

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

**MEETING DATE:**  
June 4, 2019

**TYPE OF AGENDA ITEM:**  
 Regular    Timed  
 Consent

**DEPARTMENT:** Auditor/Treasurer/Tax Collector  
**APPROVING PARTY:** Van Maddox  
**PHONE NUMBER:** 289-3286

**AGENDA ITEM:** Discussion/Direction/ Adoption of a resolution setting the County Service Area Preliminary Budget for fiscal year 2019-20

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

**BACKGROUND INFORMATION:**

**FUNDING SOURCE:**  
**GENERAL FUND IMPACT:** General Fund Impact  
**OTHER FUND:**  
**AMOUNT:** \$      N/A

**IS THIS ITEM ALLOCATED IN THE BUDGET?**    Yes    No

**IS A BUDGET TRANSFER REQUIRED?**    Yes    No

**ARE ADDITIONAL PERSONNEL REQUIRED?**

Yes, -- --  
 No

**SIGNATURE:**



APPROVING PARTY OR AUTHORIZED AGENT

**APPROVED AS TO FORM AND FUNDING SOURCES:**

\_\_\_\_\_  
COUNTY COUNSEL

\_\_\_\_\_  
AUDITOR/RISK MANAGER

**SPACE BELOW FOR CLERK'S USE**

**BOARD ACTION:**

- Approved
- Approved as amended
- Adopted
- Adopted as amended
- Denied
- Other
- No Action Taken

- Set public hearing  
For: \_\_\_\_\_
- Direction to: \_\_\_\_\_
- Referred to: \_\_\_\_\_
- Continued to: \_\_\_\_\_
- Authorization given to:  
\_\_\_\_\_

Resolution 2013- \_\_\_\_\_  
Agreement 2013- \_\_\_\_\_  
Ordinance \_\_\_\_\_  
Vote:  
Ayes:  
Noes:  
Abstain:  
Absent:

**COMMENTS:**

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

\_\_\_\_\_  
DATE

BOARD OF SUPERVISORS  
COUNTY OF SIERRA  
STATE OF CALIFORNIA

RESOLUTION NO. \_\_\_\_\_

IN THE MATTER OF ADOPTING THE PRELIMINARY BUDGET FOR THE COUNTY  
SERVICE AREA #1, #2, #3, #4, #5 & 5A FOR THE 2019-20 FISCAL YEAR

BE IT RESOLVED THAT:

1. The Preliminary budget for the County Service Areas 1, 2, 3, 4, 5, 5A (Sierra Brooks Water) for the 2019-20 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 including the special revenue funds are hereby authorized for the departments to purchase and the Auditor to pay.
4. The auditor is authorized to move funds within a Fund as needed without increasing the total expenditures for the fund.
5. All Transfers in specifically listed in exhibit A are authorized for the Auditor to move.

Adopted by the Board of Supervisors of the County of Sierra on the 4<sup>th</sup> day of June 2019, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED AS TO FORM:

COUNTY OF SIERRA

\_\_\_\_\_  
County Counsel

\_\_\_\_\_  
Paul Roen, Chairperson  
Board of Supervisors

ATTEST:

\_\_\_\_\_  
Heather Foster  
Clerk of the Board

# Exhibit A

STATE CONTROLLER  
COUNTY BUDGET ACT

BOARD CONTROLLED DISTRICT

SCHEDULE 15

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2019-20

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

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

DESCRIPTION	2016-17 ACTUAL (2)	2017-18 ACTUAL (3)	2018-19 EST 5/24/19 (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
<b>SOURCE OF FINANCING</b>						
	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>
4001 Current Secured Prop Tax	8,691	8,894	8,857	9,000	9,000	
4002 Current Unsecured Prop Tax	305	303	285	417	417	
4004 Prior Unsecured Prop Tax	(23)	(94)	0	7	7	
4005 Supplemental Prop Tax	109	73	0	50	50	
4007 Timber Yield Taxes	65	68	0	90	90	
4201 Interest	0	0	0			
4055 HOPTR	97	94	0	122	122	
4711 Transfers In	5,904	4,045	0	7,000	7,000	
<b>Total Revenue</b>	<b>15,147</b>	<b>13,383</b>	<b>9,142</b>	<b>16,686</b>	<b>16,686</b>	<b>0</b>
<b>USES OF FINANCING</b>						
	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>
5106 Insurance	101	100	96	100	100	
5166 Cost Allocation	553	1,544	1,084	1,544	1,544	
5171 Prop Tax Admin Fee	898	978	1,018	800	800	
6403 Downieville Library	4,450	3,387	3,864	5,000	5,000	
5155 Misc.	0	0	0	523	523	
7002 Street Lights	8,566	6,855	6,564	8,000	8,000	
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	300	300	0	100	100	
7005 Misc. Waste Disposal	286	264	220	530	530	
7600 Parks & Recreation	65	68	0	90	90	
<b>Total Expenditures</b>	<b>15,219</b>	<b>13,497</b>	<b>12,847</b>	<b>16,686</b>	<b>16,686</b>	<b>0</b>

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

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2019-20

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

COUNTY SERVICE AREA 2  
General  
Sierra City  
202 CSA 2  
2020000

DESCRIPTION (1)	2016-17 ACTUAL (2)	2017-18 ACTUAL (3)	2018-19 EST 5/24/19 (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
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SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	22,283	23,976	22,318	23,000	23,000	
4002 Current Unsecured Prop Tax	642	685	617	800	800	
4004 Prior Unsecured Prop Tax	(8)	(168)	0			
4005 Supplemental Prop Tax	229	165	0	50	50	
4007 Timber Yield Taxes	1,337	1,404	0	1,700	1,700	
4201 Interest	0	0	0			
4055 HOPTR	204	212	0	200	200	
4401 Other Misc Revenue	0	0	0			
<b>Total Revenue</b>	<b>24,686</b>	<b>26,274</b>	<b>22,935</b>	<b>25,750</b>	<b>25,750</b>	<b>0</b>

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	101	100	96	100	100	
5166 Cost Allocation	745	1,142	875	1,142	1,142	
5171 Prop Tax Admin Fee	2,152	2,488	2,654	2,300	2,300	
5177 Treasurers fee	0	0	0	50	50	
6403 Alleghany Library	1,500	1,500	1,500	1,800	1,800	
6403 Sierra City Library	5,574	6,532	7,672	4,890	4,890	
5155 Misc Expenses	0	0	0	4,675	4,675	
7002 Street Lights	4,592	3,797	3,753	5,000	5,000	
7003 Street & Road Services	0	0	0	2,000	2,000	
7004 Parks & Recreation	0	0	0	2,000	2,000	
7006 Misc Expenses	0	0	0	0	0	
7600 Transfers Parks & Recreation	1,337	1,404	0	1,700	1,700	
<b>Total Expenditures</b>	<b>16,001</b>	<b>16,963</b>	<b>16,550</b>	<b>25,657</b>	<b>25,657</b>	<b>0</b>

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2019-20

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

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

DESCRIPTION (1)	2016-17 ACTUAL (2)	2017-18 ACTUAL (3)	2018-19 EST 5/24/19 (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
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SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	12,614	13,086	12,887	12,500	12,500	
4002 Current Unsecured Prop Tax	450	453	415	525	525	
4004 Prior Unsecured Prop Tax	(5)	(134)	0			
4005 Supplemental Roll Prop Tax	160	109	0			
4007 Timber Yield Taxes	828	870	0	1,324	1,324	
4201 Interest	0	0	0			
4055 HOPTR	143	140	0	166	166	
4411 Transfers In	0	0	0	5,000	5,000	
<b>Total Revenue</b>	<b>14,190</b>	<b>14,523</b>	<b>13,301</b>	<b>19,515</b>	<b>19,515</b>	<b>0</b>

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	101	100	96	100	100	
5166 Cost Allocation	452	1,042	703	1,042	1,042	
5171 Prop Tax Admin Fee	1,228	1,421	1,502	1,400	1,400	
5177 Treasurers fees	0	0	0	3	3	
7001 Fire Services	0	0	0			
7002 Street Lights	13,010	13,145	10,945	13,000	13,000	
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	0	0	0	1,550	1,550	
7006 Miscellaneous Services	0	0	0	2,420	2,420	
<b>Total Expenditures</b>	<b>14,790</b>	<b>15,709</b>	<b>13,246</b>	<b>19,515</b>	<b>19,515</b>	<b>0</b>

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2019-20

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

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

DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 EST 5/24/19	2018-19 ADOPTED	2019-20 PROPOSED	2019-20 ADOPTED
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	6,240	6,513	5,955	6,171	6,171	
4002 Current Unsecured Prop Tax	206	209	186	260	260	
4004 Prior Unsecured Prop Tax	0	(60)	0			
4005 Supplemental Roll Prop Tax	73	50	0			
4007 Timber Yield Taxes	38	40	0	70	70	
4201 Interest	0	0	0			
4055 State Aid - HOPTR	65	65	0	66	66	
4401 Other Misc Revenue	0	0	0			
<b>Total Revenue</b>	<b>6,623</b>	<b>6,816</b>	<b>6,140</b>	<b>6,567</b>	<b>6,567</b>	<b>0</b>

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	101	100	96	100	100	
5166 Cost Allocation	261	317	244	317	317	
5171 Prop Tax Admin Fee	598	701	735	850	850	
5163 Office Exp	0	0	0			
7002 Street Lights	343	344	752	300	300	
7003 Street & Road Services	0	0	0			
7001 Fire Services	5,000	5,000	5,000	5,000	5,000	
5177 TREASURER'S FEES	0	0	0			
6403 SPECIAL DEPARTMEN	0	0	0	7,800	7,800	
7006 Park & Recreation	0	0	0			
	0	0	0			
<b>Total Expenditures</b>	<b>6,303</b>	<b>6,461</b>	<b>6,828</b>	<b>14,367</b>	<b>14,367</b>	<b>0</b>

\* Verdi

There is a Verdi Fire zone within in CSA#4 that assesses property within the zone for fire service. These funds are held in a separate account. At 6/30/2016 balance of fund 455 \$18,958.

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2019-20

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

COUNTY SERVICE AREA 5  
General  
Loyalton, Sierra Brooks  
2005 CSA 5  
2050000

DESCRIPTION (1)	2016-17 ACTUAL (2)	2017-18 ACTUAL (3)	2018-19 EST 5/24/19 (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
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SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	13,088	13,436	12,696	13,000	13,000	
4002 Current Unsecured Prop Tax	458	456	423	581	581	
4004 Prior Unsecured Prop Tax	(3)	(139)	0			
4005 Supplemental Roll Prop Tax	163	110	0			
4007 Timber Yield Taxes	10	10	0	18	18	
4201 Interest	0	0	0			
4055 State Aid - HOPTR	126	122	0	132	132	
4411 Transfers In	0	0	0	5,324	5,324	
<b>Total Revenue</b>	<b>13,841</b>	<b>13,994</b>	<b>13,119</b>	<b>19,055</b>	<b>19,055</b>	<b>0</b>

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	101	100	96	100	100	
5163 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 Cost Allocation	632	1,515	1,061	1,515	1,515	
5171 Prop Tax Admin Fee	1,265	1,471	1,535	1,910	1,910	
5177 TREASURER'S FEES	0	0	0	30	30	
	0	0	0			
	0	0	0			
6403 Loyalton Library	10,156	10,173	9,776	10,500	10,500	
7001 Fire Services	5,000	5,000	5,000	5,000	5,000	
7006 Miscellaneous Services	0	0	0			
7005 Waste Disposal	0	0	0			
	0	0	0			
<b>Total Expenditures</b>	<b>17,154</b>	<b>18,259</b>	<b>17,468</b>	<b>19,055</b>	<b>19,055</b>	<b>0</b>

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2019-20

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

COUNTY SERVICE AREA 4A-5A  
Water Service  
  
Sierra Brooks  
207 CSA 4A-5A  
2070000

DESCRIPTION (1)	2016-17 ACTUAL (2)	2017-18 ACTUAL (3)	2018-19 EST 5/24/19 (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
<b>SOURCE OF FINANCING</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>
4001 Current Secured Prop Tax	83,517	90,250	88,869	79,214	90,000	
4002 Current Unsecured Prop Tax	3,027	3,181	3,047	3,759	3,759	
4004 Prior Unsecured Prop Tax	45	(823)	0			
4005 Supplemental Roll Prop Tax	1,079	765	0			
4007 Timber Yield Taxes	0	0	0			
4055 HOPTR	960	983	0	966	966	
4201 Interest	1,451	1,923	889	800	2,000	
4526 Water - Special Tax	65,865	65,625	59,063	65,865	65,865	
4521 Water Fees	0	0	0		44,877	
0 Water Conections	0	0	0		0	
<b>Total Revenue</b>	<b>155,944</b>	<b>161,904</b>	<b>151,868</b>	<b>150,604</b>	<b>207,467</b>	<b>0</b>
<b>USES OF FINANCING</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>
<b>Wages &amp; Benefits</b>						
5000 Wages	21,566	6,957	16,899	22,491	24,682	
5001 Extra Help	0	0	0			
5002 Over Time	0	536	527	5,000	5,000	
5004 Retirement	2,381	3,073	4,657	11,267	12,421	
5007 Benefit	9,527	7,889	12,158	8,554	8,769	
<b>Total Wages &amp; Benefits</b>	<b>33,473</b>	<b>18,456</b>	<b>34,241</b>	<b>47,312</b>	<b>50,872</b>	<b>0</b>
<b>Water Operations</b>						
7009 Utilities	34,360	34,165	60,107	35,000	55,000	
7010 Water System Maintenance	2,904	19,996	17,544	15,000	18,000	
7011 System Repairs	7,645	59,150	21,589	17,000	35,313	
7012 Water Fee Admin	14,199	12,466	13,405	14,000	14,000	
7003 Road Charges System	12,824	27,298	28,833	37,000	37,000	
5244 Maint Vehicle	1,844	1,958	687	2,000	2,000	
<b>Total Services &amp; supplies</b>	<b>73,775</b>	<b>155,033</b>	<b>142,165</b>	<b>120,000</b>	<b>161,313</b>	<b>0</b>
<b>Non Operating</b>						
5120 Communications AT&T	931	843	734	800	800	
5106 Insurance	401	398	389	0	563	
5160 Office Expense	1,023	465	1,487	2,600	12,000	
5166 Cost Allocation	2,539	3,395	2,534	5,633	5,633	
5171 Prop Tax Admin Fee	7,925	9,416	10,384	8,000	11,000	
5177 Treasures fees	0	0	0	0	0	
5165 Contract Services	651	4,452	0	5,000	5,000	
Training	488	410	435			
7004 Parks & Rec	0	0	0	1,000	0	
7001 Fire Services	15,000	15,000	15,000	15,000	15,000	
7008 Flood Controle	0	0	0	2,000	2,000	
<b>Total Other Charges</b>	<b>28,958</b>	<b>34,379</b>	<b>30,963</b>	<b>40,033</b>	<b>51,996</b>	<b>0</b>
7600 Transfers	0	0	0		104,000	
<b>Total Expenditures</b>	<b>136,205</b>	<b>207,867</b>	<b>207,369</b>	<b>207,345</b>	<b>368,181</b>	<b>0</b>
Number of Personnel Budgeted	0.5	0.5	0.5	0.5	0.50	0.50



STATE CONTROLLER  
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
  
FISCAL YEAR 2019-20

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

CSA 4A-5A BOND  
Debt Service  
  
Sierra Brooks  
207 CSA 4A-5A  
2071000

DESCRIPTION (1)	2016-17 ACTUAL (2)	2017-18 ACTUAL (3)	2018-19 EST 5/24/19 (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
<b>SOURCE OF FINANCING</b>						
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4050 Bond-Current Secured Prop Tax	0	0	0			
4051 Bond-Current Unsecured Prop Tax	0	0	0			
4053 Bond-Prior Unsecured Prop Tax	0	0	0			
4054 Bond-Supplemental Roll Prop Tax	0	0	0			
4055 HOPTR	0	0	0			
4201 Interest	0	0	0			
0 Water Conections	0	0	0		0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>USES OF FINANCING</b>						
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
<b>Wages &amp; Benefits</b>						
5000 Wages						
5001 Extra Help						
5002 Over Time						
5004 Retirement						
5007 Benefit						
<b>Total Wages &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Water Operations</b>						
5310 Interest on Debt	0	0	0			
5312 Principle Payment	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>0</b>
<b>Total Other Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Number of Personnel Budgeted						

STATE CONTROLLER  
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
  
FISCAL YEAR 2019-20

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

**CSA 4A-5A CAPITAL PROJECTS**  
Water Service  
  
**Sierra Brooks**  
**207 CSA 4A-5A**  
2072000

DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 EST 5/24/19	2018-19 ADOPTED	2019-20 PROPOSED	2019-20 ADOPTED
(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. - <b>Loan Proceeds</b>	0	0	0		2,080,145	
4711 Transfers in					104,000	
					0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>3,427,584</b>	<b>0</b>

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
<b>Wages &amp; Benefits</b>						
5000 Wages						
5001 Extra Help						
5002 Over Time						
5004 Retirement						
5007 Benefit						
<b>Total Wages &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total Other Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6226 <b>Capital Improvements Project</b>	0	0	0		<b>3,323,584</b>	
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,323,584</b>	<b>0</b>