

# **Debt Service**

**DEBT SERVICE**  
**Fund 0198 Debt Service, Budget Unit 801**  
**Connie Regnell, Auditor - Controller**

State Controller Schedules  
 County Budget Act  
 January 2010

County of Shasta  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2010-11

Schedule 9

**Budget Unit:** 801 - DEBT SERVICE  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
<b>Total Revenues:</b>	\$0	\$0	\$0	\$0	\$0
OTHER CHARGES	\$27,911	\$0	\$0	\$0	\$0
INTRAFUND TRANSFERS	(\$27,911)	\$0	\$0	\$0	\$0
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$0	\$0	\$0
<b>Net Cost:</b>	\$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 0070 County Courthouse Bonds, Budget Unit 803**  
**Connie Regnell, Auditor - Controller**

State Controller Schedules  
 County Budget Act  
 January 2010

County of Shasta  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2010-11

Schedule 9

**Budget Unit:** 803 - 1998 CRTHSE BOND  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$4,185	\$6	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$1,440,820	\$616,356	\$609,780	\$609,780	\$609,780
<b>Total Revenues:</b>	<b>\$1,445,006</b>	<b>\$616,362</b>	<b>\$609,780</b>	<b>\$609,780</b>	<b>\$609,780</b>
SERVICES AND SUPPLIES	\$0	\$7,140	\$3,600	\$3,600	\$3,600
OTHER CHARGES	\$606,330	\$609,228	\$606,180	\$606,180	\$606,180
<b>Total Expenditures/Appropriations:</b>	<b>\$606,330</b>	<b>\$616,368</b>	<b>\$609,780</b>	<b>\$609,780</b>	<b>\$609,780</b>
<b>Net Cost:</b>	<b>(\$838,676)</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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. Appropriations total \$609,780 for debt Service (\$606,180) and bank charges (\$3,600), offset by a transfer-in from Courthouse Construction 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.

**DEBT SERVICE**  
**Fund 0071 Justice Center Bonds, Budget Unit 804**  
**Connie Regnell, Auditor - Controller**

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Schedule 9

**Budget Unit:** 804 - 2003 JUSTICE CTR BOND  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$4,849	\$233	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$1,191,695	\$631,554	\$631,984	\$631,984	\$631,984
<b>Total Revenues:</b>	\$1,196,544	\$631,787	\$631,984	\$631,984	\$631,984
SERVICES AND SUPPLIES	\$0	\$1,915	\$3,600	\$3,600	\$3,600
OTHER CHARGES	\$624,893	\$629,893	\$628,384	\$628,384	\$628,384
<b>Total Expenditures/Appropriations:</b>	\$624,893	\$631,808	\$631,984	\$631,984	\$631,984
<b>Net Cost:</b>	(\$571,651)	\$21	\$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. Appropriations total \$631,984 for debt Service (\$628,384) and bank charges (\$3,600), offset by a transfer-in from Criminal Justice funds (\$84,686) and the Jail (\$547,298).

**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.

# DEBT SERVICE

Fund 0072 Administration Center Bonds, Budget Unit 805  
 Connie Regnell, Auditor - Controller

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Schedule 9

**Budget Unit:** 805 - 2003 ADM CTR BOND  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$74,741	\$9,746	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$8,261,969	\$1,890,000	\$1,800,000	\$1,800,000	
<b>Total Revenues:</b>	\$8,336,710	\$1,899,746	\$1,800,000	\$1,800,000	
SERVICES AND SUPPLIES	\$0	\$2,994	\$16,000	\$16,000	
OTHER CHARGES	\$2,872,375	\$2,871,462	\$2,871,862	\$2,871,862	
<b>Total Expenditures/Appropriations:</b>	\$2,872,375	\$2,874,457	\$2,887,862	\$2,887,862	
<b>Net Cost:</b>	(\$5,464,335)	\$974,710	\$1,087,862	\$1,087,862	

## 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. Appropriations total \$2,887,862 for debt Service (\$2,871,862) and bank charges (\$16,000), offset by a transfer-in from Tobacco Settlement funds (\$1.8 million) and 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.

# DEBT SERVICE

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

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Schedule 9

**Budget Unit:** 806 - ENERGY RETROFIT  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHR FINANCING SOURCES TRAN IN	\$281,270	\$281,270		\$281,271	\$281,271
<b>Total Revenues:</b>	\$281,270	\$281,270		\$281,271	\$281,271
OTHER CHARGES	\$281,270	\$281,270		\$281,271	\$281,271
<b>Total Expenditures/Appropriations:</b>	\$281,270	\$281,270		\$281,271	\$281,271
<b>Net Cost:</b>	\$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. Appropriations total \$281,271 for debt service, offset by a transfer-in from Utilities Administration.

## 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.

**RESERVE FOR CONTINGENCIES**  
**Fund 0060 General, Budget Unit 900**

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Schedule 9

**Budget Unit:** 900 - RESERVES FOR CONTINGENCIES  
**Function:** GENERAL  
**Activity:** RESERVES FOR CONTINGENCIES

Detail By Revenue Category and Expenditure Object	2008-09 Actuals	2009-10		2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
		Actual Estimated	<input checked="" type="checkbox"/> <input type="checkbox"/>		
1	2	3		4	5
<b>Total Revenues:</b>	\$0	\$0		\$0	\$0
APPROP FOR CONTINGENCY	\$0	\$0		\$4,000,000	\$4,000,000
<b>Total Expenditures/Appropriations:</b>	\$0	\$0		\$4,000,000	\$4,000,000
<b>Net Cost:</b>	\$0	\$0		\$4,000,000	\$4,000,000

**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 \$4 million be set aside for unforeseen contingencies that may arise during the upcoming fiscal year.

**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 presented in the proposed budget.