

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

MEETING DATE: September 20, 2022	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Auditor APPROVING PARTY: Van Maddox PHONE NUMBER: 530-289-3286

AGENDA ITEM: Adoption of the 2022-23 Final Budget for the County Service Areas 1, 2, 3, 4, 5, 4A5A (Sierra Brooks Water).

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

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

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input type="checkbox"/> No
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SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <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
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COMMENTS:

CLERK TO THE BOARD _____ DATE _____

BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA

RESOLUTION NO. 2022-

IN THE MATTER OF ADOPTING THE FINAL COUNTY SERVICE AREA 1,2,3,4, 4B,5, 5A
& SIERRA BROOKS WATER, 2022-23 FISCAL YEAR

BE IT RESOLVED THAT:

1. The Final budget for the County Service Areas 1, 2, 3, 4, 4B,5,5A & Sierra Brooks Water for the 2022-23 fiscal years is hereby approved in the form of the attached Exhibit A.
2. The fixed assets specifically listed in the Budget are approved and expenditures for such fixed assets are hereby authorized for the departments to purchase and the Auditor to pay.
3. The expenditures specifically line itemed in the budget are hereby authorized for the departments to purchase and the Auditor to pay.
4. The auditor is authorized to move budgeted funds within a Fund as needed.

Adopted by the Board of Supervisors of the County of Sierra on the 20th day of September 2022,
by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

ATTEST:

COUNTY OF SIERRA

HEATHER FOSTER
CLERK OF THE BOARD

PAUL ROEN, CHAIRPERSON
BOARD OF SUPERVISORS

APPROVED AS TO FORM:

DAVID PRENTICE
COUNTY COUNSEL

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2022-23

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 1
General
Downieville and West
201 CSA 1
2010000

DESCRIPTION	2019-20 ACTUAL (2)	2020-21 ACTUAL (3)	2021-22 ACTUAL (4)	2021-22 ADOPTED (5)	2022-23 PROPOSED (6)	2022-23 Final (7)
SOURCE OF FINANCING						
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	10,495	10,406	11,158	10,538	10,538	10,538
4002 Current Unsecured Prop Tax	374	311	322	417	417	417
4004 Prior Unsecured Prop Tax	15	34	(180)	7	7	7
4005 Supplemental Prop Tax	139	0	204	50	50	50
4007 Timber Yield Taxes	38	98	18	90	90	90
4201 Interest	0	0	0			
4055 HOPTR	102	97	94	98	98	98
4711 Transfers In	4,100	6,336	1,782	4,800	4,800	8,223
Total Revenue	15,262	17,282	13,398	16,000	16,000	19,423
USES OF FINANCING						
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	119	109	125	125	108	125
5166 Cost Allocation	624	1,474	(481)	(481)	2,943	2,943
5171 Prop Tax Admin Fee	1,294	1,535	1,519	1,000	1,000	1,000
6403 Downieville Library	4,431	7,384	4,812	6,113	6,113	6,113
5155 Misc.	0	0	0	523	523	523
7002 Street Lights	6,749	6,483	6,979	8,000	8,000	8,000
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	0	0	18	100	100	100
7005 Misc. Waste Disposal	330	290	324	530	530	530
7600 Parks & Recreation	38	98	18	90	90	90
Total Expenditures	13,584	17,374	13,315	15,999	19,406	19,423

* The lights and garbage Expenditures are too much for this budget.

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2022-23

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 2
General
Sierra City
202 CSA 2
2020000

DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROPOSED	2022-23 Final
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	25,337	27,041	27,608	25,426	25,426	25,426
4002 Current Unsecured Prop Tax	774	711	696	800	800	800
4004 Prior Unsecured Prop Tax	8	75	63			
4005 Supplemental Prop Tax	288	0	441	50	50	50
4007 Timber Yield Taxes	786	2,032	373	1,700	1,700	1,700
4201 Interest	0	0	0			
4055 HOPTR	210	222	204	200	224	224
4401 Other Misc Revenue	0	0	0			
Total Revenue	27,403	30,080	29,386	28,176	28,200	28,200

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	119	109	125	109	125	125
5166 Cost Allocation	767	1,482	2,791	1,482	2,195	2,195
5171 Prop Tax Admin Fee	3,240	3,681	3,719	2,300	2,300	2,300
5177 Treasurers fee	0	0	0	50	50	50
6403 Alleghany Library	1,500	1,500	1,500	1,800	1,800	1,800
6403 Sierra City Library	4,646	5,616	8,096	4,890	4,890	10,000
5155 Misc Expenses	0	0	0	4,675	4,675	4,675
7002 Street Lights	3,576	3,432	3,677	5,000	5,000	5,000
7003 Street & Road Services	0	0	0	2,000	2,000	2,000
7004 Parks & Recreation	0	0	0	2,000	2,000	2,000
7006 Misc Expenses	0	0	0	0	0	0
7600 Transfers Parks & Recreation	786	2,032	373	1,700	1,700	1,700
Total Expenditures	14,634	17,852	20,280	26,006	26,735	31,845

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2022-23

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 3
General
Calpine, Sierraville
203 CSA 3
2030000

DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROPOSED	2022-23 Final
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	14,534	15,068	15,811	14,594	14,594	14,594
4002 Current Unsecured Prop Tax	516	451	455	525	525	525
4004 Prior Unsecured Prop Tax	3	39	(6)			
4005 Supplemental Roll Prop Tax	192	0	288			
4007 Timber Yield Taxes	487	1,259	231	1,324	1,324	1,324
4201 Interest	0	0	0			
4055 HOPTR	140	141	133	166	142	142
4411 Transfers In	0	0	0	4,542	4,542	5,254
Total Revenue	15,873	16,957	16,913	21,151	21,127	21,839

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	119	109	125	109	125	125
5166 Cost Allocation	659	1,188	2,163	1,188	1,860	1,860
5171 Prop Tax Admin Fee	1,864	2,107	2,165	1,400	1,400	1,400
5177 Treasurers fees	0	0	0	3	3	3
7001 Fire Services	0	0	0			
7002 Street Lights	13,152	12,992	13,071	14,000	14,000	14,000
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	0	0	0	1,550	1,550	1,550
7006 Miscellaneous Services	0	0	0	2,901	2,901	2,901
Total Expenditures	15,794	16,396	17,525	21,151	21,839	21,839

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2022-23

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 4
General
Loyalton, Verdi
204 CSA 4
2040000

DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROPOSED	2022-23 Final
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	1,993	2,066	2,149	1,997	1,997	1,997
4002 Current Unsecured Prop Tax	44	40	40	48	48	48
4004 Prior Unsecured Prop Tax	(119)	(115)	1			
4005 Supplemental Roll Prop Tax	16	0	25			
4007 Timber Yield Taxes	22	57	11	70	0	0
4201 Interest	0	0	0			
4055 State Aid - HOPTR	12	12	12	66	12	12
4401 Other Misc Revenue	0	0	0			
Total Revenue	1,968	2,060	2,237	2,181	2,057	2,057

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	119	109	125	109	125	125
5166 Cost Allocation	245	361	1,683	361	367	367
5171 Prop Tax Admin Fee	888	300	287	800	300	300
5163 Office Exp	0	0	0			
7002 Street Lights	710	489	919	910	910	910
7003 Street & Road Services	0	0	0			
7001 Fire Services	0	0	0			
5177 Library	0	0	0	2,500	2,500	2,500
6403 SPECIAL DEPARTMEN	0	0	0	5,400		
7006 Park & Recreation	0	0	0			
	0	0	0			
Total Expenditures	1,961	1,259	3,013	10,079	4,203	4,203

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2022-23

Budget Name
Function

Location
Fund

Budget Unit

COUNTY SERVICE AREA 4A

General
Verdi Fire/Long Valley
Emergency Services

204 CSA 4B Zone
2041000

DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROPOSED	2022-23 Final
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	0	0	0			
4002 Current Unsecured Prop Tax	0	0	0			
4004 Prior Unsecured Prop Tax	0	0	0			
4005 Supplemental Roll Prop Tax	0	0	0			
4079 Special Assessments	0	0	0	18,000	18,000	18,000
4201 Interest	0	0	0			
4055 State Aid - HOPTR	0	0	0			
4401 Other Misc Revenue	0	0	0			
Total Revenue	0	0	0	18,000	18,000	18,000

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	0	0	0			
5166 Cost Allocation	0	0	0			
5171 Prop Tax Admin Fee	0	0	0			
5163 Office Exp	0	0	0			
7002 Street Lights	0	0	0			
7003 Street & Road Services	0	0	0			
7001 Fire Services	0	0	0	18,000	18,000	18,000
5177 Library	0	0	0			
6403 SPECIAL DEPARTMEN	0	0	0			
7006 Park & Recreation	0	0	0			
Total Expenditures	0	0	0	18,000	18,000	18,000

There is a Verdi Fire zone with in CSA#4 that assesses property within the zone for fire service. These assessments are held in a seprate account from CSA4.

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2022-23

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 5
General

Loyalton, Sierra Brooks
2005 CSA 5
2050000

DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROPOSED	2022-23 Final
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SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	12,149	12,646	13,229	12,200	12,200	12,200
4002 Current Unsecured Prop Tax	438	384	386	480	480	480
4004 Prior Unsecured Prop Tax	(54)	(23)	275			
4005 Supplemental Roll Prop Tax	163	0	244			
4007 Timber Yield Taxes	6	15	2	18	18	18
4201 Interest	0	0	0			
4055 State Aid - HOPTR	103	104	98	132	105	105
4411 Transfers In	0	0	0	1,245	1,245	2,188
Total Revenue	12,805	13,126	14,235	14,075	14,048	14,991

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
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5106 Insurance	119	109	168	109	125	125
5163 Office Expense	0	0	0			
5165 Professional & Specialized	0	114	0			
5166 Cost Allocation	816	1,446	(100)	1,446	2,346	2,346
5171 Prop Tax Admin Fee	1,928	1,846	1,765	1,910	1,910	1,910
5177 TREASURER'S FEES	0	0	0	31	31	31
	0	0	0			
	0	0	0			
6403 Loyalton Library	10,211	11,036	10,409	10,500	10,500	10,500
7001 Fire Services	0	0	0			
7006 Miscellaneous Services	0	0	0	79	79	79
7005 Waste Disposal	0	0	0			
	0	0	0			
Total Expenditures	13,073	14,550	12,243	14,075	14,991	14,991

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2022-23

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 4A-5A
Water Service

Sierra Brooks
207 CSA 4A
2070000

DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROPOSED	2022-23 Final
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	67,002	69,647	75,639	67,287	71,040	71,040
4002 Current Unsecured Prop Tax	2,464	2,151	2,249	2,710	2,710	2,710
4004 Prior Unsecured Prop Tax	(833)	(601)	(9)			
4005 Supplemental Roll Prop Tax	918	0	1,423			
4007 Timber Yield Taxes	0	0	0			
4055 HOPTR	669	672	660	966	966	966
4201 Interest	1,499	1,263	228	2,000	1,000	1,000
4526 Water - Special Tax	65,745	65,745	66,870	65,745	65,745	66,870
4558 Water Fees	20,070	54,374	46,503	44,525	55,000	55,000
4545 Water Conections	0	3,700	2,879	0	0	0
Total Revenue	157,533	196,951	196,442	183,233	196,461	197,586

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Wages & Benefits						
5000 Wages	23,015	25,642	23,927	25,372	27,363	27,363
5001 Extra Help	0	0	0			
5002 Over Time	7	3,727	2,107	5,000	5,000	5,000
5004 Retirement	5,409	6,551	6,478	14,100	6,805	6,805
5007 Benefit	13,987	15,644	15,293	8,822	8,974	8,974
Total Wages & Benefits	42,417	51,564	47,804	53,293	48,142	48,142
Water Operations						
7009 Utilities	42,206	55,924	68,873	55,000	55,000	55,000
7010 Water System Maintenance	5,876	26,609	10,223	18,000	10,000	10,000
7011 System Repairs	1,861	0	0	5,000	5,000	5,000
7012 Water Fee Admin	1,386	1,261	1,826	20,000	1,500	1,500
7003 Road Charges System	16,022	30,962	19,688	15,000	15,000	15,000
5244 Maint Vehicle	2,150	2,205	9,531	1,688	1,688	1,688
Total Services & supplies	69,500	116,961	110,141	114,688	88,188	88,188
Non Operating						
5120 Communications AT&T	903	916	2,338	900	901	901
5106 Insurance	563	472	597	472	657	657
5160 Office Expense	1,685	4,096	1,645	1,600	1,631	1,631
5166 Cost Allocation	7,047	10,384	84,406	10,384	13,366	13,366
5171 Prop Tax Admin Fee	13,436	10,197	10,118	8,000	11,000	11,000
5177 Treasures fees	0	0	0	0	0	0
5165 Contract Services	67	4,972	5,949			
Training	590	0	0			
7004 Parks & Rec	0	0	0	10,000	0	0
7001 Fire Services	0	0	0			
7008 Flood Controle	0	0	0	2,000	2,000	2,000
Total Other Charges	24,292	31,036	105,053	33,356	29,555	29,555
7600 Transfers - new construction	0	0	0	80,000	0	43,100
Total Expenditures	136,209	199,561	262,998	281,338	165,885	208,985
Number of Personnel Budgeted	0.5	0.5	0.5	0.5	0.50	0.50

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2022-23

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

CSA 4A-5A BOND
Debt Service

Sierra Brooks
207 CSA 4A-5A
2071000

DESCRIPTION (1)	2019-20 ACTUAL (2)	2020-21 ACTUAL (3)	2021-22 ACTUAL (4)	2021-22 ADOPTED (5)	2022-23 PROPOSED (6)	2022-23 Final (7)
SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4050 Bond-Current Secured Prop Tax	91,375	91,375	91,375	91,375	91,375	91,375
4051 Bond-Current Unsecured Prop Tax	0	0	0	0	0	0
4053 Bond-Prior Unsecured Prop Tax	0	0	0	0	0	0
4054 Bond-Supplemental Roll Prop Tax	0	0	0	0	0	0
4055 HOPTR	0	0	0	0	0	0
4201 Interest	0	0	0	0	0	0
0 Water Conections	0	0	0	0	0	0
Total Revenue	91,375	91,375	91,375	91,375	91,375	91,375
USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Wages & Benefits						
5000 Wages						
5001 Extra Help						
5002 Over Time						
5004 Retirement						
5007 Benefit						
Total Wages & Benefits	0	0	0	0	0	0
Water Operations						
5310 Interest on Debt	5,617	46,699	35,409	51,375	51,375	51,375
5312 Principle Payment	0	0	0	40,000	40,000	40,000
Total Services & supplies	5,617	46,699	35,409	91,375	91,375	91,375
Total Other Charges	0	0	0	0	0	0
Total Expenditures	5,617	46,699	35,409	0	91,375	91,375

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2022-23

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

CSA 4A-5A CAPITAL PROJECTS
Water Service

Sierra Brooks
207 CSA 4A-5A
2072000

DESCRIPTION	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2021-22 ADOPTED	2022-23 PROPOSED	2022-23 Final
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4201 Interest	0	0	0			
4284 Federal Grant	0	0	0	1,243,439		
4050 Other Misc Rev. - Loan Proceeds	0	327,457	0	2,080,145		
4711 Transfers in from Operating			0	80,000		
4700 Loan Paid in full up front			0	44,855		
Total Revenue	0	327,457	0	3,448,439	0	0

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Wages & Benefits						
5000 Wages						
5001 Extra Help						
5002 Over Time						
5004 Retirement						
5007 Benefit						
Total Wages & Benefits	0	0	0	0	0	0

Total Other Charges	0	0	0	0	0	0
6226 Capital Improvements Project	2,960,496	1,319,320	(6,384)		0	0
Total Expenditures	2,960,496	1,319,320	(6,384)	0	0	0