

# **Enterprise Funds**

**PUBLIC WORKS  
FALL RIVER MILLS AIRPORT  
Fund 200**

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**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 2003-04. The remaining parcels are in the acquisition process. Design work began in FY 2004-05. The plans for the runway are progressing and the beginning of construction is planned during FY 2005-06.

**BUDGET REQUESTS**

The FY 2005-06 Proposed Budget includes \$3.7 million in appropriations and revenue to complete the improvements at the airport. The majority of revenue in FY 2005-06 will come from a grant in the amount of \$3.5 million from the Federal Aviation Administration. The difference between excess appropriations over revenue of \$25,724 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.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 11

STATE OF CALIFORNIA  
 OPERATIONS OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2003-04	ACTUAL BUDGET 2004-05	ACTUAL REV - EXP 2004-05	ESTIMATES REQUESTED 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY THE B O S 2005-06
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FUND: FALL RIVER MILLS AIRPORT ADMIN 0200						
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REVENUE FROM MONEY & PROPERTY	\$13,865	\$14,590	\$14,814	\$14,890	\$14,890	\$14,890
INTERGOVERNMENTAL REVENUES	\$230,435	\$1,162,881	\$737,878	\$3,671,840	\$3,671,840	\$3,671,840
MISCELLANEOUS REVENUES	\$35,684	\$97,192	\$51,251	\$46,901	\$46,901	\$46,901
TOTAL REVENUES*****	\$279,984	\$1,274,663	\$803,943	\$3,733,631	\$3,733,631	\$3,733,631
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SERVICES AND SUPPLIES	\$35,782	\$42,661	\$36,308	\$42,047	\$42,047	\$42,047
OTHER CHARGES	\$37,720	\$38,485	\$38,485	\$37,069	\$37,069	\$37,069
TOTAL EXPENSES*****	\$73,502	\$81,146	\$74,793	\$79,116	\$79,116	\$79,116
EXCESS INCOME OVER/UNDER EXP	\$206,482	\$1,193,517	\$729,150	\$3,654,515	\$3,654,515	\$3,654,515
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COUNTY OF SHASTA SCHEDULE 11

STATE OF CALIFORNIA  
 OPERATIONS OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2003-04	ACTUAL BUDGET 2004-05	ACTUAL REV - EXP 2004-05	ESTIMATES REQUESTED 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY THE B O S 2005-06
FUND: FALL RIVER MILLS AIRPORT ADMIN 0200						
FIXED ASSETS	\$271,277	\$1,246,303	\$758,314	\$3,680,239	\$3,680,239	\$3,680,239
TOTAL EXPENSES*****	\$271,277	\$1,246,303	\$758,314	\$3,680,239	\$3,680,239	\$3,680,239
EXCESS INCOME OVER/UNDER EXP	\$-271,277	\$-1,246,303	\$-758,314	\$-3,680,239	\$-3,680,239	\$-3,680,239

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

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**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 2005-06 projects revenues at \$1.4 million, which reflects no increase from the Adjusted Budget for FY 2004-05. Total appropriations are projected at \$5.9 million, 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 2003-04, 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.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget.

Trans Out to Solid Waste was increased by \$1,490,000 to cover the increase in Unit 4A expansion and new ADA-compliant Scalehouse remodeling for a new total in expenditures of \$7,400,000. Replacement and Improvement revenue was increased by \$50,072 for a new total of \$1,454,292. There is sufficient fund balance to cover the excess expenditures over revenue.

COUNTY OF SHASTA SCHEDULE 11

STATE OF CALIFORNIA  
 OPERATIONS OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2003-04	ACTUAL BUDGET 2004-05	ACTUAL REV - EXP 2004-05	ESTIMATES REQUESTED 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY THE B O S 2005-06
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FUND: WCL REPLACE & IMPROVE ADMIN 0206						
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REVENUE FROM MONEY & PROPERTY CHARGES FOR SERVICES	\$35,829 \$1,498,619	\$50,000 \$1,361,240	\$103,876 \$1,454,292	\$5,000 \$1,399,220	\$5,000 \$1,449,292	\$5,000 \$1,449,292
TOTAL REVENUES*****	\$1,534,449	\$1,411,240	\$1,558,168	\$1,404,220	\$1,454,292	\$1,454,292
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OTHER FINANCING USES	\$2,985,024	\$909,122	\$271,949	\$5,910,000	\$7,400,000	\$7,400,000
TOTAL EXPENSES*****	\$2,985,024	\$909,122	\$271,949	\$5,910,000	\$7,400,000	\$7,400,000
EXCESS INCOME OVER/UNDER EXP	\$-1,450,575	\$502,118	\$1,286,219	\$-4,505,780	\$-5,945,708	\$-5,945,708
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**PUBLIC WORKS  
SOLID WASTE ADMINISTRATION  
Fund 207**

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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 2005-06 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 \$5.9 million from Budget Unit Number 209-Solid Waste Disposal Administration is recommended in order to finance the completion of the landfill expansion started in FY 2003-04.

**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.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget.

Both expenditures (Unit 4A and Scalehouse) and revenue (Trans In from R & I) were increased by \$1,490,000 for no net increase in expenditures. This will facilitate the expansion of the landfill and the remodel of an ADA-compliant Scalehouse in Fiscal Year 2005-2006.

COUNTY OF SHASTA SCHEDULE 11

STATE OF CALIFORNIA  
 OPERATIONS OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2003-04	ACTUAL BUDGET 2004-05	ACTUAL REV - EXP 2004-05	ESTIMATES REQUESTED 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY THE B O S 2005-06
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FUND: SOLID WASTE DISPOSAL ADMIN 0207						
REVENUE FROM MONEY & PROPERTY	\$7,446	\$12,000	\$41,303	\$12,000	\$12,000	\$12,000
CHARGES FOR SERVICES	\$1,255,048	\$5,057,558	\$1,224,264	\$5,213,570	\$5,213,570	\$5,213,570
MISCELLANEOUS REVENUES	\$0	\$0	\$3,413	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$2,985,024	\$909,122	\$271,949	\$5,910,000	\$7,400,000	\$7,400,000
OTHER FINANCING SRCS SALE F/A	\$0	\$0	\$355	\$0	\$0	\$0
TOTAL REVENUES*****	\$4,247,519	\$5,978,680	\$1,541,284	\$11,135,570	\$12,625,570	\$12,625,570
SERVICES AND SUPPLIES	\$347,110	\$5,246,326	\$582,100	\$4,684,770	\$4,684,770	\$4,684,770
OTHER CHARGES	\$3,848,051	\$1,201,403	\$1,201,403	\$2,000,922	\$2,000,922	\$2,000,922
TOTAL EXPENSES*****	\$4,195,161	\$6,447,729	\$1,783,503	\$6,685,692	\$6,685,692	\$6,685,692
EXCESS INCOME OVER/UNDER EXP	\$52,357	\$-469,049	\$-242,219	\$4,449,878	\$5,939,878	\$5,939,878
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COUNTY OF SHASTA SCHEDULE 11

STATE OF CALIFORNIA  
 OPERATIONS OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2003-04	ACTUAL BUDGET 2004-05	ACTUAL REV - EXP 2004-05	ESTIMATES REQUESTED 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY THE B O S 2005-06
FUND: SOLID WASTE DISPOSAL ADMIN 0207						
FIXED ASSETS	\$2,981,687	\$170,613	\$82,590	\$5,664,000	\$7,154,000	\$7,154,000
TOTAL EXPENSES*****	\$2,981,687	\$170,613	\$82,590	\$5,664,000	\$7,154,000	\$7,154,000
EXCESS INCOME OVER/UNDER EXP	\$-2,981,687	\$-170,613	\$-82,590	\$-5,664,000	\$-7,154,000	\$-7,154,000

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

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**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 2005-06 is \$3.50 per ton.

**BUDGET REQUESTS**

Revenues for FY 2005-06 have not substantially changed from the Adjusted Budget for FY 2004-05. Eighty-nine percent of revenues are generated from closure surcharges. There are no appropriations budgeted for FY 2005-06.

**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.

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**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget.

COUNTY OF SHASTA SCHEDULE 11

STATE OF CALIFORNIA  
 OPERATIONS OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2005 - 2006

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2003-04	ACTUAL BUDGET 2004-05	ACTUAL REV - EXP 2004-05	ESTIMATES REQUESTED 2005-06	CAO RECOMMENDS 2005-06	ADOPTED BY THE B O S 2005-06
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FUND: WCL CLOSE/POSTCLOSE MAINT ADMN 0209						
REVENUE FROM MONEY & PROPERTY	\$33,372	\$107,800	\$97,828	\$50,000	\$50,000	\$50,000
CHARGES FOR SERVICES	\$524,723	\$476,434	\$509,374	\$489,727	\$489,727	\$489,727
TOTAL REVENUES*****	\$558,095	\$584,234	\$607,202	\$539,727	\$539,727	\$539,727
OTHER CHARGES	\$974,915	\$994,917	\$994,917	\$1,047,527	\$1,047,527	\$1,047,527
TOTAL EXPENSES*****	\$974,915	\$994,917	\$994,917	\$1,047,527	\$1,047,527	\$1,047,527
EXCESS INCOME OVER/UNDER EXP	\$-416,820	\$-410,683	\$-387,715	\$-507,800	\$-507,800	\$-507,800
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