

**DIABLO COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS MEETING
MINUTES
TELECONFERENCE VIA THE APPLICATION ZOOM
MAY 10, 2022, 7:30 p.m.**

CALL TO ORDER: President Kathy Urbelis called the meeting to order at 7:30 p.m.
ROLL CALL: Secretary Jeff Eorio called the roll as follows:

Directors present: Urbelis, Becker, Eorio, Isom
Directors absent: Cox

President Urbelis welcomed Directors and the public and explained the rules for public comment.

PUBLIC COMMENTS:

Nicola Place expressed safety concerns about the weeds located at the corner of Avenida Nueva and Diablo Road and the condition of the road at that same intersection but on the opposite side of the road. The District is aware of both issues and is working to address them.

BOARD/STAFF COMMUNICATION AND ACTIONS:

ADMINISTRATIVE:

General Manager Torru presented the 2022-23 Draft Budget. The Final 2022-23 Budget with the Director recommended changes will be presented at the June 14, 2022, DCSD meeting for adoption.

General Manager Torru presented the March 31, 2022, District Financial Reports. Revenue and expense figures for the first 9 months of FY 2022 are in line with the budget, with few exceptions. At the end of March, the District had \$662k in cash. A copy of the report is attached as Exhibit A and available on the District's website under the Meetings & Financials tab.

General Manager Torru presented the 4-year audit proposal from Richardson & Company LLP for FY 2022–2025.

On motion by Director Eorio, second By President Urbelis, the Directors in attendance unanimously authorized the General Manager to proceed with the engagement of Richardson & Company LLP under the terms of the proposal.

General Manager Torru presented Resolution 2022-02, authorizing the FY 2022-23 Special Tax rate of \$745.39 for improved lots, \$144.14 for unimproved lots, and \$26,387.20 for the Diablo Country Club. A copy of Resolution 2022-02 is attached as Exhibit B.

On motion by Director Eorio, second Director Isom, the Directors in attendance unanimously approved Resolution 2022-02, authorizing the Special Tax rate for FY 2022-23.

ROADS:

General Manager Torru reported that the 2022 Pavement Maintenance Project (Upper Alameda Diablo) has been completed on budget and to hers and Director Cox's satisfaction and recommended that the Board accept the project as complete.

On motion by Director Eorio, second by President Urbelis, the Directors in attendance unanimously accepted the 2022 Pavement Maintenance Project and authorized the General Manage to execute the necessary notices and issue final payment.

SECURITY:

Deputy Buergi reported that there were a few minor incidents last month, including a computer fraud incident, a few medical emergencies, and a cyclist-auto accident at the corner of Alameda Diablo and Calle Los Callados. Deputy Buergi is increasing his presence at that intersection to slow traffic down and monitor the traffic flow at the intersection.

CONSENT CALENDAR:

On motion of Director Eorio, second by Director Isom, the Directors in attendance unanimously approved the consent calendar.

REPORTS:

CONTRA COSTA COUNTY: None

DIABLO PROPERTY OWNERS REPORT: None

DIABLO COUNTRY CLUB: None

DIRECTOR COMMENTS:

None

FUTURE AGENDA ITEMS:

President Urbelis announced that the Board will be asked to adopt the 2022-23 Budget at the June 14 meeting.

Presentation and discussion of a draft Records Retention Policy and Schedule is also planned for the June 14 meeting. Adoption of a Records Retention Policy and Schedule will occur at a future date.

CALL OF NEXT MEETING/ADJOURNMENT:

The President called the next meeting for June 14, 2022. The meeting will be conducted via Zoom. There being no further business, the President adjourned the meeting at 8:20 p.m.

Diablo Community Services District by

Kathy Torru, General Manager

Exhibit A

Diablo Community Services District Financial Report March 31, 2022

	July	August	September	October	November	December	January	February	March	Actual YTD	Budget YTD	Act vs Bud Variance
Beginning Cash	646,522	614,747	588,199	529,504	506,074	360,308	771,885	735,495	695,487	646,522	646,522	
Revenue												
Tax Revenue	-	-	-	10,982	-	447,994	-	-	-	458,976	450,148	8,828
Other Revenue	5	7,034	4	3	479	207	6	5	5	7,748	2,000	5,748 a
Total Income	<u>5</u>	<u>7,034</u>	<u>4</u>	<u>10,985</u>	<u>479</u>	<u>448,201</u>	<u>6</u>	<u>5</u>	<u>5</u>	<u>466,724</u>	<u>452,148</u>	<u>14,576</u>
Expenses												
Sheriff services*	29,377	29,070	31,667	29,626	31,848	28,039	28,367	28,069	28,241	264,304	260,616	3,688
Road/bridge/culvert/trail	-	127,008	1,260	2,880	1,728	1,728	5,530	3,625	34,521	178,280	140,000	38,280 b
Professional services	6,276	12,722	4,085	2,790	5,270	2,822	4,648	2,866	14,020	55,499	69,225	(13,726) c
Insurance	41,015	-	-	-	-	-	-	-	-	41,015	41,087	(72)
Administrative	1,759	(16)	-	-	-	-	443	-	-	2,186	13,250	(11,064) d
Total Expenses	<u>78,427</u>	<u>168,784</u>	<u>37,012</u>	<u>35,296</u>	<u>38,846</u>	<u>32,589</u>	<u>38,988</u>	<u>34,560</u>	<u>76,782</u>	<u>541,284</u>	<u>524,178</u>	<u>17,106</u>
Net Income	(78,422)	(161,750)	(37,008)	(24,311)	(38,367)	415,612	(38,982)	(34,555)	(76,777)	(74,560)	(72,030)	(2,530)
Incr/(decr) in payable/prepaid	46,647	135,202	(21,687)	881	(107,399)	(4,035)	2,592	(5,453)	43,278	90,026		
Ending Cash	<u>614,747</u>	<u>588,199</u>	<u>529,504</u>	<u>506,074</u>	<u>360,308</u>	<u>771,885</u>	<u>735,495</u>	<u>695,487</u>	<u>661,988</u>	<u>661,988</u>	<u>574,492</u>	
Other Financial Data												
Prepaid/Deposit	-	-	-	-	-	-	-	-	-			
Reserves (bridge/culvert)*	579,272	584,272	589,272	594,272	599,272	636,629	641,629	646,629	651,629			
Accounts payable	62,975	208,777	187,090	187,971	80,571	76,536	79,125	73,673	116,951			
Accrued Exp	10,600	-	-	-	-	-	-	-	-			

Notes

- a - 7k monument survey reimbursement from County
- b - Increased storm patrol and 30k Club House culvert repair.
- c - 10k less on legal. Time delay on trail maint.
- d - 10k records retention budget not spent

* reserves are unfunded

RESOLUTION NO. 2022-02

**RESOLUTION OF THE DIABLO COMMUNITY SERVICES DISTRICT
CONFIRMING RESULTS OF MEASURE B SPECIAL TAX ELECTION AND
DIRECTING COUNTY AUDITOR TO LEVY VOTER-APPROVED TAX**

WHEREAS, at an election held on March 6, 2018, the Diablo Community Services District (“District”) was successful in obtaining more than two-thirds voter approval to levy a qualified special tax known as Measure B (the “Tax”), as evidenced by the letter from the Contra Costa County Clerk dated March 14, 2018 containing the Certificate of Election Results; and

WHEREAS, the Tax set the initial rates for Improved Parcels, Unimproved Parcels, and the Diablo Country Club at \$662.26, \$128.06, and \$23,444.68, respectively; and

WHEREAS, the Tax allows for an annual inflation adjustment, and the District has calculated the rates for Fiscal Year 2022-2023 to be \$745.39, \$144.14, and \$26,387.20 for Improved Parcels, Unimproved Parcels, and the Diablo Country Club, respectively; and

WHEREAS, the District desires at this time to request that the Contra Costa County Auditor enter the Tax on the tax roll for collection and distribution by the Contra Costa County Tax Collector for Fiscal Year 2022-23;

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. **Recitals.** The foregoing recitals are true and correct.

Section 2. **Direction to County Auditor to Levy and Collect Tax for Fiscal Year 2022-23.** It is hereby certified that the proceedings in connection with the March 6, 2018 Tax election have been accomplished in accordance with law. As such, the Contra Costa County Auditor is directed to include the Tax on the tax rolls for Fiscal Year 2022-23 as follows: **\$745.39** for Improved Parcels, **\$144.14** for Unimproved Parcels, and **\$26,387.20** for the Diablo Country Club.

Section 3. **Not Special Benefit Assessment; No New Taxing Area.** The Tax is a special tax approved by more than two-thirds of the voters of the District voting on the measure, as authorized by California Constitution Article XIII A and 50075. The procedures applicable to special benefit assessments, fees and charges set forth in California Constitution Article XIII D do not apply to the Tax. In addition, the Tax shall be levied within the boundaries of the existing District. No new taxing area will be formed for purposes of the levy of the Tax.

Section 4. **Actions to Facilitate Levy of Tax.** The President of the Board of Directors is hereby authorized to take, for each fiscal year following 2022-2023, any such further actions as may be required to facilitate the successful levy and collection of the Tax in the District including, but not limited to, each year providing the County Auditor with a list of parcels upon which the Tax shall be levied, and to respond to any further requests of the County Auditor with respect to such Tax.

Section 5. **Collection.** The Tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, and the County

Auditory is hereby authorized to deduct reasonable administrative costs incurred in collecting any such special tax.

Section 6. **Effective Date.** This Resolution shall take effect on and after its adoption.

* * * * *

The foregoing Resolution was adopted by the Board of Directors of the Diablo Community Services District on May 10, 2022.

Adopted by the following votes:

AYES: Urbelis, Becker, Eorio, Isom

NOES:

ABSENT: Cox

ABSTAIN:

Kathy Urbelis, President of the Board

Attest:

Kathy Torru, General Manager