TWAIN HARTE COMMUNITY SERVICES DISTRICT

WATER – SEWER – FIRE – PARK 22912 Vantage Pointe Drive, Twain Harte, CA 95383 Phone (209) 586-3172 Fax (209) 586-0424

REGULAR MEETING OF THE BOARD OF DIRECTORS VIDEO TELECONFERENCE June 9, 2021 9:00 A.M.

IMPORTANT NOTICE:

To help slow the spread of COVID-19, the District's board room is closed to the public. Under the Governor's Executive Order N-25-20, this meeting will be held remotely by teleconference using Zoom:

Videoconference Link: https://us02web.zoom.us/j/83932179653

• Meeting ID: 839 3217 9653

• Telephone: (669) 900-6833

ANYONE CAN PARTICIPATE IN THIS MEETING: see details at the end of this agenda.

AGENDA

The board may take action on any item on the agenda.

- 1. Call to Order
- 2. Pledge of Allegiance & Roll Call
- 3. Reading of Mission Statement
- 4. Public Comment

This time is provided to the public to speak regarding items not listed on this agenda.

5. Consent Agenda:

- A. Presentation and approval of financial statements through May 31, 2021.
- B. Approval of the minutes of the Regular Meeting held on May 12, 2021.
- C. Adopt Resolution #21-16 Approve Continuance of the 1981 Special Tax for Fire Protection and Prevention.

6. Public Hearing

- A. Open public hearing.
- B. Presentation on continuation of assessments for Fire and Rescue, Fire Protection and Emergency Services and Parks and Recreation Maintenance Districts.

- C. Receive public comment regarding continuation of assessments.
- D. Presentation of the proposed Fiscal Year 2021-22 budget, salary plan, capital outlay plans and reserve designations.
- E. Receive public comment regarding budget.
- F. Close public hearing.
- G. Discussion/action to adopt Resolution #21-17 Approval of Engineer's Report, Diagram and Assessment and Order to Continue Assessments for the Fire and Rescue Assessment District for Fiscal Year 2021-22.
- H. Discussion/action to adopt Resolution #21-18 Approval of Engineer's Report, Diagram and Assessment and Order to Continue Assessments for the Fire Protection and Emergency Response Services Assessment District for Fiscal Year 2021-22.
- I. Discussion/action to adopt Resolution #21-19 Approval of Engineer's Report, Diagram and Assessment and Order to Continue Assessments for the Parks and Recreation Maintenance District for Fiscal Year 2021-22.
- J. Discussion/action to adopt Resolution #21-20 Adoption of the Fiscal Year 2021-22 Budget, Salary Plan, Capital Outlay Plans and Reserve Designations.

7. New Business

- A. Discussion/action to adopt revisions to Policy #1065 Facility Rental Fee Schedule.
- B. Discussion/action to adopt revisions to Policy #3080 Disposal of Surplus Property or Equipment.
- C. Discussion/action regarding drought and water supply conditions.

8. Reports

- A. President and Board member reports
- B. Fire Chief's report
- C. Water/Sewer Operations Manager's report
- D. General Manager's report

9. Adjourn

HOW TO OBSERVE THIS MEETING:

The public can observe and participate in a meeting as follows:

- **Computer**: Join the videoconference by clicking the videoconference link located at the top of this agenda or on our website. You may be prompted to enter your name and email. Your email will remain private and you may enter "anonymous" for your name.
- Smart Phone/Tablet: Join the videoconference by clicking the videoconference link located at the top of this agenda <u>OR</u> log in through the Zoom mobile app and enter the Meeting ID# and Password found at the top of this agenda. You may be prompted to enter your name and email. Your email will remain private and you may enter "anonymous" for your name.

• **Telephone**: Listen to the meeting by calling Zoom at (4669) 900-6833. Enter the Meeting ID# listed at the top of this agenda, followed by the pound (#) key.

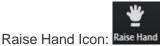
* NOTE: your personal video will be disabled and your microphone will be automatically muted.

FOR MORE DETAILED INSTRUCTIONS, CLICK HERE

HOW TO SUBMIT PUBLIC COMMENTS:

The public will have an opportunity to comment before and after the meeting as follows:

- Before the Meeting: If you cannot attend the meeting, you may:
 - Email comments to <u>ksilva@twainhartecsd.com</u>, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments.
 - Mail comments to THCSD Board Secretary: P.O. Box 649, Twain Harte, CA 95383
- **During the Meeting:** The public will have opportunity to provide comment before and after the meeting as follows:
 - o <u>Computer/Tablet/Smartphone:</u> Click the "Raise Hand" icon and the host will unmute your audio when it is time to receive public comment. If you would rather make a comment in writing, you may click on the "Q&A" icon and type your comment. You may need to tap your screen or click on "View Participants" to make icons visible.



Q&A Icon:

you during the public comment period and invite you to share comments.

Telephone: Press *9 if to notify the host that you have a comment. The host will unmute

* NOTE: If you wish to speak on an item on the agenda, you are welcome to do so during consideration of the agenda item itself. If you wish to speak on a matter that <u>does not</u> appear on the agenda, you may do so during the Public Comment period. Persons speaking during the Public Comment will be limited to five minutes or depending on the number of persons wishing to speak, it may be reduced to allow all members of the public the opportunity to address the Board. Except as otherwise provided by law, no action or discussion shall be taken/conducted on any item not appearing on the agenda. Public comments must be addressed to the board as a whole through the President. Comments to individuals or staff are not permitted.

ACCESSIBILITY:

Board meetings are accessible to people with disabilities. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the District office 48 hours prior to the meeting at (209) 586-3172.

WRITTEN MEETING MATERIALS:

If written materials relating to items on this Agenda are distributed to Board members prior to the meeting, such materials will be made available for public inspection on the District's website: www.twainhartecsd.com

TWAIN HARTE COMMUNITY SERVICES DISTRICT 20/21 OPERATING EXPENDITURE SUMMARY As of May 31, 2021

Fund	TO	TAL Budget*	Υ٦	TD Expended	Budget Balance	% Spent (Target 91.67%)
Park		91,971		65,646	26,325	71.38%
Water		1,069,667		873,984	195,683	81.71%
Sewer		1,207,857		840,140	367,717	69.56%
Fire		1,032,684		980,823	51,861	94.98%
Admin		598,360		505,966	92,394	84.56%
TOTAL	\$	4,000,539	\$	3,266,559	\$ 733,980	81.65%

TWAIN HARTE COMMUNITY SERVICES DISTRICT 20/21 CAPITAL EXPENDITURE SUMMARY As of May 31, 2021

Fund	TOTAL Budget*	YTD Expended	Budget Balance	% Spent (Target 91.67%)
Park	170,240	107,862	62,378	63.36%
Water	381,220	55,479	325,741	14.55%
Sewer	339,900	60,621	279,279	17.83%
Fire	219,230	112,952	106,278	51.52%
Admin		-	-	
TOTAL	\$ 1,110,590	\$ 336,914	\$ 773,676	30.34%

Reflects Budget Rev #4 - Approved 4/14/21

TWAIN HARTE COMMUNITY SERVICES DISTRICT BANK BALANCES As of May 31, 2021

Account	Begin	ning Balance	ı	Receipts	Disbursements	Current Balance
U.S. Bank Operating		1,438,801		435,894	(226,424)	1,648,271
U.S. Bank - D Grunsky #1*		69,435				69,435
U.S. Bank - D Grunsky #2*		70,778				70,778
LAIF		2,966,355				2,966,355
TOTAL	\$	4,545,369	\$	435,894	\$ (226,424)	\$ 4,754,839

^{*}Davis Grunsky reserve money restricted for Davis Grunsky Loan Payments

TWAIN HARTE COMMUNITY SERVICES DISTRICT Board of Directors Regular Meeting via Teleconference due to COVID-19 May 12, 2021

<u>CALL TO ORDER:</u> President Sipperley called the meeting to order at 09:04 a.m. The following Directors, Staff, and Community Members were present:

DIRECTORS:

Director Sipperley, President Director McManus Director Mannix Director Knudson Director deGroot

STAFF:

Tom Trott, General Manager
Neil Gamez, Fire Chief
Kim Silva, Administrative Coordinator/ Board Secretary
Lewis Giambruno, Operations Manager
Carolyn Higgins, Finance Officer

AUDIENCE: 1 Attendee.

PUBLIC COMMENT ON NON-AGENDIZED ITEMS:

Carol Hallet from CERT gave a report regarding the monthly CERT activity specifically speaking to the vaccine clinics they've been assisting with.

GM Trott asked the board to consider adding an item to the agenda that came the attention of staff after the agenda was created but necessitated immediate action that couldn't wait until the next regularly scheduled board meeting.

MOTION: Director deGroot made a motion to add the item "Approval of the Drinking Water Planning Grant Agreement between the Twain Harte Community Services District and the California State Water Resources Control Board for the Twain Harte Water System Evaluation and Modernization Project" to the agenda.

SECOND: Director Knudson

AYES: Mannix, DeGroot, McManus, Sipperley, Knudson

NOES: None

ABSTAIN:

CONSENT AGENDA:

- A. Presentation and approval of financial statements through April 30, 2021.
- **B.** Approval of the minutes of the Regular Meeting held on April 14, 2021.

MOTION: Director McManus made a motion to accept the consent agenda in its entirety.

SECOND: Director deGroot

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

OLD BUSINESS

A. None.

NEW BUSINESS:

A. Discussion/action to adopt the 20-Year Vehicle and Equipment Replacement Plan for Fiscal Year 2021-22.

MOTION: Director Mannix made a motion to adopt the 20-Year Vehicle and

Equipment Replacement Plan for Fiscal Year 2021-22.

SECOND: Director deGroot

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

B. Discussion/Action to adopt Resolution #21-11 – Intention to Continue Assessments for Fiscal Year 2021-22, Approval of Preliminary Engineer's Report and Notice of Hearing for the Park and Recreation Maintenance District.

MOTION: Director deGroot made a motion to adopt Resolution #21-11 – Intention to Continue Assessments for Fiscal Year 2021-22, Approval of Preliminary Engineer's Report and Notice of Hearing for the Park and Recreation Maintenance District.

SECOND: Director Knudson

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

C. Discussion/action to adopt Resolution #21-12 – Intention to Continue Assessments for Fiscal Year 2021-22, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire and Rescue Assessment District.

MOTION: Director Mannix made a motion to adopt Resolution #21-12 – Intention to Continue Assessments for Fiscal Year 2021-22, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire and Rescue Assessment District approve with dollar amount change to correct typo.

SECOND: Director McManus

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

D. Discussion/action to adopt Resolution #21-13 – Intention to Continue Assessments for Fiscal Year 2021-22, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire Protection and Emergency Response Services Assessment District.

MOTION: Director deGroot made a motion to adopt Resolution #21-13 – Intention to Continue Assessments for Fiscal Year 2021-22, Approval of Preliminary

Engineer's Report and Notice of Hearing for the Fire Protection and Emergency Response Services Assessment District.

SECOND: Director McManus

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

E. Discussion/action to adopt Resolution #21-14 – Authorizing Reinstatement of Water and Sewer Late Fees and Water Flow Restrictions for Non-Payment.

MOTION: Director Knudson made a motion to adopt Resolution #21-14 – Authorizing Reinstatement of Water and Sewer Late Fees and Water Flow Restrictions for Non-Payment.

SECOND: Director Mannix

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

F. Discussion/action to repeal Policy #3095 – District Facility Keys.

MOTION: Director deGroot made a motion to repeal Policy #3095 - District

Facility Keys.

SECOND: Director McManus

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

G. Discussion/action to adopt Resolution #21-15 – Adopting the Records Retention and Destruction Policy (Policy #3100) and Authorizing Destruction of Certain Types of Records.

MOTION: Director McManus made a motion to adopt Resolution #21-15 – Adopting the Records Retention and Destruction Policy (Policy #3100) and Authorizing Destruction of Certain Types of Records.

SECOND: Director deGroot

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

H. Discussion/action to approve the Drinking Water System Planning Grant agreement between the Twain Harte CSD and State Water Resources Control Board for the Twain Harte Water System Evaluation and Modernization project.

MOTION: Director Knudson made a motion to approve the Drinking Water System Planning Grant Agreement between the Twain Harte Community Services District and the California State Water Resources Control Board for the Twain Harte Water System Evaluation and Modernization Project.

SECOND: Director Mannix

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

President and Board Member Reports.

- President Sipperley provided a report that included the amount of grants awarded over the last year.
- Will be attending the legislative days for CSDA May 18-19

Fire Chief Report by Chief Gamez

A verbal summary of the written report was provided.

Water/Sewer/Park Operations Report Provided by Operations Manager Giambruno

- A verbal summary of the written report was provided.

General Manager Report Provided by General Manager Trott

A verbal summary of the written report was provided.

<u>Closed Session:</u> The Board of Directors convened into closed session at 10:29 a.m.

- A. With respect to every item of business to be discussed in closed session pursuant to Section 54957: Public Employee Performance Evaluation, General Manager.
- President Sipperley reconvened the meeting into regular session at 11:45 a.m. with no reportable action.

Additional Business

A. Discussion/action to consider Amendment #2 to the General Manager Employment Agreement.

MOTION: Director Knudson made a motion to approve Amendment #2 to the

General Manager Employment Agreement.

SECOND: Director Mannix

AYES: Mannix, deGroot, McManus, Sipperley, Knudson

NOES: None ABSTAIN:

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The meeting was adjourned at 11:47 a.m.	
Respectfully submitted,	APPROVED:
Kimberly Silva, Board Secretary	Gary Sipperley, President

TWAIN HARTE COMMUNITY SERVICES DISTRICT RESOLUTION NO. 21-16

APPROVE CONTINUANCE OF THE 1981 SPECIAL TAX FOR FIRE PROTECTION AND PREVENTION

WHEREAS, on February 10, 1981, the Twain Harte Fire Protection District, now the Twain Harte Community Services District (District) adopted Ordinance #81-1 to impose a special tax for fire protection and prevention and adopted Resolution #1-81 to hold an election for the proposed special tax; and

WHEREAS, On June 9, 1981, the special tax set forth in Ordinance #81-1 passed with a vote of more than two-thirds of District voters; and

WHEREAS, Ordinance #81-1 requires the District Board to determine the tax per benefit unit each fiscal year at a rate that achieves the purposes of Ordinance #81-1 and that does not exceed \$4.75 per benefit unit; and

WHEREAS, in 2006, due to increasing fire protection and prevention costs, the District levied the maximum tax per benefit unit of \$4.75; and

WHEREAS, District fire protection and prevention costs continue to require the District to levy the maximum tax per benefit unit.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of Twain Harte Community Services District that the 1981 Special Tax for Fire Protection and Prevention, established by vote in accordance with Ordinance #81-1, continue to be levied at the rate of \$4.75 per benefit unit.

PASSED AND ADOPTED, by the Board of Directors of Twain Harte Community Services District, County of Tuolumne, State of California at their Regular Meeting held on June 09, 2021 by the following vote:

AYES: NOES: ABSENT: ABSTAIN:	
	ATTEST:
Gary Sipperley, Board President	Kimberly Silva, Board Secretary

Affidavit of Publication

STATE OF CALIFORNIA } SS COUNTY OF TUOLUMNE }

Bev Woodland, being duly sworn, says:

That she is Principal Clerk of the Union-Democrat, a daily newspaper of general circulation, printed and published in Sonora, Tuolumne County, California; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

May 29, 2020

That said newspaper was regularly issued and circulated on those dates.

SIGNED:

Subscribed to and sworn to me this 29th day of May 2020.

Bev Woodland, Principal Clerk, Tuolumne County,

California

00000127 00005858

FWAIN HARTE COMMUNITY SERVICES ²O BOX 649 **TWAIN HARTE, CA 95383**

NOTICE OF PUBLIC HEARING FOR THE TWAIN HARTE COMMUNITY SERVICES DISTRICT'S PARK AND RECREATION MAINTENANCE DISTRICT ASSESSMENT FOR FISCAL YEAR 2020-21.

NOTICE IS HEREBY GIVEN that the Board of Directors for the Twain Harte Community

Services District intends to conduct a public hearing for the CONTINUATION of the benefit assessment in fiscal year 2020-21 that funds the District's Park and Recreation

Maintenance District.

The public hearing to consider the ordering of improvements and services, and the continuation of the assessments for fiscal year 2020-21 for the Park and Recreation Maintenance District shall be held on

Wednesday, June 10, 2020 at 9:00 a.m. at the

Twain Harte Community Services District

offices located at 22912 Vantage Pointe Drive, Twain Harte, California. In the event that the Stay in Place order is still in effect, the South Placer Board meeting will be held remotely. In an effort to improve access to public

information, residents may access meetings remotely, by accessing the link in the meeting agenda. The proposed assessment rate for Park and Recreation Maintenance District is \$70.44 per single family equivalent (SFE).

Members of the public are invited to provide comment at the public hearing, or, in writing, which must be received by the District on or before June 10, 2020. If you desire additional information concerning the above, please

contact the Twain Harte Community Services District at (209) 586-3172.

Publication date: 5/29/20

The Union Democrat, Sonora, CA

Affidavit of Publication

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May 29, 2020

That said newspaper was regularly issued and circulated on those dates.

SIGNED:

Principal Clerk

Subscribed to and sworn to me this 29th day of May 2020.

3ev Woodland, Principal Clerk, Tuolumne County,

California

NOTICE OF PUBLIC HEARING FOR THE TWAIN HARTE COMMUNTY SERVICES

DISTRICT, FIRE PROTECTION AND

EMERGENCY RESPONSE SERVICES

ASSESSMENT DISTRICT, COUNTY OF TOULUMNE, CALIFORNIA, FOR FISCAL YEAR 2020-21

NOTICE IS HEREBY GIVEN that the Twain Harte Community Services District Board of Directors intends to conduct a public hearing on Wednesday, June 10, 2020 for the

CONTINUATION of the benefit assessments

in fiscal year 2020-21 for the Twain Harte Community Services District, Fire

Protection and Emergency Response Services

Assessment District.

The public hearing to consider the ordering of the services and the continuation of the

assessments for fiscal year 2020-21 for the Fire Protection and Emergency Response

Services Assessment District shall be held on

Wednesday, June 10, 2020 at 9:00 a.m. at the Twain Harte Community Services District

offices located at 22912 Vantage Pointe Drive, Twain Harte, California. In the event that the Stay in Place order is still in effect, the South Placer Board meeting will be held remotely. In an effort to improve access to public

information, residents may access meetings remotely, by accessing the link in the meeting agenda. The proposed fiscal year 2020-21

assessment rate for the fire protection and emergency response services assessment

district is \$190.02 per single family equivalent.

If you desire additional information concerning the above, please contact the Twain Harte Community Services District at (209)

586-3172.

Publication date: 5/29/20

The Union Democrat, Sonora, CA

)0000127 00005859

WAIN HARTE COMMUNITY SERVICES O BOX 649 WAIN HARTE, CA 95383

Affidavit of Publication

STATE OF CALIFORNIA } SS COUNTY OF TUOLUMNE }

Bev Woodland, being duly sworn, says:

That she is Principal Clerk of the Union-Democrat, a daily newspaper of general circulation, printed and published in Sonora, Tuolumne County, California; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

May 29, 2020

That said newspaper was regularly issued and circulated on those dates.

SIGNED:

řincipal Clerk

Subscribed to and sworn to me this 29th day of May 2020.

ev Woodland, Principal Clerk, Tuolumne County,

California

NOTICE OF PUBLIC HEARING FOR THE TWAIN HARTE COMMUNITY SERVICES

DISTRICT, FIRE AND RESCUE ASSESSMENT DISTRICT, COUNTY OF TUOLUMNE,

CALIFORNIA, FOR FISCAL YEAR 2020-21

NOTICE IS HEREBY GIVEN that the Twain Harte Community Services District Board of Directors intends to conduct a public hearing on Wednesday, June 10, 2020 for the

CONTINUATION of the benefit assessments

in fiscal year 2020-21 for the Twain Harte Community Services District, Fire and Rescue Assessment District. The public hearing to consider the ordering of the services and the continuation of the assessments for fiscal

year 2020-21 for the Fire and Rescue

Assessment District shall be held on

Wednesday, June 10, 2020 at 9:00 a.m. at the Twain Harte Community Services District

offices located at 22912 Vantage Pointe Drive, Twain Harte, California. In the event that the Stay in Place order is still in effect, the South Placer Board meeting will be held remotely. In an effort to improve access to public

information, residents may access meetings

remotely, by accessing the link in the meeting agenda. The proposed fiscal year 2020-21

assessment rate for the fire and rescue

assessment district is \$87.86 per single family equivalent.

If you desire additional information concerning the above, please contact the Twain Harte Community Services District at

(209) 586-3172.

Publication date: 5/29/20

The Union Democrat, Sonora, CA

10000127 00005863

WAIN HARTE COMMUNITY SERVICES 'O BOX 649 WAIN HARTE, CA 95383

NOTICE OF PUBLIC HEARING The Board of Directors for the Twain Harte Community Services District (District) will conduct a Public Hearing to consider final adoption of the District's 2021/2022 annual budget, salary plan and capital outlay plan. The public hearing will be held at the District office on Wednesday, June 09, 2021 at 9:00 a.m. located at 22912 Vantage Pointe Dr, Twain Harte, CA. Members of the public are invited to attend remotely and provide comment regarding any item in the budget or regarding the addition of other items. Remote access will be made available through a link in the hearing agenda. A copy of the

proposed budget may be requested through e-mail info@twainhartecsd.com or by phoning the District office at (209) 586-3172. Publication: 5/26/21 The Union Democrat, Sonora, CA

Twain Harte Community Services District



FISCAL YEAR 2021/22 BUDGET, SALARY PLAN, CAPITAL OUTLAY PLAN

APPROVED:

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1.0 Introduction

1.1 Purpose

In November of 2019 the Twain Harte Community Services District (District) Board of Directors adopted a strategic plan that reinforced the District's mission to provide quality and efficient services to the community in a professional, reliable and fiscally responsible manner. A crucial part of this mission, providing services in a fiscally responsible manner, is achieved in part through the creation and approval of the yearly budget. The budget process allocates the necessary resources to ensure quality and efficient services and establishes the District's direction for the near term.

1.2 Services

The District currently provides services to 1,572 customers made up of 1,486 residential customers, 75 commercial customers and 11 public entities. It is governed by an elected five-member Board of Directors and is operated by a fourteen member staff. The District's services are generally described as follows:

• <u>Water:</u> The District provides treated water to all of its customers. Raw water stored in Lyons Reservoir is transported to the District via an open ditch system and is purchased from the



Tuolumne Utilities District. The water is treated at the District's water treatment plant (one million gallons per day capacity), pumped through two pump stations, distributed through approximately 27 miles of pipeline and stored in six storage tanks (totaling 2.5 million gallons of storage). The District also owns and operates three groundwater wells capable of producing 150 gallons per minute and Shadybrook Reservoir, which serves as an emergency water supply source.

- <u>Sewer:</u> The District owns and operates a wastewater collection system consisting of approximately 18 miles of sewer mains. All wastewater collected by the District is conveyed to Tuolumne Utilities District for treatment. The Sherwood Forest subdivision is the only area within the District that utilizes individual septic systems to treat wastewater.
- <u>Fire Protection:</u> The District provides fire protection and rescue services to the District and the greater Twain Harte area through mutual aid contracts with nearby cooperating fire agencies. With full-time staffing, three



engines and a centrally located fire station, the District is able to provide emergency response in less than five minutes.

 Park and Recreation: The District operates and maintains several facilities to serve the communities' recreation needs – tennis courts, baseball field, skateboard park, bocce courts, playground, outdoor stage, walking trail and Community Center building.



1.3 **Basis of Budgeting**

The District's budget is organized through the utilization of funds, with each fund representing a different service component of the District. Every fund is considered its own separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund net position, revenues, and expenditures or expenses, as appropriate. Financial activities are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent. The District currently utilizes five funds titled: Water, Sewer, Fire, Park, and Admin. The Admin Fund is later transferred though an allocation methodology to the other four funds.

1.4 General Budget Definitions

1.4.1 Revenue

Taxes & Assessments

- Property Taxes Current Secured: A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all secured property within the Twain Harte Community Services District service area. This tax is secured by a lien on real property and are subject to 1% of market value limitations of Proposition 13.
- Property Taxes Current Unsecured: A portion of the ad valorem (value based) property taxes that are levied, collected and appropriated by the County to the District for all unsecured property within the District's service area. The term "unsecured" simply refers to property that is not secured real estate such as a house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (office equipment, owned or leased), boats, berths, or possessory interest for use of a space.
- Assessments: A levy or charge upon real property by an agency for a special benefit conferred upon the real property that is subject to Proposition 218.
- Service Charges: Property related charges imposed for a property related service. Article XIII
 D of the California constitution determined that water and wastewater are property related services.

- Water Service Charge: Fees collected to recover the cost of providing water service to District customers.
- Wastewater Service Charge: Fees collected to recover the cost of wastewater collection services to District customers.
- **Fees:** Miscellaneous set fees such as late fees, door notice fees, hookup fees, reconnection fees, property transfer fees and returned check fees. All fees are charged related to actions or non-actions specific to a customer's water or wastewater account.
- **Grants & Donations:** Various grants or donations received for specific purposes or areas.

Other Revenue:

- Strike Team Revenue: Income received from the State of California and Federal
 Government to reimburse the District for expenses related to responding to a request
 for mutual aid to fight wildfire (Strike Team). This is applicable to the Fire Fund only.
- Training Revenue: Income received from outside individuals/organizations who attend District sponsored training classes/seminars.
- Lease Revenue: Income received from the rental of District property, equipment or buildings.
- Sale of Assets: Monies received from the sale of buildings, vehicles, land or equipment owned by the District.
- Interest Revenue: Interest earned on investment of District funds.

1.4.2 Expenses

- Salaries: Costs associated with compensation paid to employees and interns of the District including regular pay, overtime, standby, vacation, sick, strike team, cell phone stipend, uniform allowance, and intern stipends.
- Benefits: Costs associated with all fringe benefits and payroll related expenses for District employees. Costs include payroll taxes, retirement contributions, health and vision insurance premiums, health reimbursement arrangement expenses, and workers compensation insurance premiums.
- Equip, Auto, Maint, & Repairs: This category of costs includes maintenance and repair of equipment, facilities, and vehicles; fuel; new equipment purchases with a purchase price of less than \$5,000 per item; personal protective equipment; landscaping and janitorial services.
- Materials & Supplies: Included in this cost category are costs associated with chemical, office, postage, emergency food and janitorial supplies.
- Outside Services: Costs from outside consultants/service providers including auditing, legal, engineering, medical, and IT service providers.

- Other: Other costs consist of utilities, phone and communication expenses, property and liability insurance, property taxes, training, conferences, travel, certifications, public education, software licenses and maintenance. In the water fund, other costs include the cost of wholesale water purchased from Tuolumne Utilities District (TUD). In the sewer fund other costs include the contracted amount with TUD for wastewater treatment.
- **Debt Service:** The amount of principal and interest due during the fiscal year on debt incurred for previous capital improvement purchases/projects.
- **Capital Outlay:** Assets or improvements with a cost of \$5,000 or more and a useful life that is longer than one year.

1.4.3 Reserves

Fund balances/net assets set aside to meet known and estimated future obligations and to ensure available cash for normal operations. The Board of Directors have established several reserve accounts for each fund described below:

- **Operating Reserve:** These reserves ensure adequate levels of available cash to account for timing differences between revenue collection and payment of expenses. This reserve account has been established for Water, Sewer, Fire and Park Funds.
- **Revenue Stabilization Reserve:** This reserve is intended to provide a buffer should revenue estimates in any year not meet projections. This reserve account has been established for Water, Sewer, Fire and Park Funds.
- Capital Improvement/Asset Replacement Reserve: The Capital Improvement/Asset Replacement Reserve was established to support the future capital needs of the District with the intent to fund replacement costs of existing facilities or equipment as they reach the end of useful lives, to fund major repairs that extend the useful lives of facilities, or to fund new capital projects. This reserve account has been established for Water, Sewer, Fire and Park Funds.
- Water Rights Reserve: The purpose of this reserve is to cover the cost associated with efforts to secure, protect and preserve the District's water rights, which may include funding projects and other activities that will enhance, protect, secure and preserve water rights for beneficial use. This reserve account is established for the Water Fund only.

2.0 2021/2022 ANNUAL BUDGET

2.1 Background

The District's Fiscal Year 2021/22 (FY 21/22) budget is made up of budgets for five individual funds: Water, Sewer, Fire, Park and Administrative. Except for the Administrative fund, which is shared amongst the other four funds, revenues and expenses for each fund must remain within the fund and cannot be assigned to any other purpose. The overall District FY 21/22 budget is presented in Attachment A.

2.2 Budget Assumptions

The Fiscal Year 2021/22 (FY 21/22) District budget presented has several general budget assumptions applicable to all funds. They include interest revenue decreases on district investments due to slowing of the economy, union negotiated salary increases, a substantial increase in property/liability insurance premiums, decreases in workers' compensation premiums, and an increase to the CALPERS employer contribution percentage. Fund-specific assumptions are described in the individual fund sections of this budget report.

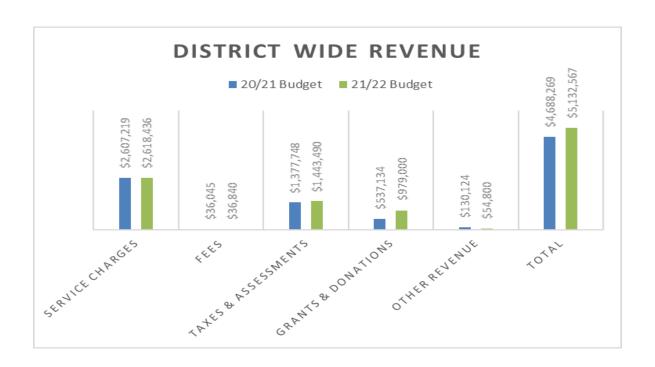
2.3 Salary Plan

During the 2017/2018 fiscal year, the District Board of Directors approved labor agreements with Communications Workers of America (representing non-exempt water, sewer and administrative employees) and International Association of Firefighters (representing non-exempt fire personnel). Water, sewer and administrative employees agreed to a 2.5% cost of living increase effective the first year of the contract, July 1, 2018 and a 1% increase effective July 1 of each successive year until the expiration of the contract on June 30, 2022. Fire personnel agreed to a 2% cost of living increase for each year of the contract beginning July 1, 2018 and ending June 30, 2023. Consistent with historical practice, both of these wage scenarios also apply to non-represented exempt employees. The FY 21/22 Salary Plan is presented in Attachment B.

2.4 **Budget Summary**

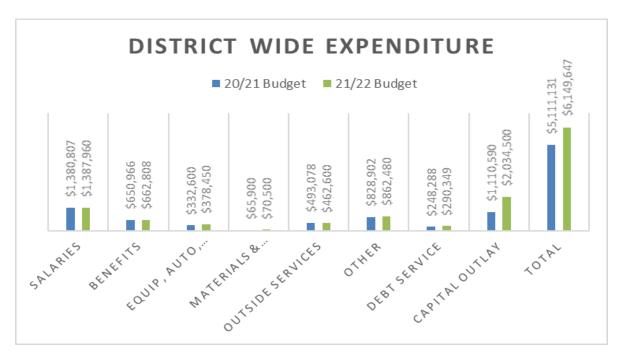
2.4.1 District Wide Revenue

The FY 21/22 budgeted total revenue for the District is \$5,132,567 which is approximately \$444,297 more than the budgeted revenue for FY 20/21. This is primarily due to an increase in FY 21/22 one-time grant revenues awarded to the water, fire and park funds.



2.4.2 <u>District Wide Expenses/Expenditure</u>

The FY 21/22 budgeted total expense/expenditure for the District is \$6,149,647 which is approximately \$1,038,516 more than the FY 20/21 budget. The primary cause of the increase between the FY 21/22 budget and the FY 20/21 budget is due to an increase in one-time grant related and capital project expenses.



2.4.3 District Wide Reserve Levels

Budgeted revenues for each of the District's funds exceed operating expenses (all expenses less capital outlay). However, the cost of planned capital outlay projects, primarily due to degrading infrastructure, exceeds revenues. The additional cost to fund these projects is covered by Capital Improvement/Asset Replacement Reserve Accounts (Capital Reserves) in each fund. The total projected District-wide reduction to Capital Reserve levels is \$1,017,080, leaving the combined balance of all Capital Reserve accounts at a new total of \$1,899,611. Projected FY 21/22 Reserve Designations are presented in Attachment C.

3.0 Water Budget

3.1 Background

The Water Fund captures all financial transactions related to the acquisition, treatment, distribution and administration of providing potable water to District customers. The Water Fund is an enterprise fund and expenses for this service are recovered primarily through user charges. The detailed FY 21/22 Water Fund Budget is presented in Attachment D.

3.2 Budget Assumptions

3.2.1 Conservation

In recent years, the state of California has been plagued by drought resulting in monumental conservation efforts by District customers. During the height of the drought, over a two-year period, District customers reduced consumption by 42%. This conservation achievement was accomplished through many avenues, including identification and repair of leaks, temporary lifestyle changes (e.g. minimal outdoor watering etc), and permanent lifestyle changes (e.g. changing out fixtures to low-flow). In FY 20/21, with an improved water situation, customer water consumption continued to increase in comparison to the worst years of the drought. However, consumption levels did not increase to pre-drought levels primarily due to the above-mentioned permanent lifestyle changes. Due to these changes in lifestyle and due to a predicted summer drought, staff assumed that some level of conservation would continue into the FY 21/22 budget year despite the past year's improved water situation. Therefore, FY 21/22 consumption revenue is based on continued FY 20/21 levels of consumption.

3.2.2 <u>Conclusion of District Rate Increases</u>

In February of 2016, a Proposition 218 process was conducted in which the Board proposed a 5-year program of incremental rate increases for District customers to evaluate. The proposed rate increase was not protested by District customers and the Board unanimously approved the 5-year rate plan on April 12, 2016. The last year of these approved annual increases was implemented in FY 19/20. Therefore, rate increases are not calculated into the FY 21/22 Water Service Charge budget line and the revenue is relatively flat in comparison to 20/21.

3.2.3 Water System Evaluation Planning Grant

The FY 21/22 Water Fund budget includes an increase in both revenue and expense for the purpose of implementing a water system evaluation planning grant. The purpose of the \$499,053 planning grant is to evaluate the water system's condition, identify areas of water loss and prioritize capital projects to both reduce water loss and replace the most vulnerable areas of the system.

3.2.4 Personnel Costs

Due to a retirement during the 20/21 budget year, an opportunity arose to restructure staff positions increasing total personnel by 1 FTE. The 21/22 Water Fund budget includes a slight increase in salary costs in order to fund the portion of salary attributable to water. However, due to a differing

demographic of employees, the benefit costs decreased resulting in lower personnel costs for the 21/22 fiscal year.

3.3 Revenue

After incorporating the above budget assumptions, the total Water Fund revenue is projected to be \$1,845,696. This represents an increase from the FY 20/21 fiscal year budget of approximately \$201,787 primarily due to the receipt of the one-time Water System Planning Evaluation grant and a slight increase in projected water consumption revenue.

3.4 Expenditures

The FY 21/22 Water Fund expenses are projected to be \$2,377,543 which is approximately \$645,426 higher than FY 20/21. This change is primarily due to higher capital improvement project expenses.

3.5 Capital Outlay Plan

The FY 21/22 Water Fund Capital Outlay Plan presented in Attachment D, includes the following capital projects:

3.5.1 FH Improvements

Replace one to two substandard fire hydrants within the system to better meet California fire flow requirements.

3.5.2 Cedar Pines Pressure Zone Upgrades

Upgrade undersized waterlines and construct new parallel lines near East Avenue to change the pressure zone of Cedar Pines Vista and a portion of the water system. The project will result in the replacement of aging water lines, the elimination of an aging water tank and pump station, improved system pressures, improved water quality, and reduced operations costs. The project is anticipated to be initiated in FY 21/22 and complete in FY 22/23.

3.5.3 SCADA Upgrade

Upgrade and expand the District's Supervisory Control and Data Acquisition (SCADA) system, which monitors and controls the District's water treatment plant. The current SCADA system technology is outdated and not capable of monitoring and controlling the entire water system. SCADA upgrades will include greater monitoring and control measures, which will improve system operations, increase efficiency, and provide greater safety and reliability. This project will be combined with a project to provide SCADA for the District's sewer system. The project is anticipated to be complete in FY 21/22.

3.5.4 <u>Vantage Pointe Equipment Structure</u>

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and water equipment from the elements, which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the

District's live fire training facility. The cost of this project is shared by the Water, Sewer and Fire Funds, based on benefit provided. it is anticipated to be complete in FY 22/23.

3.5.5 Truck #1 Replace

Replace the existing Operations Division vehicle (2008 Ford Pickup) with an existing Administration Division vehicle (2019 Jeep Grand Cherokee). The cost is shared by the Water and Sewer Funds and includes purchasing the portion of the Administration vehicle currently owned by the Fire and Park Funds. The replaced 2008 Ford Pickup will be purchased from the Water and Sewer Funds by the Fire Fund to replace the Fire Chief Coverage Vehicle that is no longer in service. The project is anticipated to be complete in FY 21/22.

3.5.6 Truck #3 Replace

Replace one of the existing Operations Division service trucks (2006 Chevy) with a new service truck that is capable of snow plowing and towing the District's service trailers. The cost of this purchase is shared by the Water and Sewer Funds. The project is anticipated to be complete in FY 21/22.

3.5.7 Snow Plow

Install a snow plow on the new Truck #3. The new snow plow will be in addition to the existing snow plow to provide redundancy and ensure District facilities are accessible in emergency storms. The project is anticipated to be complete in FY 21/22.

3.5.8 <u>WTP Motor Control Center Upgrade</u>

Upgrade the motor control center at the District's surface water treatment plant (WTP). The existing motor control center has exceeded its useful life and parts no longer exist to service it. The project is anticipated to be complete in FY 21/22.

3.6 Reserves

The FY 21/22 Water Fund budget projects that operating revenue will exceed operating expenditures by \$277,003. This surplus revenue will fund a portion of FY 21/22 water-related capital projects, with the remaining expense balance of \$531,847 funded by the Water Fund Capital Reserves. Attachment C details Water Fund Reserve Accounts.

4.0 Sewer Budget

4.1 Background

The Sewer Fund captures all financial transactions related to the acquisition, collections, treatment, and administration of providing wastewater collection and treatment services to District customers. The District provides and maintains lines for collection services and contracts with Tuolumne Utilities District for treatment services. The Sewer Fund is an enterprise fund and expenses for this service are recovered primarily through user charges. The detailed FY 21/22 Sewer Fund Budget is presented in Attachment E.

4.2 **Budget Assumptions**

4.2.1 Conclusion of District Rate Increase

In February of 2016 a Proposition 218 process was conducted in which the Board proposed a 5-year program of incremental rate increases for District customers to evaluate. The proposed rate increase was not protested by District customers and the Board unanimously approved the 5-year rate plan on April 12, 2016. The last year of these approved annual increases was implemented in FY 19/20. Therefore, rate increases are not calculated into the FY 21/22 Sewer Service Charge budget line and the revenue is relatively flat in comparison to 20/21.

4.2.2 Sewer System Planning Grant

In June 2019, the District received a \$500,000 Small Community Wastewater Planning Grant from the State Water Resources Control Board. The grant provides for a complete condition and capacity assessment of the District's wastewater collection system with the purpose of identifying system weaknesses and developing a cost-effective, prioritized approach to addressing such weaknesses. It is estimated that costs related to this planning grant will amount to \$135,000 in FY 21/22. As such, the FY 21/22 Sewer Fund budget includes equal amounts of both revenue and expenses related to sewer system planning grant work. FY 20/21's budgeted planning grant revenue and expense was approximately \$194,000 more than FY 21/22.

4.2.3 Personnel Costs

Due to a retirement during the 20/21 budget year, an opportunity arose to restructure staff positions resulting in an increase of total water/ personnel by 1 FTE. The addition of an extra employee negated the need for summer temporary help resulting in lower salary costs. The different demographic of employees has also resulted in lower benefit costs for the 21/22 fiscal year.

4.3 Revenue

After incorporating the above budget assumptions, the total Sewer Fund revenue is projected to be \$1,294,003. This represents a decrease from the FY 20/21 fiscal year budget of approximately \$191,416 primarily due to the reduction of the sewer planning grant funds.

4.4 Expenditures

The FY 21/22 Sewer Fund expenses are projected to be \$1,559,908, which is approximately \$137,440 lower than FY 20/21 due to a decrease in sewer planning grant expenses.

4.5 Capital Outlay Plan

The Sewer Fund Capital Outlay Plan presented in Attachment E, includes the following capital projects in FY 21/22:

4.5.1 Sewer Main Re-Lining

Reline critical, degraded sewer lines to extend life and prevent blockages caused by root intrusion. Location and length to be determined through video inspection. This project is ongoing and is scheduled every year as part of the District's continual sewer capital improvement program.

4.5.2 <u>TH School Sewer Re-alignment</u>

This project re-aligns a stretch of sewer line extending from Tiffeni Drive into Twain Harte Elementary School. The existing alignment includes a 16-foot deep manhole and bend that pose continual maintenance and root blockage issues that increase the risk of sewer spills. The deep manhole is located on a slope and is difficult to access, creating safety concerns. The new alignment will improve flow through the line and provide safe, easy access for maintenance, reducing the risk of sewer spills. The project is anticipated to be complete in FY 21/22.

4.5.3 SCADA Upgrade

Upgrade and expand the District's Supervisory Control and Data Acquisition (SCADA) system, which currently monitors and controls the District's water treatment plant. SCADA upgrades will include monitoring and control measures at all of the District's sewer lift stations, which will improve system operations, increase efficiency, and provide greater safety and reliability. This project will be combined with a project to provide SCADA for the District's water system. The project is anticipated to be complete in FY 21/22.

4.5.4 Vantage Pointe Equipment Structure

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and water equipment from the elements, which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Water, Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 22/23.

4.5.5 Mono Sewer Line Replacement

Replace an approximate 200-foot stretch of 6-inch sewer line located between Mono Drive and Twain Harte Lake. The project will significantly reduce the risk of sewer backups and overflows, which are caused by the existing line's offsets and severe root intrusion. The project is anticipated to be complete in FY 21/22.

4.5.6 I&I Manhole Repair/Replacement

Repair and replace degraded manholes across the District's sewer system to reduce inflow and infiltration (I&I). The District's recent grant-funded sewer system assessment identified approximately fifteen manholes that are a significant source of I&I due to degradation and damage. Excessive I&I causes sewer lines to flow fuller than designed and increases the risk of sewer overflows. The project is anticipated to be complete in FY 21/22.

4.5.7 Truck #1 Replace

Replace the existing Operations Division vehicle (2008 Ford Pickup) with an existing Administration Division vehicle (2019 Jeep Grand Cherokee). The cost is shared by the Water and Sewer Funds and includes purchasing the portion of the Administration vehicle currently owned by the Fire and Park Funds. The replaced 2008 Ford Pickup will be purchased from the Water and Sewer Funds by the Fire Fund to replace the Fire Chief Coverage Vehicle that is no longer in service. The project is anticipated to be complete in FY 21/22.

4.5.8 Truck #3 Replace

Replace one of the existing Operations Division service trucks (2006 Chevy) with a new service truck that is capable of snow plowing and towing the District's service trailers. The cost of this purchase is shared by the Water and Sewer Funds. The project is anticipated to be complete in FY 21/22.

4.5.9 Snow Plow

Install a snow plow on the new Truck #3. The new snow plow will be in addition to the existing snow plow to provide redundancy and ensure District facilities are accessible in emergency storms. The project is anticipated to be complete in FY 21/22.

4.5.10 New Sewer Jetter

Replace the existing sewer jetter trailer, which is at the end of its useful life, with a new sewer jetter. The sewer jetter trailer is critical for emergency sewer response and routine sewer cleaning and preventative maintenance. The project is anticipated to be complete in FY 21/22.

4.6 Reserves

The FY 21/22 Sewer Fund budget projects that operating revenue will exceed operating expenditures by \$99,246. This surplus revenue will fund a portion of FY 21/22 sewer-related capital projects, with the remaining expense balance of \$265,904 funded by Sewer Fund Capital Reserves. Attachment C details Sewer Fund Reserve Accounts.

5.0 Fire Budget

5.1 Background

The Fire Fund captures all financial transactions related to fire protection and rescue services provided to District customers. This includes the cost of full-time (24 hours per day) staffing levels, a fire station, fire engines, training facilities and other equipment and vehicles. The Fire Fund is a governmental fund and expenses are recovered through property taxes and voter-approved assessments. The detailed FY 21/22 Fire Fund Budget is presented in Attachment F.

5.2 **Budget Assumptions**

5.2.1 Property Tax Increase

Past budgeting practices for fire service property tax has been to increase previous year's projected actuals by a conservative 2% inflationary increase. However, due to increasing property values, the last several fiscal years property tax revenue has increased by approximately 4% each year. Therefore, the FY 21/22 budget projects that 20/21's actual revenue will be 4% higher than 19/20's actuals. When using the higher 20/21 projected actual base and including the normal 2% inflationary property tax adjustment to 20/21's projected actuals, the 21/22 budget property tax revenue budget is 8% higher than the 20/21 budget.

5.2.2 Assessment Rates

The Fire Fund currently receives revenue from three voter-approved assessments. The assessments contain language allowing the District's Board of Directors to set a maximum rate that they may or may not levy for that particular year. For two of the three assessments, the maximum annual rate is determined by applying the Consumer Price Index-U (CPI) increase for the San Francisco Bay Area as of December, plus any unused prior year CPI, to the previous year's maximum rate. The change in the CPI from December 2020 to December 2021 was 2% and one of the assessments also had unused prior year CPI of 1%. The percentage increase between the two year's maximum rates may not exceed 3% for one of the assessments and 4% for the other. The maximum allowed increase for 21/22 is 3% and 2%. Therefore, revenue calculations include the maximum allowed increases of 3% and 2% only. The third assessment is no longer subject to an annual adjustment calculation and remains at the FY 20/21 level.

5.2.3 Strike Team

The FY 21/22 budget assumes that there will be no strike team activity for the year. The budget will be adjusted at a later date if District personnel and equipment respond to state or federal mutual aid requests to assist in fighting wildfires.

5.2.4 Grant Revenue

In FY 20/21, the Fire Fund received several small one-time grants. The FY 21/22 budget assumes that the Fire Fund will receive multiple grants this fiscal year including approximately \$213,000 in funding

from a Stormwater grant. This grant will partially fund the Training Parking Lot capital project outlined in section 5.5.1 below.

5.2.5 Salaries

As noted in Section 2.3, "Salary Plan", budgeted fire personnel salaries are set to increase by 2% in FY 21/22 due to cost of living increases negotiated through union labor contracts. The FY 21/22 personnel budget also accounts for the addition of three new part-time/seasonal engineer positions in order to maintain optimal station coverage during fire season.

5.3 Revenue

After incorporating the above budget assumptions, total FY 21/22 Fire Fund revenue is projected to be \$1,461,202. This represents an increase from the FY 20/21 fiscal year budget of approximately \$170,736, primarily due to the large increase in grant revenue.

5.4 Expenditures

The FY 21/22 Fire Fund expenses are projected to be \$1,698,201, which is approximately \$338,581 higher than FY 20/21. This increase is primarily due to an increase in Capital Outlay expenditures (one is partially grant funded) and due to the payoff of the District's fire truck loan. All other budget assumptions and changes are detailed in Attachment F.

5.5 Capital Outlay Plan

The Fire Fund Capital Outlay Plan in Attachment F, includes the following capital projects in FY 21/22:

5.5.1 <u>Training Parking Lot</u>

Construct an extended permeable parking lot at the administration office and fire training center to accommodate large fire trainings. The project includes innovative stormwater practices, including permeable paving, rainwater capture and bioswales to provide parking, while reducing flooding and improving water quality. The project is mostly grant funded through the State Water Resources Control Board Stormwater Grant Program. The project was initiated in FY 20/21 and is anticipated to be complete in FY 22/23.

5.5.2 <u>Vantage Pointe Equipment Structure</u>

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and water equipment from the elements, which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Water, Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 22/23.

5.5.3 <u>SCBA Bottle/Harness Replacement</u>

Replace all District's self-contained breathing apparatus (SCBA) bottles and harnesses, which can no longer be used after 2021 due to state regulations. SCBA equipment enable firefighters to breath when fighting fire. SCBA equipment replacement is anticipated to be complete in FY 21/22.

5.5.4 Fuel/SCBA Fill Station Generator

Install a standby generator to provide backup power to the District's Fuel Station and SCBA Fill Station, which is used to fuel District vehicles/equipment and fill air bottles utilized in fighting fires. The generator is funded through a grant through the California Office of Emergency Services and will provide reliability during emergency power outages and Public Safety Power Shutoff events. The project is anticipated to be complete in FY 21/22.

5.5.5 Back Wall Excavation & Sealing

Excavate and seal the back wall/retaining wall of the fire station and install drainage improvements to reduce flooding and water damage in the apparatus bay. The project is anticipated to be complete in FY 21/22.

5.5.6 C720A Chief Coverage Vehicle

Replace the existing Chief Coverage Vehicle (2004 Chevy Blazer), which is no longer in service, with and existing Operations Division truck (2008 Chevy Pickup). The cost includes purchasing the 2008 Chevy Pickup from the Water and Sewer Funds. The project is anticipated to be complete in FY 21/22.

5.6 Reserves

The FY 21/22 Fire Fund budget projects that operating revenue will exceed operating expenditures by \$255,501. This surplus revenue will fund a portion of FY 21/22 fire-related capital projects, with the remaining expense balance of \$236,999 funded by Fire Fund Capital Reserves. Attachment C details Fire Fund Reserves Accounts.

6.0 Park Budget

6.1 Background

The Park Fund captures all financial transactions related to park and recreation services provided to District customers. This includes the cost of maintaining the tennis courts, baseball field, skateboard park, playground, bocce courts, bathrooms, outdoor stage and the community center. Costs also include the cost of building new equipment or providing new recreational activities. The Park Fund is a governmental fund and expenses for this service are recovered through property taxes, one voter-approved assessment, donations and usage fees. The detailed FY 21/22 Park Fund Budget is presented in Attachment G.

6.2 **Budget Assumptions**

6.2.1 Property Tax Increase

Past budgeting practices for park service property tax has been to increase previous year's projected actuals by a conservative 2% inflationary increase. However due to increasing property values, the last several fiscal years property taxes have increased by approximately 4% each year. Therefore, the FY 21/22 budget projects that 20/21's actual revenue will be 4% higher than 19/20's actuals. When using the higher 20/21 projected actual base and including the normal 2% inflationary property tax adjustment to 20/21's projected actuals, the 21/22 budget property tax revenue budget is 7% higher than the 20/21 budget.

6.2.2 <u>Assessment Increase</u>

The Park Fund currently receives income from one voter-approved assessment. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U (CPI) for the San Francisco Bay Area as of December of each succeeding year with a maximum annual adjustment not to exceed 3%. However, the assessment also contains language stating that any change in the CPI in excess of 3% may be cumulatively reserved as "unused CPI" and may be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The change in the CPI from December 2019 to December 2020 was 2% and the unused CPI carried forward from previous fiscal years was 1%. Therefore, revenue calculations include the maximum allowed 3% increase.

6.2.3 Donation Revenue

Due to the COVID-19 pandemic crisis and possible slowing of the economy, the FY 21/22 budget estimates that donations from the annual Park Fund donation drive will decrease to \$16,000.

6.2.4 Grant Revenue

The District applied for and was awarded a large grant from the State Water Resources Control Board's Stormwater Grant Program. This grant will fund multi-year projects including part of the Twain Harte Meadows Park project noted below in the capital improvement projects. It is estimated that \$354,000

of the project will be completed in the 21/22 fiscal year and the corresponding amount of revenue is also included in the budget.

6.3 Revenue

After incorporating the above budget assumptions, total Park Fund revenue is projected to be \$531,666. This represents an increase of approximately \$263,190 from the FY 20/21 fiscal year budget primarily due to the receipt of the before mentioned Stormwater Grant.

6.4 Expenditures

The FY 21/22 Park Fund expenditures are projected to be \$513,995, which is approximately \$193,949 higher than FY 20/21, primarily due to an increase in capital expenditure costs. All other budget assumptions and changes are detailed in Attachment G.

6.5 Capital Outlay Plan

The Park Fund Capital Outlay Plan presented in Attachment G, includes the following capital projects in FY 21/22:

6.5.1 <u>Twain Harte Meadows Park</u>

Design and construct the community-developed Twain Harte Meadows Park Project. This phase of the project is funded through the State Water Resources Control Board's Stormwater Grant Program and will include all park improvements except the parking lot, restrooms and mountain pavilion. The project was initiated in FY 19/20 and is anticipated to be complete in FY 23/24.

6.5.2 Community Center Generator

Install a standby generator at the District's Community Center to provide backup power during emergency power outages and Public Safety Power Shutoff events. This project is funded by a grant through the California Office of Emergency Services and will enable the Community Center to continue to be used as a community warming and cooling center when the primary power source is lost. The project is anticipated to be complete in FY 21/22.

6.6 Reserves

The FY 21/22 Park Fund Budget projects that operating revenue will exceed operating expenditures by \$385,671. This surplus revenue will fund the majority of FY 21/22 park-related capital projects, with the remaining expense balance of \$17,671 funded by Park Fund Capital Reserves. Attachment C details Park Fund Reserves Accounts.

7.0 Administrative Budget

7.1 Background

The Administrative Fund captures all financial transactions related to the provision of administrative duties to all service areas of the District. These include costs associated with customer service, accounting, general management and others shared administrative activities. All costs are recovered from the various service funds, based on allocation methodologies such as amount of staff time spent on providing each type of service. Total Administrative Fund revenue and expenses are allocated at the end of each month by the following percentages:

Water Fund: 47%Sewer Fund: 25%Fire Fund: 18%

Park Fund: 10%

The detailed FY 21/22 Admin Fund Budget is presented in Attachment H.

7.2 Budget Assumptions

7.2.1 Salaries & Benefits

The salary expenses include a 1% cost of living increase as negotiated through union labor contracts, mentioned in Section 2.3, "Salary Plan", a restructuring of administrative personnel positions/hours, and negotiated General Manager contract changes.

7.3 Revenue

The Administrative Fund does not represent a specific service area and therefore, does not generate any revenue through service charges, property taxes, or assessments. Revenue is minimal and usually consists of items directly related to administration. FY 21/22 revenue is projected at \$1,000.

7.4 Expenditures

The FY 21/22 Administrative Fund expenditures are projected to be \$647,516, which is approximately \$49,155 higher than FY 20/21. This increase is primarily due to salary and benefit budget assumptions detailed above, a change in auditors and an increase in training/travel expenses. Administrative Fund expenses are detailed in Attachment H.

Attachment A:	FY 21/22 Budget Summary

		WATER			SEWER			FIRE			PARK			ADMIN		TOTAL
	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	PROJECTED
Revenue																
Service Charges	\$ 1,470,488	\$ 1,480,003	1%	\$ 1,136,732	\$ 1,138,433	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,618,436
Fees	14,530	18,520	27%	10,335	14,820	43%	-	-	0%	11,180	3,500	-69%	-	-	0%	36,840
Taxes & Assessments	107,825	113,703	5%	-	-	0%	1,135,367	1,190,422	5%	134,556	139,366	4%	-	-	0%	1,443,490
Grants & Donations	36,821	225,000	511%	329,378	135,000	-59%	50,545	235,000	365%	120,390	384,000	219%	-	-	0%	979,000
Other Revenue	13,775	8,000	-42%	8,725	5,500	-37%	104,374	35,600	-66%	2,250	4,700	109%	1,000	1,000	0%	54,800
Total Program Revenue	\$ 1,643,438	\$ 1,845,226	12%	\$ 1,485,170	\$ 1,293,753	-13%	\$ 1,290,286	\$ 1,461,022	13%	\$ 268,376	\$ 531,566	98%	\$ 1,000	\$ 1,000	0%	\$ 5,132,567
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
GRAND TOTAL REVENUE	\$ 1,643,908	\$ 1,845,696	12%	\$ 1,485,420	\$ 1,294,003	-13%	\$ 1,290,466	\$ 1,461,202	13%	\$ 268,476	\$ 531,666	98%	\$ -	\$ -	0%	\$ 5,132,567
Operating Expenses																
Salaries	\$ 314,797	\$ 317,932	1%	\$ 188,650	\$ 180,287	-4%	\$ 529,464	\$ 522,013	-1%	\$ 9,345	\$ 5,157	-45%	\$ 338,551	\$ 362,571	7%	\$ 1,387,960
Benefits	165,858	156,235	-6%	94,617	86,493	-9%	229,306	248,349	8%	5,425	2,736	-50%	155,760	168,995	8%	662,808
Equip, Auto, Maint, & Repairs	110,400	140,000	27%	46,100	72,500	57%	108,550	103,900	-4%	47,850	43,450	-9%	19,700	18,600	-6%	378,450
Materials & Supplies	41,750	46,000	10%	5,200	5,800	12%	12,100	12,350	2%	1,600	1,600	0%	5,250	4,750	-10%	70,500
Outside Services	91,900	253,800	176%	347,628	153,200	-56%	27,400	25,300	-8%	4,250	4,400	4%	21,900	25,900	18%	462,600
Other (Utilities, Prop/Liab Ins, TUD)	156,050	161,625	4%	508,652	517,605	2%	83,500	92,650	11%	23,500	23,900	2%	57,200	66,700	17%	862,480
Debt Service	188,912	188,769	0%	17,011	16,994	0%	42,365	84,586	100%	-	-	0%	-	-	0%	290,349
Total Program Expenses	\$ 1,069,667	\$ 1,264,361	18%	\$ 1,207,858	\$ 1,032,879	-14%	\$ 1,032,685	\$ 1,089,148	5%	\$ 91,970	\$ 81,243	-12%	\$ 598,361	\$ 647,516	8%	\$ 4,115,147
Administrative Cost Allocation	281,230	304,332	8%	149,590	161,879	8%	107,705	116,553	8%	59,836	64,752	8%	(598,361)	(647,516)	8%	-
GRAND TOTAL OPERATING EXPENSES	\$ 1,350,897	\$ 1,568,693	16%	\$ 1,357,448	\$ 1,194,758	-12%	\$ 1,140,390	\$ 1,205,701	6%	\$ 151,806	\$ 145,995	-4%	\$ -	\$ -	0%	\$ 4,115,147
TOTAL OPERATING BALANCE	\$ 293,012	\$ 277,003		\$ 127,972	\$ 99,246		\$ 150,075	\$ 255,501		\$ 116,670	\$ 385,671		\$ -	\$ -		
Capital Expenses																
Capital Outlay	381,220	808,850	112%	339,900	365,150	7%	219,230	492,500	125%	170,240	368,000	116%		-	0%	2,034,500
Adminstrative Capital Allocation		-	0%		-	0%		-	0%		-	0%		-	0%	-
Total Capital Expenses	\$ 381,220	\$ 808,850	112%	\$ 339,900	\$ 365,150	7%	\$ 219,230	\$ 492,500	125%	\$ 170,240	\$ 368,000	116%	\$ -	\$ -		\$ 2,034,500
GRAND TOTAL EXPENSES	\$ 1,732,117	\$ 2,377,543	37%	\$ 1,697,348	\$ 1,559,908	-8%	\$ 1,359,620	\$ 1,698,201	25%	\$ 322,046	\$ 513,995	60%	\$ -	\$ -	0%	\$ 6,149,647
Transfer To/(From) Reserve		\$ (531,847)			\$ (265,904)			\$ (236,999)		\$ (53,570)			\$ -	\$ -		\$ (1,017,080)

Attachment B: FY 21/22 Salary Plan

TWAIN HARTE COMMUNITY SERVICES DISTRICT 2021/2022 HOURLY SALARY SCHEDULE - Effective July 1, 2021

		Competence Salary Steps Expertise Sala													Steps**	
TITLE	1		2		3		4		5		6		7		8	9
UNION POSITIONS																
Accounting/Administrative Assistant*	\$ 22.972	\$	24.120	\$	25.328	\$	26.593	\$	27.923	\$	29.319	\$	30.785	\$	32.325	\$ 33.940
Customer Services Representative*	\$ 24.790	\$	26.030	\$	27.329	\$	28.697	\$	30.133	\$	31.638	\$	33.218	\$	34.881	\$ 36.625
Fire Captain^	\$ 23.567	\$	24.747	\$	25.983	\$	27.284	\$	28.645	\$	30.078	\$	31.583	\$	33.164	\$ 34.821
Seasonal Fire Engineer	\$ 17.000															
Fire Relief Captain^	\$ 17.974															
Utility Operator I*	\$ 22.998	\$	24.147	\$	25.354	\$	26.621	\$	27.952	\$	29.349	\$	30.817	\$	32.357	\$ 33.975
Utility Operator II*	\$ 26.203	\$	27.514	\$	28.888	\$	30.333	\$	31.850	\$	33.441	\$	35.116	\$	36.870	\$ 38.714
Utility Operator III*	\$ 32.761	\$	34.400	\$	36.118	\$	37.924	\$	39.820	\$	41.812	\$	43.903	\$	46.096	\$ 48.401
MANAGEMENT POSITIONS (Exempt)																
Administrative Coordinator/Board Secretary*	\$ 30.603	\$	32.133	\$	33.740	\$	35.427	\$	37.198	\$	39.058	\$	41.011	\$	43.061	\$ 45.215
Finance Officer*	\$ 38.016	\$	39.916	\$	41.912	\$	44.008	\$	46.210	\$	48.521	\$	50.945	\$	53.492	\$ 56.167
Fire Chief^	\$ 42.609	\$	44.740	\$	46.976	\$	49.327	\$	51.790	\$	54.382	\$	57.102	\$	59.957	\$ 62.953
Operations Manager/Assistant General Manager*	\$ 43.193	\$	45.352	\$	47.620	\$	50.000	\$	52.500	\$	55.125	\$	57.881	\$	60.775	\$ 63.814
General Manager (By Contract)*					2021/2	2022	Negotiat	ed C	Contract A	mou	int: \$67.3	1/h	our			
							-									

Union Negotiated Percentage Increases Effective July 1, 2019: *1%; ^2%

Revised - November 24, 2014

Revised - July 1, 2015

Revised - July 1, 2016

Revised - July 1, 2017

Revised - July 1, 2018

Revised - July 1, 2019

Revised - February 12, 2020

Revised - July 1, 2020

Revised - January 8, 2021

Revised - February 10, 2021

^{**}Succession to the next step requires a minimum of five years at the previous step.

Attachment C:	FY 21/22 Reserve Designations

P	PROP	OSED RES As Of Jur			RY			
		Water		Sewer		Fire	Parks	Total
Non-Spendable_								
Invested in Capital Assets	\$	1,995,376	\$	713,585	\$	1,333,522	\$ 1,242,797	\$ 5,285,280
Inventory	\$	6,069	\$	1,764	\$	-	\$ -	\$ 7,833
Total Non-Spendable	\$	2,001,445	\$	715,349	\$	1,333,522	\$ 1,242,797	\$ 5,293,113
Restricted								
Grunsky Debt Service	\$	144,586	\$	-	\$	-	\$ -	\$ 144,586
Restricted Donations	\$	-	\$	-	\$	-	\$ -	\$ -
Restricted - CERT	\$	-	\$	-	\$	1,337	\$ -	\$ 1,337
Fire Truck Debt Service	\$	-	\$	-	\$	-	\$ -	\$ -
Total Restricted	\$	144,586	\$	-	\$	1,337	\$ -	\$ 145,923
Committed								
Capital Improvement/Asset Replacement Reserve	\$	1,155,899	\$	957,281	\$	595,260	\$ 208,250	\$ 2,916,691
Rate/Revenue Stabilization Reserve	\$	157,388	\$	115,332	\$	66,651	\$ 12,235	\$ 351,605
Water Rights Reserve	\$	120,083	\$	-	\$	-	\$ -	\$ 120,083
Total Committed	\$	1,433,370	\$	1,072,613	\$	661,911	\$ 220,485	\$ 3,388,379
Assigned								
Operating Reserve	\$	326,947	\$	255,829	\$	558,192	\$ 70,531	\$ 1,211,498
Pension Liability	\$	(141,916)	\$	(79,828)	\$	(131,740)	\$ -	\$ (353,484)
Total Assigned	\$	185,031	\$	176,001	\$	426,452	\$ 70,531	\$ 858,014
ESTIMATED ENDING BALANCE - FY 20/21	\$	3,764,432	\$	1,963,963	\$	2,423,222	\$ 1,533,813	\$ 9,685,429
2.4	1/22 P	rojected Trans	fer T	o/(From) Rese	rve			
	·, 	- Cjooloa Trans	, I	5/(170111) 11030	. ••			\$ _
Capital Improvement/Asset Replacement Reserve	\$	(531,847)	\$	(265,904)	\$	(236,999)	\$ 17,671	\$ (1,017,080)
TOTAL TRANSFERS TO/(FROM) RESERVE	\$	(531,847)	\$	(265,904)	\$	(236,999)	\$ 17,671	\$ (1,017,080)

624,052 \$ 691,377 \$

358,261 \$

225,921 \$ 1,899,611

\$

Projected Capital Reserve as of 6/30/22

Attachment D:	FY 21/22 Water Fund Budget & Capital Outlay Plan

			WATER - F	REV	'ENUE		
	BUE	GET			CHAN	GE	
20/2	21 Approved	21/	22 Requested		\$	%	REASON FOR CHANGE
\$	1,470,488	\$	1,480,003	\$	9,515	1%	Due to increased consumption
\$	1,470,488	\$	1,480,003	\$	9,515	1%	
\$	-	\$	9,000	\$	9,000	9000%	20/21 late fees waived due to COVID
	-		2,000		2,000	2000%	20/21 late fees waived due to COVID
	13,560		5,800		(7,760)	-57%	Five Year Historical Average
	-		800		800	800%	20/21 late fees waived due to COVID
	850		800		(50)	-6%	
	120		120		-	0%	
\$	14,530	\$	18,520	\$	3,990	27%	
\$	33,660	\$	35,889	\$	2,229	7%	Due to increasing property values
	74,165		77,813		3,648	5%	<u> </u>
\$	107,825	\$	113,703	\$	5,878	5%	
\$	36,821	\$	225,000	\$	188,179	511%	Water System Eval Planning Grant
	•		·	\$	-	0%	, ,
\$	36,821	\$	225,000	\$	188,179	511%	
\$	-			\$	-	0%	
	11,500		8,000	Ė	(3,500)	-30%	Due to lower interest rates
	-				-	0%	
	2,275		-		(2,275)	-100%	
\$	13,775	\$	8,000	\$	(5,775)	-42%	
\$	1,643,438	\$	1,845,226	\$	201,787	12%	
\$	470	\$	470	\$	-		
\$	1,643,908	\$	1,845,696	\$	201,787	12%	
	\$ \$ \$	\$ 1,470,488 \$ 1,470,488 \$ 1,470,488 \$ 1,470,488 \$ 1,470,488 \$ 13,560 	\$ 1,470,488 \$ \$ \$ 1,470,488 \$ \$ \$ \$ \$ \$ \$ \$ \$	BUDGET 20/21 Approved 21/22 Requested \$ 1,470,488 \$ 1,480,003 \$ 1,470,488 \$ 1,480,003 \$ - \$ 9,000 - 2,000 13,560 5,800 850 800 120 120 \$ 14,530 \$ 18,520 \$ 33,660 \$ 35,889 74,165 77,813 \$ 107,825 \$ 113,703 \$ 36,821 \$ 225,000 \$ 36,821 \$ 225,000 \$ 11,500 8,000 \$ 13,775 \$ 8,000 \$ 1,643,438 \$ 1,845,226 \$ 470 \$ 470	BUDGET 20/21 Approved 21/22 Requested \$ 1,470,488 \$ 1,480,003 \$ \$ 1,470,488 \$ 1,480,003 \$ \$ - \$ 9,000 \$ - 2,000 - 2,000 13,560 5,800 - 800 - 800 850 800 120 120 \$ 14,530 \$ 18,520 \$ 77,813 \$ 107,825 \$ 107,825 \$ 113,703 \$ 36,821 \$ 225,000 \$ 36,821 \$ 225,000 \$ 11,500 8,000 - 2,275 - 8,000 \$ 13,775 \$ 8,000 \$ 470 \$ 470	\$ 1,470,488	BUDGET CHANGE 20/21 Approved 21/22 Requested \$ % \$ 1,470,488 \$ 1,480,003 \$ 9,515 1% \$ 1,470,488 \$ 1,480,003 \$ 9,515 1% \$ 1,470,488 \$ 1,480,003 \$ 9,515 1% \$ 1,470,488 \$ 1,480,003 \$ 9,515 1% \$ 1,470,488 \$ 1,480,003 \$ 9,515 1% \$ - \$ 9,000 \$ 9,000 9000% 9000% \$ - 2,000 2,000 20000 2000% \$ 13,560 \$ 5,800 (7,760) -57% \$ 850 800 (50) -6% \$ 120 120 - 0% \$ 14,530 \$ 18,520 \$ 3,990 27% \$ 74,165 77,813 3,648 5% \$ 107,825 \$ 113,703 \$ 5,878 5% \$ 36,821 \$ 225,000 \$ 188,179 \$ 11% \$ - 0% \$ 36,821 \$ 225,000 \$ 188,179 \$ 11% \$ - 0% \$

WATER - EXPENSES

	BUE	OGET	CHANG	iE	
BUDGET ITEM	20/21 Approved	21/22 Requested	\$	%	REASON FOR CHANGE
Salaries - 51XXX					
Regular Time	\$ 266,955	\$ 275,453	8,499	3%	Due to creation of new position
Standby Pay	17,605	17,605	-	0%	
Overtime	9,550	12,500	2,950	31%	Based on 4 year historical average
Sick Leave/Vacation Pay	6,300	6,300	-	0%	
Intern Stipend	9,600	1,560	(8,040)	-84%	Reduced use due to new permanent position
Uniform Allowance	3,981	3,438	(543)	-14%	
Cell Phone Stipend	807	1,076	269	33%	Due to creation of new position
TOTAL SALARIES	\$ 314,797	\$ 317,932	\$ 3,135	1%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 62,019	\$ 59,942	(2,077)	-3%	New demographic of employees
HRA Reimbursement	25,190	23,215	(1,975)	-8%	
CALPERS Retirement	43,052	41,109	(1,944)	-5%	New demographic of employees
FICA	19,517	19,712	194	1%	<u> </u>
Medicare	4,565	4,610	45	1%	
Workers Comp	10,210	6,500	(3,710)	-36%	Reduction of rates
Unemployment Ins/ETT	1,304	1,147	(157)	-12%	
TOTAL BENEFITS	\$ 165,858	\$ 156,235	\$ (9,623)	-6%	
Equipment, Automotive, Maintenance & Ro	epairs				
Equipment Maintenance & Repair	\$ 5,700	\$ 6,000	300	5%	
Facilities Maintenance & Repair					
Source of Supply	8,400	8,500	100	1%	
Pumping	5,400	5,900	500	9%	Added Weed abatement
Water Treatment	14,700	25,400	10,700	73%	One-time WTP per condition assessment
Transmission & Distribution	31,500	35,500	4,000	13%	Extra pavement patching required
General & Administrative	1,500	1,500	-	0%	
Vehicle Maintenance & Repair	8,400	10,500	2,100	25%	Winter tires needed for all trucks
Janitorial Cleaning Fees	2,000	1,900	(100)	-5%	
Fuel	11,400	12,800	1,400	12%	Increases + Additional Staff
Equipment Under \$5,000	19,900	29,300	9,400	47%	Need to replace obsolete turbidimeters
Personal Protective Equipment	1,500	2,700	1,200	80%	COVID-related price increases
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 110,400	\$ 140,000	\$ 29,600	27%	

WATER - EXPENSES

				WAIEK - E	XPE	INSES		
		BUD	GET			CHANG	E	
BUDGET ITEM	20	/21 Approved	21/	/22 Requested		\$	%	REASON FOR CHANGE
Materials & Supplies - 54XXX								
Office Supplies	\$	1,000	\$	1,200		200	20%	
Postage		5,000		5,000		-	0%	
Food Supplies		400		400		-	0%	
Chemical Supplies		35,000		39,000		4,000	11%	Increased chemical costs
Janitorial Supplies		350		400		50	14%	
TOTAL MATERIALS & SUPPLIES	\$	41,750	\$	46,000	\$	4,250	10%	
Outside Services - 55XXX								
Legal Fees		4,000		4,000		-	0%	
IT Services		1,900		1,900		-	0%	
Engineering Services		82,000		244,000		162,000	198%	Water System Eval Planning Grant
Medical Exams		900		800		(100)	-11%	
Other Professional Services		3,100		3,100			0%	
Other Professional Services-Tree Mortality						-	0%	
TOTAL OUTSIDE SERVICES	\$	91,900	\$	253,800	\$	161,900	176%	
Other - 56XXX								
Utilities	\$	32,100	\$	31,700		(400)	-1%	
Phone/Communications		6,400		6,700		300	5%	
Computer Licenses & Maintenance		11,500		13,900		2,400	21%	Paperless Billing Addition
Property/Liability Insurance		22,500		28,775		6,275	28%	Projected SDRMA Increase
Property Tax		450		450		-	0%	
Memberships/Publications/Subscriptions		10,900		11,300		400	4%	
Licenses & Certifications		800		1,100		300	38%	
Training, Conferences & Travel		4,800		5,600		800	17%	Additional training for new employees
Uncollectable accounts		1,500		1,500		-	0%	
Advertising & Public Education		1,000		700		(300)	-30%	
Laboratory Fees		22,700		19,700		(3,000)		New Lab is cheaper
Regulatory Fees		8,000		8,200		200	3%	
Purchased Water		29,400		27,500		(1,900)	-6%	Wells used more
Bank & Credit Card Fees		4,000		4,500		500		Increased credit card usage
TOTAL OTHER	\$	156,050	\$	161,625	\$	5,575	4%	
Debt Service - 58XXX								
Interest on Long Term Debt	\$	35,268	\$	30,171		(5,097)	-14%	
Principal on Long Term Debt		153,644		158,598		4,954	3%	
TOTAL DEBT SERVICE	\$	188,912	\$	188,769	\$	(143)	0%	
CRAND TOTAL EVDENCES	ć	1.060.663	ė.	1 264 261	ċ.	104.604	100/	
RAND TOTAL EXPENSES	\$	1,069,667	\$	1,264,361	\$	194,694	18%	
Admin Transfer Out	\$	281,230	\$	304,332	\$	23,102		

Twain Harte Community Services District 2021-2022 ANNUAL BUDGET WATER - EXPENSES BUDGET CHANGE

%

\$

REASON FOR CHANGE

20/21 Approved 21/22 Requested

GRAND TOTAL WITH CAPITAL \$ 1,732,117 \$ 2,377,543 \$ 645,426 37%

BUDGET ITEM

Capital Outlay - 57XXX					
FH Improvements	15,000	15,000	-	0%	
Water Sewer Material Bins*	6,000	-	(6,000)	-100%	Complete in FY 20/21
Well 3 - Sherwood Forest*	7,000	-	(7,000)	-100%	Complete in FY 20/21
SCADA Upgrade	285,000	285,000	-	0%	Rollover
Vantage Pt. Equipment Strucure	9,000	10,000	1,000	11%	Rollover
Training/Admin Parking Lot*	5,900	0	(5,900)	-100%	Moved to Fire
GM Vehicle Replace	16,160	0	(16,160)	-100%	Complete in FY 20/21
Surface Scatter 7 for SWTP	7,160	0	(7,160)	-100%	Complete in FY 20/21
Well #1 Generator	30,000	0	(30,000)	-100%	Complete in FY 20/21
Cedar Pines Pressure Zone Upgrades	0	350,000	350,000	350000%	
Truck #1 Replacement	0	5,850	5,850	5850%	Split 65/35 with Sewer
Truck #3 Replacement	0	39,000	39,000	39000%	Split 65/35 with Sewer
Snow Plow	0	4,000	4,000	4000%	Back-up plow (split 50/50 with sewer)
WTP Motor Control Center Upgrade	0	100,000	100,000	100000%	Per WTP condition Assessment
TOTAL CAPITAL OUTLAY	\$ 381,220	\$ 808,850	\$ 427,630	112%	

^{*}Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.

5-YEAR CAPITAL OUTLAY PLAN Water Fund - FY 21/22

	Pre	viously	Pı	rojected	R	equested						Out Years		
	Exp	pended	F	Y 20-21	ı	FY 21-22	FY 22-23	FY 23-24	FY 24-25	F	Y 25-26	6 to 10		TOTAL
Vantage Pointe Materials Bins	\$	1,000	\$	5,956									\$	6,956
GM Vehicle Replace (Admin Split)			\$	16,159									\$	16,159
SWTP Scatter 7 Turbidimeter			\$	7,154									\$	7,154
Well #1 Generator			\$	27,000									\$	27,000
Well #3 - Sherwood Forest	\$ 3	335,654	\$	7,000									\$	342,654
FH Improvements	\$	4,150	\$	-	\$	15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$	15,000	\$ 75,000	\$	154,150
Cedar Pines Pressure Zone Upgrades			\$	-	\$	350,000							\$	350,000
SCADA Upgrade⁴			\$	-	\$	285,000							\$	285,000
Vantage Pt. Equipment Structure ^{4,5}			\$	-	\$	10,000							\$	10,000
Truck #1 Replace (35% Sewer)					\$	5,850							\$	5,850
Truck #3 Replace (35% Sewer)					\$	39,000							\$	39,000
Snow Plow (35% Sewer)					\$	4,000							\$	4,000
WTP Motor Control Center Upgrade					\$	100,000							\$	100,000
Golf Club Dr. Line Extension							\$ 75,000						\$	75,000
Cedar Drive Main Extension							\$ 35,000						\$	35,000
Emergency Response Trailer							\$ 5,000						\$	5,000
Truck #4 Replace (35% Sewer)								\$ 37,700					\$	37,700
Recoat Black Oak Tank								\$ 75,000					\$	75,000
Million Gallon Tank #2 Rehab/Recoat									\$ 850,000				\$	850,000
Rebed Treatment Filters									\$ 85,000				\$	85,000
Sherwood Forest Water System										\$	140,000	\$ 1,700,000	\$ 1	,840,000
Shadybrook Dredging/Bypass										\$	300,000		\$	300,000
Recoat Sherwood Tank										\$	75,000		\$	75,000
Vehicle/Equipment Replacement												\$ 68,330	\$	68,330
TOTAL CAPITAL OUTLAY	\$ 3	340,804	\$	63,269	\$	808,850	\$130,000	\$ 127,700	\$ 950,000	\$	530,000	\$ 1,843,330	\$ 4	,793,953

NOTES:

- 1 Vehicle/Equipment replacement items match the THCSD Vehicle/Equipment Replacement Plan.
- **2** An inflation factor of 3% per year has been applied to future capital costs.
- **3** Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Water fund portion of shared \$60,000 project

Attachment E:	FY 21/22 Sewer Fund Budget & Capital Outlay Plan

			2	2021-2022 ANN				
				SEWER - R	REV	ENUE		
		BUD	GET			CHAN	GE	
UDGET ITEM	20/	21 Approved	21/	22 Requested		\$	%	REASON FOR CHANGE
Service Charges	1							
Sewer Service Charge		1,136,732		1,138,433		1,702	0%	
TOTAL SERVICE CHARGES	\$	1,136,732	\$	1,138,433	\$	1,702	0%	
Fees								
Late Fee	\$		\$	6,300	\$	6,300	6200%	20/21 late fees waived due to COVID
Door Notice Fee	٦	-	٦	2,000	Ş	2,000		20/21 late fees waived due to COVID
Hookup Fees		9,400		4,500		(4,900)		Five Year Historical Average
Reconnection Fees		9,400		4,500	\vdash	800		20/21 late fees waived due to COVID
		200		200		800	800% 0%	20/21 late lees walved due to COVID
Inspection Fees		615		900		285		Five Veer Historical Average
Property Transfer Fee		120				285		Five Year Historical Average
Returned Check Fee				120		4 405	0%	
TOTAL FEES	\$	10,335	\$	14,820	Ş	4,485	43%	
Grants & Donations								
Grants & Donations Grant Revenue-Sewer Planning Grant		329,378		135,000	\$	(194,378)	-59%	Estimated remaining sewer planning grant
Grants & Donations Grant Revenue-Sewer Planning Grant Donation Revenue		329,378		135,000	\$	(194,378)		Estimated remaining sewer planning grant
Grant Revenue-Sewer Planning Grant	\$	·	\$			-	-59% 0% -59%	Estimated remaining sewer planning grant
Grant Revenue-Sewer Planning Grant Donation Revenue	\$	329,378 329,378	\$			(194,378) - (194,378)	0%	Estimated remaining sewer planning grant
Grant Revenue-Sewer Planning Grant Donation Revenue	\$	·	\$			-	0%	Estimated remaining sewer planning grant
Grant Revenue-Sewer Planning Grant Donation Revenue TOTAL GRANTS & DONATIONS	\$	·	\$			-	0% -59%	Estimated remaining sewer planning grant Due to lower interest rates
Grant Revenue-Sewer Planning Grant Donation Revenue TOTAL GRANTS & DONATIONS Other Revenue	\$	329,378	\$	135,000		(194,378)	0% -59%	
Grant Revenue-Sewer Planning Grant Donation Revenue TOTAL GRANTS & DONATIONS Other Revenue Interest Revenue	\$	329,378 7,500	\$	135,000		(194,378) (2,000)	0% - 59% -27%	
Grant Revenue-Sewer Planning Grant Donation Revenue TOTAL GRANTS & DONATIONS Other Revenue Interest Revenue Sale of Assets	\$	329,378 7,500	\$	135,000 5,500 -	\$	(194,378) (2,000)	-27% -100%	Due to lower interest rates
Grant Revenue-Sewer Planning Grant Donation Revenue TOTAL GRANTS & DONATIONS Other Revenue Interest Revenue Sale of Assets Other		7,500 1,225		135,000 5,500 -	\$	(2,000) (1,225)	-27% -100%	Due to lower interest rates
Grant Revenue-Sewer Planning Grant Donation Revenue TOTAL GRANTS & DONATIONS Other Revenue Interest Revenue Sale of Assets Other		7,500 1,225	\$	135,000 5,500 -	\$	(2,000) (1,225)	-27% -100%	Due to lower interest rates
Grant Revenue-Sewer Planning Grant Donation Revenue TOTAL GRANTS & DONATIONS Other Revenue Interest Revenue Sale of Assets Other TOTAL OTHER REVENUE	\$	7,500 1,225 - 8,725	\$	5,500 - - 5,500	\$	(2,000) (1,225) - (3,225)	-27% -100% -37%	Due to lower interest rates
Grant Revenue-Sewer Planning Grant Donation Revenue TOTAL GRANTS & DONATIONS Other Revenue Interest Revenue Sale of Assets Other TOTAL OTHER REVENUE	\$	7,500 1,225 - 8,725	\$	5,500 - - 5,500 1,293,753	\$	(2,000) (1,225) - (3,225) (191,416)	-27% -100% -37%	Due to lower interest rates

SEWER - EXPENSES

		JEVVEIX	LAI LINGLO		
	BU	DGET	CHAN	GE	
BUDGET ITEM	20/21 Approved 21/22 Requested		\$	%	REASON FOR CHANGE
Salaries - 51XXX					
Regular Time	\$ 148,299	\$ 148,648	349	0%	
Standby Pay	17,605	17,605	0	0%	
Overtime	7,000	6,000	(1,000)	-14%	Based on 4 year historical average
Sick Leave/Vacation Pay	3,500	3,500	0	0%	
Intern Stipend	9,600	1,560	(8,040)	-84%	Reduced use due to new permanent position
Uniform Allowance	2,205	2,385	180	8%	
Cell Phone Stipend	441	588	147	33%	Due to creation of new position
TOTAL SALARIES	\$ 188,650	\$ 180,287	\$ (8,363)	-4%	
Benefits - 52XXX					
Health & Vision Insurance	\$ 34,112	\$ 32,384	(1,728)	-5%	New demographic of employees
HRA Reimbursement	13,913	12,558	(1,355)	-10%	New demographic of employees
CALPERS Retirement	23,974	22,129	(1,845)	-8%	New demographic of employees
FICA	11,696	11,178	(519)	-4%	Staffing restructure
Medicare	2,735	2,614	(121)	-4%	Staffing restructure
Workers Comp	7,365	4,900	(2,465)	-33%	Reduction of rates
Unemployment Ins/ETT	821	731	(90)	-11%	Reduction in Unemployment Insurance Rates
TOTAL BENEFITS	\$ 94,617	\$ 86,493	\$ (8,124)	-9%	
Equipment, Automotive, Maintenance 8	& Repairs				
Equipment Maintenance & Repair	\$ 6,800	\$ 7,100	300	4%	
Facilities Maintenance & Repair					
Lift Station	8,500	7,900	(600)	-7%	
Collections	6,850	30,900	24,050	351%	Line repairs and maintenance per condition assessment
General & Administrative	1,100	900	(200)	-18%	
Vehicle Maintenance & Repair	5,650	7,600	1,950	35%	Snow tires needed for all trucks
Janitorial/Cleaning Fees	1,100	1,100	0	0%	
Fuel	6,700	7,300	600	9%	Price increases + Extra staff
Equipment Under \$5,000	7,600	7,200	(400)	-5%	
Personal Protective Equipment	1,800	2,500	700	39%	COVID-related cost increases
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 46,100	\$ 72,500	\$ 26,400	57%	

				SEWER -	EXI	PENSES		
		BUI	OGET	•	CHAN	GE		
BUDGET ITEM	20/2	21 Approved	21/	22 Requested		\$	%	REASON FOR CHANGE
Materials & Supplies - 54XXX								
Office Supplies	\$	500	\$	900	\$	400	80%	
Postage		4,100		4,200		100	2%	
Food Supplies		300		300		0	0%	
Janitorial Supplies		300		400		100	33%	
TOTAL MATERIALS & SUPPLIES	\$	5,200	\$	5,800	\$	600	12%	
Outside Services - 55XXX								
Legal Fees	\$	1,500	\$	1,500	\$	-	0%	
IT Services		1,300		1,300		0	0%	
Engineering Services		12,000		12,000		0	0%	
Medical Exams		450		400		(50)	-11%	
Other Professional Services		332,378		138,000		(194,378)	-58%	Estimated remaining sewer planning grant expenses
Other Professional Services-Tree Mortality						0	0%	
TOTAL OUTSIDE SERVICES	\$	347,628	\$	153,200	\$	(194,428)	-56%	
Other - 56XXX								
Utilities	\$	4,700	\$	5,000	\$	300	6%	
Phone/Communications		2,887	7	3,000	~	113	4%	
Computer Licenses & Maintenance		9,365		12,500		3,135	33%	Paperless Billing initial setup + Smart Covers
Property/Liability Insurance		17,600		22,205		4,605	26%	Projected SDRMA Increase
Property Tax		17,000		22,203		0	0%	1 Tojected 35 N. W. Meredse
Dues & Memberships		5,500		5,700		200	4%	
Licenses & Certifications		1,900		2,000		100	5%	
Training, Conferences & Travel		4,300		4,300		0	0%	
Uncollectable accounts		1,500		1,500		0	0%	
Advertising & Public Education		1,200		700		(500)	-42%	
Regulatory Fees	1	400		500		100	25%	
Sewer Service Charge		455,300		456,000		700	0%	
Bank & Credit Card Fees		4,000		4,200		200	5%	
TOTAL OTHER	\$	508,652	\$	517,605	\$	8,953	2%	
Debt Service - 58XXX								
Interest on Long Term Debt	\$	2,403	\$	1,853	\$	(551)	-23%	
Principal on Long Term Debt	7	14,608	7	15,141		534	4%	
TOTAL DEBT SERVICE	\$	17,011	\$	16,994	\$	(17)	0%	
						17		
GRAND TOTAL EXPENSES	\$	1,207,858	\$	1,032,879	\$	(174,979)	-14%	
Admin Transfer Out	\$	149,590	\$	161,879	\$	12,289	8%	
GRAND TOTAL WITH ADMIN	\$	1,357,448	\$	1,194,758	\$	(162,690)	-12%	

Twain Harte Community Services District 2021-2022 ANNUAL BUDGET SEWER - EXPENSES BUDGET CHANGE BUDGET ITEM 20/21 Approved 21/22 Requested \$ % REASON FOR CHANGE

Capital Outlay - 57XXX					
SCADA Upgrade*	\$ 85,000	\$ 85,000	\$ -	0%	Rollover
Vantage Pt. Equip Structure*	\$ 37,000	\$ 40,000	\$ 3,000	8%	Increased steel prices
GM Vehicle Replace	8,600	0	(8,600)	-100%	Complete in FY 20/21
Sewer Main Re-Lining	75,000	0	(75,000)	-100%	Focus on repairs this year
TH School Sewer Re-Alignment*	125,000	15,000	(110,000)	-88%	Rollover
Training Admin Parking Lot	3,300	0	(3,300)	-100%	Shift to Fire
Water Sewer Material Bins	6,000	0	(6,000)	-100%	Complete in FY 20/21
Manhole Smart Covers	0	10,000	10,000	10000%	Monitor I&I Flows
Snow Plow	0	4,000	4,000	4000%	Back-up plow (50/50 split w/sewer)
Truck #1 Replacement	0	3,150	3,150	3150%	Split 65/35 with Sewer
Truck #3 Replacement	0	21,000	21,000	21000%	Split 65/35 with Sewer
Sewer Jetter Replacement	0	92,000	92,000	92000%	
I&I Manhole Repair/Replacement	0	60,000	60,000	60000%	Based on condition assessment
Mono Sewer Line Replacement	0	35,000	35,000	35000%	Reduce Sewer Spills
TOTAL CAPITAL OUTLAY*	\$ 339,900	\$ 365,150	\$ 25,250	7%	

^{*}Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.

GRAND TOTAL WITH CAPITAL \$ 1,697,348 \$ 1,559,908 \$ (137,440) -8%

5-YEAR CAPITAL OUTLAY PLAN Sewer Fund - FY 21-22

	Pr	Previously		ojected	Re	quested									Out Years		
	Ex	pended	F	Y 20-21	F	Y 21-22	F	Y 22-23	F	Y 23-24	F	Y 24-25	FY	25-26	(6 to 10	TOTAL
Redwing Lift Station Generator	\$	20,136	\$	1,527													\$ 21,663
Mark Twain Lift Station Generator	\$	22,476	\$	1,391													\$ 23,867
Vantage Pointe Materials Bins	\$	1,000	\$	5,811													\$ 6,811
GM Vehicle Replace (Admin Split)			\$	8,595													\$ 8,595
Sewer Main Re-Lining	\$	5,265	\$	43,000	\$	-	\$	75,000	\$	75,000	\$	75,000	\$	75,000	\$	375,000	\$ 723,265
TH School Sewer Re-alignment ⁴			\$	15,000	\$	15,000											\$ 30,000
SCADA Upgrade⁴			\$	-	\$	85,000											\$ 85,000
Vantage Pointe Equipment Structure ⁵			\$	-	\$	40,000											\$ 40,000
Mono Sewer Line Replacement					\$	35,000											
Manhole Smart Covers					\$	10,000											
I&I Manhole Repair/Replacement					\$	60,000											\$ 60,000
Truck #1 Replace (65% W)					\$	3,150											\$ 3,150
Truck #3 Replace (65% W)					\$	21,000											\$ 21,000
Snow Plow (50/50 split w/water)					\$	4,000											\$ 4,000
New Sewer Jetter					\$	92,000											\$ 92,000
Emergency Response Trailer							\$	5,000									\$ 5,000
Truck #4 Replace									\$	20,300							\$ 20,300
Sherwood Forest Sewer									\$	150,000	\$	200,000	\$ 2,	700,000			\$ 3,050,000
Vehicle/Equipment Replace															\$	44,870	\$ 44,870
TOTAL CAPITAL OUTLAY	\$	48,877	\$	75,324	\$	365,150	\$	80,000	\$	245,300	\$	275,000	\$ 2,	775,000	\$	419,870	\$ 4,239,521

NOTES:

- 1 Vehicle/Equipment replacement items match the THCSD Vehicle/Equipment Replacement Plan.
- **2** An inflation factor of 3% per year has been applied to future capital costs.
- **3** Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- **5** Sewer fund portion of shared \$60,000 project

Attachment F:	FY 21/22 Fire Fund Budget & Capital Outlay Plan

FIRE - REVENUE

		BUD	GET	•		CHANGE		_
BUDGET ITEM	20/	21 Approved	d 21/22 Requested			\$	%	REASON FOR CHANGE
Taxes & Assessments								
Secured & Unsecured Taxes	\$	510,000	\$	549,972	\$	39,972	8%	Due to increasing property values
Property Assessments		625,367		640,450		15,083	2%	
TOTAL TAXES & ASSESSMENTS	\$	1,135,367	\$	1,190,422	\$	55,055	5%	
Grants & Donations								
Grant Revenue		38,595		235,000	\$	196,406	509%	VFA, Stormwater, PSPS
Grant Revenue - CERT		9,950		,	<u> </u>	(9,950)	-100%	· · ·
Donation Revenue - CERT		2,000				(2,000)	-100%	
TOTAL GRANTS & DONATIONS	\$	50,545	\$	235,000	\$	184,456	365%	
Other Revenue								
Strike Team	\$	71,874	\$	-	\$	(71,874)	-100%	
Training Revenue		16,000		15,500		(500)	-3%	
Miscellaneous Revenue		7,500		7,500		-	0%	
Interest Revenue		9,000		7,000		(2,000)		Due to lower interest rates
Sale of Assets		-		5,600		5,600		Sale of GM Vehicle to Water/Sewer
TOTAL OTHER REVENUE	\$	104,374	\$	35,600	\$	(68,774)	-66%	
GRAND TOTAL REVENUE	\$	1,290,286	\$	1,461,022	\$	170,736	13%	
Admin Transfer Out	\$	180	\$	180	\$	-		
GRAND TOTAL WITH ADMIN	\$	1,290,466	\$	1,461,202	\$	170,736	13%	

FIRE - EXPENSES

		BUI	DGET	CHAN	IGE	
BUDGET ITEM	20/2	1 Approved	21/22 Requested	\$	%	REASON FOR CHANGE
Salaries - 51XXX						
Regular Time	\$	295,676	\$ 377,337	81,661	28%	Union negotiated increase; full year budget for fire chief; new position
Workers Comp Reimb Wages	\$	(14,950)		14,950	-100%	
Standby Pay		1,600	500	(1,100)	-69%	
Overtime		58,000	34,000	(24,000)		Exceptional circumstances in 20.21 - reduced to 4 yr average
Holiday Overtime		12,666	16,418	3,752	30%	}
FLSA Overtime		29,252	38,014	8,761	30%	
Sick Leave/Vacation Pay/ATO		19,608	8,800	(10,808)	-55%	
Compensated Absence		•		0	0%	
Temp/Relief Pay		7,000	5,500	(1,500)	-21%	
Intern Stipend		60,000	28,500	(31,500)		
Reserve Stipends		3,500	3,500	0	0%	
Striketeam Pay		4,115	·	(4,115)	-100%	
Striketeam Intern Pay		47,000		(47,000)	-100%	
Response Incentive Pay		1,500	1,500	0	0%	
Uniform Allowance		4,077	7,000	2,923	72%	
Cell Phone Stipend		420	945	525	125%	
TOTAL SALARIES	\$	529,464	\$ 522,013	\$ (7,451)	-1%	
Benefits - 52XXX						
Health & Vision Insurance	Ś	61,270	\$ 70,924	9,655	16%	Fire chief position was vacant for 3 months in 20.21
HRA Reimbursement	Ť	28,509	26,875			· · · · · · · · · · · · · · · · · · ·
CALPERS Retirement		79,628	98,149	` ' '	-	Fire chief position was vacant for 3 months in 20.21
FICA		33,754	32,365	 		
Medicare		7,894	7,569			, 5
Workers Comp		17,061	10,800			, , , , ,
Unemployment Ins/ETT		1,190	1,666	476	40%	
TOTAL BENEFITS	\$	229,306			8%	
Equipment, Automotive, Maintenance						
Equipment Maintenance & Repair	\$	7,000		(500)		
Facilities Maintenance & Repair		11,000	11,200	200	2%	
Vehicle Maintenance & Repair		21,000	21,000	0	0%	
Vehicle Maintenance & Repair-CERT		700	0	(700)	-100%	
Janitorial/Cleaning Services		1,600		(1,600)	-100%	Elimination of carpet cleaning service
Fuel		15,500	15,500	0	0%	
Equipment Under \$5,000		15,300	23,000	7,700	50%	
Equipment Under \$5,000-CERT		7,950	3,200	(4,750)	-60%	
Personal Protective Equipment		28,500	23,500	(5,000)	-18%	
				\$ (4,650)	-4%	

				FIRE - EX	PEN	SES		
BUDGET ITEM	20,	/21 Approved	21/	22 Requested		\$	%	REASON FOR CHANGE
Materials & Supplies - 54XXX								
Office Supplies	\$	2,500	\$	2,500		0	0%	
Postage		500		600		100	20%	
Food Supplies		600		600		0	0%	
Janitorial Supplies		3,500		3,500		0	0%	
Medical Supplies		5,000		5,150		150	3%	
TOTAL MATERIALS & SUPPLIES	\$	12,100	\$	12,350	\$	250	2%	
Outside Services - 55XXX								
Legal Fees	\$	4,000	\$	4,000	\$	-	0%	
IT Services		2,400		2,600		200	8%	
Engineering Services		8,700		8,700		0	0%	
Medical Exams		2,500		2,500		0	0%	
Background Checks		1,500		2,500		1,000	67%	
Other Professional Services		8,300		5,000		(3,300)	-40%	Grant Writer Fee
TOTAL OUTSIDE SERVICES	\$	27,400	\$	25,300	\$	(2,100)	-8%	
Other - 56XXX								
Utilities	\$	10,400	\$	10,600		200	2%	
Phone/Communications		5,100		5,800		700	14%	
Software Licenses & Maintenance		4,100		4,500		400	10%	
Property/Liability Insurance		27,800		32,400		4,600	17%	Projected SDRMA increase
Dues & Memberships		2,800		3,150		350	13%	
Licenses & Certifications		2,000		2,000		0	0%	
Training, Conferences & Travel		29,700		32,500		2,800	9%	
Advertising & Public Education		1,600		1,700		100	6%	
TOTAL OTHER	\$	83,500	\$	92,650	\$	9,150	11%	
Debt Service - 58XXX								
Interest on Long Term Debt		3,425		3,345		(80)	-2%	
Principal on Long Term Debt		38,940		81,241		42,301	109%	
TOTAL DEBT SERVICE	\$	42,365	\$	84,586	\$	42,221	100%	
GRAND TOTAL EXPENSES	\$	1,032,685	\$	1,089,148	\$	56,463	5%	
Admin Transfer Out	\$	107,705	\$	116,553	\$	8,848	8%	

FIRE - EXPENSES

	BUDGET				
BUDGET ITEM	20/21 Approved	21/22 Requested	\$	%	REASON FOR CHANGE
Capital Outlay - 57XXX					
Fuel/SCBA Fill Station Generator	\$ 16,000	\$ 14,000	(2,000)	-13%	
CERT FF Rehab Vehicle	1,040		(1,040)	-100%	
New Chief Coverage Vehicle	0	8,500	8,500	8500%	
Replace Fire Station Generator	18,000		(18,000)	-100%	
Training/Admin Parking Lot*	67,000	275,000	208,000	310%	
Vantage Pt. Equipment Structure*	9,000	10,000	1,000	11%	
Backwall Excavation & Sealing		35,000	35,000	35000%	
Fire Apparatus Equip Building	92,000		(92,000)	-100%	
SCBA Bottle/Harness Replacement	10,000	150,000	140,000	1400%	
GM Vehicle Replacement	6,190		(6,190)	-100%	
Training Prop Improvements			0	0%	
TOTAL CAPITAL OUTLAY	\$ 219,230	\$ 492,500	\$ 273,270	125%	
GRAND TOTAL WITH CAPITAL	\$ 1,359,620	\$ 1,698,201	\$ 338,581		

^{*}Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.

5-YEAR CAPITAL OUTLAY PLAN Fire Fund - FY 21/22

	Previously	F	rojected	Re	equested							0	ut Years	
	Expended		FY 20-21	F	Y 21-22	F	Y 22-23	F	Y 23-24	FY 24-25	FY 25-26		6 to 10	Total
CERT FF Rehab Vehicle	\$ 16,60	2 \$	1,040											\$ 17,642
Fire Apparatus Equipment Building	\$ 10,00) \$	89,279											\$ 99,279
GM Vehicle Replace (Admin Split)		\$	6,189											\$ 6,189
Replace Fire Station Generator		\$	17,996											\$ 17,996
Training Parking Lot ^{4,7}	\$ 12,88	7 \$	-	\$	275,000									\$ 287,887
Vantage Pointe Equipment Structure ⁵		\$	-	\$	10,000									\$ 10,000
SCBA Bottle/Harness Replacement ⁶		\$	-	\$	150,000									\$ 150,000
Fuel/SCBA Fill Station Generator ⁷		\$	2,000	\$	14,000									\$ 16,000
Back Wall Excavation & Sealing				\$	35,000									\$ 35,000
C720A Chief Coverage Vehicle				\$	8,500									\$ 8,500
New Station Roof						\$	30,000							\$ 30,000
Burn Prop Expansion						\$	50,000							\$ 50,000
Reserve Engine Replacement								\$	100,000					\$ 100,000
Vehicle/Equipment Replacement												\$	853,300	\$ 853,300
TOTAL CAPITAL OUTLAY	\$ 39,48	9 \$	116,504	\$	492,500	\$	80,000	\$	100,000	\$ -	\$ -	\$	853,300	\$ 1,681,793

NOTES:

- 1 Vehicle/Equipment replacement items match the THCSD Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- **3** Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year
- **5** Fire fund portion of shared \$60,000 project
- **6** This project may be covered by grant funding.
- **7** This project is fully grant funded

Attachment G:	FY 21/22 Park Fund Budget & Capital Outlay Plan

		IUE

		BUD	GET			CHANG	GE .	_			
BUDGET ITEM	20/2	1 Approved	21/2	2 Requested		\$	%	REASON FOR CHANGE			
Fees											
Facility/Ground Usage Fees		11,180		3,500		(7,680)	-69%	PGE PSPS events			
TOTAL FEES	\$	11,180	\$	3,500	\$	(7,680)	-69%				
Taxes & Assessments											
Secured & Unsecured Taxes	\$	26,520	\$	28,349	\$	1,829	7%	Due to increasing property values			
Property Assessments		108,036		111,017		2,981	3%				
TOTAL TAXES & ASSESSMENTS	\$	134,556	\$	139,366	\$	4,810	4%				
Grants & Donations											
Grant Revenue		97,890		368,000	\$	270,110	276%	Stormwater Grant - TH Meadows + PSPS			
Donation Revenue		22,500		16,000		(6,500)	-29%	Conservative Estimate			
TOTAL GRANTS & DONATIONS	\$	120,390	\$	384,000	\$	263,610	219%				
Other Revenue											
Sale of Assets		_		3,100		3,100	3100%	Sale of GM Vehicle to Water/Sewer			
Interest Revenue		2,250		1,600		(650)	-29%	Due to lower interest rates			
TOTAL OTHER REVENUE	\$	2,250	\$	4,700	\$	2,450	109%				
GRAND TOTAL REVENUE	\$	268,376	\$	531,566	خ	263,190	98%				
SNAND TOTAL NEVEROL	<u> </u>	200,370	<u> </u>	331,300		203,130	3070				
Admin Transfer Out	\$	100	Ś	100	Ś	_					
	т		*		т						
GRAND TOTAL WITH ADMIN	\$	268,476	\$	531,666	\$	263,190					
				,,,,,,,,							

	PARK - EXPENSES										
	BUE	OGET	CHAN	GE							
BUDGET ITEM	20/21 Approved	21/22 Requested	\$	%	REASON FOR CHANGE						
Salaries - 51XXX	1 .	I .		ı							
Regular Time	\$ 8,418		\$ (4,081)	-48%	Staffing restructure						
Overtime	500	250	(250)	-50%							
Sick Leave/Vacation Pay	300	500	200	67%							
Intern Stipend			-	0%							
Uniform Allowance	114	54	(60)	-53%	Staffing restructure						
Cell Phone Stipend	13	17	4	33%							
TOTAL SALARIES	\$ 9,345	\$ 5,157	\$ (4,187)	-45%							
Benefits - 52XXX											
Health & Vision Insurance	\$ 2,000	\$ 1,113	\$ (886)	-44%	Staffing restructure						
HRA Reimbursement	889	365	(524)	-59%	-						
CALPERS Retirement	1,468	649	(819)	-56%	Staffing restructure						
FICA	579	320	(260)	-45%							
Medicare	135	75	(61)	-45%	Staffing restructure						
Workers Comp	316	200	(116)	-37%	Staffing restructure						
Unemployment Ins/ETT	38	14	(24)	-63%	Staffing restructure						
TOTAL BENEFITS	\$ 5,425	\$ 2,736	\$ (2,690)	-50%							
Equipment, Automotive, Maintenance &	Repairs										
Equipment Maintenance & Repair	\$ 500	\$ 500	-	0%							
Facilities Maintenance & Repair			-	0%							
Baseball Field	4,000	4,000	-	0%							
Tennis Courts	1,000	2,100	1,100	110%							
Park	9,500	9,600	100	1%							
Community Center	1,700	2,000	300	18%							
Vehicle Maintenance & Repair			-	0%							
Landscaping Services	11,400	8,700	(2,700)	-24%	20.21 included unsubmitted 19.20 invoices						
Janitorial/Cleaning Services	15,550	15,550	-	0%							
Fuel			-	0%							
Equipment Under \$5,000	4,200	1,000	(3,200)	-76%	Last year included bocce picnic tables						
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$ 47,850	\$ 43,450	\$ (4,400)	-9%							
Materials & Supplies - 54XXX											
Janitorial Supplies	\$ 1,600			0%							
TOTAL MATERIALS & SUPPLIES	\$ 1,600	\$ 1,600	\$ -	0%							

PARK - EXPENSES

	BUD	GET	CHAN	GE	
BUDGET ITEM 20/21	1 Approved	21/22 Requested	\$	%	REASON FOR CHANGE

BUDGET ITEM	20/2	21 Approved	21/2	22 Requested		\$	%	REASON FOR CHANGE				
Outside Services - 55XXX												
Engineering Services	\$	4,250	\$	4,400	\$	150	4%					
Other Professional Services						0	0%					
TOTAL OUTSIDE SERVICES	\$	4,250	\$	4,400	\$	150	4%					
Other - 56XXX												
Utilities												
Baseball Field		6,200		6,700		500	8%					
Tennis Courts						-	0%					
Park		8,200		7,500		(700)	-9%	Decreased Water Usage				
Community Center		2,900		3,000		100	3%					
Property/Liability Insurance		2,000		2,500		500	25%	Projected SDRMA Increase				
Property Tax						-	0%					
Training, Conferences & Travel						-	0%					
Advertising & Public Education		4,200		4,200		-	0%					
TOTAL OTHER	\$	23,500	\$	23,900	\$	400	2%					
Debt Service - 58XXX												
Interest on Long Term Debt					\$	-	0%					
Principal on Long Term Debt						-	0%					
TOTAL DEBT SERVICE	\$	-	\$	-	\$	-	0%					
GRAND TOTAL EXPENSES	\$	91,970	\$	81,243	\$	(10,727)	-12%					
Admin Transfer Out	\$	59,836	\$	64,752	\$	4,916						
GRAND TOTAL WITH ADMIN	\$	151,806	\$	145,995	\$	(5,811)	-4%					

Twain Harte Community Services District 2021-2022 ANNUAL BUDGET PARK - EXPENSES

	ВИС	OGET	CHAN	GE	
BUDGET ITEM	20/21 Approved	21/22 Requested	\$	%	REASON FOR CHANGE

Capital Outlay - 57XXX					
TH Meadows Park	\$ 20,000	\$ 354,000	\$ 334,000	1670%	Stormwater Grant Phase
Community Center Generator*	\$ 16,000	\$ 14,000			
Bocce Court Improvements	\$ 130,000	\$ -	\$ (130,000)	-100%	Complete in FY 20/21
Training/Admin Parking Lot	\$ 800	\$ -	\$ (800)	-100%	Moved to Fire
GM Vehicle Replacement	\$ 3,440	\$ -	\$ (3,440)	-100%	Complete in FY 20/21
TOTAL CAPITAL OUTLAY	\$ 170,240	\$ 368,000	\$ 199,760	117%	

^{*}Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.

5-YEAR CAPITAL OUTLAY PLAN Park Fund - FY 21/22

	Previously	P	rojected	Requested							0	ut Years	
	Expended	ı	FY 20-21	FY 21-22	FY 22-23	FY 23-24	F	Y 24-25	F	Y 25-26	(6 to 10	Total
GM Vehicle Replace (Admin Split)		\$	3,438										\$ 3,438
Bocce Court Improvements	\$ 4,110	\$	130,000										\$ 134,110
T.H. Meadows Park ^{4,5}		\$	-	\$ 354,000	\$ 1,070,000								\$ 1,424,000
Community Center Generator⁴		\$	2,000	\$ 14,000									\$ 16,000
Bleacher Replacement					\$ 25,000								\$ 25,000
Community Center Upgrades						\$ 30,000							\$ 30,000
Reseal Park Parking Lot							\$	12,000			\$	15,000	\$ 27,000
Resurface Tennis Courts									\$	30,000			\$ 30,000
TOTAL CAPITAL OUTLAY	\$ 4,110	\$	135,438	\$ 368,000	\$ 1,095,000	\$ 30,000	\$	12,000	\$	30,000	\$	15,000	\$ 1,689,548

NOTES:

- 1 Vehicle/Equipment replacement items match the THCSD Vehicle/Equipment Replacement Plan.
- **2** An inflation factor of 3% per year has been applied to future capital costs.
- **3** Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- **5** Grant funded project

Attachment H:	FY 21/22 Administrative Budget

ADMIN - REVENUE

	BUD	GET	CHAN	GE	
BUDGET ITEM	20/21 Approved	21/22 Requested	\$	%	REASON FOR CHANGE

Other Revenue					
Grant Revenue			\$ -	0%	
Miscellaneous Revenue	1,000	1,000	-	0%	
Interest Revenue			-	0%	
Lease Revenue			-	0%	
Sale of Assets			-	0%	
Other			-	0%	
TOTAL OTHER REVENUE	\$ 1,000	\$ 1,000	\$ -	0%	

ND TOTAL REVENUE \$ 1,000 \$

Twain Harte Community Services District 2021-2022 ANNUAL BUDGET ADMIN - EXPENSES

BUDGET ITEM		BUDGET				CHAN	IGE	
		20/21 Approved		21/22 Requested		\$	%	REASON FOR CHANGE
Salaries - 51XXX								
Regular Time	\$	323,051	\$	344,771		21,720	70/	Negotiated increases; Addition of Assistant GM duties; Increased F.O. hours; GM Contract Revisions
Sick Leave/Vacation Pay	Ş	8,000	ې	8,800		800	10%	1.0. Hours, divi contract nevisions
<u> </u>		7,500		9,000			20%	
Director Stipends TOTAL SALARIES	ė.		ć	<u> </u>	\$	1,500	7%	
TOTAL SALARIES	\$	338,551	\$	362,571	>	24,020	1%	
Benefits - 52XXX								
Health & Vision Insurance	\$	47,818	\$	50,750	\$	2,931	6%	Addition of Assistant GM Duties & premium increases
HRA Reimbursement		18,625		18,988		363	2%	Addition of Assistant GM Duties
Retirement		58,951		67,501		8,550	15%	Due to increase in regular time salaries noted above
FICA		21,458		23,139		1,681	8%	Due to increase in regular time salaries noted above
Medicare		5,018		5,510		492	10%	Due to increase in regular time salaries noted above
Workers Comp		2,444		1,600		(844)	-35%	Reduction in rates
Unemployment Ins/ETT		1,446		1,508		62	4%	Addition of Assistant GM Duties
TOTAL BENEFITS	\$	155,760	\$	168,995	\$	13,235	8%	
Equipment, Automotive, Maintenance &	Repai	rs						
Equipment Maintenance & Repair	\$	1,500	\$	1,500	\$	-	0%	
Facilities Maintenance & Repair		8,000	•	8,000	<u>.</u>	0	0%	
Vehicle Maintenance & Repair		1,000		0		(1,000)	-100%	GM Vehicle transferred to Water/Sewer
Janitorial/Cleaning Services		4,300		4,300		0	0%	
Fuel		1,400		1,300		(100)	-7%	
Equipment Under \$5,000		3,500		3,500		0	0%	
TOTAL EQUIP, AUTO, MAINT & REPAIRS	\$	19,700	\$	18,600	\$	(1,100)	-6%	
Materials & Supplies - 54XXX								
Office Supplies	\$	3,300	\$	2,800	\$	(500)	-15%	Large check order
Postage		1,700	•	1,700	•	0	0%	-
Janitorial Supplies		250		250		0	0%	
TOTAL MATERIALS & SUPPLIES	\$	5,250	\$	4,750	\$	(500)	-10%	

Twain Harte Community Services District 2021-2022 ANNUAL BUDGET ADMIN - EXPENSES

	BUDGET					CHAN	IGE	
BUDGET ITEM		21 Approved	21/22 Requested		\$		%	REASON FOR CHANGE
Outside Services - 55XXX								
Auditing/Accounting Services	\$	7,600	\$	10,900	\$	3,300		Change of Auditors
Legal Fees		7,400		8,000		600	8%	
IT Services		4,500		4,600		100	2%	
Other Professional Services	\$	2,400	\$	2,400		0	0%	
TOTAL OUTSIDE SERVICES	\$	21,900	\$	25,900	\$	4,000	18%	
Other - 56XXX								
Utilities	\$	6,200	\$	7,100	\$	900	15%	
Phone/Communications		5,500		5,700		200	4%	
Software Licenses & Maintenance		11,600		11,600		0	0%	
Property/Liability Insurance		8,300		8,000		(300)	-4%	Transfer of vehicle to water/sewer
Dues & Memberships		6,000		5,100		(900)	-15%	
Licenses & Certifications		400		600		200	50%	
Training, Conferences & Travel		11,200		21,500		10,300	92%	New Board Member / GM Contract Travel
Advertising & Public Education		3,000		2,100		(900)	-30%	Cheaper to do bill inserts vs. newsletters
Bank/Investment Fees		5,000		5,000		-	0%	
TOTAL OTHER	\$	57,200	\$	66,700	\$	9,500	17%	
Debt Service - 58XXX								
Interest on Long Term Debt	\$	-	\$	-	\$	-	0%	
TOTAL DEBT SERVICE	\$	-	\$	-	\$	-	0%	
GRAND TOTAL EXPENSES	\$	598,361	\$	647,516	\$	49,155	8%	
Admin Transfer Out	\$	(598,361)	\$	(647,516)	\$	49,155		
GRAND TOTAL WITH TRANSFER	\$	-	\$	-				

TWAIN HARTE COMMUNITY SERVICES DISTRICT RESOLUTION NO. 21-17

APPROVAL OF THE ENGINEER'S REPORT, DIAGRAM OF ASSESSMENTS AND ORDER TO CONTINUE ASSESSMENTS FOR THE FIRE AND RESCUE ASSESSMENT DISTRICT FOR FISCAL YEAR 2021-22

WHEREAS, the first Engineer's Report for Fiscal Year 2002-03 described how the Twain Harte Fire and Rescue Assessment District (the "Assessment District"), would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, by its Resolution No. 21-12, the Twain Harte Community Services District Board (the "Board), designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the California Codes Government Code Sections 50078 et. seq. and Article XIIID of the California Constitution; and

WHEREAS, the purpose of the Assessment District shall be fund facilities and operations, fire suppression, protection and emergency service and firefighting personnel, as described in the annual Engineer's Report; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 9, 2021, at the hour of 9:00 a.m. at the Twain Harte Community Services District offices located at 22933 Twain Harte Drive, Twain Harte, California, were appointed as the time and place for a hearing by this Board on the question of the continuation of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of the assessments were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the continuation of the assessments and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Twain Harte Community Services District, that:

1. The public interest, convenience and necessity require that the continuation be made.

- 2. The assessment is levied without regard to property valuation.
- 3. The Engineer's Report as a whole and each part thereof, to wit:
 - (a) The Engineer's estimate of the itemized and total costs and expenses of providing the services and improvements and of the incidental expenses in connection therewith;
 - (b) the diagram showing the assessment district, plans and specifications for the services and improvements to be provided and the boundaries and dimensions of the respective lots and parcels of land within the District; and
 - (c) the assessments for fiscal year 2021-22 shall be continued at the rate of NINETY-THREE DOLLARS AND TWENTY-TWO CENTS (\$93.22) per single family equivalent benefit unit, which is less than the maximum authorized rate, as specified in the final Engineer's Report for fiscal year 2021-22 with estimated total annual assessment revenues as set forth in the Engineer's Report; and
 - (d) the assessment of the total amount of the cost and expenses of the proposed services and improvements upon the several lots and parcels of land in the District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the services and improvements, and of the expenses incidental thereto;

are finally approved and confirmed.

- 4. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
- 5. The assessment to pay the costs and expenses of the services and improvements for fiscal year 2021-22 is hereby continued. For further particulars pursuant to the provisions of the California Codes Government Code Sections 50078 et. seq., reference is hereby made to the Resolution Directing Preparation of the Engineer's Report.
- .6 Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the services and improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
- 7. Funds collected from the Twain Harte Fire and Rescue Assessment District shall be expended only for the special benefit of parcels within the Twain Harte Community Services District Boundaries as defined by the assessment diagram included with the Engineer's Report. Any unexpended funds raised by the Assessment remaining at the end of any fiscal year shall be carried over to be utilized for the same purposes in the next fiscal year.

PASSES AND ADOPTED by the Board of their regular meeting held on June 9, 2021 by the f	Directors of the Twain Harte Community Services District at ollowing roll call vote:
AYES: NOES: ABSENT: ABSTAIN:	
Gary Sipperley, Board President	Kimberly Silva, Board Secretary

8. The Twain Harte Fire and Rescue Assessment District assessments shall be collected in the same manner, and

subject to the same penalties as property taxes in Tuolumne County.

TWAIN HARTE COMMUNITY SERVICES DISTRICT

FIRE AND RESCUE ASSESSMENT DISTRICT

ENGINEER'S REPORT

May 2021

PREPARED FOR:

BOARD OF DIRECTORS TWAIN HARTE COMMUNITY SERVICES DISTRICT

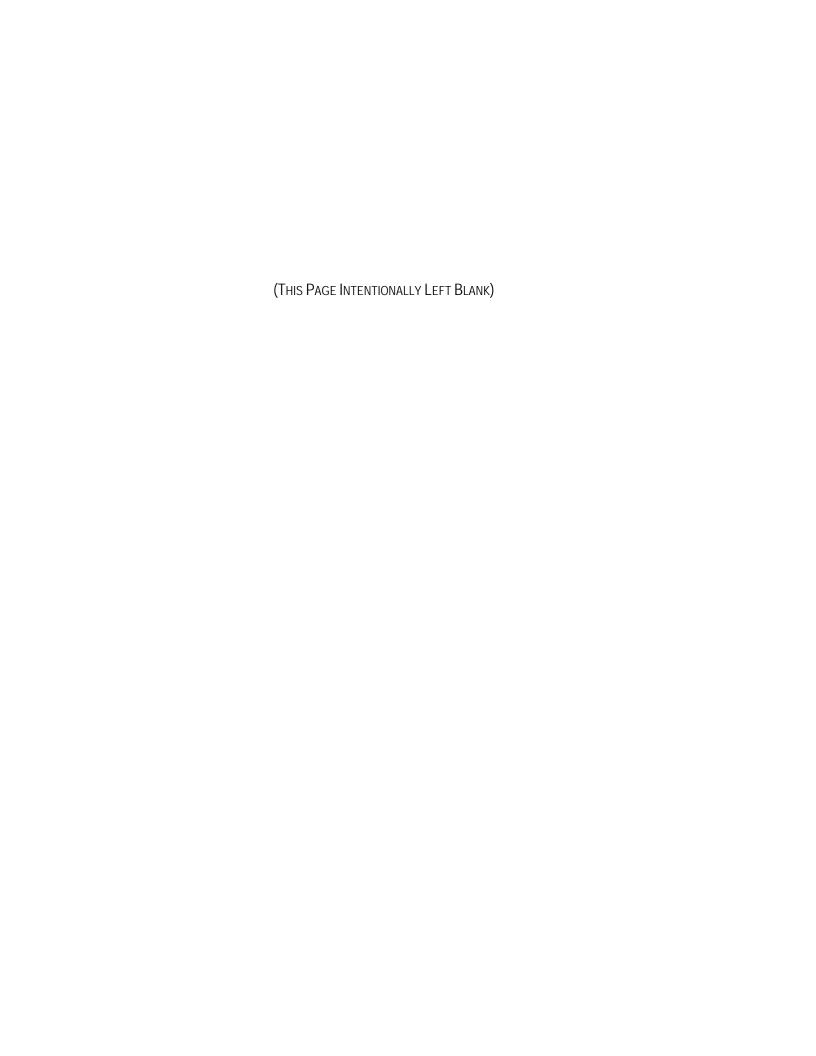
PURSUANT TO GOVERNMENT CODE SECTION 50078 ET. SEQ. AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

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Gary Sipperley, President Kathryn deGroot, Vice President Eileen Mannix, Director Richard Knudson, Director Bill McManus, Director

GENERAL MANAGER

Tom Trott

FIRE CHIEF

Neil Gamez

SECRETARY OF THE BOARD

Kim Silva

ASSESSMENT ENGINEER

SCI Consulting Group

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The Twain Harte Community Services District ("District") currently provides fire suppression services for approximately 1,756 properties within its boundaries.

This Engineer's Report (the "Report") was prepared to:

- Describe the fire suppression, safety and emergency response services and equipment that would be funded by the assessments (the "Services")
- Establish a budget for the Services that would be funded by the proposed 2021-22 assessments
- Determine the benefits received from the Services by property within the Twain Harte Community Services District Fire and Rescue Assessment (the "Assessment District") and
- Determine and assign a method of assessment apportionment to lots and parcels within the Assessment District.

This Report and the proposed assessments have been made pursuant to the California Government Code Section 50078 et seq. (the "Code") and Article XIIID of the California Constitution (the "Article").

The Assessment District is narrowly drawn to include only properties that will benefit from the additional fire protection services that are provided by the assessment funds. The Assessment Diagram included in this report shows the boundaries of the Assessment District.

LEGAL ANALYSIS

Proposition 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now Article XIIIC and XIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying



Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Assessment District

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIIC and XIIID of the California Constitution because the Services to be funded are clearly defined; the Services are available to all benefiting property in the Assessment District, the benefiting property in the Assessment District will directly and tangibly benefit from improved protection from fire damage, increased safety of property and other special benefits and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its



decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIIC and XIIID of the California Constitution and with the *SVTA* decision because the Services to be funded are clearly defined; the Services are available to and will be directly provided to all benefiting property in the Assessment District; and the Services provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Dahms* because, similar to the Downtown Pomona assessment validated in *Dahms*, the Services will be directly provided to property in the Assessment District. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Services and proportional special benefit to each property. Finally, the Assessments are consistent with *Beutz* because the general benefits have been explicitly calculated and quantified and excluded from the Assessments.

ASSESSMENT PROCESS

In 2002, to address the District's shortfall in fire suppression services funding and the need for improved fire protection and suppression services, the Board proposed an assessment for the Assessment District. In October 2001, the Board conducted an assessment ballot proceeding pursuant to the requirements of Article XIIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Government Code Section 50078 et. seq. During this ballot proceeding, property owners in the Assessment District were provided with a notice and ballot for the proposed fire assessment ("the Twain Harte Fire and Rescue Assessment District"). A 45-day period was provided for balloting and a public hearing was conducted March 19, 2002. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). In fact, the final balloting result was 90% support for the "Assessment District").

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2002-03 and to continue to levy them in future years. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area, not to exceed 3%.



In each subsequent year for which the assessments will continue to be levied, the Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments.

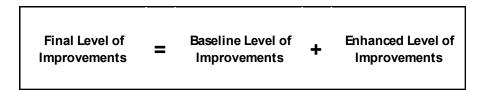
This Engineer's Report ("Report") was prepared to establish the budget for the services that would be funded by the proposed 2021-22 assessments, determine the benefits received from the fire suppression services by property within the District and the method of assessment apportionment to lots and parcels within the District. This Report and the proposed assessments have been made pursuant to the California Government Code Section 50078 et. seq. (the "Code") and Article XIIID of the California Constitution (the "Article").

If the Board approves this Engineer's Report and the proposed assessments by resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 9, 2021. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2021-22. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for fiscal year 2021-22.



Following is a description of the Services that are provided for the direct benefit of property in the Assessment District. With the passage of this assessment, the fire protection and fire suppression services within the Assessment District were enhanced significantly and such Services are all over and above what otherwise would be provided. The formula below describes the relationship between the final level of services, the baseline level of service had the assessment not been instituted, and the enhanced level of services funded by the assessment.



The budget to be financed from the Assessment District levies is based on the needs of the Twain Harte Community Services District as well as the results of an independent survey conducted for the District, which indicated the community's priorities for various Services. The Assessment District is responsible for obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus and for the purpose of paying the salaries and benefits of firefighting personnel who provide fire suppression services to parcels, improvements or property in the Assessment District, or both, whether or not fire suppression services are actually used by or upon a parcel, improvement, or property. Other services include, but are not limited to, fire prevention and fire education.

In addition to the definitions provided by the Code, the Services to be funded by the Assessment District are generally described as follows: obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of volunteer personnel performing fire suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire prevention education and fire inspection.

The Assessment District will also contribute to cover the general costs of administering the District, its facilities and operations, as well as the salaries and benefits of firefighting personnel who provide fire suppression, protection and emergency services to parcels, improvements or property in the Assessment District.



BUDGET FOR FISCAL YEAR 2021-22

The following budget lists the elements proposed to be funded by the Assessment District in Fiscal Year 2021-22.

FIGURE 1 – ESTIMATE OF COST

Fire and Rescue Assessment Dis Estimate of Cost	trict	
Fiscal Year 2021-22		
1 3001 1001 2021 22		Total Bud
Beginning Fund Balance		
Fire and Rescue Expenses Servcies Expenditures		
Services Costs		\$993,4
Salaries and Employee Benefits	\$718,144	
Maintenance and Repairs	\$103,900	
Materials and Supplies	\$12,350	
Outside Services	\$25,300	
Utilities, Prop/Liab Ins, TUD, etc.	\$91,350	
Debt Service	\$42,365	
Administrative Cost Allocation	ψ 12/000	\$116,5
Capital Expenses/Outlay		\$492,5
Total Service, Administrative and Capital Expenditures	_	\$1,602,4
Additional Expenditures		
Allowance for Uncollectable Assessments	-:	* 4.0
County Collection, Levy Administration, and Other Inc Total Additional Expenditures	identals	\$4,0
Total Additional Experiditules	=	\$4,0
Total Service, Administrative, Capital and Additional Expe	enditures	\$1,606,4
Total Benefit of Services and Related Expenses		\$1,606,4
SFE Units		1672
Benefit received per Single Family Equivalent Unit		\$960
Less:		
District Contribution for General Benefits		(\$146,1
District Contribution toward Special Benefits		(\$1,150,5
Transfers to (from) reserves		(\$153,8
Total Revenue from Other Sources		(\$1,450,6
Net Cost of Fire and Rescue Costs		\$155,8
Total Fire and Rescue Assessment District Budget (Net Amount to be Assessed)		\$155,8
Dudout Allere for the December		
Budget Allocation to Property	Assessment	7
	per SFE	Assessr



METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from providing the Services throughout the Assessment District, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Twain Harte Community Services District as defined by the County of Tuolumne, and the attached assessment diagram. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

- 1. Identification of all benefit factors derived from the Improvements
- 1. Calculation of the proportion of these benefits that are general
- 2. Determination of the relative special benefit within different areas within the Assessment District
- 3. Determination of the relative special benefit per property type
- Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

DISCUSSION OF BENEFIT

California Government Code Section 50078 et. seq. allows agencies which provide fire suppression services, such as Twain Harte Community Services District of Tuolumne County to levy assessments for fire suppression services. Section 50078 states the following:

"Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article."

In addition, California Government Code Section 50078.1 defines the term "fire suppression" as follows:

"(c) "Fire suppression" includes firefighting and fire prevention, including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard."

Therefore, the Services to be provided by the Assessment District fall within the scope of services that may be funded by assessments under the Code



The assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the District's services or a property owner's specific demographic status. With reference to the requirements for assessments, Section 50078.5 of the Government Code states:

"(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit."

"The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used."

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA of the California Constitution.

The following section describes how and why the Services specially benefit properties. This benefit is particular and distinct from its effect on property in general or the public at large.

BENEFIT FACTORS

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services that will be provided to property in the Assessment District. These benefit factors must confer a direct advantage to the assessed properties; otherwise they would be general benefit.

The following benefit categories have been established that represent the types of special benefit to residential, commercial, industrial, institutional and other lots and parcels resulting from the fire suppression services to the District with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies, which describe the types of special benefit received by property from fire suppression services such as those provided by the District. These types of special benefit are summarized as follows:

INCREASED SAFETY AND PROTECTION OF HEALTH FOR REAL PROPERTY ASSETS FOR ALL PROPERTY OWNERS WITHIN THE DISTRICT

The Assessments will fund improved emergency, educational and prevention services, and thereby can reduce significantly the risk of property damage associated with fires. Clearly, fire mitigation helps to protect and specifically benefits both improved properties and vacant properties in the Assessment District.

"Fire is the largest single cause of property loss in the United States. In the last decade, fires have caused direct losses of more than \$120 billion and countless billions more in related costs."



"Over 140,000 wildfires occurred on average each year, burning a total of almost 14.5 million acres. And since 1990, over 900 homes have been destroyed each year by wildfires."

"A reasonably disaster-resistant America will not be achieved until there is greater acknowledgment of the importance of the fire service and a willingness at all levels of government to adequately fund the needs and responsibilities of the fire service."

"The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses." "In the reduction of losses." "In the reduction of losses."

"Statistical data on insurance losses bears out the relationship between excellent fire protection...and low fire losses."

PROTECTION OF VIEWS, SCENERY AND OTHER RESOURCE VALUES FOR PROPERTY IN THE DISTRICT

The Assessment District will provide funding for improved fire protection and suppression services to protect public and private resources in the Assessment District. This benefits even those properties that are not directly damaged by fire by maintaining and improving the aesthetics and attractiveness of public and private resources in the community, as well as ensuring that such resources remain safe and well maintained.

"Smoke affects people...for example, in producing haze that degrades the visual quality of a sunny day...The other visual quality effect is that of the fire on the landscape. To many people, burned landscapes are not attractive and detract from the aesthetic values of an area."

"A visually preferred landscape can be the natural outcome of fuels treatments."

ENHANCED ACCESS TO PROPERTIES IN THE ASSESSMENT DISTRICT, AND UTILITY AND DESIRABILITY OF SUCH PROPERTIES

The Assessments will fund improved fire suppression services in the District. In addition to preventing damage to property from fires, the assessments will also protect access to property, because fires can impede or prevent access to property. In addition, the Services will enhance the utility and desirability of the properties in the Assessment District. This is a benefit to residential, commercial, industrial and other properties.

"A Community committed to saving lives and property needs trained firefighters, proper equipment, and adequate supplies of water. Insurance companies consider it good public policy and good business to promote and encourage the efforts of individual communities to improve their fire-protection services." VIII



STATE RESPONSIBILITY AREA

The boundaries of the Twain Harte Fire and Rescue Assessment District fall within a State Responsibility Area (SRA). The Twain Harte Fire and Rescue Division responds to all calls within the District regardless of a parcels inclusion in a SRA. Government Code Section 50078.2 (b) states:

"A benefit assessment shall not be levied for wildland or watershed fire suppression on land located in a state responsibility area as defined in Section 4102 of the Public Resources Code."

Therefore, the assessments are not being levied for wildland or watershed fire protection. Those parcels within the State Responsibility Area zoned for development, which receive a special benefit from the services will be assessed according to the use of the parcel, while parcels designated as "wildland or watershed" will not be assessed.

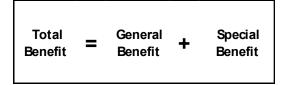
SUMMARY OF BENEFITS

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from increased safety and protection of real property, increased protection of scenery and views, and enhanced access and utility of properties in the Assessment District. These are special benefits to property in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:



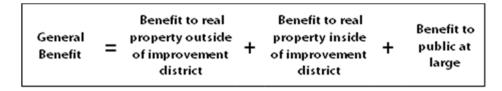
There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.



The starting point for evaluating general and special benefits is the 2002 baseline level of service, had the assessment not been approved by the community. The assessment will fund Services "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:



Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In this assessment, as noted, the improved Services are available when needed to all properties in the Assessment District, so the overwhelming proportion of the benefits conferred to property is special, and are only minimally received by property outside the Assessment District or the public at large.

Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIIID, sections 2(i) & 4(f).) Arguably, all of the Services being funded by the assessment would be a special benefit because the Services would particularly and distinctly benefit the properties in the Assessment District over and above the baseline benefits.

Nevertheless, arguably some of the Services would benefit the public at large and properties outside the Assessment District. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

CALCULATING GENERAL BENEFIT

This section provides a measure of the general benefits from the assessments

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services will be provided solely in the Assessment District boundaries. (It should be noted that this Services may, at times, be used outside the District boundaries. However, this use is part of a mutual aid agreement and should be exactly offset by use of Services from other agencies within the District boundaries.) Properties proximate to, but outside of, the proposed boundaries of the Assessment District receive some benefit from the proposed Services due to some degree of indirectly reduced fire risk to their property. These parcels that are proximate to the boundaries of the Assessment District are estimated to receive less than 50% of the benefits relative to parcels within the Assessment District



because they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

At the time the Assessment District was formed, there were approximately 130 of these "proximate" properties.

CRITERIA:

130 parcels outside the district but proximate to the District Boundaries 1,863 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

CALCULATION:

General benefit to property outside the Assessment District = 130/1,993*.5 = **3.3**%

Although it can reasonably be argued that properties protected inside, but near the Assessment District boundaries are offset by similar fire protection provided outside, but near the Assessment District's boundaries, we use the more conservative approach of finding that 3.3% of the Services may be of general benefit to property outside the Assessment District.

BENEFIT TO PROPERTY INSIDE THE DISTRICT THAT IS INDIRECT AND DERIVATIVE

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Services are clearly "over and above" and "particular and distinct" when compared with the 2002 baseline level of Services, had the assessment district not passed.

In determining the proposed Assessment District area, the District has been careful to limit it to an area of parcels that will directly receive the benefit of the improved Services. All parcels will directly benefit from the use of the improved Services throughout the Assessment District in order to maintain the same improved level of fire suppression and protection throughout the area. Fire protection and suppression will be provided as needed throughout the area. The shared special benefit - reduced severity and number of fires - will be received on an equivalent basis by all parcels in the Assessment District. Furthermore, all parcels in the Assessment District will directly benefit from the ability to request service from the District and to have a District firefighter promptly respond directly to the parcel and address the owner's or resident's service need.

The SVTA vs. SCCOSA decision indicates that the fact that a benefit is conferred throughout the Assessment District area does not make the benefit general rather than special, so long as the Assessment District is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. We therefore conclude that, other than the small general benefit to properties outside the Assessment District (discussed above) and to the



public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are special benefits and it is not possible or appropriate to separate any general benefits from the benefits conferred on parcels in the Assessment District.

BENEFIT TO THE PUBLIC AT LARGE

With the type and scope of Services to be provided to the Assessment District, it is very difficult to calculate and quantify the scope of the general benefit conferred on the public at large. Because the Services directly serve and benefit all of the property in the Assessment District, any general benefit conferred on the public at large would be small. Nevertheless, there may be some indirect general benefit to the public at large.

The public at large uses the public highways, streets and sidewalks, and when traveling in and through the Assessment District and they may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within the district, it is arguably "indirect and derivative" and possibly benefits people rather than property. A fair and appropriate measure of the general benefit to the public at large therefore is the amount of highway, street and sidewalk area within the Assessment District relative to the overall land area. An analysis of maps of the Assessment District shows that approximately 5.8% of the land area in the Assessment District is covered by highways, streets and sidewalks. This 5.8% therefore is a fair and appropriate measure of the general benefit to the public at large within the Assessment District.

SUMMARY OF GENERAL BENEFITS

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 9.3% of the benefits conferred by the Fire and Rescue Assessment may be general in nature and should be funded by sources other than the assessment.

General Benefit =

- 3.3 % (Outside the district)
- + 0.0 % (Inside the district indirect and derivative)
- + 5.8 % (Public at Large)
- = 9.1 % (Total General Benefit)

The Assessment District's total budget for 2021-22 is \$1,606,498. Of this total budget amount, the District will contribute approximately \$1,450,606 or almost 90.3% of the total budget from sources other than this assessment. This contribution constitutes significantly more than 9.1% percent general benefits measured by the Assessment Engineer.

BENEFIT FINDING

As noted, the assessment funds will be used to improve fire protection and suppression services throughout the Assessment District. This Engineer's Report finds that the Services are a significant, tangible benefit that should reasonably and rationally confer more special



benefit to properties in the Assessment District than the assessment cost of \$87.86 per benefit unit.

ZONES OF BENEFIT

As noted, the assessments will fund improved fire suppression and protection services relatively uniformly throughout the Assessment District and the Assessment District boundaries have been narrowly drawn to only include the parcels that directly receive the Services. It therefore is appropriate to provide a District-wide Assessment District without zones of benefit because all parcels of similar type and features benefit similarly.

In SVTA v. SCCOSA, the court noted that a local agency-wide assessment district is appropriate under the right conditions: "Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values)." The court therefore acknowledged the appropriateness of a District-wide assessment so long as each parcel receives a direct advantage from the assessment-funded improvement or service. As demonstrated in this engineer's report, each parcel in the Assessment District receives a direct advantage and special benefit from the Services.

ASSESSMENT APPORTIONMENT

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment exclusively for residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive benefits from the assessments.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from fire suppression services. This benefit ultimately flows to the property. Larger parcels, therefore, receive an increased benefit from the assessments.

As stated previously, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above, use the community's services, and control property values by placing a value on the special benefits to be provided by the services. ¹ In other words, the



benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is an indicator of the relative level of benefit received by a property.

The Assessment Engineer determined that the appropriate method of assessment should be based on the type of property, the relative size of the property, and the potential use of property by residents and employees. This method is further described below.

METHOD OF ASSESSMENT

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Benefit Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to a single-family home on one parcel.

The relative benefit to properties from fire related services is:

RESIDENTIAL PROPERTIES

All improved residential properties that represent a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and townhomes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property. The relative benefit for multi-family properties with two units receives twice the benefit of a single family home, and would receive 2 Single family equivalents (2 SFE). Likewise, each condominium unit receives 1.00 SFE and each mobile home receives 1.00 SFE. Single-family residences and mobile homes on parcels greater than one acre receive greater benefit from the services than do such properties on parcels equal to or less than one acre. Therefore, the benefits are deemed to be 1.00 SFE for the first acre and 0.10 SFE per each additional acre over 1 acre.

The single-family equivalency factor of 1.00 per dwelling unit for multifamily residential properties applies to such properties with 5 or fewer units. Moreover, the Engineer's experience with property owners of larger multifamily units has consistently found these owners place a lower level of benefit per dwelling unit to their property from the services relative to owners of single-family residences. Therefore, the benefits for multi-family properties are deemed to reach a maximum benefit of 5.0 SFE.



COMMERCIAL/INDUSTRIAL PROPERTIES

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single-family home in the area is 2.53. Since the average lot size for a single-family home in the Assessment district is approximately 0.50 acres, the average number of residents per acre of residential property is 5.06.

The employee density per acre is generally 4.70 times the population density of single-family residential property per acre (24 employees per acre / 5.06 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 4.7 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 4.7 employees is the basis for allocating commercial/industrial benefit. Figure 2 shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per half acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per half acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.



FIGURE 2 – COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

Type of Commercial/Industrial Land Use	Average Employees Per Acre ¹	SFE Units per 1/2 Acre ²
Commercial	24	1.00
Office	68	2.83
Shopping Center	24	1.00
Industrial	24	1.00
Self Storage or Parking Lot	1	0.04

¹ Source: San Diego Association of Governments Traffic Generators Study.

VACANT PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the minimal improvements that can be damaged by fire on vacant properties. Using Assessor data, the average value of improvements on developed properties is approximately 70% of the total value, with land value comprising the remaining 30%. Since land has intrinsic value or utility that is unaffected by fire, it is estimated that a fire could reduce land value or utility by approximately 1/3rd. Therefore, the SFE factor for vacant parcels is deemed to be 0.10 SFE per acre (1 SFE * 30% * 33%).

OTHER PROPERTIES

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the assessment.

All properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels that cannot be developed into other improved uses, limited access open space parcels, wildland parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

APPEALS AND INTERPRETATION

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the Twain Harte Community Services District or her or his



² The SFE factors for commercial and industrial parcels are applied by the half acre of land area or portion thereof. Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.

designee. Any such appeal is limited to correction of an assessment during the then-current fiscal year or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District or his or her designee will promptly review the appeal and any information provided by the property owner. If the District or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District or her or his designee, shall be referred to the Board of Directors and the decision of the Board shall be final.



WHEREAS, the Board of Directors of the Twain Harte Community Services District formed the Fire and Rescue Assessment District and is proceeding with the continuation of assessments under California Government Code sections 50078 et seq. (the "Code") and Article XIIID of the California Constitution (the "Article");

WHEREAS, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Services upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the District, hereby makes the following assessment to cover the portion of the estimated cost of the improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2021-22 is generally as follows:

FIGURE 3 – SUMMARY OF COST ESTIMATE

	¢002 410
Fire and Rescue Expenses	\$993,410
Administrative Cost Allocation	\$116,589
Capital Expenses/Outlay	\$492,500
Incidental Expenses	\$4,000
TOTAL BUDGET	\$1,606,499
Less: District Contribution	(\$1,296,733)
Transfer To/(From) Reserve	(\$153,873)
NET AMOUNT TO ASSESSMENTS	\$155,893

As required by the Article, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Assessment district. The distinctive number of each parcel or lot of land in the Assessment district is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Assessment district, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.



The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2019 to December 2020 was 2.00% and the Unused CPI carried forward from the previous fiscal year is 1.58%. Therefore, the maximum authorized assessment rate for fiscal year 2021-22 is increased by 3% which equates to \$93.22 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2021-22 at the rate of \$93.22, which is equal to the maximum authorized assessment rate.

Since property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Tuolumne for the fiscal year 2021-22. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2021-22 for each parcel or lot of land within the Assessment District.

Dated: May 4, 2021



Engineer of Work

John Bliss, License No. C5209

ASSESSMENT DIAGRAM

The Assessment District includes all properties within the boundaries of Twain Harte Community Services District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Tuolumne, for fiscal year 2021-22, and are incorporated herein by reference, and made a part of this Diagram and this Report.



ASSESSMENT DIAGRAM TWAIN HARTE COMMUNITY SERVICES DISTRICT FIRE AND RESCUE ASSESSMENT DISTRICT BOARD OF THE TWAIN HARTE COMMINITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE 2021 FOR THE FISCAL YEAR 2021-22 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF TUOLUMINE ON THE RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF TUQLUMNE FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER. REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF FILED THIS 2021 AT THE HOUR OF THE COUNTY ALIDITOR OF THE COUNTY OF TUOLUMINE, STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF DIRECTORS OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT. RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COULTY OF TUOLUMNE, CALIFORNIA, THIS DAY OF REFERENCE IS THE REBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND. AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE COUNTY AUDITOR, COUNTY OF TUOLUMNE SECRETARY OF THE BOARD SECRETARY OF THE BOARD SECRETARY OF THE BOARD Twain Harte Boundary Fire Station Golf_course Legend SCI Consulting Group 4745 Mangels Blvd Fairfield, CA 94534



ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Assessment district and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.



Insurance Services Offices Inc. http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20I

- ii Institute for Business & Home Safety, "Protect Your Home Against Wildfire Damage," http://www.ibhs.org/publications/view.asp?id=125
- iii U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.1, http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF
- V.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.2, http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF
- v Insurance Services Offices Inc., p. 1, http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf
- vi Weldon, Leslie A. C., "Dealing with Public Concerns in Restoring Fire to the Forest," General Technical Report INT-GTR-341 The Use of Fire in Forest Restoration, U.S. Forest Service, June 1996, p. 3
- vii U.S. Forest Service, Department of Agriculture, "Social Science to Improve Fuels Management: A Synthesis of Research on Aesthetics and Fuels Management," p. 1, http://ncrs.fs.fed.us/pubs/gtr_nc261.pdf
- viii Insurance Services Offices Inc., p. 1, http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf

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TWAIN HARTE COMMUNITY SERVICES DISTRICT RESOLUTION NO. 21-18

APPROVAL OF ENGINEER'S REPORT, DIAGRAM OF ASSESSMENT AND ORDER TO CONTINUE ASSESSMENTS FOR THE FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT DISTRICT FOR FISCAL YEAR 2021-22

WHEREAS, the Twain Harte Community Services District ("District") is authorized, pursuant to the authority provided in California Government Code Section 50078 et seq. and Article XIIID of the California Constitution, to levy assessments for fire suppression services, equipment and apparatus; and

WHEREAS, the Assessment was authorized by an assessment ballot proceeding conducted in 2011 and approved by 54.85% of the weighted ballots returned by property owners, and such assessments were levied by the Board of Directors of the Twain Harte Community Services District by Resolution No. 11-18 passed on July 14, 2011; and

WHEREAS, an assessment for fire protection and emergency response services has been given the distinctive designation of the "Fire Protection and Emergency Response Assessment District" ("Assessment"), and is primarily described as encompassing the District jurisdictional boundaries, which covers the Twain Harte Community Services District; and

WHEREAS, the first Engineer's Report for Fiscal Year 2011-12 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, the purpose of the Assessment District shall be fund facilities and operations, fire suppression, protection and emergency service and firefighting personnel, as described in the annual Engineer's Report; and

WHEREAS, On May 12, 2021, this Board adopted Resolution No. 21-13 to continue to collect Assessments for fiscal year 2021-25, preliminarily approving the Engineer's Report, and providing for notice of hearing on June 9, 2021, at the hour of nine (9:00) a.m. at the Twain Harte Community Services District located at 22933 Twain Harte Drive, Twain Harte, CA 95383; and

WHEREAS, At the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of Assessment were fully heard and considered by this Board, and all oral

statements and all written protests or communications were duly heard, considered and overruled, and this Board there by acquired jurisdiction to order the continuation of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, **THEREFORE**, **BE IT RESOLVED** by the Board of Directors of the Twain Harte Community Services District that:

- 1. The public interest, convenience and necessity require that the continuation be made.
- 2. The assessment is levied without regard to property valuation.
- 3. The Engineer's Report for the Assessment together with the proposed assessment roll for fiscal year 2021-22 is hereby confirmed and approved.
- 4. That based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the equipment and apparatus to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; (b) that the Assessment is continued without regard to property valuation; and (c) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the fire suppression and protection equipment and apparatus to be financed with assessment proceeds.
- 5. That assessments for fiscal year 2021-22 shall be continued at the rate of ONE HUNDRED NINETY-NINE AND FIFTY-THREE CENTS (\$199.53) per single-family equivalent benefit unit, which is less than the maximum authorized rate, as specified in the Engineer's Report for fiscal year 2021-22 with estimated total annual assessment revenues as set forth in the Engineer's Report.
- 6. That the fire suppression and protection equipment and apparatus to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.
- 7. No later than August 10th following such adoption, the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Tuolumne ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Fire Protection and Emergency Response Services Assessment.
- 8. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the Twain Harte Community Services, Fire Protection and Emergency Response Services Assessment.

9. The Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the General Manager of the District. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

DULY AND REGULARLY ADOPTED by the Governing Board of the Twain Harte Community Services District this 9th day of June 2021 by the following roll call vote:

AYES: NOES: ABSTAINED: ABSENT:		
Gary Sipperley, Board President	Kimberly Silva, Board Secretary	



FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT

ENGINEER'S REPORT

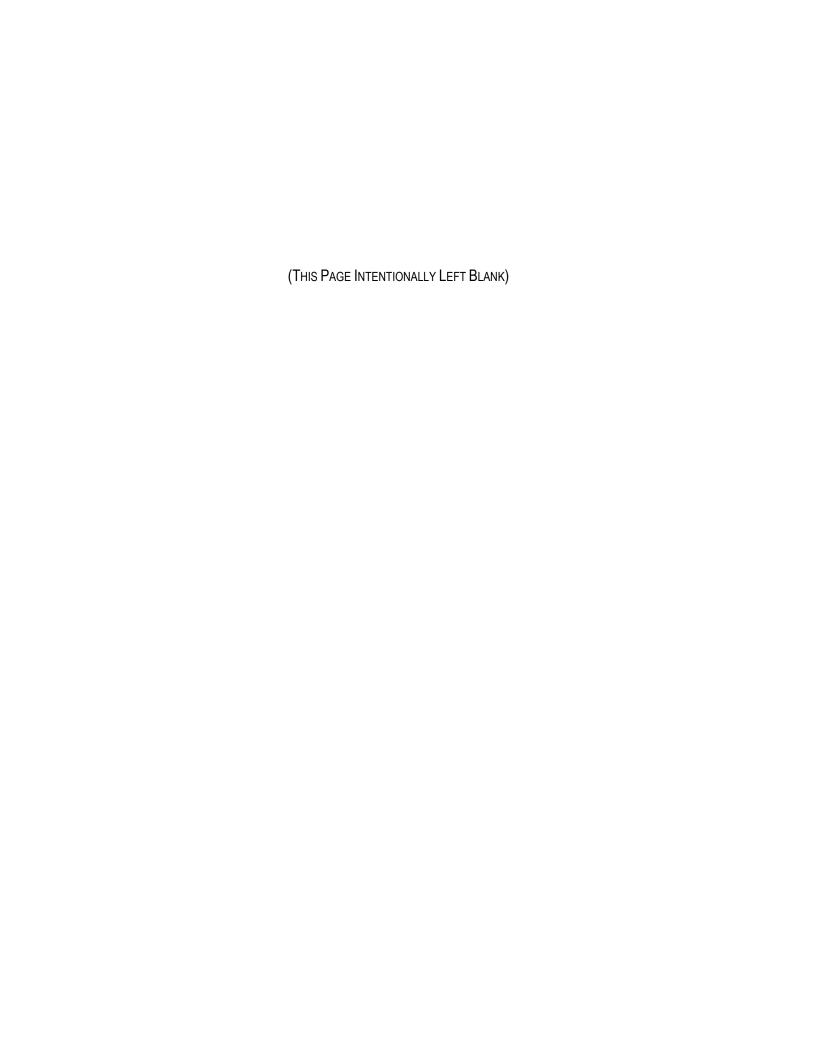
May 2021

PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 50078 ET SEQ. AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

SCIConsultingGroup

4745 Mangels Blvd Fairfield, California 94534 Phone 707.430.4300 Fax 707.430.4319 www.sci-cg.com



TWAIN HARTE COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Gary Sipperley, President Kathryn deGroot, Vice President Eileen Mannix, Director Richard Knudson, Director Bill McManus, Director

GENERAL MANAGER

Tom Trott

FIRE CHIEF

Neil Gamez

SECRETARY OF THE BOARD

Kim Silva

ASSESSMENT ENGINEER

SCI Consulting Group



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The Twain Harte Community Services District (the "District") was formed in 1996 after the dissolution of the Tuolumne County Water District #1. The District maintains and operates one fire station, and currently has four full time employees and 17 volunteers. In addition to providing fire suppression and prevention, emergency response and emergency services, the District also provides basic hazardous materials response, and other services relating to the protection of lives and property.

The District is located in the rural foothills of Tuolumne County along Highway 108, and its service area encompasses approximately 3.6 square miles. The District includes the town of Twain Harte.

The District is governed by a five member Board of Directors that are elected by the general population within the District boundaries and serve four-year terms.

This Engineer's Report (the "Report") was prepared to:

- Describe the fire suppression, safety and emergency response services and equipment that would be funded by the assessments (the "Services")
- Establish a budget for the Services that would be funded by the proposed 2021-22 assessments
- Reiterate the benefits received from the Services by property within the Twain Harte Community Services District Fire Protection and Emergency Response Services Assessment (the "Assessment District") and
- Reiterate the method of assessment apportionment to lots and parcels within the Assessment District.

REAL PROPERTY ASSESSMENT UNDER PROPOSITION 218

In 1996, Proposition 218 limited local government's ability to impose real property assessments in two significant ways. An assessment can be imposed only for a "special benefit" conferred on real property (art. XIIID, § 2, subd. (b)), and the assessment on any parcel must be in proportion to the special benefit conferred on the particular parcel. (Art. XIIID, § 4, subd. (a)) (*Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431, 437.)

The special benefit and proportionality requirements are perhaps best understood as being interrelated, not separate, requirements. The proportionality requirement ensures that the *aggregate* assessment imposed on *all* parcels is distributed *among* all assessed parcels *in proportion* to the special benefits conferred on *each parcel*. (See *Town of Tiburon v. Bonander* (2009) 180 Cal.App.4th 1057, 1080–1085, 103 Cal.Rptr.3d 485 (*Tiburon*) [varying amounts assessed on district parcels for the costs of undergrounding utility lines violated the proportionality requirement because the amounts individually assessed were not based on the special benefits the undergrounding project would confer on each assessed parcel].)



The special benefit requirement is thus part and parcel of the proportionality requirement. It is useful, however, to separately discuss special benefits in order to ascertain whether the public improvement or property related service underlying the assessment confers *any* special benefits on district parcels in the first place. (*Silicon Valley, supra,* 44 Cal.4th at pp. 450–456, 79 Cal.Rptr.3d 312, 187 P.3d 37 [discussing whether assessment to fund acquisition and maintenance of open space in County of Santa Clara conferred any special benefits on assessed properties].) (*Beutz v. County of Riverside* (2010) 184 Cal.App.4th 1516, 1522, 1523.)

SPECIAL BENEFITS

The services provide both general benefits to the community and special benefits to particular properties, and the agency imposed an assessment based only on the special benefits. It separated the general benefits from the special benefits and secured other funding for the general benefits. (Art. XIIID, § 4, subd. (a). (*Silicon Valley Taxpayers v. Santa Clara County Open Space Authority, supra,* 44 Cal.4th 431, 450.))

The assessment district was narrowly drawn; the fact that a benefit was conferred throughout the district did not make it general rather than special. The characterization of a benefit depended on whether the parcel received a direct advantage from the improvement (e.g., proximity to a park) or received an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values). (*Silicon Valley Taxpayers v. Santa Clara County Open Space Authority, supra,* 44 Cal.4th 431, 452, fn. 8.)

The purpose of an assessment was to require the properties which received a special benefit from a "public improvement" "to pay the cost of that improvement," and not to fund an agency's ongoing budget. (Silicon Valley Taxpayers v. Santa Clara County Open Space Authority, supra, 44 Cal.4th 431, 457.)

A project confers a special benefit when the affected property receives a "direct advantage" from the improvement funded by the assessment. (*Silicon Valley, supra,* 44 Cal.4th at p. 452, fn. 8, 79 Cal.Rptr.3d 312, 187 P.3d 37.) By contrast, general benefits are "derivative and indirect." (*Id.* at p. 453, 79 Cal.Rptr.3d 312, 187 P.3d 37.) The key is whether the asserted special benefits can be tied to particular parcels based on proximity or other relevant factors that reflect a direct advantage enjoyed by the parcel. (*Id.* at pp. 455–456, 79 Cal.Rptr.3d 312, 187 P.3d 37.) (*Tiburon v. Bonander* (2010) 180 Cal.App.4th 1057, 1077.)

The mere fact that a project or service has the effect of enhancing property values in a community does not necessarily mean those properties enjoy a special benefit. On the other hand, the prohibition against basing assessments on *general* property value enhancements does not mean any benefit that enhances property values is a general benefit. Nearly every assessment that confers a particular and distinct advantage on a specific parcel will also enhance the overall value of that property in some respect. Such an effect does not transform a special benefit into a general benefit. An increase in property value attributable to a project that provides a direct advantage to a particular property—instead of an indirect



or derivative benefit—is a specific rather than a general enhancement in property value. Here, any enhancement in property values arises from specific benefits conferred on parcels in the Supplemental District. (*Tiburon v. Bonander, supra,* 180 Cal.App.4th 1057, 1079.)

When determining whether benefits are general or special, we must be mindful of the rationale for making the distinction. The purpose of limiting assessments to special benefits conferred on particular properties is to avoid having property owners in an assessment district pay for general benefits enjoyed by the public at large. Conversely, if a project confers particular and distinct benefits upon specific properties in an assessment district, it would be unfair to have taxpayers outside the assessment district pay for those benefits that specifically benefit only property owners within the district. (*Tiburon v. Bonander, supra,* 180 Cal.App.4th 1057, pp.1079-1080.)

Furthermore, the mere fact that properties throughout the District share the same special benefit does not render that benefit "general" and therefore an improper subject of an assessment. Section 2, subdivision (i) of article XIII D of the California Constitution specifies that a special benefit is a "particular and distinct benefit over and above general benefits conferred on real property located in the district...." As the court in *Silicon Valley* observed, in a properly drawn district—"limited to only parcels receiving special benefits from the improvement—every parcel within that district receives a shared special benefit." (Silicon Valley, supra, 44 Cal.4th at p. 452, fn. 8, 79 Cal.Rptr.3d 312, 187 P.3d 37.) One might be tempted to characterize these shared special benefits as "general" because they are not "particular and distinct" or "over and above" the benefits conferred on other properties in the district. However, the Supreme Court stated it did not "believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement." (Ibid.) As the court explained: "[I]f an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values)." (*Ibid.*) (*Tiburon v. Bonander, supra,* 180 Cal.App.4th 1057,1080.)

PROPORTIONALITY

"The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the... property-related service being provided." (*Silicon Valley Taxpayers v. Santa Clara County Open Space Authority, supra,* 44 Cal.4th 431, 443.)

Under subdivision (a) of section 4 of article XIII D, of the California Constitution, the assessment imposed on a parcel shall not "exceed the reasonable cost of the proportional special benefit conferred on that parcel." But article XIII D does not require that the assessment *be no less than* the reasonable cost of the proportional special benefit conferred on that parcel. That is, article XIII D leaves local governments free to impose assessments that are less than the proportional special benefit conferred—in effect, to allow discounts. Moreover, nothing in article XIII D precludes local governments from allowing discounts



across the board for all parcels in the assessment district or from allowing them selectively, for certain parcels in the district but not for others. (*Dahms v. Downtown Pomona Property* (2009) 174, Cal.App.4th 708, 716.)

"[A public entity must] meet its burden under article XIII D, section 4, subdivision (f) to demonstrate that the amounts of the contested assessments are proportional to, and no greater than, the benefits conferred on the properties in question." (*Tiburon v. Bonander, supra,* 180 Cal.App.4th 1057,1080.)

For the sake of clarity, it must be emphasized that an assessment is not measured by the precise amount of special benefits enjoyed by the assessed property. (*White v. County of San Diego* (1980) 26 Cal.3d 897, 905, 163 Cal.Rptr. 640, 608 P.2d 728.) Instead, an assessment reflects costs allocated according to relative benefit received. As a general matter, an assessment represents the entirety of the cost of the improvement or property-related service, less any amounts attributable to general benefits (which may not be assessed), allocated to individual properties in proportion to the relative special benefit conferred on the property. (*Ibid.*; Art. XIII D, § 4, subd. (a).) Proportional special benefit is the "'equitable, nondiscriminatory basis' "upon which a project's assessable costs are spread among benefited properties. (*White v. County of San Diego, supra*, at p. 905, 163 Cal.Rptr. 640, 608 P.2d 728.) Thus, the "reasonable cost of the proportional special benefit," which an assessment may not exceed, simply reflects an assessed property's proportionate share of total assessable costs as measured by relative special benefits. (See Art. XIII D, § 4, subd. (a).) (*Tiburon v. Bonander, supra*, 180 Cal.App.4th 1057, 1081.)

The costs of an improvement project must be considered as a whole. A public improvement such as a utility undergrounding project is either undertaken in an entire district or not at all. In the hypothetical involving certain properties with higher construction costs, the neighboring properties enjoy the benefits of the undergrounding project *only* because the project was pursued in the entire assessment district, which necessarily includes the properties with higher construction costs. It is for this reason that the individual assessments for benefited properties must be apportioned in relation to the *entirety* of the project's assessable costs, as article XIII D requires. (Art. XIII D, § 4, subd. (a).) To reiterate, proportionate special benefit is the basis upon which a project's total assessable costs are apportioned among parcels within an assessment district. This method ensures that each property owner pays an equitable share of the overall assessable cost as measured by the relative special benefit conferred on the property. (*Tiburon v. Bonander, supra,* 180 Cal.App.4th 1057, 1083-1084.)

The court in <u>Dahms</u> stated that the formula for determining special benefit turned upon lot size and street frontage because some properties received "more special benefit than others." (*Dahms v. Downtown Pomona Property* (2009) 174 Cal.App.4th 708, 720, 96 Cal.Rptr.3d 10.) Specifically rejecting an argument that the apportionment formula should have been based on the total length of streets bordering all sides of a business instead of the business's front street footage, the court explained that "[i]t makes sense to use front footage rather than total street length to determine the *proportional special benefit* that a



parcel will derive from the services of the [business district] (e.g., increased security, litter removal, and graffiti removal). For example, a clean and safe front entrance to a commercial parcel is more likely to constitute a *special benefit* to that parcel than a clean and safe side or rear, where there may or may not be any entrance at all. At the same time, the City's formula also takes into account other measures (namely, building size and lot size) of each parcel's size and consequent *proportional special benefit*, and those other measures should compensate for any disproportionality that might have resulted from exclusive reliance on front footage." (*Id.* at p. 721, 96 Cal.Rptr.3d 10, italics added.) The apportionment formula in <u>Dahms</u> turned on special benefits and not upon costs. (*Tiburon v. Bonander, supra,* 180 Cal.App.4th 1057, 1085.)

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This assessment outlined in this Engineer's Report is consistent current law because of the following elements of its design:

- The Assessment District ("District") is narrowly drawn.
- Each parcel in the District receives a direct advantage from the improvement.
- The amount of the assessments has been calculated by and set at the amount of benefit to be received by each parcel.
- The special benefit derived by each identified parcel has been set as a proportional share of the entirety of the service being provided.
- General benefits (e.g., common roadways and indirect, derivative benefits to properties adjacent to but outside the District) have been segregated from special benefits to the parcels within the District, and specified other funding will be utilized for the general benefits.

BASELINE LEVEL OF SERVICE

The District has been faced with difficulties in delivering its fire and emergency services primarily due to declining revenues and increasing operational expenses. In response to its decreased revenues, the District took several steps to decrease expenses, including keeping firefighters' salaries below average and using part-time staff whenever possible. In addition, the District had not replaced old equipment and vehicles that were in need of repair, and deferred some facility maintenance.



Even after taking these steps to reduce costs, expenses were still projected to exceed revenues. Therefore, the District projected that it would need to make additional cuts to its firefighting capabilities to bring its operational costs in line with revenues. The additional cuts that would be necessary, absent a new revenue source, were eliminating one full-time professional firefighter position starting in fiscal year 2011-12, and a second one in fiscal year 2012-13. This reduced level of service after these cuts, would be the level of service the District would be able to provide in future years, absent approval of the new assessment. In this Report, this reduced level of service, absent the new assessment, was defined as the "Baseline" level of Service.

ASSESSMENT PROCESS

In Fiscal Year 2010-11, the Twain Harte Community Service District Board of Directors (the "Board") by Resolution No. 11-09 passed on April 14, 2011, called for an assessment ballot proceeding and public hearing on the proposed establishment of a fire protection and emergency services assessment district. The new assessment was proposed in order to fund the cost of the engine company and thereby improve Services for property in the Assessment District. The Report was prepared to quantify a new benefit assessment that would provide funding for Services within the Assessment District.

On April 14, 2011, the Board approved Resolution No. 11-09, and a notice of assessment and assessment ballot was mailed to property owners within the proposed Assessment District boundaries. Such notice included a description of the Services to be funded by the proposed assessments, a proposed assessment amount for each parcel owned, and an explanation of the method of voting on the assessments. Each notice also included a postage prepaid ballot on which the property owner could mark his or her approval or disapproval of the proposed assessments as well as affix his or her signature.

After the ballots were mailed to property owners in the Assessment District, the required minimum 45 day time period was provided for the return of the assessment ballots. Following this 45 day time period, a public hearing was held on July 14, 2011 for the purpose of allowing public testimony regarding the proposed assessments. At the public hearing, the public had the opportunity to speak on the issue.

It was determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (weighted by the proportional financial obligation of the property for which ballots were submitted). Of the ballots received, 54.85% were in support of the proposed assessments.

As a result, Board gained the authority to approve the levy of the assessments for fiscal year 2011-12 and to continue to levy them in future years. The Board took action, by Resolution No. 11-18 passed on July 14, 2011, to approve the first year levy of the assessments for fiscal year 2011-12.

The authority granted by the ballot proceeding was for a maximum assessment rate of \$150.00 per single family home, increased each subsequent year by the San Francisco Bay



Area Consumer Price Index (CPI) not to exceed 4% per year. In the event that the annual change in the CPI exceeds 4%, any percentage change in excess of 4% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 4%.

In each subsequent year for which the assessments will be continued, the Board must preliminarily approve at a public meeting a budget for the upcoming fiscal year's costs and services, an updated annual Engineer's Report, and an updated assessment roll listing all parcels and their proposed assessments for the upcoming fiscal year. A new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the assessments for the next fiscal year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on continuing the services and assessments for the next fiscal year.

If the assessments are so confirmed and approved, the assessments will be submitted to the Tuolumne County Auditor/Controller for inclusion on the property tax roll for Fiscal Year 2021-22. The assessments will continue year-to-year until terminated by the District Board of Directors.

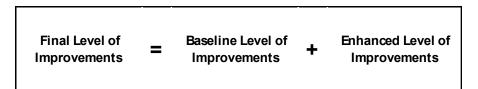
The fiscal year 2021-22 assessment budget includes outlays for supplies, firefighter salaries, and other fire suppression and protection programs. If the Board approves this Engineer's Report for fiscal year 2021-22 and the assessments by Resolution, a notice of assessment must be published in a local paper at least 10 days prior to the date of the public hearing. Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2021-22.

The public hearing is currently scheduled for June 9, 2021. At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2021-22. If so confirmed and approved, the assessments would be submitted to the Tuolumne County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2021-22.



The Twain Harte Community Services District provides a range of fire suppression, protection, prevention, and educational services to its residents. The Services to be undertaken by the District and the cost thereof paid from the continued levy of the annual assessment will provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein.

Following is a description of the Services that are provided for the direct benefit of property in the Assessment District. With the passage of this assessment, the fire protection and emergency medical services within the Assessment District were enhanced significantly above the Baseline level of service, and such Services are all over and above what otherwise would be provided. The formula below describes the relationship between the final level of services, the Baseline level of service if the assessment is not instituted, and the enhanced level of services funded by the assessment.



In addition to the definitions provided by the Code, the Services to be funded by the Assessment District are generally described as follows: salaries and benefits of firefighting personnel, fire protection and emergency services equipment and apparatus; and direct costs, training and administration of volunteer firefighting personnel.

The Assessment District will also contribute to cover the general costs of administering the District, its facilities and operations, as well as the salaries and benefits of firefighting personnel who provide fire suppression, protection and emergency services to parcels, improvements or property in the Assessment District.



The following budget lists the expenditures to be funded by the Assessment District in Fiscal Year 2021-22.

TABLE 1 - COST AND BUDGET

Improved Fire Protection and Emergency Res Estimate of Cost Fiscal Year 2021-22	ponse Assessment	
1,000,100,1202,122		Total Bu
Beginning Fund Balance		
Fire and Emergency Response Services Expenditures		
Services Costs		\$993
Salaries and Employee Benefits	\$718,144	
Maintenance and Repairs	\$103,900	
Materials and Supplies	\$12,350	
Outside Services	\$25,300	
Utilities, Prop/Liab Ins, TUD, etc.	\$91,350	
Debt Service	\$42,365	
Administrative Cost	, ,	\$116
Capital Expenses/Outlay		\$492
Total Service, Administrative and Capital Expenditures		\$1,602
Additional Expenditures ¹		
Allowance for Uncollectable Assessments		\$3
County Collection, Levy Administration, and Other In	cidentals	\$5
Total Additional Expenditures		\$9
Total Service, Administrative, Capital and Additional Exp	enditures	\$1,612
Total Benefit of Services and Related Expenses		\$1,612
SFE Units		17:
Benefit received per Single Family Equivalent Unit		\$93
Less: District Contribution for General Benefits		(\$146
District Contribution toward Special Benefits		(\$960
Transfers to (from) reserves		(\$159
Total Revenue from Other Sources ²		(\$1,267
Net Cost of Fire Suppression & Protection Costs		\$345
Total Fire Suppression & Protection Costs to Assessment (Net Amount to be Assessed)		\$345
Pudget Allocation to Property		
Budget Allocation to Property	Assessment	
Total SFE Units ⁴	per SFE	Asses
i otal of L offits	\$199.53	\$345



METHOD OF APPORTIONMENT

This section includes an explanation of the special benefits to be derived from the Services, the criteria for the expenditure of assessment funds and the methodology used to apportion the total assessments to properties within the Assessment District.

The Assessment District area consists of all Assessor Parcels within the Twain Harte Community Services District, including all parcels within the Town of Twain Harte of Tuolumne County. The method used for apportioning the assessment is based upon the proportional special benefits from the Services to be received by the properties in the assessment area over and above general benefits conferred on real property not subject to assessment (such as public roads) or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

- 1. Identification of all benefit factors derived from the Services
- 1. Calculation of the proportion of these benefits that are general
- 2. Determination of the relative special benefit within different areas within the Assessment District
- 3. Determination of the relative special benefit per property type
- 4. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

DISCUSSION OF BENEFIT

California Government Code Section 50078 et. seq. allows agencies which provide fire suppression services, such as Twain Harte Community Services District of Tuolumne County to levy assessments for fire suppression services. Section 50078 states the following:

"Any local agency which provides fire suppression services directly or by contract with the state or a local agency may, by ordinance or by resolution adopted after notice and hearing, determine and levy an assessment for fire suppression services pursuant to this article."

In addition, California Government Code Section 50078.1 defines the term "fire suppression" as follows:

"(c) "Fire suppression" includes firefighting and fire prevention, including, but not limited to, vegetation removal or management undertaken, in whole or in part, for the reduction of a fire hazard."



Therefore, the Services to be provided by the Assessment District fall within the scope of services that may be funded by assessments under the Code.

The assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's specific use of the Services or a property owner's specific demographic status. With reference to the requirements for assessments, Section 50078.5 of the California Government Code states:

"(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit."

"The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used."

Proposition 218, as codified in Article XIIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA of the California Constitution.

The following section describes how and why the Services specially benefit properties. This benefit is particular and distinct from its effect on property in general or the public at large.

BENEFIT FACTORS

In order to allocate the assessments, the Engineer identified the types of special benefit arising from the Services that will be provided to property in the Assessment District. These benefit factors must confer a direct advantage to the assessed properties; otherwise they would be general benefit.

The following benefit categories have been established that represent the types of special benefit conferred to residential, commercial, industrial, institutional and other lots and parcels resulting from the improved fire protection and emergency response services that will be provided in the Assessment District. These types of special benefit, which clearly enhance the utility and desirability of property and make them more functional to use, are summarized as follows:

PROTECTION OF REAL PROPERTY ASSETS AND OCCUPANTS FROM FIRES, FIRE DAMAGE AND PROPERTY LOSS

The Assessments will fund improved fire protection and emergency response services, and thereby will reduce the risk of property damage associated with fires for property in the



Assessment District. This is a direct and tangible special benefit to property in the Assessment District.

"Over 140,000 wildfires occurred on average each year, burning a total of almost 14.5 million acres. And since 1990, over 900 homes have been destroyed each year by wildfires." [i]

"Fire is the largest single cause of property loss in the United States. In the last decade, fires have caused direct losses of more than \$120 billion and countless billions more in related cost."[ii]

"The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses." [iii]

"Statistical data on insurance losses bears out the relationship between excellent fire protection...and low fire losses." [iv]

PROMPT RESPONSE TO FIRES AND EMERGENCIES DIRECTLY TO ANY PROPERTY IN THE ASSESSMENT DISTRICT AND DIRECT DELIVERY OF FIRE AND EMERGENCY SERVICES TO ANY PROPERTY IN THE ASSESSMENT DISTRICT

The Enhanced Services funded by the Assessments will be directly provided for and received by property in the Assessment District. These Enhanced Services will result in an improved and more effective response to fires and other emergencies, thereby enhancing the protection of property and reducing the risk of property damage associated with fires. Such improved fire protection services are a tangible and direct advantage that will be received by properties in the Assessment District.

"A reasonably disaster-resistant America will not be achieved until there is greater acknowledgment of the importance of the fire service and a willingness at all levels of government to adequately fund the needs and responsibilities of the fire service." [V]

PROTECTION OF THE USE OF PROPERTY AND USE OF IMPROVEMENTS ON PROPERTY AND PROTECTION OF THE LIFE AND SAFETY OF OCCUPANTS OF PROPERTY

The Enhanced Services funded by the Assessments will allow the District to respond to fires and emergencies much more promptly and with more appropriate levels of firefighters and resources in comparison to the Baseline Level of Service. Prompter and more effective responses will better protect the use of property and the life and safety of occupants. This is another direct special benefit from the Assessments.

ENHANCED ACCESS TO PROPERTIES IN THE ASSESSMENT DISTRICT, AND UTILITY OF SUCH PROPERTIES.

As noted, the Assessments will fund improved fire protection and emergency response services in the Assessment District. In addition to preventing damage to property from fires, the Assessments will also protect access to property, because fires can impede or prevent access to property. Furthermore, the Enhanced Services will enhance the utility of the



properties in the Assessment District because safer properties are more functional, usable and desirable. These are additional direct benefits to property in the Assessment District that are not received by other properties or the public at large because the Enhanced Services will be provided for properties in the Assessment District.

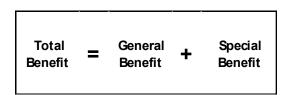
BENEFIT FINDING

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from the availability and delivery as needed of the Enhanced Services to any property from fire damage; the increased safety of real property, protection of the use and utility of property; and enhanced access and utility of properties in the Assessment District. These are special benefits to property in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access for occupants.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:



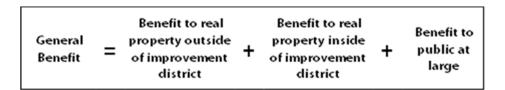
There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. The decision in *SVTA vs. SCCOSA* provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the 2011 baseline level of service, if the assessment is not approved by the community. The assessment will fund Services "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:





Special benefit, on the other hand, is defined in the State Constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In this assessment, as noted, the improved Services will be available when needed to all properties in the Assessment District, so the overwhelming proportion of the benefits conferred to property is special, and there are only minimal benefits that will be received by property outside the Assessment District or the public at large.

It should be noted that in the 2009 *Dahms* case, the court ruled that an assessment was properly considered to be an 100% special benefit because the services funded by the assessments were directly provided only to property in the assessment district. Similar to the assessments in Pomona that were approved in *Dahms*, the Assessments described in this Engineer's Report fund fire suppression services directly provided only to property in the assessment area. Moreover, every property within the Assessment District will receive the Services if and when a fire occurs. Although the court in *Dahms* found a zero general benefit determination to be acceptable, this report calculates the general benefit more conservatively and then that general benefit is budgeted so that it is funded by sources other than the Assessment.

In the 2010 *Beutz* Case, the Appellate Court overturned an assessment for parks in Wildomar, California based upon to the lack of a specific quantification of the general benefit(s) in the Engineer's Report. As a part of this decision, the court indicated that "virtually all public improvement projects provide general benefits." At first review, this statement and decision seem to contradict the 2009 *Dahms* decision which upheld an assessment with a 100% special benefit finding. However, the *Beutz* decision concludes by clarifying that the specific facts of *Dahms* are fundamentally different from Beutz – and the two decisions do not contradict one another. Essentially, in assessment(s), like in the *Dahms* case (and the Assessment described in this Report), the improvements and services provided within each District are specifically provided to and intended for the assessed parcels only. (The Wildomar assessment in the *Beutz* case, on the other hand, supports improvements and services for area parks only, which arguably have an inherent use by, and benefit to, the general public.)

Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIIID, sections 2(i) & 4(f).) Arguably, all of the Services being funded by the assessment would be a special benefit because the Services would particularly and distinctly benefit the properties in the Assessment District over an only to properties in the Assessment District.



Nevertheless, some of the Services could benefit the public at large and properties outside the Assessment District. In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

CALCULATING GENERAL BENEFIT

This section provides a measure of the general benefits from the assessments.

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Services because the Services will be provided solely in the Assessment District boundaries. Properties proximate to, but outside of, the boundaries of the Assessment District receive some benefit from the Services due to some degree of indirectly reduced fire risk to their property. These parcels that are proximate to the boundaries of the Assessment District are estimated to receive less than 50% of the benefits relative to parcels within the Assessment District because they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

At the time the Assessment District was formed, the Assessment Engineer, using the Geographic Information System parcel map, counted the number of parcels proximate to the Assessment District boundary but outside the Assessment District, and thereby determined that there were approximately 130 of these "proximate" properties.

CRITERIA:

130 PARCELS OUTSIDE THE DISTRICT BUT PROXIMATE TO THE DISTRICT BOUNDARIES 1,863 PARCELS IN THE ASSESSMENT DISTRICT

50% RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

CALCULATION:

GENERAL BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT = 130/(1,863+130)*.5 = 3.3%

Although it can reasonably be argued that properties protected inside, but near the Assessment District boundaries are offset by similar fire protection provided outside the District boundaries, we use the more conservative approach of finding that 3.3% of the Services may be of general benefit to property outside the Assessment District.

¹ It should be noted that the Services may, at times, be used outside the District boundaries. However, this use is part of a mutual aid agreement and would be offset by the provision of Services by other agencies within the Assessment District boundaries.



BENEFIT TO PROPERTY INSIDE THE DISTRICT THAT IS INDIRECT AND DERIVATIVE

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Services are clearly "over and above" and "particular and distinct" when compared with the baseline level of fire suppression and fire protection services had the Assessment District not passed.

In determining the Assessment District area, the District has been careful to limit it to an area of parcels that will directly receive the benefit of the improved Services. All parcels will directly benefit from the use of the improved Services throughout the Assessment District in order to maintain the same improved level of fire suppression and protection throughout the area. Fire protection and suppression will be provided as needed throughout the area. The shared special benefit - reduced severity and number of fires - will be received on an equivalent basis by all parcels in the Assessment District. Furthermore, all parcels in the Assessment District would directly benefit from the ability to request service from the District and to have a District firefighter promptly respond directly to the parcel and address the owner's or resident's service need.

The SVTA vs. SCCOSA decision indicates that the fact that a benefit is conferred throughout the Assessment District area does not make the benefit general rather than special, so long as the Assessment District is narrowly drawn and limited to the parcels directly receiving shared special benefits from the service. This concept is particularly applicable in situations involving a landowner-approved assessment-funded extension or improvement of a local government service to benefit lands. Therefore, other than the small general benefit to properties outside the Assessment District (discussed above) and to the public at large (discussed below), all of the benefits of the Services to the parcels within the Assessment District are special benefits.

BENEFIT TO THE PUBLIC AT LARGE

Because the Services will be available to and provide for all of the property in the Assessment District, the *Dahms* decision provides a clear basis for a finding of zero general benefit conferred on the public at large. Nevertheless, to establish a more conservative measure, any general benefit to the public at large is quantified in the following paragraph:

The public at large uses the public highways, streets and sidewalks, and when traveling in and through the Assessment District and they may benefit from the services without contributing to the assessment. Although the protection of this critical infrastructure is certainly a benefit to all the property within the district, it is arguably "indirect and derivative". A reasonable and appropriate measure of the general benefit to the public at large therefore is the amount of highway, street and sidewalk area within the Assessment District relative to the overall land area. An analysis of maps of the Assessment District shows that approximately 5.8% of the land area in the Assessment District is covered by highways, streets and sidewalks. This 5.8% therefore is a reasonable quantified measure of the general benefit to the public at large within the Assessment District.



SUMMARY OF GENERAL BENEFITS

Using a sum of the measures of general benefit for the public at large and land outside the Assessment Area, we find that approximately 9.1% of the benefits conferred by the Fire Protection and Emergency Response Assessment may be general in nature and should be funded by sources other than the assessment.

GENERAL BENEFIT =

3.3 % (OUTSIDE THE DISTRICT)

- + 0.0 % (INSIDE THE DISTRICT INDIRECT AND DERIVATIVE)
- + 5.8 % (PUBLIC AT LARGE)

= 9.1 % (Total General Benefit)

Although this analysis supports the findings that 9.1% of the assessment may provide general benefits, this number is increased by the Assessment Engineer to 10% to conservatively ensure that no assessment revenue is used to support general benefit. This additional amount allocated to general benefit also covers general benefit to parcels in the Assessment Area if it is later determined that there is some general benefit conferred on those parcels.

The Assessment District's budget for 2021-22 is \$1,612,233. The District will contribute approximately \$1,267,086 for fire suppression, fire protection and emergency response services and administrative services costs from revenue sources other than this Fire Protection and Emergency Response Services Assessment. This contribution constitutes significantly more than the 10% calculated above for general benefits, plus an additional 10% allocation for time used on non-fire related services as estimated by the Assessment Engineer.

Zones of Benefit

The assessment area is small and is readily served by a single fire station. The National Fire Protection Association (NFPA) has adopted a standard of response time equal to six minutes. All parcels in the Assessment District will be served within this NFPA response standard. Therefore, all properties will receive substantially the same level of benefit and this Assessment District has been drawn to include the entire area; no zones within the district have been designated.

In SVTA v. SCCOSA, the court noted that a local agency-wide assessment district is appropriate under the right conditions: "Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values)." The court



therefore acknowledged the appropriateness of a District-wide assessment so long as each parcel receives a direct advantage from the assessment-funded improvement or service.

As demonstrated in this engineer's report, the assessments will fund improved fire suppression and protection services relatively uniformly throughout the Assessment District, and the Assessment District boundaries have been narrowly drawn to only include the parcels that directly receive the Services. It therefore is appropriate to provide a District-wide Assessment District without zones of benefit because all parcels of similar type and features benefit similarly and will receive a direct advantage from the Services.

ASSESSMENT APPORTIONMENT

In the process of determining the appropriate method of assessment, the Assessment Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because vacant, commercial, industrial and other properties also receive special benefits from the assessments.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger commercial/industrial properties and residential properties with multiple dwelling units receive a higher degree of benefit than other similarly used properties that are significantly smaller. For properties used for commercial purposes, there clearly is a higher benefit provided to a larger commercial property than to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from improved fire protection and emergency response services. This benefit ultimately flows to the property. Larger parcels, therefore, receive an increased benefit from the assessments.

The Assessment Engineer determined that the appropriate method of assessment should be based on the type of property, the relative risk of fire by type of property, the relative size of the property, and the relative damage value of fires by property type. This method is further described below.

METHOD OF ASSESSMENT

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Benefit Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an SFE value, which is each property's relative benefit in relation to a single family home on one parcel.

The relative benefit to properties from fire related services is:



EQUATION 1 – RELATIVE BENEFIT TO PROPERTIES

Benefit $\approx \sum$ (Fire Risk Factors) * \sum (Structure Value Factors)

That is, the benefit conferred to property is the "sum" of the fire risk factors multiplied by the "sum" of the structure replacement factors, and then normalized by average areas.

FIRE RISK FACTORS

Typical fire assessments are evaluated based upon the fire risk of a certain property type. These evaluations consider factors such as use of structure (e.g. used for cooking), type of structure (centralized heating), etc.

In 2003, the National Fire Protection Association ("NFPA"), one of the pre-eminent authorities on fire protection in the United States, published the 2003 US Fire Problem Overview Report. This report comprehensively tabulates the number of fires for each property type within the United States in the year 1999, and serves as a reasonable and rational basis to determine fire risk.

The number of fires for each property type is then divided by the total number of that property type to determine un-normalized fire risk factor. Finally, the risk factors are normalized based upon a factor of 1.00 for a single family property. Table 2 below tabulates the Fire Risk Factors for each property type.

TABLE 2 - FIRE RISK FACTORS

Property Type	Normalized Fire Risk Factors
. , , , ,	
Single Family	1.0000
Multi-Family & Condo	1.8769
Mobile Home	0.6028
Commercial/Industrial	0.9982
Office	0.3571
Institutional	0.9675
Storage	2.8916
Vacant	0.2221
Agriculture - Orchards & Vineyards	0.3796
Agriculture - Rice & Flood Irrigation	0.3796
Agriculture - Pasture & Row Crops	0.3451
Agriculture - Dairy, Livestock, Animals	0.3106
Range Land & Open Space	0.0598

Analysis based upon: 2003 US Fire Problem Overview Report, NFPA

STRUCTURE REPLACEMENT FACTORS

The relative replacement factors of different property types were evaluated within the District area to determine the Structure Replacement Factors according to the following formula:



EQUATION 2 - STRUCTURE REPLACEMENT FACTORS

\(\sum_{\text{Structure}} \) \(\sum_{\text{Structure}} \) \(\sum_{\text{Structure}} \) \(\text{Structure Replacement Factor} \) \(\text{Factors} \) \(\text{*} \) \(\text{(Adjustment Factor)} \) \(\text{*} \) \(\text{(Adjustment Factor)} \)

Where:

- "Structure Weighting Factor" = 10 to "weight" relative importance of structure over land
- "Structure Replacement Factor" is the based upon the replacement cost per property type, and the adjusted structure square footage per property type, as provided by the County Assessor records.
- "Average Improved Value" is average of value of all improvements (e.g. structures), per property type, as provided by County Assessor records. It is used as a reference only and the Structure Replacement Value is not derived from it.
- Land Weighting Factor = 1
- "Average Total Value" is average of value of all land + improvements (e.g. structures), per property type, as provided by County Assessor records. County assessor land values were not used directly because experience has shown total values to be more comprehensive. It is used as a reference only and the Structure Replacement Value is not derived from it.
- "Adjustment Factor" may be applied including real estate data, demographic data, economic data and other relevant data.

Table 3 is a tabulation of the Structure Replacement Factors for each property type as defined by Equation 2, above.



TABLE 3 – STRUCTURE REPLACEMENT FACTORS

Property Type	Replacement Factor
Single Family	1.0000
Multi-Family & Condo	0.6400
Mobile Home	0.8000
Commercial/Industrial	0.6400
Office	1.6000
Institutional	0.6400
Storage	0.2400
Vacant	0.1000
Agriculture - Orchards & Vineyards	0.0500
Agriculture - Rice & Flood Irrigation	0.0500
Agriculture - Pasture & Row Crops	0.0500
Agriculture - Dairy, Livestock, Animals	0.0500
Range Land & Open Space	0.0100

AN Example of Benefit Calculation

Below is an example of the benefit calculation per Equation 1 for Commercial/Industrial parcels to illustrate the methodology. (A summary of the results of all calculations is given in Table 4):

Commercial/Industrial Example

The benefit is the normalized Fire Risk Factor times the normalized Structure Replacement Factor, then normalized per average square footage.

Benefit = ((Fire Risk Factor) * (Structure Replacement Factor)) * ((Average Structure Sqft by type /Avg Structure Sqft for single family home))

The fire risk of commercial/industrial parcels is determined by taking the percentage of all fires in commercial/industrial parcels, and dividing it by the percentage of square footage area that are commercial/industrial. The fire percentages are taken from the NFPA 2003 US Fire Problem Overview Report. The resulting figure is normalized relative to the risk of a single family home by taking the percentage of fires in single family homes over the percentage of square footage area that are single family homes, and dividing that figure into the commercial/industrial fire risk figure.

Fire Risk \approx ((% of all fires) / (% of square footage area)) / (normalization factor versus Single Family Homes)

% of all fires = 9.222% for commercial/industrial, and 53.846% for single family homes % of area = 10.664% for commercial/industrial, and 62.157% for single family homes Fire Risk Factor = ((9.222% of all fires) / (10.644% of all square footage area)) / ((53.846% of all fires) / (62.157% of all square footage area))

Fire Risk Factor = 0.9982



The Structure Replacement Factor is determined by analyzing the County Assessor's data including the average structure square footage area. Also, the local average structure replacement cost is established for each structure type. The local average structure replacement cost is normalized and multiplied by the average square footage area for each property type. These values are then compared against the weighted average improved value, weighted average total value, real estate data, etc. and an Adjustment Factor is applied if necessary.

Structure Replacement Factor ≈ Normalized Local Average Replacement Costs * Adjustment Factor

Local Average Replacement Cost for commercial/industrial ≈ \$80.00/sqft Local Average Replacement Cost for single family homes ≈ \$125.00/sqft Structure Replacement Factor = (80.00/125.00) * Adjustment Factor (if needed) Structure Replacement Factor = 0.6400

Since the Benefit is the Fire Risk Factor times the Structure Replacement Factor, then normalized by average square footage, the Commercial/Industrial benefit is 6.884:

Benefit = (0.9982 * 0.6400) * (14,957/1,396) = 6.884/acre

SUMMARY OF BENEFITS FOR EACH PROPERTY TYPE

Per Equation 1, the relative special benefit for each property type (the "SFE" or "Single Family Equivalent" Benefit Units) is determined as the product of the normalized Fire Risk Factors and the normalized Structure Replacement Factors. Table 4 below, summarizes the benefit for each property type.

TABLE 4 – BENEFIT SUMMARY PER PROPERTY TYPE

Stroppin Structure Average St

Property Type	Fire Risk Factors	Structure Replacement Factors	SFE Factors	Average Structure Sq Footage (From Previous Tab)	Flat Rate Converted SFE	Unit
Single Family	1.0000	1.0000	1.000000	1,396	1.000	per each
Multi-Family & Condo	1.8769	0.6400	1.201190	857	0.737	per unit
Mobile Home	0.6028	0.8000	0.482240	1,440	0.497	per each
Commercial/Industrial	0.9982	0.6400	0.638879	14,957	6.844	per acre
Office	0.3571	1.6000	0.571387	10,000	6.670	per acre
Institutional	0.9675	0.6400	0.619212	3,543	1.523	per each
Storage	2.8916	0.2400	0.693982	10,000	0.464	per acre
Vacant	0.3451	0.1000	0.034511		0.173	per each
Agriculture - Orchards & Vineyards	0.3796	0.0500	0.018981		0.019	per acre
Agriculture - Rice & Flood Irrigation	0.3796	0.0500	0.018981		0.019	per acre
Agriculture - Pasture & Row Crops	0.3451	0.0500	0.017255		0.017	per acre
Agriculture - Dairy, Livestock, Animals	0.3106	0.0500	0.015530		0.016	per acre
Range Land & Open Space	0.3451	0.0100	0.003451		0.003	per acre

^{*}SFE factor has been converted from "Per Acre" to "Per Each Parcel" by multiplying by effective average area.

RESIDENTIAL PROPERTIES

All improved residential properties with a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Residential properties on parcels that are larger than one acre receive additional benefit and are assigned additional SFEs on an



"Agricultural/Rangeland" basis. Detached or attached houses, zero-lot line houses and town homes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the Services in proportion to the number of dwelling units that occupy each property. The relative benefit for multi-family properties was determined per Equation 1 to be 0.737 SFEs per residential unit. This rate applies to condominiums as well.

Mobile home properties are assigned 0.497 SFEs per residential unit. Parcels that are larger than one acre receive additional benefit and are assigned additional SFEs on an "Agricultural/Rangeland" basis.

COMMERCIAL/INDUSTRIAL & OFFICE PROPERTIES

Commercial and industrial properties are assigned benefit units per acre, since there is a relationship between effective parcel size, structure size and relative benefits. The relative benefit for commercial and industrial properties was determined per Equation 1 to be 6.844 SFEs per acre. The relative benefit for office properties was determined per Equation 1 to be 6.670 SFEs per acre.

VACANT AND UNDEVELOPED PROPERTIES

The relative benefit for vacant properties was determined per Equation 1 to be 0.173 SFEs per parcel.

RANGELAND, OPEN SPACE AND DUCK CLUB PROPERTIES

The relative benefit for range land & open space properties was determined per Equation 1 to be 0.003 SFEs per acre.

AGRICULTURAL PROPERTIES

The relative benefit for agricultural properties requires additional analysis, as required by Government Code 50078 and the unique agricultural properties within the boundaries. This analysis considered how agricultural operations may mitigate risk, onsite or proximate water availability, response time, capability of the fire suppression service, and any other factors which reflect the benefit to the land resulting from the fire suppression service provided. Agricultural properties have been categorized as Agriculture - Orchards & Vineyards; Agriculture - Rice & Flood Irrigation; Agriculture - Pasture & Row Crops; and Agriculture - Dairy, Livestock, Animals according to use and other attributes, and have been analyzed for fire risk and structure replacement per Equation 1. The relative benefit for agricultural properties was determined per Equation 1 to be 0.019 SFEs per parcel for Agriculture - Orchards & Vineyards; 0.019 SFEs per parcel for Agriculture - Rice & Flood Irrigation; 0.017 SFEs per parcel for Agriculture - Pasture & Row Crops; and 0.016 SFEs per parcel for Agriculture - Dairy, Livestock, Animals. These SFE rates are doubled for parcels between 50 acres and 100 acres and are tripled for parcels greater than 100 acres.



OTHER PROPERTIES

Institutional properties such as publicly owned properties are assessed 1.523 SFEs. The relative benefit for storage properties was determined per Equation 1 to be 0.464 SFEs per acre.

Article XIIID, Section 4 of the California Constitution states that publicly owned properties shall not be exempt from an assessment unless there is clear and convincing evidence that those properties receive no special benefit. Here, all public properties that are specially benefited are assessed. Publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive no special benefit from the fire suppression Apparatus and Equipment and are assessed an SFE benefit factor of 0.

CRITERIA AND POLICIES

This sub-section describes the criteria that shall govern the expenditure of assessment funds and ensures equal levels of benefit for properties of similar type. The criteria established in this Report, as finally confirmed, cannot be substantially modified; however, the Board may adopt additional criteria to further clarify certain criteria or policies established in this Report or to establish additional criteria or policies that do not conflict with this Report.

DURATION OF ASSESSMENT

The Assessment was levied for fiscal year 2011-12 and may be continued every year thereafter, so long as the risk of fire on property in the Assessment District remains in existence and the Twain Harte Community Services District requires funding from the Assessment for its fire suppression Services. As noted previously, if the Assessment and the duration of the Assessment are approved by property owners in an assessment ballot proceeding, the Assessment can be imposed and levied annually after the Twain Harte Community Services District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Services to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

APPEALS OF ASSESSMENTS ON PROPERTY

Any property owner who feels that the assessment on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment or for any other reason may file a written appeal with the General Manager of the Twain Harte Community Services District or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the General Manager or his or her designee will promptly review the appeal and any information



provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the General Manager or his or her designee shall be referred to the Twain Harte Community Services District Board of Directors and the decision of the Board shall be final.



WHEREAS, the Board of Directors of the Twain Harte Community Services District is proceeding with the Fire Protection and Emergency Response Services Assessment District and continuation of assessments under California Government Code sections 50078 et seq. (the "Code") and Article XIIID of the California Constitution (the "Article");

WHEREAS, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the Services upon all assessable parcels within the Assessment District;

Now, Therefore, the undersigned, by virtue of the power vested in me under said Code and Article and the order of the Board of said District, hereby make the following assessment to cover the portion of the estimated cost of said Services, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said Services and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2021-22 is generally as follows:

TABLE 5 – SUMMARY COST ESTIMATE

FY 2021-22 Budget
\$993,409 \$116,589 \$492,500 \$9,735 \$1,612,233
(\$1,107,478)
(\$159,608)
\$345,147

An Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Assessment District. The distinctive number of each parcel or lot of land in the Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Services, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Services, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.



The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 4%. Any change in the CPI in excess of 4% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 4%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 4% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2019 to December 2020 was 2.00% and the Unused CPI carried forward from the previous fiscal year is 0.00%. Therefore, the maximum authorized assessment rate for fiscal year 2021-22 is increased by 2.00% which equates to \$199.53 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2021-22 at the rate of \$199.53, which is equal to the maximum authorized assessment rate.

Since property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, the assessment may be continued annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are assessed at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Tuolumne for the fiscal year 2021-22. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of Tuolumne County.



I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2021-22 for each parcel or lot of land within the said Assessment District.

Dated: May 4, 2021

Engineer of Work

C 52091 KERN W. BLISSELLER TO CIVIL FORM

John W. Bliss, License No. C052091

ASSESSMENT DIAGRAM

The Assessment District includes all properties within the boundaries of the Fire Protection and Emergency Response Services District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of Tuolumne County, and are incorporated herein by reference, and made a part of this Diagram and this Report.



ASSESSMENT DIAGRAM TWAIN HARTE COMMUNITY SERVICES DISTRICT **EMERGENCY SERVICES ASSESSMENT DISTRICT** AN ASSESSMENT WAS CONFIRMED AND LEVIED BYTHE BOARD OF THE TWANN HARTE COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE MOST THE ASSESSMENT DIAGRAM AND THE ASSESSMENT DIAGRAM AND THE ASSESSMENT DIAGRAM AND THE ASSESSMENT THE COUNTY AUDITOR OF THE COUNTY OF TUOLUMNE ON THE COUNTY AUDITOR OF THE COUNTY OF TUOLUMNE ON THE COUNTY AUDITOR OF THE COUNTY OF TUOLUMNE ON THE EXACE SASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND. REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF TUQUUMNE FOR A DETAILED DESCRIPTION OF THE THINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER. FILED THIS

2021 AT THE HOUR OF

THE COUNTY ALIDING OF THE COUNTY OF TUOLUMNE,
STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD
OF DIRECTORS OF THE TWAIN HARTE COMMUNITY
SERVICES DISTRICT. RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS COUNTY AUDITOR, COUNTY OF TUOLUMNE SECRETARY OF THE BOARD SECRETARY OF THE BOARD SECRETARY OF THE BOARD DAY OF FIRE PROTECTION AND Twain Harte Boundary Golf_course Fire Station Legend SCI Consulting Group 4745 Mangels Blvd Fairfield, CA 94534



APPENDICES

APPENDIX A – ASSESSMENT ROLL, FISCAL YEAR 2021-22

The Assessment Roll is made part of this report and is available for public inspection during normal office hours. Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference, made part of this report. These records shall govern for all details concerning the description of the lots of parcels.



End Notes

□ Institute for Business & Home Safety, "Protect Your Home Against Wildfire Damage," http://www.ibhs.org/publications/view.asp?id=125

Insurance Services Offices Inc. http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf

U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.2, http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF

Insurance Services Offices Inc., p. 1, http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf

IVI U.S. Fire Administration, Department of Homeland Security, "America Burning, Recommissioned: Principal Findings and Recommendations," p.1, http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF



THE TWAIN HARTE COMMUNTY SERVICES DISTRICT RESOLUTION NO. 21-19

APPROVAL OF ENGINEER'S REPORT, DIAGRAM OF ASSESSMENT AND ORDER TO CONTINUE ASSESSMENT FOR THE PARKS AND RECREATION MAINTENANCE DISTRICT FOR FISCAL YEAR 2021-22

WHEREAS, on April 18, 2006, by its Resolution No. 06-07, after receiving a weighted majority of ballots in support of the proposed assessment, this Board ordered the formation of and continuation of the assessments within the Twain Harte Community Services District Parks and Recreation Maintenance District (the "Assessment District") pursuant to the provisions of Article XIIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the first Engineer's Report for Fiscal Year 2006-07 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, the purpose of the Assessment District shall be to acquire, install, maintain and service those improvements as, as described in the annual Engineer's Report; and

WHEREAS, by Resolution No. 21-04, the Board of Directors ordered the preparation of an Engineer's Report for the Parks and Recreation Maintenance District (the "District") for fiscal year 2021-22; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with Section 22565, et. seq., of the Streets and Highways Code (the "Report") and Article XIIID of the California Constitution; and

WHEREAS, by Resolution No. 21-11, the Board of Directors preliminarily approved the Engineer's Report for said District and set a date for a Public Hearing; and

WHEREAS, said report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 9, 2021, at the hour of 9:00 a.m. at the Twain Harte Services District offices, located at 22933 Twain Harte Drive, Twain Harte, California, were appointed as the time and place for a hearing by this Board on the question of the continuation of the levy of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to

the continuation of the levy were fully heard and considered by the Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this board thereby acquired jurisdiction to order the continuation of the levy and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, THEREFORE, BE IT RESOLVED, the board of directors of the Twain Harte Community Services District, that:

- 1. The public interest, convenience and necessity require that the continuation be made.
- 2. The Assessment District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.
- 3. The assessment is levied without regard to property valuation.
- 4. The Engineer's Report as a whole and each part thereof, to wit:
 - (a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;
 - (b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and
 - (c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

- 5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
- 6. The assessments for fiscal year 2021-22 shall be continued at the rate of SEVENTY AND FORTY-FOUR CENTS (\$70.44) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2021-22 with estimated total annual assessment revenues as set forth in the Engineer's Report; and
- 7. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2021-22 is hereby continued. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing

Preparation of Engineer's Report.

- 8. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
- 9. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Tuolumne. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Twain Harte Community Services District Parks and Recreation Maintenance District.
- 10. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.
- 11. The Clerk of the Board shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED by the Board of Directors of the Twain Harte Community Services District at their regular meeting held on June 9, 2021 by the following roll call vote:

AYES:	
NOES: ABSENT:	
ABSTAIN:	
Gary Sipperley, Board President	Kimberly Silva, Board Secretary

TWAIN HARTE COMMUNITY SERVICES DISTRICT

PARK AND RECREATION MAINTENANCE DISTRICT

ENGINEER'S REPORT

May 2021

PREPARED FOR:

BOARD OF DIRECTORS TWAIN HARTE COMMUNITY SERVICES DISTRICT

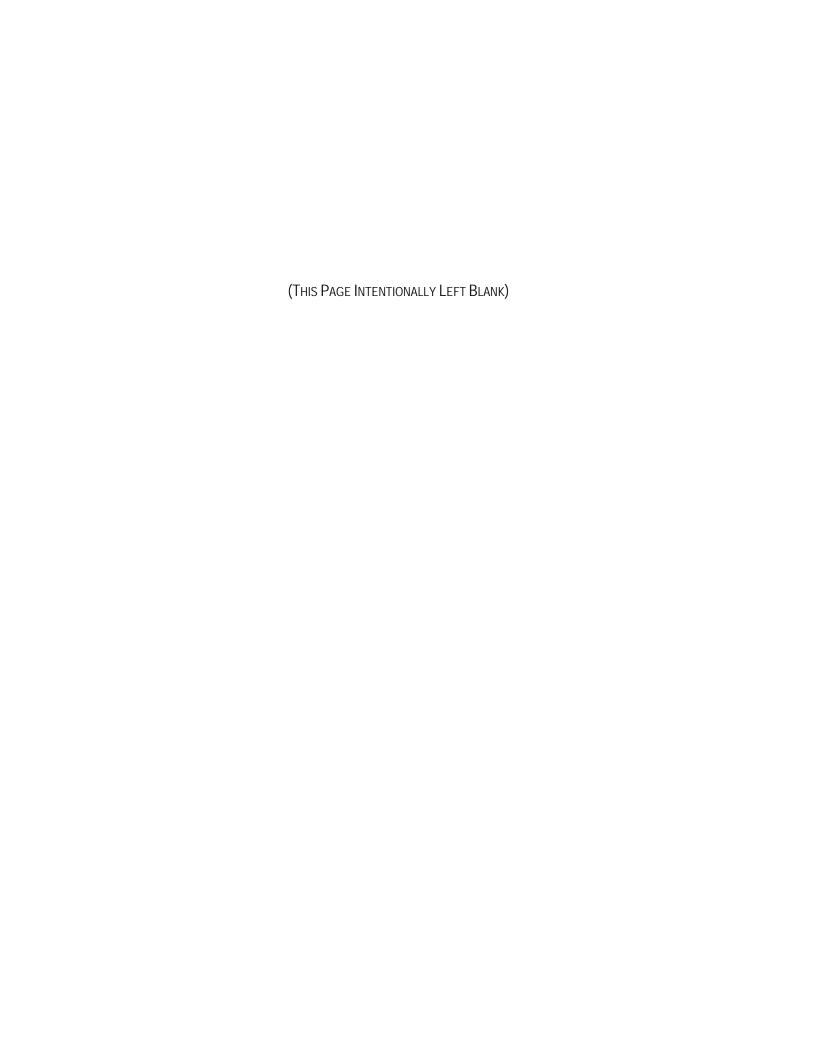
PURSUANT TO THE LANDSCAPE AND LIGHTING ACT OF 1972 AND ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

SCIConsultingGroup

4745 Mangels Boulevard Fairfield, California 94534

PH: 707.430.4300 FAX: 707.430.4319 WWW.SCI-CG.COM



TWAIN HARTE COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Gary Sipperley, President Kathryn deGroot, Vice President Eileen Mannix, Director Richard Knudson, Director Bill McManus, Director

GENERAL MANAGER

Tom Trott

OPERATIONS MANAGER

Lewis Giambruno

SECRETARY OF THE BOARD

Kim Silva

ASSESSMENT ENGINEER

SCI Consulting Group

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OVFRVIEW

The Twain Harte Community Services District ("District") is a California governmental entity formed when the Tuolumne County Water District #1 was dissolved. Formed in 1996, the District provides water, sewer, and fire as well as recreation services. The district maintains Eproson Park and its amenities including the Rotary Stage, youth and tot playgrounds, a skate park, baseball field, and picnic and barbeque areas, the Twain Harte Community Center, Twain Harte Tennis Courts and Twain Harte Creek Trail. The map on page 25 depicts the area served by the District. The District is responsible for operating parks, recreation areas, and other recreation facilities and public resources in the community of Twain Harte. The District encompasses approximately 1,793 parcels within its boundaries, which are primarily of residential single-family and multi-family use.

Prior to 2006, the maintenance and upkeep of local park and recreation areas in the Twain Harte community were funded by a very small amount of property taxes allocated to the District. Since its formation the District's costs for maintaining park services, such as insurance, fuel, electricity, supplies and maintenance, had increased significantly and the available revenues for park maintenance had actually declined. The District simply did not have sufficient revenues to properly maintain Twain Harte park and recreation facilities and to handle the repairs of aging facilities. Therefore, in absence of a new local revenue source, the baseline level of park and recreation facilities in the District (the "Baseline Service") was poorly maintained park and recreation facilities.

As a result, the District proposed the establishment of a benefit assessment district that would allow property owners, in an assessment ballot proceeding, to decide if funding should be increased to:

- Improve Park Maintenance
- Improve Safety and Security
- Improve Children's Playground Equipment
- Maintain Sports Fields
- Maintain the Twain Harte Community Center

The Assessments fund the continued improvements listed above that are provided throughout the District, extending above and beyond the baseline level of service.

ASSESSMENT PROCESS

In 2006, the Twain Harte Community Service District Board of Directors (the "Board") conducted an assessment ballot proceeding pursuant to the requirements of Article XIIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the District were provided with a notice and ballot for the proposed Park and Recreation Maintenance District (the "Assessment District"). A 45-day period was provided for balloting



and a public hearing was conducted on June 20, 2006. After the close of the public input portion of the public hearing, the returned ballots were tabulated. The results of the tabulation were announced at 7 p.m. the same evening.

It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final weighted ballot result was 59.28% support for the proposed assessments.

As a result, the District Board (the "Board") gained the authority to approve the levy of the assessments for fiscal year 2006-07 and to continue to levy them in future years. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area as of January of each succeeding year, with the maximum annual adjustment not to exceed 3%. In the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%.

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a noticed public hearing on the continuation of the assessments.

This Engineer's Report ("Report") was prepared to establish the budget for the improvements, installation, and maintenance and servicing costs that would be funded by the proposed 2021-22 assessments, determine the benefits received by property from such improvements within the Assessment District and apportion the assessments to lots and parcels within the District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIIID of the California Constitution (the "Article").

If the Board approves this Engineer's Report and the continuation of the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing must be held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 9, 2021. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2021-22. If so confirmed and approved, the assessments would be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2021-22.



LEGAL ANALYSIS

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIIC and XIIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements were satisfied by the process used to establish this assessment.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article XIIIC and XIIID of the California Constitution because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements



funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIIC and XIIID of the California Constitution and with the *SVTA* decision because the Improvements to be funded are clearly defined; the Improvements are directly available to and will directly benefit property in the Assessment District; and the Improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms and Greater Goldern Hill* because the Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property.



DEFINITIONS AND DESCRIPTIONS

The improvements to be funded by the Assessment District (the "Improvements") provide special benefit to parcels within the Assessment District as defined in the Method of Assessment herein. Improvements are legally defined by the Act (Streets & Highways Code §22525) and include, but are not limited to the following:

Acquisition, installation, maintenance and servicing of public areas and public facilities, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation facilities, open space lands, greenbelts, playground equipment, trails, hillsides, viewsheds and watersheds, utility right-of-ways, signage, fencing, fire breaks, picnic areas, restrooms, lighting and other improvements and land preparation such as grading, irrigation or drainage on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Assessment District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Assessment District that participates with the Twain Harte Community Services District in any of the installations, maintenance and servicing described herein.

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highways Code §22531)

Servicing means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Streets & Highways Code §22538)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published and posted notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to

¹. Any Plans and specifications for the Improvements will be filed with the Twain Harte Community Services District and are incorporated herein by reference.



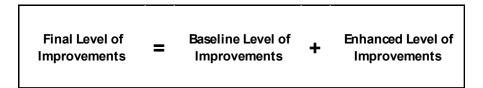
Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526)

The assessment proceeds will be exclusively used for Improvements within the District plus Incidental expenses. Reference is made to the plans and specifications, including specific expenditure and improvement plans by park/recreation site, which are on file with the District.



INTRODUCTION

Following are the proposed Improvements, and resulting level of improved park and recreation facilities, for the Assessment District. As previously noted, the baseline level of service included minimal and inadequate maintenance of local park and recreation facilities due to shortages of funds for the District. Improvements funded by the assessments are over and above this baseline level of service. The formula below describes the relationship between the final level of Improvements, the existing baseline level of service, and the enhanced level of Improvements to be funded by the proposed assessment.



ESTIMATE OF COSTS

The following is an estimate of the cost of the Improvements that would be funded by the Assessment District in Fiscal Year 2021-22. The expenditures would be governed by the policies and criteria established within this Report.



TABLE 1 - ESTIMATE OF COSTS

Twain Harte Community Services Parks and Recreation Maintenance Estimate of Cost Fiscal Year 2021-22		
i istai ittai 2021-22		Total Budge
Beginning Fund Balance		\$
Installation, Maintenance & Servicing Costs		
Services Costs		\$82,65
Salaries and Employee Benefits	\$9,300	
Maintenance and Repairs	\$43,450	
Materials and Supplies	\$1,600	
Outside and Debt Services	\$4,400	
Utilities, Prop/Liab Ins, TUD, etc.	\$23,900	
Administrative Cost	,,,	\$64,77
Capital Expenses/Outlay		\$380,00
Total Service, Administrative and Capital Expenditures		\$527,42
Additional Expenditures		
Allowance for Uncollectable Assessments		9
County Collection, Levy Administration, and Other Ir	ncidentals	\$4,00
Total Additional Expenditures	_	\$4,00
Total Service, Administrative, Capital and Additional Exp	penditures	\$531,42
Total Benefit of Services and Related Expenses		\$531,42
SFE Units		1614.
Benefit received per Single Family Equivalent Unit		\$329.1
Less: District Contribution for General Benefits		(44.04.04
District Contribution for General Benefits District Contribution toward Special Benefits	(\$191,31 (\$210,09	
Transfers to (from) reserves	(\$12,86	
Total Revenue from Other Sources		(\$414,28
Net Cost of Installation, Maintenance and Servicing to Assessment Dis	strict	\$117,14
Total Installation, Maintenance and Servicing to Assessment (Net Amount to be Assessed)	District	\$117,14
Budget Allocation to Property		
baaget Allocation to Froperty	Assessment	To
Total SFE Units	per SFE	Assessme
1,614.42	\$72.56	\$117,14



METHOD OF APPORTIONMENT

This section of the Engineer's Report explains the special benefits to be derived from the Improvements, the criteria for the expenditure of assessment funds to ensure equal levels of benefit for properties of similar type and the methodology used to apportion the total assessments to properties within the Assessment District.

The Assessment District area consists of all Assessor Parcels within the District as defined by the State Board of Equalization tax rate areas. The method used for apportioning the assessments is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Assessment District or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process.

- 1. Identification of all benefit factors derived from the Improvements
- 1. Calculation of the proportion of these benefits that are general
- 2. Determination of the relative special benefit within different areas within the Assessment District
- 3. Determination of the relative special benefit per property type
- 4. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes.

DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit to property. Any and all general benefit, including benefit that is indirect or derivative, must be funded from another source. This special benefit is received by property over and above any general benefits from the Improvements. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218 (Article XIIID of the California Constitution), has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."



Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIIIA of the California Constitution.

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIIID, sections 2(i) & 4(f).)

BENEFIT FACTORS

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

The park and recreation facilities in the Assessment District provide larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in the Assessment District. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for parks were specifically established to give all properties within this service radii close proximity and easy access to such public land areas. Eproson Park within the Assessment District is more similar to a community park, since it is larger and has a parking lot and restroom. However, given the somewhat enclosed nature of the properties and roads within the Assessment District, the service area radius for Eproson Park is determined to be approximately one mile. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by many other properties or the public at large. The parcels that are outside of the Assessment District but may also have good proximity and assess the Improvements are addressed in the following general versus special benefit section.



An analysis of the service radii for the Improvements finds that all properties in the Assessment District enjoy the distinct and direct advantage of being close and proximate to a park and recreation facilities within the Assessment District. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

PROXIMITY TO IMPROVED PARK AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and Eproson Park would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

ACCESS TO IMPROVED PARK, OPEN SPACE AND RECREATIONAL AREAS

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved park, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

IMPROVED VIEWS

The District, by maintaining the landscaping at its park, recreation and open space facilities provides improved views to properties with direct line-of-sight as well as other local properties which benefit from improved views when property is accessed. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

BENEFIT FINDING

In summary, real property located within the boundaries of the Assessment District distinctly and directly benefits from closer proximity, access and views of the Improvements funded by the Assessments. The Improvements are specifically designed to serve local properties in the Assessment District, not other properties or the public at large. The public at large and other properties outside the Assessment District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Assessment District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.



CRITERIA AND POLICIES

This sub-section describes the criteria that shall govern the expenditure of assessment funds and ensure equal levels of benefit for properties of similar type. The criteria established in this Report, as finally confirmed, cannot be substantially modified; however, the Board may adopt additional criteria to further clarify certain criteria or policies established in this Report or establish additional criteria or policies that do not conflict with this Report.

ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE ASSESSMENT DISTRICT

The net available assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Improvements within the boundaries of the Assessment District.

CITIZEN'S OVERSIGHT COMMITTEE

A Citizens' Oversight Committee (the "Citizens' Oversight Committee") will be established for the Assessment District. The Citizens' Oversight Committee shall review potential projects that may be funded by the assessments and shall make recommendations on the expenditure of assessment funds. Members of the Citizen's Oversight Committee will be nominated by Twain Harte homeowners and/or other recognized organized citizen's groups and appointed by the Twain Harte Community Services District Board. All members of the Citizens' Oversight Committee shall own property within Twain Harte Community Services District and shall not have conflicts of interest with the Assessment District or the Improvements and Services funded by the Assessments.

MATCHING FUNDS

Matching funds and contributions from other sources are required, thereby maximizing the special benefits from the Assessment District and offsetting any general benefits from the Improvements funded by the Assessments. The District will continue its annual fundraising drives, seek grant funding and special donations towards projects.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:



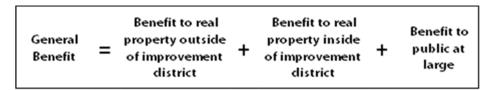
Total = General + Special Benefit Benefit

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements "over and above" this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:



Special benefit, on the other hand, is defined in the state constitution as "a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large." The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it "receives a direct advantage from the improvement (e.g., proximity to a park)." In this assessment, as noted, properties in the Assessment District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Assessment District or the public at large.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment



District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Improvements because properties in the Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Assessment District and within the proximity/access radii for park and recreation facilities in the Assessment District may receive benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are over twice the average distance from the Improvements compared to properties in the Assessment District. The general benefit to property outside of the Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

ASSUMPTIONS:

450 PARCELS OUTSIDE THE DISTRICT BUT WITH GOOD PROXIMITY/ACCESS OF THE IMPROVEMENTS WITHIN THE ASSESSMENT DISTRICT

1,863 PARCELS IN THE ASSESSMENT DISTRICT

50% RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

CALCULATION

GENERAL BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT = 450/2,313*.5 = 9.7%

Although it can reasonably be argued that Improvements inside, but near the District boundaries are offset by similar park and recreational improvements provided outside, but



near the District's boundaries, we use the more conservative approach of finding that 9.7% of the Improvements may be of general benefit to property outside the Assessment District.

BENEFIT TO PROPERTY *Inside* the District that is *Indirect and Derivative and to the Public at Large*

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Assessment District.

Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit "conferred on real property located in the district". A measure of the general benefits to property within the Assessment area and/or to the public at large is the percentage of land area within the Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide general benefits. Approximately 5.8% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District and/or to the public at large.

The general benefit to the public at large can also be estimated by the proportionate amount of time that the District's park and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the District². Research conducted by SCI Consulting Group of the park use in similar communities in California has found that between 5% and 10% of park and recreational facility usage in similar rural communities is by those who do not live, work or shop within the jurisdiction's boundaries. For this Report, we shall use the average of 7.5%. When people outside the Assessment District use the park and recreation facilities, they diminish the availability of the park for people within the Assessment District. Therefore, another 5% of general benefits are allocated for people within the Assessment District.

Combining these measures of general benefits, we find that 18.3% of the benefits from the Improvements may be general benefits to the public at large and property in the Assessment District.

². When District facilities are used by those individuals, the facilities are not providing benefit to property within the District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses District facilities but does not reside, work, shop or own property within the District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.



TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 30% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

GENERAL BENEFIT =

- 9.7% (OUTSIDE THE DISTRICT)
- + 18.3% (Inside the district indirect and derivative and Public at Large)
- = 28% (Total General Benefit)

Although this analysis finds that 28% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 36%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The proposed Assessment District's total budget for installation, maintenance and servicing of the Improvements is \$531,422. Of this total budget amount, the District and other partner agencies and contributors will contribute \$414,280 from sources other than the assessments. This contribution equates to approximately 77.9% of the total budget for installation, maintenance and servicing and constitutes more than the 36% calculated above for general benefits.

ZONES OF BENEFIT

The Assessment District is coterminous with the District boundaries. Eproson Park is centrally located so all parcels in the Assessment District are within close proximity to the Improvements. It therefore is appropriate to provide a District-wide Assessment District because all parcels benefit similarly.

In SVTA v. SCCOSA, the court noted that a local agency-wide assessment district is appropriate under the right conditions: "Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values)." The court therefore acknowledged the appropriateness of a District-wide assessment so long as each parcel receives a direct advantage from the assessment-funded improvement or service. As demonstrated in this engineer's report, in light of the small District size and the central location of the Improvements in the District, each parcel in the Assessment District receives a direct advantage and special benefit from the Improvements.



METHOD OF ASSESSMENT

As previously discussed, the assessments provide specific Improvements that confer direct and tangible special benefits to properties in the District. These benefits can partially be measured by the occupants on property in the District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based the population density of parcels.

It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.³

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Benefit Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for residential improved property was considered but was determined to be inappropriate because commercial, industrial and other property also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would

³ For example, in *Federal Construction Co. v. Ensign (1922) 59 Cal.App. 200 at 211*, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: "Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."





benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its proximity to park and recreational facilities. This method is further described below.

RESIDENTIAL PROPERTIES

Residential properties in the District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category of single family residential property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multifamily residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the District from the 2000 Census and dividing it by the total number of such households, finds that approximately 2.50 persons occupy each single family residence, whereas an average of 2.33 persons occupy each condominium, 2.29 people per dwelling unit in a multi-family unit, and 2.06 persons per mobile home. These averages, shown in the table below, result in population density equivalent factors for each. Next the relative building areas are factored into the analysis because special benefits are related average size of a property, in addition to average population densities. For example, this calculation results in an SFE factor of 0.85 per dwelling unit for condominiums. As shown in Table 2 on the following page, a similar calculation is used for the SFE Rates for other the residential property types.



TABLE 2 - RESIDENTIAL POPULATION FACTORS

	Total Population	•	Persons per Household	Pop. Density Equivalent	SqFt Factor	SFE Rate
Single Family Residential	14,428	5,777	2.50	1.00	1.00	1.000
Condominium	543	233	2.33	0.93	0.92	0.8500
Multi-Family Residential	934	412	2.29	0.92	0.71	0.6500
Mobile Homes	1,737	844	2.06	0.82	0.50	0.4100

Source: 2000 Census, Tuolomne County Assessor

COMMERCIAL/INDUSTRIAL PROPERTIES

Commercial and industrial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits, since employee density also provides a measure of the relative benefit to property. Since commercial and industrial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property.

The average size of a single family home with 1.0 SFE factor in the District is 0.40 acres. Therefore, a commercial property with 0.40 acres receives one-half the relative benefit of a single family home, or a 0.50 SFE factor.

The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial/industrial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego County Association of Governments Traffic Generators Study (the "SANDAG Study") because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Table 2, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per .40 acres for the first 5 acres and the



relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate. ⁴

Table 3 - Commercial/Industrial Density and Assessment Factors

Type of Commercial/Industrial Land Use	Average Employees Per Acre ¹	SFE Units per Fraction Acre ²	SFE Units per Acre After 5
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Industrial	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	0.021
Golf Course	3	0.063	0.063

Notes:

VACANT/UNDEVELOPED PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of Improvements on the property. A measure of the benefits accruing to the underlying land value of land in relation to Improvements for developed property. An analysis of the assessed valuation data from the County of Tuolumne found that approximately 30% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 30% of the benefits are related to the underlying land and 70% are related to the Improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant/undeveloped parcels is 0.30 per parcel.

OTHER PROPERTIES

Article XIIID, Section 4 of the California Constitution states that publicly owned properties shall not be exempt from assessment unless there is clear and convincing evidence that those properties receive no special benefit.

⁴. Benefits to commercial and industrial properties are deemed to be related to the area of parcels that are used for such purposes. In the event that a business/industrial parcel includes undeveloped land area that is clearly not related to the business/industrial use of the parcel, such unused land area shall not be included in the SFE benefit unit calculation.



¹ Source: San Diego Association of Governments Traffic Generators Study

² The SFE factors for commercial and industrial parcels are applied by 0.40 acre of commercial / industrial use land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

All public properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels that cannot be developed into other improved uses offer similar public resource and open space benefits and/or typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

Open space parcels, watershed parcels, parks, properties used for educational purposes, greenbelt lands without improvements and common areas typically offer open space and recreational areas on the property that serve to offset the benefits from the Assessment District. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 0. If such parcels are converted to residential or commercial use they shall be classified to such new use category and shall be assessed as previously described in this Report.

Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the General Manager of the Twain Harte Community Services District or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the General Manager or his or her designee shall be referred to the Board and the decision of the Board shall be final.



WHEREAS, this Engineer's Report (the "Report") has been prepared pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act") and Article XIIID of the California Constitution;

WHEREAS, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the assessment district and an assessment of the estimated costs of the Improvements upon all assessable parcels within the assessment district:

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIIID of the California Constitution and the order of the Board of the Twain Harte Community Services District, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

The amount to be paid for the Improvements and the expenses incidental thereto, to be paid by the Assessment District for the fiscal year 2021-22 is generally as follows:

SUMMARY COST ESTIMATES

-	FY 2021-22
	Budget
Services Costs Administrative Cost Allocation Capital Expenses/Outlay Incidental Expenses TOTAL BUDGET	\$82,650 \$64,772 \$380,000 \$4,000 \$531,422
Less: District Contribution	(\$401,411)
Transfer To/(From) Reserve	(\$12,869)
NET AMOUNT TO ASSESSMENTS	\$117,142

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Assessment District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Assessment District, in accordance with the special benefits to be received



by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2019 to December 2020 was 2.00% and the Unused CPI carried forward from the previous fiscal year is 1.58%. Therefore, the maximum authorized assessment rate for fiscal year 2021-22 is increased by 3% which equates to \$72.56 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2021-22 at the rate of \$72.56, which is equal to the maximum authorized assessment rate.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Tuolumne for the fiscal year 2021-22. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2021-22 for each parcel or lot of land within the Assessment District.

Dated: May 4, 2021

Engineer of Work

y Lohn W. Plice Lies

John W. Bliss, License No. C52091



EXHIBIT A - ASSESSMENT DIAGRAM

The Assessment District includes all properties within the boundaries of Twain Harte Community Services District, as defined by County Tax Rate Areas. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Tuolumne, for fiscal year 2021-22, and are incorporated herein by reference, and made a part of this Diagram and this Report.



ASSESSMENT DIAGRAM TWAIN HARTE COMMUNITY SERVICES DISTRICT AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE DAY OF THE SALD SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT FOLL FOR SAID FISCAL YEAR WERE FILED IN THE OCUNTY ALDITOR OF THE COUNTY OF TUOLUMNE ON THE DAY OF THE COUNTY OF TUOLUMNE ON THE CHENCE IS HERBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND. PARK AND RECREATION ASSESSMENT DISTRICT RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF TUQULNME FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. ACH PARCEL IS DENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER. Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF FILED THIS DAY OF OCLOCK M. IN THE COUNTY AUDITOR OF THE COUNTY OF TUOLUMNE. STATE OF CALIFORNIA, AT THE REQUEST OF THE BOARD OF DIRECTORS OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT. RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS COUNTY AUDITOR, COUNTY OF TUOLUMNE SECRETARY OF THE BOARD SECRETARY OF THE BOARD SECRETARY OF THE BOARD DAY OF Twain Harte Boundary Golf_course Legend SCI Consulting Group 4745 Mangels Blvd Fairfield, CA 94534



EXHIBIT B - ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Secretary of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.



TWAIN HARTE COMMUNITY SERVICES DISTRICT RESOLUTION NO. 21-20

ADOPTION OF THE FISCAL YEAR 2021-2022 BUDGET, SALARY PLAN, CAPITAL OUTLAY PLANS AND RESERVE DESIGNATIONS

WHEREAS, it is estimated that the minimum amount of money required to provide District services for the fiscal year ending June 30, 2022 is the sum of \$6,149,647 as detailed in the Fiscal Year 2021-2022 Budget (Budget) proposal contained herein; and

WHEREAS, the said Budget expenses include payment of District salaries in accordance with the attached Salary Scale; and

WHEREAS, the said Budget expenses also include payment of capital project and equipment purchases as outlined in the attached Capital Outlay Plan; and

WHEREAS, the proposed Budget anticipates receipt of \$5,132,567 in service charges, taxes, assessments, and other sources of revenue during fiscal year 2021-2022; and

WHEREAS, an additional \$1,017,080 will need to be transferred from reserve accounts to cover Budget expenses; and

WHEREAS, the attached Reserve Designation Summary proposes amounts from each reserve account from which said additional money should be transferred; and

WHEREAS, each of the Board's committees reviewed and commented on draft Budget proposals at their May and June public meetings.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of Twain Harte Community Services District that:

- 1. The attached 2021-2022 Fiscal Year Budget, Salary Scale, Capital Outlay Plan and Reserve Designation Summary be adopted and implemented and staff be authorized to make expenditures within said budget pursuant to law and current Board Policy effective July 1, 2021; and
- The District Secretary is hereby directed to furnish a certified copy of this
 resolution and the approved Budget to the Tuolumne County Board of
 Supervisors and Tuolumne County Auditor.

Regular Meeting held on June 09, 2021	by the following vote:
AYES: NOES: ABSENT: ABSTAIN:	
	ATTEST:
Gary Sipperley, Board President	Kimberly Silva, Board Secretary

PASSED AND ADOPTED, by the Board of Directors of Twain Harte Community Services District, County of Tuolumne, State of California at their

TWAIN HARTE COMMUNITY SERVICES DISTRICT

Policy and Procedure Manual

POLICY TITLE: Facility Rental Fee Schedule

POLICY NUMBER: 1065

ADOPTED: September 20, 2005

AMENDED: July 12, 2012 PROPOSED REVISIONS

AMENDED: March 14, 2013 REDLINES

AMENDED: January 9, 2014
AMENDED: August 13, 2015
AMENDED: April 14, 2016
AMENDED: September 8, 2016
AMENDED: August 10, 2017
AMENDED: June 10, 2020

1065.10 Purpose

It is the intent of the Board of Directors to make certain District facilities available and affordable for residents, organizations and other local agencies. Facilities such as the Twain Harte Community Center, baseball fields, field concession stand, tennis courts, bocce courts, Eproson Park area and fire/emergency training facilities have inherent on-going expenses that require fees to cover the specific cost of providing reservation and rental services.

It is further the intent of the Board of Directors to establish a facility use fee structure that reflects the actual cost for the District to prepare, maintain and inspect such facilities for the special benefit of those making reservations.

1065.20 Rental Rates

Rental rates for the District's facilities are identified in the Facility Rental Fee Schedule at the end of this policy. Facility rental fees are due at the time of reservation. The fees, terms and conditions detailed in this policy are not subject to waiver by the General Manager except for the following:

- Fundraising or other activities which benefit individuals, groups or organizations affected by a disaster, tragedy or unusual event
- Fundraising or other activities held by organizations, which benefit the District.
- Events sponsored by the District.
- Fees may be waived if renter provides donations and/or other services to the District
 that sufficiently offset the cost to the District for rental of the facility, as determined by
 the General Manager.

1065.30 Reservations

Reservations of District facilities may be made up to the date of the event, except seasonal reservations for sports facilities must be made at least thirty (30) days in advance. Reservations are only confirmed once the reservation application, payments and deposits are received.

1065.31 Reservations may be cancelled eleven (11) working days or more prior to the event and a full refund of fees and deposits will be provided.

1065.32 Reservations cancelled within ten (10) working days of the reserved event are subject to a 25% cancellation fee. In such cases, the District will return the deposit and 75% of the applicable rental fee.

1065.33 Employees of the District will be permitted to rent any of the District facilities that are available at the established Resident rate. All other rules stated in this policy apply.

1065.30 User Permit

An User Permit, attached to this policy, shall be submitted to the District for all event reservations. The District's Park Ordinance sets forth the minimum insurance amounts and requirements for reservation of facilities.

1065.40 Facility Inspection

District staff shall inspect facilities before and after reservations and the renting party shall be charged the cost for any damage discovered to the facilities rented or cleanup required to return the rented facility to pre-rental conditions, other than the removal of normal refuse produced and placed in appropriate containers on site.

1065.41 Costs associated with District labor for cleanup and materials and labor for repairs shall be billed on a time and materials basis in accordance with the hourly rates detailed in Policy 1060, Miscellaneous Fee Schedule, plus any refuse disposal costs. The District reserves the right to contract with a third party contractor for repairs caused by renter negligence and bill the renter the invoice cost of such repairs.

1065.50 Community Center Rental

1065.51 In order to qualify for the Community Center's Recurring Meetings/Use rate, meetings/use must meet the following requirements:

- Must consist of a minimum of 4 separate meetings/uses per year (under one reservation).
- Each meeting/use must last no longer than 3 hours.
- Meetings/uses may only be scheduled Sunday through Thursday.
- **1065.52** The tables and chairs contained at the Community Center are for use within that facility only and their use is included in the rental fee.
- **1065.53** Use of the tables and chairs outside the Community Center is only allowed with written authorization provided by the District in advance and additional table/chair rental fees and deposits paid as detailed in this fee schedule. The Community Center must also be reserved for chairs and/or tables to be used outside the building.
- **1065.54** At the discretion of the General Manager, Twain Harte community volunteer organizations may reasonably use the Community Center without charge. All such organizations must make reservations and obtain permission in advance of use.

Agencies reserving fire/emergency training facilities shall meet the following conditions:

- All participants must sign a Training Release of Liability Form provided by the District's Fire Division and instructors must attend a safety briefing prior to use of the facilities.
- Renting agency must provide a signed letter on agency letterhead from the fire chief or designee that verifies pump testing of apparatus and fit testing of all personnel has been completed within the last 12 months.
- Renting agency shall assume full responsibility for activities and potential incidents.
- Renting agency shall provide all instructors, apparatus, equipment and logistical support.
- Renting agency shall comply with all current Cal OSHA and California State Fire Training instructor requirements, student ratios and personal protective equipment.
- All training must be in compliance with most recent edition of NFPA 1403.
- Renting agency shall identify a point of contact who will be on site at all times during facility use.
- Renting agency shall provide or replace all consumable items needed to utilize facilities.
- Renting agency will provide portable toilet facilities.
- Renting agency will be responsible for removal and disposal of all debris.

1065.70 Bocce Court Rental

1065.71 Rental of the bocce courts includes use of two sets of bocce balls.

1065.72 District bocce ball sets will be available for public to check out at the District offices during normal business hours. Use of District bocce ball sets are subject to the following rules:

- A \$40 refundable deposit is required to check out each set of balls. Users will
 forfeit their deposit if ball sets are returned damaged, incomplete, late or not
 returned.
- Bocce ball sets shall be returned to the District offices during normal business hours no later than 11:30 a.m. on the first business day following check out.

TWAIN HARTE COMMUNITY SERVICES DISTRICT Facility Rental Fee Schedule

FACILITY ¹		ESIDENT ON-PROFIT		I-RESIDENT OR-PROFIT
Community Center				
Recurring Meeting/Use ²				
Daily (>1 per week)	\$20	per meeting	\$30	per meeting
Once Weekly	\$15	per meeting	\$25	per meeting
Once Monthly	\$10	per meeting	\$20	per meeting
	\$50	per day	\$75	per day
Individual Event	\$300	per week	\$450	per week
Table and/or Chair Rental	\$50	per day	\$75	per day
Eproson Park ³				
Stage Area	\$ 30 40	per day	\$ 70 80	per day
	\$ 60 10			
Stage Area & Parking Lot (Community Events) ⁴	<u>0</u>	per day		N/A
Parking Area ⁵	\$ 30 40	per day	\$ 70 80	per day
Baseball Field				
Individual Event (no lights)	\$ 45 <u>50</u>	per day	\$75	per day
	\$607 5		\$ 90 10	
Individual Event (with lights)	\$6075	per day	<u>0</u>	per day
Community Event (field, lights, concession)	\$100	per day		N/A
Organized Sports (field, lights, concession) ⁶	\$500	per season	400	N/A
Concession Stand	\$15	per day	\$30	per day
Bocce Courts	40040		4.050	
Pavilion + Both Courts	\$ 30 40	half day	\$ 40 50 \$ 80 10	half day
1 aviiioii + Botii Courts	\$ 60 75	per day	3 00 10	per day
Tennis Courts	φου <u>νο</u>	per day		per day
	\$15	per hour	\$25	per hour
One Court	\$90	per day	\$150	per day
Fire/Emergency Training Facilities ⁷	1	. ,		. ,
Classroom Facilities	\$150	per day	\$150	per day
Vertical Ventilation Prop	\$250	per day	\$250	per day
Fire Behavior Prop	\$600	per day	\$600	per day
Fire Suppression/Tactical Development Prop	\$600	per day	\$600	per day

Notes

- ¹ A refundable \$100 deposit is required for rental of any facility.
- ² Recurring Meeting/Use 3 hour maximum, at least 4 meetings per year, Sunday-Thursday only.
- ³ Playground and skate park must be open for public use at all times
- ⁴ For large community events that are open to the public and require use of most of the parking lot and/or park area. Separate rental of the parking area is not required for community events.
- ⁵ Includes seven parking spaces in front of the stage area (does not include handicap space).
- 6 Assumes no comparable donation of the Selvation of Fracilities Rental Fee Schedule
- Fire training facilities, equipment, personnel and materials may be rented by separate agreement.

User Permit

TWAIN HARTE CSD

P.O.BOX 649 Twain Harte, CA 95383

Keep this Permit on site with you during rental event **Call (209) 588-5558 for facility problems** Applicant Name Organization Name Street Address Street Address City State Zip City State Zip Contact Person Area Code Telephone Contact Person Area Code Telephone DISTRICT USE Facility to be Reserved (use facility name from Fee Hours: From - To Estimated Attendance Date(s) Schedule) (Number) **ONLY (FEES) DESCRIPTION OF USE: TOTAL FEES CLEANING DEPOSIT** (REFUNDABLE) **GRAND TOTAL AMOUNT PAID** Cash Check BALANCE DUE Is alcohol involved in the event? No \square Served only \square ALCOHOL PERMIT YES INO I Sold **GENERAL RULES COVERING USE OF FACILITIES** 1. Alcohol is prohibited in the park and District facilities unless specifically approved in this permit. The sale of alcohol is strictly forbidden unless the User has a valid Alcoholic Beverage Permit and provides the District with: 1) Proof of coverage of insurance for the sale of alcoholic beverages and 2) an endorsement to that insurance policy naming the District as an Additionally Insured. 2. All user groups must confine their use to the area(s) for which this permit is issued and all activities must be concluded by _ 3. Refunds of User Fees will only be refunded upon ____ days advance notice 4. Refundable User Deposits are required for clean up and/or facility damage. Clean-up is the responsibility of user groups. Rubbish, garbage and litter shall be deposited in designated receptacles. All areas used must be cleaned and returned to original condition to the satisfaction of the District prior to deposit refund. Keys must be returned within _____days or no refund. 5. No tacks, nails, staples, tapes, etc are allowed on walls, ceilings, or woodwork. No candles are allowed in any facility. 6. Sale of any goods, wares, merchandise or food products, or their solicitation or distribution is prohibited unless specified in this permit. All vendors at Permittee's event shall be the responsibility of the Permittee. Vendors shall be covered by the Permittee's General Liability insurance. 7. Amplified sound is not permitted except as detailed in this permit. 8. All Users will provide the District with certificates of General Liability Insurance, acceptable to the District, naming the District as additionally insured. Policy endorsements may be required for events considered high risk by the District. **CERTIFICATION AND LIABILITY RELEASE** I hereby certify that I have read the rules, regulations, conditions and terms of this User Permit and that I, or the organization which I represent, will abide by them and all other directives of the District which may be communicated to the applicant. The PERMITEE (the contact person and/or organization) agrees to be solely responsible for any and all liability, claims, losses, demands, damages and costs, including attorney fees, arising out of or resulting from any injury to person or damage to property which arise of its use, including use by vendors, of the Twain Harte Community Services District's property and/or facility/ies. The PERMITEE agrees to defend, indemnify and hold harmless the Twain Harte Community Services District, its officers, agents, employees and volunteers against any and all such claims, demands, causes of action, suits and expenses, whether or not any such claim or action is alleged to have been caused in part by the Twain Harte Community Services District as a party indemnified hereunder. Signature of Responsible Individual Date Signature of Authorized District Official Date Other District Permitted Conditions:

TWAIN HARTE COMMUNITY SERVICES DISTRICT

Policy and Procedure Manual

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Table and/or Chair Rental	\$50	per day	\$75	per day	
Eproson Park ³					
Stage Area	\$40	per day	\$80	per day	
Stage Area & Parking Lot (Community Events) ⁴	\$100	per day		N/A	
Parking Area ⁵	\$40	per day	\$80	per day	
Baseball Field					
Individual Event (no lights)	\$50	per day	\$75	per day	
Individual Event (with lights)	\$75	per day	\$100	per day	
Community Event (field, lights, concession)	\$100	per day		N/A	
Organized Sports (field, lights, concession) ⁶	\$500	per season		N/A	
Concession Stand	\$15	per day	\$30	per day	
Bocce Courts					
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One Court	\$15	per hour	\$25	per hour	
One Court		per day	\$150	per day	
Fire/Emergency Training Facilities ⁷					
Classroom Facilities	\$150	per day	\$150	per day	
Vertical Ventilation Prop	\$250	per day	\$250	per day	
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Notes

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- ⁵ Includes seven parking spaces in front of the stage area (does not include handicap space).
- ⁶ Assumes no comparable donation or servicing of facilities.
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User Permit

TWAIN HARTE CSD

P.O.BOX 649 Twain Harte, CA 95383

Keep this Permit on site with you during rental event **Call (209) 588-5558 for facility problems** Applicant Name Organization Name Street Address Street Address City State Zip City State Zip Contact Person Area Code Telephone Contact Person Area Code Telephone DISTRICT USE Facility to be Reserved (use facility name from Fee Hours: From - To Estimated Attendance Date(s) Schedule) (Number) **ONLY (FEES) DESCRIPTION OF USE: TOTAL FEES CLEANING DEPOSIT** (REFUNDABLE) **GRAND TOTAL AMOUNT PAID** Cash Check BALANCE DUE Is alcohol involved in the event? No \square Served only \square ALCOHOL PERMIT YES INO I Sold **GENERAL RULES COVERING USE OF FACILITIES** 1. Alcohol is prohibited in the park and District facilities unless specifically approved in this permit. The sale of alcohol is strictly forbidden unless the User has a valid Alcoholic Beverage Permit and provides the District with: 1) Proof of coverage of insurance for the sale of alcoholic beverages and 2) an endorsement to that insurance policy naming the District as an Additionally Insured. 2. All user groups must confine their use to the area(s) for which this permit is issued and all activities must be concluded by _ 3. Refunds of User Fees will only be refunded upon ____ days advance notice 4. Refundable User Deposits are required for clean up and/or facility damage. Clean-up is the responsibility of user groups. Rubbish, garbage and litter shall be deposited in designated receptacles. All areas used must be cleaned and returned to original condition to the satisfaction of the District prior to deposit refund. Keys must be returned within _____days or no refund. 5. No tacks, nails, staples, tapes, etc are allowed on walls, ceilings, or woodwork. No candles are allowed in any facility. 6. Sale of any goods, wares, merchandise or food products, or their solicitation or distribution is prohibited unless specified in this permit. All vendors at Permittee's event shall be the responsibility of the Permittee. Vendors shall be covered by the Permittee's General Liability insurance. 7. Amplified sound is not permitted except as detailed in this permit. 8. All Users will provide the District with certificates of General Liability Insurance, acceptable to the District, naming the District as additionally insured. Policy endorsements may be required for events considered high risk by the District. **CERTIFICATION AND LIABILITY RELEASE** I hereby certify that I have read the rules, regulations, conditions and terms of this User Permit and that I, or the organization which I represent, will abide by them and all other directives of the District which may be communicated to the applicant. The PERMITEE (the contact person and/or organization) agrees to be solely responsible for any and all liability, claims, losses, demands, damages and costs, including attorney fees, arising out of or resulting from any injury to person or damage to property which arise of its use, including use by vendors, of the Twain Harte Community Services District's property and/or facility/ies. The PERMITEE agrees to defend, indemnify and hold harmless the Twain Harte Community Services District, its officers, agents, employees and volunteers against any and all such claims, demands, causes of action, suits and expenses, whether or not any such claim or action is alleged to have been caused in part by the Twain Harte Community Services District as a party indemnified hereunder. Signature of Responsible Individual Date Signature of Authorized District Official Date Other District Permitted Conditions:

TWAIN HARTE COMMUNITY SERVICES DISTRICT

Policy and Procedure Manual

POLICY TITLE: Facility Rental Fee Schedule

POLICY NUMBER: 1065

ADOPTED: September 20, 2005 EXISTING VERSION

July 12, 2012 **AMENDED:** March 14, 2013 **AMENDED: January 9, 2014 AMENDED:** August 13, 2015 **AMENDED: April 14, 2016 AMENDED: September 8, 2016 AMENDED: AMENDED:** August 10, 2017 **AMENDED:** June 10, 2020

1065.10 Purpose

It is the intent of the Board of Directors to make certain District facilities available and affordable for residents, organizations and other local agencies. Facilities such as the Twain Harte Community Center, baseball fields, field concession stand, tennis courts, bocce courts, Eproson Park area and fire/emergency training facilities have inherent on-going expenses that require fees to cover the specific cost of providing reservation and rental services.

It is further the intent of the Board of Directors to establish a facility use fee structure that reflects the actual cost for the District to prepare, maintain and inspect such facilities for the special benefit of those making reservations.

1065.20 Rental Rates

Rental rates for the District's facilities are identified in the Facility Rental Fee Schedule at the end of this policy. Facility rental fees are due at the time of reservation. The fees, terms and conditions detailed in this policy are not subject to waiver by the General Manager except for the following:

- Fundraising or other activities which benefit individuals, groups or organizations affected by a disaster, tragedy or unusual event
- Fundraising or other activities held by organizations, which benefit the District.
- Events sponsored by the District.
- Fees may be waived if renter provides donations and/or other services to the District
 that sufficiently offset the cost to the District for rental of the facility, as determined by
 the General Manager.

1065.30 Reservations

Reservations of District facilities may be made up to the date of the event, except seasonal reservations for sports facilities must be made at least thirty (30) days in advance. Reservations are only confirmed once the reservation application, payments and deposits are received.

1065.31 Reservations may be cancelled eleven (11) working days or more prior to the event and a full refund of fees and deposits will be provided.

1065.32 Reservations cancelled within ten (10) working days of the reserved event are subject to a 25% cancellation fee. In such cases, the District will return the deposit and 75% of the applicable rental fee.

1065.33 Employees of the District will be permitted to rent any of the District facilities that are available at the established Resident rate. All other rules stated in this policy apply.

1065.30 User Permit

An User Permit, attached to this policy, shall be submitted to the District for all event reservations. The District's Park Ordinance sets forth the minimum insurance amounts and requirements for reservation of facilities.

1065.40 Facility Inspection

District staff shall inspect facilities before and after reservations and the renting party shall be charged the cost for any damage discovered to the facilities rented or cleanup required to return the rented facility to pre-rental conditions, other than the removal of normal refuse produced and placed in appropriate containers on site.

1065.41 Costs associated with District labor for cleanup and materials and labor for repairs shall be billed on a time and materials basis in accordance with the hourly rates detailed in Policy 1060, Miscellaneous Fee Schedule, plus any refuse disposal costs. The District reserves the right to contract with a third party contractor for repairs caused by renter negligence and bill the renter the invoice cost of such repairs.

1065.50 Community Center Rental

1065.51 In order to qualify for the Community Center's Recurring Meetings/Use rate, meetings/use must meet the following requirements:

- Must consist of a minimum of 4 separate meetings/uses per year (under one reservation).
- Each meeting/use must last no longer than 3 hours.
- Meetings/uses may only be scheduled Sunday through Thursday.
- **1065.52** The tables and chairs contained at the Community Center are for use within that facility only and their use is included in the rental fee.
- **1065.53** Use of the tables and chairs outside the Community Center is only allowed with written authorization provided by the District in advance and additional table/chair rental fees and deposits paid as detailed in this fee schedule. The Community Center must also be reserved for chairs and/or tables to be used outside the building.
- **1065.54** At the discretion of the General Manager, Twain Harte community volunteer organizations may reasonably use the Community Center without charge. All such organizations must make reservations and obtain permission in advance of use.

Agencies reserving fire/emergency training facilities shall meet the following conditions:

- All participants must sign a Training Release of Liability Form provided by the District's Fire Division and instructors must attend a safety briefing prior to use of the facilities.
- Renting agency must provide a signed letter on agency letterhead from the fire chief or designee that verifies pump testing of apparatus and fit testing of all personnel has been completed within the last 12 months.
- Renting agency shall assume full responsibility for activities and potential incidents.
- Renting agency shall provide all instructors, apparatus, equipment and logistical support.
- Renting agency shall comply with all current Cal OSHA and California State Fire Training instructor requirements, student ratios and personal protective equipment.
- All training must be in compliance with most recent edition of NFPA 1403.
- Renting agency shall identify a point of contact who will be on site at all times during facility use.
- Renting agency shall provide or replace all consumable items needed to utilize facilities.
- Renting agency will provide portable toilet facilities.
- Renting agency will be responsible for removal and disposal of all debris.

1065.70 Bocce Court Rental

1065.71 Rental of the bocce courts includes use of two sets of bocce balls.

1065.72 District bocce ball sets will be available for public to check out at the District offices during normal business hours. Use of District bocce ball sets are subject to the following rules:

- A \$40 refundable deposit is required to check out each set of balls. Users will
 forfeit their deposit if ball sets are returned damaged, incomplete, late or not
 returned.
- Bocce ball sets shall be returned to the District offices during normal business hours no later than 11:30 a.m. on the first business day following check out.

TWAIN HARTE COMMUNITY SERVICES DISTRICT Facility Rental Fee Schedule

FACILITY ¹		ESIDENT ION-PROFIT		I-RESIDENT OR-PROFIT
Community Center				
Recurring Meeting/Use ²				
Daily (>1 per week)	\$20	per meeting	\$30	per meeting
Once Weekly	\$15	per meeting	\$25	per meeting
Once Monthly	\$10	per meeting	\$20	per meeting
	\$50	per day	\$75	per day
Individual Event	\$300	per week	\$450	per week
Table and/or Chair Rental	\$50	per day	\$75	per day
Eproson Park ³				
Stage Area	\$30	per day	\$70	per day
Stage Area & Parking Lot (Community Events) ⁴	\$60	per day		N/A
Parking Area ⁵	\$30	per day	\$70	per day
Baseball Field				
Individual Event (no lights)	\$45	per day	\$75	per day
Individual Event (with lights)	\$60	per day	\$90	per day
Organized Sports (field, lights, concession) ⁶	\$500	per season		N/A
Concession Stand	\$15	per day	\$30	per day
Bocce Courts				
	\$10	per hour	\$15	per hour
Both Courts	\$30	half day	\$40	half day
	\$60	per day	\$80	per day
Tennis Courts				
One Court	\$15	per hour	\$25	per hour
One court	\$90	per day	\$150	per day
Fire/Emergency Training Facilities ⁷				
Classroom Facilities	\$150	per day	\$150	per day
Vertical Ventilation Prop	\$250	per day	\$250	per day
Fire Behavior Prop	\$600	per day	\$600	per day
Fire Suppression/Tactical Development Prop	\$600	per day	\$600	per day

Notes

- ¹ A refundable \$100 deposit is required for rental of any facility.
- ² Recurring Meeting/Use 3 hour maximum, at least 4 meetings per year, Sunday-Thursday only.
- ³ Playground and skate park must be open for public use at all times
- ⁴ For large community events that are open to the public and require use of most of the parking lot and/or park area. Separate rental of the parking area is not required for community events.
- ⁵ Includes seven parking spaces in front of the stage area (does not include handicap space).
- ⁶ Assumes no comparable donation or servicing of facilities.
- ⁷ Fire training facilities, equipment, personnel and materials may be rented by separate agreement.

User Permit

P.O.BOX 649 Twain Harte, CA 95383

TWAIN HARTE CSD

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TWAIN HARTE COMMUNITY SERVICES DISTRICT Policy and Procedure Manual

POLICY TITLE: Disposal of Surplus Property or Equipment

POLICY NUMBER: 3080

ADOPTED: May 10, 2012

AMENDED: November 14, 2013

3080.10 **PURPOSE**

This policy sets forth requirements for disposal of District property or equipment (other than real property) that is declared surplus for reasons such as age, condition, replacement by newer equipment, and/or limited usefulness to District operations. The term "surplus property or equipment Surplus Property" is defined as any property or equipment (other than real property) that is serviceable and valuable for other than salvage/scrap, but is no longer needed or useable by the District. It is the desire of the Board of Directors that all District property that is declared surplus due to age, replacement by newer equipment or just not usable by District personnel, be disposed of following these procedures.

3080.20 AUTHORIZATION

AnnuallyOn an as needed basis, the General Manager will review the District's property and equipment—and inventory and determine if there is anyany of it classifies as surplusSurplus Property.—Any surplus—Surplus property—Property or equipment—with an estimated fair market unit value, as determined by the General Manager, of \$5,000 or greater, must be declared surplus by the District Board of Directors prior to disposition disposal of the property.—All other property or equipment may be declared surplus by the General Manager at any time. The General Manager is authorized to sign bills of sale and any other documents evidencing the transfer of title of Surplus Property by and on behalf of the District.

3080.30 METHODS OF DISPOSAL

The General Manager will be responsible for determining which of the following <u>disposal</u> methods of <u>disposition</u> best serves the District's needsto use:

- Trade In <u>Surplus</u> Property <u>declared as surplus</u> may be offered as a trade-in for credit toward the acquisition of new property. All trade-in offers will be submitted for review and approval by the General Manager.
- **2. Return to Manufacturer** Surplus property Property may, where possible, be returned to the manufacturer for buy-back or credit toward the purchase of new property.

3. Sale – The District may offer surplus Surplus property Property for sale. All surplus property is for sale "as-is" and "where-is" with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility, or usability of the property offered for sale. Appropriate methods of sale are as follows:

1. Appropriate methods of sale are as follows:

- A. <u>Public Auction</u> Surplus <u>property Property</u> may be sold at public auction. The District may contract with a professional auction<u>eer company for these services</u>.
- B. Sealed Bids Sealed bids may be solicited for the sale of surplus property Property. Surplus property disposed of in this manner shall be sold to the highest responsive bidder. A sealed bid sale is open to all interested parties, including District personnel (if they did not participate in the decision to dispose of the item or items). District may set a minimum bid price that will be accepted. Sealed bid sales notices will be posted at three locations in Twain Harte and advertised in a local paper for one weekadvertised for a minimum of two weeks in a manner, determined by the General Manager, that reasonably maximizes the number of people notified. Notice will set bid opening time, bid deadline and address of the District office. Surplus Property disposed of in this manner shall be sold to the highest responsive bidder.
- C. <u>Surplus Best Offer Sale</u> <u>Items Surplus Property</u> may be sold for best offer or any reasonable offer. To verify that an offer is reasonable, the General Manager may require an estimation of the property's market value through a reputable evaluation company or website or documentation of other similar property for sale.
- D. <u>Negotiated Sale</u> Surplus <u>P</u>property may be sold directly to a purchaser if it is determined that only one known buyer is available or interested in acquiring the property. <u>General Manager may require an estimation of property's market value prior to accepting a negotiated offer.</u>
- E. <u>Selling for Scrap</u> Surplus <u>property Property</u> with a minimal fair market value may be sold as scrap.
- **4. Donation or Disposal** If the District is unable to sell <u>surplus Surplus pProperty</u> by any of the above methods or if the cost of locating a buyer exceeds the estimated sale price of surplus property, the property may be donated to other government entities that may have a need for the item or to a charitable organization; or it can be recycled, destroyed or disposed of as junk.

3080.40 PROCEEDS

3080.41—All sales of Surplus Property shall be paid to the District by certified check, money order, or in a manner agreeable to the General Manager. If it is determined to be in the best interest of the District, the General Manager may accept payment for Surplus

Property in the form of services or equipment with a value equal to the sales price. Any such alternate forms of payment shall be documented with a written agreement. The General Manager shall be authorized to sign bills of sale and any other documents evidencing the transfer of title to such surplus property by and on behalf of the District.

TWAIN HARTE COMMUNITY SERVICES DISTRICT Policy and Procedure Manual

POLICY TITLE: Disposal of Surplus Property or Equipment

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3080.20 AUTHORIZATION

On an as needed basis, the General Manager will review the District's property and equipment and determine if any of it classifies asSurplus Property. Any Surplus Property with an estimated fair market unit value, as determined by the General Manager, of \$5,000 or greater, must be declared surplus by the District Board of Directors prior to disposal of the property. All other property or equipment may be declared surplus by the General Manager at any time. The General Manager is authorized to sign bills of sale and any other documents evidencing the transfer of title of Surplus Property by and on behalf of the District.

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The General Manager will be responsible for determining which of the following disposal methods best serves the District's needs:

- 1. Trade In Surplus Property may be offered as a trade-in for credit toward the acquisition of new property. All trade-in offers will be submitted for review and approval by the General Manager.
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- 3. Sale The District may offer Surplus Property for sale "as-is" and "where-is" with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility, or usability of the property offered for sale. Appropriate methods of sale are as follows:

- A. <u>Public Auction</u> Surplus Property may be sold at public auction. The District may contract with a professional auction company for these services.
- B. <u>Sealed Bids</u> Sealed bids may be solicited for the sale of Surplus Property. A sealed bid sale is open to all interested parties, including District personnel (if they did not participate in the decision to dispose of the item or items). District may set a minimum bid price that will be accepted. Sealed bid sales notices will be advertised for a minimum of two weeks in a manner, determined by the General Manager, that reasonably maximizes the number of people notified. Notice will set bid opening time, bid deadline and address of the District office. Surplus Property disposed of in this manner shall be sold to the highest responsive bidder.
- C. <u>Best Offer Sale</u> Surplus Property may be sold for best offer or any reasonable offer To verify that an offer is reasonable, the General Manager may require an estimation of the property's market value through a reputable evaluation company or website or documentation of other similar property for sale.
- D. <u>Negotiated Sale</u> Surplus Property may be sold directly to a purchaser if it is determined that only one known buyer is available or interested in acquiring the property. General Manager may require an estimation of property's market value prior to accepting a negotiated offer.
- E. <u>Selling for Scrap</u> Surplus Property with a minimal fair market value may be sold as scrap.
- 4. Donation or Disposal If the District is unable to sell Surplus Property by any of the above methods or if the cost of locating a buyer exceeds the estimated sale price of surplus property, the property may be donated to other government entities that may have a need for the item or to a charitable organization; or it can be recycled, destroyed or disposed of as junk.

3080.40 PROCEEDS

All sales of Surplus Property shall be paid to the District by certified check, money order, or in a manner agreeable to the General Manager. If it is determined to be in the best interest of the District, the General Manager may accept payment for Surplus Property in the form of services or equipment with a value equal to the sales price. Any such alternate forms of payment shall be documented with a written agreement.

TWAIN HARTE COMMUNITY SERVICES DISTRICT Policy and Procedure Manual

POLICY TITLE: Disposal of Surplus Property or Equipment

POLICY NUMBER: 3080

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3080.10 The term "surplus property or equipment" is defined as any property other than real property that is serviceable and valuable for other than salvage/scrap, but is no longer needed or useable by the District. It is the desire of the Board of Directors that all District property that is declared surplus due to age, replacement by newer equipment or just not usable by District personnel, be disposed of following these procedures.

3080.20 Annually, the General Manager will review the District's equipment and inventory and determine if there is any surplus. Any surplus property or equipment with an estimated fair market unit value, as determined by the General Manager, of \$5,000 or greater, must be declared surplus by the Board prior to disposition of the property.

3080.30 The General Manager will be responsible for determining which of the following methods of disposition to use:

- **A. Trade In** Property declared as surplus may be offered as a trade-in for credit toward the acquisition of new property. All trade-in offers will be submitted for review and approval by the General Manager.
- **B. Return to Manufacturer** Surplus property may, where possible, be returned to the manufacturer for buy-back or credit toward the purchase of new property.
- **C. Sale** The District may offer surplus property for sale. All surplus property is for sale "as-is" and "where-is" with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility, or usability of the property offered for sale.
 - 1. Appropriate methods of sale are as follows:
 - a. **Public Auction** Surplus property may be sold at public auction. The District may contract with a professional auctioneer.
 - b. Sealed Bids Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest responsive bidder. A sealed bid sale is open to all interested parties, including District personnel (if they did not participate in the decision to dispose of the item or items). District may

THCSD 3080 Disposal of Surplus Property or Equipment

set a minimum bid price that will be accepted. Sealed bid sales notices will be posted at three locations in Twain Harte and advertised in a local paper for one week. Notice will set bid opening time, bid deadline and address of the District office.

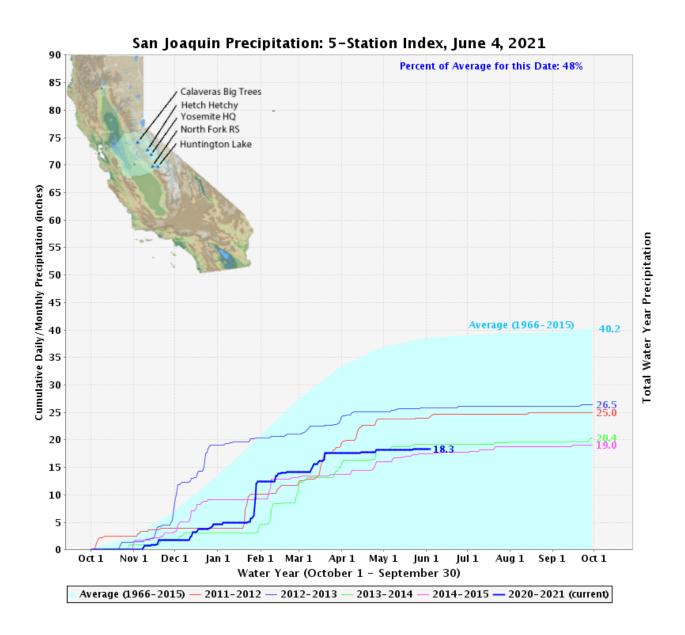
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- d. **Negotiated Sale** Surplus property may be sold directly to a purchaser if it is determined that only one known buyer is available or interested in acquiring the property.
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3080.40 Proceeds

3080.41 All sales of surplus property shall be paid to the District by certified check, money order, or in a manner agreeable to the General Manager. The General Manager shall be authorized to sign bills of sale and any other documents evidencing the transfer of title to such surplus property by and on behalf of the District.

WATER SUPPLY UPDATE – JUNE 2021

PRECIPITATION - Current Year vs. Last Drought



This year is competing with the driest years in the last drought.

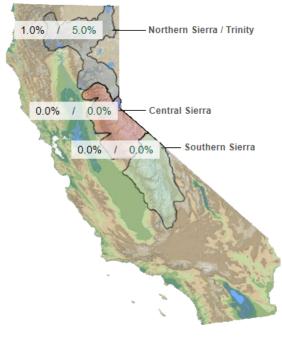
SNOW PACK

Snow Water Equivalents (inches)

Provided by the California Cooperative Snow Surveys

Data For: 01-Jun-2021

% Apr 1 Avg. / % Normal for this Date



Change Date :

01-Jun-2021

NORTH	
Data For: 01-Jun-2021	
Number of Stations Reporting	31
Average snow water equivalent	0.2"
Percent of April 1 Average	1%
Percent of normal for this date	5%

Data For: 01-Jun-2021 Number of Stations Reporting 41 Average snow water equivalent 0.0" Percent of April 1 Average 0% Percent of normal for this date 0%

SOUTH	
Data For: 01-Jun-2021	
Number of Stations Reporting	28
Average snow water equivalent	0.0"
Percent of April 1 Average	0%
Percent of normal for this date	0%

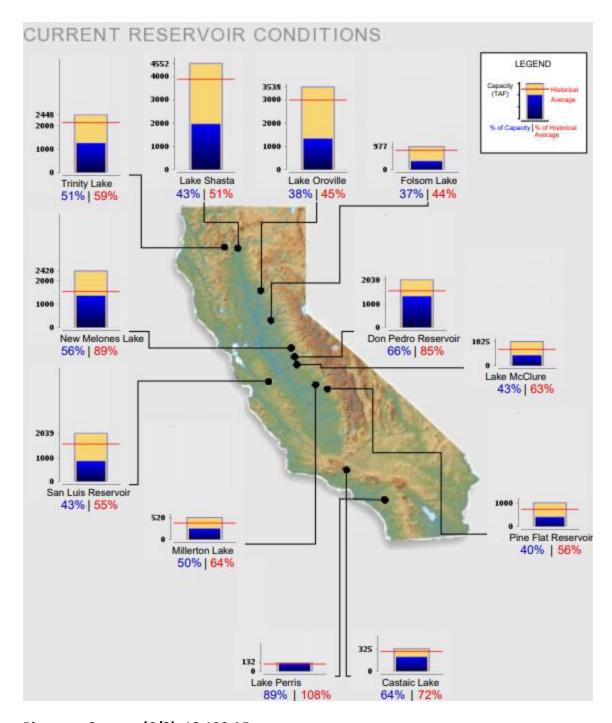
STATEWIDE SUMMARY	
Data For: 01-Jun-2021	
Number of Stations Reporting	100
Average snow water equivalent	0.1"
Percent of April 1 Average	0%
Percent of normal for this date	0%

The snowpack has already melted this year and river flows are slowing down. This is not uncommon, but is concerning.

These are the snowpack water content over the last several years:

- 6/1/2015 0"
- 6/1/2016 2.3"
- 6/1/2017 20.9"
- 6/1/2018 0.5"
- 6/1/2019 19.6"
- 6/1/2020 0.2"
- 6/1/2021 0"

RESERVOIR STORAGE



Pinecrest Storage (6/3): 18,120 AF

~Full and spilling

~Incoming flows are less than normal

~Projected early end of spill

Lyons Storage (5/27): 5,068 AF

~Almost Full - 99% of normal

~Flows are much less than normal

~Expected to fill, but may not spill

EXECUTIVE DEPARTMENT STATE OF CALIFORNIA

PROCLAMATION OF A STATE OF EMERGENCY

WHEREAS climate change is intensifying the impacts of droughts on our communities, environment, and economy, and California is in a second consecutive year of dry conditions, resulting in drought or near-drought throughout many portions of the State; and

WHEREAS recent warm temperatures and extremely dry soils have further depleted the expected runoff water from the Sierra-Cascade snowpack, resulting in a historic and unanticipated estimated reduction of 500,000 acre feet of water – or the equivalent of supplying water for up to one million households for one year – from reservoirs and stream systems, especially in the Klamath River, Sacramento-San Joaquin Delta, and Tulare Lake Watersheds; and

WHEREAS the extreme drought conditions through much of the State present urgent challenges, including the risk of water shortages in communities, greatly increased wildfire activity, diminished water for agricultural production, degraded habitat for many fish and wildlife species, threat of saltwater contamination of large fresh water supplies conveyed through the Sacramento-San Joaquin Delta, and additional water scarcity if drought conditions continue into next year; and

WHEREAS Californians have saved water through conservation efforts, with urban water use approximately 16% below where it was at the start of the last drought years, and I encourage all Californians to undertake actions to further eliminate wasteful water practices and conserve water; and

WHEREAS on April 21, 2021, I issued a proclamation directing state agencies to take immediate action to bolster drought resilience and prepare for impacts on communities, businesses, and ecosystems, and proclaiming a State of Emergency to exist in Mendocino and Sonoma counties due to severe drought conditions in the Russian River Watershed; and

WHEREAS additional expedited actions are now needed in the Klamath River, Sacramento-San Joaquin Delta, and Tulare Lake Watersheds; and

WHEREAS it is necessary to expeditiously mitigate the effects of the drought conditions within the Klamath River Watershed Counties (Del Norte, Humboldt, Modoc, Siskiyou, and Trinity counties), the Sacramento-San Joaquin Delta Watershed Counties (Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, El Dorado, Fresno, Glenn, Lake, Lassen, Madera, Mariposa, Merced, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Stanislaus, Sutter, Tehama, Trinity, Tuolumne, Yolo, and Yuba counties), and the Tulare Lake Watershed Counties (Fresno, Kern, Kings, and Tulare counties) to ensure the protection of health, safety, and the environment; and

WHEREAS under Government Code Section 8558(b), I find that the conditions caused by the drought conditions, by reason of their magnitude, are or are likely to be beyond the control of the services, personnel, equipment, and facilities of any single local government and require the combined forces of a mutual aid region or regions to appropriately respond; and

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WHEREAS under Government Code Section 8625(c), I find that local authority is inadequate to cope with the drought conditions; and

WHEREAS to protect public health and safety, it is critical the State take certain immediate actions without undue delay to prepare for and mitigate the effects of, the drought conditions statewide, and under Government Code Section 8571, I find that strict compliance with various statutes and regulations specified in this proclamation would prevent, hinder, or delay the mitigation of the effects of the drought conditions in the Klamath River, Sacramento-San Joaquin Delta, and Tulare Lake Watershed Counties.

NOW THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes, including the California Emergency Services Act, and in particular, Section 8625, HEREBY PROCLAIM A STATE OF EMERGENCY to exist in the Klamath River, Sacramento-San Joaquin Delta, and Tulare Lake Watershed Counties due to drought.

IT IS HEREBY ORDERED THAT:

- 1. The orders and provisions contained in my April 21, 2021 Proclamation remain in full force and effect, except as modified. State agencies shall continue to implement all directions from that proclamation and accelerate implementation where feasible.
- 2. To ensure that equipment and services necessary for drought response can be procured quickly, the provisions of the Government Code and the Public Contract Code applicable to procurement, state contracts, and fleet assets, including, but not limited to, advertising and competitive bidding requirements, are hereby suspended to the extent necessary to address the effects of the drought in the Klamath River, Sacramento-San Joaquin Delta, and Tulare Lake Watershed Counties. Approval of the Department of Finance is required prior to the execution of any contract entered into pursuant to this provision.
- 3. To support voluntary approaches where hydrology and other conditions allow, the Department of Water Resources and the State Water Resources Control Board (Water Board) shall expeditiously consider requests to move water, where appropriate, to areas of need, including requests involving voluntary water transfers, forbearance agreements, water exchanges, or other means. Specifically, the Department of Water Resources and Water Board shall prioritize transfers that retain a higher percentage of water in upstream reservoirs on the Sacramento, Feather, and American Rivers for release later in the year. If necessary, the Department of Water Resources shall request that the Water Board consider changes to water rights permits to enable such voluntary movements of water. For actions taken in the Klamath River and Sacramento-San Joaquin Delta Watershed Counties pursuant to this paragraph, the following requirements of the Water Code are suspended:
 - a. Section 1726(d) requirements for written notice and newspaper publication, provided that the Water Board shall post notice on its website and provide notice through electronic subscription services where interested persons can request information about temporary changes; and

- b. Section 1726(f) requirement of a 30-day comment period, provided that the Water Board shall afford a 15-day comment period.
- 4. To ensure adequate, minimal water supplies for purposes of health, safety, and the environment, the Water Board shall consider modifying requirements for reservoir releases or diversion limitations—including where existing requirements were established to implement a water quality control plan—to conserve water upstream later in the year in order to protect cold water pools for salmon and steelhead, improve water quality, protect carry over storage, or ensure minimum health and safety water supplies. The Water Board shall require monitoring and evaluation of any such changes to inform future actions. For actions taken in the Sacramento-San Joaquin Delta Watershed Counties pursuant to this paragraph, Water Code Section 13247 is suspended.
- 5. To ensure protection of water needed for health, safety, and the environment in the Klamath River and Sacramento-San Joaquin Delta Watershed Counties, the Water Board shall consider emergency regulations to curtail water diversions when water is not available at water right holders' priority of right or to protect releases of stored water. The Department of Water Resources shall provide technical assistance to the Water Board that may be needed to develop appropriate water accounting for these purposes in the Sacramento-San Joaquin Delta Watershed.
- 6. To ensure critical instream flows for species protection in the Klamath River and Sacramento-San Joaquin Delta Watersheds, the Water Board and Department of Fish and Wildlife shall evaluate the minimum instream flows and other actions needed to protect salmon, steelhead, and other native fishes in critical streams systems in the State and work with water users and other parties on voluntary measures to implement those actions. To the extent voluntary actions are not sufficient, the Water Board, in coordination with the Department of Fish and Wildlife, shall consider emergency regulations to establish minimum drought instream flows.
- 7. Operative paragraph 4 of my April 21, 2021 Proclamation is withdrawn and superseded by the following, which shall apply to the Russian River Watershed identified in my April 21, 2021 Proclamation as well as the Klamath River, Sacramento-San Joaquin Delta, and Tulare Lake Watershed Counties:

To prioritize drought response and preparedness resources, the Department of Water Resources, the Water Board, the Department of Fish and Wildlife, and the Department of Food and Agriculture, in consultation with the Department of Finance, shall:

- a. Accelerate funding for water supply enhancement, water conservation, or species conservation projects.
- b. Identify unspent funds that can be repurposed to enable projects to address drought impacts to people, ecosystems, and economic activities.
- c. Recommend additional financial support for groundwater substitution pumping to support Pacific flyway habitat needs in the lower Sacramento River and Feather River portions of the Central Valley in the Fall of 2021.

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- 8. Consistent with operative paragraph 13 of my April 21, 2021 Proclamation, the Department of Water Resources shall take actions, if necessary, to implement plans that address potential Delta salinity issues. Such actions may include, among other things, the installation and removal of, Emergency Drought Salinity Barriers at locations within the Sacramento-San Joaquin Delta Estuary. These barriers shall be designed to conserve water for use later in the year to meet state and federal Endangered Species Act requirements, preserve to the extent possible water quality in the Delta, and retain water supply for human health and safety uses. The Water Board and the Department of Fish and Wildlife shall immediately consider any necessary regulatory approvals needed to install Emergency Drought Salinity Barriers. For actions taken pursuant to this paragraph, Section 13247 and the provisions of Chapter 3 (commencing with Section 85225) of Part 3 of Division 35 of the Water Code are suspended.
- 9. To support the movement of water from areas of relative plenty to areas of relative scarcity in the Sacramento-San Joaquin Delta and Tulare Lake Watershed Counties, the Department of Water Resources shall expedite the consideration and, where appropriate, the implementation of pump-back delivery of water through the State Water Project on behalf of local water agencies.
- 10.To proactively prevent situations where a community runs out of drinking water, the Water Board, the Department of Water Resources, the Office of Emergency Services, and the Office of Planning and Research shall assist local agencies in identifying acute drinking water shortages in domestic water supplies, and shall work with local agencies in implementing solutions to those water shortages.
- 11. For purposes of carrying out or approving any actions contemplated by the directives in operative paragraphs 3, 4, 5, 6, 8, and 9, the environmental review by state agencies required by the California Environmental Quality Act in Public Resources Code, Division 13 (commencing with Section 21000) and regulations adopted pursuant to that Division are hereby suspended to the extent necessary to address the impacts of the drought in the Klamath River, Sacramento-San Joaquin Delta and Tulare Lake Watershed Counties. For purposes of carrying out the directive in operative paragraph 10, for any (a) actions taken by the listed state agencies pursuant to that directive, (b) actions taken by a local agency where the Office of Planning and Research concurs that local action is required, and (c) permits necessary to carry out actions under (a) or (b), Public Resources Code, Division 13 (commencing with Section 21000) and regulations adopted pursuant to that Division are hereby suspended to the extent necessary to address the impacts of the drought in counties where the Governor has proclaimed a drought state of emergency. The entities implementing these directives shall maintain on their websites a list of all activities or approvals for which these provisions are suspended.
- 12.To ensure transparency in state agency actions, the Water Board and Department of Water Resources will maintain on their websites a list of the activities or approvals by their agencies for which provisions of the Water Code are suspended under operative paragraphs 3, 4, or 8 of this proclamation.

13. To ensure that posting and dissemination of information related to drought emergency activities is not delayed while accessible versions of that information are being created, Government Code Sections 7405 and 11546.7 are hereby suspended as they pertain to the posting of materials on state agency websites as part of responding to the drought emergency, provided that any state agencies failing to satisfy these code sections shall make and post an accessible version on their websites as soon as practicable.

This proclamation is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

I FURTHER DIRECT that as soon as hereafter possible, this proclamation be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this proclamation.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 10th day of May 2021.

GAVIN NEWSOM
Governor of California

ATTEST:

SHIRLEY N. WEBER, PH.D. Secretary of State

ARTICLE 7. CONSERVATION MEASURES

7.1 General

It is the District's Policy to take reasonable and prudent measures to conserve water and energy in the operations and development of the District. The District in its operation shall:

- 1. Develop pricing structures to encourage conservation of water and energy.
- 2. Promote through public relations a public consciousness of the need to conserve.
- 3. Assist customers to optimize efficient use of water.
- 4. Maintain facilities to conserve water.
- 5. Design facilities with conservation of water and energy in mind.
- 6. Construct facilities to conserve or retrieve water and energy.
- 7. Seek to halt all illegal use of water.

7.2 Phased Water Conservation Programs

The District shall have the power to restrict use of District water during any shortage or other emergency, upon the making of any findings or the taking of any other actions that may be authorized or required by law, including Sections 350-359 and 71640-71644 of the Water Code.

7.2.1 Phase I – Ongoing Water Conservation

The District will implement the following conservation measures on an ongoing basis:

- 1. Education programs.
- 2. Promotion of water-saving landscaping.
- 3. Community education programs.
- 4. Requirement of low-flow fixtures in new developments.
- 5. Meter and/or flow control for all customer accounts and plant production activities.
- 6. Maintain tiered water rates for treated water.
- 7. Prohibit wasteful use of water.
- 8. Review for accuracy water measuring and/or metering devices.

7.2.2 Phase II - Voluntary Conservation Measures

If the District Board of Directors determines that there is a potential threat of an emergency or water shortage based on forecasted precipitation, snowpack and reservoir levels, or if Tuolumne Utilities District calls for Phase II conservation measures, the District Board of Directors shall adopt a resolution that:

- 1. Declares a threat of emergency or shortage exists; and
- 2. Identifies a water reduction goal; and
- 3. Implements Phase II conservation measures immediately.

Phase II conservation measures include:

- 1. Increase public awareness.
- 2. Prohibit fire hydrant flow testing.
- 3. Restaurants shall serve water only upon customer request.
- 4. Voluntary customer water usage reduction:

Notify water customers of low water year, request reduction from previous year's usage, and provide information on conservation methods.

5. Contact high water users:

Contact highest water users to encourage use of water conservation methods.

7.2.3 Phase III – Mandatory Water Conservation Measures

If the District Board of Directors determines that an emergency or water shortage exists based on forecasted precipitation, snowpack and reservoir levels, or if Tuolumne Utilities District calls for Phase III conservation measures, the District Board of Directors shall adopt a resolution that:

- 1. Declares a state of emergency for the District service area until such time that the Board of Directors determines that conditions no longer merit Phase III conservation measures: and
- 2. Identifies a water reduction goal; and
- 3. Implements Phase III conservation measures immediately.

The meeting to consider the resolution must be a public hearing, providing customers the opportunity to be heard regarding the declaration of water shortage emergency conditions.

Phase III conservation measures include (in addition to Phase II measures):

1. Water reduction goal:

Establish a Phase III water reduction goal based on severity of the emergency, for approval by the District Board of Directors. If Tuolumne Utilities District has declared Phase III conservation measures, the District's water reduction goal must match or exceed the water reduction goal

identified by Tuolumne Utilities District. The water reduction goal may be updated as conditions change.

The water reduction goal is defined as a percent reduction of the prior year's water usage. The water reduction goal may not exceed 50%.

2. Landscape watering restrictions:

- a. Watering of lawns, gardens and other outdoor vegetation by use of irrigation systems, hoses, faucets or other outlets connected to the public water supply is prohibited, unless specified otherwise below.
- b. Individual garden plants or trees may be irrigated only by the use of buckets, containers or properly maintained irrigation drip systems.
- c. Watering lawns is allowed whenever the reduction goal is 40% or less.
- d. Landscape watering allowed under this section may only be undertaken at the following times:
 - i. Properties with addresses ending in an even number may irrigate only on Thursday and Sunday.
 - ii. Properties with addresses ending in an odd number may irrigate only on Wednesday and Saturday.
 - iii. Irrigation may only occur between 7:00 p.m. and 9:00 a.m.
- e. Irrigation which results in water running onto driveways, gutters, streets, adjoining property, and/or any other water runoff is prohibited.
- Washing of cars, boats, trailers, equipment or other vehicles by hose or by use of water directly from faucets or outlets connected to the public water supply is prohibited. Washing such vehicles may occur at District-approved commercial washing facilities that utilize water recycling capabilities.
- 4. Washing of sidewalks, walkways, driveways, patios, parking lots, graveled areas, tennis courts or other hard-surfaced areas, including commercial establishments, by hose or by use of water from faucets or other outlets connected to the public water supply is prohibited.
- 5. New construction service applications shall be granted upon condition that water shall be used only for interior purposes and landscaping that does not require watering. Any landscaping requiring the use of water shall be delayed until repeal of Phase III restrictions.
- 6. Use of water in decorative fountains, pools, recreational ponds and the like shall be limited to the minimum necessary to preserve aquatic life if present.
- 7. Use of water for dust control, earth compaction, and other outdoor construction activities is prohibited.
- 8. Filling of new or existing swimming pools, spas and recreation ponds is prohibited.
- 9. Fire hydrants shall be used only for emergency purposes.

10. Leak Restrictions:

- a. Allowing any plumbing system leak to remain un-repaired, without reasonable cause, for seven calendar days following written notification by the District is prohibited.
- b. Failure to repair leaks as specified is subject to the following special enforcement:
 - i. Water service will be shut off until such time that leak(s) are repaired.
 - ii. Reinstatement of water service will be subject to the fees listed on the District's most current rate schedule.

11. Excessive Water Use:

- a. Excessive water use, without reasonable cause, is prohibited.
- b. Excessive water use is defined as monthly water use that exceeds a certain percentage of the prior year's usage for the same month. This percentage varies based on the reduction goal and is determined by the following chart:

Reduction Goal	Excessive Use Percentage
20 to 25%	90%
30 to 35%	85%
40 to 45%	80%
50%	75%

Example: If the reduction goal is 40%, excessive water use is monthly use that exceeds 80% of last year's monthly use.

- c. Monthly water use less than 3,000 gallons will not be considered excessive.
- d. Commercial and industrial customers may contact the District to discuss the individual water needs required to maintain their business.
- e. Excessive water use is subject to the following special enforcement:
 - i. First Violation. Payment of a \$50 penalty.
 - ii. <u>Second Violation.</u> Payment of a \$100 penalty and customer's service will be restricted by a flow restriction device for 30 days.
 - iii. <u>Third Violation.</u> Payment of a \$500 penalty and customer's water service will be restricted by a flow restriction device until the Board of Directors repeals the state of emergency or threat of emergency or shortage.
 - iv. <u>Continued Violation.</u> Payment of a \$500 penalty and continued water service restriction. District may pursue misdemeanor charges pursuant to Water Code 71644, resulting in 30 days in jail, or a \$600 fine, or both.

7.2.4 Phase IV – Mandatory Water Conservation Measures for Extreme Emergency

If the District Board of Directors determines that an extreme emergency or water shortage exists based on forecasted precipitation, snowpack and reservoir levels, or an emergency event, or if Tuolumne Utilities District calls for Phase IV conservation measures, the District Board of Directors shall adopt a resolution that:

- Declares a state of emergency for the District service area until such time that the Board of Directors determines that conditions no longer merit Phase III conservation measures; and
- 2. Identifies a water reduction goal; and
- 3. Implements Phase IV conservation measures immediately.

The meeting to consider the resolution must be a public hearing, providing customers the opportunity to be heard regarding the declaration of water shortage emergency conditions.

Phase IV conservation measures include (in addition to Phase III measures):

1. Water reduction goal:

Establish a Phase IV water reduction goal based on severity of the emergency, for approval by the District Board of Directors. If Tuolumne Utilities District has declared Phase IV conservation measures, the District's water reduction goal must match or exceed the water reduction goal identified by Tuolumne Utilities District. The water reduction goal may be updated as conditions change.

The water reduction goal is defined as a percent reduction of the prior year's water usage. The water reduction goal may not exceed 50%.

- 2. Immediately notify appropriate media outlets, and post local road signage notifying the public of the current water use restrictions.
- 3. Landscape/outdoor watering by hose or by use of water directly from faucets or outlets connected to the public water supply shall be strictly prohibited.
- 4. New construction services shall not be started until after the repeal of Phase IV restrictions.

5. Excessive Water Use:

- a. Excessive water use, without reasonable cause, is prohibited.
- b. Excessive water use is defined as monthly water use that exceeds a certain percentage of the prior year's usage for the same month. This percentage varies based on the reduction goal and is determined by the following chart:

Reduction Goal	Excessive Use Percentage
20%	90%
25%	85%
30%	80%
35%	75%
40%	70%
45%	65%
50%	60%

Example: If the reduction goal is 40%, excessive water use is monthly use that exceeds 70% of last year's monthly use.

- c. Monthly water use less than 3,000 gallons will not be considered excessive.
- d. Commercial and industrial customers may contact the District to discuss the individual water needs required to maintain their business.
- e. Excessive water use is subject to the following special enforcement:
 - i. <u>First Violation.</u> Payment of a \$50 penalty and customer's service will be restricted by a flow restriction device for 30 days.
 - ii. <u>Second Violation</u>. Payment of a \$100 penalty and customer's water service will be restricted by a flow restriction device until the Board of Directors repeals the state of emergency or threat of emergency or shortage.
 - iii. <u>Third Violation.</u> Payment of a \$500 penalty and continued water service restriction. District may pursue misdemeanor charges pursuant to Water Code 71644, resulting in 30 days in jail, or a \$600 fine, or both.

7.3 Enforcement

In addition to any and all lawful remedies, violations of this section shall result in the following penalties, unless special enforcement measures are otherwise specified:

1. First Violation:

Customer will receive a written warning from the District that a further violation will result in water restrictions and penalties.

2. Second Violation:

Customer's water service will be restricted by a flow restriction device for 30 days. The device will be removed upon payment of the reconnection fee established in the District's Schedule of Rates and Charges.

3. Third Violation:

Customer's water service will be restricted by a flow restriction device until the Board of Directors repeals the state of emergency or threat of emergency or

shortage and upon payment of the reconnection fee established in the District's Schedule of Rates and Charges.

7.4 Variances

Variances may be granted from any of the above regulations by the General Manager upon application in writing stating the detailed circumstances meriting special consideration. Appeals of decisions by the General Manager may be taken to the Board of Directors.

7.5 Low Water Use Plumbing Fixtures Required

All applicants for new water service connections for new construction shall be required to furnish proof of installation in residential, commercial and/or industrial buildings, ultra-low flow toilets with a maximum tank size or flush capacity of 1.6 gallons and shower heads with a maximum flow capacity of 3 gallons per minute.

PASSED AND ADOPTED, by the Board of Directors of Twain Harte Community Services District, County of Tuolumne, State of California at their Special Meeting of said Board held on February 25, 2014 by the following vote:

AYES: Sipperley, Johnson, Knudson, Jordan

NOFS:

ABSENT: Maxwell

ABSTAIN:

ATTEST:

Gary Sipperley, Board President

Notes from 2021 CSDA Legislative Days Conference

On May 18 and 19 I "attended" the 2021 Legislative Days Conference which was held remotely. This is a summary of that conference.

AGENDA: DAY 1

9:00 AM Welcome

Legislator of the Year Congressman **John Garamendi**, and Keynotes by **Robert Fenton** (FEMA Region 9 Regional Administrator) and **Deborah Jordan** (Acting Regional Administrator, U.S. EPA Region 9)

10:30 AM Break

10:45 AM Federal Legislative Briefing: National Special District Coalition

Joe Krahn, president and managing partner of Paragon Government Relations, has dedicated nearly his entire professional career to representing the interests of local governments before Congress and Executive Branch departments and agencies, and:

Kristi More, who joined TFG in 2000 and specializes in transportation, water, economic and rural development, law enforcement, and federal funding for local governments.

- Re: Earmarks: About one percent of discretionary spending is by earmarks; deficit spending is not caused by earmarks. It is now limited to 1%.
- Each Congressman can only request 10 local projects; Senators do not have a limited number of projects
- More federal money (\$87.2 billion in CA) available from grants than from earmarking
- NSCD has resources to help with grant applications

Cole Karr, Public Affairs Field Coordinator, CSDA [colek@csda.net]

- Roughly 750,000 constituents per Congressional District.
- Encourages us to maintain contact with McClintock ("your local congressman")
- Invite him to the district; share district story, how we're different from city or county government; expect to get a staffer, not the congressman himself.
- Prime time for advocacy: May to November
- As of now, Special Districts do NOT have direct access to "Recovery..." funds but may get funding from states or counties.
- [He provided some basic civics information]

12:00 PM Lunch Break: A delicious, catered luncheon from a Michelin-starred restaurant served with expensive French wine. (Oops. Leftovers from my own kitchen...)

A general conversation about why and how people run for political office, things that motivate them, how and when to try to establish relationships with them, etc. This entire section could/should have been covered by a radio or television interview. Interesting, but there was very little that related specifically to a Special District.

Josh Heller, Consultant, J Squared Group: Josh has 16 years of consulting experience of working on federal, state, and local campaigns. He has worked on as well as managed all facets of campaigns including coalition building, issue research, opposition research, field operations, media production, message development, and fundraising.

Josh Walters, President and CEO, Walters Strategies: Joshua C. Walters combines nearly two decades of legislative and political experience to develop winning campaigns and creative solutions to complex political, policy and legal problems on behalf of elected leaders, political coalitions, ballot measure committees, independent expenditure committees, employers, and employee associations in a variety of high-stakes environments. Walters specializes in developing campaign strategy, coalition building and management, and crafting compelling and effective messaging that achieves results across the media spectrum.

2:30 PM Breakout session: Changing Districts in Changing Times – How redistricting, the CVRA and emerging demographic trends will continue to influence the governance of special districts.

Paul Mitchel, President, Redistricting Partners

An expert redistricting consultant with decades of political experience will discuss one of the most timely and provocative topics facing governments in the year ahead. The presentation will cover redistricting for the State Legislature, U.S. Congress, and special districts, as well as the California Voting Rights Act (CVRA) and the recent U.S. Census. Included will be insights on emerging demographic trends and what they mean.

An interesting discussion about redistricting that will have no use for us whatsoever. The county will need some of this information when supervisorial districts will need to be redrawn because of the 2020 census. Us? Not so much.

He was asked about the possibility of being sued because districts (like ours) hold at-large elections, rather than by districts. His answer was basically that if other local agencies are being sued under the CVRA, we should consider it. Otherwise, it should be no problem for us. He was asked what is the smallest agency with district voting. The city of Bradbury, in LA county, has 1,048 voters and five districts. Nuts!

LA has grown more slowly than other parts of the state (Bay Area and Inland Empire, for example). Thus, State Senate and Assembly districts in LA will need to grow, districts in the Bay Area and Inland Empire will shrink in size. He talked at length about the Redistricting Commission (for which I applied but wasn't selected – out of five spots in the state!).

9:00 AM Welcome, Legislator of the Year Cecilia Aguiar-Curry, and...

Keynote Speakers **Brittney Barsotti** (who became California News Publishers Association's general counsel in January 2021. Before law school, she obtained a degree in journalism at San Francisco State University, where she covered issues such as tuition increases and cuts to the CSU system in the state budget. She also served as managing editor, news editor and multimedia editor of the school's newspaper. After spending a year of service with California's First 5, she attended McGeorge School of Law, where she specialized in regulatory and legislative issues. As a part of McGeorge's Legislative and Public Policy Clinic, she worked to pass Medi-Cal legislation, SB 1339 (2016). She has also worked on regulatory and legislative issues while at the Board of Parole Hearings, the Office of Legislative Counsel and the Board of Equalization.)

[A terrible public speaker – and she was speaking from her home or office!] Talked obliquely about the Brown Act and the Public Records Act. Biggest problem reporters face is what is covered in a "Closed Session," and whether the law was correctly applied. COVID has created problems for reporters: normally, they could "hang out" after meetings and ask questions, but now, with Zoom, they are "kicked out." They sometimes don't know if the "electeds" are in attendance or paying attention.

Reporters "frequently" see a "wall" regarding the Public Records Act. There is "nothing in the Public Records Act that requires that the request be in writing," but she recommends that such requests do be made in writing. She asks that when a PRA request is denied, a "couple" specific sentences about the reason for the denial be added to the "boiler plate" language in the law.

She encourages "dialogue" with reporters when extensive, onerous requests are made. Most litigation regarding requests is with cities and counties, not with Special Districts.

Dillon Gibbons, CSDA asked about "reverse PRA" suits — where someone sues the agency to prevent release of information under the PRA. He also asks about that "gadfly" who "hounds" a district just because he doesn't like us. She had no answer: "I'll have to think about that," she said.

...and Dr. Erica Pan, MD, MPH, FAAP, the Deputy Director of the Center for Infectious Diseases and State Epidemiologist, was sworn in July 13, 2020. She was the Acting State Public Health Officer from August 10, 2020 to January 3, 2021. Prior to joining CDPH, Pan served as the Health Officer since July 2018, and the Director of the Division of Communicable Disease Control and Prevention, and Deputy Health Officer at the Alameda County Public Health Department since 2011.

34.8 million people vaccinated (64+% of adults); 61,513 deaths; 63.4 million tests given. "Vaccines work." Our curve has gone down dramatically. Wastewater monitoring = "COVIDPoops19" ...

.029% of fully vaccinated people have contracted COVID: i.e., they are extremely effective. We don't yet know if boosters will be necessary. Routine cleaning remains necessary; clean high-touch surfaces at least once a day. Fully vaccinated employees can continue to work after being exposed. Employers are NOT required to provide vaccinations but ARE required to train workers on the benefits of vaccines. We MAY ask employees for proof of vaccination and must maintain it as a confidential record. Face coverings ARE still required to be worn by all while indoors (Proposal: no longer necessary if all have been fully vaccinated with no symptoms.) We can "fully re-open" on June 15 if...

Immune response is much better for those who have had COVID if they do get vaccinated. If one employee has not been vaccinated, then all should continue to wear a mask.

10:30 AM Break

Walked the dog.

10:45 AM State Legislative Briefing

Kyle Packham, Director of Advocacy and Public Affairs, CSDA:

Alyssa Silhi, Legislative Representative, CSDA: When calling state rep, identify yourself as "a constituent." They care about what you do, more than 'who you are.' Ask about legislator's position on your issue. Give them your phone number, your position and thank them. Follow up with email.

Ask them to support relief funding for Special Districts COVID funding. CA has received \$37 billion in COVID relief funds. She detailed how many districts, representatives and organizations have requested that funding be provided to Special Districts.

Ask: Assembly Member & Senator to support directing relief funds to Special Districts that have been excluded from federal and state fiscal relief and that have been impacted by COVID response. Call their office; email them and post to social media.

She suspects the budget will be done by the constitutional deadline.

CSDA's position on various pending bills:

AB 1500: Bond issue re. safe drinking water, etc. SUPPORT IF AMENDED

SB 45: Wildfire prevention etc.: SUPPORT IF AMENDED

AB 377: Water quality: OPPOSE AB 1434: Urban water use: OPPOSE AB 1271: Surplus land: WATCH

Anthony Tannehill, Legislative Representative, CSDA

AB 602 (Grayson): Development Fees: Impact fee nexus study: OPPOSE

AB 59 (Gabriel) Mitigation Fee Act – Notice and timeline: OPPOSE

SB 219 (McGuire) Property Taxation – Public Health: SUPPORT

SB 594 (Glazer) Elections – Local Redistricting: SUPPORT

SB 443 (Hertzberg) Referendum Measure: NEUTRAL

AB 404 (Sales) WC Med-legal expenses: OPPOSE

AB 415 (Rivas) WC Cancer presumption: OPPOSE

AB 1465 (Reyes) WC Med Provider Networks: NEUTRAL

SB 213 (Cortese) WC Hospital Employees Presumption: OPPOSE

SB 335 (Bradford) WC timelines OPPOSE

SB 788 (WC Apportionment) SUPPORT IF AMENDED

AB 339 (Lee) Brown Act Remote access: OPPOSE

AB 361 (Rivas) Brown Act meetings during emergencies: SUPPORT

AB 237 (Gray) Health protection during strikes: OPPOSE

AB 513(?) SUPPORT

AB 650 Health care employees hazard pay OPPOSE

SB 270 Public employees contact OPPOSE

SB 411 Retirees employment w/o reinstatement: SUPPORT

...I couldn't keep up with the rest

12:00 PM Lunch Break

Catered by the local homeless shelter and includes Thunderbird vintage April 2021 in a brown paper bag. (Or more leftovers from my fridge.)

1:00 PM

Breakout Session: Climate Adaptation

Jessica Morse, Deputy Secretary, Forest Resource Management

Jessica Morse joined the California Natural Resources Agency in April 2019. As the Deputy Secretary for Forest Resources Management, she is working to increase the pace and scale of science-based forest management to restore healthy forests, improve watershed health, protect California's unique ecosystems and make Californians wildfire resilient.

Talked about recent catastrophic fires and their difference from earlier fires. Said that Newsome signed fire resilience bill today. There is funding for state forests, privately owned forests.

400,000 large slash piles around Lake Tahoe. Now, new buildings of up to 18 storeys can be built in CA from wood laminate.

Cooling centers can be used during catastrophic fires as places to avoid dangerous smoke inhalation.

CEQA: An environmental review has already been done for 20 million acres of non-federal fireprone land in the state; the environmental pre-analysis has already been done (the California Vegetation Treatment Programmatic Treatment Review). There will be a state-wide Water Board permit through this also.

Q: If you were on a CSD board, what would your priorities be regarding climate adaptation and wildfire protection?

What do we need to do inside the community in case a fire comes through? What do we need to do around the community to prevent a fire from coming in? What do we need to do on the ecological landscape to restore fire to its ecological norm? How many homes are in need of hardening? How many need defensible space? Who can afford to do it? Where do we place strategic fuel-breaks? Call the insurers who are still in the community. Create fuel-breaks along roads.

Keali'i Bright, Director, Division for Land Resource Protection, California Department of Conservation

Keali'i leads multiple programs to build regional capacity to lead protection and stewardship of the state's most valuable agricultural and watershed resources through climate change and land-use challenges. Prior to this role, Keali'i served as the Deputy Secretary for Climate and Energy, and previously as the Deputy Secretary for Legislative affairs at the Natural Resources Agency for Governor Edmund G. Brown Jr. These positions were preceded a decade of work for the Legislature on natural resources, environmental protection, energy, transportation and other programs for the California State Assembly Budget Committee.

2:30 PM

Break

3:00 PM

Virtual Happy Hour: Beers with Peers





Overall impression: I think the overwhelming benefit of these sessions has been the opportunity to meet with our legislators (or their staff). Trying to conduct such a session remotely drastically reduces their value. While I made a point of "attending" every session, I don't think whatever value this conference had was worth the funds it cost. I have great respect for the work that the CSDA does and the effort they put in to create this conference. Hopefully the 2022 session will again be "in person."



May Incidents- 25

The Twain Harte Fire Department had an active May both in responding to incidents and projects. Twain Harte Fire staff started the month assisting Tuolumne County Fire and Cal Fire with automatic aid and mutual aid incidents.



May 1st E-721 responded to a residential structure fire in the Pheinox Lake Estates subdivision THFD crews assisted with Fire Attack and overhaul.



May 14th, WT-721 responded to a Mutual Aid request by Cal Fire for a Vegetation Fire in the Copperopolis area.



Strauch Incident

On May 20th, 2021, at 7:10 pm, Twain Harte Fire Department was dispatched to a residential structure fire. E-721 arrived at the scene and reported a working fire in a two-story residential; E-721 Captain Schuller assumed command and advised they would be stretching a two-and-a-half-inch line for fire attack. The Fire was controlled in 25 minutes.





Interior door leading to the garage from the kitchen



Fire origin



Strauch Incident

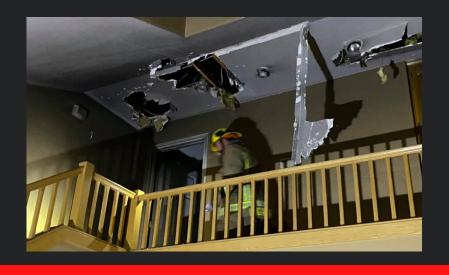














Personnel/Staffing-15

Full Time Captains-2
Light Duty Captains-1
Relief Captains (Active)-3
Relief Captain (non-active)-2
Intern Firefighters-3
Intern Operators-2
Relief Firefighters-2



6 Month Evaluation Period

On behalf of the Twain Harte Fire Department, I would like to congratulate Firefighter Intern Jake Noonan and Landon Bryant on completing their six-month evaluation period with the Twain Harte Fire Department. These two young men showed passion, dedication, and the utmost professionalism during their evaluation period. Both Jake and Landon will be completing their last classes to move up to Intern Operators. Great job, Jake and Landon; we are all proud of you.

DEDICATION & PASSION







Jake Noonan Landon Bryant

Fleet/Equipment

In the month of May, THFD and hired technical specialists completed the annual inspection for; pump testing, hose testing, and annual inspection on all Jaws of Life hydraulics tools.



Hurst technician doing the annual inspection on the Auto extraction equipment



THFD staff pressure test all in-service fire hoses. All attack lines (1.5-2.5) will get pressurized to 300psi for 5 minutes, and all supply hoses (3 in - 5in) will get pressurized to 250 psi.



Public Contacts-5

THFD staff coordinated with Twain Harte School to provide an in-person Fire Prevention demonstration for grades K-3. Students.







Training Hours for May-236

THFD personnel worked on numerous training in May. The crews worked on some of the disciplines: Rope Rescue Operational, Rapid Intervention Crews, and Wildland Fire Refresher (RT-130) training.



A-Shift practice deploying Rapid Intervention Crew equipment



B-shift completing their quarterly Rope drill

Financial

Finalized Sonora Foundation grant

Working on seasonal staffing model





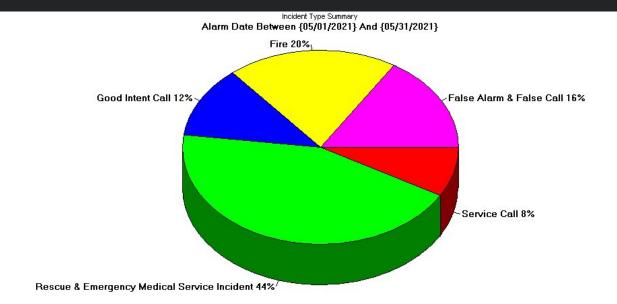
Tuolumne County Fire Chiefs Association

Local Government Districts are working on a move-up and cover plan.

Local Government Districts completing RT-130 annual Wildland refresher.

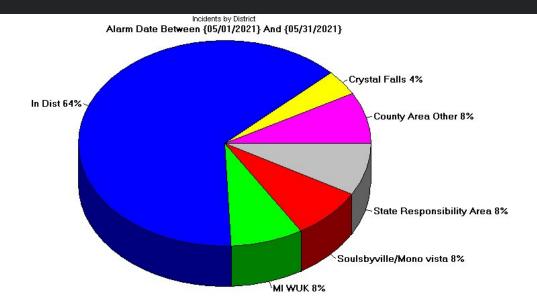


Incident by type



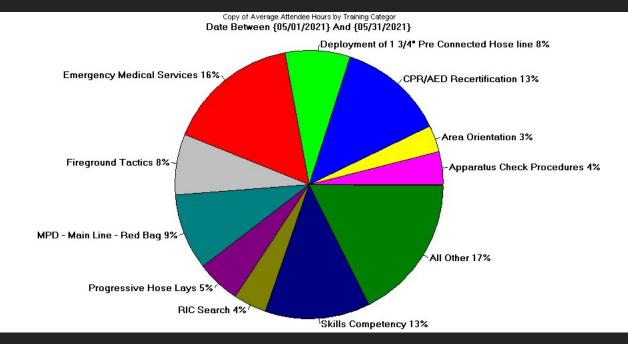


Incident by District





Training by type







What's New

- Consumer Confidence Report is complete and available to the public. Water Quality continues to exceed all standards.
- Dustin Sommerdyke passed his Collections I Exam



Dustin Sommerdyke caught this photo of the geese at Shadybrook Reservoir.

TWAIN HARTE CSD OPERATIONS REPORT



Water/Sewer/Park
Division

For May 2021

Committee Meetings 6/2/21

Board Meeting 6/9/21

Operations Highlights



- Number of customer service calls were below average for this time of year (20-40) for a total of 13.
- Well #1 Generator update
 - Project is complete but generator failed and presented an alarm.
 Suburban is coming out on 7th to increase the pressure of the propane line which will hopefully resolve the issue.



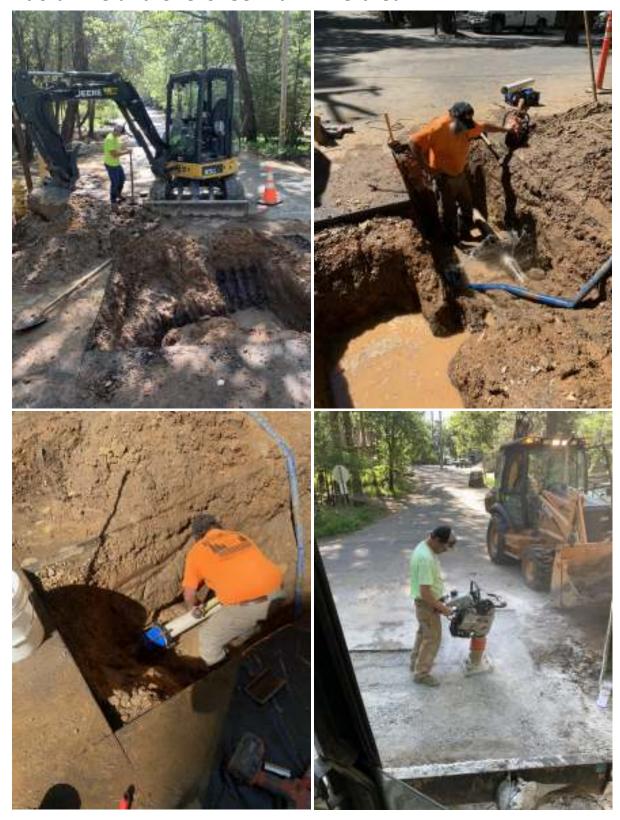
- Well #3 Generator update
 - Generator is set on pad
 - Fred as completed underground and pad work
 - Suburban will be out on June 7th to run propane



- Ditch Outage
 - We provided 1.9 million gallons to TUD
 - A county wide power outage occured prior to the ditch outage but the crew improvised and adapted well.



- Leak Repairs
 - Service line leak on Sierra
 - Tuolumne and Cherokee Main Line break



- Shadybrook pumping lane air relief valve fitting failure



- Golf Club Service Line break
 - ✓ Required shutdown of Golf Club Rd.
 - ✓ TUD assistance by loaning signs for a detour
 - ✓ Assistance from Kim Silva through social media to avoid area
 and THFD for the use of their Water Tender









 For the billing month of May we are currently seeing an approximate increase in water usage (sold) of about 7% which is ontop of last years 21% increase.



- Number of customer service calls were average for this time of year (1-10) for a total of 3.
- Twain Harte School Sewer Line realignment project contractor is shooting for end of June or Early July to begin project
- Tiffeni Manhole Platform Project Update: We have platform and need to get piers and steel posts completed

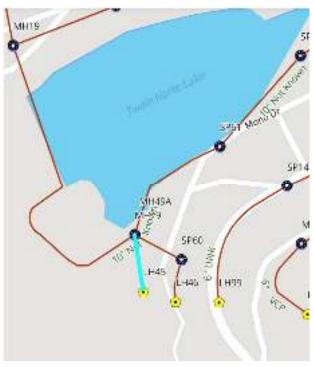
- Business district cleaning
 - Located a line full of grease from local business. Performed an informal inspection, will check sewer line to confirm compliance in the next 6-8 weeks





- Summer season prep Liftstation cleaning
 - Clean and remove grease from liftstations
 - Apply grease emulsifier to keep grease from accumulating onto equipment and clogging pumps
- Upcoming Mono bench Sewer Project
 - Replace 200'
 - Begin project mid to late summer





- Priority Manhole Project
 - 17 locations that require rehabilitation per sewer assessment
 - We are looking into various options eg gaskets and linings and are in touch with other agencies eg Jamestown Sanitation District to learn from their experiences as well.
- Priority Sewer Main Repair Project
 - Have located the top 5 locations to determine priority and need of work per sewer assessment

Parks and Recreation

 Park and ballfield smart watering system including final sensor is installed and operational.



Bocci Pavillion Rain Garden Area

Stone for bocci pavilion pillars nearing completion



Lights at Pavilion and Pergola are completed



 Park tank swale/rain garden: Thanks to the Water/Sewer/Park crew and the Fire department for helping with the project.







Special Thanks to Timbertech for the wood chips donation, to local stain manufacturer, Armstrong-Clark for a substantial donation of stain for the fence at the park and to the Twain Harte Homeowners for large contributions towards 9 new picnic benches next to the stage and for the bocci pavilion!

- Bridge for rain garden is expected to arrive Monday June 7th.
- Community Center Generator is in the process of getting bids and we hope to make some movements forward in the coming days.

Year: 2021

Month	*Treatment Plant (Gal)	Well #1 (Gal)	Well #2 (Gal)	Well #3 (Gal)	**Total Recycled (Gal)	***Total Production (Gal)	 2013 Total Production (Gal)	Percentage Conserved (%)	_	Rain (inches)	Snow (inches)
Jan	1,782,867	888,093	1,724,068	830,885	171,667	5,225,913	8,304,262	37.07%		5.95	31.5
Feb	812,370	1,084,946	1,670,276	1,048,320	79,857	4,615,912	5,836,362	20.91%		2.72	0
Mar	682,442	1,106,362	2,160,718	960,206	89,574	4,909,728	5,776,198	15.00%		2.69	15
Apr	2,354,350	1,132,186	2,027,031	962,489	251,811	6,476,056	6,737,931	3.89%		0.92	0
May	4,363,858	1,151,918	2,158,505	980,655	524,483	8,654,936	9,624,851	10.08%		0.01	0
Jun						0	11,912,958	100.00%			
Jul						0	14,740,484	100.00%			
Aug						0	14,605,710	100.00%			
Sep						0	10,891,827	100.00%	-		
Oct						0	9,867,000	100.00%	-		
Nov						0	6,638,895	100.00%	f		
Dec						0	7,410,084	100.00%	f		
Total	9,995,887	5,363,505	9,740,598	4,782,555	1,117,392	29,882,545	112,346,562	73.40%		12.29	46.5



GENERAL MANAGER'S REPORT June 9, 2021

Administration / Operations

- FY 2021-22 Budget Prep
- Fire Staffing Seasonal Engineers
- Bocce Community Workshop

Planning Projects

- Sewer System Evaluation/Analysis Condition Assessment, Sherwood Forest Analysis,
 Hydraulic Model complete. Engineering Report in process.
- Water System Hydraulic Model Anticipated completion this month, including a cost estimate to eliminate Cedar Pines Tank and the Laurel Pump Station Upgrade.

Capital Projects

- Bocce Court Improvements Lighting Complete. Planting finished on May 28th.
 Irrigation, pillar stone and bridge in next couple weeks.
- TH School Sewer Re-Alignment Deep manhole safety platform installation next week. Re-alignment anticipated in June as soon as school is out.

Funding Opportunities

- Prop 68 Per Capita Park Grant Park revenue enhancement (\$177,952): Awarded
- Prop 1 Stormwater Grant TH Stormwater Enhancement (\$3.748 M): Awarded
- Cal OES PSPS Grant Critical Facility Generators (\$60,000): Awarded
- SWRCB Water System Planning Grant Water System (\$500,000): Awarded
- Assistance to Firefighters Grant SCBA Replacement (\$150,000): Find out in July
- Prop 68 Statewide Park Program TH Meadows Park (\$1.25 M): Find out Summer 2021
- Prop 68 Rural Recreation Program TH Meadows Park (\$1.25 M): Due Nov 2021

Meetings of Interest

- Ditch Outage 5/16-21/21
- Legislative Days (Gary) 5/18-19/21
- Bocce Planting Workshop 5/28/21

BOCCE PLANTING WORKSHOP – MAY 28, 2021

On May 28th, 25 volunteers gathered with District staff and Watershed Progressive to learn a few methods of turning rain and storm water into a resource that can be used to prevent erosion, decrease water use, improve fire safety and beautify the landscape. Thanks to the volunteers, we finished planting at the bocce courts and rain tanks.



District staff excavated the rain garden swale and placed boulders before the workshop.

Regina, Jami and Eli from Watershed Progressive put on an informative educational workshop, teaching people how to implement these tools at their own homes.





Volunteers worked hard all day to plant trees and plants in rocky soil.











The finished product is beautiful!



