

**Sierra County  
Board of Supervisors'  
Agenda Transmittal &  
Record of Proceedings**

<b>MEETING DATE:</b> June 29, 2022	<b>TYPE OF AGENDA ITEM:</b> <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
---------------------------------------	---

**DEPARTMENT:** Public Works & Transportation  
**APPROVING PARTY:** Tim H. Beals, Director  
**PHONE NUMBER:** 530-289-3201

**AGENDA ITEM:** Resolution approving proposed Solid Waste Budget for the 2022/2023 Fiscal Year.

**SUPPORTIVE DOCUMENTS ATTACHED:**  Memo  Resolution  Agreement  Other

**BACKGROUND INFORMATION:** The proposed solid waste budget will be provided separate from intital board agenda submittal.

**FUNDING SOURCE:** 041  
**GENERAL FUND IMPACT:** No General Fund Impact  
**OTHER FUND:**  
**AMOUNT:** \$ N/A

**ARE ADDITIONAL PERSONNEL REQUIRED?**  
  
 Yes, -- --  
 No

**IS THIS ITEM ALLOCATED IN THE BUDGET?**  Yes  No  
  
**IS A BUDGET TRANSFER REQUIRED?**  Yes  No

**SPACE BELOW FOR CLERK'S USE**

<p><b>BOARD ACTION:</b></p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2022- _____ Agreement 2022- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

**COMMENTS:**

---



---



---



---



---

CLERK TO THE BOARD \_\_\_\_\_ DATE \_\_\_\_\_

**BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA**

**ADOPTION OF SIERRA COUNTY SOLID WASTE  
ENTERPRISE BUDGET FOR FISCAL YEAR 2022/2023**

**RESOLUTION 2022-**

**BE IT RESOLVED THAT** the Sierra County Solid Waste Enterprise Fund Budget for Fiscal Year 2022-2023, as set forth on the spreadsheet attached hereto, is hereby approved.

**ADOPTED** by the Board of Supervisors of the County of Sierra on the 29th day of June 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

COUNTY OF SIERRA

\_\_\_\_\_  
PAUL ROEN  
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
HEATHER FOSTER  
CLERK OF THE BOARD

\_\_\_\_\_  
DAVID PRENTICE  
COUNTY COUNSEL

<b>Fund</b>	<b>Sub-Account</b>	<b>Account Code</b>	<b>Account Title</b>	<b>FY2223 Budget</b>
0410000	6040		SOLID WASTE OPERATIONS	
			Rollover Amount	\$ 400,000
		4515	Solid Waste Fees	\$ 897,014
		4515	Less: Write off bad debt - trailer park FINAL	\$ (41,026)
		4523	Building Permits	\$ 10,000
		4529	Recyclables	\$ 20,000
		4530	Miscellaneous/Transfer Station Fees	\$ 10,000
			<b>Total Operating Revenue</b>	<b>\$ 1,295,989</b>
		5000	REGULAR SALARIES	\$ 74,636
		5001	EXTRA HELP	\$ 164,892
		5002	OVERTIME	\$ -
		5004	RETIREMENT	\$ 8,834
		5005	HEALTH & LIFE INSURANCE	\$ 14,218
		5006	Work Comp Insurance	\$ 45,497
		5008	PERS DEBT PAYMENT	\$ 10,437
		5009	PAYROLL TAXES	\$ 20,928
		5013	AIRMEDCARE / ENLOE	\$ 143
		5165	PROFESSIONAL & SPECIALIZED EXP	\$ 5,000
		5248	MAINTENANCE HARDWARE/SOFTWARE	\$ 1,000
		5507	MGT APPROVED MEALS- 500/YR LMT	\$ 500
		8910	Communications	\$ 2,500
		8911	Memberships	\$ 2,400
		8912	Office Expense	\$ 2,500
		8915	Utilities/Landfill	\$ 4,000
		8916	Utilities/Transfer Sites	\$ 3,000
		8920	Clothing	\$ 1,500
		8921	Household Expenses	\$ 1,000
		8930	Pollution Insurance	\$ 50,809
		8940	Maint. Equipment	\$ 10,000
		8941	Maint. Signs & Fences	\$ 5,000
		8942	Maint. Buildings	\$ 5,000
		8943	OIL/FREON RECYCLE/COOKING OIL	\$ 4,000
		8949	SNOW REMOVAL - ROAD	\$ 2,500
		8952	Road Brush Chipping	\$ 30,000
		8953	Road Burning	\$ 30,000
		8954	Road Litter Control	\$ 2,500
		8955	Road Director Mgt.	\$ 10,000
		8956	Road Superintendent Mgt	\$ 25,000
		8957	Road Administration/Accounting	\$ 35,000
		8959	Road Misc.	\$ 50,000
		8960	SMALL TOOLS & EQUIPMENT	\$ 1,000
		8961	Fixed Assets Building Improvement	\$ 100,165
		8962	Fixed Asset Equipment	\$ 50,000
		8970	County Counsel	\$ 1,000
		8971	A-87 COST ALLOCATION	\$ 32,149
		8972	Consultant Management	\$ 62,860
		8973	Water Testing	\$ 5,000
		8975	SRRE HWWE	\$ 5,400
		8980	Hauling Contract	\$ 335,000
		8981	Tire Removal	\$ 3,000
		8987	Annual Household Hazardous Waste Event	\$ 20,000
		8990	Fees IWWB/SBE	\$ 2,500
		8993	Fees RWQBC	\$ 28,000
		8994	Publications	\$ 500
		8995	SPECIAL DEPARTMENT EXPENSE	\$ 10,000
		8996	Transportation	\$ 1,000
		8997	Porta-Pots	\$ 6,500
0410000	6050		SOLID WASTE FEE ADMIN	
		5000	Regular Salaries	\$ 5,671
		5007	Benefits	\$ 2,949
		8912	Office Expense	\$ 500
			<b>Total Expenses</b>	<b>\$ 1,295,989</b>
			<b>Total Revenue</b>	<b>\$ 1,295,989</b>
			<b>Difference</b>	<b>\$ (0)</b>

**2021-2022 Actual versus Budget YTD SOLID WASTE REVENUE**

Account Number	Account Title	YTD Actual	YTD Budget	Remaining Budget \$	Remaining Budget %
4201	Interest	\$ 4,714.29		\$ (4,714.29)	
* 4515	Solid Waste Fees	\$ 725,645.57	\$ 1,197,825.00	\$ 472,179.43	
4524	Building Permit Fees	\$ 6,445.08	\$ 10,000.00	\$ 3,554.92	
4529	Recyclables	\$ 46,574.65	\$ 2,000.00	\$ (44,574.65)	
4530	Miscellaneous	\$ 12,661.96	\$ 15,000.00	\$ 2,338.04	
4321	Private Billings-Hauler			\$ -	
4402	P/Y Revenue			\$ -	
* 4411	Transfer from 043 Grants			\$ -	
4260	043 Grants Oil			\$ -	
<b>TOTAL</b>		<b>\$ 796,041.55</b>	<b>\$ 1,224,825.00</b>	<b>\$ 428,783.45</b>	<b>35.01%</b>

Created by L.W.

NOTE: \*

#1 Auditor needs to affirm "remaining budget \$" for # 4515 - Waste fees

#2 Transfer amount will be available at Board meeting from grants to operations

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
FISCAL YEAR 2021-22

Fund Title  
Activity  
Fund  
Budget Unit  
**SOLID WASTE OPERATIONS**  
Sanitation  
**041 Solid Waste Enterprise**  
**0410000**  
0410000

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2018-19 ACTUAL (2)	2019-20 ACTUAL (3)	2020-21 ACTUAL (4)	2020-21 ADOPTED (5)	2021-22 PRELIMINARY (6)	2021-22 Final (7)
<b>Financing Source by Revenue Category</b>						
4515 Solid Waste Fees	1,130,237	1,209,320	870,274	939,316	904,885	872,375
4515 Less: write off of bad debt				(41,026)	(41,026)	(41,026)
4523 Building Permits	0	0	0	10,000	10,000	10,000
4529 Recyclables	1,952	0	0	1,000	1,000	20,000
4530 Miscellaneous	38,035	40,470	38,538	5,000	5,000	10,000
4370 Grant Revenues	0	0	0	15,000	15,000	15,000
<b>Operating Revenues</b>	<b>1,170,224</b>	<b>1,249,791</b>	<b>908,813</b>	<b>929,290</b>	<b>894,859</b>	<b>886,349</b>
<b>Salaries &amp; Employee Benefits</b>						
5000 Regular Salaries	19,615	51,656	65,124	69,205	70,589	70,589
5001 Transfer Stations	95,668	86,416	91,502	129,794	164,892	164,892
5001 Land Fill	0	0	0			
5002 Overtime	0	341	359			
5004 Retirement	9,183	12,885	18,424			
5007 Benefits	44,908	65,101	87,780	100,390	107,993	107,641
<b>Total Salaries &amp; Benefits</b>	<b>169,374</b>	<b>216,399</b>	<b>263,189</b>	<b>299,389</b>	<b>343,475</b>	<b>343,122</b>
<b>Services &amp; Supplies</b>						
5177 Miscellaneous	3,702	17,720	2,379		20,000	10,000
8910 Communications	381	235	348	2,500	2,500	2,500
8911 Memberships	2,400	2,400	1,200	2,400	2,400	2,400
8912 Office Expense	993	1,153	2,177	1,000	1,000	2,000
8915 Utilities/Landfill	33,272	1,800	2,060	0	1,800	1,800
8916 Utilities/Transfer Sites	818	1,086	788	3,000	3,000	3,000
8920 Clothing	3,844	2,517	3,715	1,500	1,500	1,500
8921 Household Expenses	1,013	669	343	1,000	1,000	1,000
8940 Maintenance. Equipments	11,718	33,485	4,387	20,000	20,000	10,000
8941 Maintenance. Signs/Fence	1,483	7,336	3,587	5,000	5,000	5,000
8942 Maintenance. Buildings	1,017	446	0	5,000	5,000	5,000
8943 Oil Recycling/Freon Fluid	3,814	4,143	9,978	4,000	4,000	4,000
8950 Road - Landfill Operations	0	0	0	10,000	10,000	0
8952 Road - Brush Chipper	11,762	15,448	30,946	30,000	30,000	30,000
8953 Road - Burning	14,192	40,165	45,544	10,000	10,000	10,000
8954 Litter Control	5,816	4,889	1,822	5,000	5,000	5,000
8955 Road - Director Mgt.	12,725	5,220	6,027	10,000	10,000	10,000
8956 Road - Superintendent Mgt.	16,172	7,952	22,878	20,000	20,000	20,000
8957 Road - Administration	41,369	43,535	23,750	30,000	30,000	30,000
8958 Road - Accounting	930	0	0	0	0	10,000
8959 Road - Miscellaneous	47,966	49,231	91,171	50,000	50,000	50,000
8949 Road Snow Removal	2,624	3,191	776	5,000	5,000	5,000
8994 Publications/Legal Notices	225	414	330	250	250	250
8995 Special Dept. Expenses	35,221	5,666	37,145	15,000	15,000	20,000
8996 Transportation	0	0	0	1,000	1,000	1,000
8997 Porta-Pots	6,598	6,958	6,338	6,000	6,000	6,000
<b>Total Services &amp; Supplies</b>	<b>260,055</b>	<b>255,660</b>	<b>297,689</b>	<b>237,650</b>	<b>259,450</b>	<b>245,450</b>

Continued on next page

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
FISCAL YEAR 2021-22

Fund Title  
Activity  
Fund  
Budget Unit

SOLID WASTE OPERATIONS  
Sanitation  
041 Solid Waste Enterprise  
6040

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2018-19 ACTUAL (2)	2019-20 ACTUAL (3)	2020-21 ACTUAL (4)	2020-21 ADOPTED (5)	2021-22 PRELIMINARY (6)	2021-22 Final (7)
Continued from previous page						
<b>Professional Services</b>						
8970 County Counsel	0	0	0	1,000	1,000	1,000
8972 Consultant Mgt	72,835	47,958	0	70,000	70,000	70,000
8973 Water Testing	0	0	0	15,000	15,000	15,000
8975 SRRE-HWWE	5,941	14,368	5,938	0	0	0
8976 SRRE-NDFE	0	0	0			
8977 SRRE Siting Element	0	0	0			
8978 SRRE Miscellaneous	0	0	0			
8979 RWQCB Annual Report	0	0	0	5,000	5,000	5,000
8980 Haul Contract	250,446	312,068	322,848	300,000	300,000	320,000
8981 Tire Removal	0	0	0	3,000	3,000	3,000
5165 Professional & Spec Svcs	2,872	16,551	1,982			
8985 IWWB/SBE	0	0	0			
8986 Waste Discharge Req	0	0	0	1,000	1,000	1,000
8990 Fees - IWWB/SBE	(61)	0	0	2,500	2,500	2,500
8991 Fees - USFS Permits	0	0	0			
8992 Fees - Air Quality	0	0	0			
8993 Fees - RWQCB	27,646	27,646	25,976	28,000	28,000	28,000
<b>Total Professional Services</b>	<b>359,678</b>	<b>418,591</b>	<b>356,745</b>	<b>425,500</b>	<b>425,500</b>	<b>445,500</b>
<b>Other Charges</b>						
8983 Oil Recycling Grants	0	0	0			
8984 Recycling Grants	0	0	0			
<b>Total Other Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fixed Assets</b>						
8961 Building & Improvments	52,237	0	0	48,000	48,000	100,000
8962 Equipment	20,136	0	0	52,000	52,000	52,000
<b>Total Fixed Assets</b>	<b>72,373</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>152,000</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>861,480</b>	<b>890,650</b>	<b>917,623</b>	<b>1,062,539</b>	<b>1,128,425</b>	<b>1,186,072</b>
<b>Net Operating Income</b>	<b>308,744</b>	<b>359,140</b>	<b>(8,810)</b>	<b>(133,249)</b>	<b>(233,566)</b>	<b>(299,723)</b>

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
FISCAL YEAR 2021-22

Fund Title  
Activity  
Fund  
Budget Unit

SOLID WASTE FEE ADMIN  
Sanitation  
041 Solid Waste Enterprise  
0416050

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2018-19 ACTUAL (2)	2019-20 ACTUAL (3)	2020-21 ACTUAL (4)	2020-21 ADOPTED (5)	2021-22 PRELIMINARY (6)	2021-22 Final (7)
<b>Non-Operating Expenses</b>						
<b>Salaries &amp; Employee Benefits</b>						
5000 Regular Salaries	4,970	3,868	2,974	6,778	5,185	5,185
5001 Extra Help	0	0	0			
5002 Overtime	0	61	0			
5004 Retirement	1,961	1,933	1,931	1,621	3,056	3,065
5007 Benefits	1,710	1,187	1,192	1,701	2,107	2,065
<b>Total Salaries &amp; Benefits</b>	<b>8,641</b>	<b>7,050</b>	<b>6,098</b>	<b>10,100</b>	<b>10,349</b>	<b>10,315</b>
<b>Services &amp; Supplies</b>						
8930 Insurance	16,531	0	0	20,357	21,422	21,422
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	444	0	(526)	264	264	264
5165 Professional & Specialized	2,689	2,716	2,199	2,500	2,500	2,500
8971 A87 Costs	29,373	0	0	42,439	21,590	21,590
5174 Publications & Legal Notices	0	0	0			
5187 Special Dept Expense	459	432	(0)			
8998 Closure/Post-Closure Fund	0	0	0			
8999 RWQCB Trust Fund	0	0	0			
5191 Transportation & Travel	0	0	0			
<b>Total Services &amp; Supplies</b>	<b>49,496</b>	<b>3,148</b>	<b>1,673</b>	<b>65,560</b>	<b>45,776</b>	<b>45,776</b>
<b>Fixed Assets</b>						
6228 Equipment	0	0	0	0	0	0
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-OPERATING EXPENSE</b>	<b>58,138</b>	<b>10,198</b>	<b>7,771</b>	<b>75,660</b>	<b>56,125</b>	<b>56,091</b>
<b>NON-OPERATING REVENUES(EXPENSES)</b>						
Taxes	(261)	3,960	3,359			
Use of Money	5,060	10,635	10,408		8,000	
Intergovernmental	0	0	0		0	
<b>Non-Operating</b>	<b>4,800</b>	<b>14,595</b>	<b>13,766</b>	<b>0</b>	<b>8,000</b>	<b>0</b>
<b>NON-OPERATING NET REVENUES(EXPENSES)</b>	<b>(53,338)</b>	<b>4,397</b>	<b>5,996</b>	<b>(36,958)</b>	<b>(48,125)</b>	<b>(56,091)</b>
Income Before Transfers	255,406	363,538	(2,814)	(36,958)	(281,690)	(355,814)
* Transfers In (out)	(10,000)	0	898	(30,000)	0	56,000
Change In Net Assets	245,406	363,538	(1,916)	(66,958)	(281,690)	(299,814)
Net Assets Beginning			363,538	500,000	303,506	361,622
Net Assets End	245,406	363,538	361,622	433,042	21,816	61,808
Number of Personnel Budgeted	3.0	4.7	4.7	4.7	4.7	4.7
* RWQCB Trust Fund				0		0
* Closure/Post-Closure Fund						
* RWQCB Trust Fund						

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
FISCAL YEAR 2021-22

Fund Title  
Activity  
Fund  
Budget Unit

SOLID WASTE FUNDS  
Sanitation  
042 SW Closure Post Closer  
0420000  
Closure Post Closer

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2018-19 ACTUAL (2)	2019-20 ACTUAL (3)	2020-21 ACTUAL (4)	2020-21 ADOPTED (5)	2021-22 PRELIMINARY (6)	2021-22 Final (7)
<b>Financing Source by Revenue Category</b>						
Licenses Permits & Franchises	0	0	0	0	0	0
Fines, Forfeitures & Penalties	0	0	0	0	0	0
Interest	25,350	22,470	17,033	12,000	12,000	0
Transfers In	0	0	0	0	0	0
<b>Operating Revenues</b>	<b>25,350</b>	<b>22,470</b>	<b>17,033</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>
<b>Salaries &amp; Employee Benefits</b>						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies</b>						
5165 Professional & Specialized	0	0	0			
5168 Publications & Legal Notices	0	0	0			
8974 Coluser	62	1,085	0			
8957 Road Administration	0	0	0			
7600	434,462	0	0	500,000	500,000	
<b>Total Services &amp; Supplies</b>	<b>434,524</b>	<b>1,085</b>	<b>0</b>	<b>327,000</b>	<b>500,000</b>	<b>0</b>
<b>Fixed Assets</b>						
8963 Equipment	0	0	0			
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>BUDGET UNIT TOTAL</b>	<b>434,524</b>	<b>1,085</b>	<b>0</b>	<b>327,000</b>	<b>500,000</b>	<b>0</b>
<b>Net Operating Income</b>	<b>(409,173)</b>	<b>21,385</b>	<b>17,033</b>	<b>(315,000)</b>	<b>(488,000)</b>	<b>0</b>
<b>Non-Operating Revenue (Expenses)</b>						
5106 Insurance						
5166 Cost Allocation						
Taxes						
Use of Money						
Intergovernmental						
<b>Non-Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Income	(409,173)	21,385	17,033	(315,000)	(488,000)	0
Change In Net Assets	(409,173)	21,385	17,033	(315,000)	(488,000)	0
Net Assets Beginning	1,960,700	1,559,729	115,617	1,149,305	1,187,918	0
Net Assets End	1,551,526	1,581,114	132,650	834,305	699,918	0



COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2021-22

OPERATION OF ENTERPRISE FUND

Fund Title  
Activity  
Fund  
Budget Unit

SOLID WASTE FUNDS  
Sanitation  
042 SW Post Closer  
0421000  
Post Closer Reserve Fund

FINANCING USES CLASSIFICATION (1)	2018-19 ACTUAL (2)	2019-20 ACTUAL (3)	2020-21 ACTUAL (4)	2020-21 ADOPTED (5)	2021-22 PRELIMINARY (6)	2021-22 Final (7)
<b>Financing Source by Revenue Category</b>						
Licenses Permits & Franchises	0	0	0	0	0	0
Fines, Forfeitures & Penalties	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Transfers In	10,000	0	0	30,000	0	0
<b>Operating Revenues</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
<b>Salaries &amp; Employee Benefits</b>						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies</b>						
5165 Professional & Specialized	0	0	0			
5168 Publications & Legal Notices	0	0	0			
8957 Road Administration	0	0	0			
	0	0	0			
<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Fixed Assets</b>						
8963 Equipment	0	0	0			
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>BUDGET UNIT TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Net Operating Income</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
<b>Non-Operating Revenue (Expenses)</b>						
5106 Insurance						
5166 Cost Allocation						
Taxes						
Use of Money						
Intergovernmental						
<b>Non-Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Income	10,000	0	0	20,000	0	0
Change In Net Assets	10,000	0	0	20,000	0	0
Net Assets Beginning	0	0	0			
Net Assets End	10,000	0	0	20,000	0	0

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2021-22

OPERATION OF ENTERPRISE FUND

Fund Title  
Activity  
Fund  
Budget Unit

**SOLID WASTE GRANT FUNDS**  
Sanitation  
**042 SW Post Closer**  
**0422000**  
Cost for Closure/Monitoring

FINANCING USES CLASSIFICATION (1)	2018-19 ACTUAL (2)	2019-20 ACTUAL (3)	2020-21 ACTUAL (4)	2020-21 ADOPTED (5)	2021-22 PRELIMINARY (6)	2021-22 Final (7)
<b>Financing Source by Revenue Category</b>						
Licenses Permits & Franchises	0	0	0	0	0	0
Fines, Forfeitures & Penalties	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Transfers In	434,462	0	0	500,000	500,000	0
<b>Operating Revenues</b>	<b>434,462</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>
<b>Salaries &amp; Employee Benefits</b>						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies</b>						
5165 Professional & Specialized	0	0	0	200,000	200,000	0
5168 Publications & Legal Notices	0	0	0			
8957 Road Administration	0	0	0	100,000	100,000	0
	0	0	0			
<b>Total Services &amp; Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>
<b>Fixed Assets</b>						
8963 Equipment	0	0	0			
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BUDGET UNIT TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>
<b>Net Operating Income</b>	<b>434,462</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>
<b>Non-Operating Revenue (Expenses)</b>						
5106 Insurance						
5166 Cost Allocation						
Taxes						
Use of Money						
Intergovernmental						
<b>Non-Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Income	434,462	0	0			
Change In Net Assets	434,462	0	0	0	0	0
Net Assets Beginning	0	0	0			
Net Assets End	434,462	0	0	0	0	0

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
FISCAL YEAR 2021-22

Fund Title  
Activity  
Fund  
Budget Unit

SOLID WASTE GRANT FUNDS  
Sanitation  
043 Solid Waste Enterprise  
043  
Grants

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2018-19 ACTUAL (2)	2019-20 ACTUAL (3)	2020-21 ACTUAL (4)	2020-21 ADOPTED (5)	2021-22 PRELIMINARY (6)	2021-22 Final (7)
<b>Salaries &amp; Employee Benefits</b>						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies</b>						
5155 Memberships	0	0	0			
5165 Professional & Specialized	1,100	2,252	1,655			
5168 Publications & Legal Notices	1,032	0	970			
5177 Treasurer's Fees	0	0	0			
8914 Publications	0	0	103			
8957 Road Administrati	0	0	0	0	0	0
5131 Supplies	0	0	0	0	0	0
8975 SRRE HWWE	0	0	0			
8983 Oil Recycle	0	0	0			
8986 Waste Discharge	0	0	0			
8995 Special Department Exp	3,861	2,035	17,350	45,000	45,000	0
8996 Travel	0	0	0			
8997 Porta-Pots	0	0	0			
<b>Total Services &amp; Supplies</b>	<b>5,993</b>	<b>4,287</b>	<b>20,078</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
<b>Fixed Assets</b>						
8963 Equipment	0	0	0			
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BUDGET UNIT TOTAL</b>	<b>5,993</b>	<b>4,287</b>	<b>20,078</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
<b>Non-Operating Revenue (Expenses)</b>						
5106 Insurance	0	0	0			
5166 Cost Allocation	0	0	0			
Taxes	0	0	0	0	0	0
Use of Money	0	0	0			
Intergovernmental	22,500	15,000	16,404	45,000	45,000	0
<b>Non-Operating</b>	<b>22,500</b>	<b>15,000</b>	<b>16,404</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
Income Before Transfers	16,507	10,713	(3,674)	0	0	0
Transfers In (out)	0	0	0	(3,000)	(3,000)	0
Change In Net Assets	16,507	10,713	(3,674)	(3,000)	(3,000)	0
Net Assets Beginning	0	0	0	40,000	40,000	0
Net Assets End	16,507	10,713	(3,674)	37,000	37,000	0

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
FISCAL YEAR 2021-22

Fund Title  
Activity  
Fund  
Budget Unit

SOLID WASTE GRANT FUNDS  
Sanitation  
044 WQCB  
044

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2018-19 ACTUAL (2)	2019-20 ACTUAL (3)	2020-21 ACTUAL (4)	2020-21 ADOPTED (5)	2021-22 PRELIMINARY (6)	2021-22 Final (7)
<b>Salaries &amp; Employee Benefits</b>						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies</b>						
5106 Insurance						
5168 Publications & Legal Notices						
5177 Treasurer's Fees						
8914 Publications						
8957 Road Administrati						
5131 Supplles	27,559	10,154	33,861			
8975 SRRE HWWE						
8983 Oil Recycle						
8986 Waste Discharge						
8995 Special Department Exp						
8996 Travel						
5165 Professional & Specialized						
5191 Transportation & Travel						
<b>Total Services &amp; Supplies</b>	<b>27,559</b>	<b>10,154</b>	<b>33,861</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fixed Assets</b>						
6228 Equipment	0	0	0			
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BUDGET UNIT TOTAL</b>	<b>27,559</b>	<b>10,154</b>	<b>33,861</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Operating Revenue (Expenses)</b>						
5106 Insurance	0	0	0			
5166 Cost Allocation	0	0	0			
Taxes	0	0	0	0	0	0
Use of Money	0	0	0	600	600	
Intergovernmental	22,500	15,000	16,404			
<b>Non-Operating</b>	<b>22,500</b>	<b>15,000</b>	<b>16,404</b>	<b>600</b>	<b>600</b>	<b>0</b>
Income Before Transfers	(5,059)	4,846	(17,457)	600	600	0
Transfers In (out)	0	0	0	0	0	0
Change In Net Assets	(5,059)	4,846	(17,457)	600	600	0
Net Assets Beginning	6,587	9,031	0	42,374	42,374	
Net Assets End	1,528	13,877	(17,457)	42,974	42,974	0

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
FISCAL YEAR 2021-22

Budget Name  
Function  
Activity  
Fund  
Budget Unit

COUNTY TRANSPORTATION  
Public Ways and Facilities  
Senior Van Transportation  
055 County Transportation  
0550000

FINANCING USES CLASSIFICATION (1)	2018-19 ACTUAL (2)	2019-20 ACTUAL (3)	2020-21 ACTUAL (4)	2020-21 ADOPTED (5)	2021-22 PRELIMINARY (6)	2021-22 Final (7)
<b>Financing Source by Revenue Category</b>						
Licenses Permits & Franchises	0	0	0	0	0	0
Inter Government	48,000	48,000	0	48,000	48,000	48,000
Charges For Services	0	0	0			
Miscellaneous	63,921	201,736	(4,582)			
<b>Operating Revenues</b>	<b>111,921</b>	<b>249,736</b>	<b>-4,582</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>
<b>Salaries &amp; Employee Benefits</b>						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
<b>Total Salaries &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies</b>						
5106 Insurance	0	0	0	4,769	5,100	
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	100	0	11,042	11,042	11,043
5166 A87 Costs	3,677	4,200	2,689	2,689	2,434	2,434
6200 Depreciation	43,380	50,641	47,248			
5175 Rents & Leases Equipment	0	0	0			
5180 Rents Building	0	0	0			
5187 Special Dept Expense	0	0	1,259			
6080 Golden Ray	54,000	54,000	58,582	54,000	54,000	54,000
6081 Inc Seniors	54,000	54,000	54,000	54,000	54,000	54,000
7600 Transfer to Other Funds	0	0	0			
<b>Total Services &amp; Supplies</b>	<b>155,057</b>	<b>162,941</b>	<b>163,778</b>	<b>126,500</b>	<b>126,576</b>	<b>121,477</b>
<b>Fixed Assets</b>						
6232 Equipment	0	0	0	130,000	130,000	
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,000</b>	<b>130,000</b>	<b>0</b>
<b>BUDGET UNIT TOTAL</b>	<b>155,057</b>	<b>162,941</b>	<b>163,778</b>	<b>256,500</b>	<b>256,576</b>	<b>121,477</b>
<b>Net Operating Income</b>	<b>(43,136)</b>	<b>86,796</b>	<b>(168,360)</b>	<b>(208,500)</b>	<b>(208,576)</b>	<b>(73,477)</b>
<b>Non-Operating Revenue (Expenses)</b>						
5106 Insurance	0	0	0			
5166 Cost Allocation	(3,677)	0	0	(2,689)	(2,434)	
Taxes	0	0	0	0	0	0
Use of Money	(953)	0	0			
Other	0	0	0	(6,300)	(6,300)	
<b>Non-Operating</b>	<b>(4,630)</b>	<b>0</b>	<b>0</b>	<b>(8,989)</b>	<b>(8,734)</b>	<b>0</b>
<b>Income Before Transfers</b>	<b>(47,765)</b>	<b>86,796</b>	<b>(168,360)</b>	<b>(217,488)</b>	<b>(217,310)</b>	<b>(73,477)</b>
Transfers In (out)	89,845	201,736	78,500	78,500	78,500	78,500
Change in Net Assets	42,080	288,532	(89,860)	(138,988)	(138,810)	5,023
Net Assets Beginning	0	0	0	0	0	0
Net Assets End	42,080	288,532	(89,860)	(0)	(138,810)	5,023