

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

MEETING DATE: September 17, 2019	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 2018-2019 Final Budget for the County Service Areas 1, 2, 3, 4, 5, 5A (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?

 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>BOARD ACTION:</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 2019- _____ Agreement 2019- _____ 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. 2019-

IN THE MATTER OF ADOPTING THE FINAL COUNTY SERVICE AREA 1,2,3,4,5, and
5A SIERRA BROOKS WATER, 2019-2020 FISCAL YEAR

BE IT RESOLVED THAT:

1. The final budget for the County Service Areas 1, 2, 3, 4, 5, 5A Sierra Brooks Water for the 2019-2020 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 17th day of September, 2019,
by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED AS TO FORM:

COUNTY OF SIERRA

David Prentice
Clerk of the Board

Paul Roen
Chairperson, Board of Supervisors

ATTEST:

Heather Foster
Clerk of the Board

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 ACTUAL (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
SOURCE OF FINANCING						
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	8,691	8,894	9,731	9,000	9,000	10,538
4002 Current Unsecured Prop Tax	305	303	290	417	417	417
4004 Prior Unsecured Prop Tax	(23)	(94)	67	7	7	7
4005 Supplemental Prop Tax	109	73	59	50	50	50
4007 Timber Yield Taxes	65	68	167	90	90	90
4201 Interest	0	0	0			
4055 HOPTR	97	94	97	122	122	122
4711 Transferses In	5,904	4,045	3,265	7,000	7,000	4,800
Total Revenue	15,147	13,383	13,676	16,686	16,686	16,024
USES OF FINANCING						
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	101	100	96	100	100	119
5166 Cost Allocation	553	1,544	1,084	1,544	1,544	624
5171 Prop Tax Admin Fee	898	978	1,018	800	800	1,000
6403 Downieville Library	4,450	3,387	5,004	5,000	5,000	5,000
5155 Misc.	0	0	0	523	523	523
7002 Street Lights	8,566	6,855	7,910	8,000	8,000	8,000
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	300	300	167	100	100	100
7005 Misc. Waste Disposal	286	264	242	530	530	530
7600 Parks & Recreation	65	68	167	90	90	90
Total Expenditures	15,219	13,497	15,689	16,686	16,686	15,985

* 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 ACTUAL (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	24,530	23,000	23,000	25,426
4002 Current Unsecured Prop Tax	642	685	628	800	800	800
4004 Prior Unsecured Prop Tax	(8)	(168)	130			
4005 Supplemental Prop Tax	229	165	129	50	50	50
4007 Timber Yield Taxes	1,337	1,404	3,463	1,700	1,700	1,700
4201 Interest	0	0	0			
4055 HOPTR	204	212	210	200	200	200
4401 Other Misc Revenue	0	0	0			
Total Revenue	24,686	26,274	29,091	25,750	25,750	28,176

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	101	100	96	100	100	119
5166 Cost Allocation	745	1,142	875	1,142	1,142	767
5171 Prop Tax Admin Fee	2,152	2,488	2,654	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	5,574	6,532	7,896	4,890	4,890	4,890
5155 Misc Expenses	0	0	0	4,675	4,675	4,675
7002 Street Lights	4,592	3,797	4,468	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	1,337	1,404	3,463	1,700	1,700	1,700
Total Expenditures	16,001	16,963	20,952	25,657	25,657	25,301

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	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ACTUAL	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	12,614	13,086	14,017	12,500	12,500	14,594
4002 Current Unsecured Prop Tax	450	453	421	525	525	525
4004 Prior Unsecured Prop Tax	(5)	(134)	91			
4005 Supplemental Roll Prop Tax	160	109	87			
4007 Timber Yield Taxes	828	870	2,145	1,324	1,324	1,324
4201 Interest	0	0	0			
4055 HOPTR	143	140	141	166	166	166
4411 Transfers In	0	0	0	5,000	5,000	4,542
Total Revenue	14,190	14,523	16,903	19,515	19,515	21,151

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	101	100	96	100	100	119
5166 Cost Allocation	452	1,042	703	1,042	1,042	659
5171 Prop Tax Admin Fee	1,228	1,421	1,502	1,400	1,400	1,400
5177 Treasurers fees	0	0	0	3	3	3
7001 Fire Services	0	0	0			
7002 Street Lights	13,010	13,145	13,137	13,000	13,000	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	2,420	2,420	2,420
Total Expenditures	14,790	15,709	15,438	19,515	19,515	20,151

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 ACTUAL	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	6,693	6,171	6,171	1,997
4002 Current Unsecured Prop Tax	206	209	189	260	260	48
4004 Prior Unsecured Prop Tax	0	(60)	37			
4005 Supplemental Roll Prop Tax	73	50	39			
4007 Timber Yield Taxes	38	40	98	70	70	70
4201 Interest	0	0	0			
4055 State Aid - HOPTR	65	65	63	66	66	66
4401 Other Misc Revenue	0	0	0			
Total Revenue	6,623	6,816	7,119	6,567	6,567	2,181

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	101	100	96	100	100	119
5166 Cost Allocation	261	317	244	317	317	245
5171 Prop Tax Admin Fee	598	701	735	850	850	800
5163 Office Exp	0	0	0			
7002 Street Lights	343	344	925	300	300	1,000
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	7,900
7006 Park & Recreation	0	0	0			
	0	0	0			
Total Expenditures	6,303	6,461	7,001	14,367	14,367	10,063

* Verdi

There is a Verdi Fire zone with in CSA#4 that assesses property within the zone for fire service. These funds are held in a seprate account. At 6/30/20165 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 ACTUAL (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	14,521	13,000	13,000	12,200
4002 Current Unsecured Prop Tax	458	456	430	581	581	480
4004 Prior Unsecured Prop Tax	(3)	(139)	97			
4005 Supplemental Roll Prop Tax	163	110	88			
4007 Timber Yield Taxes	10	10	25	18	18	18
4201 Interest	0	0	0			
4055 State Aid - HOPTR	126	122	125	132	132	132
4411 Transfers In	0	0	0	5,324	5,324	1,245
Total Revenue	13,841	13,994	15,287	19,055	19,055	14,075

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	101	100	96	100	100	119
5163 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 Cost Allocation	632	1,515	1,061	1,515	1,515	816
5171 Prop Tax Admin Fee	1,265	1,471	1,535	1,910	1,910	1,910
5177 TREASURER'S FEES	0	0	0	30	30	31
	0	0	0			
	0	0	0			
6403 Loyalton Library	10,156	10,173	9,978	10,500	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			
Total Expenditures	17,154	18,259	17,670	19,055	19,055	13,375

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2019-20

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 5A
Water Service

Sierra Brooks
207 CSA 4A
2070000

DESCRIPTION (1)	2016-17 ACTUAL (2)	2017-18 ACTUAL (3)	2018-19 ACTUAL (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	83,517	90,250	100,924	79,214	90,000	67,287
4002 Current Unsecured Prop Tax	3,027	3,181	3,098	3,759	3,759	2,710
4004 Prior Unsecured Prop Tax	45	(823)	753			
4005 Supplemental Roll Prop Tax	1,079	765	636			
4007 Timber Yield Taxes	0	0	0			
4055 HOPTR	960	983	1,038	966	966	966
4201 Interest	1,451	1,923	1,283	800	2,000	2,000
4526 Water - Special Tax	65,865	65,625	65,625	65,865	65,865	65,745
4521 Water Fees	0	0	0		44,877	44,525
4545 Water Conections	0	4,600	2,200		0	
Total Revenue	155,944	166,504	175,557	150,604	207,467	183,233
USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Wages & Benefits						
5000 Wages	21,566	6,957	18,759	22,491	24,682	24,343
5001 Extra Help	0	0	0			
5002 Over Time	0	536	307	5,000	5,000	5,000
5004 Retirement	2,381	3,073	4,791	11,267	12,421	12,285
5007 Benefit	9,527	7,889	13,139	8,554	8,769	8,743
Total Wages & Benefits	33,473	18,456	36,995	47,312	50,872	50,371
Water Operations						
7009 Utilities	34,360	34,165	67,341	35,000	55,000	55,000
7010 Water System Maintenance	2,904	19,996	21,141	15,000	18,000	18,000
7011 System Repairs	7,645	59,150	31,676	17,000	35,313	5,000
7012 Water Fee Admin	14,199	12,466	13,405	14,000	14,000	20,000
7003 Road Charges System	12,824	27,298	42,324	37,000	37,000	15,000
5244 Maint Vehicle	1,844	1,958	861	2,000	2,000	1,688
Total Services & supplies	73,775	155,033	176,748	120,000	161,313	114,688
Non Operating						
5120 Communications AT&T	931	843	889	800	800	900
5106 Insurance	401	398	389	0	563	563
5160 Office Expense	1,023	465	1,546	2,600	12,000	1,600
5166 Cost Allocation	2,539	3,395	2,534	5,633	5,633	7,047
5171 Prop Tax Admin Fee	7,925	9,416	10,384	8,000	11,000	8,000
5177 Treasures fees	0	0	0	0	0	0
5165 Contract Services	651	4,452	0	5,000	5,000	
Training	488	410	505			
7004 Parks & Rec	0	0	0	1,000	0	0
7001 Fire Services	15,000	15,000	15,000	15,000	15,000	
7008 Flood Controle	0	0	0	2,000	2,000	2,000
Total Other Charges	28,958	34,379	31,247	40,033	51,996	20,111
7600 Transfers - new construction	0	0	0		104,000	80,000
Total Expenditures	136,205	207,867	244,990	207,345	368,181	265,170
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 5A BOND
Debt Service

Sierra Brooks
207 CSA 4A-5A
2071000

DESCRIPTION (1)	2016-17 ACTUAL (2)	2017-18 ACTUAL (3)	2018-19 ACTUAL (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
SOURCE OF FINANCING						
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4050 Bond-Current Secured Prop Tax	0	0	0			91,375
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	
Total Revenue	0	0	0	0	0	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	0	0	0			91,375
5312 Principle Payment	0	0	0			
Total Services & supplies	0	0	0	0	0	91,375
Total Other Charges	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	91,375
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 5A CAPITAL PROJECTS
Water Service

Sierra Brooks
207 CSA 4A-5A
2072000

DESCRIPTION (1)	2016-17 ACTUAL (2)	2017-18 ACTUAL (3)	2018-19 ACTUAL (4)	2018-19 ADOPTED (5)	2019-20 PROPOSED (6)	2019-20 ADOPTED (7)
SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4201 Interest	0	0	0			
4284 Federal Grant	0	0	0		1,243,439	1,243,439
4050 Other Misc Rev. - Loan Proceeds	0	0	0		2,080,145	2,080,145
4711 Transfers in from Operating					104,000	80,000
4700 Loan Paid infull up front					0	44,855
Total Revenue	0	0	0		3,427,584	3,448,439
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	0	0	0		3,323,584	3,323,584
Total Expenditures	0	0	0	0	3,323,584	3,323,584