

Enterprise Funds

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

County of Shasta
 Operation of Enterprise Fund
 Fiscal Year 2010-11

Schedule 11.

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

Operating Detail	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
REVENUE FROM MONEY & PROPERTY	\$22,559	\$31,207	\$26,286	\$26,286
MISCELLANEOUS REVENUES	\$44,771	\$47,252	\$80,000	\$80,000
Total Operating Revenues:	\$67,330	\$78,459	\$106,286	\$106,286
Operating Expenses				
SERVICES AND SUPPLIES	\$93,798	\$62,935	\$117,665	\$117,665
OTHER CHARGES	\$20,616	\$21,723	\$105,335	\$105,335
Total Operating Expenses:	\$114,414	\$84,659	\$223,000	\$223,000
Operating Income (Loss)	(\$47,083)	(\$6,199)	(\$116,714)	(\$116,714)
Non-Operating Revenues (Expenses)				
OTHER CHARGES	(\$1,463)	(\$1,172)	(\$1,100)	(\$1,100)
REVENUE FROM MONEY & PROPERTY	(\$355)	\$707	\$800	\$800
INTERGOVERNMENTAL REVENUES	\$1,181,176	\$147,963	\$677,875	\$677,875
MISCELLANEOUS REVENUES	\$27,294	\$0	\$0	\$0
Total Non-Operating Revenues (Expenses):	\$1,206,652	\$147,498	\$677,575	\$677,575
Income Before Capital Contributions and Transfers:	\$1,159,568	\$141,298	\$560,861	\$560,861
Change in Net Assets				
Net Assets - Beginning Balance	\$10,385,066	\$11,544,635	\$11,685,933	\$11,685,933
Net Assets - Ending Balance	\$11,544,635	\$11,685,933	\$12,246,794	\$12,246,794

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

Operating Detail	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
RETIRE LONG TERM DEBT	\$8,545	\$9,078	\$9,611	\$9,611
CAP ASSETS-BLDG & IMPROVEMENTS	\$1,191,093	\$167,506	\$685,000	\$685,000
CAP ASSETS-EQUIPMENT	\$8,056	\$0	\$0	\$0
Total Additional Appropriations:	\$1,207,695	\$176,584	\$694,611	\$694,611
Total Change in Net Assets:	(\$48,126)	(\$35,285)	(\$133,750)	(\$133,750)

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 rebuilt in FY 2010-11. Grant elements include: taxi lane/taxiway connector improvements, apron security lighting, and airfield rotating beacon.

BUDGET REQUESTS

The FY 2010-11 requested budget includes \$918,711 in appropriations and \$784,961 in revenue to complete the improvements at the airport.

SUMMARY OF RECOMMENDATIONS

The CAO 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
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

County of Shasta
Operation of Enterprise Fund
Fiscal Year 2010-11

Schedule 11

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

Operating Detail	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$1,288,448	\$1,325,149	\$1,255,742	\$1,255,742
Total Operating Revenues:	\$1,288,448	\$1,325,149	\$1,255,742	\$1,255,742
Operating Expenses				
Total Operating Expenses:	\$0	\$0	\$0	\$0
Operating Income (Loss)	\$1,288,448	\$1,325,149	\$1,255,742	\$1,255,742
Non-Operating Revenues (Expenses)				
REVENUE FROM MONEY & PROPERTY	\$77,752	\$32,430	\$50,000	\$50,000
Total Non-Operating Revenues (Expenses):	\$77,752	\$32,430	\$50,000	\$50,000
Income Before Capital Contributions and Transfers:	\$1,366,200	\$1,357,580	\$1,305,742	\$1,305,742
OTHER FINANCING USES	(\$495,203)	(\$342,663)	(\$3,000,000)	(\$3,000,000)
Change in Net Assets	\$870,996	\$1,014,917	(\$1,694,258)	(\$1,694,258)
Net Assets - Beginning Balance	\$2,918,970	\$3,789,967	\$4,804,884	\$4,804,884
Net Assets - Ending Balance	\$3,789,967	\$4,804,884	\$3,110,626	\$3,110,626

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

Operating Detail	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended	2010-11 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:	\$870,996	\$1,014,917	(\$1,694,258)	(\$1,694,258)

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 2010-11 requested budget includes revenues in the amount of \$1.3 million and appropriations in the amount of \$3 million.

SUMMARY OF RECOMMENDATIONS

The CAO 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

County of Shasta
 Operation of Enterprise Fund
 Fiscal Year 2010-11

Schedule 11

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

Operating Detail	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$1,176,836	\$1,242,373	\$1,229,020	\$1,229,020
Total Operating Revenues:	\$1,176,836	\$1,242,373	\$1,229,020	\$1,229,020
Operating Expenses				
SERVICES AND SUPPLIES	\$949,933	\$555,310	\$975,050	\$975,050
OTHER CHARGES	\$419,816	\$1,782,391	\$1,303,493	\$1,303,493
Total Operating Expenses:	\$1,369,749	\$2,337,702	\$2,278,543	\$2,278,543
Operating Income (Loss)	(\$192,913)	(\$1,095,328)	(\$1,049,523)	(\$1,049,523)
Non-Operating Revenues (Expenses)				
OTHER CHARGES	(\$106,033)	(\$74,617)	(\$53,703)	(\$53,703)
REVENUE FROM MONEY & PROPERTY	\$45,674	\$18,168	\$35,000	\$35,000
MISCELLANEOUS REVENUES	\$3,000	\$12	\$0	\$0
Total Non-Operating Revenues (Expenses):	(\$57,358)	(\$56,437)	(\$18,703)	(\$18,703)
Income Before Capital Contributions and Transfers:	(\$250,272)	(\$1,151,765)	(\$1,068,226)	(\$1,068,226)
OTHR FINANCING SOURCES TRAN IN	\$495,203	\$342,663	\$3,000,000	\$3,000,000
Change in Net Assets	\$244,930	(\$809,102)	\$1,931,774	\$1,931,774
Net Assets - Beginning Balance	\$11,027,885	\$11,272,815	\$10,463,713	\$10,463,713
Net Assets - Ending Balance	\$11,272,815	\$10,463,713	\$12,395,487	\$12,395,487

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

Operating Detail	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Additional Appropriations				
RETIRE LONG TERM DEBT	\$109,039	\$112,103	\$115,254	\$115,254
CAP ASSETS-LAND	\$3,872	\$609	\$500,000	\$500,000
CAP ASSETS-BLDG & IMPROVEMENTS	\$293,503	\$160,019	\$2,685,000	\$2,685,000
Total Additional Appropriations:	\$406,415	\$272,732	\$3,300,254	\$3,300,254
Total Change in Net Assets:	(\$161,484)	(\$1,081,834)	(\$1,368,480)	(\$1,368,480)

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 2010-11 requested budget includes revenues in the amount of \$4.3 million and appropriations in the amount of \$5.6 million. 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 majority of the revenue is a transfer in the amount of \$3 million from Fund 206-West Central Landfill Replacement & Improvement Administration.

In FY 2010-11, the completion of the construction of the Unit 4B - South Slope Liner at the West Central Landfill is planned. Work at the West Central Landfill will also include the construction of additional leachate storage facilities. Work at septage facilities will entail cleaning out sludge from the Anderson primary ponds.

SUMMARY OF RECOMMENDATIONS

The CAO 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

County of Shasta
 Operation of Enterprise Fund
 Fiscal Year 2010-11

Schedule 11

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

Operating Detail	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
CHARGES FOR SERVICES	\$451,033	\$463,585	\$406,197	\$406,197
Total Operating Revenues:	\$451,033	\$463,585	\$406,197	\$406,197
Operating Expenses				
OTHER CHARGES	(\$5,701,382)	\$521,702	\$867,894	\$867,894
Total Operating Expenses:	(\$5,701,382)	\$521,702	\$867,894	\$867,894
Operating Income (Loss)	\$6,152,415	(\$58,117)	(\$461,697)	(\$461,697)
Non-Operating Revenues (Expenses)				
REVENUE FROM MONEY & PROPERTY	\$181,851	\$61,620	\$130,000	\$130,000
Total Non-Operating Revenues (Expenses):	\$181,851	\$61,620	\$130,000	\$130,000
Income Before Capital Contributions and Transfers:	\$6,334,266	\$3,503	(\$331,697)	(\$331,697)
Change in Net Assets	\$6,334,266	\$3,503	(\$331,697)	(\$331,697)
Net Assets - Beginning Balance	(\$7,471,593)	(\$1,137,327)	(\$1,133,824)	(\$1,133,824)
Net Assets - Ending Balance	(\$1,137,327)	(\$1,133,824)	(\$1,465,521)	(\$1,465,521)

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

Operating Detail	2008-09 Actuals	2009-10 Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	2010-11 Recommended	2010-11 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:	\$6,334,266	\$3,503	(\$331,697)	(\$331,697)

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 2010-11 requested budget includes

revenues in the amount of \$536,197 and appropriations in the amount of \$867,894.

SUMMARY OF RECOMMENDATIONS

The CAO concurs with the requested budget.

PENDING ISSUES AND POLICY CONSIDERATIONS

A program change anticipated in FY 2010-11 is the tipping fee collected for closure/post-closure maintenance will be doubled from the current \$3.50 per ton to \$7.00 per ton.

DEPARTMENT HEAD CONCURRENCE OR APPEAL

The department head concurs with this budget as recommended.

FINAL BOARD ACTION

Adopted as presented in the proposed budget.

POSITION ALLOCATION

There are no positions associated with this fund.