

RECLAMATION DISTRICT NO. 1614

AGENDA FOR
SPECIAL BOARD OF TRUSTEES MEETING
2:00 P.M. MARCH 12, 2018
509 WEST WEBER, 5TH FLOOR
STOCKTON, CALIFORNIA

AGENDA

1. Call to Order/Roll Call.
2. Public Comment. The public may comment on any matter within the District's jurisdiction that is not on the agenda. Matters on the agenda may be commented on by the public when the matter is taken up. All comments are limited to 5 minutes for general public comment and per agenda item in accordance with Resolution 2014-06.
3. Approval of Minutes of the regular and special meetings of February 5, 2018.
4. Presentation of Financial Status Report. Discussion and possible action.
5. Presentation of Engineer's Report. Discussion and possible action:
 - a. Permit Applications.
 - b. Five Year Plan Solicitation.
 - c. Authorize District Engineer to finalize the alternate design for the Wisconsin Pumping Station.
 - d. Budgeting for Pump Station O&M for 2018-2019 budget.
6. Presentation of Superintendent's Report; request for direction.
 - a. Authorize Purchase of Inspection Craft for Waterside Levee Inspections.
7. Report on Meetings Attended.
8. District Calendar.
9. Items for future meetings.
10. Correspondence.
11. Motion to Approve of Bills.
12. Adjournment.

This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the Americans with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code §54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact Rhonda Olmo at 209/948-8200 during regular business hours, at least forty-eight hours prior to the time of the meeting.

Materials related to an item on this Agenda submitted to the Trustees after distribution of the agenda packet are available for public inspection in the office of the District Secretary at Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California during normal business hours. The agenda is also available on the Reclamation District website at: <http://www.rd1614.com/>

**AGENDA PACKET
RECLAMATION DISTRICT 1614
MARCH 12, 2018**

<u>ITEM</u>	<u>COMMENTARY</u>
1.	Self-explanatory.
2.	Self-explanatory.
3.	Please see attached.
4.	Self-explanatory.
5.	Please see attached
6.	Self-explanatory.
7.	Self-explanatory.
8.	Please see attached.
9.	Self-explanatory.
10.	Please see attached.
11.	Self-explanatory.
12.	Self-explanatory.

ITEM 3

MINUTES OF REGULAR MEETING OF BOARD OF TRUSTEES
FOR RECLAMATION DISTRICT 1614
HELD MONDAY, FEBRUARY 5, 2018

The February Regular Meeting of the Board of Trustees of Reclamation District 1614 was held on Monday, February 5, 2018, at the law office of Neumiller & Beardslee, 509 W. Weber Avenue, 5th Floor, Stockton, California, at the hour of 2:00 p.m.

TRUSTEES PRESENT WERE:

KEVIN KAUFFMAN
WILLIAM DUNNING
BEN KOCH

OTHERS PRESENT WERE:

DANIEL J. SCHROEDER
CHRISTOPHER H. NEUDECK
ORLANDO LOBOSCO
BOB BELLIN
PAUL GUERRERO
DOMINICK GUILLI
RICHARD GACER

ABSENT WAS:

RHONDA OLMO

A list of individuals in attendance is outlined in the meeting sign-in sheet, which is attached to these minutes.

1. **Call to Order/Roll Call.** The meeting was called to order by Board President Kevin Kauffman, at 2:00 p.m. All Trustees were present.
2. **Public Comment.** The public may comment on any matter within the District's jurisdiction that is not on the agenda. Matters on the agenda may be commented on by the public when the matter is taken up. All comments are limited to 5 minutes for general public comment and per agenda item in accordance with Resolution 2014-06.

Bob Bellin wanted to bring up some items that were discussed at the end of the last District meeting. After a short discussion, President Kauffman's response was that he would set aside some time to talk with the District Engineer.

Mr. Guilli had a question about the residual flood plain and the gate. It was understood that SJAFCA was getting letter of map revision (LOMR). He was told he should ask SJAFCA. After that, it was reported that SJAFCA was not asked. He said someone needs to get the Letter of Map Revision to take into consideration the Wisconsin Pump Station. Richard Gacer said Dominick posed a question.

Paul Guerrero brought up Susan Eggman's bill but that will come up later on in the meeting.

Mr. Gacer then reported that he would like to share the 2017 Directory of NCRPA Officers and Directors and noted he was a Director of the Nor Cal Rental Property Association. He said it was likely that the association would like a District representative come to talk at one of their meetings.

3. **Approval of Minutes of the regular and special meetings of January 8, 2018.**
After review,

It was moved, seconded (B. Koch/W. Dunning) and unanimously approved by the Trustees of Reclamation District 1614 that the Minutes of the regular and special meetings of January 8, 2018 be approved.

4. **Presentation of Financial Status Report.** Discussion and possible action.
Secretary Rhonda Olmo was absent from this meeting and there was no Financial Status Report presented.

- a. Adopt Resolution 2018-01 Establishing a Reimbursement Policy For Trustee Expenses. Dan Schroeder presented this item. He had suggested that the District consider having a reimbursement policy. Many clients have these if there are expenditures. He proceeded to go through the policy. He also mentioned that it discovered that the stipend for the President at \$100 a day and the remaining Board at \$50 a day was set by minutes done in 1985. At that time, it could be done by that mechanism.

Of interest, as noted above with the stipend, a State law defines a meeting as a "day of service." It gives these parameters. A meeting of the Board, a meeting of one of its' committees and a conference. In 1985, it just said attend a meeting. Mr. Guerrero said in his work with the government, the reimbursements are considerably more generous.

With regard to the reimbursement policy, Mr. Gacer asked if this information should be in the District Bylaws. It was also discussed that the policy could go on the District's the website and then when a reimbursement was requested, a board member could report it at a public meeting. After discussion,

It was moved, seconded (W. Dunning/B. Koch) and unanimously approved by the Trustees of Reclamation District 1614 that Resolution 2018-01 Establishing a Reimbursement Policy For Trustee Expenses be approved.

5. **Financial Security Policy** – Mr. Schroeder presented this item and said that a financial controls policy is being worked on and he will be bringing this back at either the March or April meeting.

6. **Review and direction of Green Mountain Engineering’s Unsolicited Proposal Re: Expert Peer Review For Wisconsin Pump Station.** Dominick Guilli submitted the proposal regarding Expert Peer Review for the Wisconsin Pump Station. When Trustees were asked about this proposal, Trustee Koch said he thought the District already had a proposal for the work to be done on the pump station and Trustee Dunning responded that sometime ago, the District directed Mr. Neudeck and his engineering firm to get the station fixed. Mr. Schroeder wanted to emphasize that this is an unsolicited proposal. The trustees can do anything they want. They can accept it, reject it, can want a peer review and solicit proposals from other engineers. Mr. Neudeck’s comment was that what is in the proposal is not a peer review of what his engineering firm has been requested to perform. He said it brings policy matters way beyond what they have been asked to do with the repair and appears to be a proposal to commence and initiate a viable plan to initiate a design and at 2.5 times the initial cost and it is much more than a peer review – again well beyond it and policy issues. Mr. Neudeck said he will step back if there is a conflict but just because he works for SJAFCA does not mean he has a conflict of interest. He was asked to come up with a schematic design and there are many design elements. He also said some of the mapping issues presented by Mr. Guilli are incorrect and again it does not appear to be a peer review. He would want his colleagues at SJAFCA to review.

Mr. Guilli said this is a big picture item – he said someone needs to get a Letter of Map Revision and RD1614 is not going to do it. He also said that the Gate is not going to get this area out of the flood plain. He also cited CRF 6510 and said nothing says that you cannot have encroachments on levees. He again mentioned the incompatibility of Mr. Neudeck working for SJAFCA and RD1614 and said the job is a Band-Aid. The meeting became disruptive at this point with Mr. Guilli using obscenities.

Mr. Neudeck said on the Letter of Map revision, we are a team member of that solution. SJAFCA is in the process of finalizing this with FEMA. It is being done and will be successful. RD1614 is doing internal drainage. At this point, at 2:50 p.m., Mr. Guilli left the meeting and at this time, there was a decision that the Trustees move forward in the agenda and that no action be taken on Item 5.

7. **Presentation of Engineer's Report.** Discussion and possible action:
- a. Permit Applications. – None.
 - b. Approve contract to install motion detector for storage van at Franklin Pump Station – see below from Engineer's Report.
 - c. Discussion regarding Operations and Maintenance Manual. Mr. Schroeder said they should have a report for the March meeting.

From Engineer's Report.

- I. Review encroachment /excavation at 1842 S. Tuxedo on landside. The engineer's report details this matter, as well as Exhibit A. of the report. After discussion, Mr. Neudeck said that this item will need to stay on the agenda for the next meeting. There is work to be done to reconstruct and put a drain feature and that is probably what he would recommend but he needs to get a hold of the property owner, Lowell. There was also an issue with bamboo, and the owner was asked to work with Mr. Lobosco with herbicides that could help get rid of the bamboo.
- II. Review outcome of 1/25/18 meeting with Caltrans regarding the levee slope repairs beneath I-5. Chris Neudeck gave an overview of the meeting and detailed it in his engineer's report. He gave considerations for review that were discussed. He also pointed out at the end of the discussion that this District would be well served if Cal Trans would fund it and could secure land under the Interstate. He said it was a good and positive meeting and just an update at this point.
- III. Wisconsin Pump Station No. 7

Mr. Neudeck reported that Assembly Bill 200 died. There is no longer a bill before the legislature that would fund the reconstruction of the pump station. If the District wanted to pursue the idea, they would likely need to work with Susan Eggman again. Mr. Neudeck reported that Proposition 1E funding must meet certain requirements and would require additional work that would expand the costs of the project. It makes grant money too expensive and he said it's small business and Jerry Brown is on the way out and this is a small business. It was suggested to leave the word grant out.

Mr. Neudeck reported that at the next meeting, the concept of building a new pump station will be on the next meeting agenda.

Flood Insurance costs were discussed and on a new \$200,000 home, it would cost \$5,000 for flood insurance. If property grandfathered in, could be as low as \$400.

- IV. Plymouth Pump Station No 3 & Franklin Pump Station No. 4. There as a break in at storage van. They are changing locks. It was suggested that a motion detector be installed and the alarm tied to Mr. Lobosco's phone. Mr. Neudeck reported that a contract with Industrial Power Solutions is ready and KSN will issue a notice to proceed on February 5th if approved by the Board. The contract is for less than \$25,000 and the engineers are asking for the Board's authority to install the motion detector in the storage van located at Franklin Pump Station and connect it to existing alarm agent for alarm notification through existing systems. After review,

It was moved, seconded (B. Koch/W. Dunning) and unanimously approved by the Trustees of Reclamation District 1614 that the District approve the contract with Industrial Powers Solutions to install a motion detector for the storage van at Franklin Pump Station. It was also agreed that if a change order needs to be done it is also approved if the work can stay within the \$25,000 budget set for this project.

- V. San Joaquin County Water Advisory – Mr. Neudeck reported that they chose not to hold the TAC meeting.
8. **Presentation of Superintendent's Report; request for direction.** Mr. Lobosco reported there had been a system wide problem (all 11 stations) within the District on January 14th and 15th and it turns out that Rayco had a system wide failure. He received a call from Rayco and according to their service center the problem originated with their equipment and by noon on the 15th all stations should have been back to normal. However, within the District, Gardena, Hogue, and Kirk continued to have communication failures on a daily basis. After troubleshooting all 3 units, the service technicians suggested replacing the units that Mr. Lobosco agreed to but told them they were under warranty and the District should not have to pay for the replacements. He reported he got a confirmation from Gene at Rayco and it might take a week to 10 days.
- a. Purchase Inspection Craft for Waterside Levee Inspections. – Superintendent Lobosco reported on his further research into purchasing a boat for the waterside levee inspections. When he went on to Craig's List, he found a new "Sun Tracker" boat that he feels would meet the District's needs. It is a pontoon boat and the cost of the boat is \$15,995, plus there would be additional expenses of a trailer, a cement pad and storage shed at the Kirk station. When all costs were totaled, it would be less than \$35,000. He would be storing the boat out of the water. It would be used once a month for waterside levee inspections. He also thought that the boat could be loaned, at a cost, to Reclamation District 828 as well as

perhaps other reclamation districts. Doing inspections on the north bank of the canal is difficult as there is no accessibility except by water. Mr. Gacer thought a special meeting would be necessary for this agenda item as he said the purchase was not on the agenda, but it was pointed out to all that the agenda item reads: Purchase Inspection Craft for Waterside Levee Inspections. There was further discussion on licensing for boat driving and insurance too.

Attorney Schroeder suggested that the Superintendent bring back a formal contract and if agreed upon, he could go out and acquire the boat and associated costs for a specific amount.

9. **Adopt Resolution 2018-02 Authorizing E-mailing of Documents Responsive to a Public Records Request.** Attorney Schroeder presented this item and after discussion,

It was moved, seconded (W. Dunning/B. Koch) and unanimously approved by the Trustees of Reclamation District 1614 that Resolution 2018-2 Authorizing E-mailing of Documents Responsive to a Public Records Request be approved.

10. **Report on Meetings Attended.** No report.

11. **District Calendar.** March 5th is next meeting.

12. **Items for future meetings.**

- a. Financial Security Policy
- b. Wisconsin Pump Station
- c. Staff will be submitting list of possible meeting dates for Country Club (Richard Gacer)
- d. O&M Policy Manual

13. **Correspondence.** None, except what was within the agenda packet.

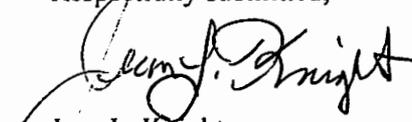
14. **Motion to Approve of Bills.**

It was moved, seconded (W. Dunning/B. Koch), and unanimously carried by the Board of Trustees for Reclamation District 1614 that the Trustees authorize/approve the Bills to be Paid for February 5, 2017.

15. Adjournment.

Secretary: The agenda for this meeting was posted at 509 W. Weber Avenue, Stockton California at least 72 hours preceding the meeting.

Respectfully submitted,



Jean L. Knight
Acting District Secretary

ITEM 5

DEPARTMENT OF WATER RESOURCES

DIVISION OF FLOOD MANAGEMENT
P.O. BOX 219000
SACRAMENTO, CA 95821-9000



February 23, 2018

Ms. Rhonda Olmo, Secretary
Reclamation District No. 1614 (Smith Tract)
Post Office Box 4807
Stockton, California 95204

Delta Levees Special Flood Control Projects Program – Five-Year Plan Solicitation

Dear Ms. Olmo:

Introduction

The Delta Levees Special Flood Control Projects Program (Program) is pleased to announce the release of the 2018 Five-Year Plan Solicitation (Solicitation). This Solicitation provides up to \$3,500,000 in local assistance funding from Propositions 1E and 84 for the development or update of Five-Year Plans to support levee work in the Delta that integrates levee and habitat improvement while protecting discrete and identifiable public benefits. **Note that continued eligibility for any Program funds will require that local agencies have an acceptable and updated Five-Year Plan on file with the Program.**

Background

The Program was established in 1988 by Senate Bill 34, and continues to operate under subsequent legislation that extends and provides funding for the Program. Originally authorized to address flooding on the Eight Western Islands, Thornton, New Hope, and Walnut Grove, the Program was expanded in 1996 to the entire Delta and to portions of Suisun Marsh. The passage of Proposition 1E and Proposition 84 in November 2006 significantly increased the amount of money available for levee projects in the Delta. The Department has invested over \$350 million dollars in flood control and habitat projects that are carried out by participating local levee maintaining agencies in the Delta. In 2009, the Program initiated cost share agreements to assist local efforts to produce Five-Year Plans for 60 Delta islands/tracts to support levee work. These plans were completed and are used to guide Program expenditures in the Delta.

Five-Year Plan Cost Share Solicitation

This Solicitation seeks eligible plans that include but are not limited to levee improvement, habitat enhancement, emergency response, seismic resiliency, and export water supply reliability. Future Project work incorporated into new or updated Five-Year Plans will follow criteria under the current Program Guidelines: **2014 Guidelines for Providing Funding to Local Public Agencies**. The Guidelines are available at:

Ms. Olmo

Page 2

<https://www.water.ca.gov/-/media/DWR-Website/Web-Pages/Programs/Flood-Management/Delta-Flood-Protection/Files/Delta-Levees-Special-Flood-Control-Projects-Guidelines-2014.pdf>

The Program will provide 100 percent cost share funding up to \$35,000 per plan to update existing Five-Year Plans and up to \$50,000 per plan for the development of new Five-Year Plans (the higher limit is only available to islands/tracts that did not participate in Five-Year Plan development in 2009). The Program will provide 50 percent cost share funding on new Five-Year Plans that exceed \$50,000, and on updates to an existing Five-Year Plan that exceeds the \$35,000 limit. The Program will not cost share plan development costs in excess of \$75,000 (0 percent State cost share).

Interested applicants are requested to submit a Five-Year Plan Letter Proposal requesting participation. Applicants who participate in the development of a Five-Year Plan must follow the requirements provided in the attached 2018 Requirements for Five-Year Plans. **Applicants are also encouraged to coordinate with local, State and federal agencies, as appropriate, while preparing their Five-Year Plans.**

Letter Proposals are due to the Department of Water Resources by April 2, 2018.

Letter Proposals may be mailed or hand delivered to:

**Andrea L. Lobato, P.E., Manager
Delta Levees Program
Department of Water Resources
3310 El Camino Avenue, Room 152
Sacramento, California 95814**

Submittals by US Post Office must be postmarked no later than April 2, 2018.

If you have any questions please call me at (916) 480-5367, or Jon Wright at (916) 480-5369.

Sincerely,



Andrea L. Lobato, P.E., Manager
Delta Levees Program

Attachment

Attachment

2018 Requirements for the Five-Year-Plan

This *Requirements for the Five-Year Plan (Requirements)* specifies the format and content for the Five-Year Plan (Plan) submittal in response to the 2018 Five-Year Plan Solicitation by the Delta Levees Special Flood Control Projects Program (Special Projects). Please also complete the *Table of Required Tabulated Information* in these Requirements. Items in the Table may be discussed separately in the Plan text but must be provided in tabular form for the Plan to be considered for funding.

General Content:

- 1) A cover page.
- 2) A table of contents.
- 3) A clear description of each item listed in the Requirements.
- 4) An index for the appendices.

Section 1: Executive Summary (recommend 1 page)

- 1) Provide a summary of the Plan, including:
 - a. The objective of the Plan.
 - b. The desired level of protection for the Local Agency's levee system.
 - c. How involvement with DWR will help the Local Agency achieve this goal.
 - d. How involvement with other agencies will help the Local Agency achieve this goal.

Section 2: Background (recommend 5 pages)

- 1) **Assessment of the status of existing levee system**
 - a. Describe historical flood problems, including:
 - i) Dates of events.
 - ii) Estimated flood frequencies of events.
 - iii) Levee performance during these events
 - iv) Consequences of events.
 - b. What is the existing level of protection provided by the levee system? Include the source of this information. Specifically:
 - i) What portion of the levee is below or at the Hazard Mitigation Plan (HMP) Standard?
 - ii) What portion of the levee is at the PL84-99 or Bulletin 192-82 Standard?
 - iii) What portion of the levee is above the PL84-99 or Bulletin 192-82 Standard?
 - iv) If the Local Agency is not able to reach the HMP Standard, explain why and what standard the Local Agency is working toward. Also, include the dimensions of the levee standard.
 - v) Provide cross-sectional surveys taken within the past five years for every 100 ft. of the Local Agency's levee system. If there are no existing surveys, contact the Delta Levees Special Projects Program; new field surveys will be funded under the Subventions Program.
 - c. Provide a map showing the existing level of protection by the levee system, including:
 - i) The portion of the levee below the HMP Standard.
 - ii) The portion of the levee at the HMP Standard.
 - iii) The portion of the levee at the PL84-99 or Bulletin 192-82 Standard.
 - iv) The portion of the levee at above the PL84-99 or Bulletin 192-82 Standard.

2) Previous Five-Year-Plan progress report

- a. State if the Local Agency has previously submitted a Plan to the Program.
- b. Provide a review of your 2009 Five-Year Plan submittal, including:
 - i) Steps taken to achieve the objectives outlined in the Plan
 - ii) A statement of whether the objectives were achieved completely, *partially*, or not.
 - iii) If objectives were not achieved, provide a summary of why and what should be done differently to achieve the goals outlined in this Plan.

3) History with the Delta Levees Program

- a. Describe your past involvement with the Delta Levees Special Projects and Delta Levees Maintenance Subventions Programs. Include a statement as to whether and how that participation allowed the Local Agency to meet the 2009 Five-Year Plan objectives. Please provide as much information as possible.

Section 3: Plan for Flood Protection (recommend 12 pages)

1) Desired level of protection and strategy to meet this goal

The Plan should elaborate on the desired level of protection at the end of five years, including:

- a. A description of the desired level of protection as a goal to achieve in the next five years, including:
 - i) A typical cross-section of the desired level of protection.
 - ii) Justification if the levee standard selected is not one that is specifically supported by the Program.
- b. Phasing of the work, along with a list and description of proposed projects needed to achieve the five-year goal, including:
 - i) The stationing of levee improvements for each project.
 - ii) An approximation of the materials to be used for each project.
 - iii) Studies and reports that are anticipated to be conducted for each project.
 - iv) Provide a phasing map to specify the location of proposed projects.
- c. Total estimated cost of the work and its distribution for each project over the five years, including:
 - i) The estimated cost of planning, design and engineering, and construction costs.
 - ii) A paragraph describing any major assumptions made in the development of the cost estimate.
- d. Potential cost sharing with other partners (other than the Delta Levees Special Projects and Delta Levees Maintenance Subventions Programs).
- e. Requested cost sharing with the Delta Levees Special Projects Program, including:
 - i) A justification explaining how the Local Agency determined this amount
- f. Estimated schedule of work.
- g. A statement of how you expect the Delta Levees Special Projects and Delta Levees Maintenance Subventions Programs will contribute toward achievement of the five-year goals.
- h. A statement of how you expect other agencies to contribute toward achievement of the five-year goals.
- i. Discussion of potential constraints and obstacles to meet the desired level of protection and how the Local Agency plans to mitigate and/or overcome them

2) Identification of need for improvements to reduce existing hazards

The Plan should provide an inventory of the local and non-local assets and critical infrastructure, both public and private, that is protected by the levees. Local assets are those for which the Local Agency can levy assessments for flood protection; non-local assets are those that the Local Agency cannot levy assessments. The Local Agency should identify public benefits where applicable, such as:

- a. Water quality.
- b. Recreation.
- c. Navigation.
- d. Fish and wildlife.
- e. Protection of State Infrastructure.
- f. Other (specify).

3) Identification of the risks for current land use based on the existing assets

The Plan needs to discuss levee risks. In particular:

- a. Consequences of levee failure or breach.
- b. Existing deficiencies in the system, including low spots, rapid settlement areas, erosion sites, undercutting, seepage, boils, or voids under the levee, including:
 - i) The location (stationing) of existing deficiencies.
- c. Urgency of repair work.

4) Identification of opportunities for multi-benefit projects

The Plan should, at a minimum, describe opportunities and significant constraints for achieving the following objectives:

- a. Ecosystem restoration and habitat enhancement.
- b. Reversing land subsidence.
- c. Ensuring adequate and effective emergency response plans.
- d. Improving water quality.
- e. Improving water supply reliability.
- f. Improving levee stability and integrity.
- g. Addressing Actions listed in the Governor's California Water Action Plan.

Section 4: Plan for Permits and Habitat (recommend 2 pages)

1) Habitat Mitigation and Enhancement

The Plan should describe how work to be carried out under the Plan will meet the requirements of Water Code Sections 12314 which requires no net loss of habitat and consistency with net habitat improvement. The Plan should briefly describe the following:

- a. Baseline habitat conditions prior to the Plan.
- b. The anticipated impact and benefit to habitats in the Plan.

2) Compliance with CEQA, and obtaining all required permits, etc.

The Plan should describe all of the following:

- a. Types of permits and environmental compliance documents required.
- b. Status of the environmental documentation (if already underway).
- c. Status of the permit process (if already underway).
- d. The requirements and how they will be met for all local, State, and federal agencies that were considered while preparing their Five-Year Plans.

Table of Required Tabulated Information

Required Information	Value/Units	Discussion
Total acreage protected by Local Agency levees		
Total levee miles maintained by Local Agency		
Levee miles in the Local Agency service area that are not maintained through the Delta Levees Program (e.g. Dry levees, cross levees)		
Percentage of Local Agency's levee system at or above HMP Levee Standard		
Miles of Local Agency's levee system raised to meet the minimum HMP Standard through the Delta Levees Special Projects Program		
Percentage of Local Agency's levee system at or above Bulletin 192-82 Levee Standard		
Miles of Local Agency's levee system raised to meet the Bulletin 192-82 Levee Standard through the Delta Levees Special Projects Program		
Number of levee rehabilitation projects funded through the Delta Levees Special Projects Program		
Total State funds expended for levee rehabilitation projects on the Local Agency's Island/Tract through the Delta Levees Special Projects Program		
List of local and non-local assets and critical infrastructure protected by the Local Agency's levee system		

DEPARTMENT OF WATER RESOURCES

1416 NINTH STREET, P.O. BOX 942836
SACRAMENTO, CA 94236-0001
{916} 653-5791



March 10, 2011

Ms. Jean L Knight, Secretary
Reclamation District 1614
Post Office Box 4807
Stockton, California 95204

Subject: Amendment to Project Funding Agreement SM-09-1.0
Preparation of the Five Year Plan

This letter is considered as an amendment to the Project Funding Agreement SM-09-1.0 (PFA) executed between the Department of Water Resources (Department) and your agency for the preparation of a Five-Year Plan. This letter extends the expiration date of the subject PFA to December 30, 2011 and applies only to the subject PFA. Please note that all other terms and conditions of the Agreement shall remain in full force and effect.

If you have any questions or concerns, you may contact me at (916) 651-7016. You may also contact the managers of the Special Projects, Andrea Lobato, at (916) 651-9295, or Jon Wright, at (916) 651-7010.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Mirmazaheri".

Mike Mirmazaheri, Program Manager
Delta Levees Program

ITEM 8

RD 1614: MASTER CALENDAR

JANUARY

FEBRUARY

- Send out Form 700s, remind Trustees of April 1 filing date
- Update Document Retention Policy

MARCH

- Evaluation Review of Employees

APRIL

- April 1: Form 700s due
- Biannual Town Hall Meeting

MAY

- Draft Budget

JUNE

- June 15: Provide notice/make available to the public, documentation/materials regarding determination of Appropriations (15 days prior to meeting at which Appropriations will be adopted) (*Government Code §7910*).
- Approve Audit Contract for expiring fiscal year
- Adopted Annual Budget.
- Reminder that Liability Insurance Expires Annually the end of July.

JULY

- Adopt Resolution for setting Appropriations and submit to County Assessor's Office.
- Adopt Resolution Establishing Annual Assessments.

AUGUST

- August 1: Deadline to certify assessments for tax-roll and deliver to County (duration of current assessment: no expiration).
- Send handbills for collection of assessments for public entity-owned properties
- In election years, opening of period for secretary to receive petitions for nomination of Trustees (75 days from date of election.) (*Cal. Wat. Code §50731.5*)
- Employee Embezzlement Policy Expires this Month.
- Renewal of Insurance

SEPTEMBER

- In election years, last legal deadline to post notice that petitions for nomination of Trustees may be received (7 days prior to close of closure.) (*Cal. Wat. Code §50731.5*).
- In election years, closing of acceptance of petitions for nomination of Trustees (54 days from date of election.) (*Cal. Wat. Code §50731.5*).
- Review Status of Encroachment Permit request from Randy Pierson for fence at corner of Del Rio Ave and Kirk Ave.

OCTOBER

- Publish Notice of Election, even numbered years (once per week, 4 times, commencing at least 1 month prior to election).
- Biannual Town Hall Meeting.

NOVEMBER

- Election: to be held first Tuesday after first Monday of each even-numbered year.

DECEMBER

- New Trustee(s) take office, outgoing Trustee(s) term(s) end on first Friday of each even-numbered year.
- Follow up on Smith Canal Proposition 218 Reimbursement for costs advanced to SJAFCA.

Term of Current Board Members:

Name	Term Commenced	Term Ends
Ben Koch	First Friday 11/2016	First Friday of 11/2020
Kevin Kauffman	First Friday 11/2016	First Friday of 11/2020
William Dunning	First Friday 11/2014	First Friday of 11/2018

No Expiration on Assessment

Emergency Operations Plan Review – September 2019.

Reclamation District Meetings

- **First Monday of each month, at 2:00 P.M.
at the offices of
Neumiller & Beardslee
509 W. Weber Avenue, Suite 500
Stockton, California 95203**

ITEM 10



**SPECIAL DISTRICT
LEADERSHIP
FOUNDATION**

1112 I Street, Suite 200
Sacramento, CA 95814
916.231.2939
www.sdlf.org

February 16, 2018


Mr. John Stovall,
Reclamation District 1614
PO Box 20
Stockton, CA 95201-3020

RE: New Scholarships Available to Assist Your District with a Website

Dear Mr. Stovall:

The Special District Leadership Foundation (SDLF) is an independent, non-profit organization (501c3) formed to promote good governance and best practices among California's special districts through certification, accreditation, and other recognition programs. SDLF and its activities are supported by California Special Districts Association and the Special District Risk Management Authority.

This year, SDLF has created a new scholarship fund to help smaller districts, like yours, in meeting growing transparency and accountability expectations of the public and other stakeholders. The ***SDLF 2018 Special District Website Scholarship*** provides fifteen months of website service/hosting at no cost to your district as a way to get you started in launching a website.

The platform, called Streamline, was developed in partnership with the California Special Districts Association (CSDA) and is easy to setup and maintain. It's built for districts like yours! And... don't worry, there are experts that can provide you with guidance through the setup process.

**If your district does not currently have a website
and
has a budget of \$500,000 or less - you qualify to apply!**

I've enclosed a scholarship application for your use. There is a rolling deadline of the 15th of each month and award notification will be made by the 30th of each month as funds are available.

For more information regarding SDLF and other scholarships available to districts with smaller budgets, visit sdlf.org.

Best Regards,



Neil McCormick
Chief Executive Officer



**SPECIAL DISTRICT
LEADERSHIP FOUNDATION**

Special District Leadership Foundation
**2018 Special District Website
Scholarship Application**

The goal of this fund is to provide scholarships to cover the cost of a special district website for 15 months and increase transparency and accountability among some of California's smallest special districts.

Name:		Title:	
District:			
District General Manager:			
Address:			
City:		State:	Zip:
Email:			
Important Information			
<p>DETAILS/QUALIFICATIONS:</p> <ul style="list-style-type: none"> • District budget of \$500,000 or less. • District must not currently have a website. • District must commit in writing to: <ul style="list-style-type: none"> o Meet the basic website requirements as outlined in the SDLF Transparency Certificate of Excellence checklist. o Generally, keep the website current. 			
<p>REQUIREMENT:</p> <p>Is your district budget under \$500,000? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>District annual budget = \$</p> <p>Is your district willing/able to meet the basic website requirements as outlined in the SDLF Transparency Certificate of Excellence checklist? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Is your district willing/able to keep the website current? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>			
<p>Important Scholarship Payment Details:</p> <p>If awarded, the website will be on the Streamline platform. After receiving notification of the award from SDLF, scholarship recipients will be connected with a Streamline representative. The first three months of service are provided at no charge by Streamline, and 12 months paid by SDLF scholarship for a total of 15 months of service. SDLF will confirm with Streamline – one month after issuance of scholarship that the district is fully participating in website construction before issuing the first six payments for website development and hosting. SDLF will confirm that district has met website requirements and is generally keeping their website current, six months after scholarship is issued.</p>			
<p>Applications will be reviewed by a three-member sub-committee of the SDLF Board of Directors and awarded on a case-by-case basis. A rolling deadline is the 15th of each month and award notification will be made by the 30th of each month as funds are available.</p>			

Please complete the above and return this application to:
 SDLF, 1112 I Street, Suite 200, Sacramento, CA 95814, fax: 916.442.7889, or email info@sdlf.org
 If you have any questions, please contact SDLF CEO Neil McCormick at (916) 231-2939 or info@sdlf.org.



Photo Courtesy of DWR

2018 CCVFCA Flood Forum

POST-DISASTER:

WEATHERING SCRUTINY OF FLOOD MANAGEMENT DECISIONS



A series of storms in the Winter of 2017 delivered heavy precipitation, second only to 1983 as California's wettest year in recorded history. When the Oroville Dam main spillway failed and the hillside below the auxiliary spillway began to erode, more than 180,000 people were placed under mandatory evacuation. A forensic report by an independent panel of experts identified design flaws, inadequate maintenance, and institutional issues that either caused or exacerbated the disaster.

Similar critical evaluations were conducted after Hurricane Katrina and in Houston last year. If/when a mega flood hits the Central Valley next, there are likely to be levee failures and loss of life. What would a post-flood assessment say about the institutions that govern, regulate, and fund the Central Valley flood protection system? Will implementation of the Central Valley Flood Protection Plan coupled with the investment of billions of dollars in Federal, State and local funding be overshadowed by inaction that contributes to a levee failure or exacerbates the consequences of the failure?

Flood Forum speakers will have a candid discussion about the need to improve the consistency of institutional support for our flood management system. Presentations will focus on addressing questions that might be posed in a post-flood assessment report evaluating levee and dam maintenance and design:

- Did inequities in maintenance standards for levees and dams result in damage to adjacent communities or increase overall systemwide risk?
- What did regulatory and management agencies know about design and maintenance deficiencies, and what actions did they take or not take to minimize flood risk?
- Were infrastructure failures exacerbated by inadequate levels of funding or reducing state's cost share in programs such as Delta Levee Maintenance Subventions?
- Are there institutional changes that would allow for more efficient use of limited resources, and what might that look like?

SCHEDULE OF EVENTS - MARCH 21, 2018

10:00 AM Welcoming Remarks - Mike Hardesty

10:10 AM Annual Report - Melinda Terry

10:30 AM Speaker Panel - "Post-Disaster: Weathering Scrutiny of Flood Management Decisions"

12:00 PM Luncheon



CALIFORNIA CENTRAL VALLEY
FLOOD CONTROL
ASSOCIATION

Annual Flood Forum REGISTRATION FORM

March 21, 2018 • 10:00 am - 1:30 pm
Holiday Inn - Downtown
300 J Street, Sacramento

\$60

Early bird Registration Deadline
March 09, 2018

\$80

Registering After
March 09, 2018

Name

Company/Organization

E-mail

Phone

Address

City

State

Zip

You can register by going online at www.floodassociation.net/flood-forum.html, email (cindy@floodassociation.net), or fax (916) 446-2404.

Please make checks payable California Central Valley Flood Control Association (CCVFCA) and mail in to:

CCVFCA
910 K Street, Suite 310
Sacramento, CA 95814

Payments will be taken at the door (check or cash only) and online/emailed/faxed. If you have questions please call (916) 446-0197.



CALIFORNIA CENTRAL VALLEY
FLOOD CONTROL
ASSOCIATION

910 K Street, Suite 310 | Sacramento, CA 95814



RD 1614
P.O. Box 4807
Stockton, CA 95204

2018 CCVFCA Flood Forum

POST-DISASTER:

WEATHERING SCRUTINY OF FLOOD MANAGEMENT DECISIONS



March 21, 2018 | 10 AM | Holiday Inn – Downtown | Sacramento

Photo Courtesy of DWR

DEPARTMENT OF WATER RESOURCES

1416 NINTH STREET, P.O. BOX 942836
SACRAMENTO, CA 94236-0001
(916) 653-5791

**FEB 09 2018**

To: Participants of the Delta Levees Maintenance Subventions Program

Subject: Delta Levees Maintenance Subventions Program Applications for FY 2018-19

The Delta Levees Maintenance Subventions Program (Subventions Program) has been dedicated to maintaining and helping to manage the aging levees in the Sacramento – San Joaquin Delta for over 40 years. Since the passage of SB 541 (Way Bill) in 1973, more than \$195,000,000 has been reimbursed to local agencies for eligible levee maintenance and rehabilitation work in the Delta through the Subventions Program. The Disaster Preparedness and Flood Prevention Bond Act of 2006 (Proposition 1E), the Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006 (Proposition 84) and the Water Quality, Supply, and Infrastructure Improvement Act of 2014 (Proposition 1), have all authorized DWR to provide local assistance under the Subventions Program to reduce the risk of levee failure and flooding in the Delta, as well as to ensure no net loss of habitat.

The Department of Water Resources (DWR) is now accepting applications for the Fiscal Year 2018-19 Subventions Program from eligible local agencies within the legal Delta. DWR is planning to make \$12,000,000 available from Proposition 1 funds for the FY 2018-19 Subventions Program. Upon receiving the annual levee maintenance applications from the local agencies, DWR will review the applications and prepare the FY 2018-19 Subventions Program annual funding plan. DWR will then seek approval of the FY 2018-19 funding plan from the Central Valley Flood Protection Board (Board). Please submit your levee maintenance application by April 1, 2018 in order to be considered for the FY 2018-19 Subventions Program. Applications may be submitted electronically to meet the deadline; however, a hard copy of the application with original signature(s) must follow by mail.

Please note that all applications must be in compliance with the 2016 Subventions Program Guidelines approved by the Central Valley Flood Protection Board on August 26, 2016. The Guidelines are available at the following DWR website:
<http://www.water.ca.gov/floodsafe/fessro/deltalevees/subventions/>

The following are among the criteria that need to be satisfied prior to final approval of an application and/or disbursement of State funds (see the current Guidelines for comprehensive information):

- All engineering plans submitted to DWR must be approved by the local agency and must be prepared and signed by a Civil Engineer licensed by the California Board for Professional Engineers, Land Surveyors, and Geologists.
- Each FY 2018-19 application is required to include a method of assessment, assessed value, local agency tax rate for flood control, bonded indebtedness for flood control, and a summary of unpaid warrants for flood control work and/or their most recent audited financial report that includes the aforementioned items, as stated in the 2016 Subventions Program Guidelines, Article 3.1(g). The applicant will not be considered in good standing with the Subventions Program if the aforementioned information is not provided. This will result in a delay of FY 2018-19 final claim reimbursement until the required information is provided.
- The applicant must provide information regarding conformance with The Department of Industrial Relations Labor Compliance Program requirements of Propositions 1E (see Attachment A).
- Plans shall not result in a net long-term loss of riparian, fisheries, or wildlife habitat.
- The application must state that all habitat and mitigation requirements shall be completed to the satisfaction of California Department of Fish and Wildlife (CDFW). Failure to complete habitat and mitigation requirements as required will result in forfeiture of reimbursement under this program and may prevent future participation in the program.
- The applicant must ensure that the proposed work follows California Environmental Quality Act (CEQA) guidelines. The local agency shall be the lead agency for purposes of CEQA. However, both the Board and DWR, as responsible agencies, will review and consider the project's CEQA environmental document(s) prior to providing funding for any project that is subject to CEQA. Such approval is fully discretionary and shall constitute a condition precedent to any work for which it is required.
- In accordance with Water Code Section 9140, if the local agency is responsible for the operation and maintenance of a project levee, or if the local agency operates and maintains a nonprojected levee that also benefits land within the boundaries of the area benefited by the project levee, the local agency shall prepare and submit to DWR, on or before September 30th of each year, a report of information for inclusion in periodic flood management reports prepared by DWR relating to the project levee.
- In accordance with Water Code Section 9650, if the local agency receives funding from the State to upgrade a project levee that protects an area in which more than 1,000 people reside, the local agency responsible for the project levee and any city or county, including charter cities or counties, protected by the project levee shall enter into an agreement to adopt a safety plan within two years. The safety plan shall be integrated into any other local agency emergency plan and shall be coordinated with the state emergency plan. The local entity responsible for the operation and maintenance of the project levee shall submit a copy of the safety plan to DWR and the Board. No advances or reimbursements shall be made by the State for a levee covered by this paragraph until it receives the agreement from all necessary entities.

Again, please read the 2016 Guidelines carefully for comprehensive information regarding the Subventions Program. Submit **two** hard copies and one digital copy of the application to my attention at DWR, and **one** hard copy and one digital to Mr. Jim Starr at CDFW.

Send **two** copies of the application to:

Andrea L. Lobato, P.E., Manager
Delta Levees Program
Department of Water Resources
Post Office Box 219000
Sacramento, California 95821-9000
Andrea.Lobato@water.ca.gov

Send **one** copy of the application

Jim Starr, Supervisor
Environmental Program Manager
Department of Fish and Wildlife
2109 Arch Airport Road, Suite
Stockton, California 95206
Jim.Starr@wildlife.ca.gov

After final Board approval of the expenditure plan, DWR will prepare work agreements for execution by the Board and each participating agency. Timely execution of these funding agreements will help ensure that funding is committed. As always, participating agencies must be in compliance with all federal, State, and local laws and regulations in order for the Board and DWR to enter into agreement with the agency and consider reimbursement of the final claim.

Please be aware that unless extended by statute that the current Subventions Program not more than 75% state cost share in excess of one thousand dollars (\$1000) per mile of levee deductible will sunset and revert to a fixed 50% state cost share in excess of a one thousand dollar (\$1000) per mile of levee deductible on July 1, 2018 according to Water Code Section 12986. Please refer to the California Water Code for other provisions that will also sunset on this date.

As a reminder, final claims for the FY 2017-18 Subventions Program are due on November 1, 2018. If you have any questions or comments regarding the Delta Levees Maintenance Subventions Program, please call me at (916) 480-5367, or Sandra Maxwell of my staff at (916) 480-5378.

Sincerely,



Andrea L. Lobato, P.E., Manager
Delta Levees Office

cc: (See attached list.)
Mr. Jim Starr, Department of Fish and Wildlife

Attachments

Attachment A

DWR Labor Compliance for Grant Programs

- I. For every public works project — Prevailing Wage Compliance and Enforcement by Department of Industrial Relations
 - A. In addition to complying with other applicable laws, each bidder submitting a bid for such contract work must be a Department of Industrial Relations Registered Contractor pursuant to Labor Code Section 1725.5 (“DIR registered contractor”). A Bidder that is not a DIR registered contractor when submitting a bid for the contract work is deemed “not qualified.” Pursuant to Labor Code Section 1725.5, all subcontractors identified in a Bidder’s Subcontractor List shall also be DIR registered contractors.
 - B. All contractors who are awarded a contract, and all subcontractors of any tier, at all times during the performance of the work, shall be DIR registered contractors. Also, all such contractors and subcontractors must furnish electronic certified payroll records directly to the Labor Commissioner (of the Division of Labor Standards Enforcement).
 - C. The contracts are subject to compliance monitoring and enforcement by the Department of Industrial Relations.
- II. Additional requirements for projects utilizing Proposition 84 funds — Prevailing Wage Compliance and Enforcement through a Labor Compliance Program (LCP) — for a Prop. 84-funded job, in addition to the above requirements, the grantee will be required to comply with the following laws and regulations relating to LCPs:
 - A. The grantee must utilize a Labor Compliance Program (LCP) pursuant to Labor Code Section 1771.5, and the regulations promulgated thereunder (California Code of Regulations, Title 8, Sections 16421 et seq.), to be implemented through an LCP provider. Information about LCPs generally is available at www.dir.ca.gov/lcp.asp.
 - B. The LCP provider will conduct a mandatory pre-job conference with the Contractor and its subcontractors to discuss federal and state labor law requirements applicable to the project. Contractor and its subcontractors shall be required to maintain and furnish to the LCP provider, at designated times, a certified copy of each weekly payroll containing a statement of compliance signed under penalty of perjury. The LCP provider will review and audit payroll records to verify compliance with applicable labor law. The LCP provider will also visit the jobsite and will randomly interview individuals to verify compliance with prevailing wage laws. The grantee may be required to withhold contract payments equal to the amount of underpayment and penalties, when, after investigation, it has been established that an underpayment or delinquency has occurred. Copies of the required rates are on file with the Department of Industrial Relations and available upon request. There are other requirements in the statutes and regulations.

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Brannan Andrus Levee Maintenance District
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Mr. Bruce Pisoni
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Mr. Bruce Pisoni
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Mr. Daniel Wilson
Reclamation District No. 2111
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Ms. Julie Hansen
Post Office Box 527
Walnut Grove, California 95690

Milani & Associates
Attn: Michael Milani
P.O. Box 5966
Concord, CA 94524

HDR Engineering, Inc.
2365 Iron Point, Suite 300
Folsom, CA 95630-8709

MBK Engineers
455 University Avenue, Suite 100
Sacramento, CA 95825-6579

Kjeldsen, Sinnock, and Neudeck, Inc.
P.O. Box 844
Stockton, CA 95201-0844

Siegried Engineering, Inc.
Attn: Anthony J. Lopez
3244 Brookside Road, Suite 100
Stockton, CA 95219

Green Mountain Engineering
Attn: Dominick Gulli
1314 Paloma Avenue
Stockton, CA 95209

Wagner & Bonsignor
Consulting Civil Engineer
Attn: Mr. Patrick W. Ervin
2151 River Plaza Drive, Suite 100
Sacramento, CA 95833

DCC Engineering
Attn: Mr. Gil Labrie
P.O. Box 929
Walnut Grove, CA 95690

Giuliani & Kull, Inc.
Attn: Chad Tienken
440 S. Yosemite Avenue
Oakdale, CA 95361

County of Sacramento Public Works Agency
Attn: Mr. Mike Johnson
827 7th Street, Room 301
Sacramento, CA 95814

County of Sacramento Department of Water
Resources
Attn: Mr. George H. Booth
827 7th Street, Room 391
Sacramento, CA 95814

Linda Heffeling
15258 Murieta South Parkway
Rancho Murieta, CA 95683

CROCE & COMPANY

Accountancy Corporation

Newsletter — Volume 6

February 2018

We thought it would be appropriate to provide an update on the 2017 Tax Cuts and Jobs Act (Tax Reform Act) recently passed by Congress. The original proposals from both the House and Senate underwent significant changes so many of the proposed changes you may have read or heard about did not make it into the final tax bill.

It is important to realize that all changes to individual taxation are only temporary (some for 2 years and some up to 9 years) and will revert to the existing 2017 tax code unless Congress passes new legislation in the future. However, all changes to the Corporate tax code have been made permanent. With some exceptions, highlighted below, the provisions take effect for tax years beginning after December 31, 2017.

As far as tax simplification, for some who will no longer be able to itemize deductions, that may be true. However, for those of you who own a business, are members of pass through entities, or have rental properties, your tax preparation will not be simpler, nor will there be any lessening of the record keeping requirements. And to add a little more complexity to the process, California has not, and probably will not, conform to any of the Federal tax law changes.

1913

16th Amendment ratified. This amendment authorizes Congress to collect taxes on Income. Only 1 in 271 Americans pay 1% Tax Rate.

1943

1 in 3 citizens pays taxes. Withholding on salaries and wages introduced.

1986

Tax Reform Act of 1986 reduces tax brackets from five to two. Significant complexities added to tax law.

2004

Working Family and American Job Creation act brought most tax changes since 1986.

1939

Revenue statutes codified. 1 in 32 citizens pays the 4% tax rate.

1954

875 Page Internal Revenue Code of 1954 Passes. Considered a monumental overhaul.

1997

Tax Relief Act brings 800 Changes-Child tax Credit, Roths, Capital Gain Reduction, breaks for higher education.

2010

Congress enacted several bills including tax provisions for health care reform.

Please note that this newsletter provides you with general information. Not all planning tips and advice will apply to your specific situation. Tax laws have numerous limitations and exceptions that cannot be summarized briefly in a newsletter. Please contact our office for guidance and information tailored to your tax situation.

INDIVIDUALS

	2017 Tax Code	2018 Tax Cuts and Jobs Act
Standard Deduction:		
Married Filing Joint	\$12,600	\$24,000
Head of Household	\$9,300	\$18,000
Single	\$6,300	\$12,000
Personal Exemption	\$4,000 per person	No exemption
Child Tax Credit	\$1,000 per dependent child Under age 17	\$2,000 per dependent child \$1,400 is refundable Under age 17 \$500 per non qualifying child dependent
Mortgage Interest	Mortgage debt up to \$1 million Plus \$100,000 equity debt (re-fi)	Mortgage debt up to \$750,000. For mortgages after Dec 15, 2017 Mortgages prior to Dec 15, 2017 still have a \$1 million limit. Interest on home equity no longer deductible
State and Local Tax and Property Tax	Itemized deduction	\$10,000 limit for state, local and property tax combined
Property Tax - Residential Rentals	Deduction from rental income	Deduction from rental income
Self Employed Health Insurance	Deductible	Deductible
Alternative Minimum Tax	If applicable	Increased exemption amounts
Estate Tax	\$5 million exemption	\$11 million exemption
Like Kind Exchanges (1031 Exchanges)	Allowable for Real Property (e.g. Buildings and Land) and Personal Property (e.g. vehicles)	Allowable only for Real Property. Not available for personal or other property.
Moving Expense	Deductible for new job Employer reimbursed expenses non-taxable	Moving expenses non-deductible. Employer reimbursed moving expenses are taxable
Medical Expenses	In general, allowed itemized deduction subject to 10% Adjusted Gross Income floor	For 2017 and 2018 deductible subject to 7.5% of Adjusted Gross Income floor. After 2018 above 10% of Adjusted Gross Income
529 plans (Qualified Tuition Program)	Tax free distributions for qualified higher education expenses	Expanded to include distributions for elementary and secondary school expenses
Charitable Donation Deduction	Itemized deduction	Itemized deduction
Other Itemized Deductions Eliminated	Subject to 2% floor deductions allowed for: Unreimbursed employee expenses Tax preparation fees Investment expenses	No longer deductible
Alimony	Deductible for payee and taxable to the recipient	For any divorce or separation agreement executed after December 31, 2018. No longer taxable to recipient or deductible to the payee.

Tax Brackets

Current Married Filing Jointly		2018 Married Filing Jointly		2018 Single Individuals	
10%	\$0 - 18,650	10%	\$0 - 19,050	10%	\$0 - 9,525
15%	\$18,650 - 75,900	12%	\$19,050 - 77,400	12%	\$9,525 - 38,700
25%	\$75,900 - 153,100	22%	\$77,400 - 165,000	22%	\$38,700 - 82,500
28%	\$153,100 - 233,350	24%	\$165,000 - 315,000	24%	\$82,500 - 157,500
33%	\$233,350 - 416,700	35%	\$315,000 - 400,000	32%	\$157,500 - 200,000
35%	\$416,700 - 470,700	35%	\$400,000 - 600,000	35%	\$200,000 - 500,000
39.6%	\$470,700 and over	37%	\$600,000 and over	37%	\$500,000 and over

BUSINESS TAX CHANGES

	2017 Tax Code	2018 Tax Cuts and Jobs Act
Corporate Tax Rate	15%, 25%, 34% and 35%	21% effective 2018
Qualified Business Income Deduction	None	20% deduction of qualified business income from a partnership, S corporation, sole proprietorship, or rentals. Service related business have a phase out if taxable income exceeds \$157,500, or \$315,000 for a joint return.
Alternative Minimum Tax (AMT)	Corporations are subject to AMT	Repealed. Corporations no longer subject to AMT
Business Deductions: Entertainment	50% deductible	No longer deductible
Business Deductions: Meals provided to employees for the convenience of the employer	100% Deductible to employer and non-taxable to employee	50% Deductible (still nontaxable to employee).
Business Deductions: Office Parties	100% Deductible	100% Deductible
Business Deductions: Business Meals (e.g. employee travel meals & meals with customers)	50% Deductible	50% Deductible
Interest Deduction	Interest is generally deductible but is subject to a number of limitations.	Business interest deduction for large businesses (gross receipts more than \$25 Million) will be limited to 30% of business adjusted taxable income for the year.
Bonus Depreciation	In 2017 certain <u>new</u> assets allowed to expense 50% of cost	Bonus depreciation increased to 100% Expanded to include used property Phase down beginning in 2023 Applies to property acquired and placed in service after September 27, 2017
Section 179 Expensing	Expensing limit \$500,000 Phase out \$2 million	Increased to \$1,000,000 with a phase out threshold for total purchases over \$2.5 Million
Section 179 Eligible Property	Roofs, heating, ventilation, fire protection and security systems not eligible	Section 179 deduction eligible for non-residential roofs, heating, ventilation, fire protection and security systems
Farming Depreciation Changes	Required to depreciate machinery over 7 years at 150% declining balance	The depreciation life for farm machinery is changed to 5 years and eligible to use 200% declining depreciation.
Like-kind Exchanges	Including personal and real property	Limited to real property
Business property taxes	100% Deductible	100% Deductible

Note: All information included on this page are part of the "Tax Cuts and Jobs Act." The changes would go into effect in 2018 with some exceptions. Please note the above is just to highlight those provisions that we believe are most relevant to our clients. If you have any questions, please do not hesitate to contact our office.

Important Upcoming Dates

- March 1** Individual (Farmer) Returns Due
- March 15** S-Corp, Partnership Returns Due
- April 17** Individual, Corp. (Calendar Year), Fiduciary,
Gift Tax Returns & FBAR Due

Contact Us

Give us a call for more information about our services.

Croce & Company Accountancy Corporation

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