



**YREKA CITY FINANCE COMMITTEE
SPECIAL MEETING AGENDA
March 11, 2022 – 10:00 A.M.
Yreka City Council Chamber, 701 Fourth Street, Yreka, CA**

The full agenda packet can be found on the City’s website: www.ci.yreka.ca.us/AgendaCenter

Join this meeting via Zoom:

Link: <https://us02web.zoom.us/j/6194957056>
Meeting ID# **619-495-7056**

Members of the public may also remotely listen to and participate in the meeting via teleconference. If you wish to listen or participate in this meeting through teleconference, simply dial into the conference number below, and enter the meeting ID#.

Conference call in Number: **669-900-6833 (Toll-Free 888 788 0099)**

“RAISE YOUR HAND” to provide public comment for your desired item. Speakers will be asked to identify themselves.

- **Online:** If you are online, click on “raise hand” on the bottom of your screen.
- **Mobile App:** In the mobile app, you can raise your hand by tapping the "Raise Hand" option in the "More" tab.
- **Telephone:** If you are calling in via telephone, to raise your hand, dial *9 (star-nine). Speakers will be called on by the last four digits of their phone number. To unmute yourself dial *6 (star-six).

1. CALL TO ORDER and PLEDGE OF ALLEGIANCE:

The Finance Committee is a standing subcommittee consisting of two (2) councilmembers, the City Manager, the City Treasurer, and the Finance Director.

The Finance Committee considers and makes recommendations on matters referred to it by the City Council relating to finance, budget, audits, capital planning and debt.

2. PUBLIC COMMENTS:

This is the time for public comments regarding items that are not on the agenda or items on the Consent Agenda. Public comments period is not intended to be a “Question and Answer” period or conversations with the Council or City staff. Councilmembers, when recognized by the Mayor, may ask questions of presenter but no action may be taken by the City Council during the public comment section of the meeting.

- Please speak from the podium.
- Please state your name for the record prior to providing your comments.
- Please address the Council as a whole.
- If you have documents to present, please provide a minimum of seven (4) copies.
- Please limit your remarks to three (3) minutes.

3. PUBLIC COMMENT FOLLOW-UP:

This is the time for Finance Committee or the City Manager to respond to public comments and may direct staff to prepare a report or place an item on a future agenda.

4. DISCUSSION:

- a. Discussion and Review of Draft Financial Statements for the City of Yreka for the fiscal year ending June 30, 2021, City's auditing firm, Smith and Newell, Norm Smith.
- b. ARPA (American Rescue Plan Act) Funding update.
- c. Review of Long-Term Pension and OPEB liabilities
 - a. Unfunded liabilities – CERBT and CEPPT Statements
 - b. Direction for outreach to consultants for funding strategies and review of current plan
- d. State of California AB114, Mandatory Employer Sick Leave for employees having over 25 employees
 - a. Payroll reporting and Employee outreach (mandated)
- e. Budget Calendar – Management Review of the bi-annual adopted budget for fiscal year 2021-22 (status), updated projections for the adopted budget for fiscal year 2022-23, and develop new projections for fiscal year 2023-24 with possible discussion on direction for acceptance of new bi-annual projections.
- f. Review of fiscal impact of recent workshops for grant application (PHLA) and acceptance (Prop 68):
 - a. CDBG Permanent Local Housing Allocation Formula Program
 - b. Prop 68, California State Parks Awards \$8.5 million grant to create new Yreka Swim Center and Native Park

5. ADJOURNMENT.

In compliance with the requirements of the Brown Act, notice of this special meeting has been posted in a publicly accessible place, 24 hours in advance of the meeting.

All documents produced by the City which are related to an open session agenda item and distributed to the City Council are made available for public inspection in the City Clerk's Office during normal business hours.

Public Hearings: If, in the future, you wish to challenge in court any of the matters on an agenda for which a public hearing is to be conducted, you may be limited to raising only those issues which you (or someone else) raised orally at the public hearing or in written correspondence received by the City at or before the hearing. Any person seeking to challenge a City Council decision made as a result of a proceeding in which by law a hearing is required to be given, evidence is required to be taken, and the discretion in the determination of facts is vested in the City Council, shall be required to commence that action 90 days following the date on which the decision becomes final as provided in Code of Civil Procedure Section 1094.6. Please refer to Code of Civil Procedure 1094.6 to determine how to calculate when a decision becomes "final."

"CHALLENGING DECISIONS OF CITY ENTITIES The time limit within which to commence any lawsuit or legal challenge to any quasi-adjudicative decision made by the City of Yreka is governed by Section 1094.6 of the Code of Civil Procedure, unless a shorter limitation period is specified by any other provision, including without limitation Government Code section 65009 applicable to many land use and zoning decisions, Government Code section 66499.37 applicable to the Subdivision Map Act, and Public Resources Code section 21167 applicable to the California Environmental Quality Act (CEQA). Under Section 1094.6, any lawsuit or legal challenge to any quasi-adjudicative decision made by the City must be filed no later than the 90th day following the date on which such decision becomes final. Any lawsuit or legal challenge, which is not filed within that 90-day period, will be barred. Government Code section 65009 and 66499.37, and Public Resources Code section 21167, impose shorter limitations periods and requirements, including timely service in addition to filing. If a person wishes to challenge the above actions in court, they may be limited to raising only those issues they or someone else raised at the meeting described in this notice, or in written correspondence delivered to the City of Yreka, at or prior to the meeting. In addition, judicial challenge may be limited or barred where the interested party has not sought and exhausted all available administrative remedies."

The City of Yreka does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disability, or any other legally protected classes in employment or provision of services. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the City Clerk 48 hours prior to the meeting at (530) 841-2336 or by notifying the Clerk at aboyd@ci.yreka.ca.us.



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$3,588,550.71	\$3,561,413.22
Contribution	62,832.07	95,389.53
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	64,085.50	60,760.73
Administrative Expenses	(1,395.08)	(2,776.98)
Investment Expense	(720.09)	(1,433.39)
Other	0.00	0.00
Ending Balance	\$3,713,353.11	\$3,713,353.11
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$3,713,353.11	\$3,713,353.11

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	323,026.025	320,133.729
Unit Purchases from Contributions	5,594.181	8,486.477
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	328,620.206	328,620.206
Period Beginning Unit Value	11.109169	11.124767
Period Ending Unit Value	11.299832	11.299832

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 12/31/2021

City of Yreka

Entity #: SKHE-5698564511-501P



Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
10/13/2021	Contribution	\$8,623.37	\$11.148127	773.526	1000000424990 97	
10/25/2021	Contribution	\$8,553.23	\$11.205064	763.336	1000000425770 54	
11/08/2021	Contribution	\$8,907.94	\$11.326350	786.479	1000000426497 93	
11/22/2021	Contribution	\$8,909.32	\$11.219205	794.113	1000000428153 37	
12/06/2021	Contribution	\$9,147.82	\$11.228866	814.670	1000000428859 78	
12/20/2021	Contribution	\$9,378.49	\$11.191739	837.983	1000000430349 75	
12/31/2021	Contribution	\$9,311.90	\$11.299832	824.074	1000000430953 28	

Client Contact:
CEPPT4U@CalPERS.ca.gov



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$1,473,517.57	\$1,444,107.13
Contribution	4,791.89	37,040.61
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	57,462.44	54,941.35
Administrative Expenses	(187.15)	(370.37)
Investment Expense	(136.78)	(270.75)
Other	0.00	0.00
Ending Balance	\$1,535,447.97	\$1,535,447.97
FY End Contrib per GASB 74 Para 22	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$1,535,447.97	\$1,535,447.97

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	68,117.870	66,653.973
Unit Purchases from Contributions	215.855	1,679.752
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	68,333.725	68,333.725
Period Beginning Unit Value	21.631879	21.665732
Period Ending Unit Value	22.469842	22.469842

Please note the Grand Total is your actual fund account balance at the end of the period, including all contributions per GASB 74 paragraph 22 and accrued disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CERBT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 12/31/2021

City of Yreka

Entity #: SKB7-5698564511-001



Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
10/13/2021	Contribution	\$656.07	\$21.830639	30.053	1000000424990 98	
10/25/2021	Contribution	\$648.01	\$22.193412	29.198	1000000425770 55	
11/08/2021	Contribution	\$682.19	\$22.560945	30.238	1000000426497 94	
11/22/2021	Contribution	\$680.04	\$22.285460	30.515	1000000428153 38	
12/06/2021	Contribution	\$698.34	\$22.103088	31.595	1000000428859 79	
12/20/2021	Contribution	\$715.87	\$21.961285	32.597	1000000430349 76	
12/31/2021	Contribution	\$711.37	\$22.469842	31.659	1000000430953 29	

Client Contact:
CERBT4U@CalPERS.ca.gov



CITY OF YREKA
INTERNAL EMPLOYEE MEMORANDUM

To: All City of Yreka Employees
From: Jason Ledbetter, City Manager
Subject: Coronavirus (COVID-19) – Update #8 – Use of 2022 COVID-19 Supplemental Paid Sick Leave for Employees, and Update from the California Department of Public Health for Masking Guidance
Date: February 25, 2022

On February 9, 2022, Governor Newsom signed Senate Bill ("SB") 114 into law. The law reauthorizes COVID-19 Supplemental Paid Sick Leave ("SPSL"), providing paid leave entitlements to employees who are unable to work or telework due to a number of qualifying reasons related to COVID-19. The law becomes effective on February 19, 2022 and will require covered employers to provide SPSL to qualifying employees retroactive to January 1, 2022 and through September 30, 2022.

Effective February 25, 2022, full-time Yreka Employees will notice 80 hours of Supplemental Paid Sick Leave available in their leave accruals. These hours are split into two categories to provide leave for reasons associated with COVID-19. If you are unable to work for the following reasons listed below, the Human Resources Department will work with you to decide which leave category is appropriate for using hours associated with leave for COVID-19:

- **Vaccine-Related:** The covered employee is attending a vaccine or booster appointment for themselves or a family member or cannot work or telework because they have vaccine-related symptoms or are caring for a family member with vaccine-related symptoms.
- **Caring for Yourself:** The employee is subject to quarantine or isolation period related to COVID-19 as defined by an order or guidance of the California Department of Public Health, the federal Centers for Disease Control and Prevention, or a local public health officer with jurisdiction over the workplace; has been advised by a healthcare provider to quarantine; or is experiencing COVID-19 symptoms and seeking a medical diagnosis.
- **Caring for a Family Member:** The covered employee is caring for a family member who is subject to a COVID-19 quarantine or isolation period or has been advised by a healthcare provider to quarantine due to COVID-19, or is caring for a child whose school or place of care is closed or unavailable due to COVID-19 on the premises.
- The covered employee is caring for a family member who tested positive for COVID-19. (A family member includes a child, parent, spouse, registered domestic partner, grandparent, grandchild, or sibling.)
- Employee receives a positive test for COVID-19 or are caring for a family member who tested positive.

Requesting Supplemental Paid Sick Leave and Attestation for City Records

Similar to when supplemental paid sick leave was provided in 2021, employees should coordinate with their Supervisor and the Human Resources Department for qualifying COVID-19 related reasons requiring leave. The City will continue to communicate with employees over the next several weeks to provide updated leave forms for SPSL. If there is a situation where you may have used leave for a reason related to COVID-19 from January 1, 2022 to present, please contact your supervisor and they will direct you to the Human Resources Department for requesting retroactive SPSL. The City will also require an attestation for employees to self-attest to vaccination status in order to maintain compliance with Cal/OSHA standards.

California Department of Public Health (CDPH) and Cal/OSHA Masking Guidance

As of February 16, 2022, the California Department of Public Health and Cal/OSHA have updated their masking guidance for individuals and workplaces. Under the new guidelines, vaccinated employees are not required to mask indoors although it is recommended to continue indoor masking when the risk may still be high.

If you are unvaccinated, the California Department of Public Health requires employees to continue wearing masks indoors, as well as workplace settings that require close contact with other employees or members of the public.

Updated Staff Guidelines for Employees and Supervisors

These are current guidelines in an evolving situation and are subject to change or modification.

If you are experiencing any of the following, please **DO NOT** report to the worksite and contact your direct supervisor for directions. Human Resources will coordinate with the individual, department and Siskiyou County Public Health to follow best practices and guidance.

1. Sick Employee
2. Employee with Known or Suspected Exposure to COVID-19
3. Employee Confirmed Positive or Presumptive for COVID-19

Moving Forward

We would like to thank you for your continued cooperation and dedication as we navigate these changes together and appreciate your continued dedication to the City of Yreka and your community. Your teamwork is greatly appreciated and vital to keeping essential services available to citizens.

Reminder on Other Available Resources- ACI Employee Assistance Program (EAP)

The City of Yreka provides access to confidential employee assistance services, through ACI EAP. ACI can assist employees and their families with emotional well-being, financial, legal and other concerns. Services are available by phone at 1-800-932-0034, online at score.acieap.com, or by downloading the myACI mobile app from the App Store (Username: SCOR Password: 492) or Google Play (Username: SCOR492). If you need further information on this resource, please email Human Resources at jelsnab@ci.yreka.ca.us.

Government Resources

- CDC Information: www.cdc.gov
- CA Department of Public Health: www.cdph.ca.gov
- County of Siskiyou Public Health: www.co.siskiyou.ca.us/publichealth

**City of Yreka – Budget Calendar
Review of 2022-2023 Budget
Prepare Proposed 2023-24 Budget**

Proposed Calendar	Activities
Now -March 20, 2022 (Finance)	1) Prepare and distribute Dept head budget's workpapers revisions for 2022-23 and projections for 2023-24.
March 9, 2022 (Depart. Heads) March 11, 2022 (Finance Committee)	2) Discussion and or approval of budget calendar and schedule council dates
March 21, 2022 – April 12, 2022	3) Finance meets with Manager for Mid-year review (2022-23) and discusses 2023-24 budgets w/ Dept Heads
March 20, 2022 – April 30, 2022	4) Finance to prepares mid-year budget revisions 2022-2023. 5) Finance aggregates departmental budget input for City
May 1 – May 15, 2022 (Internal)	6) CM and Finance to summarize projected shortfalls to City council 7) Finalize #'s, revenue trends, new insurance rates, incorporate the governor's revised budget 8) CM and Finance to work with Dept Heads on potential revisions.
May 15- May 31, 2022	9) Finance to release to dept heads for review draft budgets. 10) Finance Committee meets to discuss projections.
June 7, 2022 (City Council)	11) Department Heads and Finance present budget (includes projected revenues, position control expenditures, and expenditure trends) to City Council (PowerPoint).
June 7-21, 2022 (Finance)	12) Finalize budget documents for consideration by public and Council
June 21, 2022	13) Budget available for public inspection 14) Schedule additional special budget meetings if needed
July 5, 2022 (City Council)	15) Present 2022-23 Proposed Budget for adoption.
September 2022(Finance and City Manager)	16) Prepare newsletter budget article



City of Yreka

701 Fourth Street • Yreka, CA 96097
(530) 841-2386 • FAX (530) 842-4836



Press Release

California State Parks Awards \$8.5 million grant to create new Yreka Swim Center and Native Park

The City of Yreka has been selected by the California Department of Parks and Recreation's Office of Grants and Local Services to receive \$8.5 million dollars through the Proposition 68 Statewide Park Development and Community Revitalization Program.

The project is intended to create the new Yreka Swim Center and Native Park. Funding will help the City acquire approximately 7.8 acres, construct a new pool with retractable cover, a swim center building, parking lot, and support facilities, construct a native park with a sculpture garden, a meditation garden & butterfly viewing area, a playground, a picnic area, pathways with vista points of the mountains, and public art, along with landscaping and lighting throughout the park.

"This is very exciting news," said Yreka Council Member Joan Smith Freeman. "This has been a big project I have been working on for years. I feel this is a huge opportunity to make Yreka and our surrounding area an even better place to live."

The grant was highly competitive. 468 project applications requested \$2.42 billion in funding, but only 112 grant projects were selected, representing a total of \$548.3 million in grants awarded.

These grants represent the single-largest investment in state history in expanding access to parks in underserved communities, with new or enhanced parks funded in every region of California.

"People from all over the world come to visit our state's natural wonders, but too many Californians today lack access to parks and open space in their own neighborhoods," said Governor Gavin Newsom. "This historic investment will revitalize and create new parks in more than 100 local communities, dramatically expanding access to the outdoors across the state and ensuring more Californians from all walks of life can reap the benefits for our hearts, minds and bodies for generations to come."

The complete list and map showing locations of the 112 projects receiving grant awards can be found at www.parks.ca.gov/spp.