

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

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.

In 2014-15 the Federal Aviation Administration recommended development of an Airfield Pavement Management System, that will prioritize the replacement of runway and taxiway pavement.

BUDGET REQUESTS

The FY 2015-16 requested budget includes revenues in the amount of \$110,318 and expenditures in the amount of \$227,950. Expenditures exceed revenues by \$117,632 and will be covered by fund balance.

If the Federal Aviation Administration grant number 15 is received at the levels requested, a capital improvement will be added to rehabilitate pavement areas that require closure of the runway.

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.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 400 REVENUE FROM MONEY & PROPERTY					
421400 HANGAR RENTAL	\$23,400	\$20,225	\$21,600	\$21,600	\$21,600
421410 TIE DOWN RENTAL	\$487	\$656	\$300	\$300	\$300
421420 GROUND RENTAL	\$960	\$960	\$960	\$960	\$960
421421 FIXED BASE OPERATOR RENT/COMM	\$5,271	\$4,806	\$5,000	\$5,000	\$5,000
421430 AUTOMOBILE PARKING FEES	\$920	\$700	\$800	\$800	\$800
REVENUE FROM MONEY & PROPERTY	\$31,038	\$27,348	\$28,660	\$28,660	\$28,660
Category: 700 MISCELLANEOUS REVENUES					
797300 SALE OF GAS FRM AIRPORT	\$43,596	\$25,603	\$40,000	\$40,000	\$40,000
MISCELLANEOUS REVENUES	\$43,596	\$25,603	\$40,000	\$40,000	\$40,000
Total Operating Revenues:	\$74,634	\$52,951	\$68,660	\$68,660	\$68,660
Operating Expenses					
Category: 030 SERVICES AND SUPPLIES					
032500 COMMUNICATIONS EXPENSE	\$1,330	\$1,420	\$1,400	\$1,400	\$1,400
032900 HOUSEHOLD EXPENSE	\$428	\$743	\$550	\$550	\$550
032992 CHGS FAC MGMT HSHLD XP	\$1,207	\$1,649	\$1,130	\$1,130	\$1,130
033103 INSUR XP MISCELLANEOUS	\$8,051	\$8,363	\$8,700	\$8,700	\$8,700
033500 MAINTENANCE OF EQUIPMENT	\$0	\$752	\$2,000	\$2,000	\$2,000
033700 MAINTENANCE OF STRUCTURES	\$126	\$151	\$2,000	\$2,000	\$2,000
033732 MNT STR RUNWAYS	\$6,388	\$9,779	\$4,000	\$4,000	\$4,000
033791 CHGS FAC MGMT MAINT STR	\$3,177	\$6,553	\$6,877	\$6,877	\$6,877
034100 MEMBERSHIPS	\$35	\$0	\$35	\$35	\$35
034500 OFFICE EXPENSE	\$0	\$51	\$0	\$0	\$0
034800 PROF & SPECIAL SERVICES	\$16,848	\$10,715	\$45,000	\$45,000	\$45,000
034900 PUBLICATIONS & LEGAL NOTICES	\$0	\$0	\$250	\$250	\$250
035700 SPECIAL DEPARTMENTAL EXPENSE	\$2,540	\$30,383	\$850	\$850	\$850
035900 TRANSPORTATION & TRAVEL	\$506	\$0	\$0	\$0	\$0
035940 TRANS/TRVL FUEL	\$34,022	\$30,078	\$30,000	\$30,000	\$30,000
036100 UTILITIES	\$7,911	\$7,740	\$7,900	\$7,900	\$7,900
SERVICES AND SUPPLIES	\$82,573	\$108,383	\$110,692	\$110,692	\$110,692
Category: 050 OTHER CHARGES					
050001 CENTRAL SERVICE COST A-87	\$4,268	\$5,478	\$7,258	\$7,258	\$7,258
050900 DEPRECIATION EXPENSE	\$15,616	\$35,543	\$110,000	\$110,000	\$110,000
OTHER CHARGES	\$19,884	\$41,021	\$117,258	\$117,258	\$117,258
Total Operating Expenses:	\$102,457	\$149,405	\$227,950	\$227,950	\$227,950

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	(\$27,822)	(\$96,453)	(\$159,290)	(\$159,290)
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034309 MISC XP PRIOR PERIOD REV ADJ	(\$16)	\$0	\$0	\$0
SERVICES AND SUPPLIES	(\$16)	\$0	\$0	\$0
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$78	\$94	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$78	\$94	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES				
524000 STATE AID FOR AVIATION	\$10,000	\$10,000	\$10,000	\$10,000
524001 STATE CAPITAL IMPROVEMENT GRT	\$7,380	\$2,002	\$1,508	\$1,508
560400 FEDERAL FAA GRANT	\$160,746	\$21,182	\$30,150	\$30,150
INTERGOVERNMENTAL REVENUES	\$178,126	\$33,184	\$41,658	\$41,658
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$0	\$200	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$200	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$178,188	\$33,478	\$41,658	\$41,658
Income Before Captial Contributions and Transfers:	\$150,365	(\$62,975)	(\$117,632)	(\$117,632)
Change in Net Assets	\$150,365	(\$62,975)	(\$117,632)	(\$117,632)
Net Assets - Beginning Balance	\$12,263,199	\$12,413,564	\$12,350,589	\$12,350,589
Net Assets - Ending Balance	\$12,413,564	\$12,350,589	\$12,232,957	\$12,232,957

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
072101 BUILDINGS & IMPROVEMENTS	\$172,720	\$23,534		\$0	\$0
CAP ASSETS-BLDG & IMPROVEMENTS	\$172,720	\$23,534		\$0	\$0
Total Additional Appropriations:	\$172,720	\$23,534		\$0	\$0
Total Change in Net Assets:	(\$22,354)	(\$86,509)		(\$117,632)	(\$117,632)

**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

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 2015-16 requested budget includes revenues in the amount of \$1.5 million and expenditures in the amount of \$4.5 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.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
684950 REPLACEMENT & IMPROVEMENT	\$1,586,650	\$1,594,336	\$1,500,000	\$1,500,000	
CHARGES FOR SERVICES	\$1,586,650	\$1,594,336	\$1,500,000	\$1,500,000	
Total Operating Revenues:	\$1,586,650	\$1,594,336	\$1,500,000	\$1,500,000	
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	
Operating Income (Loss)	\$1,586,650	\$1,594,336	\$1,500,000	\$1,500,000	
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$20,741	\$29,299	\$20,000	\$20,000	
REVENUE FROM MONEY & PROPERTY	\$20,741	\$29,299	\$20,000	\$20,000	
Category: 700 MISCELLANEOUS REVENUES					
799600 INSURANCE LOSS & REFUNDS	\$85,673	\$0	\$0	\$0	
MISCELLANEOUS REVENUES	\$85,673	\$0	\$0	\$0	
Total Non-Operating Revenues (Expenses):	\$106,414	\$29,299	\$20,000	\$20,000	
Income Before Capital Contributions and Transfers:	\$1,693,065	\$1,623,635	\$1,520,000	\$1,520,000	
Category: 095 OTHER FINANCING USES					
096207 TRANS OUT SOLID WASTE DISPOSAL	(\$843,322)	(\$895,927)	(\$4,540,000)	(\$4,540,000)	
OTHER FINANCING USES	(\$843,322)	(\$895,927)	(\$4,540,000)	(\$4,540,000)	
Change in Net Assets	\$849,743	\$727,708	(\$3,020,000)	(\$3,020,000)	
Net Assets - Beginning Balance	\$5,061,150	\$5,910,893	\$6,638,602	\$6,638,602	
Net Assets - Ending Balance	\$5,910,893	\$6,638,602	\$3,618,602	\$3,618,602	

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$849,743	\$727,708	(\$3,020,000)	(\$3,020,000)

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

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 2015-16 requested budget includes revenues in the amount of \$10.4 million and expenditures in the amount of \$12.6 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.

The department is requesting to move three positions from the Roads budget (301) to the Solid Waste Administration budget. These positions support the Solid Waste Administration budget and the funding for these positions was previously charged to the Solid Waste Administration budget from the Roads budget.

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.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
684700 COLLECTORS FEES	\$325,494	\$351,394	\$300,000	\$300,000	\$300,000
684701 SEPTIC FEES	\$467,707	\$468,352	\$400,000	\$400,000	\$400,000
692700 REIMB MISC SERVICES	\$127,418	\$133,874	\$120,000	\$120,000	\$120,000
CHARGES FOR SERVICES	\$920,620	\$953,622	\$820,000	\$820,000	\$820,000
Total Operating Revenues:	\$920,620	\$953,622	\$820,000	\$820,000	\$820,000
Operating Expenses					
Category: 010 SALARIES AND BENEFITS					
011000 REGULAR SALARIES	\$0	\$0	\$283,161	\$283,161	\$283,161
018100 EMPLOYER SHARE OASDI	\$0	\$0	\$21,662	\$21,662	\$21,662
018201 EMPLOYER SHARE RETIREMENT	\$0	\$0	\$44,614	\$44,614	\$44,614
018300 EMPLOYER SHARE HEALTH INSUR	\$0	\$0	\$38,845	\$38,845	\$38,845
018307 EMPLOYR SHR OTHER POST EMP BEN	\$0	\$0	\$8,495	\$8,495	\$8,495
018400 EMPLOYER SHR UNEMPLOYMENT INS	\$0	\$0	\$1,615	\$1,615	\$1,615
018500 WORKERS COMP EXPOSURE	\$0	\$0	\$3,568	\$3,568	\$3,568
SALARIES AND BENEFITS	\$0	\$0	\$401,960	\$401,960	\$401,960
Category: 030 SERVICES AND SUPPLIES					
032900 HOUSEHOLD EXPENSE	\$7,114	\$0	\$0	\$0	\$0
032992 CHGS FAC MGMT HSHLD XP	\$0	\$54	\$0	\$0	\$0
033102 INSUR XP LIABILITY EXPOSURE	\$0	\$0	\$1,077	\$1,077	\$1,077
033103 INSUR XP MISCELLANEOUS	\$0	\$312	\$300	\$300	\$300
033500 MAINTENANCE OF EQUIPMENT	\$3,671	\$1,074	\$0	\$0	\$0
033700 MAINTENANCE OF STRUCTURES	\$34,896	\$0	\$0	\$0	\$0
033791 CHGS FAC MGMT MAINT STR	\$36,862	\$11,562	\$2,845	\$2,845	\$2,845
034500 OFFICE EXPENSE	\$243	\$277	\$100	\$100	\$100
034800 PROF & SPECIAL SERVICES	\$676,923	\$515,353	\$400,000	\$400,000	\$400,000
034807 PROF BANK SVS	\$4,269	\$3,894	\$3,508	\$3,508	\$3,508
034819 PROF ENGINEERING SVS	\$162,995	\$360,666	\$300,000	\$300,000	\$300,000
034826 PROF LAB SVS	\$55,290	\$58,684	\$50,000	\$50,000	\$50,000
034828 PROF LEGAL SVS	\$15,853	\$17,456	\$20,000	\$20,000	\$20,000
034829 PROF MAINTENANCE SVS	\$249,205	\$313,824	\$500,000	\$500,000	\$500,000
034832 PROF MONITORING SVS	\$23,136	\$14,475	\$15,000	\$15,000	\$15,000
034850 PROF TESTING SVS	\$33,577	\$18,561	\$10,000	\$10,000	\$10,000
034900 PUBLICATIONS & LEGAL NOTICES	\$3,317	\$52	\$0	\$0	\$0
035100 RENTS & LEASES OF EQUIPMENT	\$0	\$991	\$1,000	\$1,000	\$1,000
035500 MINOR EQUIPMENT	\$94	\$5,880	\$10,000	\$10,000	\$10,000
035700 SPECIAL DEPARTMENTAL EXPENSE	\$68,430	\$2,901	\$2,000	\$2,000	\$2,000
035743 SP DEPT XP PERMITS/LICENSES	\$21,759	\$94,766	\$2,000	\$2,000	\$2,000
035900 TRANSPORTATION & TRAVEL	\$0	\$785	\$0	\$0	\$0

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

Operating Detail	2013-14 Actuals	2014-15	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		
1	2	3	4	5
035940 TRANS/TRVL FUEL	\$0	\$70	\$0	\$0
036100 UTILITIES	\$15,107	\$15,098	\$13,000	\$13,000
SERVICES AND SUPPLIES	\$1,412,749	\$1,436,742	\$1,330,830	\$1,330,830
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$9,929	\$7,287	\$39,545	\$39,545
050800 TAXES & ASSESSMENTS	\$225	\$35	\$0	\$0
050900 DEPRECIATION EXPENSE	\$475,779	\$199,195	\$800,000	\$800,000
OTHER CHARGES	\$485,934	\$206,518	\$839,545	\$839,545
Total Operating Expenses:	\$1,898,684	\$1,643,260	\$2,572,335	\$2,572,335
Operating Income (Loss)	(\$978,064)	(\$689,637)	(\$1,752,335)	(\$1,752,335)
Non-Operating Revenues (Expenses)				
Category: 030 SERVICES AND SUPPLIES				
034310 MISC XP PRIOR PERIOD EXP ADJ	\$0	(\$50)	\$0	\$0
SERVICES AND SUPPLIES	\$0	(\$50)	\$0	\$0
Category: 050 OTHER CHARGES				
050300 INTEREST ON LONG TERM DT	(\$21,570)	(\$19,467)	(\$30,997)	(\$30,997)
050321 INT L/T DT CURR INTEREST	(\$15,198)	(\$13,690)	\$0	\$0
OTHER CHARGES	(\$36,768)	(\$33,158)	(\$30,997)	(\$30,997)
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$14,133	\$18,086	\$10,000	\$10,000
REVENUE FROM MONEY & PROPERTY	\$14,133	\$18,086	\$10,000	\$10,000
Category: 700 MISCELLANEOUS REVENUES				
799300 MISCELLANEOUS REVENUE	\$0	\$12	\$0	\$0
MISCELLANEOUS REVENUES	\$0	\$12	\$0	\$0
Category: 802 OTHER FINANCING SRCS SALE C/A				
896102 GAIN ON SALE OF CAPITAL ASSETS	\$0	\$1,801	\$0	\$0
OTHER FINANCING SRCS SALE C/A	\$0	\$1,801	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$22,634)	(\$13,307)	(\$20,997)	(\$20,997)
Income Before Captial Contributions and Transfers:	(\$1,000,699)	(\$702,945)	(\$1,773,332)	(\$1,773,332)
Category: 095 OTHER FINANCING USES				
095301 TRAN OUT ROADS	(\$100,000)	\$0	\$0	\$0

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
OTHER FINANCING USES	(\$100,000)		\$0	\$0	\$0
Category: 800	OTHR FINANCING SOURCES TRAN IN				
806206 TRANS IN WCL R & I	\$843,322	\$895,927	\$4,540,000	\$4,540,000	\$4,540,000
806209 TRANS IN WCL CLOSURE/POST CLSR	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000
OTHR FINANCING SOURCES TRAN IN	\$843,322	\$895,927	\$9,540,000	\$9,540,000	\$9,540,000
Change in Net Assets	(\$257,376)	\$192,982	\$7,766,668	\$7,766,668	\$7,766,668
Net Assets - Beginning Balance	\$14,343,504	\$14,086,127	\$14,279,109	\$14,279,109	\$14,279,109
Net Assets - Ending Balance	\$14,086,127	\$14,279,109	\$22,045,777	\$22,045,777	\$22,045,777

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Additional Appropriations					
Object: 0502 RETIRE LONG TERM DEBT					
050200 RETIREMENT OF LONG TERM DEBT	\$125,244	\$128,764	\$132,383	\$132,383	
RETIRE LONG TERM DEBT	\$125,244	\$128,764	\$132,383	\$132,383	
Object: 0600 CAP ASSETS-LAND					
060001 BLM LAND 160 AC S CLR CRK RD	\$514	\$0	\$0	\$0	
CAP ASSETS-LAND	\$514	\$0	\$0	\$0	
Object: 0610 CAP ASSETS-BLDG & IMPROVEMENTS					
061018 BUCKEYE LANDFILL CAP EXT/WELL	\$0	\$0	\$250,000	\$250,000	
061065 WCL 4 STRM DRN WATER RTN PONDS	\$50	\$0	\$0	\$0	
061066 WCL 7 GAS MONITORING WELLS	\$0	\$0	\$200,000	\$200,000	
061067 WCL PHASE II COVER	\$0	\$0	\$5,000,000	\$5,000,000	
061073 WCL UNIT 4C EXPANSION	\$0	\$0	\$4,340,000	\$4,340,000	
061074 BUCKEYE TRNSFER ST GUARD RAIL	\$0	\$0	\$18,750	\$18,750	
061075 OLD SHASTA TRNSF ST GUARD RAIL	\$0	\$0	\$18,750	\$18,750	
061076 LAKEHEAD TRNSF ST GUARD RAIL	\$0	\$0	\$18,750	\$18,750	
061077 FR GULCH TRNSF ST GUARD RAIL	\$0	\$0	\$18,750	\$18,750	
CAP ASSETS-BLDG & IMPROVEMENTS	\$50	\$0	\$9,865,000	\$9,865,000	
Object: 0650 CAP ASSETS-EQUIPMENT					
065095 1 VEHICLE W/ ACCESSORIES	\$0	\$26,814	\$0	\$0	
CAP ASSETS-EQUIPMENT	\$0	\$26,814	\$0	\$0	
Total Additional Appropriations:	\$125,809	\$155,579	\$9,997,383	\$9,997,383	
Total Change in Net Assets:	(\$383,186)	\$37,402	(\$2,230,715)	(\$2,230,715)	

**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

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 2015-16 requested budget includes revenues in the amount of \$540,000 and expenditures in the amount of \$6.5 million. Expenditures exceed revenues by \$6 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.

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
684900 CLOSURE SURCHARGE	\$560,628	\$446,465	\$500,000	\$500,000	
CHARGES FOR SERVICES	\$560,628	\$446,465	\$500,000	\$500,000	
Total Operating Revenues:	\$560,628	\$446,465	\$500,000	\$500,000	
Operating Expenses					
Category: 050 OTHER CHARGES					
051000 AMORTIZATION	\$722,156	(\$1,840,325)	\$1,500,000	\$1,500,000	
OTHER CHARGES	\$722,156	(\$1,840,325)	\$1,500,000	\$1,500,000	
Total Operating Expenses:	\$722,156	(\$1,840,325)	\$1,500,000	\$1,500,000	
Operating Income (Loss)	(\$161,528)	\$2,286,791	(\$1,000,000)	(\$1,000,000)	
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$43,969	\$57,336	\$40,000	\$40,000	
REVENUE FROM MONEY & PROPERTY	\$43,969	\$57,336	\$40,000	\$40,000	
Total Non-Operating Revenues (Expenses):	\$43,969	\$57,336	\$40,000	\$40,000	
Income Before Capital Contributions and Transfers:	(\$117,558)	\$2,344,127	(\$960,000)	(\$960,000)	
Category: 095 OTHER FINANCING USES					
096207 TRANS OUT SOLID WASTE DISPOSAL	\$0	\$0	(\$5,000,000)	(\$5,000,000)	
OTHER FINANCING USES	\$0	\$0	(\$5,000,000)	(\$5,000,000)	
Change in Net Assets	(\$117,558)	\$2,344,127	(\$5,960,000)	(\$5,960,000)	
Net Assets - Beginning Balance	(\$1,361,157)	(\$1,478,715)	\$865,412	\$865,412	
Net Assets - Ending Balance	(\$1,478,715)	\$865,412	(\$5,094,587)	(\$5,094,587)	

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$117,558)	\$2,344,127	(\$5,960,000)	(\$5,960,000)

SHASTA COUNTY TRANSIT
Fund 0210 Shasta County Transit
Patrick J. Minturn, Director of Public Works

PROGRAM DESCRIPTION

This budget unit is for the administration of transit services in the rural area. Services provided include express commuter services from Burney to the Redding area. Expenses for the Redding Area Bus Authority (RABA) joint powers authority flow through this fund. Funds for this budget originate from Federal Transit Administration grant funds and Transportation Development Act Funds available to the County, and this budget unit requires no General Fund support.

BUDGET REQUESTS

The FY 2015-16 requested budget includes expenditures in the amount of \$440,682 and revenue in the amount of \$342,275. Expenditures exceed revenue by \$98,407 and will be covered by fund balance.

SUMMARY OF RECOMMENDATIONS

The CEO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

Expenses for the RABA joint powers authority and Burney Express flow through this fund. The farebox analysis for a third Burney Express trip places the farebox close to the 10 percent requirement making it unreasonable to meet.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Category: 100 TAXES				
106500 LOCAL TRANSPORTATION FUNDS	\$87,275	\$0	\$0	\$0
TAXES	\$87,275	\$0	\$0	\$0
Category: 500 INTERGOVERNMENTAL REVENUES				
560870 FEDERAL TRANSIT ACT SEC 5311	\$383,765	\$334,830	\$318,000	\$318,000
INTERGOVERNMENTAL REVENUES	\$383,765	\$334,830	\$318,000	\$318,000
Category: 600 CHARGES FOR SERVICES				
692013 TRANSPTN FAREBOX BUS REVENUE	\$22,184	\$20,728	\$24,000	\$24,000
CHARGES FOR SERVICES	\$22,184	\$20,728	\$24,000	\$24,000
Total Operating Revenues:	\$493,224	\$355,558	\$342,000	\$342,000
Operating Expenses				
Category: 030 SERVICES AND SUPPLIES				
034800 PROF & SPECIAL SERVICES	\$7,500	\$7,500	\$8,000	\$8,000
034802 PROF ADMIN SVS	\$10,599	\$10,635	\$15,000	\$15,000
034900 PUBLICATIONS & LEGAL NOTICES	\$220	\$0	\$250	\$250
SERVICES AND SUPPLIES	\$18,319	\$18,135	\$23,250	\$23,250
Category: 050 OTHER CHARGES				
050001 CENTRAL SERVICE COST A-87	\$0	\$2,296	\$7,132	\$7,132
OTHER CHARGES	\$0	\$2,296	\$7,132	\$7,132
Total Operating Expenses:	\$18,319	\$20,431	\$30,382	\$30,382
Operating Income (Loss)	\$474,904	\$335,126	\$311,618	\$311,618
Non-Operating Revenues (Expenses)				
Category: 050 OTHER CHARGES				
051300 CONTRIB NON COUNTY GOV AGENCY	(\$45,000)	\$0	\$0	\$0
051385 CONTR TO RABA	(\$356,754)	(\$384,872)	(\$410,300)	(\$410,300)
OTHER CHARGES	(\$401,754)	(\$384,872)	(\$410,300)	(\$410,300)
Category: 400 REVENUE FROM MONEY & PROPERTY				
420000 INTEREST	\$563	\$631	\$275	\$275
REVENUE FROM MONEY & PROPERTY	\$563	\$631	\$275	\$275
Total Non-Operating Revenues (Expenses):	(\$401,191)	(\$384,241)	(\$410,025)	(\$410,025)

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Income Before Captial Contributions and Transfers:	\$73,713	(\$49,115)	(\$98,407)	(\$98,407)
Change in Net Assets	\$73,713	(\$49,115)	(\$98,407)	(\$98,407)
Net Assets - Beginning Balance	\$418,375	\$492,088	\$442,973	\$442,973
Net Assets - Ending Balance	\$492,088	\$442,973	\$344,566	\$344,566

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	\$73,713	(\$49,115)	(\$98,407)	(\$98,407)

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 CEO recommends two changes to two of the budget units:

- 00395-CSA #11 French Gulch Water Administration-An increase of \$1,146 to the Trans-in from CSA #11 French Gulch Water Debt Service Administration
- 00629-CSA #6 Elk Trail Water Special Assessment District-An increase of \$3,000 in Special Departmental Expense.

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	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Category: 600 CHARGES FOR SERVICES					
668144 S/A IN LIEU PARCEL CHGS CURR	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
CHARGES FOR SERVICES	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Total Operating Revenues:	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$4,870	\$4,870	\$4,871	\$4,871	\$4,871
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$17	\$3	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$17	\$3	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$17	\$3	\$0	\$0	\$0
Income Before Captial Contributions and Transfers:	\$4,888	\$4,874	\$4,871	\$4,871	\$4,871
Category: 095 OTHER FINANCING USES					
096375 TRAN OUT CSA#2 SUGARLOAF WTR	(\$9,400)	(\$4,800)	(\$4,800)	(\$4,800)	(\$4,800)
OTHER FINANCING USES	(\$9,400)	(\$4,800)	(\$4,800)	(\$4,800)	(\$4,800)
Change in Net Assets	(\$4,511)	\$74	\$71	\$71	\$71
Net Assets - Beginning Balance	\$4,804	\$292	\$366	\$366	\$366
Net Assets - Ending Balance	\$292	\$366	\$437	\$437	\$437

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$4,511)	\$74	\$71	\$71

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

Operating Detail	2013-14 Actuals	2014-15		2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Operating Revenues					
Total Operating Revenues:	\$0	\$0	\$0	\$0	\$0
Operating Expenses					
Total Operating Expenses:	\$0	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues (Expenses)					
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$1,638	\$811	\$150	\$150	\$150
REVENUE FROM MONEY & PROPERTY	\$1,638	\$811	\$150	\$150	\$150
Total Non-Operating Revenues (Expenses):	\$1,638	\$811	\$150	\$150	\$150
Income Before Capital Contributions and Transfers:	\$1,638	\$811	\$150	\$150	\$150
Category: 095 OTHER FINANCING USES					
096378 TRAN OUT CSA#8 P CEDRO SEWER	(\$650,000)	\$0	(\$50,000)	(\$50,000)	(\$50,000)
OTHER FINANCING USES	(\$650,000)	\$0	(\$50,000)	(\$50,000)	(\$50,000)
Change in Net Assets	(\$648,361)	\$811	(\$49,850)	(\$49,850)	(\$49,850)
Net Assets - Beginning Balance	\$812,695	\$164,334	\$165,145	\$165,145	\$165,145
Net Assets - Ending Balance	\$164,334	\$165,145	\$115,295	\$115,295	\$115,295

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

Operating Detail	2013-14 Actuals	2014-15 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
Total Additional Appropriations:	\$0	\$0	\$0	\$0
Total Change in Net Assets:	(\$648,361)	\$811	(\$49,850)	(\$49,850)