

# TWAIN HARTE COMMUNITY SERVICES DISTRICT

WATER – SEWER – FIRE – PARK  
P.O. Box 649, Twain Harte, CA 95383  
Phone (209) 586-3172 Fax (209) 586-0424

## REGULAR MEETING OF THE BOARD OF DIRECTORS VIDEO TELECONFERENCE June 10, 2020 9:00 A.M.

### AGENDA

#### IMPORTANT NOTICE:

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

- Videoconference Link: <https://us02web.zoom.us/j/84977624544>
- Meeting ID: 849 7762 4544
- Telephone: (669) 900-6833

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

#### 1. Call to Order

#### 2. Pledge of Allegiance & Roll Call

#### 3. Reading of Mission Statement

#### 4. Public Comment:

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

#### 5. Consent Agenda:

- A. Presentation and approval of financial statements through May 31, 2020.
- B. Approval of the minutes of the Regular Meeting held on May 13, 2020.
- C. Adopt Resolution #20-16 – Tax Requirement for Davis Grunsky Contract #D50048/DGLC49.
- D. Adopt Resolution #20-17 – Tax Requirement for Davis Grunsky Contract #D50072/DGLC60.
- E. Adopt Resolution #20-18 – Approve Continuance of the 1981 Special Tax for Fire Protection and Prevention.

#### 6. Presentations:

- A. Presentation by Augustine Planning Associates and discussion/action to consider adoption of Resolution #20-19 – Adopting the State California Environmental Quality Act (CEQA) Guidelines and Local Procedures for Implementing CEQA.
- B. Presentation by PHI Air Medical and discussion/action regarding proposal for a PHI Districtwide membership program.

**7. Public Hearing:**

- A. Open public hearing.
- B. Presentation on continuation of assessments for Fire and Rescue, Fire Protection and Emergency Services and Parks and Recreation Maintenance Districts.
- C. Receive public comment regarding continuation of assessments.
- D. Presentation of the proposed Fiscal Year 2020-21 budget, salary plan, capital outlay plans and reserve designations.
- E. Receive public comment regarding budget.
- F. Close public hearing.
- G. Discussion/action to adopt Resolution #20-20 – Approval of Engineer’s Report, Diagram and Assessment and Order to Continue Assessments for the Fire and Rescue Assessment District for Fiscal Year 2020-21.
- H. Discussion/action to adopt Resolution #20-21 – Approval of Engineer’s Report, Diagram and Assessment and Order to Continue Assessments for the Fire Protection and Emergency Response Services Assessment District for Fiscal Year 2020-21.
- I. Discussion/action to adopt Resolution #20-22 – Approval of Engineer’s Report, Diagram and Assessment and Order to Continue Assessments for the Parks and Recreation Maintenance District for Fiscal Year 2020-21.
- J. Discussion/action to adopt Resolution #20-23 – Adoption of the Fiscal Year 2020-21 Budget, Salary Plan, Capital Outlay Plans and Reserve Designations.

**8. Old Business:**

- A. Discussion/action regarding review and continuance of order of emergency action for completion of the Well #3 Water Supply Project.

**9. New Business**

- A. Discussion/action to adopt Resolution #20-24 – Authorization to Enter into a Funding Agreement with the State Water Resources Control Board and Authorization and Designation of a Representative for the Twain Harte Community Regional Water Self-Reliance Project.
- B. Discussion/action to adopt revisions to Policy #1060 – Miscellaneous Fee Schedule.
- C. Discussion/action to adopt revisions to Policy #1065 – Facility Rental Fee Schedule.
- D. Discussion/action to adopt revisions to Policy #1070 – Vendor Agreement.

**10. Reports:**

- A. President and Board member reports.
- B. Committee reports.

- C. Operations Manager Report.
- D. Fire Chief Report.
- E. General Manager Report.

## 11. Adjourn

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### HOW TO OBSERVE THIS MEETING:

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

- **Computer:** Join the videoconference by clicking the videoconference link located at the top of this agenda or on our website. You may be prompted to enter your name and email. Your email will remain private and you may enter “anonymous” for your name.
- **Smart Phone/Tablet:** Join the videoconference by clicking the videoconference link located at the top of this agenda 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](#)

### HOW TO SUBMIT PUBLIC COMMENTS:

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

- **Before the Meeting:** If you cannot attend the meeting, you may:
  - Email comments to [ksilva@twainhartecsd.com](mailto: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 THCSO Board Secretary: P.O. Box 649, Twain Harte, CA 95383
- **During the Meeting:** The public will have opportunity to provide comment before and after the meeting as follows:
  - 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:  Raise Hand

Q&A Icon:  Q&A

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- 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.

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

**ACCESSIBILITY:**

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

**WRITTEN MEETING MATERIALS:**

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

**TWAIN HARTE COMMUNITY SERVICES DISTRICT**  
**BANK BALANCES**  
As of May 31, 2020

<b>Account</b>	<b>Beginning Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Current Balance</b>
U.S. Bank Operating	1,221,600	265,659	(228,428)	1,258,831
U.S. Bank - D Grunsky #1**	70,729			70,729
U.S. Bank - D Grunsky #2**	72,281			72,281
LAIF	2,941,439			2,941,439
<b>TOTAL</b>	<b>\$ 4,306,049</b>	<b>\$ 265,659</b>	<b>\$ (228,428)</b>	<b>\$ 4,343,280</b>

\*\*Davis Grunsky reserve money restricted for Davis Grunsky Loan Payments

**TWAIN HARTE COMMUNITY SERVICES DISTRICT  
19/20 OPERATING EXPENDITURE SUMMARY  
As of May 31, 2020**

<b>Fund</b>	<b>TOTAL Budget*</b>	<b>YTD Expended</b>	<b>Budget Balance</b>	<b>% Spent</b> <small>(Target 91.67%)</small>
Park	79,180	51,425	27,755	64.95%
Water	989,958	790,818	199,140	79.88%
Sewer	1,087,351	766,388	320,963	70.48%
Fire	1,073,153	955,229	117,924	89.01%
Admin	561,991	442,815	119,176	78.79%
<b>TOTAL</b>	<b>\$ 3,791,633</b>	<b>\$ 3,006,675</b>	<b>\$ 784,958</b>	<b>79.30%</b>

**TWAIN HARTE COMMUNITY SERVICES DISTRICT  
19/20 CAPITAL EXPENDITURE SUMMARY  
As of May 31, 2020**

<b>Fund</b>	<b>TOTAL Budget*</b>	<b>YTD Expended</b>	<b>Budget Balance</b>	<b>% Spent</b> <small>(Target 91.67%)</small>
Park	57,000	4,265	52,735	7.48%
Water	665,725	582,944	82,781	87.57%
Sewer	288,775	58,697	230,078	20.33%
Fire	331,395	131,332	200,063	39.63%
Admin		-	-	
<b>TOTAL</b>	<b>\$ 1,342,895</b>	<b>\$ 777,238</b>	<b>\$ 565,657</b>	<b>57.88%</b>

Reflects Budget Revision #5 - Approved 5/13/20

**TWAIN HARTE COMMUNITY SERVICES DISTRICT**  
**Board of Directors Regular Meeting via Teleconference due to COVID-19**  
**May 13, 2020**

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

**DIRECTORS:**

Director McManus  
Director Mannix  
Director Knudson  
Director deGroot

**STAFF:**

Tom Trott, General Manager  
Carolyn Higgins, Finance Officer/Board Secretary  
Robb Perry, Operations Manager  
Todd McNeal, Fire Chief  
Kim Silva, Administrative Coordinator

**AUDIENCE:**

2 attendees

**PUBLIC COMMENT ON NON-AGENDIZED ITEMS:**

No public comment

**CONSENT AGENDA:**

- A. Presentation and approval of financial statements through April 30, 2020.
- B. Approval of the minutes of the Regular Meeting held on April 8, 2020.
- C. Approval of minor revisions to Policy #1031 – District Sponsored Social Media Communications.
- D. Approval of minor revisions to Policy #1035 – Public Records Policy.
- E. Adopt Resolution #20-10 – Intention to Continue Assessments for Fiscal Year 2020-21, Approval of Preliminary Engineer’s Report and Notice of Hearing for the Park and Recreation Maintenance District.

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

***SECOND: Director deGroot***

***AYES: Mannix, Knudson, deGroot, McManus***

***NOES: None***

***ABSENT: Sipperley***

**OLD BUSINESS:**

- A. Discussion/action regarding review and continuance of order of emergency action for completion of the Well #3 Water Supply Project.

*GM Trott reported that the project is nearing completion, however sand was discovered in the well and actions are needed to rectify the situation. GM Trott asked the board to consider whether the emergency*



action should be continued, which would declare that: (1) the current water supply shortage emergency still exists, which is currently declared by the District and by the state for Tuolumne County; (2) the project is necessary to address this emergency; and (3) the emergency situation will not permit a time delay resulting from formal competitive bidding.

**MOTION: Director Knudson made a motion to extend the continuance of the order of emergency action for completion of Well #3.**

**SECOND: Director deGroot**

**AYES: Mannix, Knudson, deGroot, McManus**

**NOES: None**

**ABSENT: Sipperley**

**NEW BUSINESS:**

- A. Discussion/action to adopt Resolution #20-11 – Board Secretary  
**MOTION: Director Knudson made a motion to adopt Resolution #20-11 as presented.**  
**SECOND: Director deGroot**  
**AYES: Mannix, deGroot, Knudson, McManus**  
**NOES: None**  
**ABSENT: Sipperley**
- B. Discussion/action to consider levying Fiscal Year 2020-21 fire-related assessments at a rate lower than the maximum authorized rate to help the community with impacts of the COVID-19 pandemic.  
**MOTION: Director deGroot made a motion to maintain last year's rate at this time in compassion to our community with current COVID 19 Pandemic.**  
**SECOND: Director Knudson**  
**AYES: Mannix, deGroot, Knudson, McManus**  
**NOES: None**  
**ABSENT: Sipperley**
- C. Discussion/action to adopt Resolution #20-12 – Intention to Continue Assessments for Fiscal Year 2020-21, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire and Rescue Assessment District.  
**MOTION: Director deGroot made a motion to adopt Resolution #20-12 as presented.**  
**SECOND: Director Knudson**  
**AYES: Mannix, deGroot, Knudson, McManus**  
**NOES: None**  
**ABSENT: Sipperley**
- D. Discussion/action to adopt Resolution #20-13 – Intention to Continue Assessments for Fiscal Year 2020-21, Approval of Preliminary Engineer's Report and Notice of Hearing for the Fire Protection and Emergency Response Services Assessment District.  
**MOTION: Director deGroot made a motion to adopt Resolution #20-13 as presented.**  
**SECOND: Director Knudson**  
**AYES: Mannix, deGroot, Knudson, McManus**  
**NOES: None**  
**ABSENT: Sipperley**

E. Discussion/action to adopt revisions to Policy #1040 – Claims Policy.  
**MOTION: Director Mannix made a motion to adopt revisions to Policy #1040– Claims Policy as presented.**  
**SECOND: Director deGroot**  
**AYES: Mannix, deGroot, Knudson, McManus**  
**NOES: None**  
**ABSENT: Sipperley**

F. Discussion/action to adopt new Policy #2042 – Catastrophic Leave Program.  
**MOTION: Director deGroot made a motion to adopt Policy #2042 – Catastrophic Leave Program as presented.**  
**SECOND: Director McManus**  
**AYES: Mannix, deGroot, Knudson, McManus**  
**NOES: None**  
**ABSENT: Sipperley**

G. Discussion/action to adopt a 20-year Vehicle/Equipment Replacement Plan for Fiscal Year 2020-21.  
**MOTION: Director deGroot made a motion to adopt 20- year Vehicle Equipment Replacement Plan for Fiscal Year 2020-21 as presented.**  
**SECOND: Director McManus**  
**AYES: Mannix, deGroot, Knudson, McManus**  
**NOES: None**  
**ABSENT: Sipperley**

H. Discussion/action to adopt Resolution #20-14 – Approval of a Fiscal Year 2019-20 Water Fund Budget Adjustment in the Amount of \$18,000 for the Water Supply Reliability Well #3 Project.  
**MOTION: Director McManus made a motion to adopt Resolution #20-14 as presented.**  
**SECOND: Director Knudson**  
**AYES: Mannix, deGroot, Knudson, McManus**  
**NOES: None**  
**ABSENT: Sipperley**

I. Discussion/action to adopt Resolution #20-15 – Approval of a Fiscal Year 2019-20 Park Fund Budget Adjustment in the Amount of \$56,000 for the Bocce Court Improvement Project.  
**MOTION: Director McManus made a motion to adopt Resolution #20-15 as presented.**  
**SECOND: Director deGroot**  
**AYES: Mannix, deGroot, McManus**  
**NOES: None**  
**ABSENT: Sipperley**  
**ABSTAIN: Knudson**

- J. Update on special district representation on Tuolumne County Local Agency Formation Commission (LAFCO).

Postponed till later in May. Rotation is TUD, Groveland CSD and then THCS, when this all goes through we will be the second representative for the four year term.

**REPORTS:**

**President and Board Member Report**

- *No report given as it was covered during the board meeting.*

**Finance Committee Report Provided by**

- *No report given as it was covered during the board meeting.*

**Fire Committee Report Provided by**

- *No report given as it was covered during the board meeting.*

**Park & Rec Committee**

- *No report given as it was covered during the board meeting.*

**Water Sewer Committee**

- *No report given as it was covered during the board meeting.*

**Water/Sewer/Park Operations Report Provided by Operations Manager Perry**

- *A verbal summary of the written report was provided.*
- *Generator projects to be completed by the end of fiscal year.*

**Fire Chief Report by Chief McNeal**

- *A verbal summary of the written report was provided.*
- *ISO rating of 2*
- *Possible FEMA PPE grant*

**General Manager Report Provided by General Manager Trott**

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

**CLOSED SESSION:** *The Board of Directors convened into closed session at 10:18 a.m.*

- A. With respect to every item of business to be discussed in closed session pursuant to Section 54957: Public Employee Performance Evaluation, General Manager.
- *President Mannix reconvened the meeting into regular session at 10:34 a.m. with no reportable action.*
  - *The board all commended GM's performance noting his professionalism, kind nature and going above and beyond always*

**ADDITIONAL BUSINESS:**

- A. Discussion/action regarding annual assessment of General Manager's salary.  
*-General Managers salary will remain the same per outlined in the contract.*

**ADJOURNMENT:**

The meeting was adjourned at 10:49 a.m.

Respectfully submitted,

APPROVED:

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Kimberly Silva, Board Secretary

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Eileen Mannix, President

**TWAIN HARTE COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 20-16**

**TAX REQUIREMENT FOR DAVIS GRUNSKY  
CONTRACT #D50048/DGLC49**

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF TWAIN HARTE  
COMMUNITY SERVICES DISTRICT AS FOLLOWS:

SECTION 1. In the judgment of this Board, the revenue of this District during the fiscal year ending June 30, 2021 will be inadequate to pay the sum due for principal and interest on its Davis Grunsky loan as it becomes due – Contract No. D50048/DGLC49.

SECTION 2. This District estimates that the amount of money required for payment on the principal and interest on the loan with the State of California, Department of Water Resources, under the Davis Grunsky Act is the sum of \$41,070.58.

SECTION 3. The Secretary of this District is hereby directed to furnish a certified copy of this resolution to the Board of Supervisors of the County of Tuolumne and to the County Auditor of said County and the said Board of Supervisors is hereby requested to levy a tax for the use of this District for the fiscal year ending June 30, 2021.

.....

I, Kimberly Silva, Board Secretary of the TWAIN HARTE COMMUNITY SERVICES DISTRICT, hereby certify that the above resolution was duly adopted and passed by the Board of Directors of said District at a regular meeting on June 10, 2020.

---

Kimberly Silva, Secretary to the Board of Directors of  
TWAIN HARTE COMMUNITY SERVICES DISTRICT

APPROVED:

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Eileen Mannix, President, Board of Directors of  
TWAIN HARTE COMMUNITY SERVICES DISTRICT

**TWAIN HARTE COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 20-17**

**TAX REQUIREMENT FOR DAVIS GRUNSKY  
CONTRACT #D50072/DGLC60**

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF TWAIN HARTE  
COMMUNITY SERVICES DISTRICT AS FOLLOWS:

SECTION 1. In the judgment of this Board, the revenue of this District during the fiscal year ending June 30, 2021 will be inadequate to pay the sum due for principal and interest on its Davis Grunsky loan as it becomes due – Contract No. D50072/DGLC60.

SECTION 2. This District estimates that the amount of money required for payment on the principal and interest on the loan with the State of California, Department of Water Resources, under the Davis Grunsky Act is the sum of \$36,756.71.

SECTION 3. The Secretary of this District is hereby directed to furnish a certified copy of this resolution to the Board of Supervisors of the County of Tuolumne and to the County Auditor of said County and the said Board of Supervisors is hereby requested to levy a tax for the use of this District for the fiscal year ending June 30, 2021.

.....

I, Kimberly Silva, Board Secretary of TWAIN HARTE COMMUNITY SERVICES DISTRICT, hereby certify that the above resolution was duly adopted and passed by the Board of Directors of said District at a regular meeting on June 10, 2020.

---

Kimberly Silva, Secretary to the Board of Directors of  
TWAIN HARTE COMMUNITY SERVICES DISTRICT

APPROVED:

---

Eileen Mannix, President, Board of Directors of  
TWAIN HARTE COMMUNITY SERVICES DISTRICT

**TWAIN HARTE COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 20-18**

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

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

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

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

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

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

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

**PASSED AND ADOPTED**, by the Board of Directors of Twain Harte Community Services District, County of Tuolumne, State of California at their Regular Meeting held on June 10, 2020 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

ATTEST:

\_\_\_\_\_  
Eileen Mannix, Board President

\_\_\_\_\_  
Kimberly Silva, Board Secretary

# Twain Harte Community Services District

Local Procedures for  
Implementing the California  
Environmental Quality Act

June 10, 2020

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Twain Harte Community Services District CEQA Guidelines

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## Twain Harte Community Services District Resolution No. 20-19

### **ADOPTING THE STATE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) GUIDELINES AND LOCAL PROCEDURES FOR IMPLEMENTING CEQA**

**WHEREAS**, Section 15022 of the state guidelines for the implementation of the California Environmental Quality Act (CEQA Guidelines) requires the Twain Harte Community Services District (District) to adopt objectives, criteria, and specific procedures for administering its responsibilities under CEQA; and

**WHEREAS**, the CEQA Guidelines authorize the District to adopt the Guidelines through incorporation by reference; and

**WHEREAS**, the Guidelines additionally allow the District to adopt local procedures to tailor the Guidelines to the specific operations of the District; and

**WHEREAS**, the District desires to adopt the State CEQA Guidelines, and as they may be amended from time to time, through incorporation by reference; and

**WHEREAS**, the District has additionally identified local procedures to supplement the State CEQA Guidelines and tailor the Guidelines to the specific operations of the District.

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

1. The State CEQA Guidelines (14 CA Administrative Code Section 15,000, et. Seq.), as may be amended from time to time, are hereby adopted as the District’s procedures for CEQA implementation; and
2. Local Procedures for Implementing CEQA, as attached hereto, and as may be amended from time to time by the District, are hereby adopted to supplement the District’s procedures for CEQA implementation.

**PASSED AND ADOPTED** by the Governing Board of the Twain Harte Community Services District this 10<sup>th</sup> day of June 2020 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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Eileen Mannix, Board President

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Kimberly Silva, Board Secretary

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## Introduction/Purpose

The purposes of this document are to:

- Provide guidance for the Twain Harte Community Services District's (District) implementation of the California Environmental Quality Act (CEQA)
- Tailor the implementation of CEQA to the Specific needs of the District
- Meet the requirements of Section 15022 of the State CEQA Guidelines

## Regulatory Setting

Section 15022 of the state guidelines for the implementation of the California Environmental Quality Act (Guidelines), is summarized as follows:

Each public agency shall adopt objectives, criteria, and specific procedures consistent with CEQA and the state guidelines for implementing CEQA (Guidelines) as necessary to administer its responsibilities under CEQA. Implementing procedures should contain provisions for:

1. Identifying activities exempt from CEQA including:
  - (A) Process for evaluating activities to determine there is no possibility they may have a significant effect on the environment.
  - (B) Establishing a list of projects or permits over which the District has only ministerial authority
  - (C) Establishing a list of activities conducted by the District that fall within the Categorical Exemptions categories established by the Guidelines.
2. Procedures for Initial Studies.
3. Preparing negative declarations.
4. Preparing draft and final Environmental Impact Reports (EIRs).
5. Consulting with and obtaining comments from other public agencies and the community regarding potential project effects
6. Providing adequate opportunity and time for public review and comments on Draft EIRs and negative declarations
7. Evaluating and responding to comments received on environmental documents
8. Assigning responsibility for determining the adequacy of an EIR or Negative Declaration
9. Reviewing and considering environmental documents by the person or decision-making body who will approve or disapprove a project.

## Twain Harte Community Services District CEQA Guidelines

10. Filing documents required or authorized by CEQA
11. Providing adequate comments on environmental documents submitted to the District for review
12. Assigning responsibility for specific CEQA functions within the District
13. Providing time periods for performing CEQA functions

### Approach

As allowed by Guidelines Section 15022(d), the District is adopting the State CEQA Guidelines through incorporation by reference. Procedures contained within the Guidelines are summarized here. However, only those CEQA measures supplementing the Guidelines (i.e. local procedures that tailor CEQA implementation to the District's specific operations) are detailed here.

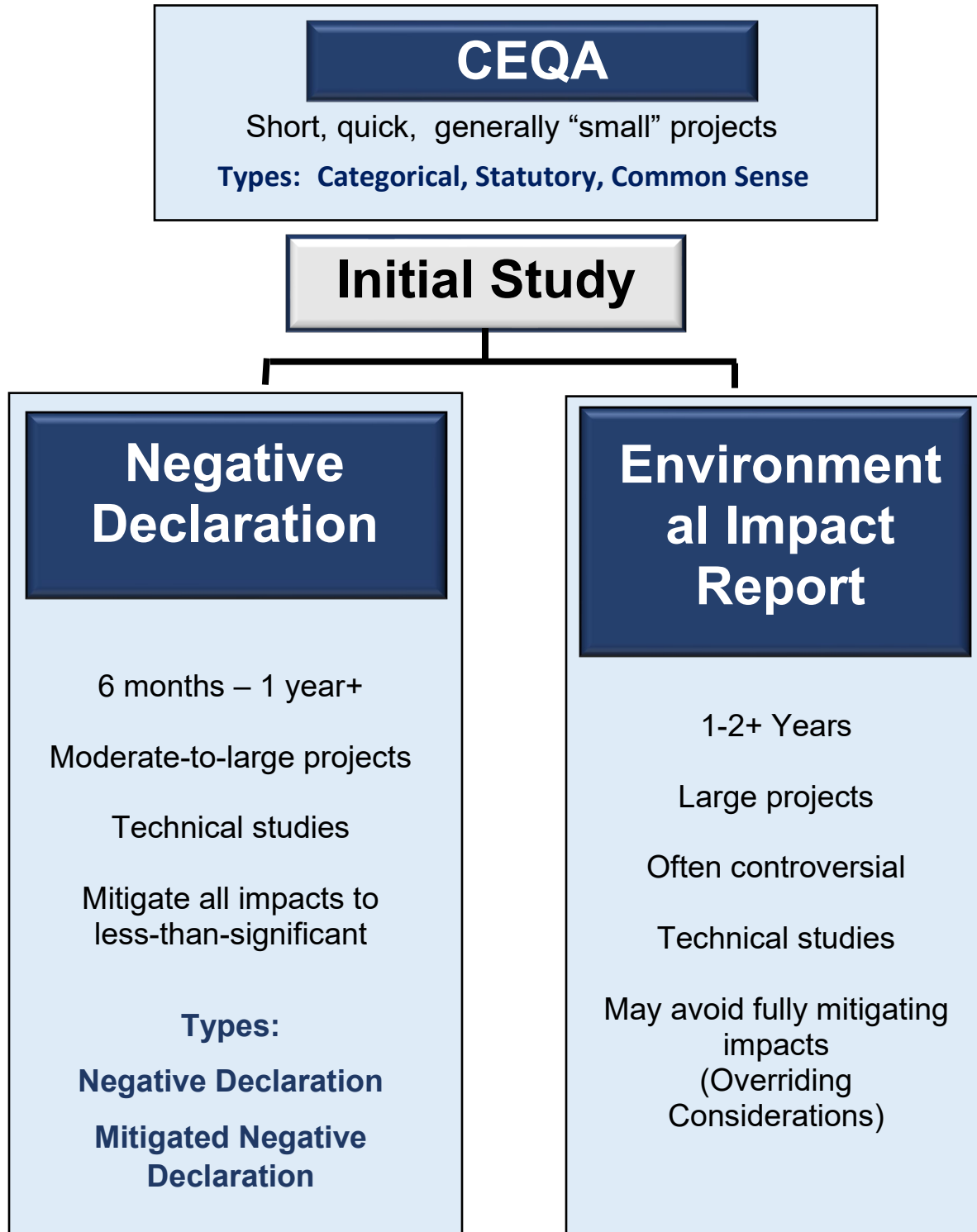
Specifically, those local procedures:

1. Identifying District projects and activities exempt from CEQA
2. Define the roles and responsibilities of District personnel and the governing Board pursuant to CEQA
3. Establish local procedures for gathering agency and public input, filing CEQA Forms, and holding public hearings to certify CEQA documents (when necessary)

## CEQA Process Overview

**Appendix A** provides a detailed overview of the CEQA process.

There are three primary types of environmental documents prepared pursuant to CEQA. Each “type” is progressively more involved and is processed differently.



## **Twain Harte Community Services District CEQA Guidelines**

The following are the Twain Harte Community Services District's (District) local procedures for implementing the California Environmental Quality Act (CEQA) adopted pursuant to Section 15022 of the State CEQA guidelines (Guidelines).

Pursuant to Resolution 20-19, the District has adopted the State CEQA Guidelines and any revision thereto. The following Local Procedures for Implementation CEQA supplement the Guidelines and may be revised as needed.

### **1. General Guidelines**

#### **1.1 Meet State and District CEQA Guidelines**

Projects subject to CEQA review will be approved or constructed by the District after meeting the requirements of the State and District CEQA Guidelines. To the extent that these THCS D Local Procedures appear to conflict with the State CEQA Guidelines, the State CEQA Guidelines shall prevail.

#### **1.2 Consider the Entire Project**

A project is defined as the "whole of an action" and may not be divided into smaller parts, pieces, or projects to avoid full consideration of its environmental impacts. The entire project will be considered when determining its environmental effects.

#### **1.3 Use of Consultants**

The District may use consultants to fulfill its obligations under CEQA including, but not limited to, preparing Initial Studies, Negative/Mitigated Negative Declarations and EIRs. Consultants hired for these purposes will be selected using the District's procurement requirements.

#### **1.4 Conflicts of Interest**

No firm or person with a financial interest in a project will be employed to prepare environmental documents for that project.

### **2. Roles, Responsibilities, Applicability**

#### **2.1 Applicability**

The procedures established under these Guidelines apply to both public and private projects for which the District is the Lead Agency.

## **2.2 Lead Agency**

The District will serve as the Lead Agency for those projects where the District has the principal responsibility for carrying out or approving the project.

## **2.3 General Manager**

The District General Manager (or his or her designee) is responsible for:

- a) Determining whether an Initial Study is required or whether the project is excluded or exempt from CEQA review. If determined that a project is excluded or exempt, no further environmental review is required and it shall be documented in the record. Determinations may be appealed to the Board.
- b) Carrying out all environmental reviews undertaken by the District including those requested on behalf of other agencies.
- c) Obtaining comments from other agencies/organizations and the public regarding potential environmental effects of proposed projects
- d) Identifying the appropriate measures to reduce potentially significant effects of a project to levels of less-than-significant
- e) Preparing and processing all environmental documents on behalf of the District
- f) Preparing Mitigation Monitoring and Reporting Plans where required
- g) Reviewing and commenting on environmental documents submitted to the District by other public agencies
- h) Preparing, distributing, filing, signing, and paying applicable California Department of Fish and Wildlife fees and recording fees for environmental notices, including: Notices of Intent, Notices of Preparation, Notices of Completion, Notices of Exemption and, subject to Board certification of the environmental document, Notices of Determination.



- i) Developing, coordinating, and implementing the District's environmental review procedures consistent with the policy direction provided by the Board.

## 2.4 Board of Directors (Board)

The Board will act as the decision-making/certifying body when a Negative/Mitigated Negative Declaration or EIR is prepared and is responsible for:

- a) Considering the environmental document prepared prior to acting on the project
- b) Confirming that the environmental document(s) reflect(s) the Lead Agency's independent judgement and analysis.
- c) Make the findings required by State CEQA Guidelines Section 15091 (Findings) and Section 15093 (Statement of Overriding Considerations) as applicable.
- d) Certifying the Negative/Mitigated Negative Declaration or Final EIR

## 3. Preliminary Environmental Review

The General Manager is responsible for conducting a preliminary evaluation to determine if an undertaking is:

- a) Subject to CEQA or not Subject to CEQA (**Section 4**)
- b) Subject to CEQA and Exempt from CEQA (**Section 5**), or
- c) Subject to CEQA and NOT Exempt from CEQA (**Section 6**)

## 4. Activities Not Subject to CEQA

Only those undertakings that meet the definition of a "Project" are subject to CEQA review. The first step in the CEQA process is to determine if an activity is a "Project." Projects are defined by CEQA as:

**“Project” (CEQA Guidelines Section 21065)**

An activity which:

May cause either a **direct physical change in the environment** or a reasonably foreseeable indirect physical change in the environment; and which is any of the following AND:

- a) Is undertaken by a public agency (i.e., the District)
- b) Undertaken by a person with support in whole or in part through contracts, grants, subsidies, loans, or other forms of assistance from a public agency
- c) Involves issuance to a person of a lease, permit, license, certificate, or other entitlement for use by one or more public agencies

**District Activities  
that are NOT Projects and NOT Subject to CEQA  
include, but are not limited to:**

- Purchasing supplies
- Personnel-related actions
- Submitting a proposal to a vote in response to a petition drive initiated by voters [California Constitution, Article II, Section 11(a), and Election Code Section 9214]
- Organizational or administrative activities that do not result in direct or indirect physical changes to the environment

A “Project” pursuant to CEQA, may be exempt from further analysis under CEQA if it meets one of the requirements in **Section 5** (i.e., is CEQA EXEMPT).

## **5. Activities Exempt from CEQA**

There are several categories of Projects that qualify for a CEQA Exemption. They include:

### **5.1 Statutory Exemptions (State CEQA Guidelines Section 15260-15285)**

Statutory exemptions are excepted from CEQA environmental review even if the Project may have environmental impacts. A complete list of Statutory Exemptions is found in CEQA Guidelines Sections 15260-15285, or as amended. Statutory Exemptions applicable to the District include, but are not limited to:

#### **5.1.1 Feasibility and Planning Studies (Section 15262)**

Studies for possible future actions which the District has not approved, adopted, or funded. Consideration of environmental factors is required; however, preparation of a Negative or Mitigated Negative Declaration or EIR is unnecessary.

#### **5.1.2 Ministerial Projects (Section 15268)**

CEQA applies in situations where the District can use its judgment in deciding whether and how to carry out or approve a project. A project subject to such judgmental controls is called a “discretionary project” (Section 15357). Where the law requires a governmental agency to act on a project in a set way without allowing the agency to use its own judgment (i.e., relying entirely on pre-established standards), the project is called “ministerial,” and CEQA does not apply [(Section 15369 (2)]. Examples include: Issuing building permits.

If a project includes elements that are both ministerial and discretionary, the project is considered discretionary and subject to CEQA review.

Consistent with the State CEQA Guidelines, District activities that are Ministerial and, therefore, exempt from CEQA include, but are not limited to:

- Approval of individual utility service connections and disconnections

This list excludes projects requiring a building, septic or well permit from Tuolumne County. These permits generally are ministerial but are obtained, and not issued, by the District.

### **5.1.3 Emergency Projects (Section 15269)**

The District has, and will continue to, use this exemption to install groundwater wells and associated support facilities to supplement existing surface water supplies in response to locally declared drought emergencies.

This provision also exempts from CEQA:

- a) Work in a disaster-stricken area where a state of emergency has been proclaimed by the Governor per Government Code Section 8550. This includes projects that remove, destroy, or significantly alter a historical resource when the resource represents an imminent threat to the public of bodily harm or damage of an adjacent property
- b) Emergency repairs to publicly or privately owned service facilities necessary to maintain service essential to the public health, safety, or welfare. Emergency repairs include those that require a reasonable amount of planning to address an anticipated emergency.
- c) Projects necessary to prevent or mitigate an emergency. This does not include long-term projects undertaken for the purpose of preventing or mitigating a situation that has a low probability of occurrence in the short-term, but this exclusion does not apply (i) if the anticipated period of time to conduct an environmental review of such a long-term project would create a risk to public health, safety, or welfare, or ii) if activities (such as fire or catastrophic risk mitigation or modifications to improve facility integrity) are proposed for existing facilities in response to an emergency at a similar existing facility.
- d) Projects undertaken, carried out, or approved by a public agency to maintain, repair, or restore an existing highway destroyed by fire, flood, storm, earthquake, land subsidence, gradual earth movement, or landslide, provided that the project is within the existing right-of-way of that highway and is initiated within one year of the damage occurring. "Highways" are defined as a way or place of whatever nature, publicly maintained and open to the use of the public for purposes of vehicular travel. Highway includes street (Vehicle Code Section 360). This exemption does not apply to highways designated as official state scenic highways, nor to any project undertaken, carried out, or approved by a public agency to expand or widen a highway damaged by fire, flood, storm, earthquake, land subsidence, gradual earth movement, or landslide.)
- e) Seismic work on highways and bridges per Streets and Highways Code Section 180.2.

#### **5.1.4 Projects which are Disapproved (Section 15270)**

CEQA review is not required if the District intends to reject or deny a Project [Guideline Sections (15061(b)(4) and 15270(b)].

#### **5.1.5 Rates and Charges (Section 15273)**

CEQA does not apply to establishing, modifying, structuring, re-structuring or approving rates or other charges by the District that are for the purpose of:

- Meeting operating expenses, including employee wage rates and fringe benefits
- Purchasing or leasing supplies, equipment, or materials
- Meeting financial reserve needs and requirements
- Obtaining funds for capital projects necessary to maintain service within existing service areas

Rate increases to fund capital projects for the expansion of a system remain subject to CEQA. If the District grants the rate increase, it shall act as the Lead Agency if no other agency has prepared environmental documents for the capital project. Alternatively, the District will act as a Responsible Agency if another agency has complied with CEQA as the Lead Agency (e.g., Tuolumne County). The District will otherwise comply with the requirements of CEQA Guidelines Section 15273.

#### **5.1.6 Pipelines within a Public Right-of-Way Less than One Mile in Length (Section 21080.21)**

Projects for the installation of a new pipeline or maintenance, repair, restoration, relocation, reconditioning, replacement, removal, or demolition of an existing pipeline that are:

- In a public street, highway, or other public right-of-way; and
- Less than one mile in length.

For purposes of this section, “pipeline” means subsurface facilities but does not include any surface facility related to the operation of the underground facility (As amended, 2020).

#### **5.1.7 Minor Alterations to Utilities/Fluoridation (Guidelines Section 21080.26)**

If the District is required to comply with Health and Safety Code Sections 4026.7, 4026.8, 116410 or 116415 related to fluoridation of a public water system, minor alterations to facilities undertaken to comply are CEQA exempt.

#### **5.1.8 Temporary Water Transfers**

Water Code section 1729 provides an exemption from CEQA compliance for *temporary* water transfers under Water Code sections 1725 through 1732.

### 5.1.9 Preparation and adoption of an Urban Water Management Plan

Preparation and adoption of an Urban Water Management Plan pursuant to California Water Code Section 10652.

## 5.3 Categorical Exemptions

Categorical exemptions (Guideline Sections 15300 through 15333) are handled differently than statutory exemptions. As of 2020, Categorical Exemptions are made up of 33 categories (or “Classes”) of projects generally considered not to have potentially significant impacts on the environment.

Unlike Statutory Exemptions that are exempt from CEQA *even if they have environmental impacts*, Categorical Exemptions may not be used for projects that may cause a significant effect on the environment due to specified circumstances.

A list of District Activities Categorically Exempt from CEQA are included in **Attachment C, Table 2**. These activities are not Categorically Exempt from CEQA if any of the provisions identified in **Attachment C, Table 1** apply.

## 5.4 Common Sense (General Rule) Guidelines Section 15061(b)(3)

Former known as the General Rule, the Common-Sense Exemption states:

*A Project is exempt from CEQA if the activity is covered by the Common-Sense Exemption that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA.*

This exemption is used for a wide variety of projects. It is often used for small-to-medium sized projects that do not clearly fit into one of the 32 Categorical Exemption Classes.

### **District projects that may be exempted pursuant to the Common-Sense Exemption include:**

- **Adoption of state or federal rules or regulations by reference**

### **5.5 Applicable Form for a CEQA Exemption: Notice of Exemption**

After determining that a Project is exempt pursuant to any of the preceding sections, the District may prepare a **Notice of Exemption (NOE)**. The District will, to the maximum extent feasible, file a Notice of Exemption when it determines that a project is CEQA Exempt. This form will be posted at the office of the Tuolumne County Clerk as soon as possible after Project approval.

**Attachment B** includes a sample NOE.

**Filing a Notice of Exemption starts a 35-day statute of limitations period on legal challenges to the District's decision that the Project is CEQA Exempt. If a Notice of Exemption is not filed, a 180-day statute of limitations applies.**

## **6. Activities NOT Exempt from CEQA**

### **6.1 Processing Projects Not Exempt from CEQA**

#### **6.1.1 Early CEQA Consultation**

For those District undertakings that are:

- a) Projects, and
- b) Not CEQA Exempt, or
- c) Cannot be determined to be Exempt or Not Exempt from CEQA;

the General Manager will distribute a request for comments (i.e., Early CEQA Consultation, Advisory Agency notice) on the anticipated environmental effects of the proposed project to interested parties and agencies. This request for comments may be distributed in writing or electronically. The District is encouraged to maintain a list of interested agencies and parties.

The request for comments generally will include:

- a) A project description
- b) Request to identify potential impacts and/or possible mitigation measures or conditions of project approval,
- c) Procedures (i.e., address, e-mail) for submitting comments, and
- d) A deadline for submitting comments.

The time allowed for responding to a request for comments shall be at the discretion of the General Manager, but generally should allow 10± working days for responses. The General Manager may, at his or her discretion, grant extensions to the response period upon the request of the responding party.

### **6.2 Initial Study**

If a proposed project is not excluded or exempt from CEQA review, an Initial Study *may* be prepared to determine whether a Negative/Mitigated Negative Declaration or Environmental Impact Report is required. The District may proceed directly with preparing an EIR without first preparing an initial study where the General Manager determines that an EIR will clearly be required.

### **6.3 Negative Declaration/Mitigated Negative Declaration**

Negative Declarations/Mitigated Negative Declarations shall be preparing pursuant to State CEQA Guidelines Section 15070 through 15075.



The General Manager will prepare a Notice of Completion (NOC) in conjunction with submitting the Draft ND/MND to the State Clearinghouse for agency review. See **Attachment B, Forms**.

In conjunction with submitting the Draft ND/MND to the State Clearinghouse, the General Manager will make the public aware of the document's availability as follows:

### **6.3.1 Public Notice and Review of Draft Negative Declaration/Mitigated Negative Declaration**

Public notice of the availability of the Draft ND/MND shall be:

- a) published in a local newspaper of general circulation at least once (Notice of Intent to Adopt a Negative Declaration/Mitigated Negative Declaration) - See **Attachment B, Forms**.
- b) Posted at the District Office
- c) Posted on the District's website

### **6.3.2 Adoption/Certification of Negative Declaration/Mitigated Negative Declaration**

The District Board of Directors shall, by public hearing, consider adoption and certification of a Negative Declaration/Mitigated Negative Declaration.

### **6.3.2 Filing Notice of Determination**

The General Manager shall cause to be filed a Notice of Determination (NOD) within five working days of Board certification of a Negative Declaration/Mitigated Negative Declaration (See **Attachment B, Forms**).

## **6.4 Environmental Impact Reports (EIRs)**

EIRs shall be prepared in accordance with State CEQA Guidelines Sections 15081 -15132.

Specific District guidelines include:

### **6.4.1 Public Notice of Availability Draft EIR/Access to Draft EIR**

Public notice of the availability of the Draft EIR shall be:

- a) published in a local newspaper of general circulation at least once,
- b) posted in the office of the Tuolumne County Clerk for a period of at least 30 days
- c) Posted at the District Office
- d) Posted on the District's website

At least one hard copy Draft EIR shall be made available to the public at the District office. Alternatively, the District may provide an electronic copy to a local copy company and refer

members of the public seeking hard copies to pay for and obtain copies from the commercial outlet. A hard copy of the document should be provided to the Tuolumne County Main Branch Library and local Twain Harte Branch library, if feasible.

#### **6.4.2 Gathering Public Input on Draft EIR (State CEQA Guidelines Section 15087)**

Public notice shall be provided in accordance with State CEQA Guidelines 15087.

The General Manager may, but is not required to, hold a public hearing to consider the Draft EIR [CEQA Guidelines Section 15087(i)]. The General Manager, based on the nature of the project, may accept written or e-mailed comments only, hold an open house format meeting, or other alternatives to a public hearing as may be deemed appropriate by the General Manager.

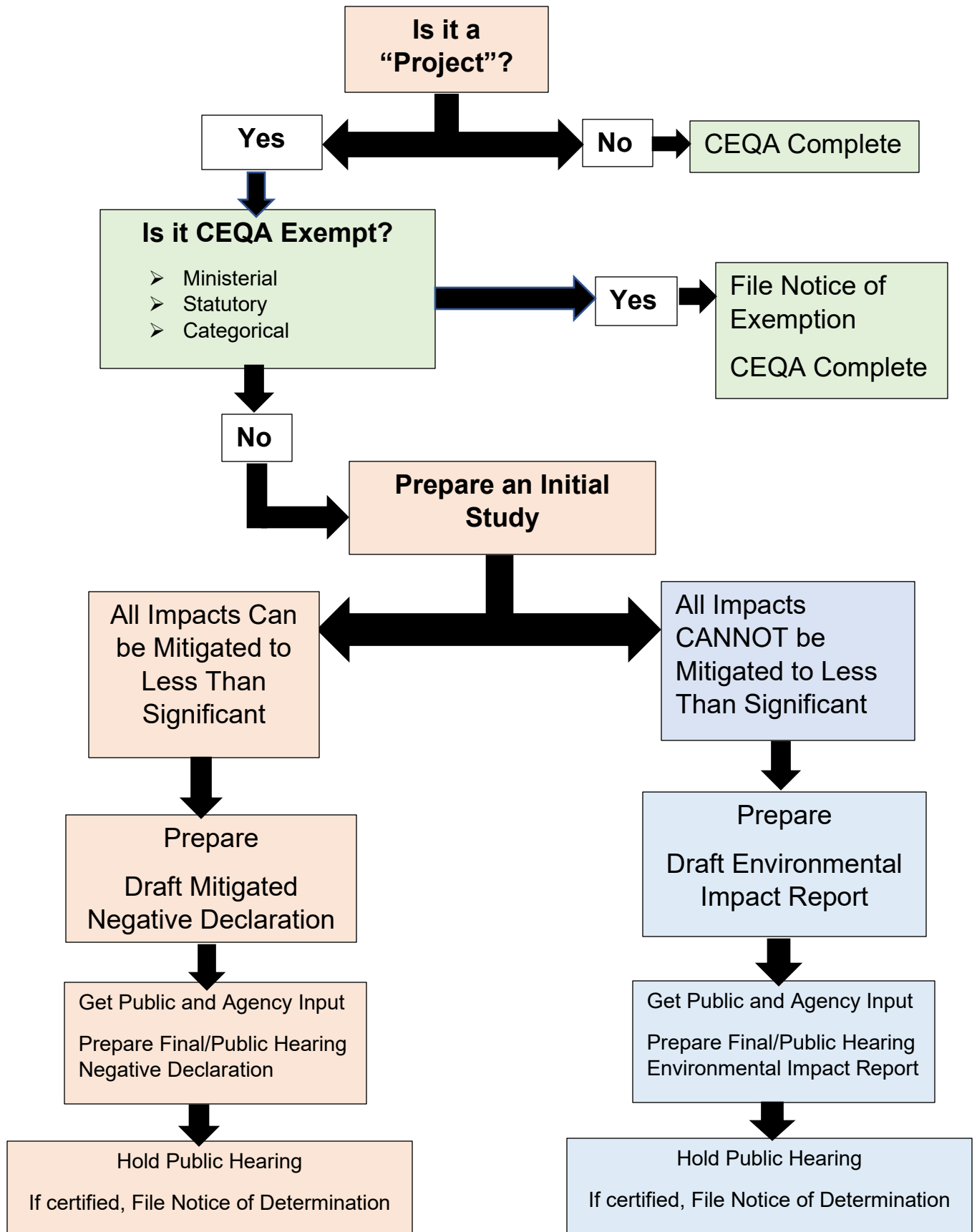
#### **6.4.3 Adoption/Certification of Final EIR**

The District Board of Directors shall, by public hearing, consider adoption and certification of a Final EIR.

#### **6.4.4 Filing Notice of Determination**

The General Manager shall cause to be filed a Notice of Determination (NOD) within five working days of Board certification of an Environmental Impact Report (See **Attachment B, Forms**).

**Attachment A: CEQA FLOW CHART**



## **Attachment B: CEQA FORMS AND WHEN TO FILE THEM**

<b>CEQA Form</b>	<b>When to File</b>	<b>Where to Post or File it /a/</b>	<b>CDFW Fee</b>
Notice of Exemption (NOE)	After approving a project that is <b>CEQA Exempt</b>	Tuolumne County Clerk /a/	Waived for public agencies
Notice of Completion (NOC)	After completing a:  Draft Negative Declaration, or  Draft Mitigated Negative Declaration, or  Draft EIR	Governor's Office of Planning and Research (aka State Clearinghouse) – generally used a “cover sheet” to transmit the document to the Clearinghouse  District office  District website	
Notice of Intent (NOI) to adopt  Guidelines 15072, 15073	After completing a:  Draft Negative Declaration, or  Draft Mitigated Negative Declaration, or  Draft EIR	Publish in a newspaper of general circulation  District office  District website	
Notice of Determination (NOD)  Guidelines, 15075	Within 5 workings days of certifying and approving a:  Final Negative Declaration, or  Final Mitigated Negative Declaration with Mitigation Monitoring and Reporting Program, or  Final EIR	Tuolumne County Clerk /a/  Governor's Office of Planning and Research (aka State Clearinghouse)  District office  District website	Required – See: <a href="https://wildlife.ca.gov/Conservation/CEQA/Fees">https://wildlife.ca.gov/Conservation/CEQA/Fees</a>
/a/ Prior to filing, CEQA Forms shall be submitted to the Tuolumne County Community Development Department to request a California Department of Fish and Wildlife (CDFW) CEQA Filing Fee Receipt. A copy of the CDFW receipt should be included with submittals to the State Clearinghouse.			

## Attachment C: THCS D CEQA CATEGORICALLY EXEMPT PROJECTS

### EXCEPTIONS to Categorical Exemptions (CEQA Guidelines Section 15300.2):

The following table identifies projects that typically qualify as Categorical Exempt from CEQA. **Projects are not Categorical Exempt if any of the following apply:**

**Table 1: Exceptions to Categorical Exemptions**

A. Exception to Categorical Exemptions (All Projects)	Applicability to THCS D
<p><b>Cumulative Impact.</b> All exemptions are inapplicable when the cumulative impact of successive projects of the same type in the same place over time is significant.</p>	<p>Cumulative impacts that may occur within the District boundaries could be associated with such environmental factors as: traffic, health and safety (wildland fire)</p>
<p><b>Significant Effect.</b> A categorical exemption shall not be used for an activity where there is a reasonable possibility that the activity will have a significant effect on the environment due to unusual circumstances.</p>	<p>Unusual circumstances typically encountered include the presence of a listed endangered species or significant archaeological resource.</p>
<p><b>Scenic Highway.</b> A categorical exemption shall not be used for a project which may result in damage to scenic resources, including but not limited to, trees, historic buildings, rock outcroppings, or similar resources <u>within a highway officially designated as a state scenic highway.</u></p>	<p>SR 108 is eligible for designation as a scenic highway Between Route 49 near Sonora and Route 395 (i.e., through Twain Harte) – as of June 1, 2020 /a/</p>
<p><b>Hazardous Waste Sites.</b> A categorical exemption shall not be used for a project located on a site which is included on any list compiled pursuant to Government Code Section 65962.5.</p>	<p>As of June 1, 2020; no active clean-up sites or actions are identified within the Twain Harte Community on Envirostor. Prior actions involving primarily gas stations, have been cleaned up with cases closed. The nearest “Open” action is near Brentwood Park, a clandestine lab waste site.</p>

A. Exception to Categorical Exemptions (All Projects)	Applicability to THCS D
<p><b>Historical Resources.</b> A categorical exemption shall not be used for a project which may cause substantial adverse change in the significance of a historical resource.</p>	<p>Historical resources in the District include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• The Sugar Pine Railroad Grade</li> <li>• Structures 50 years of age or older</li> <li>• Native American resources (e.g., the “Rock” at Twain Harte Lake)</li> <li>• Portions of the Tuolumne Utilities District ditch system</li> </ul>
B. Exceptions to Categorical Exemptions – Classes 3, 4, 5, 6, 11	
<p><b>Project Location.</b> Categorical Exemption Classes 3, 4, 5, 6, and 11 are qualified by consideration of where the project is to be located. A project that is ordinarily insignificant in its impact on the environment may have significant impacts on the environment in particularly sensitive areas (e.g., those designated, precisely mapped and officially adopted pursuant to local, state, or federal law).</p>	<p>Examples of sensitive locations when Categorical Exemptions normally may not apply automatically:</p> <ol style="list-style-type: none"> <li>a) Sensitive habitats or where special status species are present (and may be mapped on the California Natural Diversity Database, California Native Plant Society Special Plant List, United State Fish and Wildlife Species List or similar list)</li> <li>b) Creeks, wetlands, or vegetation associated with those habitats</li> <li>c) Native oak woodlands (other than Black oaks)</li> </ol>

/a/ <https://dot.ca.gov/programs/design/lap-landscape-architecture-and-community-livability/lap-liv-i-scenic-highways>



**THCSD Projects Categorically Exempt from CEQA**

Per Guidelines Section 15300.4, each public agency shall, in the course of establishing its own procedures, list those specific activities which fall within each of the exempt classes, subject to the qualification that these lists must be consistent with both the letter and intent expressed in the classes. Public agencies may omit from their implementing procedures classes and examples that do not apply to their activities, but they may not require EIRs for projects described in the classes and examples in this article except under the provisions of Section 15300.2 (see preceding). THCSD Projects Categorically Exempt from CEQA include, but are not limited to:

**Table 2: THCSD Projects Categorically Exempt from CEQA**

THCSD Projects Categorically Exempt from CEQA	Applicable CEQA Section	Restrictions
<b>Class 1: Existing Facilities</b> <b>Class 2: Replacement or Reconstruction of Existing Facilities</b>		
<b>Repair, Replace, Maintain Existing Structures.</b> General repairs, replacement, and maintenance of existing District facilities with negligible or no expansion	Section 15301, Class1 Section 15302, Class 2	Table 1 (A)
<b>Existing streets, parking lots.</b> Resurfacing, patching, re-striping streets and parking lots	Section 15301, Class 1	Table 1 (A)  Subject to encroachment permit from Tuolumne County where applicable
<b>Existing Drainage Facilities.</b> Replacing existing drainage facilities	Section 15301, Class1	Table 1 (A)  Subject to encroachment permit from Tuolumne County where applicable
<b>Existing Lights.</b> Replacing light standards and fixtures excluding extensive replacement throughout the District	Section 15301, Class1	Table 1 (A)
<b>Existing Signs.</b> Changing copy on existing signs	Section 15301, Class 1	Table 1 (A)

THCSD Projects Categorically Exempt from CEQA	Applicable CEQA Section	Restrictions
		Subject to compliance with Tuolumne County sign ordinance
<p><b>Replacing Existing Infrastructure (Water, Stormwater) with or without Minor Size Increases.</b> Replacing utility lines and equipment in existing locations without expanding capacity. Generally, replacements will not involve an increase in structure size (i.e., no increase in pipe size). However, the following size increases are covered by this exemption:</p> <ol style="list-style-type: none"> <li>1. Sewer line sizes may be increased solely for the purpose of carrying stormwater runoff to prevent flooding in the immediate area under this exemption (e.g., potentially in partnership with the Tuolumne Utilities District)</li> <li>2. Water mains also may be increased where it is necessary to bring old mains up to current minimum standards to serve existing development or provide adequate capacity for fire protection for the development.</li> <li>3. Short extensions of water mains for the purpose of eliminating dead-end mains to improve circulation and water quality for existing development.</li> </ol>	Section 15302, Class 2	Table 1 (A)

THCSD Projects Categorically Exempt from CEQA	Applicable CEQA Section	Restrictions
<b>Class 3: New Construction or Conversion of Small Structures</b>		
<p><b>New Minor Structures.</b> Installing minor accessory structures and facilities including storage sheds, rest stops, restrooms, workrooms, nursery building, shade structures, site furniture, security lighting, tot lots, bocce courts, related recreational facilities within District boundaries.</p>	Section 15303, Class 3	Table 1 (A and B)
<p><b>Small New Public/Emergency Facilities.</b> Construction and operation of small public/emergency service facilities including law enforcement/emergency service communication towers, power generators, and buildings of less than 5,000 square feet on slopes of less than 20% involving less than 2,000 cubic yards of grading or excavation</p>	Section 15303, Class 3	Table 1 (A and B)  Tuolumne County Building permit
<p><b>Fire Training Center.</b> Expanding the Fire Training Center within the existing boundaries of the District property subject to meeting County noise standards and all health and safety requirements</p>	Section 15303, Class 3	Table 1 (A and B)  Tuolumne County Building permit
<p><b>Fencing.</b> Installing fencing (e.g., security fencing, fencing 8 feet or less in height)</p>	Section 15303, Class 3	Table 1 (A and B)
<p><b>Retaining Walls.</b> Installing retaining walls of less than 4 feet high</p>	Section 15303, Class 3	Table 1 (A and B)

THCSD Projects Categorically Exempt from CEQA	Applicable CEQA Section	Restrictions
<p><b>Class 4: Minor Alterations to Land</b>  <b>Class 23: Normal Operations of Facilities for Public Gatherings</b></p>		
<p><b>Erosion Control.</b> Erosion control involving minimal earth disturbing activities and including installation of bioswales provided the footprint of the area disturbed is not expanded and the amount of sediment to be delivered from the site will not increase.</p>	<p>Section 15304, Class 4</p>	<p>Table 1 (A and B)</p>
<p><b>Landscaping.</b> Maintaining and installing landscaping involving minimal earth disturbing activities and including irrigation systems associated with landscaping. This exemption includes replacing existing conventional landscaping with water-efficient or fire-resistant landscaping</p>	<p>Section 15304, Class 4</p>	<p>Table 1 (A and B)</p>
<p><b>Tree Removal.</b> Removing dead, seriously damaged, and incurably diseased trees</p>	<p>Section 15304, Class 4</p>	<p>Table 1 (A and B)</p>
<p><b>Fire Fuel Management.</b> Fuel (vegetation) management within 30 feet of structures in compliance with Public Resources Code 4291 to reduce the volume of flammable vegetation and within 100 feet of structures where the Fire District has determined that such clearance is required due to hazardous fire conditions.</p>	<p>Section 15304, Class 4</p>	<p>Table 1 (A and B)</p>
<p><b>Vegetation/Rodents/Pests.</b> Controlling vegetation, rodents, and pests in accordance with state and federal regulations</p>	<p>Section 15304, Class 4</p>	<p>Table 1 (A and B)</p>
<p><b>New Trails.</b> Non-motorized riding, biking, and hiking trails within existing District property boundaries, rights-of-way, within existing</p>	<p>Section 15304, Class 4</p>	<p>Table 1 (A and B)  Subject to encroachment permit from Tuolumne County where applicable</p>

THCSD Projects Categorically Exempt from CEQA	Applicable CEQA Section	Restrictions
road facilities. Such trails normally would be parallel to existing roadways.		
<b>Minor Soil Disturbances.</b> Minor trenching, and backfilling	Section 15304, Class 4	Table 1 (A and B)  Subject to issuance of a grading permit from Tuolumne County, if applicable
<p><b>Special Events and Public Gatherings.</b> Special events sponsored by or in partnership with the District; normal operations of facilities for public gatherings. Special Events include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• Concerts in the Pines</li> <li>• Movies in the park</li> <li>• Sports events in the park</li> <li>• Memorial Day Celebration and Community Picnic</li> <li>• Annual Outhouse Races and Festival</li> <li>• Pints in the Pines –Oktoberfest event</li> <li>• Twain Harte Farmer’s Market</li> <li>• Annual Rotary BBQ and Concert</li> <li>• Various Community Town Hall Events</li> <li>• 4<sup>th</sup> of July Celebration including downtown parade and celebration at the fire house.</li> <li>• Live fire trainings at the District fire training facility.</li> </ul>	Section 15304, Class 4 Section 15323, Class 23	Table 1 (A and B)  Subject to acquiring Tuolumne County Environmental Health Department permits, if necessary  Subject to review and approval by Tuolumne County, if necessary

THCSD Projects Categorically Exempt from CEQA	Applicable CEQA Section	Restrictions
<b>CLASS 11: Structures Accessory to Commercial, Industrial or Institutional Facilities</b>		
<b>Accessory Structures to Improve Water Quality.</b> Includes installing tanks, bins, and other accessory structures within the property lines of existing District facilities where such structures are used to improve the quality of service without increasing capacity.	Section 15303, Class 11	Table 1 (A and B)
<b>New Parking Lots.</b> Creating small new parking lots on District Property	Section 15311, Class 11	Table 1 (A and B)
<b>Seasonal/Temporary Uses.</b> Placing seasons or temporary use items including, but not limited to: mobile food units, portable restrooms or similar items generally in the same locations from time to time on District owned land designed for public use.	Section 15311, Class 11	Table 1 (A and B)  Subject to encroachment permit from Tuolumne County where necessary
<b>New Signs.</b> New public information signs for existing industrial, commercial, or institutional facilities.	Section 15311, Class 11	Table 1 (A and B)  Subject to compliance with Tuolumne County sign ordinance
<b>Class 12: Surplus Government Property Sales</b>		
<b>Property Sales.</b> Sales of surplus District land (See Section 15312 for exceptions)	Section 15312, Class 12	Table 1 (A)
<b>Class 16: Transfer of Land Ownership to Create Parks</b>		
<b>Park Lands.</b> Acquisition, sale or transfer of land to establish a park where the land is in natural condition or contains historical or archaeological resources either no management plan has been	Section 15316, Class 16	Table 1 (A)

THCSD Projects Categorically Exempt from CEQA	Applicable CEQA Section	Restrictions
<p>prepared or the plan proposes to keep the area in natural condition and will preserve the historical or archaeological resources. CEQA does apply when a management plan is proposed and will change the area from a natural condition or result in substantial adverse changes to the historical or archaeological resources.</p>		
<p><b>Class 19: Annexation of Existing Facilities and Lots for Exempt Facilities</b></p>		
<p><b>Annexations.</b> Annexations to the District of areas:</p> <ul style="list-style-type: none"> <li>a) Containing existing public or private structures developed to a density allowed by zoning if extension of utility services to the existing facilities includes capacity to serve only the existing facilities.</li> <li>b) Individual small parcels of the minimum size necessary to accommodate facilities exempted pursuant to Categorical Exemption 15303, Class 3 (New Construction or Conversion of Small Structures)</li> </ul>	<p>Section 15319, Class 19</p>	<p>Table 1 (A)</p>
<p><b>Class 20: Changes in Organization of Local Agencies</b></p>		
<p><b>District Reorganization.</b> Changes to the District organization where the change does not alter the geographical area where previously existing powers are exercised including:</p> <ul style="list-style-type: none"> <li>a) Establishing a subsidiary district</li> <li>b) Consolidating two or more districts with identical powers</li> <li>c) Merging with a district lying entirely within the District boundaries.</li> </ul>	<p>Section 15320, Class 20</p>	<p>Table 1 (A)</p>

THCSD Projects Categorically Exempt from CEQA	Applicable CEQA Section	Restrictions
<b>Class 27: Leasing New Facilities</b>		
<p><b>Leasing New Facilities.</b> Leasing new or previously unoccupied privately owned facilities. Includes, but not limited to, leasing administrative offices in newly constructed office space; leasing client service offices in newly constructed retail space, leasing administrative or client service offices in newly constructed industrial parks.</p>	Section 15327, Class 27	Table 1 (A)
<b>Class 30: Minor Actions to Prevent, Stabilize, Mitigate or Eliminate the Release or Threat of Release of Hazardous Waste or Hazardous Substances</b>		
<p><b>Hazardous Materials.</b> Minor actions to prevent, minimize, stabilize, mitigate, or eliminate the release or threat of release of hazardous waste or substances. This exemption includes clean-up or removal actions costing less than \$1,000,000.</p> <p>Includes (See Section 15330 for additional details and permitted uses):</p> <ul style="list-style-type: none"> <li>a) removing sealed, non-leaking drums or barrels of hazardous materials that have been stabilized and are destined for a lawfully permit disposal site,</li> <li>b) maintaining site caps,</li> <li>c) on-site treatment of contaminated soils or sludges meeting Title 22 and local air district requirements,</li> </ul>	Section 15330, Class 30	Table 1 (A)



THCSD Projects Categorically Exempt from CEQA	Applicable CEQA Section	Restrictions
<ul style="list-style-type: none"> <li>d) application of dust suppressants and dust binders to surface soils,</li> <li>e) controls for surface water run-on and run-off meeting seismic safety standards,</li> <li>f) pumping leaking ponds into enclosed containers,</li> <li>g) construction of interim or emergency groundwater treatment systems</li> </ul>		
<b>Class 31: Historical Resources Restoration/Rehabilitation</b>		
<b>Historical Resource Restoration Rehabilitation</b> consistent with the Secretary of the Interior’s Standards for the Treatment of Historic Properties with Guidelines for Preserving, Rehabilitating, Restoring and Reconstructing Historic Buildings	Section 15331, Class 31	Table 1 (A)



BEYOND THE CALL

# PHI Air Medical Update

Twain Harte Community Services District  
June 2020

## PHI Air Medical Serving Tuolumne County

- PHI, Inc. began in 1949 in the offshore oil and gas industry.
- In 1981 PHI expanded to Air Medical Services.
- PHI has been in Tuolumne County since 2001.
- PHI Air Medical provides air medical services, and outreach education to local communities and leading healthcare systems.





BEYOND THE CALL

# PHI Air Medical Profile

Company Website:	<a href="https://www.PHIAirMedical.com">https://www.PHIAirMedical.com</a>
Headquarters:	Phoenix, Arizona
Aircraft Fleet:	90 + Helicopters and Fixed Wing
Employees	1,600 +
Membership Bases	60
Total Bases	83
Membership Program:	“PHI Cares”
Membership Website:	<a href="https://www.phicare.com">https://www.phicare.com</a>



# Our Base and Flight Crew

Each base is staffed 365/24/7 with highly trained and experienced staff, including:

- Paramedic – FPC
- RN – CFRN
- Pilot
- Mechanic
- Medical Director



# Medical & Safety Equipment

- Medicine
- Transport Ventilator
- IV Pumps
- Fetal Monitor/EFM
- Whole Blood, Plasma & TXA
- Night Vision Goggles



# Types of Patients Typically Transported

- Traumas
- Cardiac/Heart Attacks
- Strokes/Neuro
- High Risk OB
- Burns
- Pediatric/NICU



# Coordination of Patient Destination

- Appropriate Facility for the Patient's Condition
- Patient Preferences
- Weather Conditions & Range-IFR





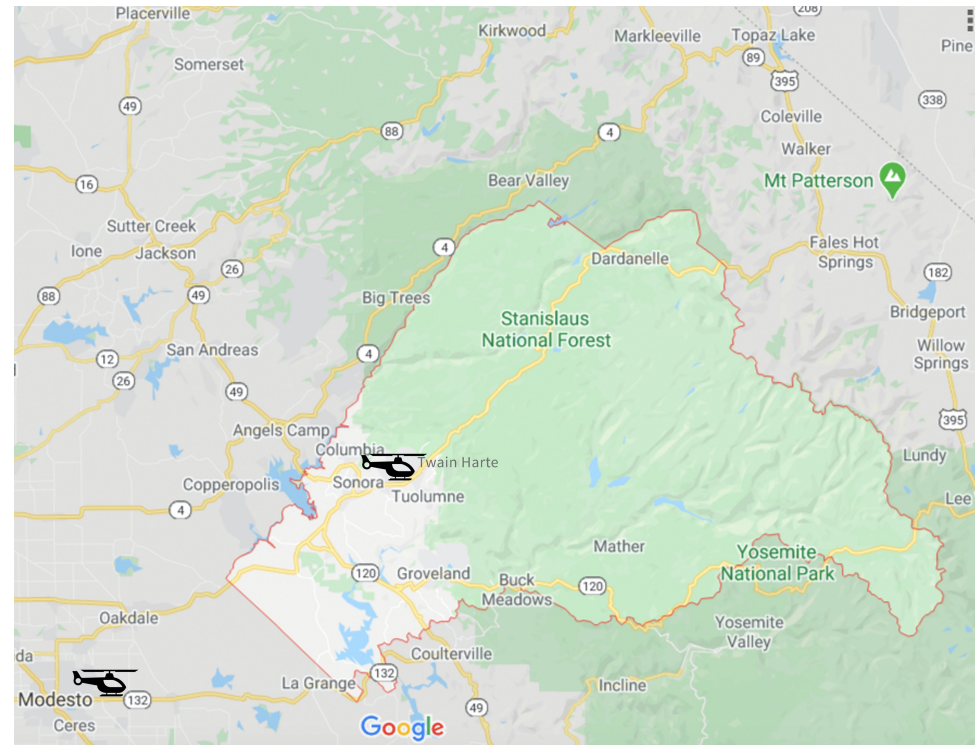
# California PHI Air Medical Bases

## 4 Helicopters

- Distance 200 mi
  - Sonora
  - Modesto-IFR
  - Redding-IFR
  - Susanville

## 1 Fixed Wing Airplane

- Distance 600 mi
  - Redding



# Air Medical Industry Transport Overview

- 550,000 + air ambulance flights every year
- 1,506 per day
- 63 flights every hour
- 1 flight every minute



# PHI Cares Membership Benefits

- All out-of-pocket expenses are covered when a member is transported including: Fees, deductible and co-pays.
- Members can be transported as many times as medically necessary.
- Both scene calls and interfacility transports are covered.
- Membership includes all household residents living in a participating household.

# Proposed Options

- Based on 1,500 households in Twain Harte.
- Participating residents transported from anywhere within Tuolumne County by PHI Air Medical.
- Options:
  1. Monthly
  2. Annual
- Upgrade to National Coverage for an additional \$35.00 per household/ year.



BEYOND THE CALL

# WORTH EVERY MINUTE.

We've got you covered when you need medical care in a hurry.



*A service of PHI Air Medical*





# Thank You!

**Brian Coutts**

Program Director – National Membership Sales

[bcoutts@phiairmedical.com](mailto:bcoutts@phiairmedical.com)

602.224.3562

**Jennifer Holly**

Air Medical Base Manager – Sonora

[jholly@phiairmedical.com](mailto:jholly@phiairmedical.com)

209-536-6562

**Jillian Manley**

Membership Sales Specialist – California

[jmanley@phiairmedical.com](mailto:jmanley@phiairmedical.com)

209-768-4160



May 12, 2020

Twain Harte Community Services District  
Tom Trott  
General Manager  
PO Box 649  
Twain Harte, CA 95383

**PHI CARES MEMBERSHIP BENEFIT PROPOSAL FOR TWAIN HARTE, CA**

**Introduction:** This proposal is made by and between PHI Air Medical and Twain Harte, CA on May 12, 2020. PHI Air Medical provides medically necessary emergency medical transportation and membership benefits through the PHI Cares membership program.

**Purpose:** PHI Air Medical is offering Twain Harte, CA a special rate to cover your residents through PHI Cares, the membership program of PHI Air Medical. All standard terms and conditions of the National benefits of the PHI Cares program shall be applicable to Twain Harte, CA and their household dependents except as otherwise set forth in the service agreement between the two parties.

In the event PHI Air Medical transports a qualified Twain Harte household resident originating in Twain Harte, CA or Tuolumne County, they will not be responsible for any out-of-pocket costs for their medical air transport. Your PHI Cares membership will cover all out-of-pocket expenses your emergency medical transport, including any co-pay or deductible expenses for a Twain Harte resident, if they are transported by PHI Air Medical.

**Membership Fee:** For and in consideration of the services described above, the annual membership benefit fee will be **\$12.00** per household for **1,500 household memberships**. Twain Harte will facilitate this program through a water-billing process. Twain Harte will offer their customers an OPT-OUT membership benefit for their water billing customers at a rate of \$1.00 per month and will remit to PHI Cares \$0.75 cents per month, for each participating household. Twain Harte will be required to provide PHI with a monthly Check and Roster, which will include the Primary Household Name and Address for each participating water bill customer. PHI will provide Twain Harte with 1,500 Membership Cards which may be distributed to their water bill customers.

**Terms of Proposal:** This proposal is valid until **June 30, 2020**. A service agreement will be issued once the proposal is agreed upon.

Thank you for your consideration of this important benefit for the residents of Twain Harte, CA.

Sincerely,

*Brian Coutts*

Brian Coutts  
PHI Air Medical  
Program Director - National Membership Sales  
2800 N. 44<sup>th</sup> Street, Ste. 800, Phoenix, AZ 85008  
Office: 602.224.3562 / Mobile: 480.510.2945  
[bcoutts@phiairmedical.com](mailto:bcoutts@phiairmedical.com)

\*Membership is not an insurance product and does not pay for services provided by other air or ground ambulance services. Membership & renewal fees are subject to change. Please visit our website for a complete list of Terms & Conditions: [www.PHICares.com](http://www.PHICares.com)

## Tom Trott

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**From:** Manley, Jillian <jmanley@phairmedical.com> on behalf of Manley, Jillian  
**Sent:** Friday, May 29, 2020 4:06 PM  
**To:** Tom Trott  
**Subject:** RE: Meeting

Hi Tom,

Thanks for getting back to me. Please see my answers in red. Let me know if you have any questions.

1. Would you like to also present at the Fire Committee or just the Board meeting?  
I would love to present at both the Board and the Fire Committee Meeting. Could I also include the Sonora Base Manager? The bases regularly work with the Fire Department and would be able to answer some of the more specific questions and also offer more in terms of training options.
2. Were you able to find out how the rate would be impacted if we had a large percentage of people opt-out? The rate would be good for the year regardless of the amount that opt-out. We would then reassess upon renewal in the next year.
3. I'm sure many of our customers are already PHI members? How would it work for them? Current members are covered Nationally. They would need to opt-out. However, they will benefit from the Community Service District's PHI renewal rate of \$35 instead of \$50 for National Coverage on their renewal.
4. Is it possible to have people opt-in and build the numbers instead of assuming they are in and having them opt-out? An opt-in clause may result in too many customers missing the offer, and the numbers would be too low to warrant the rate of \$1 a month. For the initial water bill mailing, we can send you 1500 PHI window stickers and a form that would explain the coverage area and how to upgrade to national coverage for \$35. This would make the program stand out a bit more to your customers.
5. Is it possible to do a one-time payment instead of monthly? Yes, we can and it would be much easier to manage on your end. Based on 1500 households, the price is \$9 a household (\$13,500). There would be no management of the program on your side, other than sending out the PHI window sticker and the PHI National Membership Application. If the resident is flown, they would need to prove they live or lived in Twain Harte on the day of the flight. They would be covered for any flight originating from Tuolumne County with the option to upgrade to National Coverage for \$35. I can send another proposal if you like. I will need the actual number of households to make sure we quote the correct price.

Thanks,

**Jillian Manley**  
**Membership Sales Specialist - California**  
**PHI Air Medical, LLC.**  
Mobile: 209.768.4160  
[JManley@PHIairmedical.com](mailto:JManley@PHIairmedical.com)  
[www.PHICares.com](http://www.PHICares.com)





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

**FINAL ENGINEER'S REPORT**

JUNE 2020

PREPARED FOR:

**BOARD OF DIRECTORS TWAIN HARTE COMMUNITY SERVICES  
DISTRICT**

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

ENGINEER OF WORK:

**SCIConsultingGroup**  
4745 MANGELS BOULEVARD  
FAIRFIELD, CALIFORNIA 94534  
PH: 707.430.4300  
FAX: 707.430.4319  
WWW.SCI-CG.COM

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## **TWAIN HARTE COMMUNITY SERVICES DISTRICT**

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### **BOARD OF DIRECTORS**

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

### **GENERAL MANAGER**

Tom Trott

### **FIRE CHIEF**

Todd McNeal

### **SECRETARY OF THE BOARD**

Carolyn Higgins

### **ASSESSMENT ENGINEER**

SCI Consulting Group

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## INTRODUCTION

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

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

- Describe the fire suppression, safety and emergency response services and equipment that would be funded by the assessments (the "Services")
- Establish a budget for the Services that would be funded by the proposed 2020-21 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 XIII D 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 XIII C and XIII D 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 XIIC and XIID 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 4<sup>th</sup> 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 1<sup>st</sup> 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 4<sup>th</sup> 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 XIII C and XIII D of the California Constitution and with the *SITA* 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 2020-21 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 XIID 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, 2020. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2020-21. 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 2020-21.

## 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.

<b>Final Level of Improvements</b>	=	<b>Baseline Level of Improvements</b>	+	<b>Enhanced Level of Improvements</b>
------------------------------------	---	---------------------------------------	---	---------------------------------------

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 2020-21

The following budget lists the elements proposed to be funded by the Assessment District in Fiscal Year 2020-21.

FIGURE 1 – ESTIMATE OF COST

Twain Harte Community Services District Fire and Rescue Assessment District Estimate of Cost Fiscal Year 2020-21			<i>Total Budget</i>
Beginning Fund Balance			\$0
Fire and Rescue Expenses Services Expenditures			
<b>Services Costs</b>			<b>\$1,010,259</b>
Salaries and Employee Benefits	\$760,293		
Maintenance and Repairs	\$101,800		
Materials and Supplies	\$11,600		
Outside and Debt Services	\$23,250		
Utilities, Prop/Liab Ins, TUD, etc.	\$70,950		
Debt Service	\$42,365		
<b>Administrative Cost Allocation</b>			<b>\$106,492</b>
<b>Capital Expenses/Outlay</b>			<b>\$311,680</b>
Total Service, Administrative and Capital Expenditures			<b>\$1,428,431</b>
Additional Expenditures			
Allowance for Uncollectable Assessments			\$0
County Collection, Levy Administration, and Other Incidentals			\$4,000
Total Additional Expenditures			<b>\$4,000</b>
Total Service, Administrative, Capital and Additional Expenditures			<b>\$1,432,431</b>
Total Benefit of Services and Related Expenses			\$1,432,431
SFE Units			1672.30
Benefit received per Single Family Equivalent Unit			\$856.56
Less:			
District Contribution for General Benefits			(\$130,351)
District Contribution toward Special Benefits			(\$884,454)
Transfers to (from) reserves			(\$270,698)
Total Revenue from Other Sources			(\$1,285,503)
Net Cost of Fire and Rescue Costs			<b>\$146,928</b>
<b>Total Fire and Rescue Assessment District Budget</b>			<b>\$146,928</b>
(Net Amount to be Assessed)			
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment
	1,672.30	\$87.86	\$146,928

## METHOD OF APPORTIONMENT

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### 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."*

*"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."<sup>ii</sup>*

*"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."<sup>iii</sup>*

*"The strategies and techniques to address fire risks in structures are known. When implemented, these means have proven effective in the reduction of losses."<sup>iv</sup>*

*"Statistical data on insurance losses bears out the relationship between excellent fire protection...and low fire losses."<sup>v</sup>*

#### **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."<sup>vi</sup>*

*"A visually preferred landscape can be the natural outcome of fuels treatments."<sup>vii</sup>*

#### **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."<sup>viii</sup>*

## 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 XIIC 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:

<b>Total Benefit</b>	=	<b>General Benefit</b>	+	<b>Special Benefit</b>
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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:

<b>General Benefit</b>	<b>=</b>	<b>Benefit to real property outside of improvement district</b>	<b>+</b>	<b>Benefit to real property inside of improvement district</b>	<b>+</b>	<b>Benefit to public at large</b>
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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  
 1,863 parcels in the Assessment District  
 50% relative benefit compared to property within the Assessment district

CALCULATION:

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

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

**BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE***

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

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

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

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

#### **BENEFIT TO THE PUBLIC AT LARGE**

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

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

#### **SUMMARY OF GENERAL BENEFITS**

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

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

The Assessment District's total budget for 2020-21 is \$1,432,431. Of this total budget amount, the District will contribute approximately \$1,285,503 or almost 89.7% of the total budget from sources other than this assessment. This contribution constitutes significantly more than 9.1% percent general benefits measured by the Assessment Engineer.

#### **BENEFIT FINDING**

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

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

### ZONES OF BENEFIT

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

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

### ASSESSMENT APPORTIONMENT

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

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

As stated previously, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above, use the community's services, and control property values by placing a value on the special benefits to be provided by the services.<sup>1</sup> 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 <sup>1</sup>	SFE Units per 1/2 Acre <sup>2</sup>
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

<sup>1</sup> Source: San Diego Association of Governments Traffic Generators Study.

<sup>2</sup> 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 1/3<sup>rd</sup>. 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

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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 2020-21 is generally as follows:

**FIGURE 3 – SUMMARY OF COST ESTIMATE**

	FY 2020-21 Budget
Fire and Rescue Expenses	\$1,010,259
Administrative Cost Allocation	\$106,492
Capital Expenses/Outlay	\$311,680
Incidental Expenses	\$4,000
<b>TOTAL BUDGET</b>	<b>\$1,432,431</b>
Less: District Contribution	( <b>\$1,014,805</b> )
Transfer To/(From) Reserve	( <b>\$270,698</b> )
<b>NET AMOUNT TO ASSESSMENTS</b>	<b>\$146,928</b>

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 2018 to December 2019 was 2.45% and the Unused CPI carried forward from the previous fiscal year is 2.13%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 3% which equates to \$90.50 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of \$87.86, which is less than 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.

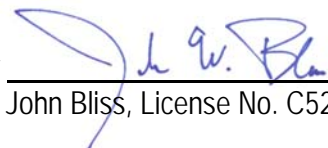
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Tuolumne for the fiscal year 2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record 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 2020-21 for each parcel or lot of land within the Assessment District.

Dated: May 26, 2020

Engineer of Work

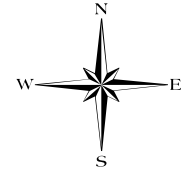
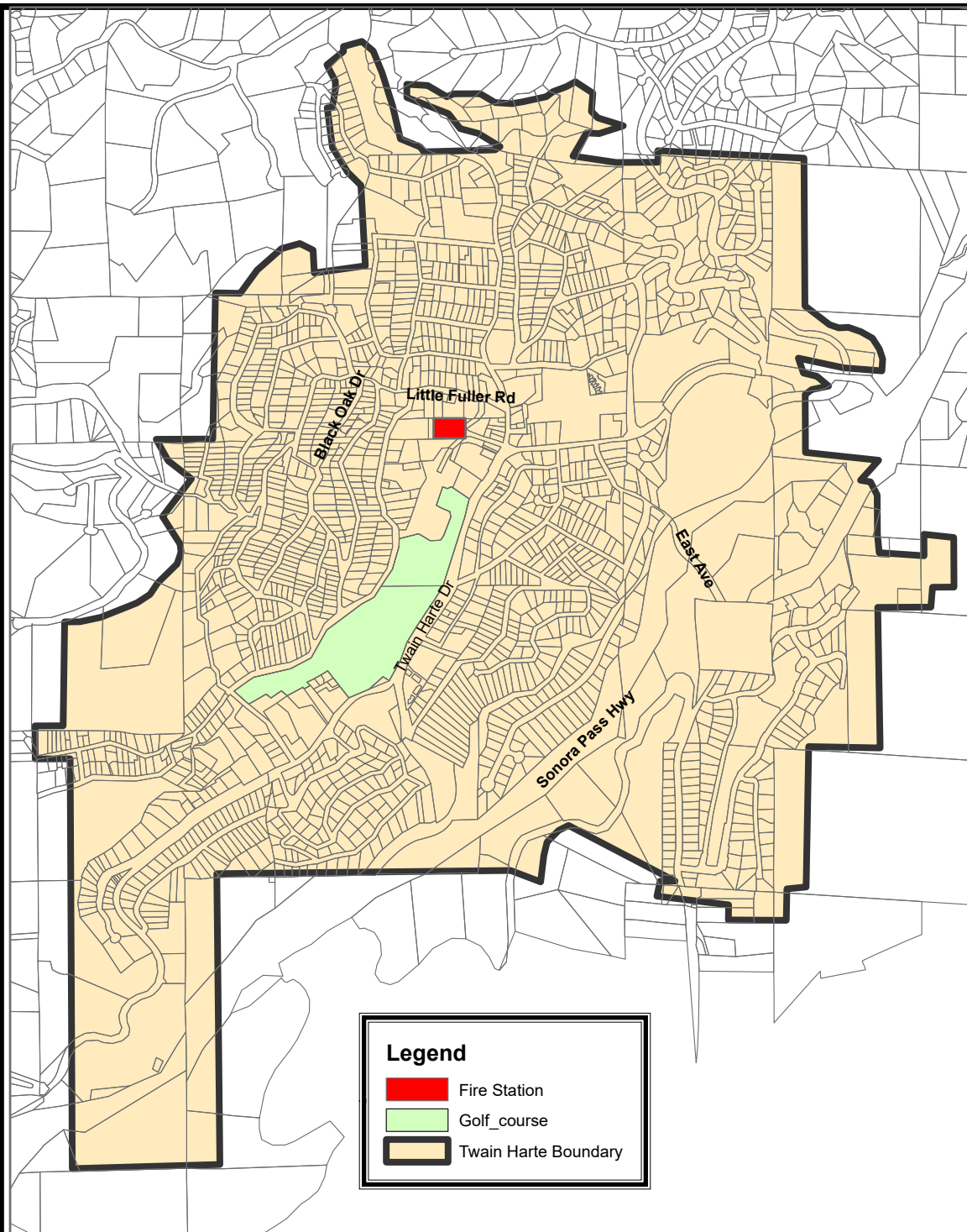


By  \_\_\_\_\_  
John Bliss, License No. C52091

## ASSESSMENT DIAGRAM

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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 2020-21, 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 \_\_\_\_\_, 2020.

\_\_\_\_\_  
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 \_\_\_\_\_, 2020.

\_\_\_\_\_  
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 \_\_\_\_\_, 2020 FOR THE FISCAL YEAR 2020-21 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 \_\_\_\_\_, 2020 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 \_\_\_\_\_, 2020 AT THE HOUR 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.

## ASSESSMENT ROLL

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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.

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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, Recommissioned: 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, Recommissioned: Principal Findings and Recommendations," p.2,  
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>

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

vi Weldon, Leslie A. C., "Dealing with Public Concerns in Restoring Fire to the Forest," General Technical Report INT-GTR-341 The Use of Fire in Forest Restoration, U.S. Forest Service, June 1996, p. 3

vii U.S. Forest Service, Department of Agriculture, "Social Science to Improve Fuels Management: A Synthesis of Research on Aesthetics and Fuels Management," p. 1,  
[http://ncrs.fs.fed.us/pubs/gtr/gtr\\_nc261.pdf](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>



# **TWAIN HARTE COMMUNITY SERVICES DISTRICT**

**FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES  
ASSESSMENT**

## **FINAL ENGINEER'S REPORT**

JUNE 2020

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

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## TWAIN HARTE COMMUNITY SERVICES DISTRICT

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Kathryn deGroot, Director  
Richard Knudson, Director  
Bill McManus, Director

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### SECRETARY OF THE BOARD

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### ASSESSMENT ENGINEER

SCI Consulting Group



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## INTRODUCTION

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

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

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

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

- Describe the fire suppression, safety and emergency response services and equipment that would be funded by the assessments (the "Services")
- Establish a budget for the Services that would be funded by the proposed 2020-21 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. XIID, § 2, subd. (b)), and the assessment on any parcel must be in proportion to the special benefit conferred on the particular parcel. (Art. XIID, § 4, subd. (a)) (*Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal.4<sup>th</sup> 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.4<sup>th</sup> 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.) (*Tiburón v. Bonander* (2010) 180 Cal.App.4th 1057, 1077.)

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

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

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

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

## PROPORTIONALITY

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

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

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

“[A public entity must] meet its burden under article XIII D, section 4, subdivision (f) to demonstrate that the amounts of the contested assessments are proportional to, and no greater than, the benefits conferred on the properties in question.” (*Tiburon v. Bonander, supra*, 180 Cal.App.4<sup>th</sup> 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.4<sup>th</sup> 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.4<sup>th</sup> 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.4<sup>th</sup> 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 2020-21. The assessments will continue year-to-year until terminated by the District Board of Directors.

The fiscal year 2020-21 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 2020-21 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 2020-21.

The public hearing is currently scheduled for June 10, 2020. At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2020-21. 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 2020-21.

## DESCRIPTION OF SERVICES

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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.

<b>Final Level of Improvements</b>	=	<b>Baseline Level of Improvements</b>	+	<b>Enhanced Level of Improvements</b>
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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 2020-21.

**TABLE 1 - COST AND BUDGET**

Twain Harte Community Services District Improved Fire Protection and Emergency Response Assessment Estimate of Cost Fiscal Year 2020-21			<i>Total Budget</i>
Beginning Fund Balance			\$0
Fire and Emergency Response Services Expenditures			
<b>Services Costs</b>			<b>\$1,010,258</b>
Salaries and Employee Benefits	\$760,293		
Maintenance and Repairs	\$101,800		
Materials and Supplies	\$11,600		
Outside and Debt Services	\$23,250		
Utilities, Prop/Liab Ins, TUD, etc.	\$70,950		
Debt Service	\$42,365		
<b>Administrative Cost</b>			<b>\$106,492</b>
<b>Capital Expenses/Outlay</b>			<b>\$311,680</b>
Total Service, Administrative and Capital Expenditures			<b>\$1,428,430</b>
Additional Expenditures <sup>1</sup>			
Allowance for Uncollectable Assessments			\$3,907
County Collection, Levy Administration, and Other Incidentals			\$5,750
Total Additional Expenditures			<b>\$9,657</b>
Total Service, Administrative, Capital and Additional Expenditures			<b>\$1,438,087</b>
Total Benefit of Services and Related Expenses			<b>\$1,438,087</b>
SFE Units			1729.80
Benefit received per Single Family Equivalent Unit			\$831.36
Less:			
District Contribution for General Benefits			(\$130,866)
District Contribution toward Special Benefits			(\$696,899)
Transfers to (from) reserves			(\$281,625)
Total Revenue from Other Sources <sup>2</sup>			<b>(\$1,109,390)</b>
Net Cost of Fire Suppression & Protection Costs			<b>\$328,697</b>
Total Fire Suppression & Protection Costs to Assessment (Net Amount to be Assessed)			<b>\$328,697</b>
Budget Allocation to Property			
	Total SFE Units <sup>4</sup>	Assessment per SFE	Total Assessment
	1,729.80	\$190.02	\$328,697

## METHOD OF APPORTIONMENT

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### 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."<sup>[i]</sup>*

*"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."<sup>[ii]</sup>*

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

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

**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."<sup>[v]</sup>*

**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:

<b>Total Benefit</b>	<b>=</b>	<b>General Benefit</b>	<b>+</b>	<b>Special Benefit</b>
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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:

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

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

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

Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. 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.<sup>1</sup> Properties proximate to, but outside of, the boundaries of the Assessment District receive some benefit from the Services due to some degree of indirectly reduced fire risk to their property. These parcels that are proximate to the boundaries of the Assessment District are estimated to receive less than 50% of the benefits relative to parcels within the Assessment District because they do not directly receive the improved fire protection resulting from the Services funded by the Assessments.

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

#### CRITERIA:

130 PARCELS OUTSIDE THE DISTRICT BUT PROXIMATE TO THE DISTRICT BOUNDARIES  
 1,863 PARCELS IN THE ASSESSMENT DISTRICT  
 50% RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

#### CALCULATION:

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

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

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<sup>1</sup> 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>
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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 2020-21 is \$1,438,087. The District will contribute approximately \$1,109,390 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

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

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

$\Sigma$ (Structure Replacement Factors)	$\approx$	$f$	<b>(Structure Weighting Factor, Average Improved Value, Structure Replacement Factor)</b>
		$+f$	<b>(Land Weighting Factor, Average Total Value)</b>
		$*$	<b>(Adjustment Factor)</b>

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 ≈ Normalized Local Average Replacement Costs \* Adjustment Factor

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

Local Average Replacement Cost for single family homes ≈ \$125.00/sqft

Structure Replacement Factor = (80.00/125.00) \* Adjustment Factor (if needed)

Structure Replacement Factor = 0.6400

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

$$\text{Benefit} = (0.9982 * 0.6400) * (14,957/1,396) = 6.884/\text{acre}$$

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

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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 2020-21 is generally as follows:

TABLE 5 – SUMMARY COST ESTIMATE

	FY 2020-21 Budget
Services Costs	\$1,010,258
Administrative Cost Allocation	\$106,492
Capital Expenses/Outlay	\$311,680
Incidental Expenses	\$9,657
TOTAL BUDGET	\$1,438,087
Less: District Contribution	(\$827,765)
Transfer To/(From) Reserve	(\$281,625)
NET AMOUNT TO ASSESSMENTS	\$328,697

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 2018 to December 2019 was 2.45% and the Unused CPI carried forward from the previous fiscal year is 0.49%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 2.94% which equates to \$195.62 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of \$190.02, which is less than the maximum authorized assessment rate.

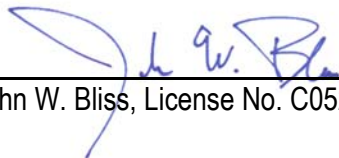
Since property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, the assessment may be continued annually and may be adjusted by up to the maximum annual 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 2020-21. 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 2020-21 for each parcel or lot of land within the said Assessment District.

Dated: May 26, 2020

Engineer of Work

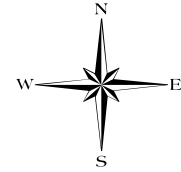
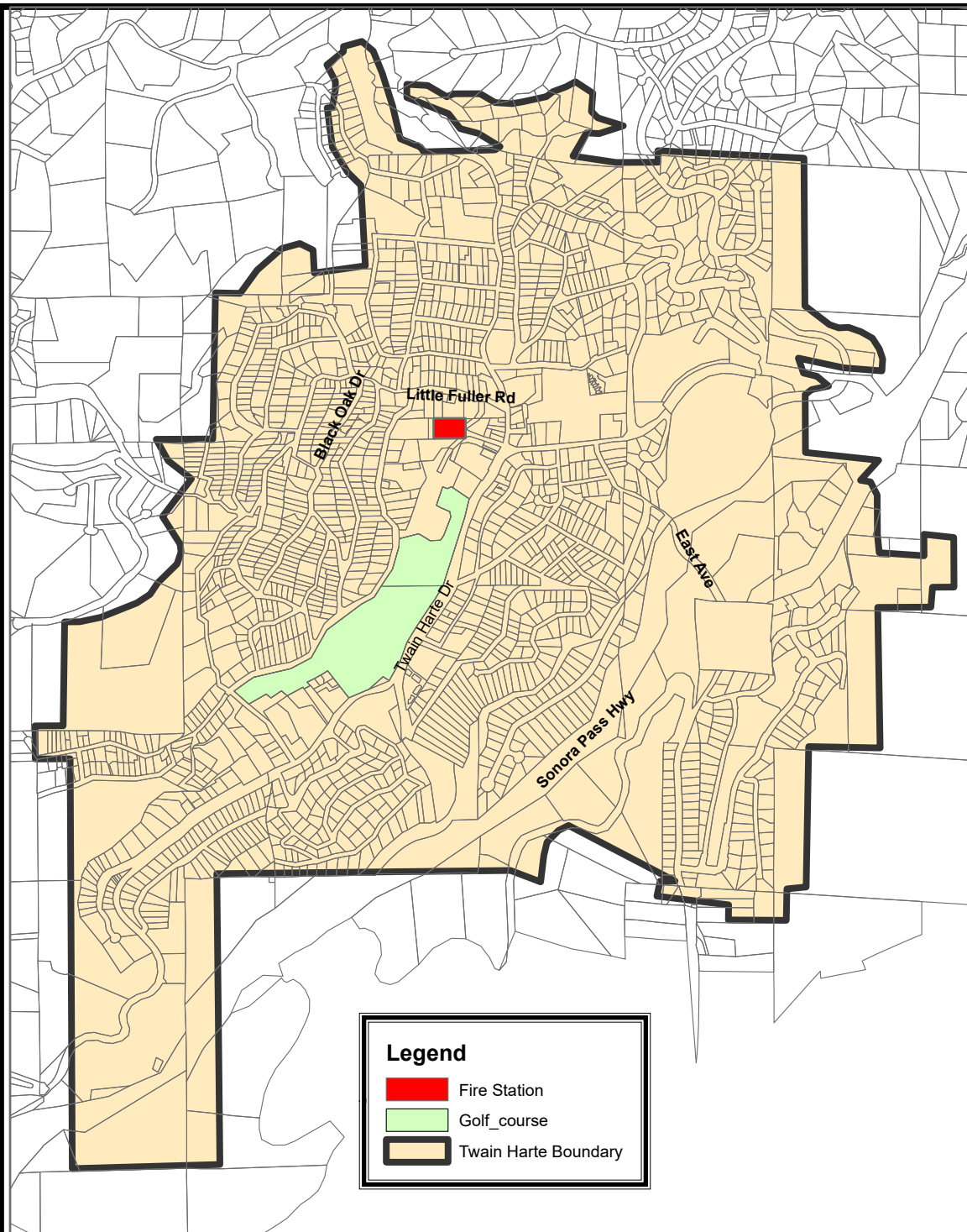
By  \_\_\_\_\_  
John W. Bliss, License No. C052091



## ASSESSMENT DIAGRAM

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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 \_\_\_\_\_, 2020.

\_\_\_\_\_  
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 \_\_\_\_\_, 2020.

\_\_\_\_\_  
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 \_\_\_\_\_, 2020 FOR THE FISCAL YEAR 2020-21 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 \_\_\_\_\_, 2020 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 \_\_\_\_\_, 2020 AT THE HOUR 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.



## APPENDICES

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### APPENDIX A – ASSESSMENT ROLL, FISCAL YEAR 2020-21

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

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[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, Recommisioned: 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, Recommisioned: Principal Findings and Recommendations," p.1,  
<http://www.usfa.fema.gov/downloads/pdf/abr-rep.PDF>



# **TWAIN HARTE COMMUNITY SERVICES DISTRICT**

**PARK AND RECREATION MAINTENANCE DISTRICT**

## **ENGINEER'S REPORT**

MAY 2020

PREPARED FOR:

**BOARD OF DIRECTORS TWAIN HARTE COMMUNITY SERVICES  
DISTRICT**

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

ENGINEER OF WORK:

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FAX: 707.430.4319

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## TWAIN HARTE COMMUNITY SERVICES DISTRICT

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### **BOARD OF DIRECTORS**

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

### **GENERAL MANAGER**

Tom Trott

### **OPERATIONS MANAGER**

Robb Perry

### **SECRETARY OF THE BOARD**

Carolyn Higgins

### **ASSESSMENT ENGINEER**

SCI Consulting Group

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## INTRODUCTION

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### 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 25 depicts the area served by the District. The District is responsible for operating parks, recreation areas, and other recreation facilities and public resources in the community of Twain Harte. The District encompasses approximately 1,793 parcels within its boundaries, which are primarily of residential single-family and multi-family use.

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

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

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

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

### ASSESSMENT PROCESS

In 2006, the Twain Harte Community Service District Board of Directors (the "Board") conducted an assessment ballot proceeding pursuant to the requirements of Article 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 2020-21 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, 2020. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2020-21. If so confirmed and approved, the assessments would

be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2020-21.

## 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 XIII C and XIII D 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 4<sup>th</sup> 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 1<sup>st</sup> 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 4<sup>th</sup> 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

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### 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:<sup>1</sup>

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

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

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

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

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

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

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

## ESTIMATE OF COSTS AND BUDGET

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### 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 2020-21. 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 2020-21			<i>Total Budget</i>
Beginning Fund Balance			\$0
Installation, Maintenance & Servicing Costs			
<b>Services Costs</b>			<b>\$83,351</b>
Salaries and Employee Benefits	\$15,732		
Maintenance and Repairs	\$41,700		
Materials and Supplies	\$1,600		
Outside and Debt Services	\$4,250		
Utilities, Prop/Liab Ins, TUD, etc.	\$20,070		
<b>Administrative Cost</b>			<b>\$59,162</b>
<b>Capital Expenses/Outlay</b>			<b>\$66,800</b>
Total Service, Administrative and Capital Expenditures			<b>\$209,313</b>
Additional Expenditures			
Allowance for Uncollectable Assessments			\$0
County Collection, Levy Administration, and Other Incidentals			\$4,000
Total Additional Expenditures			<b>\$4,000</b>
Total Service, Administrative, Capital and Additional Expenditures			<b>\$213,313</b>
Total Benefit of Services and Related Expenses			\$213,313
SFE Units			1614.42
Benefit received per Single Family Equivalent Unit			\$132.13
Less:			
District Contribution for General Benefits			(\$76,793)
District Contribution toward Special Benefits			\$40,607
Transfers to (from) reserves			(\$63,407)
Total Revenue from Other Sources			(\$99,593)
Net Cost of Installation, Maintenance and Servicing to Assessment District			<b>\$113,720</b>
Total Installation, Maintenance and Servicing to Assessment District (Net Amount to be Assessed)			<b>\$113,720</b>
Budget Allocation to Property			
	Total SFE Units	Assessment per SFE	Total Assessment
	1,614.42	\$70.44	\$113,720

## METHOD OF ASSESSMENT APPORTIONMENT

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### 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 XIID 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 XIIC 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:

$$\text{Total Benefit} = \text{General Benefit} + \text{Special Benefit}$$

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

1,863 PARCELS IN THE ASSESSMENT DISTRICT

50% RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

#### CALCULATION

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

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

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

**BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE AND TO THE PUBLIC AT LARGE***

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

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

The general benefit to the public at large can also be estimated by the proportionate amount of time that the District's park and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the District<sup>2</sup>. 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.

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

### TOTAL GENERAL BENEFITS

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

<p>GENERAL BENEFIT =</p> <p>9.7% (OUTSIDE THE DISTRICT)</p> <p>+ 18.3% (INSIDE THE DISTRICT - INDIRECT AND DERIVATIVE AND PUBLIC AT LARGE)</p> <p>= <b>28%</b> (TOTAL GENERAL BENEFIT)</p>
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Although this analysis finds that 28% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 36%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The proposed Assessment District's total budget for installation, maintenance and servicing of the Improvements is \$213,313. Of this total budget amount, the District and other partner agencies and contributors will contribute \$99,593 from sources other than the assessments. This contribution equates to approximately 46% 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.<sup>3</sup>

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

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



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

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

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

#### **RESIDENTIAL PROPERTIES**

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

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in 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.<sup>4</sup>

**TABLE 3 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS**

Type of Commercial/Industrial Land Use	Average Employees Per Acre <sup>1</sup>	SFE Units per Fraction Acre <sup>2</sup>	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:

<sup>1</sup> Source: San Diego Association of Governments Traffic Generators Study

<sup>2</sup> 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.)

#### 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.

<sup>4</sup>. 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.

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

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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 2020-21 is generally as follows:

### SUMMARY COST ESTIMATES

	FY 2020-21 Budget
Services Costs	\$83,351
Administrative Cost Allocation	\$59,162
Capital Expenses/Outlay	\$66,800
Incidental Expenses	\$4,000
TOTAL BUDGET	<u>\$213,313</u>
Less: District Contribution	(\$36,186)
Transfer To/(From) Reserve	(\$63,407)
NET AMOUNT TO ASSESSMENTS	<u><u>\$113,720</u></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 2018 to December 2019 was 2.45% and the Unused CPI carried forward from the previous fiscal year is 2.13%. Therefore, the maximum authorized assessment rate for fiscal year 2020-21 is increased by 3% which equates to \$70.44 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2020-21 at the rate of \$70.44, 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.

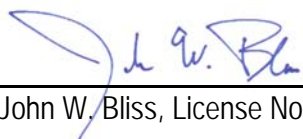
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Tuolumne for the fiscal year 2020-21. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record 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 2020-21 for each parcel or lot of land within the Assessment District.

Dated: April 30, 2020

Engineer of Work

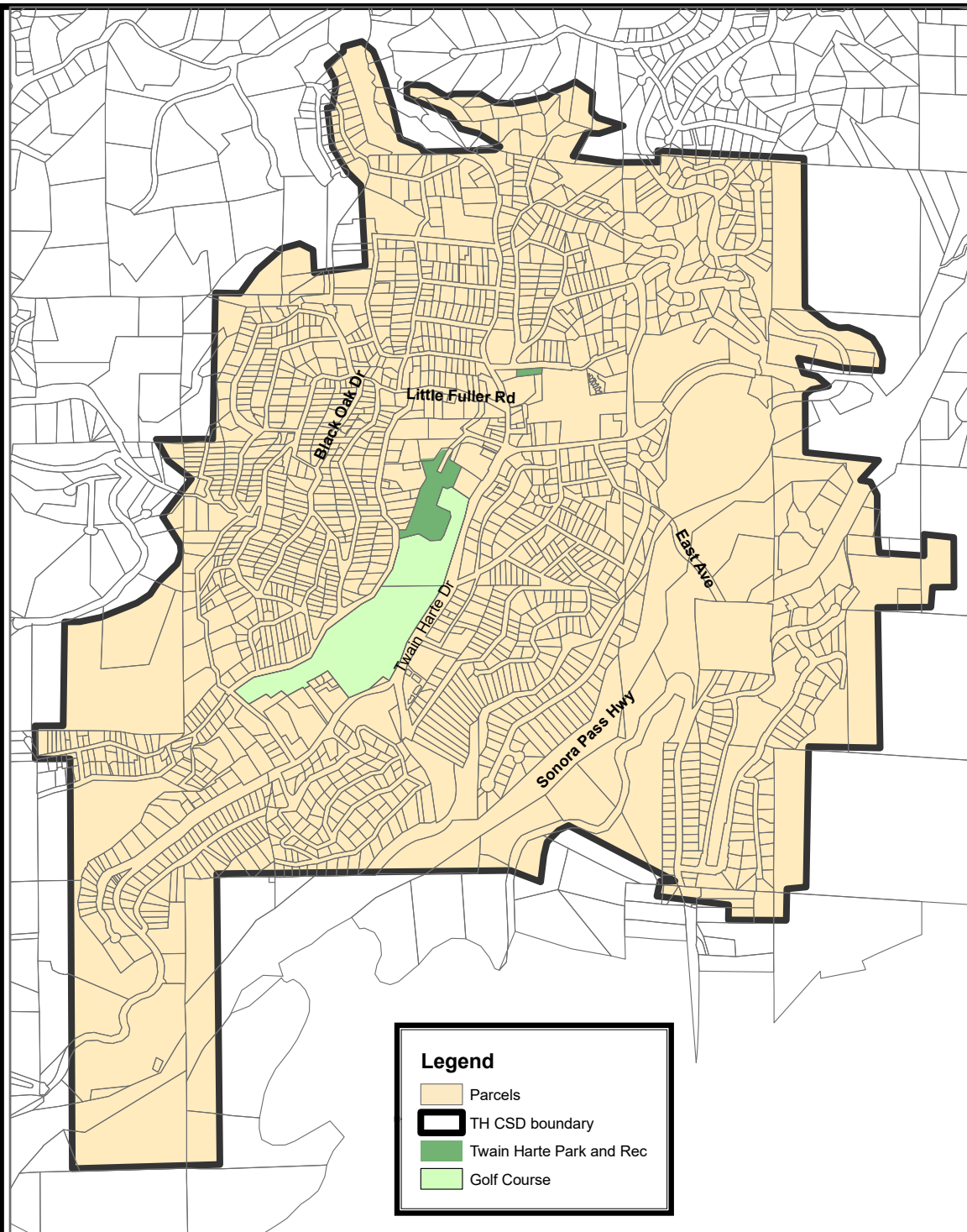


By  \_\_\_\_\_  
John W. Bliss, License No. C52091

## EXHIBIT A - ASSESSMENT DIAGRAM

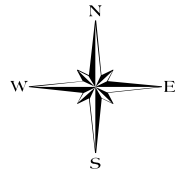
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The Assessment District includes all properties within the boundaries of Twain Harte Community Services District, as defined by County Tax Rate Areas. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The 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 2020-21, and are incorporated herein by reference, and made a part of this Diagram and this Report.



**Legend**

- Parcels
- TH CSD boundary
- Twain Harte Park and Rec
- Golf Course



FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020.

\_\_\_\_\_  
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 \_\_\_\_\_, 2020.

\_\_\_\_\_  
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 \_\_\_\_\_, 2020 FOR THE FISCAL YEAR 2020-21 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 \_\_\_\_\_, 2020 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 \_\_\_\_\_, 2020 AT THE HOUR 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 AND RECREATION MAINTENANCE ASSESSMENT DISTRICT  
ASSESSMENT DIAGRAM**



## EXHIBIT B - ASSESSMENT ROLL

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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.

# Affidavit of Publication

STATE OF CALIFORNIA }  
COUNTY OF TUOLUMNE } SS


Bev Woodland, being duly sworn, says:

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


May 29, 2020

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

SIGNED:

  
\_\_\_\_\_  
Principal Clerk

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

  
\_\_\_\_\_  
Bev Woodland, Principal Clerk, Tuolumne County,  
California

NOTICE OF PUBLIC HEARING FOR THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES ASSESSMENT DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, FOR FISCAL YEAR 2020-21  
NOTICE IS HEREBY GIVEN that the Twain Harte Community Services District Board of Directors intends to conduct a public hearing on Wednesday, June 10, 2020 for the CONTINUATION of the benefit assessments in fiscal year 2020-21 for the Twain Harte Community Services District, Fire Protection and Emergency Response Services Assessment District.  
The public hearing to consider the ordering of the services and the continuation of the assessments for fiscal year 2020-21 for the Fire Protection and Emergency Response Services Assessment District shall be held on Wednesday, June 10, 2020 at 9:00 a.m. at the Twain Harte Community Services District offices located at 22912 Vantage Pointe Drive, Twain Harte, California. In the event that the Stay in Place order is still in effect, the South Placer Board meeting will be held remotely. In an effort to improve access to public information, residents may access meetings remotely, by accessing the link in the meeting agenda. The proposed fiscal year 2020-21 assessment rate for the fire protection and emergency response services assessment district is \$190.02 per single family equivalent. If you desire additional information concerning the above, please contact the Twain Harte Community Services District at (209) 586-3172.  
Publication date: 5/29/20  
The Union Democrat, Sonora, CA

00000127 00005859

TWAIN HARTE COMMUNITY SERVICES  
PO BOX 649  
TWAIN HARTE, CA 95383

# Affidavit of Publication

STATE OF CALIFORNIA }  
COUNTY OF TUOLUMNE } SS


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Principal Clerk

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\_\_\_\_\_  
Bev Woodland, Principal Clerk, Tuolumne County,  
California

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

NOTICE IS HEREBY GIVEN that the Board of Directors for the Twain Harte Community Services District intends to conduct a public hearing for the CONTINUATION of the benefit assessment in fiscal year 2020-21 that funds the District's Park and Recreation Maintenance District.

The public hearing to consider the ordering of improvements and services, and the continuation of the assessments for fiscal year 2020-21 for the Park and Recreation Maintenance District shall be held on Wednesday, June 10, 2020 at 9:00 a.m. at the Twain Harte Community Services District offices located at 22912 Vantage Pointe Drive, Twain Harte, California. In the event that the Stay in Place order is still in effect, the South Placer Board meeting will be held remotely. In an effort to improve access to public information, residents may access meetings remotely, by accessing the link in the meeting agenda. The proposed assessment rate for Park and Recreation Maintenance District is \$70.44 per single family equivalent (SFE).

Members of the public are invited to provide comment at the public hearing, or, in writing, which must be received by the District on or before June 10, 2020. If you desire additional information concerning the above, please contact the Twain Harte Community Services District at (209) 586-3172.

Publication date: 5/29/20  
The Union Democrat, Sonora, CA

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

SIGNED:

  
\_\_\_\_\_  
Principal Clerk

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

  
\_\_\_\_\_  
Bev Woodland, Principal Clerk, Tuolumne County,  
California

NOTICE OF PUBLIC HEARING FOR THE TWAIN HARTE COMMUNITY SERVICES DISTRICT, FIRE AND RESCUE ASSESSMENT DISTRICT, COUNTY OF TUOLUMNE, CALIFORNIA, FOR FISCAL YEAR 2020-21  
NOTICE IS HEREBY GIVEN that the Twain Harte Community Services District Board of Directors intends to conduct a public hearing on Wednesday, June 10, 2020 for the CONTINUATION of the benefit assessments in fiscal year 2020-21 for the Twain Harte Community Services District, Fire and Rescue Assessment District. The public hearing to consider the ordering of the services and the continuation of the assessments for fiscal year 2020-21 for the Fire and Rescue Assessment District shall be held on Wednesday, June 10, 2020 at 9:00 a.m. at the Twain Harte Community Services District offices located at 22912 Vantage Pointe Drive, Twain Harte, California. In the event that the Stay in Place order is still in effect, the South Placer Board meeting will be held remotely. In an effort to improve access to public information, residents may access meetings remotely, by accessing the link in the meeting agenda. The proposed fiscal year 2020-21 assessment rate for the fire and rescue assessment district is \$87.86 per single family equivalent. If you desire additional information concerning the above, please contact the Twain Harte Community Services District at (209) 586-3172.  
Publication date: 5/29/20  
The Union Democrat, Sonora, CA

00000127 00005863

TWAIN HARTE COMMUNITY SERVICES  
PO BOX 649  
TWAIN HARTE, CA 95383

# Twain Harte Community Services District



## FISCAL YEAR 2020/21 BUDGET, SALARY PLAN, CAPITAL OUTLAY PLAN

APPROVED:

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# 1.0 Introduction

## 1.1 Purpose

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

## 1.2 Services

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

- **Water:** The District provides treated water to all of its customers. Raw water stored in Lyons Reservoir is transported to the District via an open ditch system and is purchased from the Tuolumne Utilities District. The water is treated at the District’s water treatment plant (one million gallons per day capacity), pumped through two pump stations, distributed through approximately 27 miles of pipeline and stored in six storage tanks (totaling 2.5 million gallons of storage). The District also owns and operates three groundwater wells capable of producing 150 gallons per minute and Shadybrook Reservoir, which serves as an emergency water supply source.



- **Sewer:** The District owns and operates a wastewater collection system consisting of approximately 18 miles of sewer mains. All wastewater collected by the District is conveyed to Tuolumne Utilities District for treatment. The Sherwood Forest subdivision is the only area within the District that utilizes individual septic systems to treat wastewater.



- **Fire Protection:** The District provides fire protection and rescue services to the District and the greater Twain Harte area through mutual aid contracts with nearby cooperating fire agencies. With full-time staffing, three engines and a centrally located fire station, the District is





able to provide emergency response in less than five minutes.

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



### 1.3 **Basis of Budgeting**

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

### 1.4 **General Budget Definitions**

#### 1.4.1 **Revenue**

- **Taxes & Assessments**

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

- **Water Service Charge:** Fees collected to recover the cost of providing water service to District customers.
- **Wastewater Service Charge:** Fees collected to recover the cost of wastewater collection services to District customers.
- **Fees:** Miscellaneous set fees such as late fees, door notice fees, hookup fees, reconnection fees, property transfer fees and returned check fees. All fees are charged related to actions or non-actions specific to a customer’s water or wastewater account.
- **Grants & Donations:** Various grants or donations received for specific purposes or areas.
- **Other Revenue:**
  - **Strike Team Revenue:** Income received from the State of California and Federal Government to reimburse the District for expenses related to responding to a request for mutual aid to fight wildfire (Strike Team). This is applicable to the Fire Fund only.
  - **Training Revenue:** Income received from outside individuals/organizations who attend District sponsored training classes/seminars.
  - **Lease Revenue:** Income received from the rental of District property, equipment or buildings.
  - **Sale of Assets:** Monies received from the sale of buildings, vehicles, land or equipment owned by the District.
  - **Interest Revenue:** Interest earned on investment of District funds.

#### 1.4.2 Expenses

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

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

#### 1.4.3 Reserves

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

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

## **2.0 2020/2021 ANNUAL BUDGET**

### **2.1 Background**

The District's Fiscal Year 2020/21 (FY 20/21) budget is made up of budgets for five individual funds: Water, Sewer, Fire, Park and Administrative. Except for the Administrative fund, which is shared amongst the other four funds, revenues and expenses for each fund must remain within the fund and cannot be assigned to any other purpose. The overall District FY 20/21 budget is presented in Attachment A.

### **2.2 Budget Assumptions**

The Fiscal Year 2020/21 (FY 20/21) District budget presented has several general budget assumptions applicable to all funds. They include interest revenue decreases on district investments due to possible slowing of the economy, union negotiated salary increases, a substantial increase in property/liability insurance premiums, decreases in workers' compensation premiums, and an increase to the CALPERS employer contribution percentage. Fund-specific assumptions are described in the individual fund sections of this budget report.

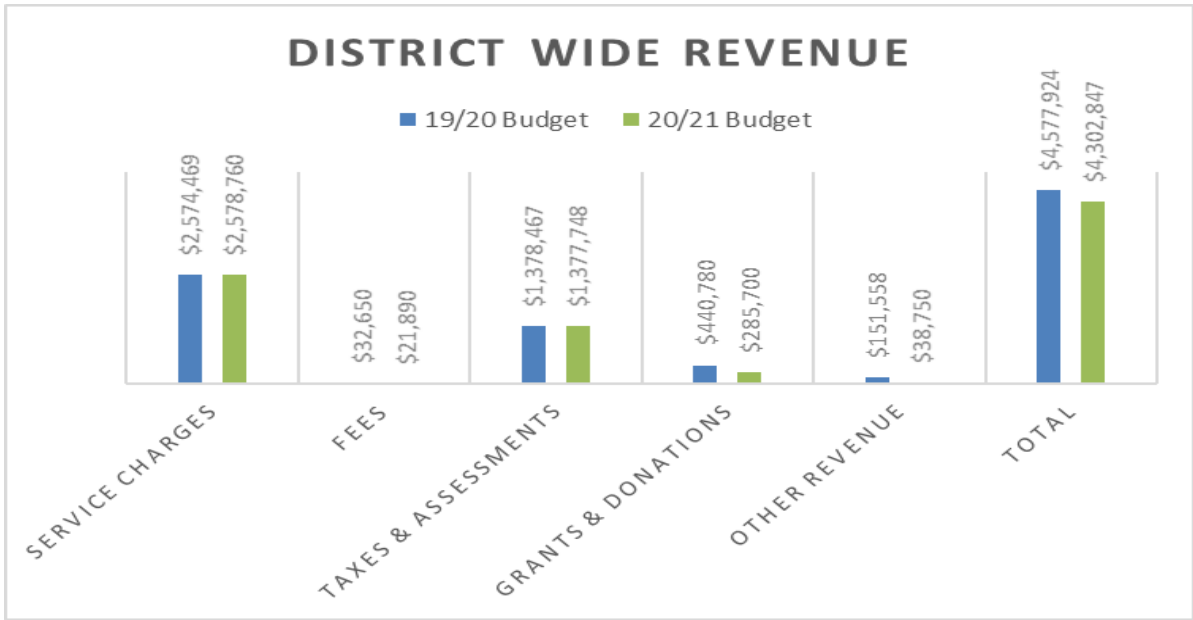
### **2.3 Salary Plan**

During the 2017/2018 fiscal year, the District Board of Directors approved labor agreements with Communications Workers of America (representing non-exempt water, sewer and administrative employees) and International Association of Firefighters (representing non-exempt fire personnel). Water, sewer and administrative employees agreed to a 2.5% cost of living increase effective the first year of the contract, July 1, 2018 and a 1% increase effective July 1 of each successive year until the expiration of the contract on June 30, 2022. Fire personnel agreed to a 2% cost of living increase for each year of the contract beginning July 1, 2018 and ending June 30, 2023. Consistent with historical practice, both of these wage scenarios also apply to non-represented exempt employees. The FY 20/21 Salary Plan is presented in Attachment B.

### **2.4 Budget Summary**

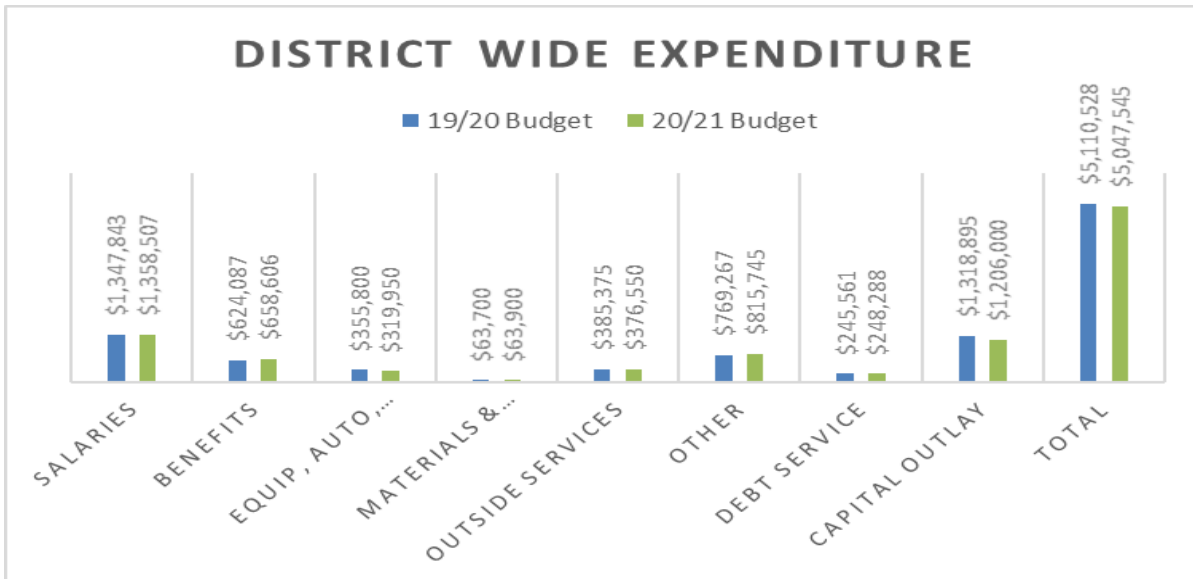
#### **2.4.1 District Wide Revenue**

The FY 20/21 budgeted total revenue for the District is \$4,302,847 which is approximately \$275,077 less than the budgeted revenue for FY 19/20. This is primarily due to FY 19/20 revenues including strike team reimbursement and grants that were either one-time or not guaranteed for the FY 20/21 fiscal year.



#### 2.4.2 District Wide Expenses/Expenditure

The FY 20/21 budgeted total expense/expenditure for the District is \$5,047,546 which is approximately \$62,981 less than the FY 19/20 budget. The primary cause of the decrease between the FY 20/21 budget and the FY 19/20 budget is due to a decrease in one-time grant related, strike team and capital project expenses.



#### 2.4.3 District Wide Reserve Levels

Budgeted revenues for each of the District’s funds exceed operating expenses (all expenses less capital outlay). However, the cost of planned capital outlay projects, primarily due to degrading

infrastructure, exceeds revenues. The additional cost to fund these projects is covered by Capital Improvement/Asset Replacement Reserve Accounts (Capital Reserves) in each fund. The total projected District-wide reduction to Capital Reserve levels is \$744,699, leaving the combined balance of all Capital Reserve accounts at a new total of \$1,652,810. Projected FY 20/21 Reserve Designations are presented in Attachment C.

## 3.0 Water Budget

### 3.1 Background

The Water Fund captures all financial transactions related to the acquisition, treatment, distribution and administration of providing potable water to District customers. The Water Fund is an enterprise fund and expenses for this service are recovered primarily through user charges. The detailed FY 20/21 Water Fund Budget is presented in Attachment D.

### 3.2 Budget Assumptions

#### 3.2.1 Conservation

In recent years, the state of California has been plagued by drought resulting in monumental conservation efforts by District customers. During the height of the drought, over a two year period, District customers reduced consumption by 42%. This conservation achievement was accomplished through many avenues, including identification and repair of leaks, temporary lifestyle changes (e.g. minimal outdoor watering etc), and permanent lifestyle changes (e.g. changing out fixtures to low-flow). In FY 19/20, with an improved water situation, customer water consumption increased in comparison to the worst years of the drought. However, consumption levels did not increase to pre-drought levels primarily due to the above mentioned permanent lifestyle changes. Due to these changes in lifestyle, staff assumed that some level of conservation would continue into the FY 20/21 budget year despite an improved water situation. Therefore, FY 20/21 consumption revenue is based on continued FY 19/20 levels of consumption.

#### 3.2.2 Conclusion of District Rate Increases

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

#### 3.2.3 Wholesale Water Supplier Rate Increase

In January 2016, the District's wholesale water supplier, Tuolumne Utilities District, implemented a 5-year rate increase. The increased cost to the District is incorporated into the FY 20/21 budget.

#### 3.2.4 Water Reliability Wells

The FY 20/21 Water Fund budget includes a reduction in both revenue and expense for groundwater well projects, implemented to improve water supply reliability during drought and other events that impact water supply. In FY's 14/15 through 19/20 the District received funding from Proposition 84, through the Integrated Regional Water Management program, to drill and construct groundwater wells to improve water reliability. Funding for these projects was fully utilized in 19/20, thus grant revenue related to these projects has been reduced to zero for FY 20/21. Due to unforeseen

situations, a nominal amount of expense still exists in 20/21 to fully complete the last well project as evidenced in the attached water budget.

### **3.2.5 Personnel Costs**

In order to maintain high quality services, the 20/21 Water Fund budget includes an increase in personnel costs in order to provide overlap between a retiring operations manager and the new incoming operations manager.

## **3.3 Revenue**

After incorporating the above budget assumptions, the total Water Fund revenue is projected to be \$1,573,876. This represents a decrease from the FY 19/20 fiscal year budget of approximately \$81,183, primarily due to the receipt of one-time grant funds in FY 19/20 and a reduction in projected interest revenue due to possible slowing of the economy.

## **3.4 Expenditures**

The FY 20/21 Water Fund expenses are projected to be \$1,783,406 which is approximately \$118,413 lower than FY 19/20. This change is primarily due to less funds needed for capital improvement projects.

## **3.5 Capital Outlay Plan**

The FY 20/21 Water Fund Capital Outlay Plan presented in Attachment D, includes the following capital projects:

### **3.5.1 FH Improvements**

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

### **3.5.2 Well #3 – Sherwood Forest**

Drill and construct a groundwater well and related pumping facilities to provide water reliability to District customers. The Well #3 site is located in Sherwood Forest and is funded by Proposition 84, through the Integrated Regional Water Management program. The project was initiated in FY 16/17 and is anticipated to be complete in FY 20/21.

### **3.5.3 Training/Administration Parking Lot**

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided. This project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

### **3.5.4 Vantage Pointe Materials Bins**

Construct a materials bins storage area at the Vantage Pointe storage yard. This facility will enable the District to make quick water and sewer repairs without making trips to Sonora for materials such



as cold-patch asphalt, road base and sand. The cost for this project is shared evenly with the Sewer Fund. The project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

#### 3.5.5 Laurel Pump Station Upgrade

Upgrade the existing Laurel Pump Station by replacing and upsizing pumps to accommodate fire flow requirements and to boost normal operating pressure. Upgrades will include installation of a pressure tank to boost normal operating pressures and a generator to provide continuous operation during power outages. The project design was initiated in FY 16/17 and is anticipated to be complete in FY 20/21.

#### 3.5.6 SCADA Upgrade

Upgrade and expand the District's Supervisory Control and Data Acquisition (SCADA) system, which monitors and controls the District's water treatment plant. The current SCADA system technology is outdated and not capable of monitoring and controlling the entire water system. SCADA upgrades will include greater monitoring and control measures, which will improve system operations, increase efficiency, and provide greater safety and reliability. This project will be combined with a project to provide SCADA for the District's sewer system. The project is anticipated to be complete in FY 20/21.

#### 3.5.7 Vantage Pointe Equipment Structure

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and water equipment from the elements, which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Water, Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 20/21.

#### 3.5.8 GM Vehicle Replace

Replace the existing administrative vehicle (2002 Ford Expedition) with a new vehicle. The cost of this purchase is shared by all Funds based on the District's administrative allocation. The project is anticipated to be complete in FY 20/21.

#### 3.5.9 Surface Water Treatment Plant (SWTP) Scatter 7 Turbidimeter

Replace the existing scatter turbidimeter at the District's surface water treatment plant. The existing turbidimeter is outdated and no longer supported. The project is anticipated to be complete in FY 20/21.

#### 3.5.10 Well #1 Generator

Install an emergency generator at Well #1, located on Meadow Drive. The generator will provide reliable power to the well so that the District can continue to provide water supply reliability during Public Safety Power Shutoffs (PSPS) and other prolonged power outage events. The project is anticipated to be complete in FY 20/21.

### **3.6 Reserves**

The FY 20/21 Water Fund budget projects that operating revenue will exceed operating expenditures by \$266,090. This surplus revenue will fund a portion of FY 20/21 water-related capital projects, with the remaining expense balance of \$209,530 funded by the Water Fund Capital Reserves. Attachment C details Water Fund Reserve Accounts.

## 4.0 Sewer Budget

### 4.1 Background

The Sewer Fund captures all financial transactions related to the acquisition, collections, treatment, and administration of providing wastewater collection and treatment services to District customers. The District provides and maintains lines for collection services and contracts with Tuolumne Utilities District for treatment services. The Sewer Fund is an enterprise fund and expenses for this service are recovered primarily through user charges. The detailed FY 20/21 Sewer Fund Budget is presented in Attachment E.

### 4.2 Budget Assumptions

#### 4.2.1 Conclusion of District Rate Increase

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

#### 4.2.2 Sewer Treatment Contract Rate Increase

In January 2016, the District's sewer treatment provider, Tuolumne Utilities District, implemented a 5-year rate increase. The increased cost to the District is incorporated into the FY 20/21 budget.

#### 4.2.3 Sewer System Planning Grant

In June 2019, the District received a \$500,000 Small Community Wastewater Planning Grant from the State Water Resources Control Board. The grant provides for a complete condition and capacity assessment of the District's wastewater collection system with the purpose of identifying system weaknesses and developing a cost-effective, prioritized approach to addressing such weaknesses. It is estimated that costs related to this planning grant will amount to \$250,000 in FY 20/21. As such, the FY 20/21 Sewer Fund budget includes equal amounts of both revenue and expenses related to sewer system planning grant work.

### 4.3 Revenue

After incorporating the above budget assumptions, the total Sewer Fund revenue is projected to be \$1,403,318. This represents a decrease from the FY 19/20 fiscal year budget of approximately \$7,482, primarily due to a reduction in interest revenue as a result of a slowing economy.

### 4.4 Expenditures

The FY 20/21 Sewer Fund expenses are projected to be \$1,624,614, which is approximately \$107,990 higher than FY 19/20 due to an increase in scheduled capital improvement projects, sewer treatment

contract rate increases from TUD, an increase in property/liability insurance premiums and personnel cost increases as a result of a pending retirement and the need for overlap training.

#### **4.5 Capital Outlay Plan**

The Sewer Fund Capital Outlay Plan presented in Attachment E, includes the following capital projects in FY 20/21:

##### **4.5.1 Sewer Main Re-Lining**

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

##### **4.5.2 Training/Administrative Parking Lot**

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. Project costs are shared with all District funds based on proportional benefit provided. The project is anticipated to be complete in FY 20/21.

##### **4.5.3 Vantage Pointe Materials Bins**

Construct a materials bins storage area at the Vantage Pointe storage yard. This facility will enable the District to make quick water and sewer repairs without making trips to Sonora for materials such as cold-patch asphalt, road base and sand. Cost for this project is shared evenly with the Water Fund. The project is anticipated to be complete in FY 20/21.

##### **4.5.4 TH School Sewer Re-alignment**

This project re-aligns a stretch of sewer line extending from Tiffeni Drive into Twain Harte Elementary School. The existing alignment includes a 16-foot deep manhole and bend that pose continual maintenance and root blockage issues that increase the risk of sewer spills. The deep manhole is located on a slope and is difficult to access, creating safety concerns. The new alignment will improve flow through the line and provide safe, easy access for maintenance, reducing the risk of sewer spills. The project is anticipated to be complete in FY 20/21.

##### **4.5.5 SCADA Upgrade**

Upgrade and expand the District's Supervisory Control and Data Acquisition (SCADA) system, which currently monitors and controls the District's water treatment plant. SCADA upgrades will include monitoring and control measures at all of the District's sewer lift stations, which will improve system operations, increase efficiency, and provide greater safety and reliability. This project will be combined with a project to provide SCADA for the District's water system. The project is anticipated to be complete in FY 20/21.

##### **4.5.6 Vantage Pointe Equipment Structure**

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and water equipment from the elements,

which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Water, Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 20/21.

#### 4.5.7 GM Vehicle Replace

Replace the existing administrative vehicle (2002 Ford Expedition) with a new vehicle. The cost of this purchase is shared by all Funds based on the District's administrative allocation. The project is anticipated to be complete in FY 20/21.

### 4.6 Reserves

The FY 20/21 Sewer Fund budget projects that operating revenue will exceed operating expenditures by \$127,004. This surplus revenue will fund a portion of FY 20/21 sewer-related capital projects, with the remaining expense balance of \$221,296 funded by Sewer Fund Capital Reserves. Attachment C details Sewer Fund Reserve Accounts.

## 5.0 Fire Budget

### 5.1 Background

The Fire Fund captures all financial transactions related to fire protection and rescue services provided to District customers. This includes the cost of full-time (24 hours per day) staffing levels, a fire station, fire engines, training facilities and other equipment and vehicles. The Fire Fund is a governmental fund and expenses are recovered through property taxes and voter-approved assessments. The detailed FY 20/21 Fire Fund Budget is presented in Attachment F.

### 5.2 Budget Assumptions

#### 5.2.1 Property Tax Increase

The FY 20/21 budget includes the normal 2% inflationary property tax adjustment only.

#### 5.2.2 Assessment Rates

The Fire Fund currently receives revenue from three voter-approved assessments. The assessments contain language allowing the District's Board of Directors to set a maximum rate that they may or may not levy for that particular year. For two of the three assessments, the maximum annual rate is determined by applying the Consumer Price Index-U (CPI) increase for the San Francisco Bay Area as of December, plus any unused prior year CPI, to the previous year's maximum rate. The percentage increase between the two year's maximum rates may not exceed 3% for one of the assessments and 4% for the other. The maximum allowed increase for 20/21 was 3% and 2.94%. The District's Board of Directors approved the maximum assessment rate but voted to not levy it for FY 20/21 to help customers financially impacted by the COVID-19 pandemic. Therefore, revenue calculations are based on the same rate that was levied in FY 19/20. The third assessment is no longer subject to an annual adjustment calculation and also remains at the FY 19/20 level.

#### 5.2.3 Strike Team

The FY 20/21 budget assumes that there will be no strike team activity for the year. The budget will be adjusted at a later date if District personnel and equipment respond to state or federal mutual aid requests to assist in fighting wildfires.

#### 5.2.4 Grant Revenue

In FY 19/20, the Fire Fund received multiple one-time grants. The FY 20/21 budget assumes that the Fire Fund will only receive one grant this fiscal year.

#### 5.2.5 Salaries

As noted in Section 2.3, "Salary Plan", budgeted fire personnel salaries are set to increase by 2% in FY 20/21 due to cost of living increases negotiated through union labor contracts.

### **5.3 Revenue**

After incorporating the above budget assumptions, total FY 20/21 Fire Fund revenue is projected to be \$1,159,747. This represents a decrease from the FY 19/20 fiscal year budget of approximately \$137,131, primarily due to the assumed decrease in Strike Team, grant and interest revenue.

### **5.4 Expenditures**

The FY 20/21 Fire Fund expenses are projected to be \$1,428,064, which is approximately \$77,641 lower than FY 19/20. This decrease is primarily due to assumed decreases in Strike Team assignments, a decrease in vehicle maintenance expenses, and a decrease in Capital Outlay expenditures. All other budget assumptions and changes are detailed in Attachment F.

### **5.5 Capital Outlay Plan**

The Fire Fund Capital Outlay Plan in Attachment F, includes the following capital projects in FY 20/21:

#### **5.5.1 CERT FF Rehab Vehicle**

Purchase and outfitting of a used firefighter rehabilitation vehicle through the Twain Harte Community Emergency Response Team (CERT). The vehicle will be utilized to ensure firefighter health during fire and other large incidents. It will be operated by volunteers through the CERT program. Funding for this project comes from CERT fundraising and it is anticipated to be complete in FY 20/21.

#### **5.5.2 Fire Apparatus Equipment Building**

Construct an approximate 1,150 SF equipment storage structure near the existing training campus to store the District's reserve engine and other large fire equipment. The project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

#### **5.5.3 Training/Administration Parking Lot**

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided. The project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

#### **5.5.4 Mobile Fire Pump**

The District received a grant to purchase a mobile fire pump. The pump will be trailer mounted and capable of quickly drawing raw water from local lakes, ponds and other water sources to fill fire engines and water tenders during large fire incidents. The pump purchase is anticipated to be complete in FY 20/21.

#### **5.5.5 SCBA Bottle/Harness Replacement**

Replace all District's self-contained breathing apparatus (SCBA) bottles and harnesses, which can no longer be used after 2021 due to state regulations. SCBA equipment enable firefighters to breath when fighting fire. SCBA equipment replacement is anticipated to be complete in FY 20/21.

#### 5.5.6 GM Vehicle Replace

Replace the existing administrative vehicle (2002 Ford Expedition) with a new vehicle. The cost of this purchase is shared by all Funds based on the District's administrative allocation. The project is anticipated to be complete in FY 20/21.

#### 5.5.7 Vantage Pointe Equipment Structure

Construct a metal structure within the existing equipment storage yard on Vantage Pointe. This structure will protect the District's emergency sewer and water equipment from the elements, which will greatly decrease maintenance needs, extend equipment life, and improve equipment reliability and access. The structure will also be used to house and protect consumable materials utilized in the District's live fire training facility. The cost of this project is shared by the Water, Sewer and Fire Funds, based on benefit provided. It is anticipated to be complete in FY 20/21.

### 5.6 Reserves

The FY 20/21 Fire Fund budget projects that operating revenue will exceed operating expenditures by \$43,363. This surplus revenue will fund a portion of FY 20/21 fire-related capital projects, with the remaining expense balance of \$268,317 funded by Fire Fund Capital Reserves. Attachment C details Fire Fund Reserves Accounts.



## 6.0 Park Budget

### 6.1 Background

The Park Fund captures all financial transactions related to park and recreation services provided to District customers. This includes the cost of maintaining the tennis courts, baseball field, skateboard park, playground, bocce courts, bathrooms, outdoor stage and the community center. Costs also include the cost of building new equipment or providing new recreational activities. The Park Fund is a governmental fund and expenses for this service are recovered through property taxes, one voter-approved assessment, donations and usage fees. The detailed FY 20/21 Park Fund Budget is presented in Attachment G.

### 6.2 Budget Assumptions

#### 6.2.1 Property Tax Increase

The FY 20/21 budget includes the normal 2% inflationary property tax adjustment only.

#### 6.2.2 Assessment Increase

The Park Fund currently receives income from one voter-approved assessment. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U (CPI) for the San Francisco Bay Area as of December of each succeeding year with a maximum annual adjustment not to exceed 3%. However, the assessment also contains language stating that any change in the CPI in excess of 3% may be cumulatively reserved as “unused CPI” and may be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The change in the CPI from December 2018 to December 2019 was 2.45% and the unused CPI carried forward from the previous fiscal year was 2.13%. Therefore, revenue calculations include the maximum allowed 3% increase.

#### 6.2.3 Donation & Grant Revenue

Due to the current COVID-19 pandemic crisis and possible slowing of the economy, the FY 20/21 budget estimates that donations from the annual Park Fund donation drive will decrease to \$12,000.

### 6.3 Revenue

After incorporating the above budget assumptions, total Park Fund revenue is projected to be \$165,906. This represents a decrease of approximately \$49,280 from the FY 19/20 fiscal year budget primarily due to the decrease in one-time grant funds received in FY 19/20, an estimated decrease in donations and interest revenue due to a possible slowing of the economy and a reduction in user fees as a result of facility rental cancellation due to the COVID-19 pandemic.

### 6.4 Expenditures

The FY 20/21 Park Fund expenditures are projected to be \$211,462, which is approximately \$25,083 higher than FY 19/20, primarily due to an increase in capital expenditure costs. All other budget assumptions and changes are detailed in Attachment G.

## **6.5 Capital Outlay Plan**

The Park Fund Capital Outlay Plan presented in Attachment G, includes the following capital projects in FY 20/21:

### **6.5.1 Bocce Court Improvements**

Construct a pavilion, court shade structures, landscaping and additional improvements at the District's bocce courts. The cost of improvements are funded by a combination of community donations and a Sonora Area Foundation grant in honor of late District board member Jim Johnson. Improvements were initiated in FY 19/20 and are anticipated to be complete in FY 20/21.

### **6.5.2 New Park Development**

Perform initial development of vacant land donated to the District for park purposes. Initial work will likely include clearing and grading the property. It will also include initial design and grant application preparation. This project is continue from the previous fiscal year and is anticipated to span several fiscal years.

### **6.5.3 Training/Administration Parking Lot**

Construct an extended parking lot at the administration office and fire training center to accommodate large trainings and public meetings. The cost for this lot is shared with the other District funds based on proportional benefit provided. The project was initiated in FY 19/20 and is anticipated to be complete in FY 20/21.

### **6.5.4 GM Vehicle Replace**

Replace the existing administrative vehicle (2002 Ford Expedition) with a new vehicle. The cost of this purchase is shared by all Funds based on the District's administrative allocation. The project is anticipated to be complete in FY 20/21.

## **6.6 Reserves**

The FY 20/21 Park Fund Budget projects that operating revenue will exceed operating expenditures by \$24,844. This surplus revenue will fund a portion of FY 20/21 park-related capital projects, with the remaining expense balance of \$45,556 funded by Park Fund Capital Reserves. Attachment C details Park Fund Reserves Accounts.

## 7.0 Administrative Budget

### 7.1 Background

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

- Water Fund: 47%
- Sewer Fund: 25%
- Fire Fund: 18%
- Park Fund: 10%

The detailed FY 20/21 Admin Fund Budget is presented in Attachment H.

### 7.2 Budget Assumptions

#### 7.2.1 Salaries

The salary expenses include a 1% cost of living increase as negotiated through union labor contracts, mentioned in Section 2.3, “Salary Plan”, and a restructuring of administrative personnel positions.

### 7.3 Revenue

The Administrative Fund does not represent a specific service area and therefore, does not generate any revenue through service charges, property taxes, or assessments. Revenue is minimal and usually consists of items directly related to administration. FY 20/21 revenue is projected at \$1,000.

### 7.4 Expenditures

The FY 20/21 Administrative Fund expenditures are projected to be \$599,618, which is approximately \$37,627 higher than FY 19/20. This increase is primarily due to a restructuring of employee positions. Administrative Fund expenses are detailed in Attachment H.

**Attachment A: FY 20/21 Budget Summary**

Twain Harte Community Services District  
2020/2021 ANNUAL BUDGET REVISION

	WATER			SEWER			FIRE			PARK			ADMIN			TOTAL
	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	Approved	Requested	% Diff	PROJECTED
<b>Revenue</b>																
Service Charges	\$ 1,442,298	\$ 1,443,836	0%	\$ 1,132,171	\$ 1,134,923	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 2,578,760
Fees	13,470	10,245	-24%	13,380	10,645	-20%	-	-	0%	5,800	1,000	-83%	-	-	0%	21,890
Taxes & Assessments	118,116	107,825	-9%	-	-	0%	1,129,565	1,135,367	1%	130,786	134,556	3%	-	-	0%	1,377,748
Grants & Donations	57,705	-	-100%	250,000	250,000	0%	59,075	7,700	-87%	74,000	28,000	-62%	-	-	0%	285,700
Other Revenue	23,000	11,500	-50%	15,000	7,500	-50%	108,058	16,500	-85%	4,500	2,250	-50%	1,000	1,000	0%	38,750
<b>Total Program Revenue</b>	<b>\$ 1,654,589</b>	<b>\$ 1,573,406</b>	<b>-5%</b>	<b>\$ 1,410,551</b>	<b>\$ 1,403,068</b>	<b>-1%</b>	<b>\$ 1,296,698</b>	<b>\$ 1,159,567</b>	<b>-11%</b>	<b>\$ 215,086</b>	<b>\$ 165,806</b>	<b>-23%</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0%</b>	<b>\$ 4,302,847</b>
Admin Revenue Allocation	470	470	0%	250	250	0%	180	180	0%	100	100	0%	(1,000)	(1,000)	0%	-
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,655,059</b>	<b>\$ 1,573,876</b>	<b>-5%</b>	<b>\$ 1,410,801</b>	<b>\$ 1,403,318</b>	<b>-1%</b>	<b>\$ 1,296,878</b>	<b>\$ 1,159,747</b>	<b>-11%</b>	<b>\$ 215,186</b>	<b>\$ 165,906</b>	<b>-23%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 4,302,847</b>
<b>Operating Expenses</b>																
Salaries	\$ 306,295	\$ 311,480	2%	\$ 172,059	\$ 187,228	9%	\$ 548,736	\$ 515,151	-6%	\$ 9,216	\$ 10,062	9%	\$ 311,537	\$ 334,586	7%	\$ 1,358,507
Benefits	157,019	164,034	4%	88,924	94,135	6%	233,151	240,837	3%	4,463	5,368	20%	140,530	154,233	10%	658,606
Equip, Auto, Maint, & Repairs	94,650	108,500	15%	43,200	47,200	9%	151,800	101,800	-33%	41,250	41,700	1%	24,900	20,750	-17%	319,950
Materials & Supplies	41,150	41,450	1%	5,100	5,100	0%	10,900	11,600	6%	1,600	1,600	0%	4,950	4,150	-16%	63,900
Outside Services	59,800	55,400	-7%	271,150	269,150	-1%	23,450	23,250	-1%	4,500	4,250	-6%	26,475	24,500	-7%	376,550
Other (Utilities, Prop/Liab Ins, TUD)	144,876	156,190	8%	489,891	506,585	3%	62,750	73,450	17%	18,150	18,120	0%	53,600	61,400	15%	815,745
Debt Service	186,169	188,912	1%	17,027	17,011	0%	42,365	42,365	0%	-	-	0%	-	-	0%	248,288
<b>Total Program Expenses</b>	<b>\$ 989,958</b>	<b>\$ 1,025,965</b>	<b>4%</b>	<b>\$ 1,087,351</b>	<b>\$ 1,126,409</b>	<b>4%</b>	<b>\$ 1,073,152</b>	<b>\$ 1,008,453</b>	<b>-6%</b>	<b>\$ 79,180</b>	<b>\$ 81,100</b>	<b>2%</b>	<b>\$ 561,991</b>	<b>\$ 599,618</b>	<b>7%</b>	<b>\$ 3,841,545</b>
Administrative Cost Allocation	264,136	281,821	7%	140,498	149,905	7%	101,158	107,931	7%	56,199	59,962	7%	(561,991)	(599,618)	7%	-
<b>GRAND TOTAL OPERATING EXPENSES</b>	<b>\$ 1,254,094</b>	<b>\$ 1,307,786</b>	<b>4%</b>	<b>\$ 1,227,849</b>	<b>\$ 1,276,314</b>	<b>4%</b>	<b>\$ 1,174,310</b>	<b>\$ 1,116,384</b>	<b>-5%</b>	<b>\$ 135,379</b>	<b>\$ 141,062</b>	<b>4%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 3,841,546</b>
<b>TOTAL OPERATING BALANCE</b>	<b>\$ 400,965</b>	<b>\$ 266,090</b>		<b>\$ 182,951</b>	<b>\$ 127,004</b>		<b>\$ 122,568</b>	<b>\$ 43,363</b>		<b>\$ 79,807</b>	<b>\$ 24,844</b>		<b>\$ -</b>	<b>\$ -</b>		
<b>Capital Expenses</b>																
Capital Outlay	647,725	475,620	-27%	288,775	348,300	21%	331,395	311,680	-6%	51,000	70,400	38%	-	-	0%	1,206,000
Adminstrative Capital Allocation	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-	-	0%	-
<b>Total Capital Expenses</b>	<b>\$ 647,725</b>	<b>\$ 475,620</b>	<b>-27%</b>	<b>\$ 288,775</b>	<b>\$ 348,300</b>	<b>21%</b>	<b>\$ 331,395</b>	<b>\$ 311,680</b>	<b>-6%</b>	<b>\$ 51,000</b>	<b>\$ 70,400</b>	<b>38%</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,206,000</b>
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,901,819</b>	<b>\$ 1,783,406</b>	<b>-6%</b>	<b>\$ 1,516,624</b>	<b>\$ 1,624,614</b>	<b>7%</b>	<b>\$ 1,505,705</b>	<b>\$ 1,428,064</b>	<b>-5%</b>	<b>\$ 186,379</b>	<b>\$ 211,462</b>	<b>13%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 5,047,546</b>
<b>Transfer To/(From) Reserve</b>	<b>\$ (246,760)</b>	<b>\$ (209,530)</b>		<b>\$ (105,824)</b>	<b>\$ (221,296)</b>		<b>\$ (208,827)</b>	<b>\$ (268,317)</b>		<b>\$ 28,807</b>	<b>\$ (45,556)</b>		<b>\$ -</b>	<b>\$ -</b>		

**Attachment B: FY 20/21 Salary Plan**

**TWAIN HARTE COMMUNITY SERVICES DISTRICT**  
**2020/2021 HOURLY SALARY SCHEDULE - Effective July 1, 2020**

TITLE	A	B	C	D	E	10 YEARS	15 YEARS	20 YEARS	25 YEARS
<b>UNION POSITIONS</b>									
Accounting/Administrative Assistant*	\$ 22.745	\$ 23.882	\$ 25.077	\$ 26.330	\$ 27.647	\$ 29.029	\$ 30.481	\$ 32.005	\$ 33.604
Customer Services Representative*	\$ 24.545	\$ 25.772	\$ 27.059	\$ 28.413	\$ 29.835	\$ 31.325	\$ 32.889	\$ 34.536	\$ 36.262
Fire Captain^	\$ 23.105	\$ 24.261	\$ 25.473	\$ 26.749	\$ 28.084	\$ 29.488	\$ 30.964	\$ 32.514	\$ 34.138
Fire Relief Captain^	\$ 17.621								
Utility Operator I*	\$ 25.944	\$ 27.241	\$ 28.602	\$ 30.033	\$ 31.535	\$ 33.110	\$ 34.768	\$ 36.505	\$ 38.331
Utility Operator II*	\$ 32.437	\$ 34.059	\$ 35.760	\$ 37.549	\$ 39.426	\$ 41.398	\$ 43.468	\$ 45.640	\$ 47.922
<b>MANAGEMENT POSITIONS (Exempt)</b>									
Administrative Coordinator/Board Secretary*	\$ 30.300	\$ 31.815	\$ 33.406	\$ 35.076	\$ 36.830	\$ 38.671	\$ 40.605	\$ 42.635	\$ 44.767
Finance Officer*	\$ 37.640	\$ 39.521	\$ 41.497	\$ 43.572	\$ 45.752	\$ 48.040	\$ 50.441	\$ 52.962	\$ 55.611
Fire Chief^	\$ 41.773	\$ 43.863	\$ 46.055	\$ 48.359	\$ 50.775	\$ 53.315	\$ 55.982	\$ 58.781	\$ 61.719
Water & Sewer Operations Manager*	\$ 41.069	\$ 43.126	\$ 45.281	\$ 47.545	\$ 49.922	\$ 52.419	\$ 55.039	\$ 57.791	\$ 60.682
General Manager (By Contract)*	2020/2021 Negotiated Contract Amount: \$65.62/hour								
<b>VACANT POSITIONS</b>									
Utility Maintenance Person*	\$ 22.771	\$ 23.908	\$ 25.103	\$ 26.357	\$ 27.676	\$ 29.059	\$ 30.512	\$ 32.037	\$ 33.639

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

- Revised - November 24, 2014
- Revised - July 1, 2015
- Revised - July 1, 2016
- Revised - July 1, 2017
- Revised - July 1, 2018
- Revised - July 1, 2019
- Revised - February 12, 2020

**Attachment C: FY 20/21 Reserve Designations**



## PROPOSED RESERVE SUMMARY

As Of June 30, 2020

	Water	Sewer	Fire	Parks	Total
<b>Non-Spendable</b>					
Invested in Capital Assets	\$ 1,475,784	\$ 689,911	\$ 1,256,237	\$ 1,290,312	\$ 4,712,244
Inventory	\$ 6,068	\$ 1,763	\$ -	\$ -	\$ 7,831
<b>Total Non-Spendable</b>	<b>\$ 1,481,852</b>	<b>\$ 691,674</b>	<b>\$ 1,256,237</b>	<b>\$ 1,290,312</b>	<b>\$ 4,720,075</b>
<b>Restricted</b>					
Grunsky Debt Service	\$ 140,903	\$ -	\$ -	\$ -	\$ 140,903
Restricted Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted - CERT	\$ -	\$ -	\$ 4,028	\$ -	\$ 4,028
Fire Truck Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Restricted</b>	<b>\$ 140,903</b>	<b>\$ -</b>	<b>\$ 4,028</b>	<b>\$ -</b>	<b>\$ 144,931</b>
<b>Committed</b>					
Capital Improvement/Asset Replacement Reserve	\$ 824,717	\$ 822,782	\$ 512,290	\$ 237,720	\$ 2,397,509
Rate/Revenue Stabilization Reserve	\$ 144,384	\$ 112,592	\$ 66,651	\$ 12,235	\$ 335,862
Water Rights Reserve	\$ 120,083	\$ -	\$ -	\$ -	\$ 120,083
<b>Total Committed</b>	<b>\$ 1,089,184</b>	<b>\$ 935,374</b>	<b>\$ 578,941</b>	<b>\$ 249,955</b>	<b>\$ 2,853,454</b>
<b>Assigned</b>					
Operating Reserve	\$ 323,277	\$ 256,785	\$ 524,497	\$ 68,614	\$ 1,173,173
Pension Liability	\$ (141,916)	\$ (79,828)	\$ (131,741)	\$ -	\$ (353,485)
<b>Total Assigned</b>	<b>\$ 181,361</b>	<b>\$ 176,957</b>	<b>\$ 392,756</b>	<b>\$ 68,614</b>	<b>\$ 819,688</b>
<b>ESTIMATED ENDING BALANCE - FY 19/20</b>	<b>\$ 2,893,300</b>	<b>\$ 1,804,005</b>	<b>\$ 2,231,962</b>	<b>\$ 1,608,881</b>	<b>\$ 8,538,148</b>

20/21 Projected Transfer To/(From) Reserve					
					\$ -
Capital Improvement/Asset Replacement Reserve	\$ (209,530)	\$ (221,296)	\$ (268,317)	\$ (45,556)	\$ (744,699)
<b>TOTAL TRANSFERS TO/(FROM) RESERVE</b>	<b>\$ (209,530)</b>	<b>\$ (221,296)</b>	<b>\$ (268,317)</b>	<b>\$ (45,556)</b>	<b>\$ (744,699)</b>

Projected Capital Reserve as of 6/30/21	\$ 615,187	\$ 601,486	\$ 243,973	\$ 192,164	\$ 1,652,810
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**Attachment D: FY 20/21 Water Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District  
2020-2021 ANNUAL BUDGET

**WATER - REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Service Charges</b>					
Water Service Charge	\$ 1,442,298	\$ 1,443,836	\$ 1,538	0%	Based on 19.20 consumption and flat rates
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 1,442,298</b>	<b>\$ 1,443,836</b>	<b>\$ 1,538</b>	<b>0%</b>	
<b>Fees</b>					
Late Fee	\$ 8,000	\$ 6,000	\$ (2,000)	-25%	Reduced due to possible continuance of COVID-19 moratorium
Door Notice Fee	2,500	1,875	(625)	-25%	Reduced due to possible continuance of COVID-19 moratorium
Hookup Fees	900	900	-	0%	
Reconnection Fees	1,100	500	(600)	-55%	
Property Transfer Fee	850	850	-	0%	
Returned Check Fee	120	120	-	0%	
<b>TOTAL FEES</b>	<b>\$ 13,470</b>	<b>\$ 10,245</b>	<b>\$ (3,225)</b>	<b>-24%</b>	
<b>Taxes &amp; Assessments</b>					
Secured & Unsecured Taxes	\$ 33,000	\$ 33,660	\$ 660	2%	
Davis Grunsky Assessment	85,116	74,165	(10,951)	-13%	19/20 included a previous year underpayment
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 118,116</b>	<b>\$ 107,825</b>	<b>\$ (10,291)</b>	<b>-9%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue - Misc			\$ -	0%	
Grant Revenue - Wells	\$ 57,705		\$ (57,705)	-100%	Fully utilized grant funds in 19.20
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 57,705</b>	<b>\$ -</b>	<b>\$ (57,705)</b>	<b>-100%</b>	
<b>Other Revenue</b>					
Miscellaneous Revenue	\$ -	\$ -	\$ -	0%	
Interest Revenue	23,000	11,500	(11,500)	-50%	Due to possible slowing of the economy
Lease Revenue	-	-	-	0%	
Sale of Assets	-	-	-	0%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 23,000</b>	<b>\$ 11,500</b>	<b>\$ (11,500)</b>	<b>-50%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,654,589</b>	<b>\$ 1,573,406</b>	<b>\$ (81,183)</b>	<b>-5%</b>	
Admin Transfer Out	\$ 470	\$ 470	\$ -		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,655,059</b>	<b>\$ 1,573,876</b>	<b>\$ (81,183)</b>	<b>-5%</b>	

## Twain Harte Community Services District

## 2020-2021 ANNUAL BUDGET

## WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 249,817	\$ 264,234	14,417	6%	Double budgeted Ops Manager for 2.5 months
Standby Pay	17,605	17,605	-	0%	
Overtime	9,550	9,550	-	0%	
Sick Leave/Vacation Pay	6,300	6,300	-	0%	
Intern Stipend	19,373	9,600	(9,773)	-50%	Special one-time projects in 19/20
Uniform Allowance	2,844	3,384	540	19%	
Cell Phone Stipend	807	807	-	0%	
<b>TOTAL SALARIES</b>	<b>\$ 306,295</b>	<b>\$ 311,480</b>	<b>\$ 5,185</b>	<b>2%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 55,516	\$ 60,795	5,279	10%	Double budgeted Ops Manager for 2.5 months
HRA Reimbursement	21,670	24,570	2,900	13%	Double budgeted Ops Manager for 2.5 months
CALPERS Retirement	37,178	42,970	5,792	16%	Double budgeted Ops Manager for 2.5 months
FICA	18,990	19,312	321	2%	Double budgeted Ops Manager for 2.5 months
Medicare	4,441	4,516	75	2%	Double budgeted Ops Manager for 2.5 months
Workers Comp	18,000	10,210	(7,790)	-43%	Reduction in insurance premium
Unemployment Ins/ETT	1,223	1,660	437	36%	Double budgeted Ops Manager for 2.5 months
<b>TOTAL BENEFITS</b>	<b>\$ 157,019</b>	<b>\$ 164,034</b>	<b>\$ 7,015</b>	<b>4%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 6,800	\$ 4,700	(2,100)	-31%	Generator repair completed last year
Facilities Maintenance & Repair					
Source of Supply	7,700	8,900	1,200	16%	Shadybrook weed & algae control contract increase
Pumping	6,350	6,300	(50)	-1%	
Water Treatment	11,600	12,000	400	3%	
Transmission & Distribution	31,500	31,500	-	0%	
General & Administrative	2,000	2,500	500	25%	
Vehicle Maintenance & Repair	7,000	8,400	1,400	20%	New tires for two trucks needed this year
Janitorial Cleaning Fees	900	1,900	1,000	111%	Full year of cleaning at the water plant
Fuel	13,300	12,000	(1,300)	-10%	Special fuel needs due to PSPS in 19.20
Equipment Under \$5,000	6,500	19,100	12,600	194%	Replace truck radios
Personal Protective Equipment	1,000	1,200	200	20%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 94,650</b>	<b>\$ 108,500</b>	<b>\$ 13,850</b>	<b>15%</b>	

## Twain Harte Community Services District

## 2020-2021 ANNUAL BUDGET

## WATER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 1,000	\$ 1,000	-	0%	
Postage	4,700	4,700	-	0%	
Food Supplies	400	400	-	0%	
Chemical Supplies	34,700	35,000	300	1%	
Janitorial Supplies	350	350	-	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 41,150</b>	<b>\$ 41,450</b>	<b>\$ 300</b>	<b>1%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	5,000	4,000	(1,000)	-20%	
IT Services	1,400	1,500	100	7%	
Engineering Services	50,000	46,500	(3,500)	-7%	Remaining portion of hydraulic model study completed in 19.20
Medical Exams	300	300	-	0%	
Other Professional Services	3,100	3,100	-	0%	
Other Professional Services-Tree Mortality			-	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 59,800</b>	<b>\$ 55,400</b>	<b>\$ (4,400)</b>	<b>-7%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 29,300	\$ 35,720	6,420	22%	Due to increased usage of the wells
Phone/Communications	6,200	6,400	200	3%	
Computer Licenses & Maintenance	10,500	10,500	-	0%	
Property/Liability Insurance	18,576	22,500	3,924	21%	Insurance Company's Actual Increase
Property Tax	400	450	50	13%	
Memberships/Publications/Subscriptions	11,700	11,000	(700)	-6%	
Licenses & Certifications	500	1,520	1,020	204%	Requirement for Class A licenses
Training, Conferences & Travel	3,000	3,800	800	27%	Requirement for Class A licenses
Uncollectable accounts	500	1,500	1,000	200%	Due to change in shutoff procedures
Advertising & Public Education	1,000	600	(400)	-40%	
Laboratory Fees	22,000	22,700	700	3%	
Regulatory Fees	7,200	7,500	300	4%	
Purchased Water	30,000	28,000	(2,000)	-7%	Due to increased usage of the wells
Bank & Credit Card Fees	4,000	4,000	-	0%	
<b>TOTAL OTHER</b>	<b>\$ 144,876</b>	<b>\$ 156,190</b>	<b>\$ 11,314</b>	<b>8%</b>	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	\$ 40,215	\$ 35,268	(4,947)	-12%	
Principal on Long Term Debt	145,953	153,644	7,691	5%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 186,169</b>	<b>\$ 188,912</b>	<b>\$ 2,743</b>	<b>1%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 989,958</b>	<b>\$ 1,025,965</b>	<b>\$ 36,007</b>	<b>4%</b>	
Admin Transfer Out	\$ 264,136	\$ 281,821	\$ 17,685		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,254,094</b>	<b>\$ 1,307,786</b>	<b>\$ 53,692</b>	<b>4%</b>	

Twain Harte Community Services District  
2020-2021 ANNUAL BUDGET

**WATER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Capital Outlay - 57XXX</b>					
FH Improvements	15,000	15,000	-	0%	
Laurel Pump Station		275,000	275,000	275000%	
Shadybrook Emer Spillway Repair/Imprvmnts*	6,000		(6,000)	-100%	
Million Gallon Tanks Recoat*	428,000		(428,000)	-100%	
Water Sewer Material Bins*	15,000	14,000	(1,000)	-7%	
Well 3 - Sherwood Forest*	80,000	3,000	(77,000)	-96%	
WTP Clarifier Refurbish	60,000		(60,000)	-100%	
Truck #4 Replace	36,725		(36,725)	-100%	
SCADA Upgrade		100,000	100,000	100000%	
Vantage Pt. Equipment Strucure		9,000	9,000	9000%	
Training/Admin Parking Lot*	7,000	5,900	(1,100)	-16%	
GM Vehicle Replace		16,920	16,920	16920%	
Surface Scatter 7 for SWTP		6,800	6,800	6800%	
Well #1 Generator		30,000	30,000	30000%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 647,725</b>	<b>\$ 475,620</b>	<b>\$ (172,105)</b>	<b>-27%</b>	
<b>GRAND TOTAL WITH CAPITAL \$ 1,901,819 \$ 1,783,406 \$ (118,413) -6%</b>					

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

**5-YEAR CAPITAL OUTLAY PLAN**

**Water Fund - FY 20/21**

	Previously Expended	Projected FY 19-20	Requested FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Out Years 6 to 10	TOTAL
Truck #4 Replace (35% Sewer) <sup>3</sup>		\$ 36,612							\$ 36,612
WTP Clarifier Refurbish <sup>3</sup>		\$ 32,955							\$ 32,955
Million Gallon Tank #1 Rehab/Recoat <sup>3</sup>	\$ 385,444	\$ 427,748							\$ 813,192
Shadybrook Emergency Spillway <sup>3</sup>	\$ 14,574	\$ 6,000							\$ 20,574
FH Improvements	\$ 12,000	\$ 4,150	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ 166,150
Well #3 - Sherwood Forest <sup>3</sup>	\$ 244,962	\$ 95,000	\$ 3,000						\$ 342,962
Training/Admin Parking Lot <sup>4,5</sup>		\$ 1,100	\$ 5,900						\$ 7,000
Vantage Pointe Materials Bins <sup>4,6</sup>		\$ 1,000	\$ 14,000						\$ 15,000
Laurel Pump Station Upgrade	\$ 21,515	\$ -	\$ 275,000						\$ 296,515
SCADA Upgrade			\$ 100,000						\$ 100,000
Vantage Pt. Equipment Structure <sup>7</sup>			\$ 9,000						\$ 9,000
GM Vehicle Replace (Admin Split)			\$ 16,920						\$ 16,920
SWTP Scatter 7 Turbidimeter			\$ 6,800						\$ 6,800
Well #1 Generator			\$ 30,000						\$ 30,000
Golf Club Dr. Line Extension				\$ 75,000					\$ 75,000
Cedar Drive Main Extension				\$ 35,000					\$ 35,000
Emergency Response Trailer				\$ 5,000					\$ 5,000
Truck #3 Replace (35% Sewer)				\$ 39,000					\$ 39,000
Mobile Generator Replace					\$ 15,500				\$ 15,500
Million Gallon Tank #2 Rehab/Recoat					\$ 850,000				\$ 850,000
Recoat Black Oak Tank						\$ 75,000			\$ 75,000
Truck #1 Replace (35% Sewer)						\$ 25,350			\$ 25,350
Rebed Treatment Filters						\$ 85,000			\$ 85,000
Sherwood Forest Water System							\$ 140,000	\$ 1,700,000	\$ 1,840,000
Shadybrook Dredging/Bypass							\$ 300,000		\$ 300,000
Recoat Sherwood Tank							\$ 75,000		\$ 75,000
Vehicle/Equipment Replacement								\$ 74,750	\$ 74,750
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 678,495</b>	<b>\$ 604,565</b>	<b>\$ 475,620</b>	<b>\$ 169,000</b>	<b>\$ 880,500</b>	<b>\$ 200,350</b>	<b>\$ 530,000</b>	<b>\$ 1,849,750</b>	<b>\$ 5,388,280</b>

**NOTES:**

- 1 Vehicle/Equipment replacement items match the THCS D Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Water fund portion of shared \$95,000 project
- 6 Water fund portion of shared \$30,000 project
- 7 Water fund portion of shared \$55,000 project

**Attachment E: FY 20/21 Sewer Fund Budget & Capital Outlay Plan**



Twain Harte Community Services District  
2020-2021 ANNUAL BUDGET  
**SEWER - REVENUE**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Service Charges</b>					
Sewer Service Charge	1,132,171	1,134,923	2,753	0%	
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 1,132,171</b>	<b>\$ 1,134,923</b>	<b>\$ 2,753</b>	<b>0%</b>	
<b>Fees</b>					
Late Fee	\$ 6,000	\$ 4,500	\$ (1,500)	-25%	Reduced due to possible continuance of COVID-19 moratorium
Door Notice Fee	2,500	1,875	(625)	-25%	Reduced due to possible continuance of COVID-19 moratorium
Hookup Fees	2,900	2,900	-	0%	
Reconnection Fees	1,100	500	(600)	-55%	Based on Historical Average
Inspection Fees	50	50	-	0%	
Property Transfer Fee	700	700	-	0%	
Returned Check Fee	130	120	(10)	-8%	
<b>TOTAL FEES</b>	<b>\$ 13,380</b>	<b>\$ 10,645</b>	<b>\$ (2,735)</b>	<b>-20%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue-Sewer Planning Grant	250,000	250,000	\$ -	0%	
Donation Revenue			-	0%	
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>0%</b>	
<b>Other Revenue</b>					
Interest Revenue	15,000	7,500	(7,500)	-50%	Due to possible slowing of the economy
Sale of Assets	-	-	-	0%	
Other	-	-	-	0%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 15,000</b>	<b>\$ 7,500</b>	<b>\$ (7,500)</b>	<b>-50%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,410,551</b>	<b>\$ 1,403,068</b>	<b>\$ (7,482)</b>	<b>-1%</b>	
Admin Transfer Out	\$ 250	\$ 250	\$ -		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,410,801</b>	<b>\$ 1,403,318</b>	<b>\$ (7,482)</b>		

Twain Harte Community Services District  
2020-2021 ANNUAL BUDGET

**SEWER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 138,998	\$ 147,192	8,194	6%	Double budgeted Ops Manager for 2.5 months
Standby Pay	17,605	17,605	0	0%	
Overtime	7,000	7,000	0	0%	
Sick Leave/Vacation Pay	3,500	3,500	0	0%	
Intern Stipend	2,940	9,600	6,660	227%	Increased usage of interns in comp to 19.20
Uniform Allowance	1,575	1,890	315	20%	
Cell Phone Stipend	441	441	0	0%	
<b>TOTAL SALARIES</b>	<b>\$ 172,059</b>	<b>\$ 187,228</b>	<b>\$ 15,169</b>	<b>9%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 30,685	\$ 33,728	3,044	10%	Double budgeted Ops Manager for 2.5 months
HRA Reimbursement	11,988	13,679	1,692	14%	Double budgeted Ops Manager for 2.5 months
CALPERS Retirement	20,715	23,976	3,260	16%	Double budgeted Ops Manager for 2.5 months
FICA	10,668	11,608	940	9%	Double budgeted Ops Manager for 2.5 months
Medicare	2,495	2,715	220	9%	Double budgeted Ops Manager for 2.5 months
Workers Comp	11,800	7,365	(4,435)	-38%	Reduction in insurance premium
Unemployment Ins/ETT	573	1,063	490	85%	Double budgeted Ops Manager for 2.5 months
<b>TOTAL BENEFITS</b>	<b>\$ 88,924</b>	<b>\$ 94,135</b>	<b>\$ 5,211</b>	<b>6%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 9,050	\$ 7,100	(1,950)	-22%	Generator service to be completed this year
Facilities Maintenance & Repair					
Lift Station	7,500	7,500	0	0%	
Collections	8,850	8,850	0	0%	
General & Administrative	1,600	1,600	0	0%	
Vehicle Maintenance & Repair	6,000	6,150	150	3%	
Janitorial/Cleaning Fees	900	1,500	600	67%	
Fuel	7,500	7,000	(500)	-7%	
Equipment Under \$5,000	1,000	6,200	5,200	520%	Replace truck radios and new earth compactor
Personal Protective Equipment	800	1,300	500	63%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 43,200</b>	<b>\$ 47,200</b>	<b>\$ 4,000</b>	<b>9%</b>	

## Twain Harte Community Services District

## 2020-2021 ANNUAL BUDGET

## SEWER - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 500	\$ 500	\$ -	0%	
Postage	4,000	4,000	0	0%	
Food Supplies	300	300	0	0%	
Janitorial Supplies	300	300	0	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>	<b>\$ -</b>	<b>0%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	\$ 2,000	\$ 2,000	\$ -	0%	
IT Services	1,000	1,000	0	0%	
Engineering Services	15,000	13,000	(2,000)	-13%	SSMP completed in 19.20
Medical Exams	150	150	0	0%	
Other Professional Services	253,000	253,000	0	0%	
Other Professional Services-Tree Mortality			0	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 271,150</b>	<b>\$ 269,150</b>	<b>\$ (2,000)</b>	<b>-1%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 4,800	\$ 4,000	\$ (800)	-17%	
Phone/Communications	2,785	2,785	0	0%	
Computer Licenses & Maintenance	9,000	9,000	0	0%	
Property/Liability Insurance	11,756	17,600	5,844	50%	Actual Insurance Increase
Property Tax			0	0%	
Dues & Memberships	6,400	5,500	(900)	-14%	
Licenses & Certifications	500	1,500	1,000	200%	Requirement for Class A licenses
Training, Conferences & Travel	3,500	4,300	800	23%	
Uncollectable accounts	250	1,500	1,250	500%	Due to change in shutoff procedures
Advertising & Public Education	1,500	1,500	0	0%	
Regulatory Fees	400	400	0	0%	
Sewer Service Charge	445,000	454,500	9,500	2%	TUD rate increased 1/1/20
Bank & Credit Card Fees	4,000	4,000	0	0%	
<b>TOTAL OTHER</b>	<b>\$ 489,891</b>	<b>\$ 506,585</b>	<b>\$ 16,694</b>	<b>3%</b>	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	\$ 2,935	\$ 2,403	\$ (531)	-18%	
Principal on Long Term Debt	14,093	14,608	515	4%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 17,027</b>	<b>\$ 17,011</b>	<b>\$ (16)</b>	<b>0%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,087,351</b>	<b>\$ 1,126,409</b>	<b>\$ 39,058</b>	<b>4%</b>	
Admin Transfer Out	\$ 140,498	\$ 149,905	\$ 9,407	7%	
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,227,849</b>	<b>\$ 1,276,314</b>	<b>\$ 48,465</b>	<b>4%</b>	

Twain Harte Community Services District  
2020-2021 ANNUAL BUDGET

**SEWER - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Capital Outlay - 57XXX</b>					
SCADA Upgrade	\$ -	\$ 85,000	\$ 85,000	85000%	
Vantage Pt. Equip Structure		\$ 37,000	\$ 37,000	37000%	
GM Fehicle Replace		9,000	9,000	9000%	
Sewer Main Re-Lining	75,000	75,000	0	0%	
TH School Sewer Re-Alignment	125,000	125,000	0	0%	
Training Admin Parking Lot*	4,000	3,300	(700)	-18%	
Water Sewer Material Bins*	15,000	14,000	(1,000)	-7%	
Redwing Lift Station Generator	25,000		(25,000)	-100%	
Mark Twain Lift Station Generator	25,000		(25,000)	-100%	
Truck #4 Replace	19,775		(19,775)	-100%	
<b>TOTAL CAPITAL OUTLAY*</b>	<b>\$ 288,775</b>	<b>\$ 348,300</b>	<b>\$ 59,525</b>	<b>21%</b>	
<b>GRAND TOTAL WITH CAPITAL \$ 1,516,624 \$ 1,624,614 \$ 107,990 7%</b>					

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

**5-YEAR CAPITAL OUTLAY PLAN**  
**Sewer Fund - FY 20-21**

	Previously Expended	Projected FY 19-20	Requested FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Out Years 6 to 10	TOTAL
Truck #4 Replace (65% Water) <sup>3</sup>		\$ 19,715							\$ 19,715
Redwing Lift Station Generator <sup>3</sup>		\$ 25,000							\$ 25,000
Mark Twain Lift Station Generator <sup>3</sup>		\$ 25,000							\$ 25,000
Sewer Main Re-Lining	\$ -	\$ 40,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000	\$ 790,000
Training/Admin Parking Lot <sup>4,5</sup>		\$ 700	\$ 3,300						\$ 4,000
Vantage Pointe Materials Bins <sup>4,6</sup>		\$ 1,000	\$ 14,000						\$ 15,000
TH School Sewer Re-alignment <sup>4</sup>		\$ -	\$ 125,000						\$ 125,000
SCADA Upgrade			\$ 85,000						\$ 85,000
Vantage Pointe Equipment Structure <sup>5</sup>			\$ 37,000						\$ 37,000
GM Vehicle Replace (Admin Split)			\$ 9,000						\$ 9,000
Emergency Response Trailer				\$ 5,000					\$ 5,000
Truck #3 Replace (65% Water)				\$ 21,000					\$ 21,000
Mobile Generator Replace (65% W)					\$ 15,500				\$ 15,500
Sherwood Forest Sewer					\$ 150,000	\$ 200,000	\$ 2,700,000		\$ 3,050,000
Truck #1 Replace (65% W)						\$ 13,650			\$ 13,650
Vehicle/Equipment Replace							\$ 92,000		\$ 92,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 111,415</b>	<b>\$ 348,300</b>	<b>\$ 101,000</b>	<b>\$ 240,500</b>	<b>\$ 288,650</b>	<b>\$ 2,867,000</b>	<b>\$ 375,000</b>	<b>\$ 4,331,865</b>

**NOTES:**

- 1 Vehicle/Equipment replacement items match the THCSO Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Sewer fund portion of shared \$95,000 project
- 6 Sewer fund portion of shared \$30,000 project
- 7 Sewer fund portion of shared \$55,000 project

**Attachment F: FY 20/21 Fire Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

FIRE - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Taxes &amp; Assessments</b>					
Secured & Unsecured Taxes	\$ 500,000	\$ 510,000	\$ 10,000	2%	Estimated 2% Increase
Property Assessments	629,565	625,367	(4,198)	-1%	Foregoing annual COLA increase
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 1,129,565</b>	<b>\$ 1,135,367</b>	<b>\$ 5,802</b>	<b>1%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue	56,075	7,700	\$ (48,375)	-86%	VFA Grant
Donation Revenue	3,000	-	(3,000)	-100%	
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 59,075</b>	<b>\$ 7,700</b>	<b>\$ (51,375)</b>	<b>-87%</b>	
<b>Other Revenue</b>					
Strike Team	\$ 77,758	\$ -	\$ (77,758)	-100%	
Training Revenue	4,800	-	(4,800)	-100%	
Miscellaneous Revenue	7,500	7,500	-	0%	
Interest Revenue	18,000	9,000	(9,000)	-50%	Due to possible slowing of the economy
Sale of Assets	-	-	-	0%	
<b>TOTAL OTHER REVENUE</b>	<b>\$ 108,058</b>	<b>\$ 16,500</b>	<b>\$ (91,558)</b>	<b>-85%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,296,698</b>	<b>\$ 1,159,567</b>	<b>\$ (137,131)</b>	<b>-11%</b>	
Admin Transfer Out	\$ 180	\$ 180	\$ -		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,296,878</b>	<b>\$ 1,159,747</b>	<b>\$ (137,131)</b>	<b>-11%</b>	

## Twain Harte Community Services District

## 2020-2021 ANNUAL BUDGET

## FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 319,726	\$ 328,690	8,963	3%	Due to COLA and step increases
Standby Pay	1,250	1,250	0	0%	
Overtime	32,000	32,000	0	0%	
Holiday Overtime	12,765	13,204	439	3%	
FLSA Overtime	29,555	30,608	1,053	4%	
Sick Leave/Vacation Pay/ATO	6,700	5,400	(1,300)	-19%	
Temp/Relief Pay	5,000	5,000	0	0%	
Intern Stipend	80,000	90,000	10,000	13%	
Reserve Stipends	3,500	3,500	0	0%	
Striket team Pay	16,035		(16,035)	-100%	
Striket team Intern Pay	36,705		(36,705)	-100%	
Response Incentive Pay	1,500	1,500	0	0%	
Uniform Allowance	4,000	4,000	0	0%	
<b>TOTAL SALARIES</b>	<b>\$ 548,736</b>	<b>\$ 515,151</b>	<b>\$ (33,585)</b>	<b>-6%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 61,749	\$ 64,308	2,560	4%	Due to estimated premium increases
HRA Reimbursement	26,875	26,875	0	0%	
CALPERS Retirement	79,454	91,469	12,015	15%	Due to PERS premium increases & pay increases
FICA	34,642	31,939	(2,702)	-8%	
Medicare	8,102	7,470	(632)	-8%	
Workers Comp	21,000	17,061	(3,939)	-19%	Reduction in insurance premium
Unemployment Ins/ETT	1,330	1,715	385	29%	
<b>TOTAL BENEFITS</b>	<b>\$ 233,151</b>	<b>\$ 240,837</b>	<b>\$ 7,686</b>	<b>3%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 6,000	\$ 6,000	0	0%	
Facilities Maintenance & Repair	11,000	16,000	5,000	45%	Training prop maintenance
Vehicle Maintenance & Repair	69,000	24,000	(45,000)	-65%	Major unexpected repairs to E-721 in 19/20
Janitorial/Cleaning Services	3,300	3,300	0	0%	
Fuel	16,000	16,000	0	0%	
Equipment Under \$5,000	30,000	19,000	(11,000)	-37%	19/20 included equipment for FF Rehab vehicle
Personal Protective Equipment	16,500	17,500	1,000	6%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 151,800</b>	<b>\$ 101,800</b>	<b>\$ (50,000)</b>	<b>-33%</b>	



Twain Harte Community Services District  
2020-2021 ANNUAL BUDGET

FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 2,300	\$ 2,500	200	9%	
Postage	500	500	0	0%	
Food Supplies	600	600	0	0%	
Janitorial Supplies	3,000	3,000	0	0%	
Medical Supplies	4,500	5,000	500	11%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 10,900</b>	<b>\$ 11,600</b>	<b>\$ 700</b>	<b>6%</b>	
<b>Outside Services - 55XXX</b>					
Legal Fees	\$ 4,000	\$ 4,000	\$ -	0%	
IT Services	1,600	1,700	100	6%	
Engineering Services	9,000	8,700	(300)	-3%	
Medical Exams	2,500	2,500	0	0%	
Background Checks	1,500	1,500	0	0%	
Other Professional Services	4,850	4,850	0	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 23,450</b>	<b>\$ 23,250</b>	<b>\$ (200)</b>	<b>-1%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 9,700	\$ 10,100	400	4%	
Phone/Communications	5,500	6,000	500	9%	
Software Licenses & Maintenance	4,250	3,950	(300)	-7%	
Property/Liability Insurance	17,600	27,100	9,500	54%	Insurance company's actual increase
Dues & Memberships	4,200	3,800	(400)	-10%	
Licenses & Certifications	1,000	1,000	0	0%	
Training, Conferences & Travel	18,000	19,000	1,000	6%	
Advertising & Public Education	2,500	2,500	0	0%	
<b>TOTAL OTHER</b>	<b>\$ 62,750</b>	<b>\$ 73,450</b>	<b>\$ 10,700</b>	<b>17%</b>	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	4,504	3,425	(1,079)	-24%	
Principal on Long Term Debt	37,861	38,940	1,079	3%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 42,365</b>	<b>\$ 42,365</b>	<b>\$ -</b>	<b>0%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 1,073,152</b>	<b>\$ 1,008,453</b>	<b>\$ (64,699)</b>	<b>-6%</b>	
Admin Transfer Out	\$ 101,158	\$ 107,931	\$ 6,773	7%	
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 1,174,310</b>	<b>\$ 1,116,384</b>	<b>\$ (57,926)</b>		
<b>Capital Outlay - 57XXX</b>					

Capital Outlay - 57XXX

## Twain Harte Community Services District

## 2020-2021 ANNUAL BUDGET

## FIRE - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
UAV-Thermal Imaging	\$ 19,500		(19,500)	-100%	
CERT FF Rehab Vehicle	15,200	1,200	(14,000)	-92%	
Mobile Fire Pump	15,000	18,000	3,000	20%	
Historic Fire Engine	10,000		(10,000)	-100%	
Replace Fire Station Generator	25,000		(25,000)	-100%	
Training/Admin Parking Lot*	83,000	67,000	(16,000)	-19%	
Vantage Pt. Equipment Structure*	100,000	60,000	(40,000)	-40%	
Station Concrete Apron/Drainage*	53,695		(53,695)	-100%	
Fire Apparatus Equip Building		9,000	9,000	9000%	
SCBA Bottle/Harness Replacement		150,000	150,000	150000%	
GM Vehicle Replacement		6,480	6,480	6480%	
Training Prop Improvements	10,000		(10,000)	-100%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 331,395</b>	<b>\$ 311,680</b>	<b>\$ (19,715)</b>	<b>-6%</b>	
<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 1,505,705</b>	<b>\$ 1,428,064</b>	<b>\$ (77,641)</b>		

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

**5-YEAR CAPITAL OUTLAY PLAN**

**Fire Fund - FY 20/21**

	Previously Expended	Projected FY 19-20	Requested FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Out Years 6 to 10	Total
Training Prop Improvements <sup>3</sup>	\$ 8,063	\$ 10,000							\$ 18,063
UAV - Thermal Imaging <sup>3</sup>		\$ 19,500							\$ 19,500
Station Concrete Apron/Drainage <sup>3</sup>		\$ 53,695							\$ 53,695
Historic Fire Engine <sup>3</sup>		\$ 10,000							\$ 10,000
CERT FF Rehab Vehicle <sup>4,5</sup>		\$ 14,000	\$ 1,200						\$ 15,200
Fire Apparatus Equipment Building <sup>4</sup>		\$ 40,000	\$ 60,000						\$ 100,000
Training/Admin Parking Lot <sup>4,6</sup>		\$ 16,000	\$ 67,000						\$ 83,000
Mobile Fire Pump <sup>4</sup>		\$ -	\$ 18,000						\$ 18,000
SCBA Bottle/Harness Replacement <sup>7</sup>			\$ 150,000						\$ 150,000
GM Vehicle Replace (Admin Split)			\$ 6,480						\$ 6,480
Vantage Pointe Equipment Structure <sup>5</sup>			\$ 9,000						\$ 9,000
Replace Fire Station Generator				\$ 25,000					\$ 25,000
Back Wall Excavation & Sealing				\$ 35,000					\$ 35,000
New Station Roof					\$ 20,000				\$ 20,000
Reserve Engine Replacement							\$ 100,000		\$ 100,000
Vehicle/Equipment Replacement								\$ 79,000	\$ 79,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 8,063</b>	<b>\$ 163,195</b>	<b>\$ 311,680</b>	<b>\$ 60,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 79,000</b>	<b>\$ 741,938</b>

**NOTES:**

- 1 Vehicle/Equipment replacement items match the THCSO Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Funded through CERT fundraising.
- 6 Fire fund portion of shared \$95,000 project
- 7 This project may be covered by grant funding.
- 8 Fire fund portion of shared \$55,000 project

**Attachment G: FY 20/21 Park Fund Budget & Capital Outlay Plan**

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

PARK - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Fees</b>					
Facility/Ground Usage Fees	5,800	1,000	(4,800)	-83%	Due to COVID-19 cancellations
<b>TOTAL FEES</b>	<b>\$ 5,800</b>	<b>\$ 1,000</b>	<b>\$ (4,800)</b>	<b>-83%</b>	
<b>Taxes &amp; Assessments</b>					
Secured & Unsecured Taxes	\$ 26,000	\$ 26,520	\$ 520	2%	
Property Assessments	104,786	108,036	3,250	3%	
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 130,786</b>	<b>\$ 134,556</b>	<b>\$ 3,770</b>	<b>3%</b>	
<b>Grants &amp; Donations</b>					
Grant Revenue	56,000	16,000	\$ (40,000)	-71%	Sonora Area Foundation Bocce Grant
Donation Revenue	18,000	12,000	(6,000)	-33%	Due to possible slowing of the economy
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>\$ 74,000</b>	<b>\$ 28,000</b>	<b>\$ (46,000)</b>	<b>-62%</b>	
<b>Other Revenue</b>					
Interest Revenue	4,500	2,250	(2,250)	-50%	Due to possible slowing of the economy
<b>TOTAL OTHER REVENUE</b>	<b>\$ 4,500</b>	<b>\$ 2,250</b>	<b>\$ (2,250)</b>	<b>-50%</b>	
<b>GRAND TOTAL REVENUE</b>	<b>\$ 215,086</b>	<b>\$ 165,806</b>	<b>\$ (49,280)</b>	<b>-23%</b>	
Admin Transfer Out	\$ 100	\$ 100	\$ -		
<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 215,186</b>	<b>\$ 165,906</b>	<b>\$ (49,280)</b>		

## Twain Harte Community Services District

## 2020-2021 ANNUAL BUDGET

## PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 8,323	\$ 9,123	\$ 800	10%	Double budgeted Ops Manager for 2.5 months
Overtime	500	500	-	0%	
Sick Leave/Vacation Pay	300	300	-	0%	
Intern Stipend			-	0%	
Uniform Allowance	81	126	45	56%	
Cell Phone Stipend	13	13	-	0%	
<b>TOTAL SALARIES</b>	<b>\$ 9,216</b>	<b>\$ 10,062</b>	<b>\$ 845</b>	<b>9%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 1,470	\$ 1,843	\$ 374	25%	Double budgeted Ops Manager for 2.5 months
HRA Reimbursement	593	834	242	41%	Double budgeted Ops Manager for 2.5 months
CALPERS Retirement	1,294	1,557	263	20%	Double budgeted Ops Manager for 2.5 months
FICA	571	624	52	9%	Double budgeted Ops Manager for 2.5 months
Medicare	134	146	12	9%	Double budgeted Ops Manager for 2.5 months
Workers Comp	375	316	(59)	-16%	Reduction in insurance premium
Unemployment Ins/ETT	27	48	21	76%	Double budgeted Ops Manager for 2.5 months
<b>TOTAL BENEFITS</b>	<b>\$ 4,463</b>	<b>\$ 5,368</b>	<b>\$ 905</b>	<b>20%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 500	\$ 500	-	0%	
Facilities Maintenance & Repair			-	0%	
Baseball Field	4,200	4,200	-	0%	
Tennis Courts	1,000	1,000	-	0%	
Park	8,700	9,100	400	5%	
Community Center	2,000	2,000	-	0%	
Vehicle Maintenance & Repair			-	0%	
Landscaping Services	8,400	8,700	300	4%	
Janitorial/Cleaning Services	15,000	15,000	-	0%	
Fuel			-	0%	
Equipment Under \$5,000	1,450	1,200	(250)	-17%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 41,250</b>	<b>\$ 41,700</b>	<b>\$ 450</b>	<b>1%</b>	
<b>Materials &amp; Supplies - 54XXX</b>					
Janitorial Supplies	\$ 1,600	\$ 1,600	\$ -	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ -</b>	<b>0%</b>	

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	

Outside Services - 55XXX					
Engineering Services	\$ 4,500	\$ 4,250	\$ (250)	-6%	
Other Professional Services			0	0%	
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 4,500</b>	<b>\$ 4,250</b>	<b>\$ (250)</b>	<b>-6%</b>	

Other - 56XXX					
Utilities					
Baseball Field	3,600	3,600	-	0%	
Tennis Courts			-	0%	
Park	8,600	7,050	(1,550)	-18%	Removal of duplicate base water charge
Community Center	1,550	2,870	1,320	85%	New water charges at the community center
Property/Liability Insurance	1,700	2,000	300	18%	Insurance company's actual increase
Property Tax			-	0%	
Training, Conferences & Travel			-	0%	
Advertising & Public Education	2,700	2,600	(100)	-4%	
<b>TOTAL OTHER</b>	<b>\$ 18,150</b>	<b>\$ 18,120</b>	<b>\$ (30)</b>	<b>0%</b>	

Debt Service - 58XXX					
Interest on Long Term Debt			\$ -	0%	
Principal on Long Term Debt			-	0%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

<b>GRAND TOTAL EXPENSES</b>	<b>\$ 79,180</b>	<b>\$ 81,100</b>	<b>\$ 1,920</b>	<b>2%</b>	
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Admin Transfer Out	\$ 56,199	\$ 59,962	\$ 3,763		
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<b>GRAND TOTAL WITH ADMIN</b>	<b>\$ 135,379</b>	<b>\$ 141,062</b>	<b>\$ 5,683</b>	<b>4%</b>	
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Twain Harte Community Services District  
2020-2021 ANNUAL BUDGET

PARK - EXPENSES

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	

Capital Outlay - 57XXX					
New Park Development*	\$ 50,000	\$ 50,000	\$ -	0%	
Bocce Court Improvements		\$ 16,000	\$ 16,000	16000%	
Training/Admin Parking Lot*	\$ 1,000	\$ 800	\$ (200)	-20%	
GM Vehicle Replacement		\$ 3,600	\$ 3,600	3600%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 51,000</b>	<b>\$ 70,400</b>	<b>\$ 19,400</b>	<b>38%</b>	

<b>GRAND TOTAL WITH CAPITAL</b>	<b>\$ 186,379</b>	<b>\$ 211,462</b>	<b>\$ 25,083</b>	<b>13%</b>	
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\*Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.



**5-YEAR CAPITAL OUTLAY PLAN**

**Park Fund - FY 20/21**

	Previously Expended	Projected FY 19-20	Requested FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Out Years 6 to 10	Total
Bocce Court Improvements <sup>4</sup>	\$ -	\$ 40,000	\$ 16,000						\$ 56,000
T.H. Meadows Preliminary Develop <sup>4</sup>		\$ -	\$ 50,000						\$ 50,000
Training/Admin Parking Lot <sup>4,5</sup>		\$ 200	\$ 800						\$ 1,000
GM Vehicle Replace (Admin Split) <sup>1,6</sup>			\$ 3,600						\$ 3,600
Bleacher Replacement				\$ 25,000					\$ 25,000
Community Center Upgrades					\$ 30,000				\$ 30,000
Reseal Park Parking Lot						\$ 12,000		\$ 15,000	\$ 27,000
Resurface Tennis Courts							\$ 30,000		\$ 30,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 40,200</b>	<b>\$ 70,400</b>	<b>\$ 25,000</b>	<b>\$ 30,000</b>	<b>\$ 12,000</b>	<b>\$ 30,000</b>	<b>\$ 15,000</b>	<b>\$ 222,600</b>

**NOTES:**

- 1 Vehicle/Equipment replacement items match the THCS D Vehicle/Equipment Replacement Plan.
- 2 An inflation factor of 3% per year has been applied to future capital costs.
- 3 Project completed or anticipated to be completed in previous fiscal year.
- 4 Entire project was budgeted in previous fiscal year. New budget requests represent anticipated unspent funds and will be adjusted to reflect actuals at mid-year.
- 5 Park fund portion of shared \$95,000 project
- 6 Park fund portion of shared \$36,000 project

**Attachment H: FY 20/21 Administrative Budget**

Twain Harte Community Services District

2020-2021 ANNUAL BUDGET

ADMIN - REVENUE

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	

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

<b>GRAND TOTAL REVENUE</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>0%</b>	
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**Twain Harte Community Services District  
2020-2021 ANNUAL BUDGET  
ADMIN - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Salaries - 51XXX</b>					
Regular Time	\$ 292,732	\$ 319,886	27,154	9%	Due to creation of new position
Sick Leave/Vacation Pay	5,700	5,700	0	0%	
Director Stipends	13,105	9,000	(4,105)	-31%	
<b>TOTAL SALARIES</b>	<b>\$ 311,537</b>	<b>\$ 334,586</b>	<b>\$ 23,049</b>	<b>7%</b>	
<b>Benefits - 52XXX</b>					
Health & Vision Insurance	\$ 37,593	\$ 47,189	\$ 9,597	26%	Due to creation of new position
HRA Reimbursement	20,595	18,625	(1,970)	-10%	
Retirement	52,668	57,653	4,986	9%	Due to creation of new position
FICA	20,260	21,206	945	5%	Due to creation of new position
Medicare	4,738	4,959	221	5%	Due to creation of new position
Workers Comp	2,800	2,444	(356)	-13%	Reduction in insurance premium
Unemployment Ins/ETT	1,876	2,156	280	15%	Due to creation of new position
<b>TOTAL BENEFITS</b>	<b>\$ 140,530</b>	<b>\$ 154,233</b>	<b>\$ 13,703</b>	<b>10%</b>	
<b>Equipment, Automotive, Maintenance &amp; Repairs</b>					
Equipment Maintenance & Repair	\$ 1,200	\$ 1,500	\$ 300	25%	
Facilities Maintenance & Repair	13,600	8,000	(5,600)	-41%	One time projects completed in 19/20
Vehicle Maintenance & Repair	1,250	1,250	0	0%	
Janitorial/Cleaning Services	4,700	4,600	(100)	-2%	
Fuel	1,900	1,900	0	0%	
Equipment Under \$5,000	2,250	3,500	1,250	56%	
<b>TOTAL EQUIP, AUTO, MAINT &amp; REPAIRS</b>	<b>\$ 24,900</b>	<b>\$ 20,750</b>	<b>\$ (4,150)</b>	<b>-17%</b>	
<b>Materials &amp; Supplies - 54XXX</b>					
Office Supplies	\$ 3,000	\$ 2,200	\$ (800)	-27%	
Postage	1,700	1,700	0	0%	
Janitorial Supplies	250	250	0	0%	
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 4,950</b>	<b>\$ 4,150</b>	<b>\$ (800)</b>	<b>-16%</b>	

**Twain Harte Community Services District  
2020-2021 ANNUAL BUDGET  
ADMIN - EXPENSES**

BUDGET ITEM	BUDGET		CHANGE		REASON FOR CHANGE
	19/20 Approved	20/21 Requested	\$	%	
<b>Outside Services - 55XXX</b>					
Auditing/Accounting Services	\$ 8,975	\$ 10,500	\$ 1,525	17%	Due to increased costs for possible new auditor
Legal Fees	7,300	7,400	100	1%	
IT Services	3,500	4,200	700	20%	
Other Professional Services	\$ 6,700	\$ 2,400	(4,300)	-64%	Due to one time CEQUA Guideline project in 19.20
<b>TOTAL OUTSIDE SERVICES</b>	<b>\$ 26,475</b>	<b>\$ 24,500</b>	<b>\$ (1,975)</b>	<b>-7%</b>	
<b>Other - 56XXX</b>					
Utilities	\$ 6,800	\$ 6,700	\$ (100)	-1%	
Phone/Communications	5,300	5,300	0	0%	
Software Licenses & Maintenance	9,100	11,600	2,500	27%	Due to intranet implementation
Property/Liability Insurance	6,150	8,700	2,550	41%	Insurance company's actual increase
Property Tax			0	0%	
Dues & Memberships	5,800	6,000	200	3%	
Licenses & Certifications	450	400	(50)	-11%	
Training, Conferences & Travel	11,000	14,200	3,200	29%	Due to training needs for new employee
Advertising & Public Education	4,000	3,500	(500)	-13%	
Bank/Investment Fees	5,000	5,000	-	0%	
<b>TOTAL OTHER</b>	<b>\$ 53,600</b>	<b>\$ 61,400</b>	<b>\$ 7,800</b>	<b>15%</b>	
<b>Debt Service - 58XXX</b>					
Interest on Long Term Debt	\$ -	\$ -	\$ -	0%	
<b>TOTAL DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	
<b>GRAND TOTAL EXPENSES</b>	<b>\$ 561,991</b>	<b>\$ 599,618</b>	<b>\$ 37,627</b>	<b>7%</b>	
Admin Transfer Out	\$ (561,991)	\$ (599,618)	\$ 37,627		
<b>GRAND TOTAL WITH TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>			

AFFP  
NOTICE OF PUBLIC HEARING 5/27

**Affidavit of Publication**

STATE OF CALIFORNIA }  
COUNTY OF TUOLUMNE } SS

Bev Woodland, being duly sworn, says:

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

May 27, 2020

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

SIGNED:

  
\_\_\_\_\_  
Principal Clerk

Subscribed to and sworn to me this 27th day of May 2020.

  
\_\_\_\_\_  
Bev Woodland, Principal Clerk, Tuolumne County,  
California

NOTICE OF PUBLIC HEARING

The Board of Directors for the Twain Harte Community Services District (District) will conduct a Public Hearing to consider final adoption of the District's 2020/2021 annual budget, salary plan and capital outlay plan. The public hearing will be held at the District office on Wednesday, June 10, 2020 at 9:00 a.m. located at 22912 Vantage Pointe Dr, Twain Harte, CA. Members of the public are invited to attend and provide comment regarding any item in the budget or regarding the addition of other items.

In the event that the COVID-19 Stay in Place order is still in effect, the hearing will be held remotely in accordance with Governor Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e). Members of the public will be able to access the meeting remotely, by accessing the link in the hearing agenda.

A copy of the proposed budget may be requested through e-mail [info@twainhartecsd.com](mailto:info@twainhartecsd.com) or by phoning the District office at (209) 586-3172.

Publication date: 5/27/20  
The Union Democrat, Sonora, CA

00000127 00005887

TWAIN HARTE COMMUNITY SERVICES  
PO BOX 649  
TWAIN HARTE, CA 95383

**TWAIN HARTE COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 20-20**

**APPROVAL OF ENGINEER'S REPORT, DIAGRAM OF ASSESSMENT AND ORDER TO CONTINUE ASSESSMENTS FOR THE FIRE AND RESCUE ASSESSMENT DISTRICT FOR FISCAL YEAR 2020-21**

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

**WHEREAS**, by its Resolution No. 20-12, the Twain Harte Community Services District Board (the "Board"), designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the California Codes Government Code Sections 50078 et. seq. and Article XIII D of the California Constitution; and

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

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

**WHEREAS**, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 10, 2020, at the hour of 9:00 a.m. at the Twain Harte Community Services District remote board meeting held in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e), for a hearing by this Board on the question of the continuation of the proposed assessment, notice of which hearing was given as required by law; and

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

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

1. The public interest, convenience and necessity require that the continuation be made.
2. The assessment is levied without regard to property valuation.
3. The Engineer's Report as a whole and each part thereof, to wit:
  - (a) The Engineer's estimate of the itemized and total costs and expenses of providing the services and improvements and of the incidental expenses in connection therewith;
  - (b) the diagram showing the assessment district, plans and specifications for the services and improvements to be provided and the boundaries and dimensions of the respective lots and parcels of land within the District; and
  - (c) the assessments for fiscal year 2020-21 shall be continued at the rate of EIGHTY-SEVEN DOLLARS AND EIGHTY-SIX CENTS (\$87.86) per single family equivalent benefit unit, which is less than the maximum authorized rate, as specified in the final Engineer's Report for fiscal year 2020-21 with estimated total annual assessment revenues as set forth in the Engineer's Report; and
  - (d) the assessment of the total amount of the cost and expenses of the proposed services and improvements upon the several lots and parcels of land in the District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the services and improvements, and of the expenses incidental thereto;

are finally approved and confirmed.

4. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
5. The assessment to pay the costs and expenses of the services and improvements for fiscal year 2020-21 is hereby continued. For further particulars pursuant to the provisions of the California Codes Government Code Sections 50078 et. seq., reference is hereby made to the Resolution Directing Preparation of the Engineer's Report.
6. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the services and improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
7. Funds collected from the Twain Harte Fire and Rescue Assessment District shall be expended only for the special benefit of parcels within the Twain Harte Community Services District Boundaries as



defined by the assessment diagram included with the Engineer's Report. Any unexpended funds raised by the Assessment remaining at the end of any fiscal year shall be carried over to be utilized for the same purposes in the next fiscal year.

8. The Twain Harte Fire and Rescue Assessment District assessments shall be collected in the same manner, and subject to the same penalties as property taxes in Tuolumne County.

**PASSED AND ADOPTED**, by the Board of Directors of the Twain Harte Community Services District at their Regular Meeting held on June 10, 2020 by the following roll call vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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Eileen Mannix, Board President

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Kimberly Silva, Board Secretary

**TWAIN HARTE COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 20-21**

**APPROVAL OF ENGINEER'S REPORT, DIAGRAM OF ASSESSMENT AND ORDER TO CONTINUE  
ASSESSMENTS FOR THE FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES  
ASSESSMENT DISTRICT FOR FISCAL YEAR 2020-21**

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

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

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

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

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

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

**WHEREAS**, On May 13, 2020, this Board adopted Resolution No. 20-13 to continue to collect Assessments for fiscal year 2020-21, preliminarily approving the Engineer's Report, and providing for notice of hearing on June 10, 2020, at the hour of nine (9:00) a.m. at the Twain Harte Community Services District remote board meeting held in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e); and

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

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

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

1. The public interest, convenience and necessity require that the continuation be made.
2. The assessment is levied without regard to property valuation.
3. The Engineer's Report for the Assessment together with the proposed assessment roll for fiscal year 2020-21 is hereby confirmed and approved.
4. That based on the oral and documentary evidence, including the Engineer's Report offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several lots and parcels of land subject to the Assessment will be specially benefited by the equipment and apparatus to be financed by the assessment proceeds in at least the amount of the assessment apportioned against such lots and parcels of land, respectively; (b) that the Assessment is continued without regard to property valuation; and (c) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property from the fire suppression and protection equipment and apparatus to be financed with assessment proceeds.
5. That assessments for fiscal year 2020-21 shall be continued at the rate of ONE HUNDRED NINETY AND TWO CENTS (\$190.02) per single-family equivalent benefit unit, which is less than the maximum authorized rate, as specified in the Engineer's Report for fiscal year 2020-21 with estimated total annual assessment revenues as set forth in the Engineer's Report.
6. That the fire suppression and protection equipment and apparatus to be financed with assessment proceeds described in the Engineer's Report are hereby ordered.
7. No later than August 10<sup>th</sup> following such adoption, the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Tuolumne ("County Auditor"). Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all the laws providing for collection and enforcement shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Fire Protection and Emergency Response Services Assessment.
8. All revenues from Assessments shall be deposited in a separate fund established under the distinctive designation of the Twain Harte Community Services, Fire Protection and Emergency Response Services Assessment.

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

**PASSED AND ADOPTED** by the Board of Directors of the Twain Harte Community Services District at their Regular Meeting held on June 10, 2020 by the following roll call vote:

AYES:

NOES:

ABSTAINED:

ABSENT:

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Eileen Mannix, Board President

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Kimberly Silva, Board Secretary

**THE TWAIN HARTE COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 20-22**

**APPROVAL OF ENGINEER'S REPORT, DIAGRAM OF ASSESSMENT AND ORDER TO CONTINUE  
ASSESSMENTS FOR THE PARKS AND RECREATION MAINTENANCE DISTRICT FOR FISCAL YEAR  
2020-21**

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

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

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

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

**WHEREAS**, by Resolution No. 20-02, the Board of Directors ordered the preparation of an Engineer's Report for the Parks and Recreation Maintenance District (the "District") for fiscal year 2020-21; and

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

**WHEREAS**, by Resolution No. 20-10, the Board of Directors preliminarily approved the Engineer's Report for said District and set a date for a Public Hearing; and

**WHEREAS**, said report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 10, 2020, at the hour of 9:00 a.m. at the Twain Harte Community Services District remote board meeting held in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e) for a hearing by this Board on the question of the continuation of the levy of the proposed assessment, notice of which hearing was given as required by law; and

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

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

1. The public interest, convenience and necessity require that the continuation be made.
2. The Assessment District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.
3. The assessment is levied without regard to property valuation.
4. The Engineer's Report as a whole and each part thereof, to wit:
  - (a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;
  - (b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and
  - (c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;are finally approved and confirmed.
5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
6. The assessments for fiscal year 2020-21 shall be continued at the rate of SEVENTY AND FORTY-FOUR CENTS (\$70.44) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2020-21 with estimated total annual assessment revenues as set forth in the Engineer's Report; and

7. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2020-21 is hereby continued. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.
8. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
9. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Tuolumne. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Twain Harte Community Services District Parks and Recreation Maintenance District.
10. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.
11. The Clerk of the Board shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

**PASSED AND ADOPTED**, by the Board of Directors of the Twain Harte Community Services District at their Regular Meeting held on June 10, 2020 by the following roll call vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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Eileen Mannix, Board President

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Kimberly Silva, Board Secretary

**TWAIN HARTE COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 20-23**

**ADOPTION OF THE FISCAL YEAR 2020-2021 BUDGET, SALARY PLAN,  
CAPITAL OUTLAY PLANS AND RESERVE DESIGNATIONS**

**WHEREAS**, it is estimated that the minimum amount of money required to provide District services for the fiscal year ending June 30, 2021 is the sum of \$5,047,546 as detailed in the Fiscal Year 2020-2021 Budget (Budget) proposal contained herein; and

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

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

**WHEREAS**, the proposed Budget anticipates receipt of \$4,302,847 in service charges, taxes, assessments, and other sources of revenue during fiscal year 2020-2021; and

**WHEREAS**, an additional \$744,699 will need to be transferred from reserve accounts to cover Budget expenses; and

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

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

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

1. The attached 2020-2021 Fiscal Year Budget, Salary Scale, Capital Outlay Plan and Reserve Designation Summary be adopted and implemented and staff be authorized to make expenditures within said budget pursuant to law and current Board Policy effective July 1, 2020; and
2. The District Secretary is hereby directed to furnish a certified copy of this resolution and the approved Budget to the Tuolumne County Board of Supervisors and Tuolumne County Auditor.



**PASSED AND ADOPTED**, by the Board of Directors of Twain Harte Community Services District, County of Tuolumne, State of California at their Regular Meeting held on June 10, 2020 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

ATTEST:

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Eileen Mannix, Board President

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Kimberly Silva, Board Secretary

**TWAIN HARTE COMMUNITY SERVICES DISTRICT  
RESOLUTION NO. 20-24**

**AUTHORIZATION TO ENTER INTO A FUNDING AGREEMENT WITH THE  
STATE WATER RESOURCES CONTROL BOARD AND AUTHORIZATION  
AND DESIGNATION OF A REPRESENTATIVE FOR THE TWAIN HARTE  
COMMUNITY STORMWATER ENHANCEMENT PROJECT**

**WHEREAS**, Twain Harte Community Services District (District) has submitted an application to the State Water Resources Control Board for funding for the Twain Harte Community Stormwater Enhancement Project (Project), which consists of a series of improvements across the community to enhance water quality, decrease creek scouring, reduce sedimentation in Twain Harte Lake, improve water supply self-reliance, and educate the community to encourage similar improvements on private properties across the community; and

**WHEREAS**, prior to the State Water Resources Control Board's executing a funding agreement, the District is required to adopt a resolution authorizing an agent, or representative, to sign the funding agreement, amendments, and requests for disbursement on behalf of the District, and to carry out other necessary Project-related activities.

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

1. The **General Manager**, or designee, is hereby authorized and designated to sign, for and on behalf of Twain Harte Community Services District, the funding agreement for the Project and any amendments thereto; and
2. The **General Manager**, or designee, is hereby authorized and designated to represent the Twain Harte Community Services District in carrying out the District's responsibilities under the funding agreement, including certifying invoices and disbursement requests for Project costs on behalf of the District and compliance with applicable state and federal laws; and
3. Any and all actions, whether previously or subsequently taken by the Twain Harte Community Services District, which are consistent with the intent and purposes of the foregoing resolution, shall be, and hereby are, in all respects, ratified, approved and confirmed.

**CERTIFICATION**

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted by the Twain Harte Community Services District's

Board of Directors at their Regular Meeting held on June 10, 2020 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

ATTEST:

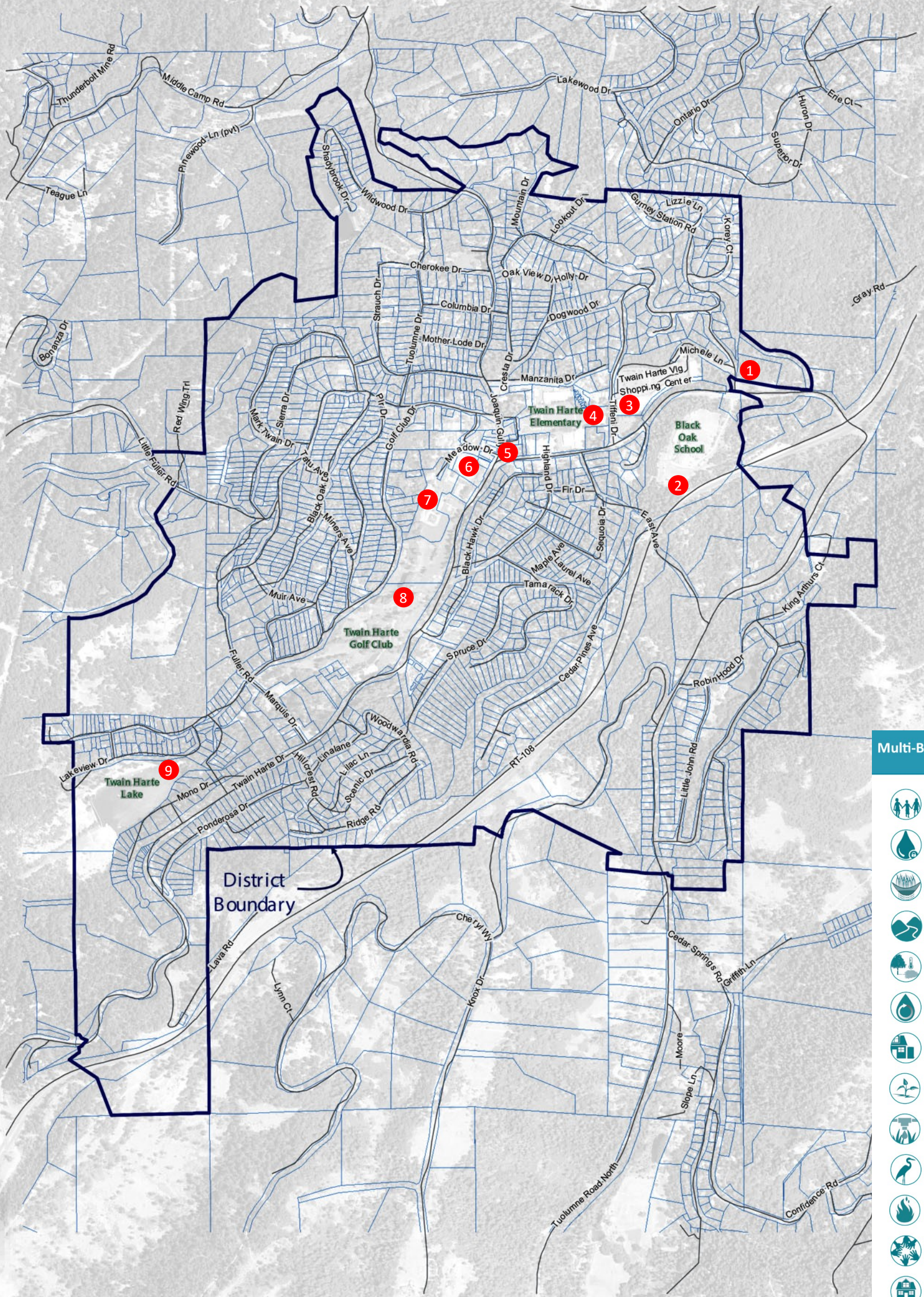
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Eileen Mannix, Board President

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Kimberly Silva, Board Secretary

# TWAIN HARTE COMMUNITY SERVICES DISTRICT STORMWATER PROJECT



## Multi-Benefit Icons Key

- EDUCATION
- WATER SECURITY
- GROUNDWATER RECHARGE
- WATER QUALITY
- HEAT ISLAND REDUCTION
- WATER RE-USE
- DEMONSTRATION PROJECTS
- CLIMATE CHANGE RESILIENCY
- WATER EFFICIENCY
- HABITAT
- FIRE MANAGEMENT
- COMMUNITY STAKEHOLDERS
- FLOOD REDUCTION
- INSTREAM FLOW ENHANCEMENT



	1	2	3	4	5	6	7	8	9
QUANTITY PROJECT TYPES	5 project types	4 project types	5 project types	5 project types	5 project types	7 project types	4 project types	5 project types	5 project types
PROJECT TYPES	Biofiltration, Habitat Restoration, Stormwater Infiltration, Groundwater Recharge, Sediment Traps	Vegetated Infiltration, Water Conservation, Rainwater Reuse, Sediment Traps	Vegetated Infiltration, Water Conservation, Rainwater Reuse, Reduced Heat Island/Icing, Stormwater Reuse	Vegetated Infiltration, Water Conservation, Rainwater Reuse, Reduced Heat Island/Icing, Stormwater Reuse	Vegetated Infiltration, Groundwater Recharge, Rainwater Reuse, Water Conservation, Reduced Heat Island/Icing	Vegetated Infiltration, Groundwater Recharge, Habitat Restoration, Water Conservation, Rainwater Reuse, Reduced Heat Island/Icing, Interpretative Center	Vegetated Infiltration, Water Conservation, Rainwater Reuse, Reduced Heat Island/Icing	Groundwater Recharge, Water Conservation, Biofiltration, Sediment Traps, Stormwater Capture/Reuse	Biofiltration, Habitat Restoration, Sediment Traps, Rainwater Reuse, Reduced Heat Island/Icing

# PROPOSITION 1 STORM WATER GRANT PROGRAM ROUND 2 SOLICITATION NOTICE

## **PURPOSE**

The purpose of this notice is to provide information to the public about the upcoming Proposition 1 Storm Water Grant Program Funding Solicitation.

## **BACKGROUND**

The *Water Quality, Supply, and Infrastructure Improvement Act of 2014* (Proposition 1), was approved by California voters on November 4, 2014. Proposition 1 authorized \$200 million to the State Water Resources Control Board (State Water Board) to provide competitive grant funds **for multi-benefit storm water management projects** (Wat. Code, § 79747). After accounting for bond and program administration costs, there was a total of approximately \$186 million available for qualifying projects.

During the first solicitation (Round 1) in 2016, the State Water Board awarded approximately \$10 Million in grant funds for planning projects, and \$113 Million for implementation projects (~\$80 Million in Prop 1 grant funding and ~\$33 Million in older bond funding).

In October 2019, the State Water Board adopted **amended Guidelines for the Round 2 solicitation** that include eligibility requirements, scoring criteria used to evaluate applications, requirements for funded projects, etc.

During this solicitation, there will be approximately \$100 Million available for eligible implementation projects.

## **SOLICITATION TIMELINE**

The solicitation will **open April 2020** and **close on July 2, 2020**.

## **APPLICATION SUBMITTAL**

Proposals are submitted electronically using the online Financial Assistance Application Submittal Tool ([FAAST](#)). The solicitation in FAAST consists of multiple tabs with text boxes, pull down menus, and multiple-choice selections. Applicants will also provide additional information by uploading documents on the Attachments tab. **Proposals will NOT be accepted after the deadline.**

The following FAAST resources are available online: [Frequently Asked Questions](#) and [User Manual](#). If you need assistance, please contact the FAAST Help Desk between 8:00 am and 5:00 pm, Monday through Friday, at 1-866-434-1083 or at [FAAST\\_ADMIN@waterboards.ca.gov](mailto:FAAST_ADMIN@waterboards.ca.gov). All emails should include the subject line "Proposition 1 Storm Water Grant Program " and the FAAST Proposal Identification Number (PIN) if known.

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Templates for various application attachments are included in the solicitation email or may be requested by sending an email to [swgp@waterboards.ca.gov](mailto:swgp@waterboards.ca.gov) with the subject "Attachment Template Request". Please request the templates early to ensure adequate time for completion and submission prior to the deadline.

## **ELIGIBILITY**

**Funding will only be available for eligible implementation (construction) projects.**

Stand-alone planning projects are NOT eligible for funding during Round 2. However, planning costs directly related to a funded implementation project may be eligible.

**Eligible Applicants** include: Public Agencies/Utilities, 501(c)(3) Non-Profit Organizations, Mutual Water Companies, State and Federally Recognized Tribes.

**Eligible Projects** are those that ***capture, treat, infiltrate and/or use*** storm water/dry weather runoff for a variety of potential benefits, including (but not limited to):

- Water Supply
  - Increased water supply reliability
  - Conjunctive use
  - Increased water conservation
- Water Quality
  - Increased filtration and/or treatment of runoff
  - Nonpoint source pollution control
  - Reestablish natural water drainage and treatment
- Flood Protection
  - Decreased flood risk by reducing runoff rate and/or volume
  - Reduced sanitary sewer overflows
- Environmental
  - Habitat protection and improvement
  - Increased urban green space
  - Improved air quality
  - Reduced greenhouse gas emissions
  - Water temperature improvements
- Community
  - Improved public health
  - Employment opportunities provided
  - Public education
  - Community Involvement
  - Created recreational and public use areas (green space)

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## **NOTEWORTHY REQUIREMENTS**

We have noted a couple of significant requirements below. More details on these and other specific requirements are provided in the Guidelines for Round 2. Applicants should thoroughly review the Guidelines for Round 2 prior to submitting a proposal.

- **Project must be listed in a [Storm Water Resource Plan](#) that the State Water Board has concurred with.** Note: Projects benefiting a Disadvantaged Community (DAC) with a population of 20,000 or less that is not a co-permittee for an MS4 permit issued to a municipality with a population of more than 20,000, and/or (2) projects that are in an Area of Special Biological Significance (ASBS) and are covered under an approved ASBS Compliance Plan, are exempt from this requirement. *Exempt projects still must be submitted to the local Integrated Regional Water Management (IRWM) group for incorporation into an adopted IRWM Plan.*
- **In general, there is a 50% match requirement based on the Total Project Cost.** The required match may be reduced for projects located in and benefitting a DAC or Economically Distressed Area (See Table 2 of the Guidelines). Requests for Match Reduction must include the information requested in Appendix A of the Guidelines.

## **PROJECT PREFERENCES**

Appendix B-2 of the Guidelines provides the proposal evaluation scoring criteria. Consistent with the Guidelines, during the proposal evaluation and scoring process, **additional points will be awarded to projects that:**

- *Provide benefits to a DAC/EDA;*
- *Demonstrate readiness to proceed;*
- *Demonstrate adequate public outreach and support for the proposed project;*
- *Provide a competitive unit cost-benefit (i.e. \$ per Acre-feet);*
- *Include Water Supply or Water Quality as a primary benefit;*
- *Propose to use captured storm water/dry weather runoff at multiple locations;*
- *Propose multiple uses of captured storm water/dry weather runoff; and*
- *Include Nature-Based project elements (i.e. create green space).*

## **PROGRAM UPDATES**

All potential applicants are strongly encouraged to sign up for emails to stay informed about any updates or changes to the solicitation process. To sign up, access the State Water Board's [email subscription form](#), enter your name and email address, select "Financial Assistance (Grants & Loans)", and click on "Storm Water Grant Program."

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## **MORE INFORMATION**

Please refer to the following for more detailed information regarding the Round 2 Solicitation.

### **Program Webpage:**

[https://www.waterboards.ca.gov/water\\_issues/programs/grants\\_loans/swgp/prop1/](https://www.waterboards.ca.gov/water_issues/programs/grants_loans/swgp/prop1/)

### **Program Guidelines:**

Posted on the webpage link above.

### **Frequently Asked Questions (FAQ):**

Posted on the webpage link above.

### **Additional Questions:**

Please direct additional questions you may have regarding the Round 2 solicitation to [swgp@waterboards.ca.gov](mailto:swgp@waterboards.ca.gov).



**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**

**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

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**Labor Charges**

All District Staff (Regular Time) \_\_\_\_\_ ~~\$5960.00~~/Hour (Regular Time)

Damage to District Facilities Actual cost for materials and labor  
including uncovering meter boxes, meters and cleanouts

~~\$30.00~~ per hookup (one install/uninstall/reading)  
\$15.00 per day (if additional meter reading needed)

~~\$1000.00~~ Refundable Deposit (meter damage/loss)

RATE 2 X current water consumption rate (\$/gal)

Water abuse during mandatory restrictions (drought) \$100.0

**Equipment Charges**

Backhoe ~~\$4650.00~~/Hour

Mini Excavator ~~\$35.00~~/Hour

Dump TruckTrailer ~~\$\$\$467.00~~/Hour

Pick-Up ~~\$2330.00~~/Hour

Fork Lift ~~\$3645.00~~/Hour

Vacuum Trailer ~~\$12650.00~~/Hour

Sewer Jetter ~~\$50.00~~/Hour

**Reconnection Water/Sewer Fees**

<u>Additional Billing (per bill)</u>	<u>\$2.50</u>
<u>Property Transfer/Account Set-up</u>	<u>\$30.00</u>
<u>Renter Set-up/Account Transfer</u>	<u>\$30.00</u>
<u>Returned Check Fee</u>	<u>\$40.00</u>
<u>Service Shutoff/Flow Reduction</u>	<u>for Non-Payment \$50.00</u>
<del>— Water Service</del>	<del>— \$50.00</del>
<del>— Sewer Service</del>	<del>— \$70.00</del>
<del>48-Hour Door Notice - Shutoff/Flow Reduction</del>	<del>\$20.00</del>
After Hours Service Reinstatement/Call	\$150.00

**Fire Hydrant Meter Rental / Treated Water Purchase**

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

**Office Other Fees**

**Photocopies**

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

~~Property Transfer~~ ~~\$30.00~~ ~~Returned Check Fee~~

**Lost key fee**

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

**TWAIN HARTE COMMUNITY SERVICES DISTRICT**  
**Policy and Procedure Manual**

**POLICY TITLE:** Facility Rental Fee Schedule  
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**AMENDED:** July 12, 2012  
**AMENDED:** March 14, 2013  
**AMENDED:** January 9, 2014  
**AMENDED:** August 13, 2015  
**AMENDED:** April 14, 2016  
**AMENDED:** September 8, 2016  
**AMENDED:** August 10, 2017

**1065.10 Purpose**

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

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

**1065.20 Rental Rates**

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

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

**1065.30 Reservations**

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

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

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

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

**1065.30 User Permit**

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

**1065.40 Facility Inspection**

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

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

**1065.50 Community Center Rental**

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

- Must consist of a minimum of 4 separate meetings/uses per year (under one reservation).
- Each meeting/use must last no longer than 3 hours.
- Meetings/uses may only be scheduled Sunday through Thursday.

**1065.52** The tables and chairs contained at the Community Center are for use within that facility only and their use is included in the rental fee.

**1065.53** Use of the tables and chairs outside the Community Center is only allowed with written authorization provided by the District in advance and additional table/chair rental fees and deposits paid as detailed in this fee schedule. The Community Center must also be reserved for chairs and/or tables to be used outside the building.

**1065.54** At the discretion of the General Manager, Twain Harte community volunteer organizations may reasonably use the Community Center without charge. All such organizations must make reservations and obtain permission in advance of use.

**1065.60 Fire/Emergency Training Facility Rental**

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

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

**1065.70 Bocce Court Rental**

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

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

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

**TWAIN HARTE COMMUNITY SERVICES DISTRICT**

**Facility Rental Fee Schedule**

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

**Notes**

- <sup>1</sup> A refundable \$100 deposit is required for rental of any facility.
- <sup>2</sup> Recurring Meeting/Use - 3 hour maximum, at least 4 meetings per year, Sunday-Thursday only.
- <sup>3</sup> Playground and skate park must be open for public use at all times
- <sup>4</sup> For large community events that are open to the public and require use of most of the parking lot and/or park area. Separate rental of the parking area is not required for community events.
- <sup>5</sup> Includes seven parking spaces in front of the stage area (does not include handicap space).
- <sup>6</sup> Assumes no comparable donation or servicing of facilities.
- <sup>7</sup> Fire training facilities, equipment, personnel and materials may be rented by separate agreement.



# User Permit

**\*\*Keep this Permit on site with you during rental event\*\***

**TWAIN HARTE CSD**

P.O.BOX 649  
Twain Harte, CA 95383

**\*\*Call (209) 588-5558 for facility problems\*\***

Applicant Name		Organization Name	
Street Address		Street Address	
City State Zip		City State Zip	
Contact Person Area Code Telephone		Contact Person Area Code Telephone	

Facility to be Reserved (use facility name from Fee Schedule)	Date(s)	Hours: From - To	Estimated Attendance (Number)	<b>DISTRICT USE ONLY (FEES)</b>

<b>DESCRIPTION OF USE:</b>	<b>TOTAL FEES</b>	
	<b>CLEANING DEPOSIT (REFUNDABLE)</b>	
	<b>GRAND TOTAL</b>	
	<b>AMOUNT PAID</b>	
	Cash <input type="checkbox"/> Check <input type="checkbox"/>	
	<b>BALANCE DUE</b>	
<b>Is alcohol involved in the event?</b> No <input type="checkbox"/> Served only <input type="checkbox"/> Sold <input type="checkbox"/>		<b>ALCOHOL PERMIT YES <input type="checkbox"/> NO <input type="checkbox"/></b>

### GENERAL RULES COVERING USE OF FACILITIES

- Alcohol is prohibited in the park and District facilities unless specifically approved in this permit. The sale of alcohol is strictly forbidden unless the User has a valid Alcoholic Beverage Permit and provides the District with: 1) Proof of coverage of insurance for the sale of alcoholic beverages and 2) an endorsement to that insurance policy naming the District as an Additionally Insured.
- All user groups must confine their use to the area(s) for which this permit is issued and all activities must be concluded by \_\_\_\_\_ p.m.
- Refunds of User Fees will only be refunded upon \_\_\_\_\_ days advance notice
- Refundable User Deposits are required for clean up and/or facility damage. Clean-up is the responsibility of user groups. Rubbish, garbage and litter shall be deposited in designated receptacles. All areas used must be cleaned and returned to original condition to the satisfaction of the District prior to deposit refund. Keys must be returned within \_\_\_\_\_ days or no refund.
- No tacks, nails, staples, tapes, etc are allowed on walls, ceilings, or woodwork. No candles are allowed in any facility.
- Sale of any goods, wares, merchandise or food products, or their solicitation or distribution is prohibited unless specified in this permit. All vendors at Permittee's event shall be the responsibility of the Permittee. Vendors shall be covered by the Permittee's General Liability insurance.
- Amplified sound is not permitted except as detailed in this permit.
- All Users will provide the District with certificates of General Liability Insurance, acceptable to the District, naming the District as additionally insured. Policy endorsements may be required for events considered high risk by the District.

### CERTIFICATION AND LIABILITY RELEASE

I hereby certify that I have read the rules, regulations, conditions and terms of this User Permit and that I, or the organization which I represent, will abide by them and all other directives of the District which may be communicated to the applicant.

The PERMITEE (the contact person and/or organization) agrees to be solely responsible for any and all liability, claims, losses, demands, damages and costs, including attorney fees, arising out of or resulting from any injury to person or damage to property which arise of its use, including use by vendors, of the Twain Harte Community Services District's property and/or facility/ies. The PERMITEE agrees to defend, indemnify and hold harmless the Twain Harte Community Services District, its officers, agents, employees and volunteers against any and all such claims, demands, causes of action, suits and expenses, whether or not any such claim or action is alleged to have been caused in part by the Twain Harte Community Services District as a party indemnified hereunder.

Signature of Responsible Individual :	Date
Signature of Authorized District Official	Date

Other District Permitted Conditions:

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

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

#### **1065.70 Bocce Court Rental**

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

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

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

## TWIN HARTE COMMUNITY SERVICES DISTRICT

### Facility Rental Fee Schedule

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

**Notes**

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

<sup>7</sup> Fire training facilities, equipment, personnel and materials may be rented by separate agreement.

# User Permit

**\*\*Keep this Permit on site with you during rental event\*\***

**TWAIN HARTE CSD**

P.O.BOX 649  
Twain Harte, CA 95383

**\*\*Call (209) 588-5558 for facility problems\*\***

Applicant Name		Organization Name	
Street Address		Street Address	
City State Zip		City State Zip	
Contact Person Area Code Telephone		Contact Person Area Code Telephone	

Facility to be Reserved (use facility name from Fee Schedule)	Date(s)	Hours: From - To	Estimated Attendance (Number)	<b>DISTRICT USE ONLY (FEES)</b>

<b>DESCRIPTION OF USE:</b>	<b>TOTAL FEES</b>	
	<b>CLEANING DEPOSIT (REFUNDABLE)</b>	
	<b>GRAND TOTAL</b>	
	<b>AMOUNT PAID</b>	
	Cash <input type="checkbox"/> Check <input type="checkbox"/>	
	<b>BALANCE DUE</b>	
<b>Is alcohol involved in the event?</b> No <input type="checkbox"/> Served only <input type="checkbox"/> Sold <input type="checkbox"/>		<b>ALCOHOL PERMIT YES <input type="checkbox"/> NO <input type="checkbox"/></b>

### GENERAL RULES COVERING USE OF FACILITIES

- Alcohol is prohibited in the park and District facilities unless specifically approved in this permit. The sale of alcohol is strictly forbidden unless the User has a valid Alcoholic Beverage Permit and provides the District with: 1) Proof of coverage of insurance for the sale of alcoholic beverages and 2) an endorsement to that insurance policy naming the District as an Additionally Insured.
- All user groups must confine their use to the area(s) for which this permit is issued and all activities must be concluded by \_\_\_\_\_ p.m.
- Refunds of User Fees will only be refunded upon \_\_\_\_\_ days advance notice
- Refundable User Deposits are required for clean up and/or facility damage. Clean-up is the responsibility of user groups. Rubbish, garbage and litter shall be deposited in designated receptacles. All areas used must be cleaned and returned to original condition to the satisfaction of the District prior to deposit refund. Keys must be returned within \_\_\_\_\_ days or no refund.
- No tacks, nails, staples, tapes, etc are allowed on walls, ceilings, or woodwork. No candles are allowed in any facility.
- Sale of any goods, wares, merchandise or food products, or their solicitation or distribution is prohibited unless specified in this permit. All vendors at Permittee's event shall be the responsibility of the Permittee. Vendors shall be covered by the Permittee's General Liability insurance.
- Amplified sound is not permitted except as detailed in this permit.
- All Users will provide the District with certificates of General Liability Insurance, acceptable to the District, naming the District as additionally insured. Policy endorsements may be required for events considered high risk by the District.

### CERTIFICATION AND LIABILITY RELEASE

I hereby certify that I have read the rules, regulations, conditions and terms of this User Permit and that I, or the organization which I represent, will abide by them and all other directives of the District which may be communicated to the applicant.

The PERMITEE (the contact person and/or organization) agrees to be solely responsible for any and all liability, claims, losses, demands, damages and costs, including attorney fees, arising out of or resulting from any injury to person or damage to property which arise of its use, including use by vendors, of the Twain Harte Community Services District's property and/or facility/ies. The PERMITEE agrees to defend, indemnify and hold harmless the Twain Harte Community Services District, its officers, agents, employees and volunteers against any and all such claims, demands, causes of action, suits and expenses, whether or not any such claim or action is alleged to have been caused in part by the Twain Harte Community Services District as a party indemnified hereunder.

Signature of Responsible Individual :	Date
Signature of Authorized District Official	Date

Other District Permitted Conditions:

**TWAIN HARTE COMMUNITY SERVICES DISTRICT**  
**Policy and Procedure Manual**

**POLICY TITLE:** Vendor Agreement  
**POLICY NUMBER:** 1070  
**ADOPTED:** October 11, 2007  
**AMENDED:**  
**REVIEWED:** March 3, 2015

**1070.10** It is the intent of the Board of Directors to make District parks and facilities convenient, available and affordable for District residents and visitors. The Board of Directors recognizes that there exists a desire by the public and the community to have various types of “for profit” vendors offering their services to the benefit of residents and visitors alike. This policy sets forth the requirements for a “for profit” vendor to use certain areas of the District’s park facilities.

**1070.20** “For profit” vendors desiring to offer their services/goods on District property must comply with the following requirements:

1. Vendors must fill out a User Permit application.
2. Vendors must enter into a written agreement with the District, in a form provided by the District, prior to commencing operation.
3. Vendors must pay the normal cleaning deposit required to obtain a User Permit.
4. Vendors must pay all fees for the use of District property in advance of such use.
5. Vendors shall provide the minimum insurance amounts required by the District’s Park Ordinance.
6. Vendor Agreements shall be for a maximum duration of one year, unless authorized by the District’s Board of Directors.
7. Vendors shall not use areas and facilities that are rented by other users unless specifically included in that user’s User Permit.

**1070.30** All vendor agreements are subject to the General Manager’s approval and the General Manager is authorized to enter into all such vendor agreements. Vendors not approved by the General Manager shall have the right to appeal the decision to the Park and Recreation Committee and then the full Board of Directors at their next regular meeting.

**1070.40** Vendor fees are as follows:

1. Daily Fee: \$25
2. Weekly Fee: \$100
3. Monthly Fee: \$250

**1070.50** Vendors sponsored during special events will not be required to enter into a Vendor Agreement or fill out a User Permit, under the following circumstances:.

1. Event sponsors/promoters complete a User Permit application for facility rental, pay all fees and deposits, and provide minimum insurance amounts.
2. Event sponsors/promoters shall include all vendors on their User Permit. If vendors are unknown, event sponsors/promoters shall indicated the anticipated number and type of vendors.
3. For purposes of the District, all vendors shall be covered under the event sponsor/promoter's insurance policy. Event sponsor/promoters may wish to enter into separate agreements with vendors, but the District will ultimately hold the event sponsor/promoter liable for all damages and other liability related to their event.



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**1070.10** It is the intent of the Board of Directors to make District parks and facilities convenient, available and affordable for District residents and visitors. The Board of Directors recognizes that there exists a desire by the public and the community to have various types of “for profit” vendors offering their services to the benefit of residents and visitors alike. This policy sets forth the requirements for a “for profit” vendor to use certain areas of the District’s park facilities.

**1070.20** ~~“It is further the intent of the Board of Directors to establish a system by which the District Manager can allow “for profit” vendors to use certain park areas for the pleasure and benefit of the public.~~ For profit” vendors desiring to offer their services/goods on District property must comply with the following requirements:

1. ~~\_\_\_\_\_ 1070.21~~ All such vendors must fill out a User Permit application.
2. ~~and Vendors must~~ enter into a written agreement with the District, in a form provided by the District, prior to commencing operation.
3. Vendors must pay the normal cleaning deposit required to obtain a User Permit.
4. Vendors must pay all fees for the use of District property in advance of such use.
5. Vendors shall provide the minimum insurance amounts required by the District’s Park Ordinance.
6. Vendor Agreements shall be for a maximum duration of one year, unless authorized by the District’s Board of Directors.
- ~~7.~~ Vendors shall not use areas and facilities that are rented by other users unless specifically included in that user’s User Permit.

**1070.30** All vendor agreements ~~shall require~~ are subject to the General Manager’s approval and the General Manager is authorized to enter into all such vendor agreements, except for the following conditions:

~~1070.31~~ Vendors not approved by the General Manager shall have the right to address appeal the decision to the Park and Recreation Committee and then the full Board of Directors at their next regular meeting.

**1070.40** ~~Fee Schedule shall be considered annually by the Board of Directors.~~ Vendor fees are as follows:

1. ~~1070.41~~ Approved vendors shall pay a fee of \$5.00 per day Daily Fee: \$25
2. Weekly Fee: \$100
3. Monthly Fee: \$250

~~1070.42-50~~ Vendors sponsored during special events will not be required to enter into a Vendor Agreement or fill out a User Permit, under the following circumstances:~~shall be covered under the event promoter's User Permit.~~

1. Event sponsors/promoters complete a User Permit application for facility rental, pay all fees and deposits, and provide minimum insurance amounts.
2. Event sponsors/promoters shall include all vendors on their User Permit. If vendors are unknown, event sponsors/promoters shall indicated the anticipated number and type of vendors.
3. For purposes of the District, all vendors shall be covered under the event sponsor/promoter's insurance policy. Event sponsor/promoters may wish to enter into separate agreements with vendors, but the District will ultimately hold the event sponsor/promoter liable for all damages and other liability related to their event.

~~1070.50~~ Event sponsors/promoters are required to complete a user permit application, (Attachment 1 of THCS D Policy 1065); sponsors shall indicate anticipated number and type of vendors. The District's Park Ordinance sets forth the minimum insurance amounts and requirements for reservation of facilities and may not be waived by the General Manager.

~~1070.60~~ Seasonal reservations must be made a minimum of thirty (30) days in advance of the season.

~~1070.70~~ All Vendor Agreements shall be for a maximum duration of one year without express prior authorization from the Twain Harte CSD Board of Directors.

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## *Twain Harte Community Services District Field operations report May 2020*

### **Water**

*Service Orders: 12 consisting of leak checks, data logs register replacement.*

*Projects/ Field Operations Update:*

- *1 service line leak.*

### **Sewer**

	<i>Previous month</i>	<i>Year to Date Calendar</i>
<i>Lines Cleaned:</i>	<i>1,000 Ft</i>	<i>9,000 Ft</i>
<i>Lines Videoed:</i>	<i>0 FT</i>	<i>50 FT</i>

*Service Orders: 12 consisting of customer Lateral backups, lateral inspections,*

*Projects/ Field Operations:*

- *The sewer system camera inspection is ongoing.*
- *A new two way cleanout has been installed on the fuller rd. bench to make cleaning the line easier.*

### **Park and Recreation**

*Projects/ Field Operations Update:*

- *We refastened some of the Bocce bumper boards to the concrete and drilled new holes to improve the drainage.*
- *A new concrete pad for the trash dumpster and new curbing to replace 4 old broken curbs will be poured in June.*

# THCSD Operations Manager Monthly Report

Year: 2020

Month	*Treatment Plant (Gal)	Well #1 (Gal)	Well #2 (Gal)	**Total Recycled (Gal)	***Total Production (Gal)	2013 Total Production (Gal)	Percentage Conserved (%)	Rain (inches)	Snow (inches)
	Jan	1,663,959	1,156,516	2,010,038	261,063	4,830,513	8,304,262	41.83%	0.72
Feb	1,506,960	1,129,663	2,019,731	177,163	4,656,354	5,836,362	20.22%	0.08	Trace
Mar	1,019,292	1,188,431	2,177,329	172,090	4,385,052	5,776,198	24.08%	7.32	8.4
Apr	2,487,376	1,198,525	1,359,793	256,516	5,045,694	6,737,931	25.12%	5.23	7
May	5,474,411	1,238,596	0	466,108	6,713,007	9,624,851	30.25%	2.98	0
Jun					0	11,912,958	100.00%		
Jul					0	14,740,484	100.00%		
Aug					0	14,605,710	100.00%		
Sep					0	10,891,827	100.00%		
Oct					0	9,867,000	100.00%		
Nov					0	6,638,895	100.00%		
Dec					0	7,410,084	100.00%		
<b>Total</b>	<b>12,151,998</b>	<b>5,911,731</b>	<b>7,566,891</b>	<b>1,332,940</b>	<b>25,630,620</b>	<b>112,346,562</b>	<b>77.19%</b>	<b>16.33</b>	<b>22.4</b>



# Twain Harte Community Services District

## *Fire Division*



### Monthly Operations Report

For May, 2020

#### INCIDENTS

- Monthly emergency call total: **18**
- Public Contacts/Non Fire Agency Assists total: **3**
- Please see attached statistics for incident response information

#### PERSONNEL

- **18** total on personnel roster
- One Intern assigned to C shift on leave of absence

#### EQUIPMENT AND APPARATUS

- All THFD fleet in service
- CERT Firefighter Rehab vehicle here in county and being inspected and outfitted
- All apparatus have completed annual pump test
- All SCBAs in process of bench testing

#### FACILITIES

- Firehouse paint project completed
- Additional station decontamination protocols and products implemented

#### TRAINING PROGRAM: Staff completed over **100** hours of combined training during the month

- All members trained on new response protocols and PPE procedures to decrease possible exposure
- Future trainings all suspended or cancelled due to Covid-19
- Annual Wildland Refresher Training completed

#### FINANCIAL

- Wildland PPE grant equipment has been ordered
- Assistance to Firefighter's Grant (AFG) application for additional medical PPE for local cache submitted

#### TUOLUMNE COUNTY CHIEF OFFICER'S ASSOCIATION

- Centralized PPE ordering system meeting demand
- First responders testing facility set up in Calaveras County

#### FIRE PREVENTION PROGRAM/PUBLIC EDUCATION

- Green Waste Vouchers available by email
- Members of community are conducting vegetation management projects
- Numerous guidance conversations with local business owners on meeting public safety concerns during re-opening

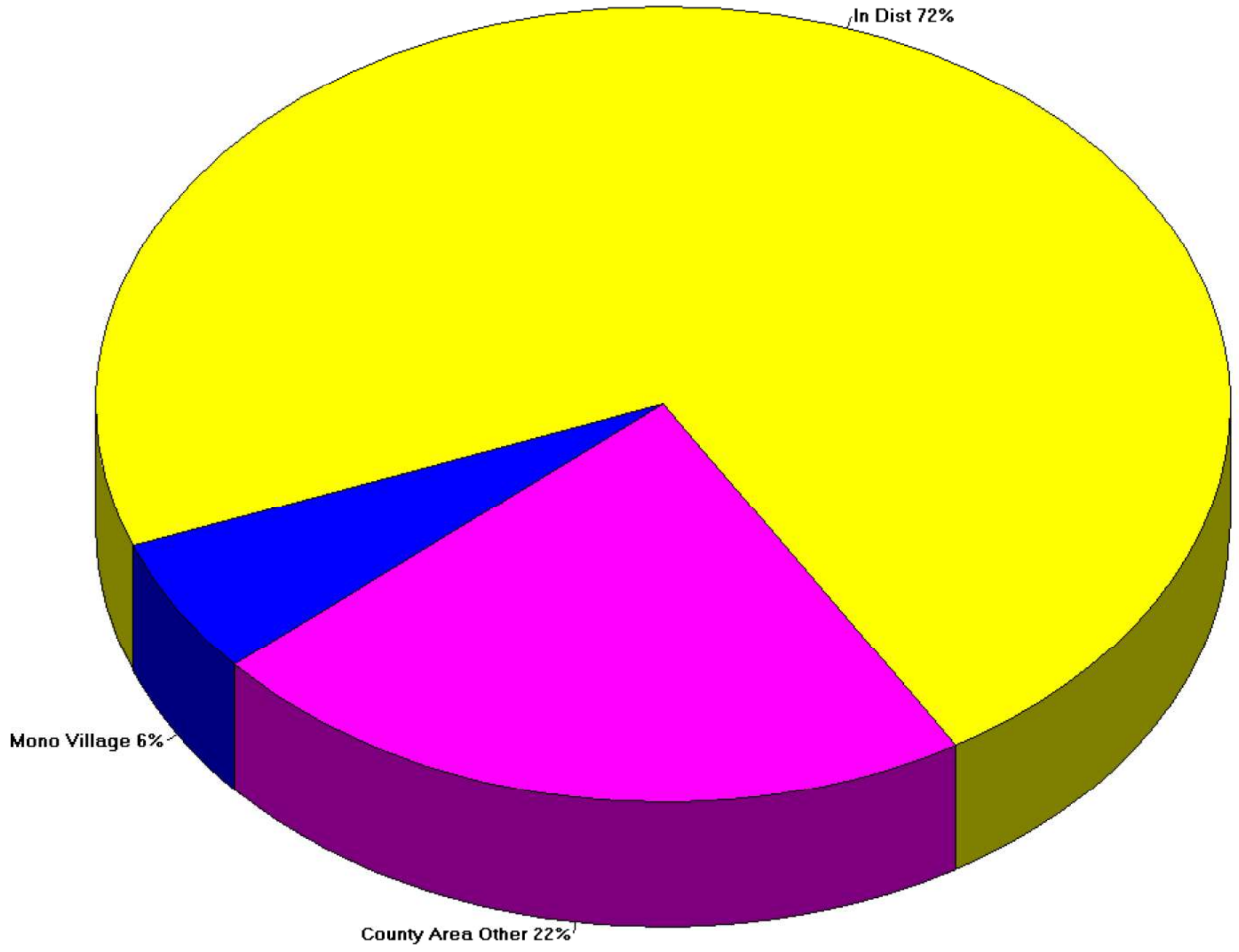
Twain Harte Fire

Incident Type Report (Summary)

Alarm Date Between {05/01/2020} And  
{05/31/2020}

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
<b>3 Rescue &amp; Emergency Medical Service Incident</b>				
321 EMS call, excluding vehicle accident with injury	8	44.44%	\$0	0.00%
322 Motor vehicle accident with injuries	1	5.56%	\$0	0.00%
	<u>9</u>	<u>50.00%</u>	<u>\$0</u>	<u>0.00%</u>
<b>5 Service Call</b>				
511 Lock-out	1	5.56%	\$0	0.00%
554 Assist invalid	1	5.56%	\$0	0.00%
	<u>2</u>	<u>11.11%</u>	<u>\$0</u>	<u>0.00%</u>
<b>6 Good Intent Call</b>				
611 Dispatched & cancelled en route	4	22.22%	\$0	0.00%
	<u>4</u>	<u>22.22%</u>	<u>\$0</u>	<u>0.00%</u>
<b>7 False Alarm &amp; False Call</b>				
700 False alarm or false call, Other	3	16.67%	\$0	0.00%
	<u>3</u>	<u>16.67%</u>	<u>\$0</u>	<u>0.00%</u>
<b>Total Incident Count:</b>	<b>18</b>		<b>Total Est Loss:</b>	<b>\$0</b>

Incidents by District  
Alarm Date Between {05/01/2020} And {05/31/2020}





## GENERAL MANAGER'S REPORT

June 10, 2020

### Administration / Operations

- *Filing System Structure*
- *Intranet Development*
- *Fire Chief Recruitment*
- *Water Ordinance*
- *Stormwater Grant*

### Planning Projects

- *Sewer System Evaluation/Analysis* – CCTV in process, but delayed due to COVID-19.
- *Water System Hydraulic Model* – In process. Anticipated completion in July.

### Capital Projects

- *Well #3 (Sherwood Forest)* – Repairing and lining well this week.
- *Dogwood Bench Sewer Line Replacement* – Construction to begin in next couple weeks.
- *Lift Station Back-up Generators* – Red Wing complete. Mark Twain complete.
- *Jim Johnson Bocce Improvements* – Design complete. Waiting on quotes.
- *Water/Sewer Materials Bins* – Anticipated completion in July.

### Funding Opportunities

- *Prop 1 Stormwater Grant* – TH Community Stormwater Enhancement (\$5,000,000)
  - *Applications due July 2<sup>nd</sup> / \$100M available / \$10M max / 10% match*
- *Prop 68 Rural Recreation & Tourism Program* – Twain Harte Meadows Park (\$2,500,000)
  - *Applications due 2020 / \$23M available / \$3M max / No Match*
  - *Timing unknown due to COVID-19*
- *Prop 68 Per Capita Park Grant* – Park revenue enhancement (\$200,000)
  - *Timing unknown due to COVID-19*

### Meetings of Interest

- *SCADA Development* – 6/4/20