

Enterprise Funds

PUBLIC WORKS-FALL RIVER MILLS AIRPORT

Fund 200 Fall River Mills Airport

Patrick J. Minturn, Director Public Works

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2006-07	ACTUAL BUDGET 2007-08	ACTUAL REV - EXP 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
REVENUE FROM MONEY & PROPERTY	\$53,407	\$25,260	\$33,927	\$29,790	\$29,790	\$29,790
INTERGOVERNMENTAL REVENUES	\$5,395,949	\$5,006,378	\$2,081,209	\$1,063,000	\$1,063,000	\$1,063,000
MISCELLANEOUS REVENUES	\$433,095	\$163,084	\$94,473	\$107,000	\$107,000	\$107,000
TOTAL REVENUES*****	\$5,882,451	\$5,194,722	\$2,209,609	\$1,199,790	\$1,199,790	\$1,199,790
SERVICES AND SUPPLIES	\$69,826	\$97,395	\$82,437	\$98,500	\$114,500	\$114,500
OTHER CHARGES	\$25,616	\$37,585	\$26,016	\$41,801	\$41,801	\$41,801
TOTAL EXPENSES*****	\$95,442	\$134,980	\$108,453	\$140,301	\$156,301	\$156,301
EXCESS INCOME OVER/UNDER EXP	\$5,787,009	\$5,059,742	\$2,101,156	\$1,059,489	\$1,043,489	\$1,043,489
FIXED ASSETS	\$5,722,207	\$5,296,750	\$1,709,936	\$1,090,000	\$1,090,000	\$1,090,000
TOTAL EXPENSES*****	\$5,722,207	\$5,296,750	\$1,709,936	\$1,090,000	\$1,090,000	\$1,090,000
EXCESS INCOME OVER/UNDER EXP	(\$5,722,207)	(\$5,296,750)	(\$1,709,936)	(\$1,090,000)	(\$1,090,000)	(\$1,090,000)

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.

The Fall River Mills Airport will continue to be re-built in FY 2008-09. 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 2008-09 requested budget includes \$1.2 million in appropriations and revenue to complete the improvements at the airport.

SUMMARY OF RECOMMENDATIONS

The CAO 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 and as amended in the Supplemental Budget. Amendment includes an increase to appropriations in the amount of \$16,000. This figure is based on Single Audit Findings, which identified a payment due to the Federal Aviation Administration for interest earned on retention billed prior to actual payment to vendor.

POSITION ALLOCATION

There are no positions associated with this fund.

**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

	ACTUAL REV - EXP 2006-07	ACTUAL BUDGET 2007-08	ACTUAL REV - EXP 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
REVENUE FROM MONEY & PROPERTY	\$130,705	\$25,354	\$122,554	\$80,000	\$80,000	\$80,000
CHARGES FOR SERVICES	\$1,529,508	\$1,539,683	\$1,434,648	\$1,200,000	\$1,200,000	\$1,200,000
TOTAL REVENUES*****	\$1,660,213	\$1,565,037	\$1,557,202	\$1,280,000	\$1,280,000	\$1,280,000
OTHER FINANCING USES	\$5,489,647	\$2,100,000	\$1,465,518	\$2,220,000	\$2,400,000	\$2,400,000
TOTAL EXPENSES*****	\$5,489,647	\$2,100,000	\$1,465,518	\$2,220,000	\$2,400,000	\$2,400,000
EXCESS INCOME OVER/UNDER EXP	(\$3,829,434)	(\$534,963)	\$91,684	(\$940,000)	(\$1,120,000)	(\$1,120,000)

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 2008-09 projects revenues at \$1.28 million, which reflects a slight decrease from the Adjusted Budget for FY 2007-08 of \$1.56 million. Total appropriations are projected at \$2.22 million.

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.

FINAL BOARD ACTION

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget. The Supplemental Budget included an increase in the amount of \$180,000 to the transfer out to Solid Waste fund for available cash balance.

POSITION ALLOCATION

There are no positions associated with this fund.

PUBLIC WORKS-SOLID WASTE ADMINISTRATION

Fund 207 Solid Waste Disposal Admin

Patrick J. Minturn, Director of Public Works

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2006-07	ACTUAL BUDGET 2007-08	ACTUAL REV - EXP 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
REVENUE FROM MONEY & PROPERTY	\$128,993	\$20,000	\$61,506	\$75,000	\$75,000	\$75,000
CHARGES FOR SERVICES	\$1,066,173	\$5,984,697	\$1,633,828	\$1,475,420	\$1,475,420	\$1,475,420
OTHR FINANCING SOURCES TRAN IN	\$5,489,647	\$2,100,000	\$1,465,518	\$2,220,000	\$2,400,000	\$2,400,000
OTH FINANCE SRCS L/T DEBT PRCD	\$0	\$0	\$2,000,000	\$0	\$0	\$0
TOTAL REVENUES*****	\$6,684,812	\$8,104,697	\$5,160,852	\$3,770,420	\$3,950,420	\$3,950,420
SERVICES AND SUPPLIES	\$476,674	\$5,456,571	\$584,381	\$1,196,550	\$1,196,550	\$1,196,550
OTHER CHARGES	\$2,654,255	\$2,021,935	\$890,919	\$2,169,398	\$2,169,398	\$2,169,398
TOTAL EXPENSES*****	\$3,130,929	\$7,478,506	\$1,475,300	\$3,365,948	\$3,365,948	\$3,365,948
EXCESS INCOME OVER/UNDER EXP	\$3,553,884	\$626,191	\$3,685,552	\$404,472	\$584,472	\$584,472
FIXED ASSETS	\$5,224,902	\$4,945,000	\$3,740,015	\$2,270,000	\$2,450,000	\$2,450,000
TOTAL EXPENSES*****	\$5,224,902	\$4,945,000	\$3,740,015	\$2,270,000	\$2,450,000	\$2,450,000
EXCESS INCOME OVER/UNDER EXP	(\$5,224,902)	(\$4,945,000)	(\$3,740,015)	(\$2,270,000)	(\$2,450,000)	(\$2,450,000)

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 2008-09 is fully supported by user fees which 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.

The majority of the revenue is a transfer in the amount of \$2.2 million from Fund 206-West Central Landfill Replacement & Improvement Administration. Projects planned for FY 2008-09 include: undertaking a design of the Unit 4B – South Slope Liner and construction of gas monitoring wells and a tipping pad at West Central Landfill. Buckeye remediation will continue with an extension of the cap and installation of a monitoring well.

SUMMARY OF RECOMMENDATIONS

The CAO 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 and as amended in the Supplemental Budget. The Supplemental Budget included an increase to appropriations and revenues in the amount of \$180,000 for the increase in the south Slope Liner project and a transfer in from R & I fund to available cash balance.

POSITION ALLOCATION

There are no positions associated with this fund.

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

	ACTUAL REV - EXP 2006-07	ACTUAL BUDGET 2007-08	ACTUAL REV - EXP 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
STATE CONTROLLER COUNTY BUDGET ACT (1985)						
REVENUE FROM MONEY & PROPERTY	\$328,680	\$128,314	\$302,325	\$280,000	\$280,000	\$280,000
CHARGES FOR SERVICES	\$496,163	\$539,230	\$502,228	\$403,000	\$403,000	\$403,000
TOTAL REVENUES*****	\$824,843	\$667,544	\$804,554	\$683,000	\$683,000	\$683,000
OTHER CHARGES	\$994,384	\$1,050,000	\$977,922	\$1,050,000	\$1,050,000	\$1,050,000
TOTAL EXPENSES*****	\$994,384	\$1,050,000	\$977,922	\$1,050,000	\$1,050,000	\$1,050,000
EXCESS INCOME OVER/UNDER EXP	(\$169,540)	(\$382,456)	(\$173,369)	(\$367,000)	(\$367,000)	(\$367,000)

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

The FY 2008-09 requested budget includes \$683,000 in revenues and \$1.1 million in appropriations.

SUMMARY OF RECOMMENDATIONS

The CAO 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.

POSITION ALLOCATION

There are no positions associated with this fund.

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