

DEBT SERVICE

Fund 0070 County Courthouse Bonds, Budget Unit 803
 Brian Muir, Auditor - Controller

State Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$134	\$60	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$351,139	\$531,307	\$530,641	\$530,641	\$530,641
OTH FINANCE SRCS L/T DEBT PRCD	\$5,325,000	\$0	\$0	\$0	\$0
Total Revenues:	\$5,676,274	\$531,367	\$530,641	\$530,641	\$530,641
SERVICES AND SUPPLIES	\$120,422	\$0	\$0	\$0	\$0
OTHER CHARGES	\$6,380,578	\$531,307	\$530,641	\$530,641	\$530,641
Total Expenditures/Appropriations:	\$6,501,000	\$531,307	\$530,641	\$530,641	\$530,641
Net Cost:	\$824,725	(\$60)	\$0	\$0	\$0

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the 2011 County Courthouse Lease Fund. This budget unit is for accounting purposes only and does not affect total expenditures.

BUDGET REQUESTS

The requested budget is based on the lease indenture, trustee fee, bank charges and offsetting revenues from the transfer-in from Trial Courts. Appropriations total \$530,641; for debt service (\$530,641), 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
Brian Muir, Auditor - Controller

State Controller Schedules
 County Budget Act
 January 2010 Edition, revision #1

County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$68	\$63		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$641,345	\$649,450		\$650,807	\$650,807
Total Revenues:	\$641,414	\$649,513		\$650,807	\$650,807
SERVICES AND SUPPLIES	\$1,946	\$1,795		\$2,000	\$2,000
OTHER CHARGES	\$639,465	\$647,706		\$648,807	\$648,807
Total Expenditures/Appropriations:	\$641,412	\$649,501		\$650,807	\$650,807
Net Cost:	(\$1)	(\$12)		\$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 \$650,807; for debt Service (\$648,807) and bank charges (\$2,000), offset by a transfer-in from Trial Courts (\$87,208) and the Jail (\$563,599).

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
Brian Muir, Auditor - Controller

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County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	(\$709)	\$4,016		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$2,340,000	\$2,872,219		\$2,380,950	\$2,380,950
OTH FINANCE SRCS L/T DEBT PRCD	\$0	\$34,083.106		\$0	\$0
Total Revenues:	\$2,339,290	\$36,959,342		\$2,380,950	\$2,380,950
SERVICES AND SUPPLIES	\$2,000	\$1,005,868		\$2,500	\$2,500
OTHER CHARGES	\$2,870,462	\$38,749,972		\$2,378,450	\$2,378,450
Total Expenditures/Appropriations:	\$2,872,463	\$39,755,841		\$2,380,950	\$2,380,950
Net Cost:	\$533,172	\$2,796,499		\$0	\$0

PROGRAM DESCRIPTION

This budget unit itemizes all County capital lease and bond payments for the 2013 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. Appropriations total \$2,380,950; for debt Service (\$2,378,450) and bank charges (\$2,500), offset by a transfer-in from Tobacco Settlement funds (\$2,380,950).

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
 Brian Muir, Auditor - Controller

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County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
REVENUE FROM MONEY & PROPERTY	\$11	\$4		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$281,270	\$333,054		\$333,054	\$333,054
OTH FINANCE SRCS L/T DEBT PRCD	\$133,011	\$0		\$0	\$0
Total Revenues:	\$414,293	\$333,058		\$333,054	\$333,054
OTHER CHARGES	\$281,270	\$333,054		\$333,054	\$333,054
OTHER FINANCING USES	\$133,011	\$0		\$0	\$0
Total Expenditures/Appropriations:	\$414,281	\$333,054		\$333,054	\$333,054
Net Cost:	(\$11)	(\$4)		\$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 \$333,054 for debt service, offset by a transfer-in from Utilities Administration.

SUMMARY OF RECOMMENDATIONS

This budget is recommended as prepared by the Auditor-Controller, with a technical change to the offsetting Transfer-In account number.

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

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 County Budget Act
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County of Shasta
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

Schedule 9

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

Detail By Revenue Category and Expenditure Object	2011-12 Actuals	2012-13		2013-14 Recommended	2013-14 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 CEO 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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