

Debt Service

DEBT SERVICE

Fund 0198 Debt Service, Budget Unit 801

Connie Regnell, Auditor – Controller

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
OTHER CHARGES	4,407,026	27,912	27,912	0	0	0
INTRAFUND TRANSFERS	-4,407,026	-27,912	-27,912	0	0	0
TOTAL EXPENDITURES*****	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE EXP OVER (UNDER) REV	\$0	\$0	\$0	\$0	\$0	\$0

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments in individual accounts that are then collectively offset by charges to the appropriate operating departments. This budget unit is for accounting purposes only and does not affect total expenditures.

In Fiscal Year 2009-10 the Auditor-Controller established a separate budget unit and fund to account for each long-term debt payment. There will be no further activity in 801.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

DEBT SERVICE

Fund 0060 General, Budget Unit 802

Connie Regnell, Auditor – Controller

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
OTHER CHARGES	281,271	0	0	0	0	0
TOTAL EXPENDITURES*****	\$281,271	\$0	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	281,271	0	0	0	0	0
TOTAL REVENUES*****	\$281,271	\$0	\$0	\$0	\$0	\$0
SHASTA COUNTY DEBT EXP OVER (UNDER) REV	\$0	\$0	\$0	\$0	\$0	\$0

PROGRAM DESCRIPTION

This budget unit houses all County capital lease and bond payments that are not chargeable to individual departments. This budget unit is for accounting purposes only and does not affect total expenditures.

In Fiscal Year 2009-10 the Auditor-Controller established a separate budget unit and fund to account for each long-term debt payment. There will be no further activity in 802.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

DEBT SERVICE

Fund 0070 County Courthouse Bonds, Budget Unit 803

Connie Regnell, Auditor – Controller

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
SERVICES AND SUPPLIES	0	0	0	3,570	3,570	3,570
OTHER CHARGES	0	606,330	606,330	609,230	609,230	609,230
TOTAL EXPENDITURES*****	\$0	\$606,330	\$606,330	\$612,800	\$612,800	\$612,800
REV FROM MONEY & PROPERT	0	0	4,186	0	0	0
OTHR FINANCE SRCS TRAN IN	0	1,440,893	1,440,821	612,800	612,800	612,800
TOTAL REVENUES*****	\$0	\$1,440,893	\$1,445,007	\$612,800	\$612,800	\$612,800
1998 CRTHSE BOND EXP OVER (UNDER) REV	\$0	(\$834,563)	(\$838,676)	\$0	\$0	\$0

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the 1998 County Courthouse Bond Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget is based on the bond indenture, trustee fee, bank charges and offsetting revenues from the transfer-in from Trial Courts.

At the end of Fiscal Year 2008-09, the Auditor-Controller established a new long-term debt fund for the County Courthouse Bonds. A designation for fiscal agent cash (\$834,563) was transferred from the Courthouse Remodel Capital Project Fund (0041) to the County Courthouse Bonds Fund (0070.) There is no fiscal impact to the General Fund.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

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.

POSITION ALLOCATION

There are no positions associated with this budget unit.

DEBT SERVICE

Fund 0071 Justice Center Bonds, Budget Unit 804

Connie Regnell, Auditor – Controller

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
SERVICES AND SUPPLIES	0	0	0	3,600	3,600	3,600
OTHER CHARGES	0	624,894	624,894	629,894	629,894	629,894
TOTAL EXPENDITURES*****	\$0	\$624,894	\$624,894	\$633,494	\$633,494	\$633,494
REVENUE FROM MONEY & PROPER	0	0	4,850	0	0	0
OTHR FINANCING SRCS TRAN IN	0	1,200,664	1,191,695	633,494	633,494	633,494
TOTAL REVENUES*****	\$0	\$1,200,664	\$1,196,545	\$633,494	\$633,494	\$633,494
2003 JUSTICE CTR BOND EXP OVER (UNDER) REV	\$0	(\$575,770)	(\$571,651)	\$0	\$0	\$0

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the Justice Center Bond Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget is based on the bond indenture, trustee fee, bank charges and offsetting revenues from the transfer-in from Trial Courts and Jail.

At the end of Fiscal Year 2008-09, the Auditor-Controller established a new long-term debt fund for the Justice Center Bonds. A designation for fiscal agent cash (\$575,769) was transferred from the General Fund (0060) to the Justice Center Bond Fund (0071.) There is no fiscal impact to the General Fund.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

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.

POSITION ALLOCATION

There are no positions associated with this budget unit.

DEBT SERVICE

Fund 0072 Administration Center Bonds, Budget Unit 805

Connie Regnell, Auditor – Controller

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
SERVICES AND SUPPLIES	0	0	0	16,000	16,000	16,000
OTHER CHARGES	0	2,872,547	2,872,375	2,871,462	2,871,462	2,871,462
TOTAL EXPENDITURES*****	\$0	\$2,872,547	\$2,872,375	\$2,887,462	\$2,887,462	\$2,887,462
REV FROM MONEY & PROPOPE	0	0	74,741	0	0	0
OTHR FINANCE SRCS TRAN IN	0	8,261,970	8,261,969	1,620,000	1,890,000	1,890,000
TOTAL REVENUES*****	\$0	\$8,261,970	\$8,336,710	\$1,620,000	\$1,890,000	\$1,890,000
2003 ADM CTR BOND EXP OVER (UNDER) REV	\$0	(\$5,389,423)	(\$5,464,335)	\$1,267,462	\$997,462	\$997,462

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the 2003 Administration Center Bond Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget is based on the bond indenture, trustee fee, bank charges and offsetting revenues from the transfer-in from Tobacco Settlement Funds and funds available in fiscal agent cash.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

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.

POSITION ALLOCATION

There are no positions associated with this budget unit.

DEBT SERVICE

Fund 0073 Debt Service Energy Retrofit Admin, Budget Unit 806
 Connie Regnell, Auditor – Controller

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2007-08	ACTUAL BUDGET 2008-09	ACTUAL EXP/REV 2008-09	BUDGET REQUESTS 2009-10	CAO RECOMMENDS 2009-10	ADOPTED BY BOS 2009-10
OTHER CHARGES	0	281,270	281,271	281,271	281,271	281,271
TOTAL EXPENDITURES*****	\$0	\$281,270	\$281,271	\$281,271	\$281,271	\$281,271
OTHR FINANCING SOURCES TRAN IN	0	281,271	281,271	281,271	281,271	281,271
TOTAL REVENUES*****	\$0	\$281,271	\$281,271	\$281,271	\$281,271	\$281,271
ENERGY RETROFIT EXP OVER (UNDER) REV	\$0	(\$1)	\$0	\$0	\$0	\$0

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond obligation for the energy retrofit project. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget includes long-term debt payments associated with the County's energy retrofit project and revenues from the transfer-in from the County Utilities Administration funds.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller.

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.

POSITION ALLOCATION

There are no positions associated with this budget unit.

RESERVE FOR CONTINGENCIES

Fund 0060 General, Budget Unit 900

	ACTUAL EXP/REV	ACTUAL BUDGET	ACTUAL EXP/REV	BUDGET REQUESTS	CAO RECOMMENDS	ADOPTED BY BOS
COUNTY BUDGET ACT (1985)	2007-08	2008-09	2008-09	2009-10	2009-10	2009-10
APPROP FOR CONTINGENCY	0	4,566,423	0	5,000,000	5,000,000	4,915,000
TOTAL EXPENDITURES*****	\$0	\$4,566,423	\$0	\$5,000,000	\$5,000,000	\$4,915,000
RESERVES FOR CONTINGENCIES EXP OVER (UNDER) REV	\$0	\$4,566,423	\$0	\$5,000,000	\$5,000,000	\$4,915,000

PROGRAM DESCRIPTION

The Reserve for Contingencies consists of funds set aside to provide for unanticipated requirements that may occur during the year. Examples of items that qualify for use of these funds include costs associated with natural disasters, essential equipment or structure failures and legislative activities depleting County General Fund fiscal resources.

BUDGET REQUESTS

This budget requests that \$5 million be set aside for unforeseen contingencies that may arise during the upcoming fiscal year. At this time this amount should be considered a placeholder pending completion of the Supplemental Budget and after the full impact of the State budget is known.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is as requested by the department head.

PENDING ISSUES AND POLICY CONSIDERATIONS

The County's Contingency Reserve is the source of funding for emergencies that may exceed amounts built into the budget on a unit basis. This account is used exclusively as a fund of "last resort" when all other options have been exhausted.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

This budget was prepared and is recommended by the County Administrative Office.

FINAL BOARD ACTION

Adopted as amended in final budget hearings, decreasing the contingency reserve \$85,000 to increase the General Fund contribution to the District Attorney a like amount. The final adopted contingency reserve is \$4,915,000.

POSITION ALLOCATION

There are no positions associated with this budget unit.

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