

# DEBT SERVICE

Fund 0070 County Courthouse Bonds, Budget Unit 803  
 Connie Regnell, Auditor - Controller

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

County of Shasta  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2012-13

Schedule 9

**Budget Unit:** 803 - 1998 CRTHSE BOND (FUND 0070)  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$26	\$134	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$609,741	\$351,139	\$534,908	\$534,908	
OTH FINANCE SRCS L/T DEBT PRCD	\$0	\$5,325,000	\$0	\$0	
<b>Total Revenues:</b>	<b>\$609,767</b>	<b>\$5,676,274</b>	<b>\$534,908</b>	<b>\$534,908</b>	
SERVICES AND SUPPLIES	\$3,570	\$120,422	\$3,600	\$3,600	
OTHER CHARGES	\$606,180	\$6,380,578	\$531,308	\$531,308	
<b>Total Expenditures/Appropriations:</b>	<b>\$609,750</b>	<b>\$6,501,000</b>	<b>\$534,908</b>	<b>\$534,908</b>	
<b>Net Cost:</b>	<b>(\$17)</b>	<b>\$824,725</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 \$534,908; for debt service (\$531,308) and bank charges (\$3,600), offset by a transfer-in from Trial Courts.

## 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**

State Controller Schedules  
 County Budget Act  
 January 2010 Edition, revision #1

County of Shasta  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2012-13

Schedule 9

**Budget Unit:** 804 - 2003 JUSTICE CTR BOND (FUND 0071)  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$120	\$68	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$630,141	\$641,345	\$650,207	\$650,207	\$650,207
<b>Total Revenues:</b>	<b>\$630,262</b>	<b>\$641,414</b>	<b>\$650,207</b>	<b>\$650,207</b>	<b>\$650,207</b>
SERVICES AND SUPPLIES	\$1,855	\$1,946	\$2,500	\$2,500	\$2,500
OTHER CHARGES	\$628,384	\$639,465	\$647,706	\$647,706	\$647,706
<b>Total Expenditures/Appropriations:</b>	<b>\$630,239</b>	<b>\$641,412</b>	<b>\$650,206</b>	<b>\$650,206</b>	<b>\$650,206</b>
<b>Net Cost:</b>	<b>(\$22)</b>	<b>(\$1)</b>	<b>(\$1)</b>	<b>(\$1)</b>	<b>(\$1)</b>

**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 \$650,206; for debt Service (\$647,706) and bank charges (\$2,500), offset by a transfer-in from Trial Courts (\$87,128) and the Jail (\$563,079).

**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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County of Shasta  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
Fiscal Year 2012-13

Schedule 9

**Budget Unit:** 805 - 2003 ADM CTR BOND (FUND 0072)

**Function:** DEBT SERVICE

**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$2,666	(\$709)	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$1,800,000	\$2,340,000	\$2,875,462	\$2,875,462	
<b>Total Revenues:</b>	\$1,802,666	\$2,339,290	\$2,875,462	\$2,875,462	
SERVICES AND SUPPLIES	\$2,618	\$2,000	\$3,000	\$3,000	
OTHER CHARGES	\$2,871,862	\$2,870,462	\$2,872,462	\$2,872,462	
<b>Total Expenditures/Appropriations:</b>	\$2,874,481	\$2,872,463	\$2,875,462	\$2,875,462	
<b>Net Cost:</b>	\$1,071,814	\$533,172	\$0	\$0	

## 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. Appropriations total \$2,875,462; for debt Service (\$2,872,462) and bank charges (\$3,000), offset by a transfer-in from Tobacco Settlement funds (\$2,875,462).

## 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 (FUND 0073)  
**Function:** DEBT SERVICE  
**Activity:** RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$0	\$11	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$281,270	\$281,270	\$333,054	\$333,054	
OTH FINANCE SRCS L/T DEBT PRCD	\$389,160	\$133,011	\$0	\$0	
<b>Total Revenues:</b>	<b>\$670,430</b>	<b>\$414,293</b>	<b>\$333,054</b>	<b>\$333,054</b>	
OTHER CHARGES	\$281,270	\$281,270	\$333,054	\$333,054	
OTHER FINANCING USES	\$389,160	\$133,011	\$0	\$0	
<b>Total Expenditures/Appropriations:</b>	<b>\$670,430</b>	<b>\$414,281</b>	<b>\$333,054</b>	<b>\$333,054</b>	
<b>Net Cost:</b>	<b>\$0</b>	<b>(\$11)</b>	<b>\$0</b>	<b>\$0</b>	

## 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 \$333,054 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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 Fiscal Year 2012-13

Schedule 9

**Budget Unit:** 900 - RESERVES FOR CONTINGENCIES (FUND 0060)  
**Function:** GENERAL  
**Activity:** RESERVES FOR CONTINGENCIES

Detail By Revenue Category and Expenditure Object	2010-11 Actuals	2011-12		2012-13 Recommended	2012-13 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
APPROP FOR CONTINGENCY	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000
<b>Total Expenditures/Appropriations:</b>	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000
<b>Net Cost:</b>	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000

**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 \$6 million be set aside for unforeseen contingencies that may arise during the upcoming fiscal year.

**SUMMARY OF RECOMMENDATIONS**

The CEO 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.

The contingency reserve is increased due to unknown additional election expense in FY 2012-13.

**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.

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