

PUBLIC WORKS-FALL RIVER MILLS AIRPORT
Fund 200 Fall River Mills Airport
Patrick J. Minturn, Director 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 grant from the State of California.

In 2014-15 the Federal Aviation Administration recommended development of an Airfield Pavement Management System, that will prioritize the replacement of runway and taxiway pavement.

BUDGET REQUESTS

The FY 2016-17 requested budget includes revenues in the amount of \$74,230 and expenditures in the amount of \$114,703. Expenditures exceed revenues by \$40,473 and will be covered by fund balance.

If the Federal Aviation Administration grant number 15 is received at the levels requested, a capital improvement will be added to rehabilitate pavement areas that require closure of the runway.

SUMMARY OF RECOMMENDATIONS

The CEO recommends increasing the depreciation expense to \$255,000 due to the airport upgrade completed in 2015.

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.

Fund Title: 0200 - FALL RIVER MILLS AIRPORT
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 400 REVENUE FROM MONEY & PROPERTY				
421400 HANGAR RENTAL	\$20,225	\$19,550	\$27,000	\$27,000
421410 TIE DOWN RENTAL	\$656	\$1,248	\$500	\$500
421420 GROUND RENTAL	\$960	\$1,440	\$1,200	\$1,200
421421 FIXED BASE OPERATOR RENT/COMM	\$4,806	\$4,848	\$5,000	\$5,000
421430 AUTOMOBILE PARKING FEES	\$700	\$775	\$500	\$500
REVENUE FROM MONEY & PROPERTY	\$27,348	\$27,861	\$34,200	\$34,200
Category: 700 MISCELLANEOUS REVENUES				
797300 SALE OF GAS FRM AIRPORT	\$25,603	\$23,646	\$30,000	\$30,000
MISCELLANEOUS REVENUES	\$25,603	\$23,646	\$30,000	\$30,000
Total Operating Revenues:	\$52,951	\$51,508	\$64,200	\$64,200
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
032500 COMMUNICATIONS EXPENSE	\$1,420	\$1,467	\$1,400	\$1,400
032900 HOUSEHOLD EXPENSE	\$743	\$604	\$550	\$550
032992 CHGS FAC MGMT HSHLD XP	\$1,649	\$1,343	\$1,290	\$1,290
033103 INSUR XP MISCELLANEOUS	\$8,363	\$8,872	\$9,800	\$9,800
033500 MAINTENANCE OF EQUIPMENT	\$752	\$0	\$2,000	\$2,000
033700 MAINTENANCE OF STRUCTURES	\$151	\$176	\$2,000	\$2,000
033732 MNT STR RUNWAYS	\$9,779	\$6,618	\$4,000	\$4,000
033791 CHGS FAC MGMT MAINT STR	\$6,553	\$3,451	\$1,305	\$1,305
034100 MEMBERSHIPS	\$0	\$0	\$35	\$35
034500 OFFICE EXPENSE	\$51	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$10,715	\$16,906	\$15,000	\$15,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250
035700 SPECIAL DEPARTMENTAL EXPENSE	\$30,383	\$11,598	\$850	\$850
035940 TRANS/TRVL FUEL	\$30,078	\$8,633	\$25,000	\$25,000
036100 UTILITIES	\$7,740	\$7,759	\$7,900	\$7,900
SERVICES AND SUPPLIES	\$108,383	\$67,431	\$71,380	\$71,380
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$5,478	\$7,257	\$3,323	\$3,323
050900 DEPRECIATION EXPENSE	\$35,543	\$254,745	\$255,000	\$255,000
OTHER CHARGES	\$41,021	\$262,003	\$258,323	\$258,323
Total Operating Expenses:	\$149,405	\$329,435	\$329,703	\$329,703
Operating Income (Loss)	(\$96,453)	(\$277,926)	(\$265,503)	(\$265,503)

Fund Title: 0200 - FALL RIVER MILLS AIRPORT
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$94	\$83	\$30	\$30	
REVENUE FROM MONEY & PROPERTY	\$94	\$83	\$30	\$30	
Category: 500 INTERGOVERNMENTAL REVENUES					
524000 STATE AID FOR AVIATION	\$10,000	\$10,000	\$10,000	\$10,000	
524001 STATE CAPITAL IMPROVEMENT GRT	\$2,002	\$0	\$0	\$0	
560400 FEDERAL FAA GRANT	\$21,182	\$0	\$0	\$0	
INTERGOVERNMENTAL REVENUES	\$33,184	\$10,000	\$10,000	\$10,000	
Category: 700 MISCELLANEOUS REVENUES					
795000 AUDITOR VOID/STALE DATED CHECK	\$0	\$122	\$0	\$0	
799300 MISCELLANEOUS REVENUE	\$200	\$50	\$0	\$0	
MISCELLANEOUS REVENUES	\$200	\$172	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$33,478	\$10,256	\$10,030	\$10,030	
Income Before Capital Contributions and Transfers:	(\$62,975)	(\$267,670)	(\$255,473)	(\$255,473)	
Change in Net Assets	(\$62,975)	(\$267,670)	(\$255,473)	(\$255,473)	
Net Assets - Beginning Balance	\$656,479	\$656,479	\$388,809	\$388,809	
Net Assets - Ending Balance	\$593,504	\$388,809	\$133,336	\$133,336	

Fund Title: 0200 - FALL RIVER MILLS AIRPORT
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
072101 BUILDINGS & IMPROVEMENTS	\$23,534	\$0	\$0	\$0	\$0
CAP ASSETS-BLDG & IMPROVEMENTS	\$23,534	\$0	\$0	\$0	\$0
Total Additional Appropriations:	\$23,534	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$86,509)	(\$267,670)	(\$255,473)	(\$255,473)	(\$255,473)

**PUBLIC WORKS-RICHARD W. CURRY WEST CENTRAL LANDFILL
REPLACEMENT & IMPROVEMENT FUND**
Fund 206 WCL Replace and Improve Admin
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This fund 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 FY 2016-17 requested budget includes revenues in the amount of \$1.02 million and expenditures in the amount of \$5 million.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with 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.

Fund Title: 0206 - WCL REPLACEMENT & IMPROVEMENT
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
684950 REPLACEMENT & IMPROVEMENT	\$1,594,336	\$1,057,043	\$1,000,000	\$1,000,000
CHARGES FOR SERVICES	\$1,594,336	\$1,057,043	\$1,000,000	\$1,000,000
Total Operating Revenues:	\$1,594,336	\$1,057,043	\$1,000,000	\$1,000,000
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$1,594,336	\$1,057,043	\$1,000,000	\$1,000,000
Non-Operating Revenues (Expenses)				
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$29,299	\$31,490	\$20,000	\$20,000
REVENUE FROM MONEY & PROPERTY	\$29,299	\$31,490	\$20,000	\$20,000
Category: 700 MISCELLANEOUS REVENUES				
799600 INSURANCE LOSS & REFUNDS	\$0	\$74,602	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$74,602	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$29,299	\$106,093	\$20,000	\$20,000
Income Before Capital Contributions and Transfers:	\$1,623,635	\$1,163,136	\$1,020,000	\$1,020,000
Category: 095 OTHER FINANCING USES				
096207 TRANS OUT SOLID WASTE DISPOSAL	(\$895,927)	(\$1,697,183)	(\$5,000,000)	(\$5,000,000)
OTHER FINANCING USES	(\$895,927)	(\$1,697,183)	(\$5,000,000)	(\$5,000,000)
Change in Net Assets	\$727,708	(\$534,047)	(\$3,980,000)	(\$3,980,000)
Net Assets - Beginning Balance	\$0	\$0	(\$534,047)	(\$534,047)
Net Assets - Ending Balance	\$727,708	(\$534,047)	(\$4,514,047)	(\$4,514,047)

Fund Title: 0206 - WCL REPLACEMENT & IMPROVEMENT
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$727,708	(\$534,047)	(\$3,980,000)	(\$3,980,000)

PUBLIC WORKS-SOLID WASTE ADMINISTRATION
Fund 207 Solid Waste Disposal Admin
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 FY 2016-17 requested budget includes revenues in the amount of \$10.9 million and expenditures in the amount of \$13.7 million. The overage in expenditures compared to revenues will be covered by fund balance. This budget is fully supported by user fees which fund the operations of the landfill, transfer stations, and the septage ponds in Anderson and Fall River Mills.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with 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.

Fund Title: 0207 - SOLID WASTE DISPOSAL
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
684700 COLLECTORS FEES	\$351,394	\$356,343	\$300,000	\$300,000
684701 SEPTIC FEES	\$468,352	\$504,720	\$400,000	\$400,000
692700 REIMB MISC SERVICES	\$133,874	\$205,358	\$150,000	\$150,000
CHARGES FOR SERVICES	\$953,622	\$1,066,422	\$850,000	\$850,000
Total Operating Revenues:	\$953,622	\$1,066,422	\$850,000	\$850,000
Operating Expenses				
Category: 010 SALARIES AND BENEFITS				
011000 REGULAR SALARIES	\$0	\$287,446	\$290,966	\$290,966
017502 OVERTIME PAY	\$0	\$17,439	\$20,000	\$20,000
018100 EMPLOYER SHARE OASDI	\$0	\$22,332	\$23,789	\$23,789
018201 EMPLOYER SHARE RETIREMENT	\$0	\$44,998	\$48,743	\$48,743
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$41,212	\$45,312	\$45,312
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$8,623	\$8,729	\$8,729
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$1,709	\$1,322	\$1,322
018500 WORKERS COMP EXPOSURE	\$0	\$3,864	\$4,292	\$4,292
SALARIES AND BENEFITS	\$0	\$427,626	\$443,153	\$443,153
Category: 030 SERVICES AND SUPPLIES				
032300 CLOTHING/PERSONAL SUPPLIES XP	\$0	\$79	\$0	\$0
032591 CHGS IT COMM	\$0	\$317	\$417	\$417
032700 FOOD EXPENSE	\$0	\$36	\$0	\$0
032900 HOUSEHOLD EXPENSE	\$0	\$29	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$54	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$1,163	\$1,275	\$1,275
033103 INSUR XP MISCELLANEOUS	\$312	\$300	\$420	\$420
033500 MAINTENANCE OF EQUIPMENT	\$1,074	\$4,077	\$0	\$0
033547 MAINT EQP TRUCKS	\$0	\$5,268	\$5,000	\$5,000
033592 CHGS IT MNT HARD/SOFTWARE	\$0	\$224	\$291	\$291
033791 CHGS FAC MGMT MAINT STR	\$11,562	\$369	\$0	\$0
033900 MEDICAL/DENTAL/LAB SUPPLIES	\$0	\$155	\$300	\$300
034100 MEMBERSHIPS	\$0	\$2,250	\$0	\$0
034500 OFFICE EXPENSE	\$277	\$0	\$100	\$100
034800 PROF & SPECIAL SERVICES	\$515,353	\$127,646	\$410,000	\$410,000
034807 PROF BANK SVS	\$3,894	\$3,507	\$3,111	\$3,111
034819 PROF ENGINEERING SVS	\$360,666	\$581,614	\$200,000	\$200,000
034826 PROF LAB SVS	\$58,684	\$38,176	\$40,000	\$40,000
034828 PROF LEGAL SVS	\$17,456	\$10,308	\$20,000	\$20,000
034829 PROF MAINTENANCE SVS	\$313,824	\$90,697	\$50,000	\$50,000
034832 PROF MONITORING SVS	\$14,475	\$609	\$15,000	\$15,000

Fund Title: 0207 - SOLID WASTE DISPOSAL
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
034850 PROF TESTING SVS	\$18,561	\$32,185	\$10,000	\$10,000	
034892 CHGS IT PROFESSIONAL SVS	\$0	\$4,285	\$5,130	\$5,130	
034900 PUBLICATIONS & LEGAL NOTICES	\$52	\$7,575	\$1,000	\$1,000	
035100 RENTS & LEASES OF EQUIPMENT	\$991	\$0	\$0	\$0	
035500 MINOR EQUIPMENT	\$5,880	\$0	\$0	\$0	
035592 CHGS IT TELECOMM EQP	\$0	\$20	\$0	\$0	
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,901	\$25,699	\$2,000	\$2,000	
035743 SP DEPT XP PERMITS/LICENSES	\$94,766	\$60,727	\$80,000	\$80,000	
035900 TRANSPORTATION & TRAVEL	\$785	\$3,888	\$4,000	\$4,000	
035940 TRANS/TRVL FUEL	\$70	\$2,274	\$2,500	\$2,500	
036100 UTILITIES	\$15,098	\$18,726	\$15,000	\$15,000	
SERVICES AND SUPPLIES	\$1,436,742	\$1,022,216	\$865,544	\$865,544	
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$7,287	\$39,544	\$8,590	\$8,590	
050800 TAXES & ASSESSMENTS	\$35	\$337	\$0	\$0	
050900 DEPRECIATION EXPENSE	\$199,195	\$362,324	\$800,000	\$800,000	
OTHER CHARGES	\$206,518	\$402,207	\$808,590	\$808,590	
Total Operating Expenses:	\$1,643,260	\$1,852,050	\$2,117,287	\$2,117,287	
Operating Income (Loss)	(\$689,637)	(\$785,628)	(\$1,267,287)	(\$1,267,287)	
Non-Operating Revenues (Expenses)					
Category: 030 SERVICES AND SUPPLIES					
034310 MISC XP PRIOR PERIOD EXP ADJ	(\$50)	\$0	\$0	\$0	
SERVICES AND SUPPLIES	(\$50)	\$0	\$0	\$0	
Category: 050 OTHER CHARGES					
050300 INTEREST ON LONG TERM DT	(\$19,467)	(\$17,306)	(\$27,225)	(\$27,225)	
050321 INT L/T DT CURR INTEREST	(\$13,690)	(\$12,140)	\$0	\$0	
OTHER CHARGES	(\$33,158)	(\$29,446)	(\$27,225)	(\$27,225)	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$18,086	\$18,798	\$8,000	\$8,000	
REVENUE FROM MONEY & PROPERTY	\$18,086	\$18,798	\$8,000	\$8,000	
Category: 700 MISCELLANEOUS REVENUES					
799300 MISCELLANEOUS REVENUE	\$12	\$21	\$0	\$0	
MISCELLANEOUS REVENUES	\$12	\$21	\$0	\$0	
Category: 802 OTHER FINANCING SRCS SALE C/A					

Fund Title: 0207 - SOLID WASTE DISPOSAL
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
896102 GAIN ON SALE OF CAPITAL ASSETS	\$1,801	\$0	\$0	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$1,801	\$0	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$13,307)	(\$10,627)	(\$19,225)	(\$19,225)	(\$19,225)
Income Before Capital Contributions and Transfers:	(\$702,945)	(\$796,255)	(\$1,286,512)	(\$1,286,512)	(\$1,286,512)
Category: 095 OTHER FINANCING USES					
095301 TRAN OUT ROADS	\$0	\$0	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
OTHER FINANCING USES	\$0	\$0	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806206 TRANS IN WCL R & I	\$895,927	\$1,697,183	\$5,000,000	\$5,000,000	\$5,000,000
806209 TRANS IN WCL CLOSURE/POST CLSR	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
OTHR FINANCING SOURCES TRAN IN	\$895,927	\$1,697,183	\$10,000,000	\$10,000,000	\$10,000,000
Change in Net Assets	\$192,982	\$900,927	\$7,713,488	\$7,713,488	\$7,713,488
Net Assets - Beginning Balance	\$781,472	\$781,472	\$1,682,399	\$1,682,399	\$1,682,399
Net Assets - Ending Balance	\$974,454	\$1,682,399	\$9,395,887	\$9,395,887	\$9,395,887

Fund Title: 0207 - SOLID WASTE DISPOSAL
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050200 RETIREMENT OF LONG TERM DEBT	\$128,764	\$132,382	\$136,102	\$136,102	\$136,102
RETIRE LONG TERM DEBT	\$128,764	\$132,382	\$136,102	\$136,102	\$136,102
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061067 WCL PHASE II COVER	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
061073 WCL UNIT 4C EXPANSION	\$0	\$413,215	\$5,000,000	\$5,000,000	\$5,000,000
061100 BRNY TRNSFR STN RECYCLE BLDG	\$0	\$0	\$325,000	\$325,000	\$325,000
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$413,215	\$10,325,000	\$10,325,000	\$10,325,000
Object: 0650 CAP ASSETS-EQUIPMENT					
065095 1 VEHICLE W/ ACCESSORIES	\$26,814	\$0	\$0	\$0	\$0
065313 2 PUMPS	\$0	\$0	\$60,000	\$60,000	\$60,000
CAP ASSETS-EQUIPMENT	\$26,814	\$0	\$60,000	\$60,000	\$60,000
Total Additional Appropriations:	\$155,579	\$545,597	\$10,521,102	\$10,521,102	\$10,521,102
Total Change in Net Assets:	\$37,402	\$355,329	(\$2,807,614)	(\$2,807,614)	(\$2,807,614)

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

Fund 209 WCL Close/Post Close Maintenance Admin

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 thirty years after closure. In FY 2008-09, the department updated the cost estimates to determine the revenue necessary to meet these closure requirements. The study determined that the current tipping fee component being collected to pay the debt service could be redirected into the closure/post closure maintenance fund after the debt was paid off at the end of FY 2009-10. This would result in producing sufficient revenue for closure/post-closure maintenance without necessitating an increase in landfill tipping fees.

State law required that funds be set aside to pay for any corrective action to combat reasonably foreseeable releases. The Board of Supervisors made the WCL Closure/Post Closure Maintenance Fund available for corrective action by Resolution No. 2009-069.

BUDGET REQUESTS

The FY 2016-17 requested budget includes revenues in the amount of \$1,040,000 and expenditures in the amount of \$6.5 million. Expenditures exceed revenues by \$5.46 million and will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with 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.

Fund Title: 0209 - WCL CLOSE/POSTCLOSE MAINT
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
684900 CLOSURE SURCHARGE	\$446,465	\$1,056,140	\$1,000,000	\$1,000,000	\$1,000,000
CHARGES FOR SERVICES	\$446,465	\$1,056,140	\$1,000,000	\$1,000,000	\$1,000,000
Total Operating Revenues:	\$446,465	\$1,056,140	\$1,000,000	\$1,000,000	\$1,000,000
Operating Expenses					
Category: 050 OTHER CHARGES					
051000 AMORTIZATION	(\$1,840,325)	\$578,209	\$1,500,000	\$1,500,000	\$1,500,000
OTHER CHARGES	(\$1,840,325)	\$578,209	\$1,500,000	\$1,500,000	\$1,500,000
Total Operating Expenses:	(\$1,840,325)	\$578,209	\$1,500,000	\$1,500,000	\$1,500,000
Operating Income (Loss)	\$2,286,791	\$477,930	(\$500,000)	(\$500,000)	(\$500,000)
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$57,336	\$59,002	\$40,000	\$40,000	\$40,000
REVENUE FROM MONEY & PROPERTY	\$57,336	\$59,002	\$40,000	\$40,000	\$40,000
Total Non-Operating Revenues (Expenses):	\$57,336	\$59,002	\$40,000	\$40,000	\$40,000
Income Before Captial Contributions and Transfers:	\$2,344,127	\$536,932	(\$460,000)	(\$460,000)	(\$460,000)
Category: 095 OTHER FINANCING USES					
096207 TRANS OUT SOLID WASTE DISPOSAL	\$0	\$0	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
OTHER FINANCING USES	\$0	\$0	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
Change in Net Assets	\$2,344,127	\$536,932	(\$5,460,000)	(\$5,460,000)	(\$5,460,000)
Net Assets - Beginning Balance	\$0	\$0	\$536,932	\$536,932	\$536,932
Net Assets - Ending Balance	\$2,344,127	\$536,932	(\$4,923,067)	(\$4,923,067)	(\$4,923,067)

Fund Title: 0209 - WCL CLOSE/POSTCLOSE MAINT
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$2,344,127	\$536,932	(\$5,460,000)	(\$5,460,000)

SHASTA COUNTY TRANSIT
Fund 0210 Shasta County Transit
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget unit is for the administration of transit services in the rural area. Services provided include express commuter services from Burney to the Redding area. Expenses for the Redding Area Bus Authority (RABA) joint powers authority flow through this fund. Funds for this budget originate from Federal Transit Administration grant funds and Transportation Development Act Funds available to the County, and this budget unit requires no General Fund support.

BUDGET REQUESTS

The FY 2016-17 requested budget includes expenditures in the amount of \$524,094 and revenue in the amount of \$526,135.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Expenses for the RABA joint powers authority and Burney Express flow through this fund. In August 2015, due to the Shasta Regional Transportation Agency's unmet needs process; a Burney Express third round trip was added. The increase in service cost is offset by Federal Transit Administration 5311f Intercity Bus funds and 5311 Rural Transit funds

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 500 INTERGOVERNMENTAL REVENUES					
560870 FEDERAL TRANSIT ACT SEC 5311	\$334,830	\$170,492	\$500,000	\$500,000	\$500,000
INTERGOVERNMENTAL REVENUES	\$334,830	\$170,492	\$500,000	\$500,000	\$500,000
Category: 600 CHARGES FOR SERVICES					
692013 TRANSPTN FAREBOX BUS REVENUE	\$20,728	\$23,424	\$25,860	\$25,860	\$25,860
CHARGES FOR SERVICES	\$20,728	\$23,424	\$25,860	\$25,860	\$25,860
Total Operating Revenues:	\$355,558	\$193,917	\$525,860	\$525,860	\$525,860
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$7,500	\$7,500	\$8,000	\$8,000	\$8,000
034802 PROF ADMIN SVS	\$10,635	\$8,010	\$15,000	\$15,000	\$15,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
SERVICES AND SUPPLIES	\$18,135	\$15,510	\$23,250	\$23,250	\$23,250
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$2,296	\$7,131	\$4,522	\$4,522	\$4,522
OTHER CHARGES	\$2,296	\$7,131	\$4,522	\$4,522	\$4,522
Total Operating Expenses:	\$20,431	\$22,642	\$27,772	\$27,772	\$27,772
Operating Income (Loss)	\$335,126	\$171,274	\$498,088	\$498,088	\$498,088
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
051385 CONTR TO RABA	(\$384,872)	(\$425,196)	(\$496,322)	(\$496,322)	(\$496,322)
OTHER CHARGES	(\$384,872)	(\$425,196)	(\$496,322)	(\$496,322)	(\$496,322)
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$631	\$546	\$275	\$275	\$275
REVENUE FROM MONEY & PROPERTY	\$631	\$546	\$275	\$275	\$275
Category: 700 MISCELLANEOUS REVENUES					
799390 PRIOR PERIOD EXP ADJUSTMENT	\$0	\$8,131	\$0	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$8,131	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$384,241)	(\$416,519)	(\$496,047)	(\$496,047)	(\$496,047)

Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Income Before Capital Contributions and Transfers:	(\$49,115)	(\$245,244)		\$2,041	\$2,041
Change in Net Assets	(\$49,115)	(\$245,244)		\$2,041	\$2,041
Net Assets - Beginning Balance	\$0	\$0		(\$245,244)	(\$245,244)
Net Assets - Ending Balance	(\$49,115)	(\$245,244)		(\$243,203)	(\$243,203)

Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$49,115)	(\$245,244)	\$2,041	\$2,041

PUBLIC WORKS-COUNTY SERVICE AREAS

(Fund 300 & 600 Series)

Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

The Department of Public Works is responsible for the administration of the budget units used to account for twelve County Service Areas (CSAs). A broad range of services are provided to County residents in these districts including water, sanitary sewer, and storm drain services. A brief description of these districts, including service-financing and budget-related issues, is provided below. CSA #15 (Fund 386) and CSA #7 (fund 393) are included with the Special Districts.

COUNTY SERVICE AREAS (CSAs)

There are currently 11 active CSAs providing water, sewer, and storm drain services to County residents. Eight of these CSAs provide water service to these unincorporated rural communities and residential areas: CSA #2-Lakehead area, CSA #3-Castella area, CSA #6-Jones Valley area, CSA #8-Palo Cedro area, CSA #11-French Gulch area, CSA #13-Shingletown area, CSA #23-Crag View area, and CSA #25-Keswick area. These CSAs, combined, serve approximately 1,100 customers and operate as enterprise funds, with water use charges and related fees used as the basis for financing service delivery and system operation and maintenance.

There are three CSAs which provide sanitary sewer service to commercial development and residential communities: CSA #8-Palo Cedro, CSA #13-Alpine Meadows, and CSA #17-Cottonwood. These CSAs, combined, serve approximately 1,400 customers and are established as enterprise funds. Customers pay monthly service and stand-by charges to finance system operation and maintenance. In addition, property owners may be subject to an assessment to meet the debt service requirements incurred when the system was constructed.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budgets.

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.

Fund Title: 0346 - CSA #2 SUGARLOAF CAPITAL IMP
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
CHARGES FOR SERVICES	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Total Operating Revenues:	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$3	\$1	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$3	\$1	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$3	\$1	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$4,874	\$4,872	\$4,871	\$4,871	\$4,871
Category: 095 OTHER FINANCING USES					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	(\$4,800)	(\$4,800)	(\$5,200)	(\$5,200)	(\$5,200)
OTHER FINANCING USES	(\$4,800)	(\$4,800)	(\$5,200)	(\$5,200)	(\$5,200)
Change in Net Assets	\$74	\$72	(\$329)	(\$329)	(\$329)
Net Assets - Beginning Balance	\$0	\$0	\$72	\$72	\$72
Net Assets - Ending Balance	\$74	\$72	(\$256)	(\$256)	(\$256)

Fund Title: 0346 - CSA #2 SUGARLOAF CAPITAL IMP
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$74	\$72	(\$329)	(\$329)

Fund Title: 0348 - CSA #8 PALO CEDRO SWR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000	INTEREST	\$811	\$801	\$500	\$500
	REVENUE FROM MONEY & PROPERTY	\$811	\$801	\$500	\$500
Category: 600	CHARGES FOR SERVICES				
693400	CAPITAL IMPROVEMENT FEES	\$0	\$3,650	\$0	\$0
	CHARGES FOR SERVICES	\$0	\$3,650	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$811	\$4,451	\$500	\$500	\$500
Income Before Captial Contributions and Transfers:	\$811	\$4,451	\$500	\$500	\$500
Category: 095	OTHER FINANCING USES				
096378	TRAN OUT CSA#8 P CEDRO SEWER	\$0	\$0	(\$50,000)	(\$50,000)
	OTHER FINANCING USES	\$0	\$0	(\$50,000)	(\$50,000)
Change in Net Assets	\$811	\$4,451	(\$49,500)	(\$49,500)	(\$49,500)
	Net Assets - Beginning Balance	\$526,138	\$526,138	\$530,590	\$530,590
	Net Assets - Ending Balance	\$526,950	\$530,590	\$481,090	\$481,090

Fund Title: 0348 - CSA #8 PALO CEDRO SWR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$811	\$4,451	(\$49,500)	(\$49,500)

Fund Title: 0349 - CSA #17 COTTONWOOD SWR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000	INTEREST	\$75	\$51	\$0	\$0
REVENUE FROM MONEY & PROPERTY		\$75	\$51	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$75	\$51	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$75	\$51	\$0	\$0	\$0
Category: 095	OTHER FINANCING USES				
096387	TRAN OUT CSA#17 CTWD SWR	\$0	(\$15,000)	\$0	\$0
OTHER FINANCING USES		\$0	(\$15,000)	\$0	\$0
Change in Net Assets	\$75	(\$14,948)	\$0	\$0	\$0
Net Assets - Beginning Balance		\$387,537	\$387,537	\$372,588	\$372,588
Net Assets - Ending Balance		\$387,612	\$372,588	\$372,588	\$372,588

Fund Title: 0349 - CSA #17 COTTONWOOD SWR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$75	(\$14,948)	\$0	\$0

Fund Title: 0350 - CSA #6 JONES VLY WTR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000	INTEREST	\$104	\$88	\$50	\$50
	REVENUE FROM MONEY & PROPERTY	\$104	\$88	\$50	\$50
Category: 600	CHARGES FOR SERVICES				
668912	S/A JONES VLY CAP IMP PARCEL	\$5,625	\$2,317	\$7,000	\$7,000
	CHARGES FOR SERVICES	\$5,625	\$2,317	\$7,000	\$7,000
Total Non-Operating Revenues (Expenses):	\$5,730	\$2,405	\$7,050	\$7,050	\$7,050
Income Before Captial Contributions and Transfers:	\$5,730	\$2,405	\$7,050	\$7,050	\$7,050
Category: 095	OTHER FINANCING USES				
096377	TRAN OUT CSA#6 JONES VLY WTR	\$0	(\$25,000)	(\$13,000)	(\$13,000)
	OTHER FINANCING USES	\$0	(\$25,000)	(\$13,000)	(\$13,000)
Change in Net Assets	\$5,730	(\$22,594)	(\$5,950)	(\$5,950)	(\$5,950)
	Net Assets - Beginning Balance	\$107,047	\$107,047	\$84,453	\$84,453
	Net Assets - Ending Balance	\$112,777	\$84,453	\$78,503	\$78,503

Fund Title: 0350 - CSA #6 JONES VLY WTR CAP IMP
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$5,730	(\$22,594)	(\$5,950)	(\$5,950)

Fund Title: 0352 - CSA #6 JONES VLY B/S 97
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
034800 PROF & SPECIAL SERVICES	\$2,579	\$2,502	\$5,000	\$5,000	\$5,000
SERVICES AND SUPPLIES	\$2,579	\$2,502	\$5,000	\$5,000	\$5,000
Total Operating Expenses:	\$2,579	\$2,502	\$5,000	\$5,000	\$5,000
Operating Income (Loss)	(\$2,579)	(\$2,502)	(\$5,000)	(\$5,000)	(\$5,000)
Non-Operating Revenues (Expenses)					
Category: 050 OTHER CHARGES					
050321 INT L/T DT CURR INTEREST	(\$25,905)	(\$25,296)	(\$25,000)	(\$25,000)	(\$25,000)
OTHER CHARGES	(\$25,905)	(\$25,296)	(\$25,000)	(\$25,000)	(\$25,000)
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$504	\$525	\$125	\$125	\$125
REVENUE FROM MONEY & PROPERTY	\$504	\$525	\$125	\$125	\$125
Category: 600 CHARGES FOR SERVICES					
668130 S/A PALO CEDRO SEWER CURR	\$3,165	\$0	\$0	\$0	\$0
668230 S/A JONES VALLEY WTR 1997	\$26,450	\$29,006	\$25,000	\$25,000	\$25,000
668999 SPECIAL ASSESSMENT PRINCIPAL	\$12,000	\$13,000	\$14,000	\$14,000	\$14,000
CHARGES FOR SERVICES	\$41,616	\$42,006	\$39,000	\$39,000	\$39,000
Total Non-Operating Revenues (Expenses):	\$16,215	\$17,235	\$14,125	\$14,125	\$14,125
Income Before Captial Contributions and Transfers:	\$13,635	\$14,733	\$9,125	\$9,125	\$9,125
Change in Net Assets	\$13,635	\$14,733	\$9,125	\$9,125	\$9,125
Net Assets - Beginning Balance	\$0	\$0	\$14,733	\$14,733	\$14,733
Net Assets - Ending Balance	\$13,635	\$14,733	\$23,858	\$23,858	\$23,858

Fund Title: 0352 - CSA #6 JONES VLY B/S 97
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$12,000	\$13,000	\$14,000	\$14,000	\$14,000
RETIRE LONG TERM DEBT	\$12,000	\$13,000	\$14,000	\$14,000	\$14,000
Total Additional Appropriations:	\$12,000	\$13,000	\$14,000	\$14,000	\$14,000
Total Change in Net Assets:	\$1,635	\$1,733	(\$4,875)	(\$4,875)	(\$4,875)

Fund Title: 0353 - CSA#11 FRENCH GULCH WTR DS
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,584	(\$76,690)	\$0	\$0
CHARGES FOR SERVICES	\$6,584	(\$76,690)	\$0	\$0
Total Operating Revenues:	\$6,584	(\$76,690)	\$0	\$0
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$6,584	(\$76,690)	\$0	\$0
Non-Operating Revenues (Expenses)				
Category: 050 OTHER CHARGES				
050321 INT L/T DT CURR INTEREST	(\$3,908)	(\$2,291)	\$0	\$0
OTHER CHARGES	(\$3,908)	(\$2,291)	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$434	\$294	\$200	\$200
REVENUE FROM MONEY & PROPERTY	\$434	\$294	\$200	\$200
Category: 600 CHARGES FOR SERVICES				
668999 SPECIAL ASSESSMENT PRINCIPAL	\$21,013	\$104,074	\$0	\$0
CHARGES FOR SERVICES	\$21,013	\$104,074	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$17,538	\$102,077	\$200	\$200
Income Before Captial Contributions and Transfers:	\$24,122	\$25,386	\$200	\$200
Category: 095 OTHER FINANCING USES				
096395 TRANS OUT CSA #11 FRENCH GULCH	\$0	\$0	(\$16,246)	(\$16,246)
OTHER FINANCING USES	\$0	\$0	(\$16,246)	(\$16,246)
Change in Net Assets	\$24,122	\$25,386	(\$16,046)	(\$16,046)
Net Assets - Beginning Balance	\$0	\$0	\$25,386	\$25,386
Net Assets - Ending Balance	\$24,122	\$25,386	\$9,340	\$9,340

Fund Title: 0353 - CSA#11 FRENCH GULCH WTR DS
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$21,013	\$104,074	\$0	\$0	
RETIRE LONG TERM DEBT	\$21,013	\$104,074	\$0	\$0	
Total Additional Appropriations:	\$21,013	\$104,074	\$0	\$0	
Total Change in Net Assets:	\$3,109	(\$78,687)	(\$16,046)	(\$16,046)	

Fund Title: 0356 - CSA #23 CRAGVIEW TOR
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
Category: 095 OTHER FINANCING USES					
096396 TRANS OUT CSA #23 CRAGVIEW	(\$52)	\$0	\$0	\$0	\$0
OTHER FINANCING USES	(\$52)	\$0	\$0	\$0	\$0
Change in Net Assets	(\$52)	\$0	\$0	\$0	\$0
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	(\$52)	\$0	\$0	\$0	\$0

Fund Title: 0356 - CSA #23 CRAGVIEW TOR
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$52)	\$0	\$0	\$0

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 600 CHARGES FOR SERVICES				
668144 S/A IN LIEU PARCEL CHGS CURR	\$6,947	\$5,863	\$31,584	\$31,584
CHARGES FOR SERVICES	\$6,947	\$5,863	\$31,584	\$31,584
Total Operating Revenues:	\$6,947	\$5,863	\$31,584	\$31,584
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$6,947	\$5,863	\$31,584	\$31,584
Non-Operating Revenues (Expenses)				
Category: 050 OTHER CHARGES				
050321 INT L/T DT CURR INTEREST	(\$7,800)	(\$6,587)	(\$6,000)	(\$6,000)
OTHER CHARGES	(\$7,800)	(\$6,587)	(\$6,000)	(\$6,000)
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$173	\$173	\$100	\$100
REVENUE FROM MONEY & PROPERTY	\$173	\$173	\$100	\$100
Category: 600 CHARGES FOR SERVICES				
668999 SPECIAL ASSESSMENT PRINCIPAL	\$24,000	\$25,000	\$0	\$0
CHARGES FOR SERVICES	\$24,000	\$25,000	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$16,373	\$18,585	(\$5,900)	(\$5,900)
Income Before Captial Contributions and Transfers:	\$23,321	\$24,449	\$25,684	\$25,684
Change in Net Assets	\$23,321	\$24,449	\$25,684	\$25,684
Net Assets - Beginning Balance	\$0	\$0	\$24,449	\$24,449
Net Assets - Ending Balance	\$23,321	\$24,449	\$50,133	\$50,133

Fund Title: 0357 - CSA #6 JONES VALLEY WTR D/S
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Object: 0502 RETIRE LONG TERM DEBT				
050221 RET L/T DT CURR PRINCIPAL	\$24,000	\$25,000	\$26,000	\$26,000
RETIRE LONG TERM DEBT	\$24,000	\$25,000	\$26,000	\$26,000
Total Additional Appropriations:	\$24,000	\$25,000	\$26,000	\$26,000
Total Change in Net Assets:	(\$678)	(\$551)	(\$316)	(\$316)

Fund Title: 0359 - CSA #8 PALO CEDRO SWR B/S
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400	REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$188	\$184	\$100	\$100	\$100
REVENUE FROM MONEY & PROPERTY	\$188	\$184	\$100	\$100	\$100
Total Non-Operating Revenues (Expenses):	\$188	\$184	\$100	\$100	\$100
Income Before Captial Contributions and Transfers:	\$188	\$184	\$100	\$100	\$100
Change in Net Assets	\$188	\$184	\$100	\$100	\$100
Net Assets - Beginning Balance	\$0	\$0	\$184	\$184	\$184
Net Assets - Ending Balance	\$188	\$184	\$284	\$284	\$284

Fund Title: 0359 - CSA #8 PALO CEDRO SWR B/S
Service Activity: 000 - N/A

Operating Detail	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050221 RET L/T DT CURR PRINCIPAL	\$0	\$0	\$20,000	\$20,000	
RETIRE LONG TERM DEBT	\$0	\$0	\$20,000	\$20,000	
Total Additional Appropriations:	\$0	\$0	\$20,000	\$20,000	
Total Change in Net Assets:	\$188	\$184	(\$19,900)	(\$19,900)	