Enterprise Funds

PUBLIC WORKS FALL RIVER MILLS AIRPORT Fund 200

Patrick J. Minturn

Director of Public Works

PROGRAM DESCRIPTION

The Fall River Mills Airport operates as an Enterprise Fund. The operation is supported primarily from hangar rentals, aviation gas, and an annual \$10,000 grant from the State of California.

The Fall River Mills Airport Runway completed purchases of 10 of the 20 parcels of land needed for the extension project during FY 2003-2004. The remaining parcels are in the acquisition process. Design work is anticipated to begin in June 2004. The design will be bid in 2004-2005 with construction of the extension and parallel taxiway expected by year-end pending additional grants by the Federal Aviation Administration and the related state match.

BUDGET REQUESTS

The FY 2004-2005 Proposed Budget includes \$1.29 million in appropriations and \$1.27 million in revenue to complete the improvements at the airport. The difference between excess appropriations over revenue of \$26,463 will be funded through the Fall River Mills Airport fund balance.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is identical to the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Planned improvements will not require any funds generated at the airport.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget.

SCHEDULE 11

| STATE CONTROLLER COUNTY BUDGET ACT (1985) | ACTUAL REV - EXP 2002-2003 | ACTUAL BUDGET 2003-2004 | ACTUAL REV - EXP 2003-2004 | ESTIMATES REQUESTED 2004-2005 | CAO RECOMMENDS 2004-2005 | ADOPTED BY TH B O S 2004-2005 |
|--|---|---|--|-------------------------------------|--|-------------------------------------|
| FUND: FALL RIVER MILLS AIRPORT ADMIN 0200 | | | ======================================= | | | |
| REVENUE FROM MONEY & PROPERTY INTERGOVERNMENTAL REVENUES MISCELLANEOUS REVENUES OTHR FINANCING SOURCES TRAN IN | \$17,990 \$280,945 \$31,448 \$10,000 | \$15,740 \$5,015,452 \$314,923 \$0 | \$13,865 \$230,435 \$35,684 \$0 | | \$14,590 \$1,162,881 \$92,099 \$0 | \$1,162,881 |
| TOTAL REVENUES******** | \$340,383 | \$5,346,115 | \$279,984 | \$1,269,570 | \$1,269,570 | \$1,269,570 |
| SERVICES AND SUPPLIES OTHER CHARGES | \$33,373 \$35,284 | \$39,011 \$37,719 | \$35,782 \$37,720 | • | \$37,614 \$38,439 | |
| TOTAL EXPENSES******** | \$68,657 | \$76,730 | \$73, 502 | \$76,053 | \$76,053 | \$76,053 |
| EXCESS INCOME OVER/UNDER EXP | \$271,726 | \$5,269,385 | \$206,482 | \$1,193,517 | \$1,193,517 ======= | \$1,193,517 ====== |

SCHEDULE 11

| STATE CONTROLLER COUNTY BUDGET ACT (1985) | ACTUAL REV - EXP 2002-2003 | ACTUAL BUDGET 2003-2004 | ACTUAL REV - EXP 2003-2004 | ESTIMATES REQUESTED 2004-2005 | CAO RECOMMENDS 2004-2005 | ADOPTED BY THE B O S 2004-2005 |
|---|----------------------------------|-------------------------------|----------------------------------|-------------------------------------|--------------------------------|--------------------------------------|
| FUND: FALL RIVER MILLS AIRPORT ADMIN 0200 | | | | | | |
| FIXED ASSETS | \$211,613 | \$5,300,168 | \$271,277 | \$1,219,980 | \$1,219,980 | \$1,219,980 |
| TOTAL EXPENSES******** | \$211,613 | \$5,300,168 | \$271,277 | \$1,219,980 | \$1,219,980 | \$1,219,980 |
| EXCESS INCOME OVER/UNDER EXP | \$-211,613 ====== | \$-5,300,168 ====== | \$-271,277 ======= | \$-1,219,980 ====== | \$-1,219,980 ====== | \$-1,219,980 ====== |

PUBLIC WORKS RICHARD W. CURRY WEST CENTRAL LANDFILL REPLACEMENT & IMPROVEMENT FUND **Fund 206**

Patrick J. Minturn

Director of Public Works

PROGRAM DESCRIPTION

This budget unit is used to account for the activity associated with the Replacement and Improvement (R&I) Fund established to fund improvements at the County's landfill. Each year the Solid Waste Disposal Committee sets the tipping fee at the landfill that includes a component that flows into this budget. A long-range plan has been developed which identifies when new cells will need to be constructed at the landfill and the revenues from this source will be used for this purpose.

BUDGET REQUESTS

The requested budget for FY 2004-2005 projects revenues at \$1.4 million, which reflects a slight increase from the Adjusted Budget for FY 2003-2004 of \$1.2 million. Total appropriations are projected at \$825,000, to be transferred to Fund 207-Solid Waste Disposal Administration, for general operations and the completion of improvements and expansion at the Richard W. Curry West Central Landfill started in FY 2003-2004, most notably a Unit 3 Liner.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is the same as the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. Appropriations in the amount of \$84,122 are rebudgeted in the Trans Out to Solid Waste (FND 207) from FY 2003-2004 due to the waterline project not being completed.

SCHEDULE 11

| STATE CONTROLLER COUNTY BUDGET ACT (1985) | ACTUAL REV - EXP 2002-2003 | ACTUAL BUDGET 2003-2004 | ACTUAL REV - EXP 2003-2004 | ESTIMATES REQUESTED 2004-2005 | CAO RECOMMENDS 2004-2005 | ADOPTED BY TH B O S 2004-2005 |
|--|----------------------------------|-------------------------------|----------------------------------|-------------------------------------|--------------------------------|-------------------------------------|
| FUND: WCL REPLACE & IMPROVE ADMIN 0206 | | | | | | |
| • | | | | | | |
| REVENUE FROM MONEY & PROPERTY CHARGES FOR SERVICES | \$89,272 \$1,797,949 | \$56,337 \$1,154,801 | \$35,829 \$1,498,619 | \$50,000 \$1,361,240 | \$50,000 \$1,361,240 | • |
| TOTAL REVENUES******** | \$1,887,220 | \$1,211,138 | \$1,534,449 | \$1,411,240 | \$1,411,240 | \$1,411,240 |
| OTHER FINANCING USES | \$278,300 | \$3,783,430 | \$2,985,024 | \$825,000 | \$909,122 | \$909,122 |
| TOTAL EXPENSES******* | \$278,300 | \$3,783,430 | \$2,985,024 | \$825,000 | \$909,122 | \$909,122 |
| EXCESS INCOME OVER/UNDER EXP | \$1,608,920 | \$-2,572,292 | \$-1,450,575 | \$586,240 | \$502 , 118 | \$502,118 |

PUBLIC WORKS SOLID WASTE ADMINISTRATION **Fund 207**

Patrick J. Minturn

Director of Public Works

PROGRAM DESCRIPTION

This budget operates as an Enterprise Fund and finances the County's solid waste program. This program includes solid waste collection and disposal and septage disposal. The City of Redding, under contract to the County, operates the Richard W. Curry West Central Landfill. Transfer stations and the collection of solid waste are done under franchise agreements with private companies. County staff provide necessary permit requirements, including monitoring and testing, administration and supervision.

BUDGET REQUESTS

The requested budget for FY 2004-2005 is fully supported by user fees and funds the operations of the landfill, transfer stations and the septage ponds in Anderson and Fall River Mills. This budget includes funds to meet new and more stringent environmental laws and regulations, particularly laws requiring a much higher level of testing and monitoring. Fees must be maintained at a level sufficient to repay reserve bond obligations incurred in the construction of the landfill.

Transferring in revenue in the amount of \$825,000 from Budget Unit Number 209-Solid Waste Disposal Administration is recommended in order to finance the completion of this landfill expansion started in FY 2003-2004.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is the same as the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. Appropriations and Revenue are rebudgeted in the amount of \$84,122 due to the waterline project not being completed in FY 2003-2004.

SCHEDULE 11

| STATE CONTROLLER COUNTY BUDGET ACT (1985) | ACTUAL REV - EXP 2002-2003 | ACTUAL BUDGET 2003-2004 | ACTUAL REV - EXP 2003-2004 | ESTIMATES REQUESTED 2004-2005 | CAO RECOMMENDS 2004-2005 | ADOPTED BY TH B O S 2004-2005 |
|---|--------------------------------------|---|---------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| FUND: SOLID WASTE DISPOSAL ADMIN 0207 | ========== | ======================================= | ========== | | | |
| • | | | | | | |
| REVENUE FROM MONEY & PROPERTY CHARGES FOR SERVICES OTHR FINANCING SOURCES TRAN IN | \$21,928 \$1,370,135 \$278,300 | \$19,336 \$4,654,127 \$3,783,430 | \$7,446 \$1,255,048 \$2,985,024 | \$12,000 \$5,027,558 \$825,000 | \$12,000 \$5,027,558 \$909,122 | \$5,027,558 |
| TOTAL REVENUES******** | \$1,670,363 | \$8,456,893 | \$4,247,519 | \$5,864,558 | \$5,948,680 | \$5,948,680 |
| SERVICES AND SUPPLIES OTHER CHARGES | \$463,632 \$3,725,876 | \$1,509,873 \$3,848,051 | \$347,110 \$3,848,051 | \$5,219,460 \$1,198,366 | | \$5,219,460 \$1,198,366 |
| TOTAL EXPENSES******* | \$4,189,508 | \$5,357,924 | \$4,195,161 | \$6,417,826 | \$6,417,826 | \$6,417,826 |
| EXCESS INCOME OVER/UNDER EXP | \$-2,519,145 | \$3,098,969 | \$52 ,3 57 | \$-553,268 ======= | \$-469,146 ======= | \$-469,146 |

SCHEDULE 11

| STATE CONTROLLER COUNTY BUDGET ACT (1985) | ACTUAL REV - EXP 2002-2003 | ACTUAL BUDGET 2003-2004 | ACTUAL REV - EXP 2003-2004 | ESTIMATES REQUESTED 2004-2005 | CAO RECOMMENDS 2004-2005 | ADOPTED BY THE B O S 2004-2005 |
|---|----------------------------------|-------------------------------|----------------------------------|-------------------------------------|--------------------------------|--------------------------------------|
| FUND: SOLID WASTE DISPOSAL ADMIN 0207 | | | | | | |
| • | | | | | | |
| FIXED ASSETS | \$534,628 | \$6,003,339 | \$2,981,687 | \$0 | \$84,122 | \$84,122 |
| TOTAL EXPENSES******* | \$534,628 | \$6,003,339 | \$2,981,687 | \$0 | \$84,122 | \$84,122 |
| TOTAL EXPENSES | \$354,0 <u>2</u> 0 | 40,003,337 | 42,701,001 | 40 | 40.7.22 | |
| EXCESS INCOME OVER/UNDER EXP | \$-534 , 628 | \$-6,003,339 ====== | \$-2,981,687 | \$0 ====== | \$-84,122 ======= | \$-84,122 ======= |

PUBLIC WORKS RICHARD W. CURRY WEST CENTRAL LANDFILL CLOSURE/POST-CLOSURE FUND **Fund 209**

Patrick J. Minturn

Director of Public Works

PROGRAM DESCRIPTION

One of the conditions of the operating permit at the Richard W. Curry West Central Landfill is that a financial mechanism must be established that sets aside adequate funds to ensure that the landfill will be properly closed and maintained for twenty years after closure. In FY1995-96, the department prepared a study to calculate the costs to meet new closure requirements. As a result of higher closure standards, it is estimated it will cost ten times more to close the landfill than originally calculated in 1988. To avoid sharp spikes in landfill tipping fee rates, the current rate will be periodically adjusted until the debt incurred to expand the landfill is repaid in 2009. After that time and when the landfill is closed, any accumulated funds plus the revenue dedicated to debt service can be redirected to pay closure costs. This financial assurance mechanism has been in operation since 1989. The appropriate rate for FY 2004-2005 is \$3.50 per ton.

BUDGET REQUESTS

Revenues for FY 2004-2005 have not substantially changed from the Adjusted Budget for FY 2003-2004. Ninety-two percent of revenues are generated from closure surcharges. There are no appropriations budgeted for FY 2004-2005.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is the same as the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

None

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget.

SCHEDULE 11

| STATE CONTROLLER COUNTY BUDGET ACT (1985) | | ACTUAL REV - EXP 2002-2003 | ACTUAL BUDGET 2003-2004 | ACTUAL REV - EXP 2003-2004 | ESTIMATES REQUESTED 2004-2005 | CAO RECOMMENDS 2004-2005 | ADOPTED BY TH B O S 2004-2005 |
|---|----------------|----------------------------------|-------------------------------|----------------------------------|-------------------------------------|--------------------------------|-------------------------------------|
| FUND: WCL CLOSE/POSTCLOSE MA | AINT ADMN 0209 | | ========= | | | | |
| REVENUE FROM MONEY & CHARGES FOR SERVICES | PROPERTY | \$58,576 \$629,213 | \$38,459 \$519,636 | \$33,372 \$524,723 | \$35,000 \$476,434 | \$35,000 \$476,434 | \$35,000 \$476,434 |
| TOTAL REVENUES********* | | \$687,789 | \$558,095 | \$558,095 | \$511,434 | \$511,434 | \$511,434 |
| OTHER CHARGES | | \$960,980 | \$974,915 | \$974,915 | \$922,117 | \$922,117 | \$922,117 |
| TOTAL EXPENSES******** | | \$960,980 | \$974,915 | \$974,915 | \$922,117 | \$922,117 | \$922,117 |
| EXCESS INCOME OVER/UNDER E | EXP | \$-273,191 ====== | \$-416,820 | \$-416,820 ====== | \$-410,683 ====== | \$-410,683 ====== | \$-410,683 |