CITY OF RED BLUFF
ORIGINAL BUDGET
2024-2025

(SUBJECT TO ADJUSTMENT BY
SUPPLEMENTAL APPROPRIATIONS)

Adoption Date
05/21/2024

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CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
FUND TOTALS

			2023/24 Fiscal Year- ESTIMATED						2024/2025 Fiscal Year- BUDGETED					
Fund #	**Fund Name**	**Balance 6/30/23 7/1/23**	**Revenues**	**Transfers In**	**Total Funds Available**	**Expenditures**	**Transfers Out**	**Est. Balance 6/30/24 7/1/24**	**Revenues**	**Transfers In**	**Total Funds Available**	**Expenditures**	**Transfers Out**	**Est. Balance 6/30/25 7/1/25**
GOVERNMENTAL FUNDS														
10	General	10,120,835	13,365,371	973,989	24,460,195	3,643,885	207,672	7,596,889	13,515,525	1,152,231	22,264,645	3,852,506	331,475	3,372,564
11	Public Safety	-	711,250	193,260	904,510	12,968,102	176,343	-	790,769	362,837	1,153,606	14,745,751	234,470	-
60	Parks and Recreation	-	41,000	-	41,000	773,235	39,579	-	52,000	-	52,000	883,224	50,260	-
	SUB-TOTAL GOVERNMENTAL FUNDS	10,120,835	14,117,621	1,167,249	25,405,705	17,385,222	423,594	7,596,889	14,358,294	1,515,068	23,470,250	19,481,482	616,205	3,372,564
SPECIAL REVENUE FUNDS														
16	Traffic Safety-Vehicle Code	88,160	26,265	-	114,425	86,476	26,265	1,684	26,265	-	27,949	-	27,949	-
17	PEGS Fees	227,718	1,500	-	229,218	-	-	229,218	1,500	-	230,718	230,718	-	-
18	Public Safety Tax	167,893	128,700	-	296,593	-	128,700	167,893	128,700	-	296,593	-	296,593	-
28	Prop 30 Fund	(3,982)	1	4,988	1,007	1,007	-	-	-	-	-	-	-	-
31	SB 1186 Fund	40,395	5,100	-	45,495	10,000	-	35,495	5,100	-	40,595	10,000	-	30,595
39	Road Maintenance and Rehab Act Fund	110,042	366,928	-	476,970	70,590	-	406,380	379,856	-	786,236	-	-	786,236
40	Local Transportation Fund	206,314	215,200	-	421,514	255,500	-	166,014	215,200	-	381,214	342,392	-	38,822
41	Special Gas Tax Street Improvement Fund	(15,659)	421,602	-	405,943	458,100	-	(52,157)	407,999	168,208	524,050	524,050	-	-
42	RSTP/STIP/HBP Fund	726,169	103,000	-	829,169	277,000	-	552,169	103,000	-	655,169	-	-	655,169
43	Transportation/Street Fund	168,554	100,200	476,594	745,348	647,509	-	97,839	90,200	619,259	807,298	738,559	168,208	(99,469)
70	CDBG Grants/Program Income	185,634	-	-	185,634	22,000	-	163,634	-	-	163,634	30,000	-	133,634
71	Grants - Other	(10,393)	3,005,000	-	2,994,607	3,005,000	-	(10,393)	3,005,000	-	2,994,607	3,005,000	-	(10,393)
72	HOME Grants/Program Income	3,693,940	500	-	3,694,440	8,500	-	3,685,940	500	-	3,686,440	13,000	-	3,673,440
	SUB-TOTAL SPECIAL REVENUE FUNDS	5,584,785	4,373,996	481,582	10,440,363	4,841,682	154,965	5,443,716	4,363,320	787,467	10,594,503	4,893,718	492,750	5,208,035
CAPITAL PROJECTS FUNDS														
12	Planning-General Plan Update	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Transportation-City Design Fund	15,517	20	-	15,537	-	-	15,537	20	-	15,557	-	-	15,557
19	WWTP Capital Fund	564,716	3,000	-	567,716	200,000	-	367,716	3,000	-	370,716	212,000	-	158,716
21	Traffic Control Impact Fee	787,641	31,000	-	818,641	182,000	-	636,641	31,000	-	667,641	21,000	-	646,641
22	Flood Protection Impact Fee	231,836	5,000	-	236,836	2,150	-	234,686	5,000	-	239,686	2,150	-	237,536
23	Fire Protection Impact Fee	(27,866)	2,000	-	(25,866)	250	-	(26,116)	2,000	-	(24,116)	250	-	(24,366)
24	Police Protection Impact Fee	20,111	4,050	-	24,161	50	-	24,111	4,050	-	28,161	50	-	28,111
25	City Administration and Equipment Impact Fee	6,982	800	-	7,782	50	-	7,732	800	-	8,532	50	-	8,482
26	Meadowbrook Street Fund	45,300	200	-	45,500	1,000	-	44,500	200	-	44,700	1,000	-	43,700
48	WW Facilities Impact Fees	1,108,098	11,500	-	1,119,598	-	-	1,119,598	11,500	-	1,131,098	-	-	1,131,098
49	WW Collection Impact Fee	988,119	6,000	-	994,119	-	-	994,119	6,000	-	1,000,119	-	-	1,000,119
51	Water Capital Impact Fee	1,100,108	8,000	-	1,108,108	-	-	1,108,108	8,000	-	1,116,108	950,000	-	166,108
57	Airport Impact Fee	101,558	50	-	101,608	120	-	101,488	50	-	101,538	61,320	-	40,218
61	Parks and Recreation Facilities Impact Fee	27,437	7,250	-	34,687	50	-	34,637	7,250	-	41,887	50	-	41,837
	SUB-TOTAL CAPITAL PROJECTS FUNDS	4,969,557	78,870	-	5,048,427	385,670	-	4,662,757	78,870	-	4,741,627	1,247,870	-	3,493,757
ENTERPRISE FUNDS														
20	Community Development	270,121	592,200	-	862,321	773,495	176,130	(87,304)	482,200	-	394,896	819,709	198,008	(622,821)
45	Waste Water Operating	(3,791,997)	2,205,000	-	(1,586,997)	4,340,915	480,603	(6,408,515)	2,205,000	-	(4,203,515)	4,819,459	623,256	(9,646,229)
46	Waste Water Facilities	7,017,594	372,000	-	7,389,594	421,200	2,600	6,965,794	372,000	-	7,337,794	235,000	3,032	7,099,762
47	Waste Water Collection	3,428,281	275,000	-	3,703,281	1,550,000	10,713	2,142,568	275,000	-	2,417,568	1,550,000	10,713	856,855
50	Water Operating	11,448,802	1,700,000	-	13,148,802	3,022,655	400,927	9,725,220	1,700,000	-	11,425,220	3,420,142	537,371	7,467,707
52	Water Facilities	2,913,998	655,000	-	3,568,998	725,000	38,032	2,805,966	655,000	-	3,460,966	725,000	38,536	2,697,430
55	Aviation	2,642,770	276,455	-	2,919,225	366,468	153,723	2,399,034	1,028,455	-	3,427,489	3,198,210	99,639	129,640
63	Red Bluff Community Center	(362,826)	272,256	192,456	101,886	464,712	-	(362,826)	306,775	316,975	260,924	623,750	-	(362,826)
	SUB-TOTAL ENTERPRISE FUNDS	23,566,743	6,347,911	192,456	30,107,110	11,664,445	1,262,728	17,179,937	7,024,430	316,975	24,521,342	15,391,269	1,510,555	7,619,518
GRAND TOTAL		44,241,921	24,918,398	1,841,287	71,001,606	34,277,019	1,841,287	34,883,299	25,824,914	2,619,510	63,327,723	41,014,339	2,619,510	19,693,874

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
COST ALLOCATION
FUND TRANSFERS

		Transfers In	Transfers Out	Net Transfers
GOVERNMENTAL FUNDS				
10	**GENERAL FUND**			
	20-26 Community Development	183,508	-	
	45-43 Waste Water Operating	292,146	-	
	45-44 Waste Water Maintenance	245,092	-	
	46-43 Waste Water Facilities	3,032	-	
	50 Water Operating	339,724	-	
	52-50 Water Facility	38,536	-	
	55 Aviation	50,193	-	
	43-46 Fleet Operations		14,500	
	SUB-TOTAL GENERAL FUND	1,152,231	14,500	1,137,731
11-31	**PUBLIC SAFETY - FIRE**			
	50-50 Water	38,295	-	
	43-46 Fleet Operations		29,000	
	SUB-TOTAL PUBLIC SAFETY - FIRE	38,295	29,000	9,295
11-33	**PUBLIC SAFETY- POLICE**			
	43-42 Streets	-	2,472	
	43-46 Fleet Operations	-	202,998	
	SUB-TOTAL PUBLIC SAFETY - POLICE	-	205,470	(205,470)
60-45	**PARK MAINTENANCE**			
	43-42 Streets	-	6,593	
	43-46 Fleet Operations	-	36,250	
	SUB-TOTAL PARK MAINTENANCE	-	42,843	(42,843)
60-62	**POOL**			
	43-42 Streets	-	7,417	
	SUB-TOTAL POOL	-	7,417	(7,417)
	TOTAL GENERAL FUND ALLOCATION			**$ 891,296**
SPECIAL REVENUE FUNDS				
43-42	**TRANSPORTATION**			
	11-33 Police	2,472	-	
	45-43 Waste Water	28,019	-	
	47-44 Waste Water Collection	10,713	-	
	50-50 Water	65,103	-	
	55-55 Airport	49,446	-	
	60-45 Park Maintenance	6,593	-	
	60-62 Pool	7,417	-	
	SUB-TOTAL TRANSPORTATION FUND	169,763	-	169,763
43-46	**FLEET OPERATIONS**			
	10-41 Eng Dept.	14,500	-	
	11-31 Fire	29,000	-	
	11-33 Police	202,998	-	
	20-26 Planning	14,500	-	
	45-44 Waste Water	57,999	-	
	50-50 Water	94,249	-	
	60-45 Park Maintenance	36,250	-	
	SUB-TOTAL FLEET OPERATIONS	449,496	-	449,496

ENTERPRISE

20-26	**COMMUNITY DEVELOPMENT**			
	10 General Fund	-	183,508	
	43-46 Fleet Operations	-	14,500	
	SUB-TOTAL BUILDING	-	198,008	(198,008)
45-43	**WASTE WATER OPERATING**			
	10 General Fund	-	292,146	
	43-42 Streets	-	28,019	
	43-46 Fleet Operations	-	57,999	
	SUB-TOTAL WASTE WATER OPERATING	-	378,164	(378,164)
45-44	**WASTE WATER MAINTANANCE**			
	10 General Fund	-	245,092	
	SUB-TOTAL WASTE WATER MAINTANANCE	-	245,092	(245,092)
46-43	**WASTE WATER FACILITIES**			
	10 General Fund	-	3,032	
	SUB-TOTAL WASTE WATER FACILITIES	-	3,032	(3,032)
47-44	**WASTE WATER COLLECTION**			
	43-42 Streets	-	10,713	
	SUB-TOTAL WASTE WATER COLLECTION	-	10,713	(10,713)
50-50	**WATER OPERATING**			
	10 General Fund	-	339,724	
	11-31 Fire	-	38,295	
	43-42 Streets	-	65,103	
	43-46 Fleet Operations	-	94,249	
	SUB-TOTAL WATER OPERATING	-	537,371	(537,371)
52	**WATER FACILITIES**			
	10 General Fund	-	38,536	
	SUB-TOTAL WATER FACILITIES	-	38,536	(38,536)
55	**AVIATION**			
	10 General Fund	-	50,193	
	43-42 Streets	-	49,446	
	43-46 Fleet Operations	-	-	
	SUB-TOTAL AVIATION	-	99,639	(99,639)
GRAND TOTAL		1,809,785	1,809,785	-

CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENTAL BUDGET SUMMARIES

GENERAL GOVERNMENT	10. General
BEGINNING FUND BALANCE	7,596,889
REVENUES	
Taxes	11,245,305
Licenses & Permits	440,220
Intergovernmental Revenue	1,720,000
Charges for Current Services	10,000
Interest Revenue	80,000
Miscellaneous Revenue	20,000
TOTAL REVENUES	13,515,525
TRANSFERS IN	1,152,231
TOTAL RESOURCES	22,264,645
DEPARTMENT BUDGETS	
11. City Council	126,900
12. City Management Office	598,442
13. City Clerk	157,908
14. City Treasurer	4,325
15. City Attorney	60,000
18. Finance	871,621
19. Non-Departmental	63,350
21. Community Promotion	170,578
22. Human Resources	297,504
41. Engineering & Administration	382,832
57. General Government Buildings	1,119,047
TOTAL BUDGETS	3,852,506
TRANSFERS OUT	15,039,575
TOTAL REQUIREMENTS	18,892,081
ENDING FUND BALANCE	3,372,564

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 - GENERAL FUND
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE:						
	Unassigned	2,846,893	6,683,118	4,090,835	4,090,835	596,889
	Assigned/Nonspendable	4,000,000	4,000,000	6,030,000	6,030,000	7,000,000
TOTAL BEGINNING FUND BALANCE		6,846,893	10,683,118	10,120,835	10,120,835	7,596,889
TAXES:						
10-10-010-010	Property Tax-Teeter Plan	1,938,756	2,136,937	2,122,535	2,159,365	2,229,435
10-10-020-010	Sales Tax	6,663,813	6,684,721	6,513,302	6,574,061	6,569,970
10-10-020-020	Property Transfer Tax	70,659	32,256	45,000	45,000	45,900
10-10-020-030	Franchise Tax	466,893	500,103	430,000	480,000	500,000
10-10-020-040	Transit Occupancy Tax	1,589,670	1,354,696	1,400,000	1,400,000	1,400,000
10-10-020-050	Downtown Business Improvement Tax	-	15,717	-	-	-
10-10-020-060	Public Benefit Fee	-	130,594	500,000	500,000	500,000
TOTAL TAXES		10,729,791	10,855,024	11,010,837	11,158,426	11,245,305
LICENSES AND PERMITS:						
10-10-030-010	Business Licenses	445,534	446,953	420,000	420,000	440,000
10-10-030-050	Bingo Licenses	20	20	20	20	20
10-10-030-070	Pawn Dealer Licenses	219	146	200	200	200
TOTAL LICENSES AND PERMITS		445,773	447,119	420,220	420,220	440,220
INTERGOVERNMENTAL REVENUE:						
10-10-060-010	Motor Vehicle Licenses	1,510,581	1,628,996	1,600,000	1,720,325	1,720,000
10-10-060-020	Abandoned Vehicle Abatement Reimbursement	-	-	-	-	-
10-10-060-050	State Mandated Cost Reimbursement	-	-	-	-	-
10-10-060-060	Coronavirus Relief Funding	3,478,038	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE		4,988,619	1,628,996	1,600,000	1,720,325	1,720,000
CHARGES FOR CURRENT SERVICES:						
10-41-070-010	Engineering Fees	21,221	12,984	10,000	10,000	10,000
TOTAL CHARGES FOR CURRENT SERVICES		21,221	12,984	10,000	10,000	10,000
INTEREST INCOME:						
10-10-050-010	Interest Income	(285,073)	(746,309)	36,400	36,400	80,000
TOTAL INTEREST		(285,073)	(746,309)	36,400	36,400	80,000
MISCELLANEOUS REVENUE:						
10-10-080-030	Misc Income & Refunds	93,957	36,415	20,000	20,000	20,000
10-10-080-100	Revenue from Sale of Assets	-	-	-	-	-
10-99-999	Other Financing Sources (Uses)	2,186,444	-	-	-	-
TOTAL MISCELLANEOUS REVENUE		2,280,400	36,415	20,000	20,000	20,000
TOTAL REVENUES		18,180,731	12,234,229	13,097,457	13,365,371	13,515,525
TRANSFERS IN:						
20-26.	Building (Cost allocation transfer)	132,327	165,983	165,902	165,902	183,508
45-43.	Waste Water Operating (Cost allocation transfer)	278,431	440,277	421,901	421,901	537,238
46-43.	Waste Water Facilities (Cost allocation transfer)	9,261	-	2,600	2,600	3,032
47-44.	Waste Water Collection (Cost allocation transfer)	76,402	-	-	-	-
50.	Water Operating (Cost allocation transfer)	182,221	301,512	241,277	241,277	339,724
52-50.	Water Facility (Cost allocation transfer)	18,249	-	38,032	38,032	38,536
55.	Aviation (Cost allocation transfer)	26,697	46,138	104,277	104,277	50,193
TOTAL TRANSFERS IN		723,588	953,909	973,989	973,989	1,152,231
TOTAL FUND RESOURCES		25,751,212	23,871,256	24,192,281	24,460,195	22,264,645

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 - GENERAL FUND
EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
TOTAL EXPENDITURES:					
11. City Council	65,641	62,396	73,745	73,745	126,900
12. City Management Office	918,494	424,090	520,199	520,199	598,442
13. City Clerk	29,839	44,718	51,420	51,420	157,908
14. City Treasurer	4,156	4,172	4,257	4,257	4,325
15. City Attorney	91,269	51,582	50,000	50,000	60,000
18. Finance	1,524,631	696,956	888,289	888,289	871,621
19. Non-Departmental	114,401	72,502	62,900	62,900	63,350
21. Community Promotion and Economic Development	70,558	196,284	170,550	170,550	170,578
22. Human Resources	206,379	290,461	279,535	279,535	297,504
41. Engineering & Administration	265,781	268,913	347,390	347,390	382,832
57. General Government Buildings	1,561,864	964,472	1,195,600	1,195,600	1,119,047
TOTAL EXPENDITURES	4,853,013	3,076,546	3,643,885	3,643,885	3,852,506
TRANSFERS OUT:					
11-31. Public Safety- Fire (Balance Fund)	3,229,384	3,147,206	3,913,261	3,788,261	4,304,606
11-33. Public Safety- Police (Balance Fund)	6,480,323	6,796,665	8,451,674	8,451,674	9,522,009
60. Parks and Recreation (Balance Fund)	496,025	521,156	771,814	771,814	881,484
63. Red Bluff Community Center (Annual Share)	-	208,848	239,792	192,456	316,975
70. Grants Program (Balance Fund)	9,349	-	-	-	-
31. SB 1186 (Close Fund)	-	-	4,988	4,988	-
43-45. Fleet (Cost Allocation)	-	-	10,228	10,228	14,500
TOTAL TRANSFERS OUT	10,215,081	10,673,875	13,391,757	13,219,421	15,039,575
TOTAL REQUIREMENTS	15,068,094	13,750,421	17,035,642	16,863,306	18,892,081
TOTAL CHANGE IN FUND BALANCE	3,836,225	(562,283)	(2,964,196)	(2,523,946)	(4,224,325)
ENDING FUND BALANCE:					
Unassigned	433,667	(128,616)	156,639	596,889	538,752
Assigned & Not spendable	10,249,451	10,249,451	7,000,000	7,000,000	2,833,812
TOTAL ENDING FUND BALANCE	10,683,118	10,120,835	7,156,639	7,596,889	3,372,564

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 11 - CITY COUNCIL
ACCOUNT DESCRIPTION

Personnel Services:

110	Provides compensation for Mayor and City Council per Ordinance
150-180	Payroll taxes and fringe benefits

Materials & Services:

220-100	Allocation of telephone cost, cellular phones
230-100	Advertising & printing
240-100	Allocation of general office supplies
250-100	Tuition reimbursement and training: Attendance at League of California Cities conference/seminars
310-100	Allocation of rent and leases: copier
330-100	Special supplies and services
380-100	Computer expense:
380-300	Computer expense: block time
390-100	Postage expense
410-100	Insurance and bond

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 11 CITY COUNCIL
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
110	Temp & Part-time Employees	60	62	18,000	18,000	57,000
140	PERS-Employer Share	2	2	6	6	2,800
140	PERS-Employee Share	2	1	-	-	-
150	Social Security	4	4	4	4	3,600
150	Medicare	1	1	1	1	850
160	Health Insurance	63,849	57,756	41,500	41,500	56,000
170	Worker's Comp Insurance	1	1	2	2	450
180	Other Employee Benefits- SUI	-	-	2	2	350
	TOTAL PERSONNEL SERVICES	63,919	57,827	59,515	59,515	121,050
MATERIALS & SERVICES:						
220	Communications	-	-	-	-	-
230	Advertising & Printing	-	-	-	-	-
240	Office Supplies	296	29	240	240	240
250	Tuition Reimbursement & Training	1,039	2,918	5,000	5,000	2,500
310	Rent & Leases	-	(385)	2,000	2,000	2,000
330	Special Supplies & Services	62	1,594	100	100	100
380-100	Computer Expense- Hardware	-	-	6,000	6,000	-
380-300	Computer Expense-Block Time	324	411	380	380	500
390	Postage	-	-	500	500	500
410	Insurance & Bond	1	2	10	10	10
	TOTAL MATERIALS & SERVICES	1,722	4,569	14,230	14,230	5,850
TOTAL EXPENDITURES		65,641	62,396	73,745	73,745	126,900

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 12 - CITY MANAGEMENT OFFICE
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries for City Manager, Executive Assistant to City Manager
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

220-100	Communications: telephone, pagers, internet
230-100	Advertising and printing
240-100	General office supplies
245-100	Dues and subscriptions: International City Manager Association Dues
250-100	Tuition reimbursement and training: League of California Cities Conference/Seminars, and other technical training seminars
310-100	Allocation of rent and leases: copier
330-100	Special supplies and services
340-100	Professional contractual services: Realtor & appraisers
380-100	Computer expense: software, hardware, equipment
380-200	Computer expense: service contracts, agreements
380-300	Computer expense: block time
390-100	Postage expense
410-100	Insurance and bond
620-100	Debt Service

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 12 CITY MANAGEMENT OFFICE
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	212,335	263,062	299,350	299,350	324,900
125	Comp Leave Expenses	39,246	-	12,000	12,000	21,200
140	PERS-Employer Share	23,102	28,675	37,550	37,550	39,000
140	PERS-UL Payment	37,870	25	-	-	8,709
140	PERS POB	534,731	-	-	-	-
150	Social Security	13,973	15,457	18,800	18,800	17,000
150	Medicare	3,606	3,746	4,360	4,360	4,500
160	Health Insurance	24,903	42,557	45,500	45,500	50,000
160	Life Insurance	191	223	225	225	225
160	Health Insurance - In-Lieu	-	-	-	-	-
170	Worker's Comp Insurance	1,785	1,621	1,850	1,850	2,300
175	Deferred Compensation	4,120	5,220	5,200	5,200	20,820
180	Other Employee Benefits	226	216	1,800	1,800	3,100
185	Wellness Program	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	896,088	360,802	426,635	426,635	491,754
MATERIALS & SERVICES:						
220	Communications	904	966	1,095	1,095	1,150
230	Advertising	-	-	-	-	-
240	Office Supplies	77	169	350	350	350
245	Dues & Subscriptions	350	100	1,500	1,500	1,500
250	Tuition Reimbursement & Training	-	1,950	3,000	3,000	3,000
265	Auto Allowance	-	-	-	-	6,000
310	Rent & Leases	-	11	150	150	150
330	Special Supplies & Services	466	931	-	-	-
340	Professional Contractual Services	-	6,518	25,000	25,000	25,000
380-100	Computer Expense-Hardware, Equip.	-	-	3,400	3,400	3,400
380-200	Computer Expense-Service Contracts, Agreeme	1	37	-	-	-
380-300	Computer Expense-Block Time	5,008	8,563	10,300	10,300	10,300
390	Postage	4	7	-	-	-
410	Insurance & Bond	9,354	10,938	12,870	12,870	16,668
620	Debt Service- POB payments	-	33,098	35,899	35,899	39,170
620	Finance Charges	6,243	-	-	-	-
	TOTAL MATERIALS & SERVICES	22,407	63,288	93,564	93,564	106,688
TOTAL EXPENDITURES		918,495	424,090	520,199	520,199	598,442

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 13 - CITY CLERK
ACCOUNT DESCRIPTION

Personnel Services:

100	Provides compensation for the City Clerk
140-180	Payroll taxes and fringe benefits for department employees

Materials & Services:

220-100	Allocation of telephone costs
230-100	Advertising for public meeting notices, ordinances, elections
240-100	Allocation of general office supplies
245-100	Dues and subscriptions: California City Clerk Association Membership Dues
250-100	Tuition reimbursement and training: League of California Cities seminars, California City Clerks Association seminar
280-100	Equipment repair and maintenance
310-100	Allocation of rent and leases: copier
330-100	Special supplies and services
340-100	Professional contractual services: Red Bluff City Code Conversion/Update Election cost ($26,000)
380-100	Computer expense: Laptop for streaming council meetings
380-200	Computer expense: service contracts, agreements
380-300	Computer expense: Granicus agreement
390-100	Postage expense
410-100	Insurance and bond
550-100	Subscription Based Software - Capitalized Implementation costs Agenda Software

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 13 CITY CLERK
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	3,600	3,600	3,600	3,600	3,600
150	Social Security	274	1,343	223	223	223
150	Medicare	64	314	52	52	52
170	Worker's Comp Insurance	36	19	50	50	50
	TOTAL PERSONNEL SERVICES	3,974	5,276	3,925	3,925	3,925
MATERIALS & SERVICES:						
220	Communications	560	643	695	695	695
230	Advertising	767	1,532	3,510	3,510	3,510
240	Office Supplies	1,727	2,051	500	500	1,200
245	Dues & Subscriptions	240	624	250	250	300
250	Tuition Reimbursement & Training	1,298	947	1,800	1,800	1,800
280	Equipment Repair & Maintenance	-	-	200	200	200
310	Rent & Leases	2,180	1,049	500	500	2,200
330	Special Supplies & Services	974	1,418	1,000	1,000	1,000
340	Professional & Contractual Services	639	21,469	26,500	26,500	52,500
380-100	Computer Expense-Software, Hardware, Equipment	-	-	-	-	2,400
380-300	Computer Expense-Block Time	9,258	9,258	11,210	11,210	11,780
390	Postage	196	256	850	850	850
395	Website Design	7,860	-	250	250	250
410	Insurance & Bond	166	195	230	230	298
	TOTAL MATERIALS & SERVICES	25,865	39,442	47,495	47,495	78,983
CAPITAL OUTLAY:						
550	Subscription Based Software - Capitalized	-	-	-	-	75,000
	TOTAL CAPITAL OUTLAY	-	-	-	-	75,000
TOTAL EXPENDITURES		29,839	44,718	51,420	51,420	157,908

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 14 - CITY TREASURER
ACCOUNT DESCRIPTION

Personnel Services:

100	Compensation for City Treasurer
150-170	Payroll taxes and fringe benefits for department employees
180	Other employee benefits

Materials & Services:

240-100	General office supplies
310-100	Allocation of rent and leases: copier
410-100	Insurance and bond

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 14 CITY TREASURER
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	3,600	3,600	3,600	3,600	3,600
150	Social Security	223	223	223	223	223
150	Medicare	52	52	52	52	52
170	Worker's Comp Insurance	36	19	50	50	50
	TOTAL PERSONNEL SERVICES	3,911	3,894	3,925	3,925	3,925
MATERIALS & SERVICES:						
310	Rent & Leases	1	-	2	2	2
380-300	Computer Expense-Block Time	78	84	100	100	100
410	Insurance & Bond	166	194	230	230	298
	TOTAL MATERIALS & SERVICES	245	278	332	332	400
TOTAL EXPENDITURES		4,156	4,172	4,257	4,257	4,325

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 15 - CITY ATTORNEY
ACCOUNT DESCRIPTION

Personnel Services:

100	Salaries
125	Vacation leave
140-180	Payroll taxes and fringe benefits for department employees

Materials & Services:

245-100	Dues and subscriptions
250-100	Tuition reimbursement and training
310-100	Rents & leases
330-100	Special supplies & services
340-100	Professional contractual services: City Attorney
410-100	Insurance and bond

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 15 CITY ATTORNEY
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	41,419	-	-	-	-
125	Comp Leave Expenses	-	-	-	-	-
140	PERS-Employer Share	4,506	-	-	-	-
140	PERS-UL Payment	-	-	-	-	-
150	Social Security	1,865	-	-	-	-
150	Medicare	581	-	-	-	-
160	Health Insurance	2,318	-	-	-	-
160	Life Insurance	25	-	-	-	-
160	Health Insurance - In-Lieu	-	-	-	-	-
170	Worker's Comp Insurance	351	-	-	-	-
175	Deferred Compensation	443	-	-	-	-
180	Other Employee Benefits	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	51,508	-	-	-	-
MATERIALS & SERVICES:						
245	Dues & Subscriptions	2,035	-	-	-	-
250	Tuition Reimbursement & Training	-	272	-	-	-
310	Rents & Leases	-	-	-	-	-
330	Special Supplies & Services	50	22	-	-	-
340	Professional & Contractual Services	35,054	48,220	50,000	50,000	60,000
410	Insurance & Bond	2,622	3,068	-	-	-
	TOTAL MATERIALS & SERVICES	39,761	51,582	50,000	50,000	60,000
TOTAL EXPENDITURES		91,269	51,582	50,000	50,000	60,000

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 18 - FINANCE
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries for (1) Finance Director, (1) Assistant Finance Director, (1.45) Account Technician II, (1) Account Clerk
110	Temp & Part-time employees
125	Composite/Vacation leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

220-100	Communications: telephone, pagers, internet
230-100	Advertising: legal, classifieds, bids
240-100	General office supplies
245-100	Dues and subscriptions: GFOA, CSMFO, CalCPA
250-100	Tuition reimbursement and training
280-100	Equipment repair and maintenance
310-100	Allocation of rent and leases: copier
320-100	Small tools and equipment
330-100	Special supplies and services: (Printing $2,600), (Infosend $2,300), (Safekeeping $2,300),
340-100	Professional contractual services: ($58,240 Annual Audit), ($19,000 Property and Sales tax consultant), ($3,500 Fin. Transactions Report), ($2,500 NEMRC annual update), ($4,000 Retiree Actuarial Reports), ($2,500 State Controller report), ($300 Annual PERS reports) ($1,750 Bond Compliance)
380-100	Computer expense: peripherals for software conversion ($6,000), 2 desktop computers ($2,000)
380-200	Computer expense: service contracts, agreements
380-300	Computer expense: block time
380-500	Computer expense: IT Subscriptions ($33,100 Springbrook), ($2,300 Paper Sign)
390-100	Postage expense
410-100	Insurance and bond
550-100	Subscription Based Software - Capitalized Implementation costs
620-100	Debt Service

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 18 FINANCE
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	341,285	275,972	344,500	344,500	400,500
110	Temp & Part-time Employees	-	12,418	-	-	-
125	Comp Leave Expenses	14,679	21,711	20,000	20,000	20,000
135	Vacation Leave	-	-	-	-	-
140	PERS-Employer Share	34,376	23,646	31,100	31,100	36,300
140	PERS-UL Payment	66,534	1,683	-	-	6,726
140	PERS POB	802,096	-	-	-	-
150	Social Security	22,008	18,065	21,900	21,900	25,000
150	Medicare	5,147	4,225	5,200	5,200	5,900
160	Health Insurance	59,972	75,021	82,200	82,200	90,500
160	Life Insurance	549	481	500	500	500
160	Health Insurance - In-Lieu	1,820	1,205	540	540	540
170	Worker's Comp Insurance	2,887	1,746	2,200	2,200	2,900
175	Deferred Compensation	4,450	2,770	2,600	2,600	2,600
180	Other Employee Benefits	419	402	2,100	2,100	5,170
185	Wellness Program	-	135	-	-	-
	TOTAL PERSONNEL SERVICES	1,356,222	439,480	512,840	512,840	596,636
MATERIALS & SERVICES:						
220	Communications	1,541	2,646	1,800	1,800	600
230	Advertising	-	241	-	-	-
240	Office Supplies	3,294	2,585	3,500	3,500	4,000
245	Dues & Subscriptions	365	835	420	420	420
250	Tuition Reimbursement & Training	1,489	1,579	2,000	2,000	4,000
310	Rent & Leases	496	109	1,760	1,760	1,760
330	Special Supplies & Services	8,603	5,770	7,200	7,200	7,200
340	Professional & Contractual Services	93,984	148,110	101,050	101,050	99,750
380-100	Computer Expense-Software, Hardware, Equipment	-	149	10,600	10,600	8,000
380-200	Computer Expense-Service Contracts, Agreements	-	37	-	-	-
380-300	Computer Expense-Block Time	34,181	28,139	27,460	27,460	28,833
380-500	Computer Expense-IT Subscriptions	-	-	-	-	-
390	Postage	1,663	1,926	2,340	2,340	2,340
410	Insurance & Bond	13,429	15,702	18,470	18,470	23,922
550	Subscription Based Software - Capitalized	-	-	145,000	145,000	35,400
620	Debt Service-POB	-	49,648	53,849	53,849	58,760
620	Finance Charges	9,364	-	-	-	-
	TOTAL MATERIALS & SERVICES	168,409	257,476	375,449	375,449	274,985
TOTAL EXPENDITURES		1,524,631	696,956	888,289	888,289	871,621

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 19 - NON-DEPARTMENTAL EXPENSES
ACCOUNT DESCRIPTION

Personnel Services:

125 Comp leave expenses
160 Health insurance premiums for retired City employees

Materials & Services:

245-100 Dues and subscriptions: League of California Cities dues ($7,000),
330-100 Special supplies and services: Property taxes for Landfill (1/2) ($100), Mosquito & Vector Control Program ($370), Mgt. & Mid-Mgt. shirts ($380) Homeless Projects ($9,000)
340-100 Professional contractual services: CalPERS admin fees, Legal Receivership

Capital Outlay:

None

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 - DEPT 19 NON-DEPARTMENTAL EXPENSES
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
160	Health Insurance (Retirees)	20,800	30,834	31,000	31,000	31,000
	TOTAL PERSONNEL SERVICES	20,800	30,834	31,000	31,000	31,000
MATERIALS & SERVICES:						
245	Dues & Subscriptions	6,355	6,546	6,550	6,550	7,000
330	Special Supplies & Services	10,191	9,401	9,850	9,850	9,850
340	Professional & Contractual Services	71,765	19,373	15,500	15,500	15,500
625	Lease Adj GASB	5,290	6,348	-	-	-
	TOTAL MATERIALS & SERVICES	93,601	41,668	31,900	31,900	32,350
CAPITAL OUTLAY:						
520	Buildings	-	-	-	-	-
530	Improvements other than Buildings	-	-	-	-	-
540	Machinery & Equipment	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES		114,401	72,502	62,900	62,900	63,350

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 21 - COMMUNITY PROMOTION AND ECONOMIC DEVELOPMENT
ACCOUNT DESCRIPTION

Materials & Services:

210-100	Utilities	$	578
330-100	Community Promotion and Economic Development: Tourism, Visitor, and Community Promotion	$	70,000
340-100	Street Improvement - Polling, & Media Outreach	$	100,000
	TOTAL	$	170,578

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 21 COMMUNITY PROMOTION AND ECONOMIC DEVELOPMENT
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
MATERIALS & SERVICES:						
210	Utilities	558	567	550	550	578
330	Special Supplies & Services	70,000	195,717	70,000	70,000	70,000
340	Professional & Contractual Services	-	-	100,000	100,000	100,000
	TOTAL MATERIALS & SERVICES	70,558	196,284	170,550	170,550	170,578
TOTAL EXPENDITURES		70,558	196,284	170,550	170,550	170,578

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 22 - HUMAN RESOURCES
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salary for Human Resources Administrator (1), Human Resources Analyst II (1)
110	Temporary and part-time employees
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

220-100	Communications: telephone, internet
230-100	Advertising such as legal, classifieds, recruitment expenses
240-100	General office supplies
245-100	Dues and subscriptions
250-100	Tuition reimbursement and training:
310-100	Allocation of rent and leases: copier
330-100	Special supplies and services
340-100	Professional contractual services: NeoGov ($17,560), iSolved ($3,000), background investigations ($1,000), Recruitment ($500), SHRM ($250)
380-100	Computer expense: software, hardware, equipment
380-200	Computer expense: service contracts, agreements
380-300	Computer expense: block time
390-100	Postage expense
410-100	Insurance and bond

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 22 HUMAN RESOURCES
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	120,847	135,765	176,000	176,000	190,000
110	Temporary Part-Time Employees	-	-	-	-	-
125	Comp Leave Expenses	-	-	1,250	1,250	1,250
140	PERS-Employer Share	9,170	10,147	14,000	14,000	14,800
140	PERS-UL Payment	522	1,652	-	-	275
150	Social Security	7,534	8,419	11,000	11,000	11,750
150	Medicare	1,762	1,969	2,600	2,600	2,800
160	Health Insurance	23,583	19,058	13,200	13,200	13,200
160	Health Insurance - In Lieu	223	223	225	225	225
160	Life Insurance	1,220	1,205	1,200	1,200	1,200
170	Worker's Comp Insurance	1,027	845	1,100	1,100	1,400
175	Deferred Compensation	5,220	5,220	5,200	5,200	5,200
180	Other Employee Benefits	130	140	1,100	1,100	2,400
185	Wellness Program	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	171,238	184,643	226,875	226,875	244,500
MATERIALS & SERVICES:						
220	Communications	520	685	790	790	790
230	Advertising	2,409	47,931	3,000	3,000	2,500
240	Office Supplies	1,398	7,073	1,200	1,200	1,000
245	Dues & Subscriptions	45	45	200	200	300
250	Tuition Reimbursement & Training	1,080	1,517	2,500	2,500	4,000
310	Rent & Leases	-	(307)	900	900	900
330	Special Supplies & Services	798	1,546	1,500	1,500	1,000
340	Professional & Contractual Services	18,850	34,401	22,310	22,310	22,010
380-100	Computer Expense-Software, Hardware, Equipment	-	-	4,800	4,800	4,800
380-200	Computer Expense-Service Contracts, Agreements	-	-	-	-	-
380-300	Computer Expense-Block Time	3,949	5,832	6,870	6,870	7,214
390	Postage	66	49	300	300	200
410	Insurance & Bond	6,026	7,046	8,290	8,290	8,290
	TOTAL MATERIALS & SERVICES	35,141	105,818	52,660	52,660	53,004
TOTAL EXPENDITURES		206,379	290,461	279,535	279,535	297,504

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 41 - ENGINEERING & ADMINISTRATION
ACCOUNT DESCRIPTION

Personnel Services:

100	Salaries for 1-PW Director/Airport Mgr. (35%), 1-Asst. to Director (40%) 1-PW Exec. Asst. (40%), 2-Asst. Engineers (40%)
120	Overtime
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

220-100	Communications: telephone, pagers, internet
240-100	General office supplies
245-100	Dues and subscriptions: ENR, APWA, miscellaneous
250-100	Tuition reimbursement and training
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
310-100	Allocation of rent and leases: copier
320-100	Small tools and equipment
330-100	Special supplies and services: plotter materials, blueline paper, field survey materials
340-100	Professional contractual services: NorthStar ($15,700), AutoCAD ($4,500)
380-100	Computer expense: software, hardware equipment
380-200	Computer expense: service contracts, agreements, licenses, large format printer maintenance, CHEC
380-300	Computer expense: block time
390-100	Postage expense
410-100	Insurance and bond

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 41 ENGINEERING
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	130,088	141,140	186,500	186,500	203,000
120	Overtime	-	-	-	-	-
125	Comp Leave Expenses	-	-	7,500	7,500	7,500
140	PERS-Employer Share	11,899	12,767	18,000	18,000	19,500
140	PERS-UL Payment	15,252	1,649	-	-	3,642
150	Social Security	7,901	8,474	11,750	11,750	13,000
150	Medicare	1,848	1,982	2,750	2,750	3,000
160	Health Insurance	34,312	36,316	41,800	41,800	42,000
160	Life Insurance	179	182	225	225	225
160	Health Insurance -In -Lieu	-	-	-	-	-
170	Worker's Comp Insurance	1,092	883	1,225	1,225	1,500
175	Deferred Compensation	4,080	4,186	10,400	10,400	13,000
180	Other Employee Benefits	302	332	1,125	1,125	2,470
185	Wellness Program	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	206,953	207,911	281,275	281,275	308,837
MATERIALS & SERVICES:						
220	Communications	1,460	1,543	2,680	2,680	1,480
240	Office Supplies	1,462	866	1,200	1,200	1,200
245	Dues & Subscriptions	-	-	215	215	215
250	Tuition Reimburse & Training	-	400	1,500	1,500	1,500
260	Gasoline	861	532	750	750	750
260	Repair Costs	512	1,056	400	400	400
310	Rent & Leases	-	(18)	500	500	500
320	Small Tools & Equipment	-	-	100	100	100
330	Special Supplies & Services	954	1,042	1,200	1,200	1,850
340	Professional & Contractual Services	33,915	28,972	16,500	16,500	22,142
380-100	Computer Expense-Software, Hardware, Equipment	-	-	9,900	9,900	9,900
380-200	Computer Expense-Service Contracts, Agreements	3,641	3,685	4,000	4,000	4,000
380-300	Computer Expense-Block Time	11,496	17,311	20,590	20,590	21,620
390	Postage	37	10	400	400	400
410	Insurance & Bond	4,490	5,603	6,180	6,180	7,939
	TOTAL MATERIALS & SERVICES	58,828	61,002	66,115	66,115	73,995
TOTAL EXPENDITURES		265,781	268,913	347,390	347,390	382,832

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 10 - DEPARTMENT 57 - GENERAL GOVERNMENT BUILDINGS
ACCOUNT DESCRIPTION

Personnel Services:

100	Salaries for 3-Public Works Maintenance Workers, 1-Public Works Supervisor (100%)
120	Overtime
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

210-100	Utilities for City Hall
220-100	Communications
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
280-100	Equipment repair and maintenance
290-100	Building repair and maintenance
330-100	Special supplies and services
340-100	Professional contractual services: pest control (Shelby $1000), mats & towels (Aramark $2,800), janitorial (Peerless $31,500), HVAC maint. (Timberline $9,000), Alarms (Bay $1,300), shredding service (Security Shredding $700), SWRCB permits ($16,500), HVAC wtr. Treatment (Garratt-$13,000), misc. ($1,000)
380-100	Computer expense-software, hardware, equipment
385-100	Website expenses
410-100	Insurance and bond

Capital Outlay:

520	Buildings: Architectural Services ($150,000)
530	Improvements other than Buildings
540	Machinery & Equipment

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 10 GENERAL - DEPT 57 GENERAL GOVERNMENT BUILDINGS
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	214,117	235,826	287,000	287,000	344,000
120	Overtime	490	1,529	-	-	-
125	Comp Leave Expenses	890	73,608	-	-	-
140	PERS-Employer Share	22,302	23,811	36,000	36,000	43,000
140	PERS-UL Payment	93,304	73	-	-	18,242
140	PERS POB	802,096	-	-	-	-
150	Social Security	13,710	19,089	18,000	18,000	21,500
150	Medicare	3,206	4,497	4,200	4,200	5,000
160	Health Insurance	43,309	70,831	64,000	64,000	71,000
160	Life Insurance	396	415	445	445	500
160	Health Insurance -In -Lieu	2,440	1,485	1,200	1,200	1,200
170	Worker's Comp Insurance	42,035	57,380	66,200	66,200	94,000
175	Deferred Compensation	2,483	2,810	2,600	2,600	2,600
180	Other Employee Benefits	3,000	-	1,800	1,800	4,500
185	Wellness Program	72	-	-	-	-
	TOTAL PERSONNEL SERVICES	1,243,850	491,354	481,445	481,445	605,542
MATERIALS & SERVICES:						
210	Utilities	101,379	125,450	110,000	110,000	115,500
220	Communications	781	862	900	900	900
260	Gasoline	-	-	-	-	-
260	Repair Costs	53	-	200	200	200
280	Equipment Repair & Maintenance	-	-	500	500	500
290	Building Repairs & Maintenance	13,658	14,896	10,000	10,000	16,300
330	Special Supplies & Services	14,527	5,277	53,000	53,000	25,000
340	Professional & Contractual Services	82,702	72,263	68,000	68,000	76,800
350	Uniform Allowance	3,171	4,275	3,000	3,000	3,000
380-100	Computer Expense-Software, Hardware, Equipment	-	-	-	-	-
380-300	Computer Expense-Block Time	48	48	-	-	-
385	Website	1,219	-	860	860	860
410	Insurance & Bond	31,258	43,352	42,990	42,990	53,645
620	Finance Charges	9,364	49,648	53,849	53,849	58,800
	TOTAL MATERIALS & SERVICES	258,160	316,071	343,299	343,299	351,505
CAPITAL OUTLAY:						
510	Land	-	75,740	-	-	-
520	Buildings	-	58,180	-	-	150,000
530	Improvements other than Buildings	7,046	23,127	354,856	354,856	12,000
540	Machinery & Equipment	52,808	-	16,000	16,000	-
	TOTAL CAPITAL OUTLAY	59,854	157,047	370,856	370,856	162,000
TOTAL EXPENDITURES		1,561,864	964,472	1,195,600	1,195,600	1,119,047

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
GENERAL FUND
BUDGETED EXPENDITURES SUMMARY

		City Council 10-11	City Manager 10-12	City Clerk 10-13	City Treasurer 10-14	City Attorney 10-15	Finance 10-18	Non-Dept 10-19	Community Promotional 10-21	Human Resources 10-22	Engineering 10-41	Gov Building 10-57	Total	%
PERSONNEL SERVICES:														
100	Regular Employees	-	324,900	3,600	3,600	-	400,500	-	-	190,000	203,000	344,000	1,469,600	38.15%
110	Temp & Part-time Employees	57,000	-	-	-	-	-	-	-	-	-	-	57,000	1.48%
120	Overtime	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
125	Comp Leave Expenses	-	21,200	-	-	-	20,000	-	-	1,250	7,500	-	49,950	1.30%
140	PERS-Employer Share	2,800	39,000	-	-	-	36,300	-	-	14,800	19,500	43,000	155,400	4.03%
140	PERS-UL Payment	-	8,709	-	-	-	6,726	-	-	275	3,642	18,242	37,594	0.98%
140	PERS POB	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
150	Social Security	3,600	17,000	223	223	-	25,000	-	-	11,750	13,000	21,500	92,296	2.40%
150	Medicare	850	4,500	52	52	-	5,900	-	-	2,800	3,000	5,000	22,154	0.58%
160	Health Insurance	56,000	50,000	-	-	-	90,500	31,000	-	13,200	42,000	71,000	353,700	9.18%
160	Life Insurance	-	225	-	-	-	500	-	-	1,200	225	500	2,650	0.07%
160	Health Insurance - In-Lieu	-	-	-	-	-	540	-	-	225	-	1,200	1,965	0.05%
170	Worker's Comp Insurance	450	2,300	50	50	-	2,900	-	-	1,400	1,500	94,000	102,650	2.66%
175	Deferred Compensation	-	20,820	-	-	-	2,600	-	-	5,200	13,000	2,600	44,220	1.15%
180	Other Employee Benefits	350	3,100	-	-	-	5,170	-	-	2,400	2,470	4,500	17,990	0.47%
185	Wellness Program	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	121,050	491,754	3,925	3,925	-	596,636	31,000	-	244,500	308,837	605,542	2,407,169	62.48%
MATERIALS & SERVICES:														
210	Utilities	-	-	-	-	-	-	-	578	-	-	115,500	116,078	3.01%
220	Communications	-	1,150	695	-	-	600	-	-	790	1,480	900	5,615	0.15%
230	Advertising	-	-	3,510	-	-	-	-	-	2,500	-	-	6,010	0.16%
240	Office Supplies	240	350	1,200	-	-	4,000	-	-	1,000	1,200	-	7,990	0.21%
245	Dues & Subscriptions	-	1,500	300	-	-	420	7,000	-	300	215	-	9,735	0.25%
250	Tuition Reimbursement & Training	2,500	3,000	1,800	-	-	4,000	-	-	4,000	1,500	-	16,800	0.44%
260	Gasoline	-	-	-	-	-	-	-	-	-	750	-	750	0.02%
260	Repair Costs	-	-	-	-	-	-	-	-	-	400	200	600	0.02%
265	Auto Allowance	-	6,000	-	-	-	-	-	-	-	-	-	6,000	0.16%
280	Equipment Repair & Maintenance	-	-	200	-	-	-	-	-	-	-	500	700	0.02%
290	Building Repair & Maintenance	-	-	-	-	-	-	-	-	-	-	16,300	16,300	0.42%
310	Rent & Leases	2,000	150	2,200	2	-	1,760	-	-	900	500	-	7,512	0.19%
320	Small Tools & Equipment	-	-		-	-	-	-	-	-	100	-	100	0.00%
330	Special Supplies & Services	100	-	1,000	-	-	7,200	9,850	70,000	1,000	1,850	25,000	116,000	3.01%
340	Professional & Contractual Services	-	-	52,500	-	60,000	99,750	15,500	100,000	22,010	22,142	76,800	448,702	11.65%
380-100	Computer Expense-Software, Hardware, Equipment	-	25,000	2,400	-	-	8,000	-	-	4,800	9,900	3,000	53,100	1.38%
380-200	Computer Expense-Service Contracts, Agreements	-	3,400	-	-	-	-	-	-	-	4,000	-	7,400	0.19%
380-300	Computer Expense-Block Time	500	10,300	11,780	100	-	28,833	-	-	7,214	21,620	-	80,346	2.09%
380-500	Computer Expense-IT Subscriptions	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
385	Website Design	-	-	250	-	-	-	-	-	-	-	860	1,110	0.03%
390	Postage	500	-	850	-	-	2,340	-	-	200	400	-	4,290	0.11%
410	Insurance & Bond	10	16,668	298	298	-	23,922	-	-	8,290	7,939	53,645	111,070	2.88%
620	Debt Service - POB payments	-	39,170	-	-	-	58,760	-	-	-	-	58,800	156,730	4.07%
	TOTAL MATERIALS & SERVICES	5,850	106,688	78,983	400	60,000	239,585	32,350	170,578	53,004	73,995	351,505	1,172,937	30.45%
CAPITAL OUTLAY:														
520	Buildings	-	-	-	-	-	-	-	-	-	-	150,000	150,000	3.89%
530	Improvements other than Buildings	-	-	-	-	-	-	-	-	-	-	12,000	12,000	0.31%
540	Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
550	Subscription Based Software - Capitalized	-	-	75,000	-	-	35,400	-	-	-	-	-	110,400	2.87%
	TOTAL CAPITAL OUTLAY	-	-	75,000	-	-	35,400	-	-	-	-	162,000	272,400	7.07%
TOTAL EXPENDITURES		126,900	598,442	157,908	4,325	60,000	871,621	63,350	170,578	297,504	382,832	1,119,047	3,852,506	100.00%
	Percentage of General Government Fund	3.29%	15.53%	4.10%	0.11%	1.56%	22.62%	1.64%	4.43%	7.72%	9.94%	29.05%	100.00%	

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
GENERAL FUND
EXPENDITURES SUMMARY

		General Government	Public Safety	Parks & Rec	Total	Percentage
PERSONNEL SERVICES:						
100	Regular Employees	1,469,600	6,449,102	306,000	8,224,702	40.92%
110	Temp & Part-time Employees	57,000	219,800	98,000	374,800	1.86%
120	Overtime	-	779,500	3,900	783,400	3.90%
125	Comp Leave Expenses	49,950	235,000	5,000	289,950	1.44%
130	Vacation Pay out	-	85,500	-	85,500	0.43%
140	PERS-Employer Share	155,400	1,079,000	24,100	1,258,500	6.26%
140	PERS-UL Payment	37,594	213,387	4,869	255,850	1.27%
150	Social Security	92,296	468,000	24,500	584,796	2.91%
150	Medicare	22,154	110,200	5,800	138,154	0.69%
160	Health Insurance	353,700	1,117,700	103,000	1,574,400	7.83%
160	Life Insurance	2,650	7,900	620	11,170	0.06%
160	Health Insurance - In-Lieu	1,965	13,200	1,200	16,365	0.08%
170	Worker's Comp Insurance	102,650	780,800	73,100	956,550	4.76%
175	Deferred Compensation	44,220	20,800	650	65,670	0.33%
180	Other Employee Benefits	17,990	87,500	5,520	111,010	0.55%
185	Wellness Program	-	900	-	900	0.00%
	TOTAL PERSONNEL SERVICES	2,407,169	11,668,289	656,259	14,731,717	73.30%
MATERIALS & SERVICES:						
210	Utilities	116,078	14,910	25,820	156,808	0.78%
220	Communications	5,615	23,505	2,500	31,620	0.16%
220-200	Communications-Vault Lease	-	7,373	-	7,373	0.04%
220-300	Communications-CLETS Maint.	-	2,000	-	2,000	0.01%
220-400	Communications-CLETS Sep	-	5,800	-	5,800	0.03%
220-500	Communications-RIMS Maint.	-	23,908	-	23,908	0.12%
230	Advertising	6,010	500	300	6,810	0.03%
240	Office Supplies	7,990	14,000	355	22,345	0.11%
245	Dues & Subscriptions	9,735	8,000	130	17,865	0.09%
250-100	Tuition Reimbursement & Training	16,800	88,000	3,350	108,150	0.54%
260-100	Gasoline	750	135,000	7,500	143,250	0.71%
260-200	Repair Costs	600	65,000	7,450	73,050	0.36%
260-300	Tires	-	19,500	2,000	21,500	0.11%
265	Auto Allowance- Mileage	6,000	12,500	-	18,500	0.09%
280	Equipment Repair & Maintenance	700	5,500	4,400	10,600	0.05%
290	Building Repairs & Maintenance	16,300	6,700	11,000	34,000	0.17%
310	Rent & Leases	7,512	37,280	350	45,142	0.22%
320	Small Tools & Equipment	100	88,018	14,685	102,803	0.51%
330	Special Supplies & Services	116,000	324,420	25,000	465,420	2.32%
335	Food Concession Expenses	-	52,500	2,000	54,500	0.27%
340	Professional & Contractual Services	448,702	26,250	48,000	522,952	2.60%
350	Uniform Allowance	-	-	4,145	4,145	0.02%
370	Weed and Trash Abatement	-	13,950	-	13,950	0.07%
380-100	Computer Expense-Software, Hardware, Equipment	53,100	34,900	-	88,000	0.44%
380-200	Computer Expense-Service Contracts, Agreements	7,400	-	-	7,400	0.04%
380-300	Computer Expense-Block Time	80,346	178,482	-	258,828	1.29%
380-500	Computer Expense-IT Subscriptions	-	24,000	-	24,000	0.12%
385	Website Design	1,110	800	-	1,910	0.01%
390	Postage	4,290	2,900	300	7,490	0.04%
410	Insurance & Bond	111,070	365,149	23,080	499,299	2.48%
450	Grant/Donation Expenditures	-	101,760	-	101,760	0.51%
620	Debt Payment	156,730	1,058,860	19,600	1,235,190	6.15%
	TOTAL MATERIALS & SERVICES	1,172,937	2,741,464	201,965	4,116,366	20.48%
520	Buildings	150,000	-	-	150,000	0.75%
530	Improvements Other than Buildings	12,000	-	-	12,000	0.06%
540	Machinery & Equipment	-	288,998	25,000	313,998	1.56%
550	Subscription Based IT Agreements	110,400	47,000	-	157,400	0.78%
	TOTAL CAPITAL OUTLAY	272,400	335,998	25,000	633,398	3.15%
TOTAL EXPENDITURES		3,852,506	14,745,751	883,224	19,481,482	96.93%
TRANSFERS OUT:						
	43-42. Streets (Cost allocation transfer)	-	2,472	14,010	16,482	0.08%
	43-42. Fleet Operations (Cost allocation transfer)	14,500	231,998	36,250	282,748	1.41%
	63-63. Community Center (Annual share)	316,975	-	-	316,975	1.58%
	TOTAL TRANSFERS OUT	331,475	234,470	50,260	616,205	3.07%
TOTAL EXPENDITURES & TRANSFERS		4,183,981	14,980,221	933,484	20,097,687	100.00%
	Percentage of Total Expenditures	20.82%	74.54%	4.64%	100.00%	

CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENTAL BUDGET SUMMARIES

PUBLIC SAFETY	11-31. Public Safety- Fire	11-33. Public Safety- Police	16. Traffic Safety	18. Public Safety	Fund Totals
BEGINNING FUND BALANCE	-	-	-	167,893	167,893
REVENUES					
Taxes	-	-	-	126,700	126,700
Licenses & Permits	-	19,209	-	-	19,209
Intergovernmental Revenue	168,000	378,160	-	-	546,160
Vacation Pay out	46,600	17,500	-	-	64,100
Fines & Forfeitures	-	18,700	26,230	-	44,930
Miscellaneous Revenue	6,000	136,600	35	2,000	144,635
TOTAL REVENUES	220,600	570,169	26,265	128,700	945,734
TRANSFERS IN					
10. General Fund (Balance Fund)	4,304,606	9,522,009	-	-	13,826,616
16. Traffic Safety - Vehicle Code	-	27,949	-	-	27,949
18. Public Safety Tax	148,296	148,296	-	-	296,593
50. Water (Cost allocation transfer)	38,295	-	-	-	38,295
Total Transfers In	4,491,198	9,698,255	-	-	14,189,452
TOTAL RESOURCES	4,711,798	10,268,424	26,265	296,593	15,303,079
EXPENDITURES BY DEPARTMENT					
31. Fire	4,682,798	-	-	-	4,682,798
33. Police	-	10,062,954	-	-	10,062,954
TOTAL EXPENDITURES	4,682,798	10,062,954	-	-	14,745,751
TRANSFERS OUT	29,000	205,470	26,265	296,593	557,328
TOTAL REQUIREMENTS	4,711,798	10,268,424	26,265	296,593	15,303,079
ENDING FUND BALANCE	-	-	-	-	-

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 16 TRAFFIC SAFETY/VEHICLE CODE - DEPT 33 POLICE
REVENUES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE:	-	22,320	88,160	88,160	1,684
FINES & FORFEITURES:					
16-00-040-010 Traffic Safety Vehicle Code	22,325	88,039	26,230	26,230	26,230
TOTAL FINES & FORFEITURES	22,325	88,039	26,230	26,230	26,230
INTEREST INCOME:					
16-00-050-010 Interest Income	(5)	1,786	35	35	35
TOTAL INTEREST INCOME	(5)	1,786	35	35	35
TOTAL REVENUES	22,320	89,825	26,265	26,265	26,265
CAPITAL OUTLAY:					
540 Machinery & Equipment	-	-	-	86,476	-
TOTAL MATERIALS & SERVICES	-	-	-	86,476	-
TRANSFERS OUT:					
11. Public Safety	-	23,985	26,265	26,265	27,949
TOTAL TRANSFERS OUT	-	23,985	26,265	26,265	27,949
ENDING FUND BALANCE	22,320	88,160	88,160	1,684	-

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 18 PUBLIC SAFETY TAX FUND - DEPT 31/33
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ANNUAL BUDGET 24/25
BEGINNING FUND BALANCE		-	148,726	167,893	167,893	167,893
TAXES:						
18-00-020-010	Prop 172 Public Safety Sales Tax	148,416	140,383	126,700	126,700	126,700
TOTAL TAXES		148,416	140,383	126,700	126,700	126,700
INTEREST INCOME:						
18-00-050-010	Interest Income	310	5,784	2,000	2,000	2,000
TOTAL INTEREST INCOME		310	5,784	2,000	2,000	2,000
TOTAL REVENUES		148,726	146,167	128,700	128,700	128,700
TRANSFERS OUT:						
11. Public Safety		-	127,000	128,700	128,700	296,593
TOTAL TRANSFERS OUT		-	127,000	128,700	128,700	296,593
ENDING FUND BALANCE		148,726	167,893	167,893	167,893	-

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 11 PUBLIC SAFETY - FIRE
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE:						
31.	Fire	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE		-	-	-	-	-
INTERGOVERNMENTAL REVENUES:						
11-31-060-020	Fire Reimbursement-Personnel	348,508	64,901	-	-	-
11-31-060-030	Fire Plan Check	28,585	22,750	18,000	18,000	18,000
11-73-060-040	Jumpstart Grant	-	-	-	125,000	150,000
11-31-060-052	FEMA Grant	-	-	5,000	5,000	-
11-31-060-060	Fire Permit Fees	9,792	10,074	-	-	-
11-31-060-070	State Mandated Reimbursement	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE		386,885	97,725	23,000	148,000	168,000
CHARGES FOR CURRENT SERVICES:						
11-31-070-080	Inspection Fees	23,370	26,285	42,000	42,000	42,000
11-31-070-090	Staff Time Reimbursement	-	-	-	-	-
11-31-070-130	Fire Dept Fees & Charges	10	2,193	4,600	4,600	4,600
11-31-070-160	Weed Abatement Revenue	478	-	-	-	-
11-31-070-170	Training Revenue	1,000	5,191	-	-	-
11-31-070-220	Fire Revenue/training CTR	2,000	-	-	-	-
TOTAL CHARGES FOR CURRENT SERVICES		26,858	33,669	46,600	46,600	46,600
MISCELLANEOUS REVENUE:						
11-31-080-020	Donations Revenue	56,564	1,185	3,000	3,000	3,000
11-31-080-100	Revenue from Sale of Assets	-	10,900	-	-	-
11-31-080-110	Miscellaneous Revenue	1,337	740	3,000	3,000	3,000
11-99-999	Other Financing Sources (Uses)	2,635,868	-	-	-	-
TOTAL MISCELLANEOUS REVENUE		2,693,769	12,825	6,000	6,000	6,000
TOTAL REVENUES		3,107,512	144,219	75,600	200,600	220,600
TRANSFERS IN:						
10.	General Fund (Balance Fund)	3,229,384	3,147,206	3,913,261	3,788,261	4,304,606
18.	Public Safety Tax Fund	-	63,500	64,350	64,350	148,296
50.	Water (Cost allocation transfer)	38,295	38,295	38,295	38,295	38,295
TOTAL TRANSFERS IN		3,267,679	3,249,001	4,015,906	3,890,906	4,491,198
TOTAL RESOURCES		6,375,191	3,393,220	4,091,506	4,091,506	4,711,798

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 11 - DEPARTMENT 31 - FIRE DEPARTMENT
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries: 1-Fire Chief, 3-Division Chiefs (1 Grant Funded) , 1-Executive Assistant, 3-Captains, 6-Engineers, 6-Firefighters, planned overtime (FLSA)
110	Reserve personnel and other part-time employees, training, shift pay, callbacks, special assignments, and other authorized activities
120	Overtime: Unplanned overtime
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness program

Materials & Services:

210-100	Utilities: Station 1, Station 2, JDAC
220-100	Communications: telephone, cellular phones, tablets, internet
220-200	Communications: Vault lease
230-100	Advertising: Special reports, bids, public notices, advertisement
240-100	General office supplies
245-100	Dues and subscriptions: NFPA subscription, fire/building/municipal code updates, SCHMRT, Shield, professional affiliations, cable service, newspaper
250-100	Tuition reimbursement and training: approved training, tuition, certifications and related expenses
260-100	Automotive: fuel, fluids, and oil
260-200	Automotive: preventative apparatus maintenance and repair costs
260-300	Automotive: tires
280-100	Annual equipment repair/maintenance: SCBA fit tester/bottles/packs maintenance & testing, breathing air sampling/maintenance, ground/aerial testing/maintenance
290-100	Building repair and maintenance
310-100	Allocation of rent and leases: copier
320-100	Small tools and equipment: purchase/repair/maintenance, nozzles/appliances, rescue, radios, pagers, technical rescue
330-100	Special supplies and services: medical equipment & supplies, batteries, miscellaneous station supplies, fire prevention supplies, incident rehabilitation, hose replacement
340-100	Professional contractual services: fire dispatch contract, physicals/backgrounds, fire extinguisher service
350-100	MOU uniform: annual individual uniform allowance
350-200	Personal protective equipment: turnouts, helmets, wildland, safety pants
370-100	Weed abatement: equipment procurement and maintenance, weed abatement notice expenses.
380-100	Computer expense: software, hardware, equipment, computer maintenance
380-200	Computer expense service contracts: service contracts and agreements
380-300	Computer expense: block time
380-500	Computer expense IT subscriptions: Vector Solutions, Reporting System (RMS), Adobe Suite, Amazon Prime
390-100	Postage expense
410-100	Insurance and bond

Capital Outlay:

520	Buildings	
540	Machinery & equipment	
	Misc Supplies	$ 16,000
	Command Vehicle	$ 70,000

Note: Total expenses for Fire are budgeted into 11-13 including Jumpstart grant reimbursable expense.
Any expense qualified to reimbursement is top be posted to 11-73 for grant management purposes.

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 11 PUBLIC SAFETY - DEPT 31 FIRE
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	1,338,280	1,504,505	1,633,500	1,633,500	1,880,000
110	Temp & Part-time Employees	119,427	46,982	80,000	80,000	84,800
120	Overtime	261,510	70,212	200,000	200,000	224,000
125	Comp Leave Expenses	74,750	-	60,000	60,000	67,500
140	PERS-Employer Share	215,800	223,663	275,300	275,300	325,000
140	PERS-UL Payment	209,803	11,476	-	-	39,523
140	PERS POB	2,600,194	-	-	-	-
150	Social Security	109,348	100,392	120,710	120,710	138,000
150	Medicare	25,575	23,529	28,150	28,150	33,000
160	Health Insurance	257,957	317,607	342,000	342,000	380,000
160	Life Insurance	1,767	2,120	2,120	2,120	2,300
160	Health Insurance - In-Lieu	1,422	1,579	2,400	2,400	4,800
170	Worker's Comp Insurance	240,825	220,914	306,220	306,220	412,000
175	Deferred Compensation	7,259	7,921	7,800	7,800	10,400
180	Other Employee Benefits	13,272	1,480	12,020	12,020	25,500
185	Wellness Program	900	195	540	540	540
	TOTAL PERSONNEL SERVICES	5,478,089	2,532,575	3,070,760	3,070,760	3,627,363
MATERIALS & SERVICES:						
210	Utilities	5,584	3,261	7,500	7,500	7,875
220	Communications	7,343	6,300	7,500	7,500	7,500
220-200	Communications-Vault Lease	3,332	3,498	3,500	3,500	3,700
230	Advertising	-	437	250	250	250
240	Office Supplies	1,096	3,113	2,000	2,000	2,000
245	Dues & Subscriptions	4,632	7,673	6,000	6,000	6,000
250	Tuition Reimbursement & Training	10,405	8,247	15,000	15,000	10,000
260	Gasoline	43,277	53,284	50,000	50,000	50,000
260	Repair Costs	25,791	34,380	35,000	35,000	35,000
260	Tires	3,801	5,788	10,000	10,000	10,000
280	Equipment Repair & Maintenance	7,252	6,483	8,500	8,500	8,500
290	Building Repairs & Maintenance	3,877	4,482	4,500	4,500	4,500
310	Rent & Leases	-	(1)	2,700	2,700	2,700
320	Small Tools & Equipment	20,870	24,831	37,280	37,280	37,280
330	Special Supplies & Services	28,074	30,588	29,000	29,000	29,000
340	Professional & Contractual Services	138,253	163,140	170,400	170,400	178,000
350	Uniform Allowance-Payroll	13,444	15,973	14,900	14,900	16,000
350	Uniform Allowance-Other	3,408	7,070	21,250	21,250	21,250
370	Weed and Trash Abatement	-	210	13,950	13,950	13,950
380-100	Computer Expense-Software, Hardware, Equipment	3,128	871	15,100	15,100	15,100
380-200	Computer Expense-Service Contracts, Agreements	-	228	-	-	-
380-300	Computer Expense-Block Time	22,427	29,315	31,830	31,830	33,422
380-500	Computer Expense-IT Subscriptions	-	-	24,000	24,000	24,000
385	Website Expense	1,218	-	300	300	300
390	Postage	281	398	500	500	500
410	Insurance & Bond	69,098	81,500	95,020	95,020	123,248
620	Debt payment, Fire Truck Leases	138,861	299,569	138,860	138,860	138,860
620	Debt payment, CalPERS Side Fund/POB	-	-	174,564	174,564	190,500
620-300	Finance Charges	31,855	-	-	-	-
	TOTAL MATERIALS & SERVICES	587,307	790,638	919,404	919,404	969,435
CAPITAL OUTLAY						
520	Buildings	-	-	-	-	-
530	Improvements Other than Buildings	70,200	-	-	-	-
540	Machinery & Equip.	239,595	70,007	86,000	86,000	86,000
	TOTAL CAPITAL OUTLAY	309,795	70,007	86,000	86,000	86,000
TRANSFERS OUT:						
	43-42. Fleet Operations (Cost allocation transfer)	-	-	15,342	15,342	29,000
TOTAL EXPENDITURES/REQUIREMENTS		6,375,191	3,393,220	4,091,506	4,091,506	4,711,798

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 11 PUBLIC SAFETY - POLICE
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE:						
	33. Police	-	-	-	-	-
	TOTAL BEGINNING FUND BALANCE	-	-	-	-	-
LICENSES & PERMITS:						
11-33-030-020	Animal Licenses	14,996	15,502	8,000	8,000	8,000
11-33-030-030	Gun Permits	5,546	8,536	11,000	11,000	11,000
11-33-030-080	Firearms Dealer License	416	312	209	209	209
	TOTAL LICENSES & PERMITS	20,958	24,350	19,209	19,209	19,209
INTERGOVERNMENTAL REVENUE:						
11-33-060-020	Vehicle Abatement Revenue	-	8	-	-	-
11-33-060-050	Tehama Interagency Drug Enforcement Task Force	7,069	6,525	-	-	-
11-33-060-070	State Mandated Cost Reimbursement	14,700	36,984	21,000	21,000	21,000
11-33-060-701	TCMU Grant	8,134	2,551	8,000	8,000	8,000
11-33-060-740	Homeland Security Grant	-	40	-	-	-
11-33-060-746	BJA Bullet Proof Vest Grant	5,328	5,858	2,000	2,000	2,000
11-33-060-750	SAFE Grant	13,762	11,226	35,000	35,000	35,000
11-33-060-752	Wellness Grants	-	20,000	-	-	-
11-33-060-763	Cal Cops Grant	164,961	101,943	202,641	202,641	137,160
11-33-060-767	AB 109 Revenue	38,000	40,000	40,000	40,000	40,000
11-33-060-771	Encampment Resolution Funding (ERF)	-	-	-	-	125,000
11-33-060-758	JAG Grant	5,668	11,127	10,000	10,000	10,000
	TOTAL INTERGOVERNMENTAL REVENUE	257,622	236,262	318,641	318,641	378,160
CHARGES FOR CURRENT SERVICES:						
11-33-070-030	Animal Shelter Fees	8,204	9,176	10,000	10,000	10,000
11-33-070-050	Police Accident Reports	2,502	1,633	2,000	2,000	2,000
11-33-070-060	Police Report Copies	3,361	3,795	3,000	3,000	3,000
11-33-070-080	Alcohol Permits	1,952	1,824	2,500	2,500	2,500
11-33-070-130	Civil Subpoenas	290	640	-	-	-
	TOTAL CHARGES FOR CURRENT SERVICES	16,309	17,068	17,500	17,500	17,500
FINES & FORFEITURES:						
11-33-040-010	Parking Fines	349	1,169	2,000	2,000	2,000
11-33-040-040	Equipment/Registration Violation	885	2,048	1,200	1,200	1,200
11-33-040-090	Police Dept Towed Vehicle Release	9,837	8,586	13,000	13,000	13,000
11-33-040-100	False Alarm Response	8,246	8,472	2,500	2,500	2,500
11-33-060-060	Forfeiture Revenue	-	-	-	-	-
	TOTAL FINES & FORFEITURES	19,317	20,275	18,700	18,700	18,700
MISCELLANEOUS INCOME:						
11-33-060-764	K-9 Donation Revenue	71,105	10,168	10,000	10,000	10,000
11-33-080-020	Peace Officers Training	20,122	36,086	15,000	15,000	15,000
11-33-080-050	Sobriety Funds	1,452	1,454	2,000	2,000	2,000
11-33-080-100	Gain on Sale of Assets	-	-	-	-	-
11-33-080-110	Police Misc Income	51,077	32,213	2,167	2,167	2,167
11-33-080-111	School Resource Officer- Elem. School	20,000	20,000	32,000	32,000	32,000
11-33-080-112	School Resource Officer- High School	55,000	55,000	67,000	67,000	67,000
11-33-080-113	NCCSIF ADA Funding	-	-	4,600	4,600	4,600
11-33-080-114	Range Revenue	3,833	3,833	3,833	3,833	3,833
11-33-080-120	Joint MOU Revenue	92,555	-	-	-	-
11-33-080-736	Miscellaneous Donation Revenue	-	2,000	-	-	-
11-99-999-100	Other Financing Sources (Uses)	10,092,188	182,555	-	-	-
	TOTAL MISCELLANEOUS	10,407,332	343,309	136,600	136,600	136,600
TOTAL POLICE REVENUES		10,721,538	641,264	510,650	510,650	570,169
TRANSFERS IN:						
	18. Public Safety Tax Fund	-	63,500	64,350	64,350	148,296
	16. Traffic Safety/Vehicle Code	-	23,985	26,265	26,265	27,949
	10. General Fund (Balance Fund)	6,480,323	6,796,665	8,451,674	8,451,674	9,522,009
	TOTAL TRANSFERS IN	6,480,323	6,884,150	8,542,289	8,542,289	9,698,255
TOTAL RESOURCES		17,201,861	7,525,414	9,052,939	9,052,939	10,268,424

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 11 - DEPARTMENT 33 - POLICE
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries for 1-Chief of Police, 1-Captain, 1-Lieutenant, 6- Sergeants, 2-Corporals, 2-Detectives, 18-Police Officers, 1 - Police Communication Dispatch/Records Manager, 7-Police Communication Dispatchers, 3-Records Specialists, 6-Community Service Officers, 1-Executive Assistant 1 - Homeless Liaison Officer
110	Temporary and part-time employees
120	Overtime
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

210-100	Utilities
220-100	Communications: telephone, cellular phones, pagers, Internet
230-100	Advertising
240-100	General office supplies
245-100	Dues and subscriptions: CPCA, CPOA, CJPOA, CNOA, CLEARS, legal source updates, penal codes, legal bulletins
250-100	Tuition reimbursement and training: dispatcher updates and training, training managers conference, CPCA, IACP, CPOA, CLEARS conferences, police records course, supervisory training, miscellaneous
250-200	POST Tuition reimbursement and training
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
260-300	Automotive: tires and tubes
260-400	Automotive: outside repairs
265-100	Auto allowance, private
270-100	Equipment parts & repair
280-100	Equipment repair and maintenance: equipment, radars, intoxilyzer, MDC's, weapon repair
290-100	Building repair and maintenance
310-100	Allocation of rent and leases: copier
330-100	Special supplies and services: patrol car supplies (flares, cones, fire ext, batteries, citation books, leather goods, ammunition, film, pepper spray, flashlights), special investigation costs, vests
340-100	Professional contractual svcs: [340-100] CalPERS Reports ($900) & SB90 Contract ($2,300), [340-102] animal shelter ($85,000), [340-105] medical expenses ($10,000), [340-106] animal vet expenses ($6,000),[340-107] blood alcohol testing ($7,500), [340-108] drug lab ($100), [340-109] CCW permits ($1,000), [340-111] towing services ($500), [340-118] landfill fees ($6,600) [340-113] Range ($15,000), [340-118] landfill fees ($6,600)
350-100	Uniform allowance: police officers, dispatchers, CSO's
360-100	Vehicle Abatement expenses
380-100	Computer expense: 14 computer replacements ($19,800)
380-200	Computer expense: service contracts, agreements, city watch service, TRAK service
380-300	Computer expense: block time
385-100	Website Design
390-100	Postage expense
410-100	Insurance and bond
450	Grant Expenditures

Capital Outlay:

540	Machinery & Equipment	
	Vehicles	$ 150,000
550	Subscription Based IT Agreements	
	Vehicle/Body Cameras Contract	$ 40,000

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 11 PUBLIC SAFETY - DEPT 33 POLICE
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	2,965,816	3,161,313	4,175,200	4,175,200	4,569,102
110	Temp & Part-time Employees	92,130	228,346	125,000	125,000	135,000
120	Overtime	419,568	477,161	399,180	399,180	483,000
120	Overtime-Grant Reimbursement	10,388	10,816	15,000	15,000	16,100
120	Overtime-Holiday Pay	-	-	52,720	52,720	56,400
125	Comp Leave Expenses	166,756	55,436	162,000	162,000	167,500
135	Vacation Pay out	-	-	73,500	73,500	85,500
140	PERS-Employer Share	476,617	487,040	655,750	655,750	754,000
140	PERS-UL Payment	761,481	37,369	-	-	173,864
140	PERS POB	9,955,601	-	-	-	-
150	Social Security	217,921	239,430	306,100	306,100	330,000
150	Medicare	51,476	56,518	72,100	72,100	77,200
160	Health Insurance	543,029	504,660	624,700	624,700	737,700
160	Life Insurance	4,152	4,556	5,500	5,500	5,600
160	Health Insurance - In-Lieu	7,529	8,096	7,200	7,200	8,400
170	Worker's Comp Insurance	252,375	318,051	272,100	272,100	368,800
175	Deferred Compensation	13,040	12,968	13,000	13,000	10,400
180	Other Employee Benefits	32,629	3,628	28,000	28,000	62,000
185	Wellness Program	810	630	360	360	360
	TOTAL PERSONNEL SERVICES	15,971,318	5,606,018	6,987,410	6,987,410	8,040,926
MATERIALS & SERVICES:						
210	Utilities	5,103	5,872	6,700	6,700	7,035
220-100	Communications	12,324	14,446	11,163	11,163	16,005
220-200	Communications-Vault Lease	3,332	3,498	3,498	3,498	3,673
220-300	Communications-CLETS Maint.	-	268	2,000	2,000	2,000
220-400	Communications-System Exc.	255	-	5,800	5,800	5,800
220-500	Communications-RIMS Maint.	21,680	22,286	22,286	22,286	23,908
230	Advertising	-	515	250	250	250
240	Office Supplies	8,280	11,379	12,000	12,000	12,000
245	Dues & Subscriptions	3,036	1,719	2,000	2,000	2,000
250-100	Tuition Reimbursement & Training	15,239	29,324	15,000	15,000	18,000
250-200	Tuition Reimbursement/Training - POST	26,220	76,888	50,000	50,000	50,000
250-500	JAG Training	5,355	-	10,000	10,000	10,000
260-100	Gasoline	84,093	94,788	85,000	85,000	85,000
260-200	Repair Costs	18,517	22,825	25,000	25,000	30,000
260-300	Tires	5,261	9,509	7,500	7,500	9,500
280	Equipment Repair & Maintenance	2,305	8,034	4,000	4,000	4,000
290	Building Repairs & Maintenance	607	427	1,000	1,000	1,000
310	Rent & Leases	1,218	1,170	4,000	4,000	4,000
330	Special Supplies & Services	48,688	57,363	59,018	59,018	59,018
340	Professional & Contractual Services	135,789	134,758	148,577	148,577	146,420
350	Uniform Allowance	30,817	32,372	36,500	36,500	36,500
350-200	Uniform Allowance-Reserves	6,233	7,636	1,600	1,600	5,000
360	Vehicle Abatement Costs	-	-	-	-	-
380-100	Computer Expense-Software, Hardware, Equipment	-	3,743	-	-	19,800
380-200	Computer Expense-Service Contracts, Agreements	-	2,514	-	-	-
380-300	Computer Expense-Block Time	84,592	124,839	145,060	145,060	145,060
385	Web-site Design	1,328	-	500	500	500
390	Postage	1,980	1,990	1,600	1,600	2,400
410	Insurance & Bond	134,449	164,597	184,870	184,870	241,901
450-764	Donation Expenditures (K-9)	20,326	10,168	10,000	10,000	10,000
450-700	Donation Expenditures (Other)	4,934	549	-	-	-
450-113	Grant Expenditures (NCCSIF grant)	-	-	4,600	4,600	4,600
450-118/170	Grant Expenditures (TIDE/Cal Cops)	63,145	63,142	132,641	132,641	67,160
450-401	Grant Expenditures (SAFE/JAG grants)	2,223	13,038	20,000	20,000	20,000
450-752	Grant Expenditures (Wellness grant)	-	-	20,000	20,000	-
450-775	Grant Expenditures (COVID 19 grant)	-	-	-	-	-
620	Debt payment, CalPERS Side Fund/POB	-	615,320	668,365	668,365	729,500
620	Fiscal Charges	116,224	4,500	-	-	-
	TOTAL MATERIALS & SERVICES	863,553	1,539,477	1,700,528	1,700,528	1,772,030
CAPITAL OUTLAY:						
520	Buildings	72,829	-	-	-	-
530	Improvements other than Buildings	-	-	-	-	-
540	Machinery & Equipment	210,965	359,059	204,000	204,000	202,998
540	Machinery & Equipment- TIDE Grant	-	-	-	-	-
540	Machinery & Equipment-Cal Cops Grant	19,026	11,272	-	-	-
540	Machinery & Equipment- Homeland	-	-	-	-	-
540	Machinery & Equipment- K9 Fund	54,582	-	-	-	-
550	Subscription Based IT Agreements	-	-	-	-	47,000
	TOTAL CAPITAL OUTLAY	357,402	370,331	204,000	204,000	249,998
TOTAL EXPENDITURES		17,192,273	7,515,826	8,891,938	8,891,938	10,062,954
TRANSFERS OUT:						
	43-42. Streets (Cost allocation transfer)	2,472	2,472	2,472	2,472	2,472
	43-42. Fleet Operations (Cost allocation transfer)	7,116	7,116	158,529	158,529	202,998
	TOTAL TRANSFERS OUT	9,588	9,588	161,001	161,001	205,470
TOTAL REQUIREMENTS		17,201,861	7,525,414	9,052,939	9,052,939	10,268,424
ENDING FUND BALANCE		-	-	-	-	-

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 11 PUBLIC SAFETY
BUDGETED EXPENDITURES SUMMARY

		11-31	11-33	Total	Percentage
PERSONNEL SERVICES:					
100	Regular Employees	1,880,000	4,569,102	6,449,102	43.05%
110	Temp & Part-time Employees	84,800	135,000	219,800	1.47%
120	Overtime	224,000	483,000	707,000	4.72%
120	Overtime-Grant Reimbursement	-	16,100	16,100	0.11%
120	Overtime -Holiday Pay	-	56,400	56,400	0.38%
125	Comp Leave Expenses	67,500	167,500	235,000	1.57%
135	Vacation Pay out	-	85,500	85,500	0.57%
140	PERS-Employer Share	325,000	754,000	1,079,000	7.20%
140	PERS-UL Payment	39,523	173,864	213,387	1.42%
150	Social Security	138,000	330,000	468,000	3.12%
150	Medicare	33,000	77,200	110,200	0.74%
160	Health Insurance	380,000	737,700	1,117,700	7.46%
160	Life Insurance	2,300	5,600	7,900	0.05%
160	Health Insurance - In-Lieu	4,800	8,400	13,200	0.09%
170	Worker's Comp Insurance	412,000	368,800	780,800	5.21%
175	Deferred Compensation	10,400	10,400	20,800	0.14%
180	Other Employee Benefits	25,500	62,000	87,500	0.58%
185	Wellness Program	540	360	900	0.01%
	TOTAL PERSONNEL SERVICES	3,627,363	8,040,926	11,668,289	77.89%
MATERIALS & SERVICES:					
210	Utilities	7,875	7,035	14,910	0.10%
220	Communications	7,500	16,005	23,505	0.16%
220-200	Communications-Vault Lease	3,700	3,673	7,373	0.05%
220-300	Communications-CLETS Maint.	-	2,000	2,000	0.01%
220-400	Communications-CLETS Sep	-	5,800	5,800	0.04%
220-500	Communication-RIMS Maint.	-	23,908	23,908	0.16%
230	Advertising	250	250	500	0.00%
240	Office Supplies	2,000	12,000	14,000	0.09%
245	Dues & Subscriptions	6,000	2,000	8,000	0.05%
250-100	Tuition Reimbursement & Training	10,000	78,000	88,000	0.59%
260-100	Gasoline	50,000	85,000	135,000	0.90%
260-200	Repair Costs	35,000	30,000	65,000	0.43%
260-300	Tires	10,000	9,500	19,500	0.13%
280	Equipment Repair & Maintenance	8,500	4,000	12,500	0.08%
290	Building Repairs & Maintenance	4,500	1,000	5,500	0.04%
310	Rent & Leases	2,700	4,000	6,700	0.04%
320	Small Tools & Equipment	37,280	-	37,280	0.25%
330	Special Supplies & Services	29,000	59,018	88,018	0.59%
340	Professional & Contractual Services	178,000	146,420	324,420	2.17%
350	Uniform Allowance-payroll	16,000	36,500	52,500	0.35%
350	Uniform Allowance-other	21,250	5,000	26,250	0.18%
360	Vehicle abatement costs	-	-	-	0.00%
370	Weed and Trash Abatement	13,950	-	13,950	0.09%
380-100	Computer Expense-Software, Hardware, Equipment	15,100	19,800	34,900	0.23%
380-200	Computer Expense-Service Contracts, Agreements	-	-	-	0.00%
380-300	Computer Expense-Block Time	33,422	145,060	178,482	1.19%
380-500	Computer Expense-IT Subscriptions	24,000	-	24,000	0.16%
385	Website Design	300	500	800	0.01%
390	Postage	500	2,400	2,900	0.02%
410	Insurance & Bond	123,248	241,901	365,149	2.44%
450	Grant/Donation Expenditures	-	101,760	101,760	0.68%
620	Debt Payments	329,360	729,500	1,058,860	7.07%
	TOTAL MATERIALS & SERVICES	969,435	1,772,030	2,741,464	18.30%
CAPITAL OUTLAY:					
520	Buildings	-	-	-	0.00%
530	Improvements	-	-	-	0.00%
540	Machinery & Equipment	86,000	202,998	288,998	1.93%
550	Subscription Based IT Agreements	-	47,000	47,000	
	TOTAL CAPITAL OUTLAY	86,000	249,998	335,998	
TOTAL EXPENDITURES		4,682,798	10,062,954	14,745,751	98.43%
TRANSFERS OUT:					
	43-42. Streets (Cost allocation transfer)	-	2,472	2,472	0.02%
	43-42. Fleet Operations (Cost allocation transfer)	29,000	202,998	231,998	1.55%
	TOTAL TRANSFERS OUT	29,000	205,470	234,470	1.57%
TOTAL EXPENDITURES & TRANSFERS		4,711,798	10,268,424	14,980,221	100.00%
	Percentage of Total Expenditures	31.45%	68.55%	100.00%	

CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENTAL BUDGET SUMMARIES

PARKS & RECREATION	60. Parks & Recreation
BEGINNING FUND BALANCE	-
REVENUES	
Charges for Current Services	51,000
Miscellaneous Revenue	1,000
TOTAL REVENUES	52,000
TRANSFERS IN	881,484
TOTAL RESOURCES	933,484
EXPENDITURES BY DEPARTMENT	
45. Park Maintenance	587,651
60. Recreation	178,513
62. Swimming Pool	117,060
TOTAL EXPENDITURES	883,224
TRANSFERS OUT	50,260
TOTAL REQUIREMENTS	933,484
ENDING FUND BALANCE	-

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 60 PARKS AND RECREATION
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		-	-	-	-	-
INTERGOVERNMENTAL REVENUE:						
60-45-060-050	Park Grant Revenue	32,774	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	32,774.00	-	-	-	-
CHARGES FOR CURRENT SERVICES:						
	Recreation					
60-60-070-030	Special Recreation Classes & Games	32,552	24,323	25,000	25,000	25,000
	Sub-Total	32,552	24,323	25,000	25,000	25,000
	Swimming Pool					
60-62-070-010	Red Cross Swim Lessons	10,175	12,537	8,000	8,000	8,000
60-62-070-020	Swimming Pool Receipts	12,200	15,381	6,000	6,000	15,000
60-62-070-025	Food Concession	3,298	4,011	1,000	1,000	3,000
60-62-070-030	Donation for McGlynn Pool	53	481	-	-	-
	Sub-Total	25,726	32,410	15,000	15,000	26,000
	TOTAL CHARGES FOR CURRENT SERVICES	58,278	56,733	40,000	40,000	51,000
MISCELLANEOUS REVENUE:						
60-60-080-010	Misc Recreation Income	2,724	3,197	1,000	1,000	1,000
60-45-080-099	Non-Gov Grant	-	7,054	-	-	-
60-45-080-010	Gain on Sale of Assets	-	-	-	-	-
60-99-999-100	Other Financing Sources - POB	272,803	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	275,527	10,251	1,000	1,000	1,000
TOTAL REVENUES		366,579	66,984	41,000	41,000	52,000
TRANSFERS IN:						
	10. General Fund (Balance Fund)	496,025	521,156	771,814	771,814	881,484
	TOTAL TRANSFERS IN	496,025	521,156	771,814	771,814	881,484
TOTAL FUND RESOURCES		862,604	588,140	812,814	812,814	933,484

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 60 - DEPARTMENT 45 - PARK MAINTENANCE
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries for: 1-Leadworker 3- Maintenance Worker
110	Temporary and part-time employees
120	Overtime
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

210-100	Utilities for ball field lighting, public restrooms
220-100	Communications: telephone, cellular phones, pagers, internet
240-100	General office supplies
245-100	Dues and subscriptions
250-100	Tuition reimbursement and training: CPO ($1,000)
260-100	Automotive: gas and oil
260-200	Automotive: repair costs, Engine ($4,300)
260-300	Automotive: tires and tubes
260-400	Automotive: outside repairs
270-100	Equipment parts and repair
280-100	Equipment repair and maintenance, Kiddie pool repair ($2,500)
290-100	Building repair and maintenance: Shop Repair ($5,000)
310-100	Rents & Leases
320-100	Small tools and equipment
330-100	Special supplies and services: paper goods, soil amendments, mechanical, electrical and irrigation materials
340-100	Professional contractual services: Peerless, alarms
350-100	Uniform allowance
410-100	Insurance and bond

Capital Outlay:

530-100	Improvements other than buildings
540-100	Machinery & Equipment- Utility tractor- $25,000

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 60 PARKS AND RECREATION - DEPT 45 PARK MAINTENANCE
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	140,021	142,654	228,000	228,000	253,000
110	Temp & Part-time Employees	-	-	-	-	-
120	Overtime	3,831	2,483	-	-	-
125	Comp Leave Expenses	2,381	98	4,000	4,000	4,000
140	PERS-Employer Share	12,705	12,712	21,000	21,000	19,900
140	PERS-UL Payment	21,350	1,665	-	-	4,766
140	PERS POB	267,365	-	-	-	-
150	Social Security	9,286	8,898	14,100	14,100	15,700
150	Medicare	2,172	2,081	3,300	3,300	3,700
160	Health Insurance	41,730	44,013	76,300	76,300	75,000
160	Life Insurance	312	344	500	500	500
160	Health Insurance - In Lieu	1,220	1,205	1,200	1,200	1,200
170	Worker's Comp Insurance	7,478	8,468	53,000	53,000	69,100
175	Deferred Compensation	127	-	-	-	-
180	Other Employee Benefits	2,224	276	1,400	1,400	4,000
185	Wellness Program	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	512,202	224,897	402,800	402,800	450,866
MATERIALS & SERVICES:						
210	Utilities	9,465	10,833	10,120	10,120	14,030
220	Communications	909	1,018	800	800	200
240	Office Supplies	26	6	25	25	25
260	Gasoline	9,940	8,152	6,500	6,500	7,500
260	Repair Costs	2,895	1,085	1,500	1,500	6,800
260	Tires	187	2,383	1,000	1,000	2,000
280	Equipment Repair & Maintenance	1,410	5,477	1,650	1,650	4,150
290	Building Repairs & Maintenance	1,217	2,432	11,000	11,000	11,000
310	Rent & Leases	-	-	200	200	200
320	Small Tools & Equipment	1,013	957	14,600	14,600	14,600
330	Special Supplies & Services	12,147	15,892	15,000	15,000	15,000
340	Professional & Contractual Services	3,788	1,927	3,200	3,200	3,200
350	Uniform Allowance	1,629	1,486	1,500	1,500	1,500
410	Insurance & Bond	6,808	8,668	9,370	9,370	11,980
620	POB Debt Payment	-	16,525	17,950	17,950	19,600
620	Finance Charges	5,167	-	-	-	-
	TOTAL MATERIALS & SERVICES	56,601	76,841	94,415	94,415	111,785
CAPITAL OUTLAY:						
530	Improvements Other than Buildings	68,889	119	-	-	-
540	Machinery & Equipment	-	29,660	25,000	25,000	25,000
	TOTAL CAPITAL OUTLAY	68,889	29,779	25,000	25,000	25,000
TOTAL EXPENDITURES		637,692	331,517	522,215	522,215	587,651
TRANSFERS OUT:						
	43-42. Streets (Cost allocation transfer)	6,593	6,593	6,593	6,593	6,593
	43-42. Fleet Operations (Cost allocation transfer)	4,202	4,202	25,569	25,569	36,250
	TOTAL TRANSFERS OUT	10,795	10,795	32,162	32,162	42,843
TOTAL DEPT. REQUIREMENTS		648,487	342,312	554,377	554,377	630,494

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 60 - DEPARTMENT 60 - RECREATION
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries for 1-Lead Recreation Coordinator
110	Temporary and part-time employees
120	Overtime
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

210-100	Utilities
220-100	Communications: telephone, pagers, internet
230-100	Advertising
240-100	General office supplies
245-100	Dues and subscriptions
250-100	Tuition reimbursement and training
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
260-300	Automotive: tires and tubes
265-100	Auto allowance: reimbursement for gas expenses
280-100	Equipment repair and maintenance: bases
310-100	Allocation of rent and leases: copier
330-100	Special supplies and services for sports & athletic equipment, supplies for arts & crafts
340-100	Professional & Contractual Services: Contract Instructors
390-100	Postage expense
410-100	Insurance and bond

Capital Outlay:

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 60 PARKS AND RECREATION - DEPT 60 RECREATION
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	44,185	45,334	47,000	47,000	53,000
110	Temp & Part-time Employees	28,856	36,596	40,000	40,000	55,000
120	Overtime	376	864	-	-	-
125	Comp Leave Expenses	136	-	225	225	1,000
140	PERS-Employer Share	3,431	3,151	3,700	3,700	4,200
140	PERS-UL Payment	2,115	823	-	-	103
150	Social Security	4,542	5,049	5,400	5,400	5,800
150	Medicare	1,062	1,181	1,300	1,300	1,400
160	Health Insurance	14,338	15,328	25,500	25,500	28,000
160	Life Insurance	92	84	120	120	120
160	Health Insurance - In-Lieu	-	-	-	-	-
170	Worker's Comp Insurance	1,888	1,531	1,400	1,400	1,600
175	Deferred Compensation	653	653	-	-	650
180	Other Employee Benefits	68	79	600	600	1,220
185	Wellness Program	45	8	-	-	-
	TOTAL PERSONNEL SERVICES	101,787	110,681	125,245	125,245	152,093
MATERIALS & SERVICES:						
210	Utilities	660	461	750	750	790
220	Communications	131	250	400	400	200
230	Advertising	-	-	300	300	300
240	Office Supplies	828	574	300	300	300
245	Dues & Subscriptions	-	-	130	130	130
250	Tuition Reimburse & Training	-	-	850	850	850
260	Auto Costs	-	-	-	-	650
265	Auto Allowance-Private	-	-	-	-	-
280	Equipment Repair & Maintenance	-	-	250	250	250
310	Rent & Leases	-	6	150	150	150
330	Special Supplies & Services	6,849	9,915	6,300	6,300	10,000
340	Professional & Contractual Services	746	144	4,800	4,800	4,800
390	Postage	1	11	300	300	300
410	Insurance & Bond	4,317	5,051	5,940	5,940	7,700
	TOTAL MATERIALS & SERVICES	13,532	16,412	20,470	20,470	26,420
TOTAL EXPENDITURES		115,319	127,093	145,715	145,715	178,513
TOTAL DEPT. REQUIREMENTS		115,319	127,093	145,715	145,715	178,513

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 60 - DEPARTMENT 62 - SWIMMING POOL
ACCOUNT DESCRIPTION

Personnel Services:

110	Temporary and part-time employees
120	Overtime
140-180	Payroll taxes and fringe benefits for department employees

Materials & Services:

210-100	Utilities
220-100	Communications: telephone
240-100	General office supplies
250-100	Tuition reimbursement and training
280-100	Equipment repair and maintenance: chlorinator, filter pumps
290-100	Building repair and maintenance
320-100	Small tools and equipment: vacuum, hoses, lifeguard equipment
330-100	Special supplies and services: chlorine, acid
335-100	Concession stand supplies
340-100	Professional contractual services
410-100	Insurance and bond

Capital Outlay:

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 60 PARKS AND RECREATION - DEPT 62 SWIMMING POOL
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
110	Temp & Part-time Employees	37,479	43,225	39,050	39,050	43,000
120	Overtime	2,174	285	3,500	3,500	3,900
150	Social Security	2,459	2,701	2,640	2,640	3,000
150	Medicare	575	632	620	620	700
170	Worker's Comp Insurance	1,851	1,354	2,150	2,150	2,400
180	Other Employee Benefits	28	27	200	200	300
	TOTAL PERSONNEL SERVICES	44,566	48,224	48,160	48,160	53,300
MATERIALS & SERVICES:						
210	Utilities	8,900	10,679	9,000	9,000	11,000
220	Communications	1,575	1,749	2,100	2,100	2,100
240	Office Supplies	32	-	30	30	30
250	Tuition Reimbursement & Training	1,500	1,700	-	-	2,500
280	Equipment Repair & Maintenance	-	-	-	-	-
290	Building Repairs & Maintenance	-	-	-	-	-
320	Small Tools & Equipment	-	-	85	85	85
330	Special Supplies & Services	25,568	37,833	33,315	33,315	40,000
335	Food Concession Expenses	1,228	2,103	1,350	1,350	2,000
340	Professional & Contractual Services	788	597	2,645	2,645	2,645
410	Insurance & Bond	1,903	2,227	2,620	2,620	3,400
	TOTAL MATERIALS & SERVICES	41,494	56,888	51,145	51,145	63,760
CAPITAL OUTLAY:						
530	Improvements Other than Buildings	-	6,138	6,000	6,000	-
540	Machinery & Equipment	5,253	-	-	-	-
	TOTAL CAPITAL OUTLAY	5,253	6,138	6,000	6,000	-
TOTAL EXPENDITURES		91,313	111,250	105,305	105,305	117,060
TRANSFERS OUT						
	43-42. Streets (Cost allocation transfer)	7,417	7,417	7,417	7,417	7,417
	43-42. Fleet Operations (Cost allocation transfer)	68	68	-	-	-
	TOTAL TRANSFERS OUT	7,485	7,485	7,417	7,417	7,417
TOTAL DEPT. REQUIREMENTS		98,798	118,735	112,722	112,722	124,477
ENDING FUND BALANCE		-	-	-	-	-

PARKS AND RECREATION
EXPENDITURES SUMMARY

		60-45	60-60	60-62	Total	Percentage
PERSONNEL SERVICES:						
100	Regular Employees	253,000	53,000	-	306,000	32.78%
110	Temp & Part-time Employees	-	55,000	43,000	98,000	10.50%
120	Overtime	-	-	3,900	3,900	0.42%
125	Comp Leave Expenses	4,000	1,000	-	5,000	0.54%
140	PERS-Employer Share	19,900	4,200	-	24,100	2.58%
140	PERS-UL Payment	4,766	103	-	4,869	0.52%
150	Social Security	15,700	5,800	3,000	24,500	2.62%
150	Medicare	3,700	1,400	700	5,800	0.62%
160	Health Insurance	75,000	28,000	-	103,000	11.03%
160	Life Insurance	500	120	-	620	0.07%
160	Health Insurance - In Lieu	1,200	-	-	1,200	0.13%
170	Worker's Comp Insurance	69,100	1,600	2,400	73,100	7.83%
175	Deferred Compensation	-	650	-	650	0.07%
180	Other Employee Benefits	4,000	1,220	300	5,520	0.59%
185	Wellness Program	-	-	-	-	0.00%
	TOTAL PERSONNEL SERVICES	450,866	152,093	53,300	656,259	70.30%
MATERIALS & SERVICES:						
210	Utilities	14,030	790	11,000	25,820	2.77%
220	Communications	200	200	2,100	2,500	0.27%
230	Advertising	-	300	-	300	0.03%
240	Office Supplies	25	300	30	355	0.04%
245	Dues & Subscriptions	-	130	-	130	0.01%
250	Tuition Reimbursement & Training	-	850	2,500	3,350	0.36%
260	Gasoline	7,500	-	-	7,500	0.80%
260	Repair Costs	6,800	650	-	7,450	0.80%
260	Tires	2,000	-	-	2,000	0.21%
265	Auto Allowance-Private	-	-	-	-	0.00%
280	Equipment Repair & Maintenance	4,150	250	-	4,400	0.47%
290	Building Repairs & Maintenance	11,000	-	-	11,000	1.18%
310	Rent & Leases	200	150	-	350	0.04%
320	Small Tools & Equipment	14,600	-	85	14,685	1.57%
330	Special Supplies & Services	15,000	10,000	-	25,000	2.68%
335	Food Concession Expenses	-	-	2,000	2,000	0.21%
340	Professional & Contractual Services	3,200	4,800	40,000	48,000	5.14%
350	Uniform Allowance	1,500	-	2,645	4,145	0.44%
380-100	Computer Expense-Software, Hardware, Equipment	-	-	-	-	0.00%
380-200	Computer Expense-Service Contracts, Agreements	-	-	-	-	0.00%
380-300	Computer Expense-Block Time	-	-	-	-	0.00%
380-500	Computer Expense-IT Subscriptions	-	-	-	-	0.00%
390	Postage	-	300	-	300	0.03%
410	Insurance & Bond	11,980	7,700	3,400	23,080	2.47%
610	Debt Service- POB	19,600	-	-	19,600	2.10%
	TOTAL MATERIALS & SERVICES	111,785	26,420	63,760	201,965	21.64%
CAPITAL OUTLAY:						
530	Improvements Other than Bldg	-	-	-	-	0.00%
540	Machinery & Equipment	25,000	-	-	25,000	2.68%
	TOTAL CAPITAL OUTLAY	25,000	-	-	25,000	2.68%
TOTAL EXPENDITURES		587,651	178,513	117,060	883,224	94.62%
TRANSFERS OUT:						
	43-42. Streets (Cost allocation transfer)	6,593	-	7,417	14,010	1.50%
	43-42. Fleet Operations (Cost allocation transfer)	36,250	-	-	36,250	3.88%
	TOTAL TRANSFERS OUT	42,843	-	7,417	50,260	5.38%
TOTAL EXPENDITURES & TRANSFERS		630,494	178,513	124,477	933,484	100.00%
	Percentage of Total Expenditures	68%	19%	13%	100%	

CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENTAL BUDGET SUMMARIES

IMPACT FEES	21. Traffic Control Impact Fees	22. Flood Protection Impact Fees	23. Fire Protection Impact Fees	24. Police Protection Impact Fees	25. City Admin & Equip Impact Fees	61. Parks & Recreation Impact Fees	57. Airport Impact Fees	48.Waste Water Capital Impact Fee	49.Waste Water Collection Impact Fee	51.Water Impact Fee	Fund Totals
BEGINNING FUND BALANCE	636,641	234,686	(26,116)	24,111	7,732	34,637	101,488	1,119,598	994,119	1,108,108	4,235,004
REVENUES											
Interest Income	1,000	2,000	-	50	300	250	50	8,000	3,000	4,000	18,650
Miscellaneous Revenue	30,000	3,000	2,000	4,000	500	7,000	-	3,500	3,000	4,000	57,000
TOTAL REVENUES	31,000	5,000	2,000	4,050	800	7,250	50	11,500	6,000	8,000	75,650
TOTAL RESOURCES	667,641	239,686	(24,116)	28,161	8,532	41,887	101,538	1,131,098	1,000,119	1,116,108	4,310,654
TOTAL EXPENDITURES	21,000	2,150	250	50	50	50	61,320	-	-	950,000	1,034,870
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-
TOTAL REQUIREMENTS	21,000	2,150	250	50	50	50	61,320	-	-	950,000	1,034,870
ENDING FUND BALANCE	646,641	237,536	(24,366)	28,111	8,482	41,837	40,218	1,131,098	1,000,119	166,108	3,275,784

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 21 - DEPARTMENT 42 - TRAFFIC CONTROL IMPACT FEES
ACCOUNT DESCRIPTION

Personnel Services:

Fee Study	$	21,000

Materials & Services:

Professional & Contractual Services

Capital Outlay:

530-100

Total	$	-

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 21 - DEPT 42 TRAFFIC CONTROL IMPACT FEES
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		2,277,031	2,246,145	787,641	787,641	636,641
INTEREST INCOME:						
21-42-050-010	Interest Income	6,797	14,112	1,000	1,000	1,000
	TOTAL INTEREST INCOME	6,797	14,112	1,000	1,000	1,000
MISCELLANEOUS REVENUE:						
21-42-080-010	Traffic Control Impact Fee	46,147	(25,085)	30,000	30,000	30,000
21-42-080-030	Miscellaneous Income & Refunds	-	-	-	-	-
	TOTAL MISCELLANEOUS REVENUE	46,147	(25,085)	30,000	30,000	30,000
TOTAL REVENUES		52,944	(10,973)	31,000	31,000	31,000
TOTAL FUND RESOURCES		2,329,975	2,235,172	818,641	818,641	667,641
MATERIALS & SERVICES:						
340	Professional & Contractual Services	-	-	21,000	21,000	21,000
	TOTAL MATERIALS & SERVICES	-	-	21,000	21,000	21,000
CAPITAL OUTLAY:						
530	Improvements other than Buildings	83,830	1,447,531	161,000	161,000	-
540	Machinery & Equipment	-	-	-	-	
	TOTAL CAPITAL OUTLAY	83,830	1,447,531	161,000	161,000	-
TOTAL EXPENDITURES		83,830	1,447,531	182,000	182,000	21,000
TRANSFERS OUT:						
	10. General (Cost allocation transfer)	-	-	-	-	-
	45. Waste Water Capital Improvements	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL REQUIREMENTS		83,830	1,447,531	182,000	182,000	21,000
TOTAL CHANGE IN FUND BALANCE		(30,886)	(1,458,504)	(151,000)	(151,000)	10,000
ENDING FUND BALANCE		2,246,145	787,641	636,641	636,641	646,641
	S. Main	1,376,563	392,752			
	Franklin	70,968			161,000	
	S. Jackson		365,725			

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 22 - DEPARTMENT 42 - FLOOD PROTECTION IMPACT FEES
ACCOUNT DESCRIPTION

Personnel Services:

Fee Study $ 2,150

Materials & Services:

None

Capital Outlay:

None

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 22 - DEPT 42 FLOOD PROTECTION IMPACT FEES
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		230,869	235,095	231,836	231,836	234,686
INTEREST INCOME:						
22-42-050-010	Interest Income	673	3,411	2,000	2,000	2,000
	TOTAL INTEREST INCOME	673	3,411	2,000	2,000	2,000
MISCELLANEOUS REVENUE:						
22-42-080-010	Flood Protection Impact Fee	3,553	(6,670)	3,000	3,000	3,000
	TOTAL MISCELLANEOUS REVENUE	3,553	(6,670)	3,000	3,000	3,000
TOTAL REVENUES		4,226	(3,259)	5,000	5,000	5,000
TOTAL RESOURCES		235,095	231,836	236,836	236,836	239,686
MATERIALS & SERVICES:						
340	Professional & Contractual Services	-	-	2,150	2,150	2,150
	TOTAL MATERIALS & SERVICES	-	-	2,150	2,150	2,150
CAPITAL OUTLAY:						
530	Improvements other than Buildings	-	-	-	-	-
540	Machinery & Equipment	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES		-	-	2,150	2,150	2,150
TOTAL CHANGE IN FUND BALANCE		4,226	(3,259)	2,850	2,850	2,850
ENDING FUND BALANCE		235,095	231,836	234,686	234,686	237,536

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 23 - DEPARTMENT 31 - FIRE PROTECTION IMPACT FEES
ACCOUNT DESCRIPTION

Personnel Services:

None

Materials & Services:

395-100 Interest Expense

Capital Outlay:

None

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 23 - DEPT 31 FIRE PROTECTION IMPACT FEES
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		(29,142)	(27,184)	(27,866)	(27,866)	(26,116)
INTEREST INCOME:						
23-31-050-010	Interest Income	-	-	-	-	-
TOTAL INTEREST INCOME		-	-	-	-	-
MISCELLANEOUS REVENUE:						
23-31-080-010	Fire Protection Impact Fee	2,043	(268)	2,000	2,000	2,000
TOTAL MISCELLANEOUS REVENUE		2,043	(268)	2,000	2,000	2,000
TOTAL REVENUE		2,043	(268)	2,000	2,000	2,000
TOTAL RESOURCES		(27,099)	(27,452)	(25,866)	(25,866)	(24,116)
MATERIALS & SERVICES:						
340	Professional & Contractual Services	-	-	-	-	-
395	Interest Expense	85	414	250	250	250
TOTAL MATERIALS & SERVICES		85	414	250	250	250
CAPITAL OUTLAY:						
520	Buildings	-	-	-	-	-
530	Improvements other than Buildings	-	-	-	-	-
540	Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL EXPENDITURES		85	414	250	250	250
TOTAL CHANGE IN FUND BALANCE		1,958	(682)	1,750	1,750	1,750
ENDING FUND BALANCE		(27,184)	(27,866)	(26,116)	(26,116)	(24,366)

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 24 - DEPARTMENT 33 - POLICE PROTECTION IMPACT FEES
ACCOUNT DESCRIPTION

Personnel Services:

Fee Study	$	50

Materials & Services:

None

Capital Outlay:

None

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 24 - DEPT 33 POLICE PROTECTION IMPACT FEES
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		15,617	19,643	20,111	20,111	24,111
INTEREST INCOME:						
24-33-050-010	Interest Income	45	292	50	50	50
	TOTAL INTEREST INCOME	45	292	50	50	50
MISCELLANEOUS REVENUE:						
24-33-080-010	Police Protection Impact Fee	3,981	176	4,000	4,000	4,000
	TOTAL MISCELLANEOUS REVENUE	3,981	176	4,000	4,000	4,000
TOTAL REVENUES		4,026	468	4,050	4,050	4,050
TOTAL RESOURCES		19,643	20,111	24,161	24,161	28,161
MATERIALS & SERVICES:						
340	Professional & Contractual Services	-	-	50	50	50
	TOTAL MATERIALS & SERVICES	-	-	50	50	50
CAPITAL OUTLAY:						
520	Buildings	-	-	-	-	-
530	Improvements other than Buildings	-	-	-	-	-
540	Machinery & Equipment	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES		-	-	50	50	50
TOTAL CHANGE IN FUND BALANCE		4,026	468	4,000	4,000	4,000
ENDING FUND BALANCE		19,643	20,111	24,111	24,111	28,111

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 25 - DEPARTMENT 57 - CITY ADMINISTRATION & EQUIPMENT IMPACT FEES
ACCOUNT DESCRIPTION

Personnel Services:

Fee Study	$	50

Materials & Services:

None

Capital Outlay:

540 Machinery & Equipment

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 25 - DEPT 57 CITY ADMINISTRATION & EQUIPMENT IMPACT FEES
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		5,914	7,209	6,982	6,982	7,732
INTEREST INCOME:						
25-57-050-010	Interest Income	17	99	300	300	300
TOTAL INTEREST INCOME		17	99	300	300	300
MISCELLANEOUS REVENUE:						
25-57-080-010	City Administration Impact Fee	1,278	(326)	500	500	500
TOTAL MISCELLANEOUS REVENUE		1,278	(326)	500	500	500
TOTAL REVENUES		1,295	(227)	800	800	800
TOTAL RESOURCES		7,209	6,982	7,782	7,782	8,532
MATERIALS & SERVICES:						
340	Professional & Contractual Services	-	-	50	50	50
TOTAL MATERIALS & SERVICES		-	-	50	50	50
CAPITAL OUTLAY:						
530	Improvements other than Bldgs	-	-	-	-	-
540	Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL EXPENDITURES		-	-	50	50	50
TOTAL CHANGE IN FUND BALANCE		1,295	(227)	750	750	750
ENDING FUND BALANCE		7,209	6,982	7,732	7,732	8,482

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 61 - DEPARTMENT 45 - PARKS AND RECREATION IMPACT FEES
ACCOUNT DESCRIPTION

Personnel Services:

None

Materials & Services:

Fee Study	$50

Capital Outlay:

Improvements

Transfers Out:

None

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 61 PARKS AND RECREATION FACILITIES - DEPT 45 PARKS & RECREATION IMPACT FEES
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	18,628	26,221	27,437	27,437	34,637
INTEREST INCOME:					
61-45-050-010 Interest Income	53	399	250	250	250
TOTAL INTEREST INCOME	53	399	250	250	250
MISCELLANEOUS REVENUE:					
61-45-080-010 Park Capital Improvements	7,540	817	7,000	7,000	7,000
TOTAL MISCELLANEOUS REVENUE	7,540	817	7,000	7,000	7,000
TOTAL REVENUES	7,593	1,216	7,250	7,250	7,250
TOTAL FUND RESOURCES	26,221	27,437	34,687	34,687	41,887
MATERIALS & SERVICES:					
340 Professional & Contractual Services	-	-	50	50	50
TOTAL MATERIALS & SERVICES	-	-	50	50	50
CAPITAL OUTLAY:					
530 Improvements other than Buildings	-	-	-	-	-
540 Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	50	50	50
TOTAL CHANGE IN FUND BALANCE	7,593	1,216	7,200	7,200	7,200
ENDING FUND BALANCE	26,221	27,437	34,637	34,637	41,837

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 57 - DEPARTMENT 55 - AIRPORT CAPITAL IMPROVEMENT FEES
ACCOUNT DESCRIPTION

Personnel Services:

Fee Study		$ 120

Materials & Services:

None

Capital Outlay:

520	Building-Terminal Building Improvements	$ 50,000
	Building-Evidence Hangar Rehabilitation	$ 11,200
		$ 61,200
530	Improvements other than buildings	

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 57 AIRPORT - DEPT 55 AIRPORT IMPACT FEES
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	111,200	113,267	101,558	101,558	101,488
INTEREST INCOME:					
57-55-050-010 Interest Income	323	1,509	50	50	50
TOTAL INTEREST INCOME	323	1,509	50	50	50
MISCELLANEOUS REVENUE:					
57-55-080-010 Airport Impact Fees	1,744	(13,218)	-	-	-
TOTAL MISCELLANEOUS REVENUE	1,744	(13,218)	-	-	-
TOTAL REVENUES	2,067	(11,709)	50	50	50
TOTAL FUND RESOURCES	113,267	101,558	101,608	101,608	101,538
MATERIALS & SERVICES:					
340 Professional & Contractual Services	-	-	120	120	120
TOTAL MATERIALS & SERVICES	-	-	120	120	120
CAPITAL OUTLAY:					
520 Buildings	-	-	61,200	-	61,200
530 Improvements other than Buildings			-	-	-
TOTAL CAPITAL OUTLAY	-	-	61,200	-	61,200
TOTAL EXPENDITURES	-	-	61,320	120	61,320
TOTAL CHANGE IN FUND BALANCE	2,067	(11,709)	(61,270)	(70)	(61,270)
ENDING FUND BALANCE	113,267	101,558	40,288	101,488	40,218

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 48 - DEPARTMENT 43 - WASTE WATER FACILITIES IMPROVEMENT FEES
ACCOUNT DESCRIPTION

Personnel Services:

None

Materials & Services:

Capital Outlay:

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 48 DEPT 43 WASTE WATER FACILITIES IMPACT FEES
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	1,058,148	1,093,920	1,108,098	1,108,098	1,119,598
INTEREST INCOME:					
48-43-050-010 Interest Income	3,095	16,261	8,000	8,000	8,000
TOTAL INTEREST INCOME	3,095	16,261	8,000	8,000	8,000
MISCELLANEOUS REVENUE:					
48-43-070-020 Waste Water Impact Fees	32,677	(2,083)	3,500	3,500	3,500
TOTAL MISCELLANEOUS REVENUE	32,677	(2,083)	3,500	3,500	3,500
TOTAL REVENUES	35,772	14,178	11,500	11,500	11,500
TOTAL RESOURCES	1,093,920	1,108,098	1,119,598	1,119,598	1,131,098
MATERIALS & SERVICES:					
340 Professional & Contractual Services	-	-	-	-	-
TOTAL MATERIALS & SERVICES	-	-	-	-	-
CAPITAL OUTLAY:					
530 Improvements other than Buildings	-	-	-	-	-
540 Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
TRANSFERS OUT:					
45. Waste Water (Capital Improvements)	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL REQUIREMENTS	-	-	-	-	-
TOTAL CHANGE IN FUND BALANCE	35,772	14,178	11,500	11,500	11,500
ENDING FUND BALANCE	1,093,920	1,108,098	1,119,598	1,119,598	1,131,098

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 49 - DEPARTMENT 44 - WASTE WATER COLLECTION CAPITAL IMPROVEMENT FEES
ACCOUNT DESCRIPTION

Personnel Services:

None

Materials & Services:

Fee Study	$ -

Capital Outlay:

530 Improvements other than buildings

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 49 - DEPT 44 COLLECTION IMPACT FEES
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	941,350	975,867	988,119	988,119	994,119
INTEREST INCOME:					
49-44-050-010 Interest Income	2,756	14,501	3,000	3,000	3,000
TOTAL INTEREST INCOME	2,756	14,501	3,000	3,000	3,000
MISCELLANEOUS REVENUE:					
49-44-070-020 Waste Water Collection Impact Fees	31,761	(2,249)	3,000	3,000	3,000
TOTAL MISCELLANEOUS REVENUE	31,761	(2,249)	3,000	3,000	3,000
TOTAL REVENUES	34,517	12,252	6,000	6,000	6,000
TOTAL RESOURCES	975,867	988,119	994,119	994,119	1,000,119
MATERIALS & SERVICES:					
340 Professional & Contractual Services	-	-	-	-	-
TOTAL MATERIALS & SERVICES	-	-	-	-	-
CAPITAL OUTLAY:					
530 Improvements other than Buildings	-	-	-	-	-
540 Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
TRANSFERS OUT:					
10. General (Cost allocation transfer)	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL REQUIREMENTS	-	-	-	-	-
TOTAL CHANGE IN FUND BALANCE	34,517	12,252	6,000	6,000	6,000
ENDING FUND BALANCE	975,867	988,119	994,119	994,119	1,000,119

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 51 - DEPARTMENT 50 - WATER CAPITAL IMPROVEMENT IMPACT FEES
ACCOUNT DESCRIPTION

Personnel Services:

Fee study	$	8,380

Materials & Services:

None

Capital Outlay:

530-100 Improvements other than Buildings-

Elva, Walton, Franklin	$	950,000

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 51 - DEPT 50 WATER CAPITAL IMPROVEMENTS IMPACT FEES
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	1,048,372	1,079,934	1,100,108	1,100,108	1,108,108
INTEREST INCOME:					
51-50-050-010 Interest Income	3,061	15,561	4,000	4,000	4,000
TOTAL INTEREST INCOME	3,061	15,561	4,000	4,000	4,000
MISCELLANEOUS REVENUE:					
51-50-070-020 Water Capital Improvements Impact Fees	28,501	4,613	4,000	4,000	4,000
TOTAL MISCELLANEOUS REVENUE	28,501	4,613	4,000	4,000	4,000
TOTAL REVENUES	31,562	20,174	8,000	8,000	8,000
TOTAL RESOURCES	1,079,934	1,100,108	1,108,108	1,108,108	1,116,108
MATERIALS & SERVICES:					
340 Professional & Contractual Services	-	-	-	-	-
TOTAL MATERIALS & SERVICES	-	-	-	-	-
CAPITAL OUTLAY:					
530 Improvements other than Buildings	-	-	950,000	-	950,000
540 Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	950,000	-	950,000
TOTAL EXPENDITURES	-	-	950,000	-	950,000
TRANSFERS OUT:					
10. General (Cost allocation transfer)	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL REQUIREMENTS	-	-	950,000	-	950,000
TOTAL CHANGE IN FUND BALANCE	31,562	20,174	(942,000)	8,000	(942,000)
ENDING FUND BALANCE	1,079,934	1,100,108	158,108	1,108,108	166,108

CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENTAL BUDGET SUMMARIES

PUBLIC WORKS	39. Road Maint. & Rehab Act	40. Local Transportation	41. Special Gas Tax	42. RSTP/HBP	43. Transportation	Fund Totals
BEGINNING FUND BALANCE	406,380	166,014	(52,157)	552,169	97,839	1,170,245
REVENUES						
Taxes	-	-	-	-	90,000	90,000
Intergovernmental Revenue	379,356	215,000	407,999	100,000	-	1,102,355
Interest Income	500	200	-	3,000	200	3,900
TOTAL REVENUES	379,856	215,200	407,999	103,000	90,200	1,196,255
TRANSFERS IN	-	-	168,208	-	619,259	787,467
TOTAL RESOURCES	786,236	381,214	524,050	655,169	807,298	3,153,967
EXPENDITURES BY DEPARTMENT						
39. Road Maint. & Rehab. Act	-					-
40. Local Transportation		342,392				342,392
41. Special Gas Tax			524,050			524,050
42. RSTP/STIP/HBP				-		-
42. Streets					258,264	258,264
46. Fleet Operations					480,295	480,295
TOTAL EXPENDITURES	-	342,392	524,050	-	738,559	1,605,001
TRANSFERS OUT	-	-	-	-	168,208	168,208
TOTAL REQUIREMENTS	-	342,392	524,050	-	906,767	1,773,209
ENDING FUND BALANCE	786,236	38,822	-	655,169	(99,469)	1,380,759

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 39 ROAD MAINT. & REHAB. - DEPARTMENT 42 STREETS
ACCOUNT DESCRIPTION

Personnel Services:

None

Materials & Services:

210-100 Utilities
330-100 Special Supplies & Services:

Capital Outlay:

530-100 Improvements Other than Buildings

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 39 ROAD MAINT. & REHAB. ACT - DEPT 42 STREETS - REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		582,163	131,848	110,042	110,042	406,380
INTERGOVERNMENTAL REVENUE:						
39-42-060-010	Road Maint. & Rehab. Act Revenue	290,355	330,812	366,428	366,428	379,356
	TOTAL INTERGOVERNMENTAL REVENUE:	290,355	330,812	366,428	366,428	379,356
INTEREST INCOME:						
39-42-050-010	Interest Income	3,008	(522)	500	500	500
	TOTAL INTEREST INCOME:	3,008	(522)	500	500	500
TOTAL REVENUES		293,363	330,290	366,928	366,928	379,856
TOTAL RESOURCES		875,526	462,138	476,970	476,970	786,236
MATERIALS & SERVICES:						
210	Utilities	-	-	-	-	-
330	Special Supplies & Services	-	-	126,000	70,590	-
390	Public Transportation Expenses	-	-	-	-	-
	TOTAL MATERIALS & SERVICES	-	-	126,000	70,590	-
CAPITAL OUTLAY:						
530	Improvements Other than Buildings	743,678	352,096	-	-	-
540	Machinery & Equipment	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	743,678	352,096	-	-	-
TOTAL EXPENDITURES		743,678	352,096	126,000	70,590	-
TRANSFERS OUT:						
	43. Transportation Fund	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL REQUIREMENTS		743,678	352,096	126,000	70,590	-
ENDING FUND BALANCE		131,848	110,042	350,970	406,380	786,236

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 40 LOCAL TRANSPORTATION - DEPARTMENT 42 STREETS -
TEHAMA TRANSIT SYSTEM
ACCOUNT DESCRIPTION

Personnel Services:

100	Salaries
120	Overtime
125	Composite leave
135	Vacation
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

210-100	Utilities
320-100	Small tools and equipment: Signposts, stop sign, cones, and A-frames
330-100	Special Supplies & Services: Stump Grinding, Traffic Line Painting

Capital Outlay:

530-100	Improvements Other than Buildings
540-100	Machinery & Equipment

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 40 LOCAL TRANSPORTATION - DEPT 42 STREETS - TEHAMA TRANSIT SYSTEM
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	154,187	171,474	206,314	206,314	166,014
INTERGOVERNMENTAL REVENUE:					
40-42-060-010 Local Transportation Fund (TDA)	214,874	260,308	215,000	215,000	215,000
TOTAL INTERGOVERNMENTAL REVENUE:	214,874	260,308	215,000	215,000 -	215,000
INTEREST INCOME:					
40-42-050-010 Interest Income	(51)	2,883	200	200	200
TOTAL INTEREST INCOME:	(51)	2,883	200	200	200
TOTAL REVENUES	214,823	263,191	215,200	215,200	215,200
TOTAL RESOURCES	369,010	434,665	421,514	421,514	381,214
PERSONNEL SERVICES:					
100 Regular Employees	-	-	48,280	-	-
120 Overtime	-	-	-	-	-
125 Comp Leave Expenses	-	-	-	-	-
135 Vacation Leave Expenses	-	-	-	-	-
140 PERS-Employer Share	-	-	-	-	-
150 Social Security	-	-	-	-	-
150 Medicare	-	-	-	-	-
160 Health Insurance	-	-	-	-	-
160 Life Insurance	-	-	-	-	-
160 Health Insurance - In-Lieu	-	-	-	-	-
170 Worker's Comp Insurance	-	-	13,275	-	-
175 Deferred Compensation	-	-	-	-	-
180 Other Employee Benefits	-	-	290	-	-
185 Wellness Program	-	-	-	-	-
TOTAL PERSONNEL SERVICES	-	-	61,845	-	-
MATERIALS & SERVICES:					
210 Utilities	135,714	150,229	145,000	145,000	152,250
320 Small Tools & Equipment	-	-	-	-	14,309
330 Special Supplies & Services	61,555	78,122	110,000	110,000	175,333
350 Uniform Allowance	-	-	500	500	500
390 Public Transportation Expenses	267	-	-	-	-
395 Interest Expense	-	-	-	-	-
TOTAL MATERIALS & SERVICES	197,536	228,351	255,500	255,500	342,392
CAPITAL OUTLAY:					
530 Improvements Other than Buildings	-	-	-	-	-
540 Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	197,536	228,351	317,345	255,500	342,392
TRANSFERS OUT:					
43. Transportation Fund	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL REQUIREMENTS	197,536	228,351	317,345	255,500	342,392
ENDING FUND BALANCE	171,474	206,314	104,169	166,014	38,822

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 41 TRANSPORTATION - DEPT 42 GAS TAX STREET IMPROVEMENTS
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		(2,595)	47,397	(15,659)	(15,659)	(52,157)
INTERGOVERNMENTAL REVENUE:						
41-42-060-030	Special Gas Tax 2103	-	-	-	-	-
41-42-060-050	Special Gas Tax 2105-Gridlock	192,518	205,188	244,154	244,154	223,653
41-42-060-060	Special Gas Tax 2106 A	52,865	53,465	57,616	57,616	55,582
41-42-060-070	Special Gas Tax 2107-Streets	95,016	114,994	116,832	116,832	125,764
41-42-060-075	Special Gas Tax 2107.5-Eng	3,000	3,000	3,000	3,000	3,000
41-42-060-080	AB 2928 TCRF	-	-	-	-	-
41-42-080-110	1911 Assessment Act Revenue	84	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE:		343,483	376,647	421,602	421,602	407,999
INTEREST INCOME:						
41-42-050-010	Interest Income	27	97	-	-	-
TOTAL INTEREST INCOME:		27	97	-	-	-
TOTAL REVENUES		343,510	376,744	421,602	421,602	407,999
TRANSFERS IN:						
To balance Fund						
43-42. Transportation Streets		-	-	-	-	168,208
TOTAL RESOURCES		340,915	424,141	405,943	405,943	524,050

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 41 TRANSPORTATION - DEPARTMENT 42 STREETS
ACCOUNT DESCRIPTION

Personnel Services:

100	salaries for: 5- Public Works Maintenance Workers / Sr. Public Works Maintenance Workers		
120	Overtime		
125	Composite leave		
135	Vacation		
140-180	Payroll taxes and fringe benefits for department employees		
185	Wellness Program		

Materials & Services:

330-100	Special supplies and services		-
340-100	Professional contractual services		-
350-100	Uniform Allowance	$	2,000

Capital Outlay:

530-100	Improvements other than Buildings	$	-
540-100	Machinery & Equipment	$	-

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 41 TRANSPORTATION - DEPT 42 GAS TAX STREET IMPROVEMENTS
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	174,289	221,917	229,000	229,000	259,000
120	Overtime	7,384	12,462	6,000	6,000	10,000
125	Comp Leave Expenses	-	-	-	-	-
135	Vacation Leave Expenses	-	-	-	-	-
140	PERS-Employer Share	16,972	20,451	17,600	17,600	20,400
150	Social Security	11,167	14,144	14,200	14,200	16,500
150	Medicare	2,612	3,308	3,100	3,100	3,800
160	Health Insurance	47,399	60,449	107,200	107,200	112,000
160	Life Insurance	398	540	600	600	600
160	Health Insurance - In-Lieu	-	500	-	-	-
170	Worker's Comp Insurance	32,977	55,564	52,500	52,500	70,650
175	Deferred Compensation	-	-	-	-	-
180	Other Employee Benefits	227	255	1,400	1,400	4,600
185	Wellness Program	93	210	-	-	-
	TOTAL PERSONNEL SERVICES	293,518	389,800	431,600	431,600	497,550
MATERIALS & SERVICES:						
330	Special Supplies & Services	-	-	25,000	25,000	25,000
340	Professional & Contractual Services	-	-	-	-	-
350	Uniform Allowance	-	-	1,500	1,500	1,500
	TOTAL MATERIALS & SERVICES	-	-	26,500	26,500	26,500
CAPITAL OUTLAY:						
530	Improvements Other than Buildings	-	-	-	-	-
540	Machinery & Equipment	-	50,000	-	-	-
	TOTAL CAPITAL OUTLAY	-	50,000	-	-	-
TRANSFERS OUT:						
	43. Transportation Fund	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES		293,518	439,800	458,100	458,100	524,050
ENDING FUND BALANCE		47,397	(15,659)	(52,157)	(52,157)	-

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 42 RSTP/STIP/HBP - DEPARTMENT 42 TRANSPORTATION
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		1,490,451	1,074,779	726,169	726,169	552,169
INTERGOVERNMENTAL REVENUE:						
42-42-060-020	RSTP Exchange Funds	351,050	440,526	100,000	100,000	100,000
42-42-060-040	STIP Funding- Baker Rd over Brickyard Crk	-	-	-	-	-
42-42-060-060	HBP Funding- Baker Rd over Brickyard Crk	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE:		351,050	440,526	100,000	100,000	100,000
INTEREST INCOME:						
42-42-050-010	Interest Income	4,695	5,348	3,000	3,000	3,000
TOTAL INTEREST INCOME:		4,695	5,348	3,000	3,000	3,000
TOTAL REVENUES		355,745	445,874	103,000	103,000	103,000
CAPITAL OUTLAY:						
530	Improvements Other than Bldgs (99S overlay augmentation)	-	23,067	-	-	-
530	Improvements Other than Bldgs (Baker Road Bridge)	-	-	174,000	174,000	-
530	Improvements Other than Bldgs (Monroe)	413,899	413,899	-	-	-
530	Improvements Other than Bldgs (S. Main)	357,518	357,518	103,000	103,000	-
532	Improvements Other than Bldgs (S. Jackson)	-	-	-	-	-
TOTAL CAPITAL OUTLAY		771,417	794,484	277,000	277,000	-
ENDING FUND BALANCE		1,074,779	726,169	552,169	552,169	655,169

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 43 TRANSPORTATION - DEPT 42 STREETS
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		166,111	235,345	168,554	168,554	97,839
TAXES:						
43-42-020-020	Refuse Collection	96,303	107,084	90,000	90,000	90,000
TOTAL TAXES		96,303	107,084	90,000	90,000	90,000
INTEREST INCOME:						
43-42-050-010	Interest Income	468	634	200	200	200
TOTAL INTEREST INCOME		468	634	200	200	200
MISCELLANEOUS REVENUE:						
43-42-080-010	Miscellaneous Street Revenue	6,379	6,774	-	10,000	-
43-42-080-100	Gain on Sale of Assets	-	-	-	-	-
43-00-999	POB	541,514	-	-	-	-
TOTAL MISCELLANEOUS REVENUE		547,893	6,774	-	10,000	-
TOTAL REVENUES		644,664	114,492	90,200	100,200	90,200
TRANSFERS IN:						
Cost allocation transfer - Streets						
11-33.	Police	2,472	2,472	2,472	2,472	2,472
45-43.	Waste Water Operating	28,019	28,019	28,019	28,019	28,019
47-44.	Waste Water Collection	10,713	10,713	10,713	10,713	10,713
50-50.	Water	75,473	75,473	65,103	65,103	65,103
55-55.	Airport	49,446	49,446	49,446	49,446	49,446
60-45.	Park Maintenance	6,593	6,593	6,593	6,593	6,593
60-62.	Pool	7,417	7,417	7,417	7,417	7,417
Cost allocation transfer - Fleet						
10-41.	Engineering	-	-	10,228	10,228	14,500
11-31.	Fire	-	-	15,342	15,342	29,000
11-33.	Police	7,116	7,116	158,529	158,529	202,998
20-25.	Comm. Dev.	68	68	10,228	10,228	14,500
45-43.	Waste Water Operating	68	68	30,683	30,683	57,999
47-44.	Waste Water Collection	1,830	1,830	-	-	-
50-50.	Water	68	68	56,252	56,252	94,249
55-55.	Airport	474	474			
60-45.	Park Maintenance	4,202	4,202	25,569	25,569	36,250
60-62.	Pool	68	68	-	-	-
TOTAL TRANSFERS IN		194,027	194,027	476,594	476,594	619,259
TOTAL RESOURCES		1,004,802	543,864	735,348	745,348	807,298

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 43 TRANSPORTATION - DEPARTMENT 42 STREETS
ACCOUNT DESCRIPTION

Personnel Services:

100	Salaries
120	Overtime
125	Composite leave
135	Vacation
130	Allocated labor for fleet maintenance
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

210-100	Utilities
220-100	Communications: telephone, cellular phones, internet
230-100	Advertising
240-100	General office supplies
245-100	Dues and subscriptions: APWA, miscellaneous
250-100	Tuition reimbursement and training: APWA, Caltrans, special seminars, 3 class A
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
260-300	Automotive: tires and tubes
260-400	Automotive: outside repairs
280-100	Equipment repair and maintenance
290-100	Building repair and maintenance: Permits ($2,260)
310-100	Allocation of rent and leases: copier
320-100	Small tools and equipment: Small Tools ($12,032), Dumnp Trailer ($8,869)
330-100	Special supplies and services: Tree work ($6,000), Work Signs ($5,000), Landscaping, Patch, Heavy Duty truck fees ($520), Christmas Lights ($946)
340-100	Professional contractual services
350-100	Uniform allowance
380-100	Computer expense: Printers, Desktops, Laptop
380-200	Computer expense: service contracts, agreements
380-300	Computer expense: block time
390-100	Postage
410-100	Insurance and bond

Capital Outlay:

530-100	Improvements Other than Buildings		
	Enclose Building	$	31,922
540-100	Machinery & Equipment		
	Truck with bed lining	$	82,775

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 43 TRANSPORTATION - DEPT 42 STREETS
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	-	-	-	-	-
110	Temp & Part-time Employees	-	-	-	-	-
120	Overtime	-	-	-	-	-
125	Comp Leave Expenses	-	-	-	-	-
135	Vacation Leave Expenses	-	-	-	-	-
140	PERS-Employer Share	-	-	-	-	-
140	PERS-UL Payment	-	-	-	-	-
150	Social Security	216	-	-	-	-
150	Medicare	51	-	-	-	-
160	Health Insurance	-	-	1,920	1,920	1,920
160	Life Insurance	-	-	-	-	-
160	Health Insurance - In-Lieu	2,400	1,920	-	-	-
170	Worker's Comp Insurance	-	-	-	-	-
175	Deferred Compensation	-	-	-	-	-
180	Other Employee Benefits	225	202	-	-	-
185	Wellness Program	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	2,892	2,122	1,920	1,920	1,920
MATERIALS & SERVICES:						
210	Utilities	-	-	-	-	-
220	Communications	3,037	3,726	5,000	5,000	5,250
230	Advertising	-	-	400	400	400
240	Office Supplies	363	82	600	600	600
245	Dues & Subscriptions	-	-	200	200	200
250	Tuition Reimbursement & Training	-	1,178	15,800	15,800	15,800
260	Gasoline	23,076	33,096	30,000	30,000	30,000
260	Repair Costs	3,660	5,161	5,000	5,000	7,000
260	Tires	1,402	2,731	2,500	2,500	7,940
260	Outside Repairs	-	-	500	500	500
280	Equipment Repair & Maintenance	2,750	6,744	7,300	7,300	7,300
290	Building Repairs & Maintenance	-	248	500	500	2,760
310	Rent & Leases	2	-	100	100	100
320	Small Tools & Equipment	2,965	3,800	6,000	6,000	20,901
330	Special Supplies & Services	17,214	18,667	24,800	24,800	25,600
340	Professional & Contractual Services	3,672	4,442	4,000	4,000	4,000
350	Uniform Allowance	-	-	-	-	-
380-100	Computer Expense-Software, Hardware, Equip.	-	-	5,900	5,900	1,000
380-200	Computer Expense-Service	-	-	-	-	-
380-300	Computer Expense-Block Time	4,084	6,077	11,710	11,710	12,296
390	Postage	2	-	-	-	-
395	Interest Expense	199	165	-	-	-
410	Insurance & Bond	-	-	-	-	-
	TOTAL MATERIALS & SERVICES	62,426	86,117	120,310	120,310	141,647
CAPITAL OUTLAY:						
530	Improvements Other than Buildings	-	48,817	-	-	31,922
530-120	Emerg Storm Drain Repair	-	-	-	-	-
540	Machinery & Equipment	-	38,593	138,000	107,000	82,775
	TOTAL CAPITAL OUTLAY	-	87,410	138,000	107,000	114,697
TRANSFERS OUT:						
	41. Transportation (To Balance Fund)	-	-	-	-	168,208
	TOTAL TRANSFERS OUT	-	-	-	-	168,208
TOTAL EXPENDITURES- DEPT. 42		65,318	175,649	260,230	229,230	426,472

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 43 TRANSPORTATION - DEPARTMENT 46 - FLEET OPERATIONS
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries for 1-Fleet Supervisor, Senior Equipment Mechanic and 1-Equipment Mechanic
120	Overtime
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees

Materials & Services:

220-100	Communications
240-100	General office supplies
245-100	Dues and subscriptions
250-100	Tuition reimbursement and training: Class A ($6,149), Training ($1,683)
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
260-300	Automotive: tires and tubes
270-100	Equipment parts & repairs
280-100	Equipment repair and maintenance
290-100	Building repair and maintenance: Shop roof ($11,234), Gas Station roof ($9,460)
310-100	Allocation of rent and leases: copier
320-100	Small tools and equipment: Diagnostic smoke machine ($1,537)
330-100	Special supplies and services: equipment and parts to repair vehicles
340-100	Professional contractual services: Peerless ($1,100), Tehama Co Env ($300)
350-100	Uniform allowance
380-100	Computer expense: software, hardware, equipment
380-200	Computer expense: service contracts, agreements
380-300	Computer expense: block time

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 43 TRANSPORTATION - DEPT 46 FLEET OPERATIONS
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	76,112	78,190	218,000	218,000	238,000
120	Overtime	267	1,213	-	-	-
125	Comp Leave Expenses	2,268	-	8,500	8,500	8,500
135	Vacation Leave Expenses	-	-	-	-	-
140	PERS-Employer Share	7,493	7,471	20,200	20,200	22,500
140	PERS-UL Payment	19,196	2,469	-	-	-
140	PERS-POB	534,731	-	-	-	-
150	Social Security	4,918	5,008	13,500	13,500	14,800
150	Medicare	1,150	1,171	3,200	3,200	3,500
160	Health Insurance	19,770	14,565	45,500	45,500	25,000
160	Life Insurance	121	199	400	400	400
160	Health Insurance - In-Lieu	320	1,205	1,200	1,200	2,400
170	Worker's Comp Insurance	14,220	19,932	29,000	29,000	39,740
175	Deferred Compensation	-	-	-	-	2,600
180	Other Employee Benefits	1,110	123	1,400	1,400	3,300
	TOTAL PERSONNEL SERVICES:	681,676	131,546	340,900	340,900	360,740
MATERIALS & SERVICES:						
220	Communications	-	-	55	55	55
240	Office Supplies	235	105	100	100	100
245	Dues & Subscriptions	-	-	-	-	118
250	Tuition Reimbursement & Training	16	-	500	500	7,832
260	Gasoline	1,658	2,471	2,000	2,000	2,000
260	Repair Costs	141	376	18,000	18,000	18,000
260	Tires	-	-	1,500	1,500	1,500
280	Equipment Repair & Maintenance	335	16	1,000	1,000	1,000
290	Building Repairs & Maintenance	70	919	1,000	1,000	21,694
310	Rent & Leases	-	-	85	85	85
320	Small Tools & Equipment	1,941	1,447	2,000	2,000	5,902
330	Special Supplies & Services	6,118	5,762	5,000	5,000	15,169
340	Professional & Contractual Services	492	2,757	2,000	2,000	2,000
350	Uniform Allowance	862	1,004	1,000	1,000	1,000
380-100	Computer Expense-Software, Hardware, Equip.	-	-	-	-	-
380-300	Computer Expense-Block Time	-	-	-	-	-
410	Insurance & Bond	4,352	3,647	3,650	3,650	3,930
620	POB payment	-	33,049	39,489	39,489	39,170
	POB Issuance	-	-	-	-	-
620-300	Finance Charges	6,243	-	-	-	-
	TOTAL MATERIALS & SERVICES	22,463	51,553	77,379	77,379	119,555
CAPITAL OUTLAY:						
540	Machinery & Equipment	-	16,562	-	-	-
				-	-	-
	TOTAL CAPITAL OUTLAY	-	16,562	-	-	-
TOTAL EXPENDITURES		704,139	199,661	418,279	418,279	480,295
TRANSFERS OUT						
	10. General Fund (Cost Allocation Transfer)	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES- DEPT. 46		704,139	199,661	418,279	418,279	480,295
TOTAL FUND REQUIREMENTS		769,457	375,310	678,509	647,509	906,767
TOTAL CHANGE IN FUND BALANCE		69,234	(66,791)	(111,715)	(70,715)	(197,308)
ENDING FUND BALANCE		235,345	168,554	56,839	97,839	(99,469)

CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENTAL BUDGET SUMMARIES

GRANTS/PROGRAM INCOME	70. CDBG Grants /Program Income	71. Grants	72. HOME Grants /Program Income	Fund Totals
FUND BALANCE	163,634	(10,393)	3,685,940	3,839,181
REVENUES				
Intergovernmental Revenue	-	3,005,000	-	3,005,000
Interest Income	-	-	500	500
TOTAL REVENUES	-	3,005,000	500	3,005,500
TRANSFERS IN	-	-	-	-
TOTAL RESOURCES	163,634	2,994,607	3,686,440	6,844,681
EXPENDITURES BY DEPARTMENT				
70. CDBG Grants/Program Income	30,000	-	-	30,000
71. Grants - Other	-	3,005,000	-	3,005,000
72. HOME Grants/Program Income	-	-	13,000	13,000
TOTAL EXPENDITURES	30,000	3,005,000	13,000	3,048,000
TRANSFERS OUT	-	-	-	-
TOTAL REQUIREMENTS	30,000	3,005,000	13,000	3,048,000
PROJECTED FUND BALANCE	133,634	(10,393)	3,673,440	3,796,681

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 70 - DEPARTMENT 70 - CDBG - GRANTS/PROGRAM INCOME

Materials & Services:

340-100 Professional & Contractual Services	$9,000	CDBG Loan Monitoring Contract
	$7,500	CDBG Grant Services
	$1,000	Program Income Management

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 70 - DEPT 70 CDBG - GRANTS/PROGRAM INCOME
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/2024	ESTIMATED ACTUAL 2023/2024	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE:						
	Reserved for Loans	152,560	142,560	142,560	142,560	142,560
	Unreserved	200,807	79,528	43,074	43,074	21,074
		-				
TOTAL BEGINNING FUND BALANCE		353,367	222,088	185,634	185,634	163,634
INTERGOVERNMENTAL REVENUE:						
70-70-060-955	CDBG Grant	419,900	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE		419,900	-	-	-	-
INTEREST INCOME:						
70-70-080-913	RLF Housing Loan Repayment	-	-	-	-	-
70-70-050-010	Interest Income	293	2,015	-	-	-
TOTAL INTEREST INCOME		293	2,015	-	-	-
TOTAL REVENUES		420,193	2,015	-	-	-
TOTAL RESOURCES		773,560	224,103	185,634	185,634	163,634
MATERIALS & SERVICES:						
340	Prof & Contractual Svcs	17,700	29,770	22,000	22,000	30,000
TOTAL MATERIALS & SERVICES		17,700	29,770	22,000	22,000	30,000
GRANT EXPENDITURES:						
520	Buildings	397,457	8,699	-	-	-
530	Improvements Other than Bldgs	-	-	-	-	-
540	Low Income Loans Written Off	-	-	-	-	-
TOTAL GRANT EXPENDITURES		397,457	8,699	-	-	-
TOTAL EXPENDITURES		415,157	38,469	22,000	22,000	30,000
TRANSFERS OUT:						
70-99-900-200	Transfers	136,315	-	-	-	-
TOTAL TRANSFERS OUT		136,315	-	-	-	-
TOTAL REQUIREMENTS		551,472	38,469	22,000	22,000	30,000
TOTAL CHANGE IN FUND BALANCE		(131,279)	(36,454)	(22,000)	(22,000)	(30,000)
ENDING FUND BALANCE		222,088	185,634	163,634	163,634	133,634

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 71- DEPARTMENT 71- GRANTS - OTHER

Materials & Services

340-945	Recycling Grant	$	5,000

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 71 GRANTS - DEPT 71 PROJECTS
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/2024	ESTIMATED ACTUAL 2023/2024	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE:						
	Unreserved	-	(10,000)	(10,393)	(10,393)	(10,393)
TOTAL BEGINNING FUND BALANCE		-	(10,000)	(10,393)	(10,393)	(10,393)
INTERGOVERNMENTAL REVENUE:						
71-72-060-952	Equipment Grant	-	53	-	-	-
71-72-060-920	Boat Launch Rehabilitation Grant	-	-	-	-	-
71-72-060-945	Beverage Recycling Grant	5,000	5,000	5,000	5,000	5,000
71-71-080-917	River Park Grant - RRT	-	-	3,000,000	3,000,000	3,000,000
TOTAL INTERGOVERNMENTAL REVENUE		5,000	5,053	3,005,000	3,005,000	3,005,000
INTEREST INCOME:						
71-72-050-010	Interest Income	(765)	(446)	-	-	-
TOTAL INTEREST INCOME		(765)	(446)	-	-	-
TOTAL REVENUES		4,235	4,607	3,005,000	3,005,000	3,005,000
TRANSFERS IN:						
71-99-900-100	Transfers	-	-	-	-	-
TOTAL TRANSFERS IN		-	-	-	-	-
TOTAL RESOURCES		4,235	(5,393)	2,994,607	2,994,607	2,994,607
MATERIALS & SERVICES:						
340-945	Recycling Grant	5,000	5,000	5,000	5,000	5,000
340-101	Professional & Contractual Services	-	-	-	-	-
	TOTAL MATERIALS & SERVICES	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY:						
540-100	Equipment Grant	-	-	-	-	-
540-917	River Park Grant - RRT	-	-	3,000,000	3,000,000	3,000,000
540-920	Boat Launch Rehabilitation	9,235	-	-	-	-
	TOTAL CAPITAL OUTLAY	9,235	-	3,000,000	3,000,000	3,000,000
TOTAL EXPENDITURES		14,235	5,000	3,005,000	3,005,000	3,005,000
TRANSFERS OUT:						
Prior Period Adjustment		-	-	-	-	-
TOTAL TRANSFERS OUT		-	-	-	-	-
TOTAL REQUIREMENTS		14,235	5,000	3,005,000	3,005,000	3,005,000
TOTAL CHANGE IN FUND BALANCE		(10,000)	(393)	-	-	-
ENDING FUND BALANCE		(10,000)	(10,393)	(10,393)	(10,393)	(10,393)

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 72 DEPARTMENT 72 - HOME - GRANTS/PROGRAM INCOME

Materials & Services

340-100	Professional and Contractual Services	$ 10,500	HOME Long-term Loan Monitoring Contract
		$1,000	Program Income Management

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 72 GRANTS - DEPT 72 - HOME - GRANTS/PROGRAM INCOME
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/2024	ESTIMATED ACTUAL 2023/2024	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE:						
	Reserved for loans	3,427,984	3,427,984	3,375,373	3,375,373	3,423,762
	Unreserved	320,178	268,511	318,567	318,567	262,178
TOTAL BEGINNING FUND BALANCE		3,748,162	3,696,495	3,693,940	3,693,940	3,685,940
INTERGOVERNMENTAL REVENUE:						
71-72-060-010	HOME Loan Repayments	17,111	-	-	-	-
72-72-060-953	HOME Grant	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE		17,111	-	-	-	-
INTEREST INCOME:						
72-72-050-010	Interest Income	1,094	5,470	500	500	500
TOTAL INTEREST INCOME		1,094	5,470	500	500	500
TOTAL REVENUES		18,205	5,470	500	500	500
TRANSFERS IN:						
72-99-900-100	Transfers	-	-	-	-	-
TOTAL TRANSFERS IN		-	-	-	-	-
TOTAL RESOURCES		3,766,367	3,701,965	3,694,440	3,694,440	3,686,440
MATERIALS & SERVICES:						
340-100	Professional and Contractual services	28,992	8,025	8,500	8,500	13,000
TOTAL MATERIALS & SERVICES		28,992	8,025	8,500	8,500	13,000
LOANS:						
340-200	Program Income	40,880	-	-	-	-
620-100	Low Income Loans Written Off	-	-	-	-	
TOTAL LOANS		40,880	-	-	-	-
TOTAL EXPENDITURES		69,872	8,025	8,500	8,500	13,000
TOTAL REQUIREMENTS		69,872	8,025	8,500	8,500	13,000
TOTAL CHANGE IN FUND BALANCE		(51,667)	(2,555)	(8,000)	(8,000)	(12,500)
ENDING FUND BALANCE		3,696,495	3,693,940	3,685,940	3,685,940	3,673,440

	20. Community Development
BEGINNING FUND BALANCE	(87,304)
REVENUES	
Licenses & Permits	275,000
Intergovernmental	-
Charges for Current Services	204,700
Miscellaneous	-
Interest Income	2,500
TOTAL REVENUES	482,200
TOTAL RESOURCES	394,896
EXPENDITURES BY DEPARTMENT	
26. Community Development	819,709
TOTAL EXPENDITURES	819,709
TRANSFERS OUT	198,008
TOTAL REQUIREMENTS	1,017,717
TOTAL CHANGE IN FUND BALANCE	(535,517)
PROJECTED FUND BALANCE	(622,821)

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 20 - DEPT 26 COMMUNITY DEVELOPMENT
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		573,802	534,951	270,121	270,121	(87,304)
LICENSES & PERMITS:						
20-26-030-010	Permits & Inspections-General	232,295	203,051	220,000	220,000	270,000
20-26-030-015	Permits & Inspections-Occupancy	6,579	6,406	5,000	5,000	5,000
TOTAL LICENSES & PERMITS		238,874	209,457	225,000	225,000	275,000
INTERGOVERNMENTAL REVENUE:						
20-26-060-010	Grant Revenue	124	55	-	-	-
20-26-060-040	SB2 Planning Grant	-	-	-	160,000	-
TOTAL INTERGOVERNMENTAL REVENUE		124	55	-	160,000	-
CHARGES FOR CURRENT SERVICES:						
20-26-070-010	Building Violation Correction	395	-	-	-	-
20-26-070-020	Plan Check Fees	163,109	147,138	200,000	200,000	200,000
20-26-070-040	Cannabis Revenue	65,572	-	-	-	-
20-26-070-044	General Plan Update	3,618	577	700	700	700
20-26-070-050	Building Charges-Doc, Copies	21	868	2,000	2,000	2,000
20-26-070-130	Building Dept Fees & Charges	29,170	20,194	2,000	2,000	2,000
20-26-070-150	Code Enforcement - No Permit	-	-	-	-	-
TOTAL CHARGES FOR CURRENT SERVICES		261,885	168,777	204,700	204,700	204,700
MISCELLANEOUS INCOME:						
20-26-080-100	Gain on Sale of Assets	15	-	-	-	-
TOTAL MISCELLANEOUS		15	-	-	-	-
INTEREST INCOME:						
20-26-050-010	Interest Income	2,415	13,693	2,500	2,500	2,500
TOTAL INTEREST INCOME		2,415	13,693	2,500	2,500	2,500
TOTAL REVENUES		503,313	391,982	432,200	592,200	482,200
TOTAL RESOURCES		1,077,115	926,934	702,321	862,321	394,896

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 20 - DEPARTMENT 26 - COMMUNITY DEVELOPMENT
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries for 1- Community Development Director, 1- Building Inspector, 1-Acct. Tech. I,
110	Part-time: 1- Building Inspector 200 hours per year, Code Enforcement Officer 960 hours per year
125	Composite leave
135	Vacation
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

220-100	Communications: telephone, cellular phones, pagers, internet
230-100	Advertising for hearing notices
240-100	General office supplies
245-100	Dues and subscriptions
250-100	Tuition reimbursement and training
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
260-300	Automotive: tires and tubes
310-100	Allocation of rent and leases: copier
320-100	Small tools and equipment
330-100	Special supplies and services: Blue Beam software purchase ($2,500) Code Book purchase every 3 years ($2,000), misc. ($500)
340-100	Professional contractual services: GIS contract ($13,000), Etrakit contract ($12,470), Blue Beam Contract
340-200	Professional contractual services: Consultant for General Plan Update
380-100	Computer expense: software, hardware, equipment
380-200	Computer expense: service contracts, agreements
380-300	Computer expense: block time
390-100	Postage expense
410-100	Insurance and bond

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 20 - DEPT 26 - COMMUNITY DEVELOPMENT
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	169,882	141,370	270,000	270,000	304,000
110	Temporary & Part-time	-	-	39,000	39,000	39,000
125	Comp Leave Expenses	(8,672)	517	5,000	5,000	5,000
135	Vacation Expenses	12,391	1,982	1,000	1,000	1,000
140	PERS-Employer Share	15,546	10,275	23,100	23,100	23,135
140	PERS-UL Payment	19,196	1,652	-	-	412
140	PERS-GASB 68 Adjustment	(71,271)	46,017	5,000	5,000	5,000
150	Social Security	11,553	8,775	19,100	19,100	19,000
150	Medicare	2,702	2,052	4,500	4,500	4,500
160	Health Insurance	27,518	25,518	46,800	46,800	43,500
160	Life Insurance	239	260	400	400	400
160	OPEB	4,831	29,911	6,000	6,000	6,000
170	Worker's Comp Insurance	3,998	2,532	1,800	1,800	1,900
175	Deferred Compensation	3,744	3,360	2,600	2,600	5,200
180	Other Employee Benefits	178	173	1,900	1,900	4,900
185	Wellness program	-	135	-	-	-
	TOTAL PERSONNEL SERVICES	191,835	274,529	426,200	426,200	462,947
MATERIALS & SERVICES:						
220	Communications	3,064	1,630	3,300	3,300	3,300
230	Advertising	4,003	3,109	1,300	1,300	2,200
240	Office Supplies	2,713	2,871	2,000	2,000	2,000
245	Dues & Subscriptions	695	180	2,500	2,500	2,500
250	Tuition Reimburse & Training	-	1,840	4,000	4,000	4,000
260	Gasoline	2,247	2,508	2,000	2,000	3,000
260	Repair Costs	579	204	1,000	1,000	1,000
310	Rent & Leases	666	1,010	963	963	963
320	Small Tools & Equipment	-	-	300	300	300
330	Special Supplies & Services	4,764	3,966	10,000	10,000	10,000
340-100	Professional & Contractual Services	26,465	1,195	85,000	85,000	86,600
340-200	Professional & Contractual Services-GPU	127,378	50,446	160,000	160,000	160,000
380-100	Computer Expense-Software, Hardware, Equip.	-	2,732	4,500	4,500	4,500
380-200	Computer Expense-Services	-	-	400	400	400
380-300	Computer Expense-Block Time	14,367	19,528	25,966	25,966	27,264
390	Postage	364	365	450	450	650
410	Insurance & Bond	11,163	13,406	15,351	15,351	19,820
	TOTAL MATERIALS & SERVICES	198,468	104,990	319,030	319,030	328,497
CAPITAL OUTLAY:						
540	Machinery & Equipment	-	-	-	-	-
580	Depreciation Expense	10,315	102,259	10,315	10,315	10,315
620	Loan Interest Expense	9,151	8,984	17,950	17,950	17,950
	TOTAL CAPITAL OUTLAY	19,466	111,243	28,265	28,265	28,265
TOTAL EXPENDITURES		409,769	490,762	773,495	773,495	819,709
TRANSFERS OUT:						
	10. General (Cost allocation transfer)	132,327	165,983	165,902	165,902	183,508
	43-42. Fleet Operations (Cost allocation transfer)	68	68	10,228	10,228	14,500
	TOTAL TRANSFERS OUT	132,395	166,051	176,130	176,130	198,008
TOTAL REQUIREMENTS		542,164	656,813	949,625	949,625	1,017,717
TOTAL CHANGE IN FUND BALANCE		(38,851)	(264,830)	(517,425)	(357,425)	(535,517)
ENDING FUND BALANCE		534,951	270,121	(247,304)	(87,304)	(622,821)

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CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENTAL BUDGET SUMMARIES

WASTE WATER	45. Waste Water Operating	46. Waste Water Facilities	47. Waste Water Collection	Fund Totals
BEGINNING FUND BALANCE	(6,408,515)	6,965,794	2,142,568	2,699,847
REVENUES				
Charges for Current Services	2,205,000	350,000	260,000	2,815,000
Interest Income	-	22,000	15,000	37,000
TOTAL REVENUES	2,205,000	372,000	275,000	2,852,000
TRANSFERS IN	-	-	-	-
TOTAL RESOURCES	(4,203,515)	7,337,794	2,417,568	5,551,847
EXPENDITURES BY DEPARTMENT				
43. Waste Water Disposal	2,970,652	-	-	2,970,652
44. Waste Water Maintenance	1,848,807	-	-	1,848,807
43. Waste Water Facilities	-	235,000	-	235,000
44. Waste Water Collection	-	-	1,550,000	1,550,000
TOTAL EXPENDITURES	4,819,459	235,000	1,550,000	6,604,459
TRANSFERS OUT	623,256	3,032	10,713	637,001
TOTAL REQUIREMENTS	5,442,715	238,032	1,560,713	7,241,460
ENDING FUND BALANCE	(9,646,229)	7,099,762	856,855	(1,689,612)

Distribution of Annual Receipts:

Fund 45	Waste Water Operating Annual Sales	78.68%
Fund 46	Waste Water Facilities	12.63%
Fund 47	Waste Water Collection	8.69%

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 45 WASTE WATER OPERATING - DEPT 43 DISPOSAL
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		257,288	(1,366,179)	(3,791,997)	(3,791,997)	(6,408,515)
CHARGES FOR CURRENT SERVICES:						
45-43-070-010	Waste Water Monthly Charges	2,297,586	2,286,594	2,200,000	2,200,000	2,200,000
45-43-070-020	Misc. Waste Water Income	12,514	24,566	5,000	5,000	5,000
TOTAL CHARGES FOR CURRENT SERVICES		2,310,100	2,311,160	2,205,000	2,205,000	2,205,000
INTEREST INCOME:						
45-43-050-010	Interest Income	-	(67,616)	-	-	-
45-43-080-100	Gain on Sale of Assets	-	-	-	-	-
TOTAL INTEREST INCOME		-	(67,616)	-	-	-
TOTAL REVENUES		2,310,100	2,243,544	2,205,000	2,205,000	2,205,000
TRANSFERS IN:						
46. WW Facilities		-	-	-	-	-
47. WW Collection Equipment		-	-	-	-	-
48. WW Facilities Impact Fee Equipment		-	-	-	-	-
21. Traffic Control Impact Fee Equipment		-	-	-	-	-
TOTAL TRANSFERS IN		-	-	-	-	-
TOTAL FUND RESOURCES		2,567,388	877,365	(1,586,997)	(1,586,997)	(4,203,515)

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 45- DEPARTMENT 43 - WASTE WATER DISPOSAL
ACCOUNT DESCRIPTION

Materials & Services:

210-100	Utilities	
220-100	Communications: pagers	
260-100	Repair costs- WWTP contract	$ 75,000
330-100	Special supplies and services	
340-100	Professional contractual services: testing ($10,400), SWRCB ($25,000), refuse disposal at landfill ($20,000), SWPPP ($5,000), CVCWA ($2,500)	
340-500	WWTP contract ($1,239,100)	
380-100	Computer expense: software, hardware, equipment	
390-100	Postage expense	
410-100	Insurance and bond	

Capital Outlay:

540-120	Machinery & equipment- WWTP contract capital assets	$ 40,000

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 45 WASTE WATER OPERATING - DEPT 43 DISPOSAL
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
MATERIALS & SERVICES:						
210	Utilities	282,203	344,230	270,000	270,000	361,442
220	Communications	4,731	5,401	5,000	5,000	5,000
240	Office Supplies	-	-	-	-	-
260	Repair Costs	33	756	65,000	65,000	75,000
310	Rents & Leases	4	2	-	-	-
330	Special Supplies & Services	463	137	45,000	45,000	45,000
340-100	Professional & Contractual Services	33,531	74,008	63,000	63,000	63,000
340-500	Contract Operations	1,023,663	1,154,494	1,172,677	1,172,677	1,239,100
380-100	Computer Expense-Software, Hardware, Equip.	-	-	-	-	-
390	Postage	-	1	-	-	-
395	Interest Expense	15,478	26,960	20,000	20,000	20,000
410	Insurance & Bond	232,352	284,108	290,225	290,225	372,110
	TOTAL MATERIALS & SERVICES	1,592,458	1,890,097	1,930,902	1,930,902	2,180,652
CAPITAL OUTLAY:						
520	Buildings	-	-	-	-	-
530	Improvements Other than Buildings	-	-	-	-	-
540	Machinery & Equipment	-	-	40,000	40,000	40,000
	TOTAL CAPITAL OUTLAY	-	-	40,000	40,000	40,000
DEPRECIATION:						
580	Depreciation Expense	693,982	737,844	700,000	700,000	750,000
	TOTAL DEPRECIATION	693,982	737,844	700,000	700,000	750,000
OTHER EXPENSES:						
620-150	Interest Payments - SWRCB	-	-	-	-	-
590	Disposal of Fixed Asset	236,587	-	-		
	TOTAL OTHER EXPENSES	236,587	-	-	-	-
TOTAL EXPENDITURES		2,523,027	2,627,941	2,670,902	2,670,902	2,970,652
TRANSFERS OUT:						
	10. General (Cost allocation transfer)	278,431	440,277	421,901	421,901	537,238
	43-42. Streets (Cost allocation transfer)	28,019	28,019	28,019	28,019	28,019
	43-42. Fleet Operations (Cost allocation transfer)	68	68	30,683	30,683	57,999
	TOTAL TRANSFERS OUT	306,518	468,364	480,603	480,603	623,256
TOTAL REQUIREMENTS		2,829,545	3,096,305	3,151,505	3,151,505	3,593,908

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 45 - DEPARTMENT 44 - WASTE WATER MAINTENANCE
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries for 1-Waste Water Collection Supervisor, 1-WW Collection Leadworker, 5-Waste Water Collection Operators/Senior WW Collection Operators, 1- PW Director (30%), 1-Asst. to PW Director (30%), 2-Asst. Engineers (30%), 1-Admin. Asst. (30%), 1-Electrician (50%), 2 Utility Billing Accounting Technicians (1-50%, 1-25%)
120	Overtime
125	Composite leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

210-100	Utilities
220-100	Communications: alarm circuits, cell phone, pagers, lift stations, SCADA
240-100	General office supplies
245-100	Dues and subscriptions: CWEA, AWPA
250-100	Tuition reimbursement and training
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
260-300	Automotive: tires and tubes
260-400	Automotive: outside repairs
280-100	Equipment repair and maintenance
290-100	Building repair and maintenance
310-100	Allocation of rent and leases
320-100	Small tools
330-100	Special supplies and services: rods ($13,294)
340-100	Professional contractual services: DATCO ($500), Pest Control ($500), Bay Alarm ($14,000), SWRCB ($5,800), Prop. 218 study ($30,000), Rate & Fee Nexus Study ($50,000) Misc. contracts ($5,000), Infosend ($20,000), NorthStar ($31,300)
350-100	Uniform allowance
380-100	Computer expense: software, hardware, equipment
380-200	Computer expense: service contracts, agreements
380-300	Computer expense: block time
390-100	Postage
410-100	Insurance and bond

Capital Outlay:

520-100	Buildings
530-100	Improvements other than buildings
540-100	Machiney & Equipment
550-100	IT Subscriptions: Xio liftstation monitoring ($28,500)

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 45 WASTE WATER OPERATING - DEPT 44 MAINTENANCE/COLLECTION
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	489,085	543,241	665,600	665,600	770,000
120	Overtime	16,459	16,118	20,000	20,000	20,000
125	Comp Leave Expenses	1,376	1,530	10,000	10,000	10,000
135	Vacation Leave Expenses	519	-	10,000	10,000	10,000
140	PERS-Employer Share	39,365	44,967	62,000	62,000	71,800
140	PERS-UL Payment	55,608	4,183	-	-	13,358
140	PERS-GASB 68 Adjustment	(185,992)	174,809	30,000	30,000	30,000
150	Social Security	29,125	32,894	41,200	41,200	48,000
150	Medicare	6,811	7,693	9,640	9,640	11,200
160	Health Insurance	131,591	143,393	162,100	162,100	172,000
160	Life Insurance	1,036	1,051	1,200	1,200	1,200
160	Health Insurance - In-Lieu	1,920	1,920	1,500	1,500	1,500
160	OPEB Expense	21,742	130,679	20,000	20,000	20,000
170	Worker's Comp Insurance	69,653	103,943	111,220	111,220	155,000
175	Deferred Comp	5,670	5,742	13,000	13,000	15,750
180	Other Employee Benefits	3,914	382	4,020	4,020	10,550
185	Wellness Program	90	45	90	90	90
	TOTAL PERSONNEL SERVICES	687,972	1,212,590	1,161,570	1,161,570	1,360,448
MATERIALS & SERVICES:						
210	Utilities	67,502	91,445	76,000	76,000	98,805
220	Communications	3,811	4,029	4,000	4,000	4,000
240	Office Supplies	949	1,141	1,500	1,500	1,500
245	Dues & Subscriptions	1,986	2,138	2,000	2,000	2,000
250	Tuition Reimbursement & Training	9,701	5,045	10,000	10,000	10,000
260	Gasoline	26,274	28,204	27,000	27,000	27,000
260	Repair Costs	7,224	3,409	4,000	4,000	4,000
260	Tires	3,527	1,190	2,000	2,000	2,000
260	Outside Repairs	-	7,095	21,000	21,000	1,000
280	Equipment Repair & Maintenance	7,117	-	-	-	20,000
290	Building Repairs & Maintenance	310	1,121	4,000	4,000	4,000
320	Small Tools & Equipment	6,701	2,382	5,000	5,000	5,000
330	Special Supplies & Services	45,829	52,086	40,000	40,000	53,894
340	Professional & Contractual Services	159,966	95,275	116,200	116,200	140,600
350	Uniform Allowance	3,323	3,513	3,750	3,750	3,750
380-100	Computer Expense-Software, Hardware, Equip.	-	-	-	-	-
380-200	Computer Expense-Service	-	-	-	-	-
380-300	Computer Expense-Block Time	12,032	9,299	15,774	15,774	16,570
410	Insurance & Bond	23,195	28,100	31,801	31,801	41,480
620	Debt Service-POB	36,603	24,995	24,418	24,418	24,260
	TOTAL MATERIALS & SERVICES	416,050	360,467	388,443	388,443	459,859
CAPITAL OUTLAY:						
520	Buildings	-	-	-	-	-
530	Improvements Other than Buildings	-	-	-	-	-
540	Machinery & Equipment	-	-	218,000	120,000	-
550	IT Subscriptions					28,500
	TOTAL CAPITAL OUTLAY	-	-	218,000	120,000	28,500
TOTAL EXPENDITURES		1,104,022	1,573,057	1,768,013	1,670,013	1,848,807
TRANSFERS OUT:						
	10. General (Cost allocation transfer)	-	-	-	-	-
	TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL REQUIREMENTS		1,104,022	1,573,057	1,768,013	1,670,013	1,848,807
TOTAL FUND REQUIREMENTS		3,933,567	4,669,362	4,919,518	4,821,518	5,442,715
TOTAL CHANGE IN FUND BALANCE		(1,623,467)	(2,425,818)	(2,714,518)	(2,616,518)	(3,237,715)
ENDING FUND BALANCE		(1,366,179)	(3,791,997)	(6,506,515)	(6,408,515)	(9,646,229)

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 46 - DEPARTMENT 43 - WASTE WATER FACILITIES
ACCOUNT DESCRIPTION

Personnel Services:

None

Materials & Services:

Professional & Contractual Services	$	30,000

Capital Outlay:

530-100	WWTP Office Flooring	$	50,000
530-100	New CL2 Analyzers	$	25,000
530-103	Filter Pumps (Control & Meter Upgrades)	$	10,000
530-104	WWTP Roof Raw Study & Blower Room	$	40,000
530-106	#3 Water Pump/Motor Replacement	$	50,000
530-106	Misc. Pump Repairs	$	30,000
	Total	$	205,000

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 46 - DEPT 43 WASTE WATER FACILITIES
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	6,190,917	6,572,607	7,017,594	7,017,594	6,965,794
CHARGES FOR CURRENT SERVICES:					
46-43-070-010 Capital Replacement Revenue	372,829	367,052	350,000	350,000	350,000
TOTAL CHARGES FOR CURRENT SERVICES	372,829	367,052	350,000	350,000	350,000
INTEREST INCOME:					
46-43-050-010 Interest Income	18,122	96,399	22,000	22,000	22,000
TOTAL INTEREST INCOME	18,122	96,399	22,000	22,000	22,000
TOTAL REVENUES	390,951	463,451	372,000	372,000	372,000
TRANSFERS IN:					
19. WWTP Capital Fund	-	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-	-
TOTAL RESOURCES	6,581,868	7,036,058	7,389,594	7,389,594	7,337,794
MATERIALS & SERVICES:					
340 Professional & Contractual Services	-	-	30,000	30,000	30,000
TOTAL MATERIALS & SERVICES	-	-	30,000	30,000	30,000
CAPITAL OUTLAY:					
520 Buildings	-	-	-	-	
530 Improvement other than Building	-	18,464	391,200	391,200	205,000
540 Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	18,464	391,200	391,200	205,000
TOTAL EXPENDITURES	-	18,464	421,200	421,200	235,000
TRANSFERS OUT					
10. General Fund (Cost Allocation Transfer)	9,261	-	2,600	2,600	3,032
TOTAL TRANSFERS OUT	9,261	-	2,600	2,600	3,032
TOTAL REQUIREMENTS	9,261	18,464	423,800	423,800	238,032
TOTAL CHANGE IN FUND BALANCE	381,690	444,987	(51,800)	(51,800)	133,968
ENDING FUND BALANCE	6,572,607	7,017,594	6,965,794	6,965,794	7,099,762

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 47 - DEPARTMENT 44 - WASTE WATER COLLECTION
ACCOUNT DESCRIPTION

Personnel Services:

None

Materials & Services:

None

Capital Outlay:

530-100

Jackson street siphon/Lift Station	$1,000,000
I5 Vault Const	$350,000
Misc. Pipe/Liftstation/Pump repairs	$200,000
	$1,550,000

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 47 - DEPT 44 WASTE WATER COLLECTION
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	2,970,598	3,142,720	3,428,281	3,428,281	2,142,568
CHARGES FOR CURRENT SERVICES:					
47-44-070-010 Capital Replacement Revenue	252,344	252,548	260,000	260,000	260,000
TOTAL CHARGES FOR CURRENT SERVICES	252,344	252,548	260,000	260,000	260,000
INTEREST INCOME:					
47-44-050-010 Interest Income	8,723	45,556	15,000	15,000	15,000
TOTAL INTEREST INCOME	8,723	45,556	15,000	15,000	15,000
TOTAL REVENUES	261,067	298,104	275,000	275,000	275,000
TOTAL RESOURCES	3,231,665	3,440,824	3,703,281	3,703,281	2,417,568
MATERIALS & SERVICES:					
340 Professional & Contractual Services	-	-	-	-	-
TOTAL MATERIALS & SERVICES	-	-	-	-	-
CAPITAL OUTLAY:					
530 Improvements Other than Buildings	-	-	1,550,000	1,550,000	$1,550,000
540 Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	1,550,000	1,550,000	1,550,000
TOTAL EXPENDITURES	-	-	1,550,000	1,550,000	1,550,000
TRANSFERS OUT					
10. General (Cost allocation transfer)	76,402	-	-	-	-
43-42. Streets (Cost allocation transfer)	10,713	10,713	10,713	10,713	10,713
43-42. Fleet Operations (Cost allocation transfer)	1,830	1,830	-	-	-
45. WWTP Equipment purchase transfer	-	-	-	-	-
TOTAL TRANSFERS OUT	88,945	12,543	10,713	10,713	10,713
TOTAL REQUIREMENTS	88,945	12,543	1,560,713	1,560,713	1,560,713
TOTAL CHANGE IN FUND BALANCE	172,122	285,561	(1,285,713)	(1,285,713)	(1,285,713)
ENDING FUND BALANCE	3,142,720	3,428,281	2,142,568	2,142,568	856,855

CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENTAL BUDGET SUMMARIES

WATER	50. Water Operating	52. Water Facilities	Fund Totals
BEGINNING FUND BALANCE	9,725,220	2,805,966	12,531,186
REVENUES			
Charges for Current Services	1,650,000	620,000	2,270,000
Interest Income	50,000	35,000	85,000
Miscellaneous Revenue			
TOTAL REVENUES	1,700,000	655,000	2,355,000
TRANSFERS IN	-	-	-
TOTAL RESOURCES	11,425,220	3,460,966	14,886,186
EXPENDITURES BY DEPARTMENT			
50. Water Operating	3,420,142	-	3,420,142
52. Water Facilities	-	725,000	725,000
TOTAL EXPENDITURES	3,420,142	725,000	4,145,142
TRANSFERS OUT	537,371	38,536	575,907
TOTAL REQUIREMENTS	3,957,513	763,536	4,721,049
ENDING FUND BALANCE	7,467,707	2,697,430	10,165,137

Distribution of Annual Receipts:

Fund 50 Water Operating	72.91%
Fund 52 Water Facilities	27.09%

FUND 50 - DEPT 50 WATER OPERATING
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		13,052,385	12,641,090	11,448,802	11,448,802	9,725,220
INTERGOVERNMENTAL REVENUES:						
50-50-060-010	SWRCB Grant Revenue	2,720	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	2,720	-	-	-	-
CHARGES FOR CURRENT SERVICES:						
50-50-070-010	Water Monthly Charges	1,670,643	1,582,780	1,600,000	1,600,000	1,600,000
50-50-070-020	Meters & Other Water Income	42,934	56,124	50,000	50,000	50,000
50-50-080-100	Gain on Sale of Assets	-	-	-	-	-
	TOTAL CHARGES FOR CURRENT SERVICES	1,713,577 -	1,638,904	1,650,000	1,650,000	1,650,000
INTEREST INCOME:						
50-50-050-010	Interest Income	31,968	112,801	50,000	50,000	50,000
	TOTAL INTEREST INCOME	31,968 -	112,801	50,000	50,000	50,000
TOTAL REVENUES		1,748,265	1,751,705	1,700,000	1,700,000	1,700,000
TRANSFERS IN:						
	52. Water Facility Equipment	-	-	-	-	-
	TOTAL TRANSFERS IN	-	-	-	-	-
TOTAL FUND RESOURCES		14,800,650	14,392,795	13,148,802	13,148,802	11,425,220

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 50 - DEPARTMENT 50 - WATER OPERATING
ACCOUNT DESCRIPTION

Personnel Services:

100	Full time salaries for: 1- PW Director- 30% 1-Water System Supervisor, 1-Water System Leadworker, 5-Senior Water System Operator / Water System Operator, 1-Asst. PW Director (30%), 2-Asst. Technicians (30%), 1 Admin. Asst. (30%), 1-Electrician (50%), 2-Accounting Technicians (1-50%, 1-30%)
120	Overtime
125	Composite leave
135	Vacation leave
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

210-100	Utilities
220-100	Communications: telephone, cellular phones, pagers, internet
230-100	Advertising for public notices
240-100	General office supplies
245-100	Dues and subscriptions: APWA, AWWA, miscellaneous
250-100	Tuition reimbursement and training: AWWA ($2,000), water certification ($5,000), CRWA training ($5,000), Class A training ($15,000)
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
260-300	Automotive: tires and tubes
260-400	Automotive: outside repairs
280-100	Equipment repair and maintenance, water tank cleaning & inspection ($10,000)
290-100	Building repair and maintenance
310-100	Allocation of rent and leases: copier
320-100	Small tools and equipment
330-100	Special supplies and services: road base, chemicals, mechanical, electrical pipe, concrete, water meter materials, taping machine Line Locator ($11,488), C900 Pipe ($7,653), Sineage ($7,133), Cabinets ($6,829)
330-200	Backflow Inspection Testing Program ($4,000)
330-300	Meter Replacement ($80,000)
330-400	Hydrant Replacement ($15,000)
340-100	Professional contractual services: DATCO ($800), FGL water testing ($15,000), mats ($700), Bay Alarm ($14,000), Pest Control ($500), Telemetry Survey ($26,015) Badger Meter svc agmt ($5,000), SWRCB ($16,900), misc contract services ($10,700) Service Line Assess ($30,000), Janitorial ($1,000), NorthStar ($28,900), Lab Samples ($22,000) Rate & Fee Nexus Study ($50,000)
350-100	Uniform allowance
380-100	Computer expense: software, hardware, equipment
380-200	Computer expense: service contracts/agreements
380-300	Computer expense: block time
390-100	Postage expense
410-100	Insurance & bond

Capital Outlay:

520-100	Buildings
530-100	Improvements
540-100	Machinery & Equipment: Well Submersible ($102,878) Truck ($104,239), 2 Generators ($82,671)
550-100	IT leases: Xio ($26,956),

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 50 - DEPT 50 WATER OPERATING
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	461,243	488,724	662,600	662,600	761,000
120	Overtime	33,289	39,970	17,000	17,000	30,000
125	Comp Leave Expenses	2,457	1,864	12,000	12,000	12,000
135	Vacation Leave Expenses	19,592	258	4,000	4,000	4,000
140	PERS-Employer Share	43,602	42,703	62,400	62,400	75,500
140	PERS-UL Payment	92,696	3,358	-	-	13,600
140	PERS-GASB 68 Adjustment	(393,351)	184,902	20,000	20,000	20,000
150	Social Security	32,730	31,729	41,200	41,200	47,200
150	Medicare	7,655	7,420	9,640	9,640	11,500
160	Health Insurance	84,167	89,841	141,600	141,600	168,000
160	Life Insurance	822	892	1,100	1,100	1,100
160	Health Insurance - In-Lieu	5,500	7,179	3,400	3,400	2,500
160	OPEB Expense	16,911	71,534	20,000	20,000	20,000
170	Worker's Comp Insurance	65,788	79,738	110,020	110,020	131,000
175	Deferred Compensation	6,003	5,742	13,000	13,000	16,000
180	Other Employee Benefits	3,892	409	4,020	4,020	10,880
185	Wellness Program	135	15	90	90	90
	TOTAL PERSONNEL SERVICES	483,131	1,056,278	1,122,070	1,122,070	1,324,370
MATERIALS & SERVICES:						
210	Utilities	483,493	529,306	475,000	475,000	583,560
220	Communications	4,620	6,726	7,000	7,000	7,000
230	Advertising	150	186	200	200	200
240	Office Supplies	1,238	1,631	3,500	3,500	3,500
245	Dues & Subscriptions	1,988	2,222	3,000	3,000	3,000
250	Tuition Reimburse & Training	3,903	11,339	27,000	27,000	27,000
260	Gasoline	19,118	21,902	20,000	20,000	23,000
260	Repair Costs	3,856	2,757	3,000	3,000	5,000
260	Tires	2,174	1,561	2,500	2,500	3,300
260	Outside Repairs	-	15,521	16,500	16,500	1,500
280	Equipment Repair & Maintenance	8,189	-	-	-	15,000
290	Building Repairs & Maintenance	229	4,195	18,000	18,000	18,000
310	Rent & Leases	373	341	3,500	3,500	3,500
320	Small Tools & Equipment	4,182	6,965	10,000	10,000	10,000
330	Special Supplies & Services	78,239	70,881	80,000	80,000	113,903
330-200	Backflow Inspection Testing Program	-	-	4,000	4,000	4,000
330-300	Meter Replacement Program	50,484	70,241	80,000	80,000	80,000
330-400	Hydrant Replacement Program	66	7,006	15,000	15,000	15,000
340	Professional & Contractual Services	149,386	133,043	132,000	132,000	223,715
350	Uniform Allowance	3,083	3,263	3,250	3,250	3,250
380-100	Computer Expense-Software, Hardware, Equipment	-	2,197	1,360	1,360	1,360
380-200	Computer Expense-Service Contracts, Agreements	-	-	730	730	730
380-300	Computer Expense-Block Time	10,062	14,570	18,475	18,475	19,400
390	Postage	187	295	500	500	500
410	Insurance & Bond	22,364	28,003	30,652	30,652	39,950
620	Debt Service-POB	36,603	24,995	24,418	24,418	24,260
	TOTAL MATERIALS & SERVICES	883,987	959,146	979,585	979,585	1,229,628
CAPITAL OUTLAY:						
520	Buildings	-	-	-	-	-
530	Improvements Other than Bldg	-	-	-	-	-
540	Machinery & Equipment	-	-	421,000	421,000	289,788
550	Subscription Based IT Agreements	-	-	-	-	26,356
580	Depreciation Expense	496,385	513,221	500,000	500,000	550,000
	TOTAL CAPITAL OUTLAY	496,385	513,221	921,000	921,000	866,144
TOTAL EXPENDITURES		1,863,503	2,528,645	3,022,655	3,022,655	3,420,142
TRANSFERS OUT:						
	10. General (Cost allocation transfer)	182,221	301,512	241,277	241,277	339,724
	11-31. Fire (Cost allocation transfer)	38,295	38,295	38,295	38,295	38,295
	43-42. Streets (Cost allocation transfer)	65,103	65,103	65,103	65,103	65,103
	43-42. Fleet Operations (Cost allocation transfer)	10,438	10,438	56,252	56,252	94,249
	TOTAL TRANSFERS OUT	296,057	415,348	400,927	400,927	537,371
TOTAL REQUIREMENTS		2,159,560	2,943,993	3,423,582	3,423,582	3,957,513
TOTAL CHANGE IN FUND BALANCE		(411,295)	(1,192,288)	(1,723,582)	(1,723,582)	(2,257,513)
ENDING FUND BALANCE		12,641,090	11,448,802	9,725,220	9,725,220	7,467,707

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 52 WATER-DEPARTMENT 50 - WATER FACILITIES
ACCOUNT DESCRIPTION

Personnel Services:

None

Materials & Services:

None

Capital Outlay:

530-106	Misc. Waterline Replacement Program	$75,000
	Flow Meter Installation	$150,000
530-108	Misc. Well Maintenance and Repairs	$250,000
	Tank #2 Upgrade	$200,000
	Masc Well House Roof Replacment	$50,000
	Total	$725,000

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 52 - DEPT 50 WATER FACILITIES
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		1,501,519	2,042,415	2,913,998	2,913,998	2,805,966
INTERGOVERNMENTAL REVENUES:						
52-50-060-010	SWRCB Grant Revenue	-	260,738	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	-	260,738	-	-	-
CHARGES FOR CURRENT SERVICES:						
52-50-070-010	Capital Replacement Revenue	554,604	588,088	620,000	620,000	620,000
	TOTAL CHARGES FOR CURRENT SERVICES	554,604	588,088	620,000	620,000	620,000
INTEREST INCOME:						
52-50-050-010	Interest Income	3,584	26,286	35,000	35,000	35,000
	TOTAL INTEREST INCOME	3,584	26,286	35,000	35,000	35,000
TOTAL REVENUES		558,188	875,112	655,000	655,000	655,000
TOTAL RESOURCES		2,059,707	2,917,527	3,568,998	3,568,998	3,460,966
MATERIALS & SERVICES:						
340	Professional & Contractual Services	-	-	-	-	-
395	Interest Expense	(957)	-	-	-	-
	TOTAL MATERIALS & SERVICES	(957)	-	-	-	-
CAPITAL OUTLAY:						
530	Improvements Other than Bldg	-	3,529	725,000	725,000	725,000
540	Machinery & Equipment	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	3,529	725,000	725,000	725,000
TOTAL EXPENDITURES		(957)	3,529	725,000	725,000	725,000
TRANSFERS OUT						
	10. General (Cost allocation transfer)	18,249	-	38,032	38,032	38,536
	TOTAL TRANSFERS OUT	18,249	-	38,032	38,032	38,536
TOTAL REQUIREMENTS		17,292	3,529	763,032	763,032	763,536
TOTAL CHANGE IN FUND BALANCE		540,896	871,583	(108,032)	(108,032)	(108,536)
ENDING FUND BALANCE		2,042,415	2,913,998	2,805,966	2,805,966	2,697,430

CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENT BUDGET SUMMARIES

AIRPORT	55. Aviation	56. Airport Industrial Park	Fund Totals
BEGINNING FUND BALANCE	2,399,034	-	2,399,034
REVENUES			
Taxes	127,380	-	127,380
Intergovernmental Revenues	787,000	-	787,000
Charges for Current Services	114,075	-	114,075
Interest Income	-	-	-
TOTAL REVENUES	1,028,455	-	1,028,455
TRANSFERS IN	-	-	-
TOTAL RESOURCES	3,427,489	-	3,427,489
EXPENDITURES BY DEPARTMENT			
55. Airport	3,198,210	-	3,198,210
56. Industrial Park	-	-	-
TOTAL EXPENDITURES	3,198,210	-	3,198,210
TRANSFERS OUT	99,639	-	99,639
TOTAL REQUIREMENTS	3,297,849	-	3,297,849
ENDING FUND BALANCE	129,640	-	129,640

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 55 AVIATION - DEPT 55 AIRPORT
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		2,392,168	2,738,012	2,642,770	2,642,770	2,399,034
TAXES:						
55-55-010-010	Property Tax-Aviation	126,561	128,147	127,380	127,380	127,380
TOTAL TAXES		126,561	128,147	127,380	127,380	127,380
INTERGOVERNMENTAL REVENUES:						
55-55-060-010	FAA Reimbursement	436,445	24,594	400,000	25,000	400,000
55-55-060-020	DOA Reimbursement	-	-	-	-	-
55-55-060-040	Aviation Grants	10,000	10,000	10,000	10,000	10,000
55-55-060-050	Cares Grant	-	-	-	-	-
55-55-060-060	CRRSA Grant	-	-	23,000	-	23,000
55-55-060-070	ARPA Grant	-	-	59,000	-	59,000
55-55-060-080	Bi Part Grant	-	-	295,000	-	295,000
TOTAL INTERGOVERNMENTAL REVENUE		446,445	34,594	787,000	35,000	787,000
CHARGES FOR CURRENT SERVICES:						
55-55-070-010	Fuel Concession	4,894	3,142	6,000	6,000	6,000
55-55-070-020	Airport Building & Land Rentals	115,571	117,891	100,000	100,000	100,000
55-55-070-040	Airport Gate Card	150	-	75	75	75
55-55-070-050	Misc Airport Revenue	12,305	12,447	8,000	8,000	8,000
55-55-080-100	Gain on Sale of Assets	-	-	-	-	-
TOTAL CHARGES FOR CURRENT SERVICES		132,920	133,480	114,075	114,075	114,075
INTEREST INCOME:						
55-55-050-010	Interest Income	1,056	7,697	-	-	-
TOTAL INTEREST INCOME		1,056	7,697	-	-	-
TOTAL REVENUES		706,982	303,918	1,028,455	276,455	1,028,455
TRANSFERS IN:						
	10. General Fund Contribution	-	-	-	-	-
TOTAL TRANSFERS IN		-	-	-	-	-
TOTAL RESOURCES		3,099,150	3,041,930	3,671,225	2,919,225	3,427,489

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 55 AVIATION - DEPARTMENT 55 - AIRPORT
ACCOUNT DESCRIPTION

Materials & Services:

210-100	Utilities
220-100	Communications: telephone
240-100	General office supplies
250-100	Tuition reimbursement & Training- ACA Conference ($720), misc. ($780)
280-100	Equipment repair and maintenance
290-100	Building repair and maintenance: Supplies for Cameras & Gate ($3,548)
310-100	Allocation of rent and leases: copier
330-100	Special supplies and services: mechanical, electrical, general maintenance, supplies, property taxes, Debris Blower ($17,738)
340-100	Professional contractual services: pest control ($1,100), SWRCB ($1,600), toilet rental ($900), CDTFA ($3,000), weed control ($20,000) UST permit ($1,100),TC Air Pollution Control ($150), gate maint., misc. ($2,350)
390-100	Postage expense
410-100	Insurance and bond
450	Grant expense- supplies

Capital Outlay:

520-100	Buildings- 1950 Airport new roof (FBO hangar)	$325,188
	FBO hangar door	$141,900
530-100		
	Bi Part-Lobby Upgrade	$348,838
	Fencing	$35,475
	Security & Gate system	$92,396
	Apron Rehab	$382,392
	FAA-Apron Construction	$1,075,930
580-100	Depreciation Expense	250,000
	Total Capital Outlay	$2,652,119

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 55 AVIATION - DEPT 55 AIRPORT
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
MATERIALS & SERVICES:						
210	Utilities	34,741	39,882	31,000	31,000	41,880
220	Communications	650	857	5,000	5,000	5,000
240	Office Supplies	-	1	200	200	200
250	Tuition Reimbursement & Training	210	1,195	1,500	1,500	1,500
280	Equipment Repair & Maintenance	1,997	-	-	-	-
260	Outside Repairs	-	951	2,000	2,000	2,000
290	Building Repairs & Maintenance	8,015	5,961	10,000	10,000	13,548
310	Rent & Leases	18	22	350	350	350
330	Special Supplies & Services	5,435	1,432	3,000	3,000	20,738
340	Professional & Contractual Services	8,736	6,981	30,000	30,000	30,200
380-300	Computer expense- Block time	1,202	2,730	8,003	8,003	8,410
390	Postage	2	-	300	300	300
410	Insurance & Bond	7,354	10,216	10,115	10,115	11,127
450-050	CARES expense	20,288	-	-	-	-
450-060	CRRSA expense	-	-	23,000	-	23,000
450-070	ARPA expense	-	-	39,000	-	39,000
	TOTAL MATERIALS & SERVICES	88,648	70,228	163,468	101,468	197,253
CAPITAL OUTLAY:						
520	Buildings	-	-	220,000	-	467,088
530	Improvements Other than Buildings	-	-	1,246,000	30,000	1,935,031
530-070	Improvements -ARPA grant expense	-	-	-	-	-
530-080	Improvements -Bi-Part grant expense	-	-	-	-	348,838
580	Depreciation Expense	195,873	232,874	200,000	235,000	250,000
	TOTAL CAPITAL OUTLAY	195,873	232,874	1,666,000	265,000	3,000,957
TOTAL EXPENDITURES		284,521	303,102	1,829,468	366,468	3,198,210
TRANSFERS OUT:						
	10. General (Cost allocation transfer)	26,697	46,138	104,277	104,277	50,193
	43-42. Streets (Cost allocation transfer)	49,446	49,446	49,446	49,446	49,446
	43-42. Fleet Operations (Cost allocation transfer)	474	474	-	-	-
	10. General (Cost allocation transfer - Grant Adm	-	-	-	-	-
	TOTAL TRANSFERS OUT	76,617	96,058	153,723	153,723	99,639
TOTAL REQUIREMENTS		361,138	399,160	1,983,191	520,191	3,297,849
CHANGE IN FUND BALANCE		345,844	(95,242)	(954,736)	(243,736)	(2,269,394)
ENDING FUND BALANCE		2,738,012	2,642,770	1,688,034	2,399,034	129,640

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 56 DEPARTMENT 56 - AIRPORT INDUSTRIAL PARK
ACCOUNT DESCRIPTION

Personnel Services:

None

Materials & Services:

330	Repair & Maintenance	$ -

Capital Outlay:

None

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 56 - DEPT 56 AIRPORT INDUSTRIAL PARK
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		-	-	-	-	-
MISCELLANEOUS REVENUE:						
56-56-050-010	Interest Income	-	-	-	-	-
56-56-080-020	Airport Industrial Park Sales	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE		-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-
TRANSFERS IN						
55-55.	Airport	-	-	-	-	-
TOTAL TRANSFERS IN		-	-	-	-	-
TOTAL RESOURCES		-	-	-	-	-
MATERIALS & SERVICES:						
330	Special Supplies & Services	-	-	-	-	-
340	Professional & Contractual Services	-	-	-	-	-
410	Insurance & Bond	-	-	-	-	-
TOTAL MATERIALS & SERVICES		-	-	-	-	-
CAPITAL OUTLAY:						
520	Hangar Repair and Maintenance	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL REQUIREMENTS		-	-	-	-	-
ENDING FUND BALANCE		-	-	-	-	-

COMMUNITY CENTER	63. Community Center
BEGINNING FUND BALANCE	(362,826)
REVENUES	
Intergovernmental Revenues	226,975
Charges for Current Services	75,000
Miscellaneous Revenues	4,800
TOTAL REVENUES	306,775
TRANSFERS IN	316,975
TOTAL RESOURCES	260,924
EXPENDITURES BY DEPARTMENT	
63. Community Center	623,750
TOTAL EXPENDITURES	623,750
TRANSFERS OUT	-
TOTAL REQUIREMENTS	623,750
ENDING FUND BALANCE	(362,826)

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 63 - DEPT 63 RED BLUFF COMMUNITY CENTER
REVENUES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		(407,362)	(367,424)	(362,826)	(362,826)	(362,826)
INTERGOVERNMENTAL REVENUE:						
63-63-060-010	Community Center Reimbursement	103,813	170,268	192,456	192,456	226,975
TOTAL INTERGOVERNMENTAL REVENUE		103,813	170,268	192,456	192,456	226,975
CHARGES FOR CURRENT SERVICES:						
63-63-070-020	Community Center Rentals	125,320	84,007	70,000	70,000	70,000
63-63-070-030	Community Center Concessions	2,166	2,157	5,000	5,000	5,000
TOTAL CHARGES FOR CURRENT SERVICES		127,486	86,164	75,000	75,000	75,000
MISCELLANEOUS REVENUE:						
63-63-080-010	Community Center Miscellaneous Revenues	4,348	4,763	4,800	4,800	4,800
63-63-080-020	Community Center Donations	-	226	-	-	-
63-63-080-100	Gain on Sale of Assets	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE		4,348	4,989	4,800	4,800	4,800
TOTAL REVENUES		235,647	261,421	272,256	272,256	306,775
TRANSFERS IN:						
10. General Fund (Balance Fund)		-	208,848	239,792	192,456	316,975
70. CDBG Grant Fund		136,315	-	-	-	-
TOTAL TRANSFERS IN		136,315	208,848	239,792	192,456	316,975
TOTAL RESOURCES		(35,400)	102,845	149,222	101,886	260,924

CITY OF RED BLUFF
ANNUAL BUDGET
FUND 63 - DEPARTMENT 63 - RED BLUFF COMMUNITY CENTER
ACCOUNT DESCRIPTION

060-010	Community Center Reimbursement: Agreement on April 5, 2016 with County to split operating costs bellow not covered by charges for services

Personnel Services:

100	Full time salaries for: 1- Community Center Supervisor, 0.05 PW Director 2-Bldg Grounds Maintenance Workers / Senior Bldg Grounds Maintenance Workers
110	Temporary and Part-time employees
120	Overtime
125	Composite leave cash out
140-180	Payroll taxes and fringe benefits for department employees
185	Wellness Program

Materials & Services:

210-100	Utilities
220-100	Communications: telephone, cellular phones, pagers, internet
230-100	Advertising & Printing
240-100	General office supplies
245-100	Dues and subscriptions
250-100	Tuition reimbursement and training
260-100	Automotive: gas and oil
260-200	Automotive: repair costs
265-100	Mileage reimbursement
280-100	Equipment repair and maintenance
290-100	Building repair and maintenance: landscaping
310-100	Allocation of rent and leases: copier
320-100	Small tools and equipment: landscaping tools & equipment
330-100	Special supplies and services: day to day supplies, vending machine
340-100	Professional contractual services: Bay Alarm ($6,000), Mission Linen ($3,000), HVAC Timberline ($2,000), Red Hat Fire ($1,000)
350-100	Uniform allowance
380-100	Computer expense: software, hardware, equipment
380-300	Computer expense: block time
390-100	Postage expense
395-100	Interest expense
410-100	Insurance and bond

Capital Outlay:

520-100	Building Repainting	$	90,000
580-100	Depreciation expense	$	2,600

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 63 - DEPT 63 RED BLUFF COMMUNITY CENTER
EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
PERSONNEL SERVICES:						
100	Regular Employees	160,703	179,838	214,000	214,000	244,000
110	Temp & Part-time Employees	7,412	8,256	18,800	18,800	18,800
120	Overtime	577	234	-	-	1,000
125	Comp Leave Expenses	2,726	2,069	-	-	-
135	Vacation Leave Expenses	1,974	-	4,500	4,500	4,200
140	PERS-Employer Share	14,380	16,717	20,000	20,000	24,000
140	PERS-UL Payment	17,602	1,669	-	-	8,900
140	PERS- GASB 68 Adjustment	(74,351)	40,311	1,000	1,000	1,000
150	Social Security	10,680	11,598	13,300	13,300	15,200
150	Medicare	2,498	2,713	3,100	3,100	3,600
160	Health Insurance	40,740	47,134	42,400	42,400	43,500
160	Life Insurance	336	365	340	340	350
160	Health Insurance - In-Lieu	-	-	-	-	-
160	OPEB Expense	7,248	(1,731)	1,000	1,000	1,000
170	Worker's Comp Insurance	4,839	3,582	3,800	3,800	5,100
175	Deferred Compensation	1,958	2,015	5,200	5,200	5,200
180	Other Employee Benefits	1,192	199	1,300	1,300	3,300
185	Wellness Program	135	158	180	180	180
	TOTAL PERSONNEL SERVICES	200,649	315,127	328,920	328,920	379,330
MATERIALS & SERVICES:						
210	Utilities	61,799	73,325	59,860	59,860	67,500
220	Communications	4,759	5,865	5,000	5,000	5,000
230	Advertising	58	641	400	400	400
240	Office Supplies	412	214	1,250	1,250	1,250
245	Dues & Subscriptions	311	240	150	150	700
250	Tuition Reimbursement & Training	-	-	-	-	-
260	Gasoline	655	494	500	500	500
265	Auto Allowance-Private	39	103	-	-	-
280	Equipment Repair & Maintenance	-	-	800	800	800
290	Building Repairs & Maintenance	2,086	6,408	5,000	5,000	5,000
310	Rent & Leases	1,414	908	750	750	2,500
320	Small Tools & Equipment	39	6	500	500	500
330	Special Supplies & Services	17,162	19,347	17,000	17,000	17,000
335	Food Concession Expense	1,850	1,937	3,500	3,500	3,500
340	Professional & Contractual Services	15,530	12,542	9,000	9,000	13,000
350	Uniform Allowance	938	1,002	1,000	1,000	1,000
380-100	Computer Expense-Software, Hardware, Equip.	-	-	2,400	2,400	2,400
380-200	Computer Expense-Services	-	40	-	-	-
380-300	Computer Expense-Block Time	5,156	6,153	9,939	9,939	10,440
385	Website Expense	-	-	-	-	-
390	Postage	7	26	150	150	150
395	Interest expense	359	3,290	600	600	600
410	Insurance & Bond	6,753	7,898	9,288	9,288	12,030
620	Debt Service- POB	9,211	6,404	6,105	6,105	6,150
	TOTAL MATERIALS & SERVICES	128,538	146,843	133,192	133,192	150,420
CAPITAL OUTLAY:						
520	Building	-	-	90,000	-	90,000
530	Improvements other than Buildings	-	-	-	-	-
540	Machinery & Equipment	-	-	-	-	-
580	Depreciation Expense	2,837	3,701	2,600	2,600	4,000
	TOTAL CAPITAL OUTLAY	2,837	3,701	92,600	2,600	94,000
TOTAL EXPENDITURES		332,024	465,671	554,712	464,712	623,750
TOTAL REQUIREMENTS		332,024	465,671	554,712	464,712	623,750
ENDING FUND BALANCE		(367,424)	(362,826)	(405,490)	(362,826)	(362,826)

CITY OF RED BLUFF
2024/2025 ANNUAL BUDGET
DEPARTMENTAL BUDGET SUMMARIES

OTHER FUNDS	12. Planning-General Plan Update	15. Transportation	17. PEG Fees	19. WWTP Capital Fund	26. Meadow Brook Street Fund	28. Prop 30 Fund	29. Asset Forfeiture Fund	31. SB 1186 Fund
FUND BALANCE	-	15,537	229,218	367,716	44,500	-	554	35,495
REVENUES								
Taxes	-	-	-	-	-	-	-	-
Interest Income	-	20	1,500	3,000	200	-	-	100
Miscellaneous Revenue	-	-	-	-	-	-	-	5,000
TOTAL REVENUES	-	20	1,500	3,000	200	-	-	5,100
TRANSFERS IN	-	-	-	-	-	-	-	-
TOTAL RESOURCES	-	15,557	230,718	370,716	44,700	-	554	40,595
EXPENDITURES BY DEPARTMENT								
12. Planning-General Plan Update	-	-	-	-	-	-	-	-
15. Transportation-City Design	-	-	-	-	-	-	-	-
17. PEG Fees	-	-	230,718	-	-	-	-	-
19. WWTP Capital Fund	-	-	-	212,000	-	-	-	-
26. Meadow Brook Street Fund	-	-	-	-	1,000	-	-	-
27. Broadcasting Labor Fund	-	-	-	-	-	-	-	-
28. Prop 30 Fund	-	-	-	-	-	-	-	-
29. Asset Forfeiture Fund	-	-	-	-	-	-	-	-
31. SB 1186 Fund	-	-	-	-	-	-	-	10,000
TOTAL EXPENDITURES	-	-	230,718	212,000	1,000	-	-	10,000
TRANSFERS OUT	-	-	-	-		-	-	-
TOTAL REQUIREMENTS	-	-	230,718	212,000	1,000	-	-	10,000
PROJECTED FUND BALANCE	-	15,557	(0)	158,716	43,700	-	554	30,595

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 12 PLANNING - GENERAL PLAN UPDATE
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	65,406	-	-	-	-
INTEREST INCOME:					
12-00-050-010 Interest Income	211	-	-	-	-
TOTAL INTEREST INCOME	211	-	-	-	-
MISCELLANEOUS REVENUE:					
12-00-060-010 General Plan Update Income	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL REVENUES	211	-	-	-	-
TOTAL FUND RESOURCES	65,617	-	-	-	-
MATERIALS & SERVICES:					
340 Professional & Contractual Services	65,617	-	-	-	-
TOTAL MATERIALS & SERVICES	65,617	-	-	-	-
CAPITAL OUTLAY:					
530 Improvements Other than Buildings	-	-	-	-	-
540 Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	65,617	-	-	-	-
TOTAL REQUIREMENTS	65,617	-	-	-	-
TOTAL CHANGE IN FUND BALANCE	(65,406)	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 15 TRANSPORTATION
REVENUES/EXPENDITURES

	ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE	15,245	15,289	15,517	15,517	15,537
INTEREST INCOME:					
15-00-050-010 Interest Income	44	228	20	20	20
TOTAL INTEREST INCOME	44	228	20	20	20
MISCELLANEOUS REVENUE:					
15-00-060-010 Transportation Income	-	-	-	-	-
15-00-080-010 Gain on Sale of Assets-Patch Tr.	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-
TOTAL REVENUES	44	228	20	20	20
TOTAL FUND RESOURCES	15,289	15,517	15,537	15,537	15,557
MATERIALS & SERVICES:					
340 Professional & Contractual Services	-	-	-	-	-
TOTAL MATERIALS & SERVICES	-	-	-	-	-
CAPITAL OUTLAY:					
520 Buildings	-	-	-	-	-
530 Improvements Other than Buildings	-	-	-	-	-
540 Machinery & Equipment-Patch Trailer	-	-	-	-	-
540 Machinery & Equipment- Streets Dept.	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
TRANSFERS OUT:					
43. Transportation	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-
TOTAL REQUIREMENTS	-	-	-	-	-
TOTAL CHANGE IN FUND BALANCE	44	228	20	20	20
ENDING FUND BALANCE	15,289	15,517	15,537	15,537	15,557

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 17 PEG FEES
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		223,727	224,377	227,718	227,718	229,218
TAXES:						
17-00-080-010	PEG Fees	-	-	-	-	-
TOTAL TAXES		-	-	-	-	-
INTEREST INCOME:						
17-00-050-010	Interest Income	650	3,341	1,500	1,500	1,500
TOTAL INTEREST INCOME		650	3,341	1,500	1,500	1,500
TOTAL REVENUES		650	3,341	1,500	1,500	1,500
CAPITAL OUTLAY:						
520	Buildings	-	-	-	-	-
530	Improvements Other than Buildings	-	-	-	-	-
540	Machinery & Equipment-Council Chambers Sound System	-	-	226,727	-	230,718
TOTAL CAPITAL OUTLAY		-	-	226,727	-	230,718
TOTAL EXPENDITURES		-	-	226,727	-	230,718
TRANSFERS OUT:						
	10. General Fund	-	-	-	-	-
TOTAL TRANSFERS OUT		-	-	-	-	-
ENDING FUND BALANCE		224,377	227,718	2,491	229,218	(0)

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 19 WWTP CAPITAL FUND
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24		ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		741,484	556,429	564,716	564,716		367,716
INTEREST INCOME:							
19-19-050-010	Interest Income	1,638	8,286	3,000	3,000		3,000
	TOTAL INTEREST INCOME	1,638	8,286	3,000	3,000		3,000
TOTAL REVENUES		1,638	8,286	3,000	3,000	-	3,000
MATERIALS & SERVICES:							
330	Special Supplies & Services-Computers	-	-	-	-		-
340	Professional & Contractual Services-MS4	-	-	-	-		12,000
	TOTAL MATERIALS & SERVICES	-	-	-	-		12,000
CAPITAL OUTLAY:							
530	Improvements-Kimball Rd. (Montgomery to C	-	-	200,000	200,000		200,000
530	Improvements-S. Jackson (Oak to Luther)	-	-	-	-		-
540	Machinery & Equipment-Servers	45,650	-	-	-		-
540	Machinery & Equipment-Patch Trailer	34,913	-	-	-		-
540	Machinery & Equipment-Chip Truck	74,728	-	-	-		-
540	Machinery & Equipment-Forestry Cutter	31,402	-	-	-		-
540	Machinery & Equipment-Bobcat	-	-	-	-		-
	TOTAL CAPITAL OUTLAY	186,693	-	200,000	200,000		200,000
TOTAL EXPENDITURES		186,693	-	200,000	200,000		212,000
TRANSFERS OUT:							
	46. WWTP Facilities	-	-	-	-		-
	TOTAL TRANSFERS OUT	-	-	-	-		-
ENDING FUND BALANCE		556,429	564,716	367,716	367,716		158,716

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 26 MEADOW BROOK STREET FUND
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		44,676	44,636	45,300	45,300	44,500
INTEREST INCOME:						
26-42-050-010	Interest Income	129	665	200	200	200
TOTAL INTEREST INCOME		129	665	200	200	200
MISCELLANEOUS REVENUE:						
26-42-080-010	Meadow Brook Estates Fees	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE		-	-	-	-	-
TOTAL REVENUES		129	665	200	200	200
TOTAL FUND RESOURCES		44,805	45,300	45,500	45,500	44,700
MATERIALS & SERVICES:						
26-42-330-100	Special Supplies & Svcs	170	-	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES		170	-	1,000	1,000	1,000
ENDING FUND BALANCE		44,636	45,300	44,500	44,500	43,700

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 29 ASSET FORFEITURE FUND
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		-	119	554	554	554
INTEREST INCOME:						
29-00-050-010	Interest Income	119	435	-	-	-
TOTAL INTEREST INCOME		119	435	-	-	-
MISCELLANEOUS REVENUE:						
29-33-060-010	Asset Forfeiture Revenue	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE		-	-	-	-	-
TOTAL REVENUES		119	435	-	-	-
MATERIALS & SERVICES:						
340	Professional & Contractual Services	-	-	-	-	-
TOTAL MATERIALS & SERVICES		-	-	-	-	-
CAPITAL OUTLAY:						
540	Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TRANSFERS OUT:						
	11-33. Police Department	-	-	-	-	-
TOTAL TRANSFERS OUT		-	-	-	-	-
TOTAL REQUIREMENTS		-	-	-	-	-
TOTAL CHANGE IN FUND BALANCE		119	435	-	-	-
ENDING FUND BALANCE		119	554	554	554	554

CITY OF RED BLUFF - 2024/2025 ANNUAL BUDGET
FUND 31 SB 1186 FUND
REVENUES/EXPENDITURES

		ACTUAL 21/22	ACTUAL 22/23	ESTIMATED BUDGET 2023/24	ESTIMATED ACTUAL 2023/24	ORIGINAL BUDGET 24/25
BEGINNING FUND BALANCE		28,008	33,828	40,395	40,395	35,495
INTEREST INCOME:						
31-10-050-010	Interest Income	80	554	100	100	100
TOTAL INTEREST INCOME		80	554	100	100	100
MISCELLANEOUS REVENUE:						
31-10-060-010	SB 1186 ADA Revenue	5,741	6,013	5,000	5,000	5,000
TOTAL MISCELLANEOUS REVENUE		5,741	6,013	5,000	5,000	5,000
TOTAL REVENUES		5,820	6,567	5,100	5,100	5,100
MATERIALS & SERVICES:						
330	Special Supplies and Services	-	-	10,000	10,000	10,000
340	Professional & Contractual Services	-	-	-	-	-
TOTAL MATERIALS & SERVICES		-	-	10,000	10,000	10,000
CAPITAL OUTLAY:						
540	Machinery & Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL REQUIREMENTS		-	-	10,000	10,000	10,000
TOTAL CHANGE IN FUND BALANCE		5,820	6,567	(4,900)	(4,900)	(4,900)
ENDING FUND BALANCE		33,828	40,395	35,495	35,495	30,595

GANN LIMITATION CALCULATION - FISCAL YEAR 2023-24

City Of Red Bluff
Appropriations Limit and Appropriations Subject to Limitation

						Appropriations Subject to Limitation		
Appropriations Year	Price Factor	**	Population Factor	Calculation Factor	Prior Year Limit	Current Year Limit	Proceeds of Tax	Over/(Under) Limit
2010-11	0.9746	TC	1.008	0.9824	14,013,716	13,767,030	5,836,815	7,930,215
2011-12	1.0251	TC	1.0083	1.0336	13,767,030	14,229,717	5,889,264	8,340,453
2012-13	1.0377	RB	1.0034	1.0412	14,229,717	14,816,382	6,111,400	8,704,982
2013-14	1.0512	RB	1.007	1.0586	14,816,382	15,684,006	6,370,017	9,313,989
2014-15	0.9977	TC	1.0027	1.0004	15,684,006	15,690,182	7,011,189	8,678,993
2015-16	1.0382	TC	1.0021	1.0404	15,690,182	16,323,755	8,283,874	8,039,881
2016-17	1.0537	TC	1.0015	1.0553	16,323,755	17,226,141	8,411,543	8,814,598
2017-18	1.0369	TC	1.0008	1.0377	17,226,141	17,876,075	8,586,018	9,290,057
2018-19	1.0367	TC	1.0014	1.0382	17,876,075	18,558,072	10,292,200	8,265,872
2019-20	1.0385	RB	1.0044	1.0431	18,558,072	19,357,357	9,769,775	9,587,582
2020-21	1.0373	TC	1.0083	1.0459	19,357,357	20,246,045	11,346,461	8,899,584
2021-22	1.0573	TC	1.0038	1.0613	20,246,045	21,487,487	12,240,472	9,247,015
2022-23	1.0755	TC	0.9953	1.0704	21,487,487	23,001,176	12,415,154	10,586,022
2023-24	1.0440	TC	0.9898	1.0334	23,001,176	23,768,293	12,584,817	11,183,476

Note:
* Price Factor and Population Factor are calculated by the California Department of Finance in there annual Price and Population Information letter to local governments. For more information please read the letter under the More Resources section at https://dof.ca.gov/forecasting/demographics/estimates/

** Population Factor can either be based upon City or County Population. Please see table below for adjustment factor used.

Population Factor Used	Abbreviation
City Population - Red Bluff	RB
County Population - Tehama County	TC

Full Time\Part Time Position Title	Fund-Department Allocation	FTE
Full Time		**130.00**
ACCOUNT CLERK I		**1.00**
	10-18 Finance	1.00
ACCOUNTING TECHNICIAN II		**3.00**
	10-18 Finance	1.45
	45-44 Waste Water	0.75
	50-50 Water	0.80
ADMINISTRATIVE TECHNICIAN		**1.00**
	20-26 Community Development	1.00
ASSISTANT ENGINEER I (NON-EXEMPT)		**1.00**
	10-41 Engineering & Administration	0.40
	45-44 Waste Water	0.30
	50-50 Water	0.30
ASSISTANT ENGINEER II		**1.00**
	10-41 Engineering & Administration	0.40
	45-44 Waste Water	0.30
	50-50 Water	0.30
ASSISTANT PUBLIC WORKS DIRECTOR		**1.00**
	10-41 Engineering & Administration	0.40
	45-44 Waste Water	0.30
	50-50 Water	0.30
BLDG./GROUNDS MAINTENANCE WKR		**1.00**
	63-63 Community Center	1.00
CAPTAIN		**1.00**
	11-33 Police Department	1.00
CITY CLERK		**1.00**
	10-13 City Clerk	1.00
CITY COUNCIL		**5.00**
	10-11 City Council	5.00
CITY MANAGER		**1.00**
	10-12 City Manager	1.00

Full Time\Part Time Position Title	Fund-Department Allocation	FTE
CITY TREASURER		**1.00**
	10-14 City Treasurer	1.00
COMMUNITY CENTER/RECREATION DEPT SUP.		**1.00**
	63-63 Community Center	1.00
COMMUNITY DEVELOPMENT DIRECTOR		**1.00**
	20-26 Community Development	1.00
COMMUNITY SERVICES OFFICER		**6.00**
	11-33 Police Department	6.00
CORPORAL		**2.00**
	11-33 Police Department	2.00
DIVISION CHIEF		**3.00**
	11-31 Fire Department	3.00
EQUIPMENT MECHANIC		**1.00**
	43-46 Fleet	1.00
EXECUTIVE ASSISTANT TO THE CHIEF (NON-EXEMPT)		**1.00**
	11-33 Police Department	1.00
EXECUTIVE ASSISTANT TO THE CITY MANAGER/ DEPUTY CITY CLERK		**1.00**
	10-12 City Manager	1.00
FINANCE DIRECTOR		**1.00**
	10-18 Finance	1.00
FINANCIAL MANAGEMENT SPECIALIST		**1.00**
	10-18 Finance	1.00
FIRE CAPTAIN		**3.00**
	11-31 Fire Department	3.00
FIRE CHIEF		**1.00**
	11-31 Fire Department	1.00
FIRE ENGINEER		**6.00**
	11-31 Fire Department	6.00
FIRE EXECUTIVE ASSISTANT (NON-EXEMPT)		**1.00**

Full Time\Part Time Position Title	Fund-Department Allocation	FTE
FIRE EXECUTIVE ASSISTANT (NON-E	11-31 Fire Department	1.00
FIRE FIGHTER		**6.00**
	11-31 Fire Department	6.00
Fleet Supervisor		**1.00**
	43-46 Fleet	1.00
HOMELESS LIASION OFFICER		**1.00**
	11-33 Police Department	1.00
HUMAN RESOURCES ADMINISTRATOR		**1.00**
	10-22 Human Resources	1.00
HUMAN RESOURCES ANALYST II		**1.00**
	10-22 Human Resources	1.00
INSPECTOR (NON-EXEMPT)		**1.00**
	20-26 Community Development	1.00
LEAD RECREATION COORDINATOR		**1.00**
	60-60 Recreation	1.00
LIEUTENANT		**1.00**
	11-33 Police Department	1.00
MAINTENANCE ELECTRICIAN		**1.00**
	45-44 Waste Water	0.50
	50-50 Water	0.50
OFFICER		**20.00**
	11-33 Police Department	20.00
POLICE CHIEF		**1.00**
	11-33 Police Department	1.00
POLICE COMMUNICATIONS DISPATCHER		**7.00**
	11-33 Police Department	7.00
POLICE RECORDS SPECIALIST I		**2.00**
	11-33 Police Department	2.00
POLICE RECORDS SPECIALIST II		**1.00**

Full Time\Part Time Position Title	Fund-Department Allocation	FTE
POLICE RECORDS SPECIALIST II	11-33 Police Department	1.00
PUBLIC WORKS EXECUTIVE ASSISTANT (NON-EXEMPT)		**1.00**
	10-41 Engineering & Administration	0.40
	45-44 Waste Water	0.30
	50-50 Water	0.30
PUBLIC WORKS LEADWORKER		**3.00**
	10-57 General Government Buildings	2.00
	50-50 Water	1.00
PUBLIC WORKS MAINTENANCE SUPERVISOR		**1.00**
	10-57 General Government Buildings	1.00
PUBLIC WORKS MAINTENANCE WORKER		**8.00**
	41-42 Street Improvements	5.00
	60-45 Park Maintenance	3.00
PW DIRECTOR / AIRPORT MGR		**1.00**
	10-41 Engineering & Administration	0.35
	45-44 Waste Water	0.30
	50-50 Water	0.30
	63-63 Community Center	0.05
RECORDS/COMMUNICATIONS MANAGER		**1.00**
	11-33 Police Department	1.00
SENIOR EQUIPMENT MECHANIC		**1.00**
	43-46 Fleet	1.00
SERGEANT		**6.00**
	11-33 Police Department	6.00
SR. PUBLIC WORKS MAINTENANCE WORKER		**2.00**
	10-57 General Government Buildings	1.00
	60-45 Park Maintenance	1.00
SR. WASTEWATER COLLECTION OPERATOR		**1.00**
	45-44 Waste Water	1.00
SR. WATER SYSTEM OPERATOR		**1.00**
	50-50 Water	1.00

Full Time\Part Time Position Title	Fund-Department Allocation	FTE
SR.BLDG./GROUNDS MAINTENANCE WKR		**1.00**
	63-63 Community Center	1.00
WASTEWATER COLLECTION LEADWORKER		**1.00**
	45-44 Waste Water	1.00
WASTEWATER COLLECTION OPERATOR		**4.00**
	45-44 Waste Water	4.00
WASTEWATER DIVISION SUPERVISOR		**1.00**
	45-44 Waste Water	1.00
WATER DIVISION SUPERVISOR		**1.00**
	50-50 Water	1.00
WATER SYSTEM LEADWORKER		**1.00**
	50-50 Water	1.00
WATER SYSTEM OPERATOR		**3.00**
	50-50 Water	3.00
Part Time		**5.28**
MAINTENANCE / FACILITY WORKER		**0.50**
	63-63 Community Center	0.50
P/T BUILDING INSPECTOR		**0.10**
	20-26 Community Development	0.10
P/T CD CODE ENFORCEMENT OFFICER		**0.46**
	20-26 Community Development	0.46
RECREATION LEADER		**1.20**
	60-60 Recreation	1.20
RESERVE CSO		**0.64**
	11-33 Police Department	0.64
RESERVE DISPATCHER		**0.36**
	11-33 Police Department	0.36
RESERVE FIRE FIGHTER		**1.17**
	11-31 Fire Department	1.17

Full Time\Part Time Position Title	Fund-Department Allocation	FTE
RESERVE OFFICER 1		**0.85**
	11-33 Police Department	0.85
Grand Total		**135.28**

5- Year CIP Schedule

No.	Project No.	Project Name	2023-2024 (Completed)	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total	Notes
	Building/Facilities/Apparatus									
		Relocate City Hall - Non-Public Safety		$2,500,000.00					$2,500,000.00	
		Renovate City Hall - Police (Parking Lot, HVAC Upgrades & Roof Repairs Included)		$3,300,000.00					$3,300,000.00	
		Build Fire Station #2					$7,500,000.00		$7,500,000.00	
		Fire Station #1 Modernization			$500,000.00				$500,000.00	
		Fire - Joseph Don Allen Training Center Rehab/Improvments	~~$50,000.00~~						$50,000.00	
		Fire - John Campbell Training Grounds Improvements		$500,000.00					$500,000.00	
		Develop Pine/Madison Parking Lot	~~$250,000.00~~						$250,000.00	
		Corp Yard Improvements - Parking/Buildings/Fencing/Security Gates			$1,000,000.00				$1,000,000.00	
		ADA Upgrades - City Owned Buildings		$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$500,000.00	
		Fire Staff Vehicile Replacement (2 Vehicles)	~~$70,000.00~~	$70,000.00					$140,000.00	
		Fire Breathing Air Compressor - SCBA Fill Station		$75,000.00					$75,000.00	
		Fire Apparatus Replacment - E-2		$1,000,000.00					$1,000,000.00	
		Fire Apparatus Replacment - E-1				$1,000,000.00			$1,000,000.00	
		Community Center Repainting		$90,000.00					$90,000.00	
		Council Chnmbers Audio & Sound System		$226,727.00					$226,727.00	
									$0.00	
	Parks									
		River Park - Grant Improvements (Grant Funded)	$400,000.00	$2,750,000.00					$3,150,000.00	Roll over remaining FY23/24 funds for design into FY24/25
		ADA Upgrades - Parks			$300,000.00				$300,000.00	
		Reroof Structures - All Parks Composition to Metal			$50,000.00				$50,000.00	
		Diamond Park - Parking Lot Resurfacing			$150,000.00				$150,000.00	
		Frey/Tosh Fields - New fencing around fields & LED Lighting			$700,000.00				$700,000.00	
		Forward Park - New Bathroom			$200,000.00				$200,000.00	
		Sam Ayers - New Bathroom			$200,000.00				$200,000.00	
									$0.00	
	Traffic									
		LED Street Light Conversion			$100,000.00				$100,000.00	
		Annual Striping - Streets		$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00	
		Media Outreach - Street Improvements	$100,000.00						$100,000.00	If appproved at council roll over remaining funds to FY24/25
		Development Impact Fee Study (DIF)			$60,000.00				$60,000.00	
									$0.00	
	Streets									
		South Main Freeway to County Line w/ Roundabout (County/State Funds)							$0.00	County/State Funds - No City funds
		Roads Assessment and PCI Determinations	~~$80,000.00~~						$80,000.00	
		Reconstuction of South Jackson Street - Luther to Oak		$4,000,000.00					$4,000,000.00	
		Reconstuction of First/Franklin Street Complex	$110,000.00		$3,750,000.00				$3,860,000.00	Roll over any unspent design costs from FY 23/24 to FY 24/25
		Reconstruction of Walnut - Madison to David			$2,500,000.00				$2,500,000.00	
		Kimball Rd - Montgomery to Community Center Rehabilitation				$2,500,000.00			$2,500,000.00	
		Reconstruction of Sister Mary Columba			$1,250,000.00				$1,250,000.00	
		Reconstruction of Monroe - Robbin to 36			$750,000.00				$750,000.00	
		Reonstruction Oak - Main St to Jackson St			$1,500,000.00				$1,500,000.00	
		Reonstruction Peach Street			$500,000.00				$500,000.00	
		Resonstruction of Willow St - Park to S. Main			$500,000.00				$500,000.00	
		Resonstruction Breckenridge - Monroe to Main			$1,000,000.00				$1,000,000.00	
		Resonstruction of Aloha - Willow to Paskenta			$4,000,000.00				$4,000,000.00	
		Reconstruction of Orange St			$1,000,000.00				$1,000,000.00	
		Luther Rd & S. Main Intersection Resonstruction			$500,000.00				$500,000.00	
		Roundabout at Paskenta and Walnut			$7,000,000.00				$7,000,000.00	

5- Year CIP Schedule

No.	Project No.	Project Name	2023-2024 (Completed)	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total	Notes
	Sewer - Collections									
		I5 Vault Constuction	~~$140,000.00~~	$350,000.00					$490,000.00	
		Sewer Master Plan	$255,000.00						$255,000.00	Roll over any unspent design costs from FY23/24 to FY24/25
		Antelope Area Sewer Consolidation							$0.00	Grant Funded
		Jackson Street Lift Station	$343,000.00	$1,900,000.00					$2,243,000.00	Roll over any unspent design costs from FY23/24 to FY24/25
		Orleans Lift Station Upgrade			$1,000,000.00				$1,000,000.00	
		Fairway Oaks Lift Station Upgrade				$1,000,000.00			$1,000,000.00	
		Franklin & First - Park to Monroe (Hickory St. Sewer Relief)					$1,500,000.00		$1,500,000.00	
		Dog Island Lift Station Upgrade						$1,000,000.00	$1,000,000.00	
		Elks Lodge Lift Station Upgrade						$1,000,000.00	$1,000,000.00	
		Deep Line Replacement - Lucky Chinese		$100,000.00						
		Deep Line Replacement - Thai House		$100,000.00						
		Development Impact Fee Study (DIF)			$20,000.00				$20,000.00	
		Prop 218 Rate Study			$100,000.00				$100,000.00	
		Force Main Assessment			$100,000.00				$100,000.00	
		Rio Street Sewer Replacement	$190,000.00	$750,000.00						Roll over any unspent design costs from FY23/24 to FY24/25
	Sewer - Treatment/WWTP									
		WWTP Second Clarifier			$3,200,000.00				$3,200,000.00	
		WWTP Blower Building Enclosure/AC							$0.00	
		WWTP Roof for Raw Sludge and Blower Building			$40,000.00				$40,000.00	
		WWTP Flooring for office		$50,000.00					$50,000.00	
		WWTP #3 Water Pump & Motor Replacement		$50,000.00					$50,000.00	
		WWTP 2nd Bridge Filter							$0.00	
		WWTP Crack Seal Roads around plant			$200,000.00				$200,000.00	
		WWTP 2 New CL2 Analyzers		$25,000.00					$25,000.00	
	Stormwater/Stormdrainage									
		MS4 - Ordinances/Policies		$200,000.00					$200,000.00	
		Storm Drain Master Plan			$250,000.00				$250,000.00	
	Water									
		Elva Water Line Replacement	~~$700,000.00~~						$700,000.00	
		Water Master Plan	$226,000.00						$226,000.00	Roll over any unspent design costs from FY23/24 to FY24/25
		Antelope Area Water Consolidation w/ New Well & Tank							$0.00	Grant Funded
		Development Impact Fee Study (DIF)			$15,000.00				$15,000.00	
		Prop 218 Study			$100,000.00				$100,000.00	
		Flow Meter Installation	~~$50,000.00~~	$100,000.00					$150,000.00	
		Chlorination of System - Design					$600,000.00		$600,000.00	
		Portable Generator x 2	~~$57,000.00~~	$226,000.00					$283,000.00	Deposit in FY23/24, Final in FY24/25
		Walton & Franklin Line Replacement			$500,000.00				$500,000.00	
		Park & Garden - Water Main Relocation (Backyard to Frontyard)				$500,000.00			$500,000.00	
		Franzel & Shasta - Water Main Relocation (Backyard to Frontyard)					$500,000.00		$500,000.00	
		Site Generator at Well 10					$750,000.00		$750,000.00	
		Site Generator at Well 14						$500,000.00	$500,000.00	
		Reroof Well Houses (5)		$50,000.00					$50,000.00	
	Airport									
		Apron Rehabilitation - Construction	~~$324,000.00~~						$324,000.00	90% Grant Funded / 10% City Funded
		Apron Drainage Upgrades - Construction		$1,035,000.00					$1,035,000.00	90% Grant Funded / 10% City Funded

5- Year CIP Schedule

No.	Project No.	Project Name	2023-2024 (Completed)	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Total	Notes
		Terminal Upgrade/Remodel - Design & Construction		$850,000.00					$850,000.00	90% Grant Funded / 10% City Funded
		ALP Update & Aeronautical Survey			$650,000.00				$650,000.00	90% Grant Funded / 10% City Funded
		Runway Safetly Area Drainage Improvements - Construction			$120,000.00				$120,000.00	90% Grant Funded / 10% City Funded
		Apron Expansion & Helicpoter Parking Pads - Design & Construction			$157,500.00	$1,350,000.00			$1,507,500.00	90% Grant Funded / 10% City Funded
		Updated Pavement Maintenance and Management Plan			$50,000.00				$50,000.00	90% Grant Funded / 10% City Funded
		Extend Runway 600' - Environmental, Design & Construction				$218,389.00	$166,667.00	$1,500,000.00	$1,885,056.00	90% Grant Funded / 10% City Funded
		Perimeter Fencing & Security Equipment					$100,000.00		$100,000.00	90% Grant Funded / 10% City Funded
		Airfield Lighting Rehabilitation - Design & Construction					$83,333.00	$750,000.00	$833,333.00	90% Grant Funded / 10% City Funded
		Runway Rehabilitation - Design & Construction					$83,333.00	$250,000.00	$333,333.00	90% Grant Funded / 10% City Funded
		Development Impact Fee Study (DIF)			$5,000.00					
		Terminal Building Improvements		$50,000.00						
		Evidence Hangar Rehabilitation		$11,200.00						
		FAA Buillding Roof Replacement		$275,000.00						
		FBO Hangar Door		$100,000.00						
		Security Cameras & New Gate System		$96,000.00						
	Total		**$ 3,345,000.00**	**$ 20,979,927.00**	**$ 34,167,500.00**	**$ 6,718,389.00**	**$ 11,433,333.00**	**$ 5,150,000.00**	**$ 80,116,949.00**	