

PUBLIC WORKS-FALL RIVER MILLS AIRPORT  
 Fund 200 Fall River Mills Airport  
 Patrick J. Minturn, Director Public Works

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

County of Shasta  
 Operation of Enterprise Fund  
 Fiscal Year 2013-14

Schedule 11

Fund Title: 0200 - FALL RIVER MILLS AIRPORT  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
REVENUE FROM MONEY & PROPERTY	\$28,197	\$30,131	\$28,464	\$28,464
MISCELLANEOUS REVENUES	\$33,190	\$41,280	\$47,000	\$47,000
<b>Total Operating Revenues:</b>	<b>\$61,388</b>	<b>\$71,411</b>	<b>\$75,464</b>	<b>\$75,464</b>
<b>Operating Expenses</b>				
SERVICES AND SUPPLIES	\$78,222	\$73,037	\$85,922	\$85,922
OTHER CHARGES	\$17,621	\$17,682	\$104,268	\$104,268
<b>Total Operating Expenses:</b>	<b>\$95,843</b>	<b>\$90,720</b>	<b>\$190,190</b>	<b>\$190,190</b>
<b>Operating Income (Loss)</b>	<b>(\$34,455)</b>	<b>(\$19,308)</b>	<b>(\$114,726)</b>	<b>(\$114,726)</b>
<b>Non-Operating Revenues (Expenses)</b>				
OTHER CHARGES	(\$206)	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$454	(\$37)	\$200	\$200
INTERGOVERNMENTAL REVENUES	\$127,072	\$384,854	\$268,552	\$268,552
MISCELLANEOUS REVENUES	\$0	\$561	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$127,320</b>	<b>\$385,378</b>	<b>\$268,752</b>	<b>\$268,752</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$92,864</b>	<b>\$366,069</b>	<b>\$154,026</b>	<b>\$154,026</b>
<b>Change in Net Assets</b>				
Net Assets - Beginning Balance	\$11,804,264	\$11,897,129	\$12,263,199	\$12,263,199
Net Assets - Ending Balance	\$11,897,129	\$12,263,199	\$12,417,225	\$12,417,225

Fund Title: 0200 - FALL RIVER MILLS AIRPORT  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
RETIRE LONG TERM DEBT	\$9,821	\$0	\$0	\$0
CAP ASSETS-BLDG & IMPROVEMENTS	\$118,625	\$389,111	\$251,000	\$251,000
<b>Total Additional Appropriations:</b>	<b>\$128,446</b>	<b>\$389,111</b>	<b>\$251,000</b>	<b>\$251,000</b>
<b>Total Change in Net Assets:</b>	<b>(\$35,581)</b>	<b>(\$23,041)</b>	<b>(\$96,974)</b>	<b>(\$96,974)</b>

**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 2013-14. Grant elements include: taxi lane/taxiway connector improvements, apron security lighting, and airfield rotating beacon.

**BUDGET REQUESTS**

The FY 2013-14 requested budget includes revenues in the amount of \$344,216 and expenditures in the amount of \$441,190. Expenditures exceed revenues by \$96,974 and will be covered by fund balance.

If the Federal Aviation Administration grant number 13 is received at the levels requested the following capital improvements will be constructed:

- Apron Security Lighting - Total cost estimated at \$191,000. Will provide improved night time security at the airport. Currently there is little lighting at the airport. This project will illuminate the apron areas.
- Airfield Rotating Beacon - Total cost estimated at \$80,000. Will provide a new beacon adjacent to the nested T-hangar facility.

**SUMMARY OF RECOMMENDATIONS**

A minor change is requested to move \$8,051 from account 033102 to account 033103.

**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.

**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

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

County of Shasta  
Operation of Enterprise Fund  
Fiscal Year 2013-14

Schedule 11

**Fund Title: 0206 - WCL REPLACEMENT & IMPROVEMENT**  
**Service Activity: 000 - N/A**

Operating Detail	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	
<b>Operating Revenues</b>					
CHARGES FOR SERVICES	\$1,013,809	\$2,071,943	\$1,300,000	\$1,300,000	\$1,300,000
<b>Total Operating Revenues:</b>	<b>\$1,013,809</b>	<b>\$2,071,943</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>\$1,013,809</b>	<b>\$2,071,943</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>
<b>Non-Operating Revenues (Expenses)</b>					
REVENUE FROM MONEY & PROPERTY	\$21,248	\$11,549	\$25,000	\$25,000	\$25,000
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$21,248</b>	<b>\$11,549</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$1,035,058</b>	<b>\$2,083,492</b>	<b>\$1,325,000</b>	<b>\$1,325,000</b>	<b>\$1,325,000</b>
OTHER FINANCING USES	(\$1,377,493)	(\$445,176)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
<b>Change in Net Assets</b>	<b>(\$342,435)</b>	<b>\$1,638,315</b>	<b>\$325,000</b>	<b>\$325,000</b>	<b>\$325,000</b>
Net Assets - Beginning Balance	\$3,765,269	\$3,422,834	\$5,061,150	\$5,061,150	\$5,061,150
Net Assets - Ending Balance	\$3,422,834	\$5,061,150	\$5,386,150	\$5,386,150	\$5,386,150

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

County of Shasta  
Operation of Enterprise Fund  
Fiscal Year 2013-14

Schedule 11

**Fund Title: 0206 - WCL REPLACEMENT & IMPROVEMENT**  
**Service Activity: 000 - N/A**

Operating Detail	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	
<b>Additional Appropriations</b>					
<b>Total Additional Appropriations:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Change in Net Assets:</b>	<b>(\$342,435)</b>	<b>\$1,638,315</b>	<b>\$325,000</b>	<b>\$325,000</b>	<b>\$325,000</b>

**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 FY 2013-14 requested budget includes revenues in the amount of \$1.3 million and expenditures in the amount of \$1 million.

**SUMMARY OF RECOMMENDATIONS**

The CEO 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.

**PUBLIC WORKS-SOLID WASTE ADMINISTRATION**  
 Fund 207 Solid Waste Disposal Admin  
 Patrick J. Minturn, Director of Public Works

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

County of Shasta  
 Operation of Enterprise Fund  
 Fiscal Year 2013-14

Schedule 11

Fund Title: 0207 - SOLID WASTE DISPOSAL  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
CHARGES FOR SERVICES	\$839,952	\$873,914	\$712,750	\$712,750
<b>Total Operating Revenues:</b>	<b>\$839,952</b>	<b>\$873,914</b>	<b>\$712,750</b>	<b>\$712,750</b>
<b>Operating Expenses</b>				
SERVICES AND SUPPLIES	\$470,975	\$625,901	\$1,125,052	\$1,125,052
OTHER CHARGES	\$577,118	\$349,359	\$809,930	\$809,930
<b>Total Operating Expenses:</b>	<b>\$1,048,093</b>	<b>\$975,260</b>	<b>\$1,934,982</b>	<b>\$1,934,982</b>
<b>Operating Income (Loss)</b>	<b>(\$208,140)</b>	<b>(\$101,346)</b>	<b>(\$1,222,232)</b>	<b>(\$1,222,232)</b>
<b>Non-Operating Revenues (Expenses)</b>				
SERVICES AND SUPPLIES	(\$15,450)	\$0	\$0	\$0
OTHER CHARGES	(\$33,148)	(\$36,824)	(\$40,000)	(\$40,000)
REVENUE FROM MONEY & PROPERTY	\$17,485	\$9,438	\$20,000	\$20,000
MISCELLANEOUS REVENUES	\$0	\$22,816	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$31,113)</b>	<b>(\$4,569)</b>	<b>(\$20,000)</b>	<b>(\$20,000)</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$239,254)</b>	<b>(\$105,916)</b>	<b>(\$1,242,232)</b>	<b>(\$1,242,232)</b>
OTHER FINANCING USES	\$0	\$0	(\$100,000)	(\$100,000)
OTHER FINANCING SOURCES TRANS IN	\$1,377,493	\$445,176	\$5,000,000	\$5,000,000
<b>Change in Net Assets</b>	<b>\$1,138,239</b>	<b>\$339,260</b>	<b>\$3,657,768</b>	<b>\$3,657,768</b>
Net Assets - Beginning Balance	\$12,866,004	\$14,004,243	\$14,343,504	\$14,343,504
Net Assets - Ending Balance	\$14,004,243	\$14,343,504	\$18,001,272	\$18,001,272

Fund Title: 0207 - SOLID WASTE DISPOSAL  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
RETIRE LONG TERM DEBT	\$118,491	\$121,821	\$125,245	\$125,245
CAP ASSETS-LAND	\$23,037	\$188,936	\$200,000	\$200,000
CAP ASSETS-BLDG & IMPROVEMENTS	\$1,191,614	\$0	\$4,825,000	\$4,825,000
<b>Total Additional Appropriations:</b>	<b>\$1,333,143</b>	<b>\$310,757</b>	<b>\$5,150,245</b>	<b>\$5,150,245</b>
<b>Total Change in Net Assets:</b>	<b>(\$194,904)</b>	<b>\$28,503</b>	<b>(\$1,492,477)</b>	<b>(\$1,492,477)</b>

**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 FY 2013-14 requested budget includes revenues in the amount of \$5.7 million and expenditures in the amount of \$7.2 million. The overage in expenditures compared to revenues will be covered by fund balance. This budget is fully supported by user fees which fund the operations of the landfill, transfer stations, and the septage ponds in Anderson and Fall River Mills.

**SUMMARY OF RECOMMENDATIONS**

The CEO 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.

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

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

County of Shasta  
 Operation of Enterprise Fund  
 Fiscal Year 2013-14

Schedule 11

Fund Title: 0209 - WCL CLOSE/POSTCLOSE MAINT  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
CHARGES FOR SERVICES	\$391,484	\$580,206	\$500,000	\$500,000
<b>Total Operating Revenues:</b>	<b>\$391,484</b>	<b>\$580,206</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Operating Expenses</b>				
OTHER CHARGES	\$512,999	\$1,213,599	\$1,000,000	\$1,000,000
<b>Total Operating Expenses:</b>	<b>\$512,999</b>	<b>\$1,213,599</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Operating Income (Loss)</b>	<b>(\$121,515)</b>	<b>(\$633,393)</b>	<b>(\$500,000)</b>	<b>(\$500,000)</b>
<b>Non-Operating Revenues (Expenses)</b>				
REVENUE FROM MONEY & PROPERTY	\$61,992	\$28,406	\$60,000	\$60,000
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$61,992</b>	<b>\$28,406</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$59,522)</b>	<b>(\$604,986)</b>	<b>(\$440,000)</b>	<b>(\$440,000)</b>
OTHER FINANCING USES	\$0	\$0	(\$4,000,000)	(\$4,000,000)
<b>Change in Net Assets</b>	<b>(\$59,522)</b>	<b>(\$604,986)</b>	<b>(\$4,440,000)</b>	<b>(\$4,440,000)</b>
Net Assets - Beginning Balance	(\$696,648)	(\$756,170)	(\$1,361,157)	(\$1,361,157)
Net Assets - Ending Balance	(\$756,170)	(\$1,361,157)	(\$5,801,157)	(\$5,801,157)

Fund Title: 0209 - WCL CLOSE/POSTCLOSE MAINT  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Change in Net Assets:</b>	<b>(\$59,522)</b>	<b>(\$604,986)</b>	<b>(\$4,440,000)</b>	<b>(\$4,440,000)</b>

**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 thirty years after closure. In FY 2008-09, the department updated the cost estimates to determine the revenue necessary to meet these closure requirements. The study determined that the current tipping fee component being collected to pay the debt service could be redirected into the closure/post closure maintenance fund after the debt was paid off at the end of FY 2009-10. This would result in producing sufficient revenue for closure/post-closure maintenance without necessitating an increase in landfill tipping fees.

State law required that funds be set aside to pay for any corrective action to combat reasonably foreseeable releases. The Board of Supervisors made the WCL Closure/Post Closure Maintenance Fund available for corrective action by Resolution No. 2009-069.

**BUDGET REQUESTS**

The FY 2013-14 requested budget includes revenues in the amount of \$560,000 and expenditures in the amount of \$5 million. Expenditures exceed revenues by \$4.4 million and will be covered by fund balance.

**SUMMARY OF RECOMMENDATIONS**

The CEO 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.

**SHASTA COUNTY TRANSIT**  
 Fund 0210 Shasta County Transit, (Formerly Budget Unit 303)  
 Patrick J. Minturn, Director of Public Works

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

County of Shasta  
 Operation of Enterprise Fund  
 Fiscal Year 2013-14

Schedule 11

Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND  
 Service Activity: 000 - N/A

Operating Detail	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	
<b>Operating Revenues</b>					
TAXES	\$0	\$92,204		\$208,339	\$208,339
INTERGOVERNMENTAL REVENUES	\$0	\$390,928		\$238,273	\$238,273
CHARGES FOR SERVICES	\$0	\$23,532		\$24,000	\$24,000
<b>Total Operating Revenues:</b>	<b>\$0</b>	<b>\$506,664</b>		<b>\$470,612</b>	<b>\$470,612</b>
<b>Operating Expenses</b>					
SERVICES AND SUPPLIES	\$0	\$11,410		\$23,250	\$23,250
<b>Total Operating Expenses:</b>	<b>\$0</b>	<b>\$11,410</b>		<b>\$23,250</b>	<b>\$23,250</b>
<b>Operating Income (Loss)</b>	<b>\$0</b>	<b>\$495,253</b>		<b>\$447,362</b>	<b>\$447,362</b>
<b>Non-Operating Revenues (Expenses)</b>					
OTHER CHARGES	\$0	(\$323,559)		(\$719,562)	(\$719,562)
REVENUE FROM MONEY & PROPERTY	\$0	\$360		\$200	\$200
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$0</b>	<b>(\$323,198)</b>		<b>(\$719,362)</b>	<b>(\$719,362)</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$0</b>	<b>\$172,054</b>		<b>(\$272,000)</b>	<b>(\$272,000)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$172,054</b>		<b>(\$272,000)</b>	<b>(\$272,000)</b>
Net Assets - Beginning Balance	\$0	\$0		\$172,054	\$172,054
Net Assets - Ending Balance	\$0	\$172,054		(\$99,945)	(\$99,945)

Fund Title: 0210 - SHASTA COUNTY TRANSIT FUND  
 Service Activity: 000 - N/A

Operating Detail	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	
<b>Additional Appropriations</b>					
<b>Total Additional Appropriations:</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Change in Net Assets:</b>	<b>\$0</b>	<b>\$172,054</b>		<b>(\$272,000)</b>	<b>(\$272,000)</b>

**PROGRAM DESCRIPTION**

This budget unit was formerly budget unit 303 and is for the administration of transit services in the rural area. Services provided include express commuter services from Burney to the Redding area, and "lifeline" transit services to the senior population and the disadvantaged population throughout the unincorporated area. Funds for this budget originate from Local Transportation Funds available to the County, and this budget unit requires no General Fund support.

**BUDGET REQUESTS**

The FY 2013-14 requested budget includes expenditures in the amount of \$734,812 and revenue in the amount of \$462,812.

**SUMMARY OF RECOMMENDATIONS**

Two minor changes have been made: one to increase professional services for audit fees, and an increase in local transportation funds to offset the increase in professional services.

**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.

# PUBLIC WORKS-COUNTY SERVICE AREAS

(Fund 300 & 600 Series)

Patrick J. Minturn, Director of Public Works

---

## PROGRAM DESCRIPTION

The Department of Public Works is responsible for the administration of the budget units used to account for twelve County Service Areas (CSAs). A broad range of services are provided to County residents in these districts including water, sanitary sewer, and storm drain services. A brief description of these districts, including service-financing and budget-related issues, is provided below. CSA #15 (Fund 386) and CSA #7 (fund 393) are included with the Special Districts.

## COUNTY SERVICE AREAS (CSAs)

There are currently 11 active CSAs providing water, sewer, and storm drain services to County residents. Eight of these CSAs provide water service to these unincorporated rural communities and residential areas: CSA #2-Lakehead area, CSA #3-Castella area, CSA #6-Jones Valley area, CSA #8-Palo Cedro area, CSA #11-French Gulch area, CSA #13-Shingletown area, CSA #23-Crag View area, and CSA #25-Keswick area. These CSAs, combined, serve approximately 1,100 customers and operate as enterprise funds, with water use charges and related fees used as the basis for financing service delivery and system operation and maintenance.

There are three CSAs which provide sanitary sewer service to commercial development and residential communities: CSA #8-Palo Cedro, CSA #13-Alpine Meadows, and CSA #17-Cottonwood. These CSAs, combined, serve approximately 1,400 customers and are established as enterprise funds. Customers pay monthly service and stand-by charges to finance system operation and maintenance. In addition, property owners may be subject to an assessment to meet the debt service requirements incurred when the system was constructed.

## SUMMARY OF RECOMMENDATIONS

The County Administrative Office made minor changes to the FY 2013-14 requested budget units as follows:

- 00375 (CSA #2 Sugarloaf Water Administration) - Increase to revenues in the amount of \$4,141 for a transfer from 00355 (CSA #2 Sugarloaf Water D/S Administration).

The CEO concurs with all other requested budgets.

## PENDING ISSUES AND POLICY CONSIDERATIONS

None.

## DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with these budgets as recommended.

---

## FINAL BOARD ACTION

Adopted as presented in the proposed budget.

Fund Title: 0346 - CSA #2 SUGARLOAF CAPITAL IMP  
 Service Activity: 000 - N/A

Operating Detail	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	
<b>Operating Revenues</b>					
CHARGES FOR SERVICES	\$4,870	\$4,870		\$4,871	\$4,871
<b>Total Operating Revenues:</b>	<b>\$4,870</b>	<b>\$4,870</b>		<b>\$4,871</b>	<b>\$4,871</b>
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>\$4,870</b>	<b>\$4,870</b>		<b>\$4,871</b>	<b>\$4,871</b>
<b>Non-Operating Revenues (Expenses)</b>					
REVENUE FROM MONEY & PROPERTY	\$202	(\$13)		\$60	\$60
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$202</b>	<b>(\$13)</b>		<b>\$60</b>	<b>\$60</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$5,073</b>	<b>\$4,857</b>		<b>\$4,931</b>	<b>\$4,931</b>
OTHER FINANCING USES	(\$10,000)	(\$30,000)		(\$9,500)	(\$9,500)
<b>Change in Net Assets</b>	<b>(\$4,926)</b>	<b>(\$25,142)</b>		<b>(\$4,569)</b>	<b>(\$4,569)</b>
Net Assets - Beginning Balance	\$34,873	\$29,947		\$4,804	\$4,804
Net Assets - Ending Balance	\$29,947	\$4,804		\$235	\$235

Fund Title: 0346 - CSA #2 SUGARLOAF CAPITAL IMP  
 Service Activity: 000 - N/A

Operating Detail	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	
<b>Additional Appropriations</b>					
<b>Total Additional Appropriations:</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Change in Net Assets:</b>	<b>(\$4,926)</b>	<b>(\$25,142)</b>		<b>(\$4,569)</b>	<b>(\$4,569)</b>

Fund Title: 0348 - CSA #8 PALO CEDRO SWR CAP IMP  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Total Operating Revenues:	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>				
SERVICES AND SUPPLIES	\$0	(\$13,250)	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$6,150	\$2,664	\$1,000	\$1,000
CHARGES FOR SERVICES	\$2,920	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$9,070	(\$10,585)	\$1,000	\$1,000
Income Before Capital Contributions and Transfers:	\$9,070	(\$10,585)	\$1,000	\$1,000
OTHER FINANCING USES	\$0	(\$200,000)	(\$650,000)	(\$650,000)
Change in Net Assets	\$9,070	(\$210,585)	(\$649,000)	(\$649,000)
Net Assets - Beginning Balance	\$1,014,210	\$1,023,280	\$812,695	\$812,695
Net Assets - Ending Balance	\$1,023,280	\$812,695	\$163,695	\$163,695

Fund Title: 0348 - CSA #8 PALO CEDRO SWR CAP IMP  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$9,070	(\$210,585)	(\$649,000)	(\$649,000)

Fund Title: 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>				
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>				
REVENUE FROM MONEY & PROPERTY	\$688	\$307	\$300	\$300
<b>Total Non-Operating Revenues (Expenses):</b>	\$688	\$307	\$300	\$300
<b>Income Before Capital Contributions and Transfers:</b>	\$688	\$307	\$300	\$300
OTHER FINANCING USES	\$0	\$0	(\$100,000)	(\$100,000)
<b>Change in Net Assets</b>	\$688	\$307	(\$99,700)	(\$99,700)
Net Assets - Beginning Balance	\$113,966	\$114,655	\$114,962	\$114,962
Net Assets - Ending Balance	\$114,655	\$114,962	\$15,262	\$15,262

Fund Title: 0349 - CSA #17 COTTONWOOD SWR CAP IMP  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	\$688	\$307	(\$99,700)	(\$99,700)

Fund Title: 0350 - CSA #6 JONES VLY WTR CAP IMP  
 Service Activity: 000 - N/A

Operating Detail	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	
<b>Operating Revenues</b>					
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
<b>Total Operating Expenses:</b>	\$0	\$0	\$0	\$0	\$0
<b>Operating Income (Loss)</b>	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
REVENUE FROM MONEY & PROPERTY	\$82	\$16	\$56	\$56	\$56
CHARGES FOR SERVICES	\$8,871	\$10,293	\$7,000	\$7,000	\$7,000
<b>Total Non-Operating Revenues (Expenses):</b>	\$8,954	\$10,309	\$7,056	\$7,056	\$7,056
<b>Income Before Capital Contributions and Transfers:</b>	\$8,954	\$10,309	\$7,056	\$7,056	\$7,056
OTHER FINANCING USES	\$0	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)
<b>Change in Net Assets</b>	\$8,954	(\$4,690)	(\$7,944)	(\$7,944)	(\$7,944)
Net Assets - Beginning Balance	\$7,214	\$16,168	\$11,478	\$11,478	\$11,478
Net Assets - Ending Balance	\$16,168	\$11,478	\$3,534	\$3,534	\$3,534

Fund Title: 0350 - CSA #6 JONES VLY WTR CAP IMP  
 Service Activity: 000 - N/A

Operating Detail	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	
<b>Additional Appropriations</b>					
<b>Total Additional Appropriations:</b>	\$0	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>	\$8,954	(\$4,690)	(\$7,944)	(\$7,944)	(\$7,944)

Fund Title: 0352 - CSA #6 JONES VLY B/S 97  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
<b>Total Operating Revenues:</b>	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>				
SERVICES AND SUPPLIES	\$2,535	\$2,526	\$5,000	\$5,000
<b>Total Operating Expenses:</b>	\$2,535	\$2,526	\$5,000	\$5,000
<b>Operating Income (Loss)</b>	(\$2,535)	(\$2,526)	(\$5,000)	(\$5,000)
<b>Non-Operating Revenues (Expenses)</b>				
OTHER CHARGES	(\$18,553)	\$0	(\$30,000)	(\$30,000)
REVENUE FROM MONEY & PROPERTY	\$232	\$124	\$200	\$200
CHARGES FOR SERVICES	\$41,517	\$41,347	\$41,347	\$41,347
MISCELLANEOUS REVENUES	\$3,110	\$1,361	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	\$26,307	\$42,833	\$11,547	\$11,547
<b>Income Before Capital Contributions and Transfers:</b>	\$23,771	\$40,307	\$6,547	\$6,547
<b>Change in Net Assets</b>	\$23,771	\$40,307	\$6,547	\$6,547
Net Assets - Beginning Balance	\$28,930	\$41,702	\$82,009	\$82,009
Net Assets - Ending Balance	\$52,702	\$82,009	\$88,556	\$88,556

Fund Title: 0352 - CSA #6 JONES VLY B/S 97  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
RETIRE LONG TERM DEBT	\$11,000	\$11,000	\$12,000	\$12,000
<b>Total Additional Appropriations:</b>	\$11,000	\$11,000	\$12,000	\$12,000
<b>Total Change in Net Assets:</b>	\$12,771	\$29,307	(\$5,453)	(\$5,453)

Fund Title: 0353 - CSA#11 FRENCH GULCH WTR DS  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
CHARGES FOR SERVICES	\$8,487	\$7,760	\$26,690	\$26,690
<b>Total Operating Revenues:</b>	<b>\$8,487</b>	<b>\$7,760</b>	<b>\$26,690</b>	<b>\$26,690</b>
<b>Operating Expenses</b>				
<b>Total Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>\$8,487</b>	<b>\$7,760</b>	<b>\$26,690</b>	<b>\$26,690</b>
<b>Non-Operating Revenues (Expenses)</b>				
OTHER CHARGES	(\$6,488)	(\$5,287)	(\$5,000)	(\$5,000)
REVENUE FROM MONEY & PROPERTY	\$492	\$218	\$450	\$450
CHARGES FOR SERVICES	\$18,973	\$19,650	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$12,978</b>	<b>\$14,580</b>	<b>(\$4,550)</b>	<b>(\$4,550)</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$21,466</b>	<b>\$22,341</b>	<b>\$22,140</b>	<b>\$22,140</b>
<b>Change in Net Assets</b>				
Net Assets - Beginning Balance	\$84,146	\$86,638	\$108,979	\$108,979
Net Assets - Ending Balance	\$105,612	\$108,979	\$131,119	\$131,119

Fund Title: 0353 - CSA#11 FRENCH GULCH WTR DS  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
RETIRE LONG TERM DEBT	\$18,973	\$19,650	\$20,320	\$20,320
<b>Total Additional Appropriations:</b>	<b>\$18,973</b>	<b>\$19,650</b>	<b>\$20,320</b>	<b>\$20,320</b>
<b>Total Change in Net Assets:</b>	<b>\$2,492</b>	<b>\$2,690</b>	<b>\$1,820</b>	<b>\$1,820</b>

Fund Title: 0354 - CSA #3 CASTELLA WATER B/S  
 Service Activity: 000 - N/A

Operating Detail	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	
<b>Operating Revenues</b>					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>					
Total Non-Operating Revenues (Expenses):	\$0	\$0	\$0	\$0	\$0
Income Before Capital Contributions and Transfers:	\$0	\$0	\$0	\$0	\$0
<b>Change in Net Assets</b>					
Net Assets - Beginning Balance	\$0	\$0	\$0	\$0	\$0
Net Assets - Ending Balance	\$0	\$0	\$0	\$0	\$0

Fund Title: 0354 - CSA #3 CASTELLA WATER B/S  
 Service Activity: 000 - N/A

Operating Detail	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	
<b>Additional Appropriations</b>					
Total Additional Appropriations:	\$0	\$0	\$0	\$0	\$0
<b>Total Change in Net Assets:</b>					
	\$0	\$0	\$0	\$0	\$0

Fund Title: 0355 - CSA #2 SUGARLOAF WATER D/S  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
CHARGES FOR SERVICES	\$911	\$5,276	\$0	\$0
<b>Total Operating Revenues:</b>	<b>\$911</b>	<b>\$5,276</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses</b>				
SERVICES AND SUPPLIES	\$0	\$10	\$0	\$0
<b>Total Operating Expenses:</b>	<b>\$0</b>	<b>\$10</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Income (Loss)</b>	<b>\$911</b>	<b>\$5,266</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues (Expenses)</b>				
OTHER CHARGES	(\$903)	(\$423)	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$90	\$18	\$75	\$75
CHARGES FOR SERVICES	\$4,364	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$3,551</b>	<b>(\$404)</b>	<b>\$75</b>	<b>\$75</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$4,463</b>	<b>\$4,862</b>	<b>\$75</b>	<b>\$75</b>
OTHER FINANCING USES	\$0	\$0	(\$4,141)	(\$4,141)
<b>Change in Net Assets</b>	<b>\$4,463</b>	<b>\$4,862</b>	<b>(\$4,066)</b>	<b>(\$4,066)</b>
Net Assets - Beginning Balance	\$15,252	\$15,350	\$20,212	\$20,212
Net Assets - Ending Balance	\$19,715	\$20,212	\$16,146	\$16,146

Fund Title: 0355 - CSA #2 SUGARLOAF WATER D/S  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
RETIRE LONG TERM DEBT	\$4,364	\$16,146	\$0	\$0
<b>Total Additional Appropriations:</b>	<b>\$4,364</b>	<b>\$16,146</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Change in Net Assets:</b>	<b>\$98</b>	<b>(\$11,284)</b>	<b>(\$4,066)</b>	<b>(\$4,066)</b>

Fund Title: 0356 - CSA #23 CRAGVIEW TOR  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Total Operating Revenues:	\$0	\$0	\$0	\$0
<b>Operating Expenses</b>				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0
<b>Non-Operating Revenues (Expenses)</b>				
TAXES	\$8,327	\$16	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$29	\$10	\$25	\$25
INTERGOVERNMENTAL REVENUES	\$112	\$3	\$0	\$0
MISCELLANEOUS REVENUES	\$537	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$9,008	\$30	\$25	\$25
Income Before Capital Contributions and Transfers:	\$9,008	\$30	\$25	\$25
OTHER FINANCING USES	\$0	\$0	(\$2,375)	(\$2,375)
Change in Net Assets	\$9,008	\$30	(\$2,350)	(\$2,350)
Net Assets - Beginning Balance	\$3,576	\$7,511	\$7,541	\$7,541
Net Assets - Ending Balance	\$12,584	\$7,541	\$5,191	\$5,191

Fund Title: 0356 - CSA #23 CRAGVIEW TOR  
 Service Activity: 000 - N/A

Operating Detail	2011-12 Actuals	2012-13 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Additional Appropriations</b>				
RETIRE LONG TERM DEBT	\$5,073	\$5,130	\$0	\$0
Total Additional Appropriations:	\$5,073	\$5,130	\$0	\$0
<b>Total Change in Net Assets:</b>	<b>\$3,934</b>	<b>(\$5,100)</b>	<b>(\$2,350)</b>	<b>(\$2,350)</b>