

BUDGET SUMMARY

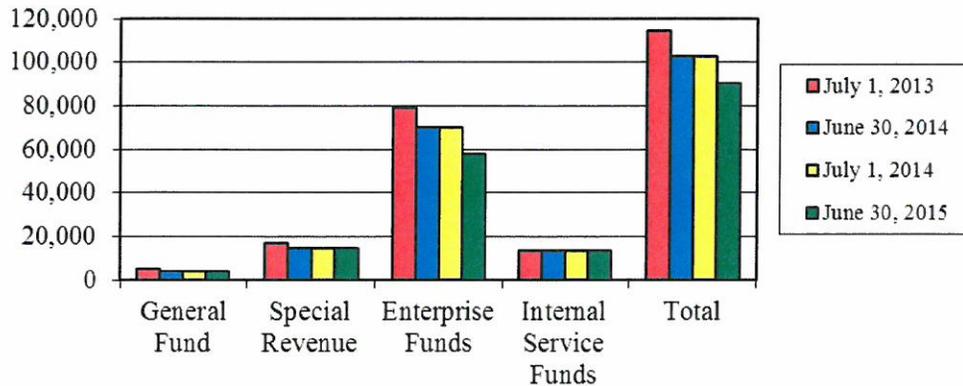
COMPARATIVE FUND SUMMARY - ALL FUNDS

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.

Comparison of Beginning to End Balances
 (in thousands)



CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

Comparative Fund Summary for FY 2013-2014 - ALL FUNDS
(In Thousands)

	Beginning Projected Cash Balance 7/1/2013	Projected Revenue 2013-14 [3]	Fund Transfers In	Fund Transfers Out	Expenditure Programs 2013-14 [4]	Adjustments & Restricted Reserves [1]	Ending Projected Cash Balance 6/30/2014
GENERAL FUND	\$ 5,232	\$ 60,108	\$ 5,331	\$ (2,637)	\$ 65,607	\$ 1,210	\$ 4,085
SPECIAL REVENUE FUNDS							
Parking Fund	-	137	-	-	112	(25)	-
Rolling Stock Replacement	9,200	-	4,448	-	-	(4,000)	9,648 [2]
Gas Tax Street Improvement Fund	2,713	3,626	-	(3,842)	-	-	2,497
Local Transportation Fund	-	800	-	(800)	-	-	-
Library	272	1,173	787	(50)	1,919	-	263
Branch Libraries	123	198	-	-	221	-	100
CD Block Grant Fund	346	1,598	-	-	1,598	-	346
Low and Moderate Income Housing Asset Fund	239	48	-	-	222	-	65
<i>Special Development Fund</i>							
Development Fund	500	-	-	(300)	1	-	199
Storm Drain Capital	-	196	-	-	-	-	196
Capital Improvement	295	-	-	(66)	-	-	229
Traffic Impact Fee	1,571	1,836	-	-	3,020	-	387
Dana Traffic Impact Fee	454	40	-	-	50	-	444
Park In-Lieu/Park Development	1,268	328	-	(51)	938	-	607
General Special Revenue	-	273	-	(272)	-	-	1
TOTAL SPECIAL REVENUE FUNDS	16,981	10,253	5,235	(5,381)	8,081	(4,025)	14,982
ENTERPRISE FUNDS							
Tourism/Convention Fund	-	225	1,169	(225)	1,167	-	2
Storm Drain Utility Fund	3,506	1,202	-	(25)	1,815	-	2,868
Municipal Airport Fund	201	3,390	-	(70)	3,432	19	108
Electric Utility Fund	29,100	146,055	-	(2,635)	145,365	1,245	28,400
Water Utility Fund	17,455	18,249	-	(125)	21,388	405	14,596
Wastewater Utility Fund	21,095	23,895	45	(125)	27,078	1,349	19,181
Solid Waste Collection and Disposal	7,540	17,015	-	(650)	18,899	192	5,198
TOTAL ENTERPRISE FUNDS	78,897	210,031	1,214	(3,855)	219,144	3,210	70,353
INTERNAL SERVICE FUNDS							
Information Technology	618	2,496	-	-	2,864	-	250
Fleet Maintenance	125	3,068	-	-	3,054	-	139
Building Maintenance & Construction	96	2,259	-	-	2,258	-	97
Records Management	21	250	-	-	266	-	5
Employer Services	36	1,031	-	-	1,049	-	18
Geographic Information Services	73	528	-	-	559	-	42
Communications	74	790	-	-	821	-	43
Reprographics	87	656	-	-	650	-	93
Volunteer Services	5	136	-	-	137	-	4
Risk Management	8,941	4,959	93	-	4,352	-	9,641
Employee Benefits Payroll	450	23,977	-	-	23,977	-	450
Employee Benefit Group Insurance	2,654	19,302	-	-	19,597	-	2,359
Redding Municipal Utilities Admin.	281	3,052	-	-	3,006	-	327
TOTAL INTERNAL SERVICE FUNDS	13,461	62,504	93	-	62,590	-	13,468
Subtotal	114,571	342,896	11,873	(11,873)	355,422	395	102,888
Less: Charges Between Funds	-	(76,715)	-	-	(76,715)	-	-
NET TOTAL	\$ 114,571	\$ 266,181	\$ 11,873	\$ (11,873)	\$ 278,707	\$ 395	\$ 102,888

[1] This column shows adjustments primarily for use of debt funds and projected budget savings.

[2] Funds are continuously appropriated and will be utilized throughout the year. Ending balance will be less.

[3] For detail of Revenue see pages A-10 to A-20.

[4] For detail of Expenditures see A-21 to A-23.

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

Comparative Fund Summary for FY 2014-2015 - ALL FUNDS

(In Thousands)

	Beginning Projected Cash Balance 7/1/2014	Projected Revenue 2014-2015 [3]	Fund Transfers In	Fund Transfers Out	Expenditure Programs 2014-2015 [4]	Adjustments & Restricted Reserves [1]	Ending Projected Cash Balance 6/30/2015
GENERAL FUND	\$ 4,085	\$ 62,208	\$ 5,254	\$ (2,451)	\$ 68,653	\$ 3,366	\$ 3,809
SPECIAL REVENUE FUNDS							
Parking Fund	-	137	-	-	109	(28)	-
Rolling Stock Replacement	9,648	-	5,734	-	-	(4,000)	11,382 [2]
Gas Tax Street Improvement Fund	2,497	3,329	-	(4,464)	-	-	1,362
Local Transportation Fund	-	400	-	(400)	-	-	-
Library	263	1,197	803	(50)	1,954	-	259
Branch Libraries	100	202	-	-	226	-	76
CD Block Grant Fund	346	1,779	-	-	1,779	-	346
Low and Moderate Income Housing Asset Fund	65	48	-	-	112	-	1
<i>Special Development Fund</i>							
Development Fund	199	-	-	-	-	1	200
Storm Drain Capital	196	200	-	-	-	-	396
Capital Improvement	229	-	-	(67)	-	-	162
Traffic Impact Fee	387	1,757	-	-	1,874	-	270
Dana Traffic Impact Fee	444	40	-	-	50	-	434
Park In-Lieu/Park Development	607	335	-	(51)	940	-	(49)
General Special Revenue	1	273	-	(272)	-	-	2
TOTAL SPECIAL REVENUE FUNDS	14,982	9,697	6,537	(5,304)	7,044	(4,027)	14,841
ENTERPRISE FUNDS							
Tourism/Convention Fund	2	285	1,160	(285)	1,158	-	4
Storm Drain Utility Fund	2,868	1,209	-	(25)	1,443	-	2,609
Municipal Airport Fund	108	2,720	-	(70)	2,861	19	(84)
Electric Utility Fund	28,400	153,657	-	(2,935)	150,135	(2,487)	26,500
Water Utility Fund	14,596	19,507	-	(125)	23,447	355	10,886
Wastewater Utility Fund	19,181	25,431	45	(125)	29,618	342	15,256
Solid Waste Collection and Disposal	5,198	17,610	-	(1,786)	18,324	197	2,895
TOTAL ENTERPRISE FUNDS	70,353	220,419	1,205	(5,351)	226,986	(1,574)	58,066
INTERNAL SERVICE FUNDS							
Information Technology	250	2,705	-	-	2,698	-	257
Fleet Maintenance	139	3,039	-	-	3,026	-	152
Building Maintenance & Construction	97	2,031	-	-	2,030	-	98
Records Management	5	258	-	-	259	-	4
Employer Services	18	1,067	-	-	1,078	-	7
Geographic Information Services	42	584	-	-	588	-	38
Communications	43	382	-	-	379	-	46
Reprographics	93	693	-	-	679	-	107
Volunteer Services	4	150	-	-	151	-	3
Risk Management	9,641	4,491	110	-	4,408	-	9,834
Employee Benefits Payroll	450	24,678	-	-	24,678	-	450
Employee Benefit Group Insurance	2,359	20,777	-	-	20,895	-	2,241
Redding Municipal Utilities Admin.	327	3,146	-	-	3,153	-	320
TOTAL INTERNAL SERVICE FUNDS	13,468	64,001	110	-	64,022	-	13,557
Subtotal	102,888	356,325	13,106	(13,106)	366,705	(2,235)	90,273
Less: Charges Between Funds	-	(78,853)	-	-	(78,853)	-	-
NET TOTAL	\$ 102,888	\$ 277,472	\$ 13,106	\$ (13,106)	\$ 287,852	\$ (2,235)	\$ 90,273

[1] This column shows adjustments primarily for use of debt funds and projected budget savings

[2] Funds are continuously appropriated and will be utilized throughout the year. Ending balance will be less.

[3] For detail of Revenue see pages A-10 to A-20

[4] For detail of Expenditures see A-21 to A-23

REVENUE ASSUMPTIONS

General Assumptions

- ▮ California's economy will begin to recover during the fiscal year 2013-14.
- ▮ Local construction activity will begin to increase during the fiscal years 2014 and 2015.
- ▮ The inflation rate will be approximately 2.5 percent in fiscal years 2014 and 2015.
- ▮ Interest rates associated with City investments will remain relatively constant during fiscal years 2014 and 2015 (approximately 2%).
- ▮ The City of Redding's population will grow by approximately 1 percent.
- ▮ In general, revenue will grow below its historical average during fiscal year 2014 and the growth rate will start to return to its historical average in fiscal year 2015.

Specific Assumptions

General Fund

- ▮ It is assumed in fiscal year 2014 that property tax will increase 1.4 percent over the revised budget estimate and by 4.8 percent in fiscal year 2015. (Property tax revenue grew by over 5 percent in the ten years prior to 2008. In February 2012 all Redevelopment agencies were dissolved. The increase in property taxes is primarily due to the additional property tax the City expects to receive due to the dissolution.)
- ▮ It is assumed in fiscal year 2014 that sales tax will increase by 4.0 percent and by 4.5 percent in fiscal year 2015. Sales Tax revenue grew, on average, by 5.2 percent per year in the years prior to the downturn in the economy. The City experienced significant declines in Sales Tax revenues in fiscal years 2008, 2009, and 2010.
- ▮ Transient Occupancy Tax (TOT) revenue is assumed to increase by 6.3 percent in fiscal year 2014 and by 4.0 percent in fiscal year 2015. (TOT revenue grew, on average, by 6.2 percent per year in the ten years prior to 2008; TOT decreased in 2009 and 2010; however, since 2010 TOT has increased, on average, by 5 percent over the last two years.)
- ▮ Revenue from taxes will increase by 3 percent per year.
- ▮ Revenue from licenses and permits, fines and penalties, and from service charges will decrease slightly in fiscal year 2014 and fiscal year 2015. (These combined revenues grew by over 10 percent per year between FYE 1999 and FYE 2008. The large increases are due to one-time increases and high building activity, which has decreased over the last several years.)

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

- ↗ Revenue from other governmental agencies will increase by 3 percent. (Historical growth rates are erratic.)
- ↗ Revenue from internal departments are based on actual charges for fiscal year 2014 and are assumed to increase by 3 percent in fiscal year 2015. (Historical growth rates are erratic, but have consistently been around 3 to 4 percent when adjusted for one-time changes.)
- ↗ Revenue from the use of money and property is a function of the ending cash balance.
- ↗ Other revenue is assumed to increase by 3 percent. (Historical growth rates are erratic.)
- ↗ Transfers in are assumed to increase by the rate of inflation and other assumed facts; Transfers Out are based on projections contained in the long-range financial plans for other funds.

Special Revenue Funds

- ↗ In general, revenue will increase by the historical rate of growth.

Enterprise Funds

- ↗ Electric, Water, Wastewater and Solid Waste rates will increase either as approved by City Council or at rates proposed to City Council.
- ↗ Storm Drainage fees are not scheduled to increase.

Internal Service Funds

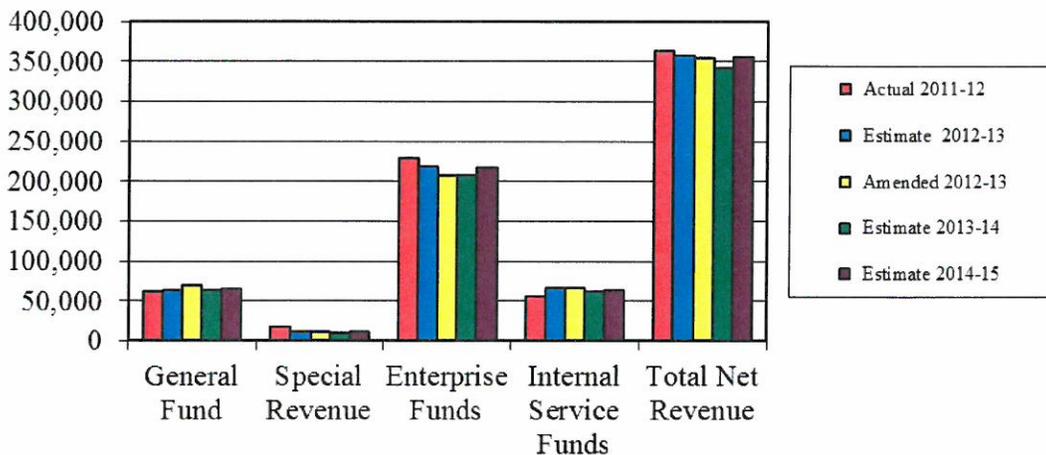
- ↗ In general, revenue will be the amounts reflected in other funds as internal service fund expenditures.

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 2011-12**, shows the actual revenue for each fund. The second column, **Budget Estimate 2012-13**, shows the revenue estimate originally adopted in the budget for the current fiscal year, while the third column, **Revised Estimate 2012-13**, shows the most recent revenue estimate by the Finance Department. This estimate is based on nine month's of history and a three month projection. The final two columns, **Budget Estimate 2013-14** and **Budget Estimate 2014-15**, show the revenue estimates for the next two fiscal years for all funds.

Total net revenue for fiscal year 2013-14 is estimated at \$265,529,700 and for fiscal year 2014-15 is estimated at \$275,682,660. Revenue from Special Revenue Funds totals \$9,457,200 and \$9,141,710, respectively; revenue from Enterprise Funds totals \$207,388,250 and \$216,272,620, respectively; revenue from Internal Service Funds totals \$62,597,130 and \$64,109,980, respectively; and General Fund revenue totals \$62,802,500 and \$65,011,100, respectively.

Comparative Summary of Estimated Revenues (in thousands)



CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

COMPARATIVE SUMMARY OF REVENUE PROGRAMS

	Actual Revenue 2011-2012	Budget Estimate 2012-2013	Revised Estimate 2012-2013	Budget Estimate 2013-2014	Budget Estimate 2014-2015
GENERAL FUND					
Taxes	\$ 38,755,266	\$ 43,789,620	\$ 43,789,620	\$ 42,473,220	\$ 44,363,500
Licenses and Permits	849,184	878,540	878,540	921,500	964,700
Fines, Forfeits, and Penalties	1,214,411	637,170	637,170	473,300	487,500
Revenue from Internal Departments	12,778,721	16,617,760	14,462,340	12,688,500	13,359,370
Revenue from Other Governmental Agencies	3,738,678	3,016,620	3,316,270	1,749,810	1,548,150
Other Revenues	2,273,218	2,249,030	2,275,308	2,190,340	2,221,840
Charges for Current Services	1,407,030	1,516,900	1,512,871	1,511,930	1,557,140
Revenue from the Use of Money & Property	854,780	759,920	759,920	793,900	508,900
TOTAL GENERAL FUND	61,871,288	69,465,560	67,632,039	62,802,500	65,011,100
SPECIAL REVENUE FUNDS					
Asset Seizure	3,099	143,830	143,830	-	-
Parking Fund	257,333	251,630	218,378	136,600	136,550
Rolling Stock Replacement	(1,069,392)	3,996,360	3,996,360	4,448,350	5,733,870
Gas Tax Street Improvement Fund	1,539,754	(907,220)	(365,635)	(215,140)	(1,135,350)
Local Transportation Fund	139,015	-	-	-	-
Library	1,803,603	1,899,280	1,906,723	1,910,660	1,949,800
Branch Library	197,274	196,210	196,170	198,310	202,260
CD Block Grant Fund	1,480,956	1,848,790	1,848,790	1,597,780	1,778,860
Low and Moderate Income Housing Asset Fund	74,169	125,490	210,660	47,710	47,710
Special Development Fund	8,251,836	3,827,180	3,978,543	1,982,430	2,213,510
General Special Revenue	-	500	500	500	500
TOTAL SPECIAL REVENUE FUNDS	12,677,647	11,382,050	12,134,319	10,107,200	10,927,710
ENTERPRISE FUNDS					
Tourism/Convention Fund	1,732,249	1,100,150	1,145,360	1,168,530	1,159,650
Storm Drain Utility Fund	1,309,988	1,200,210	1,200,210	1,176,710	1,184,450
Municipal Airport Fund	3,633,282	4,594,940	15,603,957	3,320,150	2,650,000
Electric Utility Fund	164,487,954	145,963,305	159,963,305	143,419,620	150,721,640
Water Utility Fund	16,704,252	16,441,870	16,441,870	18,123,740	19,381,500
Wastewater Utility Fund	27,931,878	23,417,280	23,417,280	23,814,520	25,351,380
Solid Waste Collection and Disposal	17,367,931	16,000,300	16,000,300	16,364,980	15,824,000
TOTAL ENTERPRISE FUNDS	233,167,534	208,718,055	233,772,282	207,388,250	216,272,620
INTERNAL SERVICE FUNDS					
Information Technology	2,122,769	2,229,540	2,229,540	2,495,850	2,704,850
Fleet Maintenance	2,719,780	2,696,660	2,696,660	3,068,380	3,038,670
Building Maintenance & Construction	1,769,807	1,739,240	1,739,240	2,258,970	2,031,180
Records Management	239,963	246,590	246,590	250,320	258,580
Employer Services	582,169	962,570	962,570	1,030,520	1,066,620
Geographic Information Services	570,800	601,400	601,400	527,610	584,060
Communications	449,677	449,790	449,790	790,440	381,680
Reprographics	656,040	656,940	656,940	656,410	693,210
Volunteer Services	134,615	148,010	148,010	136,400	149,810
Risk Management	4,976,995	5,389,010	5,389,010	5,052,110	4,601,310
Employee Benefits Payroll	19,631,965	25,015,620	25,015,620	23,976,580	24,678,220
Employee Benefit Group Insurance	18,853,450	23,090,330	23,090,330	19,301,780	20,776,700
Redding Municipal Utilities Admin.	2,545,616	2,554,130	2,564,420	3,051,760	3,145,090
TOTAL INTERNAL SERVICE FUNDS	55,253,646	65,779,830	65,790,120	62,597,130	64,109,980
SUBTOTAL - ALL REVENUE	362,970,115	355,345,495	379,328,760	342,895,080	356,321,410
Less: Charges between funds	(68,870,809)	(79,661,280)	(79,661,280)	(76,715,380)	(78,852,750)
NET TOTAL	\$ 294,099,306	\$ 275,684,215	\$ 299,667,480	\$ 266,179,700	\$ 277,468,660

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-2013	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
GENERAL FUND				
TAXES				
Property Taxes	\$ 14,319,200	\$ 17,610,120	\$ 15,151,220	\$ 15,864,100
Sales Tax-Nondedicated	18,771,916	20,400,000	21,252,000	22,200,000
Transient Occupancy Tax	3,837,828	3,950,000	4,200,000	4,370,000
Viacom Cablevision	677,900	716,000	680,000	700,000
Pacific Gas & Electric Co.	252,831	226,500	250,000	257,500
Business License Tax	730,694	747,000	730,000	751,900
Real Property Transfer Tax	164,897	190,000	210,000	220,000
Total Taxes	<u>38,755,266</u>	<u>43,839,620</u>	<u>42,473,220</u>	<u>44,363,500</u>
LICENSES AND PERMITS				
Animal Licenses	63,857	75,700	67,700	69,800
Building Permits	534,917	545,000	588,500	621,700
Engineering Eneeroachment Permit	47,393	52,000	53,500	55,000
Electical Permits	81,554	74,000	76,000	78,500
Transportation Permit	9,574	11,000	11,300	11,600
Plumbing Permits	51,139	48,760	50,200	51,700
Mechanical Permit	56,035	59,680	61,500	63,300
Engineering Grading Permits	4,715	12,400	12,800	13,100
Total Licenses and Permits	<u>849,184</u>	<u>878,540</u>	<u>921,500</u>	<u>964,700</u>
FINES, FORFEITS, AND PENALTIES				
Traffic Safety Fines	648,572	469,170	343,000	355,000
Code Enforcement Fines	86,674	46,000	46,000	46,000
Other Fines & Fees	477,989	122,000	83,100	85,300
Assessment District Deliquent Fines & Fees	1,176	-	1,200	1,200
Total Fines, Forfeits & Penalties	<u>1,214,411</u>	<u>637,170</u>	<u>473,300</u>	<u>487,500</u>
REVENUE FROM INTERNAL DEPARTMENTS				
Fixed Reimbursements	3,998,990	3,719,380	4,290,170	4,384,300
Real Estate Rentals	1,200	-	1,200	1,200
Posse Grandstand Repayment	13,037	13,000	13,000	13,000
In-lieu Payment from 821--Muni Airport	145,000	145,000	155,000	165,000
In-Lieu Payment from Division 854-Electric	5,565,300	6,027,400	5,534,900	5,993,200
Total Revenue from Internal Departments	<u>9,723,527</u>	<u>9,904,780</u>	<u>9,994,270</u>	<u>10,556,700</u>

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-2012	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
REVENUE FROM OTHER GOVERNMENTAL AGENCIES				
State Grant Operating for Planning	-	-	7,200	-
State Grant Operating for Police	327,077	291,250	163,000	163,000
State Grant Operating for Fire	50,718	100,600	-	-
State Grant Capital for Public Works	205,884	30,270	-	-
Federal Grant - Capital - Police	11,330	-	-	-
Federal Grant - Operating - Police	1,305,298	1,047,780	40,000	-
Federal Grant - Operating - Fire	-	-	701,610	554,150
Federal Grant - Capital - Public Works	280,880	609,010	-	-
Shasta County Grant - Operating - Planning	6,000	-	-	-
Shasta County Grant - Operating - Police	50,560	82,070	-	-
Shasta County Grant - Operating - Fire	-	-	30,000	30,000
Reimbursement of Mandated Costs	67,182	73,000	70,000	70,000
POST Grant - Operating - Police	95,378	85,000	88,000	90,000
Home Owner Property Tax Relief	155,888	165,000	158,000	163,000
Motor Vehicle In-Lieu Tax	236,652	-	47,000	48,000
School District Contrib-Operating-Police	588,800	367,700	160,000	160,000
Redding Rancheria Payment	100,000	100,000	100,000	100,000
Contribution RABA - Operating - Police	25,000	25,000	25,000	25,000
Buckeye Fire Service Dist-Operating-Fire	5,000	5,000	5,000	5,000
Buckeye Fire District - Capital - Fire	19,871	9,940	-	-
SHASCOM - Payroll	36,164	25,000	25,000	25,000
MPO Revenue-Operating-Public Works	170,996	-	130,000	115,000
Total Revenue - Other Government Agencies	3,738,678	3,016,620	1,749,810	1,548,150
OTHER REVENUES				
Late Fees	1,743,796	1,771,000	1,760,000	1,790,000
Contributions-Operating-Rec & Culture	85,050	80,000	80,000	80,000
Contributions - Operating - Police	15,597	9,650	-	-
Contributions - Operating - Fire	-	1,000	-	-
Contributions - Operating - Public Works	2,250	-	-	-
Contributions - Operating - Planning	-	1,500	1,500	1,500
Contributions-Operating-Rec & Culture	4,560	27,360	28,140	28,140
Sale of Property	42,818	10,000	10,000	10,000
Compensation - Loss & Property Damage	5,367	-	-	-
Miscellaneous Receipts	157,213	149,100	150,100	150,600
Misc. RCAC Donations and Falcom Match \$	66,692	40,200	-	-
Miscellaneous Receipts	149,875	159,220	160,600	161,600
Total Other Revenues	2,273,218	2,249,030	2,190,340	2,221,840

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-2012	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
CHARGES FOR CURRENT SERVICES				
Assessment District Administration Fees	-	5,600	-	-
Planning Permits (Subdivisions)	60,319	64,000	130,000	133,000
Building Plan - Record Fees	12,533	13,000	13,000	13,000
Building Plan - Check Fees	279,793	258,000	258,000	265,800
Fees for Outside Plan Checks	2,760	-	3,120	3,500
Plan Check Fees - Fire Department	31,868	31,200	31,200	32,130
Engineering Land Development Fees	54,244	75,000	35,000	35,000
Technology Surcharge	53,370	70,000	70,000	72,100
Sale of Publications	6,991	12,000	6,000	6,000
Building Permit List	2,347	3,000	3,000	3,000
Animal Shelter Fees	10,020	9,300	10,000	10,300
Inspection Fees	4,699	10,000	5,000	5,000
Fingerprint Fees	35,096	27,000	30,000	31,000
Fire Permits & Fees	61,634	47,000	53,600	55,000
DUI - Emergency Response	73,365	65,900	66,000	68,600
Swimming Pool Receipts	134,627	122,500	138,600	142,800
RAC Swim Shop / Rental	29,656	25,800	30,000	31,000
RAC Admission	94,281	98,700	97,000	100,000
RAC Swim Team	12,385	9,300	12,700	13,000
Swimming Pool Concession	54,770	56,600	56,000	58,000
Other Charges & Fees	89,538	43,000	34,300	35,300
Recreation Sports	122,737	133,000	166,400	170,000
Recreation Classes	56,102	77,000	57,700	59,500
Recreation Camps Trips	77,289	82,500	79,600	81,200
Recreation Fitness	53,616	45,000	55,200	56,800
Recreation Daycare Summer	154,303	177,000	158,900	163,700
Recreation Daycare After School	386	-	-	-
Ticket Surcharge on Ticket Sales	29,103	35,000	30,000	30,800
Other Fees & Charges	1,764	500	500	500
Bad Debt Writeoff	(192,566)	(80,000)	(118,890)	(118,890)
Total Charges for Current Services	1,407,030	1,516,900	1,511,930	1,557,140
REVENUE FROM THE USE OF MONEY & PROPERTY				
Rental - Land or Facility	656,924	648,920	655,300	370,300
SHASCOM Base Rent - Police Portion	41,342	41,500	41,300	41,300
SHASCOM Base Rent - Fire Portion	41,343	41,500	41,300	41,300
Investment Income	115,153	25,000	56,000	56,000
Fiscal Agent Investment Income	18	3,000	-	-
Total Revenue - Use of Money & Property	854,780	759,920	793,900	508,900
General Fund Net Transfers In (Out)	2,387,854	6,394,330	2,694,230	2,802,670
TOTAL GENERAL FUND	\$ 61,203,948	\$ 69,196,910	\$ 62,802,500	\$ 65,011,100
ASSET SEIZURE FUND				
Miscellaneous Receipts	2,597	143,830	-	-
Investment Income	502	-	-	-
TOTAL ASSET SEIZURE FUND	\$ 3,099	\$ 143,830	\$ -	\$ -

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-2012	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
PARKING FUND				
On-Street Parking Meters	\$ 59,866	\$ 60,000	\$ 60,000	\$ 60,000
Parking Space Rental & Permit Fees	1,673	2,000	2,000	2,000
Parking Fines & Fees	33,634	25,000	19,000	19,000
Repayment of Advances	44,189	43,130	53,500	53,500
Miscellaneous Receipts	17,554	12,000	-	-
Fees for Services-Fines,Towing, Etc.	97,200	91,000	-	-
Investment Income	1,298	1,000	600	550
Interest on RRA Loan	1,919	17,500	1,500	1,500
TOTAL PARKING FUND	\$ 257,333	\$ 251,630	\$ 136,600	\$ 136,550
ROLLING STOCK REPLACEMENT				
Sale of Property	\$ 377,042	\$ -	\$ -	\$ -
Miscellaneous Receipts	3,231	-	-	-
Investment Income	118,202	-	-	-
Net transfers in (out)	3,670,750	3,996,360	3,798,350	3,947,870
TOTAL ROLLING STOCK REPLACEMENT	\$ 4,169,225	\$ 3,996,360	\$ 3,798,350	\$ 3,947,870
GAS TAX STREET IMPROVEMENT FUND				
Federal - ISTEAA	\$ 1,226,229	\$ 950,000	\$ 950,000	\$ 950,000
State of California - Section 2105	420,943	500,000	427,730	432,000
Section 2106	422,389	480,000	288,350	295,000
Section 2107	621,601	670,000	636,820	628,000
Section 2107.5	7,500	7,500	7,500	7,500
Senate Bill 300 Gas Tax	1,219,853	1,050,000	1,295,960	996,000
Investment Income	31,918	20,000	20,000	20,000
Net transfers in (out)	(2,410,679)	(4,584,720)	(3,841,500)	(4,463,850)
TOTAL GAS TAX IMPROVEMENT FUND	\$ 1,539,754	\$ (907,220)	\$ (215,140)	\$ (1,135,350)

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-2012	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
LOCAL TRANSPORTATION FUND				
State Allocations - SB 325	\$ 785,640	\$ 300,000	\$ 800,000	\$ 400,000
Net transfers in (out)	(646,625)	(300,000)	(800,000)	(400,000)
TOTAL LOCAL TRANSPORTATION FUND	\$ 139,015	\$ -	\$ -	\$ -
LIBRARY				
State Grant Operating for Rec & Culture	\$ 15,640	\$ -	\$ -	\$ -
Contributions-Operating-Rec & Culture	7,500	-	-	-
Library Operations	1,040,745	1,071,970	1,082,750	1,104,400
Other Charges & Fees	127,513	87,550	88,690	90,460
Investment Income	5,445	10,300	2,000	2,000
Net transfers in (out)	606,760	729,460	737,220	752,940
TOTAL LIBRARY	\$ 1,803,603	\$ 1,899,280	\$ 1,910,660	\$ 1,949,800
BRANCH LIBRARIES				
Branch Library - Shasta County	\$ 150,039	\$ 154,540	\$ 156,100	\$ 159,220
Branch Library - Anderson	30,862	31,790	32,110	32,750
Other Charges & Fees	11,289	9,580	9,600	9,790
Investment Income	1,874	300	500	500
TOTAL BRANCH LIBRARIES	\$ 194,064	\$ 196,210	\$ 198,310	\$ 202,260
CD BLOCK GRANT FUND				
State Grant Operating for Community Development	\$ -	\$ -	\$ 250,000	\$ 500,000
Federal-HUD-Operating-Community Development	713,760	991,500	661,070	609,020
HOME Funds-Operating-Community Development	261,617	596,990	337,410	320,540
Miscellaneous Revenue	525	-	-	-
Loan Repayment-Principal	396,614	200,000	270,000	270,000
Loan Repayment-Interest	107,995	60,000	79,000	79,000
Late Payment Charges	445	300	300	300
TOTAL CD BLOCK GRANT FUND	\$ 1,480,956	\$ 1,848,790	\$ 1,597,780	\$ 1,778,860
LOW AND MODERATE INCOME HOUSING ASSET FUND				
Sale of Property	\$ 22,500	\$ -	\$ -	\$ -
Miscellaneous Receipts	100	100	3,400	3,400
Loan Repayment-Principal	6,393	16,800	20,000	19,000
Loan Repayment-Interest	3,947	9,380	11,380	12,380
Late Payment Charges	40	-	-	-
Housing Loan Interest Income	1,219	2,450	2,440	2,400
Rehab Loan Principal	4,545	9,480	9,490	9,530
Down Payment Assistance Loan Interest	3,650	8,910	-	-
Down Payment Assistance Principal Collect	31,500	78,240	-	-
Investment Income	275	130	1,000	1,000
TOTAL LOW AND MODERATE INCOME HOUSING ASSET FUND	\$ 74,169	\$ 125,490	\$ 47,710	\$ 47,710

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-12	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
SPECIAL DEVELOPMENT FUND				
State Grant Operating for Public Works	\$ 79,000	\$ -	\$ -	\$ -
State Grant Capital for Public Works	77,595	-	-	-
State Grant Operating for Rec & Culture	8,786	53,420	-	-
State Grant Capital for Rec & Culture	460,430	604,660	-	-
Federal Grant - Capital - Public Works	2,853,712	-	-	-
Federal Grant - Operating - Public Works	181,355	-	-	-
Federal Grant - Capital - Public Works	1,862,061	-	-	-
Contributions-Operating-Rec & Culture	82,441	46,630	-	-
Sale of Property	99,000	-	-	-
Loan Proceeds	1,401,803	-	-	-
Reimbursement	231,014	-	235,740	93,530
Traffic Impact Fee	1,285,858	3,000,000	1,600,000	1,662,990
Dana Drive Traffic Impact Fees	-	-	40,000	40,000
Rental - Land or Facility	3,480	3,480	-	-
Fire Facilities	87,623	100,000	-	-
Parks Development	191,666	404,330	328,090	334,650
Storm Drainage	62,240	100,000	95,930	100,120
Electric Service	21,900	45,000	30,000	30,000
Park In-Lieu Fees	11,236	50,000	-	-
Investment Income	168,248	300,000	70,000	70,000
Fiscal Agent Investment Income	2,819	-	-	-
Net transfers in (out)	(920,431)	(880,340)	(417,330)	(117,780)
TOTAL SPECIAL DEVELOPMENT FUND	\$ 8,251,836	\$ 3,827,180	\$ 1,982,430	\$ 2,213,510
GENERAL SPECIAL REVENUE				
Sales Tax-Dedicated to Public Safety	\$ 272,517	\$ 272,500	\$ 272,500	\$ 272,500
Net transfers in (out)	(272,517)	(272,000)	(272,000)	(272,000)
TOTAL GENERAL SPECIAL REVENUE	\$ -	\$ 500	\$ 500	\$ 500
TOURISM/CONVENTION FUND				
Repayment of Advances	\$ -	\$ -	\$ (67,500)	\$ (85,500)
Federal Grant-Operating-Convention Center	7,184	-	-	-
Miscellaneous Receipts	(1)	-	-	-
Concession Revenue	90	-	-	-
Catering Fees	25,346	-	-	-
Rental Fees	82,655	-	225,000	285,000
Ticket Surcharge on Ticket Sales	35,237	-	-	-
Other Fees & Charges	80,313	-	-	-
Bad Debt Writeoff	(107)	-	-	-
Fiscal Agent Investment Income	2	150	-	-
Net transfers in (out)	141,487	1,100,000	943,530	874,650
TOTAL TOURISM/CONVENTION FUND	\$ 372,206	\$ 1,100,150	\$ 1,101,030	\$ 1,074,150

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-2012	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
STORM DRAIN UTILITY FUND				
Storm Drainage - Monthly Fee	\$ 1,233,675	\$ 1,151,710	\$ 1,176,950	\$ 1,185,700
Compensation - Loss & Property Damage	\$ 4,042	\$ -	\$ -	\$ -
Miscellaneous Receipts	630	500	500	500
Bad Debt Writeoff	(6,758)	(2,000)	(1,740)	(1,750)
Investment Income	41,469	50,000	26,000	25,000
Net transfers in (out)	-	-	(25,000)	(25,000)
TOTAL STORM DRAIN UTILITY FUND	\$ 1,273,058	\$ 1,200,210	\$ 1,176,710	\$ 1,184,450
MUNICIPAL AIRPORT FUND				
Hangar Rent	\$ 472,858	\$ 504,000	\$ 488,000	\$ 488,000
Tie-Down Rent	80,503	78,000	76,500	77,500
Facilities/Ground Rent	510,045	535,100	541,000	542,000
Ground Lease	212,399	207,000	208,400	209,400
Fuel Concession	94,810	135,000	118,000	118,000
Landing Fees	83,321	182,000	130,000	130,000
Car Rental Concession Fee	273,938	294,000	286,000	240,000
Restaurant & Concession	39,106	37,000	37,000	42,000
Permit Fees	52,622	47,000	38,000	38,000
Automobile Parking	193,779	290,000	180,000	180,000
Miscellaneous Operating Revenue	4,162	2,500	4,000	4,000
Airport Security Fees	3,082	1,200	3,400	3,400
State Grant CAAP	20,000	-	20,000	20,000
Passenger Facility Charges	102,044	202,370	115,000	115,000
State Grant Operating for Transportation	-	9,000	-	-
State Grant Capital for Transportation	24,311	9,720	12,150	-
Local Grant - Capital - Transportation	-	350,000	-	-
Federal Grant - Operating - Transportation	177,455	526,330	87,600	87,600
Federal Grant - Capital - Transportation	766,102	904,170	270,000	-
Contributions - Capital - Transportation	400	-	-	-
Sale of Property	212,624	-	-	-
Loan Proceeds	-	-	350,000	-
Miscellaneous Receipts	441,396	408,900	425,100	425,100
Bad Debt Writeoff	(3,804)	-	-	-
Investment Income	134	-	-	-
Fiscal Agent Investment Income	2	250	-	-
Net transfers in (out)	(128,007)	(137,600)	(70,000)	(70,000)
TOTAL MUNICIPAL AIRPORT FUND	\$ 3,633,282	\$ 4,585,940	\$ 3,320,150	\$ 2,650,000

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-2012	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
ELECTRIC UTILITY FUND				
Service Reconnect Fee	\$ 103,667	\$ 110,000	\$ 95,000	\$ 95,000
Service Connect-Priority	40,124	32,000	36,000	36,000
Site Delivery Fees	1,350	1,500	1,800	1,800
Transfer Fees	57,750	60,000	56,000	56,000
Credit Report Fees	5,390	5,000	5,000	5,000
Bad Debt Collections	140,936	120,000	130,000	135,000
Power Sales Retail	106,762,698	118,000,000	123,766,000	132,800,000
Power Sales Wholesale	24,092,225	6,418,000	5,009,000	4,182,000
Solar Energy Surcharge	922,647	1,000,000	1,000,000	1,000,000
Natural Gas Sales - Wholesale	23,997,459	14,537,000	9,325,000	8,633,000
PREPAY GAS DISCOUNT	1,444,858	1,428,000	1,428,000	1,428,000
Accident & Damage Insurance	492,896	362,100	333,100	333,100
Transformer/12kv Cable Charges Service Pol	16,081	-	-	-
Misc-Temp Banners	2,150	-	-	-
Field Service Meter Reading Allocation	673,530	688,170	689,820	671,840
Customer Service Allocation from Utilities	3,305,450	3,463,900	3,463,900	3,463,900
Contributions - Operating - Electric	29,993	-	-	-
Sale of Property	64,440	50,000	60,000	60,000
Miscellaneous Receipts	371,182	101,000	301,000	301,000
Bad Debt Writeoff	(20,379)	(45,000)	(45,000)	(45,000)
Investment Income	439,950	400,000	400,000	500,000
Net transfers in (out)	(1,829,000)	(2,129,000)	(2,635,000)	(2,935,000)
TOTAL ELECTRIC UTILITY FUND	\$ 161,115,397	\$ 144,602,670	\$ 143,419,620	\$ 150,721,640
WATER UTILITY FUND				
Power Sales Retail	\$ 15,442,957	\$ 14,619,690	\$ 15,423,820	\$ 16,626,200
Metered Sales - In City	89,655	95,070	90,970	91,650
Fire Service Revenue	63,404	58,410	66,900	68,560
Fire Hydrant Rental	42,768	50,000	44,600	45,710
Off-Site Charges	602,128	1,065,750	2,210,090	2,296,840
Service & Meter Installation Fees	19,078	24,780	20,040	20,530
Paving Cut Fees	-	1,300	-	-
Front Footage Charges	5,095	-	5,350	5,490
Miscellaneous Operating Revenue	24,734	33,310	25,980	26,620
Real Estate Rentals	231,096	239,780	242,700	248,710
Sale of Property	19,234	17,270	20,200	20,700
Bad Debt Writeoff	(32,090)	(29,770)	(34,830)	(37,520)
Investment Income	227,737	276,280	132,920	93,010
Interest - 1977 Sewer Sinking Fund	46	-	-	-
Net transfers in (out)	(100,000)	(100,000)	(125,000)	(125,000)
TOTAL WATER UTILITY FUND	\$ 16,635,842	\$ 16,351,870	\$ 18,123,740	\$ 19,381,500

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-2012	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
WASTEWATER UTILITY FUND				
Sewer Service Charges	\$ 21,168,466	\$ 21,419,840	\$ 21,618,590	\$ 23,086,090
Pretreatment Fees	2,493	-	-	-
Expansion/Improvement Fees	664,223	1,375,900	2,014,010	2,107,940
Sewer Tap Fees	1,695	2,390	11,360	5,300
Front Footage Charges	1,322	3,680	5,150	5,300
Real Estate Rentals	12,214	4,170	12,950	13,340
Federal Grant - Capital - Wastewater	5,888,686	-	-	-
Miscellaneous Receipts	80	15,550	1,470	1,510
Bad Debt Writeoff	(74,670)	-	-	-
Investment Income	346,809	685,750	230,990	211,900
Net transfers in (out)	(150,000)	(150,000)	(80,000)	(80,000)
TOTAL WASTEWATER UTILITY FUND	\$ 27,861,318	\$ 23,357,280	\$ 23,814,520	\$ 25,351,380
SOLID WASTE COLLECTION AND DISPOSAL				
Power Sales Fixed Usage	\$ 6,920,511	\$ 6,994,650	\$ 7,100,090	\$ 7,374,880
Commercial Containers	5,672,074	5,671,000	5,793,750	6,018,750
Drop Boxes	1,417,727	1,476,600	1,390,500	1,446,120
Revenue Set Aside for Monitoring Cost	167,969	150,000	160,000	160,000
Special Pickups	5,625	8,000	5,000	5,000
Transfer Charges	1,012,589	952,300	1,019,700	1,059,300
County Reimbursement for HHHW and E-Waste	202,700	190,000	190,000	190,000
Miscellaneous Operating Revenue	64,169	80,270	50,260	50,270
Real Estate Rentals	1,880	1,880	-	-
State Grant Operating for Solid Waste	97,926	104,470	-	-
State Grant Capital for Solid Waste	29,298	-	-	-
Freon Recovery Program	6	-	-	-
Cardboard	349,592	170,000	220,000	220,000
White Paper Recycling	34,585	25,000	25,000	25,000
Glass Recycling	42,074	35,000	35,000	35,000
Curbside Recycling	751,603	550,000	550,000	550,000
Multi-Family Recycling	36,040	25,000	25,000	25,000
Commercial Recycling	11,571	10,000	10,000	10,000
Battery Recycling	3,367	2,000	2,000	2,000
Volunteer Drop Off	435,654	178,000	250,000	250,000
Waste Oil	848	-	-	-
Special Handling Scrap Metal	8,624	30,000	5,000	5,000
Electronic Recycling Revenue	75,237	80,000	50,000	50,000
Miscellaneous Receipts	55,861	43,050	42,000	42,000
Street Cleaning Contract	16,680	16,680	16,680	16,680
Bad Debt Writeoff	(41,953)	(30,000)	-	-
Investment Income	163,054	306,000	75,000	75,000
Net transfers in (out)	(1,110,460)	(1,092,600)	(650,000)	(1,786,000)
TOTAL SOLID WASTE COLLECTION & DISPOSAL	\$ 16,424,851	\$ 15,977,300	\$ 16,364,980	\$ 15,824,000

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

	Actual Revenue 2011-2012	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
INFORMATION TECHNOLOGY				
Data Processing Allocation	\$ 2,113,010	\$ 2,224,540	\$ 2,489,350	\$ 2,698,350
Miscellaneous Receipts	2,500	-	500	500
Investment Income	7,259	5,000	6,000	6,000
TOTAL INFORMATION TECHNOLOGY	\$ 2,122,769	\$ 2,229,540	\$ 2,495,850	\$ 2,704,850
FLEET MAINTENANCE				
Equipment Rental Charges	\$ 2,711,870	\$ 2,692,660	\$ 3,055,380	\$ 3,025,670
Compensation - Vehicle Damage	1,015	-	-	-
Miscellaneous Receipts	4,455	2,000	10,000	10,000
Bad Debt Writeoff	(1,120)	-	-	-
Investment Income	3,560	2,000	3,000	3,000
TOTAL FLEET MAINTENANCE	\$ 2,719,780	\$ 2,696,660	\$ 3,068,380	\$ 3,038,670
BUILDING MAINTENANCE & CONSTRUCTION				
Building Maintenance Allocation	\$ 1,765,670	\$ 1,735,940	\$ 2,257,010	\$ 2,029,200
Miscellaneous Receipts	705	800	500	500
Investment Income	3,432	2,500	1,460	1,480
TOTAL BUILDING MAINTENANCE & CONSTRUCTION	\$ 1,769,807	\$ 1,739,240	\$ 2,258,970	\$ 2,031,180
RECORDS MANAGEMENT				
Records Management Allocation	\$ 238,300	\$ 245,990	\$ 249,720	\$ 257,980
Non-Recurring	554	-	-	-
Investment Income	1,109	600	600	600
TOTAL RECORDS MANAGEMENT	\$ 239,963	\$ 246,590	\$ 250,320	\$ 258,580
EMPLOYER SERVICES				
Employer Services Allocation	\$ 580,080	\$ 585,070	\$ 652,620	\$ 688,720
Legal Services Allocation	-	377,000	377,000	377,000
Investment Income	2,089	500	900	900
TOTAL EMPLOYER SERVICES	\$ 582,169	\$ 962,570	\$ 1,030,520	\$ 1,066,620
GEOGRAPHIC INFORMATION SERVICES				
Geographic Information Services Allocation	\$ 568,220	\$ 600,250	\$ 525,110	\$ 581,560
Miscellaneous Receipts	-	-	500	500
Sale of Publications	39	150	-	-
Investment Income	2,541	1,000	2,000	2,000
TOTAL GEOGRAPHIC INFORMATION SERVICES	\$ 570,800	\$ 601,400	\$ 527,610	\$ 584,060

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

STATEMENT OF ESTIMATED REVENUES - ALL FUNDS

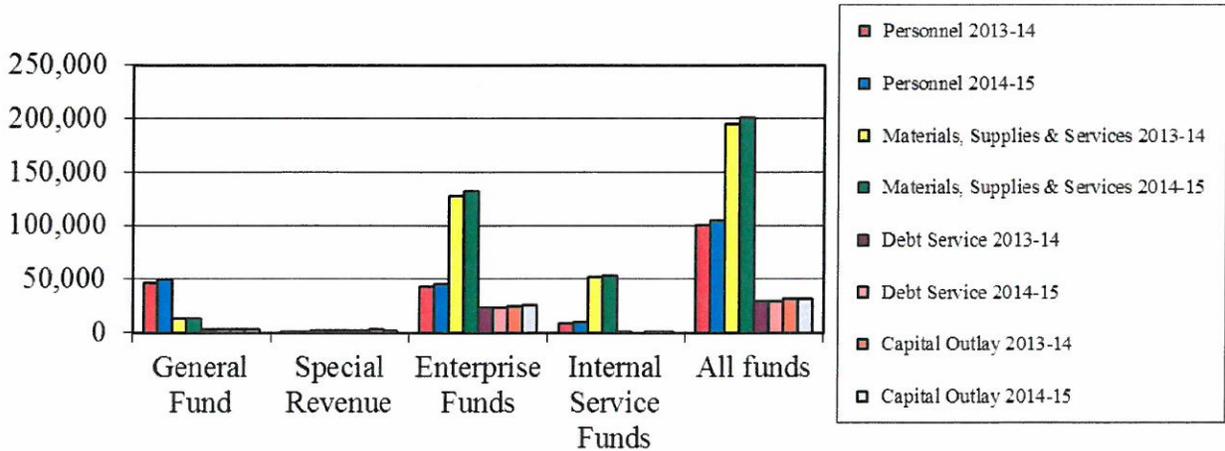
	Actual Revenue 2011-2012	Revised Estimate 2012-2013	Adopted 2013-2014	Adopted 2014-2015
COMMUNICATIONS				
Communications User Charge Allocation	\$ 445,380	\$ 446,390	\$ 785,270	\$ 377,750
Miscellaneous Receipts	2,200	2,200	2,200	2,200
Investment Income	2,097	1,200	2,970	1,730
TOTAL COMMUNICATIONS	\$ 449,677	\$ 449,790	\$ 790,440	\$ 381,680
REPROGRAPHICS				
Print Shop Allocation	\$ 595,940	\$ 656,690	\$ 633,310	\$ 669,710
Mail Room/Courier Allocation	44,370	-	-	-
Non-Recurring	12,550	-	22,000	22,000
Revenue-Service to Outside Accounts	2,449	-	-	-
Miscellaneous Receipts	135	-	500	500
Investment Income	596	250	600	1,000
TOTAL REPROGRAPHICS	\$ 656,040	\$ 656,940	\$ 656,410	\$ 693,210
VOLUNTEER SERVICES				
Volunteer Services Allocation	\$ 134,390	\$ 147,910	\$ 136,300	\$ 149,710
Investment Income	225	100	100	100
TOTAL VOLUNTEER SERVICES	\$ 134,615	\$ 148,010	\$ 136,400	\$ 149,810
RISK MANAGEMENT				
W/C Reimbursement	\$ 3,211,278	\$ 3,445,630	\$ 3,629,440	\$ 3,683,040
Insurance Allocation	1,126,970	1,159,580	643,170	546,770
Repayment of Advances	250,000	663,800	426,000	-
General Liability Reimbursement	7,760	-	-	-
Miscellaneous Receipts	1,734	-	-	-
Bad Debt Writeoff	(222)	-	-	-
Investment Income	102,668	120,000	35,000	35,000
Net transfers in (out)	276,343	437,000	92,500	110,500
TOTAL RISK MANAGEMENT	\$ 4,976,531	\$ 5,826,010	\$ 4,826,110	\$ 4,375,310
EMPLOYEE BENEFITS PAYROLL				
Retirement Allocation	\$ 13,865,091	\$ 18,317,050	\$ 16,789,440	\$ 17,358,940
Medicare Allocation	773,215	798,040	835,990	852,790
Social Security Allocation	52,928	71,750	67,860	68,050
Public Agency Retirement System (PARS)	4,940,731	5,828,780	6,283,290	6,398,440
TOTAL EMPLOYEE BENEFITS PAYROLL	19,631,965	25,015,620	23,976,580	24,678,220
EMPLOYEE BENEFIT GROUP INSURANCE				
Group Health Allocation	\$ 15,967,109	\$ 19,989,550	\$ 16,379,160	\$ 17,662,270
Group Health Contribution-Retired Employee	2,883,819	3,098,580	2,919,620	3,111,430
Bad Debt Writeoff	(1,490)	-	-	-
Investment Income	4,012	2,200	3,000	3,000
TOTAL EMPLOYEE BENEFIT GROUP INSURANCE	\$ 18,853,450	\$ 23,090,330	\$ 19,301,780	\$ 20,776,700
REDDING MUNICIPAL UTILITIES ADMINISTRATION				
RMU Admin O/H Allocation	\$ 788,110	\$ 780,140	\$ 1,138,570	\$ 1,149,430
ET/USA Locate Allocation	1,717,220	1,763,490	1,910,690	1,993,160
Other Revenue	3,460	-	-	-
Bad Debt Write-off	(3,460)	-	-	-
Investment Income	7,086	3,000	2,500	2,500
Net transfers in (out)	33,200	17,790	-	-
REDDING MUNICIPAL UTILITIES ADMINISTRATION	\$ 2,545,616	\$ 2,564,420	\$ 3,051,760	\$ 3,145,090

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 is on Materials, Supplies, and Services or Capital Outlay.

The City's total net expenditures for fiscal year 2013-14 are \$278,706,138, of which \$99,826,238 (35.8%) are on Personnel; \$118,624,100 (42.6%) are on Materials, Supplies and Services; \$29,054,690 (10.4%) are on Debt Service; and \$31,201,110 (11.2%) are on Capital Outlay. For fiscal year 2014-15 total net expenditures are \$287,850,209, of which \$105,095,984 (36.5%) are on Personnel; \$122,455,815 (42.5%) are on Materials, Supplies and Services; \$29,187,450 (10.1%) are on Debt Service; and \$31,110,960 (10.8%) are on Capital Outlay. General Fund expenditures total \$65,607,068 and \$68,652,854, respectively; Special Revenue Funds expenditures total \$8,080,920 and \$7,044,140, respectively; Enterprise Funds expenditures total \$219,143,480 and \$226,985,025, respectively; and Internal Service Funds expenditures total \$62,590,050 and \$64,020,940, respectively.

**Summary of Expenditure Programs
 Major Expenditure Categories**



CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

**SUMMARY OF EXPENDITURE PROGRAMS
FISCAL YEAR 2013-2014**

DEPARTMENTS	Net Personnel Cost	Materials, Supplies, and Services	Debt Service	Capital Outlay	Total
GENERAL FUND					
City Council	\$ 133,300	\$ 20,790	\$ -	\$ -	\$ 154,090
City Clerk	564,370	159,030	-	-	723,400
City Manager	429,420	114,900	-	-	544,320
City Treasurer	464,180	90,340	-	-	554,520
City Attorney	540,520	118,800	-	-	659,320
Personnel	283,550	115,720	-	-	399,270
Non-Departmental	440,040	1,162,820	2,791,700	193,500	4,588,060
Finance	1,000,440	261,830	-	-	1,262,270
Police	20,710,228	3,768,530	-	42,000	24,520,758
Fire	15,052,560	2,580,840	-	-	17,633,400
Development Services	2,869,640	599,940	-	103,700	3,573,280
Community Services	2,829,440	1,666,270	20,830	-	4,516,540
Public Works-Transportation/Engineering	1,188,420	2,344,550	-	2,395,000	5,927,970
Support Services	427,630	116,240	-	6,000	549,870
Subtotal	<u>46,933,738</u>	<u>13,120,600</u>	<u>2,812,530</u>	<u>2,740,200</u>	<u>65,607,068</u>
SPECIAL REVENUE FUNDS					
City Manager	520,540	151,660	2,000	1,145,300	1,819,500
Non-Departmental	-	1,000	-	-	1,000
Community Services	117,150	2,023,850	937,250	-	3,078,250
Public Works-Municipal Utilities	64,000	48,030	-	-	112,030
Public Works-Transportation/Engineering	-	15,640	1,311,980	1,742,520	3,070,140
Subtotal	<u>701,690</u>	<u>2,240,180</u>	<u>2,251,230</u>	<u>2,887,820</u>	<u>8,080,920</u>
ENTERPRISE FUNDS					
Community Services	62,690	1,014,890	88,980	-	1,166,560
Public Works-Municipal Utilities	8,595,450	18,567,070	8,020,130	15,277,280	50,459,930
Electric Utility	26,352,490	97,272,390	13,858,280	7,881,640	145,364,800
Support Services	7,843,280	11,034,700	1,597,540	1,676,670	22,152,190
Subtotal	<u>42,853,910</u>	<u>127,889,050</u>	<u>23,564,930</u>	<u>24,835,590</u>	<u>219,143,480</u>
INTERNAL SERVICE FUNDS					
City Clerk	189,280	76,590	-	-	265,870
City Attorney	-	377,000	-	-	377,000
Personnel	1,668,720	47,066,170	-	-	48,734,890
Public Works	2,432,310	574,150	-	-	3,006,460
Support Services	5,046,590	3,995,740	426,000	737,500	10,205,830
Subtotal	<u>9,336,900</u>	<u>52,089,650</u>	<u>426,000</u>	<u>737,500</u>	<u>62,590,050</u>
TOTAL EXPENDITURES	<u>99,826,238</u>	<u>195,339,480</u>	<u>29,054,690</u>	<u>31,201,110</u>	<u>355,421,518</u>
Less: Charges between funds	-	(76,715,380)	-	-	(76,715,380)
NET TOTAL	<u>\$ 99,826,238</u>	<u>\$ 118,624,100</u>	<u>\$ 29,054,690</u>	<u>\$ 31,201,110</u>	<u>\$ 278,706,138</u>

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

**SUMMARY OF EXPENDITURE PROGRAMS
FISCAL YEAR 2014-2015**

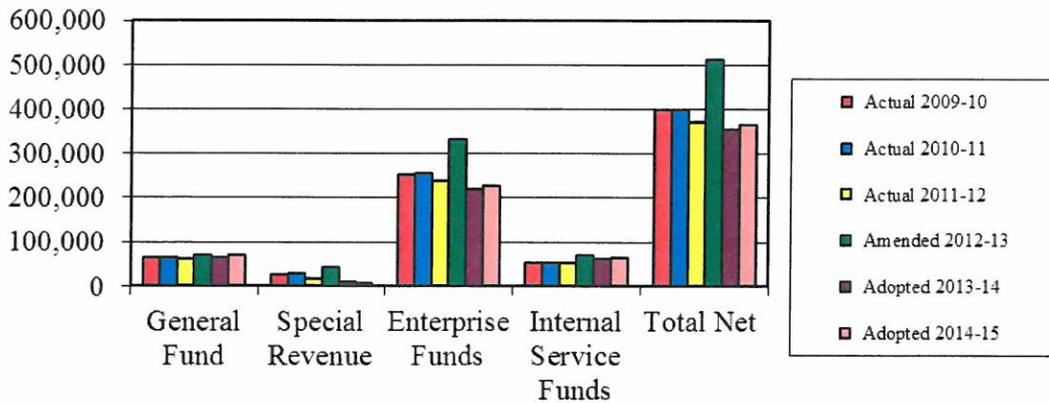
DEPARTMENTS	Net Personnel Cost	Materials, Supplies, and Services	Debt Service	Capital Outlay	Total
GENERAL FUND					
City Council	\$ 140,660	\$ 20,550	\$ -	\$ -	\$ 161,210
City Clerk	625,360	190,540	-	-	815,900
City Manager	478,170	115,530	-	-	593,700
City Treasurer	514,430	90,760	-	-	605,190
City Attorney	599,800	118,670	-	-	718,470
Personnel	342,640	119,240	-	-	461,880
Non-Departmental	441,710	1,238,650	3,040,660	162,000	4,883,020
Finance	1,107,930	266,010	-	-	1,373,940
Police	21,759,354	3,405,400	-	42,000	25,206,754
Fire	15,433,030	2,617,050	-	30,400	18,080,480
Development Services	3,249,340	619,240	-	81,500	3,950,080
Community Services	2,946,790	1,695,950	8,690	-	4,651,430
Public Works-Transportation/Engineering	1,720,040	2,348,810	-	2,495,000	6,563,850
Support Services	462,450	118,500	-	6,000	586,950
Subtotal	<u>49,821,704</u>	<u>12,964,900</u>	<u>3,049,350</u>	<u>2,816,900</u>	<u>68,652,854</u>
SPECIAL REVENUE FUNDS					
City Manager	423,100	153,730	2,000	1,311,980	1,890,810
Non-Departmental	-	1,000	-	-	1,000
Community Services	120,670	2,059,700	939,750	-	3,120,120
Public Works-Municipal Utilities	65,000	43,670	-	-	108,670
Public Works-Transportation/Engineering	-	16,170	1,257,370	650,000	1,923,540
Subtotal	<u>608,770</u>	<u>2,274,270</u>	<u>2,199,120</u>	<u>1,961,980</u>	<u>7,044,140</u>
ENTERPRISE FUNDS					
Community Services	67,690	1,055,250	34,880	-	1,157,820
Public Works-Municipal Utilities	8,916,240	18,742,520	9,213,580	17,814,060	54,686,400
Electric Utility	27,597,930	101,260,760	13,857,060	7,418,850	150,134,600
Support Services	8,222,420	11,148,655	833,460	801,670	21,006,205
Subtotal	<u>44,804,280</u>	<u>132,207,185</u>	<u>23,938,980</u>	<u>26,034,580</u>	<u>226,985,025</u>
INTERNAL SERVICE FUNDS					
City Clerk	203,050	55,960	-	-	259,010
City Attorney	-	377,000	-	-	377,000
Personnel	1,770,910	49,061,160	-	-	50,832,070
Public Works	2,564,540	588,590	-	-	3,153,130
Support Services	5,322,730	3,779,500	-	297,500	9,399,730
Subtotal	<u>9,861,230</u>	<u>53,862,210</u>	<u>-</u>	<u>297,500</u>	<u>64,020,940</u>
TOTAL EXPENDITURES	<u>105,095,984</u>	<u>201,308,565</u>	<u>29,187,450</u>	<u>31,110,960</u>	<u>366,702,959</u>
Less: Charges between funds	-	(78,852,750)	-	-	(78,852,750)
NET TOTAL	<u>\$ 105,095,984</u>	<u>\$ 122,455,815</u>	<u>\$ 29,187,450</u>	<u>\$ 31,110,960</u>	<u>\$ 287,850,209</u>

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

COMPARATIVE SUMMARY OF EXPENDITURE PROGRAMS - ALL FUNDS

This table provides a summary of all funds showing the associated expenditures and appropriations over the past five years. The table is divided into fund types and within each of the funds is the associated department. The first three columns, Expended for 2009-10, 2010-11 and 2011-12, show actual expenditures for the fiscal years indicated. The fourth column, Budget as Amended 2012-13, shows the appropriation level as amended by the City Council during fiscal year 2012-13. The fifth and sixth columns, Adopted Budget for 2013-14 and 2014-15, show the adopted budget for the 2014-15 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
(in thousands)**



CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

COMPARATIVE SUMMARY OF EXPENDITURE PROGRAMS

DEPARTMENTS	Expended 2009-2010	Expended 2010-2011	Expended 2011-2012	Budget as Amended 2012-2013	ADOPTED Budget 2013-2014	ADOPTED Budget 2014-2015
GENERAL FUND						
City Council	\$ 164,047	\$ 168,172	\$ 165,782	\$ 193,000	\$ 154,090	\$ 161,210
City Clerk	539,426	585,196	568,146	721,870	723,400	815,900
City Manager	550,434	454,969	421,709	458,630	544,320	593,700
City Treasurer	527,712	520,114	529,733	555,190	554,520	605,190
City Attorney	602,816	527,403	473,103	560,390	659,320	718,470
Personnel	543,581	442,971	489,723	519,520	399,270	461,880
Non-Departmental	4,295,163	4,334,350	4,558,662	4,683,920	4,588,060	4,883,020
Finance	1,266,112	1,190,213	1,085,312	1,378,070	1,262,270	1,373,940
Police	25,308,653	25,054,957	24,781,333	26,596,390	24,520,758	25,206,754
Fire	16,465,831	16,209,558	16,323,123	17,044,460	17,633,400	18,080,480
Development Services	4,539,905	3,475,094	3,187,610	3,646,950	3,573,280	3,950,080
Community Services	4,683,613	4,338,457	4,341,759	4,538,850	4,516,540	4,651,430
Transportation/Engineering	5,498,580	5,288,638	4,565,622	9,482,380	5,927,970	6,563,850
Support Services	458,942	489,556	493,625	549,580	549,870	586,950
Subtotal	65,444,815	63,079,648	61,985,242	70,929,200	65,607,068	68,652,854
SPECIAL REVENUE FUNDS						
City Manager	2,319,264	2,156,652	1,642,344	3,800,430	1,819,500	1,890,810
Non-Departmental	1,079,692	82,766	4,854,372	2,490,640	1,000	1,000
Police	183,938	112,817	88,583	257,530	-	-
Community Services	3,814,185	4,126,897	3,847,232	5,107,140	3,078,250	3,120,120
Municipal Utilities	72,900	59,488	79,658	78,790	112,030	108,670
Transportation/Engineering	18,840,744	21,782,941	6,572,493	29,727,420	3,070,140	1,923,540
Subtotal	26,310,723	28,321,561	17,084,682	41,461,950	8,080,920	7,044,140
ENTERPRISE FUNDS						
Community Services	2,931,935	2,852,969	1,668,709	1,231,610	1,166,560	1,157,820
Municipal Utilities	43,324,489	49,156,427	55,873,853	113,648,915	50,459,930	54,686,400
Electric Utility	186,603,566	179,234,833	160,369,454	182,238,350	145,364,800	150,134,600
Support Services	20,129,807	22,588,259	20,674,241	35,237,240	22,152,190	21,006,205
Subtotal	252,989,797	253,832,488	238,586,257	332,356,115	219,143,480	226,985,025
INTERNAL SERVICE FUNDS						
City Clerk	290,241	244,944	204,156	260,410	265,870	259,010
City Attorney	-	-	-	377,020	377,000	377,000
Personnel	41,858,081	42,303,351	43,872,810	55,847,520	48,734,890	50,832,070
Public Works	2,639,193	2,781,664	2,692,763	2,873,855	3,006,460	3,153,130
Support Services	8,493,527	7,886,831	7,746,589	9,202,960	10,205,830	9,399,730
Subtotal	53,281,042	53,216,790	54,516,318	68,561,765	62,590,050	64,020,940
TOTAL EXPENDITURES	398,026,377	398,450,487	372,172,499	513,309,030	355,421,518	366,702,959
Less: Charges between funds	(69,180,867)	(70,240,693)	(68,872,375)	(79,661,280)	(76,715,380)	(78,852,750)
NET TOTAL	\$ 328,845,510	\$ 328,209,794	\$ 303,300,124	\$ 433,647,750	\$ 278,706,138	\$ 287,850,209

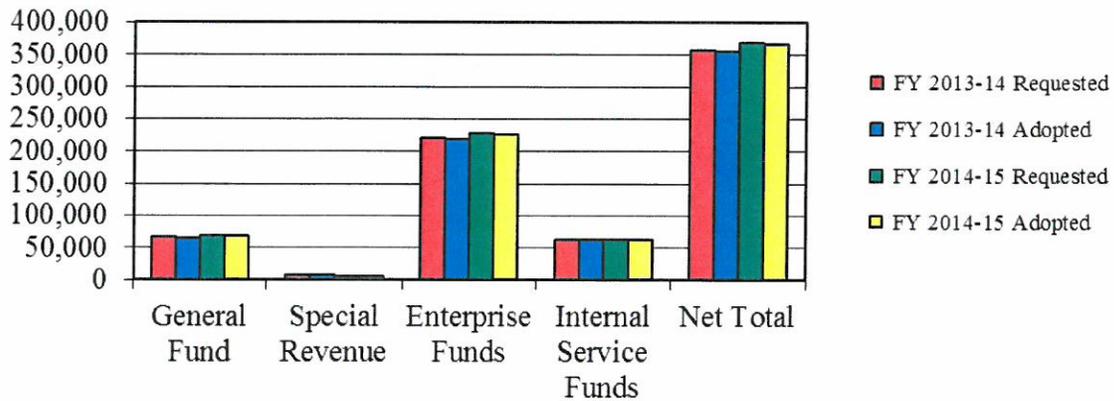
CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

EXPENDITURE – Department Requests

This table provides a summary of all funds showing the requested budget for each department compared to the adopted budget for each fiscal year. The table is divided into fund types and within each of the funds is the associated department.

The following graph displays the difference between each fund’s requested budget and what has been adopted.

**Requested Budget Expenditure Comparisons
(in thousands)**



CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

DEPARTMENT REQUESTS COMPARISON - EXPENDITURES

DEPARTMENTS	Requested FY 2013-2014	Adopted FY 2013-2014	Difference	Requested FY 2014-2015	Adopted FY 2014-2015	Difference
GENERAL FUND						
City Council	\$ 153,510	\$ 154,090	\$ 580	\$ 159,570	\$ 161,210	\$ 1,640
City Clerk	740,240	723,400	(16,840)	793,120	815,900	22,780
City Manager	540,722	544,320	3,598	580,077	593,700	13,623
City Treasurer	559,690	554,520	(5,170)	603,010	605,190	2,180
City Attorney	652,488	659,320	6,832	701,101	718,470	17,369
Personnel	405,930	399,270	(6,660)	462,050	461,880	(170)
Non-Departmental	4,594,150	4,588,060	(6,090)	4,845,950	4,883,020	37,070
Finance	1,260,746	1,262,270	1,524	1,357,700	1,373,940	16,240
Police	24,829,688	24,520,758	(308,930)	25,326,452	25,206,754	(119,698)
Fire	17,873,660	17,633,400	(240,260)	18,232,950	18,080,480	(152,470)
Development Services	3,580,770	3,573,280	(7,490)	3,910,960	3,950,080	39,120
Community Services	4,537,880	4,516,540	(21,340)	4,656,170	4,651,430	(4,740)
Public Works	6,121,960	5,927,970	(193,990)	6,716,350	6,563,850	(152,500)
Support Services	546,490	549,870	3,380	576,500	586,950	10,450
Subtotal	<u>66,397,924</u>	<u>65,607,068</u>	<u>(790,856)</u>	<u>68,921,960</u>	<u>68,652,854</u>	<u>(269,106)</u>
SPECIAL REVENUE FUNDS						
City Manager	1,779,170	1,819,500	40,330	1,874,460	1,890,810	16,350
Non-Departmental	-	1,000	1,000	-	1,000	1,000
Community Services	3,078,250	3,078,250	-	3,120,120	3,120,120	-
Public Works	112,130	112,030	(100)	108,700	108,670	(30)
Transportation/Engineering	3,070,170	3,070,140	(30)	1,923,480	1,923,540	60
Subtotal	<u>8,039,720</u>	<u>8,080,920</u>	<u>41,200</u>	<u>7,026,760</u>	<u>7,044,140</u>	<u>17,380</u>
ENTERPRISE FUNDS						
Community Services	1,168,240	1,166,560	(1,680)	1,159,480	1,157,820	(1,660)
Public Works	50,512,620	50,459,930	(52,690)	54,656,210	54,686,400	30,190
Electric Utility	145,470,570	145,364,800	(105,770)	150,052,720	150,134,600	81,880
Support Services	22,536,910	22,152,190	(384,720)	22,231,255	21,006,205	(1,225,050)
Subtotal	<u>219,688,340</u>	<u>219,143,480</u>	<u>(544,860)</u>	<u>228,099,665</u>	<u>226,985,025</u>	<u>(1,114,640)</u>
INTERNAL SERVICE FUNDS						
City Clerk	278,110	265,870	(12,240)	265,880	259,010	(6,870)
City Attorney	377,000	377,000	-	377,000	377,000	-
Personnel	48,723,390	48,734,890	11,500	50,838,190	50,832,070	(6,120)
Public Works	3,130,530	3,006,460	(124,070)	3,271,230	3,153,130	(118,100)
Support Services	10,498,150	10,205,830	(292,320)	9,280,120	9,399,730	119,610
Subtotal	<u>63,007,180</u>	<u>62,590,050</u>	<u>(417,130)</u>	<u>64,032,420</u>	<u>64,020,940</u>	<u>(11,480)</u>
TOTAL EXPENDITURES	<u>357,133,164</u>	<u>355,421,518</u>	<u>(1,711,646)</u>	<u>368,080,805</u>	<u>366,702,959</u>	<u>(1,377,846)</u>
Less: Charges between funds	<u>(76,678,300)</u>	<u>(76,715,380)</u>	<u>(37,080)</u>	<u>(78,653,260)</u>	<u>(78,852,750)</u>	<u>(199,490)</u>
NET TOTAL	<u>\$ 280,454,864</u>	<u>\$ 278,706,138</u>	<u>\$ (1,748,726)</u>	<u>\$ 289,427,545</u>	<u>\$ 287,850,209</u>	<u>\$ (1,577,336)</u>

CITY OF REDDING BIENNIAL BUDGET
FISCAL YEARS ENDING JUNE 30, 2014 AND 2015

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