

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

MEETING DATE: June 16, 2020	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed Consent
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DEPARTMENT: Auditor
APPROVING PARTY: Van A. Maddox
PHONE NUMBER: 530-289-3286

AGENDA ITEM: Discussion/adoption of a resolution setting the County Service Area Preliminary Budget for Fiscal Year 2020-2021

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$0 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 2020- _____ Agreement 2020- _____ 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. _____

IN THE MATTER OF ADOPTING THE PRELIMINARY BUDGET FOR THE COUNTY
SERVICE AREA #1, #2, #3, #4, #5 & 5A FOR THE 2020-21 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 2020-21 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 16th day of June 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED AS TO FORM:

COUNTY OF SIERRA

County Counsel

Jim Beard, Chairperson
Board of Supervisors

ATTEST:

Heather Foster
Clerk of the Board

STATE CONTROLLER
COUNTY BUDGET ACT

BOARD CONTROLLED DISTRICT

SCHEDULE 15

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 1
General

Downieville and West
201 CSA 1
2010000

DESCRIPTION	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
SOURCE OF FINANCING						
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	8,894	9,731	10,538	9,000	10,538	
4002 Current Unsecured Prop Tax	303	290	417	417	417	
4004 Prior Unsecured Prop Tax	(94)	67	7	7	7	
4005 Supplemental Prop Tax	73	59	50	50	50	
4007 Timber Yield Taxes	68	167	90	90	90	
4201 Interest	0	0	0			
4055 HOPTR	94	97	122	122	122	
4711 Transfers In	4,045	3,265	11,800	7,000	4,800	
Total Revenue	13,383	13,676	23,024	16,686	16,024	0
USES OF FINANCING						
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	95	
5166 Cost Allocation	1,544	1,084	624	1,544	1,474	
5171 Prop Tax Admin Fee	978	1,018	1,000	800	1,000	
6403 Downieville Library	3,387	5,004	5,000	5,000	5,000	
5155 Misc.	0	0	523	523	523	
7002 Street Lights	6,855	7,910	8,000	8,000	8,000	
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	300	0	290	100	100	
7005 Misc. Waste Disposal	264	242	530	530	530	
7600 Parks & Recreation	68	167	190	90	90	
Total Expenditures	13,497	15,522	16,276	16,686	16,812	0

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

STATE CONTROLLER
COUNTY BUDGET ACT

BOARD CONTROLLED DISTRICT

SCHEDULE 15

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 2
General
Sierra City
202 CSA 2
2020000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
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SOURCE OF FINANCING

	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	23,976	24,530	25,426	23,000	25,426	
4002 Current Unsecured Prop Tax	685	628	800	800	800	
4004 Prior Unsecured Prop Tax	(168)	130	0			
4005 Supplemental Prop Tax	165	129	50	50	50	
4007 Timber Yield Taxes	1,404	3,463	1,700	1,700	1,700	
4201 Interest	0	0	0			
4055 HOPTR	212	210	200	200	200	
4401 Other Misc Revenue	0	0	0			
Total Revenue	26,274	29,091	28,176	25,750	28,176	0

USES OF FINANCING

	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	109	
5166 Cost Allocation	1,142	875	767	1,142	1,482	
5171 Prop Tax Admin Fee	2,488	2,654	2,300	2,300	2,300	
5177 Treasurers fee	0	0	50	50	50	
6403 Alleghany Library	1,500	1,500	1,500	1,800	1,800	
6403 Sierra City Library	6,532	7,896	5,190	4,890	4,890	
5155 Misc Expenses	0	0	4,675	4,675	4,675	
7002 Street Lights	3,797	4,468	5,000	5,000	5,000	
7003 Street & Road Services	0	0	2,000	2,000	2,000	
7004 Parks & Recreation	0	0	2,000	2,000	2,000	
7006 Misc Expenses	0	0	0	0	0	
7600 Transfers Parks & Recreation	1,404	3,463	3,200	1,700	1,700	
Total Expenditures	16,963	20,952	26,801	25,657	26,006	0

STATE CONTROLLER
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT

SCHEDULE 15

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

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

DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ESTIMATED	2019-20 ADOPTED	2020-21 PROPOSED	2020-21 Final
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	13,086	14,017	14,594	12,500	14,594	
4002 Current Unsecured Prop Tax	453	421	525	525	525	
4004 Prior Unsecured Prop Tax	(134)	91	0			
4005 Supplemental Roll Prop Tax	109	87	0			
4007 Timber Yield Taxes	870	2,145	1,324	1,324	1,324	
4201 Interest	0	0	0			
4055 HOPTR	140	141	166	166	166	
4411 Transfers In	0	0	0	5,000	4,542	
Total Revenue	14,523	16,903	16,609	19,515	21,151	0

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	109	
5166 Cost Allocation	1,042	703	659	1,042	1,188	
5171 Prop Tax Admin Fee	1,421	1,502	1,400	1,400	1,400	
5177 Treasurers fees	0	0	3	3	3	
7001 Fire Services	0	0	0			
7002 Street Lights	13,145	13,137	14,000	13,000	14,000	
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	0	0	1,550	1,550	1,550	
7006 Miscellaneous Services	0	0	2,420	2,420	2,420	
Total Expenditures	15,709	15,438	20,151	19,515	20,670	0

STATE CONTROLLER
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT

SCHEDULE 15

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

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

DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ESTIMATED	2019-20 ADOPTED	2020-21 PROPOSED	2020-21 Final
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	6,513	6,693	1,997	6,171	1,997	
4002 Current Unsecured Prop Tax	209	189	48	260	48	
4004 Prior Unsecured Prop Tax	(60)	37	0			
4005 Supplemental Roll Prop Tax	50	39	0			
4007 Timber Yield Taxes	40	98	70	70	70	
4201 Interest	0	0	0			
4055 State Aid - HOPTR	65	63	66	66	66	
4401 Other Misc Revenue	0	0	0			
Total Revenue	6,816	7,119	2,181	6,567	2,181	0

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	109	
5166 Cost Allocation	317	244	245	317	361	
5171 Prop Tax Admin Fee	701	735	800	850	800	
5163 Office Exp	0	0	0			
7002 Street Lights	344	925	1,000	300	1,000	
7003 Street & Road Services	0	0	0			
7001 Fire Services	5,000	5,000	0	5,000		
5177 TREASURER'S FEES	0	0	0			
6403 SPECIAL DEPARTMEN	0	0	7,900	7,800	7,900	
7006 Park & Recreation	0	0	0			
Total Expenditures	6,461	7,001	10,064	14,367	10,169	0

* 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.

STATE CONTROLLER
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT

SCHEDULE 15

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 5
General

Loyalton, Sierra Brooks
2005 CSA 5
2050000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
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SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	13,436	14,521	12,200	13,000	12,200	
4002 Current Unsecured Prop Tax	456	430	480	581	480	
4004 Prior Unsecured Prop Tax	(139)	97	0			
4005 Supplemental Roll Prop Tax	110	88	0			
4007 Timber Yield Taxes	10	25	18	18	18	
4201 Interest	0	0	0			
4055 State Aid - HOPTR	122	125	132	132	132	
4411 Transfers In	0	0	0	5,324	1,245	
Total Revenue	13,994	15,287	12,830	19,055	14,075	0

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	109	
5163 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 Cost Allocation	1,515	1,061	816	1,515	1,446	
5171 Prop Tax Admin Fee	1,471	1,535	1,910	1,910	1,910	
5177 TREASURER'S FEES	0	0	31	30	31	
	0	0	0			
	0	0	0			
6403 Loyalton Library	10,173	9,978	10,500	10,500	10,500	
7001 Fire Services	5,000	5,000	0	5,000		
7006 Miscellaneous Services	0	0	0			
7005 Waste Disposal	0	0	0			
	0	0	0			
Total Expenditures	18,259	17,670	13,376	19,055	13,996	0

STATE CONTROLLER
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT

SCHEDULE 15

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 4A-5A
Water Service

Sierra Brooks
207 CSA 4A
2070000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	90,250	100,924	67,287	79,214	67,287	
4002 Current Unsecured Prop Tax	3,181	3,098	2,710	3,759	2,710	
4004 Prior Unsecured Prop Tax	(823)	753	0			
4005 Supplemental Roll Prop Tax	765	636	0			
4007 Timber Yield Taxes	0	0	0			
4055 HOPTR	983	1,038	966	966	966	
4201 Interest	1,923	1,283	2,000	800	2,000	
4526 Water - Special Tax	65,625	65,625	65,745	65,865	65,745	
4521 Water Fees	0	0	44,525		44,525	
4545 Water Conections	0	2,200	0		0	
Total Revenue	161,904	175,557	183,233	150,604	183,233	0
USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Wages & Benefits						
5000 Wages	6,957	18,759	24,343	22,491	25,372	
5001 Extra Help	0	0	0			
5002 Over Time	536	307	5,000	5,000	5,000	
5004 Retirement	3,073	4,791	12,287	11,267	13,337	
5007 Benefit	7,889	13,139	8,743	8,554	8,822	
Total Wages & Benefits	18,456	36,995	50,373	47,312	52,531	0
Water Operations						
7009 Utilities	34,165	67,341	55,000	35,000	55,000	
7010 Water System Maintenance	19,996	21,141	18,000	15,000	18,000	
7011 System Repairs	59,150	31,676	5,000	17,000	5,000	
7012 Water Fee Admin	12,466	13,405	20,000	14,000	20,000	
7003 Road Charges System	27,298	42,324	15,000	37,000	15,000	
5244 Maint Vehicle	1,958	861	1,688	2,000	1,688	
Total Services & supplies	155,033	176,748	114,688	120,000	114,688	0
Non Operating						
5120 Communications AT&T	843	889	900	800	900	
5106 Insurance	398	389	563	0	472	
5160 Office Expense	465	1,546	1,600	2,600	1,600	
5166 Cost Allocation	3,395	2,534	7,047	5,633	10,384	
5171 Prop Tax Admin Fee	9,416	10,384	8,000	8,000	8,000	
5177 Treasures fees	0	0	0	0	0	
5165 Contract Services	4,452	0	0	5,000		
Training	410	505	0			
7004 Parks & Rec	0	0	0	1,000	0	
7001 Fire Services	15,000	15,000	0	15,000		
7008 Flood Controle	0	0	2,000	2,000	2,000	
Total Other Charges	34,379	31,247	20,110	40,033	23,356	0
7600 Transfers - new construction	0	0	80,000		80,000	80,000
Total Expenditures	207,867	244,990	185,171	207,345	270,575	80,000
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 2020-21

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

CSA 4A-5A BOND
Debt Service

Sierra Brooks
207 CSA 4A-5A
2071000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
SOURCE OF FINANCING						
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4050 Bond-Current Secured Prop Tax	0	0	91,375		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	91,375	0	91,375	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
Water Operations						
5310 Interest on Debt	0	0	91,375		91,375	
5312 Principle Payment	0	0	0			
Total Services & supplies	0	0	91,375	0	91,375	0
Total Other Charges	0	0	0	0	0	0
Total Expenditures	0	0	91,375	0	91,375	0
Number of Personnel Budgeted						

STATE CONTROLLER
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

CSA 4A-5A CAPITAL PROJECTS
Water Service

Sierra Brooks
207 CSA 4A-5A
2072000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4201 Interest	0	0	0			
4284 Federal Grant	0	0	1,243,439		1,243,439	
4050 Other Misc Rev. - Loan Proceeds	0	0	2,080,145		2,080,145	
4711 Transfers in from Operating					80,000	
4700 Loan Paid in full up front					44,855	
Total Revenue	0	0	3,323,584		3,448,439	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	0	0	3,323,584		3,323,584	3,323,584
Total Expenditures	0	0	3,323,584	0	3,323,584	3,323,584