



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

AGENDA

Wednesday, April 17, 2019, 1:00 p.m.

Administration Building

16320 Everhart Drive ▪ Weed, California 96094 ▪ (530) 938-3281

CALL TO ORDER:

LSCSD Board Roll Call: Directors: Beck _____ Cupp _____ MacIntosh _____ Mitchell _____ Thompson _____

PLEDGE OF ALLEGIANCE:

PUBLIC COMMENTS: This is an opportunity for members of the public to address the Board on subjects within its jurisdiction. Each individual comment will be limited to three minutes. The public comment portion of the meeting will be limited to thirty minutes (total time). For items that are on this agenda, speakers may request that their comments be heard instead at the time the item appears on the agenda prior to the Board addressing the agenda item. The Board may ask questions but may not act during the Public Comments portion of the meeting, except to direct staff to prepare a report, or to place the item on a future agenda.

CONSENT CALENDAR: Items on the Consent Calendar are considered routine, not requiring separate discussion. However, if discussion is wanted, the item may be removed from the Consent Calendar and considered separately. Board members may ask questions of clarification without removing an item from the Calendar. Individual items are approved by the vote that approves the Consent Calendar, unless an item is pulled for separate consideration.

1. A. Approval of Minutes: Regular Meeting March 20, 2019, Special Meeting March 27, 2019 and Special Meeting April 4, 2019
- B. Ratification of Disbursements: March 1 through March 31, 2019
- C. Budget Comparison/Variance Report: FY 2018/19 YTD
- D. Accounts Receivable Aging Analysis: FY 2018/19 YTD

MONTHLY REPORTS: NO ACTION ITEMS:

2. Department Written Reports
 - A. Fire Department
 - B. Police Department
 - C. Sewer Department
 - D. Water Department
3. Committee Written Reports / Approved Minutes
(Pres. Thompson may make committee appointments/changes as necessary.)
 - A. Budget / Finance Committee
 - B. Fire Department Advisory Committee
 - C. General Manager Search/Recruitment Committee
 - D. Police Department Advisory Committee
 - E. Policy Committee
 - F. Safety Committee
 - G. Sewer and Water Systems Oversight Committee

DISCUSSION / REPORTS: ACTION ITEMS:

4. Consideration of amendments to FY 2018/19 Operating Budget (IGM Moser/SAC Nelle)

STAFF COMMENTS:

BOARD MEMBER COMMENTS:

PUBLIC COMMENTS ON CLOSED SESSION:

ADJOURN TO CLOSED SESSION:

CLOSED SESSION:

- A. Conference with Labor Negotiator - Pursuant to Government Code Section 54957.6 District Negotiator: Interim General Manager Robert Moser: Employee Organization: CalPERS
- B. Personnel (Gov. Code Section 54957) Public Employee Performance Evaluation: Interim General Manager

RETURN TO OPEN SESSION:

REPORT ON CLOSED SESSION:

ADJOURNMENT: The next LSCSD Regular Board Meeting is scheduled to be held on May 15, 2019 1:00 p.m. at the Administration Building.

Supplementary documents and other materials distributed to the District board after their agenda packets have been distributed to the members may be viewed at the District office and obtained at the meeting.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Regular Meeting
Wednesday, March 20, 2019
Closed Session: 12:00 p.m. / Open Session: 1:00 p.m.
Administration Building
16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

Unapproved MINUTES

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

LSCSD Board Roll Call: Beck ☒ Cupp ☒ MacIntosh ☒ Mitchell ☒ Thompson ☒

*Dir. Cupp arrived at 12:50 p.m. during Closed Session.

Also present: IGM/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 Thompson adjourned to Closed Session at 12:03 p.m.

CLOSED SESSION: 12:04 p.m.

Also present: IGM Moser and District Counsel Long.

- A. Conference with Labor Negotiator - Pursuant to Government Code Section 54957.6 District Negotiator: Interim General Manager Robert Moser: Employee Organization: Teamsters Local 137
- B. Personnel (Gov. Code Section 54957) Public Employee Performance Evaluation: Interim General Manager

With no objections by the Board, Pres. Thompson adjourned Closed Session at 1:07 p.m.

RETURN TO OPEN SESSION: 1:10 p.m.

Also present: IGM Moser, SAC Nelle, FC Pappas, APC Bullington, AA Charvez and District Counsel Long. ARC Lang was present for Item 4. There were approximately 22 people in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

REPORT ON CLOSED SESSION: Counsel Long reported: A) direction was given to negotiator and B) adjourned until after 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 February 20, 2019
- B. Ratification of Disbursements: February 1 through February 28, 2019
- C. Budget Comparison: FY 2018/19 YTD
- D. Ratification of Director Beck's attendance at workshop: Capital Improvement Plans, February 27, 2019, Yuba City, CA

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

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

Noes: None

Absent: None

MONTHLY REPORTS: NO ACTION ITEMS:

2. Department Written Reports

- A. Fire Department: FC Pappas reported.
- B. Police Department: APC Bullington reported.
- C. Sewer Department: IGM Moser reported.
- D. Water Department: IGM Moser reported.

3. Committee Written Reports / Approved Minutes

(Pres. Thompson may make committee appointments/changes as necessary.)

- A. Budget / Finance Committee: Dir. Mitchell reported.
- B. Fire Department Advisory Committee: Dir. Mitchell reported.
- C. General Manager Search/Recruitment Committee: Dir. Cupp reported.
- D. Police Department Advisory Committee: Nothing to report.
- E. Policy Committee: Nothing to report.
- F. Safety Committee: Nothing to report.
- G. Sewer and Water Systems Oversight Committee: Dir. Beck reported.

DISCUSSION / REPORTS: ACTION ITEMS:

4. Consideration of request to waive past charges - Tennis Village APN 020-071-480-000: IGM Moser, ARC Lang and Counsel Long reported. The Board discussed.

Motion by Dir. Cupp second Dir. Mitchell to approve extinguishing the overcharge of \$21,850.97 on APN 020-071-480-000 (Forbis account) and remove lien from tax roll.

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

Motion by Dir. Mitchell second Dir. Cupp to take no action on remaining balance of \$16,220.92 on APN 020-071-480-000 (Forbis account) and allow it to continue to accrue interest and late charges.

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

5. Consideration of moving Department Monthly Written Reports to Consent Calendar: IGM Moser reported. The Board discussed. Direction was given to staff to modify staff reports to be more effective at conveying information.
6. Consideration of approval of adjustment to Salary Schedule – Public Works Maintenance Worker Positions: IGM Moser reported. The Board discussed.

Motion by Dir. Cupp second Dir. Mitchell to adjust the Public Works Maintenance I position with the salary of \$19.94 at Step 5, replace the current Maintenance Works II position with the Maintenance III position with the salary of \$25.13 at Step 5, effective March 25, 2019 (eliminating a Maintenance III position).

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

7. Set date and time for special meeting to discuss Sewer Rate Study: Pres. Thompson set April 4, 2019, 3:00 p.m. for a special meeting.
8. Discussion/Review of the Board Policy and Procedure Manual / Handbook Section 4090, Training, Education and Conferences: The Board discussed.

STAFF COMMENTS: None.

BOARD MEMBER COMMENTS: Comments received.

ADJOURN TO CLOSED SESSION: With no objections by the Board, Pres Thompson adjourned to Closed Session at 3:38 p.m.

CLOSED SESSION: 3:40 p.m.

Also present: IGM Moser and District Counsel Long. Vice Pres. Mitchell chaired Closed Session.

With no objections by the Board, Vice Pres. Mitchell adjourned Closed Session at 4:27 p.m.

RETURN TO OPEN SESSION: 4:29 p.m. Vice Pres. Mitchell chaired the rest of the meeting.

Also present: IGM Moser, SAC Nelle and District Counsel Long. There were approximately 2 people in the audience.

REPORT ON CLOSED SESSION: Counsel Long reported: B) direction was given to staff.

ADJOURNMENT: With no objections by the Board, Vice Pres. Mitchell adjourned the meeting at 4:30 p.m.

A Special Meeting is scheduled for March 27, 2019 at 2:00 p.m. The next LSCSD Regular Board Meeting is on Wednesday, April 17, 2019, 1:00 p.m. at the Administration Building.

Approval Date: _____

Rick Thompson, President

ATTEST:

Robert Moser, Interim General Manager/Secretary



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Special Meeting
Wednesday, March 27, 2019, 2:00 p.m.
Administration Building
16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

Unapproved MINUTES

CALL TO ORDER AND ROLL CALL: 2:00 p.m.

LSCSD Board Roll Call: Beck ✓ Cupp ✓ MacIntosh ✓ Mitchell ✓ Thompson absent

Also present: IGM/PWS Moser and SAC Nelle

There were no people in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

BOARD MEMBER COMMENTS: Comments received.

PUBLIC COMMENTS: None

DISCUSSION / ACTION ITEMS:

1. CPA Audit and Financial Statements for year ended June 30, 2018: presentation and acceptance of audit. CPA Larry Bain, gave an overview of the prepared audit. The Board discussed.

Motion by Dir. Cupp second Dir. MacIntosh to accept CPA audit and financial statements for year ended June 30, 2018, as presented.

Ayes: Directors Beck, Cupp, MacIntosh and Mitchell

Noes: None

Absent: Director Thompson

ADJOURNMENT: With no objections by the Board, Vice Pres. Mitchell adjourned the meeting at 2:53 p.m. to a Special Meeting on April 4, 2019, 3:00 p.m. at the Administration Building.

The next LSCSD Regular Board Meeting is on Wednesday, April 17, 2019, 1:00 p.m. at the Administration Building.

Approval Date: _____

Rick Thompson, President

ATTEST:

Robert Moser
Interim General Manager/Secretary



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Special Meeting
Wednesday, April 4, 2019, 3:00 p.m.
Administration Building
16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

Unapproved MINUTES

CALL TO ORDER AND ROLL CALL: 3:00 p.m.

LSCSD Board Roll Call: Beck absent Cupp ✓ MacIntosh ✓ Mitchell ✓ Thompson ✓

Also present: IGM/PWS Moser and SAC Nelle (AA Charvez present until 3:25 p.m.)

There were 5 people in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

BOARD MEMBER COMMENTS: Comments received.

PUBLIC COMMENTS: None

DISCUSSION / ACTION ITEMS:

1. Review and consider options regarding 2019 Sewer Rate Study: SHN representative, Anders Rasmussen, reviewed the sewer rate study. The Board discussed and agreed to proceed with process to increase sewer rates over a 5-year period.

Pres. Thompson directed staff to move forward, based on Prop. 218 process, to increase sewer rates as follows: FY19/20 – 16%, FY20/21 – 12%, FY21/22 – 9%, FY22/23 – 9% and FY23/24 – 8.9%. Pres. Thompson set a Special Meeting on Wednesday, June 5, 2019 at 1:00 p.m. for a Public Hearing and Introduction of proposed Ordinance regarding sewer rate increases as noted above.

ADJOURNMENT: With no objections by the Board, Pres. Thompson adjourned the meeting at 5:10 p.m.

The next LSCSD Regular Board Meeting is on Wednesday, April 17, 2019, 1:00 p.m. at the Administration Building.

Approval Date: _____

Rick Thompson, President

ATTEST:

Robert Moser
Interim General Manager/Secretary

TREASURER'S REPORT - RATIFICATION OF DISBURSEMENTS
LAKE SHASTINA COMMUNITY SERVICES DISTRICT

Rever
1B

Board motion "To ratify the checks for expenses, including payroll and liabilities, issued on behalf of the District for the period of March 1 thru March 31, 2019 for a total of: " \$ 271,032.66

Each check has been signed by two directors with documentation attached to each check.

Submitted for March 2019	\$ 271,032.66
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Expenses - Regular Checks Mechanics Bank Account	\$ 202,380.61
Expenses - Payroll & Liability Checks Mechanics Bank Account	\$ 68,652.05
<u>Subtotal</u>	<u>\$ 271,032.66</u>
<u>Total CSD Expenses</u>	<u>\$ 271,032.66</u>

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - MECHANICS BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire
3/6/2019	843	First Ntl Bank-DN	784.59	784.59		432.54	32.50	32.50		287.05	
3/6/2019	844	First Ntl Bank-SP	909.63	909.63						7.70	901.93
3/6/2019	845	First Ntl Bank-RM	1,412.94	1,412.94			725.50	687.44			
3/6/2019	846	First Ntl Bank-MW	46.73	46.73						46.73	
3/6/2019	847	First Ntl Bank-WB	262.68	262.68						192.96	69.72
3/6/2019	848	Pacific Power	11,014.91	11,014.91		1,703.74	3,532.68	5,114.17	325.52		338.80
3/7/2019	849	Verizon Wireless	259.58	259.58						216.78	42.80
3/7/2019	850	Verizon Wireless	61.26	61.26							61.26
3/7/2019	851	Williams Scotsman	293.50	293.50			146.75	146.75			
3/7/2019	852	US Bank Equipment Finance	175.41	175.41						175.41	
3/7/2019	23127	Alanna DeBon	46.63	46.63		46.63					
3/7/2019	23128	Cal Ore Telephone	421.75	421.75		192.21	61.37	61.38	85.43		21.36
3/7/2019	23129	Consolidated Electrical Dist.	290.53	290.53		134.17	78.18	78.18			
3/7/2019	23130	David & Anna Hoffman	229.33	229.33		229.33					
3/7/2019	23131	Debbie Nelle	57.26	57.26		40.10	8.58	8.58			
3/7/2019	23132	Heckers Power Equipment	67.68	67.68							67.68
3/7/2019	23133	Larry Bain	11,200.00	11,200.00			2,800.00	2,800.00			2,800.00
3/7/2019	23134	LSCSD Utilities	128.15	128.15		53.77			28.94		45.44
3/7/2019	23135	M.Peters Inc.	10,667.41	10,667.41				10,667.41			
3/7/2019	23136	Municipal Emergency Services	757.34	757.34							757.34
3/7/2019	23137	Quill Corp	191.89	191.89		138.82			35.38		17.69
3/7/2019	23138	Rodney Villa	222.09	222.09				222.09			
3/7/2019	23139	Shasta Auto Supply	52.02	52.02			52.02				
3/7/2019	23140	Shasta Valley Tire Service	2,376.35	2,376.35			730.33	730.34		915.68	
3/7/2019	23141	Siskiyou County	252.37	252.37						252.37	
3/7/2019	23142	Siskiyou Disposal	250.00	250.00		85.00	42.50	42.50	40.00		40.00
3/7/2019	23143	Siskiyou Laser Products	90.43	90.43						90.43	
3/7/2019	23144	Solano's Inc	120.71	120.71		49.00	20.20	16.63		19.13	15.75
3/7/2019	23145	Stan Beck	495.39	495.39		495.39					
3/7/2019	23146	Steve Pappas	33.99	33.99							33.99
3/7/2019	23147	Suburban Propane	1,251.27	1,251.27					625.64		625.63
3/7/2019	23148	Wal-Mart	49.96	49.96			24.98	24.98			
3/7/2019	23149	Western Business Products	368.76	368.76		368.76					
3/7/2019	23150	Will Johnson Electric	2,730.00	2,730.00		2,730.00					
3/14/2019	23151-23154	Payroll Checks (Live Checks)	2,767.03	2,767.03			1,514.78				1,252.25
3/14/2019	503978	EDD EFT	1,117.20	1,117.20		310.74	372.67		124.56	93.54	215.69
3/14/2019	503979	EFTPS EFT	4,510.59	4,510.59		921.84	1,144.80		1,166.04	526.96	750.95
3/14/2019	503980	American Funds EFT	1,733.17	1,733.17					236.56	100.46	1,396.15
3/14/2019	503981	CalPERS Classic EFT	1,917.66	1,917.66		985.76	931.90				
3/14/2019	503982	CalPERS PEPR EFT	361.52	361.52		195.53	165.99				
3/14/2019	503983	Aflac EFT	56.34	56.34		56.34					
3/14/2019	503984	CalPERS 457 EFT	810.88	810.88		230.00	243.62		235.79	101.47	
3/14/2019	503985	MB EFT - Payroll Checks (Direct Deposits)	21,080.04	21,080.04		6,092.34	5,383.03		4,547.90	2,480.54	2,576.23

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
ACCOUNTS PAYABLE - MECHANICS BANK

1B

Date	JE or Ck #	Payee	Total Expense	Regular Expenses	Payroll Expenses	General	Sewer	Water	Police	COPS Grant	Fire
3/15/2019	JE #76690	Returned Item Charges - Various customers	20.00	20.00		20.00					
3/20/2019	854	Les Schwab Tire Center	635.14	635.14						635.14	
3/21/2019	853	AT&T	86.52	86.52			43.26	43.26			
3/21/2019	855	Utility Telephone	545.43	545.43		327.26				163.63	54.54
3/21/2019	856	Pitney Bowes Inc.	202.70	202.70		202.70					
3/21/2019	23155	Alanna DeBon	68.67	68.67		58.06				10.61	
3/21/2019	23156	Basic Lab	134.40	134.40				134.40			
3/21/2019	23157	Department of Forestry	3,855.14	3,855.14							3,855.14
3/21/2019	23158	Don R. Erickson Oil	3,125.11	3,125.11		863.72	509.35	509.35		872.87	369.82
3/21/2019	23159	Ferguson Waterworks	1,819.43	1,819.43			193.56	1,625.87			
3/21/2019	23160	Gatehouse Media, Inc.	69.00	69.00		69.00					
3/21/2019	23161	Gerard Pelletier Transfer	113.13	113.13			56.56	56.57			
3/21/2019	23162	Hue & Cry	38.00	38.00		38.00					
3/21/2019	23163	JB Automotive Repairs	331.33	331.33						331.33	
3/21/2019	23164	Jefferson Backroads	160.00	160.00		160.00					
3/21/2019	23165	Kellie Power	530.00	530.00		400.00			65.00		65.00
3/21/2019	23166	MRJC Inc.	25.00	25.00			25.00				
3/21/2019	23167	Mt.Shasta IT Services Inc.	2,200.00	2,200.00		660.00	330.00	330.00	660.00		220.00
3/21/2019	23168	Mtn. Air Heating, Cooling	270.00	270.00		270.00					
3/21/2019	23169	Northstate Drilling	109,455.00	109,455.00				109,455.00			
3/21/2019	23170	Premier Oil Change	95.03	95.03						95.03	
3/21/2019	23171	Prentice, Long & Epperson	1,207.50	1,207.50		1,137.50			70.00		
3/21/2019	23172	Quill Corp	326.58	326.58		179.97	23.19	23.19		39.13	61.10
3/21/2019	23173	Robert Moser	174.26	174.26		174.26					
3/21/2019	23174	SHN Consulting Engineers	12,183.73	12,183.73			12,183.73				
3/21/2019	23175	SHN Consulting Engineers	2,976.35	2,976.35				2,976.35			
3/21/2019	23176	The Radar Shop	248.46	248.46					248.46		
3/21/2019	23177	The Sign Dude	51.26	51.26						51.26	
3/28/2019	23178-23181	Payroll Checks (Live Checks)	3,222.60	3,222.60			1,879.21				1,343.39
3/28/2019	23182	Union Dues	574.72	574.72		240.00	145.00		135.48	54.24	
3/28/2019	503999	EDD EFT	1,154.14	1,154.14		333.74	376.39		148.77	65.77	229.47
3/28/2019	504000	EFTPS EFT	4,549.02	4,549.02		903.41	1,200.20		1,263.66	395.20	786.55
3/28/2019	504001	American Funds EFT	587.64	587.64					264.67	79.13	253.84
3/28/2019	504002	CalPERS Classic EFT	1,917.66	1,917.66		985.76	931.90				
3/28/2019	504003	CalPERS PEPRA EFT	361.52	361.52		195.53	165.99				
3/28/2019	504004	Aflac EFT	56.34	56.34		16.56	39.78				
3/28/2019	504005	CalPERS 457 EFT	795.07	795.07		230.00	243.62		235.79	85.66	
3/28/2019	504006	MB EFT - Payroll Checks (Direct Deposits)	21,078.91	21,078.91		6,397.82	5,302.96		4,696.48	2,088.57	2,593.08
3/29/2019	23183	N.C.G.T. -VOIDED									
3/29/2019	23184	N.C.G.T.	13,851.00	13,851.00		3,482.00	2,089.50	2,089.50	2,860.00	1,665.00	1,665.00
3/29/2019	JE #76691	Online ACH Item Fee	9.90	9.90		9.90					
			271,032.66	202,380.61	68,652.05	32,847.20	43,751.58	137,876.44	20,854.69	12,175.16	23,527.69

Item 1.C & D

- 1.C. Budget Comparison/Variance Report: FY 2018/19 YTD
- 1.D. Accounts Receivable Aging Analysis: FY 2018/19 YTD

Documents were not available for packet delivery; they will be forwarded to the Board prior to the meeting.



Lake Shastina Fire Department

16309 Everhart Drive
Weed CA 96094

For the Month of March Lake Shastina Fire Department responded to a total of 35 calls. These calls included:

- 1 Wildland fire
- 14 Medical Aids
- 4 Structure Fires
- 12 Public Assists
- 5 Traffic Collisions

In 2018 LSFD had on average 29 calls per month putting March slightly higher than last year.

LSFD News:

Engine 3118 is in service and ready to fight fire. So far we love the engine and what it has to offer. Its pump features are slightly better than 3112 and the engine has a lot more power.

The new Fremont Type 1 paperwork has been finalized. The final purchase price will be \$5000. This engine should be picked up by the middle of April. Tentative plans and ideas are to number this engine E-3131.



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ITEM 2.B

LAKE SHASTINA COMMUNITY SERVICES DISTRICT

TO: LSCSD BOARD OF DIRECTORS

FROM: Will Bullington, Acting Chief of Police

MEETING DATE: April 17, 2019

SUBJECT: **March 2019 Police Monthly Board Report**

POLICE ACTIVITY: LSPD HAD 179 CALLS FOR SERVICE IN MARCH, COMPARED TO 73 REPORTED IN MARCH OF 2018, A 145% INCREASE.

SUMMARY:

MISDEMEANOR ARRESTS: 0

FELONY ARRESTS: 1

TRAFFIC WARNINGS: 20

TRAFFIC CITATIONS: 1

ANIMAL RELATED: 17

PARKING CITES: 7

MISC. POLICE CALLS, INCLUDING NON-CRIMINAL: 133

HOUSE WATCH:

Volunteer Ben Alexander logs 15 hours a week patrolling 36 house watches all over the community every month. He shows the colors, waves at people, answers questions, and passes on complaints and compliments. Recently, after being waved down by a citizen that needed medical attention, Ben contacted the officer on duty to call an ambulance and assist.

TRAINING:

Officers watch Lexipol's "Tip of the Week" from our police policy company, including responding to structure fires, keeping in professional and use of force issues. Officer Owens assisted Mt. Shasta PD in a live fire exercise. We have worked out an exchange agreement to share use of force and firearm instructors. Our firearms training is P.O.S.T. certified for our 4-hour ranges. I participated last month in a live fire night shoot with MSPD and Officer Owens. These trainings are very beneficial to our officers and reduce liability.

OFFICER OF THE YEAR:

Officer Morgan Barr was awarded the 2019 Officer of the Year for the Lake Shastina Police Dept. He was awarded a plaque and medal for his class "A" uniform.

Lake Shastina Sewer Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: April 17, 2019
Subject: Board Report – March 2019 (Sewer)

B-115 has been retrofitted and is working perfectly.

Cleaned the sumps of B-120, B-110, & B-106 with the new vac tank. We are trying to do at least 3 a month till all stations have been cleaned.

Continue to work on bids for Stations B-104 and B-108 for a complete retrofit this fiscal year.

Lake Shastina Water Department

To: Lake Shastina CSD Board
From: Robert Moser, Public Works Supervisor
Meeting Date: April 17, 2019
Subject: Board Report – March 2019 (Water)

Public Works conducted quarterly meter reads for the entire district.

Several water shutoffs due to customer requests.

Work continues on bids for B-56 booster station on Stonecrest in Rancho hills for rebuild of pumps, tanks, & electrical for this fiscal year.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

MINUTES

Budget/Finance Committee Meeting
Wednesday, October 31, 2018 – 10:00 a.m.
Administration Building

16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

CALL TO ORDER: 10:00 a.m.

Budget Committee Roll Call:

Director MacIntosh ✓ Director Mitchell ✓

Ex-Officio Member GM Wilson ✓

Staff: AP/PC DeBon ✓ PWS Moser ✓ SAC Nelle ✓ FC Pappas absent

There were no people in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: None

COMMITTEE MEMBER COMMENTS: Comments received.

BUSINESS ITEM:

1. Approval of Minutes: May 29, 2018: Approved, as amended (date corrected).
2. Quarterly review of FY 2018/19 Budget: Reviewed.
3. Set next committee meeting date and time: Next meeting date will be set when needed.

ADJOURN: 12:05 p.m.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

MINUTES

Budget/Finance Committee Meeting
Wednesday, March 27, 2019 – 12:30 p.m.
Administration Building

16320 Everhart Drive • Weed, California 96094 • (530) 938-3281

CALL TO ORDER: 12:30 p.m.

Budget Committee Roll Call:

Director MacIntosh ✓ Director Mitchell ✓
Staff: APC Bullington ✓ AP/PC DeBon ✓ IGM/PWS Moser ✓
SAC Nelle ✓ FC Pappas absent

There was one person in the audience.

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: None

COMMITTEE MEMBER COMMENTS: None

BUSINESS ITEM:

1. Approval of Minutes: October 31, 2018: Approved.
2. Quarterly review of FY 2018/19 Budget: Reviewed.
3. FY 2019/20 Draft Budget Review: Brief discussion.
4. Next committee meeting – April 3, 2019, 11:00 a.m.

ADJOURN: 1:50 p.m.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

MINUTES

Fire Department Advisory Standing Committee Meeting

Friday, March 15, 2019, 10:00 a.m.

Administration Building

16320 Everhart Drive ▪ Weed, California 96094 ▪ (530) 938-3281

CALL TO ORDER: 10:05 a.m.

Committee Roll Call:

Director Cup ✓ Director Mitchell ✓ FC Pappas ✓ Charlene French ✓

Ex-Officio Member IGM Moser ✓ Staff: SAC Nelle ✓

PLEDGE OF ALLEGIANCE: Carried out.

PUBLIC COMMENTS: Two people present in audience – no comments received.

COMMITTEE MEMBER COMMENTS: Comments received.

BUSINESS ITEMS:

1. Appoint person to take meeting minutes: SAC Nelle was appointed to take minutes.
2. Approval of Minutes: December 17, 2018: Approved.
3. Budget update: SAC Nelle reported. The committee agreed that log books need to be in FD vehicles for mileage posting.
4. Hazardous Vegetation Abatement Ordinance update: FC Pappas reported. Committee agreed: Golf Course is a high priority and Rancho Hills needs to be addressed. Member French to research goats as a fuel reduction option.
5. Fire Department development: FC Pappas reported a metal building with 3 bays and meeting room would cost \$150,000.
 - A) equipment needs: FC Pappas reported on current status of equipment and grant opportunity for Type 3 engine and other FD equipment.
 - B) other issues: FC Pappas reported on possible CDBG opportunity regarding Bible Church to be used for a Fire Station.
6. Plan to develop income: Discussion (ballot measure March 2020 or November 2020). FC Pappas reported on the history of the fire fee. The committee discussed fee increases and impact on revenue. It was agreed that a committee of citizens to assist ballot effort is needed
7. Set next committee meeting date and time: Friday, April 12, 2019, 1:00 p.m.

ADJOURN: 11:45 a.m.



LAKE SHASTINA COMMUNITY SERVICES DISTRICT

4.

STAFF REPORT MEMO

To: LSCSD Board of Directors

From: Robert Moser Interim General Manager
Debbie Nelle, Senior Accounting Clerk

Meeting Date: April 17, 2019

Re: Quarterly Budget Amendment Recommendations

After review of the year to date LSCSD Budget, the Finance Committee, staff and department heads are recommending the following changes to the various budgets for Fiscal Year 2018/2019. The proposed amendments are highlighted in yellow on the Proposed Budget report.

General Fund

- Admin Overhead Allocation is adjusted to account for the expenditures over the revenues in the General Fund. This should result a net 0 balance.
- Capital Improvement reduced to remove desktop computer replacement.
- Advertising increased per Board approval on 2/7/19 for GM vacancy.
- Insurance adjusted closer to actual costs.
- Legal reduced closer to actual costs.
- Materials/Supplies/Small Tools increased for purchase of new Thin Clients to replace aging computers at much lower cost.
- Payroll GLs adjusted due to GM vacancy and Reimbursement to Sewer for PWS working as IGM. (This includes Taxes, Benefits, CalPERS, Workers Comp GLs)
- Clinic Insurance adjusted closer to actual costs
- Clinic Loan Principle and Interest Expenses adjusted closer to actual due to rising interest rates in LAIF account.

Sewer Department

- Sewer Hookup Fee Revenue adjusted to actual of 5 new hookups this FY.
- Admin Overhead Allocation adjusted per updated General Fund expenditures.
- Capital Improvement increased to include emergency repairs at Lift Station B-115.
- IT Contract Services adjusted closer to actual costs.
- Safety Equipment reduced closer to actual anticipated costs.
- Repair & Maintenance reduced closer to actual anticipated costs.
- Payroll GLs adjusted for recently approved Salary Schedule and Reimbursement to Sewer for PWS working as IGM. (This includes Taxes, Benefits, CalPERS, Workers Comp Payroll Reimbursement GLs)
- CalPERS UAL adjusted to allocate more accurately between Sewer and Water based on payroll allocations.
- Travel & Training adjusted closer to actual costs to include additional training through the end of the FY.

Water Department

- Clinic Loan Principle and Interest Revenues adjusted closer to actual due to rising interest rates in LAIF account.
- Admin Overhead Allocation adjusted per updated General Fund expenditures.
- Capital Improvement lowered to remove items not classified as Capital expenditures to reflect in operating budget and to utilize Drinking Water Grant for Water Rate Study.
- IT Contract Services adjusted closer to actual costs.
- Contract Services increased to cover some items removed from Capital Improvements.
- Safety Equipment reduced closer to actual anticipated costs.
- Repair & Maintenance reduced closer to actual anticipated costs.
- Materials/Supplies/Small Tools adjusted closer to actual anticipated costs.
- Vehicle Repair/Maintenance reduced closer to actual anticipated costs.
- Utilities – Telephone reduced closer to actual costs after disconnection of circuit lines.
- Payroll GLs adjusted for recently approved Salary Schedule. (This includes Taxes, Benefits, CalPERS, Workers Comp Payroll Reimbursement GLs)
- CalPERS UAL adjusted to allocate more accurately between Sewer and Water based on payroll allocations.
- Travel & Training adjusted closer to actual costs to include additional training through the end of the FY.

Police Department

- New GLs for Emergency Response Reimbursements of payroll, travel mileage and meals for Police responding to Fires or other emergencies out of District.
- Interest Earned on Reserve/LAIF Savings adjusted closer to actual due to rising interest rates and higher balance in LAIF account.
- Admin Overhead Allocation adjusted per updated General Fund expenditures.
- IT Contract Services adjusted closer to actual costs.
- Advertising adjusted closer to anticipated costs to advertise for vacancies.
- Legal is increased closer to anticipated costs.
- Payroll GLs adjusted due to Police Chief and Officer vacancies. (This includes Taxes, Benefits, Pension, Workers Comp Payroll Reimbursement GLs)
- CalPERS Fees increased for costs of Actuarial ordered.
- EE Physical Exams/Shots increase for anticipated costs to fill vacancies.

COPS Grant

- Capital Improvement/Reserve Expense reduced to remove Server and desktop computer replacement now part of IT Contract Services and Materials/Supplies.
- Licenses, Permits & Fees adjusted closer to anticipated costs.
- Materials, Supplies & Small Tools adjusted closer to anticipated costs.
- Vehicle Repair/Maintenance adjusted closer to anticipated costs for major repairs.
- CalPERS Fees increased for costs of Actuarial ordered.
- Removed Shortfall allocated to Police due to no shortfall with Growth Allocation.

Fire Department

- Fire Suppression Expansion Fees revenue increased closer to actual.
- Donations revenue increased closer to actual.
- Fire Fuels Removal Misc. Operational Income increased closer to actual.
- Strike Team revenues for Payroll, Engine and Admin Reimbursements adjusted closer to actual.
- Admin Overhead Allocation adjusted per updated General Fund expenditures.
- Capital Improvement increased to include purchase of used engines as approved by the Board on 1/25/19 and 8/15/19.
- IT Contract Services adjusted closer to actual costs.
- Legal expense increased with new Fire Ordinance activity closer to actual costs.
- Public Safety Supplies, Materials, Supplies & Small Tools and Utilities - Propane adjusted closer to actual costs.
- Fire Fuel Removal added Postage GL and increased payroll expenses closer to actual costs. (This includes Taxes and Workers Comp GLs)

At the time this report was prepared, staff has determined these revenue and expenditure adjustments are represented accurately for the anticipated needs and activities of the District.

The Board may approve these Budget Amendments as presented or they may make individual line item adjustments or changes as desired for the 2018/2019 LSCSD Budget.

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

4.

AMENDED BUDGET APPROVED: 11/19/2018	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	TOTAL
PROPOSED AMENDMENTS: 4/17/2019							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						474	474
4080.0 - Emerg Resp Payroll Reimb				5,306			5,306
4080.0 - Emerg Resp Travel/Meals				926			926
5004.0 - Sewer Hook Up Fee		36,243					36,243
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		5,350	5,850
5075.0 - Grant Revenue					148,747		148,747
5080.0 - Interest earned - Ops	200						200
5081.0 - Interest Earned - Rsv (Savings)	2,000	3,400	13,500	5,700		1,100	25,700
Dept. 22 - Medical Clinic - General Fund Sub Dept.							-
4053.0 - Medical Clinic Revenue	60,264						60,264
4054.0 - Loan Principle Revenue			35,500				35,500
5081.0 - Interest Earned - Rsv (Savings)			8,500				8,500
Dept. 23 - Green Waste Site - Sewer Fund Sub Dept.							-
4055.0 - Misc. Operational Income		3,000					3,000
Dept. 34 - Fire Fuels Removal Sub Dept.							-
4055.0 - Misc. Operational Income						11,000	11,000
5026.0 - Fines/Violations						-	-
Dept. 36 - Plannig Grants - Sewer Fund Sub Dept.							-
5075.0 - Grant Revenue		236,933					236,933
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
4080.0 - Strike Team Revenues Payroll Reimb						355,000	355,000
4081.0 - Strike Team Revenues Engine Reimb						65,000	65,000
4082.0 - Strike Team Revenues Admin OH Reimb						67,000	67,000
TOTAL INCOME 2018-2019 projected	90,120	832,580	531,243	456,391	148,747	627,729	2,686,809
EXPENSES							
7001.0 - Accounting Audit		2,800	2,800	2,800		2,800	11,200
7002.0 - Admin Overhead Allocation	(419,927)	134,377	151,174	71,388		62,989	(0)
7005.0 - Depreciation							-
7010.0 - Capital Improvement/Reserve Exp.	-	379,500	459,500	-	22,500	25,000	886,500
7020.0 - IT Contract Services/Server	12,500	4,200	4,200	12,750	2,200	3,200	39,050
7026.0 - Contract Services	20,000	18,000	24,000	2,500		2,000	66,500
7032.0 - Filing Fees	150						150
7033.0 - Licenses, Permits & Fees	3,000	8,000	6,000	-	5,000	450	22,450
7034.0 - Dues & Subscriptions	7,200	500	1,300	3,000		925	12,925
7035.0 - Advertising	2,750	250	250	250			3,500
7040.0 - Insurance (property & liability)	650	14,000	20,500	5,050		6,300	46,500
7041.0 - Legal	15,000	1,000	5,000	5,000		2,000	28,000
7050.1 - Office Exp Supplies	5,000	400	650	-	1,300	650	8,000
7050.2 - Office Exp Postage	6,000	100	800	-	400	100	7,400
7050.4 - Office Exp Maintenance	7,750			-	2,000		9,750
7051.0 - Public Safety Supplies						4,500	4,500
7051.1 - Mandatory Safety Equipment						10,000	10,000
7055.0 - Safety Equipment		1,000	1,000				2,000
7061.0 - Rental equipment		500					500
7062.0 - Repair & Maintenance	3,500	16,000	33,000	-	1,600	2,000	56,100
7063.0 - Fuel		6,500	6,500	-	10,500	5,000	28,500
7064.0 - Materials, Supplies & Small Tools	3,000	5,000	10,000	-	8,000	3,000	29,000
7065.0 - Vehicle Repair/Maintenance		3,000	3,000	-	18,000	20,000	44,000
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	1,000	-	5,150	2,000	10,940
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		1,200	2,700
7105.6 - Utilities - Internet	1,550	450	450	1,800		300	4,550
7204.0 - Events	500			-		500	1,000
7245.0 - Election	-						-
7501.0 - Payroll Expense	239,317	151,419	114,704	204,431	64,667	51,827	826,365
7513.0 - Payroll Taxes	5,737	3,356	2,655	17,431	5,381	4,256	38,816
7514.0 - Payroll Benefits	67,507	38,203	32,411	48,292	20,563	20,563	227,539
7516.1 - Pension (MPPP)				9,675	2,676	3,300	15,651
7516.2 - Pension (CalPERS)	17,503	10,121	8,587				36,211
7516.4 - CalPERS Fees				750	200		950
7516.5 - CalPERS UAL Expense	32,662	16,706	14,814				64,182
7516.6 - Pension Plan Fees (MPPP)		100	100	1,000	200	1,000	2,400
7518.0 - Workers Comp	23,730	11,570	9,816	17,721	5,561	10,907	79,305
7530.0 - Payroll Reimbursement (Sewer)		(49,641)		1,200		500	(47,941)
7530.1 - Payroll Reimbursement (Admin)	(87,922)						(87,922)
7530.3 - P/R Reimbursement Maintenance	47,241						47,241
7549.0 - Volunteer FF Stipend						14,000	14,000
7550.0 - Travel & Training	5,000	8,500	8,500	-	9,000	2,000	33,000
7551.0 - Meals	1,000	1,000	1,000	-	2,000	1,500	6,500
7552.0 - Employee Physical Exams/Shots		500		1,000	300	600	2,400
7555.0 - Personal Protective Equipment (PPE)		1,500	1,500		500		3,500
7556.0 - Uniforms		1,200	1,200	-	3,000	2,000	7,400

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2018-2019

AMENDED BUDGET APPROVED: 11/19/2018	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	TOTAL All Funds
PROPOSED AMENDMENTS: 4/17/2019							
EXPENSES (Continued)							
Dept. 22 - Medical Clinic - General Fund Sub Dept.							-
7026.0 - Contract Services	3,000						3,000
7040.0 - Insurance (Property/Liability)-Med Clinic	670						670
7062.0 - Repair & Maintenance (Med Clinic)	3,000						3,000
7080.0 - Interest Expense (Med Bldg)	8,500						8,500
7084.0 - Loan Principle Expense	35,500						35,500
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. 34 - Fire Fuels Removal Sub Dept.							-
7050.2 - Office Exp Postage						200	200
7061.0 - Rental equipment						3,000	3,000
7062.0 - Repair & Maintenance						500	500
7501.0 - Payroll Expense						10,000	10,000
7513.0 - Payroll Taxes						1,400	1,400
7518.0 - Workers Comp						850	850
Dept. 36 - Plannig Grants - Sewer Fund Sub Dept.							-
7026.0 - Contract Services		166,838					166,838
7041.0 - Legal		30,000					30,000
7530.0 - Payroll Reimbursement (PG)		39,838					39,838
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
7063.0 - Fuel						350	350
7065.0 - Vehicle Repair/Maintenance							-
7501.0 - Payroll Expense						205,000	205,000
7513.0 - Payroll Taxes						19,500	19,500
7518.0 - Workers Comp						16,500	16,500
COPS Grant Shortfall (to Dept 25 Police)				-	-		-
TOTAL EXPENSE 2018-2019 projected	90,120	1,144,639	1,025,696	410,977	190,699	529,297	3,391,428
Reimbursement for Cap. Exp. from Reserves	-	379,500	459,500	-	22,500	25,000	886,500
Net Expense	90,120	765,139	566,196	410,977	168,199	504,297	2,504,928
Prior FY remaining Fund Balance					38,709		38,709
Sewer Pond principle applied to Liability paydown		39,898					39,898
NET PROFIT (LOSS) 2018-2019 projected	0	107,338	(34,953)	45,414	19,257	123,432	260,488

Notes:
Administrative Overhead Allocation Calculation updated after 6 month time study of Admin staff hours (previously S=35%, W=45%, P=12%, F=8%)
Administrative Overhead Allocation Calculation for this budget period: Sewer 32%, Water 36%, Police 17%, Fire 15%.
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 3/15/2019

General Fund:	Current Balance in LAIF Reserves:	\$ 58,958
Capital Improvements from Reserves-	\$ -	\$ -
	New desktop computers/monitors - 2 new (estimate including installation)	
	New technology - Thin Clients for \$1000 expensed to GL 7064 Materials, Supplies	
Sewer Department:	Current Balance in LAIF Reserves:	\$ 298,872
Capital Improvements from Reserves-	\$ 379,500	
	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 Contanment	\$ 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
	Sewer Lift Station B-115 Emergency Repairs	\$ 45,000
Water Department:	Current Balance in LAIF Reserves:	\$ 953,448
Capital Improvements from Reserves-	\$ 459,500	
	Hydrant Replacement (4 per year) - not capital expense, operating	\$ -
	Meter Replacement (150 per year) - not capital expense, operating	\$ -
	New PW Vehicle (shared w/Sewer Dept.)	\$ 18,500
	Water Rate Study - to complete in Drinking Water Grant	\$ -
	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
Police Department:	Current Balance in LAIF Reserves:	\$ 308,572
Capital Improvements from Reserves-	\$ 22,500	
	All items charged to COPS Budget	
	Building Improvements	\$ 7,500
	Replacement vehicles	\$ 15,000
	Computer - Thin Clients for \$1200 expensed to Materials, Supplies in COPS Budget	\$ -
	New DOJ compliant Server - Amazon Server part of IT Contract Svc	\$ -
Fire Department:	Current Balance in LAIF Reserves:	\$ 50,538
Capital Improvements from Reserves-	\$ 15,000	
	Used Type 3 Engine	\$ 15,000
	Used Type 1 Engine	\$ 10,000

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2018-2019

ORIGINAL BUDGET APPROVED: 6/20/2018
BUDGET AMENDED: 11/19/2018

	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					148,747		148,747
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. 34 - Fire Fuels Removal Sub Dept.							-
4055.0 - Misc. Operational Income						9,000	9,000
5026.0 - Fines/Violations						500	500
Dept. 36 - Plannig Grants - Sewer Fund Sub Dept.							-
5075.0 - Grant Revenue		236,933					236,933
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
4080.0 - Strike Team Revenues Payroll Reimb						322,000	322,000
4081.0 - Strike Team Revenues Engine Reimb						52,000	52,000
4082.0 - Strike Team Revenues Admin OH Reimb						57,000	57,000
TOTAL INCOME 2018-2019 projected	90,120	818,083	531,243	447,460	148,747	569,721	2,605,373
EXPENSES							
7001.0 - Accounting Audit		2,800	2,800	2,800		2,800	11,200
7002.0 - Admin Overhead Allocation	(400,207)	128,066	144,074	68,035		60,031	-
7005.0 - Depreciation							-
7010.0 - Capital Improvement/Reserve Exp.	6,000	334,500	545,500	-	25,800		911,800
7020.0 - IT Contract Services/Server	12,500	3,000	3,000	10,500	2,200	2,000	33,200
7026.0 - Contract Services	20,000	18,000	14,100	2,500		2,000	56,600
7032.0 - Filing Fees	150						150
7033.0 - Licenses, Permits & Fees	3,000	8,000	6,000	-	3,450	450	20,900
7034.0 - Dues & Subscriptions	7,200	500	1,300	3,000		925	12,925
7035.0 - Advertising	250	250	250	-			750
7040.0 - Insurance (property & liability)	500	14,000	20,500	5,050		6,300	46,350
7041.0 - Legal	25,000	1,000	5,000	1,000		1,500	33,500
7050.1 - Office Exp Supplies	5,000	400	650	-	1,300	650	8,000
7050.2 - Office Exp Postage	6,000	100	800	-	400	100	7,400
7050.4 - Office Exp Maintenance	7,750			-	2,000		9,750
7051.0 - Public Safety Supplies						2,000	2,000
7051.1 - Mandatory Safety Equipment						10,000	10,000
7055.0 - Safety Equipment		2,000	2,000				4,000
7061.0 - Rental equipment		500					500
7062.0 - Repair & Maintenance	3,500	18,000	43,000	-	1,600	2,000	68,100
7063.0 - Fuel		6,500	6,500	-	10,500	5,000	28,500
7064.0 - Materials, Supplies & Small Tools	1,500	5,000	8,000	-	4,500	2,500	21,500
7065.0 - Vehicle Repair/Maintenance		5,000	5,000	-	7,000	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	-	5,150	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	450	450	1,800		300	4,550
7204.0 - Events	500			-		500	1,000
7245.0 - Election	-						-
7501.0 - Payroll Expense	254,137	141,417	122,412	231,243	64,667	51,827	865,703
7513.0 - Payroll Taxes	6,289	3,209	2,778	19,426	5,381	4,256	41,338
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	3,300	17,259
7516.2 - Pension (CalPERS)	20,114	10,834	9,378				40,325
7516.4 - CalPERS Fees				400	100		500
7516.5 - CalPERS UAL Expense	32,662	14,913	12,910				60,485
7516.6 - Pension Plan Fees (MPPP)		100	100	1,000	200	1,000	2,400
7518.0 - Workers Comp	21,931	12,105	10,478	20,000	5,561	10,907	80,983
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	5,000	6,500	6,500	-	9,000	2,000	29,000
7551.0 - Meals	1,000	1,000	1,000	-	2,000	1,500	6,500
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	-	3,000	2,000	7,400

LAKE SHASTINA COMMUNITY SERVICES DISTRICT
2018-2019

ORIGINAL BUDGET APPROVED: 6/20/2018 BUDGET AMENDED: 11/19/2018	GENERAL	SEWER	WATER	POLICE	COPS GRANT	FIRE	TOTAL All Funds
EXPENSES (Continued)							
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. 34 - Fire Fuels Removal Sub Dept.							-
7061.0 - Rental equipment						3,000	3,000
7062.0 - Repair & Maintenance						500	500
7501.0 - Payroll Expense						1,301	1,301
7513.0 - Payroll Taxes						180	180
7518.0 - Workers Comp						81	81
Dept. 36 - Plannig Grants - Sewer Fund Sub Dept.							-
7026.0 - Contract Services		166,838					166,838
7041.0 - Legal		30,000					30,000
7530.0 - Payroll Reimbursement (PG)		39,838					39,838
Dept. 45 - Mutual Aid Strike Team - Fire Sub Dept.							-
7063.0 - Fuel						350	350
7065.0 - Vehicle Repair/Maintenance							-
7501.0 - Payroll Expense						205,000	205,000
7513.0 - Payroll Taxes						19,500	19,500
7518.0 - Workers Comp						16,500	16,500
COPS Grant Shortfall (to Dept 25 Police)				-	-		-
TOTAL EXPENSE 2018-2019 projected	96,120	1,126,960	1,114,413	439,450	177,849	485,550	3,440,341
Reimbursement for Cap. Exp. from Reserves	6,000	334,500	545,500	-	25,800		911,800
Net Expense	90,120	792,460	568,913	439,450	152,049	485,550	2,528,541
Prior FY remaining Fund Balance					38,709		38,709
Sewer Pond principle applied to Liability paydown		39,898					39,898
NET PROFIT (LOSS) 2018-2019 projected	0	65,520	(37,670)	8,010	35,407	84,171	155,438

Notes:
Administrative Overhead Allocation Calculation updated after 6 month time study of Admin staff hours (previously S=35%, W=45%, P=12%, F=8%)
Administrative Overhead Allocation Calculation for this budget period: Sewer 32%, Water 36%, Police 17%, Fire 15%.
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 10/15/2018
General Fund:	Current Balance in LAIF Reserves:	\$ 14,860
Capital Improvements from Reserves- \$ 6,000	New desktop computers/monitors - 2 new (estimate including installation)	\$ 6,000
Sewer Department:	Current Balance in LAIF Reserves:	\$ 272,865
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 Contanment	\$ 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
Water Department:	Current Balance in LAIF Reserves:	\$ 981,278
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 Stonacrest Refurbish	\$ 25,000
	Well #9 Rehab	\$ 140,000
	Bobcat (used)	\$ 17,500
	Implements for Bobcat	\$ 8,500
	New Well (estimate only)	\$ 250,000
Police Department:	Current Balance in LAIF Reserves:	\$ 306,552
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
Fire Department:	Current Balance in LAIF Reserves:	\$ 65,207
Capital Improvements from Reserves- \$ -	None at this time	\$ -