

McKINLEYVILLE



COMMUNITY SERVICES DISTRICT



BUDGET

For the Fiscal Year Ending June 30, 2019

Adoption Date: June 6, 2018

MCSO BOARD OF DIRECTORS

David Couch, President
George Wheeler, Vice President
Mary Burke, Director
John Corbett, Director
Dennis Mayo, Director

McKINLEYVILLE COMMUNITY SERVICES DISTRICT
1656 Sutter Road
McKinleyville, CA 95519
Capital and Operating Budget

For the Fiscal Year Ending June 30, 2019

INTRODUCTION AND BUDGET GUIDE

This budget is intended to serve as a management tool for operation of the McKinleyville Community Services District (MCSD) during fiscal year July 1, 2018 through June 30, 2019. The Budget sets forth goals and priorities for staff to accomplish during the year in the four district operating departments. This budget is dynamic in that it can be amended as the Board adds goals and changes priorities.

- Page 3 includes information about McKinleyville and the McKinleyville Community Services District.
- The Mission Statement, a brief overview of the goals included in MCSD's Strategic Plan, the Organization Chart, and the calculated Full-Time Employee Equivalents for the fiscal year are included beginning at Page 5.
- Budgets and accompanying graphs for the Governmental Funds & the Enterprise Funds are shown beginning at Page 9. Detailed line item budgets are available for review by the Board and the public, but are not included in this policy-level document.
- Historical Data is presented beginning at Page 14.
- MCSD's Capital Improvement Program Budgets and Narratives are shown in Appendix A, beginning at Page 18.
- MCSD's Board approved Strategic Plan Matrix is shown in Appendix B, beginning at Page 26
- The Appropriations Limit calculations required by law for the Fiscal Year 2018-19 are included in Appendix C, starting on Page 33.

DESCRIPTION OF THE COMMUNITY

McKinleyville is an unincorporated community of Humboldt County in the north coastal region of California 300 miles north of San Francisco. McKinleyville has an approximate population of 15,177 according to 2010 data from the U. S. Census Bureau. It is the third largest community population area in Humboldt County behind Eureka (27,191) and Arcata (17,231). McKinleyville borders the Pacific Ocean and has a mild climate year round with frequent fog and moderate to heavy precipitation mainly between October and April. Because of the combination of coastal, mountain and valley areas, residents have the opportunity for a wide range of recreational activities. Just minutes from McKinleyville, you can surf, fish for salmon and steelhead, hike underneath the world's tallest trees and bike the Pacific Coast Trail.

The original settlers of McKinleyville were the Wiyot Indians who occupied the area for hundreds of years before the first white settlers arrived. Historian Edie Neilson estimates that there were three thousand Wiyots in the vicinity when the first white settlers arrived in the 1850s; by 1900, there were only 150 Wiyots left. Joseph Dow built his cabin in 1862 on the high prairie area near the future site of the Humboldt County Airport. For many years the area from the Mad River to the Little River was known as Dow's Prairie.

Dow's Prairie was isolated from the rest of the north coast communities by the bridgeless rivers to the north and south and the dense forest to the east. When passable, fording the Mad River to get supplies in Arcata was a two-day trip. In 1897, Arcata businessman Isaac Minor built a general store with a post office, a hotel and a creamery here. The general store quickly became the social center for the community and the people decided to call their town Minor in his honor. When President William McKinley was assassinated in 1901, Isaac Minor and the townspeople agreed to change the name of the community to McKinleyville.

The McKinleyville Union School District was founded in 1948 and includes Dow's Prairie School, McKinleyville Middle School and Morris School. MUSD is McKinleyville's largest employer with a payroll of over \$4 million. Graduates of MUSD attend McKinleyville High School, which was opened for the fall 1961 school year. Mack High is one of two high schools in the Northern Humboldt Union High School District.

Opportunities for higher education are nearby. Arcata's Humboldt State University, a four-year college with a full spectrum of curriculum and graduate programs, is a 10-minute drive from McKinleyville. Eureka, located 20 minutes south of McKinleyville, is the largest city and county seat of Humboldt County. The main branch of College of the Redwoods, a community college system offering comprehensive programs in many academic and technical fields, is located in Eureka.

DESCRIPTION OF THE DISTRICT

McKinleyville Community Services District (MCSD) was created on April 14, 1970 when McKinleyville's residents voted 592 "yes" against 154 "no" to form the District. Initially, the District had authority to serve water and treat sewer wastes. In 1972 the voters added street lighting powers. In 1985 the voters added recreational powers and in 1995 the voters authorized construction of the McKinleyville Library. The District boundaries encompass 12,140 acres ranging from North Bank Road on the south to Patrick Creek on the north. MCSD is an independent governmental unit organized under the Community Services District Law, pursuant to Title 6 Division 3 of the Government Code Section 61000, et seq. A five member Board of Directors elected to four-year rotating terms in even-numbered years governs the District. The Directors meet on the first Wednesday of each month at Azalea Hall, 1620 Pickett Road, to set policy, consider projects and settle disputes. The District office is located at 1656 Sutter Road just east of Central Avenue.

MCSD's principal activities include water, sewer, parks, recreation, street lighting and open space maintenance services. In recent years, the District has dramatically expanded its recreational services by developing approximately 44 acres of community parks: Hiller Park Playground and Picnic Area, Hiller Park Loop Trails, Hiller Sports Complex, Pierson Park and Larissa Park. In addition, the District has constructed state-of-the-art buildings to provide indoor sports and recreation (McKinleyville Activity Center), a community activities center (Azalea Hall), a Teen and Community Center, and a library (a branch of the Humboldt County Library). In 1999, the Mad River Rotary Club completed the fund-raising and construction of a Law Enforcement Facility on District land adjacent to the Library and Azalea Hall. The facility was then donated to the District and is leased to the Humboldt County Sheriff's Department.

MCSD purchases its wholesale water supply from the Humboldt Bay Municipal Water District, which diverts water from its million-gallon tank on Essex Hill under the Mad River to MCSD's Grant A. Ramey Pump Station at North Bank and Azalea Roads. Water is then pumped to storage tanks at McCluski Hill, Cochran Road and Norton Road; MCSD's six storage tanks have a combined capacity of 5.25 million gallons, approximately a 36 hour supply for our 6,300 water customers.

All sewage for MCSD's 5,100 customers is treated at the Wastewater Management Facility at Hiller Park. MCSD maintains approximately 65 miles of sewer mains. MCSD recycles treated wastewater for agricultural irrigation at the Fischer Irrigation Site and at Hiller Park. With a major upgrade of the Wastewater Management Facility completed last fiscal year, MCSD is committed to maintaining its sewage collection, treatment and disposal systems as a model for other communities.

Additional information and photographs of MCSD facilities are available on MCSD's website (www.mckinleyvillecsd.com). District staff and Directors can be reached by e-mail at mcsd@mckinleyvillecsd.com.

MISSION STATEMENT

Provide McKinleyville with safe and reliable water, wastewater, lighting, open space, parks and recreation, and library services in an environmentally and fiscally responsible manner.

STRATEGIC PLAN MATRIX

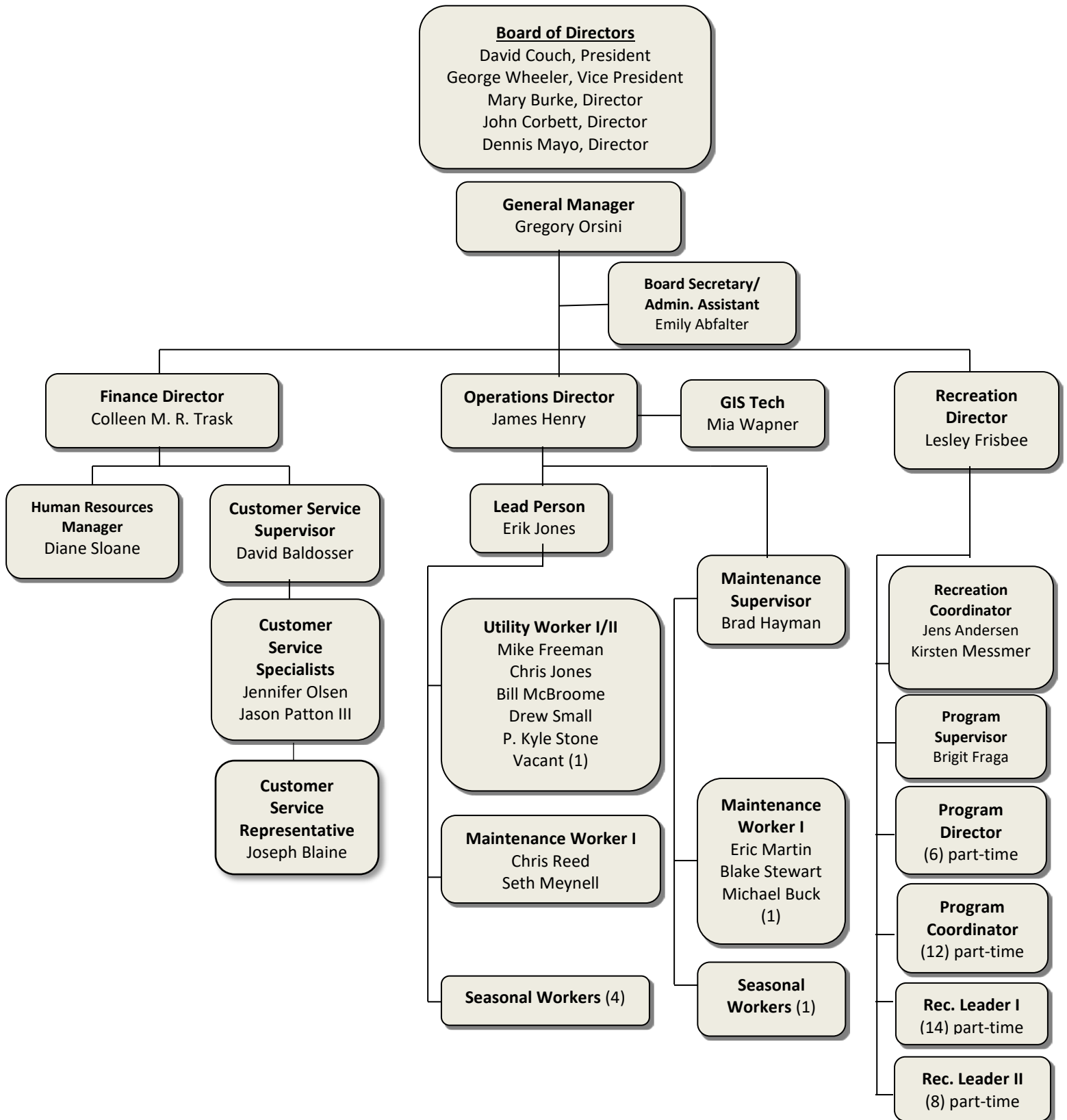
The District's Goals for any given year derive from the Board-approved Strategic Plan, which has a five-year planning horizon that is updated by the Board in January of each year. The updated Strategic Plan is incorporated into the approved Budget by reference (at the pleasure of the Board) upon annual approval of the budget. The Strategic Plan Elements are summarized below and the complete Matrix, listed by Element, is included as Appendix B:

- 1.0 WATER
- 2.0 WASTEWATER
- 3.0 STREETLIGHTS
- 4.0 PARKS & RECREATION
- 5.0 PARTNERSHIPS
- 6.0 PERSONNEL / ORGANIZATION
- 7.0 ADMINISTRATIVE MANAGEMENT
- 8.0 FINANCE

McKinleyville Community Services District

Organization Chart: Fiscal Year 2018-19

Revised May, 2018



McKINLEYVILLE COMMUNITY SERVICES DISTRICT
Full Time Equivalents
For the Fiscal Year ending June 30, 2018

	Full-Time Benefitted	Part-Time & Seasonal	Total FTEs
General Manager	1	0	1
Support Services	7	0	7
Operations	10	4	12
Parks & Recreation	8	55	14
Total	26	60	34

McKinleyville Community Services District
Exhibits of Financial Information
Budget for the year ending June 30, 2019

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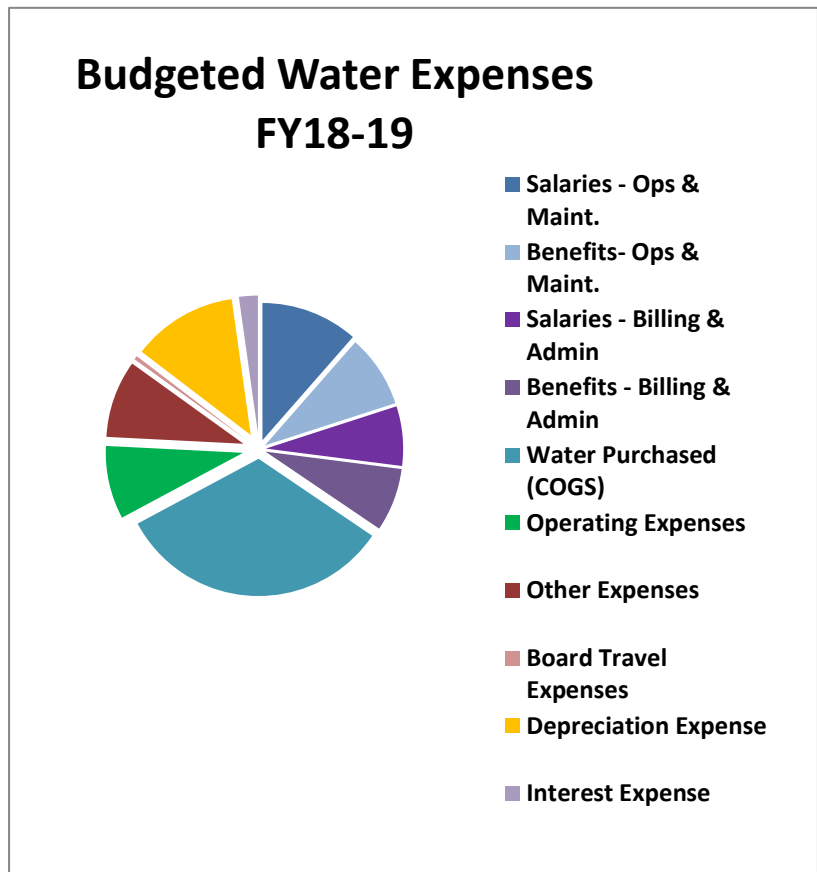
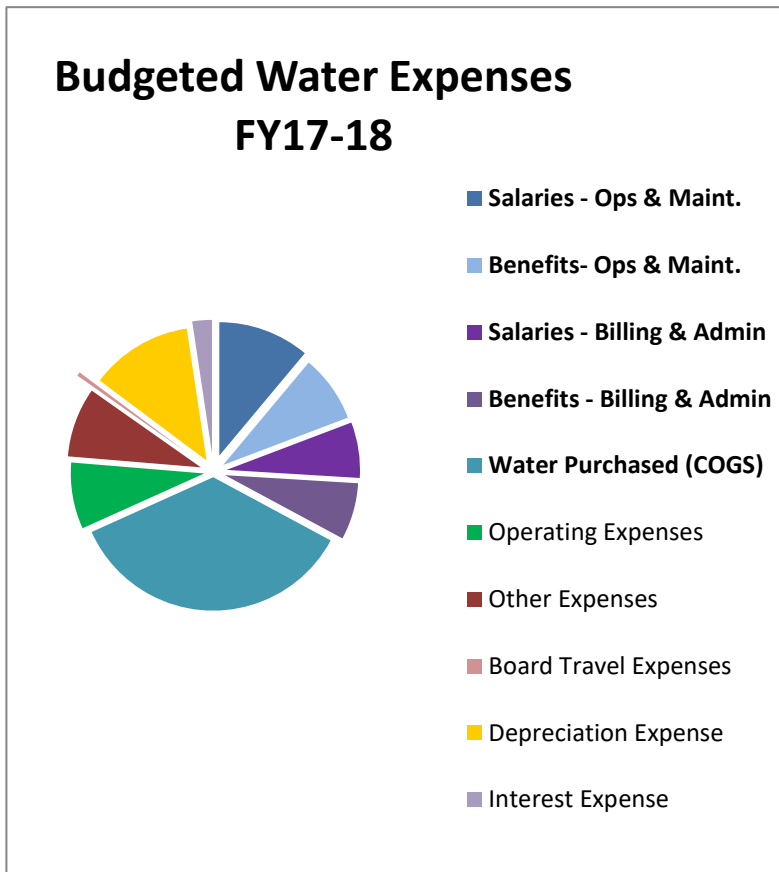
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McKinleyville Community Services District
Summary Budgets - All Funds
FY 2018-19

Description	Water Fund	Wastewater Fund	Streetlights Fund	Gen'l/Parks Fund	Measure B Fund	Total (Memorandum Only)
Revenues						
Water Sales	3,750,845					3,750,845
Sewer Service Charges		3,768,688				3,768,688
Capacity Fees	100,000	100,000				200,000
Streetlight Charges			88,816			88,816
Program Fees	-			412,684		412,684
Facility Fees	-			94,100		94,100
Property Taxes	-			621,077		621,077
Measure B Assessment	-			-	210,000	210,000
Open Space Fees	-			113,229		113,229
Contributions & Other Program	-			1,900		1,900
Other Revenue	120,564	66,164	18,600	18,622		223,950
Contributed Construction	141,000	130,000		-		271,000
Proceeds from Long Term Debt (Gov't only)			-	-		-
Quimby Fees/Capital Proj. Grants	-			18,000		18,000
Interest Revenue	30,000	35,000	-	16,000		81,000
Total Revenues	4,142,409	4,099,852	107,416	1,295,612	210,000	9,855,289
Expenditures						
Salaries & Benefits - Operations & Maint.	566,368	632,011	2,791			1,201,170
Salaries & Benefits - Billing & Admin	409,121	413,468	43,429			866,018
Salaries & Benefits - Rec Programs	-			374,929		374,929
Salaries & Benefits- Parks Maintenance	-			198,067	56,265	254,332
Salaries & Benefits- Parks&Rec Admin	-			400,034		400,034
Water Purchased (COGS)	925,000					925,000
Water & Electrical Expense	-	240,600				240,600
Operating Expenses	244,300	296,000	15,500			555,800
Other Expenses	258,377	276,339	20,151			554,867
Other Expenditures - Rec Programs	-			36,700		36,700
Other Expenditures - Parks Maintenance	-			108,510	23,400	131,910
Other Expenditures - Parks&Rec Admin	-			97,024		97,024
Depreciation Expense	351,000	525,000				876,000
Board Travel Expense	12,500	8,000	400	1,700		22,600
CalPERS UAL - Gov't Funds only	-			35,000		35,000
Debt Service - Gov't Funds only	-		19,865	-	88,872	108,737
Interest Expense	62,823	318,117		-	41,262	422,202
Parks/Meas.B Capital Expenditures	-		2,000	43,000		45,000
Total Expenditures	2,829,489	2,709,535	104,136	1,294,964	209,799	7,147,923
Excess (Deficit)	1,312,920	1,390,317	3,280	648	201	2,707,366
Fund Balance - July 1, 2017						
Fund Balance - July 1, 2017	8,912,544	17,374,970	(21,166)	1,172,403	(598,629)	27,438,751
Projected Surplus (Deficit) FY2017-18	1,169,027	1,512,975	17,849	66,492	12,738	2,779,080
Debt Principal FY2017-18 (Enterprise only)	(155,434)	(124,238)				(279,671)
New Borrowing FY2017-18(Enterprise only)	-	4,689,115				4,689,115
Capital Expenditure FY2017-18(Enterprise)	(286,935)	(3,161,753)				(3,448,688)
Projected Fund Balance June 30, 2018	9,639,203	20,291,069	(3,317)	1,238,895	(585,891)	31,178,587
Budgeted Excess (Deficit) FY2018-19	1,312,920	1,390,317	3,280	648	201	2,707,165
Anticipated Borrowing FY2018-19(Enterprise)	2,484,590	1,500,000				3,984,590
Capital Project grant funding (contingent)	-	-				-
Debt Principal FY2018-19 (Enterprise only)	(159,101)	(569,307)				(728,408)
Capital Expenditure FY2018-19(Enterprise)	(1,407,000)	(5,985,000)				(7,392,000)
Projected Fund Balance June 30, 2019	11,870,612	16,627,079	(37)	1,239,543	(585,690)	29,749,935

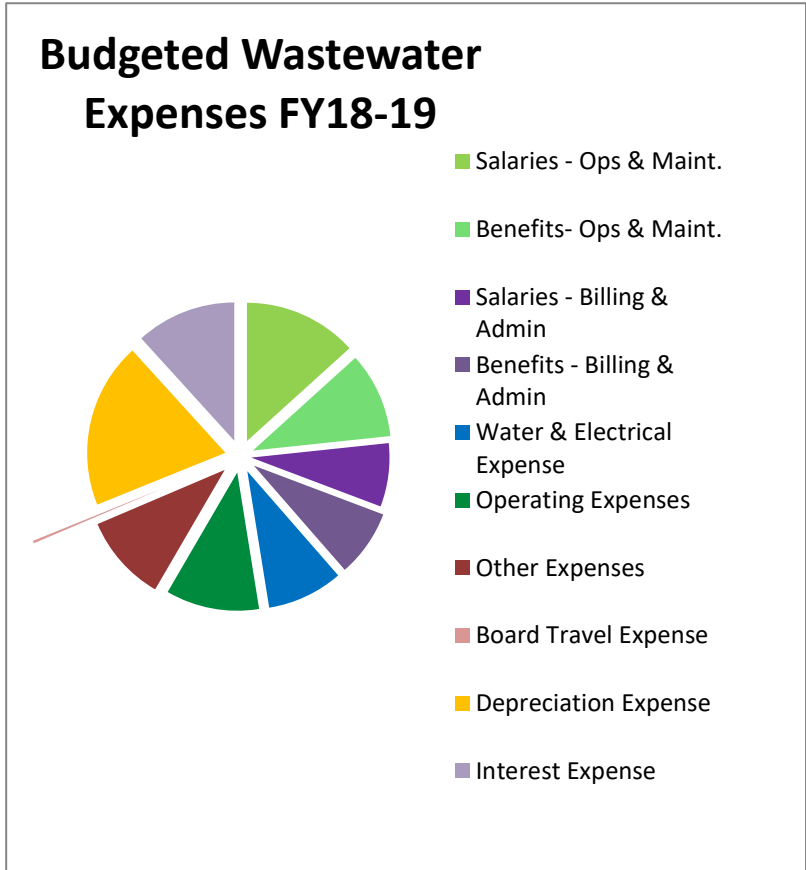
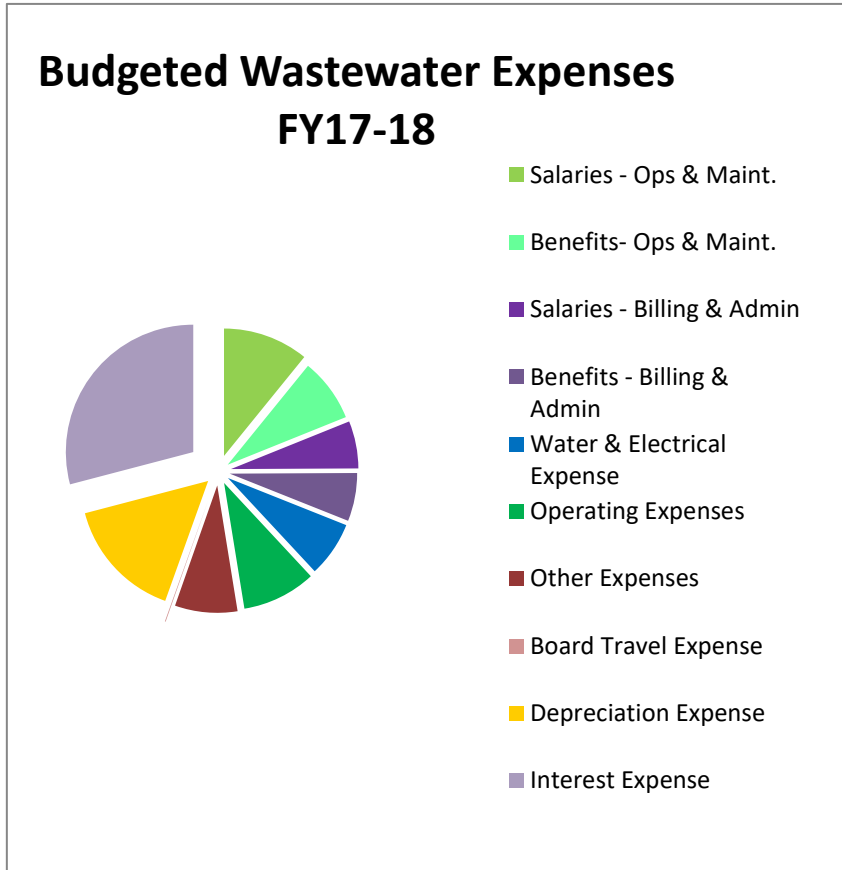
McKinleyville Community Services District
Enterprise Funds: Water Summary Budget
FY 2018-19

Description	Water Fund Approved Budget FY17-18		Water Fund Proposed Budget FY18-19		Difference (Memorandum Only)	
Water Revenues						
Water Sales	3,633,137	90%	3,750,845	91%	117,708	1%
Capacity Fees	100,000	2%	100,000	2%	-	0%
Other Revenue	136,356	3%	120,564.06	3%	(15,792)	0%
Contributed Construction	150,000	4%	141,000	3%	(9,000)	0%
Interest Revenue	25,000	0.6%	30,000	1%	5,000	0%
Total Revenues	4,044,493	100%	4,142,409	100%	97,916	2%
Water Expenses						
Salaries - Ops & Maint.	312,616	11%	324,074	11%	11,458	0.4%
Benefits- Ops & Maint.	230,068	8%	242,294	9%	12,226	0.4%
Salaries - Billing & Admin	190,227	7%	198,379	7%	8,151	0.3%
Benefits - Billing & Admin	194,491	7%	210,742	7%	16,252	0.6%
Water Purchased (COGS)	999,281	35%	925,000	33%	(74,281)	-2.7%
Operating Expenses	227,300	8%	244,300	9%	17,000	0.6%
Other Expenses	238,277	8%	258,377	9%	20,100	1%
Board Travel Expenses	13,200	0.5%	12,500	0%	(700)	0.0%
Depreciation Expense	350,000	12%	351,000	12%	1,000	0%
Interest Expense	67,000	2%	62,823	2%	(4,177)	-0.2%
Total Expenses	2,822,460	100%	2,829,489	100%	7,029	0%
Excess (Deficit)	1,222,033		1,312,920			



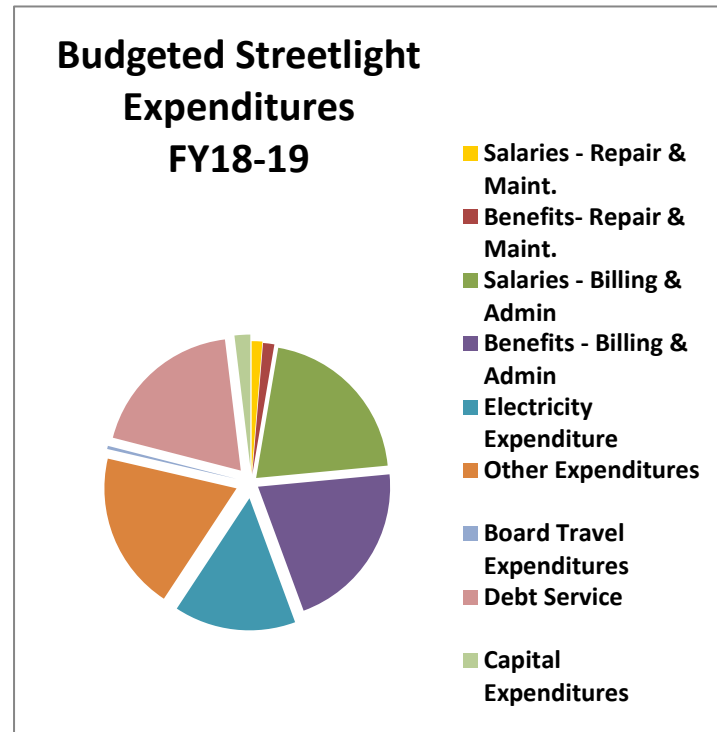
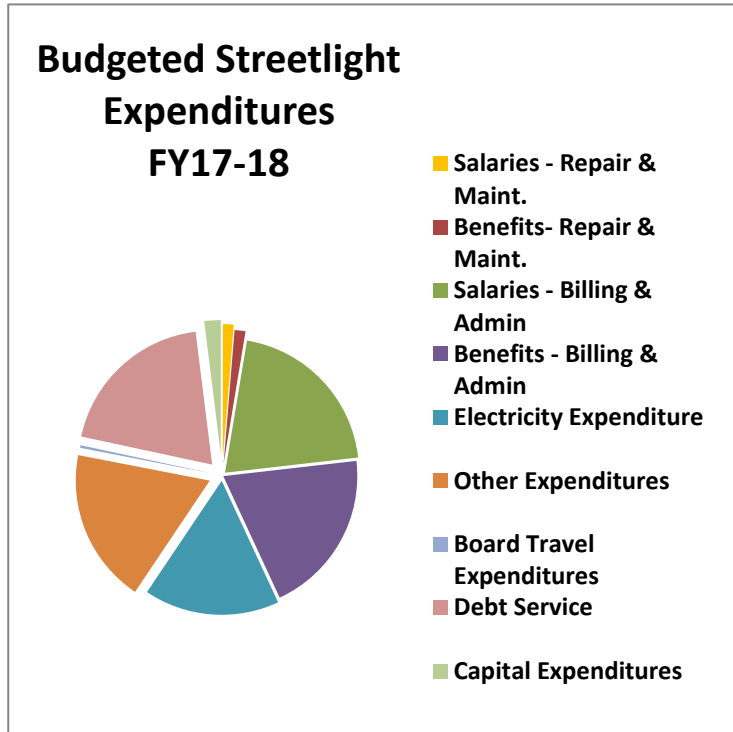
McKinleyville Community Services District
Enterprise Funds: Wastewater Summary Budget
FY 2018-19

Description	Wastewater Fund Approved Budget FY17-18		Wastewater Fund Proposed Budget FY18-19		Difference (Memorandum Only)	
Wastewater Revenues						
Sewer Service Charges	3,392,157	89%	3,768,688	92%	376,531	3%
Capacity Fees	175,000	5%	100,000	2%	(75,000)	-2%
Other Revenue	83,300.00	2%	66,164.06	2%	(17,136)	-0.6%
Contributed Construction	150,000	4%	130,000	3%	(20,000)	-1%
Interest Revenue	22,000	1%	35,000	1%	13,000	0.28%
Total Revenues	3,822,457	100%	4,099,852	100%	277,395	6.8%
Wastewater Expenses						
Salaries - Ops & Maint.	347,803	11%	360,202	13%	12,399	2%
Benefits- Ops & Maint.	258,066	8%	271,809	10%	13,743	2%
Salaries - Billing & Admin	192,870	6%	201,111	7%	8,241	1%
Benefits - Billing & Admin	196,019	6%	212,357	8%	16,338	2%
Water & Electrical Expense	225,600	7%	240,600	9%	15,000	2%
Operating Expenses	300,250	9%	296,000	11%	(4,250)	2%
Other Expenses	254,169	8%	276,339	10%	22,171	2%
Board Travel Expense	3,200	0%	8,000	0%	4,800	0.2%
Depreciation Expense	495,000	15%	525,000	19%	30,000	4%
Interest Expense	932,069	29%	318,117	12%	(613,952)	-17%
Total Expenditures	3,205,046	100%	2,709,536	100%	(495,510)	-18.3%
Excess (Deficit)	617,411		1,390,316			



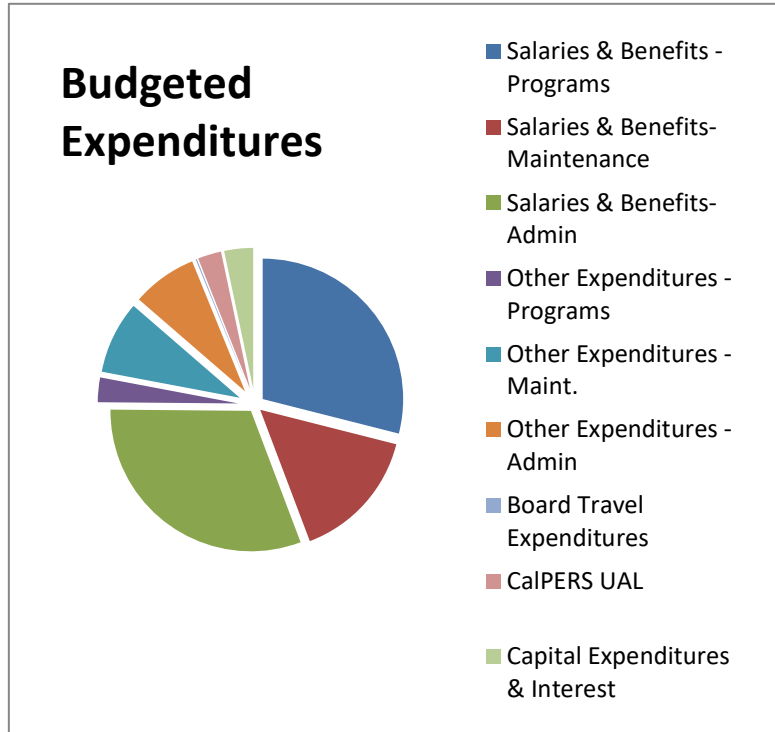
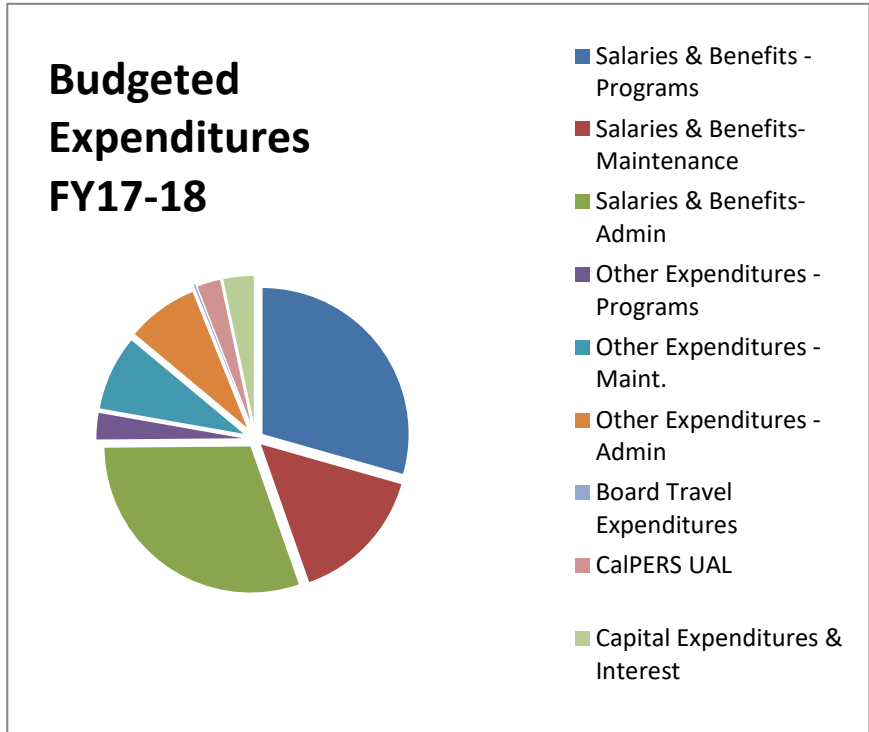
McKinleyville Community Services District
Streetlights Fund Operating Budget
FY 2018-19

Description	Streetlights Fund Approved Budget FY17-18		Streetlights Fund Proposed Budget FY18-19		Difference (Memorandum Only)	
Streetlight Revenues						
Streetlight Charges	83,800.00	83%	88,816	83%	5,016	-0.1%
Other Charges	17,450.00	17%	18,600	17%	1,150	0.1%
Proceeds from Debt	-	0%	-	-	-	0.0%
Interest Revenue	-	0%	-	0.0%	-	0.0%
Total Revenues	101,250	100%	107,416	100%	6,166	6%
Streetlight Expenditures						
Salaries - Repair & Maint.	1,319	1%	1,354	1%	35	0.0%
Benefits- Repair & Maint.	1,330	1%	1,437	1%	108	0.06%
Salaries - Billing & Admin	20,784	21%	21,683	21%	899	0.26%
Benefits - Billing & Admin	20,117	20%	21,746	21%	1,629	1.0%
Electricity Expenditure	16,500	16%	15,500	15%	(1,000)	-1.4%
Other Expenditures	18,841	19%	20,151	19%	1,310	0.7%
Board Travel Expenditures	320	0%	400	0%	80	0.1%
Debt Service	19,865	20%	19,865	19%	-	-0.6%
Capital Expenditures	2,000	2%	2,000	2%	-	-0.1%
Total Expenditures	101,075	100%	104,136	100%	3,061	3%
Excess (Deficit)	175		3,280			



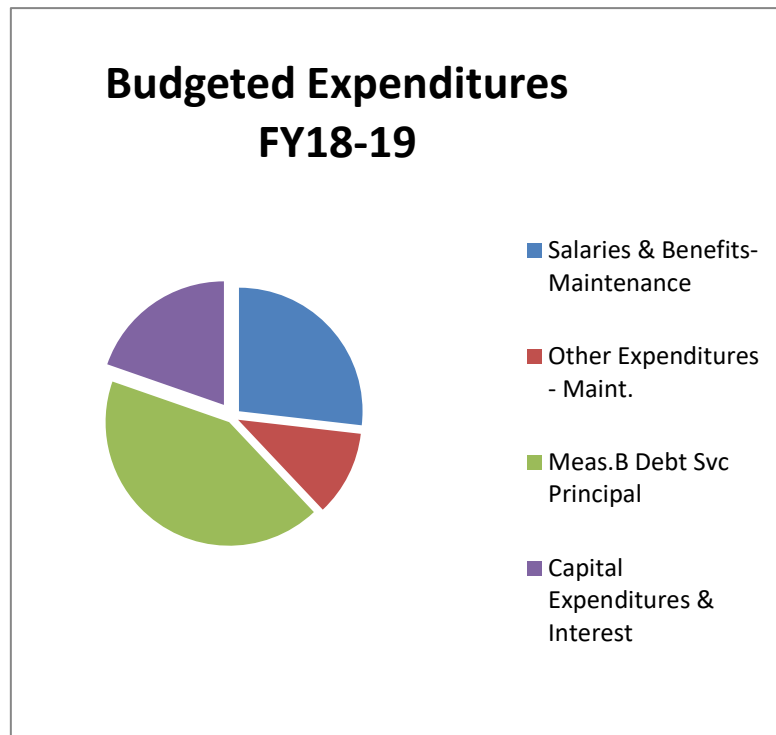
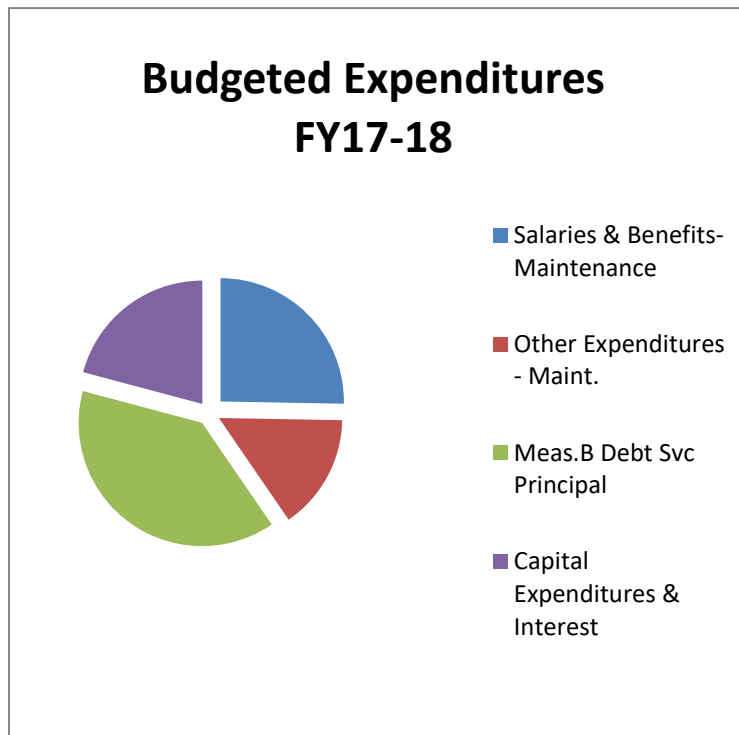
**McKinleyville Community Services District
Parks/General Fund Proposed Operating Budget
FY 2018-19**

Description	Parks/General Fund Approved Budget FY2017-18		Parks/General Fund Proposed Budget FY2018-19		Difference (Memorandum Only)	
Revenues						
Program Fees	418,939	34%	412,684	32%	(6,255)	-2.5%
Facility Fees	118,000	10%	94,100	7%	(23,900)	-2.4%
Property Taxes	525,000	43%	621,077	48%	96,077	4.9%
Open Space Fees	104,077	9%	113,229	9%	9,152	0.2%
Contributions & Other Program	2,000	0%	1,900	0.1%	(100)	0.0%
Other Revenue	16,232	1%	18,622	1%	2,390	0.1%
Quimby Fees/ Grants/Loans	25,000	2%	18,000	1%	(7,000)	-0.7%
Interest Revenue	10,000	0.8%	16,000	1.2%	6,000	0.4%
Total Revenues	1,219,248	100%	1,295,612	100%	76,364	5.9%
Expenditures						
Salaries & Benefits - Programs	368,610	29%	374,929	29%	6,319	-0.4%
Salaries & Benefits- Maintenance	190,921	15%	198,067	15%	7,146	0.1%
Salaries & Benefits- Admin	379,001	30%	400,034	31%	21,033	0.7%
Other Expenditures - Programs	36,585	3%	36,700	3%	115	-0.1%
Other Expenditures - Maint.	103,820	8%	108,510	8.4%	4,690	0.1%
Other Expenditures - Admin	98,616	8%	97,024	7.5%	(1,592)	-0.4%
Board Travel Expenditures	2,000	0.2%	1,700	0.1%	(300)	0.0%
CalPERS UAL	32,106	3%	35,000	2.7%	2,894	0.1%
Capital Expenditures & Interest	42,000	3%	43,000	3%	1,000	0.0%
Total Expenditures	1,253,659	100%	1,294,965	100%	41,306	3.2%
Excess (Deficit)	(34,411)		647			



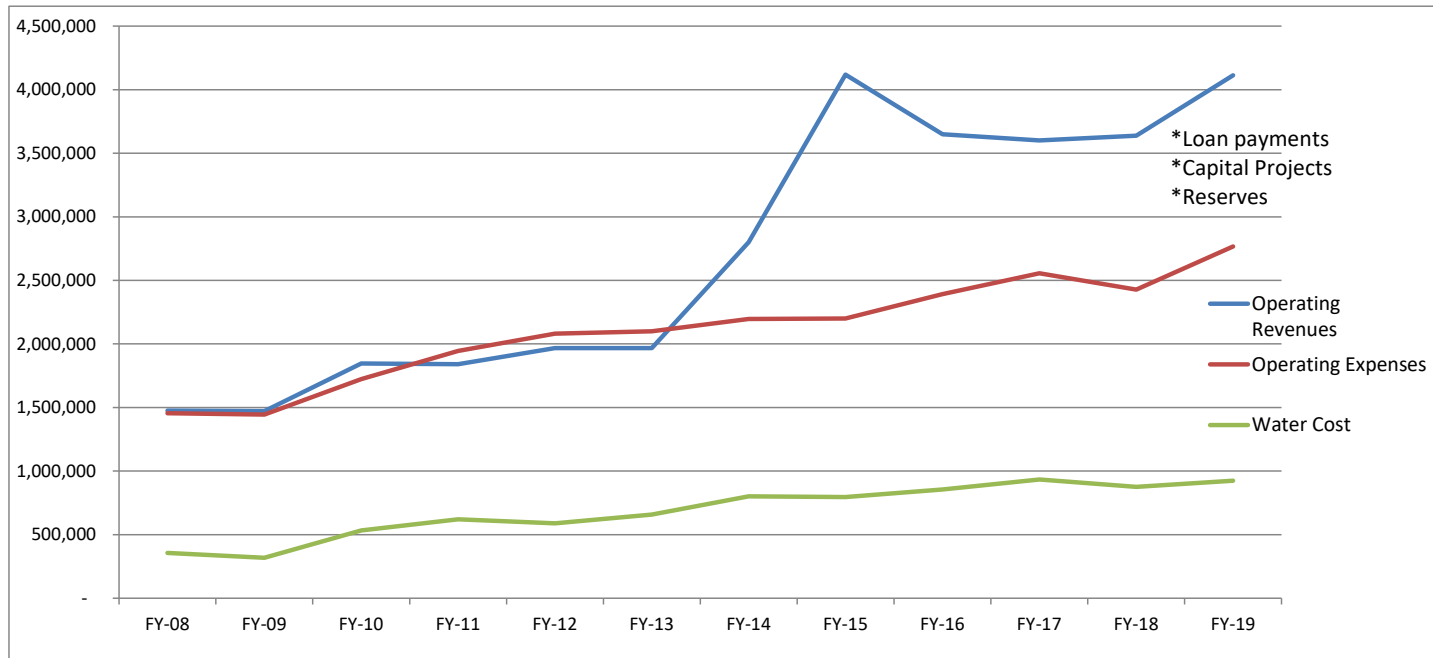
**McKinleyville Community Services District
Measure B Fund Proposed Operating Budget
FY 2018-19**

Description	Measure B Fund Approved Budget FY17-18		Measure B Fund Proposed Budget FY18-19		Difference (Memorandum Only)	
Revenues						
Measure B Assessment	214,662	100%	210,000	100%	(4,662)	0%
Grants/Contributions	-	0%	-	-	-	0%
Other Revenue	-	0%	-	0%	-	0%
Proceeds from Debt	-	-	-	0%	-	0%
Quimby Fees/ ReservesDraw	-	0%	-	0%	-	0%
Interest Revenue	-	0.0%	-	-	-	0%
Total Revenues	214,662	100%	210,000	100%	(4,662)	-2%
Expenditures						
Salaries & Benefits- Maintenance	54,099	25%	56,265	27%	2,166	2%
Other Expenditures - Maint.	32,400	15%	23,400	11.2%	(9,000)	-4%
Meas.B Debt Svc Principal	82,831	39%	88,872	42.4%	6,041	4%
Capital Expenditures & Interest	44,619	21%	41,262	20%	(3,357)	-1%
Total Expenditures	213,949	100%	209,799	100%	(4,150)	-2%
Excess (Deficit)	713		201		(512)	



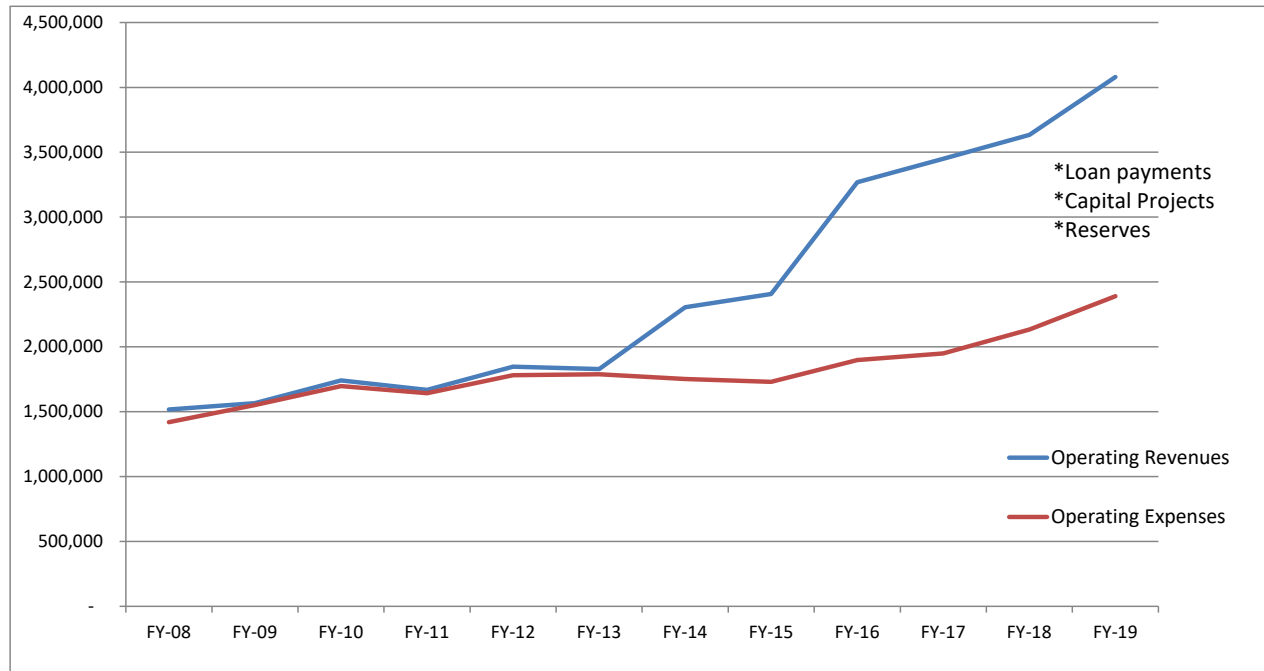
McKinleyville Community Services District
Water Enterprise Fund
Historical Analysis
Fiscal Years Ended (Ending) June 30, 2008-2019

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual Est.	Budget
Operating Revenues												
Water Sales	1,337,042	1,360,169	1,566,024	1,559,779	1,545,469	1,665,273	2,237,058	2,855,251	2,971,172	3,307,872	3,353,830	3,750,845
Other Water Revenues	139,331	111,300	280,648	281,235	422,166	302,600	561,962	1,263,244	677,733	293,149	283,968	361,564
Total Operating Revenues	1,476,373	1,471,469	1,846,672	1,841,014	1,967,635	1,967,873	2,799,019	4,118,496	3,648,905	3,601,020	3,637,798	4,112,409
Operating Expenses												
Salaries & Benefits	594,924	661,031	729,285	737,395	724,139	776,264	766,832	820,713	901,568	961,086	831,018	955,487
Water Cost	356,842	318,159	533,961	620,952	589,650	657,440	801,270	795,098	855,642	933,907	875,493	925,000
Other Expenses	282,010	243,853	235,842	322,277	477,803	363,133	325,537	258,732	290,102	314,758	370,159	535,176
Depreciation	220,727	221,484	224,099	264,365	288,634	302,545	303,585	325,895	344,400	346,630	350,400	351,000
Total Operating Expenses	1,454,502	1,444,527	1,723,187	1,944,989	2,080,227	2,099,382	2,197,224	2,200,438	2,391,712	2,556,381	2,427,069	2,766,663
Net Operating Income (Loss)	21,870	26,942	123,485	(103,975)	(112,592)	(131,509)	601,796	1,918,057	1,257,193	1,044,639	1,210,729	1,345,746
Interest Income	114,973	76,662	39,897	19,437	17,492	10,565	11,079	15,510	19,797	31,579	37,462	30,000
Interest Expense	(58,130)	(56,318)	(54,701)	(53,948)	(82,524)	(86,060)	(81,588)	(75,483)	(72,104)	(68,446)	(65,630)	(62,823)
Net Income (Loss)	78,713	47,286	108,681	(138,487)	(177,624)	(207,005)	531,286	1,858,084	1,204,887	1,007,773	1,182,561	1,312,923



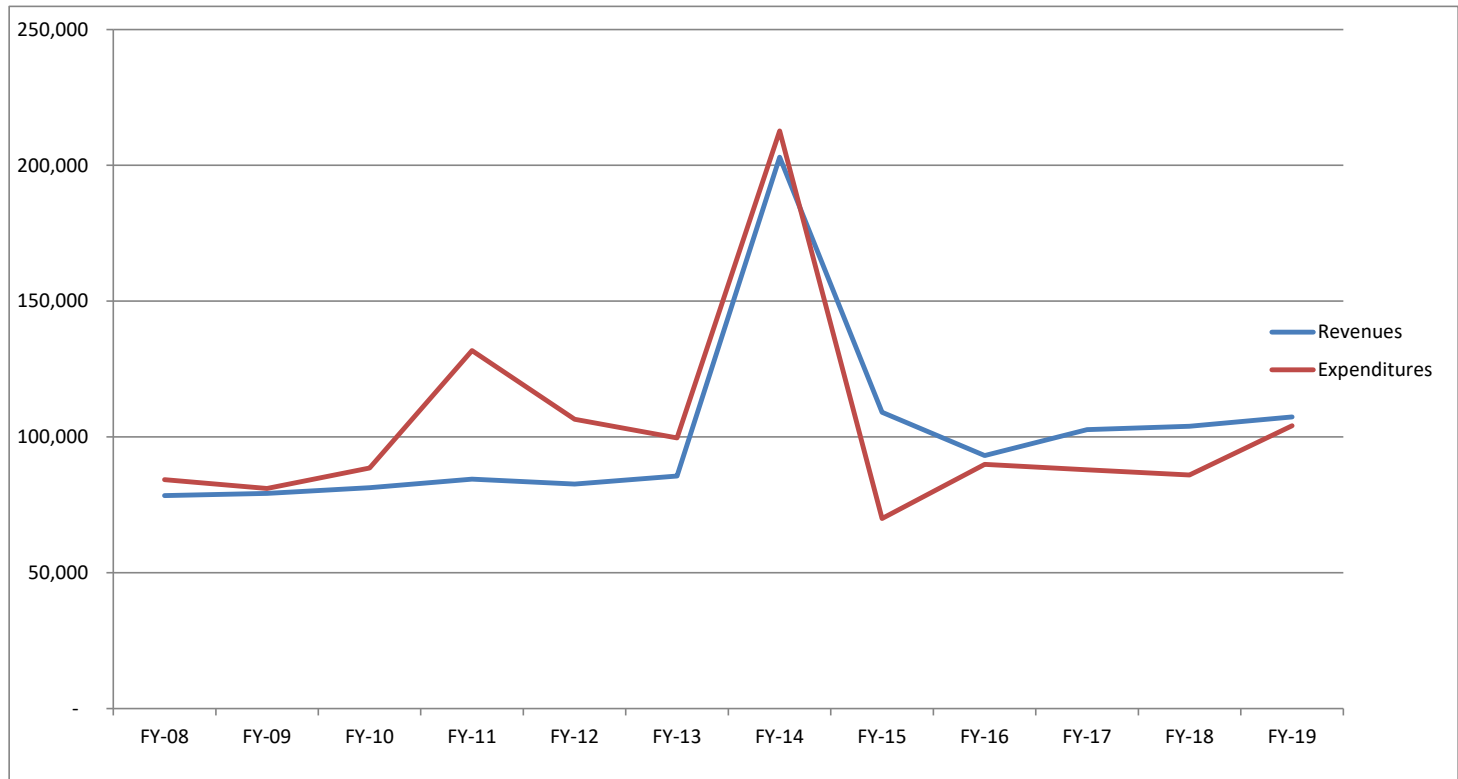
McKinleyville Community Services District
Wastewater Enterprise Fund
Historical Analysis
Fiscal Years Ended (Ending) June 30, 2008-2019

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual Est.	Budget
Operating Revenues												
Wastewater Service Charges	1,216,130	1,298,515	1,404,897	1,424,263	1,401,100	1,502,097	1,768,170	2,062,271	2,519,832	3,062,739	3,325,438	3,768,688
Other Wastewater Revenues	301,106	267,940	336,252	243,841	445,849	326,569	536,218	345,588	748,865	386,738	307,967	311,164
Total Operating Revenues	1,517,235	1,566,455	1,741,149	1,668,104	1,846,949	1,828,665	2,304,387	2,407,859	3,268,698	3,449,477	3,633,405	4,079,852
Operating Expenses												
Salaries & Benefits	628,773	702,632	755,611	748,348	764,920	798,884	843,382	865,751	966,967	990,442	977,366	1,024,482
Other Expenses	390,676	441,707	529,281	447,098	555,245	527,474	446,363	394,667	467,984	505,812	660,854	840,936
Depreciation	400,055	407,597	412,230	448,174	460,549	462,065	462,621	469,397	464,200	453,677	495,000	525,000
Total Operating Expenses	1,419,504	1,551,936	1,697,122	1,643,620	1,780,714	1,788,423	1,752,365	1,729,815	1,899,151	1,949,931	2,133,221	2,390,418
Net Operating Income (Loss)	97,732	14,519	44,027	24,484	66,235	40,243	552,022	678,044	1,369,546	1,499,546	1,500,184	1,689,434
Interest Income	138,349	89,781	46,165	27,485	28,519	20,701	18,989	20,496	21,382	30,154	37,894	35,000
Interest Expense	(56,232)	(49,915)	-	(64,670)	(50,190)	(37,857)	(37,521)	(31,558)	(27,900)	(23,803)	(20,857)	(318,117)
Net Income (Loss)	179,848	54,386	90,192	(12,701)	44,564	23,087	533,489	666,982	1,363,028	1,505,897	1,517,220	1,406,316



McKinleyville Community Services District
Streetlight Fund
Historical Analysis
Fiscal Years Ended (Ending) June 30, 2008-2019

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual Est	Budget
Revenues	78,413	79,207	81,317	84,510	82,665	85,658	203,009	109,123	93,109	102,744	103,895	107,416
Expenditures												
Salaries & Benefits	29,860	28,060	29,290	39,195	32,501	35,260	45,591	35,942	40,767	37,296	36,786	46,220
Other Expenditures	37,101	36,219	38,663	67,679	53,501	47,119	43,141	31,804	29,261	30,719	29,395	36,051
Debt Service	17,305	16,746	17,305	23,056	-	-	-	-	19,865	19,865	19,865	19,865
Capital Expenditures	-	-	3,271	1,857	20,520	17,250	123,950	2,229	-	-	-	2,000
Total Expenditures	84,266	81,025	88,529	131,786	106,523	99,629	212,681	69,975	89,893	87,880	86,046	104,136
Excess (Deficit)	(5,853)	(1,818)	(7,212)	(47,276)	(23,858)	(13,971)	(9,672)	39,148	3,216	14,864	17,849	3,280



McKinleyville Community Services District
Parks & Recreation, Measure B Assessment, & General Fund
Historical Analysis
Fiscal Years Ended (Ending) June 30, 2008-2019

	Fiscal Year Ended (Ending) June 30,											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual Est.	Budget
Combined Revenues												
Programs	301,191	283,861	265,596	263,409	262,680	309,625	324,140	320,470	360,399	384,959	386,368	394,920
Rentals	68,175	57,921	56,953	60,974	57,321	58,779	66,980	67,407	85,536	89,029	80,249	94,100
Property Taxes	508,445	486,297	460,625	489,313	506,315	560,445	516,221	523,970	547,214	574,220	597,189	621,077
Measure B Assessment	194,044	193,724	201,114	209,068	203,432	205,420	206,270	202,749	204,177	208,775	208,681	210,000
State Bonds & Grants	67,983	47,097	-	12,000	-	-	10,000	25,000	48,876	-	-	8,000
Other Revenue	103,849	87,824	98,611	189,883	120,948	134,120	120,119	1,612,221	296,868	212,637	159,710	161,515
Interest Revenue	34,943	30,308	18,992	5,889	3,047	3,216	6,755	12,773	19,661	16,287	14,248	16,000
Total Revenues	1,278,630	1,187,032	1,101,891	1,230,536	1,153,743	1,271,604	1,250,484	2,764,590	1,562,731	1,485,907	1,446,445	1,505,612
Combined Expenditures												
Salaries & Benefits	554,654	624,909	612,125	738,710	764,022	786,004	846,593	909,802	859,611	920,016	944,999	1,012,832
Other Expenditures	187,830	165,891	180,202	311,230	273,307	309,326	386,777	348,872	2,401,700	458,267	331,265	360,062
Debt Service	210,992	191,609	191,609	255,320	-	-	-	36,228	79,968	82,831	85,798	88,872
Capital Expenditures	79,115	19,138	186,355	27,559	21,902	73,024	177,463	132,323	158,519	80,568	5,154	43,000
Total Expenditures	1,032,591	1,001,547	1,170,291	1,332,819	1,059,231	1,168,355	1,410,834	1,427,225	3,499,798	1,541,682	1,367,216	1,504,767
Combined Excess (Deficit)	246,039	185,485	(68,400)	(102,283)	94,513	103,249	(160,349)	1,337,365	(1,937,067)	(55,775)	79,229	845

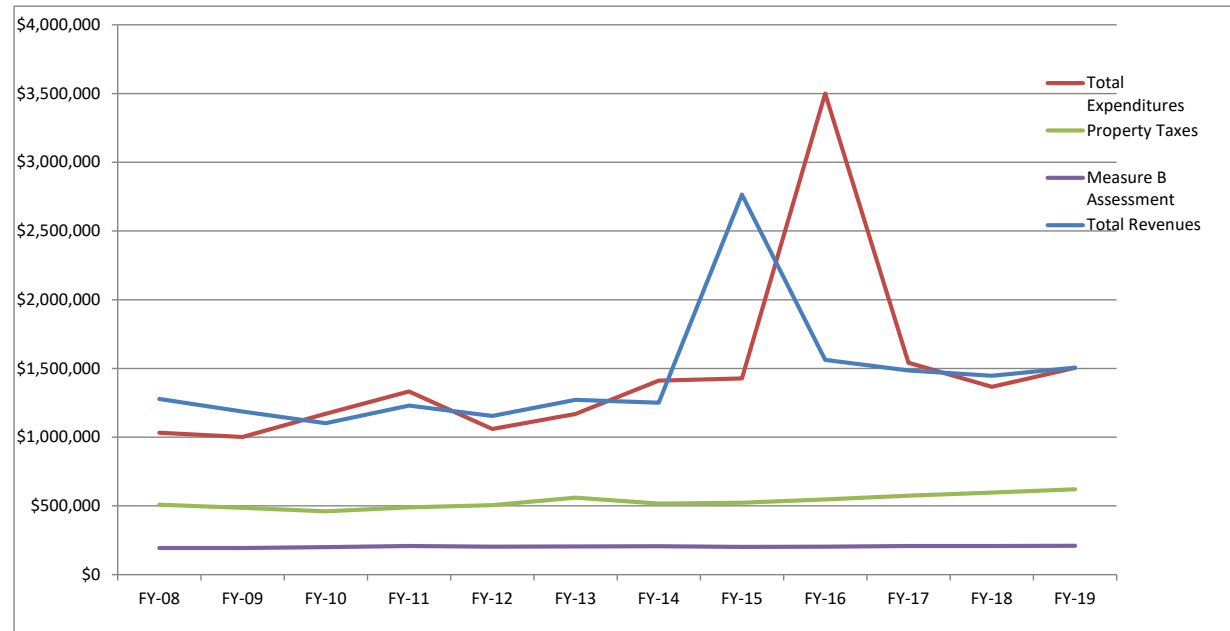


Exhibit 11-1

**McKinleyville Community Services District
Enterprise Funds Capital Improvement Project Budget
For the Fiscal Years Ending June 30, 2019 - 2028**

		1	2	3	4	5	6	7	8	9	10
		June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028
(All numbers in \$000s)											
1. Heavy Equipment											
	Totals:	80	30	120	0	0	10	0	107	0	120
2. Utility Vehicles											
	Totals:	24	36	38	38	38	68	38	60	38	60
3. Water System											
	Totals:	1,317	5,517	1,267	1,021	1,007	1,007	14	7	7	0
4. Sewer System											
	Totals:	4,115	1,315	260	1,483	355	1,767	240	262	1,346	370
5. Office, Corporation Yard & Shops											
	Totals:	75	300	0	400	0	10	0	10	0	14
6. Computers, Software & Equipment											
	Totals:	31	135	5	6	25	6	5	29	5	7
7. Fischer Ranch											
	Totals:	1,710	135	105	105	127	5	5	5	5	15
8. Small Equipment & Other											
	Totals:	40	15	20	15	15	15	20	35	42	20
Total Planned Expenditures		7,392	7,483	1,815	3,068	1,567	2,888	322	515	1,443	606
Departmental Allocations:											
Water Fund		1,407	5,775	1,359	1,251	1,046	1,062	46	128	50	111
Wastewater Fund		5,985	1,708	457	1,818	521	1,827	277	388	1,394	496
Total		7,392	7,483	1,815	3,068	1,567	2,888	322	515	1,443	606

Exhibit 11-2

McKinleyville Community Services District
 Streetlights Fund Capital Improvement Project Budget
 For the Fiscal Years Ending June 30, 2019 - 2028

	1	2	3	4	5	6	7	8	9	10
	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028
1. Heavy Equipment										
Totals:	0	83	0	0	0	0	0	0	0	0
2. Poles and Lights										
Totals:	2	2	2	40	2	0	0	0	0	0
Total Planned Expenditures	2	85	2	40	2	0	0	0	0	0

Exhibit 11-3

**McKinleyville Community Services District
General Fund (Parks & Recreation) Capital Improvement Project Budget
For the Fiscal Years Ending June 30, 2019 - 2028**

(All numbers in \$000s)

	1	2	3	4	5	6	7	8
	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026
1. Hiller Park & Sports Complex Projects								
Totals:	0	0	0	0	0	0	0	0
2. Pierson Park Projects								
Totals:	0	0	0	0	0	0	0	0
3. Azalea Hall Projects								
Totals:	8	12	0	76	0	11	0	0
4. McKinleyville Activity Center Projects								
Totals:	17	11	17	6	12	6	6	6
5. Other Park Projects & Equipment								
Totals:	0	140	8	10	16	11	0	11
6. Law Enforcement Facility Projects								
Totals:	18	0	6	0	8	0	6	0
7. McKinleyville Library Projects								
Totals:	0	9	0	0	0	6	0	0
8. Teen & Community Center - Measure B								
Totals:	0	0	0	0	0	0	0	0

Exhibit 11-3

**McKinleyville Community Services District
General Fund (Parks & Recreation) Capital Improvement Project Budget
For the Fiscal Years Ending June 30, 2019 - 2028**

(All numbers in \$000s)

1 2 3 4 5 6 7 8

	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026
9. Projects Contingent Upon Grant Funding								
Totals:	0	0	0	0	0	0	0	0
10. Projects Funded by Quimby & Other Funds								
Totals:	0	0	25	0	0	0	0	0
Total Planned Capital Expenditures	43	172	56	92	36	34	12	17

Appendix A

Capital Improvement Plan Water, Sewer and Streetlights Funds Fiscal Year 2018-19

Water and Sewer Fund capital asset purchases and projects depend largely on grants, loans, and the strategic use of District Reserves. The Board has made a commitment to not defer scheduled maintenance, repair, and replacement of current service delivery systems. This must be balanced against the Board's equal commitment to fiscal responsibility. Under the leadership of the General Manager and Finance Director, staff has taken steps to honor both of these commitments in the budget process by ensuring that the potential financing sources of each project are discussed at the time of project proposal and included with each project's detail notes.

CAPITAL IMPROVEMENT PROGRAM PROJECT DISCUSSION

Heavy Equipment and Utility Vehicles

In 1998, the Board adopted a Fleet Replacement Plan to insure that MCSD's fleet of heavy equipment and utility vehicles would be replaced in an approximately ten-year cycle. At present, the Water and Wastewater Funds plan to replace one light utility truck. Funds have also been set aside for replacement tractor parts and attachments, as they are needed. There will be \$70,000 budgeted to purchase a trailer mounted hose reel to unplug sewer mains in the event that the new Vac-con is out of service. This purchase will be dependent on selling the 2002 Vac-con for fair market value which will cover 95% of the cost.

Water System

The largest Water project for FY2018-19 is the design phase of the proposed 4.5 million gallon new storage tank. \$700,000 is budgeted in FY2018-19 for design and \$200,000 for property purchase. There are no recoating projects scheduled for the other tanks this year or next. Each tank recoating cycle is approximately every 20 to 30 years for preventative maintenance to avoid corrosion and maintain structural integrity.

Other projects currently proposed for the Water Fund include funding for upgrading the Cochran generator (\$50,000). \$50,000 from the Water Fund and \$50,000 from the Wastewater Fund has been budgeted to complete the Alternative Energy Master Plan.

The fire hydrant system is still scheduled to be upgraded. The District will use this \$7,000 budget item to upgrade dry barrel hydrants in commercial areas to wet barrel hydrants.

\$250,000 is budgeted for phases two and three of the Water Main Rehabilitation/Replacement Plan. The District is pursuing groundwater exploration (\$50,000) as part of

Appendix A

the District's commitment to developing emergency water supplies. Funding for these projects will come from the Reserves created by the Board for maintenance and replacement of capital infrastructure.

Sewer System

\$240,000 is now being set aside annually to pay for the next bio-solids project, which should occur on a five-to-seven year cycle. \$150,000 has been set aside to fund the new National Pollutant Discharge Elimination System (NPDES) permit and studies that will be part of the new permit.

Lining of sewer pipes on Central Avenue will continue in FY2018-19 for the Sewer Main Rehabilitation/Replacement Project (\$90,000). \$250,000 has been budgeted for phase 3 which will include pressure main evaluation and inspections. \$100,000 has been budgeted for the basis of design for the Thiel undercrossing. \$20,000 has been earmarked for the design of the Hiller lift station pump upgrade. There is a potential for grant-funding of this project. \$55,000 has been budgeted to replace Fischer Station grit pumps, slide gates and coating. \$30,000 will be earmarked to upgrade the sewer main camera unit if desired. Funding for these projects will come from the Reserves created by the Board for maintenance and replacement of capital infrastructure.

A significant project being contemplated will be the potential design and implementation of a Photovoltaic and storage project at the WWMF to offset the energy demands for the new treatment process. Staff has obtained grant funding through the State Revolving Fund for energy efficiency and will apply for a low interest loan to cover the remainder of the costs through the California Energy Commission as they have the most attractive interest rates. The current sewer rate structure includes revenue to cover electrical costs which would be used to fund the financing if necessary. The projected cost of the project is approximately \$3,000,000.

Office, Corporation Yard, Computers and Software

\$50,000 has been budgeted for architectural design of the District's operations and administrative office, to be renovated next year. \$10,000 has been set aside to sealcoat the blacktop at the main office. \$15,000 has been budgeted to upgrade the file server. There are also funds budgeted for regularly scheduled upgrades of various operational and administrative computers and printers.

Fischer Ranch

As regulations change, methods for land application will undoubtedly become more stringent. \$100,000 has therefore been budgeted to populate the cells with trees for the Biofiltration (Tree Farm) project. \$1.5 million will be earmarked and moved year to year for land procurement as sites become available with \$100,000 earmarked for underground piping when property is procured. Replacement and maintenance of underground valves and piping is scheduled, along with building and fencing improvements.

Appendix A

Small Equipment and Other

Evaluation and possible replacement of the GPS surveying equipment is scheduled in 2018- 19 for \$20,000. Various types of emergency equipment comprise the rest of this line item.

Streetlights

Regular pole replacement is scheduled for fiscal year 2018-19. No further Capital Improvement Projects are planned for this fiscal year in the Streetlights Fund.

Note on Exhibit 11 – Water & Sewer Funds Capital Improvement Program

Exhibit 11 contains the detail of the Water and Sewer Funds Capital Improvement Program's planned capital expenditures (in thousands: 10 = \$10,000). The planning horizon for the Program is 10 years. It should be noted that all estimated replacement costs are in current year dollars, as future inflation is unknown. Since the CIP is a dynamic plan that is updated annually, future costs will be regularly evaluated.

**Capital Improvement Plan
Parks and General Fund
Fiscal Year 2018-19**

General Fund capital asset purchases and projects are significantly dependent upon property tax revenues and assessments. The Measure B Maintenance Assessment District -- Renewal for Parks, Open Space, and Recreational Facilities was renewed in FY2012-13 for 20 years.

CAPITAL IMPROVEMENT PROGRAM PROJECT DISCUSSION

Utility Vehicles and Equipment

In 1998, the Board adopted a Fleet Replacement Plan to insure that MCSD's aging fleet of service vehicles would be replaced in an approximately ten-year cycle. Where possible, the District has started to exchange some of the heavier utility vehicles with light compact trucks for savings in capital and operating costs. The light duty truck scheduled to be replaced in fiscal year 2018-19 has been moved to fiscal year 2019-20 to accommodate the County's recent completion of an ADA upgrade to the Library/Law Enforcement Facility.

Facility Projects

\$8,000 has been allotted to Azalea Hall for the replacement of the water heater.

\$17,000 has been designated to replace gutters and downspouts as well as replace the scoreboard in the gymnasium.

The only capital-level budgeted expenditure for the Teen Center going forward is \$127,000 construction debt service. This will appear in the final budget as a debt-service line item, rather than a capital expenditure.

Parks and Trails Projects

Staff has committed to greater use of MCSD's Quimby Funds, which are held in trust by the County.

A \$12,000 in grant funds is being sought for playground equipment replacement for Larissa Park. This expenditure will only be made if the grant funding is awarded.

The District will continue to pursue additional grant funding for new projects, which may be included in the budget in future years, but are contingent upon successfully receiving grants. No specific dollars have yet been allocated for the proposed Community Forest. As more information becomes available for that project, more accurate projections for

required funding will be possible. If McKinleyville continues to grow as anticipated, other regular acquisitions of new parkland are planned throughout the 10-20 year planning horizon.

Small Equipment, Contingency and Other

A total of \$5,000 has been set aside for unanticipated emergency equipment repair and replacement. Smaller and less expensive (more than \$500 but less than \$5,000) new equipment and emergency replacement of existing equipment cannot generally be anticipated. These are considered expenditures, rather than capital assets, and will be included in the repairs/maintenance/supplies line of the Parks & General Fund Operating Budget.

Note on Exhibit 11 – Parks & General Fund Capital Improvement Plan

Exhibit 11 contains the summary lines of the Parks and General Fund Capital Improvement Program's planned capital expenditures (in thousands: 10 = \$10,000). The planning horizon for the Program is 10 years. It should be noted that all estimated replacement costs are in current year dollars, since future inflation is unknown. Since the CIP is a dynamic plan that is updated annually, future costs will be regularly evaluated.

McKinleyville CSD Strategic Plan 2018-2022

STRATEGIC PLAN SECTION#	PROJECT NAME	PROJECT MANAGER	CURR. FY CIP\$	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	EST. COMPLETION	TOTAL PROJECT % COMPLETE	STATUS/COMMENTS
1.0 Water											
1.1	Maintenance Programs	OD	\$ -	Valve exercising/fire hydrant insp. and exercise	Valve exercising/fire hydrant insp. and exercise	Valve exercising/fire hydrant insp. and exercise	Valve exercising/fire hydrant insp. and exercise	Valve exercising/fire hydrant insp. and exercise			
1.2	Water Storage Tank Project	OD	\$ 200,000.00	Pursue grant funding/property purchased	Design & build	Build	Place in operation	Place in operation	2020	5%	Geotech complete and complete negotiations
1.3	Emergency Water Crossing	OD	n/a	Test SOP					2017	99%	Waiting for Arcata to add comments
1.4	Emergency Water Supply	GM/OD	\$ 50,000.00	Groundwater Mgmt Plan & Test Wells	Groundwater Mgmt Plan	Design	Emergency Source implementation		2020	10%	
1.5	Digital Control Upgrade	OD	\$ 150,000.00	Install Radios at each site and place into service.					2018	20%	Under contract
1.6	Water Main Rehab and Replacement	OD	\$ 100,000.00	Build up reserves and determine workforce increase or contract work	Build up reserves, prioritize areas of concern	Start rehab and replacement	Start rehab and replacement			20%	Reserves will be built up to replace water mains when needed
1.7	Radio Read Meters	OD	\$ 200,000.00	Phase 3 - Testing of larger meters	Annual replacements	Annual replacements	Annual replacements		2017	98%	Will be completed this FY
1.8	F/H upgrade and installation in commercial area	OD	\$ 7,000.00	Install fire hydrants where requested by the fire department and retrofit dry barrel hydrants with wet barrel					2018	40%	Cost share with Fire Department
1.9	Cochran Emergency Generator Replacement	OD	\$ 50,000.00	Design & implementation					2017	0%	
2.0 Wastewater											
2.1	20-yr Facility Plan	GM & Board	n/a	Annual review	Annual review	Annual review	Annual review	Annual review		100%	
2.2	WWMF Improvement Proj/Biosolids Maint./NPDES Update	GM/OD	\$ 200,000.00	Create Biosolids Mgmt Plan	Implement Biosolids Mgmt Plan	Sludge depths (Biosolids Mgmt Plan)	Sludge depths (Biosolids Mgmt Plan)	Sludge depths (Biosolids Mgmt Plan)	2017	90%	Upgrade completed. Implement biosolids management plan
2.3	Collection Sys Upgrades	OD	\$ 10,000.00	Implement tech memo that will be the result of phase 3 of the sewer mainline rehab plan & upgrade monitor capacity of all 3 basin crossings	Design for Thiel crossing	Construct of Thiel crossing	Monitor capacity of all 3 basins			20%	This will be scheduled and completed when build-out requires upgrade
2.4	Sewer Main Rehab and Replacement	OD	\$ 90,000.00	Implement tech memo for main line rehab & upgrade monitor capacity of all 3 basin crossings	Repair I&I when found, prioritize pipe replacement plan	Repair I&I when found, prioritize pipe replacement plan	Repair I&I when found, implement pipe replacement plan			20%	There is no completion date to this maintenance. I&I will be repaired when found and a plan for replacing pipe will be developed
2.5	Digital Control Upgrade	OD	\$ 150,000.00	Install Radios at each site and place into service.					2017	25%	Under contract

McKinleyville CSD Strategic Plan 2018-2022

STRATEGIC PLAN SECTION#	PROJECT NAME	PROJECT MANAGER	CURR. FY CIP\$	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	EST. COMPLETION	TOTAL PROJECT % COMPLETE	STATUS/COMMENTS
2.6	Sewer Lift Stn Gen. Upgrades	OD	\$ 56,000.00	Grant funding has been secured and installation of both generators will be completed.					2017	20%	Accepting RFQs for design
2.7	Pre-Treatment Program	OD	n/a	Issue & administer grease trap permits/Update Sewer Use Ordinance on local limits to reflect capabilities of new process	Administering pre-treatment program/annual testing	Administering pre-treatment program/annual testing	Administering pre-treatment program/annual testing	Administering pre-treatment program/annual testing	Ongoing		
2.8	I&I Prevention	OD	n/a	Annually insp. and flow testing	Annually insp. and flow testing	Annually insp. and flow testing	Annually insp. and flow testing	Annually insp. and flow testing	Ongoing		Inspected and repaired annually
2.9	Reclamation Site Expansion and Upgrade	OD	\$ 5,000.00	Expand reclamation area/explore purchasing more property and implement findings of bio-filtration pilot study	Negotiate purchase of more property	Finalize procurement of reclamation site	Design irrigation system	Install/implement design	2021	20%	Pilot project placed in service
2.10	Percolation site decommissioning	GM/OD	n/a	Pursue grant funding for permitting	Pursue grant funding for construction				2017	25%	Fish & Wildlife and Coastal Conservancy Grant
3.0 Streetlights											
3.1	Maintenance Programs	OD	n/a	Pole inspections on 10-year rotation, due: FY2022							Poles will be inspected for rot every 10 years. Completed 6/11
4.0 Parks & Recreation											
4.1	Teen & Community Center	GM/RD	\$ -	Continue partnership with Boys & Girls Club of the Redwoods					2017	100%	
4.2	Hewitt Ranch Park	OD/RD	to be determined	Pursue access from Cochran Rd.	Funding options brought to Board & consider environmental planning contingent on tank property purchase	Funding options brought to Board & consider environmental planning	Planning for parking area/create plan for development	Planning for programming & use			This project is dependent on access from Cochran Road and tank site development
4.3	Washington Ave. Property	GM/OD/RD	to be determined	Possible park development (depending on funding)	Possible park development (depending on funding)	Possible park development (depending on funding)	Possible park development (depending on funding)	Possible park development (depending on funding)			Invasives have been removed, staff continues to mow quarterly
4.4	Community Forest	GM	to be determined	Property has been identified & grant funding pursued & consideration of management opportunities/constraints	Continue discussions with local stakeholders and pursue grant funding	Pursue property acquisition and analyze revenue and expense	Pursue property acquisition		2020		Working with TPL for grant funding
4.5	Mad River Property	GM/OD/RD	to be determined	Consider environmental requirements, get recommendation from RAC, seek Board approval/create access/pursue funding	Upgrade access	Develop existing trails	Develop existing trails	Open for public use	2021	5%	Upgrade access/Pursue funding

McKinleyville CSD Strategic Plan 2018-2022

STRATEGIC PLAN SECTION#	PROJECT NAME	PROJECT MANAGER	CURR. FY CIP\$	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	EST. COMPLETION	TOTAL PROJECT % COMPLETE	STATUS/COMMENTS
4.6	Standards & Specs for OSMZ/Parks	GM/OD	n/a	Standards and Specifications being developed for all parks, facilities and open space maintenance zones	Policy finalized and implemented				2019	25%	Seek priority from Board related to standards and specifications being developed
4.7	Maintenance Standards	OD	n/a	Develop written SOP's	Seek Board approval, staff training	Staff training	Staff training		2020	25%	
4.8	Annual Cost Benefit Analysis OSMZ	OD	n/a	Conduct annual review	Conduct annual review	Conduct annual review	Conduct annual review	Conduct annual review		Ongoing	
4.9	Annual Cost Benefit Analysis Programs	RD	n/a	Conduct annual review	Conduct annual review	Conduct annual review	Conduct annual review	Conduct annual review		Ongoing	
4.10	Update Parks & Recreation Master Plan	RD	n/a	Complete Community Survey and complete plan	Conduct annual review	Conduct annual review	Conduct annual review	Update process	2018	15%	Update every 5 years
5.0 Partnerships											
5.1	Foster Regional Cooperation	GM & Board	n/a	Meet with all five Humboldt County Supervisors	Quarterly meetings with 5th District Supervisor	Meet with all five Humboldt County Supervisors	Quarterly meetings with 5th District Supervisor	Meet with all five Humboldt County Supervisors		Ongoing	Continue efforts to gain a seat on the TAC
5.2	Improve Political Ties	GM & Board	n/a	Initiate bi-annual meetings w/new State Senator & Assembly person	Bi-annual meetings with State Representatives	Initiate bi-annual meetings w/new State Senator & Assembly person	Bi-annual meetings with State Representatives	Initiate bi-annual meetings w/new State Senator & Assembly person		Ongoing	Monitor the elections and make contact with newly elected representatives
5.3	Participate in Community Groups	GM /RD	n/a	Ongoing community outreach	Ongoing community outreach	Ongoing community outreach	Ongoing community outreach	Ongoing community outreach		Ongoing	Continue to participate with local groups representing various constituents
5.4	Participate in CSDA Local Chapter	GM & Board	n/a	Continue participation in setting up chapter	Continue attending chapter meetings	Continue attending chapter meetings	Continue attending chapter meetings	Continue attending chapter meetings		Ongoing	
6.0 Personnel/Organization											
6.1	Employee Retention	GM/Dept. Heads	n/a	Complete scheduled survey of salary/benefits due in FY 2017/18	Continue to foster healthy work environment & coaching	Continue to foster healthy work environment & coaching	Continue to foster healthy work environment & coaching	Conduct annual review		Ongoing	Next scheduled salary survey due in FY 2022/23
6.2	Training & Development	GM/Admin Assist.	n/a	Succession Plan completed & implemented/Annual Review & Revision	Annual review & revision	Annual review & revision	Annual review & revision	Annual review & revision		Ongoing	Finalize GM & Dept Head Succession Plans
6.3	Employee Communication	GM/Dept. Heads	n/a	Complete review of Supervisors Manual and Employee Handbook	Next scheduled review Employee Handbook	Next scheduled reviews of Supervisors Manual & Employee Handbook	Next scheduled review Employee Handbook	Next scheduled reviews of Supervisors Manual & Employee Handbook		Ongoing	
6.4	Employee Safety Program	GM/OD	n/a	Annual safety audit & training/Initiate OSHA consultation for corp yard and water system	Initiate OSHA consultation for sewer system & WWMF	Annual safety audit & training	Annual safety audit & training	Annual safety audit & training		Ongoing	
6.5	Eval & Performance Mgmt	GM/Dept. Heads	n/a	Annual evaluations scheduled per hire dates	Annual evaluations scheduled per hire dates	Annual evaluations scheduled per hire dates	Annual evaluations scheduled per hire dates	Annual evaluations scheduled per hire dates		Ongoing	

McKinleyville CSD Strategic Plan 2018-2022

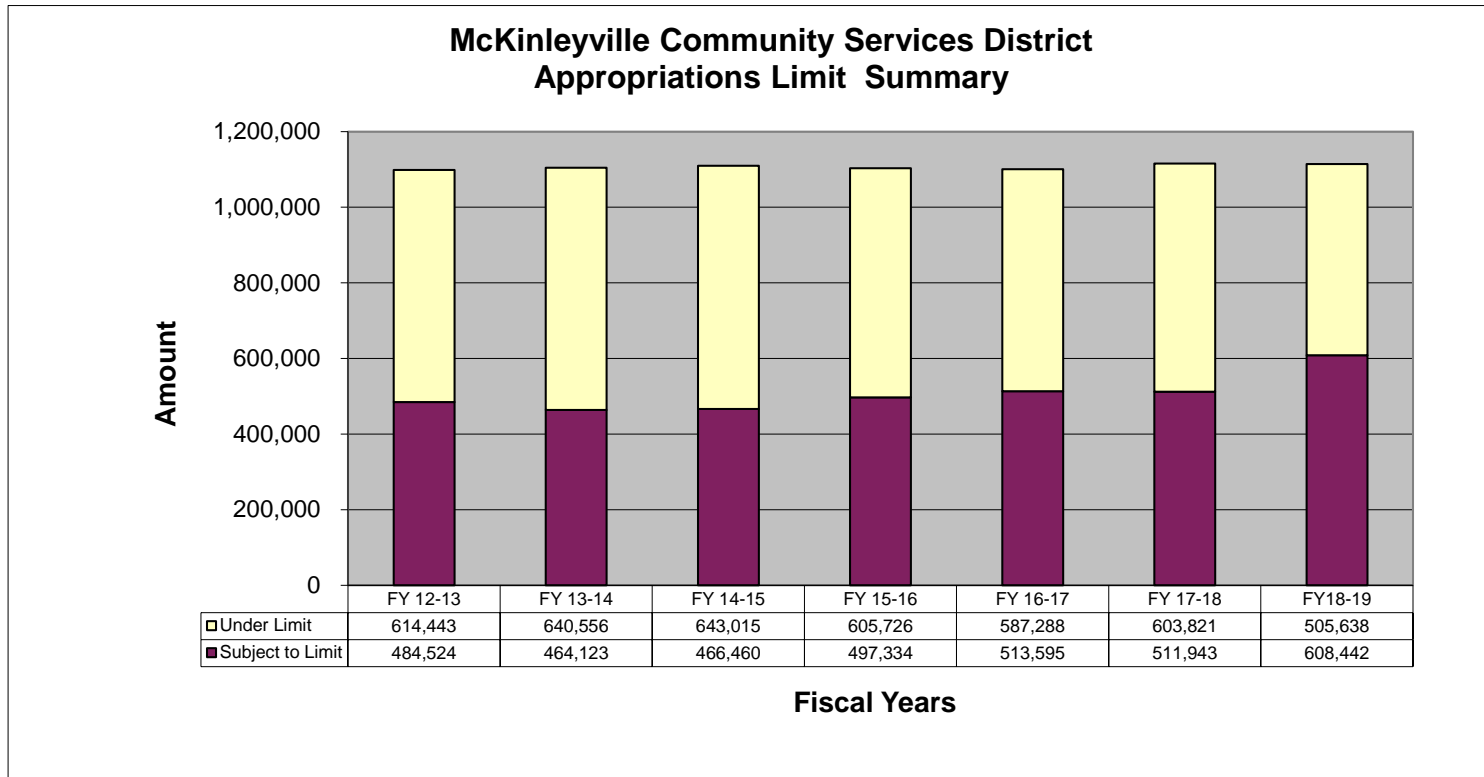
STRATEGIC PLAN SECTION#	PROJECT NAME	PROJECT MANAGER	CURR. FY CIP\$	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	EST. COMPLETION	TOTAL PROJECT % COMPLETE	STATUS/COMMENTS
7.0 Administrative Management											
7.1	District Policies & Procedures	GM & Board	n/a	Annual review Board Policy Manual/development of Benefit Escalation Policy/Inclusion of committee responsibilities	Annual review	Annual review	Annual review	Annual review		Ongoing	Annual reviews are done for Conflict of Interest.
7.2	Records Retention	Admin Assist	n/a	Review/update Records Retention Policy & continue management of current documents	Review/update Records Retention Policy & continue management of current documents	Continue management of current documents	Continue management of current documents	Continue management of current documents	2017	100%	Ongoing
7.3	Customer Service	GM/Dept. Heads	n/a	Ongoing monitoring & training	Ongoing monitoring & training	Ongoing monitoring & training	Ongoing monitoring & training	Ongoing monitoring & training		Ongoing	
7.4	Continue to build upon Public Information Program	RD	n/a	Website, newsletter, PSA's, social networking	Website, newsletter, PSA's, social networking	Website, newsletter, PSA's, social networking	Website, newsletter, PSA's, social networking	Website, newsletter, PSA's, social networking		Ongoing	
7.5	Board Development Policy	GM & Board	n/a	Ongoing annual AB 1234 Ethics training	Ongoing annual AB 1234 Ethics training	Ongoing annual AB 1234 Ethics training	Ongoing annual AB 1234 Ethics training	Ongoing annual AB 1234 Ethics training		Ongoing	Additional continuing education courses encouraged to promote ethical and transparent government
7.6	Review/Update Strategic Plan	GM & Board	n/a	5 Year & Annual review & revision	Annual review & revision	Annual review & revision	Annual review & revision	Annual review & revision		Ongoing	When do we think the Board will approve this?
7.7	Emergency Preparedness and Response	GM & Dept. Heads	n/a	Conduct table top exercise/training and review EOP	Conduct table top exercise/training and review EOP	Conduct table top exercise/training and review EOP	Conduct table top exercise/training and review EOP	Conduct table top exercise/training and review EOP		50%	EOP Manual Update Complete
7.8	Achieve Best Practices Awards	GM & Board Secretary	n/a	Achieve 6 hours of governance training as required	Re-apply for the SDLF "District of Distinction" accreditation program & re-apply for Transparency Certificate	Achieve 6 hours of governance training as required	Re-apply for the SDLF "District of Distinction" accreditation program & re-apply for Transparency Certificate	Achieve 6 hours of governance training as required		Ongoing	One Board Member still needs Governance Certificate
7.9	Explore Alternative Energy Options	GM & Board	\$100,000.00	Make decision to develop solar energy at WWMF and energy efficiency grant opportunities/Bring to Board a proposal for a solar power generation project	Continue to explore opportunities for alternative energy and storage	Complete Climate Action Plan	Implement climate change action plan	Continue to explore opportunities for energy efficiency and reduce reliance on fossil fuel		Ongoing	Continue working towards energy independence
7.10	Planning and Latent Powers	GM & Board	n/a	Propose phasing work to allow Board to consider the value of each step related to cost						Ongoing	Review and report to Board annually
7.11	Integrated Pest Mgmt Plan	GM/OD	n/a	Annual Review, monitoring and report	Annual Review, monitoring and report	Annual Review, monitoring and report	Annual Review, monitoring and report	Annual Review, monitoring and report		Ongoing	Review and update every 5 years
8.0 Finance											
8.1	Reserve Policy Implementation	GM/FD	n/a	Review & monitor	Review & monitor	Review & monitor	Review & monitor			Ongoing	Review and Update as required
8.2	Budget Development	FD	n/a	Review & adjust	Review & adjust	Review & adjust	Review & adjust		FY2017-18 @ 100%	Ongoing	
8.3	Capital Budget Mgmt	GM/FD	n/a	Review & adjust	Review & adjust	Review & adjust	Review & adjust		FY2017-18 @ 100%	Ongoing	

McKinleyville CSD Strategic Plan 2018-2022

STRATEGIC PLAN SECTION#	PROJECT NAME	PROJECT MANAGER	CURR. FY CIP\$	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	EST. COMPLETION	TOTAL PROJECT % COMPLETE	STATUS/COMMENTS
8.4	Development of Financial Mgmt System	GM/FD	n/a	RFP, choose vendor, lay out implementation plan	Begin implementation	Complete implementation			2020	3%	
8.5	Financial Audit	FD	n/a	Conduct annual audit	Conduct annual audit	Conduct annual audit	3-yr RFP for audit completed		Dec-15	95%	
8.6	Investment Policy	Board, GM & FD	n/a	Develop Board Investment Oversight Committee	Research, write, & implement Investment Best Practices Policy	Review, monitor, & adjust	Review, monitor, & adjust		2019	0%	
8.7	Rate Studies	GM & Board	n/a	Water & sewer rate analysis			Capacity fee review and Prop 218			Ongoing	

McKinleyville Community Services District Appropriations Limit Calculation Summary FY 18-19 Budget

Prior Year Final Appropriation Limit	\$ 1,115,765
Allowed Compounded Percentage Increase from Prior Year ⁽¹⁾	
Non-Residential Assessed Valuation Percent Change	0.250%
MCSD Unincorporated County Population Percent Change	-0.400%
Compounded Percentage as an Adjustment Factor	-0.151%
Annual Adjustment Amount to Appropriation Limit	(1,685)
Current Year Appropriation Limit	1,114,080
Current Year Adopted Budget Appropriations From Proceeds of Taxes ⁽²⁾	
Proceeds of Taxes From Adopted Budget ⁽³⁾	627,175
Less Allowable Exclusion of Certain Appropriations ⁽³⁾	(18,733)
Current Year Appropriations Subject to Appropriation Limit	608,442
Current Year Appropriations Under the Appropriation Limit ⁽³⁾	\$ (505,638)
Percentage Under the Limit	-45%



(1) From State Department of Finance, as required by State Law

(2) Proceeds of Taxes are certain revenues as defined by State Law and League of California Cities Article XIII B Appropriations Limit Uniform Guidelines - March 1991. See Worksheets for details.

(3) Summary of worksheets for above calculations of Appropriations Limit and Appropriations Subject to Limit.

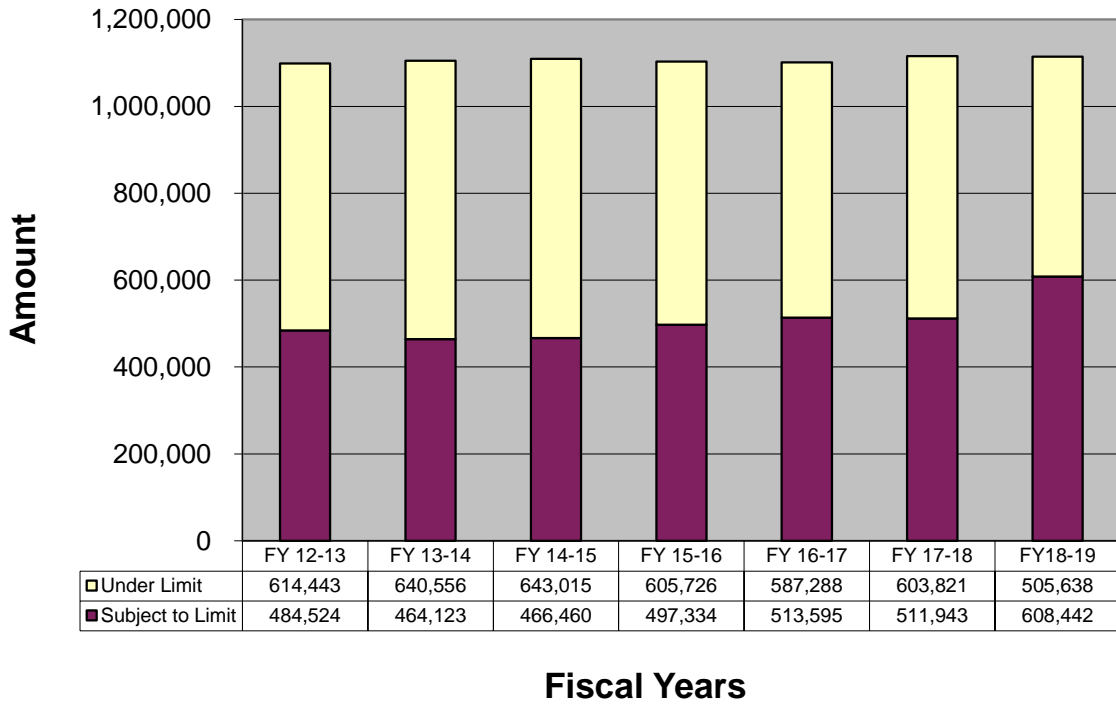
Summary of Appropriations From Proceeds of Taxes	From Non Proceeds of Taxes	From Proceeds of Taxes	Total Appropriations
General Fund	878,436	627,175	1,505,612
Street Lighting Fund	107,416	-	107,416
Water Fund	4,142,409	-	4,142,409
Wastewater Fund	4,099,852	-	4,099,852
Total Proceeds and Non Proceeds of Taxes	9,228,113	627,175	9,855,289
Summary of Exclusions			
Court Order Costs	-	-	-
Federal Mandates	18,733	-	18,733
Qualified Capital Equipment	-	-	-
Qualified Debt Service	-	-	-
Total Exclusions to Appropriations Subject to Limit	18,733	-	18,733

McKinleyville Community Services District
APPROPRIATIONS LIMIT CALCULATION

Summary Charts

Fiscal Year	Appropriations Limit Revised	Subject to Limit	Under Limit
FY 10-11	844,558	312,246	532,312
FY 11-12	939,956	326,017	613,939
FY 12-13	1,098,967	484,524	614,443
FY 13-14	1,104,678	464,123	640,556
FY 14-15	1,109,476	466,460	643,015
FY 15-16	1,103,060	497,334	605,726
FY 16-17	1,100,883	513,595	587,288
FY 17-18	1,115,765	511,943	603,821
FY18-19	1,114,080	608,442	505,638

McKinleyville Community Services District
Appropriations Limit Summary



McKinleyville Community Services District
APPROPRIATIONS LIMIT CALCULATION
FY 18-19 Budget

User Fees in Excess of Costs Analysis
(Worksheet #1 of Guidelines)

	Estimated User Fees Revenues & Expenditures	Allocation By Activity			
		Parks	Street Lighting	Water Operations	Wastewater Operations
GENERAL FUND - Parks					
Charges for Services	481,670	481,670			
Miscellaneous Fees & Reimbursements	18,822	18,822			
Total General Fund	500,492	500,492	-	-	-
Street Lighting Fund	107,416		107,416		
Water Operations Fund	4,142,409			4,142,409	
Wastewater Operations Fund	4,099,852				4,099,852
Total Estimate of User Fees	8,850,169	500,492	107,416	4,142,409	4,099,852
Current Year Adopted Budget					
Operations & Equipment	7,104,925	1,461,764	104,136	2,829,489	2,709,536
Allocations for Improvements	-				
User Fees (Under) or in Excess of Costs	1,745,244	(961,272)	3,280	1,312,920	1,390,316

McKinleyville Community Services District
APPROPRIATIONS LIMIT CALCULATION
FY 18-19 Budget

Calculation of Proceeds of Taxes and Interest Allocation (Worksheets #2 & #3 of Guidelines)

PROCEEDS AND NON-PROCEEDS OF TAXES REVENUE ANALYSIS	Revenue Estimates (1)	Use of Reserves or Fund Balances (2)	Net of Other Uses or Transfers To Other Funds	Net of Other Sources or Transfers From Other Funds	Total Appropriation of Funds (3)	Appropriations From	
						Non-Proceeds of Taxes	Proceeds of Taxes
General Fund							
Property Tax	621,077				621,077	-	621,077
Special Assessment	210,000				210,000	210,000	-
Charges for Services	481,670				481,670	481,670	-
Grants	34,814				34,814	34,814	-
Development Fees	123,229				123,229	123,229	-
Interest (4)	16,000				16,000	9,901	-
Miscellaneous Fees & Reimbursements	18,822				18,822	18,822	6,099
Other Financing Sources					-	-	-
Other Sources					-	-	-
TOTAL GENERAL FUND REVENUES	1,505,612	0	0	0	1,505,612	878,436	627,175
Street Lighting Fund	107,416	(5,280)				107,416	
Water Fund	4,142,409	(1,312,920)				4,142,409	
Wastewater Fund	4,099,852	(1,390,317)				4,099,852	
Debt Service Fund	-					-	
Total All Funds	9,855,289	(2,708,517)	-	-	1,505,612	9,228,113	627,175

(1) See Worksheet 2.1 for Detail to all Funds

(2) Use of reserves or fund balances are considered non-proceeds of taxes due to prior year appropriation of all fund balances to reserves. A (negative) amount reflects a budgetary increase to reserves or ending fund balance which will be reflected in the final budget appropriations.

(3) Includes all appropriations from all funds to reconcile to adopted budget resolutions.

(4) Interest is allocated between Proceeds and Non-Proceeds on a proportional basis.

**McKinleyville Community Services District
Revenue Estimates Detail
FY 18-19 Budget**

**Proceeds Detail (Worksheet 2.1
of Guidelines)**

Fnd	Acct	Estimated Revenue (2)	Less Non- Proceeds of Taxes	Net Proceeds of Taxes	Comments
General Fund - Parks					
41050	ADMIN FEE	4,900	4,900		Reimbursement for Services
42020	PROC. FEES	1,700	1,700		User Fees for Services
42030	BAD CHECK FEES	100	100		Miscellaneous Fees and Reimbursements
43002	REFUNDS/REBATES	250	250		Miscellaneous Fees and Reimbursements
43195	OTHER OP. REV.	8,000	8,000		Miscellaneous Fees and Reimbursements
43197	LEASE REVENUE	2,172	2,172		Use of Property fees
44000	OPEN SPACE FEES	92,765	92,765		Development Fees
45000	OPEN SPACE FEES	20,464	20,464		Development Fees
47050	MSC PAYROLL REM	-	-		Miscellaneous Fees and Reimbursements
47999	EVENT RENTALS	29,300	29,300		User Fees for Services
48000	COMM. EVENTS	-	-		User Fees for Services
48001	VENDOR CONTRACT	59,000	59,000		User Fees for Services
48002	EVENT SERVICES	4,500	4,500		User Fees for Services
48010	INSURANCE FEES	800	800		User Fees for Services
48020	AD INCOME	500	500		User Fees for Services
48040	COMMISSIONS VND	-	-		User Fees for Services
48050	REC. PROGRAMS	394,920	394,920		User Fees for Services
48051	FRF DISCOUNT	(9,050)	(9,050)		User Fees for Services
48055	PROGRAM GRANTS	26,814	26,814		Related to Restricted Grants
48070	SALE OF SCRAP	-	-		Use of Property fees
50001	INT. REVENUE	16,000	9,901	6,099	Allocated
51001	SECURED TAXES	621,077		621,077	
51060	MEASURE B ASSMT	210,000	210,000		Special Assessment Restricted Specific Use
52000	OTHER INCOME	1,500	1,500		Miscellaneous Fees and Reimbursements
53001	CONTRIBUTIONS	1,900	1,900		Donations
53002	QUIMBY FEES	10,000	10,000		Development fees
54001	STATE GRANTS	8,000	8,000		Related to Restricted Grants
56000	GAIN ON DISPOSAL	-	-		Miscellaneous Fees and Reimbursements
Total General Fund		1,505,612	878,436	627,175	
Street Lighting					
41050	ADMIN FEE	15,000	15,000		
42020	PROC. FEES	3,600	3,600		
43195	OTHER OP. REV.	-	-		
47001	ST. LIGHT CHGS	83,066	83,066		
47001	ST. LIGHT CHGS	5,750	5,750		
50001	INT. REVENUE	-	-		
Total Street Lighting		107,416	107,416	-	User Fees for Services
Water Fund					
40000	WATER BASE CHG	1,350,304	1,350,304		
40001	MTR. WATER SALE	2,400,541	2,400,541		
41001	NEW SVC. FEES	22,000	22,000		
41002	INSTALLATION FEES	-	-		
41020	PL. CK. FEE DEP	1,000	1,000		
42001	PERMIT FEES	1,000	1,000		
42010	CONN. FEES	100,000	100,000		
42020	PROC. FEES	17,500	17,500		
42030	BAD CHECK FEES	500	500		
42040	RECONN. FEES	20,000	20,000		
42050	DCV INSPECTION	20,000	20,000		
43010	REC. BAD DEBTS	850	850		
43190	CELL TOWER REV.	13,914	13,914		
43195	OTHER OP. REV.	10,000	10,000		
43197	LEASE REVENUE	3,600	3,600		
43198	PAVING FEES	3,000	3,000		

**McKinleyville Community Services District
Revenue Estimates Detail
FY 18-19 Budget**

**Proceeds Detail (Worksheet 2.1
of Guidelines)**

Fnd	Acct	Estimated Revenue (2)	Less Non- Proceeds of Taxes	Net Proceeds of Taxes	Comments
43199	SERVICE UPGRADE	-	-		
46000	AFTER HRS CHGS	1,000	1,000		
48060	EQUIP USAGE FEE	350	350		
48070	SALE OF SCRAP	350	350		
50001	INT. REVENUE	30,000	30,000		
50005	LATE CHARGES	15,500	15,500		
51011	CONTRIB CONST	141,000	141,000		
52000	OTHER INCOME	1,000	1,000		
56000	GAIN ON DISPOSAL	4,000	4,000		
57000	UNREALIZED GAIN/LOSS	(15,000)	(15,000)		
Total Water		4,142,409	4,142,409	0	User Fees for Services
Wastewater Fund					
40002	SWR SVC CHGS.	3,768,688	3,768,688		
40010	STORM WATER FEE	350	350		
41001	NEW SVC. FEES	20,000	20,000		
41002	INSTALLATION FEES	-	-		
41020	PL. CK. FEE DEP	1,000	1,000		
41040	SWR CONST PRMT	3,000	3,000		
42001	INSPECTION FEES	-	-		
42010	CONN. FEES	100,000	100,000		
42020	PROC. FEES	-	-		
42030	BAD CHECK FEES	300	300		
42040	RECONN. FEES	-	-		
42050	DCV INSPECTION	-	-		
43010	REC. BAD DEBTS	900	900		
43190	CELL TOWER REV.	13,914	13,914		
43195	OTHER OP. REV.	4,500	4,500		
43197	LEASE REVENUE	21,000	21,000		
43198	PAVING FEES	1,200	1,200		
46000	AFTER HRS CHGS	-	-		
48060	EQUIP USAGE FEE	-	-		
48070	SALE OF SCRAP	-	-		
50001	INT. REVENUE	35,000	35,000		
50005	LATE CHARGES	14,000	14,000		
51011	CONTRIB CONST	130,000	130,000		
52000	OTHER INCOME	1,000			
56000	GAIN ON DISPOSAL	-	-		
57000	UNREALIZED GAIN/LOSS	(15,000)	(15,000)		
Total Wastewater		4,099,852	4,098,852	0	User Fees for Services
Debt Service					
Total Debt Service		-	-	-	Debt Related
Total All Funds		9,855,289	9,227,113	627,175	

McKinleyville Community Services District
APPROPRIATIONS LIMIT CALCULATION
FY 18-19 Budget

Calculation of Appropriations Subject to Limit (Worksheet #4 of Guidelines)

	<u>Adopted Budget</u>
Total Appropriations From Proceeds of Taxes (From Worksheet # 2)	\$ 627,175
Less Allowed Exclusions (From Worksheet #7)	(18,733)
Current Year Appropriations Subject to Limit	<u>\$ 608,442</u>
Current Year Appropriations Limit (From Worksheet #6)	1,114,080
Current Year Appropriations Over or (Under) Limit	<u>\$ (505,638)</u>
Percentage Over or (Under) Limit	<u><u>-45%</u></u>

McKinleyville Community Services District
 APPROPRIATIONS LIMIT CALCULATION
 FY 18-19 Budget

Population and Growth Factors (Worksheet #5 of Guidelines)

	Percent Change Indices		Percent Change in Population [1]		Allowed Annual Percent Growth in Appropriations Limit	Revised Appropriations Limit [2]
	Percent Change in Per Capita Personal Income [3]	Percent Change in Annual Non-Residential Assessed Valuation growth to Total Growth [4]	MCS D (Unincorporated County)	Humboldt County Total		
FY 06-07	3.96	21.98	0.10	0.38	122.44352%	418,429
FY 07-08	4.42	-14.41	0.17	0.44	104.87945%	438,846
FY 08-09	4.29	22.13	0.83	0.64	123.14368%	540,411
FY 09-10	0.62	12.02	0.57	0.45	112.65851%	608,820
FY 10-11	-2.54	37.77	0.69	0.53	138.72061%	844,558
FY 11-12	2.51	10.50	0.72	0.66	111.29560%	939,956
FY 12-13	3.77	16.80	0.10	0.00	116.91680%	1,098,967
FY 13-14	3.10	0.02	0.50	0.40	100.51970%	1,104,678
FY 14-15	-0.23	0.50	-0.1	-0.03	100.43433%	1,109,476
FY 15-16	3.82	-0.08	-0.5	-0.30	99.42169%	1,103,060
FY 16-17	5.37	-0.30	0.1	0.00	99.80269%	1,100,883
FY 17-18	3.69	0.25	1.1	1.00	101.35177%	1,115,765
FY 18-19	3.67	0.25	-0.4	-0.30	99.84900%	1,114,080

[1] From State Department of Finance per Article XIII B of the California Constitution every May 1st for following Fiscal Year Appropriations Calculation. A 1991 amendment to Article XIII-B dropped use of the CPI and allowed for revising limit with PCI or Growth in non-residential assessed valuation and City or County population growth factors back to FY 87-88. The MCS D may selection by resolution the growth factors to be used to calculate the annual Appropriations Limit. The **Bold type** indicate Factor used in calculation for the individual Fiscal Year.

[2] Appropriations Limit calculation have been revised to correct factors and mathematical calculations. Previous Appropriations limits and combined percentage growth from June 20, 2007 Board Agenda report.

[3] PCI = Per Capita Personal Income - California 4th Quarter - Calculated by State Department of Finance. See Price-Population Letter, Annual

[4] Percent of annual growth in non-residential assessed valuation is from information provided by the Humboldt County Assessor's office on values and property classifications and is calculated as the percent of change in non-residential property valuation to the change in total valuation. Application of the percent change in non-residential valuation is from the prior fiscal year change. For example, the percent change in FY 03-04 of 8.14% was the change in non-residential assessed valuation in FY 02-03 from FY 01-02.

McKinleyville Community Services District
APPROPRIATIONS LIMIT CALCULATION
FY 18-19 Budget

Appropriations Limit Calculation (Worksheet #6 of Guidelines)
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Prior Year Appropriations Limit (From Worksheet #5)	\$ 1,115,765
Current Year Growth Factors (From Worksheet #5)	
Non-Residential Assessed Valuation Percent Change	0.25%
MCSD Unicorporated County Population Percent Change	-0.40%
	<hr/>
Compounded Total Percentage Adjustment Factor	-0.151%
Current Year Annual Adjustment Amount	\$ (1,685)
Other Adjustments to Limit (see detail worksheets)	
Reduction In Limit	
Loss of Responsibility	0
Transfer of Services to Private Sector	0
Transfer of Services to Fees	0
Increase in Limit	
Assumed Responsibility of Services	0
	<hr/>
Total Adjustments to Limit	\$ -
	<hr/>
Current Year Appropriations Limit	\$ 1,114,080
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McKinleyville Community Services District
APPROPRIATIONS LIMIT CALCULATION
FY 18-19 Budget

Exclusions to Appropriations Limit (Worksheet #7 from Guidelines)
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	Exclusions
Court Orders	-
Federal Mandates	
Fair Labor Standards Act Payments	-
FICA and Medicare Payments	15,344
Unemployment Payments	3,389
Total Federal Mandates	18,733
Qualified Capital Outlays (Assets of over \$100,000)	-
Total Qualified Capital Outlays Paid From Proceeds of Taxes	-
Qualified Debt Service	
Total Qualified Debt Service Paid From Proceeds of Taxes	-
Total Exclusions	18,733