national trend in its decline as more consumers transition to electronic banking.

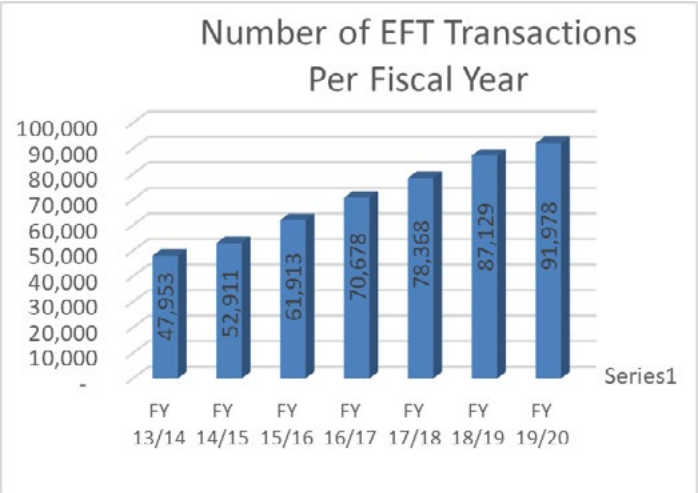


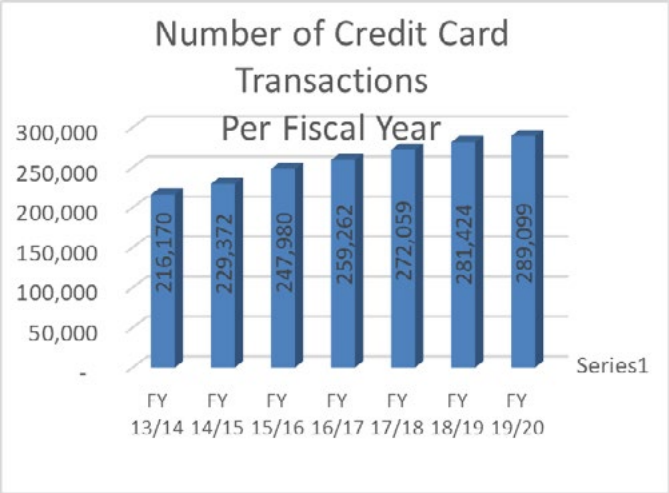
Repetitive payments are increasingly paid through electronic processes such as EFT, ACH, and credit card transactions. As repetitive payments lend themselves more to electronic banking, paper payments continue on a downward trend.



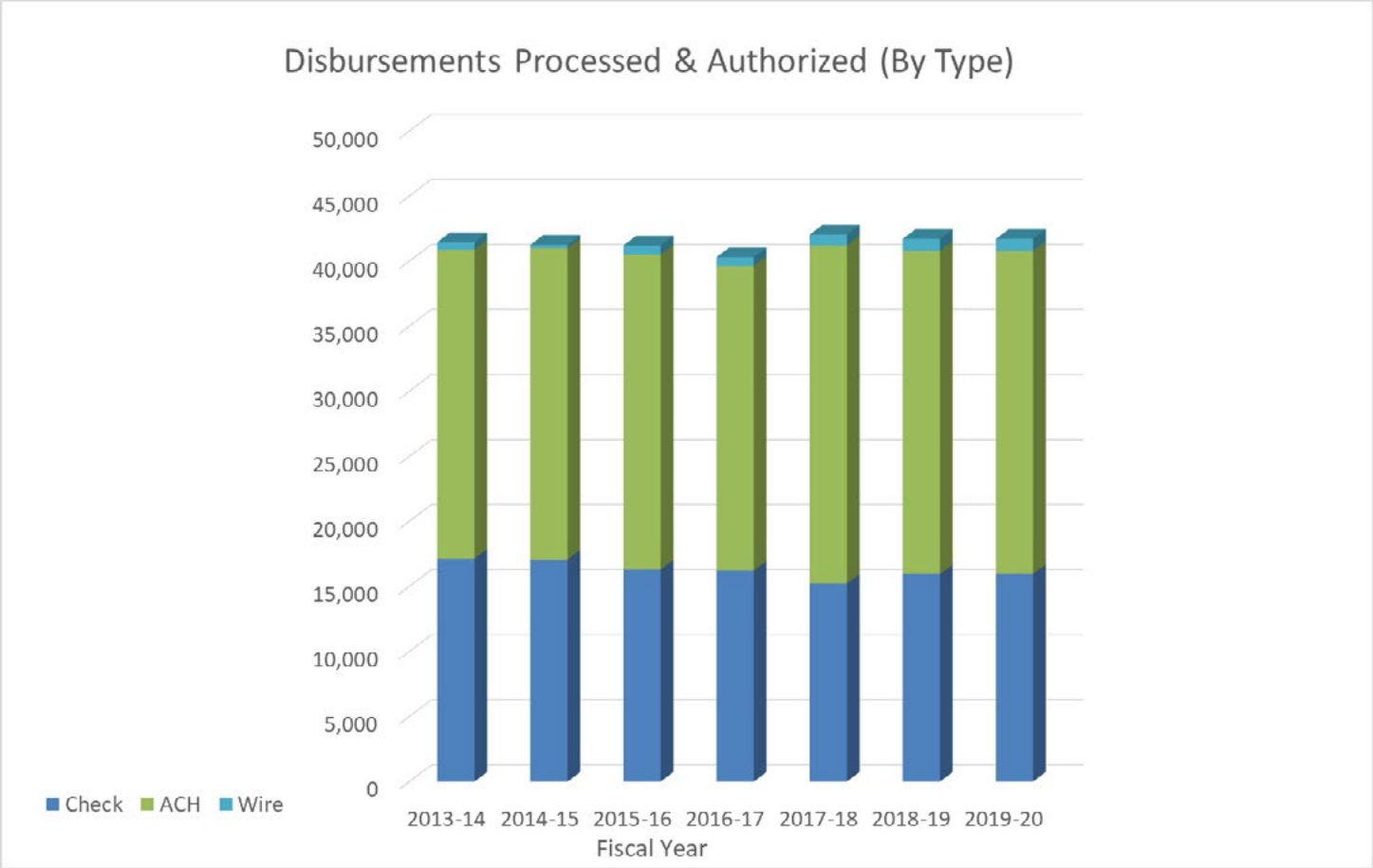
Number of Credit Card Transactions and Electronic Fund Transfers:

As depicted in the graphs below, credit card and electronic fund transfers have continued to increase at a steady pace year-over-year. The City presently maintains twelve separate merchant identifications for use by the remitting departments. As illustrated in the Workload Indicators table, credit card dollar volume has outpaced credit card transaction volume. This is due to high dollar (commercial) accounts paying by credit card.





Number of Disbursements Processed and Authorized:



Activity Table: Percentage of Disbursements by Payment Type

TYPE	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Check	41.35%	41.37%	39.99%	40.25%	36.21%	39.18%	36.56%
ACH	57.26%	57.97%	59.47%	58.06%	61.83%	58.66%	56.92%
Wire	1.39%	0.65%	1.70%	1.69%	1.96%	2.16%	2.13%

PURCHASING DIVISION

Workload Indicators	2017-18 Actual	2018-19 Estimated	2019-20 Projected	2020-21 Projected
Number P.O.s Issued	1,579	1,520	1,602	1,550
Number Blanket PO Transactions	14,871	15,505	15,900	15,650
Quotation Requests Distributed	56	62	75	75
Formal Bid/Proposal Projects Opened	63	48	55	55
Std. P.O. Transactions Value	$18,630,632	$31,108,894	$25,700,000	$25,700,000
Blanket P.O. Transactions Value	$7,976,636	$9,127,504	$9,400,000	$9,400,000
Value of Std. & Blanket P.O.s	$26,607,268	$40,236,398	$35,100,000	$35,100,000
Value of CAL-Card Purchases*	$3,703,834	$4,065,958	$4,300,000	$4,300,000
Total Value of Acquisitions	$30,311,102	$84,538,754	$74,500,000	$74,500,000
Revenue from Surplus and Scrap Sales, and On-Line Auctions	$83,060	$27,000	$25,000	$25,000

*The CAL-card program is operated by the Finance Division. Program figures are shown here to capture the dollar value of another significant way standard purchases are made.

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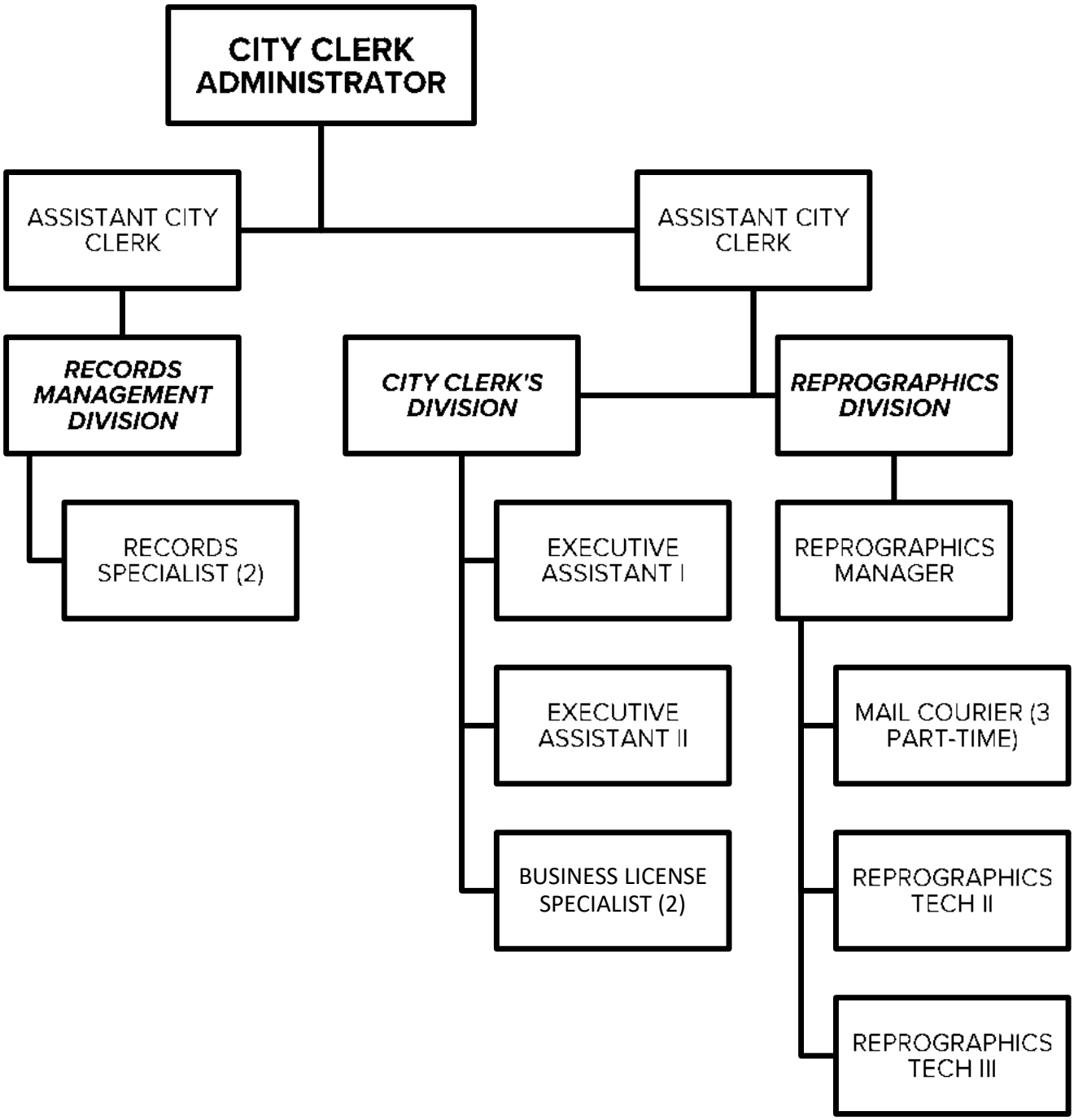
City Clerk Organization Chart



City Clerk's Department

Overview

The City Clerk's Department consists of the Office of the City Clerk, Records Management, and Reprographics. The department's goal is to provide a courteous, service-oriented team of professionals to serve the City Council, citizens, and city-wide inter-departmental staff. In addition, staff is ever mindful of the importance of maintaining compliance with city, state, and federal laws. The majority of the City Clerk's Department budget is allocated to personnel. This is appropriate, as the department's functions are people-oriented rather than product-oriented. The budget requested affords staff the opportunity to build trust with the Council, citizens, and staff through a strong work ethic, dependability, responsibility, and adaptability. As the citizen's gateway to information about Council decisions, City records, and elections, staff strives to provide consistent, respectful, and equal service to all.

The primary duties of each division are listed below.

Office of the City Clerk: Prepares agendas and minutes for the City Council, Redding Area Bus Authority, Housing Authority, Municipal Library Board, and other miscellaneous boards; maintains accurate records of legislative history of the City Council; ensures compliance with state law related to the Brown Act and publishing of ordinances and public notices; administers City elections; oversees appointments to City boards and commissions; confirms the accuracy of updates to the Redding Municipal Code; manages compliance with the Political Reform Act; processes all City contracts; maintains Public Works and Purchasing bids; and administers the City's Business License program which generates approximately $800,000 in tax revenue for the General Fund.

Records Management: Processes and maintains records in accordance with the city-wide Records Retention Schedule; works with departments to ensure their records are preserved for the legally required amount of time; maintains the City's Laserfiche repository which stores long-term records in a digital format and complies with the state's requirements necessary to destroy hard copies of documents; processes records requests in compliance with the California Public Records Act; and develops forms and workflows through Laserfiche to simplify and expedite processing among City departments.

Reprographics: Provides efficient mail and inter-departmental courier service to all City departments; provides high quality, cost-saving production copying, digital printing, scanning, and mail inserts; provides graphic design and printing for business cards, forms, brochures, flyers, etc.; and oversees the city-wide fleet of multifunction digital photocopy machines.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
City Clerk	$ 790,064	$ 892,190	$ 889,940	$ 906,340	$ 16,400	$ 909,080	$ 2,740
General Fund Subtotal	790,064	892,190	889,940	906,340	16,400	909,080	2,740
Records Management	205,914	297,030	305,720	551,090	245,370	426,260	(124,830)
Reprographics	652,250	679,880	678,990	717,870	38,880	709,510	(8,360)
Internal Service Fund Subtotal	858,164	976,910	984,710	1,268,960	284,250	1,135,770	(133,190)
TOTAL	$ 1,648,228	$ 1,869,100	$ 1,874,650	$ 2,175,300	$ 300,650	$ 2,044,850	$ (130,450)

The following table displays how the Department's budget is broken down between the major expenditure groups.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
City Clerk	FY 2022-23 Adopted	$ 657,540	$ 251,540	$ -	$ -	$ 909,080
	FY 2021-22 Adopted	$ 617,960	$ 288,380	$ -	$ -	$ 906,340
	FY 2020-21 Amended	$ 666,600	$ 223,340	$ -	$ -	$ 889,940
	FY 2019-20 Actual	$ 600,262	$ 189,802	$ -	$ -	$ 790,064
Records Management	FY 2022-23 Adopted	337,550	88,710	-	-	426,260
	FY 2021-22 Adopted	318,140	227,380	5,570	-	551,090
	FY 2020-21 Amended	217,740	87,980	-	-	305,720
	FY 2019-20 Actual	127,753	78,161	-	-	205,914
Reprographics	FY 2022-23 Adopted	418,520	110,820	180,170	-	709,510
	FY 2021-22 Adopted	406,530	135,740	175,600	-	717,870
	FY 2020-21 Amended	424,890	112,200	141,900	-	678,990
	FY 2019-20 Actual	409,433	101,263	141,554	-	652,250
Total	FY 2022-23 Adopted	$ 1,413,610	$ 451,070	$ 180,170	$ -	$ 2,044,850
	FY 2021-22 Adopted	$ 1,342,630	$ 651,500	$ 181,170	$ -	$ 2,175,300
	FY 2020-21 Amended	$ 1,309,230	$ 423,520	$ 141,900	$ -	$ 1,874,650
	FY 2019-20 Actual	$ 1,137,448	$ 369,226	$ 141,554	$ -	$ 1,648,228

Personnel

The following table displays total personnel for the City Clerk's Office, the Records Management Division and the Reprographics Division:

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
City Clerk	F/T	6.00	6.00	6.00	6.00	-	6.00	-
	P/T	-	-	-	-	-	-	-
	Total	6.00	6.00	6.00	6.00	-	6.00	-
Records Management	F/T	2.00	2.00	3.00	3.00	-	3.00	-
	P/T	-	-	-	-	-	-	-
	Total	2.00	2.00	3.00	3.00	-	3.00	-
Reprographics	F/T	3.00	3.00	3.00	3.00	-	3.00	-
	P/T	1.50	1.50	1.50	1.50	-	1.50	-
	Total	4.50	4.50	4.50	4.50	-	4.50	-
Total	F/T	11.00	11.00	12.00	12.00	-	12.00	-
	P/T	1.50	1.50	1.50	1.50	-	1.50	-
	Total	12.50	12.50	13.50	13.50	-	13.50	-

Significant Issues

Increases in the City Clerk's Department budget are only slightly above the prior budget. The significant issue facing the City Clerk's Office during this budget cycle will be maintaining the level of services without additional staff support. The significant issues for the Records Management Division will be providing staff with the training necessary to utilize the full potential of the Laserfiche software program, and to fund upgrades and equipment as necessary. There are no significant issues related to Reprographics at this time.

Performance Measures and Workload Indicators

City Clerk's Department

The following table displays some of the workload indicators for the past, present and projected future of the City Clerk's Division:

Workload Indicators	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Projected	FY 2022-23 Projected
Business Licenses	8,549	8,600	8,700	8,800
Business License Revenue	$852,506	$860,000	$870,000	$880,000
Proclamations, Ceremonial Certificates & Resolutions	232	150	200	200
Bids	88	75	80	85
Contracts - (City, RABA, Housing) New/Renewed/Amended/Extended	684	550	600	600
Minutes of Meetings - City Council, RABA, RHA, Library, Oversight	63	60	60	60
Community Room/Council Chambers Reservations	168	150	160	170
Special Event Processing	49	40	45	50
Public Hearings	20	14	15	15
Easement/Deeds	10	10	12	14

Records Management Division

The following table displays some of the workload indicators for the past, present and projected future of the Records Management Division:

Workload Indicators	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Projected	FY 2022-23 Projected
Forms Designed			5	5
Workflows Designed			3	3
Public Records Requests	124	130	125	130
Research Projects			130	150
Consultations with Department's			20	30
Boxes processed for storage or scanning			440	500
Boxes Destroyed (Records have reached retention)			500	600

Reprographics Division

The following table displays some of the workload indicators for the past, present and projected future of the Reprographics Division:

Workload Indicators	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Projected	FY 2022-23 Projected
Photocopies Reproduced	2,537,842	1,800,000	2,000,000	2,500,000
Mail Stops (745 per week)	38,740	38,740	38,740	38,740
Inserter (60,000 to 65,000 per month)	800,997	624,000	700,000	725,000

Unmet Needs-Records Management

The Reprographics Division has the following unmet needs:

- Large format plotter printer to service the needs of City departments what do not have access to this size printer.
- Large format laminator to compliment printer.
- Large format scanner.

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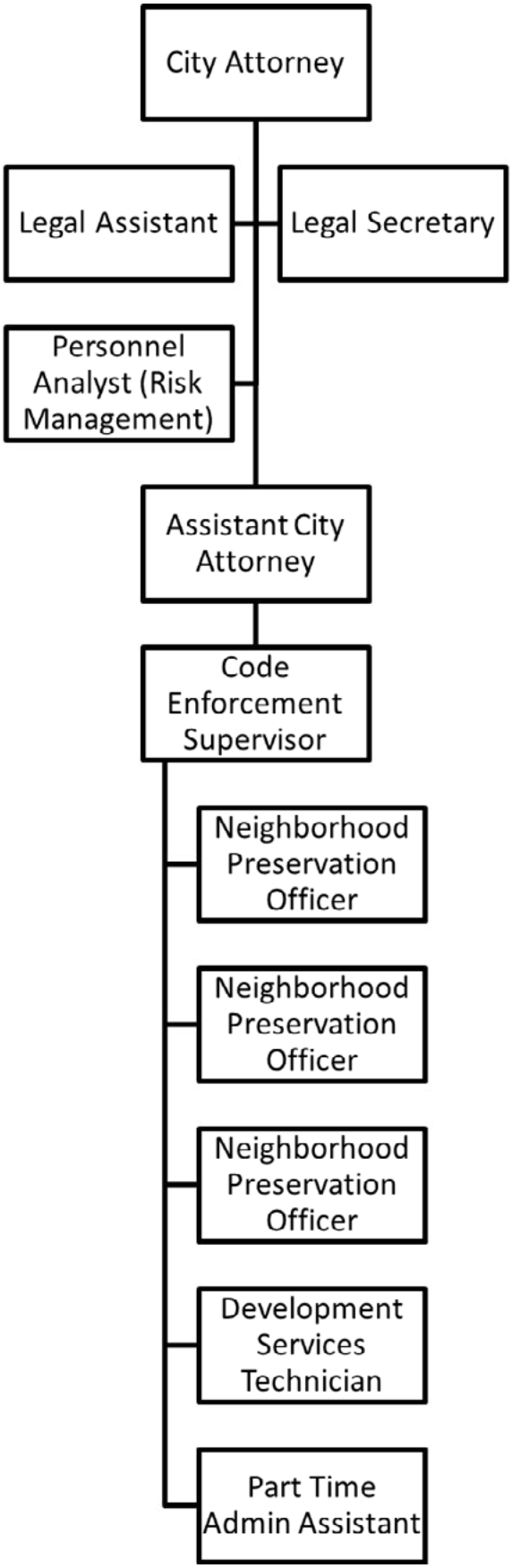
City Attorney Organization Chart



City Attorney

Overview

The Office of the City Attorney advises the City Council and staff on all legal matters involving the City of Redding, including land use, personnel, contracts, real property transactions, environmental law, and elections. As head of the Code Enforcement Division, the City Attorney's Office is active in the protection of the public health and safety of the community. Additionally, the City Attorney's Office protects the public interest in prudent fiscal management of public resources in the administration of claims and defense of litigation against the City.

As head of the Code Enforcement Division, the City Attorney is active in the protection of the public health in safety. It is the primary goal of the Code Enforcement Division to improve the quality of life of the residents of the City of Redding. The Code Enforcement Division has the primary responsibility of enforcing the municipal code in order to protect the public health and safety. These duties include, but are not limited to, removal of blight, regulation of the legal cannabis industry, enforcement action against unlawful cannabis cultivation, and regulation of the short term rental industry. The Code Enforcement Division regulates by means of civil, administrative and criminal remedies.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
City Attorney	$ 562,758	$ 653,900	$ 650,760	$ 356,180	$ (294,580)	$ 321,290	$ (34,890)
Code Enforcement	-	-	-	870,700	870,700	847,310	(23,390)
TOTAL	$ 562,758	$ 653,900	$ 650,760	$ 1,226,880	$ 576,120	$ 1,168,600	$ (58,280)

* Excluded carryover amounts

The following table displays how the Departments budget is broken down between the major expenditure groups.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
City Attorney	FY 2022-23 Adopted	$ 168,650	$ 152,640	$ -	$ -	$ 321,290
	FY 2021-22 Adopted	$ 168,310	$ 187,870	$ -	$ -	$ 356,180
	FY 2020-21 Amended	$ 524,610	$ 126,150	$ -	$ -	$ 650,760
	FY 2019-20 Actual	$ 444,944	$ 117,814	$ -	$ -	$ 562,758
Code Enforcement	FY 2022-23 Adopted	702,620	144,690	-	-	847,310
	FY 2021-22 Adopted	665,950	144,750	60,000	-	870,700
	FY 2020-21 Amended	-	-	-	-	-
	FY 2019-20 Actual	-	-	-	-	-
Total	FY 2022-23 Adopted	$ 871,270	$ 297,330	$ -	$ -	$ 1,168,600
	FY 2021-22 Adopted	$ 834,260	$ 332,620	$ 60,000	$ -	$ 1,226,880
	FY 2020-21 Amended	$ 524,610	$ 126,150	$ -	$ -	$ 650,760
	FY 2019-20 Actual	$ 444,944	$ 117,814	$ -	$ -	$ 562,758

Personnel

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
City Attorney	F/T	4.00	5.00	4.00	4.00	-	4.00	-
	P/T	-	-	-	-	-	-	-
	Total	4.00	5.00	4.00	4.00	-	4.00	-
Code Enforcement	F/T	-	-	-	5.00	5.00	5.00	-
	P/T	-	-	-	0.48	0.48	0.48	-
	Total	-	-	-	5.48	5.48	5.48	-
Total	F/T	4.00	5.00	4.00	9.00	5.00	9.00	-
	P/T	-	-	-	0.48	0.48	0.48	-
	Total	4.00	5.00	4.00	9.48	5.48	9.48	-

Significant Issues

A significant issue in this budget cycle will be the City Attorney's Office assumption of the management of the Code Enforcement Division. This has resulted in increased staffing, as indicated herein, and a resulting increase in responsibility.

Performance Measures and Workload Indicators

The City Attorney's Office supports the City Council and the City organization with legal advice, litigation services in defense of the City, risk management services, enforcement of the municipal code, and transactional legal services. The City Attorney additionally manages the Code Enforcement Division whose primary responsibility is to enforce the Redding Municipal Code to the betterment of the public welfare, health, and safety.

In addition, the City Attorney's Office has been responsible for, participated in, or provided review in the following areas:

Code Enforcement

In the second half of the 2020 calendar year, the City Attorney assumed responsibility over the Code Enforcement Division. In managing the Code Enforcement Division, the City Attorney has assumed responsibility over five hundred and fifty-eight (558) open and active cases. In so doing, the City Attorney takes an active role in policy making and priority setting for the Code Enforcement Division whose primary goal is the protection of the public health, safety and welfare, through the enforcement and administration of the Redding Municipal Code. The City Attorney has implemented policy changes to increase fine recovery, address non-compliance with the permit requirement and tax obligations of short term rental operators, expedite the removal and demolition of blighted structures, and to better stem the flow of unlawfully cultivated cannabis into the market.

Risk Management-Liability

Since May 2010, the City Attorney's Office has had responsibility for the Risk Management-Liability Claims Division, and now oversees the Risk Manager-Liability Claims and supervises the Personnel Analyst assigned to Risk Management. The City Attorney's Office regularly communicates with the City's third-party claims

administrator (George Hills, Inc.) to provide guidance regarding a number of areas which helps to facilitate prompt resolution of claims made against the City. It is estimated that the number of claims administered, by either approval or denial, in each fiscal year during this budget cycle is 120 per year. The mission of Risk - Liability is to identify and measure exposures to loss, promote safety and to reduce the City's exposure to liability and lawsuits. The City Attorney's Office has now assumed all work and responsibility for procurement of insurance to hedge against risk due to liability occasioned by City operations and loss to City facilities and improvements.

Real Property Issues

The City Attorney's Office provides direct support to Departments for real property matters. This includes purchase and sale agreements, easements and licenses, deeds, leases, abandonment proceedings, escrow instructions, option agreements, development agreements, loan transaction documents and related correspondence and consultations. More specifically, the City Attorney's Office continues to participate in the draft and review of legal documents necessary for the development of the "Downtown Core" and Stillwater Business Park. This same service was provided with regard to the development of the Churn Creek Marketplace. It is anticipated that the Costco development will require similar attention.

Contracts, Ordinances and Resolutions

Another core function of the City Attorney's Office is in assisting in the drafting and reviewing of the many contracts the City enters into (over 700 annually). It is expected that this area of City Attorney's Office involvement will continue to be more active during the next budget cycle as the local economy continues to rebound from the "Great Recession."

Ordinances & Resolutions

The City Attorney's Office now takes a very active role in assisting other departments with the preparation of staff reports, ordinances, and resolutions. The City Attorney's Office actively sponsors ordinances in order to relieve its departmental clients of the burden to undertake the legal and staff work to present ordinances to the City Council. The City Attorney's Office regularly reviews the Redding Municipal Code to correct errors, omissions, discrepancies, and inconsistencies.

Litigation and Miscellaneous Court Appearances

The City Attorney's Office has lead responsibility for a variety of litigation cases from inception through trial. This includes representing the City in matters such as real estate litigation, construction litigation, contract dispute litigation, eminent domain litigation, Pitchess motions (motions for discovery of police officer personnel files), petitions for determination of return of firearms, motions to suppress production of police department incident reports, trials resulting from Redding Municipal Code violations including animal control matters, and appeals of parking citations. Personal injury and constitutional tort (i.e., excessive force) cases are usually referred to outside counsel but supervised, monitored, and assisted by the City Attorney's Office.

The number of claims and lawsuits filed against the City has radically increased. This is largely due to the Carr Fire and an uptick on excessive force claims. The City has also experienced an increase in the number

and complexity of land use related cases (i.e., Costco litigation). Litigation necessarily involves a significant administrative burden in responding to subpoenas, discovery requests, and preparation of records of proceedings. The City Attorney's Office takes an active role in supervising and assisting all departments in this area.

Support to Administrative Hearings Board

The City Attorney's Office supports the Administrative Hearing Board. The City Attorney directly provides legal support to the Board. The Assistant City Attorney provides legal support to Code Enforcement and Animal Regulation. Code Enforcement cases have risen now that the City Attorney directs the Code Enforcement Division. An estimate of the number of hearings heard by the Administrative Hearing Board is six (6) per month.

Public Records Act Support

The City Attorney's Office provides general legal support to all departments. Such support includes assisting the various departments with requests for public records. While many requests are routine in nature, some requests seek sensitive information and can vary with changes in policy and law. Recent changes in the law now mandate that information from peace office personnel files be made publicly available. The City Attorney's Office ensures compliance and administers this law (SB 421) in conjunction with the Redding Police Department.

Training to Avoid Sexual Harassment Cases

California state law mandates training in the area of sexual harassment for all employees. During the COVID-19 pandemic, in-person training was suspended. Notwithstanding, the City Attorney's Office should resume such training in the 2nd half of the 2021 calendar year.

Non-Departmental

Overview

The Non-Departmental budget maintains several budgets that cannot be uniquely attributed to departments. These budgets fund programs that can be broadly categorized as community support and organization investment. The programs are designed to benefit all of the City's stakeholders, both within and outside of the organization. The budget includes funding for the following: Animal Regulation, General Fund Debt Service, General Fund Capital Projects, and community special events.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Animal Regulation	$ 731,112	$ 766,310	$ 785,310	$ 882,250	$ 96,940	$ 929,070	$ 46,820
Non-Departmental	1,156,529	1,091,860	2,143,320	1,978,390	(164,930)	1,222,810	(755,580)
General Fund Debt Service	2,697,727	3,011,260	2,624,360	2,638,180	13,820	2,621,130	(17,050)
Capital Projects Division	6,832	10,000	510,000	20,000	(490,000)	20,000	-
General Fund Subtotal	**$ 4,592,200**	**$ 4,879,430**	**$ 6,062,990**	**$ 5,518,820**	**$ (544,170)**	**$ 4,793,010**	**$ (725,810)**
General City Projects	1,749,787	1,000	1,000	1,000	-	1,000	-
TOTAL	**$ 6,341,987**	**$ 4,880,430**	**$ 6,063,990**	**$ 5,519,820**	**$ (544,170)**	**$ 4,794,010**	**$ (725,810)**

* Excluded carryover amounts

The following table displays how the Department's budget is broken down between the major expenditure groups.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Animal Regulation	FY 2022-23 Adopted	$ 57,280	$ 871,790	$ -	$ -	$ 929,070
	FY 2021-22 Adopted	$ 52,440	$ 829,810	$ -	$ -	$ 882,250
	FY 2020-21 Amended	$ 51,470	$ 733,840	$ -	$ -	$ 785,310
	FY 2019-20 Actual	$ 49,240	$ 681,872	$ -	$ -	$ 731,112
Non-Departmental	FY 2022-23 Adopted	400,000	689,310	133,500	-	1,222,810
	FY 2021-22 Adopted	400,000	694,890	883,500	-	1,978,390
	FY 2020-21 Amended	400,000	609,820	1,133,500	-	2,143,320
	FY 2019-20 Actual	358,052	705,436	93,041	-	1,156,529
General Fund Debt Service	FY 2022-23 Adopted	-	8,500	-	2,612,630	2,621,130
	FY 2021-22 Adopted	-	8,500	-	2,629,680	2,638,180
	FY 2020-21 Amended	-	8,500	-	2,615,860	2,624,360
	FY 2019-20 Actual	-	5,984	-	2,691,743	2,697,727
Capital Projects Division	FY 2022-23 Adopted	-	20,000	-	-	20,000
	FY 2021-22 Adopted	-	20,000	-	-	20,000
	FY 2020-21 Amended	-	23,100	486,900	-	510,000
	FY 2019-20 Actual	-	6,832	-	-	6,832
General City Projects	FY 2022-23 Adopted	-	1,000	-	-	1,000
	FY 2021-22 Adopted	-	1,000	-	-	1,000
	FY 2020-21 Amended	-	1,000	-	-	1,000
	FY 2019-20 Actual	-	-	1,749,787	-	1,749,787
Total	FY 2022-23 Adopted	$ 457,280	$ 1,590,600	$ 133,500	$ 2,612,630	$ 4,794,010
	FY 2021-22 Adopted	$ 452,440	$ 1,554,200	$ 883,500	$ 2,629,680	$ 5,519,820
	FY 2020-21 Amended	$ 451,470	$ 1,376,260	$ 1,620,400	$ 2,615,860	$ 6,063,990
	FY 2019-20 Actual	$ 407,292	$ 1,400,124	$ 1,842,828	$ 2,691,743	$ 6,341,987

Significant Issues

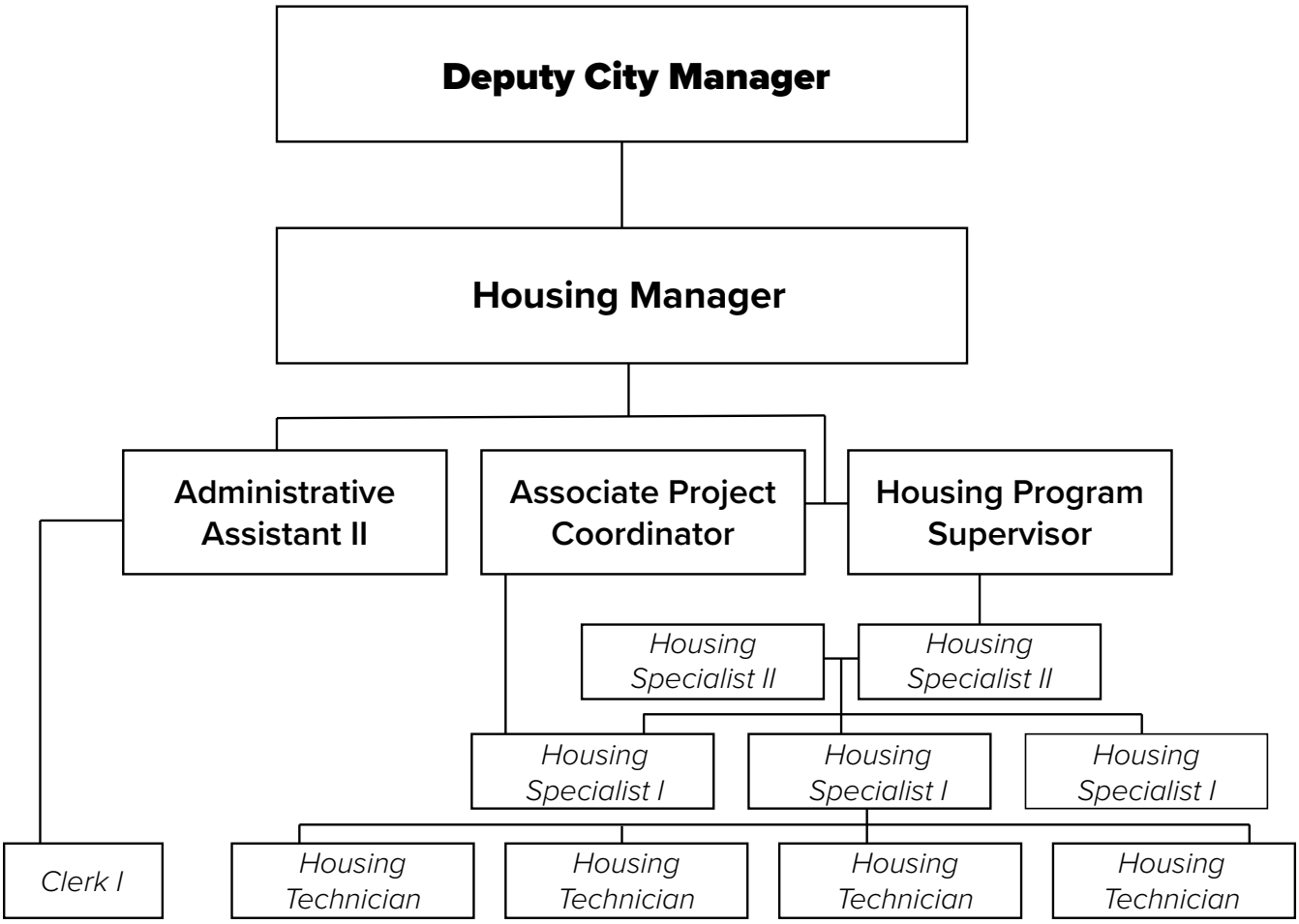
The Non-Departmental budget includes the second payment for the City of Redding's support of the Garden of Lights project totaling $250,000 and a commitment to potential future airline revenue guarantees of $500,000 in FY 2021-22. Also included are expenditure increases related to a new contract for animal control services.

Community Special Events

Each year through the budget process, the City Council authorizes staff to expend time and resources to assist in certain community special events. Listed in the following table are the supported events and the amount of support included in the adopted budget.

Event	FY 2021-22	FY 2022-23
Christmas Parade	$ 13,600	$ 13,600
Kool April Nites	32,100	32,100
Rodeo	25,350	25,350
Rodeo Parade	13,630	13,630
4th of July	43,470	43,470
Big Bike Weekend	3,350	3,350
Total	$ 131,500	$ 131,500

Housing Division Organization Chart



Housing And Community Development

Overview

The Housing and Community Development (HCD) budget receives revenue through federal, state, and local resources. Federal funding is received from the U.S. Department of Housing and Urban Development (HUD). The City of Redding is a HUD entitlement community and receives direct grant allocations from the Community Development Block Grant (CDBG) program and Home Investment Partnerships (HOME) program. The City also receives a varying amount of program income revenue generated from its HOME and CDBG loan portfolios.

The Low- and Moderate-Income Housing Asset Fund (LMIHAF) is the result of the City's election to serve as the Successor Housing Agency (SHA) to the Former Redding Redevelopment Agency after its dissolution in 2012. Proceeds from the LMIHAF are used to meet housing production goals and to comply with administrative obligations as prescribed in HSC Section 34176.1. Accordingly, the Housing Division may expend $200,000 annually for the purposes of monitoring and preserving the long-term housing related affordability restrictions or covenants entered into by the former Redding Redevelopment Agency or the SHA. Any additional funds utilized for development or funding of programs must meet certain income proportionality requirements under the law.

State revenue includes funding through various programs administered by the California Department of Housing and Community Development (HCD). The CalHome Program (CalHome) was awarded a new grant during the last budget cycle. The Permanent Local Housing Allocation (PLHA) grant is a five-year formula grant to entitlement jurisdictions for housing-related projects and programs that assist to address the unmet housing needs in our community. The Disaster Recovery Multifamily Housing Program's (DR-MHP) purpose is to assist eligible communities with meeting the unmet rental housing need following the 2018 disasters declared under FEMA Major Disaster Declaration DR-4382. Additionally, in collaboration with an affordable housing developer, the Housing Division may be awarded pass through grant funds such as the Affordable Housing Sustainable Communities (AHSC) Grant and the Infill Infrastructure Grant Program (IIG).

In addition to the grant program allocations detailed above, the Housing Division has reoccurring loan repayment revenue from each of the grants. CDBG, HOME, CalHome, the Affordable Housing Loan Fund (AHLF), and LMIHAF loan repayments support the development and rehabilitation of affordable housing projects, and homebuyer and rehabilitation programs.

Grant revenue from all sources fund each program's capital needs, administration, and program delivery without the injection of general fund proceeds. All grant funds received have stipulations for each grant that limit the amount of administration funds or program delivery funds that are available for program operations.

The following table outlines the budget in comparison to the previous fiscal year. While the general overhead expenditures remain relatively consistent from year to year, the projects and capital expenditures for each of these budget divisions vary according to the allocation of federal and state grant funds awarded to the City.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
CDBG/AHLF	$ 2,511,461	$ 816,570	$ 2,116,460	$ 900,510	$ (1,215,950)	$ 900,510	$ -
HOME/CalHome	1,047,528	1,010,510	20,805,530	1,099,240	(19,706,290)	847,980	(251,260)
LMIHAF	496,859	309,650	419,670	410,000	(9,670)	310,000	(100,000)
State/Local	-	-	-	19,023,870	19,023,870	1,365,270	(17,658,600)
TOTAL	$ 4,055,848	$ 2,136,730	$ 23,341,660	$ 21,433,620	$ (1,908,040)	$ 3,423,760	$ (18,009,860)

* Excluded carryover amounts

The following table displays how the department's budget is broken down between the major expenditure groups.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
CDBG/AHLF	FY 2022-23 Adopted	$ 275,910	$ 93,190	$ 529,410	$ 2,000	$ 900,510
	FY 2021-22 Adopted	$ 266,500	$ 99,100	$ 532,910	$ 2,000	$ 900,510
	FY 2020-21 Amended	$ 314,450	$ 108,870	$ 1,692,140	$ 1,000	$ 2,116,460
	FY 2019-20 Actual	$ 274,083	$ 77,745	$ 2,157,816	$ 1,817	$ 2,511,461
HOME/CalHome	FY 2022-23 Adopted	61,990	37,930	748,060	-	847,980
	FY 2021-22 Adopted	60,320	43,520	995,400	-	1,099,240
	FY 2020-21 Amended	146,430	51,870	20,607,230	-	20,805,530
	FY 2019-20 Actual	84,508	28,695	934,325	-	1,047,528
LMIHAF	FY 2022-23 Adopted	116,980	46,020	147,000	-	310,000
	FY 2021-22 Adopted	96,950	51,550	261,500	-	410,000
	FY 2020-21 Amended	137,690	32,960	249,020	-	419,670
	FY 2019-20 Actual	109,476	29,069	358,314	-	496,859
State/Local	FY 2022-23 Adopted	-	-	1,312,970	52,300	1,365,270
	FY 2021-22 Adopted	-	-	18,971,570	52,300	19,023,870
	FY 2020-21 Amended	-	-		-	-
	FY 2019-20 Actual	-	-		-	-
Total	FY 2022-23 Adopted	$ 454,880	$ 177,140	$ 2,737,440	$ 54,300	$ 3,423,760
	FY 2021-22 Adopted	$ 423,770	$ 194,170	$ 20,761,380	$ 54,300	$ 21,433,620
	FY 2020-21 Amended	$ 598,570	$ 193,700	$ 22,548,390	$ 1,000	$ 23,341,660
	FY 2019-20 Actual	$ 468,067	$ 135,509	$ 3,450,455	$ 1,817	$ 4,055,848

Personnel

In the Fiscal Year (FY) 2020-21 actual budget, the Housing Division was moved from the Development Services Department and relocated under the City Manager's Department. The following table displays the Housing Division's staffing for full-time and part-time employees.

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
	F/T	13.00	13.00	15.00	14.00	(1.00)	14.00	-
Housing Divison	P/T	-	-	-	-	-	-	-
	Total	13.00	13.00	15.00	14.00	(1.00)	14.00	-

Capital Outlay

Capital expenditures for CDBG and HOME include projects and programs that are dependent on the amount of entitlement funds awarded annually from HUD and program income received from its HOME and CDBG loan portfolio. Projected amounts available for activities within HOME and CDBG are based on a status quo forecast for both FY 2021-22 and FY 2022-23. The FY 2022-23 request reflects a zero increase from the 2021-22 budget year. The capital outlay budgets associated with the federal grants include long-term planning, the Continuum of Care Coordinator contract, project-related expenditures, and the procurement of new project management and loan servicing software.

Included in the LMIHAF capital outlay request for FY 2021-22 and FY 2022-23, based on revenue derived from a reasonable projection of loan repayment receivables and prior year fund balances, is $10,000 annually to cover the balance of the Continuum of Care Coordinator contract expenditures, real property maintenance, recording fees, loan portfolio management, rental project long-term affordability monitoring, general project administration, and the procurement of project management and loan servicing software.

State and local capital expenditures also vary from year to year based on grant allocations and revolving loan fund revenues. Expenditures in this category include eligible affordable housing programs funded through the CalHome, PLHA, and DR-MHP grants, capital expenditures that include prior-year revenues committed to development projects, interest payment costs related to loans from the general fund, and strategic planning activities approved or anticipated for completion during FY 2021-22 and FY 2022-23.

Significant Issues

As with any grant funded division, the possibility exists that future grant revenue will be decreased or eliminated. However, federal, state, and local funding sources are likely to increase over the next budget cycle given the recovery needs following the COVID-19 pandemic and California's increasing efforts to resolve the state's homelessness issues. Estimates provided within this budget are conservative, either projecting no increase or only small increases in revenue.

The grant sources associated with HCD operations limit the amount of grant funds that may be utilized for administrative expenses, capping available funds to a percentage of the award allocation: CDBG 20 percent; HOME 10 percent; PLHA five percent, and the LMIHF allows a specified dollar amount per year. In addition, CDBG, HOME, PLHA, and DR-MHP allow project/activity delivery costs to support personnel costs associated with the project.

In addition to the significant issues raised above, grant funds such as AHSC, IIG, and DR-MHP may require the Housing Division to front capital for approved projects while awaiting reimbursement from the federal or state entity providing the grant program. However, the Housing Division does not have funds needed to do this from its own assets. Therefore, the Housing Division may need to borrow funds from either the General Fund or Enterprise Funds to cover project expenses until reimbursement is received from each grant program. The cost of interest should be allocated to each project as part of its costs along with any administrative impact fees not covered by existing administrative or project delivery costs.

Performance Measures and Workload Indicators

Description	FY 2019-20 Actual	FY 2020-21 Estimated	FY 2019-20 Projected	FY 2020-21 Projected
Homeowner Emergency Repair Program	2	-	10	10
Homeowner Minor Home Repair for Seniors	82	114	45	45
Homeowner Mortgage Assistance Loans Funded	6	7	5	5
Homeowner Units Rehabilitated	2	2	5	5
Homeowner Units Created	-	-	10	10
Loan Servicing Payoffs/Subordinations	11	17	20	20
Rental Developments Tax Credit Applications Reviewed	-	3	5	5
Total Rental Units Funding Leveraged for Construction	-	168	48	314
Total Rental Units Considered Affordable (from above)	-	152	48	308
Rental Units Rehabilitated including ERP	7	-	5	5
Public Service Projects Funded	7	5	5	5
Public Infrastructure/Facilities Projects Funded	3	1	3	2

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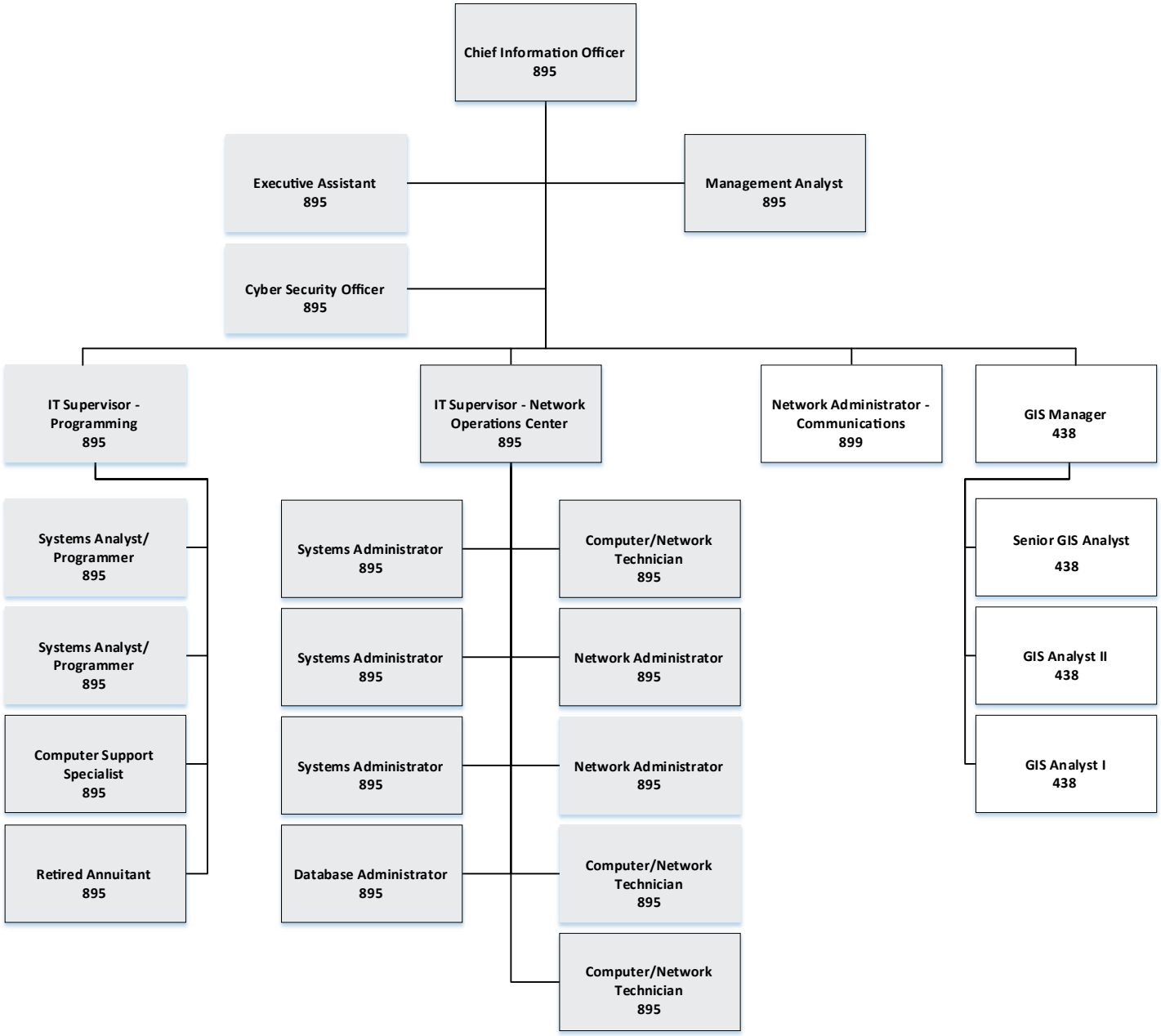
Information Technology Department Organization Chart



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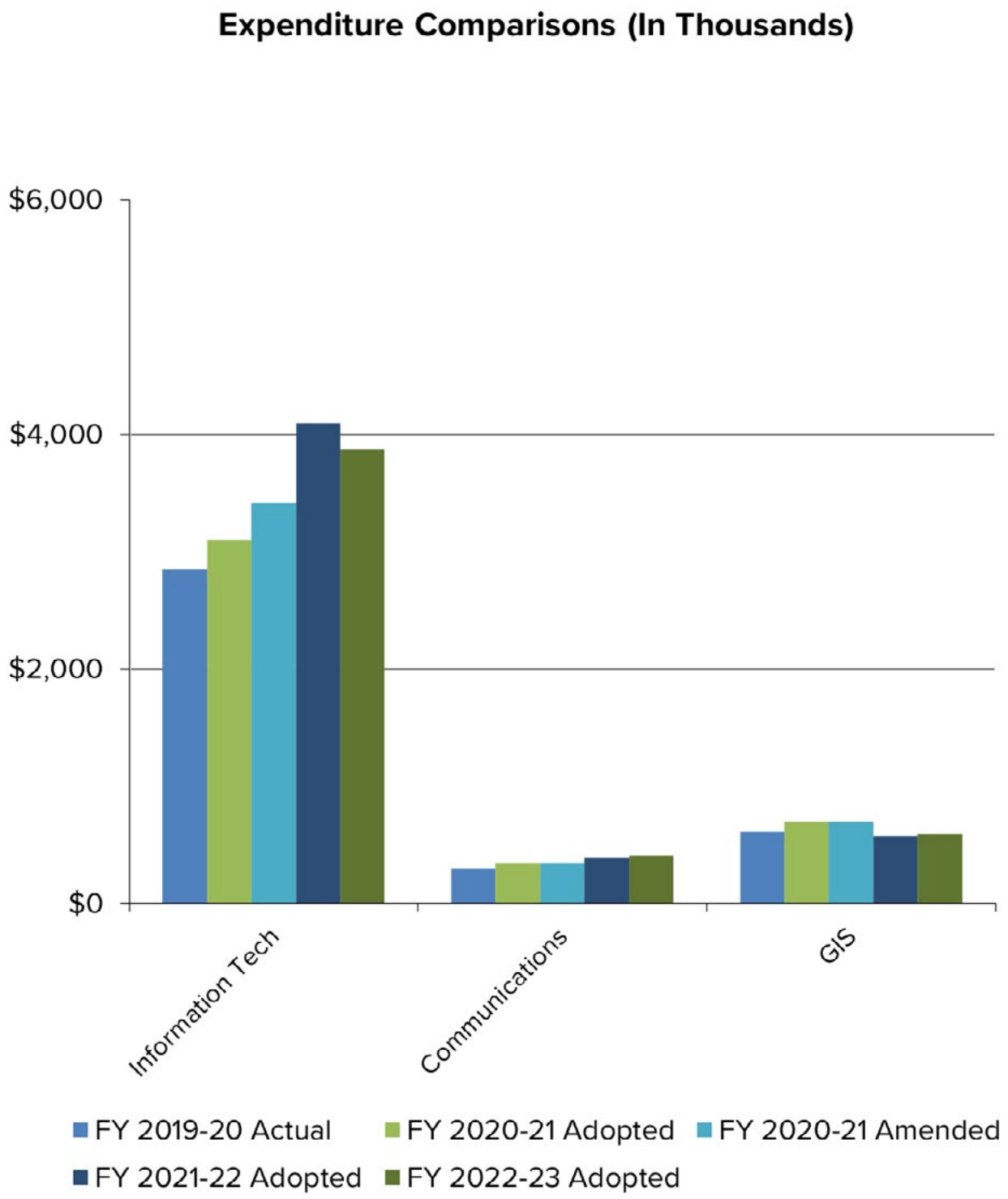
Information Technology Department



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Information Technology Department

Overview

The Information Technology Department consists of the Information Technology (IT) Division, the Geographic Information Systems (GIS) Division, and the Communications Division. Each of these are Internal Service Fund Divisions as they serve the other departments and divisions within the City of Redding. The Information Technology Division is responsible for providing cost effective and innovative management and technology solutions to support the business strategies of the City, while also providing a secure environment for data integrity, accessibility, system availability and delivery of information resources to the City employees and the citizens they serve. The Communications Division is responsible for ensuring the operation of the City's communication and video security systems at primary and ancillary locations. The Geographic Information Systems Division provides a wide range of services including mapping, data creation and analysis, reporting, imaging, data maintenance and data delivery to City departments, City consultants, outside agencies and the public.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Information Technology	$ 2,849,343	$ 3,095,920	$ 3,417,840	$ 4,099,520	$ 681,680	$ 3,870,290	$ (229,230)
Communications	301,857	350,560	350,170	386,230	36,060	411,090	24,860
Geographical Information Systems	615,357	705,060	703,350	579,180	(124,170)	594,760	15,580
TOTAL	$ 3,766,557	$ 4,151,540	$ 4,471,360	$ 5,064,930	593,570	$ 4,876,140	(188,790)

* Excluded carryover amounts

The following table displays how the Department's budget is broken down between the major expenditure groups.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Information Technology	FY 2022-23 Adopted	$ 2,765,910	$ 1,086,380	$ 18,000	$ -	$ 3,870,290
	FY 2021-22 Adopted	$ 2,632,800	$ 1,165,720	$ 301,000	$ -	$ 4,099,520
	FY 2020-21 Amended	$ 2,309,510	$ 802,430	$ 305,900	$ -	$ 3,417,840
	FY 2019-20 Actual	$ 1,958,550	$ 434,247	$ 456,546	$ -	$ 2,849,343
Communications	FY 2022-23 Adopted	141,660	234,930	34,500	-	411,090
	FY 2021-22 Adopted	131,790	219,940	34,500	-	386,230
	FY 2020-21 Amended	130,530	215,140	4,500	-	350,170
	FY 2019-20 Actual	23,781	253,246	24,830	-	301,857
Geographical Information Systems	FY 2022-23 Adopted	454,200	140,560	-	-	594,760
	FY 2021-22 Adopted	427,500	151,680	-	-	579,180
	FY 2020-21 Amended	571,250	132,100	-	-	703,350
	FY 2019-20 Actual	491,319	116,235	7,803	-	615,357
TOTAL	FY 2022-23 Adopted	$ 3,361,770	$ 1,461,870	$ 52,500	$ -	$ 4,876,140
	FY 2021-22 Adopted	$ 3,192,090	$ 1,537,340	$ 335,500	$ -	$ 5,064,930
	FY 2020-21 Amended	$ 3,011,290	$ 1,149,670	$ 310,400	$ -	$ 4,471,360
	FY 2019-20 Actual	$ 2,473,650	$ 803,728	$ 489,179	$ -	$ 3,766,557

Personnel

The following table displays the number of positions in the Information Technology Department.

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Information Technology	F/T	17.00	17.00	18.00	18.00	-	18.00	-
	P/T	0.48	0.48	0.48	0.48	-	0.48	-
	Total	17.48	17.48	18.48	18.48	-	18.48	
Communication	F/T	1.00	1.00	1.00	1.00	-	1.00	-
	P/T					-		-
	Total	1.00	1.00	1.00	1.00	-	1.00	-
Geographical Information Systems	F/T	4.00	4.00	4.00	4.00	-	4.00	-
	P/T	-	-	-	-	-	-	-
	Total	4.00	4.00	4.00	4.00	-	4.00	-
Total	F/T	22.00	22.00	23.00	23.00	-	23.00	-
	P/T	0.48	0.48	0.48	0.48	-	0.48	-
	Total	22.48	22.48	23.48	23.48	-	23.48	-

Significant Issues

Information Technology Department

The Information Technology Department (IT) will continue to be challenged with the training of new staff to properly support the existing IBM infrastructure for the foreseeable future. While the IBM iSeries platform continues to be developed and supported by IBM, the long-term direction of the City's personnel, payroll, and financial systems is still to be determined.

The Integrated Public Safety System (IPSS) Task Force is working on addressing various items to further enhance the Redding Police Department's records management software. This project originally started in 2017, and required the replacement of the IPSS IBM system. Doing so required the replacement of the records management, mobile data, and dispatch systems. As such, continued development, upgrades, and updates are required to keep the system current.

At this time, IT is continuing to actively pursue upgrades to several operating systems currently in use by various City departments. As government agencies' computer systems become more of a target for intruders, and government regulations increase, it is imperative that all systems be running a current operating system version and that security measures be put in place to reduce the City's vulnerability to cyber-attacks and intrusions. An additional position was added to the IT department in FY2020-21 to focus on enhancing the City's cybersecurity posture and efforts.

The Information Technology Department's adopted Capital Outlay budget for FY 2021-22 totals $301,000 and FY 2022-23 totals $18,000. FY 2021-22 consists of $10,000 for ongoing support of the Emergency Operations Center; $200,000 for application backup replacement or enhancements; $75,000 for security camera storage and hardware enhancements; and $11,000 for monitoring screens and security camera hardware Additionally, FY 2021-22 consists of $5,000 for continued security and technology refresh/upgrades. FY 2022-23 consists of $5,000 for continued security and technology refresh/upgrades; $10,000 for ongoing support of the Emergency

Operations Center; and $3,000 for camera licenses. As part of IT's hardware lifecycle initiatives, IT placed $90,000 in an Equipment Replacement Fund for both FY 2021-22 and FY 2022-23. When deemed necessary, these funds will be used to replace older hardware, such as servers, networking switches, and storage.

Communications Division

The Communications Division will be heavily involved in the installation, configuration, and maintenance of the City's new 800 MHz radio system; as well as continuing to support remaining legacy telephone systems. Additionally, while the existing 800 MHz radio system is in the process of being replaced, some legacy radio systems will remain in place until transitioned to a new solution in the near future. The migration from old systems to new will require configuration and maintenance for the foreseeable future.

The Communications Division's adopted Capital Outlay budget totals $34,500 in both FY 2021-22 and FY 2022-23. In both years, $4,500 will be used for ongoing support of the current Emergency Operations Center located at the Corp Yard; and $30,000 will be used for replacement of antennas and other communication devices.

Geographical Information Systems Division

The Geographical Information Systems (GIS) Division's scope of services and the critical nature for daily operations continues to grow. In addition to maintaining core datasets and responding to more than 1,300 hard-copy map requests each year, GIS continues to expand the City's datasets and web-based map services in support of City and Redding Electric Utility systems. Integrations into both external Cloud platforms and the City's own vendor systems such as Cartegraph, Energov, Vertex, REU Geometric Network, REU Outage Management System (OMS), REU MIMS Mobile, IT P Pipes, and IPSS Motorola Flex (Spillman), continue to expand in both near-term projects and ongoing maintenance. GIS will also be challenged to provide the needed resources to implement new GIS-centric tools and mapping applications in support of the City's fire mitigation efforts.

Performance Measures and Workload Indicator

Information Technology Department

Workload Indicators	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
System Up Time	99+%	99+%	99+%	99+%
Number of E-Mail Accounts	1,153	1,160	1,200	1,200
Number of Service Calls-Hardware/Office Automation, and Application Programs	2,920	3,000	3,000	3,000
Number of Wide Area Network (WAN) Connected Facilities	45	45	45	45
Number of Windows Servers	250	270	280	290
Number of IBMi Servers	1	1	1	1
Number of Other Servers (Linux, Sun Avaya, Unix)	6	6	6	6
Number of Registered Domains	28	30	30	30
Web Applications	12	12	15	17

Communications Division

Workload Indicators	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Telephone Lines	361	350	325	250
Cell Phones	584	590	605	620
Data Lines	373	373	373	373
VoIP Devices	769	769	780	790
800 MHz Mobile/Portable Radios	620	680	780	800
800 MHz Repeaters	15	20	24	24
800 MHz Sites	2	2	2	2

Geographical Information Systems

Workload Indicators	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Mapping/Analysis Requests	1,200	1,200	1,200	1,200
Web-Based Interactive Mapping Applications	34	38	40	42
Field Data Collection Apps	12	15	18	20
Interactive Map Visits Counts	226,651	400,000	200,000	250,000

Unmet Needs

Unmet Needs	
Information Technology	
Expanded Employee Training Programs	$ 75,000
Financial, Personnel, and Payroll System Enhancement or Replacement	5,000,000
Total	**$ 5,075,000**
Communications	
Modernization of the 18GHz Ethernet Communication System	150,000
Enterprise Public Address and Survaliance system	500,000
Expanded Employee Training Program	$ 25,000
Total	**$ 675,000**
Geographical Information Systems	
Enterprise Database Upgrade	$ 60,000
Migration of the Electric Geometric Network to new Utility Network	$ 500,000
Total	**$ 560,000**
Information Technology Department Total	**$ 6,310,000**

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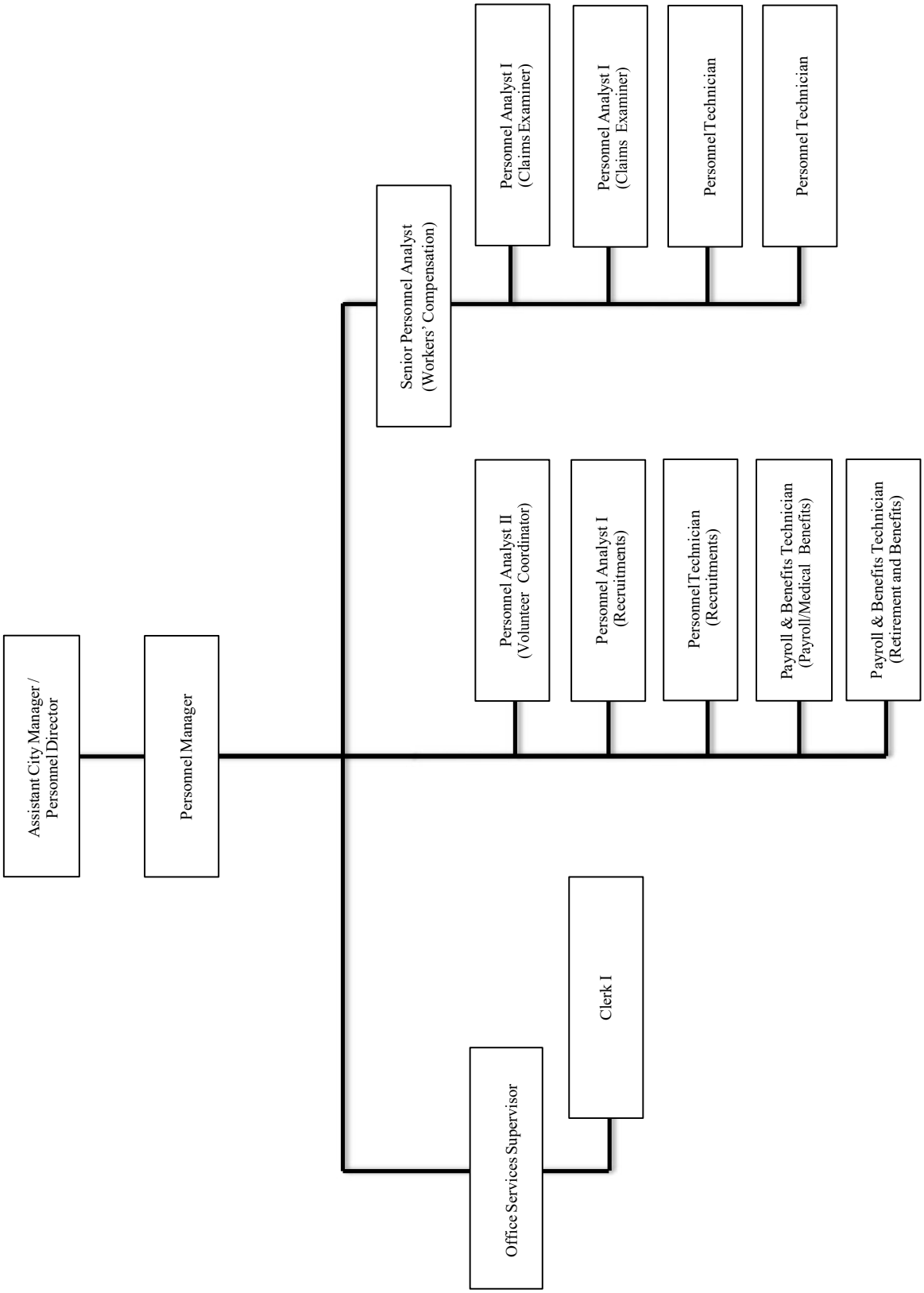
Personnel Department Organization Chart



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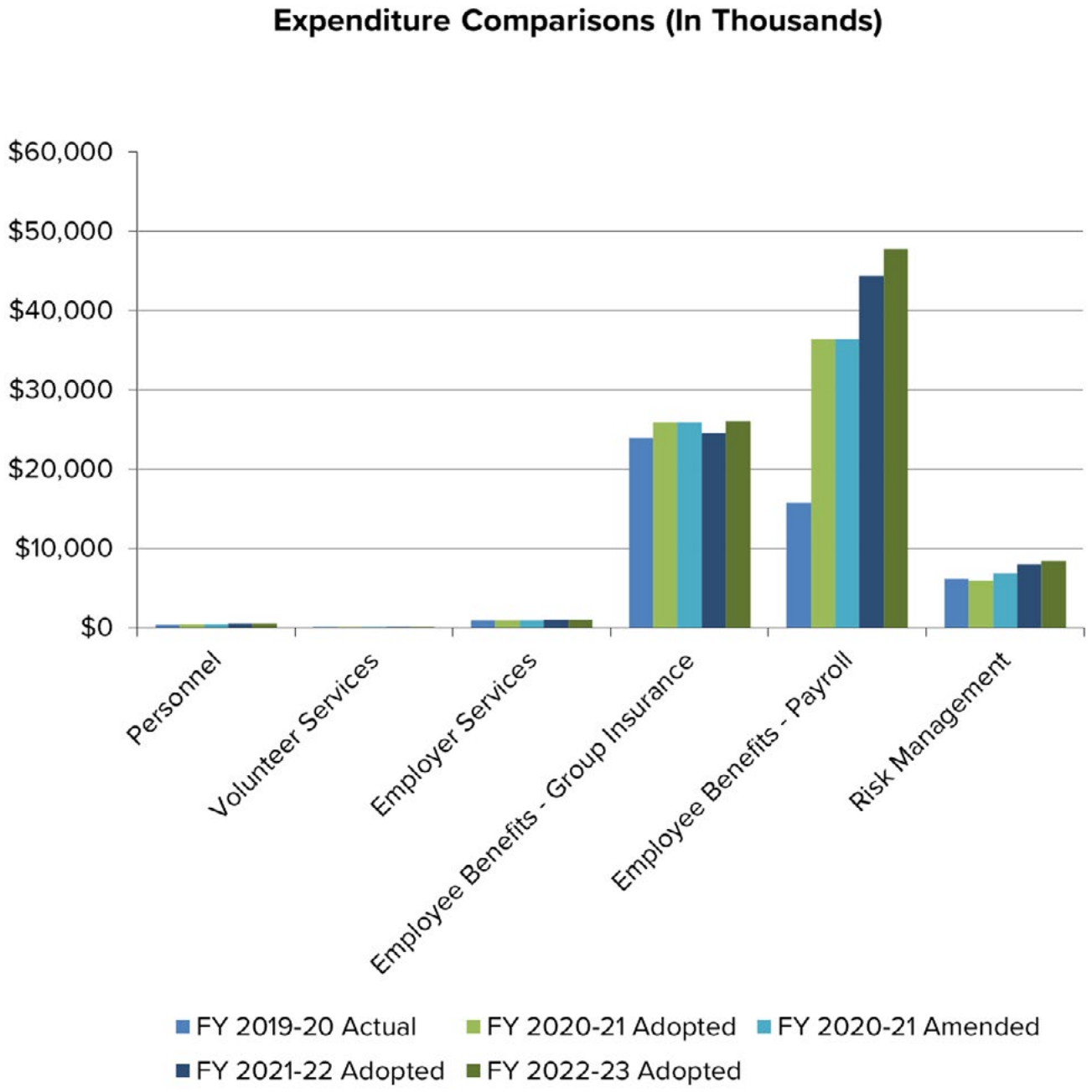
Personnel Department



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PERSONNEL DEPARTMENT

Overview

The Personnel Department's responsibilities include recruitment and selection, benefit administration, classification and compensation/payroll, performance management, labor relations/negotiations, workers' compensation, and volunteer services.

The mission of the Personnel Department is to recruit, develop and retain an outstanding, creative and diverse workforce to serve the needs of the community; cultivate an environment that encourages and empowers employees to continually strive for excellence; serve as a resource and provide support to City departments and City employees; provide effective employee training programs; provide a safe and healthful work environment for City employees and the public.

The significant increase in the City's Personnel budget is largely due to the CalPERS expense. This expense has been anticipated in past fiscal plans and is the result of known unfunded liability as advised by CalPERS due to several factors including changes in the predetermined discount rate. There is a $1.4 million increase in Property and Fire insurance due to the recent California wildfire, COVID 19, and other losses sustained by the excess insurance carriers. Additionally, funding for the Personnel Manager classification previously provided by Redding Electric Utility has been moved to the Internal Service Funds beginning FY 2021-22 as previously planned.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Personnel	$ 345,736	$ 425,950	$ 423,940	$ 567,790	$ 143,850	$ 557,910	$ (9,880)
General Fund Subtotal	$ 345,736	$ 425,950	$ 423,940	$ 567,790	$ 143,850	$ 557,910	$ (9,880)
Volunteer Services	$ 133,950	$ 141,560	$ 141,090	$ 163,190	$ 22,100	$ 163,920	$ 730
Employer Services	$ 855,797	$ 905,850	$ 905,850	$ 960,230	$ 54,380	$ 1,022,390	$ 62,160
Employee Benefits Group Insurance	$ 23,949,778	$ 25,855,410	$ 25,855,410	$ 24,587,190	$ (1,268,220)	$ 26,057,640	$ 1,470,450
Employee Benefits Payroll	$ 15,713,030	$ 36,415,800	$ 36,415,800	$ 44,315,480	$ 7,899,680	$ 47,792,700	$ 3,477,220
Risk Management	$ 6,114,820	$ 5,975,000	$ 6,765,480	$ 8,024,910	$ 1,259,430	$ 8,399,080	$ 374,170
Internal Service Fund Subtotal	$ 46,767,375	$ 69,293,620	$ 70,083,630	$ 78,051,000	$ 7,967,370	$ 83,435,730	$ 5,384,730
TOTAL	$ 47,113,111	$ 69,719,570	$ 70,507,570	$ 78,618,790	$ 8,111,220	$ 83,993,640	$ 5,374,850

*Excludes carryover amounts

The following table displays how the Department's budget is broken down between the major expenditure groups.

The 2020-21 amended amounts exclude carryovers.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Personnel	FY 2022-23 Adopted	394,290	163,620			557,910
	FY 2021-22 Adopted	376,630	191,160			567,790
	FY 2020-21 Amended	276,420	147,520			423,940
	FY 2019-20 Actual	200,537	145,199			345,736
Volunteer Services	FY 2022-23 Adopted	144,300	19,620			163,920
	FY 2021-22 Adopted	139,510	23,680			163,190
	FY 2020-21 Amended	123,210	17,880			141,090
	FY 2019-20 Actual	117,714	16,236			133,950
Employer Services	FY 2022-23 Adopted	641,360	381,030			1,022,390
	FY 2021-22 Adopted	616,700	343,530			960,230
	FY 2020-21 Amended	583,550	322,300			905,850
	FY 2019-20 Actual	554,816	300,981			855,797
Employee Benefits Group Insurance	FY 2022-23 Adopted	193,000	25,864,640			26,057,640
	FY 2021-22 Adopted	185,270	24,401,920			24,587,190
	FY 2020-21 Amended	165,850	25,689,560			25,855,410
	FY 2019-20 Actual	159,129	23,790,649			23,949,778
Employee Benefits Payroll	FY 2022-23 Adopted		47,792,700			47,792,700
	FY 2021-22 Adopted		44,315,480			44,315,480
	FY 2020-21 Amended		36,415,800			36,415,800
	FY 2019-20 Actual		15,713,030			15,713,030
Risk Management	FY 2022-23 Adopted	1,145,940	7,253,140			8,399,080
	FY 2021-22 Adopted	1,091,960	6,932,950			8,024,910
	FY 2020-21 Amended	1,054,610	5,710,870			6,765,480
	FY 2019-20 Actual	962,750	5,152,070			6,114,820
Total	FY 2022-23 Adopted	$ 2,518,890	$ 81,474,750	$ -	$ -	$ 83,993,640
	FY 2021-22 Adopted	$ 2,410,070	$ 76,208,720	$ -	$ -	$ 78,618,790
	FY 2020-21 Amended	$ 2,203,640	$ 68,303,930	$ -	$ -	$ 70,507,570
	FY 2019-20 Actual	$ 1,994,946	$ 45,118,165	$ -	$ -	$ 47,113,111

Personnel

The following chart gives a breakdown of personnel in the various divisions of the Personnel Department which have employees:

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Personnel	F/T	6.00	6.00	6.00	6.00	0.00	6.00	0.00
	P/T					0.00		0.00
	Total	6.00	6.00	6.00	6.00	0.00	6.00	0.00
Volunteer Services	F/T	1.00	1.00	1.00	1.00	0.00	1.00	0.00
	P/T					0.00		0.00
	Total	1.00	1.00	1.00	1.00	0.00	1.00	0.00
Risk Management	F/T	6.00	6.00	6.00	6.00	0.00	6.00	0.00
	P/T					0.00		0.00
	Total	6.00	6.00	6.00	6.00	0.00	6.00	0.00
Total	F/T	13.00	13.00	13.00	13.00	0.00	13.00	0.00
	P/T	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	13.00	13.00	13.00	13.00	0.00	13.00	0.00

Significant Issues

Response to COVID-19

Since March 2020, the Personnel Department has led the internal City response to COVID-19. The Personnel Department developed new Citywide policies related to paid leave, telecommuting, workplace safety, etc., and implemented the Citywide COVID Prevention Plan and associated training and tracking/tracing protocols, as well as worked with labor partners to address various workforce concerns.

Personnel Process Modernization

The internally driven initiative seeks to improve the experiences of City job applicants, hiring managers and staff in general. Personnel has begun implementation of an online skills testing platform during the pandemic which allows the City to administer exams remotely. This supports the State and County Public Health Officer directives, reduces costs related to in person test administration, and increases the applicant pools since candidates can test at a time that is convenient for them. Additionally, a new onboarding system solution is in the process of being implemented which will establish a positive, efficient new employee orientation process. Further, applicant pools needed to fill the City's vacant positions have dwindled through the pandemic which has fostered the development of a marketing initiative using social media and direct marketing efforts of the City's job opportunities. Personnel will be actively involved in the evaluation of the City's legacy software system, identifying options and solutions for payroll, time and attendance, and other related human resource systems this fiscal year. Reviewing internal policies and procedures to reflect the practices and approaches to Government of the 21st century is another focus.

General Liability Self Insurance Program – Insurance Premiums

Most of the City's general liability insurance coverages are obtained through the City's participation as a member of the California Joint Powers Risk Management Authority (CJPRMA). CJPRMA has cautioned that the general liability insurance market in California is volatile due to the recent California wildfire, and COVID 19, and is anticipated to remain so due to the huge losses sustained by the excess insurance carriers.

Personnel Manager Position Funding

Funding for the Personnel Manager classification previously provided by Redding Electric Utility has been moved to the Internal Service Funds beginning FY 2021-22. The position began being funding during the Great Recession at a time when REU was focused on recruitments while the General Fund had eliminated staffing. The plan had been to re-establish the position as an Internal Fund position as soon as we were able.

Performance Measures and Workload Indicators

Personnel Division

The following table displays some of the workload indicators for the past, present and projected future of the Personnel Division.

Workload Indicators	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Recruitments conducted	202	164	162	221	200	200
Employment applications received	5,085	6,046	5,904	5,815	5,700	5,700
Orientations conducted	256	211	218	130	220	220
Employee training sessions conducted/ facilitated by Personnel	30	30	30	18	20	20
Labor contracts negotiated	6	5	1	3	1	2
Personnel transactions	523	534	532	380	520	520
Retirements processed	42	36	33	36	37	37
Labor/management meeting outside	65	41	20	38	30	35
Exit interviews conducted	11	31	44	20	30	30
Policy Development/Revisions	2	4	-	12	10	10

Risk Management Division

The following table displays some of the workload indicators for the past, present and projected future of the Risk Management Division.

Workload Indicators	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Workers' compensation indemnity claims opened	42	51	35	35	40	40
Workers' compensation medical only claims opened	54	72	41	40	45	45
Liability claims opened	77	132	98	130	120	120
Liability claims closed without payment	38%	38%	38%	40%	40%	40%
Liability Certificates of Insurance processed	2,864	3,900	3,800	3,900	3,900	3,900

Employer Services Division

The following table displays some of the workload indicators for the past, present and projected future of the Employer Services Division.

Workload Indicators	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
DMV physicals	120	130	127	130	130	130
Pre-employment drug tests	260	260	260	175	250	250
Physicals - Fire, Safety, Pre-employment, Mask Fit Tests	260	280	277	280	280	280

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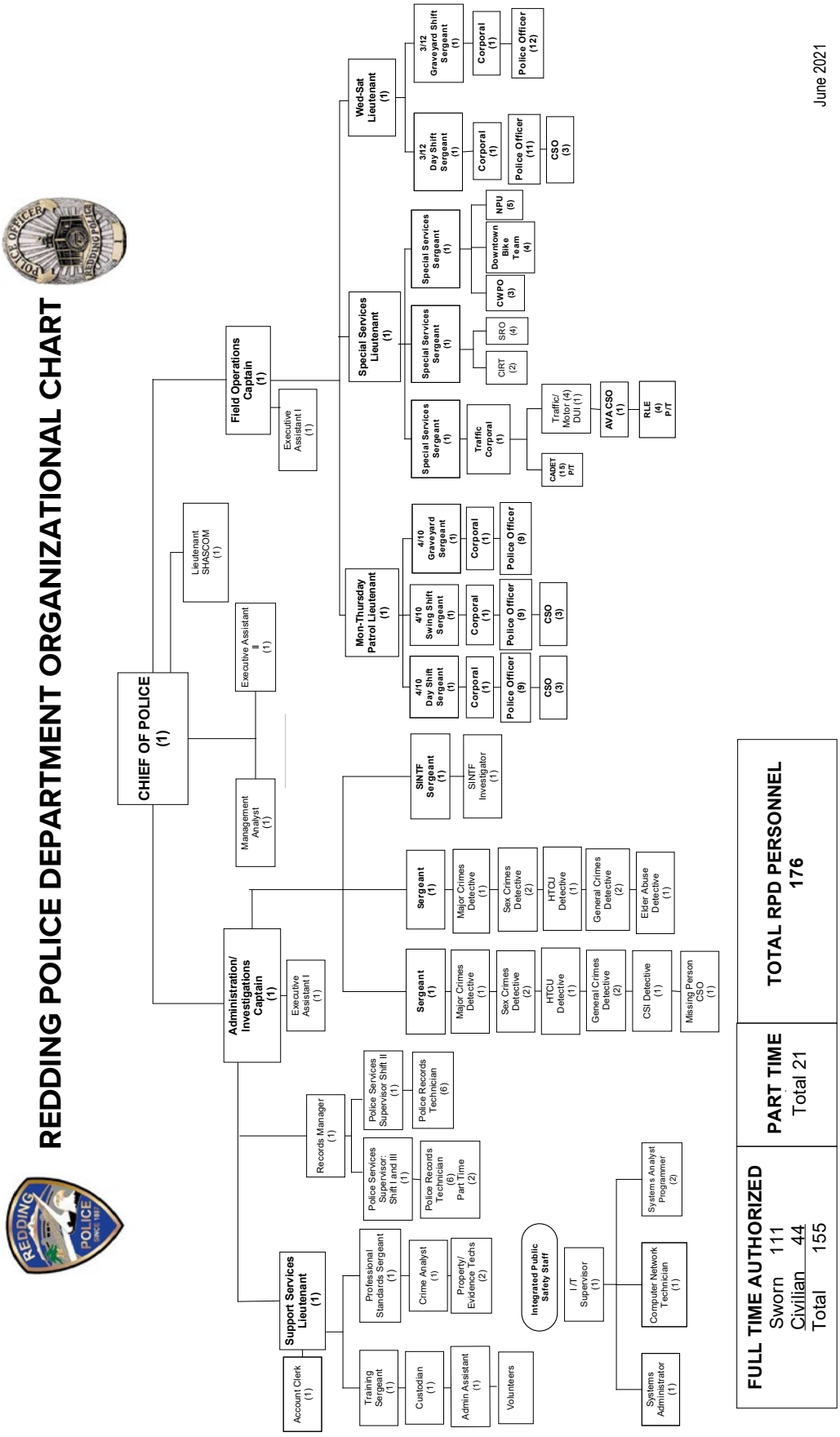
Redding Police Department Organization Chart



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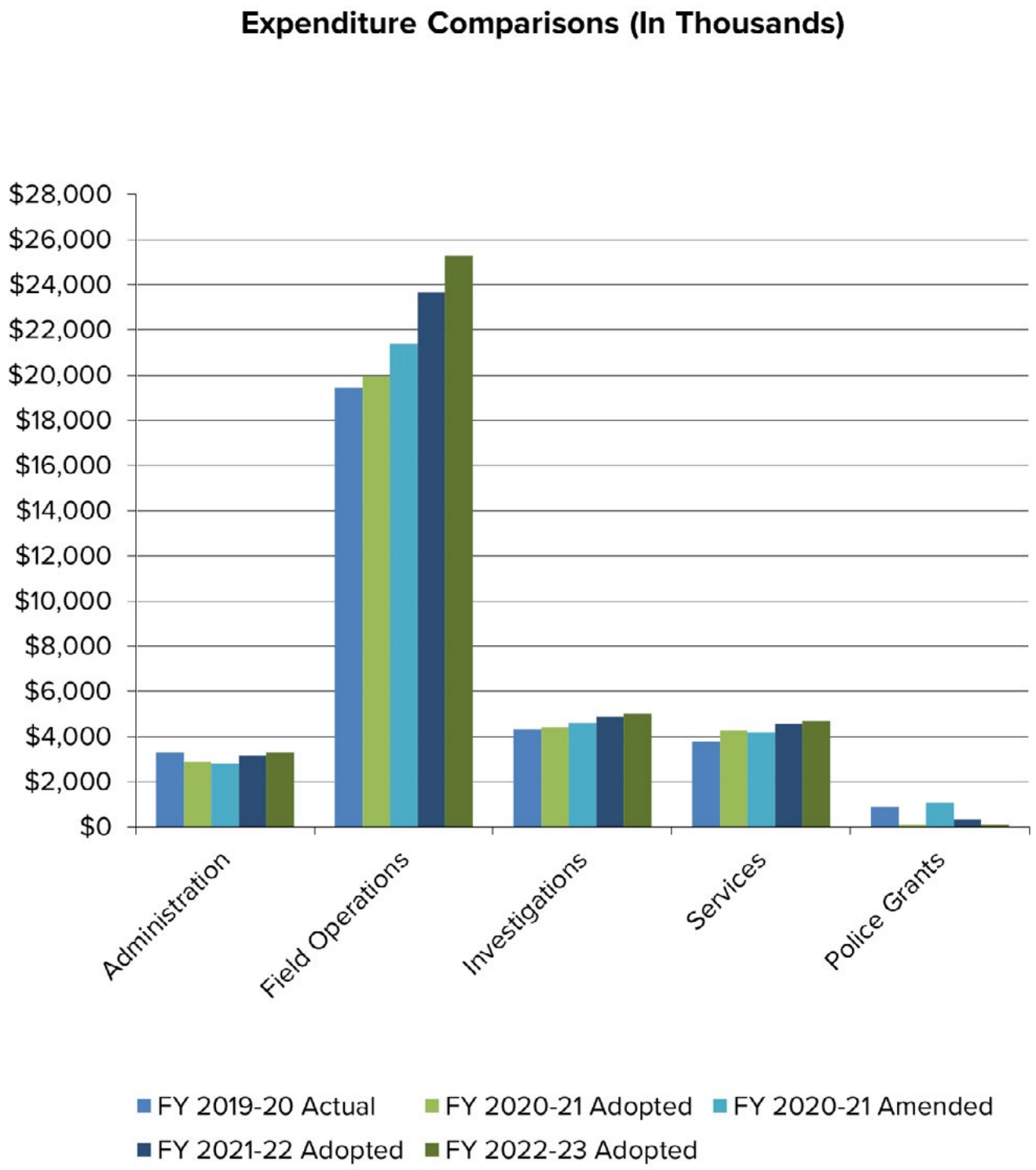
Expenditure Comparisons (In Thousands)
$28,000
$26,000
$24,000
$22,000
$20,000
$18,000
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Administration
Field Operations
Investigations
Services
Police Grants
FY 2019-20 Actual
FY 2020-21 Adopted
FY 2020-21 Amended
FY 2021-22 Adopted
FY 2022-23 Adopted

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POLICE DEPARTMENT

Overview

The Redding Police Department consists of two primary divisions, the Field Operations Division and Support Services Division. The Redding Police Department's mission is to work in partnership with the community to protect life and property, find innovative ways to solve neighborhood problems, and enhance the quality of life in the city.

The Field Operations Division is the fundamental service delivery team of the Police Department. It accounts for more than 70 percent of the Police Department's measurable workload, and provides services 24 hours a day, 365 days a year. It includes Patrol, the K-9 Unit, SWAT (Special Weapons and Tactics), the Traffic Unit, Downtown Bike Team, Crisis Intervention Team, School Resource Officers, and Community Clean-up, and the Neighborhood Police Unit.

The Support Services Division encompasses Administration, Investigations, and Records. The Administration Unit organizes all training, hiring, purchasing, payroll, and the Professional Standards Sergeant who oversees all internal investigations, complaints processing, evidence storage, policy creation, and updates for the Department. The Investigations Unit conducts follow-up criminal investigations on all felony and certain misdemeanor crimes reported to the Police Department, including major crimes, sexual assault, burglary and property crimes, high-tech crimes, financial crimes, missing persons, narcotics, and crime scene processing. Police officers assigned to the Detectives Unit are provided additional training in order to prepare them for a specific investigative assignment. Considerable cross training is required so Detectives can be temporarily assigned to any type of case when additional resources are needed. The Records Unit provides support to the public and the other police divisions, and is the main record keeping body of the Department.

The following is a breakdown of the adopted budget by division.

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Administration	$ 3,307,500	$ 2,886,910	$ 2,822,630	$ 3,155,030	$ 332,400	$ 3,295,450	$ 140,420
Field Operations	19,445,997	19,987,430	21,376,990	23,698,050	2,321,060	25,306,710	1,608,660
Investigations	4,323,805	4,418,150	4,614,690	4,875,740	261,050	5,009,350	133,610
Records	3,795,446	4,255,100	4,212,790	4,568,570	355,780	4,676,170	107,600
Police Grants	890,806	100,550	1,069,530	356,510	(713,020)	113,230	(243,280)
TOTAL	$ 31,763,554	$ 31,648,140	$ 34,096,630	$ 36,653,900	$ 2,557,270	$ 38,400,910	$ 1,747,010

* Excluded carryover amounts

The following table displays how the Department's budget is broken down between the major expenditure groups.

Division		Personnel	Materials Supplies & Services	Capital Outlay	Debt Service	Total
Administration	FY 2022-23 Adopted	$ 2,598,910	$ 696,540	$ -	$ -	$ 3,295,450
	FY 2021-22 Adopted	$ 2,452,110	$ 702,920	$ -	$ -	$ 3,155,030
	FY 2020-21 Amended	$ 1,919,180	$ 903,450	$ -	$ -	$ 2,822,630
	FY 2019-20 Actual	$ 2,186,608	$ 1,120,892	$ -	$ -	$ 3,307,500
Field Operations	FY 2022-23 Adopted	22,998,490	2,240,140	68,080	-	25,306,710
	FY 2021-22 Adopted	21,268,440	2,362,870	66,740	-	23,698,050
	FY 2020-21 Amended	18,938,510	1,496,930	877,350	64,200	21,376,990
	FY 2019-20 Actual	17,077,742	1,476,805	847,142	44,308	19,445,997
Investigations	FY 2022-23 Adopted	4,449,020	560,330	-	-	5,009,350
	FY 2021-22 Adopted	4,191,350	684,390	-	-	4,875,740
	FY 2020-21 Amended	4,261,850	352,840	-	-	4,614,690
	FY 2019-20 Actual	4,021,586	302,219	-	-	4,323,805
Records	FY 2022-23 Adopted	2,448,130	2,228,040	-	-	4,676,170
	FY 2021-22 Adopted	2,331,170	2,237,400	-	-	4,568,570
	FY 2020-21 Amended	2,353,130	1,859,660	-	-	4,212,790
	FY 2019-20 Actual	2,048,882	1,746,564	-	-	3,795,446
Police Grants	FY 2022-23 Adopted	-	-	113,230	-	113,230
	FY 2021-22 Adopted	248,660	-	107,850	-	356,510
	FY 2020-21 Amended	-	20,040	1,049,490	-	1,069,530
	FY 2019-20 Actual	(16,058)	16,091	890,773	-	890,806
Total	FY 2022-23 Adopted	$ 32,494,550	$ 5,725,050	$ 181,310	$ -	$ 38,400,910
	FY 2021-22 Adopted	$ 30,491,730	$ 5,987,580	$ 174,590	$ -	$ 36,653,900
	FY 2020-21 Amended	$ 27,472,670	$ 4,632,920	$ 1,926,840	$ 64,200	$ 34,096,630
	FY 2019-20 Actual	$ 25,318,760	$ 4,662,571	$ 1,737,915	$ 44,308	$ 31,763,554

Personnel

RPD's adopted budget includes four (4) additional Police Officers (POs) and two (2) Crisis Intervention Response Team (CIRT) Officers that were approved during FY 2020-21. The additional officers were added to create a Downtown Neighborhood Police Unit that would patrol the area on bicycles or on foot to improve the downtown area, including parks and trails. The CIRT officers are a new collaborative team created in conjunction with Shasta County Health and Human Services, Shasta County Sheriff's Office and Hill Country Community Clinic to serve mental health patients in the urbanized region of Shasta County. The adopted budget also reflects a reduction of two (2) School Resource Officers that were lost during FY 2020-21 due to loss of funding from the school districts.

The following table displays the number of positions in the Redding Police Department.

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Administration	F/T	8.00	8.00	10.00	10.00	-	10.00	-
	P/T	0.48	0.48	-	-	-	-	-
	Total	8.48	8.48	10.00	10.00	-	10.00	-
Field Operations	F/T	97.00	90.00	100.00	100.00	-	100.00	-
	P/T	4.33	4.81	4.33	8.17	3.84	8.17	-
	Total	101.33	94.81	104.33	108.17	3.84	108.17	-
Investigations	F/T	19.00	19.00	18.00	18.00	-	18.00	-
	P/T	-	-	-	-	-	-	-
	Total	19.00	19.00	18.00	18.00	-	18.00	-
Services	F/T	20.00	20.00	20.00	20.00	-	20.00	-
	P/T	1.44	1.44	1.44	0.96	(0.48)	0.96	-
	Total	21.44	21.44	21.44	20.96	(0.48)	20.96	-
Police I/T	F/T	5.00	5.00	5.00	5.00	-	5.00	-
	P/T	-	-	-	-	-	-	-
	Total	5.00	5.00	5.00	5.00	-	5.00	-
Police Grants	F/T	1.00	-	2.00	2.00	-	-	(2.00)
	P/T	-	-	-	-	-	-	-
	Total	1.00	-	2.00	2.00	-	-	(2.00)
Total	F/T	150.00	142.00	155.00	155.00	-	153.00	(2.00)
	P/T	6.25	6.73	5.77	9.13	3.36	9.13	-
	Total	156.25	148.73	160.77	164.13	3.36	162.13	(2.00)

Significant Issues

The recruitment and hiring of qualified police officers are significant issues for the Redding Police Department (RPD) much like many police departments throughout the country. College graduates and military veterans, groups of people who used to make up the majority of law enforcement hiring pools, are choosing different career fields. RPD currently has 10 percent of its sworn positions vacant. Salaries and hiring bonuses for lateral officers are very competitive throughout the State of California. RPD currently offers a $7,500 signing bonus while some agencies are offering up to $30,000 for signing bonuses. RPD continues to have a minimum of two officers in the police academy at all times. Only 40 percent of recruits hired are successful completing the police academy or field training program. To assist with recruiting, RPD created a recruitment team to visit colleges, military bases, and police academies and has opened continuous recruiting for all sworn positions. In addition, the City of Redding Communication Team has built a new RPD recruiting web page, and is creating a new recruiting video to be used on social media, schools, and recruiting fairs. Recent salary increases should also help with recruitment.

Workload Indicators

Workload Indicators	2016	2017	2018	2019	2020	2021 Projected	2022 Projected
Calls for service	95,869	99,743	94,782	86,223	85,429	92,409	85,529
Average response times (Priority 0-2)*	0:16:37	0:17:06	0:17:09	0:15:07	0:12:37	0:12:42	0:11:43
Total arrests	7,992	9,501	8,616	7,994	8,312	8,483	8,310
Felony arrests **	2,300	2,479	2,284	2,271	2,054	2,277	2,137
Total booked	3,155	5,202	4,638	4,338	3,793	4,225	4,307
Major crimes (Part I Crimes)	4,557	4,496	4,053	3,569	2,836	3,902	3,028
DUI arrests	358	396	537	457	366	423	438
Traffic Collisions	633	590	612	684	690	642	684

* Average response time for 2018 is only for 9 months. The Department changed the way this data was collected in Oct 2018 because of new records management system.

** Felony arrests could be reduced due to changes in state law (Proposition 47 and Proposition 57).

Unmet Needs

Unmet Needs		
Rolling Stock Replacement - Year 2	$	150,000
Exterior Gear Lockers	$	9,700
Carpet Replacement	$	26,500
Rifles	$	82,100
Security Shutters	$	15,200

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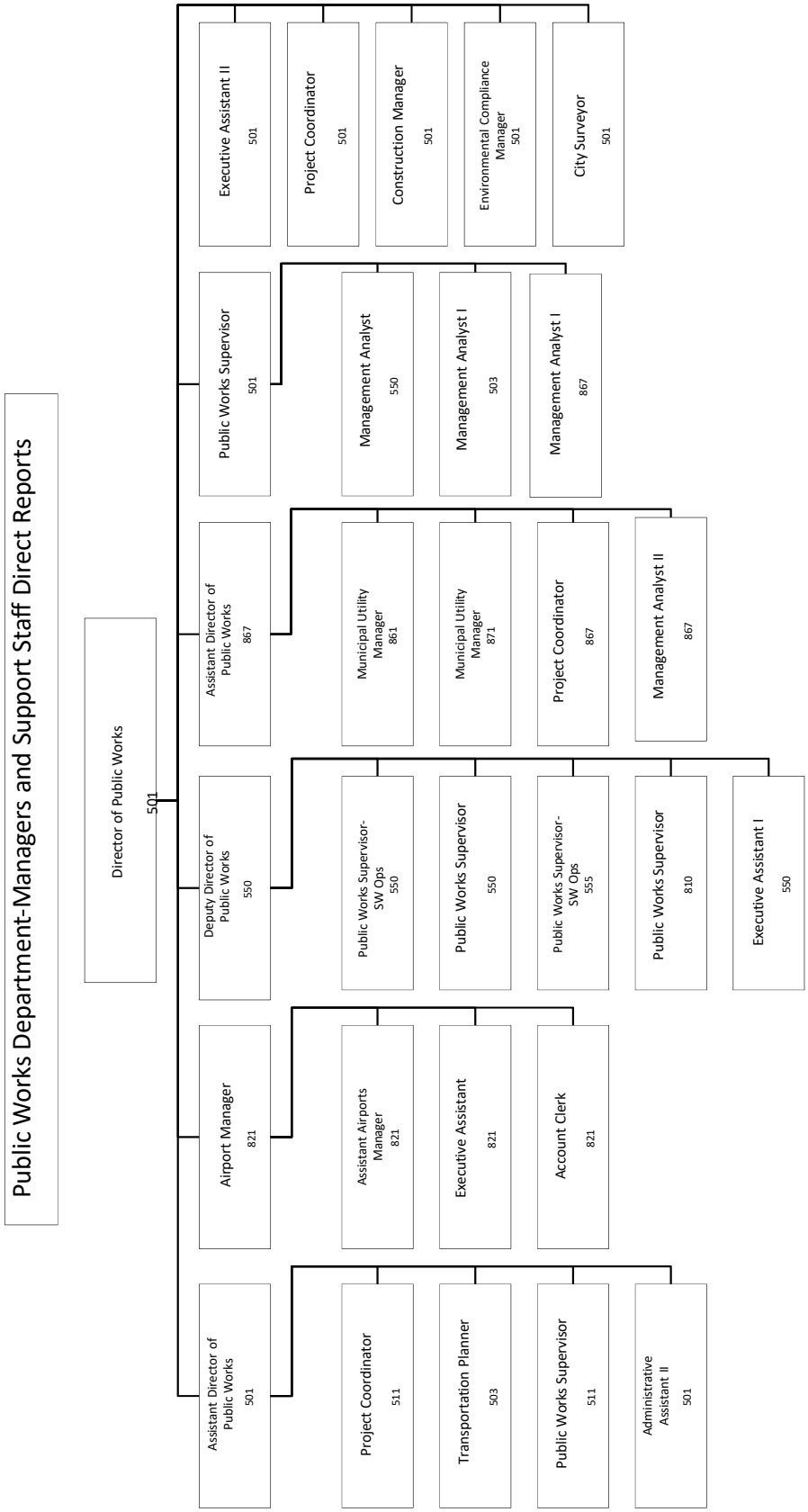
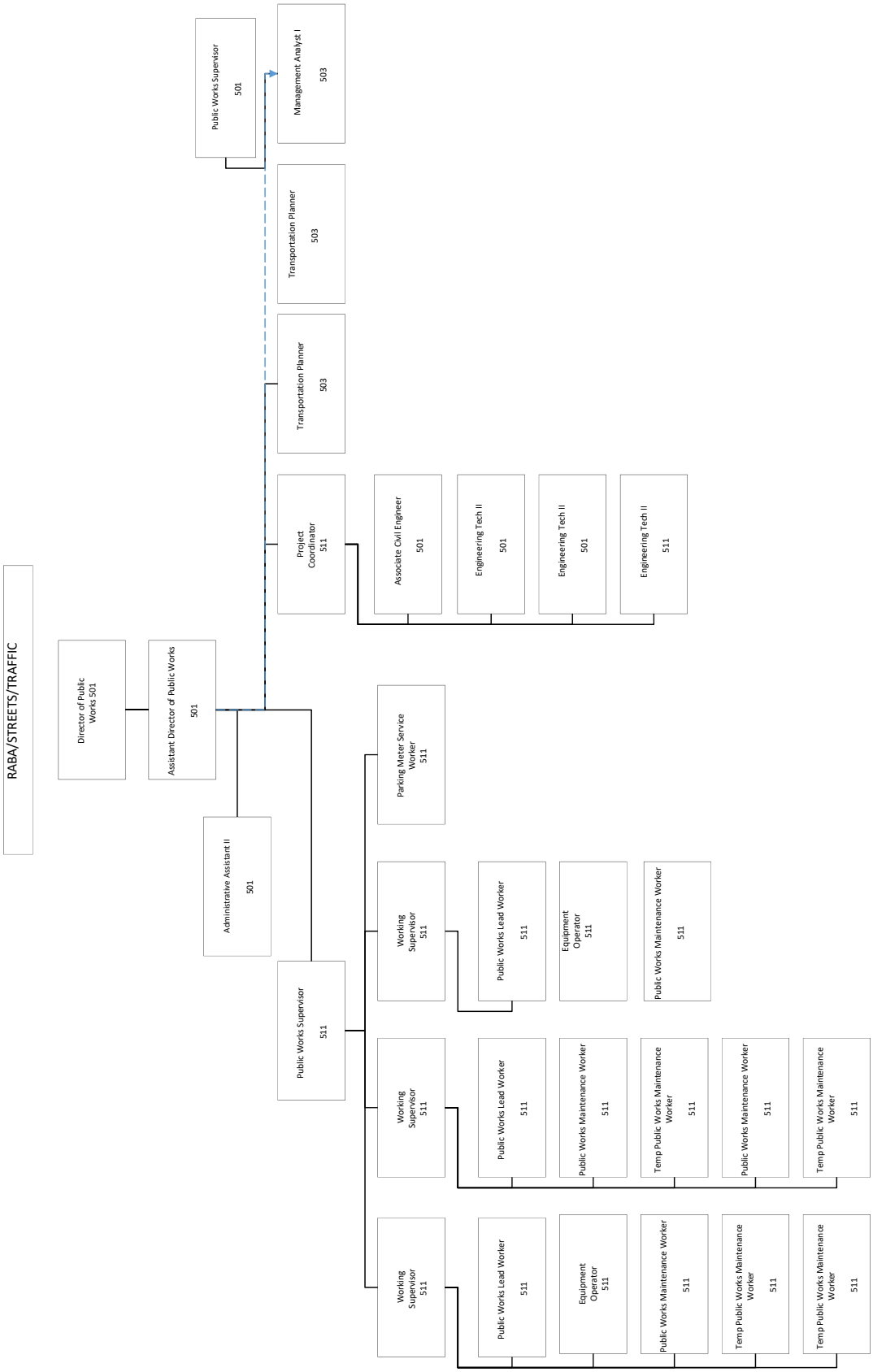
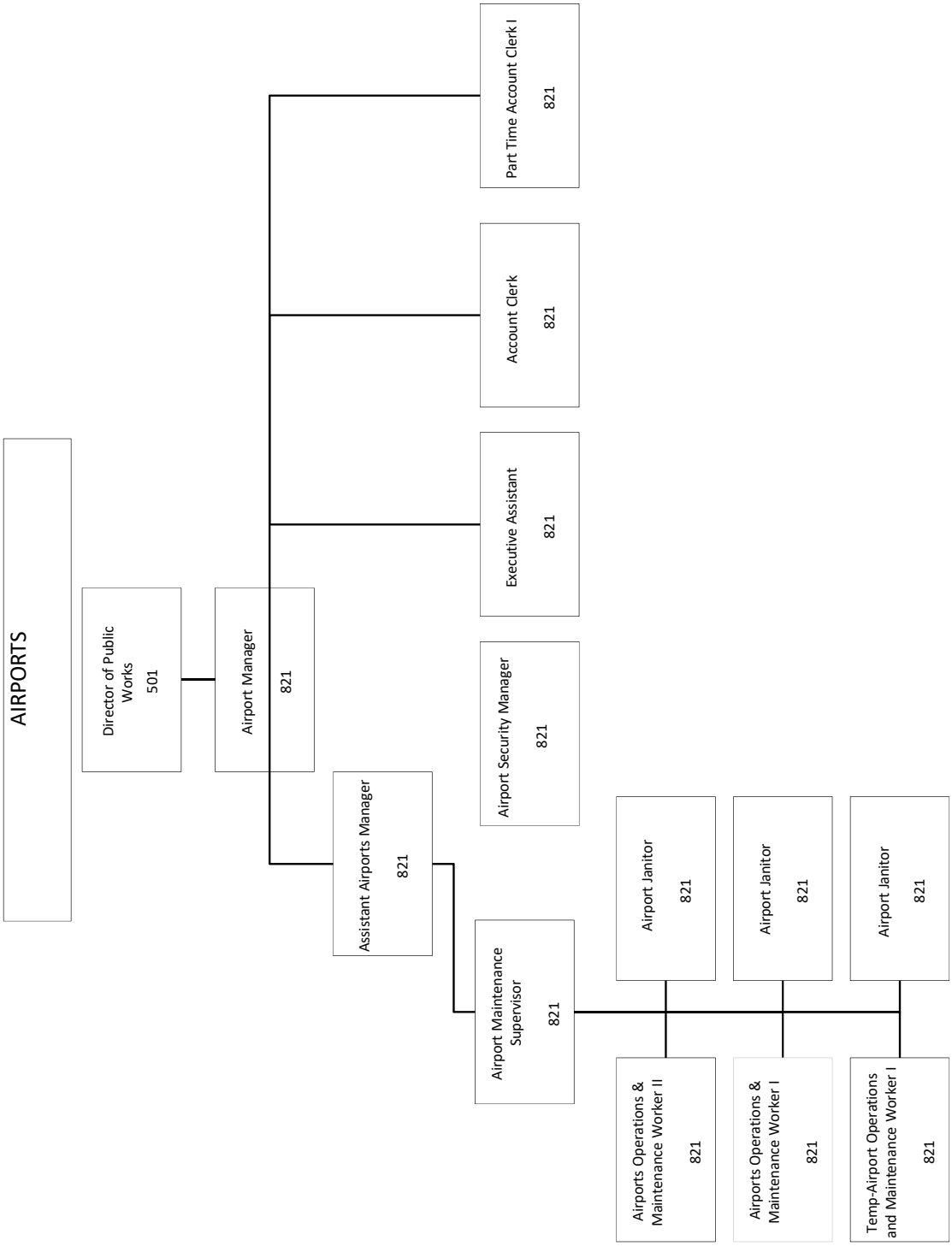
Public Works Department Managers and Support Staff Organization Chart



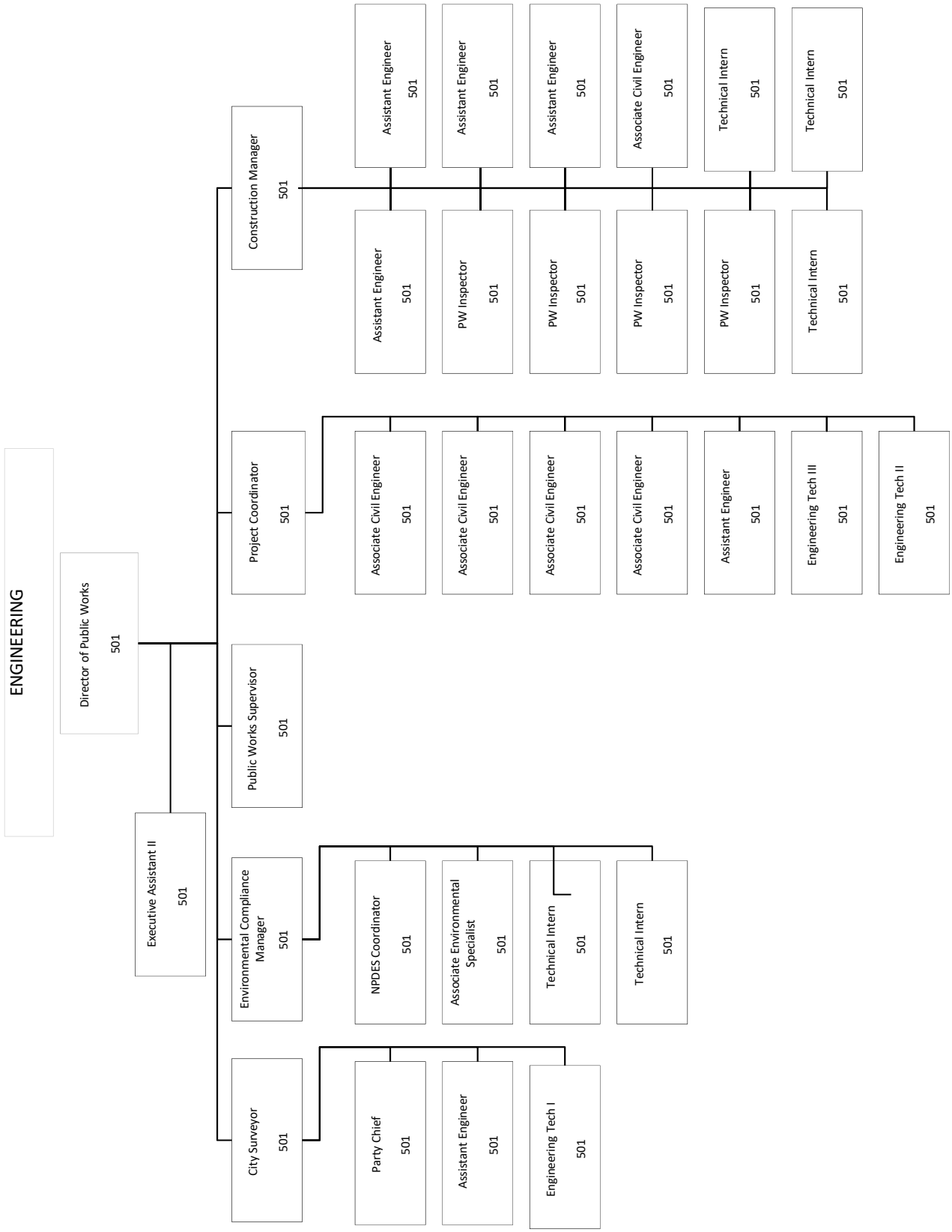
RABA/Streets/Traffic Organization Chart



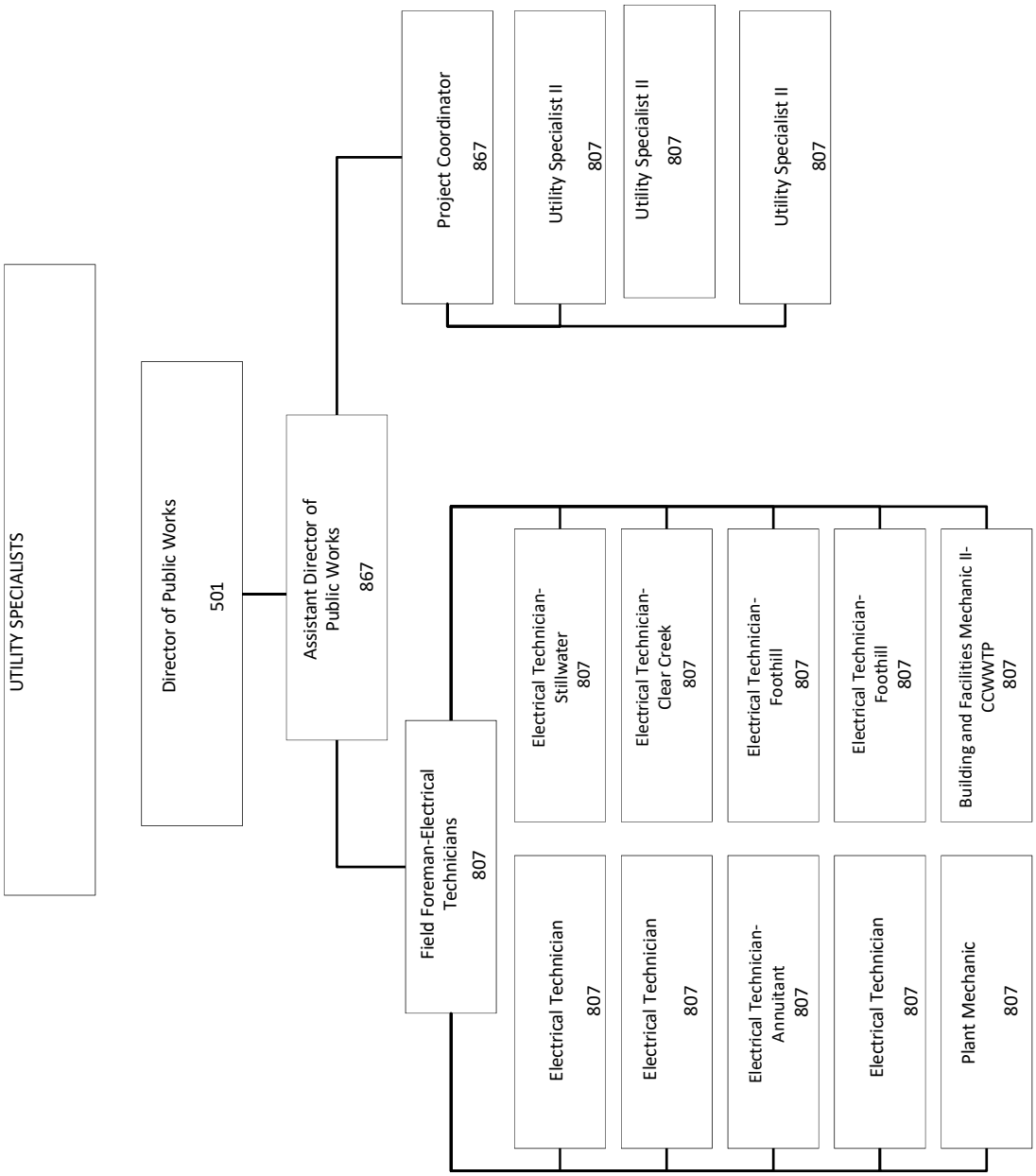
Airport Organization Chart



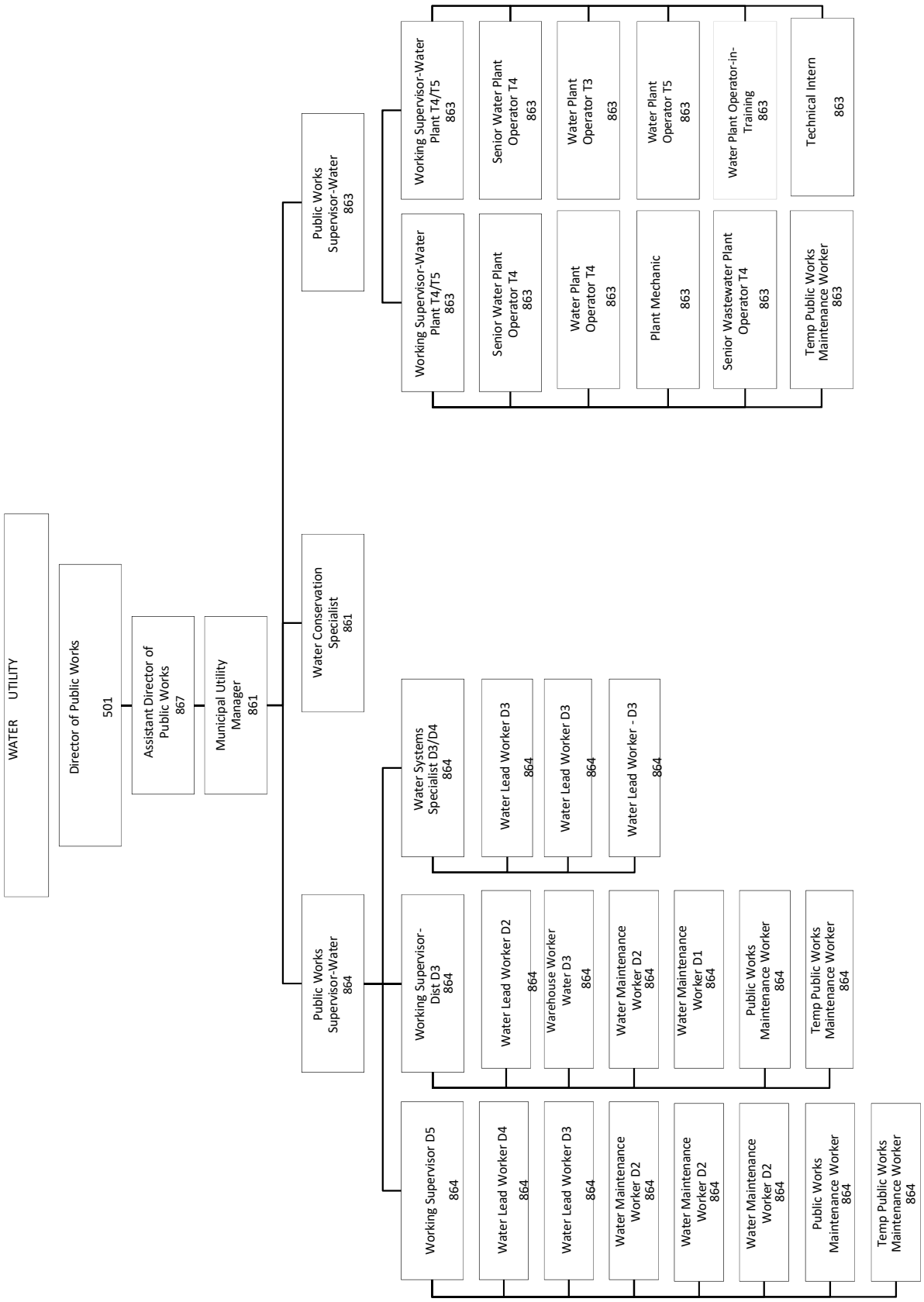
Engineering Organization Chart



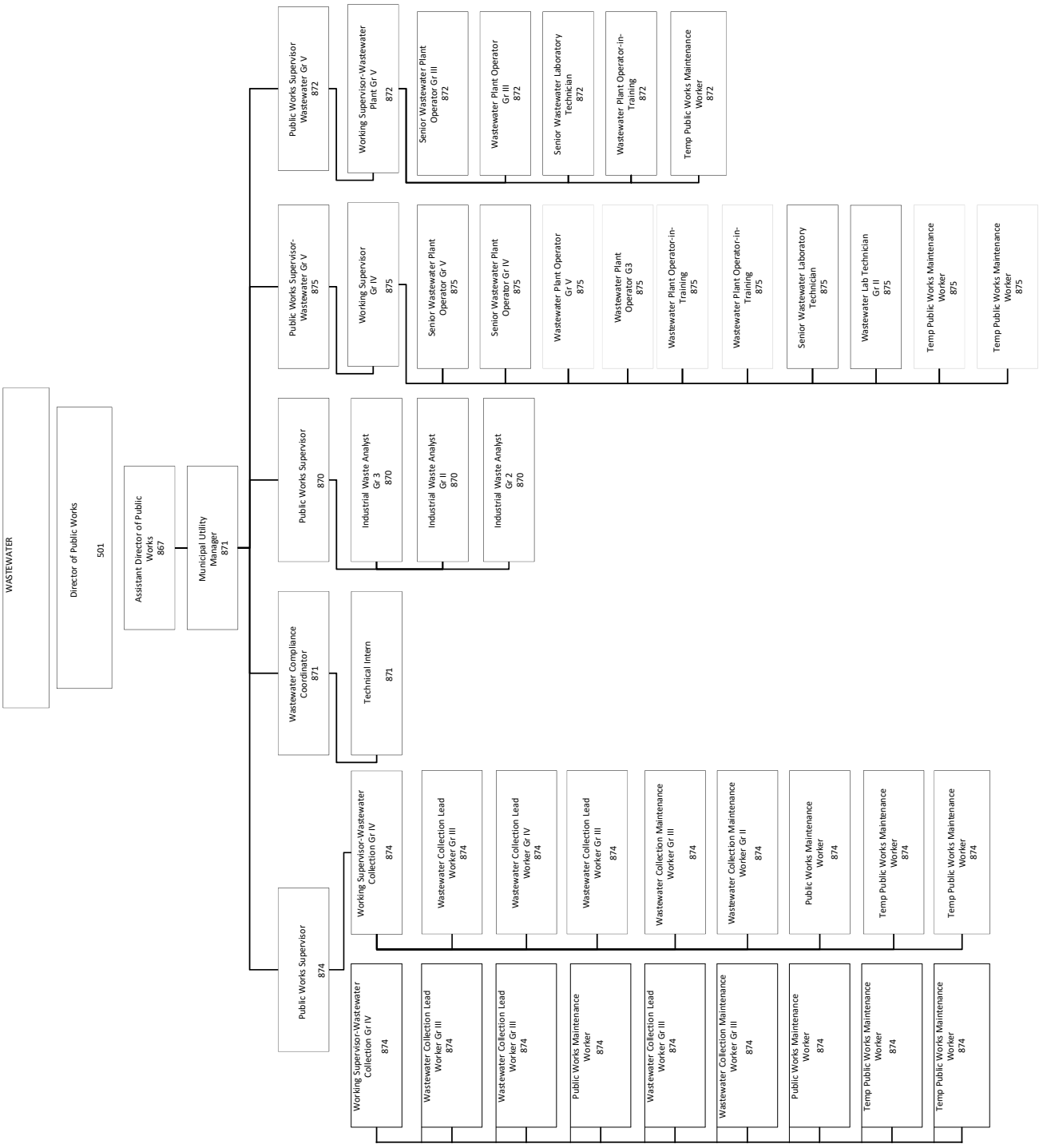
Utility Specialists Organization Chart



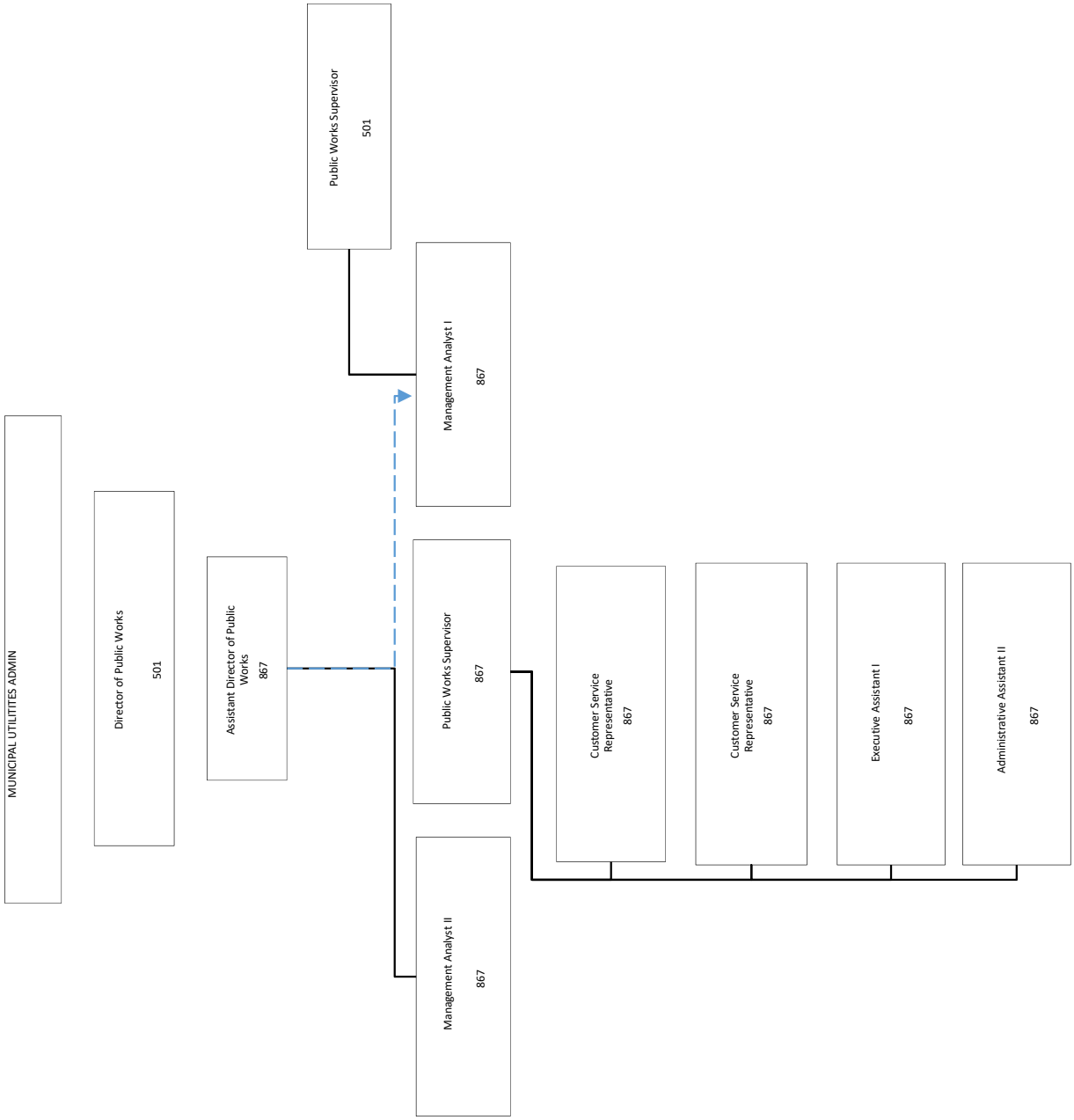
Water Utility Organization Chart



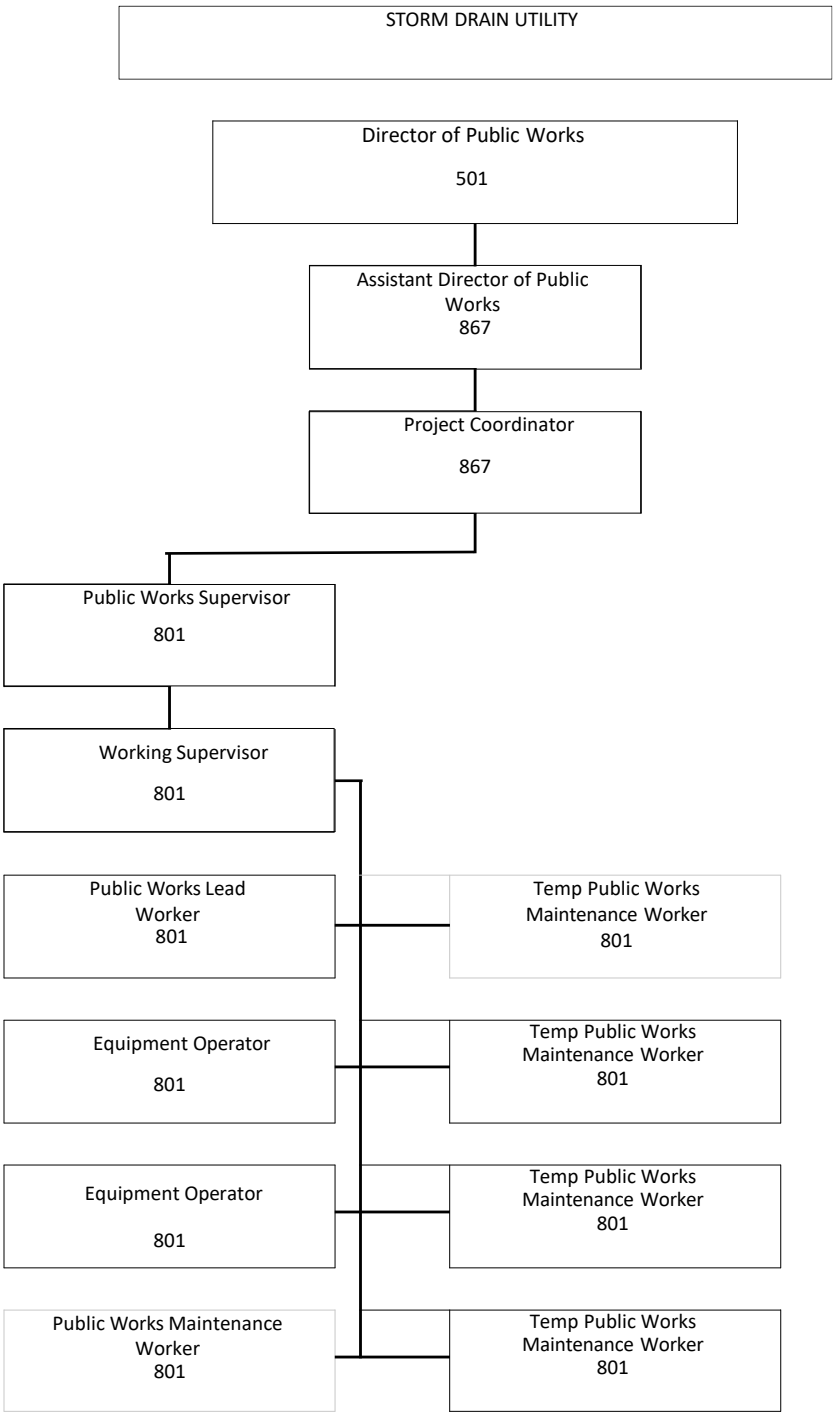
Wastewater Organization Chart



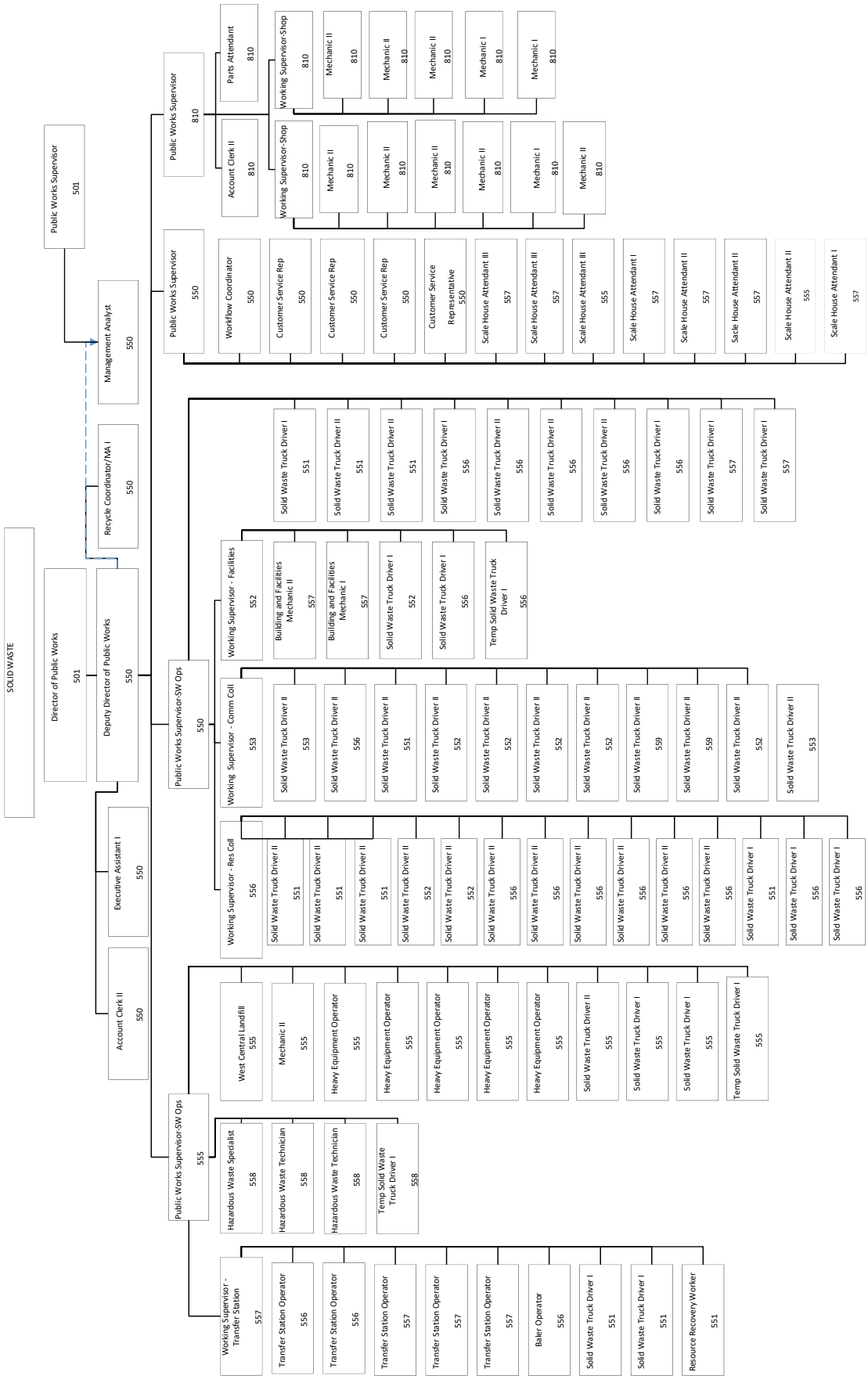
Municipal Utilities Admin Organization Chart



Storm Drain Organization Chart



Solid Waste Organization Chart



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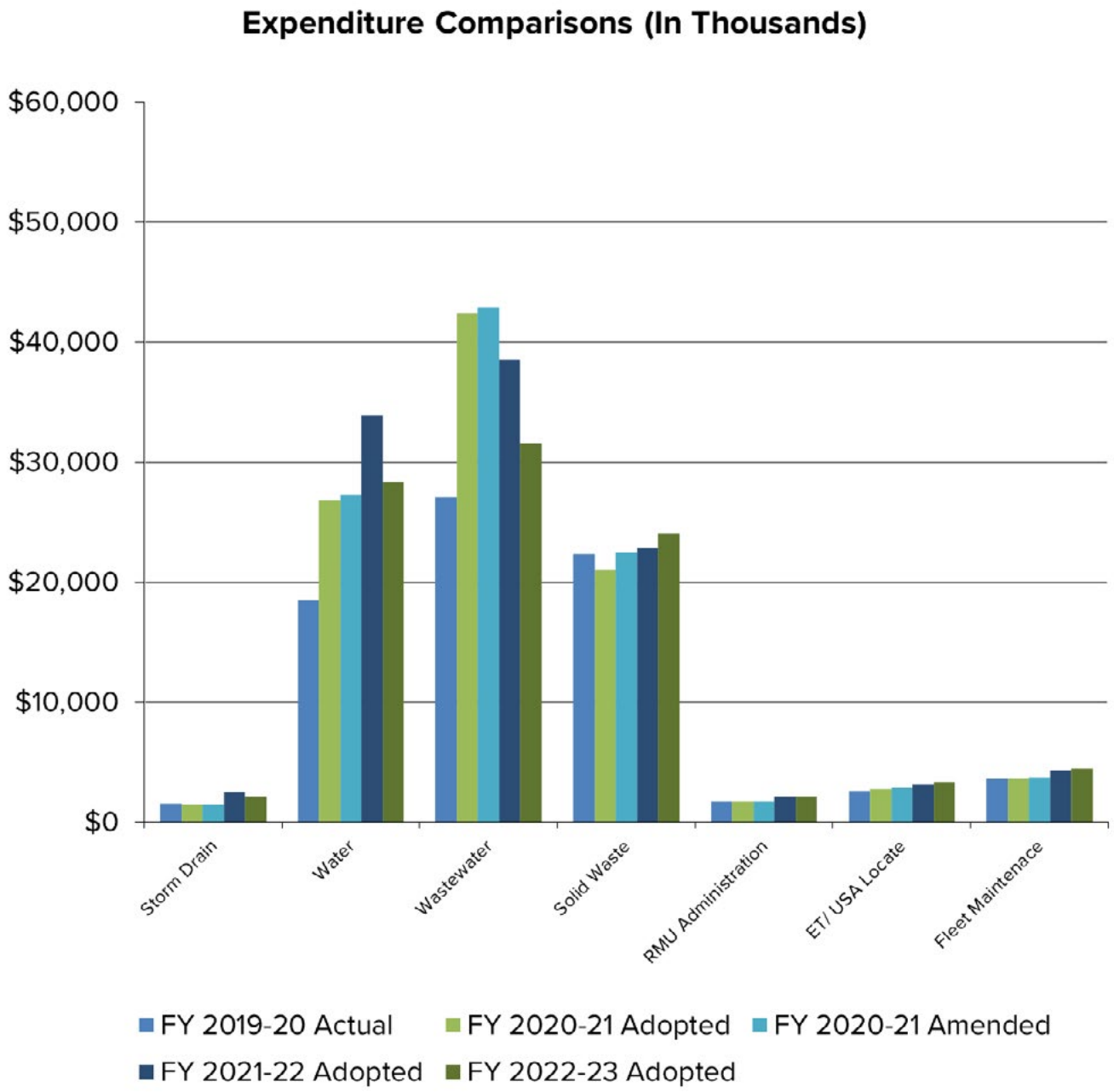
Public Works Utility



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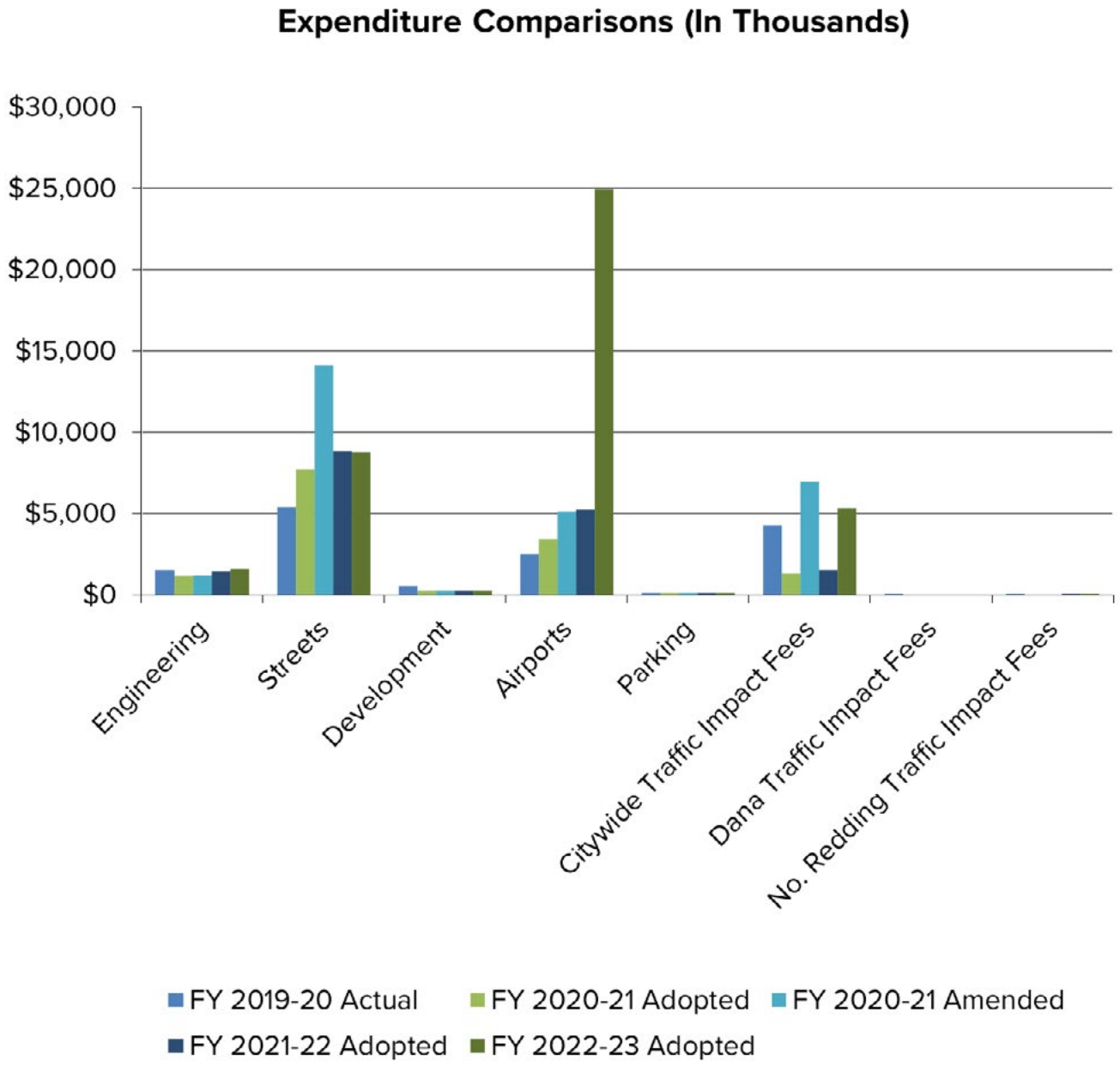
Public Works: Transportation & Engineering



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PUBLIC WORKS DEPARTMENT

Department Overview

The Public Works Department consists of the Municipal Utilities, and the Transportation, and Engineering Divisions. The primary responsibility of the Department is to provide basic utility and transportation services to the residents of Redding which include the day to day operation and maintenance of the related infrastructure as well as the planning and construction to accommodate growth and replace aging facilities.

The operating divisions, within the Underground Utilities portion of the Municipal Utilities, include Storm Drain Utility, ET/Underground Service Alert (USA) Locate, Redding Municipal Utilities (RMU) Administration, Water Utility, and Wastewater Utility. The Solid Waste portion of the Municipal Utilities includes the Solid Waste Utility and Fleet Maintenance. Municipal Utilities are termed "Enterprise Funded" (with the exception of ET/USA Locate, RMU Admin, and Fleet Maintenance which are funded by a combination of Enterprise and General Funded Departments) because they operate entirely with self-supporting revenues and require no General Fund support.

Transportation, consisting of Airports, Streets, Traffic Operations and the Redding Area Bus Authority, has, in recent years, become self-funded with external dedicated state and federal transportation funds, and General Fund support has largely been eliminated.

Engineering is responsible for the development and delivery of the City's Capital Improvement Program and provides project delivery services to all City Departments including the Enterprise and General Funded Departments.

Following is more detail on each of the primary divisions in the Public Works Department:

Municipal Utilities (Underground Utilities):

- **Storm Drain Utility -** Storm Drain Utility is responsible for the planning, operations and maintenance of the City's storm drain system including over 200 miles of storm drain pipe, more than 7,000 inlets, 1,300 outfalls and 200 miles of open channels.
- **Water Utility -** The Water Utility's focus is to provide clean, reliable potable water and fire flows to meet the City's water demand. The Water Utility operates and maintains two treatment plants (Buckeye and Foothill), 565 miles of pipeline, and 17 wells.
- **Wastewater Utility -** The Wastewater Utility's focus is the collection and treatment of the City's wastewater. The Utility operates and maintains two treatment plants (Clear Creek and Stillwater), over 430 miles of pipeline, and 18 lift stations.
- **ET/USA Locate -** The ET/USA Locate portion of the division is an internal service fund and provides capital planning, preventive maintenance, and emergency repair of mechanical and electrical equipment for the city's treatment plants, traffic signals, pedestrian crossings, lift stations, wells, park and bridge lighting, and USA location and marking of City owned water, wastewater, and storm drain underground facilities.

- **RMU Administration** - The administration portion of the utilities includes budget management, comprehensive planning, customer service, and overall management of the three underground utilities.

Municipal Utilities (Solid Waste):

- **Solid Waste Utility –** The Solid Waste Utility is responsible for commercial and residential refuse service for the City of Redding. The services include curbside garbage, green waste, and recycling collection services; large construction and debris boxes; management of a centralized transfer and recycling facility; a Household Hazardous Waste (HHW) Facility; operation of the County's West Central Landfill; and maintenance of the closed Benton Landfill.
- **Fleet Maintenance –** The Fleet Division includes maintenance of the entire City's 928 pieces of equipment including gas and electric automobiles, pickup trucks, police vehicles, fire trucks, heavy duty trucks, wheel loaders, fork lifts, trailers, generators, and attachments.

Transportation:

- **Airports –** The Airports Division oversees operation and maintenance of the City's two Airports, Redding Municipal and Benton Airpark. Redding Municipal is a commercial service airport with scheduled passenger service, and Benton Airpark is a general aviation airport. The City is responsible for safety and security at the airports and compliance with the Federal Aviation Regulations Part 139, 49 CFR Part 1542, State Aeronautics Act, California Code of Regulations (CCR), Title 21, Sections 3525-3560, and federal grant assurances. In addition, capital improvement projects on the City's airports are funded by a combination of grant funding sources, including FAA Airport Improvement Program grants, State of California Division of Aeronautics grants, Redding Airport's Passenger Facility Charge program and local match from the Airports fund.
- **Streets –** The Streets Division provides maintenance of the City's 444 miles of streets or 970-plus lane miles of roadway and related sidewalks, signs, and roadside infrastructure. The Division also manages the City-owned bridge program including maintenance, rehabilitation, and replacement of these structures. The program relies on State and federal gas taxes to meet the growing maintenance demands. Limited maintenance funding is also available from the Transportation Development Act funding and the Solid Waste, Water, and Wastewater City utilities in an amount that is proportional to its impact on roadways.
- **Parking –** The Parking Division provides for the maintenance of the City's parking meter system, public parking lots, and the demonstration blocks. Funding for this division is provided by parking meter and permit revenue and a portion of fine revenue from parking violations. Revenues from these sources are not sufficient to cover the expenses and the General Fund subsidizes the remaining funding gap.
- **Traffic Operations –** The Traffic Operations portion of the division has the responsibility of planning, managing and monitoring the safety, operational efficiency, congestion, and growth associated with the City's transportation network. This responsibility includes not only vehicular travel, but also the increasing demands of non-motorized transportation modes including pedestrians and bikes.
- **Transportation Planning –** The Transportation Planning Division provides for the personnel required

to oversee the public transportation system known as the Redding Area Bus Authority (RABA). It also provides for transit system planning as well as planning for the City's transportation network including vehicles, bicyclists, and pedestrians. Funding for this position comes from other Divisions including RABA and Streets.

- **Redding Area Bus Authority (RABA) –** The City of Redding, through agreement with the other cities and the county, provides transit services for all of Shasta County. Working in close coordination with the Shasta Regional Transportation Agency, City of Anderson, City of Shasta Lake, and Shasta County, RABA, through its contract operator, provides over 750,000 rides per year in the greater Redding area. RABA is a quasi-autonomous agency with its own governing authority, and is not covered in this document.
- **Traffic Impact Fees –** Transportation is also responsible for managing the City's various traffic impact fees including the Citywide Traffic Impact Fee, Dana Traffic Impact Fee, and North Redding Traffic Benefit District. These various fees assessed to new development in the community provide for related traffic infrastructure needed to support the new traffic demands resulting from the related growth.

Engineering:

- **Engineering –** The Engineering Division provides the preliminary engineering, environmental compliance, survey and mapping, design engineering, and construction contract management for the City's Capital Improvement Program. In addition, the division provides engineering and survey support for development in the community including map review, civil plan check, and public works inspection. Further, the division provides a leadership role in the City's response to Municipal Separate Storm Sewer (MS4) permit requirements. These responsibilities are managed by core technical staff, but rely heavily on the private sector to help plan and deliver the City's capital improvement program

The following table depicts the Public Works Department's net budget for the various operating divisions:

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Storm Drain Utility	$ 1,539,416	$ 1,458,990	$ 1,456,840	$ 2,536,770	$ 1,079,930	$ 2,154,710	$ (382,060)
Water Utility	18,527,456	26,845,030	27,303,010	33,877,960	6,574,950	28,376,720	(5,501,240)
Wastewater Utility	27,095,755	42,410,990	42,895,520	38,520,890	(4,374,630)	31,584,050	(6,936,840)
Solid Waste Utility	22,325,664	21,007,200	22,504,280	22,900,230	395,950	24,093,490	1,193,260
Subtotal Enterprise Funds - Municipal Utilities	**$ 69,488,291**	**$ 91,722,210**	**$ 94,159,650**	**$ 97,835,850**	**$ 3,676,200**	**$ 86,208,970**	**$ (11,626,880)**
RMU Administration	$ 1,675,518	$ 1,736,300	$ 1,732,760	$ 2,120,310	$ 387,550	$ 2,138,320	$ 18,010
ET/USA Locate	2,612,135	2,791,220	2,887,800	3,157,000	269,200	3,322,120	165,120
Fleet	3,674,456	3,666,540	3,744,040	4,348,770	604,730	4,458,530	109,760
Subtotal Internal Service Funds	**$ 7,962,109**	**$ 8,194,060**	**$ 8,364,600**	**$ 9,626,080**	**$ 1,261,480**	**$ 9,918,970**	**$ 292,890**
Airport	$ 2,509,288	$ 3,412,670	$ 5,103,230	$ 5,251,280	148,050	$ 24,952,130	$ 19,700,850
Subtotal Enterprise Fund -Transportation Engineering	**$ 2,509,288**	**$ 3,412,670**	**$ 5,103,230**	**$ 5,251,280**	**$ 148,050**	**$ 24,952,130**	**$ 19,700,850**
Engineering	1,530,256	1,162,990	1,215,460	1,432,070	216,610	1,554,760	122,690
Streets	5,410,512	7,710,410	14,086,320	8,826,740	(5,259,580)	8,765,090	(61,650)
Development	562,585	207,350	207,350	207,350	-	207,350	-
Subtotal General Fund	**$ 7,503,353**	**$ 9,080,750**	**$ 15,509,130**	**$ 10,466,160**	**$ (5,042,970)**	**$ 10,527,200**	**$ 61,040**
Parking	122,753	110,360	110,360	121,030	10,670	123,940	2,910
Citywide TIF	4,249,320	1,312,150	6,974,140	1,505,540	(5,468,600)	5,357,540	3,852,000
Dana TIF	28,785	-	-	-	-	-	-
NRTBD TIF	1,089	-	-	1,000	1,000	1,000	-
Subtotal Special Revenue	**$ 4,401,947**	**$ 1,422,510**	**$ 7,084,500**	**$ 1,627,570**	**$ (5,456,930)**	**$ 5,482,480**	**$ 3,854,910**
Totals	**$ 91,864,988**	**$ 113,832,200**	**$ 130,221,110**	**$ 124,806,940**	**$ (5,414,170)**	**$ 137,089,750**	**$ 12,282,810**

The table below displays how the Department's budget is broken down between the major expenditure groups within each operating division.

Public Works Overview Budget

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Airports	FY 2022-23 Adopted	$ 1,039,500	$ 1,368,160	$ 22,378,360	$ 166,110	$ 24,952,130
	FY 2021-22 Adopted	$ 1,003,080	$ 1,527,240	$ 2,553,380	$ 167,580	$ 5,251,280
	FY 2020-21 Amended	$ 863,530	$ 1,809,430	$ 2,190,540	$ 239,730	$ 5,103,230
	FY 2019-20 Actual	$ 815,442	$ 1,260,117	$ 190,967	$ 242,762	$ 2,509,288
Solid Waste Utility*	FY 2022-23 Adopted	9,136,400	13,276,610	1,680,480	-	24,093,490
	FY 2021-22 Adopted	8,644,080	12,829,700	1,426,450	-	22,900,230
	FY 2020-21 Amended	7,880,910	11,948,990	2,674,380	-	22,504,280
	FY 2019-20 Actual	7,475,059	11,648,518	3,202,087	-	22,325,664
Storm Drain Utility	FY 2022-23 Adopted	918,980	620,730	615,000	-	2,154,710
	FY 2021-22 Adopted	893,170	628,600	1,015,000	-	2,536,770
	FY 2020-21 Amended	868,110	573,730	15,000	-	1,456,840
	FY 2019-20 Actual	760,547	495,625	283,244	-	1,539,416
Water Utility	FY 2022-23 Adopted	5,092,300	12,862,270	9,688,950	733,200	28,376,720
	FY 2021-22 Adopted	4,902,820	12,619,720	15,625,220	730,200	33,877,960
	FY 2020-21 Amended	4,704,290	12,221,310	9,646,210	731,200	27,303,010
	FY 2019-20 Actual	4,026,116	10,432,827	3,337,313	731,200	18,527,456
Wastewater Utility	FY 2022-23 Adopted	6,035,830	11,394,750	7,430,470	6,723,000	31,584,050
	FY 2021-22 Adopted	5,809,220	11,223,300	14,767,870	6,720,500	38,520,890
	FY 2020-21 Amended	5,528,150	10,455,860	19,937,940	6,973,570	42,895,520
	FY 2019-20 Actual	5,169,080	9,435,667	6,973,569	5,517,439	27,095,755
RMU Administration	FY 2022-23 Adopted	1,477,520	322,690	338,110	-	2,138,320
	FY 2021-22 Adopted	1,480,510	318,770	321,030	-	2,120,310
	FY 2020-21 Amended	1,201,060	270,600	261,100	-	1,732,760
	FY 2019-20 Actual	1,179,663	248,160	247,695	-	1,675,518
ET/USA Locate	FY 2022-23 Adopted	2,694,380	627,740	-	-	3,322,120
	FY 2021-22 Adopted	2,547,930	609,070	-	-	3,157,000
	FY 2020-21 Amended	2,229,910	554,890	103,000	-	2,887,800
	FY 2019-20 Actual	1,957,242	500,335	154,558	-	2,612,135
Fleet Maintenance	FY 2022-23 Adopted	2,451,920	2,006,610	-	-	4,458,530
	FY 2021-22 Adopted	2,392,070	1,956,700	-	-	4,348,770
	FY 2020-21 Amended	1,983,140	1,757,900	3,000	-	3,744,040
	FY 2019-20 Actual	1,856,984	1,729,026	88,446	-	3,674,456

*Does not include West Central Landfill, a quasi-autonomous entity.

(*Continued on next page.*)

Public Works Overview Budget (Continued)

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
Engineering	FY 2022-23 Adopted	437,010	1,117,750	-	-	1,554,760
	FY 2021-22 Adopted	215,470	1,216,600	-	-	1,432,070
	FY 2020-21 Amended	232,550	977,910	5,000	-	1,215,460
	FY 2019-20 Actual	615,288	913,441	1,527	-	1,530,256
Streets	FY 2022-23 Adopted	2,384,120	2,215,440	4,165,530	-	8,765,090
	FY 2021-22 Adopted	2,325,580	2,135,630	4,365,530	-	8,826,740
	FY 2020-21 Amended	2,149,990	2,155,760	9,780,570	-	14,086,320
	FY 2019-20 Actual	2,126,150	1,817,767	1,466,595	-	5,410,512
Public Land Development	FY 2022-23 Adopted	-	-	207,350	-	207,350
	FY 2021-22 Adopted	-	-	207,350	-	207,350
	FY 2020-21 Amended	-	-	207,350	-	207,350
	FY 2019-20 Actual	-	-	562,585	-	562,585
Parking	FY 2022-23 Adopted	91,500	32,440	-	-	123,940
	FY 2021-22 Adopted	91,500	29,530	-	-	121,030
	FY 2020-21 Amended	87,000	23,360	-	-	110,360
	FY 2019-20 Actual	82,823	39,930	-	-	122,753
Citywide TIF	FY 2022-23 Adopted	-	18,250	4,600,000	739,290	5,357,540
	FY 2021-22 Adopted	-	17,750	750,000	737,790	1,505,540
	FY 2020-21 Amended	-	23,350	6,210,000	740,790	6,974,140
	FY 2019-20 Actual	-	13,092	3,626,122	610,106	4,249,320
Dana TIF	FY 2022-23 Adopted	-	-	-	-	-
	FY 2021-22 Adopted	-	-	-	-	-
	FY 2020-21 Amended	-	-	-	-	-
	FY 2019-20 Actual	-	-	28,785	-	28,785
NRTBD TIF	FY 2022-23 Adopted	-	1,000	-	-	1,000
	FY 2021-22 Adopted	-	1,000	-	-	1,000
	FY 2020-21 Amended	-	-	-	-	-
	FY 2019-20 Actual	-	-	1,089	-	1,089
Total	FY 2022-23 Adopted	$ 31,759,460	$ 45,864,440	$ 51,104,250	$ 8,361,600	$ 137,089,750
	FY 2021-22 Adopted	$ 30,305,430	$ 45,113,610	$ 41,031,830	$ 8,356,070	$ 124,806,940
	FY 2020-21 Amended	$ 27,728,640	$ 42,773,090	$ 51,034,090	$ 8,685,290	$ 130,221,110
	FY 2019-20 Actual	$ 26,064,394	$ 38,534,505	$ 20,164,582	$ 7,101,507	$ 91,864,988

Personnel

The following table depicts the personnel assigned by division within the Municipal Utilities Department:

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Storm Drain Utility	F/T	6.00	6.00	6.00	6.00	-	6.00	-
	P/T	1.44	1.44	1.44	1.44	-	1.44	-
	Total	7.44	7.44	7.44	7.44	-	7.44	-
Water Utility	F/T	30.00	31.00	31.00	30.00	(1.00)	30.00	-
	P/T	1.92	1.92	1.92	1.92	-	1.92	-
	Total	31.92	32.92	32.92	31.92	(1.00)	31.92	-
Wastewater Utility	F/T	37.00	37.00	37.00	39.00	2.00	39.00	-
	P/T	3.84	3.84	3.84	2.40	(1.44)	2.40	-
	Total	40.84	40.84	40.84	41.40	0.56	41.40	-
Solid Waste Utility*	F/T	69.00	71.00	72.00	76.00	4.00	76.00	-
	P/T	0.96	0.96	2.96	0.96	(2.00)	0.96	-
	Total	69.96	71.96	74.96	76.96	2.00	76.96	-
RMUAdministration	F/T	8.00	8.00	8.00	9.00	1.00	9.00	-
	P/T					-		-
	Total	8.00	8.00	8.00	9.00	1.00	9.00	-
ET/USA Locate	F/T	12.00	13.00	13.00	15.00	2.00	15.00	-
	P/T	-	-	-	-	-	-	-
	Total	12.00	13.00	13.00	15.00	2.00	15.00	-
Fleet Maintenance	F/T	15.00	16.00	16.00	19.00	3.00	19.00	-
	P/T	-	-	-	-	-	-	-
	Total	15.00	16.00	16.00	19.00	3.00	19.00	-
Airports	F/T	6.00	6.00	6.00	8.00	2.00	8.00	-
	P/T	2.67	2.67	3.15	2.40	(0.75)	2.40	-
	Total	8.67	8.67	9.15	10.40	1.25	10.40	-
Transportation Planning Administration	F/T	2.00	2.00	3.00	3.00	-	3.00	-
	P/T		-			-		-
	Total	2.00	2.00	3.00	3.00	-	3.00	-
Engineering	F/T	33.00	33.00	33.00	34.00	1.00	34.00	-
	P/T	2.40	2.40	2.40	2.40	-	2.40	-
	Total	35.40	35.40	35.40	36.40	1.00	36.40	-
Streets	F/T	15.00	15.00	15.00	15.00	-	15.00	-
	P/T	2.88	2.88	2.88	2.40	(0.48)	2.40	-
	Total	17.88	17.88	17.88	17.40	(0.48)	17.40	-
Total	F/T	233.00	238.00	240.00	254.00	14.00	254.00	-
	P/T	16.11	16.11	18.59	13.92	(4.67)	13.92	-
	Total	249.11	254.11	258.59	267.92	9.33	267.92	-

* Does not include West Central Landfill, a quasi-autonomous entity.

Significant Issues

The Storm Drain utility continues to realize an increasing deterioration to the storm drain system with insufficient resources to maintain and replace the system as necessary. Unlike the other utilities, the Storm Drain utility is not exempt from Proposition 218 requirements and therefore any proposed increase in rates is designated a special tax and subject to two thirds voter approval. Consequently, the rate has not changed since inception in 1994. In addition, unfunded State-mandated storm water quality related requirements are increasing, adding to demands that are a struggle to meet with current resources. A Maintenance and Improvement Plan is being prepared to identify and prioritize day-to-day maintenance and capital demands, and associated costs. This proposed budget includes additional funding contributions from the other municipal utilities in proportion to their impact on the storm drain system.

Water Utility

Continuing State regulations regarding ground water management and water conservation will require additional resources and affect the Utility's revenues and expenditures in this budget cycle and into the future. Due to back-to-back dry winters, the State of California is entering drought conditions. The Bureau of Reclamation has determined that the 2021-22 Water Year is a Critical Year, and that the City will not receive its full Water Service Contract allocations. Drought awareness and State mandated conservation may result in reduced water sales to some degree throughout the 2021-23 budget years. The State Water Board is developing efficient water use targets and will eventually require the City to set an annual water budget as Californians normalize water conservation.

One new Water Treatment Plant Operator was added in Division 863, Water Treatment, in Fiscal Year (FY) 2022-23 to operate the new Enterprise Well #12 water treatment facility. The facility is in final design and will go to construction in FY 2021-22. This position is included in the 10-year pro-forma and accounted for in the recent rate study analysis.

Wastewater Utility

The Wastewater Utility is facing multiple challenges including aging infrastructure, substantial infiltration and inflow of ground water (I&I) and regulation changes directly affecting biosolids disposal and laboratory operations. Both wastewater treatment facilities are due for NPDES permit renewals during the upcoming two-year budget cycle, which may alter testing requirements and or cause operational changes. Additionally, the State of California is requiring water and wastewater agencies to sample for Per and Polyfluoroalkyl Substances (PFAS), potentially requiring additional treatment process for removal. These issues increase operation, maintenance, and treatment costs due to significant repairs, software investments, enhanced training requirements, dramatically increased workload in the laboratories, and increased exposure to regulatory penalties and third-party lawsuits.

One Laboratory Supervisor position was added to Division 875, Clear Creek Wastewater Treatment Plant, in FY 2021-22 to lead and oversee laboratory operations and compliance with the National Pollution Discharge Elimination System (NPDES) permit and new Environmental Laboratory Accreditation Program (ELAP) requirements. One new full time Public Works Maintenance Worker is being added to Division 875, Clear Creek Wastewater Treatment Plant in FY 2021-22, replacing three seasonal Public Works Maintenance Worker positions, two at Clear Creek and one at Stillwater Wastewater Treatment Plant, providing landscaping and general grounds maintenance year-round to the two treatment plants.

Solid Waste Utility

The Solid Waste Utility is facing significant challenges relating to space constraints, aging equipment, the increasing cost of equipment replacement, capital outlay, rising personnel costs, rising disposal costs associated with household hazardous waste, increased tonnage, and the increase of diversion requirements that are a result of adopted legislation. Staff is in the process of implementing the mandated collection, processing, and diversion of organic waste (AB1826 and SB1383), edible food recovery and organic waste procurement (SB1383), additional reporting requirements (AB901 and SB1383), Mandatory Commercial and Multi-Family Residential Recycling (AB341), continued education and outreach, and the State Water Board's Trash Amendment with resource implications unknown at this time. Staff is also preparing to take on an enforcement role that will begin in 2024.

One Resource Recovery Worker position was added to work on the Transfer Station floor. The position is needed due to the increase in volumes at the Transfer Station and for the Solid Waste Utility to operate 6 days a week. One Hazardous Waste Specialist I position was added to work in the Voluntary Drop and Hazardous Waste portion of the Transfer Station. The volume of customers with HHW and recycling continues to increase and additional personnel is needed to assist customers, process appliances, sort batteries, process electronics, and assist with hazardous waste shipments.

Fleet Maintenance Division

The significant issues for Fleet Maintenance Division include: the increasing number of vehicles requiring maintenance, low staffing levels, increasing costs related to parts, tires and steel, and accounting software issues.

Two mechanic positions were added to the Fleet Division to address specific maintenance and repair needs of the Redding Electric Utility (REU) and the Redding Fire Department (RFD). Previous staffing levels have prohibited Fleet from being able to adequately perform the necessary repairs and schedule equipment inspections and maintenance on all trucks and equipment for both REU and RFD. By adding these positions and dedicating their time to REU and RFD; REU would have a dedicated mechanic and RFD would have two (2) dedicated mechanics. One Welder position was added to perform gas, mig, and arc welding and cutting projects using a torch. Having a Welder perform repairs on packer units in garbage trucks and moving floors in transfer trailers at proper intervals will prevent unnecessary damage to sub-structures and subframes which are time consuming, costly to repair, and keep the equipment out of service for extended durations.

Airports Division

The Airports Division has continued to improve its cash flow in Fiscal Years 2019-20 and 2020-21, but continues to face challenges presenting a positive 5-year cash flow. TSA's security staffing requirement and a decline in law enforcement reimbursement available for the Airports continues to pose a financial challenge for the operations budget at Redding Municipal Airport. The Airports have secured two new flights, one to Seattle through Alaska Airlines, and the other to Burbank through Avelo Airlines, and pre-Covid flights to Los Angeles and San Francisco are being restored. The additional expected Passenger Facilities Charges (PFC) associated with the new flights will help to reduce the negative PFC balance and fund much needed capital improvements. The Airports Division will continue to recruit additional air service for the community and continue to seek new revenue generating opportunities.

One Assistant Airport Manager position (Airport Security Coordinator) was added. This position will directly oversee the Airport Security Program as required by the 49 CFR Part 1542. Compliance with this program has

been growing more complex and more demanding.

Streets Division

The preservation of City streets continues to be the biggest challenge as funding remains limited and the City's pavement condition has reached a modern-day low. This is a challenge facing most cities as the State and federal governments continue to debate existing infrastructure maintenance needs. With the passage of SB1, additional funding has allowed the City to maintain, but not improve upon, the current poor pavement conditions. The City continues to aggressively pursue and leverage grant funding to provide street infrastructure improvements.

Parking Division

The Parking Division has relied on the General Fund to ensure minimum maintenance and enforcement. While Capital projects have continued to be deferred, parking enforcement has increased slightly. The City is beginning to implement the Downtown Parking Strategy, created in anticipation of the significant redevelopment that is now occurring in downtown, to proactively manage parking supply, demand, enforcement, and maintenance issues moving forward. The Council provided staff with direction to begin implementation of a new smart meter program in the downtown core. Replacing the old mechanical meters will help kick-off a new era of revitalization with increasing revenues to meet expenses moving forward.

Citywide Traffic Impact Fee (TIF) Program

The Council approved refunding of the 2007 debt, and issuance of a new bond sale, to provide the resources needed to construct these improvements. This reduced the debt service and allows funding to be allocated to other projects in the TIF program.

Dana Traffic Impact Fee Program

The majority of this service area is built out with very few parcels left to develop. This fee is not currently being collected. Staff will work to monitor traffic service levels and develop projects to mitigate any deficiencies. No significant issues exist for this fund.

North Redding Traffic Benefit District (NRTBD)

Significant transportation infrastructure challenges remain in this project area. Consequently, very little large development has occurred. The City will need to re-address the infrastructure financing plan with the dissolution of the redevelopment agencies in California. Tax increment revenues from the redevelopment agencies, in addition to NRTBD funds, were expected to fund the infrastructure needs.

Engineering

The most significant issue facing the division is an increase in workload associated with programmed large utility, impact fee, and grant funded infrastructure projects and meeting growing regulatory mandates (NPDES Construction Permit, MS4 Permit, Department of Industrial Relations (DIR) labor compliance, and more). This division is also facing increased difficulty recruiting and retaining professional engineers to deliver the Capital Improvement Program.

Capital Improvement Program Overview (2 Year)

Storm Drain Utility Capital Projects – 2021-22

The completion of the Maintenance and Improvement Plan will inventory the system, identify preservation and capacity demands of the storm drain system and prioritize the replacement of storm drain pipes. In addition, the utility will continue to work with other divisions in meeting system preservation demands with shared projects. A project is planned in FY 2021-22 to eliminate three small problem systems and hotspots.

Capital Projects – 2022-23

The Hollow Lane project is planned to replace failing pipes in the Churn Creek area.

Water Utility Capital Projects - 2021-2022

Major capital expenditures include programmatic water line replacements in the amount of $3,849,804, building a new 24" transmission main in Lake Blvd for $4,000,000, completing the Cypress Ave. Booster Pump Station for $2,000,000, completing the Pump House #1 Replacement feasibility study & environmental documents for $1,000,000 and ongoing improvements to the aging Foothill Water Treatment Plant budgeted at approximately $2,160,820.

Capital Projects - 2022-2023

Major capital expenditures include programmatic water line replacements in the amount of $3,588,608, further work at the Foothill Water Treatment Plant in the amount of $1,460,820, and possibly constructing a new Hill 900 reservoir for $3,000,000.

Wastewater Utility Capital Projects - 2021-2022

The major capital system improvements include continuing efforts to reduce I&I (flow monitoring, condition assessment and pipe repairs - $1.4 million), programmatic replacement of aging six- and eight-inch pipe and various capacity improvements ($6.5 million), installation of new biosolids processing equipment at Clear Creek Wastewater Plant ($6.1 million), and additional maintenance projects at the plants ($0.8 million).

Capital Projects - 2022-2023

Major capital expenditures include continuing efforts to reduce I&I (flow monitoring, condition assessment, and pipe repairs - $1.5 million), parallel Westside Sewer Interceptor Phase III ($7 million), programmatic replacement of aging six- and eight-inch pipe and various capacity improvements ($14.8 million).

Solid Waste Utility *Capital Projects - 2021-2022*

FY 2021-22 consists of $570,000 to replace worn out waste wheelers (carts), containers, and drop boxes and to purchase additional receptacles for California mandated commercial recycling and organics recycling; $30,000 to add ruggedized tablets to the Hazardous Waste/Voluntary Drop section of the Transfer Station to enable the employees to initiate and create customer transactions into the CompuWeigh system; $300,000 to update the lift station to prevent overflows or accidental discharges; $521,250 for Litter Abatement Program which includes funding two Community Service Officers and a Code Enforcement Officer, shopping cart return program, transfer station fees relating to disposing of waste collected, Big Belly trash compacting receptacles, access denial, and portable toilet rentals for placement in strategic areas around the city; and $5,200 for support of local community special events.

Capital Projects – 2022-2023

FY 2022-23 consists of $590,000 to replace worn out waste wheelers, containers, and drop boxes and to purchase additional receptacles for California mandated commercial recycling and organics recycling; $100,000 to update and reorganize the admin office at the Transfer Station to utilize the space more effectively and provide room for additional workspaces for an increasing number of staff; $51,000 for slurry seal to seal and maintain the driveways within the Transfer Station Facility; $400,000 to resurface the Transfer Station tipping floor; $521,250 for the Litter Abatement Program which includes funding two Community Service Officers and a Code Enforcement Officer, shopping cart return program, transfer station fees relating to disposing of waste collected, Big Belly trash compacting receptacles, access denial, and portable toilet rentals for placement in strategic areas around the city; and $5,200 for support of local community special events.

Airports Division Capital Projects - 2021-2022

All projects are funded at 100 percent (100%) through FAA AIP Program during federal fiscal year 2021-2022. Capital projects at Redding Municipal Airport include: $458,000 for a Preliminary Concept Report Study for evaluating pavement condition and to design a reconstruction project and $4,800,000 for Airport Terminal Access Road Reconstruction (Woodrum Circle, Knighton Road, Flight Avenue, and Municipal Boulevard). The Mobile Foam testers for the ARFF Vehicle(s) project will be reimbursed at 90 percent (90%) in federal fiscal year 2022-23. Capital projects at Benton Airpark include $300,000 for the ALP Update and Narrative Report including Airspace Survey.

Capital Projects - 2022-2023

Capital projects at the Redding Municipal Airport include: $600,000 for the ALP Update and Narrative Report (including: Airfield Geometry, Terminal Expansion, Drainage and Airport Pavement Management System [APMS] Studies, Wildlife Hazard Assessment [WHA], and Wildlife Hazard Management Plan [WHMP]); $1,250,000 for Design - Runway 16-34 and Taxiway Connectors Rehabilitation; Remarking & Signage for MAGVAR; Runway 16-34 RSA Grading and Drainage Improvements; Runway 34 REIL Modifications; and $400,000 for an environmental assessment for 1015' Runway Extension including Parallel Taxiway and Connectors. Capital projects at Benton Airpark include: $200,000 for Drainage Study for entire airport; $610,000 for construction of Runway Pavement Preservation/MAGVAR; and $400,000 for design of the

Reconstruct T-Hangar Taxi lanes and Drainage Improvements Project.

Streets Division Capital Projects – 2021-22

The major Streets capital improvements include: $2,000,000 for slurry and cape seal projects; $1,800,000 for overlay projects; and $180,000 for sidewalk repair and ADA improvements.

Capital Projects - 2022-2023

The major Streets capital improvements include: $2,000,000 for slurry and cape seal projects; $2,000,000 for overlay projects; and $250,000 for sidewalk repair and ADA improvements.

Citywide Traffic Impact Fee (TIF) Program Capital Projects – 2021-22

Citywide Traffic Impact fees will be used to design the Victor/Rancho/Churn Creek roundabout - $400,000. No other new projects are contemplated; however, $300,000 will be appropriated for developing priority traffic control devices and other minor projects as well as program administration.

Capital Projects – 2022-23

Citywide Traffic Impact fees will be used to construct the Victor/Rancho/Churn Creek roundabout - $4,000,000. No other new projects are contemplated; however, $300,000 will be appropriated for developing priority traffic control devices and other minor projects as well as program administration.

Five-Year Financial Plans

Storm Drain

The following tables illustrate the projected operating and capital fund balances:

Storm Drain Utility Rate Fund	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Balance	$ 2,143,158	$ 2,083,208	$ 2,134,564	$ 2,269,941	$ 2,318,597
Revenues	2,221,190	2,252,931	2,278,779	2,305,052	2,331,737
Expenses*	(2,201,140)	(2,121,575)	(2,063,402)	(2,106,396)	(2,150,590)
Transfers to Rolling Stock	(80,000)	(80,000)	(80,000)	(150,000)	(40,000)
Net Income	(59,950)	51,356	135,377	48,656	141,147
Ending Balance	$ 2,083,208	$ 2,134,564	$ 2,269,941	$ 2,318,597	$ 2,459,744

Storm Drain Utility Connection Fee Fund	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Balance	$ 3,073,480	$ 2,783,878	$ 2,794,276	$ 2,504,674	$ 2,515,071
Interest Revenue	25,398	25,398	25,398	25,398	25,398
Expenses	(315,000)	(15,000)	(315,000)	(15,000)	(315,000)
Net Income	(289,602)	10,398	(289,602)	10,398	(289,602)
Ending Balance	$ 2,783,878	$ 2,794,276	$ 2,504,674	$ 2,515,071	$ 2,225,469

* Includes Anticipated Savings
(Cash Balance Excludes Rolling Stock Balance)

Water Utility

The following tables illustrate the projected operating and capital fund balances:

Water Utility Unrestricted Rate Cash	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Balance*	$ 24,828,056	$ 16,470,797	$ 15,729,338	$ 19,482,300	$ 16,260,436
Revenues	23,327,320	26,902,950	28,655,021	30,522,256	32,508,898
Expenses**	(31,484,579)	(27,444,410)	(24,652,060)	(33,494,118)	(38,562,689)
Transfers to Rolling Stock	(200,000)	(200,000)	(250,000)	(250,000)	(250,000)
Net Income	(8,357,259)	(741,460)	3,752,961	(3,221,862)	(6,303,791)
Ending Balance	$ 16,470,797	$ 15,729,338	$ 19,482,300	$ 16,260,436	$ 9,956,644

Water Utility Connection Fee Fund	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Balance	$ 1,840,870	$ 583,002	$ 592,145	$ 953,615	$ 1,284,350
Revenues	494,940	474,110	451,576	423,354	392,291
Expenses**	(1,752,808)	(464,967)	(90,106)	(92,619)	(95,200)
Net Income	(1,257,868)	9,143	361,470	330,735	297,091
Ending Balance	$ 583,002	$ 592,145	$ 953,615	$ 1,284,350	$ 1,581,441

* Includes Pump House 1
**Includes Anticipated Savings
(Cash Balance Excludes Rolling Stock Balance)

Wastewater Utility

The following tables illustrate the projected operating and capital fund balances:

Wastewater Utility Rate Fund	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Balance	$ 10,252,135	$ 5,596,073	$ 8,430,734	$ 10,183,375	$ 7,513,708
Revenues	32,914,300	33,684,090	34,982,526	36,499,755	37,975,008
Expenses*	(37,270,362)	(30,549,429)	(32,929,885)	(38,869,422)	(36,644,586)
Transfers to Rolling Stock	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Net Income	(4,656,062)	2,834,661	1,752,641	(2,669,667)	1,030,422
Ending Balance	$ 5,596,073	$ 8,430,734	$ 10,183,375	$ 7,513,708	$ 8,544,130

Beginning Balance	$ -	$ -	$ -	$ -	$ -
Revenues	642,070	644,205	645,020	648,428	640,048
Expenses	(642,070)	(644,205)	(645,020)	(648,428)	(640,048)
Net Income	-	-	-	-	-
Ending Balance	$ -	$ -	$ -	$ -	$ -

* Includes Anticipated Savings
(Cash Balance Excludes Rolling Stock and UV Holding Cash)

Solid Waste Utility

The following table illustrates the projected operating and capital fund balance.

Solid Waste Fund	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Balance	$ 11,525,004	$ 10,063,034	$ 8,160,404	$ 7,172,814	$ 6,430,164
Revenues	23,038,260	23,690,860	24,525,140	25,570,660	26,664,170
Expenses	(22,900,230)	(24,093,490)	(24,012,730)	(24,813,310)	(24,708,324)
Transfers	(1,600,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Net Income	(1,461,970)	(1,902,630)	(987,590)	(742,650)	455,846
Ending Balance	$ 10,063,034	$ 8,160,404	$ 7,172,814	$ 6,430,164	$ 6,886,010

(Cash Balance Excludes Rolling Stock and West Central Landfill fund balances)

Airports

The Airports Division is projecting a positive 5-year cash flow in the operating budget, but faces an overall shortfall as Airports has several large capital improvement projects underway. The Airports will pursue and maximize grant fund availability, particularly those with 100 percent (100%) funding. In most cases, the local match for grant funded capital improvement projects at Redding Municipal Airport comes from the Passenger Facility Charge (PFC) program.

The following table illustrates the projected operating and capital fund balance.

Airports Fund	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Balance*	$ (181,879)	$ 24,567	$ (1,994,444)	$ (1,738,084)	$ (1,326,494)
Revenues	5,916,980	22,942,550	2,919,480	3,100,750	3,211,250
Expenditures	(5,227,189)	(24,931,561)	(2,633,120)	(2,659,160)	(2,737,290)
Transfers	(483,340)	(30,000)	(30,000)	(30,000)	(30,000)
Net Income	206,451	(2,019,011)	256,360	411,590	443,960
Ending Cash (non-dedicated)	383,377	26,536	37,896	179,486	353,446
Ending Cash (dedicated PFCs)	(358,810)	(2,020,980)	(1,775,980)	(1,505,980)	(1,235,980)
Ending Balance*	$ 24,567	$ (1,994,444)	$ (1,738,084)	$ (1,326,494)	$ (882,534)

*Excludes Rolling Stock

Performance Measures and Workload Indicators

Storm Drain Utility

The Storm Drain Utility is responsible for the maintenance of ditches, culverts, pipes, catch basins, and outfalls, and capital improvements needed to maintain or upgrade the existing facilities. The overall conveyance system is comprised of both public and private segments. The Storm Drain Utility responds to the needs of the public component of the overall conveyance system. The miles of channels shown are for both public and private segments. The miles of Storm Drain Pipe and number of Inlets and Outfalls show only the public facilities.

WORKLOAD AND PERFORMANCE MEASURES	2019-2020 Actual	2020-2021 Estimated	2021-2022 Projected	2022-2023 Projected
Miles of Storm Drain Pipe	190	198	198	199
Miles of Ditches/Channels	200	200	200	200
Miles of Ditches/Channels Cleaned	4.3	3	3	3
Percentage of Maintained Ditches/Channels to be Inspected Annually	100%	100%	100%	100%
Percentage of Inspected Ditches/Channels to be Maintained Annually	8.5%	3%	3%	3%
Number of Inlets	6722	6660	6680	6700
Percentage of Inlets Inspected Annually	11%	25%	25%	25%
Percentage of Inspected Inlets Requiring Maintenance/Cleaning	5%	5%	5%	5%
Percentage of Inlets Cleaned/Maintained Annually	1%	2%	2%	2%
Number of Outfalls	1335	1360	1370	1380
Percentage of Outfalls Inspected Annually	19%	25%	25%	25%
Percentage of Inspected Outfalls Requiring Maintenance/Cleaning	20%	20%	20%	20%
Percentage of Inspected Outfalls Cleaned/Maintained Annually	4%	3%	3%	3%
Number of Storm Drain Markers Installed	43	50	50	50

Water Utility

The Water Utility provides domestic water and fire flows to the community and parts of Shasta County outside the City limits. Water sources are the Sacramento River, Trinity/Whiskeytown Lake via the Spring Creek Conduit, and groundwater wells. Performance indicators are as follows:

WORKLOAD AND PERFORMANCE MEASURES	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Number of customers/services	29,905	30,150	30,300	30,475
Net Annual New Services	136	150	150	175
% Annual Growth Rate	0.28%	0.5%	0.5%	0.6%
Quantity of water produced (acre feet)	25,337	25,500	24,000	25,000
Percentage of days water quality met standards	100%	100%	100%	100%
No. of service orders completed and recorded via Vertex	3,241	3,250	3,300	3,300
No. of work orders completed and recorded via Cartegraph	5,453	5,500	5,600	5,700
Miles of water mains	565	567	570	573
Miles of substandard mains	40	40	40	40
Number of main & water service failures/disruptions per year	207	200	200	200
Miles of water mains receiving uni-directional flushing	25	25	25	25
Number of isolation valves exercised	373	350	350	350
Number of customer meters/boxes repaired or replaced	193	200	200	200
Services per employee	1,031	1,040	1,045	1,016

Wastewater Utility

The Wastewater Utility consists of the domestic and industrial sewage collection, treatment, and disposal facilities serving the City. This system includes over 430 miles of interceptor and trunk sewers, 18 sewer lift stations, and two advanced secondary wastewater treatment plants with effluent filtration.

WORKLOAD AND PERFORMANCE MEASURES	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
No. of Residential HEs	32,526	32,851	33,179	33,511
No. of Commercial/Industrial HEs	10,103	10,204	10,306	10,409
No. of Other Hes *	484	489	494	499
Total HEs Served	43,113	43,544	43,979	44,149
% Annual Growth Rate	1.0%	0.1%	0.1%	0.1%
Clear Creek Plant MGD** Dry Flow	6.34	6.4	6.4	6.4
Stillwater Plant MGD Dry Flow	2.53	2.55	2.55	2.55
Total Peak Flows (MG) ***	53	53	53	53
Total GPD **** Dry Flow per Total HEs	205	205	203	201
Miles of Sewer Main	435	436	436	437
Total FTE Utility Staff	39.84	39.84	40.84	40.84
Total HEs Served per Total Staff	1,082	1,093	1,076	1,087

* 1 HE = household equivalent = 240 gpd

** MGD = million gallons per day.

*** Total Peak flows are calculated by the largest peak hour influent flow (MG=million gallons) into the CCWWTP and SWWTP.
Dry Flow is calculated for months of July, August, and September.

**** GDP = gallons per day

Solid Waste Utility

The Solid Waste Utility includes residential, commercial, industrial, and construction waste collection for the entire City of Redding including general trash (gray cart), recycling (blue cart), and green waste (green cart) services. This service includes management of refuse truck routes, Redding Transfer Station and Material Recovery Center, and the West Central Landfill.

WORKLOAD AND PERFORMANCE MEASURES	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Solid Waste Collection				
# Waste Wheelers	446,874	453,390	455,660	457,940
# Dumpsters	41,028	46,180	46,410	46,640
# Collections - Drop Boxes/Trash	2,871	2,950	2,960	2,970
# Collections - Compactors/Trash	1,130	1,200	1,210	1,220
# Collections - Drop Boxes/Compactors/Recycling	1,812	1,710	1,720	1,730
Waste @ Transfer Station				
City Truck (Tons)	61,308	62,290	63,220	64,170
* City Self-Haul (Tons)	17,091	18,490	18,770	19,050
* Non-City Self-Haul (Tons)	10,628	11,970	12,150	12,330
Recycling Trash (Tons)	3,047	3,380	3,430	3,480
City Sweeper (Tons)	1,015	1,080	1,100	1,120
Compost Trash (Tons)	108	110	110	110
Mattress Trash (Tons)	15	15	20	20
Total Waste Collected (Tons)	93,213	97,350	98,810	100,290
Diverted Waste (Tons)	29,988	27,550	27,960	28,380
Waste @ Landfill				
City Waste Buried (Tons)	99,873	103,350	103,870	104,390
Non City Waste Buried (Tons)	64,505	66,540	66,870	67,200
Total Waste Buried (Tons)	164,378	169,890	170,740	171,590
Recyclables				
Recyclables Sales (Tons)	9,270	8,870	9,000	9,140
Recyclables Sales (Revenue)	$501,846	$766,480	$777,980	$789,650
Compost Sales (Tons)	664	760	770	780
Compost Sales (Yards)	1,253	1,430	1,450	1,470
Compost Sales (Revenue)	$31,809	$35,330	$35,860	$36,400
Screened Green Waste (Tons)	$0	$480	$700	$710
Screened Green Waste (Revenue)	$0	$11,560	$17,000	$17,260
Green Waste Sales (Tons)	13,862	7,460	7,570	7,680
Mattress Recycling (Tons)	286	340	350	360
Land Applied (Tons)	580	2,170	2,200	2,230
# Vehicle Trips				
Total to Transfer Facility	117,787	124,170	125,410	126,660
Total Self-Haul to Transfer Facility	98,074	103,710	104,750	105,800
Total To Landfill	45,109	47,870	48,350	48,830
Total Self-Haul to Landfill	33,341	35,800	36,160	36,520

Fleet Maintenance

The Fleet Division provides fleet maintenance for the entire City's rolling stock, including over 925 pieces of equipment (cars, pick-ups, heavy-duty trucks, wheel loaders, paving equipment, fire equipment, generators, and fork lifts.).

WORKLOAD AND PERFORMANCE MEASURES	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Repair Orders (All)	6,313	7,313	7,800	8,000
Number - City Units	878	908	915	922
Special Equipment Training	4	2	8	8
Supervisory Training Classes	2	2	4	4

Airports

The Airports Division operates the Redding Municipal Airport and Benton Airpark.

WORKLOAD AND PERFORMANCE MEASURES	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Enplanements/deplanements Total	82,894	31,686	56,000	95,000
Aircraft ops. Total	70,971	47,503	59,379	89,068
Acres of land sold	0	0	1	1
Aircraft (total) T-hangars/open/tie-down leases	248	248	213	261
Facility and ground leases	46	46	47	48
Ground lease amendments and renewals	2	24	25	25

Streets Division

The Streets Division provides day-to-day maintenance of the City's roadway transportation network.

WORKLOAD AND PERFORMANCE MEASURES	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Miles of Streets Maintained	433	444	450	450
Number of Signs	11,480	11,546	11,600	11,600
Number of City Traffic Signals	82	82	83	84
Lane Miles of Streets Resurfaced	5	10	15	10
Lane Miles of Streets Preserved	2	23	32	26
Tones of Asphalt Material Placed	4,790	8,000	12,000	8,000
Lane Miles of Crack Sealing	19	19	19	19
Number of Barricades Maintained	327	327	327	327
Miles of Alleys Maintained	13	13	13	13

Parking Division

The Parking Division manages parking in the Downtown area of Redding.

WORKLOAD AND PERFORMANCE MEASURES	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Number of On-Street Parking Meter	145	285	300	315
Number of Off-Street Parking Spaces (includes leased lots)	527	560	560	560
Number of Parking Lots (including leased lots)	10	11	11	11
Linear Feet of Painted Curb	81,761	81,961	82,162	83,362

Engineering Division

The Engineering Division provides engineering, survey, and environmental planning support for the City's capital improvement program and private development program.

WORKLOAD AND PERFORMANCE MEASURES	2019-20 Actual	2020-21 Estimated	2021-22 Projected	2022-23 Projected
Subdivision Parcel Maps	6	5	4	4
Subdivision Final Maps	8	4	6	6
Lots Recorded	233	161	180	180
Property Line Adjustments	18	33	30	30
Encroachment Permits	141	160	200	200
Value of Projects Advertised for Bid	$38,739,283	$41,239,680	$36,415,000	$33,700,000
Number of Projects Advertise for Bid	17	29	16	9
Grading Permits	21	21	19	19
Easements	5	10	10	10

Unmet Needs

Storm Drain Utility

1. Increased maintenance funding for rolling stock, facility replacements, upgrades, and transient issues.
2. Funding for capital projects that relate to maintenance of the existing system, emergency repairs, and major flood events. There is currently minimal funding identified for these work tasks.
3. Funding to construct and maintain trash capture projects to satisfy MS4 permit requirements.

Water Utility

1. Construction of well-head treatment facilities at Enterprise Well #12 to remove iron, manganese, and arsenic from water will result in significantly improved water quality in the Enterprise Pressure Zone and increased production capacity throughout the City with the construction of the Cypress Ave. Booster Pump Station. Unlike surface water supplies, any additional groundwater source capacity is sheltered from drought or State of California induced curtailments.
2. Staffing levels within the water department have not increased on a level appropriate to the growth of the system. Several routine maintenance programs were established years ago to help assure the longevity and serviceability of the distribution system. Additional staff are needed in order to address some of these deferred maintenance issues.

Solid Waste Utility

1. Since the construction of the Solid Waste Transfer and Recycling Facility in 1995, the City has expanded its recycling programs. Increased focus on recycling and mandatory diversion requirements has resulted in better participation. This has created an issue regarding available space for receiving, storing, and processing recyclables. By expanding the Southeast portion of the processing building, sufficient space would be added to expand the sorting lines of the Materials Recovery Facility (MRF) and have an area for the staging of material to be processed. The estimated cost of this expansion project is $3,346,800.

2. The State has adopted legislation that requires the recycling of organics. Currently, there are very limited options available for the recycling of food waste. The City and County have partnered to put out a Request for Proposals to have a consultant evaluate the viability of a regional recycling program that would include the recycling and processing of food waste. Should an option be deemed as viable for a local or regional solution or should the City determine to move forward on its own then a Food Waste to Energy project or Food Waste Composting project would be the next step. The estimated cost for such a project is $9,273,600.

3. Due to space constraints at the Solid Waste Transfer and Recycling Facility, staff proposed and the City Council adopted a Facility Master Plan that identified options for expanding the current facility. One of the options to provide needed space for continued growth and expansion was to move the Marshalling Room, employee parking for drivers, and truck parking to the City owned property on the West side of Abernathy Lane, directly across from the current location. The estimated cost of this expansion is $9,812,400.

4. The Materials Recovery Facility (MRF) needs

improvement in order to keep up with increasing recycling from the community and increasing mandatory recycling requirements from the State. Replacing the sorting screens on the MRF would add capacity in how much recycling can be sorted per day. The estimated cost of this expansion project is $1,500,000.

5. Due to the increase in use and volume of materials and material types brought to the HHW and Drop-Off Recycling Facility, additional space is needed in order to process and store materials and provide a sufficient amount of space for customers to unload materials. The estimate for this project is $2,000,000.

6. Leaves are considered organic material and can be added to the compost operation if they are not commingled in a street sweeper which would introduce oils and other products with them that makes them not fit for composting. A separate leaf collection process would allow for the diversion of leaves during the fall season. The estimated cost of a specialized vehicle for leaf collection activities is $150,000.

Airports Division

1. Deferred maintenance on airport buildings owned by the City totals nearly $700,000. In addition, the Airports' parking lots and surface roads are deteriorated. The total estimated need to repave and resurface the Benton Airport parking lot, the Redding Municipal Lot, and repave the road to Civil Air Patrol and FedEx facilities, is estimated to be $2.35 million dollars.

2. The rental car lot at the Redding Municipal Airport needs to be expanded along with the replacement of the rental car wash facility. The estimated cost of repair is $1.4 million dollars.

3. Landscaping is in poor condition at both airports and needs to be remodified. Also, drainage ditch improvements at the Redding Municipal are necessary. Total cost of modifications is $770,000.

4. Reconstruction of Woodrum Circle, Municipal Blvd, Flight Ave, and replacement of terminal building and access road signage at the Redding Municipal Airport are badly needed. The estimated cost of reconstruction is $4.81 million dollars.

5. Overhead utilities at the Benton Airpark located within hangar areas need to be converted underground. Estimated cost of the project is $135,000

Fleet Maintenance Division

1. Since the time the Fleet Shop was designed and built, the size of some of the equipment the City has acquired is larger in size and barely fits under the roll-up doors for entry in to the Shop. Raising the height of the Shop doors would allow easier access and limit the chance of accidentally striking the doors and causing damage. The estimated cost of the project is $30,960. The fleet department floors and walls in the office area need to be repaired and repainted, along with the installation of stand-up desks for ergonomics. The cost is estimated at $18,000.

Streets Division

1. Street maintenance continues to be the major challenge for the Streets Division. The Pavement Management Program (PMP) classifies the condition of the various street segments and provides a rating. The current backlog of pavement needs totals over $58 million in order to bring the entire system to a "very good" rating of 80 out of a 100 scale. That backlog is expected to grow to over $63.7 million by 2024 if no other resources are allocated. The current pavement condition index system has been rated a 45 with residential and collector streets falling in the "poor" category. To maintain the current rating, an investment of $2.6 million annually is needed. The adopted budget allocates an average of $3.9 million per year investment in overlay. It is estimated that over $7.6 million per year is needed to bring the entire system to an ideal rating that would only require minor maintenance to preserve.

2. Pedestrian facilities are experiencing deterioration and need continual repair and replacement. There are many gaps in the system that need new sidewalk and other enhancements. Americans with Disabilities Act (ADA) compliance for curb ramps and connectivity with no additional revenue adds significant costs to all street work capital projects. This diminishes the funds available for pavement maintenance.

Parking Division

1. With the acquisition of $100,000 in new smart meters for the Downtown core, the remaining mechanical parking meters need to be consolidated and relocated to replace those that have been vandalized and stolen.

2. The public parking lots are in need of pavement overlay and preservation applications.

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CITY OF REDDING CALIFORNIA

Budget Appendix

2021 - 2023

APPENDIX

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Glossary/Acronyms

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.

A/D
Assessment District

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 adopted 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 OUTLAY
Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, plant, plant improvements, projects, infrastructure, and all other tangible or intangible assets that have initial useful lives extending beyond one year and cost more than $5,000.

CAPITAL PROJECT
A permanent physical addition to the City's assets including the design, construction and/or purchase of lands, buildings, facilities or major renovations. Capital projects do not include the direct purchase of equipment vehicles or machinery, unless part of a larger project.

CARB
California Air Resource Board

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

CDBG
Community Development Block Grant

CERTIFICATE OF PARTICIPATION
A certificate which represents a proportionate participation in 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.

CVB
Convention and Visitors Bureau

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.

DIVISION
A sub-unit of a department representing a specific grouping of activities within a department, such as Administration, Operations, or Services. In the 14-digit accounting code structure, the division is identified by the second three-digit number, e.g. 000-XXX-00-0000-00.

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 14 digit accounting code structure as the last six digits, e.g., 000-000-00-XXXX-XX.

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 14 digit accounting code structure as the first three digits, e.g., XXX00000000000.

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 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.

GOAL
The desired result of accomplishments within a given time frame

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 government.

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 on 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.

LOW AND MODERATE INCOME HOUSING ASSET FUND (LMIHAF)
A fund created pursuant to California Assembly Bill No. 1484 (Community Redevelopment) to be used in accordance with applicable housing-related provisions of the Community Redevelopment Law.

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.

NPDES
National Pollutant Discharge Elimination System

OBJECTIVE
The necessary steps that need to be accomplished to achieve a desired goal.

OTHER REVENUE
Monies not classified elsewhere, including miscellaneous revenue.

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

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

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

RABA
Redding Area Bus Authority.

RCAC
Redding Community Access Corporation

REU
Redding Electric Utility

RMU
Redding Municipal Utilities includes Solid Waste, Wastewater, Water, and Storm Drainage utilities.

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.

TMBID
Tourism Marketing Business Improvement District

TOT
Transient Occupancy Tax

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.

Organization of Funds with Responsible Department

General Fund

General Government
- City Council
- City Clerk
- City Manager
- City Attorney
- Financial Services
- Non-Departmental
- Personnel
- Fire
- Police

Developmental Services
- Permit Center
- Building
- Planning

Public Works
- Engineering
- Streets

Community Services
- Parks
- Recreation
- Midtown Mall

Animal Regulation (City Manager)

Code Enforcement (City Attorney)

Debt Service (Finance)

Special Revenue Funds

Finance
- Dedicated Public Safety Tax - Prop 172
- Rolling Stock

Public Works
- Parking
- Gas Tax - Street Improvement
- Local Transportation
- Special Development Fund
  - Traffic Impact Fees
  - Transport Grants

Housing
- Redding Housing Authority
- Housing & Community Development

Community Services
- Main & Branch Libraries
- Landscape Maintenance District
- Special Development Fund
  - Parks & Development in Lieu Fees
  - Parks Grants

Special Development Fund - Fire Facilities (Fire)

Asset Seizure (Police)

Enterprise Funds

Redding Electric Utility

Community Services
- Convention Center

Public Works
- Airport
- RABA
- Storm Drains
- Solid Waste
- Water
- Wastewater

Internal Service Funds

Information Technology
- General Information Services (GIS)
- Communications
- IT

Public Works
- Fleet
- ET USA Locate
- RMU Administration

Community Services
- Building Maintenance
- Marketing/Communications/PR

City Clerk
- Records Management
- Reprographics

Personnel
- Employer Services
- Volunteer Services
- Risk Management
- Employee Benefits - Payroll
- Employee Benefit Group Insurance

Governmental Fund Descriptions

General Fund

The General Fund accounts for all financial resources of a governmental unit that are not legally required to be accounted for in another fund.

Special Revenue Funds
These funds account for the proceeds derived from specific revenue so8urces that re legally restricted to expenditures for specified purposes.

Special Revenue Funds

The City has the following Special Revenue Funds:

Parking Fund - This fund was established to account for the receipts of parking-related revenues and expenditures.

Rolling Stock Replacement Fund – Established to account for funds designated for rolling stock and equipment replacement.

Gas Tax Street Improvement Fund – Established to record State and Federal Funds that are restricted to the construction and maintenance of the city's street system. The Funds are transferred to the General Fund after the appropriate expenditures are made in the General Fund.

Local Transportation Fund – Established to record local transportation revenues that are restricted for maintenance of the street system of the city. The Funds are transferred to the General Fund after the appropriate expenditures are made in the General Fund.

Library Fund – Established to account for revenues and expenditures associated with the Library in Shasta County

Community Development Fund - This fund was established to account for programs financed by Community Development Block Grant Funds, HOME Grant Funds, and State/Local Grant Funds and Successor Housing Agency Funds.

Public Safety Fund - This fund was established to account for approximately $272,500 annually received from the State for Public Safety.

Special Development Fund - This fund was established to account for receipts and disbursements of development funds. Financing is provided by construction fees paid by developers and grants that are specific to assist with development. Expenditures are restricted by element.

Enterprise Funds

Enterprise funds account for operation: a) financed and operated in a manner similar to a private business enterprise. The intent of a governing body is that the cost of providing goods or services be financed primarily through user charges; and b) where the governing body has decided that periodic determination of revenues earned and expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The City has the following Enterprise Funds:

1. **Airport Fund -** This fund was established to account for the operations of the City's airports.
2. **Electric Utility Fund –** This fund was established to account for the operations of the City's electric utility, a self-supporting activity which renders a service on a user-charge basis to residents and businesses.
3. **Water Utility Fund –** This fund was established to account for the operations of the City's water utility, a self-supporting activity which renders a service on a user-charge basis to residents and businesses.
4. **Wastewater Utility Fund –** This fund was established to account for the operations of the City's wastewater utility, a self-supporting activity which renders a service on a user-charge basis to residents and businesses.
5. **Storm Drainage Utility Fund-** This fund was established to account for the operations of the City's storm drainage utility, a self-supporting activity which renders a service on a user-charge basis to residents and businesses.
6. **Solid Waste Fund -** This fund was established to account for the operations of the City's solid waste collection and disposal services, a self-supporting activity which renders a service on a user-charge basis to residents and businesses.
7. **Tourism/Convention Fund -** This fund was established to account for the operations of the Convention Center and Visitors Bureau.

Internal Service Funds

Used to finance and account for special activities and services performed by a designated department for other departments within the same governmental unit on a cost reimbursement basis.

The City has the following Internal Service Funds:

1. **Fleet Maintenance Fund -** This fund was established to account for all motorized and communications equipment utilization by City departments.
2. **Information Technology and Geographic Information Fund -** This fund was established to account for 1) the data processing activities utilized by all City departments, and 2) maintaining the City's geographic information system.
3. **Marketing/Communications/PR Fund -** This fund was established to account for Marketing, Communications, and PR services utilized by all City departments.
4. **Risk Management Fund -** This fund was established to account for the self-insurance activities of the City associated with general liability and workers compensation.
5. B**uilding Maintenance Fund -** This fund was established to account for the day-to-day maintenance of buildings, including janitorial, air conditioning, gardening and upkeep.
6. **Records Management -** This fund was established to account for the cost associated with maintaining the City's records system.
7. **Employer Services** - This fund was established to account for employment related costs such as union negotiations and hiring costs.
8. **Communications-** This fund was established to account for costs associated with maintaining the city's telephone and radio systems.
9. **Reprographics -** This fund was established to account for the costs associated with printing, mailing, sorting, and delivery of main and in-house documents.
10. **Volunteer Services -** This fund was established to account for costs associated with the City's volunteer worker program.
11. **Employee Benefits Payroll -** This fund was established to accumulate the City's various payroll taxes and benefits, and then disburses them to the appropriate vendors and agencies.
12. **Employee Benefits Group Insurance -** This fund was established to account for the self-insurance activities of the City associated with medical, dental, prescription drug and vision care of the City employees, retirees and dependents.
13. **Redding Municipal Utilities Administration -** This fund was established to account for the administration unit over the City Utilities, except Electric. It also accounts for the cost of electrical technician services and the USA/Locate services of the City.

CITY OF REDDING, CALIFORNIA
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, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
GENERAL BUDGET GOALS	90-160	402	04/03/90	1

BACKGROUND

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

PURPOSE

To establish purposes for utilizing a 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 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 budget decisions.
6. Prepare and evaluate activity performance plans that relate to financing and spending plans in the City budget.
7. Encourage citizen involvement in the budget decision-making process through public hearings and informal meetings.

POLICY

The City will adhere to purposes stated for utilizing a Budget.

PROCEDURE

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

Amended April 15, 2008, by Resolution No. 2008-35

CITY OF REDDING, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
BUDGET FINANCING GOALS	90-160	403	04/03/90	1

BACKGROUND

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

PURPOSE

To establish the financing assumptions for the development of the 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 exiting 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.

Amended April 15, 2008, by Resolution No. 2008-35

CITY OF REDDING, CALIFORNIA COUNCIL POLICY				
SUBJECT	**RESOLUTION NUMBER**	**POLICY NUMBER**	**EFFECTIVE DATE**	**PAGE**
BUDGET SERVICE LEVEL GOALS	90-160	404	04/03/90	19

BACKGROUND

To develop a 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.

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.

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.

7. To employ good management practices when planning for service delivery by including in budget requests money to pursue activities, such as:

   - Office automation and computer applications that increase productivity;
   - Equipment modernization;
   - Work-hour simplification;
   - Risk management/employee safety;
   - Preventative maintenance;
   - Energy conservation;
   - Life-cycle costing and purchasing of equipment;
   - Lease-purchase options for high-cost equipment purchases which reduce operating expenses;
   - Performance planning, reporting, and evaluation;
   - Employee training; and
   - Competitive bidding for services.

8. To modernize the physical and organizational structure of the City departments and offices to facilitate better management of resources. Create an environment which encourages innovative problem-solving and pursuit of opportunities to improve service delivery within existing budgets.

Amended April 15, 2008, by Resolution No. 2008-35

CITY OF REDDING, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
ADOPTION OF THE BIENNIAL BUDGET	90-160	405	04/03/90	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 at least a biennial 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 a biennial 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 least every other year prior to the beginning of the fiscal year a comprehensive financial plan for the next fiscal year or two fiscal years (July 1 to June 30). After considering the City Manager's recommendations, the Mayor and City Council shall adopt the budget.

Amended April 15, 2008, by Resolution No. 2008-35

CITY OF REDDING, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
BUDGET AMENDMENTS POLICY	90-160	406	04/03/90	1

BACKGROUND

From time to time, the 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.

PURPOSE

To amend the Budget as may be required during the fiscal year.

POLICY

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

1. Budgeted appropriations may be increased, decreased, or have the purpose for which they are provided changed by Council resolution.

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.

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.

Amended April 15, 2008, by Resolution No. 2008-35

CITY OF REDDING, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
REBUDGET OF PRIOR YEAR APPROPRIATIONS	91-275	409	07/16/91	1

BACKGROUND

The City of Redding adopts a Budget at the beginning of each budget cycle. 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 overlooked 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 guidelines.

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 Budget or by Exhibit A of the Resolution adopting the 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.

Amended April 15, 2008, by Resolution No. 2008-35

CITY OF REDDING, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
FISCAL IMPACT STATEMENTS	92-50	411	2/4/92	1

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 undertaken, 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:

1. The best available estimate of the capital outlay cost of projects;
2. The best available estimate of operating costs of capital projects, extended over ten years;
3. The operating cost (and revenues) of newly proposed programs;
4. The cost of servicing commissions;
5. Estimates of the cost of employee compensation packages being negotiated or otherwise considered, including benefits;
6. 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, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
ESTABLISHMENT OF LONG-RANGE FINANCIAL PLANS AND UNRESERVED CASH BALANCE	92-110	412	03/17/92	1

BACKGROUND

Fiscal stability is an important factor to any city. The budget decisions made today will have an impact on the City's future in not only what is accomplished, but what resources are available in the future. Being concerned with only making ends meet this year, with little planning about what the future will hold is shortsighted. Many governments become too shortsighted with their budget process, which causes crisis for them down the road. The decisions made today could have a profound impact on the City's future.

PURPOSE

Just as a city must look ahead at land use needs, it must also forecast its financial needs in order to avoid serious deficiencies or over-commitments to programs and projects. Establishing a long-range financial plan and minimum reserve levels will assist in accomplishing the City's goal and objectives and provide for orderly provisions of services to the citizens of Redding.

POLICY

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

1. To prepare long-range financial plans for each of the City's major funds and update those plans at least biennially.
2. To maintain at a minimum an estimated ten percent of projected expenditures unreserved cash balance at year end throughout the long-range financial plan.
3. When approval of additional appropriations is requested of Council the effect on the long-range financial plan should be considered.
4. A requested appropriation that would cause the estimated end of year cash reserve in any year of the long-range financial plan to drop below ten percent needs to be submitted with a plan to insure the fiscal stability of the major fund's financial position.
5. During the budget process, the City Council will evaluate the cash balance to determine if adequate levels of cash are maintained based on the economic conditions of the area or other circumstances.

Amended April 15, 2008, by Resolution No. 2008-35

CITY OF REDDING, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
ROLLING STOCK REPLACEMENT FUND	95-178	416	08-01-95	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, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
SUPPLEMENTAL BUDGET APPROPRIATIONS	96-051	417	03-19-96	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, CALIFORNIA
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, CALIFORNIA
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.
3. A justification separate from the budget process has been presented to and approved by the City Manager.
4. 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, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
EQUIPMENT REPLACEMENT FUND	2001-103	422	7/1/01	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 is not necessary if the division's request does not exceed cash accumulated in the Equipment Replacement Fund.

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, CALIFORNIA
COUNCIL POLICY

SUBJECT	RESOLUTION NUMBER	POLICY NUMBER	EFFECTIVE DATE	PAGE
TRANSFERS BETWEEN FUNDS	2003-164	423	10-21-03	1

BACKGROUND

The City has established a Contingency Reserve Fund to segregate funds for future expenditures contained
in the General Fund's Ten-Year Plan or other purposes as approved by the City Council. A key responsibility of city government is to manage resources as efficiently and effectively as possible. To assist in managing the resources of the General Fund and the Contingency Reserve Fund effectively and efficiently there may be times when it would be beneficial to make transfers between these two funds. In these instances there would be no net impact to the City's budget or Ten-Year Plan.

PURPOSE

To allow City staff to manage City resources in the most efficient and effective way, the following policy would authorize the Finance Officer, with the City Manager's approval, to make transfers between the General Fund and the Contingency Reserve Fund.

POLICY

It is the policy of the City Council of the City of Redding to authorize the Finance Officer, with the City Manager's approval, to administratively make transfers between the General Fund and the Contingency Reserve Fund. The following conditions shall be met for all administrative transfers between these funds:

1. Transfers shall only be for purposes previously approved by the City Council in the General Fund's Ten-Year Plan or other purposes as approved by the City Council.

2. There shall be no net effect on the General Fund's Ten-Year Plan or the City's overall budget.

3. There shall be no net change in appropriations.

PROCEDURE

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

Amended on June 1, 2004, by Resolution No. 04-87

CITY OF REDDING, CALIFORNIA COUNCIL POLICY				
SUBJECT	**RESOLUTION NUMBER**	**POLICY NUMBER**	**EFFECTIVE DATE**	**PAGE**
DEBT POLICY	08-36	426	04/15/08	1

SHORT-TERM OPERATING DEBT POLICY

The expenses associated with the day-to-day operations of the City will be covered by current revenues. However, because the City receives the majority of its property tax revenues and a substantial portion of its sales tax revenue at two (2) times during the year and other revenues may fluctuate during the year, the City may experience temporary cash shortfalls. In order to finance these temporary cash shortfalls, the City may incur short-term operating debt [typically, tax and revenue anticipation notes (TRANs)]. The amount of the short-term operating debt will be based on cash flow projections for the fiscal year and will comply with applicable Federal and State regulations. Operating revenues will be pledged to repay the debt, which will generally be repaid within fifteen months or less. The costs of such borrowings will be minimized to the greatest extent possible.

LONG-TERM CAPITAL DEBT POLICY

The long-term capital debt policy sets the parameters for issuing debt and provides guidance in the timing and structuring of long-term debt commitments. This policy does not apply to the following types of transactions and situations: land-based financings (typically, assessment districts); debt issued by the redevelopment agency; payroll related liabilities (e.g., pension plans and other post employment benefits); landfill closure and postclosure related liabilities; and risk management related liabilities. The City will consider the issuance of long-term obligations under the following conditions:

1. The City will use debt financing only for capital improvement projects and equipment purchases, and generally under the following circumstances:

   a. When the project is or will be included in the City's budget.

   b. When the project is not included in the City's budget but it is an emerging need whose timing was not anticipated during the budget preparation cycle, the planned financing of the project had not been completed during the budget cycle, or it is a project mandated immediately by State or Federal requirements.

   c. When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.

   d. When there are revenues sufficient to service the debt, whether from project revenues or other revenues sources.

e. When the repayment of the debt can be demonstrated by being included in a current long-range financial plan for all funds affected.

2. The following criteria will be used to evaluate pay-as-you-go versus long-term debt financing in funding capital improvements and equipment:

a. Factors which favor pay-as-you-go:

(1) Current revenues and adequate fund balances are available.

(2) Project phasing is feasible.

(3) Debt levels would adversely affect the City's credit rating.

(4) Market conditions are unstable or present difficulties in marketing.

b. Factors which favor long-term financing:

(1) Current revenues and fund balance are not adequate to pay for the capital improvements or equipment.

(2) Projected revenues available for debt service are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating.

(3) The project for which financing is being considered is of the type that will allow the City to maintain an appropriate credit rating.

(4) Market conditions present favorable interest rates and demand for municipal financings.

(5) A project is mandated by State or Federal requirements and current revenues and fund balances are insufficient to pay project costs.

(6) A project is immediately required to meet or relieve capacity needs.

(7) The life of the project or asset financed is three years or longer.

3. The following will be considered in evaluating appropriate debt levels:

   a. General Fund supported debt service will generally not exceed 10% of total budgeted expenditures, without specific City Council approval to exceed the 10% limitation.

   b. The General Fund may be used to provide back-up liquidity to improve the viability of a self-supported debt issue (excluding land-based or redevelopment agency financings), but only if the General Fund is not exposed to significant risk of loss of assets or impairment of liquidity. This evaluation of risk will consider such things as the following:

      (1) Volatility and collectibility of the revenue source identified for repayment of the debt.

      (2) The likelihood the General Fund would be reimbursed within one year for any payments it could need to make in its role as back-up guarantor.

4. The City will follow all State and Federal regulations and requirements regarding bond provisions, issuance, taxation and disclosure.

5. The adoption of resolutions of intent will be considered whenever a bond issuance is contemplated to increase the flexibility related to funding costs related to the project (e.g., project development costs, architectural costs, studies, etc.).

6. Typically the costs incurred by the City, such as bond counsel, underwriter fees, financial advisor fees, printing, underwriters' discount, will be charged to the bond issue to the extent allowable by law. Project design and construction costs, to the extent included in the project financing plan and allowable by law, should be reimbursed from bond proceeds.

7. The City may seek credit enhancements, such as letters of credit or insurance, when beneficial or cost-effective.

8. The City will monitor compliance with bond covenants and adhere to Federal arbitrage regulations. Any instances of noncompliance will be reported to the City Council.

9. The City will seek to maintain or improve its current bond rating and will not ordinarily consider long-term debt that, through its issuance, would cause the City's bond rating to be lowered.

10. The City will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus (Official Statement).

11. The City may obtain financing through a competitive basis or negotiated basis. If the City uses a negotiated financing, the City will perform steps necessary to ensure that the negotiated financing is competitive with similar current-long term financings.

12. The City will select financial advisors and/or underwriters on a competitive basis; these advisors may be retained for up to seven years to provide continuity and allow them to develop an understanding of the City's needs. Trustees and/or paying agents will be selected by competitive bid.

13. Interfund borrowing will be considered to finance projects on a case-by-case basis, only when sufficient funds are available to meet projected future expenditures in the fund making the loan. Interfund borrowing may be used when it would reduce costs of interest, debt issuance, and/or provide other benefits to the City.

14. The term of long-term debt instruments will not exceed the legal life of the asset or thirty years, whichever is less.

15. Bond proceeds will be invested in accordance with the provisions of the bond indenture. Funds set aside for debt service will only be used for that purpose.

16. Refundings will be considered to reduce interest costs, principal outstanding, or to eliminate restrictive debt covenants. Pooled financings with other government agencies will be considered, as appropriate.

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REDDING AREA BUS AUTHORITY
FY 2021-23 PROPOSED BUDGET
EXPENSES

ACCOUNTS Expenses	2020-21 Budgeted	2021-22 Proposed	2021-22 + (-)	2022-23 Proposed	2022-23 + (-)	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Inflation Factor	EXPLANATION
1950 Administrative Costs	$ 310,000	$ 390,760	$ 80,760	$ 414,600	$ 23,840	$ 427,040	$ 439,850	$ 453,050	$ 466,640	$ 480,640	3.00%	Xcharges - Planner, Finance, Admin and Police
2252 Security Contracts	$ 167,210	$ 174,750	$ 7,540	$ 180,000	$ 5,250	$ 185,400	$ 190,960	$ 196,690	$ 202,590	$ 208,670	3.00%	Security Contract - DTC, other
2253 Professional Services/Consult	$ 25,000	$ 26,010	$ 1,010	$ 26,530	$ 520	$ 27,060	$ 27,600	$ 28,150	$ 28,710	$ 29,280	2.00%	Consultation Services. Audit fees.
2257 Landscape Maintenance	$ 10,000	$ 10,300	$ 300	$ 10,610	$ 310	$ 10,930	$ 11,260	$ 11,600	$ 11,950	$ 12,310	3.00%	Landscape materials for facilities
2274 Vehicle Fuel/Lubricant	$ 650,000	$ 666,250	$ 16,250	$ 682,910	$ 16,660	$ 699,980	$ 717,480	$ 735,420	$ 753,810	$ 772,660	2.50%	Accounts 2274 - 2279 represent general repair for transit vans/coaches
2276 Vehicle Repair/Maintenance	$ 10,250	$ 10,510	$ 260	$ 10,770	$ 260	$ 11,040	$ 11,320	$ 11,600	$ 11,890	$ 12,190	2.50%	
2277 Vehicle Tires/Tubes	$ 71,400	$ 72,830	$ 1,430	$ 74,290	$ 1,460	$ 75,780	$ 77,300	$ 78,850	$ 80,430	$ 82,040	2.00%	
2279 Vehicle Parts/Supplies	$ 350,000	$ 357,000	$ 7,000	$ 364,140	$ 7,140	$ 371,420	$ 378,850	$ 386,430	$ 394,160	$ 402,040	2.00%	Vehicle parts and supplies for buses and vans
2291 Utility Expense	$ 75,000	$ 76,880	$ 1,880	$ 78,800	$ 1,920	$ 80,770	$ 82,790	$ 84,860	$ 86,980	$ 89,150	2.50%	Maintenance Facility and DTC utilities
2311 Communication Expense	$ 43,000	$ 44,290	$ 1,290	$ 45,620	$ 1,330	$ 46,990	$ 48,400	$ 49,850	$ 51,350	$ 52,890	3.00%	RABA Phones/Radios/Internet & Equipment
2331 Purchased Transportation	$ 4,221,550	$ 4,305,990	$ 84,440	$ 4,392,110	$ 86,120	$ 4,479,950	$ 4,569,550	$ 4,660,940	$ 4,754,160	$ 4,849,240	2.00%	Contract Operator
2332 Contract Services	$ 25,000	$ 25,500	$ 500	$ 26,010	$ 510	$ 26,530	$ 27,060	$ 27,600	$ 28,150	$ 28,710	2.00%	Misc. contracts for Pest Control, HVAC, Electric, etc.
2443 Printing Outside	$ 20,000	$ 20,400	$ 400	$ 20,810	$ 410	$ 21,230	$ 21,650	$ 22,080	$ 22,520	$ 22,970	2.00%	Route maps, transit brochures, passes, etc.
2444 Operating Materials/Supplies	$ 11,000	$ 11,280	$ 280	$ 11,560	$ 280	$ 11,850	$ 12,150	$ 12,450	$ 12,760	$ 13,080	2.50%	General operating materials and supplies
2447 Software	$ 85,000	$ 87,550	$ 2,550	$ 90,180	$ 2,630	$ 92,890	$ 95,680	$ 98,550	$ 101,510	$ 104,560	3.00%	Real-Time application and vehicle location TSP
2451 Permit Fees	$ 2,000	$ 2,060	$ 60	$ 2,130	$ 70	$ 2,190	$ 2,260	$ 2,330	$ 2,400	$ 2,470	3.00%	NPDES fees for permits and monitoring
2472 Advertising/Promotions	$ 35,000	$ 35,700	$ 700	$ 36,420	$ 720	$ 37,150	$ 37,890	$ 38,650	$ 39,420	$ 40,210	2.00%	Marketing/media advertising-newspaper/radio/TV
2473 Books/Dues/Subscriptions	$ 17,850	$ 18,210	$ 360	$ 18,580	$ 370	$ 18,950	$ 19,330	$ 19,720	$ 20,110	$ 20,510	2.00%	Dues for transit organizations, subscriptions, etc.
2475 Insurance Expense	$ 45,000	$ 56,000	$ 11,000	$ 57,680	$ 1,680	$ 59,410	$ 61,190	$ 63,030	$ 64,920	$ 66,870	3.00%	E/O for Board, Liability, Facilities
2480 Other Allowances	$ 2,500	$ 2,550	$ 50	$ 2,600	$ 50	$ 2,650	$ 2,700	$ 2,750	$ 2,810	$ 2,870	2.00%	Allowance for Board member monthly meetings
2599 Building Repair/Maintenance	$ 10,000	$ 10,250	$ 250	$ 10,510	$ 260	$ 10,770	$ 11,040	$ 11,320	$ 11,600	$ 11,890	2.50%	Building repairs--windows, minor repairs, etc.
2641 Civic Center Rent	$ 16,110	$ 16,110	$ -	$ 16,110	$ -	$ 16,110	$ 16,110	$ 16,110	$ 16,110	$ 16,110	0.00%	RABA allocated share (no change)
2671 Travel Expenses	$ 8,000	$ 8,080	$ 80	$ 8,170	$ 90	$ 8,250	$ 8,330	$ 8,410	$ 8,490	$ 8,570	1.00%	Travel for conferences/seminars
City Interdepartmental Charges												
2001 Cost Allocation Plan	$ 56,810	$ 59,340	$ 2,530	$ 61,120	$ 1,780	$ 62,650	$ 64,220	$ 65,830	$ 67,480	$ 69,170	2.50%	Interdepartmental charges/City allocation support
2104 Fix Charge - Information Syste	$ 40,080	$ 47,020	$ 6,940	$ 46,400	$ (620)	$ 47,560	$ 48,750	$ 49,970	$ 51,220	$ 52,500	2.50%	Support needed to run computer equipment
2105 Fix Charge - Reprographics	$ 4,060	$ 7,360	$ 3,300	$ 7,220	$ (140)	$ 7,400	$ 7,590	$ 7,780	$ 7,970	$ 8,170	2.50%	Provides some brochures/informational material
2106 Fix Charge - Fleet	$ 160	$ 2,920	$ 2,760	$ 2,990	$ 70	$ 3,060	$ 3,140	$ 3,220	$ 3,300	$ 3,380	2.50%	Based on usage
2107 Fix Charge - Risk Mgmt.	$ 3,790	$ 10,600	$ 6,810	$ 11,020	$ 420	$ 11,300	$ 11,580	$ 11,870	$ 12,170	$ 12,470	2.50%	Claims/Insurance
2108 Fix Charge - Records Mgmt.	$ 2,940	$ 5,210	$ 2,270	$ 3,350	$ (1,860)	$ 3,430	$ 3,520	$ 3,610	$ 3,700	$ 3,790	2.50%	Based on usage
2109 Fix Charge - Communications	$ 35,650	$ 7,960	$ (27,690)	$ 41,430	$ 33,470	$ 42,470	$ 43,530	$ 44,620	$ 45,740	$ 46,880	2.50%	Based on number of radios/telephones
2112 Fix Charge - Public Works	$ 141,500	$ 174,170	$ 32,670	$ 179,050	$ 4,880	$ 183,530	$ 188,120	$ 192,820	$ 197,640	$ 202,580	2.50%	RABA Oversight (Dir, Asst Dir)
2113 Fix Charge - NPDES	$ 12,160	$ 13,500	$ 1,340	$ 13,970	$ 470	$ 13,970	$ 13,970	$ 13,970	$ 13,970	$ 13,970	0.00%	Municipal/Industrial Permit Compliance
2116 Fix Charge - GIS	$ 65,010	$ 2,780	$ (62,230)	$ 2,860	$ 80	$ 2,930	$ 3,000	$ 3,080	$ 3,160	$ 3,240	2.50%	Based on usage
2117 Fix Charge - Volunteer	$ 300	$ 300	$ -	$ 310	$ 10	$ 320	$ 330	$ 340	$ 350	$ 360	2.50%	Overhead charge for other divisions
2120 Fix Charge - Public Relations	$ 1,850	$ 7,420	$ 5,570	$ 6,590	$ (830)	$ 6,590	$ 6,590	$ 6,590	$ 6,590	$ 6,590		
2118 Fix Charge - Personnel	$ -	$ 1,790	$ 1,790	$ 1,910	$ 120	$ 1,960	$ 2,010	$ 2,060	$ 2,110	$ 2,160	2.50%	Based on usage
2162 Variable Charge - Mail	$ 1,090	$ 1,090	$ -	$ 1,090	$ -	$ 1,120	$ 1,150	$ 1,180	$ 1,210	$ 1,240	2.50%	Postage, interoffice
Total Operating Expenses	**$ 6,576,270**	**$6,770,720**	**$ 194,450**	**$ 6,960,450**	**$ 189,730**	**$ 7,112,630**	**$ 7,268,250**	**$ 7,427,380**	**$7,590,080**	**$ 7,756,430**		
Capital Outlay	$ 1,400,000	$ 547,000	$ (853,000)	$ 3,188,000	$ 2,641,000	$ 1,429,000	$ 1,264,000	$ 1,108,000	$ 1,132,000	$ 1,644,000		See Long-Range Capital Plan
TOTAL EXPENSES	**$ 7,976,270**	**$ 7,317,720**	**$ (658,550)**	**$ 10,148,450**	########	**$ 8,541,630**	**$ 8,532,250**	**$ 8,535,380**	**$ 8,722,080**	**$ 9,400,430**		

REDDING AREA BUS AUTHORITY
FY 2021-23 PROPOSED BUDGET
REVENUES

ACCOUNTS Revenues	2020-21 Budgeted	2021-22 Proposed	2021-22 + (-)	2022-23 Proposed	2022-23 + (-)	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Inflation Factor	EXPLANATION
4010 Fixed Route Fares	$ 335,500	$ 525,000	$ 189,500	$ 583,250	$ 58,250	$ 589,080	$ 594,970	$ 600,920	$ 606,930	$ 613,000	1.00%	With no proposed rate increases - 1.0% ridership increase/ 2022-23 Block 7 Project
4020 Demand Response Fares	$ 113,000	$ 175,000	$ 62,000	$ 176,750	$ 1,750	$ 178,520	$ 180,310	$ 182,110	$ 183,930	$ 185,770	1.00%	
4030 Rural Service (Burney Express)	$ 25,000	$ 25,000	$ -	$ 25,250	$ 250	$ 25,500	$ 25,760	$ 26,020	$ 26,280	$ 26,540	1.00%	Burney Express Farebox Revenue - 0.0% ridership increase
4050 Charter Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	Charter Service - Requested
4060 Aux Transit Revenue	$ 70,000	$ 71,750	$ 1,750	$ 73,550	$ 1,800	$ 75,390	$ 77,270	$ 79,200	$ 81,180	$ 83,210	2.50%	Outside of bus & shelter advertising
3100 Real Estate/Lease Rentals	$ 21,000	$ 21,420	$ 420	$ 21,850	$ 430	$ 22,290	$ 22,740	$ 23,190	$ 23,650	$ 24,120	2.00%	Greyhound DTC Lease Rental
9110 Investment Income	$ 1,200	$ 1,230	$ 30	$ 1,250	$ 20	$ 1,280	$ 1,310	$ 1,340	$ 1,370	$ 1,400	2.00%	Interest from cash accounts
9100 Miscellaneous Revenue	$ 5,000	$ 5,100	$ 100	$ 5,210	$ 110	$ 5,310	$ 5,420	$ 5,530	$ 5,640	$ 5,750	2.00%	Vending Machines & Miscellaneous Revenue
6501 Shasta County - Burney Express	$ 231,000	$ 236,780	$ 5,780	$ 242,700	$ 5,920	$ 248,770	$ 254,990	$ 261,360	$ 267,890	$ 274,590	2.50%	Burney Express Operations Contract
6502 Shasta County Operating (5311-J	$ 339,000	$ 347,480	$ 8,480	$ 356,170	$ 8,690	$ 365,070	$ 374,200	$ 383,560	$ 393,150	$ 402,980	2.50%	Shasta County Contracted Service (JPA)
2650/63 5307 - Federal Operating	$ 1,500,000	$ 1,500,000	$ -	$ 1,500,000	$ -	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000		Federal funds for operations. Yearly allocation.
2650/63 5307 - CARES Act Operating	$ 1,500,000	$ 1,000,000	$ (500,000)	$ -	$ (1,000,000)	$ -	$ -	$ -	$ -	$ -		Federal funds for operations. ($4.3M total)
1200/63 TDA Operating	$ 2,435,570	$ 2,861,960	$ 426,390	$ 3,974,470	$ 1,112,510	$ 4,101,420	$ 4,231,280	$ 4,364,150	$ 4,500,060	$ 4,639,070		State funds for operations. Includes funds from JPA Members
TOTAL OPERATING REVENUE	**$ 6,576,270**	**$ 6,770,720**	**$ 194,450**	**$ 6,960,450**	**$ 189,730**	**$ 7,112,630**	**$ 7,268,250**	**$ 7,427,380**	**$ 7,590,080**	**$ 7,756,430**		
Capital Outlay												
2650/70 5307 Federal-Capital	$ -	$ 194,400	$ 194,400	$ 2,293,600	$ 2,099,200	$ 886,200	$ 920,800	$ 886,400	$ 905,600	$ 924,800		Federal funds for capital purchases inc.: Vehicles, IT, Facility, Etc. Requires 20% local Match
2650/70 5307 CARES Act - Capital	$ 700,000	$ -		$ -		$ -	$ -	$ -	$ -	$ -		Federal funds for capital purchases inc.: Vehicles, IT, Facility, Etc. Requires NO local Match
2650/70 5339 Federal-Capital	$ 160,000	$ 247,200	$ 87,200	$ 256,800	$ 9,600	$ 264,000	$ 90,400	$ -	$ -	$ -		Federal funds for buses and bus facilities. Requires 20% Local Match
2650/70 5339c Federal Lo-No	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		Federal funds - Competitive grant program for lo-no vehicles and equipment
1200 TDA Capital	$ -	$ -	$ -	$ 278,570	$ 278,570	$ 271,800	$ 244,800	$ 221,600	$ 226,400	$ 719,200		TDA funds to cover match portion of FTA grants
2650/70 ARRA Federal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
1200 PTMISEA/CalOES - Prop1B CA	$ 540,000	$ 105,400	$ (434,600)	$ 359,030	$ 253,630	$ 7,000	$ 8,000	$ -	$ -	$ -		Stata Prop1B funding for capital projects. 2008-2017. Carry-forward funds
TOTAL CAPITAL REVENUE	**$ 1,400,000**	**$ 547,000**	**$ (153,000)**	**$ 3,188,000**	**$ 2,641,000**	**$ 1,429,000**	**$ 1,264,000**	**$ 1,108,000**	**$ 1,132,000**	**$ 1,644,000**		
TOTAL REVENUES	**$ 7,976,270**	**$ 7,317,720**	**$ 41,450**	**$ 10,148,450**	**$ 2,830,730**	**$ 8,541,630**	**$ 8,532,250**	**$ 8,535,380**	**$ 8,722,080**	**$ 9,400,430**		

REDDING AREA BUS AUTHORITY
FY 2021-28 PROPOSED 7-Year Plan
SUMMARY

ACCOUNTS	2020-21 Budgeted	2021-22 Proposed	2022-23 Proposed	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
REVENUES								
Passenger Fares - Fixed Route	$ 335,500	$ 525,000	$ 583,250	$ 589,080	$ 594,970	$ 600,920	$ 606,930	$ 613,000
Passenger Fares - Demand Response	$ 113,000	$ 175,000	$ 176,750	$ 178,520	$ 180,310	$ 182,110	$ 183,930	$ 185,770
Passenger Fares - Burney Express	$ 25,000	$ 25,000	$ 25,250	$ 25,500	$ 25,760	$ 26,020	$ 26,280	$ 26,540
Other Fare Revenue (Charter/Adv./Lease/Vend./M	$ 96,000	$ 98,270	$ 100,610	$ 102,990	$ 105,430	$ 107,920	$ 110,470	$ 113,080
Other Revenue (Interest)	$ 1,200	$ 1,230	$ 1,250	$ 1,280	$ 1,310	$ 1,340	$ 1,370	$ 1,400
Shasta County (Burney Express/5311 JPA)	$ 570,000	$ 584,260	$ 598,870	$ 613,840	$ 629,190	$ 644,920	$ 661,040	$ 677,570
FTA - 5307 Operating	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000
FTA- CARES Act Operating	$ 1,500,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	
TDA - Operating	$ 2,435,570	$ 2,861,960	$ 3,974,470	$ 4,101,420	$ 4,231,280	$ 4,364,150	$ 4,500,060	$ 4,639,070
FTA - Capital (5307/5339/5339c)	$ 860,000	$ 441,600	$ 2,550,400	$ 1,150,200	$ 1,011,200	$ 886,400	$ 905,600	$ 924,800
TDA - Capital	$ -	$ -	$ 278,570	$ 271,800	$ 244,800	$ 221,600	$ 226,400	$ 719,200
Other - Capital (Prop 1B) Carry-Forward Funds	$ 540,000	$ 105,400	$ 359,030	$ 7,000	$ 8,000	$ -	$ -	$ -
Other - FTA ARRA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 7,976,270**	**$ 7,317,720**	**$ 10,148,450**	**$ 8,541,630**	**$ 8,532,250**	**$ 8,535,380**	**$ 8,722,080**	**$ 9,400,430**
EXPENSES								
Operating								
Administrative Costs	$ 310,000	$ 390,760	$ 414,600	$ 427,040	$ 439,850	$ 453,050	$ 466,640	$ 480,640
Purchased Transportation (Transdev Contract)	$ 4,221,550	$ 4,305,990	$ 4,392,110	$ 4,479,950	$ 4,569,550	$ 4,660,940	$ 4,754,160	$ 4,849,240
Vehicle Expenses	$ 1,081,650	$ 1,106,590	$ 1,132,110	$ 1,158,220	$ 1,184,950	$ 1,212,300	$ 1,240,290	$ 1,268,930
Marketing/Advertising/Promotions	$ 35,000	$ 35,700	$ 36,420	$ 37,150	$ 37,890	$ 38,650	$ 39,420	$ 40,210
Other Operating Expenses	$ 562,670	$ 590,220	$ 605,900	$ 621,980	$ 638,510	$ 655,500	$ 672,960	$ 690,910
City Interdepartmental Charges	$ 365,400	$ 341,460	$ 379,310	$ 388,290	$ 397,500	$ 406,940	$ 416,610	$ 426,500
Total Operating	**$ 6,576,270**	**$ 6,770,720**	**$ 6,960,450**	**$ 7,112,630**	**$ 7,268,250**	**$ 7,427,380**	**$ 7,590,080**	**$ 7,756,430**
CAPITAL OUTLAY	**$ 1,400,000**	**$ 547,000**	**$ 3,188,000**	**$ 1,429,000**	**$ 1,264,000**	**$ 1,108,000**	**$ 1,132,000**	**$ 1,644,000**
TOTAL EXPENSES	**$ 7,976,270**	**$ 7,317,720**	**$ 10,148,450**	**$ 8,541,630**	**$ 8,532,250**	**$ 8,535,380**	**$ 8,722,080**	**$ 9,400,430**

Combined Fare Box Ratio - As Proposed	8.6%	12.3%	12.9%	12.7%	12.6%	12.4%	12.31%	12.18%
SRTA Required Farebox Ratio	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%

REDDING AREA BUS AUTHORITY
FY 2021-28 PROPOSED 7-YEAR PLAN
EXPENSES

ACCOUNTS Expenses	2020-21 Budgeted	2021-22 Proposed	2022-23 Proposed	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Inflation Factor	EXPLANATION
Adminstrative										
1950 Administrative Costs	**$ 310,000**	**$ 390,760**	**$ 414,600**	**$ 427,040**	**$ 439,850**	**$ 453,050**	**$ 466,640**	**$ 480,640**	3.0%	Xcharges - Planner, Finance, Admin and Police
Operating/Materials										
2252 Security Contracts	$ 167,210	$ 174,750	$ 180,000	$ 185,400	$ 190,960	$ 196,690	$ 202,590	$ 208,670	3.0%	Security Contract - DTC, other
2253 Professional Services/Consult	$ 25,000	$ 26,010	$ 26,530	$ 27,060	$ 27,600	$ 28,150	$ 28,710	$ 29,280	2.0%	Consultation Services. Audit fees.
2257 Landscape Maintenance	$ 10,000	$ 10,300	$ 10,610	$ 10,930	$ 11,260	$ 11,600	$ 11,950	$ 12,310	3.0%	Landscape materials for facilities
2274 Vehicle Fuel/Lubricant	$ 650,000	$ 666,250	$ 682,910	$ 699,980	$ 717,480	$ 735,420	$ 753,810	$ 772,660	2.5%	***Accounts 2274 - 2279*** represent general repair and tires for transit vans/buses
2276 Vehicle Repair/Maintenance	$ 10,250	$ 10,510	$ 10,770	$ 11,040	$ 11,320	$ 11,600	$ 11,890	$ 12,190	2.5%	
2277 Vehicle Tires/Tubes	$ 71,400	$ 72,830	$ 74,290	$ 75,780	$ 77,300	$ 78,850	$ 80,430	$ 82,040	2.0%	
2279 Vehicle Parts/Supplies	$ 350,000	$ 357,000	$ 364,140	$ 371,420	$ 378,850	$ 386,430	$ 394,160	$ 402,040	2.0%	Vehicle parts and supplies for buses and vans
2291 Utility Expense	$ 75,000	$ 76,880	$ 78,800	$ 80,770	$ 82,790	$ 84,860	$ 86,980	$ 89,150	2.5%	Maintenance Facility and DTC utilities
2311 Communication Expense	$ 43,000	$ 44,290	$ 45,620	$ 46,990	$ 48,400	$ 49,850	$ 51,350	$ 52,890	3.0%	RABA Phones/Radios/Internet & Equipment
2331 Purchased Transportation	$ 4,221,550	$ 4,305,990	$ 4,392,110	$ 4,479,950	$ 4,569,550	$ 4,660,940	$ 4,754,160	$ 4,849,240	2.0%	Contract Operator
2332 Contract Services	$ 25,000	$ 25,500	$ 26,010	$ 26,530	$ 27,060	$ 27,600	$ 28,150	$ 28,710	2.0%	etc.
2443 Printing Outside	$ 20,000	$ 20,400	$ 20,810	$ 21,230	$ 21,650	$ 22,080	$ 22,520	$ 22,970	2.0%	Route maps, transit brochures, passes, etc.
2444 Operating Materials/Supplies	$ 11,000	$ 11,280	$ 11,560	$ 11,850	$ 12,150	$ 12,450	$ 12,760	$ 13,080	2.5%	General operating materials and supplies
2447 Software	$ 85,000	$ 87,550	$ 90,180	$ 92,890	$ 95,680	$ 98,550	$ 101,510	$ 104,560	3.0%	Real-Time application and vehicle location TSP
2451 Permit Fees	$ 2,000	$ 2,060	$ 2,130	$ 2,190	$ 2,260	$ 2,330	$ 2,400	$ 2,470	3.0%	NPDES fees for permits and monitoring
2472 Advertising/Promotions	$ 35,000	$ 35,700	$ 36,420	$ 37,150	$ 37,890	$ 38,650	$ 39,420	$ 40,210	2.0%	newspaper/radio/TV
2473 Books/Dues/Subscriptions	$ 17,850	$ 18,210	$ 18,580	$ 18,950	$ 19,330	$ 19,720	$ 20,110	$ 20,510	2.0%	Dues for transit organizations, subscriptions, etc.
2475 Insurance Expense	$ 45,000	$ 56,000	$ 57,680	$ 59,410	$ 61,190	$ 63,030	$ 64,920	$ 66,870	3.0%	E/O for Board, Liability, Facilities
2480 Other Allowances	$ 2,500	$ 2,550	$ 2,600	$ 2,650	$ 2,700	$ 2,750	$ 2,810	$ 2,870	2.0%	Allowance for Board member monthly meetings
2599 Building Repair/Maintenance	$ 10,000	$ 10,250	$ 10,510	$ 10,770	$ 11,040	$ 11,320	$ 11,600	$ 11,890	2.5%	Building repairs--windows, minor repairs, etc.
2641 Civic Center Rent	$ 16,110	$ 16,110	$ 16,110	$ 16,110	$ 16,110	$ 16,110	$ 16,110	$ 16,110	0.0%	RABA allocated share (no change)
2671 Travel Expenses	$ 8,000	$ 8,080	$ 8,170	$ 8,250	$ 8,330	$ 8,410	$ 8,490	$ 8,570	1.0%	Travel for conferences/seminars
Total Operating/Materials	**$ 5,900,870**	**$6,038,500**	**$ 6,166,540**	**$ 6,297,300**	**$6,430,900**	**$ 6,567,390**	**$ 6,706,830**	**$6,849,290**		
City Interdepartmental Charges										
2001 Cost Allocation Plan	$ 56,810	$ 59,340	$ 61,120	$ 62,650	$ 64,220	$ 65,830	$ 67,480	$ 69,170	2.5%	support
2104 Fix Charge - Information Syster	$ 40,080	$ 47,020	$ 46,400	$ 47,560	$ 48,750	$ 49,970	$ 51,220	$ 52,500	2.5%	Support needed to run computer equipment
2105 Fix Charge - Reprographics	$ 4,060	$ 7,360	$ 7,220	$ 7,400	$ 7,590	$ 7,780	$ 7,970	$ 8,170	2.5%	Provides some brochures/informational material
2106 Fix Charge - Fleet	$ 160	$ 2,920	$ 2,990	$ 3,060	$ 3,140	$ 3,220	$ 3,300	$ 3,380	2.5%	Based on usage
2107 Fix Charge - Risk Mgmt	$ 3,790	$ 10,600	$ 11,020	$ 11,300	$ 11,580	$ 11,870	$ 12,170	$ 12,470	2.5%	Claims/Insurance
2108 Fix Charge - Records Mgmt	$ 2,940	$ 5,210	$ 3,350	$ 3,430	$ 3,520	$ 3,610	$ 3,700	$ 3,790	2.5%	Based on usage
2109 Fix Charge - Communications	$ 35,650	$ 7,960	$ 41,430	$ 42,470	$ 43,530	$ 44,620	$ 45,740	$ 46,880	2.5%	Based on number of radios/telephones
2112 Fix Charge - Public Works	$ 141,500	$ 174,170	$ 179,050	$ 183,530	$ 188,120	$ 192,820	$ 197,640	$ 202,580	2.5%	RABA Oversight (Dir, Asst Dir)
2113 Fix Charge - NPDES	$ 12,160	$ 13,500	$ 13,970	$ 13,970	$ 13,970	$ 13,970	$ 13,970	$ 13,970	0.0%	Municipal/Industrial Permit Compliance
2116 Fix Charge - GIS	$ 65,010	$ 2,780	$ 2,860	$ 2,930	$ 3,000	$ 3,080	$ 3,160	$ 3,240	2.5%	Based on usage
2117 Fix Charge - Volunteer	$ 300	$ 300	$ 310	$ 320	$ 330	$ 340	$ 350	$ 360	2.5%	Overhead charge for other divisions
2120 Fix Charge - Public Relations	$ 1,850	$ 7,420	$ 6,590	$ 6,590	$ 6,590	$ 6,590	$ 6,590	$ 6,590		
2118 Fix Charge - Personnel	$ -	$ 1,790	$ 1,910	$ 1,960	$ 2,010	$ 2,060	$ 2,110	$ 2,160	2.5%	Based on usage
2162 Variable Charge - Mail	$ 1,090	$ 1,090	$ 1,090	$ 1,120	$ 1,150	$ 1,180	$ 1,210	$ 1,240	2.5%	Postage, interoffice
Total Interdepartment	**$ 365,400**	**$ 341,460**	**$ 379,310**	**$ 388,290**	**$ 397,500**	**$ 406,940**	**$ 416,610**	**$ 426,500**		
Total Operating Expenses	**$ 6,576,270**	**$ 6,770,720**	**$ 6,960,450**	**$ 7,112,630**	**$ 7,268,250**	**$ 7,427,380**	**$7,590,080**	**$ 7,756,430**		
Capital Outlay	**$ 1,400,000**	**$ 547,000**	**$ 3,188,000**	**$ 1,429,000**	**$ 1,264,000**	**$ 1,108,000**	**$ 1,132,000**	**$ 1,644,000**		See Long-Range Capital Plan
TOTAL EXPENSES	**$ 7,976,270**	**$ 7,317,720**	**$ 10,148,450**	**$ 8,541,630**	**$8,532,250**	**$8,535,380**	**$8,722,080**	**$9,400,430**		

REDDING AREA BUS AUTHORITY
FY 2021-28 PROPOSED 7-YEAR PLAN
REVENUES

ACCOUNTS	2020-21 Budgeted	2021-22 Proposed	2022-23 Proposed	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	Projected Increase	EXPLANATION
4010 Fixed Route Fares	$ 335,500	$ 525,000	$ 583,250	$ 589,080	$ 594,970	$ 600,920	$ 606,930	$ 613,000	1.0%	With no proposed rate increases - 1.0% ridership increase/ 2022-23 Block 7 Project
4020 Demand Response Fares	$ 113,000	$ 175,000	$ 176,750	$ 178,520	$ 180,310	$ 182,110	$ 183,930	$ 185,770	1.0%	
4030 Rural Service (Burney Express)	$ 25,000	$ 25,000	$ 25,250	$ 25,500	$ 25,760	$ 26,020	$ 26,280	$ 26,540	1.0%	Burney Express Farebox Revenue - 0.0% ridership increase
4050 Charter Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	Charter Service - Requested
4060 Aux Transit Revenue	$ 70,000	$ 71,750	$ 73,550	$ 75,390	$ 77,270	$ 79,200	$ 81,180	$ 83,210	2.5%	Outside of bus & shelter advertising
3100 Real Estate/Lease Rentals	$ 21,000	$ 21,420	$ 21,850	$ 22,290	$ 22,740	$ 23,190	$ 23,650	$ 24,120	2.0%	Greyhound DTC Lease Rental
9110 Investment Income	$ 1,200	$ 1,230	$ 1,250	$ 1,280	$ 1,310	$ 1,340	$ 1,370	$ 1,400	2.0%	Interest from cash accounts
9100 Miscellaneous Revenue	$ 5,000	$ 5,100	$ 5,210	$ 5,310	$ 5,420	$ 5,530	$ 5,640	$ 5,750	2.0%	Vending Machines & Miscellaneous Revenue
6501 Shasta County - Burney Express	$ 231,000	$ 236,780	$ 242,700	$ 248,770	$ 254,990	$ 261,360	$ 267,890	$ 274,590	2.5%	Burney Express Operations Contract
6502 Shasta County Operating (5311-	$ 339,000	$ 347,480	$ 356,170	$ 365,070	$ 374,200	$ 383,560	$ 393,150	$ 402,980	2.5%	Shasta County Contracted Service (JPA)
Total	**$ 1,140,700**	**$1,408,760**	**$ 1,485,980**	**$ 1,511,210**	**$ 1,536,970**	**$ 1,563,230**	**$ 1,590,020**	**$ 1,617,360**		
Operating Revenue										
2650/63 Federal (5307)	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000		Federal funds for operations. Yearly allocation.
2650/63 Federal CARES Act - Operating	$ 1,500,000	$ 1,000,000			$ -	$ -	$ -	$ -		Federal funds for operations. ($4.3M total)
1200/63 TDA	$ 2,435,570	$ 2,861,960	$ 3,974,470	$ 4,101,420	$ 4,231,280	$ 4,364,150	$ 4,500,060	$ 4,639,070		State funds for operations. Includes funds from JPA Members
Total	**$ 5,435,570**	**$5,361,960**	**$ 5,474,470**	**$5,601,420**	**$ 5,731,280**	**$ 5,864,150**	**$ 6,000,060**	**$ 6,139,070**		
Capital Revenue										
2650/70 5307 Federal-Capital	$ -	$ 194,400	$ 2,293,600	$ 886,200	$ 920,800	$ 886,400	$ 905,600	$ 924,800		Federal funds for capital purchases inc.: Vehicles, IT, Facility, Etc. Requires 20% local Match
2650/70 5307 CARES Act - Capital	$ 700,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -		Federal funds for capital purchases inc.: Vehicles, IT, Facility, Etc. Requires NO local Match
2650/70 5339 Federal-Capital	$ 160,000	$ 247,200	$ 256,800	$ 264,000	$ 90,400	$ -	$ -	$ -		Federal funds for buses and bus facilities. Requires 20% Local Match
2650/70 5339c Federal Lo-No	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		Federal funds - Competitive grant program for lo-no vehicles and equipment
1200/70 TDA Capital	$ -	$ -	$ 278,570	$ 271,800	$ 244,800	$ 221,600	$ 226,400	$ 719,200		TDA funds to cover match portion of FTA grants
2650/70 ARRA Federal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
1200 PTMISEA/CalOES - Prop1B CA	$ 540,000	$ 105,400	$ 359,030	$ 7,000	$ 8,000	$ -	$ -	$ -		Stata Prop1B funding for capital projects. 2008-2017. Carry-forward funds
Total	**$ 1,400,000**	**$ 547,000**	**$ 3,188,000**	**$1,429,000**	**$ 1,264,000**	**$ 1,108,000**	**$ 1,132,000**	**$ 1,644,000**		
TOTAL REVENUES	**$ 7,976,270**	**$7,317,720**	**$ 10,148,450**	**$8,541,630**	**$ 8,532,250**	**$ 8,535,380**	**$ 8,722,080**	**$ 9,400,430**		

Redding Area Bus Authority
Long-Term Capital Plan
2021 - 2028

Capital Expense Item		Current Yr 2020-21	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26	Year 6 2026-27	Year 7 2027-28
Replacement Buses (35ft)	Number			2			2	2	2
	Cost	$ -	$ -	$ 1,042,000 F	$ - F	$ - F	$ 1,108,000 F	$ 1,132,000 F	$ 1,156,000 F
Replacement Buses (Electric)	Number					1		1	
	Cost	$ -	$ -	$ - F	$ - F	$ 1,074,000 F	$ - F	$ 1,118,000 F	$ - F
Replacement Vans	Number	6	3	3	1				4
	Cost	$ 600,000 F	$ 309,000 F	$ 321,000 F	$ 110,000 F	$ - F			$ 488,000
Replacement Vans (Burney)	Number								
	Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Passenger Loading Improvements	Cost	$ -	$ -	$ 600,000 F	$ -	$ -	$ -	$ -	$ -
Fare Study	Cost	$ 70,000	$ -	$ - F	$ -	$ -	$ -	$ -	$ -
Short Range Transit Plan	Cost	$ 150,000	$ -	$ - F	$ -	$ -	$ -	$ -	$ -
Downtown Transit Center	Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maintenance Facility/Equipment	Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Radio/Communication Equipment	Cost	$ 100,000	$ -	$ -	$ -	$ 40,000 F	$ -	$ -	$ -
Property Acquisition	Cost	$ 400,000 F	$ - F	$ 1,200,000	$ -	$ -	$ -	$ -	$ -
Fare Equipment	Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Computer Equipment	Cost	$ -	$ 38,000	$ -	$ 35,000 F	$ -	$ -	$ -	$ -
Security Upgrades	Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer Facilities	Cost	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Support Vehicles	Cost	2 $ 80,000 F	2 $ 80,000 F	$ -	$ -	$ -	$ -	$ -	$ -
Grant Administration	Cost		$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Capital Projects	Cost	$ -	$ 100,000	$ 25,000	$ -	$ 25,000	-	-	-
Total Capital Costs		**$1,400,000**	**$547,000**	**$3,188,000**	**$145,000**	**$1,139,000**	**$1,108,000**	**$2,250,000**	**$1,644,000**

Fund Source									Fund Totals
5307 Federal (Capital Asst.)	$ -	$ 194,400	$ 2,293,600	$ 35,000	$ 52,000	$ 886,400	$ 905,600	$ 924,800	$ 4,410,000
5307 CARES Act	$ 700,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 700,000
5339 Federal (Bus & Fac.)	$ 160,000	$ 247,200	$ 256,800	$ 88,000	$ -	$ -	$ -	$ -	$ 1,052,000
5339c Federal (Lo/No)	$ -	$ -	$ -	$ -	$ 859,200	$ -	$ 894,400	$ -	$ 1,753,600
TDA - Capital Funds	$ -	$ -	$ 278,570	$ 15,000	$ 219,800	$ 221,600	$ 450,000	$ 719,200	$ 1,184,970
Proposition 1B (Cal OES S&S)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Proposition 1B Funds (PTMISEA) Carry-Forward	$ 540,000	$ 105,400	$ 359,030	$ 7,000	$ 8,000	$ -	$ -	$ -	$ 1,104,430

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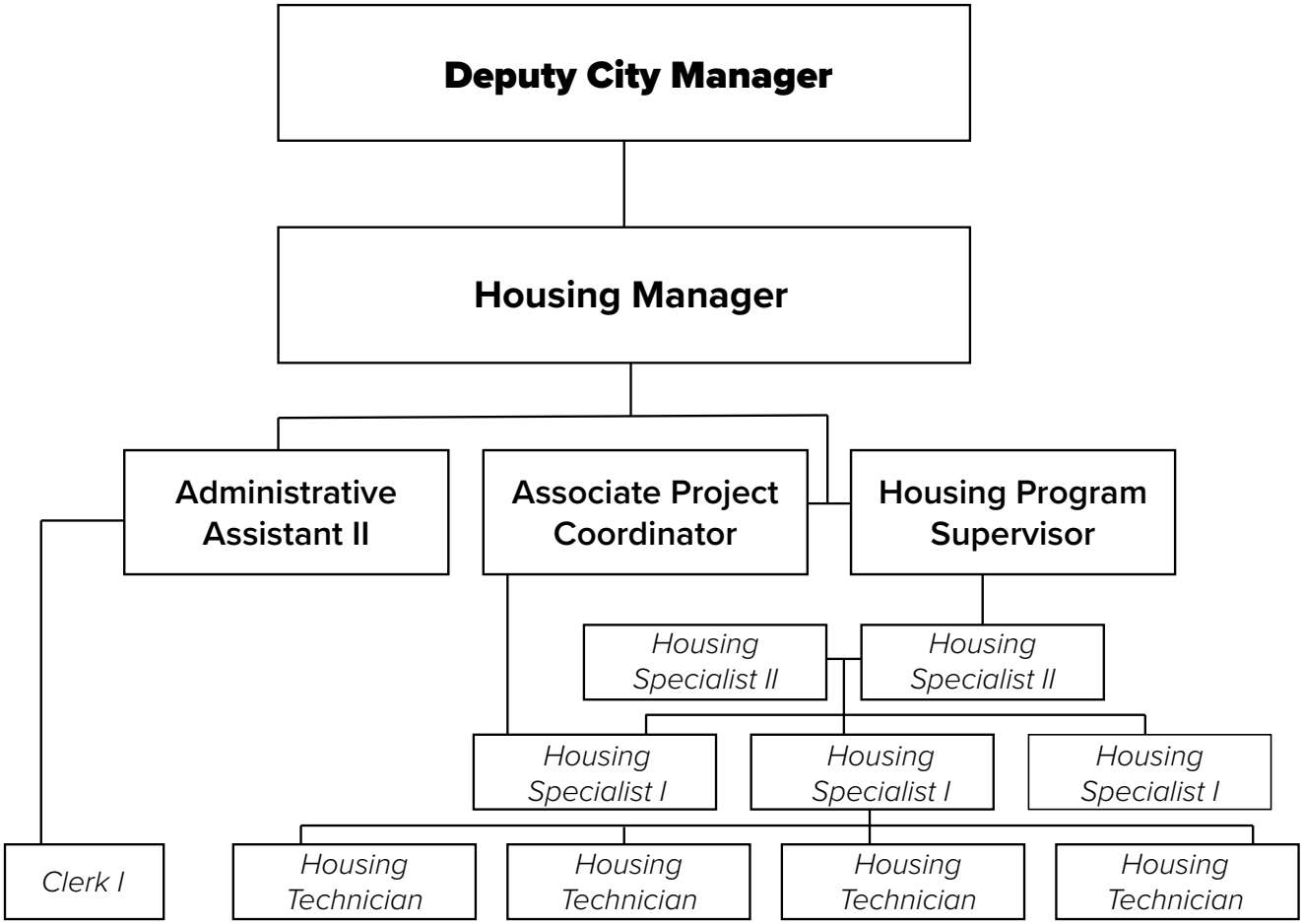
Housing Authority Of The City Of Redding



HOUSING AUTHORITY OF THE CITY OF REDDING

Overview

The Housing Authority of the City of Redding (RHA) administers the Section 8 Housing Choice Voucher (HCV) Program, a federal grant program funded through and administered by the United States Department of Housing and Urban Development (HUD). The HCV program is the federal government's major program for assisting very low-income families, the elderly, and persons with disabilities to afford decent, safe, and sanitary housing in the private market.

The RHA's grant revenue from HUD consists of the following: HCV administrative fees, Housing Assistance Payments (HAP), and Family Self-Sufficiency (FSS) Coordinator funding. These funds are directly deposited each month into the RHA's bank account based on a budget developed by HUD. In addition to the direct revenue received from HUD, RHA also receives HCV program fraud recovery revenue from current and previous program participants that are repaying assistance for which they were not entitled.

Projected funding for Fiscal Years (FY) 2021-22 and 2022-23 budget are conservatively forecasted based on projected HAP costs and the number of annual months leased. Program rules do not allow Housing Authorities to over-lease or overspend its allocated budget. Over-leasing occurs when actual annual unit months leased exceeds the total number of allocated baseline units. For RHA, RHA's maximum annual unit months leased is 20,496 (18,816 for standard vouchers, 780 for Veteran's Affairs Supportive Housing vouchers, and 900 for Mainstream Vouchers).

Description	FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended*	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
RHA	$ 9,383,571	$ 9,228,780	$ 10,346,010	$ 10,218,540	$ (127,470)	$ 10,547,560	$ 329,020

*Excludes carryover amounts

The following table displays the Divisions budget divided into four main expenditure groups.

Division		Personnel	Materials, Supplies & Services	Capital Outlay	Debt Service	Total
RHA	FY 2022-23 Adopted	$ 1,160,580	$ 371,720	$ 9,015,260	$ -	$ 10,547,560
	FY 2021-22 Adopted	$ 1,102,440	$ 403,260	$ 8,712,840	$ -	$ 10,218,540
	FY 2020-21 Amended	$ 1,111,530	$ 366,270	$ 8,868,210	$ -	$ 10,346,010
	FY 2019-20 Actual	$ 815,760	$ 306,067	$ 8,261,744	$ -	$ 9,383,571

Personnel

In the FY 2020-21 actual budget, the Housing Division was moved from the Development Services Department and relocated under the City Manager's Department.

The following table displays the Housing Division's staffing for full-time and part-time employees.

Description		FY 2019-20 Actual	FY 2020-21 Adopted	FY 2020-21 Amended	FY 2021-22 Adopted	Increase (Decrease)	FY 2022-23 Adopted	Increase (Decrease)
Housing Division	F/T	14.00	13.00	15.00	14.00	(1.00)	14.00	-
	P/T	-	-	-	-	-	-	-
	Total	14.00	13.00	15.00	14.00	(1.00)	14.00	-

Capital Outlay

Capital expenditures for RHA primarily consist of HAP to households on the HCV program. The number of households to which the RHA may provide assistance is determined by HUD, and the HAP expenditures are reimbursed accordingly. Given the projection of available funding, expected program activity and the average cost per unit, it is anticipated that 20,301-unit lease months will be realized during FY 2021-22 and 20,496-unit lease months will be realized in FY 2021-22.

Significant Issues

The administrative revenue projections for FY 2021-22 and FY 2022-23 are based on a per-voucher administrative reimbursement rate (pro-ration) of 0.8383, which is a slight increase from the FY 2020-21 factor of 0.80. It is anticipated that RHA will earn enough revenue to cover its administrative expenses over the next budget cycle. However, with regard to Capital Expenditures it is anticipated that in FY 2021-22, the RHA will request funds from the HUD-held reserve account to cover increased leasing costs.

Performance Measures and Workload Indicators

Description	FY 2019-20 Actual	FY 2020-21 Estimated	FY 2021-22 Projected	FY 2022-23 Projected
Fair Housing Referrals	73	64	75	82
Family Self-Sufficiency Participants	45	65	70	65
HAP Contracts Leased	18,953	19,348	20,207	20,373
HCV Landlords	267	238	250	273
Inspections Completed	1,272	1,173	1,300	1,417
New Leases	270	173	300	350
Project-based Voucher Units Leased	-	65	94	123
Reexaminations/Interims Completed	4,173	2,965	3,500	3,815
Terminations	218	166	244	240
Vouchers Issued	480	400	480	523

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