

A RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT NO. 1000 ADOPTING THE DISTRICT'S COST ALLOCATION PLAN AND IMPLEMENTATION OF FULL COST AND OMB COMPLIANT RATES FOR FISCAL YEAR 2023/2024

At a regular meeting of the Board of Trustees of Reclamation District No. 1000 held at the District Office on the 14th day of July 2023, the following resolution was approved and adopted:

WHEREAS, the Reclamation District No. 1000's (District) mission is flood protection for the Natomas Basin, providing for the public's health and safety by operating and maintaining the levees, and the District's canals and pump stations; and

WHEREAS, the Board of Trustees (Board) of the District recognizes the importance of providing flood protection in a safe, efficient, and responsible manner; and

WHEREAS, it is appropriate and necessary to employ staff to achieve the goals and objectives of the District; and

WHEREAS, the establishment and adoption of a Cost Allocation Plan and Implementation of Full Cost and OMB Compliant Rates is necessary; and

WHEREAS, the Board has been presented with, reviewed, and considered the Cost Allocation Plan and Implementation of Full Cost and OMB Compliant Rates for Fiscal Year 2023/2024 and considers the proposed rates as necessary and appropriate for Fiscal Year 2023/2024.

NOW, THEREFORE BE IT RESOLVED THAT:

- 1. The facts contained in the recitals above are true and correct, and the Board so finds and determines.
- The Reclamation District No. 1000 Cost Allocation Plan and Implementation of Full Cost and OMB Compliant Rates for Fiscal Year 2023/2024 is hereby adopted as presented and attached as Exhibit "A."
- 3. The Cost Allocation Plan and Implementation of Full Cost and OMB Compliant Rates will become effective on July 1, 2023.

BE IT FURTHER RESOLVED THAT: The General Manager and Administrative Services Manager are responsible for adherence to this resolution.

ON A MOTION BY Trustee <u>Edwin Perez</u>, seconded by Trustee <u>Tom Barandas</u>, the foregoing resolution was passed and adopted by the Board of Trustees of Reclamation District No. 1000, this 14th day of July 2023, by the following vote, to wit:

AYES: 4

Trustees: Lee-Reeder, Gilbert, Perez, Barandas

NOES:

Trustees:

ABSTAIN:

Trustees:

RECUSE:

Trustees:

ABSENT: 3

Trustees: Avdis, Bains, Smith

Elena Lee Reeder

President, Board of Trustees

I, Joleen Gutierrez, Secretary of Reclamation District No. 1000, hereby certify that the foregoing Resolution 2023-07-01 was duly adopted by the Board of Trustees of Reclamation District No. 1000 at the regular meeting held on the 14^{th} day of July 2023 and made a part of the minutes thereof.

Joleen Gutierrez, District Secretary



A RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT NO. 1000 AUTHORIZING OFFICERS TO INVEST FUNDS IN LOCAL AGENCY INVESTMENT FUND

At a regular meeting of the Board of Trustees of Reclamation District No. 1000 held at the District Office on the 14th day of July 2023, the following resolution was approved and adopted:

WHEREAS, pursuant to Chapter 630 of the Statutes of 1976 Section 16429.1 was added to the California Government Code to create a Local Agency Investment Fund in the State Treasury for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

WHEREAS, the Trustees do hereby find that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with the provisions of Section 16429.1 of the Government Code for purposes of investment as stated therein as in the best interest of the Reclamation District.

NOW, THEREFORE BE IT RESOLVED THAT: The Board of Trustees do hereby authorize the deposit and withdrawal of Reclamation District No. 1000 monies in the Local Agency Investment Fund in the State Treasury in accordance with the provisions of Section 16429.1 of Government code for the purpose of investment as stated therein.

BE IT FURTHER RESOLVED THAT: The following two officers or their successors in office shall be authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund:

Joleen Gutierrez	Kevin L. King	
Administrative Service Manager	General Manager	

ON A MOTION BY Trustee Edwin Perez , seconded by Trustee Tom Barandas , the foregoing resolution was passed and adopted by the Board of Trustees of Reclamation District No. 1000, this 14th day of July 2023, by the following vote, to wit:

AYES: 4

Trustees: Perez, Lee-Reeder, Gilbert, Barandas

NOES:

Trustees:

ABSTAIN:

Trustees:

RECUSE:

Trustees:

ABSENT: 3

Trustees: Avdis, Bains, Smith

Elena Lee Reeder

President, Board of Trustees

I, Joleen Gutierrez, Secretary of Reclamation District No. 1000, hereby certify that the foregoing Resolution 2023-07-02 was duly adopted by the Board of Trustees of Reclamation District No. 1000 at the regular meeting held on the 14th of July 2023 and made a part of the minutes thereof.

Jolean Gutlerrez, District Secretary



A RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT NO. 1000 AUTHORIZING LEVYING OPERATIONS AND MAINTENANCE ASSESSMENT FISCAL YEAR 2023/2024

At a regular meeting of the Board of Trustees of Reclamation District No. 1000 held at the District Office on the 14th day of July 2023, the following resolution was approved and adopted:

BE IT RESOLVED AND ORDERED that it is necessary to raise the sum of <u>nine hundred sixty-nine thousand</u>, two hundred eighty-seven thousand, dollars and eighteen cents (\$969,287.18) for maintenance, repair, and operation of the District reclamation works and the payment of incidental expenses of the District, and that in order to raise said sum the Board of Trustees of RECLAMATION DISTRICT NO. 1000 hereby levies an operation and maintenance assessment in said amount and fixes the rate of assessment at thirty cents (\$.30) on each One Hundred Dollars (\$100.00) of assessed valuation as shown on the Operation and Maintenance Assessment Roll of said RECLAMATION DISTRICT NO. 1000 heretofore prepared and approved by the Board of Supervisors of the County of Sacramento, with a minimum assessment of Ten Dollars (\$10.00) per parcel;

BE IT FURTHER RESOLVED AND ORDERED that a Supplement to said Assessment Roll be prepared and filed with the County Treasurer of Sacramento County with a copy filed with the County Treasurer of Sutter County, California, setting forth the assessed value (hereby adjusted to reflect changes in land use as of July 15, 2023, pursuant to Water Code Section 51346.5 and reapportioned to reflect division of parcels as of July 15, 2023, pursuant to Water Code Section 51892.5) the rate and the total assessment for each tract of land, in accordance with the provisions hereinabove set forth and that said Supplement, when so filed, be deemed a part of the original Operation and Maintenance Assessment Roll without the necessity of actually inserting the rate and total assessment in said Roll; that a copy of the Resolution, duly certified by the Secretary of this District, be also filed in the offices of such County Treasurer;

BE IT FURTHER RESOLVED AND ORDERED that said assessment so levied shall be payable in two (2) installments; the first to be due and payable upon receipt of the County Property Tax Bill and delinquent on December 10, 2023, and the second to be due and payable on receipt of the County Property Tax Bill and delinquent on April 10, 2024, both of which are to be paid to and collected by the Tax Collector in the county in which the parcel is located and placed in the District's Operation and Maintenance Fund maintained by the Sacramento County Treasurer in the manner provided by law;

BE IT FURTHER RESOLVED AND ORDERED that if any of said installment shall remain unpaid on its delinquency date as above established, then the said installment will be delinquent and shall bear interest from the date of the delinquency at the rate of one percent (1%) per month and a ten percent (10%) penalty will be added thereto and collected for the use of the District;

BE IT FURTHER RESOLVED AND ORDRED that a notice of this levy of assessment be given as hereinafter provided and be entered in these Minutes in substantially the following form, to with:

NOTICE OF FIRST INSTALLMENT UPON ASSESSMENT CALL FOR MAINTENANCE PURPOSES

RECLAMATION DISTRICT NO. 1000

PRINCIPAL PLACE OF BUSINESS: SACRAMENTO COUNTY, CALIFORNIA

NOTICE IS HEREBY GIVEN that at a meeting of the Board of Trustees of **RECLAMATION DISTRICT NO. 1000** held July 14, 2023, a total assessment of <u>nine hundred sixty-nine thousand</u>, two hundred eighty-seven thousand, dollars and eighteen cents (\$969,287.18) based on the 1984 Valuation Assessment of said District (adjusted to reflect changes in land use categories as of July 15, 2023, pursuant to Government Code Section 51346.5 and reapportioned to reflect the division of parcels as of July 15, 2023, pursuant to Government Code Section 51895.5) was ordered paid in two (2) equal installments. The first installment is payable upon receipt of the County Property Tax Bill and delinquent December 10, 2023. The installment is payable as will be directed on the County Property Tax Bill. Any installment which shall remain unpaid on its delinquency date will be delinquent and shall bear interest from the date of delinquency at the rate of one percent (1%) per month, and a ten percent (10%) penalty will be added thereto and collected for the use of the District.

Dated: July 14, 2023

Joleen Gutierrez, Secretary

BE IT FURTHER RESOLVED AND ORDERED that a copy of said Notice of First Installment be published once a week for two successive weeks commencing September 25, 2023 in the "Sacramento Bee" a newspaper of general circulation and devoted to the publication of general news, printed and published in the City of Sacramento, the County Seat of the County wherein is situated the greater portion of this Reclamation District, there being no newspaper printed and published within the boundaries of said Reclamation District, and that a similar notice for the second installment be published in the same manner commencing January 22, 2024.

ON A MOTION BY Trustee <u>Tom Barandas</u>, seconded by Trustee <u>Thomas Gilbert</u>, the foregoing resolution was passed and adopted by the Board of Trustees of Reclamation District No. 1000, this 14th day of July 2023, by the following vote, to wit:

AYES: 4

Trustees: Perez, Lee-Reeder, Gilbert, Barandas

NOES:

Trustees:

ABSTAIN:

Trustees:

RECUSE:

Trustees:

ABSENT: 3

Trustees: Avdis, Bains, Smith

Elena Lee Reeder

President, Board of Trustees

I, Joleen Gutierrez, Secretary of Reclamation District No. 1000, hereby certify that the foregoing Resolution 2023-07-03 was duly adopted by the Board of Trustees of Reclamation District No. 1000 at the regular meeting held on the 14^{th} of July 2023 and made a part of the minutes thereof.

Joleen Gutierrez, District Secretary



A RESOLUTION OF THE BOARD OF TRUSTEES OF RECLAMATION DISTRICT NO. 1000 CERTIFYING TO THE COUNTY OF SUTTER THE VALIDITY OF THE LEGAL PROCESS USED TO PLACE DIRECT CHARGES (SPECIAL ASSESSMENTS) ON THE SECURED TAX ROLL

At a regular meeting of the Board of Trustees of Reclamation District No. 1000 held at the District Office on the 14th day of July 2023, the following resolution was approved and adopted:

WHEREAS, the special assessment fees for the purpose of operation and maintenance of District facilities is a continuation of a special assessment which predates Article XIIIC of the California Constitution (Proposition 218) which has not been increased, and is therefore permitted under California Constitution Article XIIIC, Section 5(a), and is to be included on the regular County property tax bill for property owners within Reclamation District No. 1000; and

WHEREAS, the District is placing the special assessments on the Sutter County secured property tax roll for collection; and

WHEREAS, the District has complied with all laws pertaining to the levy of the special Assessments, including Proposition 218, to be collected per Government Code Section 29304; and

WHEREAS, the assessment is being levied without regard to property valuation of the properties involved; and

WHEREAS, the District agrees that it shall be solely liable and responsible, and will defend and hold the County of Sutter harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the District by the County; and

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Reclamation District No. 1000 that the list submitted with parcel numbers and amount are certified as being correct, the District Secretary, or Jeanette Hynson of SCI Consulting Group are hereby authorized to sign any documents required and directed to give the list to the Sutter County Auditor on behalf of the District for placement on the secured tax roll for collection:

- 1. Prop 218 or Compliance Certification and Hold Harmless Statement
- 2. Property Tax Data Bill Form
- 3. Authority to Approve Direct Assessment Charges
- 4. Parcel Listing

ON A MOTION BY Trustee <u>Thomas Gilbert</u>, seconded by Trustee <u>Edwin Perez</u>, the foregoing resolution was passed and adopted by the Board of Trustees of Reclamation District No. 1000, this 14th day of July 2023, by the following vote, to wit:

AYES: 4

Trustees: Gilbert, Perez, Lee-Reeder, Barandas

NOES:

Trustees:

ABSTAIN:

Trustees:

RECUSE:

Trustees:

ABSENT:3

Trustees: Avdis, Bains, Smith

Elena Lee Reeder

President, Board of Trustees

I, Joleen Gutierrez, Secretary of Reclamation District No. 1000, hereby certify that the foregoing Resolution 2023-07-04 was duly adopted by the Board of Trustees of Reclamation District No. 1000 at the regular meeting held on the 14th of July 2023 and made a part of the minutes thereof.

Joleen Gutierrez, District Secretary