



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

RESOLUTION 4 - 18

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LAKE SHASTINA COMMUNITY SERVICES DISTRICT TO APPROVE THE FY 2018/2019 OPERATING BUDGET.

WHEREAS, it is the Board of Directors duty to set the overall total budget amounts based on reasonable expectations of revenues each fiscal year; and

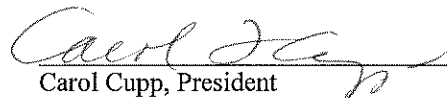
WHEREAS, the Board of Directors has received and considered both the budget committee's and Management's proposed FY 2018/2019 operating budget.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors approves the FY 2018/2019 operating budget, as detailed in Attachment A.

I hereby certify that the forgoing is a full, true and correct copy of Resolution 4 - 18 duly passed and adopted by the Board of Directors of the Lake Shastina Community Services District, Siskiyou County, California, at a meeting thereof duly held on the 20th day of June, 2018, by the following vote:


AYES: Directors Cupp, Lewis, MacIntosh, Mitchell and Thompson
NOES: None
ABSENT: None

Approval Date: 6/20/18



Carol Cupp, President

ATTEST:



Mike Wilson, Secretary

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2018-2019**

BUDGET APPROVED: 6/20/2018	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	TOTAL All Funds
REVENUES							
4001.1 - Assmt/Revenue - Residential		476,669	342,792	136,730		49,720	1,005,910
4001.2 - Assmt/Revenue - Standby		65,844	103,440	284,020		64,525	517,829
4001.3 - Assmt/Revenue - Commercial		4,939	14,256	3,410		1,060	23,665
4003.0 - Late Payment Revenue		2,800	9,000	10,000		2,500	24,300
4055.0 - Misc. Operational Income	500						500
4056.0 - Misc. Non-Op. Income				3,200			3,200
4070.0 - Antenna Lease Revenue	23,156						23,156
4075.0 - Water Capacity Expansion Fee			960				960
4076.0 - Fire Suppression Expansion Fee						316	316
5004.0 - Sewer Hook Up Fee		21,746					21,746
5005.0 - Sewer Payment Contracts		252					252
5006.0 - Water Hookup Fee			795				795
5040.0 - Gain on Sale of Equipment		2,500	2,500				5,000
5050.0 - Transfer Fees	4,000						4,000
5054.0 - Animal Control Fee - Other				300			300
5055.0 - Animal License Fee				4,800			4,800
5056.0 - Warrant				1,500		5,000	6,500
5062.0 - Donations				500		5,000	5,500
5075.0 - Grant Revenue					100,000		100,000
5080.0 - Interest earned - Ops	200						200
5081.0 - Interest Earned - Rsv (Savings)	2,000	3,400	13,500	3,000		1,100	23,000
Dept. 22 - Medical Clinic - General Fund Sub Dept.							-
4053.0 - Medical Clinic Revenue	60,264						60,264
4054.0 - Loan Principle Revenue			39,250				39,250
5081.0 - Interest Earned - Rsv (Savings)			4,750				4,750
Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.							-
4055.0 - Misc. Operational Income		3,000					3,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
4080.0 - Strike Team Revenues						150,000	150,000
TOTAL INCOME 2017-2018 projected	90,120	581,150	531,243	447,460	100,000	279,221	2,029,193
EXPENSES							
7001.0 - Accounting Audit		2,800	2,800	2,800		2,800	11,200
7002.0 - Admin Overhead Allocation	(388,357)	135,925	174,760	46,603		31,069	-
7005.0 - Depreciation							-
7010.0 - Capital Improvement/Reserve Exp.	6,000	334,500	545,500	25,800			911,800
7026.0 - Contract Services	25,000	20,000	16,100	6,000		2,000	69,100
7032.0 - Filing Fees	150						150
7033.0 - Licenses, Permits & Fees	3,000	8,000	6,000	4,000	450	450	21,900
7034.0 - Dues & Subscriptions	6,100	500	1,300	3,000		925	11,825
7035.0 - Advertising	250			100			350
7040.0 - Insurance (property & liability)	500	13,261	16,242	3,000		5,687	38,690
7041.0 - Legal	25,000	1,000	5,000	1,000		1,000	33,000
7041.001 - Special Legal - Moller	-						-
7050.1 - Office Exp Supplies	5,000	400	650	1,000	300	650	8,000
7050.2 - Office Exp Postage	6,000	100	800	400		100	7,400
7050.4 - Office Exp Maintenance	7,750			2,200			9,950
7051.0 - Public Safety Supplies						2,000	2,000
7051.1 - Mandatory Safety Equipment						12,000	12,000
7055.0 - Safety Equipment		2,000	2,000				4,000
7061.0 - Rental equipment		500					500
7062.0 - Repair & Maintenance	3,500	20,000	45,000	1,300	300	2,000	72,100
7063.0 - Fuel		6,500	6,500	8,000	2,500	5,000	28,500
7064.0 - Materials, Supplies & Small Tools	500	5,000	8,000	4,000	500	2,500	20,500
7065.0 - Vehicle Repair/Maintenance		5,000	5,000	6,500	500	20,000	37,000
7067.0 - Vehicle Replacement							-
7075.0 - VFA Grant Equipment							-
7080.0 - Interest Expense (Sewer Pond Loan)		21,128					21,128
7085.0 - Municipal Finance (Principle)		39,898					39,898
7100.0 - Lease/Rent Expense		1,775	1,775				3,550
7101.0 - Property Taxes	140						140
7105.0 - Utilities - CSD	1,000			600		850	2,450
7105.1 - Utilities - Telephone	2,300	490	2,900	4,500	650	2,000	12,840
7105.2 - Utilities - Electric	5,500	52,000	97,000	2,860		3,300	160,660
7105.3 - Utilities - Waste		510	510	480		480	1,980
7105.4 - Utilities - Propane	500			1,000		1,000	2,500
7105.6 - Utilities - Internet	1,550			1,800		300	3,650
7204.0 - Events	500			500		500	1,500
7245.0 - Election	1,500						1,500
7501.0 - Payroll Expense	254,137	141,417	122,412	231,243	64,667	33,120	846,996
7513.0 - Payroll Taxes	6,289	3,209	2,778	19,426	5,381	2,824	39,907
7514.0 - Payroll Benefits	66,011	40,489	35,048	54,772	20,563	20,563	237,447
7516.1 - Pension (EJ)				11,284	2,676		13,959
7516.2 - Pension (CalPERS)	20,114	10,834	9,378				40,325
7516.5 - CalPERS UAL Expense	32,662	14,913	12,910				60,485
7518.0 - Workers Comp	21,931	12,105	10,478	17,143	5,561	9,298	76,518
7530.0 - Payroll Reimbursement (Sewer)		(9,400)		1,200		500	(7,700)
7530.1 - Payroll Reimbursement (Admin)	(87,922)						(87,922)
7530.3 - P/R Reimbursement Maintenance	7,000						7,000
7549.0 - Volunteer FF Stipend						14,000	14,000
7550.0 - Travel & Training	1,500	2,500	2,500	5,000	4,000	2,000	17,500
7551.0 - Meals	750	400	350	1,500	500	1,500	5,000
7552.0 - Employee Physical Exams/Shots		500		500	300	600	1,900
7555.0 - Personal Protective Equipment (PPE)		1,500	1,500		500		3,500
7556.0 - Uniforms		1,200	1,200	2,500	500	1,000	6,400
Dept. 22 - Medical Clinic - General Fund Sub Dept.							-
7026.0 - Contract Services	3,000						3,000
7040.0 - Insurance (Property/Liability)-Med Clinic	650						650
7062.0 - Repair & Maintenance (Med Clinic)	3,000						3,000
7080.0 - Interest Expense (Med Bldg)	4,750						4,750
7084.0 - Loan Principle Expense	39,250						39,250
7530.0 - Payroll Reimbursement (Med Clinic)	2,500						2,500
Medical Clinic Reserves	7,114						7,114
Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.							-
7026.0 - Contract Services		800					800
7063.0 - Fuel		50					50
7064.0 - Materials, Supplies & Small Tools		200					200
7530.0 - Payroll Reimbursement (GWS)		1,000					1,000
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
7063.0 - Fuel						1,200	1,200
7065.0 - Vehicle Repair/Maintenance							-
7501.0 - Payroll Expense						94,584	94,584
7513.0 - Payroll Taxes						8,104	8,104
7518.0 - Workers Comp						8,134	8,134
COPS Grant Shortfall (to Dept 25 Police)				9,849	(9,849)		-
TOTAL EXPENSE 2017-2018 projected	96,120	893,003	1,136,391	481,859	100,000	294,038	3,001,411
Reimbursement for Cap. Exp. from Reserves	6,000	334,500	545,500	25,800			911,800
Net Expense	90,120	558,503	590,891	456,059	100,000	294,038	2,089,611
Sewer Pond principle applied to Liability paydown		39,898					39,898
NET PROFIT (LOSS) 2017-2018 projected	0	62,544	(59,648)	(8,599)	-	(14,817)	(20,521)

**LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2018-2019**

Notes:

Administrative Overhead Allocation Calculation for this budget period: Sewer 35%, Water 45%, Police 12%, Fire 8%.
Worker's Comp includes the Board coverage.
2017-2018 Audit - L Bain CPA \$11,200

Payroll for 2018-2019 includes:

- Anticipated current staffing level Step increases
- 3% COLA for Teamsters Union member employees
- CalPERS ER costs increase 0.474% for Classic members and 0.309% for PEPRA members per Actuarial
- Workers Comp EMOD rates remain level with GSRMA
- Public Works Payroll expenses charge directly to Sewer or Water per CPA

Capital Improvements/Expenditures:

As of
5/31/2018

<u>General Fund:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	159,017
Capital Improvements from Reserves-	\$ 6,000		
	New desktop computers/monitors - 2 new (estimate including installation)	\$	6,000
<hr/>			
<u>Sewer Department:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	295,947
Capital Improvements from Reserves-	\$ 334,500		
	Sewer Lift Station B-108 Refit/Refurbishment	\$	40,000
	Sewer Lift Station B-104 Refit/Refurbishment	\$	40,000
	New PW Vehicle (shared w/Water Dept.)	\$	18,500
	Vac Tank	\$	25,000
	Sludge Drying Beds	\$	100,000
	Headworks Containment	\$	50,000
	Trash Pump	\$	15,000
	Security Fencing at Sewer Ponds (2 yr project?)	\$	20,000
	Bobcat (used)	\$	17,500
	Implements for Bobcat	\$	8,500
<hr/>			
<u>Water Department:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	979,958
Capital Improvements from Reserves-	\$ 545,500		
	Hydrant Replacement (4 per year)	\$	20,000
	Meter Replacement (150 per year)	\$	21,000
	New PW Vehicle (shared w/Sewer Dept.)	\$	18,500
	Water Rate Study - to complete immediately	\$	45,000
	B56 Stonecrest Refurbish	\$	25,000
	Well #9 Rehab	\$	140,000
	Bobcat (used)	\$	17,500
	Implements for Bobcat	\$	8,500
	New Well (estimate only)	\$	250,000
<hr/>			
<u>Police Department:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	337,273
Capital Improvements from Reserves-	\$ 25,800		
	Building Improvements	\$	7,500
	Replacement vehicles	\$	15,000
	New desktop computer/monitors & installation	\$	3,300
	New DOJ compliant Server		TBD
<hr/>			
<u>Fire Department:</u>	<u>Current Balance in LAIF Reserves:</u>	\$	85,509
Capital Improvements from Reserves-	\$ -		
	None at this time	\$	-



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
 Wednesday, June 20, 2018
 Closed Session: 12:00 p.m. / Open Session: 1:00 p.m.
 Administration Building
 16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

MINUTES

CALL TO ORDER AND ROLL CALL: 12:02 p.m.

LSCSD Board Roll Call: Cupp Lewis MacIntosh Mitchell Thompson

Also present: GM Wilson, PWS Moser, SAC Nelle, AA Charvez and District Counsel Margaret Long. There were no people in the audience.

PUBLIC COMMENTS ON CLOSED SESSION: None

ADJOURN TO CLOSED SESSION: With no objections by the Board, Pres Cupp adjourned to Closed Session at 12:03 p.m.

CLOSED SESSION: 12:04 p.m.

Also present: GM Wilson and District Counsel Long

A. Personnel (Gov. Code Section 54957) Consider Public Employee Performance Evaluation: General Manager

B. Personnel (Gov. Code Section 54957) Consider Public Employee Performance Evaluation: Fire Chief

With no objections by the Board, Pres. Cupp adjourned Closed Session at 1:14 p.m.

RETURN TO OPEN SESSION: 1:20 p.m.

Also present: GM Wilson, PWS Moser, SAC Nelle, FC Pappas, AA Charvez and District Counsel Long. There were approximately 15 people in the audience.

PLEDGE OF ALLEGIANCE: FC Pappas led the Pledge of Allegiance.

REPORT ON CLOSED SESSION: District Counsel Long reported that due to time constraints Closed Session Items A and B will continue to the end of Open Session.

PUBLIC COMMENTS: Comments received.

CONSENT CALENDAR: (All items accepted/approved by the Board unless otherwise noted.)

1. A. Approval of Minutes: Regular Meeting May 16, 2018 and Special Meeting/Workshop May 17, 2018
- B. Ratification of Disbursements: May 1 through May 31, 2018
- C. Budget Comparison: FY 2017/18 YTD
- D. Approval of transfer from LAIF Reserves to CSD Operating Account
- E. Approval of agreement accepting Cal OES Type 3 Fire Engine

Motion by Dir. MacIntosh second Dir. Lewis to approve Consent Calendar.

Ayes: Directors Cupp, Lewis, MacIntosh, Mitchell and Thompson

Noes: None

Absent: None

DEPARTMENT REPORTS

2. Fire Department Monthly Report: FC Pappas reported.
3. Police Department Monthly Report: PC Wilson reported.
4. Sewer Department Monthly Report: PWS Moser reported.
5. Water Department Monthly Report: PWS Moser reported.

COMMITTEE REPORTS:

6. APPROVED COMMITTEE MINUTES / REPORTS / VERBAL UPDATES, if applicable:
 - A. Budget / Finance Committee: Dir. Mitchell reported.
 - B. Fire Department Advisory Committee: Dir. Mitchell reported that Lorene Miller resigned from the committee.
 - C. Police Department Advisory Committee: Pres. Cupp reported that Lorene Miller resigned from the committee.
 - D. Policy Committee: Nothing to report.
 - E. Sewer and Water Systems Oversight Committee: Dir. Thompson postponed report until Item 9.

DISCUSSION / REPORTS: ACTION ITEMS:

7. Consideration of amendments to FY 2017/18 Operating Budget: SAC Nelle reported. The Board discussed and agreed to increase Fire Department Vehicle Repair/Maintenance (7065.0) to \$35,000.

Motion by Dir. Mitchell second Dir. Thompson to approve amendments to FY 2017/18 Operating Budget, as amended.

Ayes: Directors Cupp, Lewis, MacIntosh, Mitchell and Thompson
Noes: None
Absent: None

8. FY 2018/19 Operating Budget: Public Hearing and Consideration of Approval by Resolution: Pres. Cupp opened the Public Hearing at 2:18 p.m. Paula Mitchell gave an overview on behalf of the Budget Committee. Comments were received from the audience. Pres. Cupp closed the Public Hearing at 2:28 p.m. The Board discussed.

Motion by Dir. MacIntosh second Dir. Lewis to adopt Resolution 4-18 approving FY 2018/19 Operating Budget, as presented.

Ayes: Directors Cupp, Lewis, MacIntosh, Mitchell and Thompson
Noes: None
Absent: None

9. Sustainable Groundwater Management Act: consideration of resolution regarding the District being including in the Shasta Valley Groundwater Basin Plan: GM Wilson reported. The Board discussed.

Motion by Dir. MacIntosh second Dir. Lewis to approve Resolution 5-18 supporting inclusion into the Shasta Valley Groundwater Basin newly proposed boundaries.

Ayes: Directors Cupp, Lewis, MacIntosh, Mitchell and Thompson
Noes: None
Absent: None

STAFF COMMENTS: Comments received.

BOARD MEMBER COMMENTS: Comments received.

ADJOURN TO CLOSED SESSION: With no objections by the Board, Pres Cupp adjourned to Closed Session at 3:14 p.m. Also present: GM Wilson and District Counsel Long.

RETURN TO OPEN SESSION: 4:10 p.m.


Also present: GM Wilson, SAC Nelle and District Counsel Long. There were no people in the audience.

REPORT ON CLOSED SESSION: District Counsel Long reported that direction was given to staff for Items A and B.

ADJOURNMENT: With no objections by the Board, Pres. Cupp adjourned the meeting at 4:11 p.m.

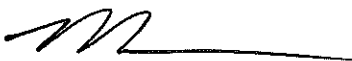
The next LSCSD Regular Board Meeting is on Wednesday, July 18, 2018, 1:00 p.m. at the Administration Building.

Approval Date: 7/18/18



Carol Cupp, President

ATTEST:



Mike Wilson, Secretary