



EAST CONTRA COSTA FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Joe Young
Chair

Stephen Smith

AGENDA

Finance Committee / Committee of the Whole

Due to COVID-19, this meeting will be conducted via teleconference only (no physical location) pursuant to the Governor's Executive Orders N-25-20 & N-29-20. Directors, staff and the public may participate remotely.

Call In Number: 1(872) 240-3212

Access Code: 490-316-781

<https://global.gotomeeting.com/join/490316781>

Monday, September 28, 2020

3:00 PM

Members of the public are encouraged to attend remotely at the phone number of website listed above. Directions for providing public comment via teleconference will be provided at the beginning of the meeting. Public comments submitted to RRUBIER@ECCFPD.ORG prior to the meeting will be summarized during the meeting and posted on-line at: <https://www.eccfpd.org/2020-09-28-finance-committee-meeting>

Upon request, the District provides for written agenda materials in appropriate alternative formats or other disability-related modification or accommodation to enable individuals with disabilities to participate in and provide comments related to public meetings. Please submit a request, including your name, phone number and/or e-mail address, and a description of the modification, accommodation, auxiliary aid, service or alternative format requested at least two days before the meeting.

Note: All items appearing on the agenda are subject to action by the Board. Staff recommendations are subject to change by the Board.

Requests should be emailed to RUBIER@ECCFPD.ORG, or submitted by phone at 1(925) 634-3400. Requests made by mail (sent to Regina Rubier, 150 City Park Way, Brentwood, CA 94513) must be received at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

1. Call to Order

2. Public Comment

Members of the public may address subject matters pertaining to District business listed on the Consent Calendar, Closed Session, Future Agenda Items, or items not listed on the agenda. Public comment by each individual speaker shall be limited to three minutes. While the District encourages your comments, State law prevents the Board from discussing items that are not set forth on this meeting agenda. The Board and staff take your comments very seriously and, if appropriate, will follow up on them.

3. New Business

3.a. Approve Minutes from August 17, 2020 Finance Committee Meeting, Meeting of the Whole

[August 17 2020 Finance Committee Committee of the Whole Meeting Minutes.pdf](#)

3.b. Review Fiscal Impact Analysis for the Creation of a Community Facilities District

[CFD 2020-1 RMA.pdf](#)

4. Request for Future Agenda Items

5. Next Meeting

October 19, 2020

3:00 p.m.

Vista Conference Room

Brentwood City Hall

POSTING STATEMENT

A copy of this agenda was posted at the **East Contra Costa Fire Protection District Administrative Office, 150 City Park Way, Brentwood, CA 94513**. Pursuant to CA Government Code §54957.5, disclosable public records and writings related to an agenda item distributed to all or a majority of the Board of Directors including such records and writing distributed less than 72 hours prior to this meeting are available for public inspection at the East Contra Costa Fire Protection District Administrative Office, 150 City Park Way, Brentwood, CA 94513.

NOTICE In compliance with the Americans with Disabilities Act, any individuals requesting special accommodation to attend and/or participate in District Board meetings may contact the District Administrative Office at (925) 634-3400. Notification 48 hours prior to the meeting will enable the District to make reasonable accommodations.

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Finance Committee / Committee of the Whole Agenda Item Report

Meeting Date: September 28, 2020

Submitted by: Regina Rubier

Submitting Department: Administration

Item Type: Minutes

Agenda Section: New Business

Subject:

Approve Minutes from August 17, 2020 Finance Committee Meeting, Meeting of the Whole

Suggested Action:

Attachments:

[August 17 2020 Finance Committee Committee of the Whole Meeting Minutes.pdf](#)



EAST CONTRA COSTA FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

Joe Young
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Finance Committee / Committee of the Whole Meeting Minutes

Due to COVID-19, this meeting was conducted via teleconference only (no physical location) pursuant to the Governor's Executive Orders N-25-20 and N-29-20. Directors, staff and the public participated remotely.

Monday, August 17, 2020

3:00 PM

1. Call to Order (3:01 p.m.)
Chair Young, Vice-President Smith and President Oftedal in attendance
2. Public Comment (3:01 p.m.)
There was no public comment
3. New Business
 - 3.a. Approve Minutes from July 20, 2020 Finance Committee Meeting, Meeting of the Whole (3:02 p.m.)
Moved by Vice-President Smith, Second by Chair Young (motion carried 3-0)
 - 3.b. Discussion of Updated User Fee Study Prepared by NBS (3:03 p.m.)
Lauren Guido and Nicole Kissam of NBS provided an update of the User Fee Study. Finance Committee recommended moving item forward to September Board Meeting.
 - 3.c. Discussion of Fiscal Impact Analysis Prepared by NBS (3:14 p.m.)
Sara Mares of NBS provided an update of the CFD Study. Finance Committee recommended moving item forward as soon as the District has a builder ready.

- 3.d. Purchase of 10 Motorola APX 8000 Portable Radios (3:43 p.m.)
Regina Rubier explained the need for purchase; Committee recommended item on the September Board Meeting Consent Calendar. Moved by Vice-President Smith, Second Chair Young (3-0)
- 3.e. Receive and File Report on Reimbursements Over \$100 for Fiscal Year 2019-20 (3:50 p.m.)
Regina Rubier delivered a brief review of the annual report; Committee recommended item on the September Board Meeting Consent Calendar. Moved by Chair Young, Second Vice-President Smith (3-0)
- 3.f. Discussion of 2018-19 Financial Audit (3:52 p.m.)
Regina Rubier explained to Finance Committee the status of the 2018-19 audit; if the audit is available before the September 9, 2020 Board Meeting, the Finance Committee will have a special meeting to review prior to the Board Meeting.
- 3.g. Discussion of 2020-21 District Goals (3:55 p.m.)
Regina Rubier provided the draft staff report of the 2020-21 District Financial Goals. The Finance Committee will make a report out at the September Board Meeting.
- 3.h. Review Final 2020-21 Operating and Prevention Budgets (4:05)
Regina Rubier reviewed the Fiscal Year 2020-21 Final Operating Budget, Final Prevention Budget and the Final Budget for Other Funds. The Finance Committee suggested minor edits and to submit to the Board at the September Board Meeting with changes.
4. Request for Future Agenda Items (4:36 p.m.)
Finance Committee requested to review the 2021 employee benefit costs when information is available.
5. Next Meeting
September 28, 2020
3:00 p.m.
Vista Conference Room
Brentwood City Hall
6. Adjourn (4:37 p.m.)

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Finance Committee / Committee of the Whole Agenda Item Report

Meeting Date: September 28, 2020

Submitted by: Regina Rubier

Submitting Department: Finance

Item Type: Discussion

Agenda Section: New Business

Subject:

Review Fiscal Impact Analysis for the Creation of a Community Facilities District

Suggested Action:

Attachments:

[CFD 2020-1 RMA.pdf](#)

**EAST CONTRA COSTA FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2020-1
(FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES)**

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax shall be levied and collected in East Contra Costa Fire Protection District Community Facilities District No. 2020-1 (Fire Protection and Emergency Response Services), ("CFD No. 2020-1") each Fiscal Year, in an amount determined by the application of the procedures described below. All Taxable Property (as defined below) in CFD No. 2020-1, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

I. DEFINITIONS

The terms used herein shall have the following meanings:

"Accessory Dwelling Unit" means a secondary residential unit of limited size, as defined in California Government Code Section 65852.1 as that may be amended from time to time, that shares a Parcel with a Unit of or Single Family Property.

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event the Assessor's Parcel Map or Assessor's Data shows no acreage, the Acreage for any Assessor's Parcel shall be determined by the CFD Administrator based upon the applicable final map, parcel map, condominium plan, or other recorded County parcel map. If the preceding maps are not available, the Acreage of an Assessor's Parcel may be determined utilizing GIS. The square footage of an Assessor's Parcel is equal to the Acreage of such parcel multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Act of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2020-1: the costs of computing the Annual Special Tax Requirement and the annual Special Tax and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Taxes, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the District or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Taxes; the costs of the District or designee related to an appeal of the Special Tax; and the costs of commencing and pursuing to completion any foreclosure action arising from delinquent Special Taxes in CFD No. 2020-1.

"Affordable Housing Property" means, in any Fiscal Year, all or a portion of any Assessor's Parcel within the boundaries of CFD No. 2020-1 that is subject to a deed restriction, resale restriction, or regulatory agreement recorded in favor of the applicable permitting land-use authority (i.e. City of Brentwood, City of Oakley or County) that restricts Unit rents or prices chargeable to lower income households.

"Affordable Multi-Family Property" means Multi-Family Property that is also Affordable Housing Property.

“Affordable Single Family Property” means Single Family Property that is also Affordable Housing Property.

“Age Restricted Property” means in any Fiscal Year, all or a portion of any Assessor’s Parcel within the boundaries of CFD No. 2020-1 that is subject to a deed restriction, resale restriction, or regulatory agreement recorded in favor of the applicable permitting land-use authority (i.e. City of Brentwood, City of Oakley or County) that restricts Unit ownership and/or occupancy to adults who have attained a specific age.

“Age Restricted Multi-Family Property” means Multi-Family Property that is also Affordable Housing Property.

“Age Restricted Single Family Property” means Single Family Property that is also Affordable Housing Property.

“Agricultural Property” means all Assessor’s Parcels devoted primarily to agricultural, timber, or livestock uses and being used for the commercial production of agricultural, timber, or livestock products.

“Annual Services Costs” means the amounts required to fund services authorized to be funded by CFD No. 2020-1.

“Annual Special Tax Requirement” means that amount with respect to CFD No. 2020-1 determined by the Board of Directors or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) any amount required to establish or replenish any reserve or replacement fund established in connection with CFD No. 2020-1, and (4) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

“Assessor’s Data” means Acreage, Units, Building Square Footage, or other information contained in the records of the County Assessor for each Assessor’s Parcel.

“Assessor’s Parcel” or “Parcel” means a lot or parcel shown in an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number.

“Assessor’s Parcel Map” means an official map of the Assessor of the County designating parcels by Assessor’s Parcel Number.

“Assessor’s Parcel Number” means, with respect to an Assessor’s Parcel, that number assigned to such Assessment’s Parcel by the County for purposes of identification.

“Board of Directors” means the Board of Directors of the District, acting as the legislative body of CFD No. 2020-1.

“Boundary Map” means that map recorded with the County Recorder’s office on _____ in Book ___ at Page ___ as Document Number _____.

“Building Square Foot(age)” means the structure square footage as shown in the building permit issued

or as contained in the County Assessor's Data.

"CFD No. 2020-1" means the East Contra Costa Fire Protection District Community Facilities District No. 2020-1 (Fire Protection and Emergency Response Services), County of Contra Costa, State of California.

"CFD Administrator" means an official of the District, or designee or agent or consultant, responsible for administering the Special Tax in accordance with this Rate and Method of Apportionment.

"Commercial Property" means all Assessor's Parcels of Developed Property with a commercial use, according to Assessor's Data or as otherwise known by the CFD Administrator.

"County" means the County of Contra Costa, California.

"Developed Property" means, in any Fiscal Year, all Taxable Property in CFD No. 2020-1 for which a building permit for new construction was issued by the applicable permitting land use authority (i.e. City of Brentwood, City of Oakley or County) prior to June 1 of the preceding Fiscal Year.

"District" means the East Contra Costa Fire Protection District, County of Contra Costa.

"Exempt Property" means all property located within the boundaries of CFD No. 2020-1 which is exempt from the Special Tax pursuant to Section V below.

"Fiscal Year" means the period from July 1st of any calendar year through June 30th of the following calendar year.

"Future Annexation Area" means the area designated for future annexation to the District as shown in the District Boundary Map, as may be amended from time to time.

"Industrial Property" means all Assessor's Parcels of Developed Property with an industrial use, according to Assessor's Data or as otherwise known by the CFD Administrator.

Property Owners Association Property" means any property within the boundaries of CFD No. 2020-1 which is (a) owned by a property owners association or (b) designated with specific boundaries and acreage on a final subdivision map as property owner association property. As used in this definition, a property owner association includes any master or sub-association.

"Maximum Special Tax" means the maximum Special Tax authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section III.

"Mixed Use Property" means all Assessor's Parcels of Developed Property that have more than one property classifications, allowing for both residential and other use types on each such Assessor's Parcel. For an Assessor's Parcel of Mixed Use Property, the Special Tax shall be calculated and levied for each use type present on the Assessor's Parcel.

"Mobile Home Property" means all Assessor's Parcels of Developed Property with a movable or portable dwelling spaces available to be connected to utilities. As it relates to Mobile Home Property, Units are the number of mobile home spaces on each Assessor's Parcel.

“Multi-Family Property” means, in any Fiscal Year, all Parcels of Developed Property with two or more Units that share a single Assessor’s Parcel Number, are offered for rent to the general public, and cannot be purchased by individual homebuyers, according to Assessor’s Data or as otherwise known by the CFD Administrator. Multi-Family Property also means, in any Fiscal Year, all Assessor’s Parcels of Developed Property with one Unit with a single Assessor’s Parcel Number that is a condominium pursuant the definition in Civil Code Section 4125 or a townhome.

“Non-Residential Property” means all Assessor’s Parcels of Developed Property for which a building permit was issued, that is not used for people to live in, and does not include Commercial Property, Multi-Family Property, Industrial Property or Public Property, according to Assessor’s Data or as otherwise known by the CFD Administrator.

“Office Property” means all Assessor’s Parcels of Developed Property use as offices, including medical and dental offices and office condominiums, according to Assessor’s Data or as otherwise known to the CFD Administrator.

“Proportionately” means, in any Fiscal Year, that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor’s Parcels authorized to be levied in that Fiscal Year within each respective Tax Zone.

“Public Property” means any property within the boundaries of CFD No. 2020-1 owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public or private road right-of-way making the property unusable for any other purpose has been granted to the federal government, the State of California, the County, the City, the District, or any local government or other public agency.

“Single Family Property” means, in any Fiscal Year, all Parcels of Developed Property with one permanent dwelling Unit, , according to Assessor’s Data or as otherwise known by the CFD Administrator.

“Special Tax” means the amount levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Annual Special Tax Requirement.

“Tax Escalation Factor” means a factor of 5 percent (5%) that will be applied annually after Fiscal Year 2021/22 to increase the Maximum Special Tax rates shown in Section III.

“Tax Zone” means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this Rate and Method of Apportionment. ***All of the Taxable Property within CFD No. 2020-1 at the time of its formation is within Tax Zone No. 1.*** Additional Tax Zones may be created when property is annexed to CFD No. 2020-1, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone when such Parcels are annexed to CFD No. 2020-1 shall be identified by Assessor’s Parcel number in the annexation documents at the time of annexation.

“Taxable Property” means all Parcels within the boundary of CFD No. 2020-1 that are not Exempt Property, exempt from the Special Tax pursuant to the Act.

“Undeveloped Property” means all Parcels of Taxable Property that are not Developed Property.

“Unit” means any individual single family residential home, townhome, condominium, apartment, mobile home or other residential dwelling unit, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure. An Accessory Dwelling Unit that shares a Parcel with a Unit of Single Family Property, or Multi-Family Property shall not be considered a separate Unit for purposes of calculating the Special Tax.

“Welfare Exempt Property” means all Parcels within the boundaries of CFD No. 2020-1 that are eligible for a welfare exemption pursuant to Section 53340 (c) under the Act under subdivision (g) of Section 214 of the Revenue and Taxation Code.

II. DETERMINATION OF TAXABLE PARCELS

On or about July 1 of each Fiscal Year, the CFD Administrator shall determine the valid Assessor’s Parcel Numbers for all Taxable Property within CFD No. 2020-1. If any Assessor’s Parcel Numbers are no longer valid, the CFD Administrator shall determine the new Assessor’s Parcel Number or Numbers in effect for the then current Fiscal Year. To the extent a Parcel or Parcels of Taxable Property are subdivided, consolidated or otherwise reconfigured, the Maximum Special Tax rates shall be assigned to the new Assessor’s Parcels pursuant to Section III. The CFD Administrator shall also determine: (i) the Tax Zone within which each Parcel is located; (ii) which Parcels are Developed Property; (iii) the number of Units, Building Square Footage, or Acreage each Parcel contains; and (iv) the Annual Special Tax Requirement for the Fiscal Year.

III. ANNUAL SPECIAL TAX - METHOD OF APPORTIONMENT

All Taxable Property shall be subject to a Special Tax defined as follows.

The Special Tax shall be levied each Fiscal Year by the CFD Administrator. The Annual Special Tax Requirement shall be apportioned to each Parcel of Developed Property within CFD No. 2020-1 by the method shown below.

- First. Determine the Annual Special Tax Requirement.
- Second. Levy the Special Tax on each Parcel of Developed Property, Proportionately, up to the Maximum Special Tax described in the table below to satisfy the Annual Special Tax Requirement.

Under no circumstances will the Special Tax levied against any Assessor’s Parcel of Developed Property be increased by more than 10% as a consequence of delinquency or default by the owner of any other Assessor’s Parcel within CFD No. 2020-1.

**TABLE 1
MAXIMUM SPECIAL TAX RATES – TAX ZONE NO. 1
FISCAL YEAR 2020/21***

Property Type	Special Tax Rate	Per
Single Family Property	\$292.68	Unit
Multi-Family Property	240.84	Unit
Mobile Home Property	427.68	Unit
Commercial Property	334.80	1,000 Feet of Building Square Footage
Office Property	527.04	1,000 Feet of Building Square Footage
Industrial Property	233.28	1,000 Feet of Building Square Footage
Undeveloped Property	\$0.00	Acre

**On each July 1, commencing on July 1, 2020, the Maximum Special Tax Rate for each Tax Zone shall be increased by 5%, the Tax Escalation Factor.*

In some instances, an Assessor’s Parcel of Developed Property may be Mixed-Use Property. The Maximum Special Taxes levied on an Assessor’s Parcel shall be the sum of the Maximum Special Taxes for all Units and Building Square Feet located on that Assessor’s Parcel.

A different Maximum Special Tax rate may be identified in Tax Zones added to CFD No. 2020-1 as a result of future annexations.

IV. FORMULA FOR PREPAYMENT OF SPECIAL TAX OBLIGATIONS

The Special Tax may not be prepaid.

V. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

As may be required pursuant to the Act, Welfare Exempt Property may be classified as Exempt Property or may be reimbursed for Special Tax levied and paid. To receive reimbursement, the property owner must provide documentation of the exemption to the CFD Administrator within one calendar year after having paid the Special Taxes for which an exemption has been granted. A refund of the amount of Special Taxes paid for the Fiscal Year the exemption has been granted will be provided to the property owner of Welfare Exempt Property who was granted the exemption.

VI. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT

The District reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning the Special Tax. In addition, the interpretation and application of any section of this document shall be at the District’s discretion. Interpretations may be made by the District by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

VII. MANNER AND DURATION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the District may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of CFD No. 2020-1, and may collect delinquent Special Taxes through foreclosure or other available methods.

A Special Tax shall continue to be levied and collected within CFD No. 2020-1, as needed to fund the Annual Special Tax Requirement, in perpetuity.

VIII. APPEAL OF SPECIAL TAX LEVY

Any property owner may file a written appeal of the Special Tax with the CFD Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the Board of Directors whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the Board of Directors requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.