

Special Districts

**PUBLIC WORKS
COUNTY SERVICE AREAS
PERMANENT ROAD DIVISIONS
OTHER SPECIAL DISTRICTS
(Fund 300 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 thirteen County Service Areas (CSAs), four Street Lighting Districts, and forty-two subsidiary Permanent Road Divisions. The broad range of services provided to more than 3,500 County residents in these districts include water, sanitary sewer, parks maintenance, road improvement and road maintenance services, and street lighting. A brief description of these districts, including service-financing and budget-related issues, is provided below.

COUNTY SERVICE AREAS (CSAs)

There are currently thirteen active County Service Areas providing water, sewer, road improvements, park maintenance, and street lighting services to County residents. Eight of these CSAs provide water service to these unincorporated rural communities and residential areas: CSA #2- Sugarloaf (Lakehead area), CSA #3-Castella area, CSA #6-Jones Valley area, CSA #8-Palo Cedro area, CSA #11-French Gulch area, CSA #13-Alpine Meadows (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.

Few of the CSAs are in sound financial condition. Expenditures continue to exceed revenues. Several rate increases were processed in FY 2005-06, but the department will need to propose additional rate increases during FY 2006-07. The affected CSAs and possible projected increases are as follows:

CSA #3 – Castella	25%
CSA #11 – French Gulch	10%
CSA #13 – Alpine Meadows	60%

PERMANENT ROAD DIVISIONS

The Department of Public Works presently administers forty-two Permanent Road Divisions (PRD) which were established for the benefit of private road systems.

The PRDs consist of:

Alpine Way	Blackstone Estates	Craig Lane
Deer Flat Road	Dusty Oaks	East Stillwater Way
Fore Way Lane	Fullerton Way	Logan Road

Coloma Drive
Old Stagecoach Road
Amber Ridge
Marianas Way
Pine Shadows
Manor Crest
County Fields Estates
Manton Heights
Crowley Creek
Woggon Lane
Jordan Manor

Intermountain Road
Ponder Way
Ski Way
Vedder Road
Sonora Trail
Santa Barbara Estates
Amber Lane
Manzanillo Orchard
Robledo Road
Shasta Lake Ranchos
Canto Del Lupine

Mule Mountain Parkway
River Hills Estates
Shasta Meadows
Valparaiso Way
Lark Court
Victoria Highlands Estates
China Gulch
Laverne Lane
North Chapparal
Holiday Acres
Rits Mill Road

Annual parcel charges are levied to pay for the level of maintenance work desired by the property owners. Generally, the roads are bladed and the shoulders pulled. In some instances, depending on revenue from the parcel charges, a measure of paving has been completed.

STREET LIGHTING DISTRICTS

CSA #15 – Street Lighting is a countywide CSA established to provide street lighting services. In addition, the County administers three special lighting districts: Lakehead, Sierra Vista and Rother Riverside, which were established pre-proposition 13 and are provided with separate tax rates.

SUMMARY OF RECOMMENDATIONS

The CAO recommended budget is identical to the requested budget.

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 and as amended in the Supplemental Budget.

Budget Unit 00308 Stillwater Way PRD

Loan repayment to Sacramento Valley Air Pollution Paving (SVAPP), Budget Unit 302, underpaid in FY 2004-05 by \$1,000. An additional \$1,000 in appropriations is requested to put repayment back on schedule.

Budget Unit 00350 CSA #6 Jones Valley Capital Improvement (CIP) Fund

Increased appropriations by \$12,765 to fund a pump upgrade in Budget Unit 00377 – CSA #6 Jones Valley Water.

Budget Unit 00377 CSA #6 Jones Valley Water

Increased appropriations by \$25,000 to upgrade pump and tie in to existing system. Also increased Trans-In Revenue from Jones Valley (CIP) by \$12,765.

There is sufficient fund balance to fund the increased appropriations.

FUND	DISTRICT	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
		Fund Bal. Unsvcd/Undsgd June 30, 2006	Cancel Of Prior Year Rsv/Dsg	Additional Financing	Total Available Financing	Financing Uses	Provision for New Rsv/Dsg	Total Financing Requirements
300	Amber Lane PRD	(24,511)	25,657	2,529	3,675	3,675	0	3,675
301	Burney Meadows Storm Drain	285	228	30	543	543	0	543
302	Amber Ridge PRD	20,400	0	6,739	27,139	26,744	395	27,139
303	Marianas Way PRD	25,593	186	5,688	31,467	31,467	0	31,467
304	Coloma Drive PRD	3,896	0	4,260	8,156	6,257	1,899	8,156
305	Vedder Road PRD	20	94	1,192	1,306	1,306	0	1,306
306	River Hills Estates PRD	3,574	0	15,976	19,550	19,024	526	19,550
307	Craig Lane PRD	8,018	0	5,000	13,018	12,896	122	13,018
308	E Stillwater Way PRD	6,990	0	10,460	17,450	17,320	130	17,450
309	Fullerton Way PRD	2,127	1,666	3,034	6,827	6,827	0	6,827
310	Deer Flat Road PRD	171	0	1,467	1,638	1,635	3	1,638
311	Ski Way PRD	3,060	0	535	3,595	3,504	91	3,595
312	Mule Mtn Parkway PRD	3,542	0	536	4,078	3,960	118	4,078
313	Fore Way Lane PRD	11,334	731	1,331	13,396	13,396	0	13,396
314	Blackstone Estate PRD	22,259	0	2,602	24,861	24,384	477	24,861
315	Logan Road PRD	31,780	0	6,919	38,699	38,553	146	38,699
316	Valparaiso Way PRD	15,364	0	3,378	18,742	18,541	201	18,742
317	Lakehead Street Lighting	16	0	264	280	5	275	280
318	Lark Court PRD	6,755	0	1,855	8,610	8,551	59	8,610
319	Manor Crest PRD	17,180	0	4,975	22,155	22,008	147	22,155
320	Santa Barbara Estates PRD	15,446	0	4,173	19,619	19,611	8	19,619
321	Victoria Highlands Est PRD	11,649	0	3,149	14,798	14,701	97	14,798
322	Country Fields Estates PRD	19,724	0	5,435	25,159	24,981	178	25,159
324	China Gulch PRD	9,863	0	4,930	14,793	5,078	9,715	14,793
325	Manton Heights PRD	5,267	13,520	25,232	44,019	44,019	0	44,019
326	Manzanillo PRD	6,166	42	3,154	9,362	9,362	0	9,362
327	Laverne Lane PRD	(345,146)	337,891	26,613	19,358	19,358	0	19,358
328	Canto Del Lupine PRD	1,114	5,599	6,918	13,631	13,631	0	13,631
329	Crowley Creek Ranchettes PRD	2,731	0	2,677	5,408	5,306	102	5,408
330	Jordan Manor PRD	2,427	0	2,384	4,811	4,728	83	4,811
331	Ritts Mill Road PRD	4,512	0	4,463	8,975	8,900	75	8,975
332	Rother Riverside Lighting	5,148	0	9,988	15,136	4,103	11,033	15,136
333	Robledo Road PRD	9,890	0	10,148	20,038	20,038	0	20,038
334	Santa Barbara #2 PRD	4,506	0	4,445	8,951	8,790	161	8,951
335	No. Chapparral Drive PRD	(200,925)	191,061	28,601	18,737	18,737	0	18,737
337	Woggon Lane PRD	4,327	182,507	23,395	210,229	210,229	0	210,229
346	Sugarloaf Water Cap Imp	8,156	0	5,071	13,227	0	13,227	13,227
347	Sierra Vista Lighting	1,433	0	3,613	5,046	1,416	3,630	5,046
348	Palo Cedro Sewer Cap Imp	845,764	0	20,000	865,764	0	865,764	865,764
349	Cottonwood Sewer Cap Imp	319,696	0	4,000	323,696	170,000	153,696	323,696
350	Jones Valley Water Cap Imp	103,277	0	11,500	114,777	112,765	2,012	114,777

FUND	DISTRICT	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
		Fund Bal. Unrsved/Undsged June 30, 2006	Cancel Of Prior Year Rsv/Dsg	Additional Financing	Total Available Financing	Financing Uses	Provision for New Rsv/Dsg	Total Financing Requirements
361	Tract 1323 PRD	443	592	655	1,690	1,690	0	1,690
363	Latona PRD	(116)	116	0	0	0	0	0
364	Sonora Trail PRD	3,249	42	3,926	7,217	7,217	0	7,217
366	Ponder Way PRD	17,980	0	715	18,695	18,430	265	18,695
367	Shasta Meadows PRD	23,415	0	3,664	27,079	26,876	203	27,079
368	Old Stagecoach PRD	22,529	0	3,219	25,748	25,584	164	25,748
369	Intermountain Road PRD	3,228	36	15,271	18,535	18,535	0	18,535
370	Alpine Way PRD	19,555	116	3,645	23,316	23,316	0	23,316
371	Shasta County Water Agency	165,839	0	231,693	397,532	310,011	87,521	397,532
372	Dusty Oaks PRD	11,398	0	11,932	23,330	22,751	579	23,330
373	Air Quality Management	414,329	0	1,187,710	1,602,039	1,320,553	281,486	1,602,039
374	Castella Water	108,148	0	50,300	158,448	79,170	79,278	158,448
375	Sugarloaf Water	50,307	0	35,000	85,307	38,662	46,645	85,307
377	Jones Valley Water	1,270,846	0	237,225	1,508,071	397,703	1,110,368	1,508,071
378	Palo Cedro Sewer	539,438	0	156,000	695,438	362,837	332,601	695,438
382	Shasta Lake Ranchos	2,842	532	24,008	27,382	27,382	0	27,382
383	Holiday Acres	3,361	2,291	15,464	21,116	21,116	0	21,116
384	Alpine Meadows Sewer	24,569	0	21,350	45,919	41,321	4,598	45,919
385	Belmont Storm Drain	3,870	0	2,279	6,149	3,523	2,626	6,149
386	Street Lighting	25,938	0	84,912	110,850	70,461	40,389	110,850
387	Cottonwood Sewer	328,449	0	613,500	941,949	854,447	87,502	941,949
391	Fire Protection	467,057	0	4,585,714	5,052,771	5,045,266	7,505	5,052,771
393	Burney Storm Drain	11,183	0	6,470	17,653	10,193	7,460	17,653
394	Keswick Water	101,679	0	66,984	168,663	119,016	49,647	168,663
395	French Gulch Water	330,338	0	49,550	379,888	99,180	280,708	379,888
396	Cragview Water	109,269	0	40,500	149,769	47,093	102,676	149,769
TOTALS		5,052,021	762,907	7,740,345	13,555,273	9,968,682	3,586,591	13,555,273

ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
 AS OF JUNE 30, 2006

FUND	DISTRICT	Fund Balance (Per Auditor) June 30, 2006	Encumbrances	General and Other Reserves	Designations	Fund Balance Unrsved/Undsged June 30, 2006
300	Amber Lane PRD	(24,459)	0	0	52	(24,511)
301	Burney Meadows Storm Drain	1,575	0	0	1,290	285
302	Amber Ridge PRD	20,651	0	0	251	20,400
303	Marianas Way PRD	26,821	0	0	1,228	25,593
304	Coloma Drive PRD	4,100	0	0	204	3,896
305	Vedder Road PRD	141	0	0	121	20
306	River Hills Estates PRD	3,817	0	0	243	3,574
307	Craig Lane PRD	8,135	0	0	117	8,018
308	E Stillwater Way PRD	6,990	0	0	0	6,990
309	Fullerton Way PRD	3,795	0	0	1,668	2,127
310	Deer Flat Road PRD	347	0	0	176	171
311	Ski Way PRD	3,129	0	0	69	3,060
312	Mule Mtn Parkway PRD	3,615	0	0	73	3,542
313	Fore Way Lane PRD	12,480	0	0	1,146	11,334
314	Blackstone Estate PRD	22,550	0	0	291	22,259
315	Logan Road PRD	32,673	0	0	893	31,780
316	Valparaiso Way PRD	15,719	0	0	355	15,364
317	Lakehead Street Lighting	16	0	0	0	16
318	Lark Court PRD	6,922	0	0	167	6,755
319	Manor Crest PRD	17,716	0	0	536	17,180
320	Santa Barbara Estates PRD	15,897	0	0	451	15,446
321	Victoria Highlands Est PRD	11,891	0	0	242	11,649
322	Country Fields Estates PRD	20,215	0	0	491	19,724
324	China Gulch PRD	10,115	0	0	252	9,863
325	Manton Heights PRD	20,955	0	0	15,688	5,267
326	Manzanillo PRD	6,383	0	0	217	6,166
327	Laverne Lane PRD	(344,843)	0	0	303	(345,146)
328	Canto Del Lupine PRD	7,034	0	0	5,920	1,114
329	Crowley Creek Ranchettes PRD	2,768	0	0	37	2,731
330	Jordan Manor PRD	2,460	0	0	33	2,427
331	Ritts Mill Road PRD	4,552	0	0	40	4,512
332	Rother Riverside Lighting	138,110	0	0	132,962	5,148
333	Robledo Road PRD	9,980	0	0	90	9,890
334	Santa Barbara #2 PRD	4,567	0	0	61	4,506
335	No. Chapparal Drive PRD	(194,808)	3,473	0	2,644	(200,925)
337	Woggon Lane PRD	7,006	0	0	2,679	4,327
346	Sugarloaf Water Cap Imp	8,295	0	0	139	8,156
347	Sierra Vista Lighting	38,627	0	0	37,194	1,433
348	Palo Cedro Sewer Cap Imp	857,191	0	0	11,427	845,764
349	Cottonwood Sewer Cap Imp	324,015	0	0	4,319	319,696
350	Jones Valley Water Cap Imp	104,616	0	0	1,339	103,277

ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
 AS OF JUNE 30, 2006

FUND	DISTRICT	Fund Balance (Per Auditor) June 30, 2006	Encumbrances	General and Other Reserves	Designations	Fund Balance Unrsved/Undsged June 30, 2006
361	Tract 1323 PRD	1,559	0	0	1,116	443
363	Latona PRD	(116)	0	0	0	(116)
364	Sonora Trail PRD	3,654	0	0	405	3,249
366	Ponder Way PRD	18,373	0	0	393	17,980
367	Shasta Meadows PRD	24,127	0	0	712	23,415
368	Old Stagecoach PRD	22,972	0	0	443	22,529
369	Intermountain Road PRD	4,282	0	0	1,054	3,228
370	Alpine Way PRD	20,278	0	0	723	19,555
371	Shasta County Water Agency	369,475	62,532	0	141,104	165,839
372	Dusty Oaks PRD	11,502	0	0	104	11,398
373	Air Quality Management	1,995,436	216,701	100	1,364,306	414,329
374	Castella Water	423,979	3,253	0	312,578	108,148
375	Sugarloaf Water	90,164	0	0	39,857	50,307
377	Jones Valley Water	2,294,948	0	0	1,024,102	1,270,846
378	Palo Cedro Sewer	2,875,895	3,253	0	2,333,204	539,438
382	Shasta Lake Ranchos	4,123	0	0	1,281	2,842
383	Holiday Acres	4,403	0	0	1,042	3,361
384	Alpine Meadows Sewer	180,225	0	0	155,656	24,569
385	Belmont Storm Drain	19,722	0	0	15,852	3,870
386	Street Lighting	188,069	0	0	162,131	25,938
387	Cottonwood Sewer	5,143,491	21,960	0	4,793,082	328,449
391	Fire Protection	1,769,387	521,247	0	781,083	467,057
393	Burney Storm Drain	72,362	0	0	61,179	11,183
394	Keswick Water	456,411	0	7,099	347,633	101,679
395	French Gulch Water	1,300,403	0	0	970,065	330,338
396	Cragview Water	178,587	0	0	69,318	109,269
TOTALS		18,695,470	832,419	7,199	12,803,831	5,052,021

COUNTY OF SHASTA
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 DETAIL OF PROVISIONS FOR RESERVE/DESIGNATIONS
 AS OF JUNE 30, 2006

FUND	DISTRICT	Reserve/Dsg Balance as of June 30, 2006	Approved by Board of Supervisors		Total Reserves/ Designations For Budget Year
			Made Available for Financing	Increases of New Rsvs/Dsgs In Budget Year	
300	Amber Lane PRD	52	25,657	0	(25,605)
301	Burney Meadows Storm Drain	1,290	228	0	1,062
302	Amber Ridge PRD	251	0	395	646
303	Marianas Way PRD	1,228	186	0	1,042
304	Coloma Drive PRD	204	0	1,899	2,103
305	Vedder Road PRD	121	94	0	27
306	River Hills Estates PRD	243	0	526	769
307	Craig Lane PRD	117	0	122	239
308	E Stillwater Way PRD	0	0	130	130
309	Fullerton Way PRD	1,668	1,666	0	2
310	Deer Flat Road PRD	176	0	3	179
311	Ski Way PRD	69	0	91	160
312	Mule Mtn Parkway PRD	73	0	118	191
313	Fore Way Lane PRD	1,146	731	0	415
314	Blackstone Estate PRD	291	0	477	768
315	Logan Road PRD	893	0	146	1,039
316	Valparaiso Way PRD	355	0	201	556
317	Lakehead Street Lighting	0	0	275	275
318	Lark Court PRD	167	0	59	226
319	Manor Crest PRD	536	0	147	683
320	Santa Barbara Estates PRD	451	0	8	459
321	Victoria Highlands Est PRD	242	0	97	339
322	Country Fields Estates PRD	491	0	178	669
324	China Gulch PRD	252	0	9,715	9,967
325	Manton Heights PRD	15,688	13,520	0	2,168
326	Manzanillo PRD	217	42	0	175
327	Laverne Lane PRD	303	337,891	0	(337,588)
328	Canto Del Lupine PRD	5,920	5,599	0	321
329	Crowley Creek Ranchettes PRD	37	0	102	139
330	Jordan Manor PRD	33	0	83	116
331	Ritts Mill Road PRD	40	0	75	115
332	Rother Riverside Lighting	132,962	0	11,033	143,995
333	Robledo Road PRD	90	0	0	90
334	Santa Barbara #2 PRD	61	0	161	222
335	No. Chapparal Drive PRD	2,644	191,061	0	(188,417)
337	Woggon Lane PRD	2,679	182,507	0	(179,828)
346	Sugarloaf Water Cap Imp	139	0	13,227	13,366
347	Sierra Vista Lighting	37,194	0	3,630	40,824
348	Palo Cedro Sewer Cap Imp	11,427	0	865,764	877,191
349	Cottonwood Sewer Cap Imp	4,319	0	153,696	158,015
350	Jones Valley Water Cap Imp	1,339	0	2,012	3,351

COUNTY OF SHASTA
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 DETAIL OF PROVISIONS FOR RESERVE/DESIGNATIONS
 AS OF JUNE 30, 2006

FUND	DISTRICT	Reserve/Dsg Balance as of June 30, 2006	Approved by Board of Supervisors		Total Reserves/ Designations For Budget Year
			Made Available for Financing	Increases of New Rsvs/Dsgs In Budget Year	
361	Tract 1323 PRD	1,116	592	0	524
363	Latona PRD	0	116	0	(116)
364	Sonora Trail PRD	405	42	0	363
366	Ponder Way PRD	393	0	265	658
367	Shasta Meadows PRD	712	0	203	915
368	Old Stagecoach PRD	443	0	164	607
369	Intermountain Road PRD	1,054	36	0	1,018
370	Alpine Way PRD	723	116	0	607
371	Shasta County Water Agency	141,104	0	87,521	228,625
372	Dusty Oaks PRD	104	0	579	683
373	Air Quality Management	1,364,406	0	281,486	1,645,892
374	Castella Water	312,578	0	79,278	391,856
375	Sugarloaf Water	39,857	0	46,645	86,502
377	Jones Valley Water	1,024,102	0	1,110,368	2,134,470
378	Palo Cedro Sewer	2,333,204	0	332,601	2,665,805
382	Shasta Lake Ranchos	1,281	532	0	749
383	Holiday Acres	1,042	2,291	0	(1,249)
384	Alpine Meadows Sewer	155,656	0	4,598	160,254
385	Belmont Storm Drain	15,852	0	2,626	18,478
386	Street Lighting	162,131	0	40,389	202,520
387	Cottonwood Sewer	4,793,082	0	87,502	4,880,584
391	Fire Protection	781,083	0	7,505	788,588
393	Burney Storm Drain	61,179	0	7,460	68,639
394	Keswick Water	354,732	0	49,647	404,379
395	French Gulch Water	970,065	0	280,708	1,250,773
396	Cragview Water	69,318	0	102,676	171,994
TOTALS		12,811,030	762,907	3,586,591	15,634,714

DEBT SERVICE		AVAILABLE FINANCING				FINANCING REQUIREMENTS		
FUND	DISTRICT	Fund Bal.	Cancel Of	Additional	Total	Financing	Provision	Total
		Unrsved/Undsged June 30, 2006	Prior Year Rsv/Dsg				Financing	
352	Jones Valley 97 Bond Skg	45,826	0	43,461	89,287	42,994	46,293	89,287
353	French Gulch Wtr Debt Svc	52,030	0	27,649	79,679	25,101	54,578	79,679
354	Castella Water Bond Skg	(13,492)	12,711	8,669	7,888	7,888	0	7,888
355	Sugarloaf Water Debt Svc	11,246	0	5,527	16,773	5,378	11,395	16,773
356	Cragview Tax Override	10,916	0	6,600	17,516	6,586	10,930	17,516
357	Jones Valley Wtr Debt Svc	(1,407)	1,383	31,924	31,900	31,900	0	31,900
358	Cottonwood Sewer Bond Skg	391,471	0	51,894	443,365	48,037	395,328	443,365
359	Palo Cedro Sewer Bond Skg	12,786	6,414	800	20,000	20,000	0	20,000
TOTALS		509,376	20,508	176,524	706,408	187,884	518,524	706,408

COUNTY OF SHASTA
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
 AS OF JUNE 30, 2006

DEBT SERVICE		Fund Balance (Per Auditor) June 30, 2006	Encumbrances	General and Other Reserves	Designations	Fund Balance Unrsved/Undsged June 30, 2006
FUND	DISTRICT					
352	Jones Vly 97 BD Skg	46,532	0	0	706	45,826
353	French Gulch Wtr	77,935	0	25,101	804	52,030
354	Castella Wtr BD Skg	63,771	0	76,322	941	(13,492)
355	Sugarloaf Wtr DB Skg	16,797	0	5,378	173	11,246
356	Cragview Wtr BD Skg	10,985	0	0	69	10,916
357	Jones Vly BD Skg	31,385	0	32,500	292	(1,407)
358	Cottonwood Swr BD Skg	397,356	0	0	5,885	391,471
359	Palo Cedro Swr BD Skg	13,229	0	0	443	12,786
TOTALS		657,990	0	139,301	9,313	509,376

Deficit Fund Balances are due to treating Bond Sinking
 Funds as separate entities rather than including them
 with their corresponding Enterprise Funds.

COUNTY OF SHASTA
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS
 AS OF JUNE 30, 2006

DEBT SERVICE		Approved by Board of Supervisors			Total Reserves/ Designations For Budget Year
FUND	DISTRICT	Reserve/Dsg Balance as of June 30, 2006	Made Available for Financing	Increases of New Rsvs/Dsgs In Budget Year	
352	Jones Villy 97 BD Skg	706	0	46,293	46,999
353	French Gulch Wtr	25,905	0	54,578	80,483
354	Castella Wtr BD Skg	77,263	12,711	0	64,552
355	Sugarloaf Wtr DB Skg	5,551	0	11,395	16,946
356	Cragview Wtr BD Skg	69	0	10,930	10,999
357	Jones Villy BD Skg	32,792	1,383	0	31,409
358	Cottonwood Swr BD Skg	5,885	0	395,328	401,213
359	Palo Cedro Swr BD Skg	443	6,414	0	(5,971)
TOTALS		148,614	20,508	518,524	646,630

COUNTY OF SHASTA
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS
 STATUS OF EXPENDITURES FROM BOND PROCEEDS
 FOR FISCAL YEAR 2006-2007

FUND	DISTRICT	Amount of Bonds Authorized	Amount of Bonds Issued To Date	Total Actual of Estimated Project Cost	Total Expenditures as of June 30, 2006	
					From Bond Proceeds	From Other Sources
352	Jones Villy 97 BD Skg	708,357	708,357	1,836,646	708,357	1,128,289
353	French Gulch Wtr	420,000	420,000	1,768,173	420,000	1,348,173
354	Castella Wtr BD Skg	134,500	134,500	957,097	134,500	822,597
355	Sugarloaf Wtr DB Skg	91,500	91,500	187,642	91,500	96,142
356	Cragview Wtr BD Skg	123,000	123,000	154,221	123,000	31,221
357	Jones Villy BD Skg	537,000	537,000	1,665,925	537,000	1,128,925
358	Cottonwood Swr BD Skg	1,425,908	1,425,908	9,325,841	1,425,908	7,899,933
359	Palo Cedro Swr BD Skg	857,466	857,466	3,606,449	857,466	2,748,983
TOTALS		4,297,731	4,297,731	19,501,994	4,297,731	15,204,263

FUND	DISTRICT	Appropriation Limit	Appropriations Subject to the Limit	Amount (Over)/Under the Limit
300	Amber Lane PRD	EXEMPT		
301	Burney Meadows Storm Drain	EXEMPT		
302	Amber Ridge PRD	EXEMPT		
303	Marianas Way PRD	EXEMPT		
304	Coloma Drive PRD	EXEMPT		
305	Vedder Road PRD	EXEMPT		
306	River Hills Estates PRD	EXEMPT		
307	Craig Lane PRD	EXEMPT		
308	East Stillwater Way PRD	EXEMPT		
309	Fullerton Way PRD	EXEMPT		
310	Deer Flat Road PRD	EXEMPT		
311	Ski Way PRD	EXEMPT		
312	Mule Mtn Parkway PRD	EXEMPT		
313	Fore Way Lane PRD	EXEMPT		
314	Blackstone Estate PRD	EXEMPT		
315	Logan Road PRD	EXEMPT		
316	Valparaiso Way PRD	EXEMPT		
317	Lakehead Street Light.	3,044	264	2,780
318	Lark Court PRD	EXEMPT		
319	Mannor Crest PRD	EXEMPT		
320	Santa Barbara Estates PRD	EXEMPT		
321	Victoria Highlands Est PRD	EXEMPT		
322	Country Fields Estates PRD	EXEMPT		
324	China Gulch PRD	EXEMPT		
325	Manton Heights PRD	EXEMPT		
326	Manzanillo PRD	EXEMPT		
327	Laverne Lane PRD	EXEMPT		
328	Canto Del Lupine PRD	EXEMPT		
329	Crowley Creek Ranchettes PRD	EXEMPT		
330	Jordan Manor PRD	EXEMPT		
331	Ritts Mill Road PRD	EXEMPT		
332	Rother Riverside Lighting	48,266	9,988	38,278
333	Robledo Road PRD	EXEMPT		
334	Santa Barbara #2 PRD	EXEMPT		
335	No. Chapparal Drive PRD	EXEMPT		
337	Woggon Lane PRD	EXEMPT		
346	Sugarloaf Water Cap Imp	EXEMPT		
347	Sierra Vista Lighting	5,997	3,613	2,384
348	Palo Cedro Sewer Cap Imp	EXEMPT		
349	Cottonwood Sewer Cap Imp	EXEMPT		
350	Jones Valley Water Cap Imp	EXEMPT		

FUND	DISTRICT	Appropriation Limit	Appropriations Subject to the Limit	Amount (Over)/Under the Limit
361	Tract 1323 PRD	6,325	2,282	4,043
363	Latona PRD	EXEMPT		
364	Sonora Trails PRD	EXEMPT		
366	Ponder Way PRD	EXEMPT		
367	Shasta Meadows PRD	EXEMPT		
368	Old Stagecoach PRD	EXEMPT		
369	Intermountain Road PRD	EXEMPT		
370	Alpine Way PRD	EXEMPT		
371	Shasta County Water Agency.	EXEMPT		
372	Dusty Oaks Trail PRD	EXEMPT		
373	Air Quality Management	EXEMPT		
374	Castella Water	EXEMPT		
375	Sugarloaf Water	EXEMPT		
377	Jones Valley Water	EXEMPT		
378	Palo Cedro Sewer	EXEMPT		
382	Shasta Lake Ranchos	EXEMPT		
383	Holiday Acres	EXEMPT		
384	Alpine Meadows Sewer	EXEMPT		
385	Belmont Storm Drain	EXEMPT		
386	Street Lighting	419,972	70,461	349,511
387	Cottonwood Sewer	EXEMPT		
391	Fire Protection	4,761,431	1,876,207	2,885,224
393	Burney Storm Drain	EXEMPT		
394	Keswick Water	EXEMPT		
395	French Gulch Water	EXEMPT		
396	Cragview Water	810,377	47,093	763,284

EXEMPT: District levied less than 12.5 cents in base year.

COUNTY OF SHASTA SCHEDULE 16

STATE OF CALIFORNIA
 DISTRICT BUDGET DETAIL
 BUDGET FOR FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2004-05	ACTUAL BUDGET 2005-06	ACTUAL REV - EXP 2005-06	ESTIMATES REQUESTED 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
00300 AMBER LANE PRD ADMIN						
.						
REVENUE FROM MONEY & PROPERTY CHARGES FOR SERVICES	\$224 \$2,525	\$12 \$2,524	\$105 \$2,525	\$5 \$2,524	\$5 \$2,524	\$5 \$2,524
TOTAL REVENUES*****	\$2,748	\$2,536	\$2,630	\$2,529	\$2,529	\$2,529
.						
SERVICES AND SUPPLIES OTHER CHARGES	\$138 \$0	\$3,013 \$0	\$147 \$0	\$3,643 \$32	\$3,643 \$32	\$3,643 \$32
TOTAL EXPENDITURES*****	\$138	\$3,013	\$147	\$3,675	\$3,675	\$3,675

COUNTY OF SHASTA SCHEDULE 16

STATE OF CALIFORNIA
 DISTRICT BUDGET DETAIL
 BUDGET FOR FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2004-05	ACTUAL BUDGET 2005-06	ACTUAL REV - EXP 2005-06	ESTIMATES REQUESTED 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
00301 BURNEY MEADOWS STORM DRAIN ADM						
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REVENUE FROM MONEY & PROPERTY	\$31	\$15	\$58	\$30	\$30	\$30
TOTAL REVENUES*****	\$31	\$15	\$58	\$30	\$30	\$30
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.						
SERVICES AND SUPPLIES	\$0	\$250	\$0	\$500	\$500	\$500
OTHER CHARGES	\$50	\$79	\$79	\$43	\$43	\$43
TOTAL EXPENDITURES*****	\$50	\$329	\$79	\$543	\$543	\$543

COUNTY OF SHASTA SCHEDULE 16

STATE OF CALIFORNIA
DISTRICT BUDGET DETAIL
BUDGET FOR FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2004-05	ACTUAL BUDGET 2005-06	ACTUAL REV - EXP 2005-06	ESTIMATES REQUESTED 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
00302 AMBER RIDGE PRD ADMIN						
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REVENUE FROM MONEY & PROPERTY	\$447	\$125	\$625	\$205	\$205	\$205
CHARGES FOR SERVICES	\$6,534	\$6,534	\$6,534	\$6,534	\$6,534	\$6,534
TOTAL REVENUES*****	\$6,981	\$6,659	\$7,159	\$6,739	\$6,739	\$6,739
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SERVICES AND SUPPLIES	\$903	\$31,370	\$11,422	\$26,706	\$26,706	\$26,706
OTHER CHARGES	\$0	\$0	\$0	\$38	\$38	\$38
TOTAL EXPENDITURES*****	\$903	\$31,370	\$11,422	\$26,744	\$26,744	\$26,744

COUNTY OF SHASTA SCHEDULE 16

STATE OF CALIFORNIA
DISTRICT BUDGET DETAIL
BUDGET FOR FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2004-05	ACTUAL BUDGET 2005-06	ACTUAL REV - EXP 2005-06	ESTIMATES REQUESTED 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
00303 MARIANAS WAY PRD ADMIN						
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.						
REVENUE FROM MONEY & PROPERTY	\$366	\$100	\$916	\$283	\$283	\$283
CHARGES FOR SERVICES	\$5,405	\$5,405	\$5,405	\$5,405	\$5,405	\$5,405
TOTAL REVENUES*****	\$5,772	\$5,505	\$6,322	\$5,688	\$5,688	\$5,688
.						
.						
SERVICES AND SUPPLIES	\$390	\$25,402	\$456	\$31,435	\$31,435	\$31,435
OTHER CHARGES	\$0	\$0	\$0	\$32	\$32	\$32
TOTAL EXPENDITURES*****	\$390	\$25,402	\$456	\$31,467	\$31,467	\$31,467

COUNTY OF SHASTA SCHEDULE 16

STATE OF CALIFORNIA
 DISTRICT BUDGET DETAIL
 BUDGET FOR FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2004-05	ACTUAL BUDGET 2005-06	ACTUAL REV - EXP 2005-06	ESTIMATES REQUESTED 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
00304 COLOMA DRIVE PRD ADMIN						
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REVENUE FROM MONEY & PROPERTY	\$191	\$55	\$165	\$62	\$62	\$62
CHARGES FOR SERVICES	\$4,198	\$4,198	\$4,198	\$4,198	\$4,198	\$4,198
TOTAL REVENUES*****	\$4,389	\$4,253	\$4,362	\$4,260	\$4,260	\$4,260
.						
.						
SERVICES AND SUPPLIES	\$300	\$15,201	\$11,428	\$6,224	\$6,224	\$6,224
OTHER CHARGES	\$0	\$0	\$0	\$33	\$33	\$33
TOTAL EXPENDITURES*****	\$300	\$15,201	\$11,428	\$6,257	\$6,257	\$6,257

COUNTY OF SHASTA SCHEDULE 16

STATE OF CALIFORNIA
 DISTRICT BUDGET DETAIL
 BUDGET FOR FISCAL YEAR 2006 - 2007

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2004-05	ACTUAL BUDGET 2005-06	ACTUAL REV - EXP 2005-06	ESTIMATES REQUESTED 2006-07	CAO RECOMMENDS 2006-07	ADOPTED BY THE B O S 2006-07
=====	=====	=====	=====	=====	=====	=====
00305 VEDDER ROAD PRD ADMIN						
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.						
REVENUE FROM MONEY & PROPERTY	\$14	\$0	\$22	\$0	\$0	\$0
CHARGES FOR SERVICES	\$1,192	\$1,192	\$1,192	\$1,192	\$1,192	\$1,192
TOTAL REVENUES*****	\$1,206	\$1,192	\$1,214	\$1,192	\$1,192	\$1,192
.						
.						
SERVICES AND SUPPLIES	\$1,050	\$1,171	\$1,171	\$1,260	\$1,260	\$1,260
OTHER CHARGES	\$63	\$94	\$94	\$46	\$46	\$46
TOTAL EXPENDITURES*****	\$1,113	\$1,265	\$1,265	\$1,306	\$1,306	\$1,306