



# Helendale Community Services District

**SPECIAL BOARD OF DIRECTORS MEETING**  
October 3, 2019 at 6:00 PM  
26540 Vista Road, Suite C, Helendale, CA 92342

## Call to Order - Pledge of Allegiance

### 1. Approval of Agenda

- 2. Public Participation** - *Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member may speak on any agenda item at the time the agenda item is discussed by the Board of Directors.*

## Regular Business:

3. Discussion and Possible Action Regarding Rescinding Resolution 2017-17: A Resolution of the Helendale Community Services District to Tax Defer Member Paid Contributions-ICR414(h) Employer Pick-Up
4. Discussion and Possible Action Regarding Adoption of a Notice of Exemption for the Test Hole Drilling and Water Sampling Project
5. Adjournment

## Providing:

- Water
- Wastewater
- Park & Recreation
- Solid Waste Management
- Street lighting
- Graffiti Abatement for the Helendale Community

## OFFICE HOURS:

Monday-Friday  
8:00 – 5:30 p.m.

## PHONE:

760-951-0006

## FAX:

760-951-0046

## ADDRESS:

26540 Vista Road  
Suite B  
Helendale, CA  
92342

## MAILING

### ADDRESS:

PO BOX 359  
Helendale, CA  
92342

Visit us on the Web  
at:

[www.helendalecsd.org](http://www.helendalecsd.org)



*Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agenda public meeting should be directed to the District's General Manager's office at (760) 951-0006 at least 24 hours prior to said meeting. The regular session of the Board meeting will be recorded. Recordings of the Board meetings are kept for the Clerk of the Board's convenience. These recordings are not the official minutes of the Board meetings.*



# Helendale Community Services District

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Date: October 3, 2019  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3  
Discussion and Possible Action Regarding Rescinding Resolution 2017-17: A  
Resolution of the Helendale Community Services District to Tax Defer Member Paid  
Contributions-ICR414(h) Employer Pick-Up

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**STAFF RECOMMENDATION:**

Staff requests approval of this item.

**STAFF REPORT:**

After several conversations with staff members of CalPERS, it was determined that Resolution 2017-17 would need to be rescinded. In a conference call on 9/25 with several representatives from PERS, District's General Counsel, Financial Consultant and General Manager, we were able to determine a path forward in resolving the issue.

In 2017, a PERS representative recommended that the District adopt Resolution 2017-17. In hindsight, that was not accurate advice. In an effort to begin the process for correcting the issue with PERS, it is requested that the Board rescind this former action. The Board's action to rescinding the 2017 resolution is the first step in unwinding the clock on an issue that was created in 2008. This is the only action that the Board needs to take at this point. Staff and financial consultant will begin working with PERS to correct and error in posting the 2.5% that occurred in 2008 and continued until this recent pay period.

**FISCAL IMPACT:** Unknown at this time.

**ATTACHMENTS:** Staff report date November 16, 2017 with Resolution 2017-17



## Helendale Community Services District

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Date: November 16, 2017  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #8  
Discussion and Possible Action Regarding Adoption of Resolution 2017-17; A  
Resolution of the Helendale Community Services District to Tax Defer Member Paid  
Contributions – ICR414(h) Employer Pick-Up

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**STAFF RECOMMENDATION:**

Staff recommends the Board adopt Resolution 2017-17.

**STAFF REPORT:**

This is a clean-up item related to an action that the Board of Directors took in 2009 in which the Board of Directors opted to pick up 2.5% of the employees' retirement in lieu of granting a cost of living increase (COLA). Employees currently pay 5.5 percent and the District picks up the balance of 2.5% for the full employee-paid portion of the retirement contribution. In addition, the employer contribution for CalPERS Classic members is 11.049%.

In a recent conversation with CalPERS regarding the District's retirement plan, it was determined that the District had not adopted the proposed resolution that allows the 2.5% retirement portion which the District's picks up to be an untaxed contribution on behalf of the employees. This is a clean-up item that has no financial impact to the District.

**FISCAL IMPACT:**

None

**POSSIBLE MOTION:**

Adopt Resolution 2017-17



## **RESOLUTION NO. 2017-17**

### **A RESOLUTION OF THE HELENDALE COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS TO TAX DEFER MEMBER PAID CONTRIBUTIONS – IRC 414(h)(2) EMPLOYER PICK-UP**

WHEREAS, the governing body of the Helendale Community Services District has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

WHEREAS, the Helendale Community Services District has determined that even though the implementation of the provisions of section 414(h)(2) IRC is not required by law, the tax benefit offered by section 414(h)(2) IRC should be provided to all employees who are members of the California Public Employees' Retirement System:

NOW, THEREFORE, BE IT RESOLVED:

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

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

PASSED AND ADOPTED by the governing body of the Helendale Community Services District

\_\_\_\_\_  
this day of 16th Day of November 2017

BY

\_\_\_\_\_  
Ron Clark

\_\_\_\_\_  
President, Board of Directors

RETURN ADDRESS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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**FOR CALPERS USE ONLY**

**RESOLUTION TO TAX DEFER MEMBER PAID CONTRIBUTIONS - IRC 414(h)(2)**

Approved by: \_\_\_\_\_

Title: \_\_\_\_\_



# Helendale Community Services District

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Date: October 3, 2019  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #4  
Discussion and Possible Action Regarding Approval a Notice of Exemption for the Test Hole Drilling and Water Sampling Project

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**STAFF RECOMMENDATION:**

Staff recommends approval of this item.

**STAFF REPORT:**

The Board is requested to consider adoption of the attached Notice of Exemption for the Test Hole and Water Sampling Project that will assist in determining where our next water production well will be located.

The California Environment Quality Act (CEQA) requires an environmental determination be made by the Responsible Agency in projects that may have an environmental impact. In the case of the Test Hole project, it is determined that it is categorically exempt from CEQA based upon CEQA guidelines section 15304 and 15306.

The project consists of exploration and data collection and will not result in a "serious or major disturbance to an environmental resource" (CEQA Guidelines, Section 15306). The project is considered a minor alteration in land (CEQA Guidelines, Section 304E and F). These findings qualify the proposed project as exempt under the CEQA Guidelines.

**FISCAL IMPACT:** None

**ATTACHMENTS:** Notice of Exemption

**NOTICE OF EXEMPTION**

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TO: County Clerk  
County of San Bernardino  
385 N. Arrowhead Ave., 2<sup>nd</sup> Floor  
San Bernardino, CA 92415-0130

FROM: Helendale Community Services District  
26540 Vista Road, Suite B  
Helendale, CA 92342

Project Title: Test Hole Drilling and Water Sampling Project

Project Location - Specific: See Exhibit A attached hereto and incorporated herein by this reference

Project Location - City: Helendale Project Location - County: San Bernardino

Description of Project: The drilling of two ten-inch bore holes (one each at two locations), the collection of discrete groundwater samples, and subsequent site restoration.

Public Agency Approving Project: Helendale Community Services District

Name of Person or Agency Carrying Out Project: Kimberly Cox, General Manager

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**Exempt Status:**

- Ministerial [CEQA Sec. 21080(b)(1); Guidelines Sec. 15268]
- Declared Emergency [CEQA Sec. 21080(b)(3); Guidelines Sec. 15269(a)]
- Emergency Project [CEQA Sec. 21080(b)(4); Guidelines Sec. 15269(b)(c)]
- Categorical Exemptions. Code number: CEQA Guidelines Sections 15304 and 15306
- Statutory Exemptions: \_\_\_\_\_

**Reasons why project is exempt:**

This project consists only of minor alterations to the condition of land, water, or vegetation (with subsequent site restoration), and related data collection, research, and resource evaluation activities.

Lead Agency Contact Person: Kimberly Cox Area Code/Telephone/Extension: (760) 951-0006

Signature: \_\_\_\_\_ Date: October 3, 2019 Title: General Manager

Signed by Lead Agency

Date received for filing at OPR:

Signed by Applicant

Placer County Code

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[Chapter 18 ENVIRONMENTAL REVIEW](#)

[Article 18.36 STATUTORY EXEMPTIONS AND CATEGORICAL EXEMPTIONS](#)

**18.36.060 Class 4—Minor alterations to land (CEQA Guidelines, Section 15304).**

Class 4 consists of minor public or private alterations in the condition of land, water, and/or vegetation which do not involve removal of mature, scenic trees except for forestry and agricultural purposes. Examples include but are not limited to:

- A. Grading on land with a slope of less than ten (10) percent, except that grading shall not be exempt in a waterway, in any wetland, in an officially designated (by federal, state, or local government action) scenic area, or in officially mapped areas of severe geologic hazard, such as an Alquist-Priolo Earthquake Fault Zone or within an official Seismic Hazard Zone, as delineated by the State Geologist;
- B. Issuance of a grading permit in conjunction with a project for which a design review approval has been granted and/or following any discretionary action which was subject to environmental review;
- C. New gardening or landscaping; including the replacement of existing conventional landscaping with water efficient or fire resistant landscaping;
- D. Filling of earth into previously excavated land with material compatible with the natural features of the site;
- E. Minor alterations in land, water, and vegetation on existing officially designated wildlife management areas or fish production facilities which result in improvement of habitat for fish and wildlife resources or greater fish production;
- F. Minor temporary use of land having negligible or no permanent effects on the environment, including carnivals, outdoor festivals/concerts, sales of Christmas trees, arts and crafts fairs, etc.;
- G. Minor trenching and backfilling where the surface is restored;
- H. Maintenance dredging where the spoil is deposited in a spoil area authorized by all applicable state and federal regulatory agencies;
- I. The creation of bicycle lanes on existing rights-of-way.
- J. Fuel management activities within 30 feet of structures to reduce the volume of flammable vegetation, provided that the activities will not result in the taking of endangered, rare, or threatened plant or animal species or significant erosion and sedimentation of surface waters. This exemption shall apply to fuel management activities within 100 feet of a structure if the public agency having fire protection responsibility for the area has determined in writing, or by written policy or ordinance, that 100 feet of fuel clearance is required due to extra hazardous fire conditions. (Ord. 5119-B, 2001)

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**WESTLAW California Code of Regulations**[Home](#) [Table of Contents](#)**§ 15306. Information Collection.**

14 CA ADC § 15306

BARCLAYS OFFICIAL CALIFORNIA CODE OF REGULATIONS

Barclays Official California Code of Regulations [Currentness](#)

Title 14. Natural Resources

Division 6. Resources Agency

Chapter 3. Guidelines for Implementation of the California Environmental Quality Act

Article 19. Categorical Exemptions

14 CCR § 15306

**§ 15306. Information Collection.**

Class 6 consists of basic data collection, research, experimental management, and resource evaluation activities which do not result in a serious or major disturbance to an environmental resource. These may be strictly for information gathering purposes, or as part of a study leading to an action which a public agency has not yet approved, adopted, or funded.

Note: Authority cited: Section 21083, Public Resources Code. Reference: Section 21084, Public Resources Code.

**HISTORY**

1. Change without regulatory effect amending Note filed 10-6-2005 pursuant to section 100, title 1, California Code of Regulations (Register 2005, No. 40).

This database is current through 9/20/19 Register 2019, No. 38

14 CCR § 15306, 14 CA ADC § 15306

**END OF DOCUMENT**

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