

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2011-12

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	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$6	\$26	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$616,356	\$609,741	\$619,380	\$619,380	
Total Revenues:	\$616,362	\$609,767	\$619,380	\$619,380	
SERVICES AND SUPPLIES	\$7,140	\$3,570	\$7,000	\$7,000	
OTHER CHARGES	\$609,228	\$606,180	\$612,380	\$612,380	
Total Expenditures/Appropriations:	\$616,368	\$609,750	\$619,380	\$619,380	
Net Cost:	\$5	(\$17)	\$0	\$0	

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 \$619,380; for debt service (\$612,380) and bank charges (\$7,000), 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

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2011-12

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	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$233	\$120	\$0	\$0	
OTHR FINANCING SOURCES TRANS IN	\$631,554	\$630,141	\$646,466	\$646,466	
Total Revenues:	\$631,787	\$630,262	\$646,466	\$646,466	
SERVICES AND SUPPLIES	\$1,915	\$1,855	\$7,000	\$7,000	
OTHR CHARGES	\$629,893	\$628,384	\$639,466	\$639,466	
Total Expenditures/Appropriations:	\$631,808	\$630,239	\$646,466	\$646,466	
Net Cost:	\$21	(\$22)	\$0	\$0	

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 \$646,466; for debt Service (\$639,466) and bank charges (\$7,000), offset by a transfer-in from Trial Courts (\$86,626) and the Jail (\$559,840).

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2011-12

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	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$9,746	\$2,666	\$0	\$0	
OTHR FINANCING SOURCES TRAN IN	\$1,890,000	\$1,800,000	\$2,340,000	\$2,340,000	
Total Revenues:	\$1,899,746	\$1,802,666	\$2,340,000	\$2,340,000	
SERVICES AND SUPPLIES	\$2,994	\$2,618	\$10,000	\$10,000	
OTHER CHARGES	\$2,871,462	\$2,871,862	\$2,870,462	\$2,870,462	
Total Expenditures/Appropriations:	\$2,874,457	\$2,874,481	\$2,880,462	\$2,880,462	
Net Cost:	\$974,710	\$1,071,814	\$540,462	\$540,462	

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 and funds available in fiscal agent cash. Appropriations total \$2,880,462; for debt Service (\$2,870,462) and bank charges (\$10,000), offset by a transfer-in from Tobacco Settlement funds (\$2.34 million) and fiscal agent cash.

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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2011-12

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	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHR FINANCING SOURCES TRAN IN	\$281,270	\$281,270	\$281,272	\$281,272	\$281,272
OTH FINANCE SRCS L/T DEBT PRCD	\$0	\$389,160	\$0	\$0	\$0
Total Revenues:	\$281,270	\$670,430	\$281,272	\$281,272	\$281,272
OTHER CHARGES	\$281,270	\$281,270	\$281,272	\$281,272	\$281,272
OTHR FINANCING USES	\$0	\$389,160	\$0	\$0	\$0
Total Expenditures/Appropriations:	\$281,270	\$670,430	\$281,272	\$281,272	\$281,272
Net Cost:	\$0	\$0	\$0	\$0	\$0

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 \$281,272 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

State Controller Schedules
 County Budget Act
 January 2010

County of Shasta
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2011-12

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2009-10 Actuals	2010-11		2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Total Revenues:	\$0	\$0	\$0	\$0	\$0
APPROP FOR CONTINGENCY	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
Total Expenditures/Appropriations:	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
Net Cost:	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000

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 \$5 million be set aside for unforeseen contingencies that may arise during the upcoming fiscal year.

SUMMARY OF RECOMMENDATIONS

The CAO 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.

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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