

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 THCSD CONFERENCE ROOM 22912 VANTAGE POINTE DR., TWAIN HARTE May 13, 2026 - 9:00 A.M.

NOTICE: This meeting will be accessible via ZOOM for virtual participation.

- Videoconference Link: <https://us02web.zoom.us/j/89205404637>
- Meeting ID: 892 0540 4637
- Telephone: (669) 900-6833

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

Our Board values community involvement and encourages public input on matters of District interest. This time is set aside for comment on matters not listed on the agenda.

5. Presentations

A. Presentation of Life Safety Awards.

6. Correspondence

A. Letter from Calaveras Consolidated Fire Protection District: Appreciation for Chief Gamez.

B. Letter to California Air Resources Board: Advanced Clean Fleets 15-Day Comment Period Response.

7. Consent Agenda

A. Presentation and approval of financial statements through April 30, 2026.

B. Approval of the minutes of the Regular Meeting held on April 8, 2026.

- C. Discussion/action to adopt Resolution #26-09 – Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer’s Report and Notice of Hearing for the Park and Recreation Maintenance District.
- D. Discussion/action to adopt Resolution #26-10 – Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer’s Report and Notice of Hearing for the Fire Protection and Emergency Response Services Assessment District.
- E. Discussion/action to adopt Resolution #26-11 –Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer’s Report and Notice of Hearing for the Fire and Rescue Assessment District.

8. Public Hearing – AB2561

- A. Open public hearing.
- B. Presentation on status of vacancies, recruitment and retention efforts as outlined in AB 2561.
- C. Receive public comment regarding status of vacancies, recruitment and retention efforts as outlined in AB 2561.
- D. Close public hearing.

9. New Business

- A. Discussion/action to adopt the 20-Year Vehicle/Equipment Replacement Plan for Fiscal Year 2026-27.
- B. Discussion/action to approve an Agreement for Large Energy Efficiency Project Grant between Tuolumne Public Power Agency and Twain Harte Community Services District.
- C. Discussion/action to adopt revisions to Policy 1060 – Miscellaneous Fee Schedule.
- D. Discussion/action to adopt Policy 2045 – Leave Abuse Prevention.
- E. Discussion/action to adopt Resolution #26-12 – Approval of Fiscal Year 2025-26 Fire Fund Budget Adjustment for Fire Station Plumbing Repair.

10. Reports

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

11. Closed Session

- A. With respect to every item of business to be discussed in closed session pursuant to Section 54957: Public Employee Performance Evaluation, General Manager.

12. Adjourn

HOW TO VIRTUALLY PARTICIPATE IN THIS MEETING

The public can virtually 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 OR 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](#)

SUBMITTING PUBLIC COMMENT

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

- **Before the Meeting:**
 - Email comments to ksilva@twainhartecsd.com, 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 Board Secretary: 22912 Vantage Pointe Dr., Twain Harte, CA 95383
- **During the Meeting:**
 - Computer/Tablet/Smartphone: 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.

Raise Hand Icon: 

Q&A Icon: 

- Telephone: Press *9 if to notify the host that you have a comment. The host will unmute you during the public comment period and invite you to share comments.
- In-Person: Raise your hand and the Board Chairperson will call on you.

PUBLIC COMMENT RULES

- 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 does not appear on the agenda, you may do so during the Public Comment period.

- Persons providing 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.

MEETING ETIQUETTE

Attendees shall make every effort not to disrupt the meeting. Cell phones must be silenced or set in a mode that will not disturb District business during the meeting.

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



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	05A	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	Presentation of Life Safety Award.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

The District Fire Chief will be presenting a life safety award to recognize fire personnel responsible for a field save on a recent medical emergency call.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

None.



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	06A	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	Letter from Calaveras Consolidated Fire Protection District: Appreciation for Chief Gamez.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

Fire Chief Richard Dickinson of Calaveras Consolidated Fire Protection District submitted a letter expressing appreciation for Chief Gamez’s leadership and support in the implementation of the Tablet Command system across Calaveras and Tuolumne Counties. The initiative has enhanced real-time accountability, resource tracking, and interagency coordination during emergency incidents. Chief Gamez’s collaboration and commitment were instrumental in the system’s successful rollout and in strengthening regional partnerships.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

None.



CALAVERAS CONSOLIDATED FIRE PROTECTION DISTRICT

6501 JENNY LIND ROAD, VALLEY SPRINGS, CA 95252
Office: (209) 786-2227 www.calcofire.org Fax: (209) 920-4306

April 6, 2026

To: Board of Directors

From: Richard Dickinson, Fire Chief

Subject: Letter of Appreciation

Members of the Board of Directors,

I am writing to express my sincere appreciation for Chief Neil Gamez and his outstanding support, guidance, and leadership throughout the implementation of Tablet Command across Fire Districts in Calaveras County.

The implementation of Tablet Command is a coordinated effort among Fire Chiefs in both Tuolumne and Calaveras Counties to enhance operational effectiveness by providing real-time accountability and automatic vehicle location for apparatus and command staff during emergency incidents. This coordination and overall service delivery to the communities we serve.

Chief Gamez's commitment to improving operational efficiency and interagency coordination has been instrumental in the successful rollout of this system. His willingness to share knowledge, provide direction, and remain actively engaged in the process has made a significant and lasting impact on our collective capabilities.

This collaboration between Calaveras County and Tuolumne County stands as a strong example of what can be accomplished when agencies work toward a common goal. It has clearly demonstrated that fire agencies can effectively partner across County lines, leveraging shared resources and expertise to build a sustainable roadmap for success.

The progress achieved under Gamez's leadership and direction not only enhances our emergency response capabilities but also strengthens relationships among our agencies, setting a positive precedent for future cooperative efforts.

Please extend my gratitude to Chief Neil Gamez for his dedication and professionalism. His contributions have greatly benefited our fire service Communities.

Sincerely,


Richard Dickinson
Fire Chief

Calaveras Consolidated Fire Protection District
6501 Jenny Lind Rd
Valley Springs, CA 95252
Office: 209-786-2227



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	06B	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	Letter to California Air Resources Board: Advanced Clean Fleets 15-Day Comment Period Response.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

District staff joined the California Special Districts Association (CSDA) and a large coalition of special districts by submitting a letter to the California Air Resources Board to provide comments on proposed amendments to the Advanced Clean Fleets (ACF) regulations. While supportive of the ACF’s goals, the District expressed concern that the proposed regulations do not adequately exempt water, sewer, and other critical support vehicles that must function as emergency response assets at all times. Staff emphasized that these vehicles are essential during severe winter storms and extended power outages in order to maintain water supply, prevent sewer overflows, and support fire protection. A zero-emission vehicle fleet would not be feasible under such conditions. The District requested that ACF exemptions be expanded to include these types of emergency support vehicles to ensure continued public health and safety.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

None.



Twain Harte Community Services District

22912 Vantage Pointe Dr ▪ Twain Harte, CA 95383

Phone: (209) 586-3172 ▪ Fax: (209) 586-0424

www.twainhartecsd.com

Directors: Mary Dearborn ▪ Charlotte Bohlman ▪ Gary Sipperley ▪ Eileen Mannix ▪ Dennis Mitchell

April 14, 2026

Clerk of the Board
California Air Resources Board
1001 I Street
Sacramento, CA 95814

SUBJECT: Advanced Clean Fleets 15-Day Comment Period Response

Chair Lauren Sanchez and Members of the California Air Resources Board:

We appreciate the effort that has gone into the proposed amendments to the Advanced Clean Fleets (ACF) regulations. The goals of the draft regulations are lofty and admirable; however, the reality remains that **Twain Harte Community Services District (THCSD) and many other critical local agencies will not be able to keep our communities safe unless emergency support vehicles are exempted.**

THCSD serves provides water, sewer, fire and park services to the small mountain community of Twain Harte where severe winter storms and extended power outages are normal during winter months. For example, in February, heavy snows and winds knocked down hundreds of trees, causing 6-day power outages and a nearly 3-week water supply outage. Our entire 8-vehicle water/sewer fleet was utilized around the clock to make sure our community continued to have access to water for drinking and sanitation (the human right to water) and for firefighting (house fires are more frequent during winter power outages when people must rely on wood stoves for heat). Our fleet also worked to prevent sewer overflows, which threaten public health and safety (these are more common during storms where stormwater infiltrates and overwhelms sewer lines). It would have been impossible to keep a ZEV fleet continuously charged and operational during this extended power outage and the proposed ACF amendments do not exempt most of our small water/sewer fleet as emergency vehicles. **With the proposed ACF amendments in place, we would not have been able to keep water flowing to our community or prevented sewer overflows, creating a serious public health and safety situation.**

To prevent unnecessary loss of life and property, please reconsider the amendments requested in the 10/7/25 letter submitted by the California Special Districts Association, League of California Cities, and California State Association of Counties, which represent our state's 5,000 local agencies and 40 million residents. Specifically:

Vehicles need to be categorically exempted from the ACF regulations in the same manner as those found in part (c) of § 2013 of title 13 of the California code of regulations, which include vehicles that respond to, assist in and recover from disasters and emergencies (water utility vehicles, flood protection vehicles, sewer utility vehicles, electric utility vehicles, fire prevention vehicles, fire protection vehicles, search and rescue vehicles, and disease and vector control vehicles).

We respectfully request that you amend the ACF exemptions to allow our vehicles that support emergency services to continue serving our communities when we need them most.

Thank you for your consideration,

TOM C. TROTT
General Manager



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	07A	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Presentation and Approval of Financial Statements through April 30, 2026.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Receive and approve the financial statements through April 30, 2026.

SUMMARY:

This item presents Fiscal Year (FY) 2025-26 financial statements for all District Funds through April 30, 2026. The target percentage for expenses is 83% of budget. As a general summary of the financial statements:

- Park Fund operating expenses are well under the target percentage. This is primarily due to the fact that most Park Fund expenses occur in the spring and summer season.
- Water Fund operating expenses are below the target percentage and in line with budget expectations.
- Sewer Fund expenses are below the target percentage, excluding its largest expense (a quarterly wastewater treatment invoice from Tuolumne Utilities District). If that expense was billed monthly, the Sewer Fund would still be under the target percentage at 75% of budget.
- Fire Fund operating expenses are above target percentage by approximately 2%. This is mainly due to large vehicle repair expenses. Overall, the Fire Fund is on target to be at or below budget.
- Admin Fund operating expenses are below the target percentage and in line with budget expectations.
- Capital Expenses for the Park Fund are above the target because budgeted capital projects are nearly complete. The Fire Fund is below target because of a recent approved budget adjustment for a new Type 6 Engine that will not be finalized until next fiscal year. Likewise, Water and Sewer Funds are below target because most Water and Sewer capital projects are scheduled for early summer or to roll into next fiscal year.
- Bank balances remain healthy and consistent with expectations. April included receipt of the District’s semi-annual property tax and assessment revenue, resulting in much larger receipts than normal.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Operating Expenditure Summary
- Capital Expenditure Summary
- Bank Balances – Including a summary of receipts and disbursements

TWAIN HARTE COMMUNITY SERVICES DISTRICT
BANK BALANCES
As of April 30, 2026

Account	Beginning Balance	Receipts	Disbursements	Transfers	Current Balance
Five Star - Operating	559,028	1,028,995	(238,988)	(650,000)	699,035
US Bank - Operating	104,350	1,138	(10)		105,477
Five Star - Money Market	2,972,163	9,515		650,000	3,631,678
CA CLASS - Investment	1,275,599	3,871			1,279,470
LAIF - Investment	912,401	8,941	-		921,342
TOTAL	\$ 5,823,539	\$ 1,052,460	\$ (238,998)	\$ -	\$ 6,637,001

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
25/26 OPERATING EXPENDITURE SUMMARY
As of April 30, 2026**

Fund	TOTAL Budget*	YTD Expended	Budget Balance	% Spent (Target 83.3%)
Park	99,565	70,809	28,756	71.12%
Water	1,230,146	959,547	270,599	78.00%
Sewer	1,154,731	708,933	445,798	61.39%
Fire	1,616,210	1,372,281	243,929	84.91%
Admin	858,667	692,817	165,850	80.69%
TOTAL	\$ 4,959,319	\$ 3,804,387	\$ 1,154,932	76.71%

TWAIN HARTE COMMUNITY SERVICES DISTRICT
24/25 CAPITAL EXPENDITURE SUMMARY
As of April 30, 2025

Fund	TOTAL Budget*	YTD Expended	Budget Balance	% Spent (Target 83.3%)
Park	224,500	191,308	33,192	85.22%
Water	949,576	189,677	759,899	19.97%
Sewer	520,755	26,226	494,529	5.04%
Fire	811,362	364,454	446,908	44.92%
Admin		-	-	
TOTAL	\$ 2,506,193	\$ 771,665	\$ 1,734,528	30.79%

Reflects Budget Approved Adjustment 04/08/26



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	07B	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Approval of the Minutes of the Regular Meeting held on April 8, 2026.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Approve the minutes of the Regular Meeting held on April 8, 2026.

SUMMARY:

The California Government Code and District Policy #5060 (Minutes of Board Meetings) requires the District to keep a record of all its actions. As such, the District's Board Secretary prepared draft minutes for the Board's Regular Meeting held on April 8, 2026, in the format required by Policy #5060. The Board's responsibility is to review and approve the draft meeting minutes.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Minutes of the Regular Meeting held on April 8, 2026.

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Board of Directors Regular Meeting
April 8, 2026

CALL TO ORDER: Vice President Bohlman called the meeting to order at 9:00 a.m. The following Directors, Staff, and Community Members were present:

DIRECTORS:

Director Sipperley
Director Bohlman
Director Mannix
Director Mitchell

STAFF:

Tom Trott, General Manager
Lewis Giambruno, Operations Manager
Neil Gamez, Fire Chief

AUDIENCE:

6 attendees

PUBLIC COMMENT ON NON-AGENDIZED ITEMS:

Bob Hornhour expressed his personal gratitude to the first responders for their efforts during the February 19, 2026 rescue.

CORRESPONDENCE:

- A. Letter from Special District Leadership Foundation – District of Distinction.

CONSENT AGENDA:

- A. Presentation and approval of financial statements through March 31, 2026.
- B. Approval of the minutes of the Regular Meeting held on March 8, 2026.

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

SECOND: Director Mannix

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

NEW BUSINESS:

- A. Discussion/action to consider options and fiscal impacts of procuring a Type 6 fire engine.

MOTION: Director Sipperley made a motion to direct staff to pursue the option #2 to purchase a Demo Type 6 Engine.

SECOND: Mitchell

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- B. Discussion/action to adopt Resolution #26-08 – Approval of Fiscal Year 2025-26 Fire Fund Budget Adjustment to Procure a Type 6 Fire Engine.

MOTION: Director Sipperley made a motion to adopt Resolution #26-08 (OPTION 2 VERSION) – Approval of Fiscal Year 2025-26 Fire Fund Budget Adjustment to Procure a Type 6 Fire Engine.

SECOND: Director Mitchell

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

- C. Discussion/action to consider initiating a Local Agency Formation Commission (LAFCO) process to activate lighting and snow removal services.

MOTION: Director Mannix made a motion to initiate a Local Agency Formation Commission (LAFCO) process to activate lighting services but not snow removal services at this time.

SECOND: Sipperley

AYES: Sipperley, Mannix, Bohlman, Mitchell

NOES: None

ABSTAIN: None

ABSENT: Dearborn

REPORTS:

President and Board Member Reports

- *Director Sipperley reported that Director Dearborn, Director Mannix, and Director Sipperley attended a wildfire task force meeting in Jamestown. The most valuable part of the meeting was a presentation on cooperative stakeholder efforts, which have led to considerable progress within the county.*
- *Director Bohlman reported attending Legislative Days alongside GM Trott and Director Sipperley, where they met with Assemblyman David Tangipa to discuss topics including high-speed rail, AI-related issues, and several other bills. They also met with Senator Marie Alvarado-Gil.*
- *Director Mannix reported that she will be attending the LAFCO meeting on Monday, April 13, 2026*
- *Director Mitchell reported attending the March JPA meeting, where the Calaveras County beaver habitat project was discussed.*

Fire Chief Report by Chief Gamez

- *A verbal summary of the written report was provided.*

- *A verbal summary of the written report was provided by CERT's John Buckingham.*

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.*

ADJOURNMENT:

The meeting was adjourned at 11:04 a.m.

Respectfully submitted,

APPROVED:

Kimberly Silva, Board Secretary

Mary Dearborn, President



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	07C	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Resolution #26-09 - Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer's Report and Notice of Hearing for the Park and Recreation Maintenance District.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Adopt Resolution #26-09 – Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer's Report and Notice of Hearing for the Park and Recreation Maintenance District.

SUMMARY:

In 2006, the District's limited Park Fund revenue was insufficient to properly maintain and repair the District's aging park facilities. As a result, the District proposed the establishment of its Park and Recreation Maintenance District special benefit assessment (Park Assessment). The Park Assessment was approved by a majority vote of property owners and was levied by the District's Board of Directors on June 4, 2006, via Resolution #06-09. The voter-approved Park Assessment does not sunset and allows a maximum 3% annual adjustment based on the January Consumer Price Index (CPI) for the San Francisco Bay Area. The annual CPI adjustment is not automatic and is subject to the approval of the Board.

Since 2006, the Park Assessment has continued to provide annual revenue to the Park Fund to:

- Improve park maintenance
- Improve safety and security
- Improve children's playground equipment
- Maintain sports fields
- Maintain the Twain Harte Community Center

A Park Assessment Engineer's report is prepared each year to evaluate the Park Fund's budget requirements, the annual CPI adjustment, the maximum authorized assessment rate, and any changes to parcels within the assessment area. The assessment allows for an annual CPI-based increase not to exceed 3.00%, with any unused CPI carried forward. As of December 2025, the Bay Area CPI change is 3.04%; however, the maximum authorized increase for Fiscal Year 2026–27 remains capped at 3.00%.

Based on the Park Fund's projected revenue needs, the Preliminary Engineer's Report recommends a 3% increase in Park Assessment Rates. Accordingly, staff recommends that the Board hold a public hearing to consider continuing the Park Assessment with a 3% CPI adjustment.

FINANCIAL IMPACT:

With a 3% CPI adjustment, the Park Assessment is projected to generate \$136,342 in revenue for the Park Fund in Fiscal Year 2026-27.

ATTACHMENTS:

- Resolution #26-09 – Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer's Report and Notice of Hearing for the Park and Recreation Maintenance District.

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 26-09**

**INTENTION TO CONTINUE ASSESSMENTS FOR THE FISCAL YEAR 2026-27,
APPROVAL OF PRELIMINARY ENGINEER'S REPORT AND NOTICE OF HEARING
FOR THE PARK AND RECREATION MAINTENANCE DISTRICT**

WHEREAS, Twain Harte Community Services District's Park and Recreation Maintenance District was authorized by an assessment ballot proceeding conducted in 2006 and approved by 59.28% of the weighted ballots returned by property owners, and such assessments were levied by the Board of Directors by Resolution No. 06-09 passed on June 20, 2006; 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, on February 11, 2026, by Resolution No. 26-02, the Board ordered the preparation of an Engineer's Report for the Park and Recreation Maintenance District (the "District") for the fiscal year 2026-27; and

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

WHEREAS, said Engineer's Report was filed with the Clerk of the Board of Directors and the Board of Directors has reviewed the Report and wishes to take certain actions relative to said Report.

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

1. The Report for the "Park and Recreation Maintenance District," on file with the Clerk of the Board, has been duly considered by the Board of Directors and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under, and pursuant to, the foregoing resolution.
2. It is the intention of this Board to continue and to collect assessments within the District for fiscal year 2026-27. Within the District, the existing and proposed improvements ("Improvements") are generally described as the 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 areas, recreation facilities, ground cover, shrubs, trees and other vegetation, greenbelts, playground equipment, trails, utility right-of-ways, signage, entry monuments, fencing, picnic areas, restrooms, lighting, other improvements such as irrigation or drainage and land preparation on (1) real property owned by, or encumbered by property rights held by, or maintained by, the 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 District that participates with the Twain Harte Community Services District in any of the installations, maintenance and servicing described herein. Installation means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.
3. The District consists of the lots and parcels shown on the assessment diagram of the District on file with the Clerk of the Board, and reference is hereby made to such map for further particulars.
4. Reference is hereby made to the Report for a full and detailed description of the Improvements, the boundaries of the District and the proposed assessments upon assessable lots and parcels of land within the District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.
5. The authorized maximum assessment rate for the District includes an annual adjustment by an amount equal to the annual change in the San Francisco Bay

Area Consumer Price Index, not to exceed 3.00% per year. In the event that the annual change in the CPI exceeds 3.00%, any percentage change in excess of 3.00% 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 3.00%. The annual Bay Area CPI change as of December 2025 is 3.04%, and the Unused CPI carried forward from the previous fiscal year is 2.75%. Therefore, the maximum authorized increase that may be levied in the fiscal year 2026-27 is 3.00%.

6. The estimated fiscal year 2026-27 cost of providing the Services is \$136,367. This cost results in a proposed assessment rate of EIGHTY-FOUR AND TEN CENTS (\$84.10) per single-family equivalent benefit unit for fiscal year 2026-27. Therefore, the maximum authorized assessment rate is \$84.10; the assessment rate proposed to be continued for fiscal year 2026-27 is \$84.10, which is the same as the maximum authorized rate.
7. The public hearing shall be held before this Board at the Twain Harte Community Services District offices located at 22912 Vantage Pointe Drive, Twain Harte, California, 95383 on Wednesday, June 10, 2026 at the hour of 9:00 a.m. for the purpose of this Board's determination whether the public interest, convenience and necessity require the improvements and this Board's final action upon the Report and the assessments therein. The Clerk of the Board is hereby authorized and directed to cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing in a newspaper circulated in the District

PASSED AND ADOPTED by the Board of Directors of the Twain Harte Community Services District at their Regular Meeting held on May 13, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Mary Dearborn, Board President

Kimberly Silva, Board Secretary

FY 2026-27

ENGINEER'S REPORT

Twain Harte Community Services District

Park and Recreation Maintenance District

May 2026

Final Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

(This Page Intentionally Left Blank)

Twain Harte Community Services District

Board of Directors

Mary Dearborn, President
Charlotte Bohlman, Vice President
Dennis Mitchell, Director
Eileen Mannix, Director
Gary Sipperley, Director

General Manager

Tom Trott

Operations Manager

Lewis Giambruno

Secretary of the Board

Kim Silva

Assessment Engineer

SCI Consulting Group

Table of Contents

- Introduction 1**
 - Overview..... 1
 - Assessment Process 2
 - Legal Analysis..... 3
 - Compliance with Current Law 5
- Plans and Specifications 6**
- Estimate of Costs And Budget 8**
 - Introduction..... 8
 - Estimate of Costs..... 9
- Method of Assessment Apportionment 10**
 - Method of Apportionment..... 10
 - Discussion of Benefit 10
 - Benefit Factors 11
 - Benefit Finding 13
 - Criteria and Policies 13
 - General versus Special Benefit 14
 - Calculating General Benefit..... 15
 - Zones of Benefit 18
 - Method of Assessment..... 18
 - Appeals of Assessments Levied to Property 24
- Assessment 25**
- Exhibit A - Assessment Diagram 27**
- Exhibit B - Assessment Roll..... 29**

List of Tables

Table 1 - Estimate of Costs..... 9

Table 2 – Residential Population Factors..... 21

Table 3 - Commercial/Industrial Density and Assessment Factors..... 22

Introduction

Overview

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 28 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 1,794 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 XIID 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 2026-27 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 XIID 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 10, 2026. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2026-27. If so confirmed and approved, the assessments would be submitted to the County Auditor for inclusion on the property tax rolls for the fiscal year 2026-27.

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 XIIC and XIID 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 XIII C and XIII D 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 XIIC and XIID 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 Golden 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.

Plans and Specifications

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:¹

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)

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

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 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.

Estimate of Costs And Budget

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.

$$\text{Final Level of Improvements} = \text{Baseline Level of Improvements} + \text{Enhanced Level of Improvements}$$

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 2026-2027. The expenditures would be governed by the policies and criteria established within this Report.

Table 1 - Estimate of Costs

Twain Harte Community Services District Parks and Recreation Maintenance District Estimate of Cost Fiscal Year 2026-27			<i>Total Budget</i>
Beginning Fund Balance			\$0
Installation, Maintenance & Servicing Costs			
Services Costs			\$109,365
Salaries and Employee Benefits	\$35,765		
Maintenance and Repairs	\$30,100		
Materials and Supplies	\$2,300		
Outside and Debt Services	\$5,500		
Utilities, Prop/Liab Ins, TUD, etc.	\$35,700		
Administrative Cost			\$89,036
Capital Expenses/Outlay			\$113,500
Total Service, Administrative and Capital Expenditures			\$311,900
Additional Expenditures			
Allowance for Uncollectable Assessments			\$0
County Collection, Levy Administration, and Other Incidentals			\$4,675
Total Additional Expenditures			\$4,675
Total Service, Administrative, Capital and Additional Expenditures			\$316,575
Total Benefit of Services and Related Expenses			\$316,575
SFE Units			1621.49
Benefit received per Single Family Equivalent Unit			\$195.24
Less:			
District Contribution for General Benefits		(\$113,967)	
District Contribution toward Special Benefits		(\$60,833)	
Transfers to (from) reserves		(\$5,409)	
Total Revenue from Other Sources		(\$180,209)	
Net Cost of Installation, Maintenance and Servicing to Assessment District			\$136,366
Total Installation, Maintenance and Servicing to Assessment District			\$136,367
(Net Amount to be Assessed)			
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment
	1,621	\$84.10	\$136,367

Method of Assessment Apportionment

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 XIII D 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 XIII A 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. XIII D, 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 XIII C 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 Benefit	=	General Benefit	+	Special 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:

$$\text{General Benefit} = \text{Benefit to real property outside of improvement district} + \text{Benefit to real property inside of improvement district} + \text{Benefit to public at large}$$

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

1,794 parcels in the Assessment District

50% relative benefit compared to property within the Assessment District

Calculation

General benefit to property outside the Assessment District = $450 / (1,794 + 450) * .5 = 10.0\%$

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.

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 =

10.0% (Outside the district)

+ 18.3% (Inside the district - indirect and derivative and Public at Large)

= **28.3%** (Total General Benefit)

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.

Although this analysis finds that 28.3% 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 \$316,575. Of this total budget amount, the District and other partner agencies and contributors will contribute \$180,209 from sources other than the assessments. This contribution equates to approximately 56.92% 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 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.

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.”

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 multi-family 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	Occupied Households	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, Tuolumne 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:

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.)

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.

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 XIID, 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.

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.

Assessment

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 XIID 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 XIID 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 2026-27 is generally as follows:

Summary Cost Estimates

	FY 2026-27
	Budget
Services Costs	\$109,365
Administrative Cost Allocation	\$89,036
Capital Expenses/Outlay	\$113,500
Incidental Expenses	<u>\$4,675</u>
TOTAL BUDGET	\$316,576
Less: District Contribution	(\$174,800)
Transfer To/(From) Reserve	(\$5,409)
NET AMOUNT TO ASSESSMENTS	<u>\$136,367</u>

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 2024 to December 2025 was 3.04% and the Unused CPI carried forward from the previous fiscal year is 2.71%. Therefore, the maximum authorized assessment rate for the fiscal year 2026-27 is increased by 3% which equates to \$84.10 per single-family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for the fiscal year 2026-27 at the rate of \$84.10, 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 2026-27. 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 2026-27 for each parcel or lot of land within the Assessment District.

Dated: May 5, 2026



Engineer of Work

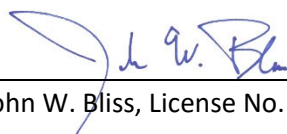
By  _____
John W. Bliss, License No. C52091

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 2026-27, and are incorporated herein by reference, and made a part of this Diagram and this Report.

FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS _____ DAY OF _____, 2026.

SECRETARY OF THE BOARD _____

RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS _____ DAY OF _____, 2026.

SECRETARY OF THE BOARD _____

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 _____, 2026 FOR THE FISCAL YEAR 2026-27 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 TUOLUMNE ON THE _____ DAY OF _____, 2026. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

SECRETARY OF THE BOARD _____

FILED THIS _____ DAY OF _____ O'CLOCK _____ 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.

COUNTY AUDITOR, COUNTY OF TUOLUMNE _____

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF TUOLUMNE 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.

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
PARK & RECREATION MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM**

SCI Consulting Group
4745 Merriells 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.



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	07D	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Resolution #26-10 - Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire Protection and Emergency Response Services Assessment District.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Adopt Resolution #26-10 – Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire Protection and Emergency Response Services Assessment District.

SUMMARY:

In 2011, the District's limited Fire Fund revenue was insufficient to provide adequate fire and emergency services due to increased operational expenses and failing equipment. As a result, the District proposed the establishment of its Fire Protection and Emergency Response Services Assessment District special benefit assessment (Fire Protection Assessment). The Fire Protection Assessment was approved by a majority vote of property owners and was levied by the District's Board of Directors on July 14, 2011, via Resolution #11-18. The voter-approved Fire Protection Assessment does not sunset and allows a maximum 4% annual adjustment based on the January Consumer Price Index (CPI) for the San Francisco Bay Area. The annual CPI adjustment is not automatic and is subject to the approval of the Board.

Since 2011, the Fire Protection Assessment has continued to provide annual Revenue to the Fire Fund to improve fire protection and emergency response services by helping to fund the cost of a full-time engine company.

A Fire Protection Assessment Engineer's report is prepared each year to evaluate the Fire Fund's budget requirements, the annual CPI adjustment, the maximum authorized assessment rate, and any changes to parcels within the assessment area. The Preliminary Engineer's Report for this year reflects a December 2025 Bay Area CPI increase of 3.04%, with no unused CPI carried forward from previous fiscal years. Based on these factors, the maximum authorized increase that may be levied for Fiscal Year 2026–27 is 3.04%.

Based on the Fire Fund's projected revenue needs for the coming year, staff recommends that the Board hold a public hearing to consider continuing the Fire Assessment with a 3.04% CPI adjustment.

FINANCIAL IMPACT:

With a 3.04% CPI adjustment, the Fire Protection Assessment is projected to generate \$409,951 of revenue for the Fire Protection Fund in Fiscal Year 2026-27.

ATTACHMENTS:

- Resolution #26-10 – Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire Protection and Emergency Response Services Assessment District.

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 26-10**

**INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2026-27,
APPROVAL OF PRELIMINARY ENGINEER'S REPORT AND NOTICE OF HEARING
FOR THE FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES
ASSESSMENT DISTRICT**

WHEREAS, on July 14, 2011, by its Resolution No. 11-18, after receiving a weighted majority of 54.85% of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment of the Twain Harte Community Services District Fire Protection and Emergency Response Assessment District within the Twain Harte Community Services District (the "District") pursuant to the provisions of Article XIID of the California Constitution, and Government Code Sections 50078 et. Seq.; 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, SCI Consulting Group has filed with secretary of the Board of Directors of the Twain Harte Community Services District, a Preliminary Engineer's Report which contains: (a) a calculation of the portion of the services to be provided by the Assessment District that constitute a special benefit to the parcels in the District; (b) a methodology for assigning fire suppression, fire protection, fire prevention, emergency response and emergency services, basic hazardous materials response, and other services relating to the protection of lives and property ("Fire Services") to individual parcels; (c) a listing of each lot or parcel of property that would be subject to the Fire Services assessment including public parcels; (d) the amount of the proposed assessment for each lot or parcel for the 2026-27 fiscal year; and (e) an assessment diagram depicting the boundary of the Assessment District.

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

1. The Preliminary Engineer's Report is hereby received and filed; and

2. SCI Consulting Group, the Engineer of Work, has prepared an engineer's report in accordance with Article XIID of the California Constitution. The Report has been made, filed with the secretary of the board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
3. It is the intention of this Board to continue and to collect assessments for the Fire Protection and Emergency Response Services Assessment for the fiscal year 2026-27. Within the Assessment District, the proposed services and equipment to be funded by the assessments ("Services") are generally described as including, but not limited to, the following: 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.
4. The Assessments include a provision for an annual increase equal to the change in the San Francisco Bay Area Consumer Price Index ("CPI"), not to exceed 4% (four percent) per year without a further vote or balloting process. In the event that the annual change in the CPI exceeds 4.00%, any percentage change in excess of 4.00% 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 4.00%. The annual Bay Area CPI change as of December 2025 was 3.04% and there is no unused CPI carried forward from the previous fiscal year. Therefore, the maximum authorized increase that may be levied in the fiscal year 2026-27 is 3.04%.
5. The estimated fiscal year 2026-27 cost of providing the Services is \$409,991. This cost results in a proposed assessment rate of TWO HUNDRED THIRTY-SIX DOLLARS AND TWENTY CENTS (\$236.20) per single-family equivalent benefit unit for the fiscal year 2026-27. Therefore, the assessment rate proposed to be continued for Fiscal Year 2026-27 is \$236.20 which is the same as the maximum authorized rate. The maximum authorized assessment rate for Fiscal Year 2026-27 is \$236.20 per single-family equivalent benefit unit.
6. Notice is hereby given that on June 10, 2026, at 9:00 a.m. or as soon after as practical, at the Twain Harte Community Services District offices located at 22912 Vantage Pointe Drive, Twain Harte, California, 95383, the Board will hold a public hearing to consider the ordering of the continuation of the assessments for the fiscal year 2026-27.
7. The secretary of the board shall cause a notice of the hearing to be given by publishing a notice, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

PASSED AND ADOPTED by the Board of Directors of the Twain Harte Community Services District at their Regular Meeting held on May 13, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Mary Dearborn, Board President

Kimberly Silva, Board Secretary

FY 2026-27

ENGINEER'S REPORT

Twain Harte Community Services District Fire Protection and Emergency Response Services Assessment

May 2026
Final Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

(This Page Intentionally Left Blank)

Twain Harte Community Services District

Board of Directors

Mary Dearborn, President
Charlotte Bohlman, Vice President
Dennis Mitchell, Director
Eileen Mannix, Director
Gary Sipperley, Director

General Manager

Tom Trott

Fire Chief

Neil Gamez

Secretary of the Board

Kim Silva

Assessment Engineer

SCI Consulting Group

Table of Contents

Introduction	1
Real Property Assessment Under Proposition 218	1
Special Benefits	2
Proportionality	4
Compliance with Current Law	6
Baseline Level of Service	7
Assessment Process	7
Description of Services	10
Cost and Budget	11
Method of Apportionment.....	12
Method of Apportionment.....	12
Discussion of Benefit	12
Benefit Factors	13
Benefit Finding	15
General Versus Special Benefit.....	15
Calculating General Benefit.....	17
Zones of Benefit	21
Assessment Apportionment.....	21
Method of Assessment.....	22
Criteria and Policies	29
Assessment	30
Assessment Diagram	33
Appendices	35
Appendix A – Assessment Roll, Fiscal Year 2026-27	35
End Notes.....	36

List of Tables

Table 1 - Cost and Budget	11
Table 2 – Fire Risk Factors.....	23
Table 3 – Structure Replacement Factors.....	25
Table 4 – Benefit Summary per Property Type.....	27
Table 5 – Summary Cost Estimate	30

Introduction

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 six full time employees and 10 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 2026-27 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. XIII D, § 2, subd. (b)), and the assessment on any parcel must be in proportion to the special benefit conferred on the particular parcel. (Art. XIII D, § 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. XIID, § 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.*) (*Tiburón 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.” (*Tiburón 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 *Dahms* 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 *Dahms* 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 2026-27. The assessments will continue year-to-year until terminated by the District Board of Directors.

The fiscal year 2026-27 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 2026-27 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 2026-27.

The public hearing is currently scheduled for June 10, 2026. At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2026-27. 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 2026-27.

Description of Services

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.

Final Level of Improvements	=	Baseline Level of Improvements	+	Enhanced Level of Improvements
------------------------------------	----------	---------------------------------------	----------	---------------------------------------

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.

Cost and Budget

The following budget lists the expenditures to be funded by the Assessment District in Fiscal Year 2026-27.

Table 1 - Cost and Budget

Twain Harte Community Services District Improved Fire Protection and Emergency Response Assessment Estimate of Cost Fiscal Year 2026-27			<i>Total Budget</i>
Beginning Fund Balance			\$0
Fire and Emergency Response Services Expenditures			
Services Costs			\$1,391,604
Salaries and Employee Benefits	\$1,136,004		
Maintenance and Repairs	\$101,100		
Materials and Supplies	\$10,000		
Outside Services	\$24,400		
Utilities, Prop/Liab Ins, TUD, etc.	\$120,100		
Debt Service	\$0		
Administrative Cost			\$151,999
Capital Expenses/Outlay			\$437,500
Total Service, Administrative and Capital Expenditures			\$1,981,103
Additional Expenditures			
Allowance for Uncollectable Assessments			\$3,985
County Collection, Levy Administration, and Other Incidentals			\$4,280
Total Additional Expenditures			\$8,265
Total Service, Administrative, Capital and Additional Expenditures			\$1,989,368
Total Benefit of Services and Related Expenses			\$1,989,368
SFE Units			1735.78
Benefit received per Single Family Equivalent Unit			\$1,146.09
Less:			
District Contribution for General Benefits			(\$181,032)
District Contribution toward Special Benefits			(\$1,002,157)
Transfers to (from) reserves			(\$396,188)
Total Revenue from Other Sources ²			(\$1,579,377)
Net Cost of Fire Suppression & Protection Costs			\$409,991
Total Fire Suppression & Protection Costs to Assessment (Net Amount to be Assessed)			\$409,991
Budget Allocation to Property			
	Total SFE Units ⁴	Assessment per SFE	Total Assessment
	1,736	\$236.20	\$409,991

Method of Apportionment

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 XIID 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 XIII A 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 XIII C 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 Benefit	=	General Benefit	+	Special 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. 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:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
------------------------	---	---	---	--	---	-----------------------------------

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 a 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 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. XIID, 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.¹ 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
 1,794 PARCELS IN THE ASSESSMENT DISTRICT
 50% RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

CALCULATION:

GENERAL BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT =
 $130 / (1,794 + 130) * .5 = 3.3\%$

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.

<p>GENERAL BENEFIT =</p> <p>3.3 % (OUTSIDE THE DISTRICT)</p> <p>+ 0.0 % (INSIDE THE DISTRICT - INDIRECT AND DERIVATIVE)</p> <p>+ 5.8 % (PUBLIC AT LARGE)</p> <p>= 9.1 % (TOTAL GENERAL BENEFIT)</p>
--

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 2026-27 is \$1,989,368. The District will contribute approximately \$1,579,377 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

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

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 (Structure Replacement Factors)	\approx	f (Structure Weighting Factor, Average Improved Value, Structure Replacement Factor) $+f$ (Land Weighting Factor, Average Total Value) $*$ (Adjustment Factor)
--	-----------	--

Where:

- “Structure Weighting Factor” = 10 to “weight” relative importance of structure over land.
- "Structure Replacement Factor" is 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 \approx Normalized Local Average Replacement Costs * Adjustment Factor

Local Average Replacement Cost for commercial/industrial \approx \$80.00/sqft

Local Average Replacement Cost for single family homes \approx \$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

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 XIID, 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.

Assessment

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 XIID 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 2026-27 is generally as follows:

Table 5 – Summary Cost Estimate

	FY 2026-27 Budget
Services Costs	\$1,391,604
Administrative Cost Allocation	\$151,999
Capital Expenses/Outlay	\$437,500
Incidental Expenses	\$8,265
TOTAL BUDGET	\$1,989,368
Less: District Contribution	(\$1,183,189)
Transfer To/(From) Reserve	(\$396,188)
NET AMOUNT TO ASSESSMENTS	\$409,991

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 2024 to December 2025 was 3.04% and there is no unused CPI carried forward from the previous fiscal year. Therefore, the maximum authorized assessment rate for fiscal year 2026-27 is increased by 3.04% which equates to \$236.20 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$236.20, 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.

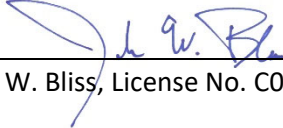
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Tuolumne for the fiscal year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record 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 2026-27 for each parcel or lot of land within the said Assessment District.

Dated: May 5, 2026

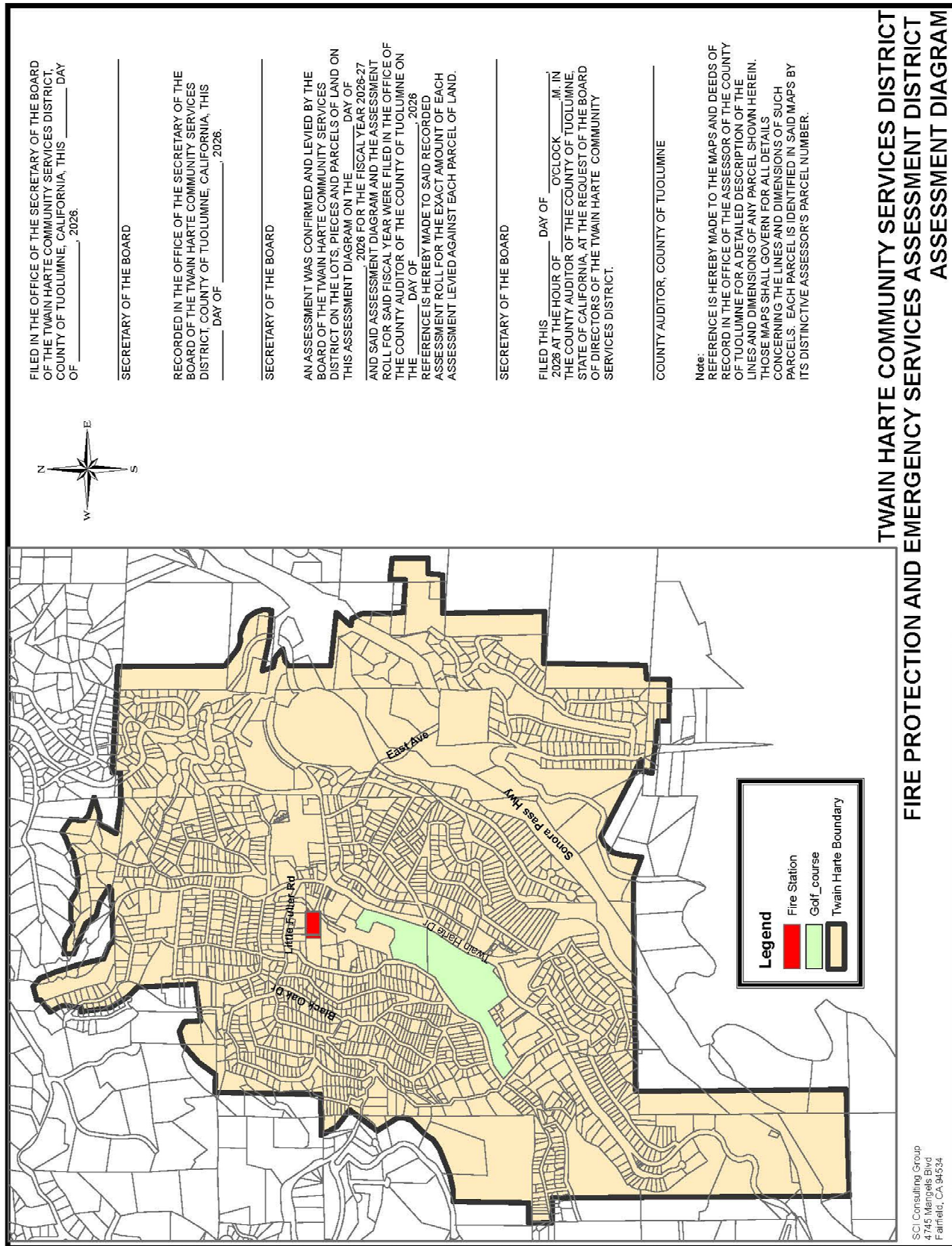


Engineer of Work,

By  _____
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.



FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS _____ DAY OF _____, 2026.

SECRETARY OF THE BOARD

RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS _____ DAY OF _____, 2026.

SECRETARY OF THE BOARD

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 _____, 2026 FOR THE FISCAL YEAR 2026-27 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 TUOLUMNE ON THE _____ DAY OF _____, 2026. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

SECRETARY OF THE BOARD

FILED THIS _____ DAY OF _____ O'CLOCK _____ 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.

COUNTY AUDITOR, COUNTY OF TUOLUMNE

Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF TUOLUMNE 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.

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
FIRE PROTECTION AND EMERGENCY SERVICES ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM**

SCI Consulting Group
4745 Mangels Blvd
Fairfield, CA 94534

Appendices

Appendix A – Assessment Roll, Fiscal Year 2026-27

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

^[i] Institute for Business & Home Safety, “Protect Your Home Against Wildfire Damage,”
<http://www.ibhs.org/publications/view.asp?id=125>

^[ii] Insurance Services Offices Inc.
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

^[iii] U.S. Fire Administration, Department of Homeland Security, “America Burning, Re-commissioned: Principal Findings and Recommendations,” p.2,
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

^[iv] Insurance Services Offices Inc., p. 1,
<http://www.rockwall.com/FireDepartment/Insurance%20Services%20Office%20Rating%20Information.pdf>

^[v] U.S. Fire Administration, Department of Homeland Security, “America Burning, Re-commissioned: Principal Findings and Recommendations,” p.1,
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	07E	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Resolution #26-11 - Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire and Rescue Assessment District.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Adopt Resolution #26-11 – Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire and Rescue Assessment District.

SUMMARY:

In 2002, the District's limited Fire Fund revenue was insufficient to provide adequate fire protection and suppression services. As a result, the District proposed the establishment of its Fire and Rescue Assessment District special benefit assessment (Rescue Assessment). The Rescue Assessment was approved by a majority vote of property owners and was levied by the District's Board of Directors on April 16, 2002, via Resolution #02-13. The voter-approved Rescue Assessment does not sunset and allows a maximum 3% annual adjustment based on the January Consumer Price Index (CPI) for the San Francisco Bay Area. The annual CPI adjustment is not automatic and is subject to the approval of the Board.

Since 2002, the Rescue Assessment has continued to provide annual Revenue to the Fire Fund to provide improved fire suppression, safety and emergency services to the 1,794 properties within its boundaries.

A Rescue Assessment Engineer's report is prepared each year to evaluate the Fire Fund's budget requirements, the annual CPI adjustment, the maximum authorized assessment rate, and any changes to parcels within the assessment area. The Preliminary Engineer's Report for this year reflects a December 2025 Bay Area CPI increase of 3.04%; however, the allowable increase is capped at 3%. Based on these factors, the maximum authorized increase that may be levied for Fiscal Year 2026–27 is 3.00%.

Based on the Fire Fund's projected revenue needs for the coming year, staff recommends that the Board hold a public hearing to consider continuing the Fire Assessment with a 3% CPI adjustment.

FINANCIAL IMPACT:

With a 3% CPI adjustment, the Fire Rescue Assessment is projected to generate \$181,601 in revenue for the Fire and Rescue Fund in Fiscal Year 2026-27.

ATTACHMENTS:

- Resolution #26-11 – Intention to Continue Assessments for Fiscal Year 2026-27, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire and Rescue Assessment District.

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 26-11**

**INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2026-27,
APPROVAL OF PRELIMINARILY ENGINEER'S REPORT AND NOTICE OF
HEARING FOR THE FIRE AND RESCUE ASSESSMENT DISTRICT**

WHEREAS, on April 16, 2002, by its Resolution No. 02-13, after receiving a weighted majority of 90% of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment of the Twain Harte Community Services District Fire Suppression District within the Twain Harte Community Services District (the "District") pursuant to the provisions of Article XIID of the California Constitution, and Government Code Sections 50078 et. Seq.; and

WHEREAS, the first Engineer's Report for Fiscal Year 2002-03 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, SCI Consulting Group has filed with secretary of the Board of Directors of the Twain Harte Community Services District, a Preliminary Engineer's Report which contains: (a) a calculation of the portion of the services to be provided by the Assessment District that constitute a special benefit to the parcels in the District; (b) a methodology for assigning fire suppression assessments to individual parcels; (c) a listing of each lot or parcel of property that would be subject to the fire suppression assessment including public parcels; (d) the amount of the proposed assessment for each lot or parcel for the 2026-27 fiscal year; and (e) an assessment diagram depicting the boundary of the Assessment District.

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

1. the Preliminary Engineer's Report is hereby received and filed; and

2. It is the intention of this Board to continue and to collect assessments within the District for the fiscal year 2026-27.
3. The authorized maximum assessment rate for the District includes an annual adjustment by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index, not to exceed 3% per year. 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%. The annual Bay Area CPI change as of December 2025 is 3.04%, and the Unused CPI carried forward from the previous fiscal year is 2.71%. Therefore, the maximum authorized increase that may be levied in the fiscal year 2026-27 is 3.00%.
4. The estimated fiscal year 2026-27 cost of providing the Services is \$181,645. This cost results in a proposed assessment rate of ONE HUNDRED EIGHT DOLLARS SIX CENTS (\$108.06) per single-family equivalent benefit unit for the fiscal year 2026-27. Therefore, the assessment rate proposed to be continued for the fiscal year 2026-27 is \$108.06, which is the same as the maximum authorized rate. The maximum authorized assessment rate for 2026-27 is \$108.06 per single-family equivalent benefit unit.
5. A Public Hearing regarding the continuation of the Assessment District shall be held on June 10, 2026 at 9:00 a.m. or as soon after as practical, at the Twain Harte Community Services District offices located at 22912 Vantage Pointe Drive, Twain Harte, California, 95383. The Clerk of the Board is hereby authorized and directed to cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

PASSED AND ADOPTED by the Board of Directors of the Twain Harte Community Services District at their Regular Meeting held on May 13, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Mary Dearborn, Board President

Kimberly Silva, Board Secretary

FY 2026-27

ENGINEER'S REPORT

Twain Harte Community Services District

Fire Rescue Assessment District

May 2026

Final Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

(This Page Intentionally Left Blank)

Twain Harte Community Services District

Board of Directors

Mary Dearborn, President
Charlotte Bohlman, Vice President
Dennis Mitchell, Director
Eileen Mannix, Director
Gary Sipperley, Director

General Manager

Tom Trott

Fire Chief

Neil Gamez

Secretary of the Board

Kim Silva

Assessment Engineer

SCI Consulting Group

Table of Contents

Introduction	1
Legal Analysis.....	1
Compliance with Current Law	3
Assessment Process	4
Description of Services	6
Cost and Budget	7
Budget for Fiscal Year 2026-27.....	7
Method of Apportionment.....	8
Method of Apportionment.....	8
Discussion of Benefit	8
Benefit Factors	9
State Responsibility Area.....	11
Summary of Benefits	11
Calculating General Benefit.....	12
Benefit Finding	15
Zones of Benefit	15
Assessment Apportionment.....	16
Method of Assessment.....	17
Appeals and Interpretation	20
Assessment	21
Assessment Diagram	24
Assessment Roll	26

List of Figures

Figure 1 – Estimate of Cost	7
Figure 2 – Commercial/Industrial Density and Assessment Factors.....	19
Figure 3 – Summary of Cost Estimate	21

Introduction

The Twain Harte Community Services District ("District") currently provides fire suppression services for approximately 1,794 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 2026-27 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 XIID 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 XIIC and XIID 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 XIII C and XIII D 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 XIIC and XIID 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 XIII D 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 2026-27 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 XIII D 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 10, 2026. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2026-27. 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 2026-27.

Description of Services

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.

$$\text{Final Level of Improvements} = \text{Baseline Level of Improvements} + \text{Enhanced Level of Improvements}$$

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.

Cost and Budget

Budget for Fiscal Year 2026-27

The following budget lists the elements proposed to be funded by the Assessment District in Fiscal Year 2026-27.

Figure 1 – Estimate of Cost

Twain Harte Community Services District Fire and Rescue Assessment District Estimate of Cost Fiscal Year 2026-27			<i>Total Budget</i>
Beginning Fund Balance			\$0
Fire and Rescue Expenses Services Expenditures			
Services Costs			\$1,391,604
Salaries and Employee Benefits	\$1,136,004		
Maintenance and Repairs	\$101,100		
Materials and Supplies	\$10,000		
Outside Services	\$24,400		
Utilities, Prop/Liab Ins, TUD, etc.	\$120,100		
Debt Service	\$0		
Administrative Cost Allocation			\$155,984
Capital Expenses/Outlay			\$437,500
Total Service, Administrative and Capital Expenditures			\$1,985,088
Additional Expenditures			
Allowance for Uncollectable Assessments			\$0
County Collection, Levy Administration, and Other Incidentals			\$4,280
Total Additional Expenditures			\$4,280
Total Service, Administrative, Capital and Additional Expenditures			\$1,989,368
Total Benefit of Services and Related Expenses			\$1,989,368
SFE Units			1680.96
Benefit received per Single Family Equivalent Unit			\$1,183.47
Less:			
District Contribution for General Benefits			(\$181,032)
District Contribution toward Special Benefits			(\$1,230,503)
Transfers to (from) reserves			(\$396,188)
Total Revenue from Other Sources			(\$1,807,723)
Net Cost of Fire and Rescue Costs			\$181,645
Total Fire and Rescue Assessment District Budget			\$181,645
(Net Amount to be Assessed)			
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment
	1,681	\$108.06	\$181,645

Method of Apportionment

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
 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 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 XIID 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 XIII A 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."*ⁱ

*"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."*ⁱⁱ

*"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."*ⁱⁱⁱ

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

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

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."^{vi}

"A visually preferred landscape can be the natural outcome of fuels treatments."^{vii}

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 XIII C 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 Benefit	=	General Benefit	+	Special 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 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:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
----------------------------	----------	---	----------	--	----------	---

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. XIID, 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
 1,794 parcels in the Assessment District
 50% relative benefit compared to property within the Assessment district

CALCULATION:

General benefit to property outside the Assessment District =
 $130 / (1,794 + 130) * .5 = 3.3\%$

Although it can reasonably be argued that properties protected inside, but near the Assessment District boundaries are offset by similar fire protection provided outside, 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.

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

The Assessment District's total budget for 2026-27 is \$1,989,368. Of this total budget amount, the District will contribute approximately \$1,807,723 or 90% 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 \$108.06 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.

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.

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 XIID 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 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.

Assessment

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 XIID 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 2026-27 is generally as follows:

Figure 3 – Summary of Cost Estimate

	FY 2026-27 Budget
Fire and Rescue Expenses	\$1,391,604
Administrative Cost Allocation	\$155,984
Capital Expenses/Outlay	\$437,500
Incidental Expenses	\$4,280
TOTAL BUDGET	\$1,989,368
Less: District Contribution	(\$1,411,535)
Transfer To/(From) Reserve	(\$396,188)
NET AMOUNT TO ASSESSMENTS	\$181,645

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 2024 to December 2025 was 3.04% and the Unused CPI carried forward from the previous fiscal year is 2.71%. Therefore, the maximum authorized assessment rate for fiscal year 2026-27 is increased by 3% which equates to \$108.06 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$108.06, 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.

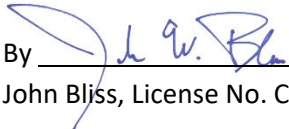
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Tuolumne for the fiscal year 2026-27. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the County Recorder's office.

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 2026-27 for each parcel or lot of land within the Assessment District.

Dated: May 5, 2026

Engineer of Work



By  _____
John Bliss, License No. C52091

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 2026-27, and are incorporated herein by reference, and made a part of this Diagram and this Report.

FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS _____ DAY OF _____, 2026.

SECRETARY OF THE BOARD _____

RECORDED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS _____ DAY OF _____, 2026.

SECRETARY OF THE BOARD _____

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 _____, 2026 FOR THE FISCAL YEAR 2026-27 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 TUOLUMNE ON THE _____ DAY OF _____, 2026. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

SECRETARY OF THE BOARD _____

FILED THIS _____ DAY OF _____ O'CLOCK _____ 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.

COUNTY AUDITOR, COUNTY OF TUOLUMNE _____

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF TUOLUMNE 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.

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
FIRE AND RESCUE ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM**

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.

ⁱ Insurance Services Offices Inc.

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

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, Re-commissioned: Principal Findings and Recommendations,” p.1,

<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

^{iv} U.S. Fire Administration, Department of Homeland Security, “America Burning, Re-commissioned: 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/gtr_nc261.pdf

^{viii} Insurance Services Offices Inc., p. 1,

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



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	08B	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Public Hearing and Presentation on the Status of Vacancies, Recruitment, and Retention Efforts as Outlined in AB 2561.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Conduct a Public Hearing and receive a presentation on the status of vacancies, recruitment and retention efforts as outlined in AB 2561.

SUMMARY:

California’s Assembly Bill 2561, effective January 1, 2025, introduced requirements to improve transparency around staffing in public agencies. The bill mandates that agencies present data on staffing levels, vacancy rates, recruitment, and employee retention during at least one public hearing each fiscal year—specifically before the adoption of a final budget. Agencies must also report on any policies or practices that may hinder hiring or retention.

If vacancies exceed 20% in any single bargaining unit, additional data tracking is required. The law further requires that recognized employee organizations be given the opportunity to participate in these hearings. The District notified its two union organizations – Communications Workers of America (CWA) and the International Association of Fire Fighters (IAFF) – of their opportunity to provide a presentation at this hearing and CWA provided written comments.

Table 1. FY 25-26 Vacancy Metrics

Employee Bargaining Unit	Employees at Start of FY 25/26	Employees at End of FY 25/26	# of Vacant Positions	# of FY 25/26 Separations	Vacancy Rate	Retention Rate	Average Turnover Rate
Non-Represented (Management)	3.75	4.55	0	0	0%	121%	0%
CWA Union (Admin/Operations)	5.85	6.75	0	0.1*	0%	115%	1.6%*
IAFF Union (Fire)	5	5	0	0	0%	100%	0%

Notes

* The only separation was retirement of a 0.1 FTE employee, whose position no longer exists.

** The District’s vacancies are less than 20%.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Public Hearing Notice
- Comment Letter from CWA
- AB 2561 Recommended Metrics

NOTICE OF PUBLIC HEARING

The Board of Directors for the Twain Harte Community Services District (District) will conduct a Public Hearing on Wednesday, May 13, 2026, at 9:00 a.m. located at 22912 Vantage Pointe Dr, Twain Harte, CA to consider the following:

Presentation of Staffing Vacancies in Compliance with AB 2561. The presentation will summarize current vacancies, highlight recruitment and retention efforts, and address any policy or procedural changes that may impact vacancy reduction.

Members of the public are invited to attend in person or remotely and provide comments. Remote access will be made available through a link in the hearing agenda.

Publication date:
4/25/2026

The Union Democrat
Sonora, CA

Communication Workers of America

Local 9333



This statement is submitted for the official public record on behalf of CWA Local 9333.

Good evening Board Members,

My name is Jason Karney, and I am speaking on behalf of CWA Local 9333, representing employees at Twain Harte Community Services District.

Thank you for the opportunity to speak as part of the Assembly Bill 2561 reporting process.

We appreciate the District's efforts to comply with the new job vacancy reporting requirements and to provide transparency around staffing levels. This type of reporting is important, not just for compliance, but for understanding how staffing impacts both employees and the community we serve.

From the Union's perspective, vacancies are more than just numbers on a report — they directly affect daily operations. When positions remain unfilled, the workload is absorbed by existing employees. Over time, this can lead to increased fatigue, reduced efficiency, and potential impacts to service delivery.

Our members take pride in the work they do and remain committed to providing high-quality service to the community. However, extended vacancies and delays in hiring can place unnecessary strain on employees and are not a sustainable long-term solution.

We believe this process creates a valuable opportunity for the District and CWA Local 9333 to work collaboratively. We encourage continued transparency around vacancy timelines, recruitment efforts, and any barriers to filling positions.

We also support proactive efforts to ensure positions are filled in a timely manner, and that staffing levels are aligned with operational needs.

As a closing, we respectfully request that the Board provide quarterly updates on vacancy status, hiring progress, and any challenges impacting staffing levels. Establishing a regular reporting cadence will help ensure this issue remains visible and is addressed proactively.

Our goal is simple — to ensure that employees are supported, workloads are manageable, and the community continues to receive the level of service it expects and deserves.

We look forward to continuing to work with the District in a constructive and collaborative way.

Thank you for your time.

A handwritten signature in black ink, appearing to read "Jason Karney".

President CWA Local 9333



AB 2561 - Required and Recommended Metrics

Required by law

Metrics	Definition	Formula	Example
FTE (Full Time Equivalent)	Organization's total number of approved positions. Some Full Time positions may be comprised from smaller percentages of FTE approved.	sum of total number of positions identified as FTE	Total # of positions: 500 # of positions identified as FTE: 450 # of FTE: 450
Average time to Hire	Measures the average number of days it takes to fill a job vacancies.	sum of (days to fill each position)/ total number of positions filled	Position 1: 60 days Position 2: 90 days Position 3: 50 Days Total # of positions filled: 3 Avg. Time to Hire = $(60+90+50)/3 = 200/3 = 66.7$ days
Vacancy Rate	Measures the percentage of unfilled positions within an organization.	$(\# \text{ of vacant positions} / \text{total} \# \text{ of positions}) \times 100$	Total budgeting positions: 200 Number of vacant positions: 15 Vacancy Rate: $(15/200) \times 100 = 7.5\%$
Vacancy Rate (Bargaining Unit)	Measure the percentage of unfilled positions within a specific bargaining unit.	$(\# \text{ of vacant positions in BU} / \text{total} \# \text{ of positions in BU}) \times 100$	Total budgeting positions in BU: 200 Number of vacant positions in BU: 15 Vacancy Rate in BU: $(15/200) \times 100 = 7.5\%$
Retention Rate	Measures the percentage of employees who remain with an organization over a given period of time.	$(\# \text{ of employees at end of period} / \# \text{ of employees at start of period}) \times 100$ ** Note-- This metric can be grouped by Department, BU, Supervisor, etc.	Employees at start of the year: 500 Employees at the end of the year: 450 Retention Rate: $(450/500) \times 100 = 90\%$ **rule of thumb: high retention >90%; low retention rate <80%
Average Turnover Rate	Measures the percentage of employees who leave an organization over a given period.	$(\# \text{ of employees who separate during the period} / \text{average} \# \text{ of employees during period}) \times 100$ ** Note-- This metric can be grouped by Department, BU, Supervisor, etc.	Employees at the start of the year: 500 Employees at the end of the year: 450 Total separations during the year: 60 1) avg # of employees = $(500+450)/2 = 475$ 2) Turnover Rate = $(60/475) \times 100 = 12.6\%$



Recommended Measures

Metrics	Definition	Formula	Example
---------	------------	---------	---------

Average Tenure	Measures the average length of time employees stay with an organization.	total years of service of all employees/total # of employees <i>** Note-- This metric can be grouped by Department, BU, Supervisor, etc.</i>	# of employees: 5 Individual tenure of each employee (years): 3,5,8,2,4 Total years of service: 3+5+8+2+4 = 22 Average Tenure = 22/5 = 4.4 years
-----------------------	--	---	---

Average Time to Recruit	Measures the length of time from when the recruitment opens TO creation of the list created of qualified candidates	sum of (recruitment open TO list created in days)/ total# of positions recruited	Position 1: 30 days Position 2: 45 days Position 3: 25 Days Sum of recruitment open to list created: 30+45+25 = 100 Total # of positions filled: 3 Avg. Time to Recruit = 100/3 = 33.3 days
--------------------------------	---	--	--

Acceptance Rate	Measures the percentage of job offers that candidates accept relative the the number of offers made.	(# of offers accepted/total # of offers made) x 100	# of offers accepted: 17 total # of offers made: 50 Acceptance Rate: (17/50) x 100 = 34%
------------------------	--	--	---

Cost per hire	Measures the expenses associated with hiring an employee.	total recruitment costs/total number of hires	Total recruitment costs: \$50,000 Total # of hires: 10 Cost per hire = \$50,000/10 = \$5,000 Internal Recruitment Costs can include: Recruiter salaries; HR team time spent hiring; Hiring manager time External Recruitment Costs can include: job postings/ads; consultant fees; background checks, assessments
----------------------	---	---	--

Early Turnover	Measures the percentage of employees who leave within their first year of employment.	(# of employees who separate within their first year/ total # of new hires in the year) x 100	Total new hires in a year: 100 # of employees separated within their first year: 15 Early Turnover Rate = (15/100) x 100 = 15%
-----------------------	---	---	---



Voluntary Turnover Rate

Measures the percentage of employees who voluntarily separate during a given time period.

(# of voluntary separations during a period / average # of employees during the period) x 100

Avg. # of employees = (starting headcount + ending headcount)/2

Employees at the start of the year: **500**
Employees at the end of the year: **450**
Total voluntary separations during the year: **60**

1) avg # of employees = (500+450)/2 = **475**

2) Voluntary Turnover Rate = (60/475) x 100 = **12.6%**

Involuntary Turnover Rate

Measures the percentage of employees who involuntarily separate during a given time period.

(# of involuntary separations during a period / average # of employees during the period) x 100

Avg. # of employees = (starting headcount + ending headcount)/2

Employees at the start of the year: **500**
Employees at the end of the year: **450**
Total involuntary separations during the year: **30**

1) avg employees = (500+450)/2 = **475**

2) Involuntary Turnover Rate = (30/475) x 100 = **6.3%**

Regrettable Turnover Rate

Measures the percentage of voluntary separations of employees who have been identified as high-performing, high-potential, or critical.

(# of regrettable separations during a period / average # of employees during the period) x 100

Avg. # of employees = (starting headcount + ending headcount)/2

Employees at the start of the year: **500**
Employees at the end of the year: **450**
Total separations during the year: **20**

1) avg employees = (500+450)/2 = **475**

2) Regrettable Turnover Rate = (20/475) x 100 = **4.2%**

Average Overtime Rate per employee

Measures the average number of overtime hours worked by employees within a specific time period.

Total # of overtime hours worked by employees within a specific timeframe / # of employees during the time period.

**** Note-- This metric can be grouped by Department, BU, Supervisor, etc.**

Total # of overtime hours worked by employees from start of year to end of year = **300**

Headcount: **75**

Average Overtime Rate per employee = 300/75 = **4 hours**

Absence Rate

Measures the absence rate for an employee during a given time period.

(Total Unplanned Absences during a specific time period / Total Scheduled Workdays during a specific time period) x 100

Total Unplanned Absences = **23**
Total Scheduled Workdays = **250**
Absence Rate = (23/250) x 100 = **9.2%**

Employee Engagement

Measures how invested and enthusiastic employees are about their work. High employee engagement leads to increased productivity, improved customer service, and lower turnover.

These are typically measured through surveys distributed to employees. The specific calculation will depend on the survey design and scoring system used.

RGS can help develop and deliver meaningful and research-backed employee engagement surveys.





Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	09A	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt the 20-Year Vehicle/Equipment Replacement Plan for Fiscal Year 2026-27.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Adopt the 20-Year Vehicle/Equipment Replacement Plan for Fiscal Year (FY) 2026-27.

SUMMARY:

The District maintains a 20-Year Vehicle/Equipment Replacement Plan (Replacement Plan) to ensure its vehicles and equipment are replaced in a manner that ensures reliability and fiscal responsibility. The Replacement Plan is updated each year based on the following assumptions:

- Future vehicle and equipment purchases are assumed to be new vehicles and equipment, unless staff determines it is in the best interest of the District to purchase used vehicles and equipment.
- All new vehicles (excluding fire engines) are planned to be replaced every 15 years and/or 100,000 miles.
- The remaining life of existing vehicles/equipment is based on staff evaluation and is re-evaluated each year.
- Vehicles and equipment needing consecutive years of excessive repair work may need to be replaced earlier than planned.
- Vehicles and equipment that reach their estimated useful life will be evaluated by staff prior to replacement to determine if it can be reliably used for longer than originally anticipated.
- Costs for future vehicle and equipment replacements are based on the current value with an added inflation factor of 3% per year.

Both the Water/Sewer Committee and Fire Committee reviewed the Replacement Plan and recommend that the Board adopt it.

FINANCIAL IMPACT:

No vehicles or equipment are scheduled to be replaced in Fiscal Year 2026-27. Therefore, the recommended action has no immediate financial impact.

ATTACHMENTS:

- 20-Year Vehicle/Equipment Replacement Plan for Fiscal Year 2026-27



**TWAIN HARTE COMMUNITY SERVICES DISTRICT
20-YR VEHICLE/EQUIPMENT REPLACEMENT PLAN**

Adopted: 5/13/2026

	Life Left	Life New	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34	FY 34-35	FY 35-36	FY 36-37	FY 37-38	FY 38-39	FY 39-40	FY 40-41	FY 41-42	FY 42-43	FY 43-44	FY 44-45	FY 45-46
Water/Sewer (65%/35%)																						
Truck #1 (Ops Mgr) - 2019 Jeep Grand Cherokee	10	15											54,500									
Truck #2 (Utility/Goose/Plow) - 2015 Ford F350	4	15					95,500															\$ 148,800
Truck #3 (Utility/Goose/Plow) - 2023 Ford F350	12	15														132,000						
Truck #4 (Utility/Plow) - 2023 Ford F350 (Utility Bed	12	15														132,000						
Truck #5 (Utility) - 2019 Ford F350	8	15									107,500											
Truck #6 (Utility/Goose) - 2018 Chevy 3500	6	15							101,300													
Truck #7 (Small Utility) - 2008 Chevy C15*	1	15		32,800																\$ 51,100		
Mini-Excavator - 2016	16	25																	105,000			
Backhoe - 2005	9	30										135,000										
Water/Sewer (50%/50%)																						
Mobile Generator*	5	25						35,000														
Forklift*	11	25												43,000								
Sewer (100%)																						
Flush Truck - 2022 Ford F600	17	20																			310,900	
Vacuum Trailer - 2015 Pipe Hunter	16	25															273,000					
Fire (100%)																						
C720 (Chief) - 2023 Chevy 1500	12	15													105,900							
U721 (Utility) - 2006 GMC Sierra 2500 Diesel	3	23				84,900															124,600	
U722 (Utility) - 2016 Toyota Tacoma	7	15							53,200													
E721 (Primary Engine) - 2005 HME SEO 1871	12	25																				
E723 (Primary Engine) - 2014 International	9	20									904,400											
E722 (Reserve Engine) - 2001 HME Westates	10	35										80,000										
E726 (Type 6) - 2026 QTAC Super 6	15	15																	676,200			
WT721 (Tactical Tender) - 2016 Pierce Intl.	17	25																			596,500	
Vehicles not to be Replaced																						
Flush Trailer (Trixie) - 1998 Shamrock	1	25																				
CERT Utility - 2004 Chevy 2500	4	25																				
TOTAL Water			\$ -	\$ 21,320	\$ -	\$ -	\$ 62,075	\$ 17,500	\$ 65,845	\$ -	\$ 69,875	\$ 87,750	\$ 35,425	\$ 21,500	\$ -	\$ 171,600	\$ -	\$ -	\$ 68,250	\$ 33,215	\$ -	\$ 96,720
TOTAL Sewer			\$ -	\$ 11,480	\$ -	\$ -	\$ 33,425	\$ 17,500	\$ 35,455	\$ -	\$ 37,625	\$ 47,250	\$ 19,075	\$ 21,500	\$ -	\$ 92,400	\$ 273,000	\$ -	\$ 36,750	\$ 328,785	\$ -	\$ 52,080
TOTAL Fire			\$ -	\$ -	\$ -	\$ 84,900	\$ -	\$ -	\$ 53,200	\$ -	\$ -	\$ 904,400	\$ 80,000	\$ -	\$ 1,215,900	\$ 46,700	\$ -	\$ 676,200	\$ -	\$ 721,100	\$ -	\$ -
DISTRICT GRAND TOTAL			\$ -	\$ 32,800	\$ -	\$ 84,900	\$ 95,500	\$ 35,000	\$ 154,500	\$ -	\$ 107,500	\$ 1,039,400	\$ 134,500	\$ 43,000	\$ 1,215,900	\$ 310,700	\$ 273,000	\$ 676,200	\$ 105,000	\$ 1,083,100	\$ -	\$ 148,800

NOTES:

- All future vehicle purchases are assumed to be new vehicles, unless noted otherwise.
 - Vehicle values are based on current year values with an added inflation factor of 3% per year.
 - All new vehicles (excluding fire engines) are planned to be replaced every 15 years and/or 100,000 miles.
 - Remaining life of existing vehicles/equipment is based on staff evaluation and will be re-evaluated each year.
 - Vehicles needing consecutive years of excessive repair work may need to be replaced earlier than planned.
 - Vehicles that reach their estimated useful life will be evaluated by staff to determine whether they need replacement prior to purchase of a new vehicle.
- * Vehicle/equipment anticipated to be replaced with a used vehicle.



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	09C	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to approve an Agreement for Large Energy Efficiency Project Grant between Tuolumne Public Power Agency and Twain Harte Community Services District.		
RELATION TO STRATEGIC PLAN:	<input type="checkbox"/> N/A <input checked="" type="checkbox"/> Advances Goal/Objective #'s: <u>6.1, 6.12</u>		

RECOMMENDED ACTION:

Approve the Agreement for Large Energy Efficiency Project Grant between Tuolumne Public Power Agency and Twain Harte Community Services District.

SUMMARY:

The District has been awarded a Tuolumne Public Power Agency (TPPA) Large Energy Efficiency Project Grant in the amount of \$93,500 to support energy efficiency improvements in the community. The grant will fully fund a project to replace eleven existing parking lot streetlights at Eproson Park with solar-powered fixtures, matching the lights at Twain Harte Meadows Park. The project will modernize aging infrastructure while reducing reliance on grid power.

The grant and associated project meet (and exceed) District Strategic Plan Objectives 6.1 and 6.12 by:

- Applying for (and obtaining) grant to accomplish strategic objectives.
- Exploring (and implementing) the use of solar to produce revenue or strengthen existing revenue streams by decreasing ongoing costs.

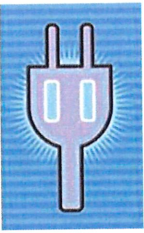
Board approval of the Agreement for Large Energy Efficiency Project Grant is required to authorize its execution and accept the awarded grant funds.

FINANCIAL IMPACT:

The TPPA grant will reimburse the District up to \$93,500 for eligible project costs. The District will initially fund project expenditures and will be reimbursed upon completion and approval of required documentation. Project costs and revenue will be included in the Fiscal Year 2026-27 Park Fund Budget. The project is anticipated to reduce ongoing Park Fund electrical costs by up to \$2,000 per year.

ATTACHMENTS:

- Award Letter TPPA Large Energy Efficiency Project Grant
- Agreement for Large Energy Efficiency Project Grant between Tuolumne Public Power Agency and Twain Harte Community Services District.



TPPA

Tuolumne Public Power Agency
2 South Green Street
Sonora, CA 95370
(209) 533-6516

April 7, 2026

Tom Trott
22912 Vantage Pointe Drive,
Twain Harte, CA
(209) 586-3172

Dear Mr. Trott,

On January 12, 2026, our office received a Large Energy Efficiency Project Grant Request from Twain Harte Community Services District. The Agency Director and I reviewed this application. Due to the estimated reduction in kWh consumption shown in the application, and the potential for significant public benefit to the project area, TPPA has decided to award the full amount requested by THCS D in their Large Energy Efficiency Project Grant application.

TPPA will reimburse THCS D in an amount not to exceed ninety-three thousand five hundred (\$93,500) dollars upon successful completion of the project, subject to the following requirements:

1. Pre- and post-project site inspection.
2. Submission of project expenditure documentation:
 - a. Final itemized material list that details all material costs.
 - b. Final itemized labor summary that details all labor costs.
 - c. Documentation demonstrating payment to the contractor for the project.

The pre- and post-project inspections are meant to be informal in nature; they are an opportunity to visually verify the project itself rather than an evaluation of the quality of the product or compliance with code.

Please reach out to me if there are any questions or concerns.

Congratulations!

Mark Fischer
TPPA Coordinator



TPPA

Tuolumne Public Power Agency
2 South Green Street
Sonora, CA 95370
(209) 533-6516

AGREEMENT FOR LARGE ENERGY EFFICIENCY PROJECT GRANT BETWEEN TUOLUMNE PUBLIC POWER AGENCY AND TWAIN HARTE COMMUNITY SERVICES DISTRICT

Tuolumne Public Power Agency (TPPA) “Large Energy Efficiency Project Grants” are specifically designated for Member Agency new construction or extensive remodel projects aimed at employing cost saving/low consumption energy devices or systems that demonstrate marked savings over conventional energy systems. Grant applications must be submitted within the designated application period to be considered. Total budget for Large Energy Efficiency Projects per fiscal year is not to exceed \$100,000 unless amended with the approval of the TPPA Board of Directors. This grant sum may be awarded to one Agency Member if there is only one grant applicant. Otherwise, the total amount of \$100,000 will be divided between the awarded to the grant applicants whose projects merit the most reduced energy consumption. These grant funds may be used to pay partial costs of more expensive energy efficiency projects.

TPPA hereby grants to Twain Harte Community Services District (THCSD) the sum of Ninety-Three Thousand, Five Hundred (\$93,500) dollars for the purpose of undertaking the improvements described in the scope of work provided to TPPA in the Member Agency’s Large Energy Efficiency Project Grant application. This aspect of the energy efficiency project to be completed by: June 15th, 2026. If needed, this term can be extended by written request to TPPA by May 15th, 2026.

Member Agency shall complete said improvements according to the Scope of Work provided in the Member Agency’s Large Energy Efficiency Project Grant application. Payment of the above amount will be made in full by TPPA upon verification of successful installation and completion of said improvements. Should Member Agency fail to complete said improvements within the specified time period without requesting an extension in writing, the grant award shall not be due and payable.

Member Agency shall provide TPPA copies of all reports and documents prepared in conjunction with this project, including invoices for services and supplies and records of payment, and agrees to permit TPPA to use such reports and documents in TPPA’s energy conservation reporting efforts.

Member Agency agrees to indemnify, defend and hold harmless TPPA, its officers, agents and employees from any and all claims and losses accruing or resulting to Member Agency and to any and all contractors, subcontractors, materials persons, laborers and any other person, firm or corporation or supplier as provided by the Member Agency in connection with the performance of this agreement, and from any and all claims and losses accruing or resulting to any person firm or corporation who may be injured or damaged by the Member Agency in the performance of this contract.



TPPA

Tuolumne Public Power Agency
2 South Green Street
Sonora, CA 95370
(209) 533-6516

This Agreement is made by and between the Tuolumne Public Power Agency (TPPA) and

_____ on _____, 20____.
Member Agency Date

IN WITNESS WHEREOF, THIS AGREEMENT has been executed by the parties hereto, upon the date first above written.

TPPA

MEMBER AGENCY

Roger Root Date
TPPA Agency Director

Authorized Signature Date
Title: _____



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	09C	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt proposed revisions to Policy #1060 – Miscellaneous Fee Schedule		
RELATION TO STRATEGIC PLAN:	<input type="checkbox"/> N/A <input checked="" type="checkbox"/> Advances Goal/Objective #'s: 6.8, 6.9		

RECOMMENDED ACTION:

Adopt proposed revisions to Policy #1060 – Miscellaneous Fee Schedule.

SUMMARY:

The District’s Finance/Policy Committee recently reviewed and discussed Policy #1060 (Miscellaneous Fee Schedule) to update and add fees for miscellaneous services and items provided by the District for the direct benefit of a customer, agency or other party.

Proposed Policy #1060 revisions generally include the following:

- Adds sections that clarify the purpose and basis of fees and potential for charges in addition to listed fees.
- Updates and expands labor and equipment rates to reflect current operational costs.
- Adds fees specifically required by the District’s Water and Wastewater Ordinances.
- Adds a fee for private sewer lateral camera inspection in accordance with Strategic Plan Objective 6.8.
- Adds a fee for a pre-fabricated and approved sewer cleanout in accordance with Strategic Plan Objective 6.9.

The Finance/Policy Committee has reviewed the proposed revisions to Policy #1060 and recommends that the Board adopt the updated policy.

FINANCIAL IMPACT:

The addition of fees related to Strategic Plan Objectives will likely result in additional revenue for the Sewer Fund.

ATTACHMENTS:

- Policy #1060 – Miscellaneous Fee Schedule – PROPOSED REVISIONS
- Policy #1060 – Miscellaneous Fee Schedule – CURRENT VERSION

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Miscellaneous Fee Schedule
POLICY NUMBER: 1060
ADOPTED: August 16, 2005
AMENDED: 11/15/2005, 9/11/2006, 8/11/2016
LAST AMENDED: June 10, 2020

1060.10 PURPOSE

In accordance with law and District Ordinances, this policy sets forth a schedule of fees for miscellaneous services and items provided for the direct benefit of a customer, agency or other party. The Board of Directors shall update this Miscellaneous Fee Schedule as needed to best reflect the cost of services or items provided.

1060.20 BASIS OF FEES

Fees in the Miscellaneous Fee Schedule are based upon an estimate of average costs incurred for the services or items provided. Equipment costs are generally based on FEMA equipment rates and/or District-specific equipment costs.

1060.30 ADDITIONAL CHARGES

Some services will require charges in addition to the fees listed in the Miscellaneous Fee Schedule to complex specifics of the nature of the request or need. Additional charges will be based on actual costs or on hourly rates listed in the Miscellaneous Fee Schedule. Examples include, but are not limited to:

- Application fees are for initial application processing only. Additional charges will be estimated to provide necessary services to meet the specific needs/requests detailed in the application.
- Inspections may require additional hourly charges if initial inspections fail and require District representatives to perform repeat inspections or site visits.
- Services or items that are not specifically listed in the Miscellaneous Fee Schedule, but directly benefit a customer, agency or other party (as opposed to a service that benefits all customers), may be charged at an hourly rate or actual costs incurred by the District.

1060.40 MISCELLANEOUS FEE SCHEDULE

The fees in the below table are established by the District's Board of Directors and may be updated at any time by amendment of this Policy.

MISCELLANEOUS FEE SCHEDULE - Twain Harte Community Services District

LABOR & EQUIPMENT RATES

Damage Repairs to District Facilities	Actual Materials & Labor Cost
Admin/Operations Staff (Regular Time)	\$ 65.00 per hour
Engineering Staff	\$ 100.00 per hour
Operations Truck	\$ 32.00 per hour
Dump Trailer	\$ 9.00 per hour
Backhoe Loader	\$ 110.00 per hour
Mini Excavator	\$ 60.00 per hour
Forklift	\$ 60.00 per hour
Vacuum/Hydro-Excavator	\$ 65.00 per hour
Sewer Jetter	\$ 65.00 per hour

APPLICATION FEES

New Service Application	\$ 50.00 each
Extension or Improvement Application	\$ 50.00 each
Wastewater Discharge Permit Application	\$ 50.00 each

BILLING FEES

Additional Billing	\$ 2.50 per bill
Property or Tenant Account Set-up/Transfer	\$ 30.00 per occurrence
Returned Check Fee	\$ 40.00 per occurrence
Door Notice - Shutoff/Flow Reduction	\$ 20.00 per occurrence

WATER/SEWER FEES

Service Shutoff/Flow Reduction	\$ 50.00 per occurrence
After Hours Service Reinstatement/Call	\$ 150.00 per occurrence
Private Sewer Lateral Camera Inspection/Locate	\$ 150.00 per occurrence
Sewer Cleanout Inspection	\$ 150.00 per occurrence
Pre-Constructed Sewer Cleanout	\$ 150.00 each
Water Meter Testing	Actual testing costs
Backflow Prevention Device Inspection	Actual inspection costs

NON-CUSTOMER WATER PURCHASE

Hydrant Meter Installation/Removal	\$ 50.00 per rental
Treated Water Use	2 X Current Consumption Rate

OTHER FEES

Photocopy - 8.5"x11"	\$ 0.15 per side
Photocopy - Oversize	\$ 0.20 per side

TWAIN HARTE COMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Miscellaneous Fee Schedule
POLICY NUMBER: 1060
ADOPTED: August 16, 2005
AMENDED: November 15, 2005
AMENDED: September 11, 2006
AMENDED: August 11, 2016
AMENDED: June 10, 2020

1060.10 The Board of Directors of the Twain Harte Community Services District shall, in conjunction with adoption of the annual budget and, as needed from time to time, adopt this Miscellaneous Fee Schedule in accordance with law and Board Policy 1010.

Labor Charges

All District Staff (Regular Time)	\$60.00/Hour
Damage to District Facilities	Actual cost for materials and labor

Equipment Charges

Backhoe	\$50.00/Hour
Mini Excavator	\$35.00/Hour
Dump Trailer	\$7.00/Hour
Pick-Up	\$30.00/Hour
Fork Lift	\$45.00/Hour
Vacuum Trailer	\$50.00/Hour
Sewer Jetter	\$50.00/Hour

Water/Sewer Fees

Additional Billing (per bill)	\$2.50
Property Transfer/Account Set-up	\$30.00
Renter Set-up/Account Transfer	\$30.00
Returned Check Fee	\$40.00
Service Shutoff/Flow Reduction	\$50.00
Door Notice - Shutoff/Flow Reduction	\$20.00
After Hours Service Reinstatement/Call	\$150.00

Fire Hydrant Meter Rental / Treated Water Purchase

Refundable Meter Deposit	\$1,000.00
Meter Installation/Removal (one-time)	\$30.00
Meter Reading (only if required)	\$15.00/day
Consumption	2 X Current Consumption Rate

Other Fees

Photocopies

Letter (single side)	\$0.15/copy
Letter (double sided)	\$0.25/copy
Oversize (single sided)	\$0.20/copy
Oversize (double sided)	\$0.30/copy

Lost key fee

Single Lock	\$50.00
Double Lock	\$100.00
Triple Lock	\$150.00
Padlock	\$50.00



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	09D	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Policy 2045 – Leave Abuse Prevention.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

Adopt Policy 2045 – Leave Abuse Prevention.

SUMMARY:

The District recently developed and reviewed Policy #2045 (Leave Abuse Prevention) to establish clear expectations regarding the appropriate use of employee leave benefits and to define what constitutes misuse or abuse of leave. The proposed policy promotes responsible use of sick, vacation, management, compensatory time off (CTO), and other paid or unpaid leave benefits while maintaining operational continuity and ensuring compliance with applicable state and federal law.

Based on this review and discussion, the proposed Policy #2045 generally includes the following:

- Establishes clear expectations for both supervisors and employees regarding the administration and use of leave benefits.
- Defines specific actions that may be considered abuse of leave, including patterns of unscheduled sick leave use, failure to follow leave request procedures, and use of leave to avoid work assignments.
- Clarifies that legally protected leave under applicable laws (including FMLA, CFRA, FEHA, and Workers’ Compensation laws) shall not be considered misuse or abuse.
- Outlines supervisor responsibilities for monitoring leave usage to ensure consistent and appropriate application of District policies.
- Establishes procedures for investigating suspected abuse of leave prior to any disciplinary action.

Both the District’s Fire Division union (Stanislaus Consolidated Firefighters, IAFF) and the Operations/Administration Divisions union (Communication Workers of America) reviewed the proposed policy. The Fire union had no comments and the Operations/Administration union’s comments were incorporated into the proposed policy. The Finance/Policy Committee reviewed Policy #2045 and recommends that the Board adopt it.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Policy #2045 – Leave Abuse Prevention

TWAIN HARTECOMMUNITY SERVICES DISTRICT
Policy and Procedure Manual

POLICY TITLE: Leave Abuse Prevention

POLICY NUMBER: 2045

ADOPTED:

AMENDED:

LAST AMENDED:

2045.10 PURPOSE

The purpose of this policy is to encourage responsible use of leave benefits and to define misuse and/or abuse of leave benefits. The intent of this Policy is to maximize employee access to all leave benefits (sick, vacation, management, compensatory time off (CTO), and other paid or unpaid leave benefits) without compromising operational continuity or compliance with federal and state law.

2045.20 GENERAL EXPECTATIONS

2045.21 Employer. All District supervisors are expected to:

1. Administer leave policies in a fair, consistent and non-discriminatory manner with an intent to empower employees to responsibly utilize leave benefits available to them.
2. Interpret this Policy in a manner that is consistent with District policies, Board-approved Union Labor Contracts, and laws. Nothing in this policy is intended to interfere with legally protected leave rights.
3. Never retaliate against any employee for requesting/using legally protected leave or filing a complaint regarding leave rights.

2045.22 Employees. All District employees are expected to:

1. Consider workload and operational impacts of leave requests whenever circumstances allow so as not to unduly disrupt the District's operations.
2. Comply with the requirements of all District policies and Board-approved Labor Contracts related to the use of leave benefits. This includes, but is not limited to leave requests and approvals, timing and method of leave notification, purpose for leave, provision of required documentation, etc.

2045.30 MISUSE/ABUSE OF LEAVE

The following actions may be considered misuse and/or abuse of leave benefits:

1. Using sick leave for any reason other than those specifically listed in Policy 2040 (Sick Leave).
2. Using unscheduled sick leave immediately preceding or following any day off (weekend, holiday, vacation, CTO, or other leave) on at least three occasions within a 60-day period.
3. Failing to provide advance notice and obtain approval for scheduled leave of any duration, including sick, vacation, management, CTO, or other leave.
4. Using unscheduled sick leave after a supervisor has denied the use of other leave for the same period.
5. Using any leave when a supervisor has declared a temporary pause on approval of discretionary leave due to emergency or operational needs.
6. Using any form of leave to avoid a work assignment.
7. Providing falsified documentation or failing to provide documentation to justify leave as required by District policies and applicable Labor Union Contracts.

2045.40 LEGALLY PROTECTED LEAVE

Use of legally protected leave shall not be considered misuse or abuse. Prior to determining if leave benefits have been misused or abused, the District shall evaluate whether an absence may be protected under applicable law, including but not limited to California Paid Sick Leave Law, Family and Medical Leave Act (FMLA), California Family Rights Act (CFRA), Pregnancy Disability Leave, Fair Employment and Housing Act (FEHA), and Workers' Compensation Laws.

2045.50 MONITORING USE OF LEAVE

District supervisors are responsible for administering and monitoring use of leave benefits to ensure responsible use. This may include, but is not limited to, monitoring:

- The frequency and timing of unscheduled leave use.
- The manner and timing of leave requests and notifications.
- Use of leave in a manner that avoids assignments or keeps employees from completing assigned work in a timely manner.
- Use of leave during temporary cessation of discretionary leave approval.
- Unauthorized absences and/or use of leave.

2045.60 INVESTIGATION

If a supervisor has reason to believe that an employee has misused and/or abused

leave, he/she shall confirm through investigation prior to implementing any disciplinary actions. Prior to any investigation, supervisors shall confirm that the leave use in question is not considered legally protected leave. Represented employees shall be entitled to Union representation in accordance with applicable Board-approved Labor Contracts and law. Employees may be asked to provide verbal or written documentation to support their leave use that is under investigation.

2045.61 VIOLATION & DISCIPLINE

Misuse and/or abuse of leave may result in disciplinary action up to, and including, termination. All disciplinary actions shall be carried out in accordance with District policies, applicable Board-approved Union Labor Contracts, and law.



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	09E	ITEM TYPE:	<input type="checkbox"/> Discussion <input type="checkbox"/> Action <input checked="" type="checkbox"/> Both
SUBJECT:	Discussion/action to adopt Resolution #26-12 – Approval of Fiscal Year 2025-26 Fire Fund Budget Adjustment for Fire Station Plumbing Repair.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s:		

RECOMMENDED ACTION:

Adopt Resolution #26-12– Approval of Fiscal Year 2025-26 Fire Fund Budget Adjustment for Fire Station Plumbing Repair.

SUMMARY:

The District’s fire station has experienced plumbing leaks and issues that require emergency repair. The issue is primarily attributed to aging infrastructure and outdated plumbing materials and requires prompt attention to maintain safe and functional facility operations.

The proposed work includes replacement of failed plumbing components necessary to restore reliable service and ensure continued operation of station facilities.

Because this was an unplanned emergency repair, the associated costs are not included in the Fiscal Year 2025–26 Fire Fund budget and require a budget adjustment.

FINANCIAL IMPACT:

Approval of the recommended Fiscal Year 2025–26 Fire Fund budget adjustment will result in an increase of \$9,200 in operational expenditures and a corresponding reduction in Fire Fund reserves. With the adjustment, Fire Fund reserves are projected to have a healthy balance of \$592,538 at the end of the fiscal year.

ATTACHMENTS:

- Resolution #26-12 – Approval of Fiscal Year 2025-26 Fire Fund Budget Adjustment for Fire Station Plumbing Repair

**TWAIN HARTE COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 26-12**

**APPROVAL OF FISCAL YEAR 2025-26 FIRE FUND BUDGET ADJUSTMENT FOR
FIRE STATION PLUMBING REPAIR**

WHEREAS, the District's fire station has experienced major plumbing leaks that require emergency repairs to restore essential water and sanitation services; and

WHEREAS, the plumbing system failure is attributed to aging infrastructure and requires immediate attention to maintain safe and functional facility operations; and

WHEREAS, the required repairs include replacement and restoration of failed plumbing components necessary to re-establish reliable restroom facilities; and

WHEREAS, due to the unplanned and emergency nature of this repair, the associated costs are not included in the Fiscal Year (FY) 2025-26 Fire Fund Budget and require a budget adjustment; and

WHEREAS, said repair requires a Fiscal Year (FY) 2025-26 Fire Fund Budget in the amount of \$9,200.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of Twain Harte Community Services District that the FY 2025-26 Fire Fund Budget be amended as follows:

1. Increase the Expense line item, "Facilities Maintenance and Repair," by \$9,200 from \$8,600 to \$17,800; and
2. Increase the Transfer from Reserves by \$9,200, from \$324,456 to \$333,656.

PASSED AND ADOPTED, by the Board of Directors of Twain Harte Community Services District at their Regular Meeting held on May 13, 2026 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Mary Dearborn, Board President

Kimberly Silva, Board Secretary



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	10A	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	President and Board member reports.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

This item provides an opportunity for individual Board members to provide a verbal report of District-related activities undertaken in the previous month.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

None.



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	10B	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	Fire Chief's report.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

This item includes a written and verbal report from the Fire Chief regarding general operations of the District's Fire Division over the previous month.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Fire Operations Report
- CERT Monthly Newsletter

April 2026

Operations Report

Fire Division



April Staffing

Full-Time Captains-2

Full Time Engineer-3

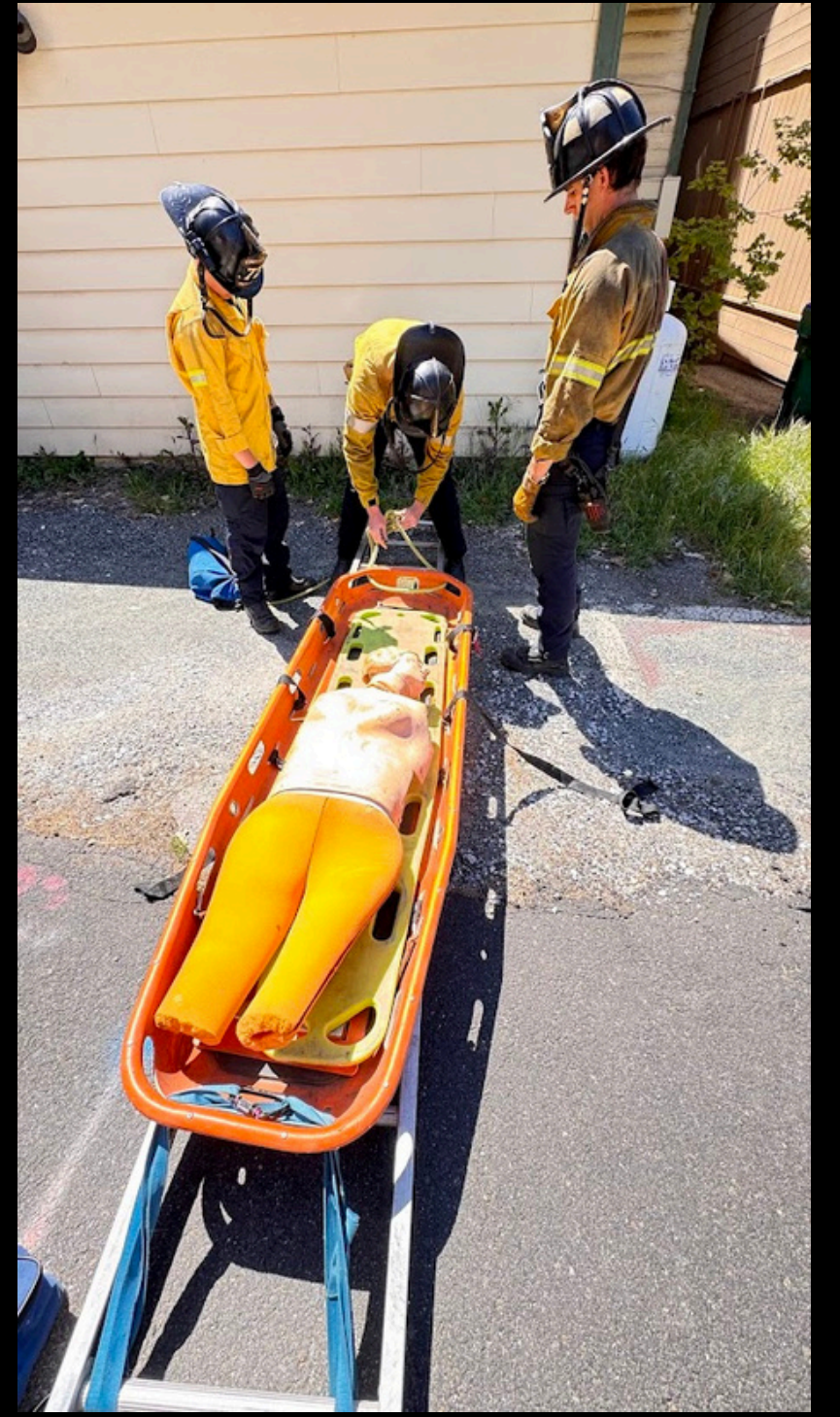
Intern Operator-1

Reserve Firefighters-2

Intern Firefighters-5



April Training Hours-210



FACILITIES



All shifts assisted with the THCS D district office fuel-reduction project. This fuels project is intended to reduce fire fuels to reduce or eliminate potential fire threats, while also creating a fire-resilient landscape that other property owners can adopt.



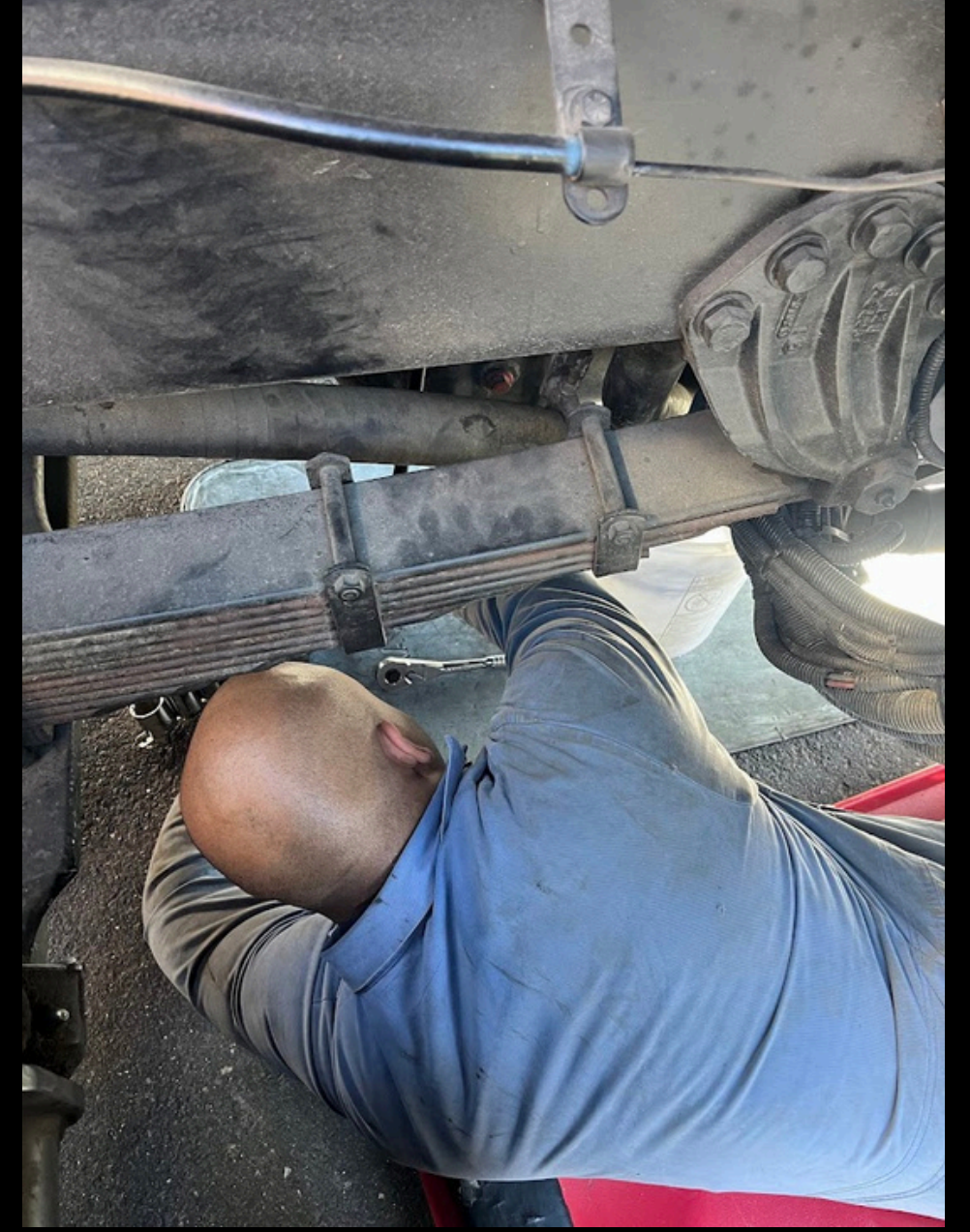
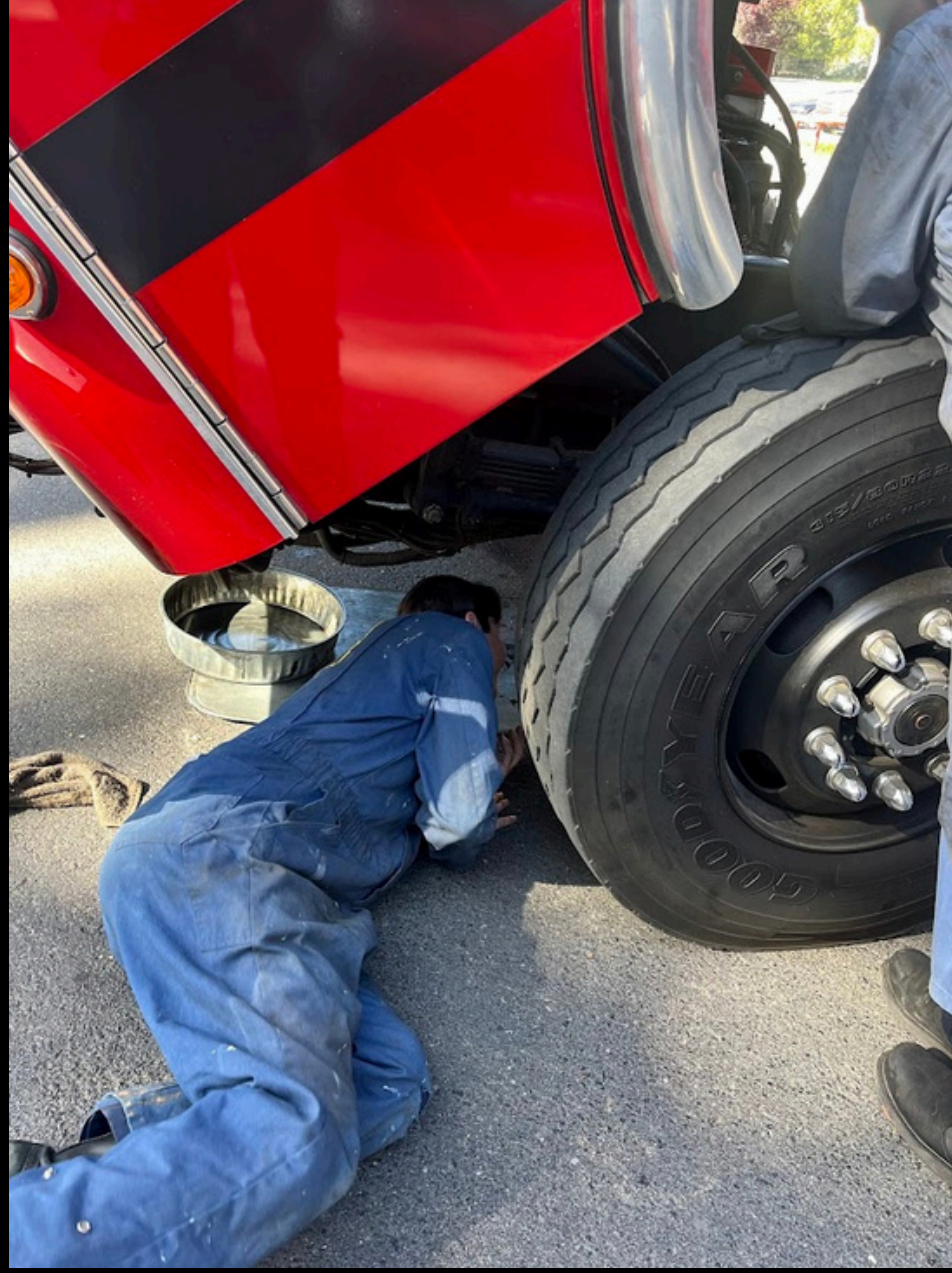
FACILITIES



A big thank you to the water/sewer department for purchasing shelving for Station 2.



FLEET



In April, Captain Slater and his crew conducted annual maintenance on the entire fleet. Maintenance includes fluid changes, in-depth inspections, and minor repairs.



TABLET COMMAND



On April 5th, all Tuolumne County and Calaverse County Fire agencies attended the Tablet Command training. Both counties are now live with the Tablet Command.



Life Safety Award



The Twain Harte Fire Department proudly recognizes Fire Captain Neftali Orozco, Engineer Kaleb Trine, Intern Firefighters Mason Jones, Ethan Row, and Charles Kjeldgaard, along with CAL FIRE Fire Apparatus Engineers Jeremy Palmer and Dylan Gomes, Fire Captain Sean Steret, FAE Anthony Cooper, FAE Joe Radanovich, and TCFD Resident Firefighter Bryce Nicolson for their exceptional actions and commitment to life safety during a critical incident.

During severe winter storm conditions, this team responded to two separate medical rescues involving two male victims trapped in snow conditions. Facing hazardous terrain, limited access, and extreme weather, they worked cohesively and without hesitation to stabilize, extricate, and safely remove the patients from a life-threatening situation.

Their professionalism, teamwork, and unwavering dedication to protecting life reflect the highest standards of the fire service and exemplify their respective departments' mission and values. Their actions directly contributed to the preservation of life and are worthy of this Twain Harte Fire Department Life Safety Award.



April 2026
Incidents by Type- 45



EMS Incidents-27



Fires-1

Public Service Assist-12

Emergency Standby-1

False Alarms-4



Incident Response by Districts

April 2026



Twain Harte District 26.5%



Tuolumne County Fire 73.5%



SERVING OUR COMMUNITY

MONTHLY UPDATE

April 2026

PIO: Mary Schreiner
Editor: Casey Headrick
Proofreader: Lise Lemonnier

IN THIS ISSUE

Contents:

Thoughts to Share	Page 1
THCSD GM report	Page 2
THFD Report	Page 3
THCSD W&S Report	Page 4
FF Rehab Training	Page 5
Annual Partners Breakfast	Page 6
Honoring Carol Hallett	Page 6
WeWant You	Page 7
Deployment!	Page 7
Stuffed Peppers	Page 8
Did You Hear...	Page 9
Blood Drive	Page 10
Safety Tip	Page 10
Where does the Time Go?	Page 10
Upcoming Events	Page 11



**SPRING IS NATURE'S
WAY OF SAYING
"LET'S PARTY"**

-ROBIN WILLIAMS

We hope you enjoy this month's issue. Our goal is to provide information to the community, focusing on preparedness, safety, and health. If you have a suggestion for future articles, please contact twainhartecert@gmail.com for consideration of the topic by the board.

THCSD GENERAL MANAGER REPORT

by Tom Trott, THCSD General Manager



GM REPORT

April 8, 2026



ADMIN ACTIVITIES

- Type 6 Fire Engine Analysis
- Initial Fiscal Year 2026-27 Budget Preparation
- GIS Mapping Upgrade Exploration
- Research Latent Power Activation – Lighting/Plowing
- SDRMA Education Training/Insurance Credits
- Leave Abuse Prevention Policy Development

MEETINGS OF INTEREST

- 3/23 AB 518 – Low Impact Camping Impacts
- 3/26 MCWRA Water Law Training
- 3/27 LAFCO Latent Power Meeting
- 4/6-7 CSDA Legislative Days
- 4/7 County BOS – Energy Efficiency Grant

CAPITAL PROJECTS

Pickleball Court Improvements

Budget: \$120,000

COMPLETE - The concrete overlay, stairs, pathway, surface, edging, railing, retaining wall improvements and path to the rear entrance have been completed. Grid surface warranty repairs have been completed by the contractor and courts are open for play.

Cresta Sewer Replacement

Budget: \$325,000

A contract has been awarded to replace 955' of high-risk sewer line between Cresta Drive and Oak View Drive. Construction to replace sewer lines through easements in back yards has begun and is anticipated to be complete by the end of April.

Manzanita Court Waterline Replacement

Budget: \$125,000

A contract has been awarded to replace 300' of undersized, degraded galvanized iron waterline on Manzanita Court. Construction is anticipated to begin after the Cresta Sewer Replacement Project and is anticipated to be complete this spring.

SCADA System Improvements

Budget: \$645,000

Grant funding has been awarded for a project that designs and implements a supervisory control and data acquisition system (SCADA) to provide remote monitoring and control of the District's water treatment plant, pump stations, tanks and lift stations. SCADA radio design is underway, and the grant funding agreement is in process. Once the funding agreement is completed (projected this summer), an RFP will be issued for project design.

PLANNING PROJECTS

Activation of Latent Powers

Based on citizen request and strategic plan goals, staff is exploring activation of its powers to provide downtown lighting and snow removal services to portions of the District. Activation requires LAFCO approval and a study showing the District can sustainably provide services into the future.

County Pool/Library Collaboration

Staff has initiated collaboration with the County to explore ways to improve aquatic recreation and library stability in the District.

FUNDING OPPORTUNITIES

Energy Efficiency Grant - \$94K

Eproson Park Solar Lights / AWARD: April 2026

FEMA Public Assistance - \$90K

Storm Response / AWARD: Spring 2026

FY 26-27 VFC GRANT - \$38K

Radios / AWARD: Fall 2026

HUD CDBG Grant - \$525K

SCADA System / AWARDED

FY 25-26 VFC GRANT - \$38K

Structural PPE / AWARDED

To learn more details, join us at our monthly THCSD board meetings.

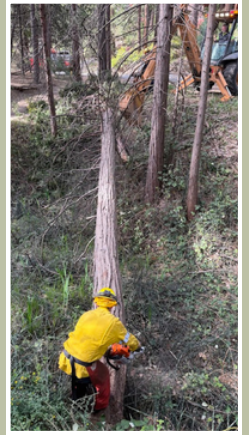
TWAIN HARTE FIRE DEPARTMENT REPORT

by Neil Gamez, THFD Fire Chief



TEAMWORK

On March 27th, the THFD assisted Water/Sewer with removing a hazard tree from the walking trail on Golf Club Drive. Due to the complexity of the hazard tree, we reached out to Sindlar Tree Service to utilize their bucket truck.



FACILITIES

Thank you to Engineer Trine and the B-Shift crew for starting the winter storm clean-up around the district office. This will continue after the rain has passed.

March Responses:

EMS Incidents: 33
 Fires: 5
 Public Service Assists: 4
 Emergency Standby: 9
 False Alarms: 3



Staffing

Full-Time Captains: 2
 Full-Time Engineers: 3
 Intern Operator: 1
 Reserve Firefighters: 2
 Intern Firefighters: 6
 Mar. Training Hours: 155

Incident Responses

Twain Harte: 18%
 Tuolumne County Fire: 80%
 Mi-Wuk Sugar Pine FPD: 2%

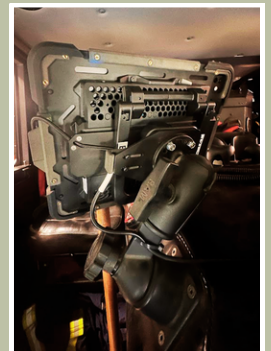


TYPE SIX UPDATE

Chief Gamez, Engineer Payton, and McNeal attended the Fire West Trade Show in Reno to evaluate a Type 6 apparatus manufactured by QTAC, a company based in Chico, Ca.

TABLET COMMAND UPDATE

I would like to formally extend my appreciation to Captain Slater and Engineer Payton for their assistance in the installation of the new tablet mounts and the activation of the iPads. Thank you to Twain Harte CERT for purchasing two of the four iPad mounts needed for the engines.



THCSD WATER & SEWER REPORT

by Lewis Giambruno, THCSD Operations Manager



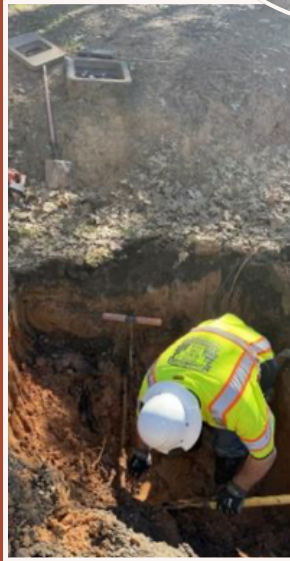
Corrections required by the County of Tuolumne Health Department were made to the snack-shack prior to the health department's final inspection. Fixes included a larger water heater, a sealed coping, a drip pan on both sides of the sink, an air gap for sink drains, and a water heater for handwashing in old bathrooms.



Routine sewer jetting & manhole inspections work.



Water line installed for FD ice machine at Station 2.



A leak was located and repaired on Spruce.



SWTP generator underwent a bank load test.

A booster pump is replaced with a new unit.



Pickleball corrections were made by the contractor for returning bubbles. The tiles were getting hung up on the border and on the paint on the tiles. A designated path to the back of the pickleball courts was put in. The wall was raised to limit the amount of erosion and debris from flowing onto the court.

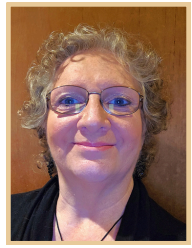


Not Pictured

- The Pipehunter Hydro-Excavator blower is still out for repairs and is expected to return at the end of April or early May.
- THFD graciously assisted with the safe removal of a hazard tree threatening path walkers on the bridge trail along Golf Club.
- Shadybrook pond algae and lakeweed routine treatments have begun.
- Storm cleanup continues as THCSD and inmate crews assist in the cleanup at our various locations. More clean up and repairs are needed.

FIREFIGHTER REHAB TRAINING

by Carolee White, Training Officer & Blood Drive Coordinator



Our first training class of the year will be Firefighter Rehab. This is an important class to take in order to deploy for what is apparently our veteran CERT members' favorite activity (I was told by a few of the most active members).

We are doing things a little differently this year, which has involved a few discussions that ended up tweaking the plans as we went. So, my apologies for the change in information from the first, . . . and second . . . , flyers that were shared, to this final version shown here. Sorry for any confusion.

Please note the main changes –

- **May 2nd @ 9am** will involve going over the gear/supplies to do inventory, check condition (batteries, etc), and to refamiliarize experienced responders, and introduce new members, to the equipment. Though we are scheduling a 4-hr session, it may take less time.

- **June 13th @ 9am** is the official class, which includes inside “lecture time” and an outside, hands-on experience. The plan includes a live fire component, though it's still being finalized and may not occur. The rest of the activity will proceed regardless. Dress for outdoor conditions and possible smoke exposure. Feel free to bring a chair if you'd like. The class will run for 4 hours.

- You do not have to have the CERT Basic Training certificate before doing the FF Rehab class. You can take the class now, and we will hold the certificate until you finish Basic Training and provide a copy of that certificate.

- There will be one more CERT Basic Training class offered through the Chicken Ranch Rancheria this year. We do not yet know when that will be. We will post the info on our Facebook page when we know, as well as individually inform Rehab class members. You can also reach out to the Chicken Ranch Rancheria Fire Dept to get more information.



CERT Fire Fighter Rehab Training Course

Firefighter rehabilitation is the process of providing rest, rehydration, nourishment, and medical evaluation to first responders who are involved in extended or extreme incident scene operations.

- ☞ This course will train CERT members to recognize signs of physiological distress in firefighters, and to safely set up and perform the non-medical functions of firefighter rehabilitation.
- ☞ It will entail both lecture time and boots-on-the-ground training, so dress appropriately for being outside at times. On 6/13 the training includes a nearby fire, which will expose trainees to smoke (but not the fire). While outside, folding chairs will be available. You are welcome to bring your own, if you want.


This is a two-day course –
Saturdays – May 2nd & June 13th from 9:00 to 1:00 each day

- ☞ If you have never taken this training before, you are encouraged to attend both sessions, but only have to do the 4-hr FEMA course on 6/13 to become certified.
- ☞ For those who already have a FF Rehab certificate, you are invited to attend either or both days for a refresher. Be sure to sign up for the day(s) you plan to attend.
- ☞ You must have the Basic Training (BT) certificate to receive the certificate for this Rehab class. However, you can take this class *now* and then take the Basic Training *later*. You will receive the Rehab certificate once you show your BT certificate.

Sign up for each day at least 3 days prior at – TwainHarteCERT@gmail.com

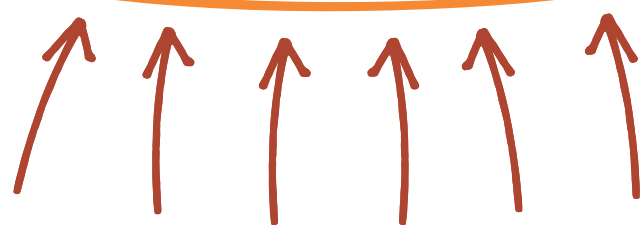
To learn more about the THA-CERT Check out our Facebook page or email us at ↔

The training will take place at the Twain Harte Community Services District office located at –
22912 Vantage Point Dr, Twain Harte
TwainHarteCERT@gmail.com



TWAIN HARTE AREA
CERT
COMMUNITY EMERGENCY
RESPONSE TEAM
SERVING OUR COMMUNITY

To sign up for either or both days, please do so at least 3 days before that training session so we can plan accordingly. To sign up or ask questions, email us at TwainHarteCERT@gmail.com



THANK YOU: ANNUAL PARTNERS BREAKFAST

by John Buckingham, Safety Officer



It's become a beloved tradition: every year, THA-CERT hosts our Partners Breakfast to express gratitude to the amazing people and organizations that support our volunteer efforts throughout the year.

This year's gathering was no different — it was full of warmth, good food, and even better company.

We invited our key partners to thank them for their continued support. That includes the dedicated staff of THCS D, the Water & Sewer Team, and the hardworking crews from Twain Harte Fire Department. We were also honored to welcome the President and Vice President of the Twain Harte Chamber of Commerce, along with their outgoing president. Many others were invited as well — some unfortunately couldn't attend due to scheduling conflicts, but please know your contributions are deeply appreciated.

As usual, we served our famous "Giambuno Pancake Breakfast" (a playful nickname born from a running joke between Carol Hallett and Lewis Giambuno). I was tasked with organizing the event this year, and after proposing it to the board, we decided to make things easier on ourselves: instead of cooking pancakes from scratch, we ordered breakfast burritos from Local Press. We added all the fixings — sour cream, salsa, coffee, and orange juice. The food was delicious and made the morning much more relaxed for everyone.



We had originally planned to hold the event at the Community Center, but a firefighter training class took priority (as it always should). Our team quickly adapted and moved everything to the meeting room at the THCS D office. The change turned out beautifully — it created a cozy, intimate atmosphere that felt just right for the occasion.

The room filled with friendly faces, and the conversations were light-hearted and genuine. It was exactly what we all needed after another year of hard work supporting our community. Seeing so many dedicated people come together was a powerful reminder of why we do what we do.

A big thank you to every individual and organization who joined us — and to those who couldn't make it but continue to stand with us. Mornings like this remind us how fortunate we are to have such wonderful partners. Here's to another year of working together to make Twain Harte even stronger!

HONORING CAROL AND HER HARD WORK

by Lise Lemonnier, Planning Section Chief



The Rim fire of 2013 was influential in many ways, including motivating our community to create the Twain Harte Area Community Emergency Response Team, THA-CERT for short. Spearheaded by Chief McNeil, efforts to establish our current THA-CERT immediately attracted the enthusiastic support of our neighbor, Carol Hallett. Carol became the steady hand behind our group, soon the Program Manager, dedicating long, hard hours and tireless efforts across several years. Carol was at every deployment, every training, and every fundraiser. Now the Fire District has planted a dogwood tree (Carol's favorite) in her honor at the THCS D (Twain Harte Community Service District) Office. The tree, relatively twiggy at this point, will eventually shade a parking spot that Carol has claimed as hers.

WE WANT YOU!

by Mary Schreiner, PIO



Twain Harte CERT is looking to fill two positions:

Firefighter Rehabilitation Unit Leader

Experience either as a first responder or as a medical professional (nurse, EMT, etc.) is ideal, but any interested person can volunteer for this position. As the name implies, Firefighter Rehab offers support to our local firefighters during a structure fire. Firefighters are logged in, have their vitals taken, and are provided with food and hydration so they can recover before returning to work. In addition to structure fires, FF Rehab also provides support during "live burn" trainings with the Twain Harte Fire Dept. (Our Firefighter Rehab Training sessions on May 2nd and June 13th will provide great first-hand experience of what FF Rehab entails).

Traffic Control Unit Leader

Occasionally, THA-CERT will be requested to provide traffic control in and around Twain Harte. These deployments can last an hour or two to several hours. The Program Manager and Team Leader determine the number of people required. The Unit Leader contacts THA-CERT members who have signed up to assist in traffic control (no "cold calling" of volunteers) and coordinates shifts. Unit Leader also ensures all members who volunteer have the appropriate gear (high visibility vests, traffic signs, etc.).

Both of these positions report to the Operations Section Chief.



For full descriptions of the positions or any questions, please contact us at twainhartecert@gmail.com.

DEPLOYMENT!

by Mike Mandell, Program Manager



Our group of community helpers has not had a deployment in quite some time. So, it was nice to get back in the streets when we were asked to help the Water and Sewer Department with traffic control while they did some work on a sewer line on April 16th. We were deployed on Twain Harte Drive, at a busy curve in the road. A new volunteer, Carol Hoch, was there to learn the ropes about how to help direct traffic. We had told her to expect to be out in the street for at least three hours, but as luck (and the good work of the Water and Sewer Department) would have it, we were done in less than 2 hours, no time at all in our books!





Carrot-Shaped Stuffed Peppers



20 appetizers



15 min prep
30 min chill time
45 min total time



Level: Easy

INGREDIENTS:

- 10 orange or yellow mini peppers
- 8 oz cream cheese (softened)
- 1/4 cup Parmesan (finely grated)
- 1/4 cup chives (fresh, finely chop)
- 1/4 cup parsley (fresh, finely chop)
- 1/2 teaspoon salt
- 1/8 teaspoon black pepper
- fresh dill (a bunch)

NOTES:

1. Parmesan (Parmigiano Reggiano) can be substituted with Grana Padano or Pecorino.
2. Make ahead: You can easily make these hours ahead and keep them refrigerated in an air tight container. When making them a day in advance, note that the peppers will lose some of their crunchiness.

DIRECTIONS:

1. Cut each mini pepper in half lengthwise and remove all the seeds and membranes. Place onto a small tray/baking sheet.
2. In a medium bowl, mix together softened cream cheese, grated Parmesan, chopped chives, salt, black pepper, and a tablespoon of finely chopped dill until well combined.
3. Use a fork or spoon to fill the halved peppers. Don't over fill, you can add more later if you have leftover mixture. Place back onto baking sheet.
4. Add a sprig of fresh dill at top end of pepper.
5. Chill for 30 minutes before serving.

Recipe shared by Carol Hallett

DID YOU HEAR...

by Casey Headrick, THCC Past President



BALLPARK BITES

The **Press Box**, is bringing fresh energy to the ballpark concession stand just in time for summer. Serving up classic game-day favorites like hot dogs, churros, and even breakfast sandwiches for those early matchups, it's a welcome upgrade for players and spectators alike. **Open during game days and select event weekends**, the Press Box offers a delicious reason to linger a little longer in the sunshine. This revived space now hums with life, thanks to the dedication of CSD and owner Cameron McLean, whose hard work has transformed it into a go-to spot for summer evenings at the park.

A MILESTONE FOR THE CHAMBER

The Twain Harte Area Chamber of Commerce has **already doubled its membership**, a goal set for the end of 2026, achieved instead by the first quarter of the year, thanks to the trust, support, and spirit of our local businesses and community. Grateful and energized, the Chamber now sets its sights on an even bigger goal: tripling membership by the end of 2026.

CHAMBER PARTNERSHIPS

The Twain Harte Area Chamber of Commerce continues to build strong community connections through impactful partnerships. **Working with CSD and Twain Harte Elementary**, the Chamber hosted a well-attended District 3 candidate forum. We also partnered with CSD to offer free **community yoga every Tuesday at 9 a.m. at the Community Center, led by Tammy Schulz**, with donations welcomed. Through an **underwriting partnership with KFUT 89.5 FM**, Chamber members also gain exclusive opportunities to promote their businesses on local radio. In addition, a new **Motherlode Food Project drop-off site at the Century 21 office** on Twain Harte Drive makes it easy for residents to pick up a green bag, fill it, and give back locally.

A NEW CHAPTER FOR TWAIN HARTE

Twain Harte's newest literary gem, **Pixie's Books**, celebrated its grand opening on April 24th, bringing a cozy, dog-friendly space to **23000 Meadow Ln.** next to the Flower Cottage. Owned and operated by Perris Larson, the shop offers a thoughtful mix of new and used books, creating the perfect place to settle in with a great read or strike up a conversation with a fellow book lover. Book clubs are warmly welcomed, and Perris is also accepting donations of fiction titles to help grow the shelves. With its inviting atmosphere and friendly spirit, Pixie's Books is already shaping up to be a beloved local spot. Be sure to stop in, say hello, and give a warm welcome to Perris and her dog, Pixie.

HOURS:

Mon/Tues: Closed
Wed-Sat: 11a - 6p
Sunday: 10a - 5p

Learn more about our community partnerships by following us on Facebook and by visiting us at: www.embracethelocal.com



Do you know of something happening in the Twain Harte Area that should be featured? Email me at: casey@twainhartecc.com

BLOOD DRIVES

by Carolee White, Training Officer & Blood Drive Coordinator



We hosted our first blood drive of the year on March 30th. It was a successful event, having just met the minimum goal of 35 donors out of the 48 time slots available. We had 47 slots reserved, and 35 of those reserved attended. There were two walk-ins, for a total of 37 donors.

Thank you, Teri, for volunteering to help with check-in!

NOTES:

- The time slots tend to fill up quickly (many of the donors sign up for the next one while still at the current draw). So, if you want to do a specific date, don't wait to sign up – get it done now, while there is still space.
- It is unfortunately typical for some folks who have reserved a time to not show up. This is problematic because they have booked up time slots, preventing others from signing up who would show up. Please – if you sign up to come to a blood drive and your schedule changes, please go in and cancel your appointment so it will open up for others to fill.
- With this in mind, if you want to sign up but the spaces are full, please check again a day or so prior for any spots that opened up from cancellations.
- Walk-ins are accommodated as quickly as possible, IF the schedule is not full and there are no-shows.
- Be sure to go to the website the morning of the blood drive to fill out the Rapid Pass to save time when you arrive. This must be filled out each time before you can donate.



Mark Your Calendar!

The next blood drive at the Twain Harte Community Center is Monday, June 1st. [Sign up at RedCrossBlood.org](http://RedCrossBlood.org)

SAFETY TIP

by John Buckingham, Safety Officer



This is Stroke Awareness Month so let me provide you with some tips on recognizing the warning signs of a stroke taking place. When you spot the warning signs, call 911 immediately. Time is of the essence and can make a difference between life and death, or serious ramifications like disabilities.

Women are more at risk of having a stroke than men.



BE FAST & Act Quickly!



SIGNS OF A STROKE

- B** Balance loss, rapid dizziness
- E** Eye (vision) changes
- F** Face drooping
- A** Arm weakness
- S** Speech difficulty or impaired
- T** Time to call 911

WHERE DOES THE TIME GO?

by Lise Lemonnier, Planning Section Chief

The total THA-CERT volunteer hours:	Administration =	220
	Training =	3
	Deployment =	5
	Total Hours =	228



WHAT'S HAPPENING NEXT?

Visit Tuolumne County:

<https://www.visittuolumne.com/events>

Twain Harte Chamber of Commerce:

<https://www.twainhartec.com/events>

UPCOMING Events

CERT Fire Fighter Rehab Training Course

Firefighter rehabilitation is the process of providing rest, rehydration, nourishment, and medical evaluation to first responders who are involved in extended or extreme incident scene operations.

- This course will train CERT members to recognize signs of physiological distress in firefighters, and to safely set up and perform the non-medical functions of firefighter rehabilitation.
- It will entail both lecture time and boots-on-the-ground training, so dress appropriately for being outside at times. On 6/13 the training includes a nearby fire, which will expose trainees to smoke (but not the fire). While outside, folding chairs will be available. You are welcome to bring your own, if you want.

This is a two-day course –
Saturdays – May 2nd & June 13th from 9:00 to 1:00 each day

- If you have never taken this training before, you are encouraged to attend both sessions, but only have to do the 4-hr FEMA course on 6/13 to become certified.
- For those who already have a FF Rehab certificate, you are invited to attend either or both days for a refresher. Be sure to sign up for the day(s) you plan to attend.
- You must have the Basic Training (BT) certificate to receive the certificate for this Rehab class. However, you can take this class now and then take the Basic Training later. You will receive the Rehab certificate once you show your BT certificate.

Sign up for each day at least 3 days prior at – TwainHarteCERT@gmail.com

To learn more about the THA-CERT Check out our Facebook page or email us at TwainHarteCERT@gmail.com

The training will take place at the Twain Harte Community Services District office located at – 22912 Vantage Point Dr, Twain Harte

TWAIN HARTE AREA CERT
COMMUNITY EMERGENCY RESPONSE TEAM
SERVING OUR COMMUNITY

Veteran's Memorial Day Celebration



**Sunday, May 31st, Carter's Cemetery
@ 10:00 am
19042 Cemetery Ln. Tuolumne**

June 27th TWAIN HARTE GEAR HEAD Revival 10am to 4pm



**MAKING CAR SHOWS GREAT AGAIN
Downtown Twain Harte**

*Welcome BBQ
Silent Auction
Tour de Tuolumne Poker Run!*

ALL PROCEEDS GOING TO TWAIN HARTE FIRE
FOR MORE INFORMATION CALL DAVE HALLETT • (209) 221-2244

Sponsored by:
BLACK OAK CASINO RESORT, TWAIN HARTE FIRE, YOSEMITE AUTO CLUB, SONORA AREA FOUNDATION, BUSINESS FIRST

POSTER ART BY TIM MCCAFFREY - YOSEMITE DESIGN

LEAVE NO TRACE SPOTLIGHT

You're Invited to a Leave No Trace Outing



**FRIDAY,
MAY 15th**

Leave No Trace Spotlight: Join us for a vibrant wildflower hike in the Stanislaus National Forest just off Highway 108. This is a relaxed, scenic outing capturing the Stanislaus in one of its most beautiful moments of the year. Bring water and lunch. Meet at the Summit Ranger Station, 1 Pinecrest Lake Road at 9 am to get field guides, handouts and freebies! Reservations are required: Email Eugenie.Moore@usda.gov to reserve your spot! We will drive to a location, to be determined.

May Mixer

Presented by
The Twain Harte Area Chamber of Commerce
and



Food • Network • Drinks • Raffle

Tuesday, May 12th 5:30p-7:00p
Twain Harte Community Center
18775 Manzanita Dr.
Twain Harte, CA 95383

For more information, email:
info@twainhartec.com

MI WUK/SUGAR PINE FIRE PROTECTION DISTRICT AUXILIARY RUMMAGE SALE



Starts: May 22, 2026
Ends: May 22, 2026
Time: 8:00 AM - 4:00 PM
Admission: Free
Location: Sugar Pine 24247 Hwy 108
Event Type: Fundraisers

Contact Person: Ann
209-586-0551

This is an annual fundraiser for Mi Wuk/Sugar Pine Fire Department Station. Find household items, linens, pictures, books, toys, sporting goods, tools, holiday decorations and much more, all at bargain prices!



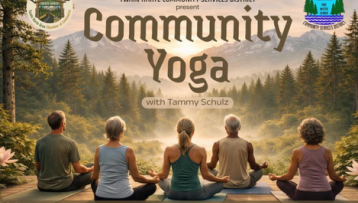

Join or start a FIREWISE neighborhood

Contact: Karen Caldwell
tcfirewise@gmail.com

FIREWISE USA®
Residents reducing wildfire risks

Community Yoga

with Tammy Schultz



TUESDAY MORNING 9:00AM - 10:30AM
WEEKLY FROM MARCH 3RD

FREE SESSIONS • DONATIONS SUGGESTED
BRING YOUR OWN MAT

TWAIN HARTE AREA CHAMBER OF COMMERCE & TWAIN HARTE COMMUNITY SERVICES DISTRICT
18775 MANZANITA DRIVE

For more information visit <https://www.twainhartec.com/embance-the-yoga>

MEETINGS

THCSD Board Meeting
Wednesday, May 13th, 2026 9:00 am
22912 Vantage Point, TH, THCSD Mtg Room
<https://www.twainhartecsd.com/board-meetings>

THA-CERT & Fire Board Meeting
Thursday, May 14th, 2026 9:30 am
22912 Vantage Point, TH, THCSD Mtg Room.

Join the weekly Twain Harte Neighborhood Radio Watch

Sun: 9:00 AM
FRS/GMRS: Ch. 18
To learn more, contact:
Lee Smith at 209-988-8832



WE LOOK OUT FOR EACH OTHER™

TWAIN HARTE AREA CERT COMMUNITY EMERGENCY RESPONSE TEAM

THA-CERT SMOKE ALARM PROGRAM

SERVING OUR COMMUNITY

What's who are Twain Harte Area CERT (THA-CERT)? We are a dedicated team of community-based volunteers who are trained to support our community.

This team provides the following services to senior, disabled, and residents in Tuolumne County:

- Free Smoke Alarms/Detectors
- Free Installation
- Free Battery Replacement

If you need a smoke detector installed, need a new battery, or need a ten-year-old smoke detector replaced, we can help for free.

If you are interested, please contact us by sending an email to twainhartecert@gmail.com, or call Mike at 209-770-2674.





Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	10C	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	Operations Manager's report.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None

SUMMARY:

This item includes a written and verbal report from the Operations Manager regarding general operations of the District's Operations Division over the previous month. The Operations Division is responsible for water, sewer, and parks and recreations services.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- Operations Manager Report

TWAIN HARTE CSD OPERATIONS REPORT

WATER/SEWER/PARK
DIVISION

APRIL

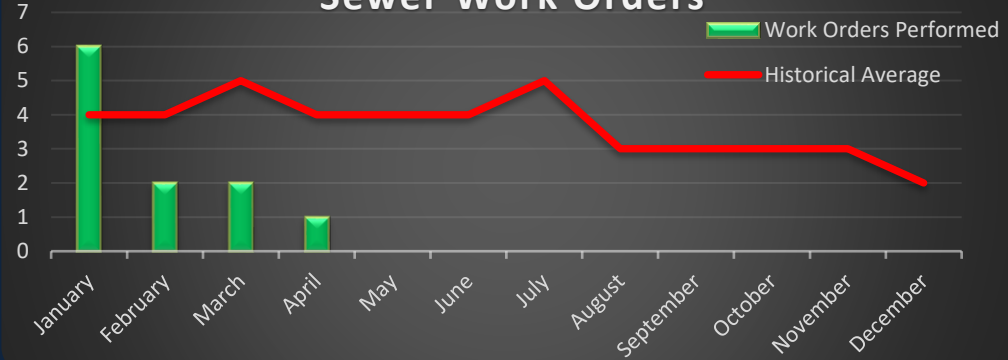
2026



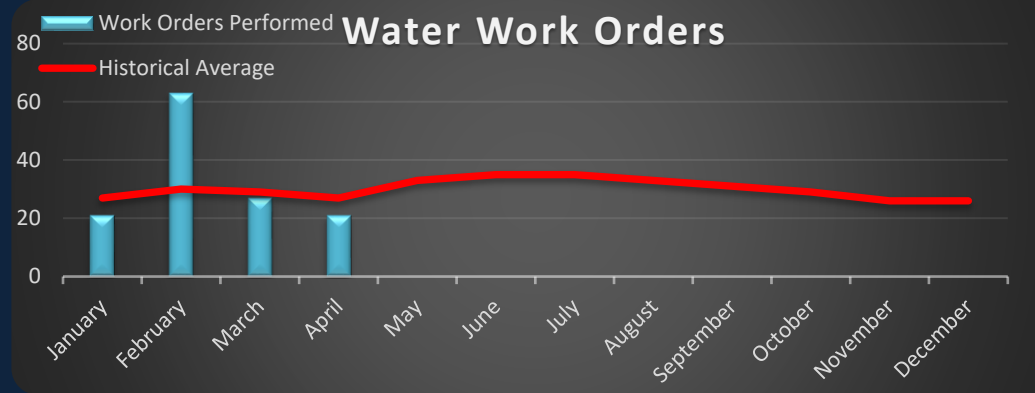
WATER, SEWER & PARKS STATISTICS



Sewer Work Orders

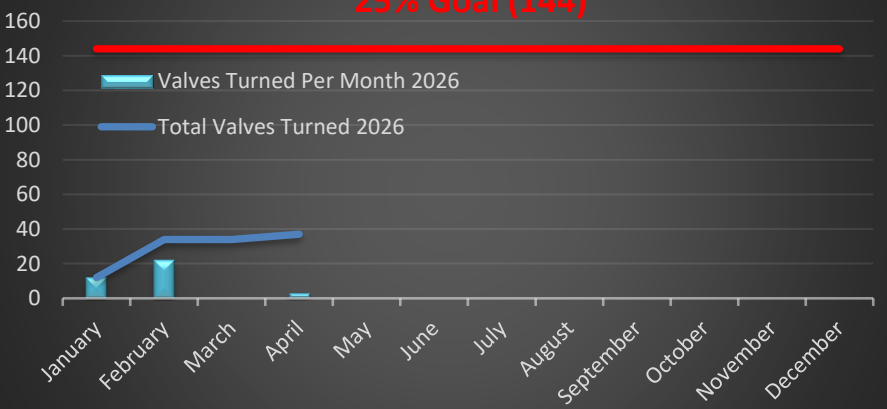


Water Work Orders



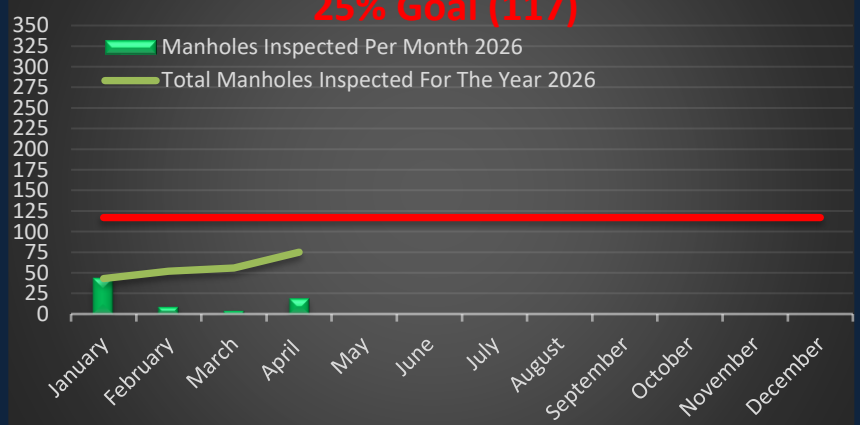
Valve Exercising

25% Goal (144)



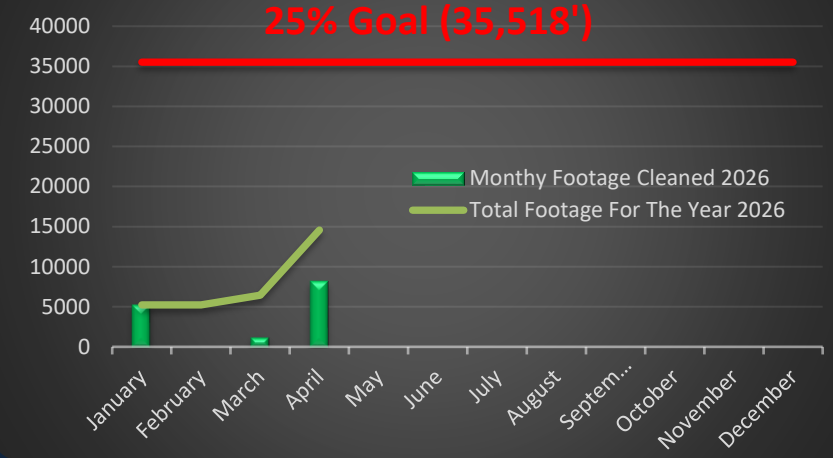
Manhole Inspections

25% Goal (117)

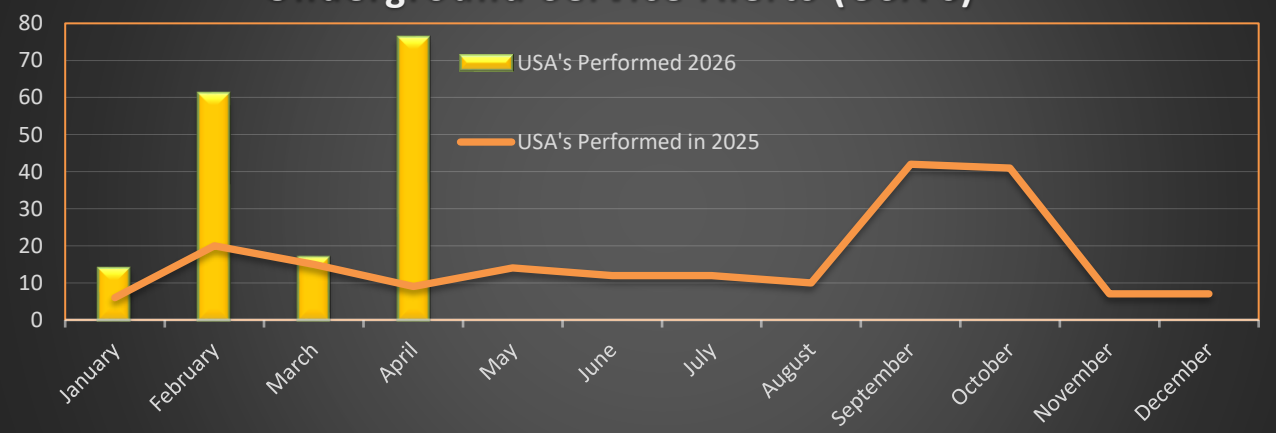


Sewer Cleaning

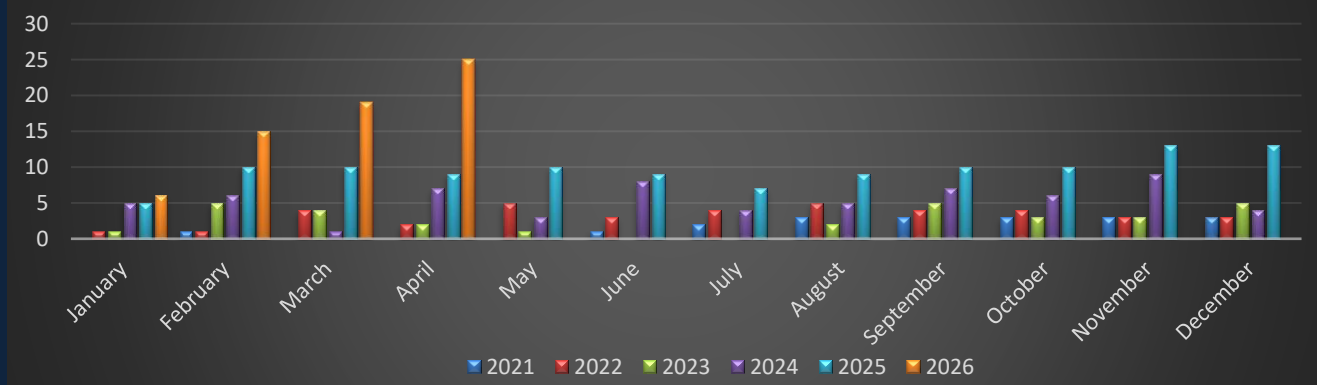
25% Goal (35,518')



Underground Service Alerts (USA's)



Community Center Rentals



ITEMS OF NOTE







BEFORE AFTER

CaliClay over old beat up hard courts
Twin Harle CA.
info@caliclay.net | caliclay.net



Items of Note Pictures Explanation

Page 1

Top Left and Bottom Left: Service line repairs were made near the skate park and on Sierra Dr respectively.

Center Left: Robert Smith worked with Eric Kile for our routine lakeweed and algae maintenance at Shadybrook Reservoirs.

Center Right: California Poppies blooming at Shadybrook Reservoir.

Top Right: Meter box was raised at Golf Course to prevent continued damage to the meter register.

Bottom Right: Garrett working with contractor to improve our battery system at the Black Oak Communications.

Page 2

Left: Peterson Excavation fusing HDPE pipe for the sewer line replacement project at the Cresta sewer bench.

Top Right: Garrett studying to gain additional licensing and skills.

Bottom Right: The Chief and I attended the county wide pre-fire season operational area meeting.

Page 3

Top Left: Clay courts featured in Cali Clay advertisement in Racquet Sports Industry Magazine.

Bottom Left: The Bark at the playground was topped off.

Top Center: Jason painted new parking lines painted at the tennis courts.

Bottom Center: The cedar tree at the ballfield lights was removed due to it preventing the lights from effectively illuminating a large portion of the 3rd base area in the infield causing safety concerns during night games.

Top Right: Mulch has been delivered and is in process for placement at Twain Harte Meadows Park.

Bottom Right: Concrete tables have begun to be put together at Eproson Park. This will allow tables to be placed in other places where picnic benches have been requested. Possibly the tennis courts and ballfield area.

Not Pictured:

- The Pipehunter Hydro-Excavator blower is still out for repairs. Parts are taking longer than expected. New return status is possibly the 2nd half of May.
- We provided 2.125 million gallons of treated water to TUD during the Ditch Outage
- The Snack-shack business (The Press Box) completed its first full month of operations albeit with some rain-outs.

Year: 2026

Month	SWTP Treatment				Total Recycled (Gal)	Total Production (Gal)	2013 Total Production (Gal)	Decrease in Demand (%)	Rain (inches)	Snow (inches)
	Plant (Gal)	Well #1 (Gal)	Well #2 (Gal)	Well #3 (Gal)						
Jan	3,411,542	0	1,232,872	834,477	490,587	5,478,891	8,304,262	34.02%	4.82	0
Feb	6,392,660	307,455	856,258	463,933	408,506	8,020,306	5,836,362	-37.42%	2.98	42
Mar	6,744,282	167,604	274,638	140,324	474,297	7,326,848	5,776,198	-26.85%	0.71	0
Apr	5,832,887	0	49,268	248,937	525,435	6,131,092	6,737,931	9.01%	5.45	0
May						0				
Jun						0				
Jul						0				
Aug						0				
Sep						0				
Oct						0				
Nov						0				
Dec						0				
Total	22,381,371	475,059	2,413,036	1,687,671	1,898,825	26,957,137	26,654,753	-1.13%	13.96	42

10 Year Rain/Snow Average from 2016-2025: Rain: 40.31", Snow: 51.47"



Board Meeting Agenda Item Summary

May 13, 2026

ITEM #:	10D	ITEM TYPE:	<input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Action <input type="checkbox"/> Both
SUBJECT:	General Manager's report.		
RELATION TO STRATEGIC PLAN:	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Advances Goal/Objective #'s: _____		

RECOMMENDED ACTION:

None.

SUMMARY:

This item includes a written and verbal report from the General Manager regarding overall District operations and operations of the District's Administration Division over the previous month.

FINANCIAL IMPACT:

None.

ATTACHMENTS:

- General Manager's Report

GM REPORT

May 13, 2026



ADMIN ACTIVITIES

- Draft Fiscal Year 2026-27
- 5-Year Revenue/Expense Projection Analysis
- GIS Mapping Upgrade Exploration
- Explore Administrative Services Sharing
- Miscellaneous Fee Schedule Update
- Leave Abuse Prevention Policy Development

CAPITAL PROJECTS

Pickleball Court Improvements

COMPLETE

Cresta Sewer Replacement

Budget: \$325,000

A contract has been awarded to replace 955' of high-risk sewer line between Cresta Drive and Oak View Drive in easements located in backyards. Work is anticipated to be complete this week.

Manzanita Court Waterline Replacement

Budget: \$125,000

A contract has been awarded to replace 300' of undersized, degraded galvanized iron waterline on Manzanita Court. Construction is anticipated to be complete in June.

Black Oak Drive Sewer Replacement

Budget: \$60,000

A contract has been awarded to replace 60' of sewer line with a significant sag and inflow/infiltration. Construction is anticipated to be complete in June.

SCADA System Improvements

Budget: \$645,000

Grant funding has been awarded for a project that designs and implements a supervisory control and data acquisition system (SCADA) to provide remote monitoring and control of the District's water treatment plant, pump stations, tanks and lift stations. SCADA radio design is underway, and the grant funding agreement is in process. Once the funding agreement is completed (projected this summer), an RFP will be issued for project design.

MEETINGS OF INTEREST

- 4/9 County Pool/Library Collaboration
- 4/13 LAFCO Latent Power/MSR Meeting
- 4/24 County Drought Task Force
- 4/30 Prop 4 Grant Workshop
- 5/11 County CAO Collaboration

PLANNING PROJECTS

Activation of Latent Powers

Based on citizen request and strategic plan goals, staff is exploring activation of its powers to provide lighting services to downtown Twain Harte. This requires LAFCO approval and a study showing the District can sustainably provide services long-term. The study/review will be performed in FY 26-27.

County Pool/Library Collaboration

Staff has initiated collaboration with the County to explore ways to improve aquatic recreation and library stability in the District.

FUNDING OPPORTUNITIES

FEMA Public Assistance - \$90K
Storm Response / AWARD: Spring 2026

FY 26-27 VFC GRANT - \$38K
Radios / AWARD: Fall 2026

Energy Efficiency Grant - \$94K
Eproson Park Solar Lights / AWARDED

HUD CDBG Grant - \$525K
SCADA System / AWARDED

FY 25-26 VFC GRANT - \$38K
Structural PPE / AWARDED