



## LAKE SHASTINA COMMUNITY SERVICES DISTRICT

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### Resolution 1-03

#### CAL-PERS EMPLOYER PICK-UP

**WHEREAS, *The Lake Shastina Community Services District***, has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

**WHEREAS**, the Board of Administration of the Public Employees' Retirement System adopted its resolution re section 414(h)(2) IRC on September 18, 1985; and

**WHEREAS**, the Internal Revenue Service has stated in December 1985 that the implementation of the provisions of section 414(h)(2) IRC pursuant to the Resolution of the Board of Administration would satisfy the legal requirements of section 414(h)(2) IRC; and

**WHEREAS, *The Lake Shastina Community Services District*** has determined that even though the implementation of the provisions of section 414(h)(2) IRC should be provided to its employees who are members of the Public Employees' Retirement System:

#### **NOW, THEREFORE, BE IT RESOLVED:**

- I. That *The Lake Shastina Community Services District* will implement the provisions of section 414(h)(2) Internal Revenue Code by making employee contributions pursuant to California Government Code section 20691 to the Public Employees' Retirement System on behalf of its employees who are members of the Public Employees' Retirement System. "Employee contributions" shall mean those contributions to the Public Employees' Retirement System which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to California Government Code section 20691.
- II. That the contributions made by *The Lake Shastina Community Services District* to the Public Employees' Retirement System, although designated as employee contributions, are being paid by the Lake Shastina Community Services District in lieu of contributions by the employees who are members of the Public Employees' Retirement System.
- III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by *The Lake Shastina Community Services District* to the Public Employees' Retirement System.
- IV. That *The Lake Shastina Community Services District* shall pay to the Public Employees' Retirement System the contributions designated as employee contributions from the same source of funds as used in paying salary.

- V. That the amount of the contributions designated as employee contributions and paid by *The Lake Shastina Community Services District* to the Public Employees' Retirement System on behalf of an employee shall be the entire contribution required by the employee by the Public Employees' Retirement Law (California Government Code sections 20000, et. Seq.).
- VI. That the contributions designated as employee contributions made by *The Lake Shastina Community Services District* to the Public Employees' Retirement System shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the Public Employees' Retirement System.

**ADOPTED THIS 15th day of January 2003**

Vote:

Ayes: Everhart, Brezinsky, Dean, Dilley, Youngstrom

Noes: None

Absent: None

Signature: Myron Everhart Date: 1/15/03

Typed Name and Title: Myron Everhart, President

ATTEST: Signature: L. James Lea Date: 1/15/03

Typed Name and Title: L. James Lea, General Manager

- 5. Sewer Department----- GM Lea
  - \* a. Written Report: None
  - b. Verbal Report: GM Lea reported the sewer station below fairway was found with doors open; item was addressed. In the last few weeks, the locks were broken. Holes will be drilled and new locks will be installed.
  - c. Proposed Sewer Installation – Received and Filed: GM Lea reported receiving two responses from parties interested in a proposed sewer installation in the 7's; would like a third response before proceeding with installation.
  - d. Sewer Pond – District Boundary – Received and Filed: Due to the difference in procedures for making boundary line adjustments, the sewer pond and Emerald Crescent Estates (ECE) boundary line adjustments will be done separately. There are more steps involved with LAFCO with ECE.
  
- 6. Water Department ----- GM Lea
  - \* a. Written Report: None
  - b. Verbal Report: Pacific Power hit a six inch main which created erosion. The main has been repaired and the erosion cleaned up. A claim will be filed.
  - \* c. Well Supply 1999 – 2002 – Received and Filed
  - d. Emerald Crescent Estates (ECE) – Received and Filed: Item reported in Item 9.A.

**Item 9. OLD BUSINESS:**

- A. Status Report of Emerald Crescent Estates (ECE) – Received and Filed:
  - 1. Approval of Resolution No. 2-03 for Annexation of ECE into the District Boundary, including District's Sphere of Influence and all services governed by the District.  
GM Lea reported Resolution No. 2-03 addresses a 13.1 acre piece of property, South of Rancho Hills, adjacent to the Lake. Development would have 15 parcels; 3000 to 5000 sq. ft. homes. At this time the property is outside, but adjacent to, the District boundary lines and Sphere of Influence. OM Wishart read aloud the Resolution. The Board then opened the meeting for a Public Hearing. Comments were received from Marcie Bearden, Jack Everhart, Billie Smith, and Assistant FC McWilliams. GM Lea reported the development would be a gated community and a separate association. There will be a fire hydrant system and a separate emergency exit road from the development. There will be an agreement to cover the details such as fees and expenses that will be paid by Emerald Crescent Estates. Board discussed and agreed Resolution needed to be amended regarding water service to include wording "(upon assuming responsibility for water service)".

**Motion by Dir. Youngstrom second by Dir. Dean to approve Resolution No. 2-03 for Annexation of ECE into the District Boundary, including District's Sphere of Influence and all services governed by the District as amended; wording for water service to include "(upon assuming responsibility for water service)".**

**Ayes: Directors Brezinsky, Dean, Dilley, Everhart and Youngstrom**  
**Noes: None**  
**Absent: None**

- B. Status of LSMWC Contribution/Donation to LSCSD – Received and Filed: GM Lea reported the LSMWC Contribution/Donation is moving forward. Currently working on Contribution Agreement which LSMWC Board is to approve at their January Regular Meeting. GM Lea thanked Ron and Debbie Allen and Staff for assistance on Water Ordinance and Agreement. Engineering contract has been consummated.
- C. Approval of CalPERS Employer Pick Up Resolution 1-03 – Received and Filed: OM Wishart reported CalPERS employees were asked to vote again on whether they would prefer their CalPERS member contribution to be pre-tax or not. The result of the second vote: 7 yes (in favor of pre-tax), 2 no, and 1 no response.**

**Motion by Dir. Brezinsky second by Dir. Dean to approve CalPERS Employer Pick Up Resolution 1-03.**

**Ayes: Directors Brezinsky, Dean, Dilley, Everhart and Youngstrom**  
**Noes: None**  
**Absent: None**