



McCloud Community Services District

220 West Minnesota Avenue P.O. Box 640

McCloud, California 96057

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SPECIAL MEETING OF THE BOARD OF DIRECTORS McCloud High School, Gymnasium- 133 Campus Way, McCloud August 26, 2021 at 6:00 PM

AGENDA

The McCloud Community Services District welcomes you to this meeting. This agenda contains brief general descriptions of each item to be considered at this meeting by the Board of Directors. If you wish to speak on an item on the agenda, you will be provided the opportunity to do so prior to consideration of the item by the Board. If you wish to speak on an item that is not on the agenda, you are welcome to do so during the Public Comment portion of the meeting. Persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. When addressing the Board, please state your name for the record prior to providing your comments. Please address the board as a whole through the President. Comments to individual Board members or staff are not permitted.

All documentation supporting the items on this agenda are available for public review in the District office, 220 W. Minnesota Avenue, McCloud CA 96057, during normal business hours of 9:00 a.m. to 12noon and 1:00 pm to 4:00 p.m. Monday through Friday.

In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (530) 964-2017.

- 1. Call to Order**
- 2. Discussion** regarding the Future Direction and Planning for the McCloud Volunteer Fire Department
- 3. Public Comment:** This time is provided to receive information from the public regarding issues that **do not** appear on the agenda (persons addressing the Board will be asked to step up to the podium and will be limited to three minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board).
- 4. Adjourn**

McCloud Volunteer Fire Department



This report was generated on 8/23/2021 12:36:34 PM

Count of Incidents by Incident Type for Incident Status for Date Range

Incident Status(s): All Incident Statuses | Sort By: IncidentCount | Start Date: 01/01/2021 | End Date: 12/31/2021

INCIDENT TYPE	# INCIDENTS
321 - EMS call, excluding vehicle accident with injury	81
554 - Assist invalid	15
320 - Emergency medical service, other	10
661 - EMS call, party transported by non-fire agency	10
611 - Dispatched & cancelled en route	9
622 - No incident found on arrival at dispatch address	9
324 - Motor vehicle accident with no injuries.	8
322 - Motor vehicle accident with injuries	7
551 - Assist police or other governmental agency	6
444 - Power line down	4
150 - Outside rubbish fire, other	3
311 - Medical assist, assist EMS crew	3
553 - Public service	3
118 - Trash or rubbish fire, contained	2
140 - Natural vegetation fire, other	2
141 - Forest, woods or wildland fire	2
550 - Public service assistance, other	2
730 - System malfunction, other	2
100 - Fire, other	1
114 - Chimney or flue fire, confined to chimney or flue	1
131 - Passenger vehicle fire	1
151 - Outside rubbish, trash or waste fire	1
440 - Electrical wiring/equipment problem, other	1
510 - Person in distress, other	1
531 - Smoke or odor removal	1
631 - Authorized controlled burning	1
651 - Smoke scare, odor of smoke	1
740 - Unintentional transmission of alarm, other	1
745 - Alarm system activation, no fire - unintentional	1
Total Incidents	189

This report displays Incidents by Incident type for the selected Incident Status (es) and chosen date range. Nemsis 2 & 3 Incidents Included.



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Doc Id: 1673

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McCloud Volunteer Fire Department



This report was generated on 8/23/2021 12:37:33 PM

Count of Incidents by Incident Type for Incident Status for Date Range

Incident Status(s): All Incident Statuses | Sort By: IncidentCount | Start Date: 01/01/2020 | End Date: 12/31/2020

INCIDENT TYPE	# INCIDENTS
661 - EMS call, party transported by non-fire agency	76
321 - EMS call, excluding vehicle accident with injury	68
554 - Assist invalid	22
611 - Dispatched & cancelled en route	20
324 - Motor vehicle accident with no injuries.	8
322 - Motor vehicle accident with injuries	7
553 - Public service	6
311 - Medical assist, assist EMS crew	5
444 - Power line down	5
140 - Natural vegetation fire, other	3
151 - Outside rubbish, trash or waste fire	3
622 - No incident found on arrival at dispatch address	3
700 - False alarm or false call, other	3
550 - Public service assistance, other	2
551 - Assist police or other governmental agency	2
631 - Authorized controlled burning	2
111 - Building fire	1
114 - Chimney or flue fire, confined to chimney or flue	1
118 - Trash or rubbish fire, contained	1
141 - Forest, woods or wildland fire	1
300 - Rescue, EMS incident, other	1
350 - Extrication, rescue, other	1
400 - Hazardous condition, other	1
440 - Electrical wiring/equipment problem, other	1
641 - Vicinity alarm (incident in other location)	1
740 - Unintentional transmission of alarm, other	1
900 - Special type of incident, other	1
Total Incidents	246

This report displays Incidents by Incident type for the selected Incident Status (es) and chosen date range. Nemsis 2 & 3 Incidents Included.



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McCloud Volunteer Fire Department



This report was generated on 8/23/2021 1:09:39 PM

Incident Count with Man-Hours per Zone for Date Range

Incident Type(s): All Incident Types | Start Date: 01/01/2021 | End Date: 12/31/2021

ZONE	INCIDENT COUNT	MAN-HOURS
McCloud Town Limits - McCloud Town Limits	131	359:17
Mutual/Auto Aid - Mutual/Auto Aid	54	287:14

NOTE that this report takes into consideration ONLY those Personnel that are associated with an Apparatus, and that only Reviewed incidents are included in the counts.



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Doc Id: 1306

McCloud Volunteer Fire Department



This report was generated on 8/23/2021 1:10:17 PM

Incident Count with Man-Hours per Zone for Date Range

Incident Type(s): All Incident Types | Start Date: 01/01/2020 | End Date: 12/31/2020

ZONE	INCIDENT COUNT	MAN-HOURS
City Limits - City Limits	20	0:00
McCloud Town Limits - McCloud Town Limits	172	218:32
Mutual/Auto Aid - Mutual/Auto Aid	54	117:11

NOTE that this report takes into consideration ONLY those Personnel that are associated with an Apparatus, and that only Reviewed incidents are included in the counts.



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Doc Id: 1306

McCloud Volunteer Fire Department



This report was generated on 8/23/2021 1:02:38 PM

Incident Count by Weekday and Hour for Zone for Shift for Date Range

Personnel: All Personnel | Shift(s): All Shifts | Zone: All Zones | Start Date: 01/01/2021 | End Date: 12/31/2021

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Hour	Total per Hour	Percent
00:00	0	1	0	1	1	2	0	00:00	5	2.72%
01:00	1	1	2	0	1	1	1	01:00	7	3.80%
02:00	0	0	0	0	0	1	0	02:00	1	0.54%
03:00	0	1	0	1	0	0	0	03:00	2	1.09%
04:00	0	0	0	0	0	1	1	04:00	2	1.09%
05:00	1	0	0	0	0	0	0	05:00	1	0.54%
06:00	0	0	1	0	0	2	0	06:00	3	1.63%
07:00	0	1	0	1	1	1	0	07:00	4	2.17%
08:00	3	0	0	0	0	1	2	08:00	6	3.26%
09:00	1	2	1	1	2	1	3	09:00	11	5.98%
10:00	0	2	4	1	1	2	0	10:00	10	5.43%
11:00	2	3	3	4	1	1	1	11:00	15	8.15%
12:00	1	3	2	2	1	2	4	12:00	15	8.15%
13:00	3	1	3	0	2	1	1	13:00	11	5.98%
14:00	0	3	5	2	1	3	3	14:00	17	9.24%
15:00	0	3	2	2	1	0	1	15:00	9	4.89%
16:00	4	0	1	0	0	3	1	16:00	9	4.89%
17:00	0	1	2	2	4	1	1	17:00	11	5.98%
18:00	2	1	0	1	2	3	0	18:00	9	4.89%
19:00	2	0	0	1	3	4	2	19:00	12	6.52%
20:00	4	2	1	1	2	0	1	20:00	11	5.98%
21:00	0	2	0	2	1	1	0	21:00	6	3.26%
22:00	3	2	0	0	0	0	0	22:00	5	2.72%
23:00	0	0	0	1	1	0	0	23:00	2	1.09%
Total Responses for Day	27	29	27	23	25	31	22	Total	184	100.00%
% of Responses for Day	14.81%	10.34%	18.52%	17.39%	16.00%	12.90%	18.18%			
% of Responses for Week	14.67%	15.76%	14.67%	12.50%	13.59%	16.85%	11.96%			

Incident Count by Weekday and Hour for Zone, for Shift and Date Range. Zone information is defined on the Basic Info 3 screen of an incident. Only REVIEWED incidents included. Maximum call volumes for each day are shown with a RED background, and maximum call volumes for each hour are shown with a BLUE background. "% of Responses for Day" indicates the maximum hourly call volume as percentage of total calls for the day of the week. "% of Responses for Week" indicates the total number of calls for the day of the week as a percentage of total calls.



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McCloud Volunteer Fire Department



This report was generated on 8/23/2021 1:03:52 PM

Incident Count by Weekday and Hour for Zone for Shift for Date Range

Personnel: All Personnel | Shift(s): All Shifts | Zone: All Zones | Start Date: 01/01/2020 | End Date: 12/31/2020

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Hour	Total per Hour	Percent
00:00	0	1	0	1	1	0	1	00:00	4	1.63%
01:00	2	0	2	0	1	0	0	01:00	5	2.04%
02:00	0	1	0	0	0	3	1	02:00	5	2.04%
03:00	0	0	0	1	1	1	1	03:00	4	1.63%
04:00	0	0	0	0	0	0	0	04:00	0	0.00%
05:00	0	1	0	1	1	1	0	05:00	4	1.63%
06:00	0	0	1	0	4	1	0	06:00	6	2.45%
07:00	0	1	0	1	1	0	0	07:00	3	1.22%
08:00	4	1	1	1	0	1	4	08:00	12	4.90%
09:00	3	0	3	0	3	2	4	09:00	15	6.12%
10:00	5	0	5	3	3	2	1	10:00	19	7.76%
11:00	4	5	2	3	2	5	1	11:00	22	8.98%
12:00	5	4	1	2	0	2	2	12:00	16	6.53%
13:00	2	1	5	4	1	2	1	13:00	16	6.53%
14:00	3	1	1	2	1	4	5	14:00	17	6.94%
15:00	2	2	3	1	2	2	1	15:00	13	5.31%
16:00	1	1	1	2	0	2	3	16:00	10	4.08%
17:00	4	1	2	0	1	2	2	17:00	12	4.90%
18:00	3	2	3	3	3	1	2	18:00	17	6.94%
19:00	3	0	0	3	2	3	2	19:00	13	5.31%
20:00	3	1	1	2	2	2	1	20:00	12	4.90%
21:00	2	0	3	0	1	0	2	21:00	8	3.27%
22:00	0	2	2	1	0	2	1	22:00	8	3.27%
23:00	0	1	1	0	0	2	0	23:00	4	1.63%
Total Responses for Day	46	26	37	31	30	40	35	Total	245	100.00%
% of Responses for Day	10.87%	19.23%	13.51%	12.90%	13.33%	12.50%	14.29%			
% of Responses for Week	18.78%	10.61%	15.10%	12.65%	12.24%	16.33%	14.29%			

Incident Count by Weekday and Hour for Zone, for Shift and Date Range. Zone information is defined on the Basic Info 3 screen of an incident. Only REVIEWED incidents included. Maximum call volumes for each day are shown with a RED background, and maximum call volumes for each hour are shown with a BLUE background. "% of Responses for Day" indicates the maximum hourly call volume as percentage of total calls for the day of the week. "% of Responses for Week" indicates the total number of calls for the day of the week as a percentage of total calls.



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McCloud Community Services District
Statement of Revenue, Expenditures and Changes in Fund Balances

Unaudited Actuals

June 30, 2021

ADMINISTRATION	Year to Date		Month	YTD Actual Through 6-30-21	YTD Budget Through 6-30-21	YTD Difference Over(Under)	R E M A I N I N G		B U D G E T
	Actual	Budget					Annual Budget TOTAL	Remaining Funding (\$)	
GENERAL (1010)									
Revenue	\$ 6,419	\$ 5,900	\$ 519	\$ 91,067	\$ 78,000	\$ 13,067	\$ 78,000	\$ -	0%
Net Operating Income	\$ 6,419	\$ 5,900	\$ 519	\$ 91,067	\$ 78,000	\$ 13,067	\$ 78,000	\$ -	0%
<i>Net Expenditures to be Allocated</i>									
Expenditures - Administration (1010)	\$ 30,694	\$ 32,402	\$ (1,708)	\$ 313,963	\$ 432,291	\$ (118,328)	\$ 432,291	\$ -	0%
Expenditures - Directors (1020)	\$ 2,478	\$ 1,635	\$ 843	\$ 15,868	\$ 18,655	\$ (2,787)	\$ 18,655	\$ -	0%
Total Administration Expenditures	\$ 33,172	\$ 34,037	\$ (865)	\$ 329,831	\$ 450,946	\$ (121,115)	\$ 450,946	\$ -	0%
<i>All General Operating Expenses (including Directors) are allocated to our Benefit Assessment District, Special Tax and Enterprise Funds.</i>									
ALLEYS (1050)									
Revenue	\$ -	\$ 3,162	\$ (3,162)	\$ 37,654	\$ 37,944	\$ (290)	\$ 37,944	\$ -	0%
Expenditures	\$ 1,098	\$ 2,910	\$ (1,812)	\$ 34,081	\$ 38,682	\$ (4,601)	\$ 38,682	\$ -	0%
Net Operating Income	\$ (1,098)	\$ 252	\$ (1,350)	\$ 3,573	\$ (738)	\$ 4,311	\$ (738)	\$ -	0%
STREET LIGHTS (1060)									
Revenue	\$ 1,754	\$ 1,720	\$ 34	\$ 21,051	\$ 20,635	\$ 416	\$ 20,635	\$ -	0%
Expenditures	\$ 1,608	\$ 1,701	\$ (93)	\$ 17,158	\$ 20,400	\$ (3,242)	\$ 20,400	\$ -	0%
Net Operating Income	\$ 146	\$ 19	\$ 127	\$ 3,893	\$ 235	\$ 3,658	\$ 235	\$ -	0%
FIRE (1040)									
Revenue	\$ 47,968	\$ 13,281	\$ 34,687	\$ 223,153	\$ 159,378	\$ 63,775	\$ 159,378	\$ -	0%
Expenditures	\$ 14,349	\$ 17,472	\$ (3,123)	\$ 189,724	\$ 209,664	\$ (19,940)	\$ 209,664	\$ -	0%
FLSA Revenue	\$ -	\$ -	\$ -	\$ 108,207	\$ -	\$ 108,207	\$ -	\$ -	0%
FLSA Expenditures	\$ -	\$ -	\$ -	\$ 97,386	\$ -	\$ 97,386	\$ -	\$ -	0%
Net Operating Income	\$ 33,619	\$ (4,191)	\$ 37,810	\$ 44,250	\$ (50,286)	\$ 94,536	\$ (50,286)	\$ -	0%
PARKS (1070 & 1075)									
Revenue	\$ 3,603	\$ 3,882	\$ (279)	\$ 43,243	\$ 46,586	\$ (3,343)	\$ 46,586	\$ -	0%
Expenditures	\$ 5,081	\$ 5,677	\$ (596)	\$ 46,206	\$ 64,954	\$ (18,748)	\$ 64,954	\$ -	0%
Net Operating Income	\$ (1,478)	\$ (1,795)	\$ 317	\$ (2,963)	\$ (18,368)	\$ 15,405	\$ (18,368)	\$ -	0%
LIBRARY (1080)									
Revenue	\$ 3,721	\$ 709	\$ 3,012	\$ 8,328	\$ 8,506	\$ (178)	\$ 8,506	\$ -	0%
Expenditures	\$ 633	\$ 1,073	\$ (440)	\$ 11,158	\$ 16,168	\$ (5,010)	\$ 16,168	\$ -	0%
Net Operating Income	\$ 3,088	\$ (364)	\$ 3,452	\$ (2,830)	\$ (7,662)	\$ 4,832	\$ (7,662)	\$ -	0%
REFUSE (1090)									
Revenue	\$ 29,826	\$ 28,495	\$ 1,331	\$ 357,914	\$ 341,943	\$ 15,971	\$ 341,943	\$ -	0%
Expenditures	\$ 27,612	\$ 24,883	\$ 2,729	\$ 309,083	\$ 338,271	\$ (29,188)	\$ 338,271	\$ -	0%
Net Operating Income	\$ 2,214	\$ 3,612	\$ (1,398)	\$ 48,831	\$ 3,672	\$ 45,159	\$ 3,672	\$ -	0%
SEWER (2000)									
Revenue	\$ 38,352	\$ 39,650	\$ (1,298)	\$ 460,234	\$ 475,794	\$ (15,560)	\$ 475,794	\$ -	0%
Expenditures	\$ 20,889	\$ 26,333	\$ (5,444)	\$ 377,959	\$ 464,243	\$ (86,284)	\$ 464,243	\$ -	0%
Net Operating Income	\$ 17,463	\$ 13,317	\$ 4,146	\$ 82,275	\$ 11,551	\$ 70,724	\$ 11,551	\$ -	0%
WATER (3000)									
Revenue	\$ 45,310	\$ 48,770	\$ (3,460)	\$ 543,722	\$ 570,237	\$ (26,515)	\$ 570,237	\$ -	0%

Expenditures	\$ 27,641	\$ 29,711	\$ (2,070)	\$ 331,044	\$ 370,111	\$ (39,067)	\$ 370,111	\$ -	\$ 0%
Net Operating Income	\$ 17,669	\$ 19,059	\$ (1,390)	\$ 212,678	\$ 200,126	\$ 12,552	\$ 200,126	\$ -	\$ -
SUBTOTAL OF ALL OPERATING FUNDS									
Revenue	\$ 176,953	\$ 145,569	\$ 31,384	\$ 1,894,573	\$ 1,739,023	\$ 155,550	\$ 1,739,023	\$ -	\$ 0%
Expenditures (Including Admin)	\$ 98,911	\$ 109,760	\$ (10,849)	\$ 1,413,799	\$ 1,522,493	\$ (108,694)	\$ 1,522,492	\$ -	\$ 0%
Net Operating Income	\$ 71,623	\$ 29,909	\$ 41,714	\$ 480,774	\$ 216,530	\$ 264,244	\$ 216,531	\$ -	
Non Operating Revenue/Expense									
LAIF Interest Income	\$ -	\$ -	\$ -	\$ 17,464	\$ 22,061	\$ (4,597)	\$ 44,122	\$ -	
CERBT Earnings	\$ -			\$ 28,002		\$ 28,002			
NET INCOME/LOSS					\$ 238,591	\$ 23,405	\$ 260,653	\$ -	

SET ASIDES/CAPITAL OUTLAYS									
Administrative Restricted Set Asides	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ 0%
Administrative Set Asides									
Administrative Capital Outlays	\$ -	\$ -	\$ -	\$ 15,200	\$ -	\$ 15,200	\$ 18,000	\$ 2,800	\$ 16%
Alley Restricted Set Asides	\$ -	\$ -	\$ -				\$ 3,292	\$ 3,292	\$ 100%
Alley Set Asides	\$ -	\$ -	\$ -						
Alley Capital Outlays	\$ -	\$ -	\$ -						
Lights Restricted Set Asides	\$ -	\$ -	\$ -				\$ 977	\$ 977	\$ 100%
Lights Set Asides									
Lights Capital Outlays									
Park Restricted Set Asides	\$ -	\$ -	\$ -						
Park Set Asides									
Park Capital Outlays	\$ -	\$ -	\$ -	\$ 20,764	\$ 21,000	\$ (236)	\$ 21,000	\$ 236	\$ 1%
Fire Restricted Set Asides									
Fire Set Asides	\$ -	\$ -	\$ -						
Fire Capital Outlays	\$ -	\$ -	\$ -	\$ 7,400	\$ 15,000	\$ (7,600)	\$ 15,000	\$ 7,600	\$ 51%
Library Restricted Set Asides	\$ -	\$ -	\$ -				\$ 47	\$ 47	\$ 100%
Library Set Asides									
Library Capital Outlays									
Refuse Restricted Set Asides	\$ -	\$ -	\$ -						
Refuse Set Asides							\$ 10,912	\$ 10,912	\$ 100%
Refuse Capital Outlays									
Sewer Restricted Set Asides	\$ -	\$ -	\$ -						
Sewer Set Asides							\$ 28,927	\$ 28,927	\$ 100%
Sewer Capital Outlays	\$ -	\$ -	\$ -						
Water Restricted Set Asides							\$ 8,500	\$ 8,500	\$ 100%
Water Set Asides							\$ 128,287	\$ 128,287	\$ 100%
Water Capital Outlays	\$ -	\$ -	\$ -						
Total Set Asides/Capital Outlays	\$ -	\$ -	\$ -	\$ 113,364	\$ 36,000	\$ 77,364	\$ 306,839	\$ 193,475	\$ 63%
SUBTOTAL OF ALL SET ASIDES AND CAPITAL OUTLAYS									
Net Change in Funds Cash Position	\$ 71,623	\$ 29,909	\$ 41,714	\$ 367,410	\$ 180,530	\$ 186,880	\$ (90,308)	\$ (193,475)	

McCloud Community Services District
Statement of Revenue, Expenditures and Changes in Fund Balance

Unaudited Actuals	Fiscal Year 2020		Fiscal Year 2021		Remaining Fund Total	Remaining Fund %
	20	21	20	21		
General (1010)	\$ 91,067	\$ 78,000	\$ 13,067	14%		
Revenue	\$ 91,067	\$ 78,000	\$ 13,067	14%		
ALLEYS (1050)						
Revenue	\$ 37,654	\$ 37,944	\$ (290)	-1%		
Expenses	\$ 34,081	\$ 38,682	\$ (4,601)	-14%		
STREET LIGHTS (1060)						
Revenue	\$ 21,051	\$ 20,635	\$ 416	2%		
Expenses	\$ 17,158	\$ 20,400	\$ (3,242)	-19%		
FIRE (1040)						
Revenue	\$ 233,974	\$ 159,378	\$ 74,596	32%		
Expenses	\$ 189,724	\$ 209,664	\$ (19,940)	-11%		
PARKS (1070 & 1075)						
Revenue	\$ 43,243	\$ 46,586	\$ (3,343)	-8%		
Expenses	\$ 46,206	\$ 64,954	\$ (18,748)	-41%		
LIBRARY (1080)						
Revenue	\$ 8,328	\$ 8,506	\$ (178)	-2%		
Expenses	\$ 11,158	\$ 16,168	\$ (5,010)	-45%		
REFUSE (1090)						
Revenue	\$ 357,914	\$ 341,943	\$ 15,971	4%		
Expenses	\$ 309,083	\$ 338,271	\$ (29,188)	-9%		
SEWER (2000)						
Revenue	\$ 460,234	\$ 475,794	\$ (15,560)	-3%		
Expenses	\$ 377,959	\$ 464,243	\$ (86,284)	-23%		
WATER (3000)						
Revenue	\$ 543,722	\$ 570,237	\$ (26,515)	-5%		
Expenses	\$ 331,044	\$ 370,111	\$ (39,067)	-12%		
FUNDS REVENUE	\$ 1,797,187	\$ 1,739,023	\$ 58,164	3%		
FUNDS EXPENSE	\$ 1,316,413	\$ 1,522,493	\$ (206,080)	-16%		

McCloud Community Services District
Revised Proposed Budget 2021/2022
8/13/2021



	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000	2021/22	2020/21	2020/21	%
	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	Budget	Actual	Budget	Chng
Revenue:														
Tax Revenue	\$ 78,000	\$ -	\$ 123,378	\$ 40,848	\$ 19,536	\$ 46,586	\$ 6,706	\$ -	\$ -	\$ -	\$ 254,670	\$ 264,309	\$ 254,670	\$ (9,639)
Utility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,633	\$ 521,414	\$ 591,710	\$ 1,564,141	\$ 1,525,001	\$ 1,428,553	\$ (96,448)
Ambulance	\$ -	\$ -	\$ 79,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 57,505	\$ 22,000	\$ (35,505)
Donations, Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,418	\$ 6,000	\$ -	\$ 9,000	\$ 97,718	\$ 56,303	\$ 33,800	\$ (22,503)
TOTAL REVENUE	\$ 78,000	\$ -	\$ 252,678	\$ 40,848	\$ 19,536	\$ 46,586	\$ 10,124	\$ 396,633	\$ 521,414	\$ 600,710	\$ 1,966,529	\$ 1,903,118	\$ 1,739,023	\$ (164,095)
Expenses:														
Salaries	\$ 204,412	\$ 13,500	\$ 27,192	\$ 15,810	\$ -	\$ 35,711	\$ 2,964	\$ 44,263	\$ 36,834	\$ 71,078	\$ 451,764	\$ 398,510	\$ 449,594	\$ 51,084
PERS	\$ 14,177	\$ -	\$ 74	\$ 1,140	\$ -	\$ 505	\$ 4	\$ 3,183	\$ 2,435	\$ 4,794	\$ 26,312	\$ 25,527	\$ 29,528	\$ 4,001
Payroll Taxes	\$ 17,652	\$ 1,870	\$ 2,596	\$ 1,357	\$ -	\$ 3,235	\$ 407	\$ 3,811	\$ 3,129	\$ 6,055	\$ 40,112	\$ 41,947	\$ 40,515	\$ (1,432)
Employee Hlth Benefits	\$ 71,314	\$ -	\$ 433	\$ 6,868	\$ -	\$ 3,108	\$ 24	\$ 19,275	\$ 14,582	\$ 28,759	\$ 144,363	\$ 109,972	\$ 119,811	\$ 9,839
Workers Comp (RS&H)	\$ 3,625	\$ 85	\$ 4,904	\$ 1,376	\$ -	\$ 3,088	\$ 21	\$ 3,840	\$ 3,281	\$ 6,128	\$ 26,348	\$ 28,589	\$ 32,096	\$ 3,507
Retiree Benefits Retirement	\$ 42,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,945	\$ 30,790	\$ 30,790	\$ -
Retiree Benefits Health	\$ 241,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 241,900	\$ 269,238	\$ 230,834	\$ (38,404)
Total Employee Costs	\$ 596,025	\$ 15,455	\$ 35,199	\$ 26,551	\$ -	\$ 45,647	\$ 3,420	\$ 74,372	\$ 60,261	\$ 116,814	\$ 973,744	\$ 904,573	\$ 933,168	\$ 40,576
Insurance	\$ 35,762	\$ -	\$ 10,452	\$ 3,049	\$ -	\$ 3,004	\$ 251	\$ 8,000	\$ 7,600	\$ 14,900	\$ 83,018	\$ 79,330	\$ 79,564	\$ 234
Telephone	\$ 5,295	\$ -	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380	\$ 480	\$ 10,955	\$ 10,533	\$ 7,240	\$ (3,293)
Publications	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 39	\$ 800	\$ 761
Travel	\$ 1,600	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 400	\$ 1,400	\$ 6,200	\$ 4,423	\$ 4,100	\$ (200)
Hiring	\$ 400	\$ -	\$ 3,000	\$ 100	\$ -	\$ 200	\$ 300	\$ 200	\$ 200	\$ 200	\$ 4,600	\$ 4,220	\$ 3,600	\$ (600)
Training	\$ 1,600	\$ 2,500	\$ 4,000	\$ -	\$ -	\$ 100	\$ -	\$ 500	\$ 1,500	\$ 1,500	\$ 11,700	\$ 1,561	\$ 8,500	\$ 6,939
Uniforms	\$ 500	\$ -	\$ 2,400	\$ 200	\$ -	\$ 400	\$ -	\$ 400	\$ 450	\$ 450	\$ 4,400	\$ 3,221	\$ 2,100	\$ (1,121)
Safety	\$ 900	\$ -	\$ 1,000	\$ 400	\$ -	\$ 400	\$ -	\$ 600	\$ 800	\$ 800	\$ 4,900	\$ 2,674	\$ 4,000	\$ 1,326
Memberships	\$ 5,000	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 600	\$ 6,600	\$ 8,833	\$ 4,350	\$ (4,483)
Volunteer Reimbursements	\$ -	\$ -	\$ 15,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,570	\$ -	\$ -	\$ (6,570)
Operating Lease	\$ 6,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ 6,040	\$ 6,600	\$ 560
Attorney	\$ 12,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 47,000	\$ 6,530	\$ 11,300	\$ 4,770
Accountant	\$ 56,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,670	\$ 14,350	\$ 25,000	\$ (10,650)
Professional Services	\$ 7,000	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 18,000	\$ 4,500	\$ 33,600	\$ 9,496	\$ 11,800	\$ (2,304)
Prof Svc-Ambulance	\$ -	\$ -	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ 5,502	\$ 4,200	\$ (1,302)
IT Services	\$ 23,000	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,800	\$ 20,636	\$ 15,855	\$ (4,781)
Advertising	\$ 1,800	\$ -	\$ 600	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 1,200	\$ 3,700	\$ 1,218	\$ 1,800	\$ 582
Election Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 745
Total Other Costs	\$ 158,177	\$ 3,500	\$ 57,552	\$ 3,749	\$ -	\$ 3,804	\$ 551	\$ 11,000	\$ 29,830	\$ 56,030	\$ 324,193	\$ 185,231	\$ 191,609	\$ 6,378
														3.3

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000	TOTAL	TOTAL	TOTAL	Difference
	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water				
Supplies	\$ 3,000	\$ -	\$ 6,000	\$ 2,000	\$ -	\$ -	\$ 200	\$ 1,000	\$ 8,500	\$ 11,000	\$ 32,900	\$ 12,566	\$ 26,000	\$ 13,434
Office Supplies	\$ 4,800	\$ 600	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,600	\$ 4,034	\$ 6,140	\$ 2,106
Postage & Delivery	\$ 4,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 5,200	\$ 3,045	\$ 5,450	\$ 2,405
Computer & IT Supplies	\$ 1,700	\$ -	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100	\$ 1,598	\$ 6,050	\$ 4,452
Janitorial Supplies	\$ 1,000	\$ -	\$ 200	\$ -	\$ -	\$ 700	\$ 200	\$ -	\$ -	\$ -	\$ 2,100	\$ -	\$ 450	\$ 450
Diesel	\$ 6,600	\$ -	\$ 3,900	\$ 1,200	\$ -	\$ 400	\$ -	\$ 9,000	\$ 1,000	\$ 1,000	\$ 23,100	\$ 12,111	\$ 20,200	\$ 8,089
Fuel	\$ 4,200	\$ -	\$ 2,300	\$ 300	\$ -	\$ 300	\$ -	\$ 100	\$ 200	\$ 500	\$ 7,900	\$ 3,771	\$ 5,800	\$ 2,029
Heating Fuel	\$ 3,800	\$ -	\$ 4,500	\$ -	\$ -	\$ 900	\$ 1,100	\$ -	\$ -	\$ -	\$ 10,300	\$ 9,208	\$ 8,100	\$ (1,108)
Power	\$ 3,800	\$ -	\$ 3,000	\$ -	\$ 19,332	\$ 1,200	\$ 1,100	\$ -	\$ -	\$ -	\$ 28,432	\$ 20,547	\$ 30,300	\$ 9,753
Building/Grounds (parking lot, paint)	\$ 6,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 3,000	\$ 800	\$ 500	\$ 500	\$ 3,000	\$ 15,800	\$ 8,485	\$ 17,400	\$ 8,915
Equip Maintenance	\$ 3,000	\$ -	\$ 4,800	\$ 800	\$ -	\$ 450	\$ -	\$ 4,500	\$ 5,800	\$ 8,800	\$ 28,150	\$ 8,357	\$ 14,050	\$ 5,693
Vehicle Maint.	\$ 3,200	\$ -	\$ 3,000	\$ 1,000	\$ -	\$ 400	\$ -	\$ 6,500	\$ 3,000	\$ 3,000	\$ 20,100	\$ 3,414	\$ 16,120	\$ 12,706
Total Supplies, Maintenance	\$ 45,300	\$ 600	\$ 31,300	\$ 5,300	\$ 19,332	\$ 8,550	\$ 3,400	\$ 21,600	\$ 19,000	\$ 28,300	\$ 182,682	\$ 87,136	\$ 156,060	\$ 44,2
Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,180	\$ 67,369	\$ -	\$ 130,549	\$ 128,293	\$ 128,592	\$ 299
Interest Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,178	\$ 28,178	\$ -	\$ 28,178	\$ 29,344	\$ 29,706	\$ 362
Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,003	\$ -	\$ 1,003	\$ 1,494	\$ 1,494	\$ -
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,180	\$ 96,550	\$ -	\$ 159,730	\$ 159,131	\$ 159,792	\$ 661
Fees	\$ 1,400	\$ -	\$ 3,150	\$ -	\$ -	\$ -	\$ -	\$ 48,375	\$ -	\$ -	\$ 52,925	\$ 47,292	\$ 59,938	\$ 12,646
Permits	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 5,400	\$ 22,800	\$ 21,118	\$ 21,500	\$ 382
Director's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ 130	\$ -	\$ 70	\$ -	\$ -	\$ 140	\$ -	\$ 11	\$ -	\$ 85	\$ 436	\$ 413	\$ 425	\$ 12
Fund Allocation of General/Director Costs	\$ (801,452)	\$ (19,555)	\$ 106,728	\$ 24,630	\$ -	\$ 32,839	\$ 8,210	\$ 147,778	\$ 238,086	\$ 262,716	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Costs	\$ -	\$ -	\$ 109,948	\$ 24,630	\$ -	\$ 32,979	\$ 8,210	\$ 196,164	\$ 255,086	\$ 268,201	\$ 76,161	\$ 68,823	\$ 81,863	\$ 13,040
TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ 233,999	\$ 60,230	\$ 19,332	\$ 90,980	\$ 15,581	\$ 366,316	\$ 460,727	\$ 469,345	\$ 1,716,510	\$ 1,404,894	\$ 1,522,492	\$ 194,018
OVER/UNDER FROM OPERATIONS	\$ 78,000	\$ -	\$ 18,679	\$ (19,382)	\$ 204	\$ (44,394)	\$ (5,457)	\$ 30,317	\$ 60,687	\$ 131,365	\$ 250,019	\$ 498,224	\$ 216,531	\$ 15.5
Non Operating Revenue/Expense:														
Interest Income .3%	\$ 942	\$ -	\$ 1,041	\$ 331	\$ 1	\$ 237	\$ 10	\$ 210	\$ 3,433	\$ 931	\$ 7,136	\$ -	\$ 44,122	\$ -
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non Operating Revenue/Expense	\$ 942	\$ -	\$ 1,041	\$ 331	\$ 1	\$ 237	\$ 10	\$ 210	\$ 3,433	\$ 931	\$ 7,136	\$ -	\$ 44,122	\$ -
NET INCOME/(LOSS) FROM OPERATIONS	\$ 78,942	\$ -	\$ 19,720	\$ (19,050)	\$ 205	\$ (44,158)	\$ (5,447)	\$ 30,527	\$ 64,120	\$ 132,296	\$ 257,155	\$ -	\$ 260,653	\$ 33,488
Footnotes														
fn1	Fire Misc includes \$30k ZIB, \$39,500 ECG, and 10,000 misc donations													
fn2	Monitor heater for Office Building. \$3200													
fn3	Digital Line Locator: 70% Water \$3360, 30% Sewer \$1,440 Equipment Maint													
fn4	Professional Serv. Fire: Ambulance, EMT licenses \$600, Ladder and Hose Inspections \$3000, Refuse KRM \$500, Sewer Lawrence & Assoc \$18,000, Water Basic Labs \$4,500													
fn5	Fees General: Bank Fees \$3,1400 Fire Dept: Dept of Health fees \$2400, Backdraft fees \$750, Refuse: \$48,375 Dump fees													
fn6	Permits: General Hazmat \$400 Sewer: SWRCB permits \$17,000 Water: permits: AWWA \$800, SWRCB \$4600													
fn7														
fn8														

CASH, CAPITAL AND RESERVE BUDGET 2021/2022

	1010	1020	1040	1050	1060	1070	1080	1090	2000	3000	TOTAL
	General	Directors	Fire	Alleys	Lights	Park	Library	Refuse	Sewer	Water	
EST LAIF BALANCE 6-30-2021	\$ 314,107		\$ 347,131	\$ 110,455	\$ 377	\$ 78,976	\$ 3,250	\$ 69,979	\$ 1,144,273	\$ 310,180	\$ 2,378,728
EST OPERATING BALANCE 6-30-2021	\$ 84,158		\$ 89,003	\$ 104,607	\$ (15)	\$ 62,998	\$ 6,768	\$ 32,963	\$ 119,060	\$ 404,081	\$ 903,623
EST CERBT BALANCE 6-30-2021	\$ 261,268										\$ 261,268
BEGINNING CASH BALANCE 7-1-2021	\$ 659,533		\$ 436,134	\$ 215,062	\$ 362	\$ 141,974	\$ 10,018	\$ 102,942	\$ 1,263,333	\$ 714,261	\$ 3,543,619
OPERATING BALANCE 7-1-2021	\$ 84,158		\$ 89,003	\$ 104,607	\$ (15)	\$ 62,998	\$ 6,768	\$ 32,963	\$ 119,060	\$ 404,081	\$ 903,623
NET INCOME/(LOSS) FROM OPERATIONS	\$ 78,942		\$ 19,720	\$ (19,050)	\$ 205	\$ (44,158)	\$ (5,447)	\$ 30,527	\$ 64,120	\$ 132,296	\$ 257,155
CAPITAL OUTLAYS			\$ (53,400)					\$ (10,000)	\$ (8,500)	\$ (15,000)	\$ (86,900)
BALANCE TRANSFERS				\$ (3,292)	\$ (977)	\$ (1,897)	\$ (47)	\$ (10,912)	\$ (28,927)	\$ (128,287)	\$ (174,339)
RESERVE ASSIGNMENTS	\$ (106,000)										\$ (106,000)
Projected Operating Cash Balance 6-30-22	\$ 57,100		\$ 55,323	\$ 82,265	\$ (787)	\$ 16,943	\$ 1,274	\$ 42,578	\$ 145,753	\$ 393,090	\$ 793,539
CAPITAL OUTLAYS											
Sewer Upgrades- Bio-solid Plan									\$ 8,500		\$ 8,500
Dumpsters								\$ 10,000			\$ 10,000
Water Tank Drainage Project										\$ 15,000	\$ 15,000
Office Roof											
EKG, Extractor			\$ 53,400								\$ 53,400
TOTAL CAPITAL OUTLAYS			\$ 53,400					\$ 10,000	\$ 8,500	\$ 15,000	\$ 86,900
GAIN/LOSS SALE OF ASSETS											
Book Value											
Sale Price											
NET GAIN/LOSS SALE OF ASSETS											
RESERVE ASSIGNMENT											
Restricted (By Contract)									\$ 13,986	\$ 6,917	\$ 20,903
Committed (Board Approved Allocations)	\$ 106,000			\$ 3,075		\$ 1,665					\$ 110,740
Committed (Rate Study Annual Reserve)								\$ 5,755	\$ 31,180	\$ 118,995	\$ 155,930
Assigned (Operating Reserves) 5 year plan				\$ 217	\$ 977	\$ 232	\$ 47	\$ 9,916	\$ 13,035	\$ 15,018	\$ 39,442
Assigned (Capital Reserves) 5 year plan											
Unassigned (after all commitments met)											
TOTAL RESERVE ASSIGNMENTS				\$ 3,292	\$ 977	\$ 1,897	\$ 47	\$ 15,671	\$ 58,201	\$ 140,930	\$ 221,015
LAIF ACTIVITY											
Beginning Balance 7-1-2021	\$ 314,107		\$ 347,131	\$ 110,455	\$ 377	\$ 78,976	\$ 3,250	\$ 69,979	\$ 1,144,273	\$ 310,180	\$ 2,378,728
Reserve Assignments				\$ 3,292	\$ 977	\$ 1,897	\$ 47	\$ 15,671	\$ 58,201	\$ 140,930	\$ 221,015
Interest	\$ 942		\$ 1,041	\$ 331	\$ 1	\$ 237	\$ 10	\$ 210	\$ 3,433	\$ 931	\$ 7,136
Withdrawal CERBT											
NET LAIF ACTIVITY	\$ 942		\$ 1,041	\$ 3,623	\$ 978	\$ 2,134	\$ 57	\$ 15,881	\$ 61,634	\$ 141,860	\$ 228,151
PROJECTED LAIF BALANCE 6-30-2022	\$ 315,049		\$ 348,172	\$ 114,078	\$ 1,355	\$ 81,110	\$ 3,307	\$ 85,860	\$ 1,205,907	\$ 452,040	\$ 2,606,879

CERBIT ACTIVITY													
Beginning Balance	\$ 381,621												\$ 381,621
Deposits	\$ 106,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,000
Earnings	\$ 14,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,353
Withdrawals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET CERBIT ACTIVITY	\$ 120,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,353
PROJECTED CERBIT BALANCE 6-30-2022	\$ 501,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,974
NET CASH 6-30-2022	\$ 874,124	\$ -	\$ 403,495	\$ 196,343	\$ 568	\$ 98,053	\$ 4,581	\$ 128,438	\$ 1,351,660	\$ 845,130	\$ 3,902,392	\$ 3,902,392	\$ 3,902,392
NET CASH CHANGE IN POSITION	\$ 214,591	\$ -	\$ (92,689)	\$ (18,719)	\$ 206	\$ (43,921)	\$ (5,437)	\$ 25,496	\$ 88,327	\$ 130,869	\$ 358,773	\$ 358,773	\$ 358,773

LEGAL NOTICE
NOTICE OF ELECTION AND
DATE FIXED FOR BALLOT ARGUMENTS
FOR OR AGAINST MEASURE T

RESOLUTION NO. 05, 2008
A RESOLUTION AUTHORIZING AN ELECTION TO ESTABLISH A NEW SPECIAL
TAX STRUCTURE AND RATE TO FUND FIRE PROTECTION, EMERGENCY
RESPONSE AND AMBULANCE SERVICES

NOTICE IS HEREBY GIVEN by Colleen Setzer, County Clerk, County of Siskiyou, that an election will be held in McCloud Community Services District on November 4, 2008. The following question will be submitted to the qualified voters of the McCloud Community Services District:

MEASURE T

"Shall the McCloud Community Services District levy a new special parcel tax to replace the existing special tax enacted by the voters on June 3, 1997 commencing in Fiscal Year 2009-2010 to provide fire protection, emergency response and ambulance services at the rates and for the land use categories specified in Resolution 05, 2008?

YES _____ NO _____"

Arguments for or against the measure shall be submitted no later than 5:00 p.m. on Friday, August 29, 2008, to the County Clerk's Office, 510 N. Main Street, CA 96097. Arguments for and against this measure are limited to 300 words or less and must be accompanied with a signed statement that the argument is true and correct. Rebuttals to arguments for or against the measure are limited to 250 words and shall be submitted no later than 5:00 p.m. on Friday, September 5, 2008, to the County Clerk's Office, 510 N. Main Street, Yreka, CA 96097. Contact the County Clerk's Office at 842-8084/toll-free 888-854-2000 ext. 8084 for further information. The public examination period for this local measure is Monday, September 8, 2008 through Wednesday, September 17, 2008.

NOTICE IS FURTHER GIVEN that the poll at said election will be open from 7:00 a.m. until 8:00 p.m.

Dated: August 21, 2008

MEASURE T
IMPARTIAL ANALYSIS BY COUNTY COUNSEL

MC-CLOUD COMMUNITY SERVICES DISTRICT
ADOPTION OF A SPECIAL TAX

The McCloud Community Services District is proposing a special tax measure to be submitted to the voters in the McCloud Community Services District. This measure, if approved by two thirds (2/3) of the electors voting on the question, would levy a special tax for purposes of funding fire protection, ambulance and emergency response services. This new special tax would replace the existing special tax for fire protection, ambulance and emergency response services. If the new special tax is not approved, the current special tax for such services shall remain in full force and effect.

The current special tax in the McCloud Community Services District related to fire protection, ambulance and emergency response services is \$64.32 per developed single family residential parcel per year with multiples of the \$64.32 tax rate charged for multi-family residential and commercial properties.

The new tax enacted by this measure would commence in fiscal year 2009-10, with the basic rate being \$152.98 per Housing Equivalent (HE) per year, and would be assessed at varying rates depending upon the classification of each parcel of real property subject to the special tax into Categories 0 through 6 (described below). The criteria for determining these categories include fire hazard code, construction class, fire factor, water availability factor and fire hazard units. The application of these criteria results in the assignment of Household Equivalents (HE) for each parcel of real property subject to the special tax. The total tax is calculated by multiplying the HE rate for each property by the basic special tax rate for Category 1 of \$152.98. The Categories and Per Year rates are as set forth below:

Category	Per Year
Category 0 - .5 HE	\$ 76.49
Category 1 - 1 HE	\$152.98
Category 2 - 2 HE	\$305.96
Category 3 - 3 HE	\$458.94
Category 4 - 4 HE	\$611.92
Category 5 - 5 HE	\$764.90
Category 6 - 6 HE	\$917.88

This special tax would be levied to establish a source of funds to maintain fire suppression, emergency response and ambulance services. The funds could not be used for any other purpose.

A "yes" vote favors passage of the new special tax; a "no" vote is against the passage of the new special tax.

s/ Donald R. Langford
Assistant County Counsel

McCLOUD COMMUNITY SERVICES DISTRICT

P.O. Box 640 McCloud, California 96057
Tel: (530) 964-2017 Fax: (530) 964-3175

RESOLUTION 05, 2008

**A RESOLUTION AUTHORIZING AN ELECTION TO ESTABLISH A
NEW SPECIAL TAX STRUCTURE AND RATE TO FUND FIRE PROTECTION,
EMERGENCY RESPONSE AND AMBULANCE SERVICES**

WHEREAS, the McCloud Community Services District is authorized by California Government Code 61600 et seq. and its enabling legislation to provide fire protection and emergency response services; and

WHEREAS, in a special election dated June 3, 1997, the voters in McCloud approved a special parcel tax in the amount of \$64.32 per developed single family residential parcel per year with multiples of the \$64.32 tax rate charged for multi-family residential and commercial properties to fund fire and ambulance services; and

WHEREAS, since implementation of the fire and ambulance special tax in 1997, the expenses of operating the fire department, emergency response and ambulance services have exceeded revenues generated by the special tax in an average annual amount of \$33,800.00; and

WHEREAS, operational costs have significantly increased due to federal and state unfunded mandates requiring additional training standards for fire, emergency response and ambulance personnel; and

WHEREAS, the District Board of Directors finds that the District cannot continue to fund, from District reserves, the expenses over revenues for the Fire and Ambulance Department, that an increase in special tax funding is required to maintain fire suppression, emergency response and ambulance services to District residents, that the residents of McCloud cannot afford to be without fire suppression, emergency response and ambulance services provided, and that a disruption in the level of service could cost even more to District residents through increased insurance premiums; and

WHEREAS, The McCloud Community Services District Board of Directors proposes to impose a new special tax to replace the existing special tax approved by voters on June 3, 1997 at the rate of \$152.98 per Housing Equivalent (HE) per year.

WHEREAS, California Government Code Sections 53720 through 53730 and 53739 authorize the imposition of a special tax by a local agency after voter approval pursuant to Article XIIC and XIID of the California Constitution; and

WHEREAS, it is proposed that the new special tax be levied to replace the special tax approved by voters on June 3, 1997 at varying rates depending upon the classification of each parcel of real property subject to the special tax into Categories 1 through 6 described below, the criteria for such categories appearing in Attachment A to this resolution which is incorporated herein by this reference, which criteria include fire hazard code, construction class, fire factor, water availability factor and fire hazard units. The application of these criteria results in the assignment of Household Equivalents (HE) for each parcel of real property subject to the special tax. The total tax is calculated by multiplying the HE rate for each property as set forth on

Attachment A by the basic special tax rate for Category 1 of \$152.98; and

WHEREAS, if the new special tax for fire protection, emergency response and ambulance services is not approved by 2/3 of the voters casting a ballot at the November 04, 2008 election, the original fire/ambulance special tax enacted by the voters on June 3, 1997 shall remain in full force and effect.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the McCloud Community Services District that the following measure be placed on the ballot for vote in the general election to be held on November 04, 2008 for a special tax to be collected in the same manner and at the same time as ad valorem property taxes are collected by the County of Siskiyou Auditor-Controller-Tax Collector:

SHALL THE MCCLOUD COMMUNITY SERVICES DISTRICT LEVY A NEW SPECIAL PARCEL TAX TO REPLACE THE EXISTING SPECIAL TAX ENACTED BY THE VOTERS ON JUNE 3, 1997 COMMENCING IN FISCAL YEAR 2009-2010 TO PROVIDE FIRE PROTECTION, EMERGENCY RESPONSE AND AMBULANCE SERVICES AT THE RATES AND FOR THE LAND USE CATEGORIES SPECIFIED IN RESOLUTION 05, 2008?

Category	Per Year
Category 0 – .5 HE	\$76.49
Category 1 – 1 HE	\$152.98
Category 2 – 2 HE	\$305.96
Category 3 – 3 HE	\$458.94
Category 4 – 4 HE	\$611.92
Category 5 – 5 HE	\$764.90
Category 6 – 6 HE	\$917.88

McCLOUD COMMUNITY SERVICES DISTRICT

Timothy E. Dickinson/President of the Board

The foregoing resolution was introduced at a regular meeting of the Board of Directors of the McCloud Community Services District held on June 09, 2008 and adopted by the following vote:

Ayes: Dickinson, Schoenstein and Simons
Noes: Kleinhans and Young
Absent: None

ATTEST: _____
Beth Steele/Secretary of the Board

Attachment A

Fire/Ambulance Tax Application Sheet

	Hazard Code	Construction Class	Fire Factor	Water HE Factor	Fire Hazard Units	HE
Category 0 (0.5 HE)						
Vacant Lots	0	0	0.000	0.00	0.5	0.5

Category 1 (1 HE)						
First Baptist Church	6	1.5	1.750	0.50	1	1
Calvary Christian Church	6	1.5	1.750	0.50	1	1
Presbyterian Church	6	1.5	1.750	0.50	1	1
Residence - All Services	7	1	1.000	1.00	1	1
McCloud Railway Co. Rail Station	7	1	1.000	1.00	1	1
Frontier Communications	6	1	1.167	1.00	1	1
Chevron Gas Station	6	0.8	0.933	1.50	1	1
Rusting's Auto	4	0.8	1.400	1.00	1	1
Clearwater Car Wash	7	0.5	0.500	3.00	2	1
Chamber of Commerce	7	1.5	1.500	1.00	2	1
Simons Bldg – Quincy	7	1.5	1.500	1.00	2	1
Ellis Building – Main	7	1.5	1.500	1.00	2	1
Heritage Junction Museum	7	1.5	1.500	1.00	2	1
Yesterday's Rose-Butler	7	1.5	1.500	1.00	2	1
McCloud Video Station	7	1.5	1.500	1.00	2	1
Heart of the Earth	7	1.5	1.500	1.00	2	1
PremierWest Bank	7	1.5	1.500	1.00	2	1
Residence with Granny	7	1	1.000	1.70	2	1
Duplex-All Services	7	1	1.000	2.00	2	1
TerraMai	4	0.5	0.875	2.00	2	1
Ferraris Storage-Squaw Valley Road	4	1	1.750	1.00	2	1
Post Office	6	1.5	1.750	1.00	2	1
Piazza-Elliott Building	6	1.5	1.750	1.00	2	1
Joanie's B&B	7	1	1.000	2.00	2	1
Franklin Storage-Campus Way	5	1.5	2.100	1.00	2	1
Barn Road Mini-Storage	5	0.8	1.120	0	1	1
McCloud Market	5	0.8	1.120	2.00	2	1

Category 2 (2 HE)						
McCloud General Store	4	1.5	2.625	1.00	3	2
Vassallo Barn-Pan Exotic	4	1.5	2.625	1.00	3	2
St. Joseph's Church with Rectory	6	1.5	1.750	1.50	3	2
Mt. Zion Church with Manse	6	1.5	1.750	1.50	3	2
Reginato's Mini-Mart	6	1.5	1.750	1.50	3	2
American Legion	5	1.5	2.100	1.50	3	2
Franklin Apartments-E. Minnesota	7	1.5	1.500	2.10	3	2
Timber Inn Motel	7	1.5	1.500	2.75	4	2
McCloud Railway Co. Shop	4	0.8	1.400	3.00	4	2
California Apartments	7	1.5	1.500	2.80	4	2
McCloud Restaurant - Bovero	5	1.5	2.100	2.00	4	2
Siskiyou Apartments	7	1.5	1.500	2.80	4	2
Squaw Valley Riding Club	5	1.5	2.100	2.00	4	2

Attachment A

Fire Tax Application Sheet

	Hazard Code	Construction Class	Fire Factor	water HE Factor	Fire Hazard Units	HE
Category 3 (3HE)						
Cal-Fire	7	1.5	1.500	3.00	5	3
McCloud High School	7	1.5	1.500	3.00	5	3
Golf Clubhouse	5	1.5	2.100	2.20	5	3
Dance Hall-Pine Street	4	1.5	2.625	2.20	6	3
DeBon Building-Frosty, Gym, Medical	4.5	1.5	2.333	2.50	6	3
McCloud Elementary School	7	1.5	1.500	4.00	6	3
Motta Apartments – Wetzel	7	1.5	1.500	4.20	6	3

Category 4 (4HE)						
McCloud Guest House	5	1.5	2.100	3.25	7	4
Goeden Barn	4	1.5	2.625	3.00	8	4
McCloud River Inn	5	1.5	2.100	4.00	8	4
McCloud River Lodge	5	1.5	2.100	4.50	9	4
McCloud Hotel (17 Rooms)	7	1.5	1.500	6.40	10	4

Category 5 (5 HE)						
Stoneybrook Inn	5	1.5	2.100	6.00	13	5
Century House B&B	5	1.5	2.100	6.00	13	5
Mother McCloud Mercantile	4	1.5	2.625	7.00	18	5
McCloud Motel Apartments-Minnesota	7	1.5	1.500	14.00	21	5
Dance Country R.V. Park	7	1	1.000	25.80	26	5
Squaw Valley Mobile Home Park	7	1	1.000	28.50	29	5

Category 6 (6 HE)						
USFS-Forest Service	4	1.5	2.625	12.00	32	0
Victorian Village Mobile Home Park	7	1	1.000	42.00	42	6
McCloud River Apartments-Water Street	7	1.5	1.500	42.00	63	6

[Up^](#) [Add To My Favorites](#)**GOVERNMENT CODE - GOV****TITLE 5. LOCAL AGENCIES [50001 - 57607]** (Title 5 added by Stats. 1949, Ch. 81.)**DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821]** (Division 2 added by Stats. 1949, Ch. 81.)**PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7]** (Part 1 added by Stats. 1949, Ch. 81.)**CHAPTER 4. Financial Affairs [53600 - 53997]** (Chapter 4 added by Stats. 1949, Ch. 81.)**ARTICLE 3.7. Voter Approval of Taxes [53720 - 53730]** (Article 3.7 added November 4, 1986, by initiative Proposition 62.)**53720.** DEFINITIONS.

As used in this Article:

(a) "local government" means any county, city, city and county, including a chartered city or county, or any public or municipal corporation; and,

(b) "district" means an agency of the state, formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries.

(Added November 4, 1986, by initiative Proposition 62.)

53721. All taxes are either special taxes or general taxes. General taxes are taxes imposed for general governmental purposes. Special taxes are taxes imposed for specific purposes.

(Added November 4, 1986, by initiative Proposition 62.)

53721.5. A transactions and use tax imposed by an ordinance adopted pursuant to Chapter 13.6 (commencing with Section 26290) of Part 2 of Division 2 of Title 3 shall be deemed to be a general tax for the purposes of this article, unless the transactions and use tax ordinance, or an amendment thereto, either declares the tax to be a special tax or requires the proceeds of the tax to be placed in a fund other than the general fund of the San Joaquin County Regional Justice Facilities Financing Agency, or a similar fund, and irrevocably restricts the use of the proceeds to specific purposes of more limited scope and type than the general governmental purposes of the San Joaquin County Regional Justice Facilities Financing Agency set forth in Section 26291.7. The receipt or retention of the proceeds of the transactions and use tax, imposed by an ordinance adopted pursuant to Chapter 13.6 (commencing with Section 26290) of Part 2 of Division 2 of Title 3 by a bond trustee for bonds secured by the proceeds of the tax shall not cause a general tax to become a special tax.

(Added by Stats. 1988, Ch. 1634, Sec. 2.)

53721.6. (a) A retail transactions and use tax imposed by an ordinance adopted pursuant to Chapter 13.7 (commencing with Section 26295) or 13.8 (commencing with Section 26299.000) of Part 2 of Division 2 of Title 3 shall be deemed to be a general tax for the purposes of this article unless the transactions and use tax ordinance, or an amendment thereto, either declares the tax to be a special tax or requires the proceeds of the tax to be placed in a fund other than the general fund of the county regional justice facilities financing agency, or a similar fund, and irrevocably restricts the use of the proceeds to specific purposes of more limited scope and type than the general governmental purposes of the county regional justice facilities financing agency set forth in Section 26298.18 or 26299.031.

(b) The receipt or retention of the proceeds of the transactions and use tax, imposed by an ordinance adopted pursuant to Chapter 13.7 (commencing with Section 26295) or 13.8 (commencing with Section 26299.000) of Part 2 of Division 2 of Title 3 by a bond trustee for bonds secured by the proceeds of the tax shall not cause a general tax to become a special tax.

(Amended by Stats. 1990, Ch. 527, Sec. 4.)

53722. No local government or district may impose any special tax unless and until such special tax is submitted to the electorate of the local government, or district and approved by a two-thirds vote of the voters voting in an election on the issue.

(Added November 4, 1986, by initiative Proposition 62.)

53723. No local government, or district, whether or not authorized to levy a property tax, may impose any general tax unless and until such general tax is submitted to the electorate of the local government, or district and approved by a majority vote of the voters voting in an election on the issue.

(Added November 4, 1986, by initiative Proposition 62.)

53724. (a) A tax subject to the vote requirements prescribed by Section 53722 or Section 53723 shall be proposed by an ordinance or resolution of the legislative body of the local government or district. The ordinance or resolution proposing such tax shall include the type of tax and rate of tax to be levied, the method of collection, the date upon which an election shall be held on the issue, and, if a special tax, the purpose or service for which its imposition is sought.

(b) No tax subject to the vote requirement prescribed by Section 53723 shall be presented at an election unless the ordinance or resolution proposing such tax is approved by a two-thirds vote of all members of the legislative body of the local government or district.

(c) Except as provided in subdivision (d), the election on any tax proposed pursuant to this Article shall be consolidated with a statewide primary election, a statewide general election, or a regularly scheduled local election at which all of the electors of the local government or district are entitled to vote.

(d) Notwithstanding subdivision (c), the legislative body of the local government or district may provide that the election on any tax proposed pursuant to this Article shall be held at any date otherwise permitted by law. The local government or district shall bear the cost of any election held pursuant to this subdivision. An election held pursuant to this subdivision shall be deemed at the request of the local government or district calling such election, and shall not be deemed a state mandate.

(e) The revenues from any special tax shall be used only for the purpose or service for which it was imposed, and for no other purpose whatsoever.

(Added November 4, 1986, by initiative Proposition 62.)

53725. (a) Except as permitted in Section 1 of Article XIII A of the California Constitution, no local government or district may impose any ad valorem taxes on real property. No local government or district may impose any transaction tax or sales tax on the sale of real property within the city, county or district.

(b) Taxes permitted by Subdivision (b) of Section 1 of Article XIII A of the California Constitution shall not be subject to the vote requirements prescribed by this Article.

(Added November 4, 1986, by initiative Proposition 62.)

53726. Except as set forth in Section 53727, this Article shall not be construed to repeal or affect any statute enacted prior to August 1, 1985 which authorizes the imposition of a special tax.

(Added November 4, 1986, by initiative Proposition 62.)

53727. (a) Neither this Article, nor Article XIII A of the California Constitution, nor Article 3.5 of Division 1 of Title 5 of the Government Code (commencing with Section 50075) shall be construed to authorize any local government or district to impose any general or special tax which it is not otherwise authorized to impose; provided, however, that any special tax imposed pursuant to Article 3.5 of Division 1 of Title 5 of the Government Code prior to August 1, 1985 shall not be affected by this section.

(b) Any tax imposed by any local government or district on or after August 1, 1985, and prior to the effective date of this Article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of imposition, which election shall be held within two years of the effective date of this Article. Any local government or district which fails to seek or obtain such majority approval shall cease to impose such tax on and after November 15, 1988.

(Added November 4, 1986, by initiative Proposition 62.)

53728. If any local government or district imposes any tax without complying with the requirements of this Article, or in excess of its authority as clarified by Section 53727, whether or not any provision of Section 53727 is held not applicable to such jurisdiction, the amount of property tax revenue allocated to the jurisdiction pursuant to Chapter

6 of part 0.5 of Division 1 of the Revenue and Taxation Code (commencing with Section 95) shall be reduced by one dollar (\$1. 00) for each one dollar (\$1.00) of revenue attributable to such tax for each year that the tax is collected. Nothing in this section shall impair the right of any citizen or taxpayer to maintain any action to invalidate any tax imposed in violation of this Article.

(Added November 4, 1986, by initiative Proposition 62.)

53729. This Article may only be amended by vote of the electorate of the State of California.

(Added November 4, 1986, by initiative Proposition 62.)

53730. If any provision of this Article, or the application thereof to any person, organization, local government, district, or circumstance is held invalid or unconstitutional, the provision to other persons, organizations, local governments, districts, or circumstances shall not be affected thereby but shall remain in full force and effect.

(Added November 4, 1986, by initiative Proposition 62.)

Greater McCloud Fire and Emergency Response Zone, California, Measure G, Parcel Tax (November 2020)

Siskiyou County
Measure G

Siskiyou County Measure G, a parcel
tax measure, was on the ballot as
a in on

Election date

. It was **defeated**.

Topic
and

Status
Defeated

A “**yes**” vote supported authorizing an annual parcel tax of \$93.79 per improved parcel, \$66.20 per first two unimproved parcels, \$24.83 per third and fourth unimproved parcels, and \$8.28 per fifth or more unimproved parcels, thereby generating an estimated \$86,158.14 per year for fire and emergency services.

A “**no**” vote opposed authorizing an annual parcel tax of \$93.79 per improved parcel, \$66.20 per first two unimproved parcels, \$24.83 per third and fourth unimproved parcels, and \$8.28 per fifth or more unimproved parcels, thereby generating an estimated \$86,158.14 per year for fire and emergency services.

A
Measure G.

was required for the approval of

Election results

Siskiyou County Measure G		
Yes	112	65.50%
No	59	34.50%

Results are officially

Text of measure

Ballot title

The ballot title for Measure G was as follows:

Shall the Greater McCloud Fire and Emergency response Zone of County Service Area No. 4 levy an annual special parcel tax of \$93.79 for improved parcels, \$66.20 for the first two unimproved parcels, \$24.83 for the third and fourth unimproved parcels, and \$8.28 for the fifth or more unimproved parcels, subject to an annual cost of living increase for the first 10 years not to exceed three percent (3%) in any year, without expiration, for funding fire and emergency response services, collecting an estimated \$86,158.14 annually?