

# **Enterprise Funds**

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

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**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 \$10,000 grant from the State of California.

The Fall River Mills Airport will continue to be re-built in FY 2007-08. The taxiway will be extended to the north by approximately 1,400 feet. Grant elements include the installation of an Automated Weather Operating System (AWOS), apron construction and rehabilitation, fencing, lighting, and runway seal and markings.

**BUDGET REQUESTS**

The FY 2007-08 Proposed Budget includes \$5.2 million in appropriations and revenue to complete the improvements at the airport. The majority of revenue in FY 2007-08 will come from a grant in the amount of \$4.8 million from the Federal Aviation Administration.

**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 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2005-06	ACTUAL BUDGET 2006-07	ACTUAL REV - EXP 2006-07	ESTIMATES REQUESTED 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE B O S 2007-08
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FUND: FALL RIVER MILLS AIRPORT ADMIN 0200						
REVENUE FROM MONEY & PROPERTY	\$20,146	\$15,729	\$53,407	\$25,260	\$25,260	\$25,260
INTERGOVERNMENTAL REVENUES	\$868,662	\$4,928,103	\$5,395,949	\$5,006,378	\$5,006,378	\$5,006,378
MISCELLANEOUS REVENUES	\$153,978	\$159,618	\$433,095	\$163,084	\$163,084	\$163,084
TOTAL REVENUES*****	\$1,042,786	\$5,103,450	\$5,882,451	\$5,194,722	\$5,194,722	\$5,194,722
SERVICES AND SUPPLIES	\$49,606	\$63,970	\$69,826	\$75,395	\$75,395	\$75,395
OTHER CHARGES	\$36,864	\$33,294	\$25,616	\$37,585	\$37,585	\$37,585
FIXED ASSETS	\$936,370	\$7,809,658	\$5,722,207	\$5,107,462	\$5,107,462	\$5,107,462
TOTAL EXPENSES*****	\$1,022,841	\$7,906,922	\$5,817,649	\$5,220,442	\$5,220,442	\$5,220,442
EXCESS INCOME OVER/UNDER EXP	\$19,945	\$-2,803,472	\$64,802	\$-25,720	\$-25,720	\$-25,720
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COUNTY OF SHASTA SCHEDULE 11

STATE OF CALIFORNIA  
 OPERATIONS OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

	ACTUAL REV - EXP 2005-06	ACTUAL BUDGET 2006-07	ACTUAL REV - EXP 2006-07	ESTIMATES REQUESTED 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE B O S 2007-08
STATE CONTROLLER						
COUNTY BUDGET ACT (1985)						
=====						
FUND: FALL RIVER MILLS AIRPORT ADMIN 0200						
FIXED ASSETS	\$936,370	\$7,809,658	\$5,722,207	\$5,107,462	\$5,107,462	\$5,107,462
TOTAL EXPENSES*****	\$936,370	\$7,809,658	\$5,722,207	\$5,107,462	\$5,107,462	\$5,107,462
EXCESS INCOME OVER/UNDER EXP	\$-936,370	\$-7,809,658	\$-5,722,207	\$-5,107,462	\$-5,107,462	\$-5,107,462
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**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 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 requested budget for FY 2007-08 projects revenues at \$1.56 million, which reflects a slight increase from the Adjusted Budget for FY 2006-07 of \$1.52 million. Total appropriations are projected at \$1.1 million, to be transferred to Fund 207-Solid Waste Disposal Administration, for general operations.

**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 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2005-06	ACTUAL BUDGET 2006-07	ACTUAL REV - EXP 2006-07	ESTIMATES REQUESTED 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE B O S 2007-08
FUND: WCL REPLACE & IMPROVE ADMIN 0206						
REVENUE FROM MONEY & PROPERTY CHARGES FOR SERVICES	\$257,223 \$1,554,391	\$60,000 \$1,466,040	\$130,705 \$1,529,508	\$25,354 \$1,539,683	\$25,354 \$1,539,683	\$25,354 \$1,539,683
TOTAL REVENUES*****	\$1,811,613	\$1,526,040	\$1,660,213	\$1,565,037	\$1,565,037	\$1,565,037
OTHER FINANCING USES	\$1,168,665	\$6,320,000	\$5,489,647	\$1,100,000	\$1,100,000	\$1,100,000
TOTAL EXPENSES*****	\$1,168,665	\$6,320,000	\$5,489,647	\$1,100,000	\$1,100,000	\$1,100,000
EXCESS INCOME OVER/UNDER EXP	\$642,948	\$-4,793,960	\$-3,829,434	\$465,037	\$465,037	\$465,037

**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 2007-08 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 \$1.1 million from Fund 206-West Central Landfill Replacement & Improvement Administration. Projects planned for FY 2007-08 are: undertaking an expansion at the Anderson Septage Ponds, in addition to a Cap extension and monitoring well at Buckeye.

**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. Supplemental Budget includes an increase in Appropriations in the amount of \$353,4170 (septage pond bids came in lower than projected, increase for Cleanout at Anderson Septage Ponds and first interest payment for Septage Pond Expansion loan) and an increase in Revenues of \$1,000,000 (represents increase in Tipping Pad and Scale House revenue).

COUNTY OF SHASTA SCHEDULE 11

STATE OF CALIFORNIA  
 OPERATIONS OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2005-06	ACTUAL BUDGET 2006-07	ACTUAL REV - EXP 2006-07	ESTIMATES REQUESTED 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE B O S 2007-08
FUND: SOLID WASTE DISPOSAL ADMIN 0207						
REVENUE FROM MONEY & PROPERTY	\$96,032	\$22,000	\$128,993	\$20,000	\$20,000	\$20,000
CHARGES FOR SERVICES	\$1,447,741	\$5,627,810	\$1,066,173	\$5,984,697	\$5,984,697	\$5,984,697
MISCELLANEOUS REVENUES	\$5,000	\$0	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$1,168,665	\$6,320,000	\$5,489,647	\$1,100,000	\$2,100,000	\$2,100,000
TOTAL REVENUES*****	\$2,717,438	\$11,969,810	\$6,684,812	\$7,104,697	\$8,104,697	\$8,104,697
SERVICES AND SUPPLIES	\$473,645	\$5,327,338	\$476,674	\$5,151,371	\$5,701,371	\$5,701,371
OTHER CHARGES	\$841,491	\$1,995,396	\$2,654,255	\$1,998,518	\$2,021,935	\$2,021,935
FIXED ASSETS	\$1,370,863	\$7,081,367	\$5,224,902	\$3,620,000	\$3,400,000	\$3,400,000
TOTAL EXPENSES*****	\$2,685,999	\$14,404,101	\$8,355,830	\$10,769,889	\$11,123,306	\$11,123,306
EXCESS INCOME OVER/UNDER EXP	\$31,439	\$-2,434,291	\$-1,671,018	\$-3,665,192	\$-3,018,609	\$-3,018,609

COUNTY OF SHASTA SCHEDULE 11

STATE OF CALIFORNIA  
 OPERATIONS OF ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR THE F/Y 2007 - 2008

	ACTUAL REV - EXP 2005-06	ACTUAL BUDGET 2006-07	ACTUAL REV - EXP 2006-07	ESTIMATES REQUESTED 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE B O S 2007-08
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
=====						
FUND: SOLID WASTE DISPOSAL ADMIN 0207						
FIXED ASSETS	\$1,370,863	\$7,081,367	\$5,224,902	\$3,620,000	\$3,400,000	\$3,400,000
TOTAL EXPENSES*****	\$1,370,863	\$7,081,367	\$5,224,902	\$3,620,000	\$3,400,000	\$3,400,000
EXCESS INCOME OVER/UNDER EXP	\$-1,370,863	\$-7,081,367	\$-5,224,902	\$-3,620,000	\$-3,400,000	\$-3,400,000
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**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.

**BUDGET REQUESTS**

Revenues for FY 2007-08 have not substantially changed from the Adjusted Budget for FY 2006-07. Eighty-one percent of revenues are generated from closure surcharges. There are no appropriations budgeted for FY 2007-08.

**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 2007 - 2008

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2005-06	ACTUAL BUDGET 2006-07	ACTUAL REV - EXP 2006-07	ESTIMATES REQUESTED 2007-08	CAO RECOMMENDS 2007-08	ADOPTED BY THE B O S 2007-08
FUND: WCL CLOSE/POSTCLOSE MAINT ADMN 0209						
REVENUE FROM MONEY & PROPERTY	\$213,371	\$110,000	\$328,680	\$128,314	\$128,314	\$128,314
CHARGES FOR SERVICES	\$583,593	\$516,423	\$496,163	\$539,230	\$539,230	\$539,230
TOTAL REVENUES*****	\$796,964	\$626,423	\$824,843	\$667,544	\$667,544	\$667,544
OTHER CHARGES	\$1,032,197	\$1,047,527	\$994,384	\$1,050,000	\$1,050,000	\$1,050,000
TOTAL EXPENSES*****	\$1,032,197	\$1,047,527	\$994,384	\$1,050,000	\$1,050,000	\$1,050,000
EXCESS INCOME OVER/UNDER EXP	\$-235,233	\$-421,104	\$-169,540	\$-382,456	\$-382,456	\$-382,456