

**CALAVERAS
LOCAL AGENCY FORMATION COMMISSION
(LAFCO)**

**CALAVERAS COUNTY
RESOURCE CONSERVATION DISTRICT
(RCD)**

**Hearing Draft
January 2924**

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1 INTRODUCTION

1.1 Local Agency Formation Commission (LAFCo) History

This report is prepared pursuant to State legislation enacted in 2000 that requires Calaveras LAFCo to complete a comprehensive review of municipal service delivery and update the spheres of influence (SOIs) of all agencies under LAFCo's jurisdiction. This chapter provides an overview of LAFCo's history, powers and responsibilities. It discusses the origins and legal requirements for preparation of a Service Review commonly referred to as a Municipal Service Review (MSR). Finally, the chapter reviews the process for MSR review, MSR approval and SOI updates.

After World War II, California experienced dramatic growth in population and economic development. With this boom came a demand for housing, jobs and public services. To accommodate this demand, many new local government agencies were formed, often with little forethought as to the ultimate governance structures within a given region. A lack of coordination and adequate planning led to a multitude of overlapping, inefficient jurisdictional and service area boundaries, many of which resulted in the premature conversion of California's agricultural and open-space lands and duplication of services.

Recognizing this problem, in 1959, Governor Edmund G. Brown, Sr. appointed the Commission on Metropolitan Area Problems. The Commission's charge was to study and make recommendations on the "misuse of land resources" and the growing complexity of local governmental jurisdictions. The Commission's recommendations on local governmental reorganization were introduced in the Legislature in 1963; resulting in the creation of a Local Agency Formation Commission, or "LAFCo," operating in every county.

LAFCo was formed as a countywide agency to discourage urban sprawl and to encourage the orderly formation and development of local government agencies within its jurisdiction. LAFCo is responsible for coordinating logical and timely changes in local governmental boundaries; including annexations and detachments of territory, incorporations of cities, formations of special districts, and consolidations, mergers and dissolutions of districts, as well as reviewing ways to reorganize, simplify, and streamline governmental structure.

The Commission's efforts are focused on ensuring services are provided efficiently and economically while agricultural and open-space lands are protected or conserved to the extent possible. To better inform itself and the public in compliance with the State Law; LAFCo conducts MSR's to evaluate the provision of municipal services for service providers within its jurisdiction.

LAFCo regulates, through approval, denial, conditions and modification, boundary changes proposed by public agencies or individual voters and landowners. It also regulates the extension of public services by cities and special districts outside their boundaries. LAFCo is empowered to initiate updates to the SOIs and proposals involving the dissolution, consolidation or formation of special districts, establishment of subsidiary districts, and any reorganization including such actions. Where LAFCo is not given specific authority, LAFCo actions must originate as petitions from affected voters or landowners, or by resolutions by affected cities or special districts.

A Plan for Services is required in Government Code Section 56653. A Plan for Services must include the following information: An enumeration and description of services to be provided, the level and range of those services, an indication of how those services are to be extended into the

territory, an indication of any improvements or upgrading of structures, Information on how the services are to be financed.

1.2 Preparation of the MSR

Research for this Municipal Service Review (MSR) was conducted in 2022.

This MSR is intended to support preparation and update of Spheres of Influence, in accordance with the provisions of the Cortese-Knox-Hertzberg Act. The objectives of this Municipal Service Review (MSR) are as follows:

- ✓ To develop recommendations that will promote more efficient and higher quality service options and patterns
- ✓ To identify areas for service improvement
- ✓ To assess the adequacy of service provision as it relates to determination of appropriate sphere boundaries

While LAFCo prepared the MSR document, given budgetary constraints, LAFCo did not engage the services of experts in engineering, hydrology, geology, water quality, fire protection, accounting or other specialists in related fields, but relied upon published reports and available information. Insofar there is conflicting or inconclusive information LAFCo staff may recommend the District retain a licensed professional or expert in a particular field for an opinion.

Therefore, this MSR reflects LAFCo's recommendations, based on available information during the research period and provided by District staff to assist in its determinations related to promoting more efficient and higher quality service patterns; identifying areas for service improvement; and assessing the adequacy of service provision by the Calaveras County Resource Conservation District (RCD). Additional information on local government funding issues is found in Appendix A at the end of this report.

1.3 Role and Responsibility of LAFCo

Local Agency Formation Commissions (LAFCos) in California are independent agencies created by the California Legislature in 1963 for the purpose of encouraging the orderly formation of local government agencies and conserving and preserving natural resources. The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.) is the statutory authority for the preparation of an MSR, and periodic updates of the Sphere of Influence (SOI) of each local agency.

LAFCos are responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies that review ways to reorganize, simplify, and streamline governmental structure, preparing a review of services called a MSR, and preparing a SOI thereby determining the future "probable" boundary for each city and special district within each county.

The Commission's efforts are directed toward seeing that services are provided efficiently and economically while agricultural and open-space lands are protected. Often citizens are confused as to what LAFCo's role is. LAFCos do not have enforcement authority nor do they have the authority to initiate a city or district annexation or detachment proceeding. LAFCos may initiate

consolidation or dissolution proceedings; however, these proceedings are subject to the voter approval or denial.

The Legislature has given LAFCos the authority to modify any proposal before it to ensure the protection of agricultural and open space resources, discourage urban sprawl and promote orderly boundaries and the provision of adequate services.

The Governor's Office of Planning and Research (OPR) has issued Guidelines for the preparation of a MSR. This MSR adheres to the procedures set forth in OPR's MSR Guidelines.

A SOI is a plan for the probable physical boundaries and service area of a local agency, as determined by the affected Local Agency Formation Commission (Government Code §56076). Government Code §56425(f) requires that each SOI be updated not less than every five years, and §56430 provides that a MSR shall be conducted in advance of the SOI update.

1.4 Municipal Services Review Requirements

Effective January 1, 2001 and subsequently amended, LAFCo is required to conduct a review of municipal services provided in the county by region, sub-region or other designated geographic area, as appropriate, for the service or services to be reviewed, and prepare a written statement of determination with respect to each of the following six topics (Government Code §56430):

1. Growth and population projections for the affected area
2. The location and characteristics of any disadvantaged unincorporated communities (DUC) within or contiguous to the sphere of influence
3. Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies
4. Financial ability of agencies to provide services
5. Status of, and opportunities for shared facilities
6. Accountability for community service needs, including governmental structure and operational efficiencies

1.5 Municipal Services Review Process

For local agencies, the MSR process involves the following steps:

- Outreach: LAFCo outreach and explanation of the project
- Data Discovery: provide documents and respond to LAFCo questions
- Map Review: review and comment on LAFCo draft map of the agency's boundary and sphere of influence
- Profile Review: internal review and comment on LAFCo draft profile of the agency
- Public Review Draft MSR: review and comment on LAFCo draft MSR
- LAFCo Hearing: attend and provide public comments on MSR

MSRs are exempt from California Environmental Quality Act (CEQA) pursuant to §15262 (feasibility or planning studies) or §15306 (information collection) of the CEQA Guidelines. LAFCo's actions to adopt MSR determinations are not considered "projects" subject to CEQA. The MSR process does not require LAFCo to initiate changes of organization based on service review findings, only that LAFCo identify potential government structure options.

However, LAFCo, other local agencies, and the public may subsequently use the determinations to analyze prospective changes of organization or reorganization or to establish or amend SOIs. Within its legal authorization, LAFCo may act with respect to a recommended change of organization or reorganization on its own initiative (e.g., certain types of consolidations), or in response to a proposal (i.e., initiated by resolution or petition by landowners or registered voters).

Once LAFCo has adopted the MSR determinations, it must update the SOI for each jurisdiction. The LAFCo Commission determines and adopts the spheres of influence for each agency. A CEQA determination is made by LAFCo on a case-by-case basis for each sphere of influence action and each change of organization, once the proposed project characteristics are sufficiently identified to assess environmental impacts.

1.6 Sphere Of Influence Update Process

The Commission is charged with developing and updating the Sphere of Influence (SOI) for each city and special district within the county.¹

An SOI is a LAFCo-approved plan that designates an agency's probable future boundary and service area. Spheres are planning tools used to provide guidance for individual boundary change proposals and are intended to encourage efficient provision of organized community services and prevent duplication of service delivery. Territory cannot be annexed by LAFCo to a city or district unless it is within that agency's sphere.

¹ The initial statutory mandate, in 1971, imposed for no deadline for completing sphere designations. When most LAFCos failed to act, 1984 legislation required all LAFCos to establish spheres of influence by 1985.

The purposes of the SOI include the following:

- to ensure the efficient provision of services
- to discourage urban sprawl and premature conversion of agricultural and open space lands
- to prevent overlapping jurisdictions and duplication of services

LAFCo may not directly regulate land use, dictate internal operations or administration of any local agency, or set rates. LAFCo is empowered to enact policies that indirectly affect land use decisions. On a regional level, LAFCo promotes logical and orderly development of communities as it considers and decides individual proposals. LAFCo has a role in reconciling differences between agency plans so that the most efficient urban service arrangements are created for the benefit of current and future area residents and property owners.

The Cortese-Knox-Hertzberg (CKH) Act requires LAFCos to develop and determine the SOI of each local governmental agency within its jurisdiction and to review and update the SOI every five years, as necessary. LAFCos are empowered to adopt, update and amend a SOI. They may do so with or without an application. Any interested person may submit an application proposing an SOI amendment.

While SOIs are required to be updated every five years, as necessary, this does not necessarily define the planning horizon of the SOI. The term or horizon of the SOI is determined by each LAFCo.

LAFCo may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. In determining the SOI, LAFCo is required to complete an MSR and adopt the six determinations previously discussed. In addition, in adopting or amending an SOI, LAFCo must make the following five determinations as required in Government Code section 56425(c):

1. Present and planned land uses in the area, including agricultural and open-space lands
2. Present and probable need for public facilities and services in the area
3. Present capacity of public facilities and adequacy of public service that the agency provides or is authorized to provide
4. Existence of any social or economic communities of interest in the area if the Commission determines these are relevant to the agency
5. For an update of an SOI of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.²

The CKH Act stipulates several procedural requirements in updating SOIs. It requires cities to file written statements on the class of services to be provided and LAFCo must clearly establish the location, nature and extent of services provided by special districts.

² California Government Code Section 56425 (e)(5)

By statute, LAFCo must notify affected agencies 21 days before holding the public hearing to consider the SOI and may not update the SOI until after that hearing. The LAFCo Executive Officer must issue a report including recommendations on the SOI amendments and updates under consideration at least five days before the public hearing.

1.7 Possible Approaches to the Sphere of Influence

LAFCo may recommend government reorganizations to particular agencies in the county, using the SOIs as the basis for those recommendations. Based on review of the guidelines of Calaveras LAFCo as well as other LAFCos in the State, various conceptual approaches have been identified from which to choose in designating an SOI. These seven approaches are explained below:

1) **Coterminous Sphere:**

A Coterminous Sphere means that the Sphere of Influence for a city or special district that is the same as its existing boundaries of the city or district. This is the recommendation in this report since there are no anticipated or contemplated annexations for the Calaveras County Resource Conservation District at this time.

2) **Annexable Sphere:**

A sphere larger than the agency's boundaries identifies areas the agency is expected to annex. The annexable area is outside the district boundaries and inside the sphere of influence.

3) **Detachable Sphere:**

A sphere that is smaller than the agency's boundaries identifies areas the agency is expected to detach. The detachable area is the area within the agency bounds but not within its sphere of influence.

4) **Zero Sphere:**

A zero sphere indicates the affected agency's public service functions should be reassigned to another agency and the agency should be dissolved or combined with one or more other agencies.

5) **Consolidated Sphere:**

A consolidated sphere includes two or more local agencies and indicates the agencies should be consolidated into one agency.

6) **Limited Service Sphere:**

A limited service sphere is the territory included within the SOI of a multi-service provider agency that is also within the boundary of a limited purpose district which provides the same service (e.g., fire protection), but not all needed services. Territory designated as a limited service SOI may be considered for annexation to the limited purpose agency without detachment from the multi-service provider.

This type of SOI is generally adopted when the following conditions exist:

- a) The limited service provider is providing adequate, cost effective and efficient services
- b) The multi-service agency is the most logical provider of the other services
- c) There is no feasible or logical SOI alternative
- d) Inclusion of the territory is in the best interests of local government organization and structure in the area

Government Code §56001 specifically recognizes that in rural areas it may be appropriate to establish limited purpose agencies to serve an area rather than a single service provider, if multiple limited purpose agencies are better able to provide efficient services to an area rather than one service district.

Moreover, Government Code Section §56425(i), governing sphere determinations, also authorizes a sphere for less than all of the services provided by a district by requiring a district affected by a sphere action to “establish the nature, location, and extent of any functions of classes of services provided by existing districts” recognizing that more than one district may serve an area and that a given district may provide less than its full range of services in an area.

1.8 Description of the Public Participation Process

The LAFCo proceedings are subject to the provisions of California’s open meeting law, the Ralph M. Brown Act (Government Code Sections 54950 et seq.). The Brown Act requires advance posting of meeting agendas and contains various other provisions designed to ensure that the public has adequate access to information regarding the proceedings of public boards and commissions. Calaveras LAFCo complies with the requirements of the Brown Act.

The State MSR Guidelines provide that all LAFCos should encourage and provide multiple public participation opportunities in the MSR process.

2 CALAVERAS COUNTY BACKGROUND

2.1 Calaveras County History

Calaveras County was one of the original counties of the state of California, created in 1850 at the time of admission to the Union. Parts of the County's territory were reassigned to Amador County in 1854 and to Alpine County in 1864. The County's geography includes beautiful landmarks, rolling hills, and giant valleys. It is also known for its friendly communities, and businesses such as agriculture management and construction engineering. It has numerous caverns, such as Mercer Caverns, California Cavern and Moaning Cavern that are national destinations for tourists from across the country. Other attractions include a thriving wine making industry, including the largest of the Calaveras wineries: Ironstone Vineyards, mountain sports recreation and the performing arts.

According to the US Census Bureau, the County has a total area of 1,037 square miles, of which 1,020 square miles is land and 17 square miles is water.

2.2 Calaveras County Population Data³

The following table shows the population estimates for Calaveras County. Although the County lost population from 2010 to 2020, the population has increased since 2020.

US Census Bureau Population	California	Calaveras County
Population Estimates, July 1 2021	39,142,991	46,221
Population estimates base, April 1, 2020	39,538,245	45,292
Population, percent change - April 1, 2020 (estimates base) to July 1, 2021	-1.0%	2.1%
Population, Census, April 1, 2020	39,538,223	45,292
Population, Census, April 1, 2010	37,253,956	45,578

The following table shows the Median Household Income for Calaveras County compared to that for the State of California.

Income & Poverty	California	Calaveras County
Median household income (in 2021 dollars), 2017-2021	\$84,097	\$70,119
Per capita income in past 12 months (in 2021 dollars), 2017-2021	\$41,276	\$34,791
Persons in poverty, percent	12.3%	13.5%

³ US Census Bureau Quick Facts, February 2023.

The Median Household Income for Calaveras County is 83% of the Median Household Income for the State of California. This means that Calaveras County is not a Disadvantaged Community.

2.3 Calaveras County Agriculture

The Calaveras County Resource Conservation District works with agricultural land owners so the tables below are included to show the amount of agricultural land in the County and the main crops.

LAND USE IN CALAVERAS COUNTY⁴	
	<u>ACRES</u>
ENTIRE COUNTY AREA	663,680
AGRICULTURAL LAND	620,337
RANGELAND & PASTURE	99,882
GOVERNMENT LAND	106,084
ALL RANCH & FARM LAND	195,323
LAND IN AG PRESERVES	146,891
LAND IN TIMBER RESERVES	72,197

The following table shows the types of agricultural crops grown in Calaveras County:

AGRICULTURAL CROPS IN CALAVERAS COUNTY⁵		
COMMODITY	2021	2020
CATTLE	\$7,988,500	\$7,656,000
POULTRY	\$2,788,310	\$2,704,000
TIMBER	\$2,345,349	\$3,968,800
FIELD CROPS	\$2,135,033	\$2,544,515
WINEGRAPES	\$1,387,468	\$2,346,557
WALNUTS	\$1,174,400	\$2,022,123
ORGANICS	\$377,926	NOT REPORTED
NURSERY PRODUCTS	\$112,547	\$325,000
SHEEP	\$56,628	\$34,776
APIARY	\$33,040	\$65,221
MISCELLANEOUS*	\$249,663	\$122,151

*Miscellaneous includes values for: olives, other fruit and nut crops, vegetables, Christmas trees, other livestock, and livestock and poultry products

⁴ Calaveras County: 2021 Agricultural Crop & Livestock Report, page 8.

⁵ Calaveras County: 2021 Agricultural Crop & Livestock Report.

3 CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

3.1 History of Resource Conservation Districts

The following history of Resource Conservation Districts was provided by Calaveras LAFCo:

In the early 1930s, along with the greatest depression this nation ever experienced, came an equally unparalleled ecological disaster known as the Dust Bowl. Following a severe and sustained drought in the Great Plains, the region's soil began to erode and blow away, creating huge black dust storms that blotted out the sun and swallowed the countryside. Thousands of "dust refugees" left the black fog to seek better lives.

But the storms stretched across the nation. They reached south to Texas and east to New York. Dust even sifted into the White House and onto the desk of President Franklin D. Roosevelt. On Capitol Hill, while testifying about the erosion problem, soil scientist Hugh Hammond Bennett threw back the curtains to reveal a sky blackened by dust. Congress unanimously passed legislation declaring soil and water conservation a national policy and priority. Because nearly three-fourths of the continental United States is privately owned, Congress realized that only active, voluntary support from landowners would guarantee the success of conservation work on private land.

In 1937, President Roosevelt wrote the governors of all the states recommending legislation that would allow local landowners to form soil conservation districts. Brown Creek Soil & Water Conservation District in North Carolina was the first district established. The movement caught on across the country with district-enabling legislation passed in every state. Today, the country is blanketed with nearly 3,000 conservation districts.

Across the United States, nearly 3,000 conservation districts—almost one in every county—are helping local people to conserve land, water, forests, wildlife and related natural resources. Known in various parts of the country as "soil and water conservation districts," "resource conservation districts," "natural resource districts," "land conservation committees" and similar names, they share a single mission: to coordinate assistance from all available sources—public and private, local, state and federal—in an effort to develop locally-driven solutions to natural resource concerns. More than 17,000 citizens serve in elected or appointed positions on conservation districts' governing boards. The districts work directly with millions of cooperating land managers nationwide to manage and protect natural resources.

Among other things, conservation districts help:

- implement farm, ranch and forestland conservation practices to protect soil productivity, water quality and quantity, air quality and wildlife habitat;
- conserve and restore wetlands, which purify water and provide habitat for birds, fish and numerous other animals;
- protect groundwater resources;
- assist communities and homeowners to plant trees and other land cover to hold soil in place,

- clean the air, provide cover for wildlife and beautify neighborhoods;
- help developers control soil erosion and protect water and air quality during construction;
- reach out to communities and schools to teach the value of natural resources
- encourage conservation efforts.

3.2 Formation of Calaveras County Resource Conservation District

Calaveras Local Agency Formation Commission approved the formation of the Calaveras County Resource Conservation District by Resolution 2015-0005. The District was officially formed on July 26, 2016. The Mission Statement of the RCD is as follows:

“We commit to protect, improve, and restore the natural resources of Calaveras County.”⁶

3.3 Board of Directors and Staff for Calaveras County Resource Conservation District

3.3.1 Board of Directors Calaveras County RCD

Board members reported by the Calaveras County RCD are as follows:

John Osbourn	Regular Livestock Industry	Term 2023-2024
Mike Dvorak	Regular At-large	Term 2020-2024
Kent Lambert	Regular At-large	Term 2021-2024
Julia Marsili,	Regular At-large	Term 2022-2024
Sarah Hodson,	At large,	Term 2023-2026
Yvonne Tiscornia	At large,	Term 2023-2026
Bob Dean:	Water Industry	Term 2023-2026
Ben Cook,	Associate Member	2022 started

Board Meeting Schedule, Time, and Place: Monthly, second Thursday @ 6:00 pm
Location: CCRCD office- 423 East St. Charles St., San Andreas, CA.

Chairperson: Julia Marsili, PO Box 1041. San Andreas CA
Phone # and Email: 209-498-2044; jmarsili@calaverasrcd.org

3.3.2 Calaveras County RCD Staff

The following list of staff members was provided by the RCD:

1. Mary Cole, Interim Executive Director. Paid, Part-time.
2. Dana Simpson, Fiscal Manager, bookkeeper. Paid, Part-time.
3. Mary Cole- Administrative Assistant/Webmaster/Board Secretary. Paid, Part-time.
4. Laurie Plautz- Project Manager. Paid, Part-time, grant manager.
5. Jill Micheau- Project Administrator. Paid, Part-time, grant administrator.
6. Kaylee Dillishaw- Project Manager. Paid, Part-time. Grant Manager.
7. Dan Liechty- Project Manager. Paid, Part-time

⁶ [Our Mission - Calaveras County Resource Conservation District \(calaverasrcd.org\)](https://www.calaverasrcd.org), February 28, 2023.

3.4 Calaveras County RCD Work Plan and Projects

The Calaveras County RCD presented the following Work Plan for 2022-2023:

CCRCD Work Plan 2022-2023	
Calaveras County RCD Priorities from Strategic Plan	
<ol style="list-style-type: none"> 1. Education/Resource Policy 2. Administration/Partnerships/Capacity Building 3. Land Health 4. Water 5. Economic Development 	
Priority 1. Education/Resource Policy	
Key Actions	Person/Area Responsible
<ul style="list-style-type: none"> • Inform the public of RCD accomplishments via website and Facebook page. 	Executive Director Board members
Priority 2. Administration/Partnerships/Capacity Building	
Key Actions	Person/Area Responsible
✓ Administration	
<ul style="list-style-type: none"> • Manage office building to meet health and safety requirements and tenants needs • Complete tasks to split parcel and list two-story office building for sale • Seek grant funding to upgrade Board room building to current standards 	Executive Director Building Committee
<ul style="list-style-type: none"> • Complete internal control audit and address findings • Develop RCD contracting policy • Develop Position Descriptions for all RCD employees 	Executive Director Fiscal Manager Board members
✓ Partnerships	
<ul style="list-style-type: none"> • Develop partnerships with US Forest Service and Bureau of Land Management to use Good Neighbor and Master Stewardship authorities for developing and funding resource management projects on public lands 	Executive Director Board members
<ul style="list-style-type: none"> • Attend Calaveras County Board of Supervisors meetings twice annually to inform them of CCRCD efforts 	Executive Director Board members
<ul style="list-style-type: none"> • Continue participation in the Regional Conservation Partnership Program (RCPP) 	Executive Director Board members

Priority 3. Land Health	
Key Actions	Person/Area Responsible
<ul style="list-style-type: none"> • Manage the Murphys to Forest Meadows, Forest Meadows/Wylderidge, Fricot City and Highway 108 Cal Fire fuel reduction grants • Manage the Pine Ridge and Bummerville SNC fuel reduction grants 	Executive Director Grant Managers Board members
<ul style="list-style-type: none"> • Track progress of the Northwest Calaveras and Mokelumne Hill fuels reduction Cal Fire grant applications 	Executive Director
<ul style="list-style-type: none"> • Design the Calaveras County Wildfire Defense Systems in a GIS and develop a long-term maintenance schedule with the administrative structure, operating procedures and financial support required to assure their functionality in perpetuity. 	Board members in partnership with Cal Am
<ul style="list-style-type: none"> • Assist Tuolumne County RCD in planning and implementation of the Pine Mountain Lake fuels reduction Cal Fire grant 	Executive Director Fiscal Manager
<ul style="list-style-type: none"> • Educate the public on air quality issues and the resources to monitor and reduce impacts on local air quality 	Board members
<ul style="list-style-type: none"> • Seek grant opportunities for carbon sequestration projects 	Executive Director Board members
<ul style="list-style-type: none"> • Seek grant opportunities for developing/improving pollinator habitat 	Executive Director Board members
<ul style="list-style-type: none"> • Seek grant opportunities for management of noxious weeds 	Executive Director Board members
Priority 4. Water	
Key Actions	Person/Area Responsible
<ul style="list-style-type: none"> • Research multi-benefit projects to aid in ground water recharge, creation of wet fuelbreaks, provide water for livestock, wildlife habitat, recreation, and firefighting 	Board members Executive Director
<ul style="list-style-type: none"> • Raise awareness of water quality issues to protect the health of humans, livestock and pets specifically concerning harmful cyanobacteria and algal blooms • Assist interested parties in identifying basic water quality problems 	Board members

Priority 5. Economics	
Key Actions	Person/Area Responsible
<ul style="list-style-type: none"> Continue to research opportunities for sale or transfer of isolated Bureau of Land Management parcels Research opportunities to connect low elevation trails to create a year-round system that benefits local businesses and trail users 	Board members Executive Director

The Calaveras County RCD provided the following information regarding current projects:

Currently the CCRCD has seven active grants run solely by the CCRCD. They are all grants to reduce fire threats in vulnerable communities in Calaveras County

Two of these grants are funded through the Sierra Nevada Conservancy:

- #1369- Bummerville/Blizzard Mine Fuels Reduction Project
- # 1284 Pine Ridge/Summit Level Fuelbreak Maintenance

Five of these grants are funded through CalFire:

- 5GG19147- Murphys to Forest Meadows Fuels Reduction Project
- 5GA21203- Highway 108 North
- 5GA21203- Fricot City Road Fuels Reduction Project
- 5GG21172- Mokelumne Hill Fuels Reduction Project
- 5GG20172- Forest Meadows/Wylderidge Fuels Reduction Project

CCRCD is also a partner in grant with Amador RCD and Tuolumne County RCD. This grant is led by Amador County RCD. For particular information regarding this NRCS RCPP grant called, "Crisis to Opportunity", please contact Amador RCD district Manager Amanda Watson- amanda@amadorrcd.org. The three RCD's have a Partnership Agreement signed by all three entities for this Project.

As a partner RCD, the CA Association of Resource Conservation Districts was awarded a state Wildlife Conservation Board grant, called, "Climate Resilience through Habitat Restoration". Under this Block Grant, CCRCD will build and place wildlife nesting/roosting structures on private lands in Calaveras County.

3.5 Calaveras County RCD Website

The Calaveras County RCD website is at <https://www.calaverasrcd.org/>. Every special district is required to have a website by Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the district.

3.6 Calaveras County RCD Budget

A summary of the Calaveras County RCD Budget is shown below. The total budget includes separate budgets for each grant project. For each grant received the District charges an administrative fee to pay for the costs of District management and supervision.

Calaveras County RCD 2022-2023 Draft Budget		
Calaveras County RCD 2021-2022 Budgeted Annual Revenue		Operating Budget
Rental Income	\$16,500.00	\$16,500.00
CalFire - MtoFM	\$ 924,575.30	
CalFire - Wylderidge	\$ 432,177.90	
SNC - Pine Ridge	\$ 350,269.30	
Hwy 108	\$ 273,190.50	
Fricot City	\$92,450.60	
Bummerville	\$ 721,600.00	
Moke Hill	\$ 43,934.00	
Pine Mountain	\$ 17,798.00	
Total Revenue	\$2,872,495.60	\$ 16,500.00

The revenue for each project listed above is divided between the project cost and the administrative fee which goes to the Calaveras County RCD. Expenses are shown below.

Calaveras County RCD 2022-2023 Draft Budget

	Annual Revenue	Operating Budget
Project Administrator	\$ 16,446.00	
Project Manager	\$ 122,027.00	
Mastication	\$ 2,266,400.00	
CEQA/Prescription Dev	\$ 168,750.00	
Supplies	\$ 6,644.00	
Travel	\$ 2,248.00	
Accountant	\$ 39,946.00	\$ 22,000.00
Executive Director	\$ 25,400.00	\$ 25,400.00
Admin Assistant	\$ 35,000.00	\$ 35,000.00
Project Manager	\$ 120,027.00	\$ 5,000.00
Project Administrator	\$ 19,500.00	
Liability Insurance	\$ 3,500.00	\$ 3,500.00
Worker's Comp Insurance	\$ 4,000.00	\$ 4,000.00
Professional Fees (Audit, Legal, Engineer)	\$ 25,000.00	\$ 25,000.00
Property Taxes (Solid Waste Fee)	\$ 150.00	\$ 150.00
Building Maint and Repairs	\$15,000.00	\$ 15,000.00
Utilities	\$6,000.00	\$ 6,000.00
Payroll Processing Fees	\$1,500.00	\$ 1,500.00
Website	\$500.00	\$ 500.00
Software	\$4,000.00	\$4,000.00
Office Equipment	\$10,000.00	\$ 10,000.00
Postage	\$240.00	\$ 240.00
Office Supplies	\$500.00	\$ 500.00
Grant Supplies	\$6,644.00	\$ -
Dues, Fees, and Memberships	\$2,500.00	\$ 2,500.00
Meetings and Conferences	\$2,500.00	\$ 2,500.00
Travel	\$2,748.00	\$ 500.00
Contractor Services	\$2,435,150.00	
Misc. Expenses	\$1,000.00	\$ 1,000.00
Reserves	\$45,000.00	\$ 45,000.00
Total Expenses	\$2,805,805.00	\$ 209,290.00
Projected Gain/Loss	\$66,690.60	

3.7 Calaveras County RCD Audit

The Calaveras County RCD Audit for the year ended June 30, 2021 is shown in Appendix B at the end of this report. The audit showed that revenues exceeded budgeted expenditures by \$1,490.⁷

⁷ Calaveras County Resource Conservation District, Annual Financial Report for the fiscal Year Ended June 30, 2021, Prepared by David Farnsworth cpa, Dublin CA, June 30, 2022, page 6.

4 MUNICIPAL SERVICE REVIEW CALAVERAS COUNTY RCD

4.1 Growth and Population Projections for the Calaveras County RCD Area⁸

Purpose: To evaluate service needs based on existing and anticipated growth patterns and population projections.

4.1.1 Calaveras County RCD Area Population Projections

The population of Calaveras County increased slightly, even while the population of California was decreasing. The County may continue to have slight increases in population in urban areas. However, this will not decrease the need for the Calaveras County Resource Conservation District.

4.1.2 MSR Determinations on Growth and Population Projections for the Calaveras County RCD Area

MSR 1-1) The population of Calaveras County may increase in the urban areas; however, this will not affect the need for the Calaveras County RCD and the type of resource conservation projects that the District sponsors.

4.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Calaveras County RCD⁹

Purpose: To comply with the State Law to examine any unincorporated areas which could be provided with better services by annexing to an adjacent city.

4.2.1 Determination of Calaveras County RCD Area Disadvantaged Unincorporated Community Status

The Median Household Income for Calaveras County was shown as \$70,119 and is 83% of the Median Household Income for the State of California. This means that Calaveras County is not a Disadvantaged Community.¹⁰

4.2.2 MSR Determinations on Disadvantaged Unincorporated Communities near Calaveras County RCD

MSR 2-1) The population of Calaveras County as a whole is not a Disadvantaged Community.

4.3 Capacity and Infrastructure

Purpose: To evaluate the present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.¹¹

⁸ California Government Code Section 56430. (a) (1)

⁹ California Government Code Section 56430. (a) (2)

¹⁰ US Census Bureau Quick Facts, February 2023.

¹¹ California Government Code Section 56430. (a) (3)

4.3.1 Infrastructure

The Calaveras County RCD does not have infrastructure in the traditional sense of water lines or sewer lines. The RCD provides knowledgeable staff to solve problems and provide ideas and solutions for problems affecting the growth of agricultural crops and the conservation of land, water and soil.

4.3.2 MSR Determinations on Infrastructure for Calaveras County RCD

MSR 3-1) The Calaveras County RCD does not have traditional infrastructure but is building capacity with a qualified staff and training for landowners in conservation and resource protection.

4.4 Financial Ability to Provide Services¹²

Purpose: To evaluate factors that affect the financing of needed improvements and to identify practices or opportunities that may help eliminate unnecessary costs without decreasing service levels.

4.4.1 Financial Considerations for Calaveras County RCD

The Calaveras County Resource Conservation District is building capacity through successful grant applications and completion of grant-funded projects. Each grant project will lead to additional projects. The District has made an effort to help landowners in all areas of the County.

4.4.2 MSR Determinations on Financing for Calaveras County RCD

MSR 4-1) The Calaveras County RCD has successfully managed several grants and has complied with all financial requirements for special districts, including an annual audit.

4.5 Status of and Opportunities for Shared Facilities¹³

Purpose: To evaluate the opportunities for a jurisdiction to share facilities and resources to develop more efficient service delivery systems.

4.5.1 Facilities

The Calaveras County RCD has worked together with Federal agencies including the US Forest Service and the Bureau of Land Management and with other counties including Tuolumne County to carry out conservation projects.

¹² California Government Code Section 56430. (a) (4)

¹³ California Government Code Section 56430. (a)(5)

4.5.2 MSR Determinations on Shared Facilities for Calaveras County RCD

MSR 5-1) The Calaveras County RCD has worked together with various groups within Calaveras County, adjacent to Calaveras County and Federal and State agencies to achieve conservation goals.

4.6 Accountability for Community Service Needs, Government Structure and Operational Efficiencies¹⁴

Purpose: To consider the advantages and disadvantages of various government structures that could provide public services, to evaluate the management capabilities of the organization and to evaluate the accessibility and levels of public participation associated with the agency's decision-making and management processes.

4.6.1 Government Structure

The Calaveras County RCD has a Board of Directors and the Board has public meetings. The District maintains a website. The District uses part-time staff to have qualified personnel within budgetary constraints.

4.6.2 MSR Determinations on Local Accountability and Governance

MSR 6-1) The Calaveras County Resource Conservation District uses qualified professional staff to operate the District and to make sure that State and Federal laws are met.

MSR 6-2) The Calaveras County RCD has an active Board of Directors to oversee the District operations.

MSR 6-3) The Calaveras County RCD maintains a website with information about the District and the projects in progress.

¹⁴ California Government Code Section 56430. (a)(6).

5 SPHERE OF INFLUENCE CALAVERAS COUNTY RCD

5.1 Recommendation for Calaveras County RCD Sphere of Influence

The Sphere of Influence for the Calaveras County Resource Conservation District should remain the same as the District Boundary which is also the County Boundary. The District can serve all interested landowners within the County.

5.2 Present and Planned Land Uses in the Calaveras County RCD Area, Including Agricultural and Open Space Lands¹⁵

5.2.1 Calaveras County General Plan and Zoning

The Calaveras County General Plan and Zoning includes provision for the continuation of agriculture in most of the County and growth of urban areas within limited areas where public facilities such as sewer and water are available.

5.2.2 SOI Determinations on Present and Planned Land Use for the Calaveras County RCD Area

SOI 1-1] Agriculture will be an important part of Calaveras County for the foreseeable future and thus, the services of the Calaveras County RCD will be important to preserve and protect agricultural lands and foster beneficial agricultural practices.

5.3 Present and Probable Need for Public Facilities and Services in the Calaveras County RCD Area¹⁶

5.3.1 Municipal Service Background

The Calaveras County RCD does not provide a traditional municipal service, but rather, provides assistance to landowners for resource conservation and beneficial agricultural practices.

5.3.2 SOI Determinations on Facilities and Services Present and Probable Need for the Calaveras County RCD

SOI 2-1] There will be a continuing need for the services of the Calaveras County RCD because agriculture will continue and will benefit from any additional help for environmentally sustainable practices.

5.4 Present Capacity of Public Facilities Present and Adequacy of Public Services¹⁷

5.4.1 Capacity Background

The Calaveras County RCD will allow the landowners to access public and private funds and grants to enhance sustainable agricultural practices and environmental protections.

¹⁵ California Government Code Section 56425 (e)(1)

¹⁶ California Government Code Section 56425 (e)(2)

¹⁷ California Government Code Section 56425 (e)(3)

5.4.2 SOI Determinations on Public Facilities Present and Future Capacity for Calaveras County Resource Conservation District

SOI 3-1] The Calaveras County Resource Conservation District has started with a number of projects in various parts of the County and is expected to continue with additional projects. A good record for successfully using grant funds will help to make future funding applications equally successful.

5.5 Social or Economic Communities of Interest for Calaveras County Resource Conservation District¹⁸

5.5.1 Community Background

As is common in many rural counties, citizens view themselves as residents of a County. This gives Calaveras County an identity as an agricultural mountain community with wineries and both natural and historical tourist attractions.

5.5.2 SOI Determinations on Social or Economic Communities of Interest for Calaveras County Resource Conservation District

SOI 4-1] Calaveras County has an identity as a whole in addition to the many smaller communities within the County. Agricultural interests are a primary component of the County identity.

5.6 Disadvantaged Unincorporated Community Status¹⁹

5.6.1 Disadvantaged Unincorporated Communities

The Median Household Income for Calaveras County was shown as \$70,119 and is 83% of the Median Household Income for the State of California. This means that Calaveras County is not a Disadvantaged Community.²⁰ There may be small areas which are disadvantaged but they are not the focus of this study.

5.6.2 Disadvantaged Unincorporated Community Status

SOI 5-1] The population of Calaveras County as a whole is not a Disadvantaged Community.

¹⁸ California Government Code Section 56425 (e)(4)

¹⁹ California Government Code Section 56425 (e)(5)

²⁰ US Census Bureau Quick Facts, February 2023.

APPENDIX A LOCAL GOVERNMENT FUNDING ISSUES

1 Municipal Financial Constraints

Municipal service providers are constrained in their capacity to finance services by the inability to increase property taxes, requirements for voter approval for new or increased taxes, and requirements of voter approval for parcel taxes and assessments used to finance services. Municipalities must obtain majority voter approval to increase or impose new general taxes and two-thirds voter approval for special taxes.

Limitations on property tax rates and increases in taxable property values are financing constraints. Property tax revenues are subject to a formulaic allocation and are vulnerable to State budget needs. Agencies formed since the adoption of Proposition 13 in 1978 often lack adequate financing.

1.1 California Local Government Finance Background

The financial ability of the cities and special districts to provide services is affected by financial constraints. City service providers rely on a variety of revenue sources to fund city operating costs as follows:

- Property Taxes
- Benefit Assessments
- Special Taxes
- Proposition 172 Funds
- Other contributions from city or district general funds.

As a funding source, property taxes are constrained by statewide initiatives that have been passed by voters over the years and special legislation. Seven of these measures are explained below:

A. Proposition 13

Proposition 13 (which California voters approved in 1978) has the following three impacts:

- Limits the ad valorem property tax rate
- Limits growth of the assessed value of property
- Requires voter approval of certain local taxes.

Generally, this measure fixes the ad valorem tax at one percent of value; except for taxes to repay certain voter approved bonded indebtedness. In response to the adoption of Proposition 13, the Legislature enacted Assembly Bill 8 (AB 8) in 1979 to establish property tax allocation formulas.

B. AB 8

Generally, AB 8 allocates property tax revenue to the local agencies within each tax rate area based on the proportion each agency received during the three fiscal years preceding adoption of Proposition 13. This allocation formula benefits local agencies, which had relatively high tax rates at the time Proposition 13 was enacted.

C. Proposition 98

Proposition 98, which California voters approved in 1988, requires the State to maintain a minimum level of school funding. In 1992 and 1993, the Legislature began shifting billions of local property taxes to schools in response to State budget deficits. Local property taxes were diverted

from local governments into the Educational Revenue Augmentation Fund (ERAF) and transferred to school districts and community college districts to reduce the amount paid by the State general fund.

Local agencies throughout the State lost significant property tax revenue due to this shift. Proposition 172 was enacted to help offset property tax revenue losses of cities and counties that were shifted to the ERAF for schools in 1992.

D. Proposition 172

Proposition 172, enacted in 1993, provides the revenue of a half-cent sales tax to counties and cities for public safety purposes, including police, fire, district attorneys, corrections and lifeguards. Proposition 172 also requires cities and counties to continue providing public safety funding at or above the amount provided in FY 92-93.

E. Proposition 218

Proposition 218, which California voters approved in 1996, requires voter- or property owner-approval of increased local taxes, assessments, and property-related fees. A two-thirds affirmative vote is required to impose a Special Tax, for example, a tax for a specific purpose such as a fire district special tax.

However, majority voter approval is required for imposing or increasing general taxes such as business license or utility taxes, which can be used for any governmental purpose. These requirements do not apply to user fees, development impact fees and Mello-Roos districts.

F. Mello-Roos Community Facilities Act

The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district or joint powers authority to establish a Mello-Roos Community Facilities District (a "CFD") which allows for financing of public improvements and services. The services and improvements that Mello-Roos CFDs can finance include streets, sewer systems and other basic infrastructure, police protection, fire protection, ambulance services, schools, parks, libraries, museums and other cultural facilities. By law, the CFD is also entitled to recover expenses needed to form the CFD and administer the annual special taxes and bonded debt.

A CFD is created by a sponsoring local government agency. The proposed district will include all properties that will benefit from the improvements to be constructed or the services to be provided. A CFD cannot be formed without a two-thirds majority vote of residents living within the proposed boundaries. Or, if there are fewer than 12 residents, the vote is instead conducted of current landowners.

In many cases, that may be a single owner or developer. Once approved, a Special Tax Lien is placed against each property in the CFD. Property owners then pay a Special Tax each year.

If the project cost is high, municipal bonds will be sold by the CFD to provide the large amount of money initially needed to build the improvements or fund the services. The Special Tax cannot be directly based on the value of the property. Special Taxes instead are based on mathematical formulas that take into account property characteristics such as use of the property, square footage of the structure and lot size. The formula is defined at the time of formation, and will include a maximum special tax amount and a percentage maximum annual increase.

If bonds were issued by the CFD, special taxes will be charged annually until the bonds are paid off in full. Often, after bonds are paid off, a CFD will continue to charge a reduced fee to maintain the improvements.

G. Development Impact Fees

A county, cities, special districts, school districts, and private utilities may impose development impact fees on new construction for purposes of defraying the cost of putting in place public infrastructure and services to support new development.

To impose development impact fees, a jurisdiction must justify the fees as an offset to the impact of future development on facilities. This usually requires a special financial study. The fees must be committed within five years to the projects for which they were collected, and the district, city or county must keep separate funds for each development impact fee.

1.2 Financing Opportunities that Require Voter Approval

Financing opportunities that require voter approval include the following five taxes:

1. Special taxes such as parcel taxes
2. Increases in general taxes such as utility taxes
3. Sales and use taxes
4. Business license taxes
5. Transient occupancy taxes

Communities may elect to form business improvement districts to finance supplemental services, or Mello-Roos districts to finance development-related infrastructure extension. Agencies may finance facilities with voter-approved (general obligation) bonded indebtedness.

1.3 Financing Opportunities that Do Not Require Voter Approval

Financing opportunities that do not require voter approval include imposition of or increases in fees to more fully recover the costs of providing services, including user fees and Development Impact Fees to recover the actual cost of services provided and infrastructure.

Development Impact Fees and user fees must be based on reasonable costs, and may be imposed and increased without voter approval. Development Impact Fees may not be used to subsidize operating costs. Agencies may also finance many types of facility improvements through bond instruments that do not require voter approval.

Water rates and rate structures are not subject to regulation by other agencies. Utility providers may increase rates annually, and often do so. Generally, there is no voter approval requirement for rate increases, although notification of utility users is required. Water providers must maintain an enterprise fund for the respective utility separate from other funds, and may not use revenues to finance unrelated governmental activities.

2 Public Management Standards

While public sector management standards do vary depending on the size and scope of an organization, there are minimum standards. Well-managed organizations do the following eight activities:

1. Evaluate employees annually.
2. Prepare a budget before the beginning of the fiscal year.
3. Conduct periodic financial audits to safeguard the public trust.
4. Maintain current financial records.
5. Periodically evaluate rates and fees.
6. Plan and budget for capital replacement needs.
7. Conduct advance planning for future growth.
8. Make best efforts to meet regulatory requirements.

Most of the professionally managed and staffed agencies implement many of these best management practices. LAFCo encourages all local agencies to conduct timely financial record-keeping for each city function and make financial information available to the public.

3 Public Participation in Government

The Brown Act (California Government Code Section 54950 et seq.) is intended to insure that public boards shall take their actions openly and that deliberations shall be conducted openly.

The Brown Act establishes requirements for the following:

- Open meetings
- Agendas that describe the business to be conducted at the meeting
- Notice for meetings
- Meaningful opportunity for the public to comment

Few exceptions for meeting in closed sessions and reports of items discussed in closed sessions.

According to California Government Section 54959:

Each member of a legislative body who attends a meeting of that legislative body where action is taken in violation of any provision of this chapter, and where the member intends to deprive the public of information to which the member knows or has reason to know the public is entitled under this chapter, is guilty of a misdemeanor.

Section 54960 states the following:

(a) The district attorney or any interested person may commence an action by mandamus, injunction or declaratory relief for the purpose of stopping or preventing violations or threatened violations of this chapter by members of the legislative body of a local agency or to determine the applicability of this chapter to actions or threatened future action of the legislative body

APPENDIX B AUDIT

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT	
Statement of Net Position June 30, 2021²¹	
	Governmental Activities
ASSETS	
Cash and Investments	\$206,161
Receivables	251
Capital assets, not being depreciated	93,947
Capital assets, net of accumulated depreciation	197,692
Total assets	498,051
LIABILITIES	
Accounts payable	92,685
Accrued liabilities	3,582
Unearned income	82,298
Total liabilities	178,565
NET POSITION	
Net investment in capital assets	299,330
Unrestricted net position	20,156
TOTAL NET POSITION	\$319,486

²¹ Calaveras County Resource Conservation District, Annual Financial Report for the fiscal Year Ended June 30, 2021, Prepared by David Farnsworth cpa, Dublin CA, June 30, 2022, page 9.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT					
Statement of Activities For the Year Ended June 30, 2021²²					
					Net (Expense) Revenue and Changes in Net Position
		Program Revenues			Primary Government
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs:					
Primary government:					
Governmental activities:					
Conservation	\$305,784	-	\$308,489	-	\$2,705
Total governmental activities	\$305,784	-	\$308,489	-	2,705
	General Revenues				
	Grants and contributions not restricted to specific programs				833
	Investment earnings				9,629
	Other revenue				2,660
	Total general revenues				13,122
	Change in net position				15,827
	Net position-beginning				303,659
	Net position-ending				\$319,486

²² Calaveras County Resource Conservation District, Annual Financial Report for the fiscal Year Ended June 30, 2021, Prepared by David Farnsworth cpa, Dublin CA, June 30, 2022, page 10.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT	
Balance Sheet Governmental Funds June 30, 2021²³	
	General
ASSETS	
Cash and cash equivalents	\$206,161
Receivables	251
Total assets	206,412
LIABILITIES	
Accounts payable	\$92,685
Accrued liabilities	3,582
Unearned income	82,298
Total liabilities	178,565
FUND BALANCES	
Unassigned	27,847
Total fund balances	27,847
Total liabilities and fund balances	\$206,412

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position June 30, 2021²⁴

Fund Balances-Governmental Funds

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances-governmental funds	\$27,847
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Capital assets used in governmental activities are not current financial resources and Therefore are not reported in the governmental funds balance sheet. However, the Statement of net position includes those assets as capital assets	291,639
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Net Position of Governmental Activities	\$319,486
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²³ Calaveras County Resource Conservation District, Annual Financial Report for the fiscal Year Ended June 30, 2021, Prepared by David Farnsworth cpa, Dublin CA, June 30, 2022, page 11.

²⁴ Calaveras County Resource Conservation District, Annual Financial Report for the fiscal Year Ended June 30, 2021, Prepared by David Farnsworth cpa, Dublin CA, June 30, 2022, page 12.

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT	
Statement of Revenues, Expenditures, and Changes in fund Balances	
Governmental Funds For the Year Ended June 30, 2021²⁵	
	General
REVENUES	
Intergovernmental	\$309,322
Investment earnings	9,629
Total revenues	318,951
EXPENDITURES	
Current:	
Conservation	298,093
Total expenditures	298,093
Excess of revenues over expenditures	20,093
OTHER FINANCING SOURCES	
Insurance recoveries	2,660
Total other financing sources	2,660
Net change in fund balances	23,518
Fund balances-beginning	4,329
Fund balances-ending	\$27,847

CALAVERAS COUNTY RESOURCE CONSERVATION DISTRICT

Reconciliation of the Statement of Revenues, Expenditures, and changes in Fund Balances of Governmental Funds to the Statement of Activities for the Year Ended June 30, 2021²⁶

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances-total governmental funds	\$23,518
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.

Depreciation expense	<u>(7,961)</u>
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Change in net position of governmental activities	<u>\$15,827</u>
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²⁵ Calaveras County Resource Conservation District, Annual Financial Report for the fiscal Year Ended June 30, 2021, Prepared by David Farnsworth cpa, Dublin CA, June 30, 2022, page 13.

²⁶ Calaveras County Resource Conservation District, Annual Financial Report for the fiscal Year Ended June 30, 2021, Prepared by David Farnsworth cpa, Dublin CA, June 30, 2022, page 14.

ABBREVIATIONS

AB	Assembly Bill
BLM	Bureau of Land Management
BMPs	Best Management Practices
CA	California
CARCD	California Association of Resource Conservation Districts
CDFG	California Department of Fish and Game (Now California Department of Fish and Wildlife)
CDP	Census Designated Place
CEQA	California Environmental Quality Act
CKH	Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000
CSDA	California Special Districts Association
DOC	Department of Conservation (California)
DOI	Department of the Interior
DUCs	Disadvantaged Unincorporated Communities
DWR	Department of Water Resources (California)
FB	Farm Bureau
FY	Fiscal Year
LAFCO	Local Agency Formation Commission
MSR	Municipal Service Review (LAFCO)
NEPA	National Environmental Protection Act
NPS	National Park Service
NRCS	Natural Resource Conservation Service
PG&E	Pacific Gas and Electric Company
PO	Post Office
RCD	Resource Conservation District
RC&D	Resource Conservation and Development
SB	Senate Bill

SOI	Sphere of Influence (LAFCO)
US	United States
USDA	United States Department of Agriculture

DEFINITIONS

Agriculture: Use of land for the production of food and fiber, including the growing of crops and/or the grazing of animals on natural prime or improved pasture land.

California Environmental Quality Act (CEQA): A State Law requiring State and local agencies to regulate activities with consideration for environmental protection. If a proposed activity has the potential for a significant adverse environmental impact, an environmental impact report (EIR) must be prepared and certified as to its adequacy before taking action on the proposed project.

Groundwater: Water under the earth's surface, often confined to aquifers capable of supplying wells and springs.

Local Agency Formation Commission (LAFCO): A five-or seven-member commission within each county that reviews and evaluates all proposals for formation of special districts, incorporation of cities, annexation to special districts or cities, consolidation of districts, and merger of districts with cities. Each county's LAFCO is empowered to approve, disapprove, or conditionally approve such proposals. The LAFCO members generally include two county supervisors, two city council members, and one member representing the general public. Some LAFCOs include two representatives of special districts.

No-till farming: No-till farming (also called zero tillage or direct drilling) is a way of growing crops or pasture from year to year without disturbing the soil through tillage. No-till is an agricultural technique which increases the amount of water that infiltrates into the soil and increases organic matter retention and cycling of nutrients in the soil. In many agricultural regions it can eliminate soil erosion. It increases the amount and variety of life in and on the soil, including disease-causing organisms and disease suppression organisms. The most powerful benefit of no-tillage is improvement in soil biological fertility, making soils more resilient. Farm operations are made much more efficient, particularly improved time of sowing.

Sphere of Influence (SOI): The probable physical boundaries and service area of a local agency, as determined by the Local Agency Formation Commission (LAFCO) of the county.

Surface Water: The water that systems pump and treat from sources open to the atmosphere, such as rivers, lakes, and reservoirs.

Water year: A continuous 12-month period for which hydrologic records are compiled and summarized. In California, it begins on October 1 and ends September 30 of the following year.²⁷

Watershed: The land area from which water drains into a stream, river, or reservoir.

²⁷ <http://rubicon.water.ca.gov/v1cwp/gjssry.html>

REFERENCES

California Government Code Section 56425 (e) (1)
California Government Code Section 56425 (e) (2)
California Government Code Section 56425 (e) (3)
California Government Code Section 56425 (e) (4)
California Government Code Section 56425 (e) (5)

California Government Code Section 56430 (a) (1)
California Government Code Section 56430 (a) (2)
California Government Code Section 56430 (a) (3)
California Government Code Section 56430 (a) (4)
California Government Code Section 56430 (a) (5)
California Government Code Section 56430 (a) (6)

California Government Code Section 56046

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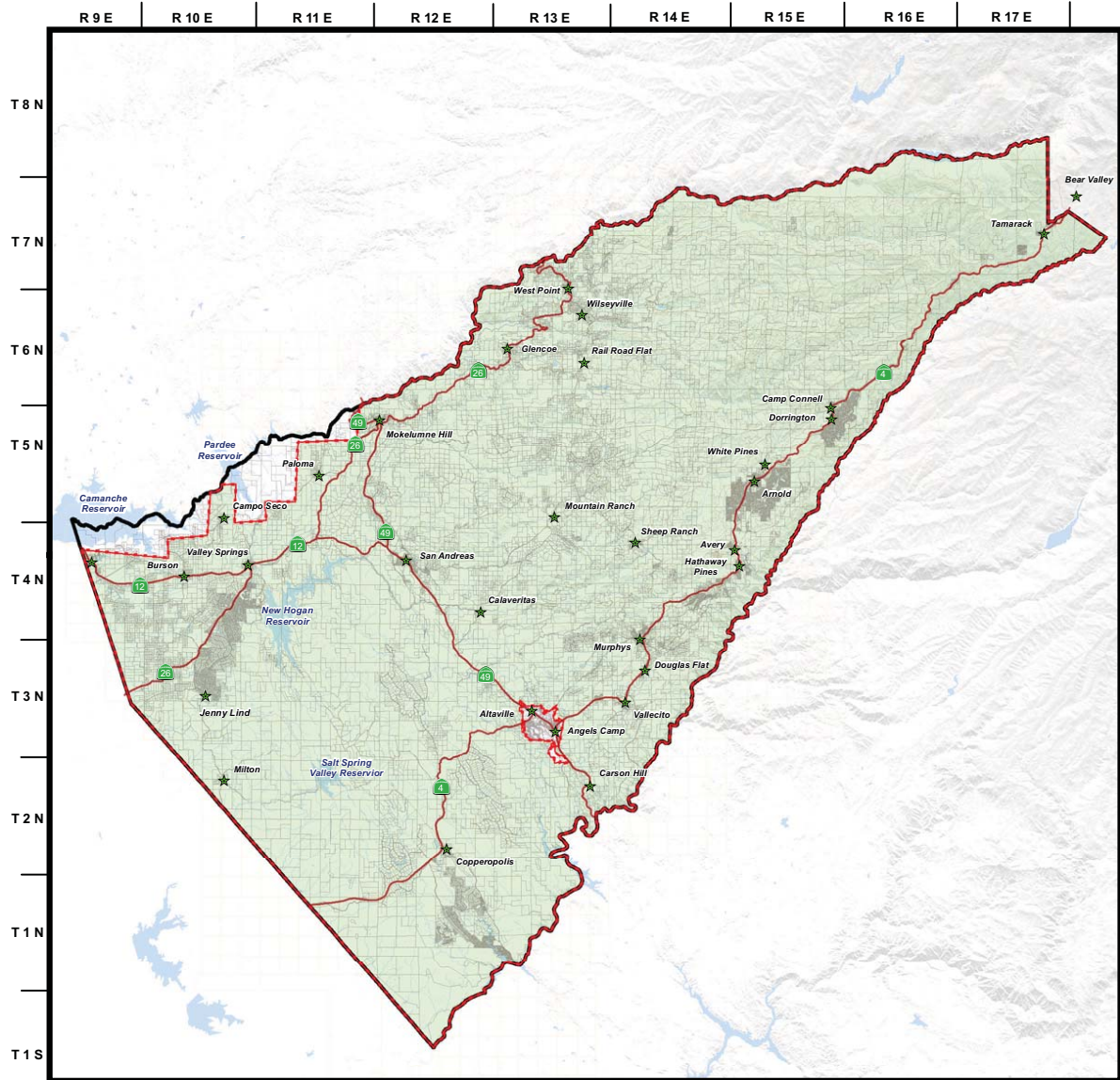
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MAP

**Calaveras Local Agency Formation Commission
 Calaveras County Resource Conservation District**



 Calaveras County	<p>LEGEND</p> <ul style="list-style-type: none"> County Boundary Highways Parcels ★ Towns Calaveras County RCD Calaveras County RCD SOI Boundary 		<p>Calaveras County Resource Conservation District</p> <p>Calaveras LAFCo Resolution: 2015-0005 Formed: July 26, 2016</p> <p>Source: Calaveras LAFCo Map Created 4/15/2018</p>
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