

DEBT SERVICE

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

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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 803 1998 CRTHSE BOND						
FUNCTION: DEBT SERVICE						
ACTIVITY: RETIREMENT OF LONG-TERM DEBT						
FUND:0070 CNTY CRTHSE BOND FUND						
SERVICES AND SUPPLIES						
803 034807 PROF BANK SVS	4000	3,600	3,600	0	0	0
803 034814 PROF COUNSELING SVS	116422	0	0	0	0	0
TOTAL SERVICES AND SUPPLIES	\$120422	\$3,600	\$3,600	\$0	\$0	\$0
OTHER CHARGES						
803 053000 CURRENT PRINCIPAL BOND ISSUES	6150000	400,000	400,000	410,000	410,000	0
803 054000 CURRENT INTEREST BOND ISSUES	230578	131,308	131,308	120,641	120,641	0
TOTAL OTHER CHARGES	\$6380578	\$531,308	\$531,308	\$530,641	\$530,641	\$0
TOTAL EXPENDITURES*****	\$6501001	\$534,908	\$534,908	\$530,641	\$530,641	\$0
REVENUE FROM MONEY & PROPERTY						
803 420000 INTEREST	112	0	75	0	0	0
803 420001 CHNG IN FAIR VALUE INVESTMENTS	23	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$135	\$0	\$75	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN						
803 800201 TRANS IN TRIAL COURTS	351140	534,908	534,908	530,641	530,641	0
TOTAL OTHR FINANCING SOURCES TRAN IN	\$351140	\$534,908	\$534,908	\$530,641	\$530,641	\$0
OTH FINANCE SRCS L/T DEBT PRCD						
803 850000 LONG TERM DEBT PROCEEDS	5325000	0	0	0	0	0
TOTAL OTH FINANCE SRCS L/T DEBT PRCD	\$5325000	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES*****	\$5676275	\$534,908	\$534,983	\$530,641	\$530,641	\$0
1998 CRTHSE BOND EXP OVER (UNDER) REV	\$824726	\$0	\$-75	\$0	\$0	\$0

DEBT SERVICE

Fund 0071 Justice Center Bonds, Budget Unit 804

Brian Muir, Auditor - Controller

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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 804 2003 JUSTICE CTR BOND						
FUNCTION: DEBT SERVICE						
ACTIVITY: RETIREMENT OF LONG-TERM DEBT						
FUND:0071 JUSTICE CNTR BOND FUND						
SERVICES AND SUPPLIES						
804 034807 PROF BANK SVS	1947	2,500	1,784	2,000	2,000	0
TOTAL SERVICES AND SUPPLIES	\$1947	\$2,500	\$1,784	\$2,000	\$2,000	\$0
OTHER CHARGES						
804 053000 CURRENT PRINCIPAL BOND ISSUES	555000	585,000	585,000	610,000	610,000	0
804 054000 CURRENT INTEREST BOND ISSUES	84466	62,706	62,706	38,807	38,807	0
TOTAL OTHER CHARGES	\$639466	\$647,706	\$647,706	\$648,807	\$648,807	\$0
TOTAL EXPENDITURES*****	\$641412	\$650,206	\$649,490	\$650,807	\$650,807	\$0
REVENUE FROM MONEY & PROPERTY						
804 420000 INTEREST	70	0	70	0	0	0
804 420001 CHNG IN FAIR VALUE INVESTMENTS	-1	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$69	\$0	\$70	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN						
804 800201 TRANS IN TRIAL COURTS	85942	87,128	87,026	87,208	87,208	0
804 800260 TRANS IN JAIL	555403	563,079	562,424	563,599	563,599	0
TOTAL OTHR FINANCING SOURCES TRAN IN	\$641346	\$650,207	\$649,450	\$650,807	\$650,807	\$0
TOTAL REVENUES*****	\$641414	\$650,207	\$649,520	\$650,807	\$650,807	\$0
2003 JUSTICE CTR BOND EXP OVER (UNDER) REV	\$-2	\$-1	\$-30	\$0	\$0	\$0

DEBT SERVICE

Fund 0072 Administration Center Bonds, Budget Unit 805

Brian Muir, Auditor - Controller

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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 805 2003 ADM CTR BOND						
FUNCTION: DEBT SERVICE						
ACTIVITY: RETIREMENT OF LONG-TERM DEBT						
FUND:0072 ADMIN CNTR BOND FUND						
SERVICES AND SUPPLIES						
805 034800 PROF & SPECIAL SERVICES	0	247,082	247,082	0	0	0
805 034807 PROF BANK SVS	2001	3,000	3,000	2,500	2,500	0
805 034866 PROF BOND ISSUANCE SVS	0	995,013	0	0	0	0
TOTAL SERVICES AND SUPPLIES	\$2001	\$1,245,095	\$250,082	\$2,500	\$2,500	\$0
OTHER CHARGES						
805 053000 CURRENT PRINCIPAL BOND ISSUES	960000	1,010,000	1,010,000	1,325,000	1,325,000	0
805 054000 CURRENT INTEREST BOND ISSUES	1910463	2,119,973	2,119,973	1,053,450	1,053,450	0
TOTAL OTHER CHARGES	\$2870463	\$3,129,973	\$3,129,973	\$2,378,450	\$2,378,450	\$0
TOTAL EXPENDITURES*****	\$2872463	\$4,375,068	\$3,380,055	\$2,380,950	\$2,380,950	\$0
REVENUE FROM MONEY & PROPERTY						
805 420000 INTEREST	649	0	700	0	0	0
805 420001 CHNG IN FAIR VALUE INVESTMENTS	-1358	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$-709	\$0	\$700	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN						
805 800174 TRANS IN TOBACCO SETTLEMENT	2340000	2,875,462	2,872,219	2,380,950	2,380,950	0
TOTAL OTHR FINANCING SOURCES TRAN IN	\$2340000	\$2,875,462	\$2,872,219	\$2,380,950	\$2,380,950	\$0
OTH FINANCE SRCS L/T DEBT PRCD						
805 850000 LONG TERM DEBT PROCEEDS	0	34,084,160	33,085,176	0	0	0
TOTAL OTH FINANCE SRCS L/T DEBT PRCD	\$0	\$34,084,160	\$33,085,176	\$0	\$0	\$0
TOTAL REVENUES*****	\$2339291	\$36,959,622	\$35,958,095	\$2,380,950	\$2,380,950	\$0
2003 ADM CTR BOND EXP OVER (UNDER) REV	\$533172	\$-32,584,554	\$-32,578,039	\$0	\$0	\$0

DEBT SERVICE

Fund 0073 Debt Service Energy Retrofit Admin, Budget Unit 806

Brian Muir, Auditor - Controller

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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14
UNIT TITLE: 806 ENERGY RETROFIT						
FUNCTION: DEBT SERVICE						
ACTIVITY: RETIREMENT OF LONG-TERM DEBT						
FUND:0073 ENERGY RETROFIT FUND						
OTHER CHARGES						
806 050221 RET L/T DT CURR PRINCIPAL	0	21,721	21,721	14,739	14,739	0
806 050229 RET L/T DT ENERGY RETROFIT	237617	250,280	250,280	263,618	263,618	0
806 050321 INT L/T DT CURR INTEREST	0	30,063	30,063	37,045	37,045	0
806 050329 INT L/T DT ENERGY RETROFIT	43653	30,990	30,990	17,652	17,652	0
TOTAL OTHER CHARGES	\$281271	\$333,054	\$333,054	\$333,054	\$333,054	\$0
OTHER FINANCING USES						
806 095166 TRANS OUT CAPITAL PROJECTS	133011	0	0	0	0	0
TOTAL OTHER FINANCING USES	\$133011	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES*****	\$414282	\$333,054	\$333,054	\$333,054	\$333,054	\$0
REVENUE FROM MONEY & PROPERTY						
806 420000 INTEREST	12	0	0	0	0	0
806 420001 CHNG IN FAIR VALUE INVESTMENTS	0	0	0	0	0	0
TOTAL REVENUE FROM MONEY & PROPERTY	\$12	\$0	\$0	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN						
806 802050 TRANS IN SHAS CO UTILITIES ISP	281271	333,054	333,054	333,054	0	-333,054
806 806205 TRANS IN SHAS CO UTILITIES ISP	0	0	0	0	333,054	333,054
TOTAL OTHR FINANCING SOURCES TRAN IN	\$281271	\$333,054	\$333,054	\$333,054	\$333,054	\$0
OTH FINANCE SRCS L/T DEBT PRCD						
806 850000 LONG TERM DEBT PROCEEDS	133011	0	0	0	0	0
TOTAL OTH FINANCE SRCS L/T DEBT PRCD	\$133011	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES*****	\$414293	\$333,054	\$333,054	\$333,054	\$333,054	\$0
ENERGY RETROFIT EXP OVER (UNDER) REV	\$-12	\$0	\$0	\$0	\$0	\$0

RESERVE FOR CONTINGENCIES

Fund 0060 General, Budget Unit 900

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.

REVENUES AND EXPENDITURES
STATE OF CALIFORNIA
BUDGET UNIT FINANCING DETAIL
BUDGET FOR THE FISCAL YEAR 2013-2014

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL EXP/REV 2011-12	ADJUSTED BUDGET 2012-13	ESTIMATED EXP/REV 2012-13	BUDGET REQUESTS 2013-14	BUDGET RECOMMENDED 2013-14	DIFFERENCE REC 13-14 RQST 13-14

UNIT TITLE: 900 RESERVES FOR CONTINGENCIES						
FUNCTION: GENERAL						
ACTIVITY: RESERVES FOR CONTINGENCIES						
FUND:0060 GENERAL						
APPROP FOR CONTINGENCY						
900 090000 APPROPRIATION FOR CONTINGENCY	0	5,936,000	0	5,000,000	5,000,000	0
TOTAL APPROP FOR CONTINGENCY	\$0	\$5,936,000	\$0	\$5,000,000	\$5,000,000	\$0
TOTAL EXPENDITURES*****	\$0	\$5,936,000	\$0	\$5,000,000	\$5,000,000	\$0
RESERVES FOR CONTINGENCIES EXP OVER (UNDER) REV	\$0	\$5,936,000	\$0	\$5,000,000	\$5,000,000	\$0
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