

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2023-24

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 1
General

Downieville and West
201 CSA 1
2010000

DESCRIPTION	2020-21 ACTUAL (2)	2021-22 ACTUAL (3)	2022-23 ESTIMATED (4)	2022-23 ADOPTED (5)	2023-24 PROPOSED (6)	2023-24 Final (7)
SOURCE OF FINANCING						
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	10,495	10,406	11,802	10,538	10,538	10,538
4002 Current Unsecured Prop Tax	374	311	316	417	417	417
4004 Prior Unsecured Prop Tax	15	34	24	7	7	7
4005 Supplemental Prop Tax	139	0	205	50	50	50
4007 Timber Yield Taxes	38	98	14	90	90	90
4201 Interest	0	0	0			
4055 HOPTR	102	97	90	98	98	98
4711 Transfers In	4,100	6,336	0	4,800	7,747	
Total Revenue	15,262	17,282	12,451	16,000	18,947	11,200
USES OF FINANCING						
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	119	109	125	125	122	122
5166 Cost Allocation	624	1,474	2,943	(481)	3,100	3,100
5171 Prop Tax Admin Fee	1,294	1,535	1,574	1,000	1,600	1,600
6403 Downieville Library	4,431	7,384	2,975	6,113	6,113	
5155 Misc.	0	0	0	523	523	
7002 Street Lights	6,749	6,483	7,843	8,000	7,000	7,500
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	0	0	0	100		
7005 Misc. Waste Disposal	330	290	345	530	400	400
7600 Parks & Recreation	38	98	0	90	90	
Total Expenditures	13,584	17,374	15,806	15,999	18,947	12,721

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

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2023-24

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 2
General
Sierra City
202 CSA 2
2020000

DESCRIPTION (1)	2020-21 ACTUAL (2)	2021-22 ACTUAL (3)	2022-23 ESTIMATED (4)	2022-23 ADOPTED (5)	2023-24 PROPOSED (6)	2023-24 Final (7)
--------------------	--------------------------	--------------------------	-----------------------------	---------------------------	----------------------------	-------------------------

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	25,337	27,041	29,089	25,426	28,000	28,000
4002 Current Unsecured Prop Tax	774	711	685	800	800	800
4004 Prior Unsecured Prop Tax	8	75	52			
4005 Supplemental Prop Tax	288	0	444	50	50	50
4007 Timber Yield Taxes	786	2,032	285	1,700	1,700	1,700
4201 Interest	0	0	0			
4055 HOPTR	210	222	196	200	224	224
4401 Other Misc Revenue	0	0	0			
Total Revenue	27,403	30,080	30,750	28,176	30,774	30,774

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	119	109	125	109	140	140
5166 Cost Allocation	767	1,482	2,195	1,482	1,160	1,160
5171 Prop Tax Admin Fee	3,240	3,681	3,875	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	7,842	4,890	10,000	10,000
5155 Misc Expenses	0	0	0	4,675	4,675	4,675
7002 Street Lights	3,576	3,432	3,615	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	1,400	200	0	0	5,446	5,446
6300 Land	0	0	0			
7600 Transfers Parks & Recreation	786	2,032	0	1,700	9,247	7,747
Total Expenditures	16,034	18,052	19,152	26,006	43,818	42,318

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2023-24

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

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

DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ESTIMATED	2022-23 ADOPTED	2023-24 PROPOSED	2023-24 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	16,562	14,594	15,254	15,254
4002 Current Unsecured Prop Tax	516	451	443	525	525	525
4004 Prior Unsecured Prop Tax	3	39	33			
4005 Supplemental Roll Prop Tax	192	0	287			
4007 Timber Yield Taxes	487	1,259	176	1,324	1,324	1,324
4201 Interest	0	0	0			
4055 HOPTR	140	141	126	166	142	142
4711 Transfers In	1,000	105	0	4,542	5,254	
Total Revenue	16,873	17,062	17,628	21,151	22,499	17,245

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	119	109	125	109	140	140
5166 Cost Allocation	659	1,188	1,860	1,188	1,181	1,181
5171 Prop Tax Admin Fee	1,864	2,107	2,231	1,400	1,400	2,300
5177 Treasurers fees	0	0	0	3	3	
7001 Fire Services	0	0	0			
7002 Street Lights	13,152	12,992	15,054	14,000	14,000	14,000
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	0	0	0	1,550	1,550	
7006 Miscellaneous Services	0	0	0	2,901	2,901	
7600 Transfers	487	1,259	0		1,324	
Total Expenditures	16,281	17,655	19,270	21,151	22,499	17,621

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2023-24

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

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

DESCRIPTION (1)	2020-21 ACTUAL (2)	2021-22 ACTUAL (3)	2022-23 ESTIMATED (4)	2022-23 ADOPTED (5)	2023-24 PROPOSED (6)	2023-24 Final (7)
--------------------	--------------------------	--------------------------	-----------------------------	---------------------------	----------------------------	-------------------------

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	1,993	2,066	2,331	1,997	2,200	2,200
4002 Current Unsecured Prop Tax	44	40	42	48	48	48
4004 Prior Unsecured Prop Tax	(119)	(115)	3			
4005 Supplemental Roll Prop Tax	16	0	27			
4007 Timber Yield Taxes	22	57	8	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	2,423	2,181	2,260	2,260

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	119	109	125	109	140	140
5166 Cost Allocation	245	361	367	361	165	165
5171 Prop Tax Admin Fee	888	300	299	800	300	300
5163 Office Exp	0	0	0			
7002 Street Lights	710	489	511	910	910	910
7003 Street & Road Services	0	0	0			
7001 Fire Services	0	0	0			
5177 Library	0	0	0	2,500	745	745
6403 SPECIAL DEPARTMEN	0	0	0	5,400		
7006 Park & Recreation	0	0	0			
7600 Transfer to Parks	22	57	0			
Total Expenditures	1,983	1,316	1,302	10,079	2,260	2,260

COUNTY OF SIERRA
STATE OF CALIFORNIA

Budget Name
Function

COUNTY SERVICE AREA 4A

General
Verdi Fire/Long Valley
Emergency Services

FISCAL YEAR 2023-24

Location

Fund

Budget Unit

204 CSA 4B Zone
2041000

DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ESTIMATED	2022-23 ADOPTED	2023-24 PROPOSED	2023-24 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			
	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.

STATE CONTROLLER
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT
Proposed

SCHEDULE 15

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2023-24

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 5
General

Loyalton, Sierra Brooks
2005 CSA 5
2050000

DESCRIPTION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ESTIMATED	2022-23 ADOPTED	2023-24 PROPOSED	2023-24 Final
-------------	-------------------	-------------------	----------------------	--------------------	---------------------	------------------

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	12,149	12,646	14,584	12,200	13,200	13,200
4002 Current Unsecured Prop Tax	438	384	397	480	480	480
4004 Prior Unsecured Prop Tax	(54)	(23)	30			
4005 Supplemental Roll Prop Tax	163	0	257			
4007 Timber Yield Taxes	6	15	2	18	18	18
4201 Interest	0	0	0			
4055 State Aid - HOPTR	103	104	99	132	105	105
4711 Transfers In	0	0	0	1,245	2,188	
Total Revenue	12,805	13,126	15,369	14,075	15,991	13,803

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	119	109	125	109	140	140
5163 Office Expense	0	0	0			
5165 Professional & Specialized	0	114	0			
5166 Cost Allocation	816	1,446	2,346	1,446	2,509	2,509
5171 Prop Tax Admin Fee	1,928	1,846	1,866	1,910	1,910	1,910
5177 TREASURER'S FEES	0	0	0	31	31	
	0	0	0			
	0	0	0			
6403 Loyalton Library	10,211	11,036	9,864	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	14,201	14,075	15,169	15,138

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2023-24

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

COUNTY SERVICE AREA 4A-5A
Water Service

Sierra Brooks
207 CSA 4A
2070000

DESCRIPTION (1)	2020-21 ACTUAL (2)	2021-22 ACTUAL (3)	2022-23 ESTIMATED (4)	2022-23 ADOPTED (5)	2023-24 PROPOSED (6)	2023-24 Final (7)
--------------------	--------------------------	--------------------------	-----------------------------	---------------------------	----------------------------	-------------------------

SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	67,002	69,647	80,286	67,287	75,000	75,000
4002 Current Unsecured Prop Tax	2,464	2,151	2,214	2,710	2,710	2,710
4004 Prior Unsecured Prop Tax	(833)	(601)	167			
4005 Supplemental Roll Prop Tax	918	0	1,436			
4007 Timber Yield Taxes	0	0	0			
4055 HOPTR	669	672	632	966	966	966
4201 Interest	1,499	1,263	1,446	2,000	1,000	1,000
4526 Water - Special Tax	65,745	65,745	69,173	65,745	66,870	66,870
4558 Water Fees	20,070	54,374	66,161	44,525	55,000	55,000
4711 Transfers In						
4545 Water Conections	0	3,700	1,750	0	0	100,000
Total Revenue	157,533	196,951	223,266	183,233	201,546	301,546

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Wages & Benefits						
5000 Wages	23,015	25,642	25,003	25,372	31,451	31,451
5001 Extra Help	0	0	0			
5002 Over Time	7	3,727	711	5,000	5,000	5,000
5004 Retirement	5,409	6,551	3,056	14,100	8,332	8,393
5007 Benefit	13,987	15,644	11,518	8,822	9,287	9,287
Total Wages & Benefits	42,417	51,564	40,288	53,293	54,070	54,131
Water Operations						
7009 Utilities	42,206	55,924	52,783	55,000	70,000	70,000
7010 Water System Maintenance	5,876	26,609	13,984	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	696	20,000	3,000	3,000
7003 Road Charges System	16,022	30,962	31,447	15,000	15,000	15,000
5244 Maint Vehicle	2,150	2,205	6,890	1,688	1,688	1,688
Total Services & supplies	69,500	116,961	105,800	114,688	104,688	104,688
Non Operating						
5120 Communications AT&T	903	916	962	900	901	901
5106 Insurance	563	472	661	472	657	657
5160 Office Expense	1,685	4,096	496	1,600	1,631	1,631
5166 Cost Allocation	7,047	10,384	13,366	10,384	(26,349)	(26,349)
5171 Prop Tax Admin Fee	13,436	10,197	10,687	8,000	11,000	11,000
5177 Treasures fees	0	0	0	0	0	0
Capital Assets						100,000
5165 Contract Services	67	4,972	3,353			
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	29,525	33,356	(10,161)	89,839
7600 Transfers - new construction	0	0	43,061	80,000		
Total Expenditures	136,209	199,561	175,613	281,338	148,597	248,658
Number of Personnel Budgeted	0.5	0.5	0.5	0.5	0.50	0.50

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2023-24

Budget Name
Function
Supervisor
Location
Fund
Budget Unit

CSA 4A-5A BOND
Debt Service

Sierra Brooks
207 CSA 4A-5A
2071000

DESCRIPTION (1)	2020-21 ACTUAL (2)	2021-22 ACTUAL (3)	2022-23 ESTIMATED (4)	2022-23 ADOPTED (5)	2023-24 PROPOSED (6)	2023-24 Final (7)
SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4050 Bond-Current Secured Prop Tax	91,375	91,375	91,374	91,375	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			
Total Revenue	91,375	91,375	91,374	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	34,733	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	34,733	91,375	91,375	91,375
Total Other Charges	0	0	0	0	0	0
Total Expenditures	5,617	46,699	34,733	0	91,375	91,375