

# INFORMATION TECHNOLOGY DEPARTMENT

Fund 203 IT Administration, Budget Unit 925

Thomas Schreiber, Chief Information Officer

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

County of Shasta  
Operation of Internal Service Fund  
Fiscal Year 2014-15

Schedule 10

Fund Title: 925 - IT ADMINISTRATION (FUND 0203)  
Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
CHARGES FOR SERVICES	\$5,504,903	\$5,406,179	\$5,871,016	\$5,871,016
<b>Total Operating Revenues:</b>	<b>\$5,504,903</b>	<b>\$5,406,179</b>	<b>\$5,871,016</b>	<b>\$5,871,016</b>
<b>Operating Expenses</b>				
SALARIES AND BENEFITS	\$3,331,397	\$3,438,315	\$4,040,929	\$4,040,929
SERVICES AND SUPPLIES	\$1,577,904	\$1,416,811	\$1,676,387	\$1,676,387
OTHER CHARGES	\$982,110	\$1,036,801	\$1,115,242	\$1,115,242
<b>Total Operating Expenses:</b>	<b>\$5,891,411</b>	<b>\$5,891,927</b>	<b>\$6,832,558</b>	<b>\$6,832,558</b>
<b>Operating Income (Loss)</b>	<b>(\$386,508)</b>	<b>(\$485,747)</b>	<b>(\$961,542)</b>	<b>(\$961,542)</b>
<b>Non-Operating Revenues (Expenses)</b>				
OTHER CHARGES	\$0	\$0	(\$2,000)	(\$2,000)
REVENUE FROM MONEY & PROPERTY	\$5,182	\$8,420	\$0	\$0
MISCELLANEOUS REVENUES	\$2,950	\$5,285	\$57,244	\$57,244
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$8,132</b>	<b>\$13,705</b>	<b>\$55,244</b>	<b>\$55,244</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$378,375)</b>	<b>(\$472,042)</b>	<b>(\$906,298)</b>	<b>(\$906,298)</b>
OTHR FINANCING SOURCES TRAN IN	\$600,867	\$569,401	\$480,695	\$480,695
<b>Change in Net Assets</b>	<b>\$222,492</b>	<b>\$97,359</b>	<b>(\$425,603)</b>	<b>(\$425,603)</b>
Net Assets - Beginning Balance	\$2,234,917	\$2,457,409	\$2,554,769	\$2,554,769
Net Assets - Ending Balance	\$2,457,409	\$2,554,769	\$2,129,166	\$2,129,166
<b>Additional Appropriations</b>				
CAP ASSETS-EQUIPMENT	\$174,888	\$211,838	\$194,000	\$194,000
<b>Total Additional Appropriations:</b>	<b>\$174,888</b>	<b>\$211,838</b>	<b>\$194,000</b>	<b>\$194,000</b>
<b>Total Change in Net Assets:</b>	<b>\$47,604</b>	<b>(\$114,478)</b>	<b>(\$619,603)</b>	<b>(\$619,603)</b>

## PROGRAM DESCRIPTION

The Information Technology (I.T.) Department is an Internal Service Fund (ISF), which provides computer technology support and direction to County departments including: systems development, programming, software application hosting, Web development, Web-hosting services, GIS services, database support, computer operations, network management, systems maintenance, personal computer support, and telecommunications support including telephone systems. The I.T. operations fund receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

**BUDGET REQUESTS**

Salaries and Benefits - Salaries and Benefits have increased by \$231,252 from FY 2013-14. This increase is partly due to negotiated salary increases and the increase in the PERS employer retirement rate. In addition, the salary/benefit projections provided to I.T. in February 2014 for budget preparation inadvertently omitted employee Med Fees. The omission was discovered after I.T. rates had been provided to County departments. There is an additional one-time other post-employment benefits (OPEB) contribution of \$153,653. The \$125,000 Med Fees and the OPEB \$153,653 totals for FY 2014-15 will be offset by retained earnings.

Services and Supplies - Overall, anticipated expenses in the Services and Supplies category will be \$5,997 greater than the adjusted budget for FY 2013-14. The slight increase is for Cable and Wire material within the direct charge back account because of anticipated projects for FY 2014-15.

Other Charges - This category is anticipated to increase by \$82,386 over the adjusted budget for FY 2013-14 and is primarily attributable to an increase in Building & Equipment Use A-87 charges.

Capital Assets - Capital Assets expense for FY 2014-15 is anticipated to be \$194,000. This is a slight decrease of \$18,500 from expenses in this category for FY 2013-14.

The total I.T. budget appropriation request for FY 2014-15 is \$7 million compared to \$6.7 million for the FY 2013-14 Adjusted Budget. Anticipated revenues total \$6.4 million, resulting in a projected deficit of \$619,603. The deficit will be applied toward reducing the I.T. department's working capital reserve.

**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.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

# SUPPORT SERVICES-FLEET MANAGEMENT DIVISION

Fund 201 Fleet Management, Budget Unit 940

Patrick J. Minturn, Director of Public Works

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

County of Shasta  
Operation of Internal Service Fund  
Fiscal Year 2014-15

Schedule 10

Fund Title: 940 - FLEET MANAGEMENT (FUND 0201)  
Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
CHARGES FOR SERVICES	\$2,384,517	\$1,758,182	\$1,233,000	\$1,233,000
<b>Total Operating Revenues:</b>	<b>\$2,384,517</b>	<b>\$1,758,182</b>	<b>\$1,233,000</b>	<b>\$1,233,000</b>
<b>Operating Expenses</b>				
SALARIES AND BENEFITS	\$437,426	\$416,499	\$499,250	\$499,250
SERVICES AND SUPPLIES	\$1,351,118	\$1,134,719	\$665,730	\$665,730
OTHER CHARGES	\$510,827	\$514,635	\$677,767	\$677,767
INTRAFUND TRANSFERS	(\$43,570)	(\$33,399)	\$0	\$0
<b>Total Operating Expenses:</b>	<b>\$2,255,802</b>	<b>\$2,032,454</b>	<b>\$1,842,747</b>	<b>\$1,842,747</b>
<b>Operating Income (Loss)</b>	<b>\$128,715</b>	<b>(\$274,272)</b>	<b>(\$609,747)</b>	<b>(\$609,747)</b>
<b>Non-Operating Revenues (Expenses)</b>				
SERVICES AND SUPPLIES	\$0	(\$10,465)	\$0	\$0
OTHER CHARGES	(\$2,552)	(\$156,900)	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$13,010	\$19,110	\$5,000	\$5,000
MISCELLANEOUS REVENUES	\$862	\$1,535	\$57,898	\$57,898
OTHER FINANCING SRCS SALE C/A	\$55,503	\$38,972	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$66,824</b>	<b>(\$107,746)</b>	<b>\$62,898</b>	<b>\$62,898</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$195,539</b>	<b>(\$382,019)</b>	<b>(\$546,849)</b>	<b>(\$546,849)</b>
OTHER CHARGES	(\$50,296)	\$0	\$0	\$0
OTHER FINANCING USES	(\$20,000)	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$106,467	\$27,570	\$0	\$0
<b>Change in Net Assets</b>	<b>\$231,710</b>	<b>(\$354,448)</b>	<b>(\$546,849)</b>	<b>(\$546,849)</b>
Net Assets - Beginning Balance	\$6,584,591	\$6,816,301	\$6,461,853	\$6,461,853
Net Assets - Ending Balance	\$6,816,301	\$6,461,853	\$5,915,004	\$5,915,004
<b>Additional Appropriations</b>				
CAP ASSETS-EQUIPMENT	\$554,236	\$663,865	\$2,313,575	\$2,313,575
<b>Total Additional Appropriations:</b>	<b>\$554,236</b>	<b>\$663,865</b>	<b>\$2,313,575</b>	<b>\$2,313,575</b>
<b>Total Change in Net Assets:</b>	<b>(\$322,526)</b>	<b>(\$1,018,313)</b>	<b>(\$2,860,424)</b>	<b>(\$2,860,424)</b>

## PROGRAM DESCRIPTION

Fleet Management is an internal service fund responsible for the management of the County's light vehicle fleet, with the exception of those vehicles assigned to the Public Works Department. Fleet Management pays for all costs for the acquisition, maintenance, and operation of vehicles. Individual departments are charged monthly rates to cover the cost of purchasing and maintaining their vehicles. The program is funded by user fees and requires no direct County General Fund allocation.

The mission of Fleet Management is to “provide Shasta County employees with safe, reliable and economical vehicles by maintaining, replacing and supporting the fleet in a professional, cost effective and responsive manner.”

**BUDGET REQUESTS**

The department’s 2014-15 Requested Budget includes expenditures in the amount of \$4.2 million and revenues in the amount of \$1.2 million. Expenditures exceed revenues by \$2.9 million and will be covered by fund balance. Expenses are decreasing by \$53,322 and revenues are decreasing by \$1,622,648 compared to the FY 2013-14 Adjusted Budget.

Charges for Services are decreasing by \$1.5 million compared to the FY 2013-14 Adjusted Budget. This reduction in rates will help the department to reduce their retained earnings. Services and Supplies are reduced by \$1.1 million compared to the FY 2013-14 Adjusted Budget due to Fleet Management no longer providing fuel to departments.

There are 60 replacement vehicles requested in the FY 2014-15 requested budget. This is significantly more than the 31 replacement vehicles in the FY 2013-14 budget. Although 60 vehicles are scheduled for replacement; depending on department needs, this number may be reduced.

**SUMMARY OF RECOMMENDATIONS**

Three changes are recommended: an increase of \$57,898 in Prior Period Revenue; an increase in \$18,352 in Other Post-Employment Benefits, and a decrease of \$30,000 Trans Out Capital Projects.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

**SUPPORT SERVICES-RISK MANAGEMENT**  
 Fund 202 Risk Management, Budget Unit 950  
 Angela Davis, Director of Support Services

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

County of Shasta  
 Operation of Internal Service Fund  
 Fiscal Year 2014-15

Schedule 10

Fund Title: 950 - RISK MANAGEMENT (FUND 0202)  
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
CHARGES FOR SERVICES	\$5,458,761	\$5,479,958	\$5,567,162	\$5,567,162
<b>Total Operating Revenues:</b>	<b>\$5,458,761</b>	<b>\$5,479,958</b>	<b>\$5,567,162</b>	<b>\$5,567,162</b>
<b>Operating Expenses</b>				
SALARIES AND BENEFITS	\$751,266	\$810,778	\$935,774	\$935,774
SERVICES AND SUPPLIES	\$2,536,244	\$2,306,451	\$2,860,133	\$2,860,133
OTHER CHARGES	\$5,540,951	\$4,973,570	\$6,346,049	\$6,346,049
INTRAFUND TRANSFERS	(\$1,089,853)	(\$1,153,853)	(\$1,295,648)	(\$1,295,648)
<b>Total Operating Expenses:</b>	<b>\$7,738,609</b>	<b>\$6,936,946</b>	<b>\$8,846,308</b>	<b>\$8,846,308</b>
<b>Operating Income (Loss)</b>	<b>(\$2,279,847)</b>	<b>(\$1,456,987)</b>	<b>(\$3,279,146)</b>	<b>(\$3,279,146)</b>
<b>Non-Operating Revenues (Expenses)</b>				
SERVICES AND SUPPLIES	(\$292)	\$0	(\$9,244,724)	(\$9,244,724)
REVENUE FROM MONEY & PROPERTY	\$91,134	\$127,152	\$100,000	\$100,000
MISCELLANEOUS REVENUES	\$632,848	\$338,687	\$143,824	\$143,824
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$723,691</b>	<b>\$465,840</b>	<b>(\$9,000,900)</b>	<b>(\$9,000,900)</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>(\$1,556,156)</b>	<b>(\$991,147)</b>	<b>(\$12,280,046)</b>	<b>(\$12,280,046)</b>
<b>Change in Net Assets</b>	<b>(\$1,556,156)</b>	<b>(\$991,147)</b>	<b>(\$12,280,046)</b>	<b>(\$12,280,046)</b>
Net Assets - Beginning Balance	\$10,791,840	\$9,235,684	\$8,244,537	\$8,244,537
Net Assets - Ending Balance	\$9,235,684	\$8,244,537	(\$4,035,508)	(\$4,035,508)
<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>(\$1,556,156)</b>	<b>(\$991,147)</b>	<b>(\$12,280,046)</b>	<b>(\$12,280,046)</b>

**PROGRAM DESCRIPTION**

The Risk Management Division of Support Services is an internal services fund (ISF) that manages the County's insured and self-insured workers' compensation, liability, vision, malpractice, and a variety of other insured programs. The Division's mission is to responsibly safeguard the assets and human resources of the County by providing insurance programs which are equitable, affordable, and delivered in a compassionate, responsive manner to employees and citizens of Shasta County. The program is funded by user fees and requires no direct General Fund support.

**BUDGET REQUESTS**

In FY 2014-15 total expenditures will increase by \$253,043, or 2.6 percent compared to the FY 2013-14 Adjusted Budget. Salaries and Benefits will increase 9.5 percent, or \$81,536, due to increases in Regular

Salaries, Worker's Compensation experience charges, and a one-time increase in Other Post-Employment Benefits (OPEB) charges. Services and Supplies will increase \$32,103, or 1.1 percent, due to increases in Professional Administration Services charges, and Other Charges will increase \$203,825, or 2.8 percent, due to increases in Central Services A-87 charges and premium charges for employees, fire & building, and excess insurance, compared to the FY 2013-14 Adjusted Budget.

Charges for Services to departments will increase by \$78,827, or 1.4 percent, compared to the FY 2013-14 Adjusted Budget. Overall total revenues will only increase by \$17,651, or 0.3 percent, primarily due to a projected 50 percent reduction in interest earnings revenue. Risk Management will operate by using revenue from rate charges to departments and fund balance in order to meet and maintain the 80 to 90 percent confidence level set by the Board of Supervisors on March 11, 2014.

In FY 2014-15 expenditures will exceed revenues by just over \$4 million, which will come from fund balance, an increase of \$235,392, or 6.2 percent, over the FY 2013-14 Adjusted Budget. The FY 2013-14 projected use of fund balance is decreased by \$3.2 million. The Risk Management fund balance is sufficient to fund the FY 2014-15 Requested Budget.

### **SUMMARY OF RECOMMENDATIONS**

The CEO recommends technical budget changes to effectuate the transfer of the \$9.2 million Risk Management rate rebate to the OPEB trust and this will increase the department's use of fund balance by \$8.2 million. As a result, Risk Management's retained earnings will be reduced as recommended by the Auditor-Controller.

### **PENDING ISSUES AND POLICY CONSIDERATIONS**

On March 11, 2014 the Board of Supervisors adopted a resolution that raises the County's self-insured Liability and Worker's Compensation risk management confidence level to 80 to 90 percent. Annually, in compliance with requirements to participate in California State Association of Counties-Excess Insurance Authority (CSAC-EIA) excess insurance programs, Risk Management contracts for an actuarial study of reserves in the Self-Insured Programs. Insurance rates have been adjusted annually to strive to maintain the eighty percent confidence level; however, due to many fluctuations in utilization the fund remains in excess of eighty percent. The Auditor-Controller met with the department head to discuss rate setting and a plan to return the reserves to an acceptable confidence level. Concurrent with the FY 2014-15 Recommended Budget the excess reserves will be reduced and offset by an additional contribution to the OPEB Irrevocable Trusts. In addition, rate setting will be structured to maintain the fund within a confidence level between 80 to 90 percent. The Auditor-Controller will meet at least annually with Risk Management to review the reserve level.

### **DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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### **FINAL BOARD ACTION**

Adopted as presented in the proposed budget.

DEPARTMENT OF PUBLIC WORKS-FACILITIES MANAGEMENT  
Fund 204 Facilities Admin, Budget Unit 955  
Patrick J. Minturn, Director of Public Works

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

County of Shasta  
Operation of Internal Service Fund  
Fiscal Year 2014-15

Schedule 10

Fund Title: 955 - FACILITIES ADMIN (FUND 0204)  
Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
CHARGES FOR SERVICES	\$3,374,317	\$3,528,151	\$4,053,807	\$4,053,807
<b>Total Operating Revenues:</b>	<b>\$3,374,317</b>	<b>\$3,528,151</b>	<b>\$4,053,807</b>	<b>\$4,053,807</b>
<b>Operating Expenses</b>				
SALARIES AND BENEFITS	\$2,238,068	\$2,233,415	\$2,557,382	\$2,557,382
SERVICES AND SUPPLIES	\$966,596	\$1,058,495	\$1,364,036	\$1,364,036
OTHER CHARGES	\$129,944	\$159,488	\$165,294	\$165,294
INTRAFUND TRANSFERS	(\$1,900)	\$0	\$0	\$0
<b>Total Operating Expenses:</b>	<b>\$3,332,708</b>	<b>\$3,451,399</b>	<b>\$4,086,712</b>	<b>\$4,086,712</b>
<b>Operating Income (Loss)</b>	<b>\$41,608</b>	<b>\$76,751</b>	<b>(\$32,905)</b>	<b>(\$32,905)</b>
<b>Non-Operating Revenues (Expenses)</b>				
OTHER CHARGES	(\$1,934)	\$0	\$0	\$0
REVENUE FROM MONEY & PROPERTY	\$745	\$2,161	\$1,500	\$1,500
MISCELLANEOUS REVENUES	\$408	\$36,416	\$245,825	\$245,825
OTHER FINANCING SRCS SALE C/A	\$470	\$0	\$0	\$0
<b>Total Non-Operating Revenues (Expenses):</b>	<b>(\$309)</b>	<b>\$38,578</b>	<b>\$247,325</b>	<b>\$247,325</b>
<b>Income Before Captial Contributions and Transfers:</b>	<b>\$41,298</b>	<b>\$115,329</b>	<b>\$214,420</b>	<b>\$214,420</b>
OTHER FINANCING USES	(\$1,065)	\$0	\$0	\$0
OTHR FINANCING SOURCES TRAN IN	\$15,984	\$10,656	\$5,328	\$5,328
<b>Change in Net Assets</b>	<b>\$56,218</b>	<b>\$125,986</b>	<b>\$219,748</b>	<b>\$219,748</b>
Net Assets - Beginning Balance	\$842,082	\$898,301	\$1,024,287	\$1,024,287
Net Assets - Ending Balance	\$898,301	\$1,024,287	\$1,244,035	\$1,244,035
<b>Additional Appropriations</b>				
CAP ASSETS-BLDG & IMPROVEMENTS	\$0	\$0	\$45,000	\$45,000
CAP ASSETS-EQUIPMENT	\$19,887	\$9,621	\$122,095	\$122,095
<b>Total Additional Appropriations:</b>	<b>\$19,887</b>	<b>\$9,621</b>	<b>\$167,095</b>	<b>\$167,095</b>
<b>Total Change in Net Assets:</b>	<b>\$36,331</b>	<b>\$116,365</b>	<b>\$52,653</b>	<b>\$52,653</b>

**PROGRAM DESCRIPTION**

Facilities Management is responsible for maintaining the County's investment in buildings and grounds. Currently, the department maintains over one million square feet of building space (County owned and

leased) and 1.7 million square feet of grounds. Services provided include janitorial, general building maintenance, and grounds maintenance. The Facilities Management division of the Department of Public Works receives no direct General Fund support. Rather, the operation is financed through charges for service to user departments.

**BUDGET REQUESTS**

The FY 2014-15 requested budget includes revenues in the amount of \$4.1 million and expenditures in the amount of \$4.3 million. Expenditures exceed revenues by \$147,347 and will be covered by fund balance. The division is requesting the reclassification of its singular Structural Crafts Worker to a Mechanical Crafts Worker.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends a change to add in \$200,000 for jail projects. This change increases revenues to 4.3 million. With this change, revenues exceed expenditures by \$52,653.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.



DEPARTMENT OF PUBLIC WORKS-SHASTA COUNTY UTILITIES  
 ADMINISTRATION  
 Fund 205 Shasta County Utilities Admin  
 Patrick J. Minturn, Director of Public Works

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

County of Shasta  
 Operation of Internal Service Fund  
 Fiscal Year 2014-15

Schedule 10

Fund Title: W18 - SHASTA CNTY UTILITIES ADMIN WF (FU)  
 Service Activity: 000 - N/A

Operating Detail	2012-13 Actuals	2013-14	2014-15 Recommended	2014-15 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	\$1,653,618	\$1,718,700	\$1,949,106	\$1,949,106
<b>Total Operating Revenues:</b>	<b>\$1,653,618</b>	<b>\$1,718,700</b>	<b>\$1,949,106</b>	<b>\$1,949,106</b>
<b>Operating Expenses</b>				
SERVICES AND SUPPLIES	\$1,251,338	\$1,289,457	\$1,757,686	\$1,757,686
<b>Total Operating Expenses:</b>	<b>\$1,251,338</b>	<b>\$1,289,457</b>	<b>\$1,757,686</b>	<b>\$1,757,686</b>
<b>Operating Income (Loss)</b>	<b>\$402,279</b>	<b>\$429,243</b>	<b>\$191,420</b>	<b>\$191,420</b>
<b>Non-Operating Revenues (Expenses)</b>				
REVENUE FROM MONEY & PROPERTY	\$62	\$995	\$1,000	\$1,000
<b>Total Non-Operating Revenues (Expenses):</b>	<b>\$62</b>	<b>\$995</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Income Before Capital Contributions and Transfers:</b>	<b>\$402,341</b>	<b>\$430,239</b>	<b>\$192,420</b>	<b>\$192,420</b>
OTHER FINANCING USES	(\$333,054)	(\$333,054)	(\$192,421)	(\$192,421)
<b>Change in Net Assets</b>	<b>\$69,287</b>	<b>\$97,185</b>	<b>(\$1)</b>	<b>(\$1)</b>
Net Assets - Beginning Balance	\$283,037	\$352,325	\$449,510	\$449,510
Net Assets - Ending Balance	\$352,325	\$449,510	\$449,509	\$449,509
<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>\$69,287</b>	<b>\$97,185</b>	<b>(\$1)</b>	<b>(\$1)</b>

**PROGRAM DESCRIPTION**

This Internal Service Fund was designed to pay utility charges, the energy retrofit debt payment and associated Facilities Automated System expenses, landfill, sewage fees and septic tank pumping costs.

**BUDGET REQUESTS**

The FY 2014-15 requested budget includes revenues and expenditures in the amount of \$1.95 million. This amount is reflective of a status quo budget and is facilitated by a utilization of mechanical and engineer controls, electronic systems monitoring and replacement of aged equipment through various grants and low interest loans.

**SUMMARY OF RECOMMENDATIONS**

The CEO recommends one technical change to balance the transfer out to the energy retrofit bond transfer in.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with this budget as recommended.

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**FINAL BOARD ACTION**

Adopted as presented in the proposed budget.