

COLUSA

LOCAL AGENCY FORMATION COMMISSION (LAFCo)

DRAFT

**GLENN-COLUSA IRRIGATION DISTRICT MUNICIPAL
SERVICE REVIEW**

AND

SPHERE OF INFLUENCE

January 2023

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INTRODUCTION

1.1 Local Agency Formation Commission (LAFCo) History

This report is prepared pursuant to State legislation enacted in 2000 that requires Colusa 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 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 during the summer of 2018 and updated in 2021. 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 Glenn-Colusa Irrigation District. 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.

LAFCo's 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 an 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 Service 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:

1. Outreach: LAFCo outreach and explanation of the project
2. Data Discovery: provide documents and respond to LAFCo questions
3. Map Review: review and comment on LAFCo draft map of the agency's boundary and sphere of influence
4. Profile Review: internal review and comment on LAFCo draft profile of the agency
5. Public Review Draft MSR: review and comment on LAFCo draft MSR
6. 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.

The purposes of the SOI include the following:

1. to ensure the efficient provision of services
2. to discourage urban sprawl and premature conversion of agricultural and open space lands
3. 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.

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.

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 Colusa 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 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. Colusa 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 GLENN-COLUSA IRRIGATION DISTRICT COMMUNITY

2.1 Glenn and Colusa Counties

The Glenn-Colusa Irrigation District is located in Glenn and Colusa counties. Colusa County is one of the original counties of California, created in 1850 at the time of statehood. Parts of the county's territory were given to Tehama County in 1856 and to Glenn County in 1891.

2.1.1 Colusa County

Colusa County was named after the 1844 “Rancho Colus” Mexican Land Grant to John Bidwell. The name of the county in the original state legislative act of 1850 was spelled Colusi, and often in newspapers was spelled Coluse. The word is derived from the name of a Patwin village known as Ko'-roo or Korusi located on the west side of the Sacramento River on the site of the present-day City of Colusa. The name was established as Colusa by 1855.

Present-day Colusa County was included as part of three Mexican land grants: John Bidwell's smaller 1845 Rancho Colus grant, which included the modern city of Colusa; the larger 1844

Rancho Jimeno grant, which surrounded the Colus grant; and the 1844 Larkin's Children grant, located upriver from Colusa near the present town of Princeton, California.

The primary business in Colusa County is agriculture. The 2020 Crop Report from the Colusa County Department of Agriculture reports the following:

The gross value of Colusa County's agricultural production in 2020 was

\$926,812,000, a decrease of 0.7 percent from the previous year, according to the most recent crop report released by the agricultural commissioner. “Though estimated values move slightly from year to year, the agricultural industry in Colusa County remains strong,” said Anastacia Allen, Colusa County Agricultural Commissioner.

According to Allen, the county has historically been the top producer of rice in the Sacramento Valley, but the almond crop took the top spot in 2020, making up 33 percent of the county's total crop value. A total of 68,604 acres of almonds were harvested last year with a value per unit of \$3,900, a slight decrease in acreage and value from 2019.

“Rice comes in second with a value that is 31 percent the total and walnuts comes in third with 9

percent,” said Allen. Rice crop values totaled more than \$2.8 million last year while walnuts crop values came in at \$78,573,000.

In 2020, 125,504 acres of rice were harvested at a value of \$432 per unit and

23,886 acres of walnuts were harvested at a value of \$1,290 per unit. Acreage and value for both rice and walnuts also decreased from the previous year, according to the report. Processed tomato values totaled \$50,078 in 2020, with 12,700 acres harvested at \$77 per unit, exceeding the previous year’s totals by nearly \$5 million.

Rounding out the top five commodities was apiary pollination of almonds, which had a total agricultural value of \$27.4 million in 2019, a decrease of \$1.4 million from the year before. Additionally, 24 producers of organic commodities – including almonds, beef, corn, rice, walnuts, wheat, and various seed row crops – generated \$7 million agricultural production value in 2020.

Colusa County’s top exports in 2020 were rice and almonds. Last year, 3.1 million pounds of rice was sent to the United Kingdom, 27.4 million pounds was sent to Japan, 3.1 million pounds was sent to Mexico, 1.5 million pounds was sent to Australia and 1.1 million pounds was sent to New Zealand. A total of 28.7 million pounds of almonds were exported to India as well. 3

2.1.2 Glenn County

Glenn County is located north of Colusa County and the county seat is Willows. The Grindstone Rancheria, reservation of the Grindstone Indian Rancheria of Wintun-Wailaki Indians, is located in western Glenn County. Glenn County split from Colusa County in 1891. It was named for Dr. Hugh J. Glenn, who purchased 8,000 acres in the northeast end of Rancho Jacinto in 1867. He became the largest wheat farmer in the state during his lifetime and a man of great prominence in political and commercial life in California.

The following summarizes the 2020 Crop Report for Glenn County:4

Agriculture remains the county’s leading industry. The 2020 gross production of agricultural commodities was valued at \$744,304,000. This represents a 7.73% decrease from the gross agricultural production value of \$806,668,000 reported in

2019. Almonds take the lead once again, as the number one commodity in Glenn County. Almonds boast a value of \$210,466,000, which is down 7.28% from 2019 due to a decrease in value per ton. Rice moved back into the number two position with a value of \$134,866,000 as walnuts moved into the third position with a value of \$104,013,000, a 27.5% drop in value due to a significant decrease of value per ton.

The combination of almonds, rice, and walnuts represent 60.4% of the total commodity value for 2020. Significant notables for the 2020 Crop Year:

- Walnut prices showed a 50.8% decrease in value from 2019.
- Seed crop prices showed a 43.8% decreased in value from 2019.
- Livestock and Poultry Products showed a 66.3% increase in value from 2019.

2.2 Population Data

The following Census Data shows population and median household income for Colusa County, Glenn County and the State of California.

Population Estimates, July 1, 2021

	California	Glenn County	Colusa County
Population Estimates, July 1, 2021	39,237,836	28,805	21,917
Population estimates base, April 1, 2020	39,538,223	28,917	21,839
Population, percent change - April 1, 2020 (estimates base) to July 1, 2021	-0.8%	-0.4%	0.4%
Population, Census, April 1, 2010	37,253,956	28,122	21,419
Median household income (in 2020 dollars), 2016-2020	\$78,672	\$51,682	\$59,427

2.3 Business

2.3.1 Colusa County Business

The Colusa County Chamber of Commerce states the following on their website:

The Colusa County Chamber of Commerce is here to serve the businesses of Colusa County by connecting them to area residents, visitors, and other businesses. Historically, and to this day, the Chamber of Commerce remains the most trusted source of information on local businesses and services, as well as being the most dependable ally in commerce.

Colusa hosts the country's largest family-oriented County Fair, featuring the Mini- Miss and Miss Colusa County Pageants, as well as other annual events that set our community apart. Our goal is to unite our local businesses to provide job opportunities and stimulate commercial growth.

Colusa County is a business-friendly community with significant industrial growth opportunities, a rich agricultural heritage, and outdoor recreation.

2.3.2 Glenn County Business

Glenn County has a wide variety of industries, some of which include the fiberglass plant Johns Manville that serves the building industry throughout California, [Rumiano Cheese](#)

[Company](#), [Sierra Nevada Cheese](#), and Kraemer & Co. Manufacturing, Inc.⁷ The Thunderhill Racetrack is located west of Willows and brings business to the County, especially motels, restaurants, and car service businesses. CalPlant 1 is a new manufacturing company turning rice straw into fiber board. Orland businesses include the T.M. Duche Nut Company, and an Amazon Distribution Center.

2.4 Schools

The GCID area includes the Princeton Joint Unified School District, Willows Unified School District, Hamilton Elementary School District, Hamilton High School District and Capay Elementary School District. Butte Community College has established a new campus in Orland.

2.5 Fire Protection Districts

There are several Fire Protection Districts within the GCID as follows:

Sacramento River Fire Protection District

235 Main Street, Colusa, CA 95932. Phone: 530-458-0239

Also includes a fire station in Grimes.

Princeton Fire Protection District, 342 Winter Street, Princeton, California, 95970

Phone: 530-439-2356

Glenn-Codora Fire Protection District, P.O. Box 165, Glenn CA 95943

The Glenn-Codora Fire Protection District extends from the Sacramento River on the eastern boundary to the Quint Canal and Willow Creek on the western boundary and from the Glenn - Colusa County Line on the south to County Road 44 on the north.

The Bayliss Fire Protection District extends from the Sacramento River west to the Glenn-Colusa Irrigation District Main Canal and from County Road 34 on the north to County Road 44 and beyond on the south. The Fire Station is located near County Roads W and 39.

Ord Bend Fire Protection District, Fire Station: 3221 CA-45, Glenn

The mailing address for the Ord FPD is PO Box 5, Glenn CA 95943.

Hamilton City Fire Protection District, 290 Capay Avenue, Hamilton City CA.

Phone: 530-826-3355.

Capay Fire Protection District, Fire Station: 50 4th Ave, Orland CA 95963

Business Phone: 865-1363

3 GLENN-COLUSA IRRIGATION DISTRICT

3.1 Glenn-Colusa Irrigation District Background

3.1.1 Glenn-Colusa Irrigation District History

The Glenn-Colusa Irrigation District supplied the following information regarding the District history:

The District's appropriative water rights began on the Sacramento River with an 1883 filing posted on a tree by Will S. Green, surveyor, newspaperman, public official, and pioneer irrigator. His first claim was for 500,000 miner's inches under 4 inches of pressure and was one of the earliest and largest water rights on the Sacramento River.⁸

3.1.2 GCID Formation

The District went through several changes prior to formation of the existing district as explained below:

GCID was organized in 1920, after several private companies failed financially, and a group of landowners reorganized and refinanced the irrigation district, retaining claim to Green's historic water right. The disastrous rice crop failure of

1920–21 nearly destroyed the district at its inception, and the "great depression"

took a further toll, making it necessary for the district to refinance in the 1930s. Additionally, the United States purchased lands within GCID during this period, which would later become three federal refuges totaling approximately 21,000 acres.⁹

3.1.3 GCID Today

Today, GCID is the largest irrigation district in the Sacramento Valley. The district boundaries cover approximately 175,000 acres; of which approximately 140,000 farmed. There are 1,076 landowners in the District and an additional 200 tenant water users. Additionally, GCID services 1,200 acres of private habitat land and

21,000 acres of protected federal wildlife refuges. Winter water supplied by GCID to thousands of acres of rice land provides valuable habitat for migrating waterfowl during the winter months.

GCID's main pump station, its only diversion from the Sacramento River, is located near Hamilton City. The District's 65-mile long Main Canal conveys water into a complex system of nearly 1,000

miles of canals, laterals and drains, much of it constructed in the early 1900s.

GCID has a deep commitment to sustainable practices – both in managing the water supply, as well as preserving and protecting the environment, fish and wildlife in the region. The District has completed numerous projects to ensure minimal impact of water diversion on fish and wildlife, as well as deliver water to maintain critical wildlife habitat.

The District headquarters are in Willows, the county seat of Glenn County, approximately 90 miles north of Sacramento on Interstate 5. A five-member board of directors governs the District. The annual budget is \$15 million.

3.1.4 GCID Water Supply

The GCID website explains the water supply as follows:

Current water supplies are diverted under the “Settlement Water Contracts” with the Bureau of Reclamation (Bureau). The first Settlement Contracts were established in 1964 to allow the Bureau to operate and divert water for the newly constructed Central Valley Project. The contract was renewed for another 40- year term in 2005. The contract provides GCID with water supply for the months of April through October for 720,000 acre-feet of base supply, and 105,000 acre-feet of Central Valley Project water that is purchased during the months of July and August. During a designated critical year when natural inflow to Shasta Reservoir is less than 3.2 million acre-feet, GCID’s total supply is reduced by 25%, to a total of 618,000 acre-feet.

Additionally, the District has rights under a State Water Resources Control Board (SWRCB) permit to “winter water.” These rights run from November 1 through March 31 at a 1,200 cubic feet per second (cfs) diversion rate. This water supply is used for rice straw decomposition and waterfowl habitat.

Looking ahead, GCID will remain focused on continuing to deliver a sustainable, reliable water supply by positioning itself to respond proactively, strategically and responsibly to California’s ever-changing water landscape.

3.2 Glenn-Colusa Irrigation District

The following statement from GCID describes the district and its mission:

Glenn-Colusa Irrigation District is the steward of water resources that sustain the livelihoods of nearly 1,300 landowners and water users across the Sacramento Valley.

GCID conducts business with sustainability and transparency in mind, always alert to the water needs of the region. We are committed to clear and frequent communication with landowners and water users, providing the information you need to plan operations for the coming year, even during drought and supply limitations.

GCID advocates at the state and federal levels to protect more than a century of water rights on the Sacramento River and ensure a reliable and affordable supply. We invest in science-based research to balance that supply with environmental and ecological priorities.

GCID is committed to protecting the interests and well-being of the landowners and water users we serve.

3.2.2 GCID Board of Directors

The following is a list of the Board of Directors for the GCID:

Donald R. Bransford	Division 4, President	Term: 2021 – 2025
Peter Knight	Division 1, Vice President	Term: 2019 – 2023
John Amaro	Division 2	Term: 2019 – 2023
Blake Vann	Division 5	Term: 2021 – 2025

3.2.3 GCID Contact Information

The following is the GCID contact information:

PHONE: (530) 934-8881 EMAIL: contact@gcid.net

MAILING ADDRESS: GCID, P.O. Box 150, Willows, CA 95988

PHYSICAL ADDRESS: 344 East Laurel Street, Willows, CA 95988

HOURS OF OPERATION: Monday-Friday 8:00 a.m. to 5:00 p.m.

3.2.4 GCID Staff:

The following staff members are listed on the GCID website: Administrative Staff

<u>Staff</u>	<u>Title</u>	<u>Email</u>
Thaddeus L. Bettner	General Manager	tbettner@gcid.net
Kayla Mendonca	Executive Assistant	kmendonca@gcid.net
Holly Dawley	Water Resources Manager	hdawley@gcid.net
Louis Jarvis	Finance Director	lj Jarvis@gcid.net
Karen Alves	Administrative Services Manager	kalves@gcid.net
June Smith	Accounting Spec. / Accounts Rec.	jsmith@gcid.net
Sandra Rincon	Accounting Spec. / Accounts Pay	srincon@gcid.net
Mary Spooner	Office Specialist	m Spooner@gcid.net
Phil Kline	IT Specialist	pkline@gcid.net

Engineering Staff

<u>Staff</u>	<u>Title</u>	<u>Phone</u>	<u>Email</u>
Zac Dickens	District Engineer	530.518.7134	zdickens@gcid.net
Chris Privitera	Assistant Engineer	530.518.7118	cprivitera@gcid.net
Shasta Banchio	Assistant Engineer	530.518.7101	sbanchio@gcid.net
Tomas Loera	Engineering Technician	530.518.7111	tloera@gcid.net

Maintenance Staff

<u>Staff</u>	<u>Title</u>	<u>Email</u>
Juan Iniguez	Equipment Shop Sup.	jiniguez@gcid.net
Juan Silva	Abatement, Canal-Roadway Sup.	jsilva@gcid.net
Vince Laufer	Maint. Sup. Delevan, Maxwell, Williams	vlaufer@gcid.net

Hamilton City Pump Station Staff

<u>Staff</u>	<u>Title</u>	<u>Phone</u>	<u>Email</u>
Chris Cesa	Pump Station Supervisor	530.518.7107	ccesa@gcid.net

Water Operations Staff

<u>Staff</u>	<u>Title</u>	<u>Phone</u>	<u>Email</u>
Jered Shipley	Water Operations Superintendent	530.518.7187	<a 112="" 220="" 833="" 851"="" data-label="Text" href="mailto:jshipl</td> </tr> </tbody> </table> </div> <div data-bbox="> <p>ey@gcid.net</p>

Water Accounting and SCADA Department

Staff Title Email

Bob Berens Water Accounting, SCADA Supervisor bberens@gcid.net

Alexis Velazquez Water Accounting and SCADA Technician avelazquez@gcid.net

Water Operator Supervisors

Staff Title Phone Email

Jake Hancock Water Supervisor 530.518.7103 jhancock@gcid.net

Justin Dahl Water Supervisor 530.518.7150 jdahl@gcid.net

3.3 District Website Requirement

Every California independent special district is required to maintain a website by January 1, 2020. Senate Bill 929 added Government Code sections 6270.6 and 53087.8 to provide the public easily accessible and accurate information about the districts. The requirements for the District website are as follows:

- 1) Contact Information
- 2) Current Agenda
- 3) Financial Transaction Reports (as sent to State Comptroller)
- 4) Compensation Reports (as sent to State Comptroller) The GCID has an extensive website.

3.4 Water Quality

In the 2015 “Glenn-Colusa Irrigation District Water Conservation and Management Policy”, the District states the following regarding water quality:¹³

Water quality: The District will monitor electrical conductivity (EC) as a measure

of water quality at key points in the water distribution system, and will blend water supplies, as is feasible, to maintain EC at 1.00 deciSiemens per meter (ds/m) or less throughout the water distribution system.

3.5 Fee Schedule

The Glenn Colusa Irrigation District reported that for 2022, water was allocated at 0.4 acre/feet per deeded acre. To purchase this allocation the landowner would pay \$21.79 per acre-foot up until the April deadline. If others still needed to purchase more water they could buy more but the cost was \$321.79 per acre-foot. There are standby charges due in June of \$6.00 per deeded acre and assessments each year are at \$1.62 per deeded acre.

3.6 Audit

The Glenn-Colusa Irrigation District has an audit prepared every two years as allowed by law. The most recent audit was prepared for the years ended September 30, 2020 and 2019. Information from this audit is shown in Appendix B at the end of this report. The Net Position declined from 2019 to 2020.

Operating Revenues

Glenn-Colusa Irrigation District's principal source of revenue is from water sales, which typically account for approximately 80 percent of operating revenues. GCID's primary sources of water are pre-1914 senior water rights and Central Valley Project water diverted from the Sacramento River under the District's Sacramento River Settlement Contract with the United States Bureau of Reclamation. Operating revenues also include a land-based standby charge as well as wheeling revenue the District receives to deliver the Federal Government's water supply to three Federal Wildlife Refuges located within the District's boundary.

Fiscal Year 2020 Compared to 2019. Fiscal year 2020 operating revenues were

\$16.8 million, an increase of \$2.7 million as compared to fiscal year 2019. Irrigation revenues increased by approximately \$2.1 million.

This significant increase in irrigation revenue is due primarily to the following:

- During very dry years, the District's contractual water supply is reduced by 25% by the Bureau of Reclamation per the terms of the contract.
- In such years, the District's rate structure for charges for irrigation water to landowners is modified such that the total charges for water per acre under cultivation are higher for most crops than in years when the contractual water supply is not reduced.
- During the District's water application process, the Bureau of Reclamation had provided notice that the District's contractual water supply would be reduced by 25%, and the modified rate structure was applied.
- Also, the total acreage of crops planted was higher than in past years when the District's

contractual water supply was reduced. Further, the District's Board of Directors implemented a 5% water rate increase in 2020.

Together, these factors resulted in the increase in irrigation revenue in 2020 compared to 2019.

Refuge wheeling revenues increased by \$549,000 compared to 2019, which can be attributed to dry weather causing the refuges to require greater than normal water deliveries.

The Glenn-Colusa Irrigation District adopted a revised budget in Budget Year 2021-2022 due to the extreme drought conditions. The revised budget is shown below with a comparison to the previous year's budget. At the end of the second page of the budget the District shows a deficit compared to the previous year which showed a surplus. The deficit in the revised budget is larger than the deficit shown in the original budget for this year due to the extreme drought conditions.

The District is dealing with the drought as best it can. Continued drought will adversely affect not only the GCID but both Glenn and Colusa counties as well.

Glenn-Colusa Irrigation District 2021-2022 Mid-Year Budget Revision Summary					
Line #		2020-2021	2021-2022	\$\$ Variance (from Original)	Explanation of Variance from Original Budget
1	REVENUES				
2	Irrigation Revenue	\$13,314,000	\$1,330,000	(\$10,714,000)	51,700 AF sold during contract period + early water
3	Standby Charges	921,000	921,000	-	
4	Refuge & Other Wheeling	2,019,000	1,599,000	(490,000)	Actual refuge conveyance thru March + schedule thru September
5	In-Basin	-	-	(79,000)	
6	Total Operating Revenue	\$16,254,000	\$3,850,000	(\$11,283,000)	
7	Investment Interest	125,000	209,000	(25,000)	
8	Assessment Revenue	250,000	250,000		
9	Annexation/Detachment				

10	Water Transfers	33,797,000	3,469,000	2,687,000	Portion of refuge transfer thru September + minimal transfer to CDMWC*
11	County Property Tax	945,000	950,000		
12	Pass-Through Sales	494,000	35,000	(2,040,000)	
13	Drought	-	-	-	
14	Habitat Restoration	-	300,000	300,000	
15	Supplemental Water Purchase	-	3,144,000	3,144,000	10,479 AF purchased from supplemental pool
16	Other Non-Operating	11,027,000	567,000	260,000	
17	Total Non-Operating	46,638,000	8,924,000	4,326,000	
18	TOTAL REVENUE	62,892,000	12,774,000	(6,957,000)	

*CDMWC is the Colusa Drain Mutual Water Company.

**LO and EE are Landowner and Employees

Glenn-Colusa Irrigation District 2021-2022 Mid-Year Budget Revision Summary					
Line #		2020-2021	2021-2022	\$\$ Variance (from Original	Explanation of Variance from Original Budget
19	EXPENSES				
20	Labor	\$4,340,000	\$4,184,000	(341,000)	More Vacancies than anticipated
21	Benefit Costs	3,059,000	2,929,000	(259,000)	
22	PWRPA* Power @ Main Pump Station	879,000	600,000	(434,000)	3.0M Kwh + impact of WDT3****
23	Drain pump and Misc. Power costs	642,000	369,000	(155,000)	
24	Project Water Costs	3,167,000	290,000	(5,080,000)	Project water costs from
25	Rescheduling, Restoration, SWRCB &	4,180,000	159,000	(798,000)	
26	TCCA***Wheeling Costs	700,000	713,000	-	
27	Materials Services, Supplies	2,144,000	1,921,000	27,000	Dredge forebay (\$85K), Refurbish dewatering gates (\$25K)
28	Supplemental Water	-	6,126,000	6,126,000	20,420 AF ceded to the pool
29	Equipment Operation	698,000	783,000	(6,000)	
30	Insurance Costs	135,000	127,000	(24,000)	
31	Dues, fees and	536,000	390,000	(2,000)	
32	Consulting Costs	763,000	940,000	(86,000)	
33	Water Transfer Expense	20,048,000	22,000	22,000	
34	Directors' Expense	18,000	17,000	3,000	
35	Habitat Restoration	-	3000,000		

36	Pass-Through Sales to	24,000	19,000	(1,911,000)	
37	Total O&M Expenses	41,333,000	19,889,000	(2,918,000)	
38	O&M Suprlus/(Deficit)	21,559,000	(7,115,000)	(4,039,000)	
Capital					
39	Capital Expenses	3,566,000	4,121,000	579,000	
41	Net Budgeted Cash	17,991,000	(11,236,000)	(4,039,000)	

*PWRPA, Power and Water Resources Pooling Authority

** SWRCB, State Water Resources Control Board, TPUD is Trinity Public Utilities District

*** TCCA, Tehama Colusa Canal Authority

****WDT Wholesale Distribution Tariff

4 GLENN COLUSA IRRIGATION DISTRICT MUNICIPAL SERVICE REVIEW

4.1 Growth and Population Projections for the GCID Area

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

4.1.1 Area Population Projections

Based on the population data shown above in this report, the populations for Colusa and Glenn counties are expected to remain about the same in the future.

4.1.2 MSR Determinations on Growth and Population Projections for the GCID Area

MSR 1-1) Population within the GCID area is not expected to change greatly within the next ten years.

4.2 Location and Characteristics of any Disadvantaged Unincorporated Communities (DUC) within or Contiguous to Glenn-Colusa Irrigation District

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 Glenn-Colusa Irrigation District Area Disadvantaged Unincorporated Community Status

The Median Household Income (in 2020 dollars) for California was \$78,672. The standard for Disadvantaged households is those with 60% or less than the State Median Household Income which would be \$62,938. Both Glenn County with a Median Household Income of \$51,682 and Colusa County with a Median Household Income of

\$59,427 fall below this standard and are thus “Disadvantaged.”

4.2.2 MSR Determinations on Disadvantaged Unincorporated Communities near Glenn-Colusa Irrigation District Area

MSR 2-1) The GCID serves an area that is considered “Disadvantaged” based on Median Household Incomes below 60% of the State of California Median Household Income.

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.

4.3.1 GCID Infrastructure

The GCID infrastructure is set up to divert water from the Sacramento River north of Hamilton City and convey it to various fields and wildlife refuges in eastern Glenn and Colusa counties. The amount of water which can be diverted depends on the amount of water stored by Shasta Dam which can vary from year to year depending on rainfall and snowmelt.

4.3.2 MSR Determinations on Infrastructure for Glenn-Colusa Irrigation District

MSR 3-1) The infrastructure for the GCID is extensive and adequate to serve the District; however, it requires maintenance even in drought years.

4.4 Financial Ability to Provide Services

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 Glenn-Colusa Irrigation District

The GCID has a good financial position due to good management in the past. The drought has caused a deficit in the budget, and this cannot be sustained indefinitely. The budget for this fiscal year and the previous fiscal year are shown above in this report.

4.4.2 MSR Determinations on Financing for Glenn-Colusa Irrigation District

MSR 4-1) The Glenn-Colusa Irrigation District will have to make substantial changes in the operation of the District to reduce financial losses in the future.

4.5 Status of and Opportunities for Shared Facilities

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 Glenn-Colusa Irrigation District has worked with other districts and agencies to the extent possible to share water as it is available.

4.5.2 MSR Determinations on Shared Facilities

MSR 5-1) The Glenn-Colusa Irrigation District shares facilities when it is beneficial to both parties.

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

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 Glenn-Colusa Irrigation District has a five-member board of directors elected by the landowners within the District and a full-time manager and staff.

4.6.2 MSR Determinations on Local Accountability and Governance

MSR 6-1 The GCID Board of Directors has public meetings at the District Office in Willows, California.

5 GLENN-COLUSA IRRIGATION DISTRICT SPHERE OF INFLUENCE UPDATE

5.1 Recommendation for Glenn-Colusa Irrigation District Sphere of Influence

The recommendation for the Glenn-Colusa Irrigation District Sphere of Influence is that it remain the same as the District boundary.

5.2 Present and Planned Land Uses in the Glenn-Colusa Irrigation District

Area, Including Agricultural and Open Space Lands²²

5.2.1 County General Plans and Zoning for Glenn-Colusa Irrigation District

Both the Colusa County General Plan and the Glenn County General Plan show the area within the GCID designated for agriculture.

5.2.2 SOI Determinations on Present and Planned Land Use for Glenn-Colusa

Irrigation District Area

SOI 1-1] The land within the GCID is planned and zoned for agriculture in both Glenn and Colusa counties. Most of the land within the District is not suitable for other uses.

5.3 Present and Probable Need for Public Facilities and Services in the Glenn- Colusa Irrigation District Area²³

5.3.1 Municipal Service Background

Clearly there was a need for the GCID in the past; however, if the drought continues it may be necessary to reduce the size of the District or to reduce the financial contributions required from landowners.

5.3.2 SOI Determinations on Facilities and Services Present and Probable Need for Glenn-Colusa Irrigation District

SOI 2-1] The GCID may serve a smaller area in the future if the drought continues.

5.4 Present Capacity of Public Facilities and Adequacy of Public Services

5.4.1 Glenn-Colusa Irrigation District Capacity Background

The Glenn-Colusa Irrigation District capacity to provide water is dependent on water availability. This is an unknown; however, the District should use every means available to prepare for the most likely forecast of water availability.

5.4.2 SOI Determinations on Public Facilities Present and Future Capacity for the Glenn-

Colusa Irrigation District

SOI 3-1 The future capacity of the Glenn-Colusa Irrigation District is unknown because it depends on rainfall and snowmelt which have declined in recent years.

5.5 Social or Economic Communities of Interest for GCID25

5.5.1 Community Background

Both Colusa and Glenn counties and the communities within those counties benefit from the employment provided by GCID and from the crops produced by growers within the GCID. These communities will be adversely impacted if the GCID is forced to reduce employment and to reduced water deliveries.

5.5.2 SOI Determinations on Social or Economic Communities of Interest for GCID

SOI 4-1] Glenn County, Colusa County and the cities within these counties will be adversely impacted if the GCID is forced to reduce staff and water deliveries.

5.6 Disadvantaged Unincorporated Community Status

5.6.1 Disadvantaged Unincorporated Communities

The Median Household Income (in 2020 dollars) for California was \$78,672. The standard for Disadvantaged households is those with 60% or less than the State Median Household Income which would be \$62,938. Both Glenn County with a Median Household Income of \$51,682 and Colusa County with a Median Household Income of

\$59,427 fall below this standard and are thus “Disadvantaged.”

5.6.2 Disadvantaged Unincorporated Community Status for GCID

SOI 5-1] The GCID serves an area that is considered “Disadvantaged” based on Median Household Incomes below 60% of the State of California Median Household Income.

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:

- Special taxes such as parcel taxes
- Increases in general taxes such as utility taxes

- Sales and use taxes
- Business license taxes
- 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:

1. Open meetings
2. Agendas that describe the business to be conducted at the meeting
3. Notice for meetings
4. 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

GLENN-COLUSA IRRIGATION DISTRICT MANAGEMENT'S			
September 30,			
	2020	2019	2018
Assets and Deferred Outflows of Resources:			
Current Assets	21,706,137	20,659,337	21,158,329
Capital Assets Net of Depreciation	43,493,943	45,212,320	50,886,052
Deferred Outflows of Resources	6,037,045	6,079,095	6,315,913
Total assets and Deferred Outflows of	\$71,237,125	\$71,950,772	\$78,360,294
Liabilities and Deferred Inflows of Resources:*			
Current Liabilities	1,248,545	2,148,956	1,480,262
Long-Term Liabilities	6,947,895	7,695,035	7,495,690
Deferred Inflows of Resources (OPEB)**	1,957,928	840,230	1,132,555
Total Liabilities and Deferred	10,154,368	10,684,221	10,108,507
Net Position:			
Net Position-Investment in Capital Assets	43,493,943	45,212,340	50,886,052
Net Position-Unrestricted	17,588,814	16,054,211	17,365,735
Total Net Position	61,082,757	61,266,551	68,251,787
Total Liabilities, Deferred Inflows and	71,237,125	71,950,772	78,360,294
Net Position			

*Deferred Inflows of Resources, A deferred inflow of resources is defined as an acquisition of net assets by the government that is applicable to a future reporting period.

**OPEB is Other Post-Employment Benefits such as accrued sick leave, annual leave, and health insurance.

The above table shows that the District's Net Position has declined.

ABBREVIATIONS

AL	Regulatory Action Level
CFD	Community Facilities District
CKH	Cortese-Knox-Hertzberg Act
County	Colusa County
CSA	County Service Area
DUC	Disadvantaged Unincorporated Community
ERAF	Educational Revenue Augmentation Fund
GASB	Government Accounting Standards Board
GMAC	General Motors Acceptance Corporation
gpd	gallons per day
LAFCo	Local Agency Formation Commission
MCL	Maximum Contaminant Level
MCLG	Maximum Contaminant Level Goal
mg/L	milligrams per Liter
MHI	Median Household Income
MRDL	Maximum Residual Disinfectant Level
MRDLG	Maximum Residual Disinfectant Level Goal
MSR	Municipal Service Review
n/a	not applicable
ND	Not Detectable at testing limit
NTU	turbidimetric turbidity unit
OASDI	Old Age Survivors Disability Insurance (Social Security)
OES	Office of Emergency Services
PHG	Public Health Goal
ppb	parts per billion
ppm	parts per million
PSPS	Public Safety Power Shutoff

SDW	State Department of Water
SOI	Sphere of Influence
TDS	Total Dissolved Solids
TT	Treatment Technique
US	United States
USEPA	United States Environmental Protection Agency
USFS	United States Forest Service

DEFINITIONS

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.

Community Facilities District: Under the Mello-Roos Community Facilities Act of 1982 (California Government Code Section 53311, et seq.) a legislative body may create within its jurisdiction a special tax district that can finance tax-exempt bonds for the planning, design, acquisition, construction, and/or operation of public facilities, as well as public services for district residents. Special taxes levied solely within the district are used to repay the bonds.

Infrastructure: Public services and facilities such as sewage-disposal systems, water-supply systems, and other utility systems, schools and roads.

Inhabited territory: Inhabited territory means territory within which there reside 12 or more registered voters. The number of registered voters as determined by the county elections officer, shall be established as of the date a Certificate of Filing is issued by the LAFCo Executive Officer. All other territory shall be deemed “uninhabited”.¹

Leapfrog Development: New development separated from existing development by substantial vacant land.

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, incorporations 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.

Maximum Contaminant Level (MCL): The designation given by the US Environmental Protection Agency (USEPA) to water-quality standards promulgated under the Safe Drinking Water Act. The MCL is the greatest amount of a contaminant that can be present in drinking water without causing a risk to human health.

Maximum Contaminant Level Goal (MCLG): The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by the US Environmental Protection Agency.

Maximum Residential Disinfectant Level (MRDL): The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG): The level of a drinking water

¹ California Government Code Section 56046.

disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Percolation: The downward movement of water through the soil or alluvium to a ground water table.

pH: a measure of the relative acidity or alkalinity of water. Water with a pH of 7 is neutral; lower pH levels indicate increasing acidity; while pH levels higher than 7 indicate increasingly basic solutions.

Proposition 13: (Article XIII A of the California Constitution) Passed in 1978, this proposition enacted sweeping changes to the California property tax system. Under Proposition 13, property taxes cannot exceed 1% of the value of the property and assessed valuations cannot increase by more than 2% per year. Property is subject to reassessment when there is a transfer of ownership or improvements are made.

Proposition 218: (Article XIII D of the California Constitution) This proposition, named “The Right to Vote on Taxes Act,” filled some of the perceived loopholes of Proposition 13. Under Proposition 218, assessments may only increase with a two-thirds majority vote of the qualified voters within the District. In addition to the two-thirds voter approval requirement, Proposition 218 states that effective July 1, 1997, any assessments levied may not be more than the costs necessary to provide the service, proceeds may not be used for any other purpose other than providing the services intended, and assessments may only be levied for services that are immediately available to property owners.

Public Health Goal (PHG): The level of a contaminant in drinking water below which there is no known or expected risk to health. PHGs are set by the California Environmental Protection Agency.

Regulatory Action Level (AL): The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.

Secondary Drinking Water Standards (SDWS): MCLs for contaminants that affect taste, odor, or Appearance of the drinking water. Contaminants with SDWSs do not affect the health at the MCL levels.

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.

Urban: Of, relating to, characteristic of, or constituting a city. Urban areas are generally characterized by moderate and higher density residential development (i.e., three or more dwelling units per acre), commercial development, and industrial development, and the availability of public services required for that development, specifically central water and sewer service, an extensive road network, public transit, and other such services (e.g., safety and emergency response). Development not providing such services may be “non-urban” or “rural”. CEQA defines “urbanized area” as an area that has a population density of at least 1,000 persons per square mile (Public Resources Code Section 21080.14(b)).

Urban Services: Utilities (such as water, gas, electricity, and sewer) and public services (such as police, fire protection, schools, parks, and recreation) provided to an urbanized or urbanizing area.

Variations and Exemptions: State Department of Drinking Water permission to exceed an MCL or not comply with a treatment technique under certain conditions.

Zoning: The division of a city by legislative regulations into areas, or zones, that specify allowable uses for real property and size restrictions for building within these areas: a program that implements policies of the general plan.

