

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 \$531,788; 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.

Budget Unit: 803 - 1998 CRTHSE BOND (FUND 0070)

Function: DEBT SERVICE

Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$97	\$68	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$97	\$68	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$534,643	\$533,315	\$531,788	\$531,788	
OTHR FINANCING SOURCES TRAN IN	\$534,643	\$533,315	\$531,788	\$531,788	
Total Revenues:	\$534,741	\$533,383	\$531,788	\$531,788	
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$425,000	\$435,000	\$445,000	\$445,000	
054000 CURRENT INTEREST BOND ISSUES	\$109,643	\$98,315	\$86,788	\$86,788	
OTHER CHARGES	\$534,643	\$533,315	\$531,788	\$531,788	
Total Expenditures/Appropriations:	\$534,643	\$533,315	\$531,788	\$531,788	
Net Cost:	(\$97)	(\$68)	\$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 debt for this bond has been satisfied and the fund was closed as of June 30, 2015.

SUMMARY OF RECOMMENDATIONS

This zero 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.

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	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$16	\$0		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$16	\$0		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800201 TRANS IN TRIAL COURTS	\$12,111	\$0		\$0	\$0
800260 TRANS IN JAIL	\$78,271	\$0		\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$90,382	\$0		\$0	\$0
Total Revenues:	\$90,398	\$0		\$0	\$0
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$3,767	\$0		\$0	\$0
SERVICES AND SUPPLIES	\$3,767	\$0		\$0	\$0
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$645,000	\$0		\$0	\$0
054000 CURRENT INTEREST BOND ISSUES	\$13,303	\$0		\$0	\$0
OTHER CHARGES	\$658,303	\$0		\$0	\$0
Category: 095 OTHER FINANCING USES					
095201 TRAN OUT TRIAL COURTS	\$6	\$0		\$0	\$0
OTHER FINANCING USES	\$6	\$0		\$0	\$0
Total Expenditures/Appropriations:	\$662,076	\$0		\$0	\$0
Net Cost:	\$571,677	\$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 \$2,373,600; for debt Service (\$2,371,600) and bank charges (\$2,000), offset by a transfer-in from Tobacco Settlement funds (\$2,373,600).

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.

Budget Unit: 805 - ADM CTR BOND (FUND 0072)

Function: DEBT SERVICE

Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$132	\$18	\$0	\$0	
REVENUE FROM MONEY & PROPERTY	\$132	\$18	\$0	\$0	
Category: 800 OTHR FINANCING SOURCES TRAN IN					
800174 TRANS IN TOBACCO SETTLEMENT	\$2,298,282	\$2,373,858	\$2,373,600	\$2,373,600	
OTHR FINANCING SOURCES TRAN IN	\$2,298,282	\$2,373,858	\$2,373,600	\$2,373,600	
Total Revenues:	\$2,298,414	\$2,373,876	\$2,373,600	\$2,373,600	
Category: 030 SERVICES AND SUPPLIES					
034807 PROF BANK SVS	\$1,764	\$1,801	\$2,000	\$2,000	
SERVICES AND SUPPLIES	\$1,764	\$1,801	\$2,000	\$2,000	
Category: 050 OTHER CHARGES					
053000 CURRENT PRINCIPAL BOND ISSUES	\$1,380,000	\$1,415,000	\$1,455,000	\$1,455,000	
054000 CURRENT INTEREST BOND ISSUES	\$1,000,450	\$959,050	\$916,600	\$916,600	
OTHER CHARGES	\$2,380,450	\$2,374,050	\$2,371,600	\$2,371,600	
Total Expenditures/Appropriations:	\$2,382,214	\$2,375,851	\$2,373,600	\$2,373,600	
Net Cost:	\$83,799	\$1,974	\$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 \$51,784 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.

Budget Unit: 806 - ENERGY RETROFIT (FUND 0073)
Function: DEBT SERVICE
Activity: RETIREMENT OF LONG-TERM DEBT

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
		Actual <input checked="" type="checkbox"/>	Estimated <input type="checkbox"/>		
1	2	3	4	5	
Category: 400 REVENUE FROM MONEY & PROPERTY					
420000 INTEREST	\$14	\$8		\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$14	\$8		\$0	\$0
Category: 800 OTHR FINANCING SOURCES TRAN IN					
806205 TRANS IN SHAS CO UTILITIES ISF	\$192,418	\$51,783		\$51,784	\$51,784
OTHR FINANCING SOURCES TRAN IN	\$192,418	\$51,783		\$51,784	\$51,784
Total Revenues:	\$192,433	\$51,791		\$51,784	\$51,784
Category: 050 OTHER CHARGES					
050220 RET L/T DT FINAL PAYMENT	\$137,031	\$0		\$0	\$0
050221 RET L/T DT CURR PRINCIPAL	\$38,164	\$39,284		\$40,505	\$40,505
050321 INT L/T DT CURR INTEREST	\$13,619	\$12,498		\$11,279	\$11,279
050329 INT L/T DT ENERGY RETROFIT	\$3,603	\$0		\$0	\$0
OTHER CHARGES	\$192,418	\$51,783		\$51,784	\$51,784
Total Expenditures/Appropriations:	\$192,418	\$51,783		\$51,784	\$51,784
Net Cost:	(\$14)	(\$8)		\$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 increases the Contingency Reserve by \$1 million; to \$6 million. The Board of Supervisors has previously pledged support for two important endeavors which are funded in FY 2016-17 by fund balance reserves. However, it is recommended that funding for future years be set aside in contingency.

On October 6, 2015, the Board adopted a resolution authorizing the application of Laura's Law (court-ordered Assisted Outpatient Treatment Demonstration Project Act of 2002), through January 1, 2017, including \$500,000 in FY 2016-17. The CEO is recommending utilization of Mental Health fund balance for FY 2016-17. Should the sunset date for application of Laura's Law be extended past January 1, 2017, and if fund balance is not sufficient, this contingency will be available for appropriation in Mental Health.

On March 17, 2015, the Board approved five Deputy Sheriff positions, two Public Safety Service Officer positions and two vehicles. In FY 2015-16 and FY 2016-17, the Sheriff will utilize Public Safety fund balance to offset this expense. If Public Safety fund balance is not sufficient, this contingency will be available for appropriation in the Sheriff's budget unit.

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

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

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

Detail By Revenue Category and Expenditure Object	2014-15 Actuals	2015-16		2016-17 Recommended	2016-17 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
Category: 090 APPROP FOR CONTINGENCY					
090000 APPROPRIATION FOR CONTINGENCY	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000
APPROP FOR CONTINGENCY	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000
Total Expenditures/Appropriations:	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000
Net Cost:	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000