

**COLUSA
LOCAL AGENCY FORMATION COMMISSION
Application Form for Changes of Organization**

-- LAFCO use only --

AGENCY-PROJECT	SHORT FORM DESIGNATION
CCSD Divestiture of Fire and Police Protection services	

-- To be completed by applicant --

Use supplemental pages as necessary, and reference all attachments on the attachment list

1. Subject Property

PROJECT TITLE:		ADDRESS OR LOCATION:
Divestiture of Police and Fire Services from		Reddington Ranch, River Glen, &
District's Latent Powers		Wildwood Developments, Arbuckle, CA
ACREAGE:	PARCEL NO.:	

2. Proposal

Applicants request the following change of organization: _____

3. Applicants

LAFCO will send copies of the staff report on the proposal to the following (maximum of 3):

NAME: Karl Drexel, General Manager	PHONE (707) 318-7369
ADDRESS: 2885 W. Steele Ln. Santa Rosa CA 95403	
EMAIL: CORTINACSD@SONIC.NET	

NAME:	PHONE:
ADDRESS:	
EMAIL:	

NAME:	PHONE:
ADDRESS:	
EMAIL:	

4. Authority to File Application

___ Petition of landowners or registered voters X Resolution of Application of an affected agency

Certified copies of the Petition or Resolution of Application are included as Attachment X.

Petitions and Resolutions of Application must meet certain legal requirements. The Application Instructions include samples for applicant use.

5. Statement of Justification

Provide a Statement of Justification for and explain the purpose of each request for change of organization. Include in the statement reasons why the proposal is more effective than the present organization and/or what services to the area are to be enhanced by the project. If any terms or conditions are proposed for this project, include them in the statement.

A Statement of Justification for this proposal is included as Attachment X.

6. Boundaries

- a. An 8.5 x 11 map of the subject territory meeting the specifications listed in the Application Instructions is included as Attachment X.
- b. A geographic description of the boundaries of the subject territory meeting the specifications listed in the Application Instructions is included as Attachment _____.
- c. Describe how the boundaries of this proposal were determined. _____

- d. This proposal X is _____ is not (*check one*) consistent with the sphere of influence of all the affected agencies. (*If you are not sure of each agency's sphere boundaries, check with LAFCO staff.*)
- e. Describe access to the area. _____

- f. A map showing the area in which the proposed change of organization is to occur. This map should include adjacent properties and streets and will be used for the purpose of illustrating the area where the change of organization is proposed.

7. Neighboring Properties

- a. A Public Notice List meeting the specifications listed in the Application Instructions is included as Attachment X.
- b. Have surrounding property owners been canvassed for participation in the proposal? NO
Results of any survey of surrounding property owners are included as Attachment N/A.

8. Land Use

- a. Describe existing land use within the subject property. Residential

- b. Describe the land use surrounding the subject property:
North See Attachment 4
South _____
East _____
West _____

- c. What is the General Plan designation for the subject property? Residential _____
- d. What are the General Plan Designations surrounding the subject property?
 North See Attachment 7 _____
 South _____
 East _____
 West _____
- e. What is the zoning designation (include combining districts, if applicable) for the subject property?

- f. What are the Zoning Designations surrounding the subject property?
 North _____
 South _____
 East _____
 West _____
- g. Have any zoning changes, General Plan amendments, subdivision maps, or conditional use permits been applied for on the subject property? No _____
 Copies of any such maps and/or applications or entitlements are included as Attachment _____.
- h. Will any entitlement applications be made after approval of this proposal? _____
 If yes, please explain. _____

- i. If this proposal is for an annexation to a city, a prezone map and adopted city resolution is included as Attachment _____.
- j. Does the project involve agricultural or open space lands? _____.
- k. Flood Zone Designation? _____.

9. Public Services

- a. Please indicate which agencies presently provide public services to the subject territory, and which are proposed to provide service. If you are uncertain, you may leave spaces blank.

<i>Service</i>	<i>Present Provider</i>	<i>Proposed Provider</i>
Fire Protection	Arbuckle-College City Fire Protection District	Arbuckle-College City Fire Protection District

Police Protection	Colusa County Sheriff	Colusa County Sheriff
Domestic Water Service	Arbuckle Public Utility District	Arbuckle Public Utility District
Agricultural Water Service	N/A	N/A
Sewer Service	Arbuckle Public Utility District	Arbuckle Public Utility District
Solid Waste	Recology Butte Colusa Counties	Recology Butte Colusa Counties
Road/Street Maintenance	Cortina CSD	Cortina CSD
Snow Removal	N/A	N/A
Power	PGE	PGE
Street Lighting	Cortina CSD	Cortina CSD
Planning & Zoning Authority	Colusa County	Colusa County
Schools	Pierce Joint Unified School District	Pierce Joint Unified School District

- b. What effect will approval of this proposal have on the type or level of services *within* the subject property? No change
- c. What effect will approval of this proposal have on public services *outside* the subject property? No Change
- d. Will approval of this proposal place additional burdens on a public service provider? If so, what revenue will the change in organization generate to compensate the provider for the additional services? No more so than any other residence in the County
- e. Have the affected agencies been notified of this proposal (per G.C. 56654 (b))? Yes

A list of agencies who have received notification is included as Attachment No.

10. Population

Estimate whether the subject territory contains:

12 or more registered voters. Less than 12 registered voters.

11. Property Tax Exchange

An agreement for property tax exchange (if relevant) must be in place prior to LAFCO considering this change of organization. The Tax and Revenue Code requires negotiation of such an agreement to be completed within up to 90 days of initiation or in compliance 99b of the Revenue and Taxation

Code, or the LAFCO application proceeding will be considered terminated. To assure satisfaction of this requirement, LAFCO requires applications to be accompanied by documentation that property tax negotiations have been completed.

- a. If this application includes a Resolution of Application, does the Resolution include or reference documentation that the agencies are in agreement with regards to a Tax Exchange Agreement?

_____.

- b. If this application includes a petition, documentation of applicants' request that the affected agencies initiate tax exchange negotiations is included as Attachment _____.

12. Feasibility of Proposal

- a. What revenue will this proposal require for the accomplishment of its goals and what are the prospective sources of such revenues? N/A

If the proposal involves a granting of an additional service, consolidation, incorporation, or formation, a 5 - year projected budget is included as Attachment _____.

- b. Is a new tax or assessment being proposed as a part of this project? No.

If so, a thorough discussion of how the service will utilize the tax or assessment, as well as the legal authority for the agency to utilize the tax or assessment is included as Attachment _____.

- c. Have agreements to mitigate the financial effects of this proposal been established with present service providers? N/A

If so, signed copies of these agreements are included as Attachment _____.

13. Environmental Compliance

- a. Is the applicant agency acting as Lead Agency or Responsible Agency (*check one*) for purposes of California Environmental Quality Act (CEQA) compliance?

- i. Indicate what the Lead Agency has done to comply with the requirements of CEQA.

Categorical Exemption from CEQA

Negative Declaration

Environmental Impact Report

Other (*please specify*): N/A

- ii. Copies of the complete environmental documentation prepared by the Lead Agency (including the initial study, any technical reports, and any written comments or recorded public testimony relative to the environmental documents), and a copy of the Notice of Determination, showing the date filed with the County Clerk, are included as Attachment _____.

If you are not sure what constitutes the complete environmental documentation, consult with the appropriate staff at the Lead Agency.

- iii. Was the environmental documentation circulated to the Colusa Local Agency Formation Commission prior to adoption by the Lead Agency? Yes No

If yes, copies of any comments made by LAFCO relative to the project, and any Lead Agency responses are included as Attachment _____.

Note for Sphere of Influence Proposals and Updates: Should an agency desire to include more territory within its Sphere of Influence all additional CEQA costs must be paid by that agency prior to the Commission approving the Sphere of Influence Update.

- b. In limited circumstances, LAFCO will act as Lead Agency for CEQA purposes. These circumstances are listed in LAFCO's CEQA Guidelines and include situations where the applicant agency is unable or unwilling to act as Lead Agency.

If the applicant agency has declined to act as Lead Agency, and the applicant wishes LAFCO to assume this responsibility, applicant must **Request for LAFCO to Act as Lead Agency**.

14. Disclosure Requirements and Certification Pursuant to Government Code Sections 56700.1 and 57009 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, and 82015 and 82025 of the Political Reform Act applicants for LAFCO approvals and those opposing such proposals are required to report to LAFCO all political contributions and expenditures with respect to the proposal that exceed \$1,000. LAFCO has adopted policies to implement the law, which are attached to this application (attachment #8 to application instructions). By your signature to this application, you are binding the applicant to abide by these disclosure requirements. You are further agreeing that should LAFCO be required to enforce these requirements against you (or if the agency is the formal applicant, the real party in interest) that you will reimburse LAFCO for all staff cost and legal fees, and litigation expenses incurred in that enforcement process. Applicants request that proceedings as described in this application be taken in accordance with the provisions of Government Code sections 56000 *et seq.* and hereto affix their signatures below.

15. Agreement to Pay and Indemnification

Charges and Deposits

LAFCo charges are based upon actual staff time and other expenses attributable to processing applications, reviewing project proposals and researching matters as requested. Such charges may be incurred prior to or without the filing of an application with LAFCo. Individuals and agencies who request services, research, or review must provide a deposit toward project expenses, as listed on the attached current fee schedule, along with a signed copy of this agreement. All deposits are subject to increase, should the Executive Officer determine that the magnitude of the project justifies the increase. The amount of staff time necessary to process any individual application cannot be easily predicted in advance. Therefore, applicants should be aware that LAFCo charges may exceed the applicable deposit. (Unexpended deposits will be refunded.)

Staff Assignments

The Executive Officer shall assign LAFCo staff members to projects as appropriate. Should the scope of a project require that outside consulting or other needed services be obtained, applicants will be responsible for the entire cost of recruitment, source selection, and payment for such outside services. Applicants are responsible for paying actual costs for any services obtained through contract, even if such costs exceed the charge-out rate of a regular staff member providing similar services.

Billing Procedure

LAFCo invoices will detail tasks, hours, staff charge-out rates, staff members responsible for work, and/or costs of contracted services. Invoices will also reflect the remaining balance of the initial deposit. Should the deposit be depleted, all staff work will cease until the deposit on file has been replenished. Projects with delinquent balances will not be scheduled for hearing, and the Commission will consider applicants to have waived any and all statutory deadlines.

This application must be signed by the person responsible for payment and must be filed with LAFCo along with the applicable deposit when an application is filed or a request for staff services is submitted.

Questions regarding specific billing procedures should be directed to the LAFCo Executive Officer at (530) 458-0593.

Agreement

I certify that I have reviewed the above information, the attached LAFCo fee schedule, and the attached State Board of Equalization fee schedule. I agree, as project applicant or authorized representative, to pay Colusa LAFCo for all staff services, materials, and other charges attributable to my application or request for services. I understand that services may be required before LAFCo receives a formal


application if extensive staff assistance is required prior to receipt of an application, and I agree to pay for such services whenever incurred and regardless of whether a formal application is submitted to LAFCo. I also understand and agree that LAFCo's charges are payable regardless of whether the application is withdrawn, denied, or otherwise terminated prior to completion.

I understand that if the cost of services exceeds the deposit on file, staff work on my project will cease, and my project will not be scheduled for hearing until additional funds are provided. I agree to remit the applicable State Board of Equalization filing fee when required. I agree to pay all charges within 30 days of receipt of invoice or in any case prior to the filing of the Certificate of Completion for the project.

Indemnity

Applicant agrees to indemnify, save harmless, defend, and reimburse LAFCo for all reasonable expenses and attorney fees in connection with the defense of LAFCo and for any damages, penalties, fines or other costs imposed upon or incurred by LAFCo should LAFCo be named as a party in any litigation or administrative proceeding in connection with his/her/its application. Applicant agrees that LAFCo shall have the right to appoint its own counsel to defend it and conduct its own defense in the manner it deems in its best interest, and that LAFCo's taking such actions shall not limit Applicant's obligations to indemnify and reimburse defense costs or relieve Applicant of such obligations.

Applicant may request modification of the terms of this agreement in writing, with supporting reasons. Such modification can be approved only by the full Commission.

Date	Signature	Printed Name	Title
4/22/24		Karl Drexel	General Manager

NOTE:

Applications will not be accepted without the signature of one or more of the following: 1) the legal owner(s) or official agents with Power of Attorney or written authorization to sign (a copy of which must be attached); 2) Chief Petitioners; 3) Chair of the Legislative Body submitting a Resolution of Application.

Attachment List
Proposal Name Divestiture of services
Applicant Cortina CSD

Attachment Number	Item	Corresponding Question Number
1	Resolution of Application	4
2	Statement of Justification	5
3	CFD Formation Resolution	5
4	Cortina CSD District Boundaries	6
5	Arbuckle-College City FPD Boundaries	6
6	Public Notice and Proof of Publication	7
7	Zoning Map from General Plan	8



RESOLUTION 23-24-03

March 25, 2025

**A RESOLUTION OF THE CORTINA COMMUNITY SERVICES DISTRICT OF
APPLICATION FOR DIVESTITURE OF POLICE AND FIRE SERVICES PURSUANT
TO GOV. CODE §§ 56700 AND 56824.10.**

WHEREAS, the Cortina Community Facilities District was established as a temporary funding mechanism in 2006 by the Colusa County Board of Supervisors in order to provide certain services, including police and fire services, to three residential developments (Reddington Ranch, River Glen and Wildwood) until such as time as said developments were finished being constructed and the county would receive an allocation of dedicated property taxes from said residential developments;

WHEREAS, all three residential developments have been fully constructed as of 2023 and the county is receiving dedicated property taxes from said developments;

WHEREAS, the Cortina Community Services District seeks the divestiture of police and fire services following the finalized construction of the residential developments and the resulting dedication of property taxes to the county to provide for said services.

**NOW, THEREFORE, THE CORTINA COMMUNITY SERVICES DISTRICT RESOLVES
AS FOLLOWS:**

Section 1. The Cortina Community Services District makes a proposal for a change pursuant to Gov. Code §§ 56700 and 56824.10;

Section 2. The nature of the proposal seeks to divest the Cortina Community Services District of police and fire services. Police and Fire Services are provided to all residents in Colusa County outside incorporated cities within the county. In order to eliminate the temporary Community Facilities District, the Cortina Community Services District needs to divest itself of those services;

Section 3. The unincorporated area of the Cortina Community Services District; include three residential developments in Arbuckle CA, known as Reddington Ranch off of Hillgate Rd and Almond Ave, River Glen off of Wildwood Drive, and Wildwood off Wildwood Rd and Hillgate Rd;

Section 4. The divestiture of police and fire services by the Cortina Community Services District, effective immediately after the passage of this Resolution by the Cortina Community Services District Board of Directors at a duly noticed and agendized Public Hearing, will be assumed by the County Sheriff and Arbuckle/College City Fire District as it is everywhere else in the unincorporated County and town of Arbuckle CA;

Section 5. When the Cortina Community Services District was formed by the Board of Supervisors in 2006, a temporary Community Facilities District was formed at the same time as a temporary funding mechanism until the developments were built out and the Arbuckle Fire Department and the Colusa County Sherriff's Office were getting their full allotment of the 1% property tax. The assessments levied on the property owners were in addition to the County's 1% property tax and was needed to fund those services until such time as the developments are built out and the Sheriff and Arbuckle Fire District are receiving their full allotment of the property taxes. That time has come;

Section 6. The Cortina Community Services District hereby requests that proceedings be taken for the proposal pursuant to Gov. Code § 56700;

Section 7. This proposal is consistent with the sphere of influence of any affected city or affected district; and

Section 8. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, and ADOPTED, by the Board of Directors of the Cortina Community Services District, on this 25th day of March 2025, by the following vote:

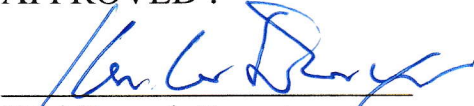
Ayes: R. Bradford, D. Gomez, K. Valles, V. Zarate, L. Gimple

Noes: None

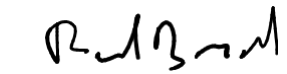
Abstained: None

Absent: None


APPROVED :


Karl Drexel, Secretary

ATTESTED:


Rod Bradford, President

APPROVED AS TO FORM:



Kelsey Walsh, District Counsel

Cortina Community Services District
PO Box 43
Arbuckle CA 95912

Karl Drexel, General Manager
(707) 318-7369
karl@kdmanagement.us



Rod Bradford, Chairman
Dolores Gomez, Vice Chair
Kimberly Valles, Director
Victor Zarate, Director
Lacey Gimple, Director

April 22, 2024

Colusa County LAFCo
P.O. Box 2694
Granite Bay, CA 95746

RE: Statement of Justification

Dear Commissioners,

The Cortina Community Services District was formed by the Board of Supervisors and approved by LAFCo in 2006 to provide street lighting, landscape maintenance, and flood control, among other services to four potential developments in Arbuckle CA. Three of those developments have been built. Also, as part of the services the District was to provide are police and fire services for the three developments. At the same time as the District was formed, a Mello-Roos Community Facilities District was formed as a temporary funding mechanism in order to provide these services to the three residential developments (Reddington Ranch, River Glen, and Wildwood) until such as time as said developments were finished being constructed and the county receives their full allocation of dedicated property taxes from said residential developments.

All residents of Colusa County, not located in a City, are provided police and fire services, without paying an additional fee beyond the 1% property tax that goes to the county and other services. Those services are provided by the Colusa County Sheriff, and the various fire districts and departments in Colusa County along with Cal Fire at no additional cost to the residents. The properties in the Cortina Community Services District have been fully built out and the county is receiving the full allotment of that property tax. Additionally, all properties within the Arbuckle-College City Fire District, which the properties in the Cortina CSD are, are serviced by the District for fire services without additional cost.

The Cortina CSD is requesting that the services listed in the formation documents be changed to remove police and fire services from the services provided by the district and those services be provided by the Colusa County Sheriff and the Arbuckle-College City Fire District as is provided to all other residences in the area.

RESOLUTION NO. 06- 11

**A RESOLUTION OF THE COLUSA COUNTY BOARD OF SUPERVISORS
DECLARING ITS INTENT TO ESTABLISH A COMMUNITY
FACILITIES DISTRICT TO BE KNOWN AS
COMMUNITY FACILITIES DISTRICT NO. 2006-1
(CORTINA COMMUNITY SERVICES DISTRICT SERVICES MITIGATION)**

WHEREAS, it is proposed to establish a community facilities district within the County of Colusa (the "County") under the terms of the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code, hereafter referred to as the "Act"), and the proposed boundaries of the proposed community facilities district are shown on the boundary map (the "Boundary Map") on file with the County Clerk-Recorder of the County (the "County Clerk-Recorder") and approved by resolution of the Board of Supervisors ("Board") adopted this same date; and

WHEREAS, by said resolution approving the Boundary Map, the Board has established that the name of the proposed community facilities district shall be "Community Facilities District No. 2006-1 (Cortina Community Services District Services Mitigation), County of Colusa, State of California", referred to hereafter in this resolution as "CFD No. 2006-1";

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Colusa as follows:

1. The Board hereby finds that any property included within the boundary which is currently in agricultural use will nonetheless be benefitted by the proposed services. This is an area anticipated to begin transitioning out of agriculture as the developments now anticipated to be included in the District are built out. Having a community facilities district in place **during this transitioning period** will be a benefit to the residential development which follows.

2. The types of services proposed to be partially financed with the proceeds of special taxes to be levied within CFD No. 2006-1 are set forth on the Exhibit A attached to this resolution.

3. The types of incidental expenses proposed to be incurred and authorized to be paid from the proceeds of the special tax are set forth on Exhibit B attached to this Resolution, as supplemented by the definition of "Administrative Expenses" as set forth in Exhibit C attached to this Resolution.

4. Except where funds are otherwise available, a special tax to pay a portion of the cost of such services and related incidental expenses, will be annually levied within CFD No. 2006-1. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property within CFD No. 2006-1, and **this lien shall continue in force and effect in perpetuity unless, by subsequent action, the**

County provides that levy and collection of the tax shall cease. The rate and method of apportionment of the special tax is set forth in Exhibit C hereto.

5. Advances of funds or contributions of work in kind from any lawful source, specifically including but not limited to the County and owners of property within CFD No. 2006-1 may be reimbursed from special tax revenue to the extent of the lesser of the value or cost of the contribution, but any agreement to do so shall not constitute a debt or liability of the County.

6. The Board hereby sets Tuesday March 21, 2006 at 9:30 a.m. in the Board Chambers at the County Courthouse, 546 Jay Street, Colusa, California as the time and place for the public hearing on the establishment of CFD No. 2006-1. At the hearing, testimony of all interested persons and taxpayers for or against establishment of CFD No. 2006-1, the extent of CFD No. 2006-1, the proposed list of services to be authorized for partial funding, the proposed rate and method of apportionment of the special tax, or any other aspect of the proposed CFD No., 2006-1 will be heard and protests will be considered from registered voters residing within CFD No. 2006-1 and persons owning real property within CFD No. 2006-1. As provided by the Act, written protests by a majority of the registered voters, if any, but including a minimum of six registered voters, or by the owners of a majority of the land within the proposed CFD No. 2006-1 will constitute a "majority protest" and will require the suspension of proceedings for at least one year. Written protests must be filed with the County Clerk-Recorder at or before the time fixed for the hearing. If such majority protests are directed only against certain elements of the proposed improvements or proposed special tax, only those elements shall be deleted from the proceedings.

7. It is anticipated that the special tax will be billed as a separate line item on the regular property tax bill of the County of Colusa. However, the Board reserves the right, under Section 53340, to utilize any method of collecting the special tax which it shall, from time to time, determine to be in the best interests of the County, including, but not limited to, direct billing by the County to the property owners and supplemental billing.

8. Economic & Planning Systems, Inc., as consultant to the County, is directed to study the proposed CFD No. 2006-1 and to cause the preparation and filing of the report required by Section 53321.5 of the Act prior to the time of the public hearing.

9. If an election is held in these proceedings, it is the intention of the Board that the electors will be the landowners within the proposed CFD No. 2006-1 and will take place at the conclusion of the public hearing on March 21, 2006. The election will take place at the Colusa County Courthouse in the chambers of the Board of Supervisors. The election official shall be the County Clerk-Recorder or her designee who will have available ballots which may be marked at the election location on the election day by the qualified electors. Pursuant to Government Code section 53226, the qualified electors are the landowners within the proposed District and the vote shall be by the landowners, or their authorized representatives, each having one vote for each acre or portion thereof the landowner owns in the proposed District as of the close of the public hearing.

///

10. The Board also intends to establish the annual appropriations limit of CFD No. 2006-1 at \$200,000 for the 2006-2007 fiscal year.

11. The county Clerk-Recorder is hereby directed to have a notice of hearing, containing the matters specified by Section 53222 of the Act, published one time in the Colusa Sun Herald no later than seven calendar days prior to the date set forth above for the public hearing.

PASSED AND ADOPTED this 7th day of February 2006 by the following vote:

AYES: Supervisors, Womble, Evans, Indrieri and Scofield.

NOES: None.

ABSENT: Supervisor Marshall.



Christy K. Scofield, Chairman
Board of Supervisors

ATTEST: Kathleen Moran, County Clerk
and ex-officio clerk to the Colusa County
Board of Supervisors

By  Deputy

APPROVED AS TO FORM:

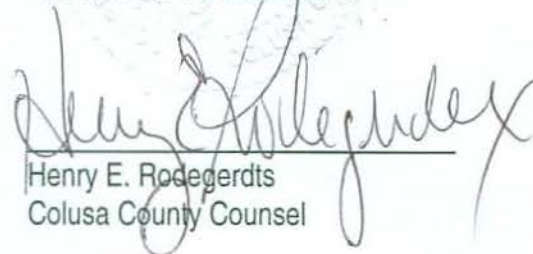

Henry E. Rodegerdts
Colusa County Counsel

EXHIBIT A**DESCRIPTION OF AUTHORIZED SERVICES**

Services to be funded by the collection of Special Taxes in the County of Colusa Community Facilities District No. 2006-1 (Cortina Community Services District Services Mitigation) are listed below. Authorized costs of the County and/or Cortina Community Services District to provide the services listed below include, but are not limited to, compensation of employees and contractors, supplies, materials, equipment, lease or rental fees for equipment or building space, contracts, or any other costs associated with the provision of authorized services.

PUBLIC SAFETY

Authorized costs include all costs associated with the provision of:

- Police Services
- Fire Services

EXHIBIT B

INCIDENTAL EXPENSES

It is anticipated that the following incidental expenses may be incurred in the proposed financing:

- Special tax consultant fees and expenses
- County staff review and administration
- CSD staff review and administration
- Special legal counsel fees and expenses
- Publishing, mailing and posting of notices
- Governmental notification and filing costs

In addition to the foregoing initial expenses, certain annual expenses may be included in each annual special tax levy. These include:

- Special tax administrator costs
- Costs of posting, collecting and enforcing payment of the special taxes
- Personnel and administrative costs of the County and/or the Cortina CSD

EXHIBIT C

County of Colusa, California
Community Facilities District No. 2006-1
(Cortina Community Services District Services Mitigation)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (Act) applicable to the land in the Community Facilities District No. 2006-1 (CFD) of the County of Colusa (County) shall be levied and collected according to the tax liability determined by the County or, eventually, the Cortina Community Services District (CSD) through the application of the appropriate amount or rate, as described below.

2. Definitions

“Act” means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code.

“Administrative Expenses” means the actual or estimated costs incurred by the County and / or the CSD to form the CFD and to annually determine, levy, and collect the Special Taxes, including compensation of County and / or CSD employees for administrative work performed in relation to the CFD, the fees of consultants and legal counsel; the costs, including all County charges of collecting installments of the Special Taxes upon the general tax rolls; preparation of required reports; and any other costs required to administer the CFD as determined by the County and / or CSD.

“Administrator” means the Auditor-Controller and, eventually, the CSD Manager, or his/her designee.

“Annexation Parcel” means an Assessor's Parcel that is annexed to the CFD after the CFD has been formed.

“Annual Costs” means for each Fiscal Year, the total costs of 1) Authorized Services and 2) Administrative Expenses.

“Assessor” means the Assessor of the County of Colusa.

“Assessor's Parcel” means a parcel of land in the County identified by Assessor's Parcel Number.

“**Assessor’s Parcel Number**” means the number as assigned to a Parcel by the Assessor as recorded by the Assessor on the last equalized tax roll.

“**Auditor-Controller**” means the Auditor-Controller of the County.

“**Authorized Services**” mean those services, as listed in the resolution forming the CFD.

“**Base Fiscal Year**” means the Fiscal Year beginning July 1, 2005 and ending June 30, 2006

“**Base Special Tax per EDU**” means the amount of Special Tax assigned to each equivalent dwelling unit (EDU) in the Base Year. This amount is \$525, including a 5 percent component for annual Administration Expenses. This amount is increased by the Tax Escalation Factor in each Fiscal Year after the Base Year.

“**Board**” means the Board of Supervisors of the County of Colusa and, eventually, the Board of Directors of the CSD acting for the CFD under the Act.

“**Building Permit**” means a permit issued by the Planning and Building Department of the County for residential and / or non-residential uses.

“**Building Square Foot**” means a measurement of the habitable area contained within the perimeter of each individual residential unit, or the covered and enclosed area contained within the perimeter of a nonresidential use structure on a given Parcel, which can be or has been developed on that Parcel based on a Building Permit. This figure shall be determined in accordance with the standard practice of the County in calculating structural parameters.

“**CFD**” means the Community Facilities District No. 2006-1 (Cortina Community Services District Services Mitigation) of the County of Colusa, California.

“**Condominium/Townhouse Parcel**” means a Parcel that has a Building Permit for Condominium or Townhouse uses. The number of Residential Units assigned to each Condominium/Townhouse Parcel is determined by the number of condominium or townhouse units approved by the Building Permit.

“**County**” means the County of Colusa, California.

“**CSD**” means the Cortina Community Services District in the County.

“**CSD Manager**” means the appointed Manager of the Cortina Community Services District.

“**Developed Parcel**” means a Parcel that has a Building Permit for the land uses stated below.

- Single-Family Residential Parcels,
- Duplex/Triplex Residential Parcels,
- Multifamily Residential Parcels,

- Condominium/Townhouse Parcels.
- Mobile Home Park Parcels.
- Mixed Use Parcels, or
- Nonresidential Use Parcels.

A Developed Parcel that is acquired by a public agency and becomes a Public Parcel is classified as Tax-Exempt.

“Duplex/Triplex Residential Parcel” means a Parcel with a Building Permit for a Duplex or Triplex residential use. The number of Residential Units assigned to a Duplex/Triplex Residential Parcel is determined by the number of Residential Units approved in the Building Permit.

“Fiscal Year” means the period starting July 1 and ending the following June 30.

“For Rent Residential Uses” means residential uses found on a Mixed Use Parcel that are not Condominium/Townhouse Parcels. The number of Residential Units assigned to a Mixed Use Parcel is the number of Residential Units that are For Rent Residential Uses approved in the Building Permit.

“Industrial Uses Parcel” means a Parcel designated for industrial uses. The Building Square Foot assigned to the Industrial Uses Parcel is determined by the Building Square Foot approved in the Building Permit.

“Maximum Annual Special Tax” means the maximum amount of Special Tax that can be levied against a Taxable Parcel calculated by multiplying the Maximum Annual Special Tax Rate times the Residential Units for residential uses or Building Square Foot for non-residential uses assigned to a Taxable Parcel.

“Maximum Annual Special Tax Rate” means the amount shown in Attachment 1 for a Fiscal Year that is used in calculating the Maximum Annual Special Tax for a Parcel based on its land use classification. The Maximum Annual Special Tax Rate is calculated by multiply the Base Special Tax per EDU times the Police and Fire Protection EDU Factor.

“Mixed Use Parcel” means a Parcel with a Building Permit for a mix of uses, which includes For Rent Residential Uses. The number of Residential Units assigned to a Mixed Use Parcel is determined by the Building Permit for the original construction or expansion. The Building Square Foot is determined for that area designated for Non-Residential Uses under the Building Permit.

“Mobile Home Park Parcel” means a Parcel with required authorization from the California Department of Housing and Development/Division of Codes and Standards for mobile home park uses. The number of Residential Units assigned to the Mobile Home Park Parcel is determined by the number of Residential Units approved under the required authorization.

“**Multifamily Residential Parcel**” means a Parcel with a Building Permit for multifamily residential use. The number of Residential Units assigned to a Multifamily Residential Parcel is determined by the number of Residential Units approved in the Building Permit.

“**Office/Business Park Parcel**” means a Parcel designated for office or business park use. The Building Square Foot assigned to the Office/Business Park Parcel is determined by the Building Square Foot approved in the Building Permit.

“**Parcel**” means any Assessor's Parcel in the CFD based on the equalized tax rolls of the County as of January 1 preceding the Fiscal Year.

“**Planning and Building Department**” means the department of the County, or the successor department, or agency, having the responsibility of providing residential and nonresidential building permit services for the County, and further authorized to issue the Building Permit.

“**Police and Fire Protection EDU Factor**” means an equivalent dwelling unit (EDU) factor used to show the proportional benefit received by various land uses as compared to Single-Family Residential Parcels. Single-Family Residential Parcels are assigned a Police and Fire Protection EDU Factor of one. Other land uses are assigned a Police and Fire Protection EDU Factor based on the assumed persons per house for residential uses and per employees per square foot for nonresidential uses in comparison to the persons per household for Single-Family Residential Parcels. The Police and Fire Protection EDU Factor is used to adjust the Maximum Annual Special Tax Rate for land uses in **Attachment 1**.

“**Public Parcel**” means, except as otherwise provided herein, any Parcel, that is publicly owned—that is, normally exempt from the levy of general *ad valorem* property taxes under California law, including, but not limited to, public streets, schools, parks, and public drainageways; public landscaping, wetlands, greenbelts, and public open space. These Parcels are exempt from the levy of Special Taxes. Any such Parcel shall be a Tax-Exempt Parcel. A Public Parcel that is a Developed Parcel and that is no longer needed for public uses and is converted to residential uses will be reclassified as a Taxable Parcel.

“**Residential Unit(s)**” means the number of taxable residential unit(s) as assigned to a Developed Parcel by the Administrator using the Building Permit to verify the unit count.

“**Retail Commercial Parcel**” means a Parcel that has a Building Permit for commercial use. The Building Square Foot assigned to the Commercial Parcel is determined by the Building Square Foot approved in the Building Permit.

“**Single-Family Residential Parcel**” means a single-family residential lot created by the recordation of a final subdivision map. A Single-Family Residential Parcel is assigned one Residential Unit upon issuance of a Building Permit.

“**Special Tax(es)**” mean(s) any tax levy under the Act in the CFD.

“Tax Collection Schedule” means the document prepared by the County and, eventually the CSD, for the Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

“Tax Escalation Factor” means an annual percentage increase as published by Consumer Price Index (CPI), San Francisco Bay CPI, All Urban Consumers for December of the current Fiscal Year compared to December of the prior Fiscal Year. The Tax Escalation Factor is applied to the Maximum Annual Special Tax Rates beginning in Fiscal Year 2006-2007.

“Taxable Parcel” means any Parcel that is not a Tax-Exempt Parcel.

“Tax-Exempt Parcel” means a Parcel not subject to the Special Tax. Tax-Exempt Parcels are (i) Public Parcels including developed parcels acquired by a public agency (subject to the limitations set forth in Section 5, below), or (ii) Undeveloped Parcels.

“Undeveloped Parcel” means a Parcel that is not a Developed Parcel. An Undeveloped Parcel shall be exempt from the Special Tax.

3. Determination of Taxable Parcels

By not later than July 1 of each year, the Administrator shall prepare a list of the Taxable Parcels using the records of the County as of July 1 of each year. The Administrator shall identify the Taxable Parcels from a list of all Parcels in the CFD using the procedure described below.

- 1) Exclude all Tax-Exempt Parcels.
- 2) The remaining Parcels are Taxable Parcels and shall be subject to the Special Tax according to the formula detailed below.

It shall be the burden of the taxpayer to timely prove any alleged errors in the determination of the Taxable Parcels and their Special Tax assignments.

4. Duration of the Special Tax

Parcels in the CFD will remain subject to the Special Tax in perpetuity or until the services financed by the Special Tax are no longer necessary, as determined by the County or, eventually, the CSD.

If the Special Tax ceases to be levied, the County, or eventually the CSD, shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished. The Notice of Cessation of Special Tax shall also identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.

5. Assignment of Maximum Annual Special Tax

By August 1 of each Fiscal Year, using the Definitions from Section 2 and the Maximum Annual Special Tax Rates from Attachment 1, the Administrator shall assign the Maximum Annual Special Taxes to Taxable Parcels as follows:

- A. **Classification of Parcels.** Each Fiscal Year, using the Definitions above, the Parcel records of the County Assessor's Secured Tax Roll as of January 1, and other County development approval records as of June 1, the Administrator shall cause:
1. Each Parcel to be classified as a Tax-Exempt Parcel or a Taxable Parcel;
 2. Each Taxable Parcel to be classified as a Developed Parcel or Undeveloped Parcel; and
 3. Each Developed Parcel to be classified as a Single-Family Residential Parcel, Multifamily Residential Parcel, Duplex/Triplex Residential Parcel, Mixed Use Parcel; Mobile Home Park Parcel; Industrial Use Parcel, Office/Business Park Parcel, or Retail Commercial Parcel.
 4. Each Developed Parcel to be classified as a Market Rate Unit or Affordable Unit.
- B. **Developed Parcels** Taxable Parcels that are classified as Developed Parcels shall be assigned a Maximum Annual Special Tax using the following steps.
1. **Single-Family Residential Parcels.** The Maximum Annual Special Tax Rate (as shown in Attachment 1) for Single-Family Residential Parcels is calculated by multiplying the Base Special Tax per EDU by the Police and Fire Protection EDU Factor. Maximum Annual Special Tax for Single-Family Residential Parcels is then calculated by multiplying the Maximum Annual Special Tax Rate by the number of Residential Units assigned to the Parcel.
 2. **Duplex/Triplex Residential Parcels.** The Maximum Annual Special Tax Rate (as shown in Attachment 1) for Duplex/Triplex Residential Uses is calculated by multiplying the Base Special Tax per EDU by the Police and Fire Protection EDU Factor. The Maximum Annual Special Tax for Duplex/Triplex Residential Parcels is then calculated by multiplying the Maximum Annual Special Tax Rate for Duplex/Triplex Residential Parcels by the number of Residential Units assigned to the Parcel.
 3. **Multifamily Residential Parcels.** The Maximum Annual Special Tax Rate (as shown in Attachment 1) for Multifamily Residential Parcels is calculated by multiplying the Base Special Tax per EDU by the Police and Fire Protection EDU Factor. The Maximum Annual Special Tax for Multifamily Residential Parcels is then calculated by multiplying the Maximum Annual Special Tax Rate for Multifamily Residential Parcels by the number of Residential Units assigned to the Parcel.
 4. **Condominium/Townhouse Parcels.** The Maximum Annual Special Tax Rate (as shown in Attachment 1) for Condominium/Townhouse Parcels is calculated

by multiplying the Base Special Tax per EDU by the Police and Fire Protection EDU Factor. The Maximum Annual Special Tax for Condominium/Townhouse Parcels is then calculated by multiplying the Maximum Annual Special Tax Rate for Condominium/Townhouse Parcels by the number of Residential Units assigned to the Parcel.

5. **Mixed Use Parcels.** The Maximum Annual Special Tax Rate (as shown in **Attachment 1**) for Mixed Use Parcels is calculated by multiplying the Base Special Tax per EDU by the Police and Fire Protection EDU Factor for the residential and nonresidential components of the Parcel. The Maximum Annual Special Tax for Mixed Use Parcels is then calculated in two steps. First calculate the Maximum Annual Special Tax for the residential component of the Mixed Use Parcel by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mixed Use Parcels by the number of Residential Units assigned to the Parcel. Next, multiply the Building Square Foot for the nonresidential component of the Mixed Use Parcel by the Maximum Annual Special Tax Rate per Building Square Foot (as shown in **Attachment 1**). Add this amount to the Maximum Annual Special Tax calculated for the residential component to derive the Maximum Annual Special Tax for the Mixed Use Parcel.
6. **Mobile Home Park Parcels.** The Maximum Annual Special Tax Rate (as shown in **Attachment 1**) for Condominium/Townhouse Parcels is calculated by multiplying the Base Special Tax per EDU by the Police and Fire Protection EDU Factor. The Maximum Annual Special Tax for Mobile Home Park Parcels is then calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Mobile Home Park Parcels by the number of Residential Units assigned to the Parcel.
7. **Industrial Uses Parcels.** The Maximum Annual Special Tax Rate (as shown in **Attachment 1**) for Industrial Uses Parcels is calculated by multiplying the Base Special Tax per EDU by the Police and Fire Protection EDU Factor. The Maximum Annual Special Tax for Industrial Uses Parcels is then calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Industrial Uses Parcels by the Building Square Foot assigned to the Parcel.
8. **Office/Business Park Parcels.** The Maximum Annual Special Tax Rate (as shown in **Attachment 1**) for Office/Business Park Parcels is calculated by multiplying the Base Special Tax per EDU by the Police and Fire Protection EDU Factor. The Maximum Annual Special Tax for Office/Business Park Parcels is then calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Office/Business Park Parcels by the Building Square Foot assigned to the Parcel.
9. **Retail Commercial Parcels.** The Maximum Annual Special Tax Rate (as shown in **Attachment 1**) for Retail Commercial Parcels is calculated by multiplying the Base Special Tax per EDU by the Police and Fire Protection EDU Factor. The Maximum Annual Special Tax for Retail Commercial Parcels is then calculated by multiplying the Maximum Annual Special Tax Rate in **Attachment 1** for Retail Commercial Parcels by the Building Square Foot assigned to the Parcel.

- C. **Undeveloped Parcels.** Undeveloped Parcels are assigned a Maximum Annual Special Tax of \$0.00 in a given Fiscal Year.
- D. **Annexation Parcels:** The County will require the periodic annexation of an Assessor's Parcel to the CFD. When Assessor's Parcels are annexed to the CFD, the County or, eventually, the CSD will first determine if they are Taxable or Tax-Exempt, using the Definitions in **Section 2**. The Administrator then shall assign a Maximum Annual Special Tax Rate and a number of Residential Units to Taxable Parcels using the Definitions in **Section 2** and the steps in **Section 5.A**.
- E. **Conversion of a Public Parcel to a Taxable Parcel:** If a Public Parcel is not needed for public use and is converted to private residential use, it shall become a Taxable Parcel. A Maximum Annual Special Tax will be assigned using the Definitions in **Section 2** and the steps in **Section 5.A**.
- F. **Taxable Parcels Acquired by a Public Agency:** A Taxable Parcel that is acquired by a public agency after the CFD is formed will be reclassified as Public Parcel provided it is determined by the County, or eventually the CSD, in the exercise of its sole discretion, that it is no longer used for residential purposes.

6. Calculating Annual Special Taxes

The Administrator shall compute the Annual Costs and determine the Maximum Annual Special Tax for each Taxable Parcel based on the assignment of the Maximum Annual Special Tax in **Section 5.A**. The Administrator will then determine the Special Tax for each Taxable Parcel using the following process:

- A. Compute the Annual Cost for the Fiscal Year using the definition thereof in **Section 2**.
- B. Calculate the Special Tax for each Developed Parcel by levying the Special Tax on Developed Parcels to just equal the Annual Costs, or to 100 percent of their Maximum Annual Special Tax, as appropriate.
- C. Levy on each Developed Parcel the amount of Special Tax calculated above.
- D. Prepare the Tax Collection Schedule listing the Special Tax for each Developed Parcel and send it to the Auditor-Controller requesting that it be placed on the general, secured property tax roll for that Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the Auditor-Controller for such inclusion.

The Administrator shall make every effort to correctly calculate the Special Tax for each Parcel. It shall be the burden of the taxpayer to timely prove any alleged errors in the determination of the Parcels subject to the Special Tax and their Special Tax assignments.

7. Records Maintained for the CFD

As development takes place in the CFD, the Administrator will maintain a file containing records of the following information for each Taxable Parcel:

- The current Assessor's Parcel Number;
- Whether a Building Permit has been issued for the Parcel.
- Number of Residential Units per Parcel.
- Building Square Foot per Parcel.

The file containing the information listed above will be available for public inspection.

8. Appeals and Interpretation Procedure

Any taxpayer who feels that the amount of the Special Tax assigned to his or her Parcel(s) is in error or that an error has been made in the determination that his or her Parcel(s) is a Taxable Parcel, may file a written notice with the Administrator contesting the levy of the Special Tax. Any such notice must be filed during the Fiscal Year in which the given Special Tax levy occurs; failure to do so constitutes a bar to any such claim. The Administrator, shall promptly review the application, and if necessary, meet with the applicant. If the findings of the Administrator verify that the Special Tax should be modified or changed, a recommendation to that effect shall be made to the Board, and as appropriate, the Special Tax levy shall be corrected and, if applicable in such case, a credit for next year's Special Tax levy shall be granted. If the Administrator denies the application, the taxpayer may file an appeal of that determination with the Board within fourteen (14) days of the mailing of notification of denial; failure to do so constitutes a bar to such an appeal. The Board shall hear the appeal under such procedures, as the Board shall establish. The determination of the Board on the appeal shall be final for all purposes. The filing of a written notice contesting the levy of the Special Tax or an appeal shall not relieve the taxpayer of the obligation to pay the Special Tax when due.

Interpretations may be made by resolution of the Board for purposes of clarifying any vagueness or ambiguity as it relates to any of the terms or provisions of this Rate and Method of Apportionment.

9. Manner of Collection

The Special Tax will be collected in the same manner and at the same time as *ad valorem* property taxes; provided, however, the County, **or eventually the CSD**, may directly bill the Special Tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, whenever the Board, or **eventually the CSD**, determines that it is in the best interests of the County, or **eventually, the CSD to do so**.

Attachment 1
Attachment 1
County of Colusa
Community Facilities District No. ____ (Cortina Community Services District Services Mitigation)
Maximum Annual Special Tax Rates

Tax Category		Base Special Tax per EDU	Police and Fire Protection EDU Factors	Maximum Annual Special Tax Rate [1]
				[2]
<u>Developed Parcels</u>	[3]			
Residential Parcels		\$525		
Single-Family Residential Parcels		--	1.00	\$525
Multifamily Residential Parcels		--	0.79	\$415
Duplex/Triplex Residential Parcels		--	1.00	\$525
Condominium/Townhouse Parcels		--	1.00	\$525
Mixed Use Parcels	[4]	--	1.00	\$525
Mobile Home Park Parcels		--	0.91	\$478
Nonresidential Parcels (per 1,000 sq ft)	[5]	\$525		
Industrial Uses		--	0.17	\$89
Office / Business Park		--	0.56	\$294
Retail Commercial		--	0.30	\$158
<u>Undeveloped Parcels</u>	[6]	--	--	\$0

Attachment 1

- [1] The Maximum Annual Special Tax Rate is applied to the number of Residential Units or Building square footage assigned to each Taxable Parcel. Condominium/Townhouse Residential Parcels and Single-Family Residential Parcels are assumed to have one Residential Unit. Multifamily Residential Parcels, Mixed Use Parcels, and Mobile Home Park Parcels may have more than one Residential Unit assigned to a Taxable Parcel. The number of Residential Units assigned to these Parcels will be determined by the Building Permit.
- [2] The Maximum Annual Tax Rates will be escalated annually each Fiscal Year beginning in 2006-2007. Based on the annual percentage increase as published by Consumer Price Index (CPI), San Francisco Bay CPI, All Urban Consumers for December of the current Fiscal Year compared to December of the prior Fiscal Year.
- [3] Developed Parcels are residential, non-residential, or mixed use Parcels with a Building Permit.
- [4] Mixed use parcels will have a tax based on both the residential portion and nonresidential portion of the parcel.
- [5] Nonresidential Use Parcels are commercial, industrial, office, and other nonresidential uses. The base annual maximum special tax is per 1,000 sq. ft.
- [6] Undeveloped Parcels are Parcels that are not classified as a Developed Parcel.

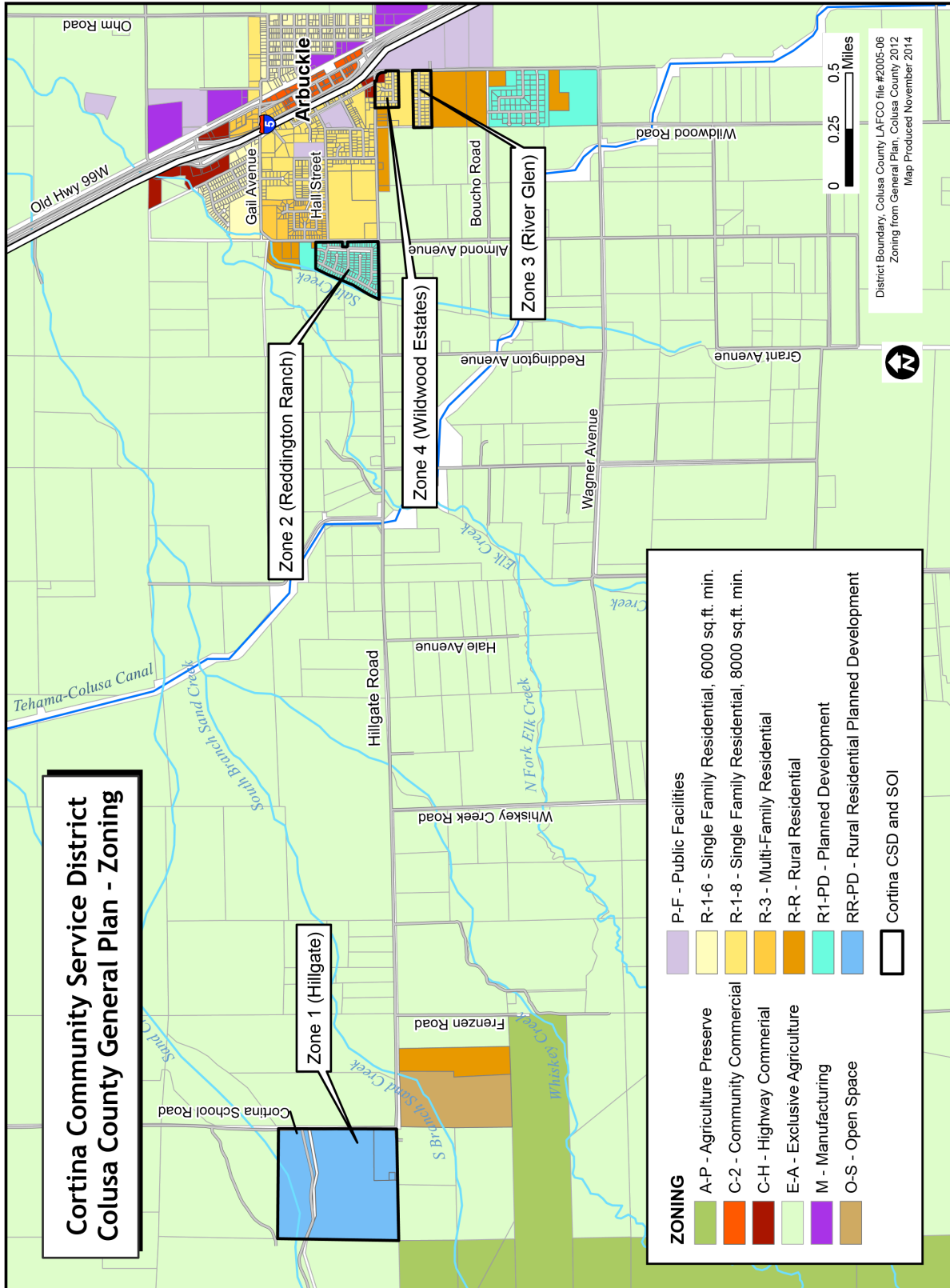
Fund: 400 Arbuckle-College City Fire --- Department: 0 --- Program: All --- Period Ending: 032022

Account Number	Description	Total Budget	YTD Actual	Balance
400-10100-000-0	Cash In Treasury	0.00	350,388.74	(350,388.74)
400-11109-000-0	Gain/Loss Invest-Markt Value	0.00	157.14	(157.14)
400-19895-000-0	Amount Provided-Sick/Vacation	0.00	206,667.69	(206,667.69)
400-20895-000-0	Sick & Vacation Obligation	0.00	(206,667.69)	206,667.69
400-31960-000-0	Fund Balance-Unreserved	0.00	(496,379.57)	496,379.57
400-41012-000-0	Prop Tax-Current Secured	(556,251.00)	(281,908.00)	(274,343.00)
400-41017-000-0	Prop Tax-Cur Supp Secured	(13,633.00)	(4,718.92)	(8,914.08)
400-41018-000-0	Prop Tax-Current Unsecured	(52,616.00)	(50,209.80)	(2,406.20)
400-41021-000-0	Prop Tax-Cur Supp Unsecured	0.00	(229.52)	229.52
400-41024-000-0	Prop Tax-PY Supp Secured	0.00	(1,774.29)	1,774.29
400-41040-000-0	Prop Tax-PY Unsecured	0.00	(466.76)	466.76
400-41094-000-0	County In-Lieu Taxes	(187.00)	(182.55)	(4.45)
400-44190-000-0	Interest	(7,500.00)	(499.40)	(7,000.60)
400-45454-000-0	Homeowners Property Tax	(3,333.00)	(1,879.91)	(1,453.09)
400-45542-000-0	Transfer From County -Services	(17,246.00)	(17,246.00)	0.00
400-45647-000-0	Trsf From County General Fund	(47,000.00)	(48,331.47)	1,331.47
400-46623-000-0	Public Safety-Cortina CFD	(65,000.00)	(35,537.70)	(29,462.30)
400-46814-000-0	Fire Suppression	(11,000.00)	(774.59)	(10,225.41)
400-47983-000-0	Miscellaneous-Other Revenue	0.00	(1,918.64)	1,918.64
400-48013-000-0	Miscellaneous-Other Refunds	(200.00)	0.00	(200.00)
400-48030-000-0	Transfers In	(260,000.00)	(244,750.95)	(15,249.05)
400-51010-000-0	Salaries & Wages	303,204.00	209,000.60	94,203.40
400-51011-000-0	Extra Help	22,000.00	15,986.07	6,013.93
400-51019-000-0	Health In-Lieu	3,480.00	2,474.57	1,005.43
400-51021-000-0	Retirement	140,404.00	113,087.00	27,317.00
400-51022-000-0	OASDI	22,604.00	17,253.49	5,350.51
400-51023-000-0	Unemployment Insurance	1,200.00	28.91	1,171.09
400-51030-000-0	Group Insurance-Health	34,452.00	23,609.55	10,842.45
400-51031-000-0	Group Insurance-Life	220.00	1,089.60	(869.60)
400-51032-000-0	Group Insurance Retired Member	4,695.00	3,059.67	1,635.33
400-51033-000-0	Group Insurance-Dental	1,712.00	1,015.00	697.00
400-51035-000-0	Worker's Compensation	42,252.00	29,244.00	13,008.00
400-53050-000-0	Clothing & Personal Supplies	10,000.00	16,043.24	(6,043.24)
400-53060-000-0	Communications	47,507.00	46,905.42	601.58
400-53090-000-0	Household Expense	200.00	4.28	195.72
400-53100-000-0	Insurance	10,146.00	20,470.00	(10,324.00)
400-53120-000-0	Maintenance-Equipment	26,497.00	9,094.58	17,402.42
400-53121-000-0	Maintenance-Software	206.00	0.00	206.00
400-53130-000-0	Maintenance-Stru,Imp,Grnd	2,575.00	2,102.27	472.73
400-53140-000-0	Medical,Dental & Lab Supplies	2,884.00	2,378.33	505.67
400-53150-000-0	Memberships	6,821.00	3,555.00	3,266.00
400-53163-000-0	Finance/Late Charges	103.00	60.00	43.00
400-53170-000-0	Office Expense	2,472.00	1,136.69	1,335.31
400-53180-000-0	Professional/Special Services	20,600.00	12,572.99	8,027.01
400-53190-000-0	Publication & Legal Notices	103.00	0.00	103.00
400-53200-000-0	Rents & Leases Equipment	1,641.00	1,356.87	284.13
400-53220-000-0	Small Tools & Instruments	206.00	420.92	(214.92)
400-53229-000-0	Indirect Overhead Costs	17,246.00	17,246.00	0.00
400-53230-000-0	Special Department Expenses	8,240.00	3,003.16	5,236.84

400-53251-000-0	Education & Training	0.00	2,460.60	(2,460.60)
400-53253-000-0	Fuel	12,360.00	11,876.04	483.96
400-53260-000-0	Utilities	24,720.00	25,475.38	(755.38)
400-55550-000-0	Expense From Prior Year	7,308.00	0.00	7,308.00
400-57064-000-0	Miscellaneous Equipment<\$5,000	0.00	98.67	(98.67)
400-57159-000-0	Heavy Equipment >\$5,000	230,000.00	0.00	230,000.00
400-57360-000-0	Structures & Improve <\$5,000	0.00	2,340.24	(2,340.24)
400-57361-000-0	Structures & Improve >\$5,000	30,000.00	41,426.87	(11,426.87)
400-57370-000-0	Equipment	0.00	200,386.18	(200,386.18)

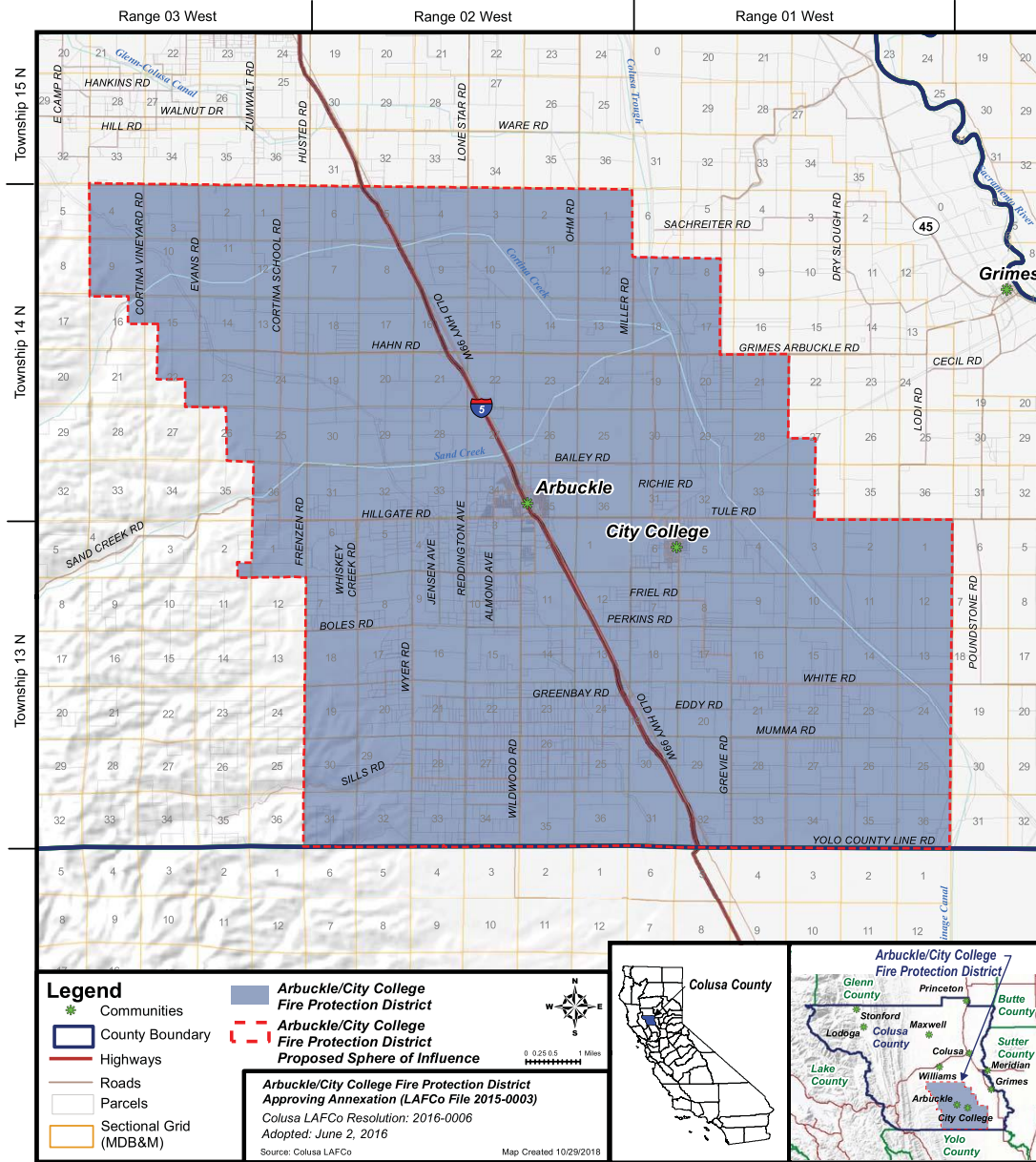
COLUSA LAFCO

**CORTINA COMMUNITY SERVICES DISTRICT
MSR-SOI Adopted August 6, 2015**



3.5 **Arbuckle-College City Fire Protection District Map**

LOCAL AGENCY FORMATION COMMISSION
ARBUCKLE/CITY COLLEGE FIRE PROTECTION DISTRICT



Cortina Community Services District
PO Box 43
Arbuckle CA 95912

Karl Drexel, General Manager
(707) 318-7369
karl@kdmanagement.us



Rod Bradford, Chairman
Dolores Gomez, Vice Chair
Kimberly Valles, Director
Victor Zarate, Director
Lacey Gimple, Director

NOTICE OF PUBLIC HEARING

Regular Meeting
Arbuckle Golf Course
5918 Hillgate Rd., Arbuckle, CA 95912
Monday March 25, 2024 at 6:00PM

NOTICE IS HEREBY GIVEN that the Cortina Community Services District (CSD) will conduct a public hearing in a regular meeting to be held on March 25, 2024, at 6:00 PM in the Arbuckle Golf Course Club House, or as soon thereafter as the matter may be heard, to address a proposed resolution for application for divestiture of police and fire services within the District.

The Cortina CSD was established by the Colusa County Board of Supervisors in 2006 to provide certain services to three residential developments (Reddington Ranch, River Glen and Wildwood) until such time as the developments were completed and the county would receive dedicated property tax from the residences. The last development was finalized in 2023. Colusa County provides police and fire services to all other residences without additional costs. The Cortina CSD proposes to divest of the police and fire services that were established in the formation documents to instead receive the police and fire services from the county.

The proposed resolution of application is available for review at the Cortina CSD website at <https://cortinacsd.specialdistrict.org/notices>. To request a paper copy, please contact the Cortina CSD General Manager or any Board Member. GM Karl Drexel can be reached at (707) 318-7369, karl@kdmanagement.us, or cortinacsd@sonic.net. A reasonable cost may be charged by the Cortina CSD for providing copies of any requested information.

Members of the public may provide public comment during the public hearing and may submit written comments on this matter by email at cortinacsd@sonic.net. The Cortina CSD will consider all written comments received prior to the posted hearing date.

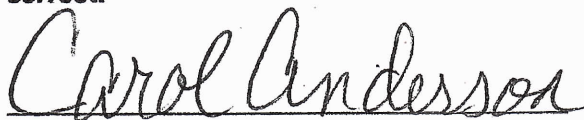
Affidavit of Publication
STATE OF CALIFORNIA, COLUSA COUNTY

**NOTICE OF PUBLIC HEARING
CORTINA COMMUNITY
SERVICES DISTRICT
REGULAR MEETING
MONDAY, MARCH 25, 2024**

I am not a party to, nor interested in the above entitled matter. I am the principal clerk of the printer and publisher of the Colusa County Pioneer Review; a newspaper of general circulation, published in the County of Colusa, to which Newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Colusa, State of California, under the date of September 19, 2017, Case No. CV24253, that the notice of which the annexed is a true printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:

Dates: MARCH 1, 2024

I certify (or declare) under the penalty of perjury under the laws of the State of California that the foregoing is true and correct.



Signature

Executed in Colusa, Colusa County, California on

MARCH 1, 2024

Date

NOTICE OF PUBLIC HEARING

Regular Meeting
Arbuckle Golf Course
5918 Hillgate Rd., Arbuckle, CA 95912
Monday March 25, 2024 at 6:00PM

NOTICE IS HEREBY GIVEN that the Cortina Community Services District (CSD) will conduct a public hearing in a regular meeting to be held on March 25, 2024, at 6:00 PM in the Arbuckle Golf Course Club House, or as soon thereafter as the matter may be heard, to address a proposed resolution for application for divestiture of police and fire services within the District.

The Cortina CSD was established by the Colusa County Board of Supervisors in 2006 to provide certain services to three residential developments (Reddington Ranch, River Glen and Wildwood) until such time as the developments were completed and the county would receive dedicated property tax from the residences. The last development was finalized in 2023. Colusa County provides police and fire services to all other residences without additional costs. The Cortina CSD proposes to divest of the police and fire services that were established in the formation documents to instead receive the police and fire services from the county.

The proposed resolution of application is available for review at the Cortina CSD website at <https://cortinacsd.specialdistrict.org/notices>. To request a paper copy, please contact the Cortina CSD General Manager or any Board Member. GM Karl Drexel can be reached at (707) 318-7369, karl@kdmanagement.us, or cortinacsd@sonic.net. A reasonable cost may be charged by the Cortina CSD for providing copies of any requested information.

Members of the public may provide public comment during the public hearing and may submit written comments on this matter by email at cortinacsd@sonic.net. The Cortina CSD will consider all written comments received prior to the posted hearing date.

03/01/2024 · CCPR

**CORTINA COMMUNITY SERVICES DISTRICT
MSR-SOI Adopted August 6, 2015**

