

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
CITIZENS TECHNICAL ADVISORY COMMITTEE
*Endowment Provided by the Puente Hills Landfill***

January 14, 2025, Tuesday, 7 p.m.

The regular meeting will take place in-person. Members of the public can observe and participate in the meeting in person.

LOCATION:

Whittier Senior Center: 13225 Walnut St., Whittier, CA 90602.

Catherine Houwen, Vice Chair	La Habra Heights
Adam Nazaroff	La Habra Heights
Roy Francis	La Habra Heights
Shelley Andros, Chair	Whittier
Janis Cavanaugh	Whittier
Michelle Pekko-Seymoure	Whittier
Matthew Liang	County of Los Angeles
(Vacant)	County of Los Angeles
Bryan Coreas	County of Los Angeles

Members of the public may provide electronic comments by Monday, January 13, 2025, by 4:00 p.m. to info@habitatauthority.org. Please label the email in the subject heading as “Public Comments.” Public comments may also be verbally heard during item III of the meeting.

72 hours prior to Citizens Technical Advisory Committee meetings, the entire Citizens Technical Advisory Committee agenda package is available for review, along with any meeting-related writings or documents provided to a majority of the Committee members after distribution of the agenda package, at the Authority’s website, www.habitatauthority.org. In accordance with the Americans with Disabilities Act of 1990, if you require a disability related modification or accommodation to participate in this meeting, including auxiliary aids or services, please call Andrea Gullo at 562.945.9003, at least 48 hours prior to meeting.

Pursuant to Section 54954 of the Government Code, the Puente Hills Habitat Preservation Authority (Authority) will hold a regular meeting of the Citizens Technical Advisory Committee (CTAC) at the above time and location for the purpose of:

AGENDA

- I. Call to order.
- II. Roll call.
- III. Public comments.
- IV. Discussion and possible action regarding election of Committee Chair and Vice Chair, and selection of Board Liaison.

- V. Approval of Minutes for the November 19, 2024, Advisory Committee Meeting.
- VI. Standing Reports:
 - a) Report by the Board Liaison on previous Authority's Board of Directors meeting.
 - b) Committee Member feedback from the public as it relates to the Authority.
- VII. Discussion, receive and file the Authority's fiscal year 2023-24 end of the year budget report.
- VIII. Discussion and recommendation to the Board of Directors that it authorize Executive Director to execute contract with Lance, Soll & Lunghard, LLP (LSL) for accounting services in the amount of \$11,200, and amend the Authority budget accordingly.
- IX. Discussion and recommendation to the Board of Directors that it adopt Resolution No. 2025-01 A Resolution of the Board of Directors of the Puente Hills Habitat Preservation Authority Declaring The Results of a Special Tax Election, Determining the Validity of Prior Proceedings, and Directing the Recording of the Notice of Special Tax Lien; and Introduction of Ordinance No. 2025-01 An Ordinance of the Board of Directors Puente Hills Habitat Preservation Authority Levying Special Taxes for Community Facilities District No. 2024-01 (Puente Hills Preserve Protection).
- X. Discussion and recommendation to the Board of Directors that it authorize Executive Director to execute contract with SCI Consulting Group for five-year term administration of Community Facilities District No. 2024-01 in the amount of \$176,200.
- XI. Discussion and recommendation that the Board of Directors send the draft letter to the La Habra Heights County Water District regarding regional fire safety.
- XII. Closing remarks (Comments/questions from Committee Members and/or Executive Director).
- XIII. Adjournment and announcement of the next meeting.

The Puente Hills Habitat Preservation Authority is a public entity established pursuant to the Joint Exercise of Powers Act by agreement between the City of Whittier, Los Angeles County, and Sanitation Districts of Los Angeles County. Regular meetings of the Citizens Technical Advisory Committee are scheduled for the Tuesday before the third Thursday of every month. Questions about any agenda item can be addressed to Andrea Gullo, Executive Director, 562.945.9003.

MEMORANDUM

Meeting Date: January 14, 2025
To: Citizens Technical Advisory Committee
Prepared by: Andrea Gullo, Executive Director

Agenda Item IV. Discussion and possible action regarding election of Committee Chair and Vice Chair, and selection of Board Liaison.

Background:

On February 28, 2013, at the Advisory Committee's recommendation, the Board of Directors approved the attached Advisory Committee election policies. The Chair and Vice Chair positions are rotational and elections to the positions occur annually during the first month of the calendar year. This year an Advisory Committee Member from the City of La Habra Heights is scheduled to fill the Chair position, and a member representing the County of Los Angeles is scheduled to fill the Vice Chair position. Please see the attached rotation schedule of officers.

Also, the election of officers is the most opportune time for the Advisory Committee to identify a Board Liaison for the group. This position has historically been filled either by the Advisory Committee Chair, or by the member designated by the Committee to present the actions and thoughts of the Committee to the Board of Directors at their meetings.

Recommendation:

- 1) That a member nominate a Vice Chair person, and have this motion seconded by another for a vote.
- 2) That a member nominate a Chair person, and have this motion seconded by another for a vote.
- 3) That a member nominate a Board Liaison, and have this motion seconded by another for a vote

Attachments:

Rotational schedule of officers
Election policies

Advisory Committee Chair and Vice Chair Rotation Schedule
PHHPA

Notes

Year	Chair Region	Held By	Vice Chair Region	Held By
2013	LHH	Cathy Houwen	LA County	Gina Natoli
2014	LA County	Gina Natoli	Whittier	April Garbat
2015	Whittier	April Garbat	LHH	Cathy Houwen
2016	LHH	Cathy Houwen	LA County	Richard Lacy
2017	LA County		Whittier	
2017	Whittier	Shelley Andros	LHH	Cathy Houwen
2018	Whittier	Shelley Andros	LHH	Cathy Houwen
2019	LHH	Cathy Houwen	LA County	Karen Chang
2020	LA County	Karen Chang	Whittier	Ray Wong
2021	Whittier	Chuck Lawrence	LHH	Roy Francis
2022	LHH	Roy Francis	LA County	Matthew Liang
2023	LA County	Matthew Liang	Whittier	Brauckmann
2023			Whittier	Shelley Andros
2024	Whittier	Shelley Andros	LHH	Cathy Houwen
2025	LHH		LA County	
2026	LA County		Whittier	
2027	Whittier		LHH	

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Notes:

- 1 No meeting: Feb, March or April
- 2 May meeting elections, no County representative on CTAC
- 3 Elections held in October 2022
- 4 Elections held February 2023
- 5 Vice Chair Andros elected September 2023



Puente Hills Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

Citizens Technical Advisory Committee Election of Officers Policy

1. The CTAC's chair and vice-chair positions (the positions) shall have a standard term limit of one year. Members may be elected to hold these positions in the future but not in consecutive calendar years, except as described in section 3 below.
2. The positions shall rotate by communities represented on the CTAC. Starting in the year 2013 a CTAC member representing La Habra Heights shall be elected to hold the chair position, following the year afterwards by a member from the unincorporated communities of Los Angeles County (either Hacienda Heights or Rowland Heights), and followed by a member from the City of Whittier. Starting in 2013, the vice-chair position shall be a member from the unincorporated communities of Los Angeles County, followed the next year by a member from the City of Whittier, and then by a member from La Habra Heights.
3. If a vacancy occurs with the positions, the CTAC shall vote at the next meeting to fill that position with a member from which community the position was held. In the event that a community member representing that of the current position is unavailable to be elected to fill the vacancy, then the succeeding community in the rotation will be eligible for election into that vacant position, as well as be eligible for re-election at the next first meeting of the calendar year. The objective is to not have any position held by the same community for two consecutive years, but not be shorter than one year in length. Should the chair position change representative communities then the vice-chair position shall rotate community representatives as well.
4. Should no member decide to make themselves available for election, the current officer shall continue to hold that position until a replacement officer is elected even if the officer's term expires.
5. The CTAC is eligible to elect any member to the positions out of rotation order if it acts by a majority in the belief that the interests of the Authority will be best served in that manner.

The above policy is compatible with Authority Board Resolution 97-01 that established the CTAC. Section 2f of the Resolution authorizes annual elections of officers, the positions, to occur in the first meeting of the calendar year. Specifically, the proposed term limits and rotation schedule of the positions are not in conflict with the Resolution as each year the election



of officers would be limited to a candidate pool of up to three members representing the community that is eligible to hold the positions according to the rotation schedule. The Resolution allows for a re-election of officers, which would be the case should a member be re-elected to a position in a non-consecutive year of holding that position, or in the special case of a member who has filled a vacant position the previous year.

For example, if La Habra Heights' representative as chair is no longer available in May to hold the position, then at the June CTAC meeting a vote shall occur to elect a different La Habra Heights representative to that position. If no other La Habra Heights member is available to fill that position, then a CTAC member from unincorporated Los Angeles County shall be elected to the position of chair. With this being the case, the vice-chair position will need to rotate to the next representative community, the City of Whittier. In January of the next year, the County CTAC chair member will be eligible for re-election to the chair position, or another member from the County will be eligible for election to the chair position. The same logic applies for the vice-chair position.

Draft Minutes
PUENTE HILLS HABITAT PRESERVATION AUTHORITY
CITIZENS TECHNICAL ADVISORY COMMITTEE
November 19, 2024

The meeting of the Citizens Technical Advisory Committee was held on Tuesday, November 19, 2024, at the Whittier Senior Center, 13225 Walnut Ave, Whittier, CA 90602.

I. CALL TO ORDER.

Chair Andros called the meeting to order at 7:02 p.m.

II. ROLL CALL.

A roll call was taken, and there was a quorum at this time.

Members Present:

Matthew Liang	County of Los Angeles
Roy Francis	La Habra Heights
Catherine Houwen, Vice Chair	La Habra Heights
Adam Nazaroff*	La Habra Heights
Shelley Andros, Chair	Whittier
Dr. Janis Cavanaugh	Whittier
Michelle Pekko-Seymoure	Whittier

*Arrived after roll call

Members Absent:

Vacant	County of Los Angeles
Bryan Coreas	County of Los Angeles

Authority Representatives Present:

Andrea Gullo, Executive Director
Michelle Mariscal, Ecologist

III. PUBLIC COMMENTS.

Steve Huber from Whittier Area Audubon extended congratulations for the passage of Measure PH. He shared information regarding their last monthly hike conducted at Sycamore Canyon including that there were over 40 species of birds, many were winter migrants. He also mentioned that a patrolling County Sheriff stopped to speak to their group before they entered the trailhead.

IV. APPROVAL OF MINUTES FOR THE SEPTEMBER 17, 2024, ADVISORY COMMITTEE MEETING.

Vice Chair Houwen motioned to approve the September 17, 2024 minutes as drafted. Member Liang seconded the motion, and in a vote, the motioned passed unanimously.

V. STANDING REPORTS:

a. REPORT BY BOARD LIAISON ON PREVIOUS MONTH'S AUTHORITY BOARD OF DIRECTORS MEETING.

Vice Chair Houwen, Board Liaison, provided the report for the September Board meeting.

b. SOCIAL MEDIA REPORT.

A brief update was provided by staff.

c. COMMITTEE MEMBER FEEDBACK FROM THE PUBLIC AS IT RELATES TO THE AUTHORITY.

Vice Chair Houwen provided an update on the agency and presented information on Measure PH at the La Habra Heights City Council Meeting.

Member Cavanaugh hosted a neighborhood watch meeting.

VI. VERBAL UPDATE FROM DEPUTY CHIEF RANGER HUGHES REGARDING RANGER AND MAINTENANCE SERVICING PROVIDED BY THE MOUNTAINS RECREATION AND CONSERVATION AUTHORITY (MRCA) RANGER REPORT.

Deputy Chief Ranger Hughes presented a slide show regarding highlights of ranger activities over the past several months. There was discussion, and the item was received and filed.

VII. DISCUSSION OF ELECTION RESULTS TO DATE FOR MEASURE PH.

Executive Director Gullo provided voter results for Measure PH and thanked all involved. Each Committee Member made comments and offered congratulations

VIII. DISCUSSION AND POSSIBLE RECOMMENDATION TO THE BOARD OF DIRECTORS RECOMMENDING ADOPTION OF AUTHORITY RESOLUTION NO. 2024-11, AMENDING THE AUTHORITY'S PURCHASING POLICY, AND AUTHORIZING THE EXECUTIVE DIRECTOR TO UPDATE ANY AND ALL

DOCUMENTS NECESSARY TO REFLECT THE UPDATED PURCHASING POLICY.

Executive Director Gullo provided a report on this item. There was discussion.

Member Nazaroff motioned to recommend to the Board of Directors to adopt Resolution No. 2024-11 amending the Purchasing Policies. Member Pekko-Seymoure seconded the motion, and in a vote, the motion passed unanimously.

X. CLOSING REMARKS (COMMENTS/QUESTIONS FROM COMMITTEE MEMBERS AND/OR EXECUTIVE DIRECTOR).

The Committee was updated about the agency holiday party tentatively scheduled for December 11, 2024.

XI. ADJOURNMENT AND ANNOUNCEMENT OF THE NEXT MEETING.

There being no further comments or business to discuss, Chair Andros adjourned the meeting at 7:54 p.m. The next regularly scheduled meeting is on December 17, 2024.

MEMORANDUM

Meeting Date: January 14, 2025

To: Citizens Technical Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item VII. Discussion, receive and file the Authority's fiscal year 2023-24 end of the year budget report.

Background:

Attached for your review is the Fiscal Year (FY) 2023-2024 operational expense budget prepared by the Authority's accounting consultant from Lance, Soll & Lunghard, LLP.

The FY 2023-24 Revenue was budgeted for \$1,120,638 and 140% (\$1,563,742) of the budgeted revenue was received. The additional revenue is largely attributed to the interest earned from the Authority's cash holdings in the County Pool as well as access fees received related to the new Metro Heights mitigation project.

The FY 2023-24 Expenses (Operations) was budgeted for \$ 1,259,867 and 92% (\$1,159,842) was spent. This surplus was primarily caused by less access fee and technical spending than expected.

Expenditures for mitigation projects totaled \$522,735. These mitigation projects were funded by outside sources and funds are held as restricted in the Authority's account. Expenditures for grant projects totaled \$1,152,718. As of June 30, 2024, the Authority's cash balance in the County pool was \$6,137,948.77 of which \$ 3,342,164 is restricted funding primarily for Restoration Habitat Mitigation projects that the agency is contractually obligated to implement. Please reference the attached report for more details.

Recommendation:

Receive and file.

Attachments:

End of the year 23-24 budget report

Puente Hills Habitat Preservation Authority
 Endowment Provided by the Puente Hills Landfill
 Fiscal Year 2023-24
 Summary Sheet
 End of Year

	Beginning Balance in County Pool	\$	3,091,627
Revenue		Approved	Year End
	\$	1,120,638	\$ 1,563,742
Expenses			
<i>Annual Operations</i>		<i>(1,259,867)</i>	<i>(1,159,842)</i>
Revenue - Operating Expenses		(139,229)	403,900
Metro Heights Mitigation Revenue		3,605,364	3,365,364
Mitigation projects ⁽¹⁾		(459,034)	(522,735)
Grant Projects Revenue		967,200	1,351,032
Grant Projects Expenses		(1,117,639)	(1,152,717)
Transfers out to Investment Account		-	(93,459)
Ending Balance	\$	5,948,289	\$ 6,443,012

	Amount in County Pool ⁽²⁾	6,137,949	As of 6/30/24
	Preallocated Amount in County Pool ⁽³⁾	3,342,164	As of 6/30/24
	Unrestricted Amount in County Pool ⁽⁴⁾	2,795,785	As of 6/30/24
	SPI (Endowment)	36,168,459.22	As of 6/30/24

Notes

1	Annual revenues are not needed to cover these expenses because the funding has already been deposited into the Authority's account. The number shown does not include staff time because it is reflected in operations budget.
2	This amount as of 6/30/24 is from the County's day of balance and does not yet reflect all FY 23/24 expenses/deposits.
3	Includes Restoration Habitat Mitigation funds, auto savings, and other restricted accounts. Caltrans funding deposited into account in FY
4	Access Fees and emergency funds.

Habitat Authority: End of the Year FY2023-24 Revenue & Expenses			
	Final Amended FY 23/24 Budget	Final Fiscal Year End 2024	Actuals % of FY 2024 Budget Rev
Revenue:			
SPI earnings (endowment)	\$ 850,500	\$ 856,875	101%
Interest from Treasury Pool Deposits	80,000	287,852	360%
La Habra Heights historic oil	65,904	64,531	98%
MRCA tickets /educational programs	30,000	12,374	41%
Reimbursement of Expense	7,761	-	0%
Site Mitigation/Access Fees - Use of Restricted Reserves	-	240,000	100%
Donations	-	8,138	100%
Transfer of Mitigation Personnel	41,250	41,250	100%
Transfer of Mitigation Ranger Services	45,223	45,223	100%
Total Revenue	\$ 1,120,638	\$ 1,563,742	140%
Expenses:			
Ranger Services and Property Management	\$ 239,459	242,679	101%
Payroll (Personnel - General Services)	412,560	385,745	94%
Site Mitigation/Access Fees - Use of Restricted Reserves	159,230	77,007	48%
Other Insurance Premiums	62,000	90,535	146%
Legal Services	84,460	60,887	72%
Fiscal Agent Services	32,000	32,000	100%
Utilities (water, phones, internet, etc)	40,557	26,350	65%
Treas-Tax Collector Services	17,000	17,104	101%
Office Rent (Building Rentals)	1	1	100%
Technical	187,100	208,633	112%
Audit Fees	5,500	5,523	100%
Street bond	5,500	5,666	103%
Educational Services	3,600	3,624	101%
Office Supplies-General	3,100	2,308	74%
Printing Services	1,000	38	4%
Signs & Related Supplies	1,500	412	27%
Automotive Maintenance	1,500	318	21%
Permit & License Fees	200	-	0%
Auto Mileage	250	-	0%
Miscellaneous (GIS, Resr. Misc.)	1,050	460	44%
Postage	500	52	10%
Traveling Expense (local meetings)	150	-	0%
Publications & Legal Notices	1,000	-	0%
Auto Service	500	442	88%
Publications & Periodicals	150	57	38%
Total Expenses	\$ 1,259,867	\$ 1,159,842	92%
Total Operating	\$ (139,230)	\$ 403,900	

	Final Amended FY 23/24 Budget	Final Fiscal Year End 2024	Actuals % of FY 2024 Budget Rev
Mitigation Activity:			
Mitigation Revenue			
Mitigation Revenue - Metro Heights	\$ 3,605,364.00	\$ 3,365,364.00	93%
Mitigation Expenses			
Consultant Services (Mitigation) SCE	\$ 260,025.04	\$ 211,956.46	82%
Consultant Services (Mitigation) OLINDA	148,187	130,832	88%
Consultant Services (Mitigation) Brea 57/Lambert	34,449	28,765	84%
Consultant Services (Mitigation) Turnbull Enhancement	11,823	1,340	11%
Consultant Services (Mitigation) Metro Heights	-	29,240	100%
Utilities (mitigation) SCE	-	9,111	100%
Utilities (mitigation) OLINDA	-	2,700	100%
Utilities (mitigation) Brea 57/Lbt	4,550	2,478	54%
Property Management - SCE		12,160	100%
Property Management - Brea 57/Lambert		7,680	100%
Transfers - Personnel (SCE)		12,847	100%
Transfers - Personnel (Olinda)		12,872	100%
Transfers - Personnel (Brea 57)		11,949	100%
Transfers - Ranger Services (SCE)		11,782	100%
Transfers - Ranger Services (Olinda)		12,251	100%
Transfers - Ranger Services (Brea 57)		8,007	100%
Transfers - Personnel/Ranger Services (Monterey)		16,766	100%
Total Expenses	\$ 3,146,330	\$ 2,842,629	90%
Grants:			
RMC Grant 2022			
RMC Grant Revenue	-	94,998	100%
RMC Grant Expenditure	-		
Mower	-	(74,577)	100%
CalFire Grant (multi-year)			
CalFire Grant Revenue	480,383	114,276	24%
CalFire Grant Expenditure			
Goats and Fuel Reduction	(416,870)	(390,976)	94%
Payroll Costs (Overhead)	(30,679)	(7,845)	26%
RMC Grant 2023			
RMC Grant Revenue	205,462	129,685	63%
RMC Grant Expenditure			
Payroll Costs (Overhead)	(16,761)	(4,626)	28%
Fuel Reduction	(93,116)	(112,053)	120%
Caltrans Grant			
CalTrans Grant Revenue	161,355	1,012,073	100%
CalTrans Grant Expenditure (MRCA)	(188,355)	(154,656)	100%
CalTrans Grant Expenditure (Property Management)	(181,858)	(242,229)	100%
Utilities	(10,000)	(7,383)	74%
City M&S			
City M&S Revenue	60,000		0%
City M&S Property Management	(54,307)	(58,757)	108%
City M&S Utilities	(5,693)	(5,793)	102%
Turnbull M&S			
Turnbull M&S Revenue	60,000		0%
Turnbull M&S Property Management	(60,000)	(85,856)	143%
Turnbull M&S	(60,000)	(6,629)	11%
Sycamore M&S			
Sycamore M&S Property Management	-	(1,337)	100%
Total Revenue	\$ 967,200	\$ 1,351,032	140%
Total Expenses	\$ (1,117,639)	\$ (1,152,717)	103%

MEMORANDUM

Meeting Date: January 14, 2025
To: Citizens Technical Advisory Committee
Prepared by: Andrea Gullo, Executive Director

Agenda Item VIII. Discussion and recommendation to the Board of Directors that it authorize Executive Director to execute contract with Lance, Soll & Lunghard, LLP (LSL) for accounting services in the amount of \$11,200, and amend the Authority budget accordingly.

Background:

After exploring several options in an ongoing process, the Authority has maintained contractual accounting services with LSL Accounting since January 2022. They assist with developing and reconciling the annual, semi-annual and end of the year agency budget, as well as other accounting services as needed. Their services are accurate, professional and reliable. The Authority has traditionally tracked expenses and transactions through a large excel spreadsheet, however, excel is prone to formula errors and inefficiencies.

Due to the growing complexity of the Authority's budget accounting with the various grant and mitigation fund accounts, the recent voter-approved community facility district, and the onboarding of future mitigation restoration project endowments, the Authority needs to convert its internal accounting services to QuickBooks. This conversion would best serve the agency prior to developing the fiscal year 2025-26 Authority budget, a process that begins no later than March. The Authority's official financial records still reside with the Los Angeles County Auditor and Controller, however they do not provide the detailed budget tracking required for prudent fiscal management of various contracts and funding sources.

LSL has provided a services proposal to convert the Authority's internal budget into a QuickBooks format in the amount of \$10,000, in addition to the annual QuickBooks subscription fee (approximately \$1,200 including LSL's firm discount) for a total of \$11,200. If approved, this work would begin in February 2025 and take approximately one month to complete.

According to Section 2-1 of the Authority's Purchasing Policy, Board approval is not needed for contracts under \$25,000, however these proposed services are in addition to the approved annual agency budget. In accordance with section 4-3 of the Purchasing Policy competitive procurement shall not be required for services valued at \$10,000 or less. Also, in accordance with section 4-4 of the Purchasing Policy, it is recommended

that if competitive procurement of services in the amount over the amount of \$10,000 is not in the best interest of the Authority, it can be waived. LSL is a non-competitive recommendation because the proposed contractor is currently providing accounting services and is uniquely experienced and qualified for this proposed task. They are the most satisfactory for Habitat Authority purposes.

Fiscal Impact:

The cost of this contract (\$11,200) exceeds the approved budget for fiscal year 2024-2025. The amendment would be paid using undesignated Access Fees from the mitigation program.

Attachment:

partial LSL proposal

Recommendation:

That the Committee recommend to the Board of Directors that they authorize the Executive Director to enter into a contract with LSL in the amount of \$11,200, and to amend the fiscal year 2024-25 agency budget accordingly.

LETTER OF TRANSMITTAL

December 18, 2024

Puente Hills Habitat Preservation Authority
Andrea Gullo, Executive Director
agullo@habitatauthority.org
7333 Greenleaf Avenue – First Floor
Whittier, CA 90602

Dear Ms. Gullo,

LANCE, SOLL & LUNGHARD, LLP (“LSL CPAs”, “LSL”) is pleased to present our proposal for accounting and consulting services. We value the opportunity to present our professional qualifications to the Puente Hills Habitat Preservation Authority and demonstrate why our services are second to none.

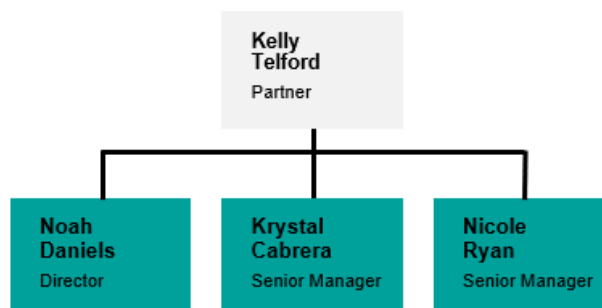
LSL CPAs has a well-established history of delivering outstanding services to government entities. We provide auditing, accounting, and consulting services to more than 100 municipal clients across the country, such as cities, counties, water and electric utilities, and special-purpose government agencies. Our proposal highlights our firm’s strength and stability, along with our demonstrated experience, knowledge, passion, and creative problem-solving capabilities as a leader in the field of governmental accounting and auditing. Our dynamic team is comprised of top talent within the industry, and with our comprehensive government experience, and our dedication to providing personalized experiences for each of our clients, we believe you will find that LSL CPAs is one of the best-qualified accounting firms to provide these services.

SCOPE OF SERVICES AND DELIVERABLES

We understand you are seeking a qualified firm to assist your team with implementing Quickbooks Online within your organization. LSL has a structured, well-tested approach to implementing accounting systems. Our team is willing and ready to provide assistance in strategic areas that allow your team to focus on the day-to-day while allowing us to take care of more complex tasks that cannot be done by other team members. The detailed scope and any related deliverables are described in Appendix A – Scope and Deliverables.

QUALIFICATIONS AND PERSONNEL

Our dedicated team of professionals have a combined 60 years of expertise working in and with government agencies. Key members of our team and their requisite experience is listed below. Detailed resumes of our management team are included below. Additional information regarding the other members of the team are available upon request.



COST PROPOSAL AND PAYMENT TERMS

Based on our initial discussions and experience implementing Quickbooks Online, LSL estimates the cost of these services to be approximately \$10,000, in addition to the annual Quickbooks subscription fee (approximately \$1,200 including LSL's firm discount). If circumstances require additional hours, the LSL team will communicate with the PHHPA before the time and costs are incurred.

Our professional fee for the services outlined above and in Appendix A – Scope and Deliverables will be at the firm's standard rates plus out of pocket expenses. Our fees are based on the time required by the individuals assigned to the engagement, the complexity of the work to be performed, as well as any out-of-pocket expenses. Due to the nature of these services, LSL recommends an hourly on-call contract be established to allow for as little or as much assistance as necessary.

Our standard hourly rates are as follows:

LSL 2025 Hourly Rates	
Title	Rates
Group Training	\$450
Partner	\$390
Director	\$320
Senior Manager	\$290
Manager	\$250
Supervisor	\$210
Senior Accountant	\$190
Experienced Staff	\$160
Staff Accountant	\$140
Clerical	\$120

Additional circumstances may arise that could impact the total cost including, but not limited to, increase in scope, issues encountered with the timely delivery, availability, quality, or completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time to complete the agreed-upon services. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we issue deliverable(s). Should these circumstances exist, our team will communicate with staff prior to time being incurred.

Any non-personnel-related costs will be billed and reimbursed as they are incurred, if necessary. Progress bills will be sent monthly on the basis of hours of work completed during the course of the engagement plus out-of-pocket expenses incurred in accordance with the firm's proposal.

The rates above are effective through December 31 2025, Rates increase annually on January 1 based upon market rates for similar services and generally range between 3% to 7%.

BENEFITS TO IMPLEMENTING QUICKBOOKS ONLINE

The Authority has traditionally tracked expenses and transactions through a large excel spreadsheet. Excel is prone to formula errors and inefficiencies as only one employee can make changes at one time. As the authority's operations have expanded, there has become more of a need for a more robust system for tracking activity by programs and to be able to see balances by program in real time. Additionally, as the authority obtains new funding sources, (Grants, the new Community Facilities District funding) there is a need for enhanced tracking and reporting to follow any restrictions or requirements for funding

Moving the Authority's transactions into Quickbooks online would provide a cost-effective way to enhance reporting and improve processes. This is a cloud based system that would enable multiple staff to edit or review the financial information simultaneously. And will improve efficiencies in tracking and reconciling expenses.

ANTICIPATED PROJECT TIMELINE

The implementation will commence February 1, 2025 and take one month to complete.

ADAPTING TO A REMOTE WORKING RELATIONSHIP

LSL is fully equipped with software and communication tools to support a remote process. We leverage Microsoft Teams to easily connect over a video call in a face-to-face setting, giving us the ability to share screens and information in real-time. Additionally, having the customizable *LSL CaseWare Cloud Portal* makes the exchange of secure information easy and painless. LSL is also accustomed to working in our client's financial software solutions in a remote environment, taking advantage of VPN connections and remote desktops. In an effort to reduce costs for our clients, our team has become accustomed to working remotely using remote desktop technology. It is anticipated that the work would be performed entirely remotely. If onsite time is required, this can be discussed on a case-by-case basis.

CONCLUSION

Our collective experience in local government accounting backed by our comprehensive understanding of all facets of municipal government operations has resulted in our development of efficient procedures and a streamlined work plan approach, which we believe makes LSL one of the best-qualified teams to perform this engagement.

Our proposal is a firm and irrevocable offer for **90 days** following the closing date for the receipt of proposals. For this proposal, Kelly Telford, CPA, Partner, is authorized to make representations for our firm. She can be reached by phone at (714) 458-5292 or by email at Kelly.Telford@lslcpas.com.

Very truly yours,



LSL PROFILE

LSL provides auditing, accounting, and consulting services to over 100 municipal clients, including cities, counties, water and electric utilities, and special-purpose government agencies. Generally, our government sector services break down into the following major classifications: attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

Our extensive experience in local government accounting has led to the development of efficient procedures and a comprehensive understanding of all finance department operations, including federal and state grant programs. Our work plan approach takes full advantage of accumulated experiences, which we believe sets LSL apart.

Our dynamic team of industry experts holds extensive experience providing services to a full range of government entities. We lead seminars and training courses on introductory government accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices.

HISTORY AND SIZE

Lance, Soll & Lunghard, LLP (“LSL”) is a limited liability partnership and is not a wholly owned subsidiary of a parent company. LSL was established in 1929 and has grown as a leader in the government sector. Our full-service accounting firm is headquartered in Brea, California, with a dynamic team of 16 partners and 145 employees.



Ranked # 14 on the Orange County Business Journal's CPA Firm Book of Lists



95 years young and the wisdom to go with it!



16 Partners who are dedicated to solving your issues



145 employees (and growing!)

LOCATION

LSL is a multi-location firm with formidable resources that provides a personal feel and hands-on client experience.

Our Offices



Irvine, CA - Headquarters

500 Technology Drive, Suite 350
Irvine, CA 92618
Phone: (949) 829-8299

Sacramento, CA

2151 River Plaza Dr., Suite 150
Sacramento, CA 95833
Phone: (916) 503-9691

The Woodlands, TX

21 Waterway Avenue, Suite 30089
The Woodlands, TX 77380
Phone: (936) 828-4587

MEMORANDUM

Meeting Date: January 14, 2025
To: Citizens Technical Advisory Committee
Prepared by: Andrea Gullo, Executive Director

Agenda Item IX. Discussion and recommendation to the Board of Directors that it adopt Resolution No. 2025-01 A Resolution of the Board of Directors of the Puente Hills Habitat Preservation Authority Declaring The Results of a Special Tax Election, Determining the Validity of Prior Proceedings, and Directing the Recording of the Notice of Special Tax Lien; and Introduction of Ordinance No. 2025-01 An Ordinance of the Board of Directors Puente Hills Habitat Preservation Authority Levying Special Taxes for Community Facilities District No. 2024-01 (Puente Hills Preserve Protection).

Background:

The Board of Directors initiated proceedings on June 12, 2024, to establish Community Facilities District (“CFD”) No. 2024-01 (Puente Hills Preserve Protection) under the Mello-Roos Community Facilities Act of 1982. The purpose of forming the CFD is to generate revenue to support ongoing habitat preservation, management, public access improvements, and associated administrative costs for the Puente Hills Preserve.

After the required public hearings and procedural steps, the Committee recommended and the Board approved the formation of the CFD and authorized a special tax election to be held on November 5, 2024, in conjunction with the statewide general election. The measure, known as Measure PH Special Tax, proposed levying a special tax on taxable developed properties within the CFD.

The Los Angeles County Registrar of Voters has certified the election results, confirming that Measure PH Special Tax received approval from over two-thirds of the votes cast, meeting the legal requirement for passage. The next steps include formalizing the results, authorizing the levy of the special tax, and implementing collection procedures.

Discussion:

To finalize the formation of CFD No. 2024-01 and implement Measure PH Special Tax, the Board of Directors must adopt the proposed resolution and ordinance.

- **Resolution No. 2025-01:** The resolution formally declares the results of the special tax election for Measure PH Special Tax, determines that all prior proceedings were valid and in compliance with the Mello-Roos Act, and directs staff to record a Notice of Special Tax Lien with the Los Angeles County Recorder's Office within 90 days of certification of Measure PH Special Tax, as required by the Act. The special tax lien ensures that the obligation to pay the special tax is properly documented and legally enforceable against the properties within the CFD.
- **Ordinance No. 2025-01:** The ordinance, introduced for its first reading, authorizes the levy of the special tax as approved by Measure PH Special Tax. The ordinance sets the initial rate at 1 cent per square foot of building area on taxable developed properties and provides for annual adjustments to the tax rate, capped at 3%, in accordance with the Rate and Method of Apportionment ("RMA"). It also establishes exemptions, specifies that the tax will be collected in the same manner as ad valorem property taxes, and directs the Executive Director or designee to provide the necessary information to the County Tax Collector to include the special tax on the property tax roll beginning in fiscal year 2025-26.

Fiscal Impact:

The revenue generated by the Measure PH Special Tax will begin in fiscal year 2025-26 and will be adjusted annually as permitted by the RMA to account for inflation. The measure is anticipated to generate approximately \$1.1m for FY 2025-26.

Attachments:

Resolution No. 2025-01

Ordinance No.2025-01

Recommendation:

That the Committee recommend that the Board of Directors adopt Resolution No. 2025-01; and Introduce Ordinance No. 2025-01.

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
RESOLUTION NO. 2025-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PUENTE
HILLS HABITAT PRESERVATION AUTHORITY DECLARING THE
RESULTS OF A SPECIAL TAX ELECTION, DETERMINING THE
VALIDITY OF PRIOR PROCEEDINGS, AND DIRECTING THE
RECORDING OF THE NOTICE OF SPECIAL TAX LIEN**

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Community Facilities District No. 2024-01
(Puente Hills Preserve Protection)

WHEREAS, on July 18, 2024, the Board of Directors ("Board") of the Puente Hills Habitat Preservation Authority ("Authority") adopted Resolution No. 2024-08, calling for the election to be held on November 5, 2024, on levying a Special Tax on taxable developed properties within Community Facilities District No. 2024-01 (Puente Hills Preserve Protection) ("CFD"); and

WHEREAS, such special tax on taxable developed properties within the CFD is known as "Measure PH"; and

WHEREAS, on July 18, 2024, the Board adopted Resolution No. 2024-09, requesting the election to occur in the CFD, and that the election be consolidated with the Statewide general election to occur on November 5, 2024; and

WHEREAS, Los Angeles County has certified the results of the Statewide general election; and

WHEREAS, this Board has received, reviewed, and hereby accepts the Los Angeles County Canvass and Statement of Election Results, a copy of which is attached as Exhibit A.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY HEREBY FINDS, DECLARES, AND RESOLVES AS FOLLOWS:

Section 1. The above recitals are true and correct, and incorporated herein by this reference.

Section 2. This Board finds and declares that: (a) the canvass of the votes cast in the CFD at the Special Election held therein on November 5, 2024, as shown in the Los Angeles County Canvass and Statement of Election Results, a copy of which is attached as Exhibit A, is hereby approved and confirmed; (b) Measure PH on the levy of Special Taxes for the CFD, was submitted to the qualified registered voters within the boundaries of CFD, pursuant to Resolution Nos. 2024-08 and 2024-09, and (c) Measure PH has been passed and approved by more than two-thirds of the votes cast at the November 5, 2024, general election.

Section 3. This Board declares the CFD to be fully formed and the property within CFD to be subject to the levy of the Special Taxes and the Special Tax Lien as described in Resolution No. 2024-07, and authorizing the levy of a special tax as described in the Community Facilities District Public Hearing Report dated July 18, 2024, on file with the Acting Secretary of the Board (the "Board Secretary") and incorporated herein by this reference.

Section 4. This Board directs the Board Secretary or designee to record a Notice of Special Tax Lien in the Office of the Los Angeles County Recorder, no later than 90 days after this resolution is adopted.

APPROVED AND ADOPTED at a meeting of the Board of Directors of the Puente Hills Habitat Preservation Authority held on the 16th day of January, 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Ivan Sulic, Chair
Authority Board of Directors
Puente Hills Habitat Preservation Authority

CERTIFICATION

I, Andrea Gullo, Acting Secretary of the Board of Directors of the Puente Hills Habitat Preservation Authority, Los Angeles County, State of California, do hereby certify that the foregoing Resolution was duly approved and adopted by the Authority Board of Directors at a meeting thereof held on the 16th day of January 2025 with a copy of such Resolution being on file in the Administrative Office of the Authority.

Andrea Gullo
Acting Secretary to the Board of Directors
Puente Hills Habitat Preservation Authority

EXHIBIT A

CANVASS AND STATEMENT OF ELECTION RESULTS

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Community Facilities District No. 2024-01
(Puente Hills Preserve Protection)



**LOS ANGELES COUNTY
REGISTRAR-RECORDER/COUNTY CLERK**



DEAN C. LOGAN
Registrar-Recorder/County Clerk

December 3, 2024

Andrea Gullo, Executive Director
Puente Hills Habitat Preservation Authority
7333 Greenleaf Avenue
Whittier, California 90602

PUENTE HILLS HABITAT PRESERVATION AUTHORITY

Dear Executive Director:

Enclosed are the Official Canvass Certificate and the Official Statement of Votes Cast by precinct for the Puente Hills Habitat Preservation Authority Election consolidated with the General Election held on November 5, 2024.

Please call the Election Planning Section at (562) 462-2317, if you have any questions.

Sincerely,

SONIA CORONA, Head
Election Planning Section

Attachments:
Official Canvass Certificate
Official Statement of Votes Cast

J:\2022EF.GeneralElec.November2024.CanvassCert.SpecialDist.Letter



Los Angeles County Registrar-Recorder/County Clerk

CERTIFICATE OF THE CANVASS **OF THE ELECTION RETURNS**

I, **DEAN C. LOGAN**, Registrar-Recorder/County Clerk of the County of Los Angeles, of the State of California, DO HEREBY CERTIFY that pursuant to the provisions of Section 15300 et seq. of the California Elections Code, I canvassed the returns of the votes cast for each elective office and/or measure(s) for

Puente Hills Habitat Preservation Authority

at the General Election, held on the 5th day of November, 2024.

I FURTHER CERTIFY that the Statement of Votes Cast, to which this certificate is attached, shows the total number of ballots cast in said jurisdiction, and that the whole number of votes cast for each candidate and/or measure(s) in said jurisdiction in each of the respective precincts therein, and the totals of the respective columns and the totals as shown for each candidate and/or measure(s) are full, true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 3rd day of December 2024.

Dean Logan

DEAN C. LOGAN
Registrar-Recorder/County Clerk
County of Los Angeles

**RECORDING REQUESTED BY AND
AFTER RECORDATION, RETURN TO:**

Andrea Gullo, Acting Secretary of the Board of Directors
Puente Hills Habitat Preservation Authority
7333 Greenleaf Avenue
Whittier, CA 90602

NOTICE OF SPECIAL TAX LIEN

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Community Facilities District No. 2024-01
(Puente Hills Preserve Protection)**

Pursuant to the requirements of Section 3114.5 of the California Streets and Highways Code and the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the California Government Code ("Act"), the undersigned Board Secretary of the Puente Hills Habitat Preservation Authority, County of Los Angeles, State of California, hereby gives notice ("Notice") of the foregoing and that a lien to secure payment of a special tax is hereby imposed by the Board of Directors of the Puente Hills Habitat Preservation Authority, County of Los Angeles, State of California. The special tax secured by this lien is authorized to be levied for the purpose of providing the services, including incidental expenses, described in Exhibit A attached hereto and incorporated by this reference herein.

The special tax is authorized to be levied within the Puente Hills Habitat Preservation Authority Community Facilities District No. 2024-01 (Puente Hills Preserve Protection) ("CFD"), which has now been officially formed and the lien of special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with the Section 53330.5 of the Government Code.

The rate, method of apportionment, and manner of collection of the authorized special tax is as set forth in the document titled "Rate and Method of Apportionment of the Special Tax" ("RMA") attached hereto as Exhibit B and by this reference incorporated herein. The RMA does not provide for prepayment of the special tax obligation.

Notice is further given that upon the recording of this Notice in the office of the County Recorder of the County of Los Angeles, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the CFD, in accordance with Section 3115.5 of the California Streets and Highways Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within the CFD and not exempt from the special tax are as set forth in Exhibit C attached hereto and by this reference made a part hereof.

Reference is made to the boundary map of the CFD recorded on June 17, as Document No. 20240393968, and filed in Book 196 of Maps of Assessment and Community Facilities District at Page 80 in the office of the County Recorder for the County of Los Angeles, State of California which is now the final boundary map of the CFD.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Executive Director, Puente Hills Habitat Preservation Authority, 7333 Greenleaf Avenue, Whittier, CA 90602, Telephone (562)945-9003.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the special tax administrator for the Puente Hills Habitat Preservation Authority:

SCI Consulting Group
4745 Mangels Blvd.
Fairfield, CA 94534
(800) 273-5167

Dated: As of _____, 20__

By:

Andrea Gullo, Acting Secretary of the Board of
Directors
Puente Hills Habitat Preservation Authority

EXHIBIT A

DESCRIPTION OF SERVICES TO BE FUNDED BY THE CFD

PUENTE HILLS HABITAT PRESERVATION AUTHORITY Community Facilities District No. 2024-01 (Puente Hills Preserve Protection)

The types of Services to be funded by the CFD (“Services”) shall include the maintenance, servicing, protection, preservation of open space, natural or other lands and improvements owned or managed by the Authority; reduce the risk of wildfire and improve local wildfire prevention, ranger safety patrols; and recreation program services. Additionally, the CFD will fund the collection and accumulation of reserves for these activities and cover administrative or incidental expenses related to them.

“Improvements,” as used herein, means improvements such as facilities, buildings, museums, cultural facilities, housing, visitor centers, fixed equipment, fences, gates, monument signage, other signage, posts, walkways, railings, curbs, benches, kiosks, drinking fountains, drainages, trails, roads, recreational facilities, public facilities, public restrooms, parking lots and other man-made structures on or alterations to lands owned or managed by the Authority, and other real property or other tangible property as permitted by the law.

“Maintenance,” as used herein, means the furnishing of services, equipment and materials or other items for the routine, recurring, and usual work or emergency work for the preservation or protection of Improvements, open space, natural or other lands for their intended purposes. Maintenance includes, but is not limited to, the upkeep, repair, removal or replacement of all or any part of any Improvements; providing for the life, growth, health, and beauty of landscaping, open space, natural or other lands, including cultivation, seeding, planting, weeding, irrigation, trimming, spraying, fertilizing, treating for disease or injury, goat grazing, or wildlife, vegetation and habitat surveys, monitoring and mapping services; vegetation clearance, including the removal of dead, dying or hazardous trees; the removal or disposal of trimmings, rubbish, debris, illegal dumping and other waste; the cleaning and servicing of public restrooms; the cleaning, sandblasting, and painting of walls and other Improvements for sanitation or to remove graffiti; fire prevention and suppression services; safety and security services; gate opening and closing services; law enforcement services; and services to prevent homeless encampments. Maintenance includes operations and/or replacement costs, and the creation and funding of reserve funds, as permitted by law.

“Servicing,” as used herein, means the furnishing of electric current, gas, or other form of energy for any public lighting facilities or for the lighting or operation of any other Improvements; and water or other utilities for uses including, but not limited to, the irrigation of any landscaping, the operation of any fountains, or the Maintenance of any other Improvements.

“Services,” also includes the performance by employees of functions, operations, maintenance, and repair activities, as provided by law. It is expected that the Services will be provided by the Authority, either with its own employees or by contract with third parties, or any combination thereof.

EXHIBIT B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

PUENTE HILLS HABITAT PRESERVATION AUTHORITY

Community Facilities District No. 2024-01

(Puente Hills Preserve Protection)

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 applicable to the land in the Community Facilities District No. 2024-01 (the “CFD”) of the Puente Hills Habitat Preservation Authority (the “Authority”) shall be levied and collected according to the tax liability determined by the Authority through the application of the appropriate amount or rate described herein.

A. DEFINITIONS

“**Act**” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

“**Administrative Expenses**” means the actual or estimated costs incurred by the Authority to determine, levy, and collect the Special Taxes, including the proportionate amount of the salaries and benefits of Authority employees whose duties are directly related to administration of the CFD and the fees of Special Tax levy administrator, other consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the County tax rolls and any other incidental costs as determined by the Authority.

“**Assessor’s Parcel**” or “**Parcel**” means a lot or parcel shown in an Assessor’s Parcel Map with an assigned assessor’s parcel number.

“**Authority**” the Puente Hills Habitat Preservation Authority.

“**Base Year**” means the Fiscal Year ending June 30, 2026.

“**Board**” means the Board of Directors of the Puente Hills Habitat Preservation Authority.

“**Building Square Feet**” or “**BSQFT**” means all the square footage within the perimeter of a residential structure or a commercial structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Building Square Feet shall be made by reference to the Assessor’s Lien Roll Data. If the Assessor’s Lien Roll Data does indicate Building Square Feet, building permit(s) issued for such structure, or other records shall be used, as determined by the CFD Administrator.

“**CFD**” or “**CFD No. 2024-01**” means the Puente Hills Habitat Preservation Authority Community Facilities District No. 2024-01 (Puente Hills Preserve Protection).

EXHIBIT B

“CFD Administrator” means an official of the Authority, or designee thereof, responsible for determining and providing for the levy and collection of the Special Tax.

“County” means the County of Los Angeles, California.

“Developed Property” means real property with improvements for residential, commercial, or other purposes which is assigned improved value by the County Assessor as of July 1 of the current Fiscal Year.

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

“Land Use Classification” means any of the classes listed in section B(1).

“Maximum Special Tax” means the greatest amount of Special Tax, determined in accordance with Sections B and C below that can be levied in the CFD in any Fiscal Year on any Assessor’s Parcel.

“Public Property” means any property within the boundaries of the CFD that is either (i) owned by the federal government, the State of California, the County, another public agency, or a private nonprofit organization that owns and is responsible for conservation of open space areas or (ii) encumbered by an easement owned by any such public agency or private organization which easement makes the development of such property impractical. Notwithstanding the foregoing, a leasehold or other possessory interest in any such property which is subject to taxation pursuant to Section 53340.1 of the Act shall not constitute “Public Property.”

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Services” means the services authorized to be funded by the CFD as described in the Resolution of Intention for the CFD.

“Special Tax” means the Special Tax to be levied, in each Fiscal Year, on Taxable Property, pursuant to Sections B through G below.

“Special Tax Requirement” means the amount required in any Fiscal Year for the CFD to 1) provided the Services; 2) pay for reasonable Administrative Expenses; 3) pay any amounts required to establish or replenish any reserve funds; and 4) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

“State” means the State of California.

“Taxable Property” means all Parcels within the boundaries of the CFD that are not Tax-Exempt Property.

“Tax-Exempt Property” means any Parcel within the CFD which is not Developed Property or Undeveloped Property and includes Public Property and Welfare Exempt Property.

EXHIBIT B

“Undeveloped Property” means real property without improvements which is designated as vacant by the County Assessor as of July 1 of the current Fiscal Year.

“Welfare Exempt Property” means, in any Fiscal Year, all Parcels within the boundaries of the CFD that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor’s Data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act.

B. PROPERTY CATEGORIES AND MAXIMUM SPECIAL TAX RATES

- 1. Classification of Parcels.** Each Fiscal Year, using the Definitions above and the Parcel records of the County Assessor’s Secured Tax Roll of July 1, the Authority shall cause each Parcel of land in the CFD to be classified as Taxable Property and Tax-Exempt Property. Taxable Property shall be further classified as Developed Property or Undeveloped Property.
- 2. Assignment of Maximum Special Tax.** Each Fiscal Year, the Base Year Maximum Tax shown below shall be escalated as specified in Section C, Annual Adjustment of Maximum Special Tax, to determine the Maximum Special Tax for the upcoming Fiscal Year for each Land Use Classification.

Land Use Classification	Base Year Maximum Tax
Developed Property	\$0.0100 per Building Square Foot
Undeveloped Property	\$0.0000
Tax-Exempt Property	Exempt

- 3. Conversion of a Tax-Exempt Property to a Taxable Property.** If a Tax-Exempt Property is not needed for public use and is converted to private use, it shall become subject to the Special Tax.

C. ANNUAL ADJUSTMENT OF MAXIMUM SPECIAL TAX

Beginning Fiscal Year 2026-27 and each Fiscal Year thereafter, the Maximum Special Tax shall be adjusted by three (3) percent for inflation.

D. DETERMINATION OF THE ANNUAL SPECIAL TAX

Commencing with Fiscal Year 2025-26, and for each subsequent Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Annual Special Tax on each Assessor’s Parcel of Taxable Property at one hundred percent of the applicable Maximum Special Tax to fund the Special Tax Requirement.

Subject to the preceding, the amount of Annual Special Tax levied upon any Taxable Property in any Fiscal Year shall not exceed the Maximum Special Tax for such Fiscal Year as computed herein.

The Board shall not levy a Special Tax on a Tax-Exempt Property.

E. PREPAYMENT OF THE SPECIAL TAX

Prepayment of the Special Tax is not authorized.

F. COLLECTION OF THE SPECIAL TAX

The Special Tax shall be collected each year in the same manner and at the same time as ad valorem property taxes are collected and shall be subject to the same penalties, interest, and lien priorities in the case of delinquency as is provided for ad valorem taxes. The Authority shall cause the actions required above to be done for each Fiscal Year in a timely manner to assure that the schedule of the Special Taxes to be collected are received by the County Auditor for inclusion with billings for such ad valorem taxes for the applicable Fiscal Year. However, the CFD Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the Authority or as otherwise determined appropriate by the CFD Administrator.

G. DURATION OF THE SPECIAL TAX

Assessor's Parcels in the CFD shall remain subject to the Special Tax perpetually until ended by voters. If the Special Tax ceases to be levied, the Authority or its designee shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished.

H. CITIZEN'S OVERSIGHT AND ACCOUNTABILITY PROVISIONS

The proceeds of the Special Tax shall only be used as described in the Description of Services to be Funded by the CFD. The proceeds of the Special Tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the Authority. No later than October 31 of the following Fiscal Year for which the Special Tax is in effect, the Authority shall prepare a report, for review and approval of the Board, detailing the amount of funds collected and expended, and the status of any project authorized to be funded by the Special Tax.

In addition, a citizens advisory committee may report annually to the Board and the public regarding the expenditure of such funds to show that the Special Tax proceeds are spent for their authorized purposes.

I. APPEALS AND INTERPRETATION PROCEDURE

Any property owner within the CFD who believes that the portion of the Special Tax levied on the subject property is in error, may file a written appeal no later than June 30 of the Fiscal Year in which the levy occurred, with the Executive Director or his or her designee, appealing the levy of the Special Tax on the subject property. The Executive Director or his or her designee will promptly review the appeal, and, if necessary, meet with the applicant, and decide the merits of the appeal. If the findings of the Executive Officer or his or her designee verify that the Special Tax levied should be modified, the Special Tax levy for future Fiscal Years shall be corrected, and a credit against future Special Taxes shall be arranged, if applicable. Any overcharges shall be corrected solely by means of adjustments to future Special Tax levies; no cash refunds shall be made. Any dispute over the decision of the Executive Officer or his or her designee shall be referred to the Board and the decision of the Board shall be final.

Interpretation may be made by resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the Special Tax rate, or application of the method of apportionment, or classification of properties or any definition applicable to the CFD.

EXHIBIT C

DESCRIPTION OF LANDOWNER PROPERTIES

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Community Facilities District No. 2024-01
(Puente Hills Preserve Protection)**

<u>Assessor's Parcel Number</u>	<u>Property Owner</u>
000-000-000-000	[PROPERTY OWNER]

TWO COLUMNS IN 10PT FONT

TO BE RECORDED WITH THE COUNTY RECORDER WITHIN 90 DAYS OF CERTIFICATION

LIST WILL BE APNS AND OWNERS WITHIN THE CFD AS OF JULY 2024

Ordinance No. 2025-01

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY LEVYING SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2024-01 (PUENTE HILLS PRESERVE PROTECTION)

WHEREAS, on June 12, 2024, the Board of Directors (“Board”) of the Puente Hills Habitat Preservation Authority (“Authority”) adopted a resolution entitled “A Resolution of the Board of Directors of the Puente Hills Habitat Preservation Authority Declaring Intention to Establish a Community Facilities District (“Resolution of Intention”), has conducted proceedings (the “Proceedings”) to establish Community Facilities District No. 2024-01 (Puente Hills Preserve Protection) (“CFD”), of the Authority pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the “Act”) to fund the services described in the Resolution of Intention (the “Services”) as provided in the Act; and

WHEREAS, pursuant to notice as specified in the Act, and as part of the Proceedings, the Board held a public hearing at which it resolved to proceed with the formation of the CFD and approved the rate and method of apportionment of the special tax (“Special Tax”) to be levied within the CFD to fund the costs of the Services, and at such hearing all persons desiring to be heard on all matters pertaining to the formation of the CFD and the levy of the Special Tax were heard, substantial evidence was presented and considered by this Board, and full and fair hearing was held; and

WHEREAS, upon the conclusion of the hearing, this Board adopted Resolution No. 2024-07 entitled “Resolution to Form a Community Facilities District and to Levy Special Taxes Within” (“Resolution of Formation”), which established the CFD and authorized the levy of the Special Tax with the CFD; and

WHEREAS, upon the conclusion of the hearing, this Board and by Resolution No. 2024-08 entitled “Resolution Calling for a Special Tax Election and Submitting to the Qualified Electors the Question of Levying a Special Tax” (“Resolution Calling Election”) specified that the election within the CFD is to occur on November 5, 2024, and designated the Registrar of Voters of the County of Los Angeles (“Registrar of Voters”) as the official to conduct said election; and

WHEREAS, upon the conclusion of the hearing, this Board and by Resolution No. 2024-09 entitled “Resolution Requesting Consolidation of Authority Election with Statewide General Election” (“Resolution Consolidating Election”) requested that the Registrar of Voters conduct the election to occur in the CFD and that such Authority election be so consolidated with the Statewide general election to occur on November 5, 2024; and

WHEREAS, pursuant to the Resolution Calling Election, on November 5, 2024, a general election was held within the CFD at which the qualified electors approved the ballot measure by more than two-thirds (2/3) vote as required by the Act; and

WHEREAS, on January 16, 2025, the Board subsequent to the general election, adopted Resolution No. 2025-01, which certified the results of the general election, declared the CFD to be fully formed with the authority to levy the special tax, and declared that all prior proceedings and actions taken by this Board were valid and in conformity with the Act.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY ORDAINS AS FOLLOWS:

Section 1. The foregoing recitals are true and correct, and incorporated herein by this reference.

Section 2. By the passage of this Ordinance, the Board hereby authorizes and levies special taxes within the CFD pursuant to the Act, at the rate of 1¢ per building square footage per parcel with annual adjustments limited to 3%, on all taxable developed real property, and in accordance with formulas set forth in the Rate and Method of Apportionment of Special Tax (“RMA”), provided in the Resolution of Formation. The special taxes are hereby levied commencing in fiscal year 2025-26 and in each fiscal year thereafter until ended by voters.

Section 3. The Authority’s Executive Director, as the officer having charge and control of the Services in and for the CFD, or the designee of such official, is hereby authorized and directed each fiscal year to determine the specific special tax rate and amount to be levied for each parcel of real property within the CFD, in the manner and as provided in the RMA.

Section 4. Exemptions from the levy of the special tax shall be as provided in the RMA and the applicable provisions of the Act. In no event shall the special tax be levied on any parcel within the CFD in excess of the maximum specified in the RMA.

Section 5. All of the collections of the special tax pursuant to the RMA shall be used as provided in the Act and the Resolution of Formation, to pay, in whole or in part, the cost of providing the Services, as defined in the RMA, and incidental expenses pursuant to the Act, the payment of the costs of the Authority in administering the CFD, and the costs of collecting and administering the special tax.

Section 6. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided, however, that the Board may provide for other appropriate methods of collection by resolution(s) of the Board. The Executive Director of the Authority is hereby authorized and directed to provide all necessary information to the Auditor-Controller of the County of Los Angeles in order to effect proper billing and collection of the special tax so that the special tax shall be included on the secured property tax roll of the County of Los Angeles for fiscal year 2025-26 and each fiscal year thereafter as authorized. The Executive Director and/or the Secretary of the Board of Directors for the Puente Hills Habitat Preservation Authority are further authorized and directed to carry out all acts necessary and appropriate in order to collect such special tax, including, but not limited to, the filing/recordation of any related special tax lien(s) as may be required.

Section 7. If for any reason any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within the CFD, by a Court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within the CFD shall not be affected.

Section 8. The Executive Director and/or Secretary of the Board of Directors is directed to publish this Ordinance at least once in a newspaper of general circulation circulated with the boundaries of the Authority within 15 days after its passage.

Section 9. The Board has considered this Ordinance and finds that this project is exempt from the requirements of the California Environmental Quality Act (“CEQA”). The Board finds that the Ordinance is covered by the general rule that CEQA applies only to projects that have the potential for causing a significant effect on the environment. Because it can be seen with certainty that there is no possibility that the Ordinance will have a significant effect on the environment, the Ordinance is not subject to CEQA pursuant to State CEQA Guidelines Section 15061(b)(3).

Section 10. The time within which judicial review of the decision reflected in this Ordinance must be sought is governed by Section 1094.6 of the California Code of Civil Procedure and other applicable short periods of limitation.

Section 11. This Ordinance shall take effect thirty (30) days after the Ordinance’s final passage upon its adoption.

PASSED, APPROVED, and ADOPTED this 20th day of February 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Ivan Sulic, Chair
Authority Board of Directors
Puente Hills Habitat Preservation Authority

CERTIFICATION

I, Andrea Gullo, Acting Secretary of the Board of Directors of the Puente Hills Habitat Preservation Authority, do hereby certify that the whole numbers of the Authority Board of Directors is four; that the foregoing Ordinance No. 2025-01 was duly and regularly adopted by the Authority Board at a regular meeting thereof held on February 20, 2025, with a copy of such Ordinance being on file in the Administrative Office of the Authority.

Andrea Gullo
Acting Secretary to the Board of Directors
Puente Hills Habitat Preservation Authority

MEMORANDUM

Meeting Date: January 14, 2025
To: Citizens Technical Advisory Committee
Prepared by: Andrea Gullo, Executive Director

Agenda Item X. Discussion and recommendation to the Board of Directors that it authorize Executive Director to execute contract with SCI Consulting Group for five-year term administration of Community Facilities District No. 2024-01 in the amount of \$176,200.

Background:

The Authority Board of Directors approved the formation of Community Facilities District (“CFD”) No. 2024-01 (Puente Hills Preserve Protection), and authorized a special tax election to be held on November 5, 2024. The item on the election ballot was known as Measure PH Special Tax, proposed levying a special tax on taxable developed properties within the CFD. As certified by the Los Angeles County Registrar of Voters, Measure PH passed.

Administration of the CFD is needed to facilitate the levies and comply with legal requirements. Attached for your reference is the proposal from SCI to perform this administration. A summary of the scope of work includes:

Building square footage research to ensure accurate levies for the Measure PH CFD: Twice a year, SCI would review the most current lien roll for taxable parcels within the CFD and research missing square footage data using aerial imagery, third-party providers, and site visits as necessary.

Determination of preliminary CFD special tax levies: Twice a year, SCI would conduct a recalculation and confirmation of CFD special tax levies on a parcel-by-parcel basis for all properties in the district. This approach enables identification of discrepancies in the Assessor’s data early, providing the Authority with a projection of special levy revenues for the upcoming fiscal year.

Determination of final CFD levies: After the close of each fiscal year, SCI would determine the final levies based on the final lien roll data as of July 1.

Coordination with County Tax Collector: SCI would prepare the final levy rolls for submission to the County Tax Collector.

An **annual CFD Special Tax Report** would be prepared and filed to ensure the Authority complies with all legal requirements and maintains fiscal oversight.

An **annual financial Transactions Report** would be prepared and submitted to the State Controller’s Office.

A **notice of CFD Special tax lien disclosure form** would be prepared and made available as required by law, and made accessible to property buyers, escrow agents, and other stakeholders.

An **annual rate setting resolution** would be prepared to order the levy of the Measure PH CFD special tax, a required step for placing the levy on the County tax roll.

SCI would coordinate with the County Tax Collector for a **taxpayer inquiry telephone number** to be placed aside the special levy amount on the County tax bill, and would answer questions by the public regarding the CFD special tax levies throughout the fiscal year.

SCI would **manage the appeals process** for the Measure PH CFD Special Tax.

A **one-time notice to nonresident property owners** about the passage of Measure PH, at an additional cost of \$1.50 per postcard. This cost is anticipated to be no more than \$19,000 (and most likely significantly less) and would be handled as a change order.

The cost for the services by year are below for a five-year total of \$176,200.

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Special Tax Levy Administration	\$35,000	\$32,000	\$32,900	\$33,900	\$34,900
Incidental Costs (not to exceed)	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Total	\$36,500	\$33,500	\$34,400	\$35,400	\$36,400

According to Section 2-1 of the Authority’s Purchasing Policy, contracts over \$25,000 need Board approval. Also, in accordance with section 4-4 of the Purchasing Policy, it is recommended that if competitive procurement of services is not in the best interest of the Authority, it can be waived.

SCI is a non-competitive recommendation because the proposed contractor is known to possess the needed experience and qualifications as they successfully helped create Authority’s CFD No. 2024-01 (Measure PH) and administer several other CFDs for local

agencies, and is the most satisfactory for Habitat Authority purposes. Proceeding with SCI for this subsequent phase of the Authority's CFD No. 2024-01 is more appropriate for the Authority than competitive procurement of services because this consultant has technical knowledge of the Authority's CFD, and it has the necessary expertise for the work; a consultant without the requisite expertise is more likely to not fully understand what the work entails and could also jeopardize the Authority's efforts at this initial stage.

Fiscal Impact:

The cost for these services described above will be paid for using Measure PH funding.

Attachments:

SCI proposal

Recommendation:

That the Committee recommend to the Board of Directors that they authorize the Executive Director to enter into a contract with SCI Consulting in the amount of \$176,200, and amend the agency budget accordingly.

Thursday, December 19, 2024

Submitted via email

agullo@habitatauthority.org

Andrea Gullo, Executive Director
Puente Hills Habitat Preservation Authority
7333 Greenleaf Avenue, First Floor
Whittier, CA 90602

Re: Measure PH CFD Special Tax Levy Administration Services

Dear Andrea:

SCI Consulting Group (“SCI”) is thrilled with the successful passage of the Puente Hills Habitat Preservation Authority’s Measure PH CFD Special Tax and honored to have contributed to this achievement as part of the project team. We are pleased to present this detailed Service Plan and associated fees for providing CFD Special Tax Levy Administration Services to the Authority. This Service Plan, consistent with our previously provided scope of work, has been expanded and refined to include additional detail, ensuring comprehensive year-round administration of the Authority’s Measure PH CFD Special Tax for fiscal years 2025-26 through 2029-30.

If you have any questions or would like to discuss any aspect of the Service Plan, please do not hesitate to contact me. As you know, I can be reached at (707) 816-9101 or via email at blair.aas@sci-cg.com.

Sincerely,



Blair E. Aas, Vice President
SCI Consulting Group

cc: Melanie Lee, SCI Consulting Group

MEASURE PH CFD SPECIAL TAX LEVY ADMINISTRATION SERVICE PLAN AND APPROACH

Based on the Authority's requested services and the necessary technical analysis, we propose the following Service Plan. Our approach is designed to provide comprehensive CFD special tax levy administration services that minimize the Authority's time and resource expenditure by adhering to solid project management principles. We ensure that the levies and project deliverables will be accurate, of the highest quality, legally defensible, and delivered on time and within budget.

BUILDING SQUARE FOOTAGE RESEARCH. SCI will conduct thorough research and verification of building square footage data to ensure accurate levies for the Measure PH CFD Special Tax every fiscal year. Many parcels in the County Assessor's lien roll lack the building square footage attribute, a critical variable for determining the special tax. Twice a year, SCI will review the most current lien roll for taxable parcels within the CFD and research missing square footage data using aerial imagery, third-party providers, and site visits as necessary. Additionally, as new development occurs, further research will be required for newly constructed properties. This process is time-intensive but essential for maintaining the accuracy of the special tax levies.

DETERMINATION OF PRELIMINARY CFD SPECIAL TAX LEVIES. Twice a year, SCI conducts a thorough recalculation and confirmation of CFD special tax levies on a parcel-by-parcel basis for all properties in the district. This includes determining which parcels within the CFD are taxable and accurately accounting for building square footage. This additional step, which goes beyond simply relying on Assessor property characteristics and prior levy amounts, ensures more precise levies and maximizes special levy revenues for SCI clients.

Beginning each March, SCI will determine preliminary CFD special tax levies using recently released Assessor lien roll data. We will review changes in property data, usage, valuations, building square footage, and any levy modifications from the previous year for all parcels within the CFD. Parcels requiring further investigation to confirm the correct special levy will be flagged. This comprehensive approach enables us to identify discrepancies in the Assessor's data early, providing the Authority with a timely and accurate projection of special levy revenues for the upcoming fiscal year.

DETERMINATION OF FINAL CFD SPECIAL TAX LEVIES. After the close of each fiscal year, SCI will determine the final levies based on the final lien roll data as of July 1. All new or changed parcels will be identified, and the final levies will be determined on a parcel-by-parcel basis.

QUALITY ASSURANCE AND QUALITY CONTROL. We take great pride in our CFD special tax levy administration process, which is supported by rigorous quality control and oversight to ensure the accuracy of every levy. Each year, we conduct over 50 checks and validation queries for each parcel to identify any that may require further investigation. Once preliminary levies are established by the levy administrator, a second levy administrator at SCI conducts a complete, independent peer review and audit, including a parcel-by-parcel confirmation of the CFD special tax levies. Any questions or issues that arise are thoroughly examined and resolved. Finally, before finalizing the levies, a manager performs an additional round of quality assurance and review. These multi-stage reviews and quality assurance measures are essential to SCI's proven ability to achieve the highest level of accuracy and optimize special levy revenues for our clients.

COORDINATION WITH COUNTY TAX COLLECTOR. Once the CFD special tax levies are internally approved, SCI prepares the final levy rolls for submission to the County Tax Collector. We ensure that all submission requirements are met and provide the necessary documentation for the inclusion of CFD special tax levies on the County's consolidated property tax bill. We have never missed a levy submission deadline. Additionally, electronic levy rolls, organized by Assessor Parcel Number and Property Owner's Name, are prepared and submitted to the Authority. After the CFD special tax levies are approved, SCI will receive written confirmation and promptly communicate this approval to the Authority.

ANNUAL CFD SPECIAL TAX REPORT. SCI will prepare and file a comprehensive Annual Report to ensure the Authority complies with all legal requirements and maintains robust fiscal oversight. Submitted to the Authority within 180 days after the close of the fiscal year, this report will include a parcel listing with levy amounts and other parcel information, prior-year revenue and expenditure summaries, delinquency data, exemption information, administrative expenses, and any issues affecting the CFD special tax. In accordance with Government Code Section 50075 et seq., the report will be filed with the Authority no later than October 31 following the fiscal year's close.

FINANCIAL TRANSACTIONS REPORT. SCI will prepare and submit a comprehensive Financial Transactions Report to the State Controller's Office to ensure compliance with all applicable legal and fiscal reporting requirements. This report will be completed and filed within 7 months following the close of each fiscal year, providing a detailed accounting of the Authority's financial activities. The report will include detailed revenue and expenditure summaries, fund balance information, debt obligations, and other financial data as required by the State Controller's Office. SCI will work closely with Authority staff to gather and verify the necessary data, ensuring accuracy and completeness. Filing the report on time will facilitate transparency and compliance with state-mandated reporting standards, maintaining the Authority's fiscal accountability.

NOTICE OF CFD SPECIAL TAX LIEN DISCLOSURE FORM SCI will prepare and make available the Notice of CFD Special Tax Lien Disclosure Form for the Measure PH CFD special tax, as required by Government Code Section 53340.2. This form will provide accurate and up-to-date information about the CFD special tax, including its purpose, calculation method, levy amounts, and applicable parcels. SCI will update the disclosure form annually to ensure compliance with legal requirements and will make it accessible to property buyers, escrow agents, and other stakeholders through the Authority's website and upon request, promoting transparency and facilitating smooth property transactions within the CFD.

ANNUAL RATE SETTING RESOLUTION. SCI will prepare the annual rate-setting resolution and accompanying documentation to order the levy of the Measure PH CFD special tax, a required step for placing the levy on the County tax roll. This includes calculating the annual CFD special tax rates in compliance with the CFD's rate and method of apportionment and preparing a clear and comprehensive agenda report to support Board consideration. As necessary, SCI will also attend the Board meeting virtually to present the resolution and respond to any questions from the Board. By ensuring the timely adoption of the resolution, SCI will facilitate compliance with all legal requirements and enable the placement of the levy on the County tax bill.

INQUIRIES AND INFORMATION REQUESTS. SCI will coordinate with the County Tax Collector for our taxpayer inquiry line (800) 273-5167 to place aside the special levy amount on the County tax bill. This allows property owners, title companies, realtors, and other interested parties to directly reach SCI with any questions or concerns regarding the CFD special tax levies throughout the fiscal year. Our team of representatives is fluent in both English and Spanish, ensuring clear and effective communication. We are committed to providing prompt service, with all inquiries returned within 24 hours, and to assisting the Authority and other stakeholders with any parcel issues, including tax roll rejections. Our goal is to represent the Authority professionally and minimize any inconvenience to both inquiring taxpayers and Authority staff.

CFD SPECIAL TAX LEVY APPEALS. SCI will manage the appeals process for the Measure PH CFD Special Tax. Leveraging our extensive experience, we will review appeals, particularly those related to building square footage discrepancies, and recommend adjustments to ensure compliance with the CFD's Rate and Method of Apportionment. SCI will communicate directly with appellants to explain findings and outcomes and will report back to the Authority with details on resolved and pending appeals, ensuring transparency, accuracy, and equity in the administration of the CFD special tax.

ONE-TIME NOTICE TO NONRESIDENT PROPERTY-OWNERS. Under California Government Code § 54930, the Authority must notify nonresident property owners about the passage of Measure PH. For this one-time task, SCI will design the notice in accordance with the requirements of the Government Code, including formatting and content specifications. SCI will also prepare the mailing list using County assessor records and other reliable data sources to ensure accurate identification of nonresident property owners. We will also handle all aspects of the mailing process, including design, printing, postage, and distribution, ensuring timely and accurate delivery. Additionally, SCI will include our toll-free taxpayer inquiry line on the postcard and provide responsive support to address property owner questions.

IN-PERSON MEETINGS. The Service Plan assumes that meetings and presentations with staff, CTAC meetings, Authority Board of Director meetings, or other meetings and presentations will primarily be conducted virtually. However, at the Authority's discretion, SCI can attend in-person meetings, billed at our prevailing hourly billing rates, with travel time charged at 75%.

ANNUAL TIMELINE

Each February, in preparation for the upcoming fiscal year, SCI will collaborate with Authority staff to develop a detailed timeline ensuring the completion of all special levies by the County's submission deadline of August 10.

AUTHORITY RESOURCES

SCI will carry out all tasks specified in the Service Plan and any other related services, as appropriate in the annual administration of the Authority's Measure PH CFD special tax levies. The Authority would be responsible for the following:

- Designate an Authority point of contact with authority to act on its behalf regarding the Service Plan.

- Provide information and documentation regarding the Authority’s Measure PH CFD Special Tax and additional data as requested.
- Periodically meet or participate in video or voice conference calls with SCI as needed.
- Assist with planning, review, and coordination of action items.

FEE SCHEDULE / MANNER OF PAYMENT

In consideration of the services provided, as outlined in the Service Plan, SCI shall be compensated as detailed below. Our professional fees are based on our understanding of the Authority’s needs and the level of effort we expect is necessary to complete the Service Plan successfully.

	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Task 1: Special Tax Levy Administration^{1,2}	\$35,000	\$32,000	\$32,900	\$33,900	\$34,900
Incidental Costs NTE ¹	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Total ^{2,3}	\$36,500	\$33,500	\$34,400	\$35,400	\$36,400

¹ For each fiscal year, 50% of the annual fixed fee shall be due upon the filing of the levies with the County Tax Collector in August, with the remaining 50% due on January 15.

² The cost for printing, mailing, and postage of the required one-time notice to nonresident property owners will be \$1.50 per mailing.

³ Customary incidental expenses, such as travel, lodging, printing, postage, data, or other out-of-pocket costs, will be billed at actual cost plus 10%, not exceeding \$1,500, without prior authorization from the Authority. Mileage expenses will be billed at the IRS-approved rate.

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Puente Hills Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

MEMBERS OF THE BOARD OF DIRECTORS

Ivan C
County of **ITEM XI**

Robert Ferrante
Vice Chair
Sanitation Districts of
Los Angeles County

Mary Ann Pacheco
Director
City of Whittier

Andrew Yip
Director
Hacienda Heights

January 16, 2025

Board of Directors
c/o Brad Cooke, President of the Board
La Habra Heights County Water District
1271 N Hacienda Road
La Habra Heights, CA 90631

Draft

Prioritize Upgrades to Waterline to Heli-Tank for Fire Safety

Dear President Cooke and Board Members:

As you know, the heli-tank in La Habra Heights was the first in the County to be installed and is valued as a regional resource. The heli-tank was constructed and operational in 2021, and a dedication ceremony was held in 2023. On behalf of the Board of Directors of the Habitat Authority, thank you for collaborating with our agency, the City and the County of Los Angeles for its establishment.

The heli-tank is a priority safety measure to protect the city of La Habra Heights and neighboring communities from wildfires. The heli-tank system features remote, radio-activated, helicopter pilot-controlled valves that fill the 8,600-gallon tank. When functioning as intended, the quick fill time effectively addresses a critical gap in response times for firefighting efforts.

Phase One of this project is completed and involved granting of an easement by the Habitat Authority to the City of La Habra Heights for its construction. Our property was identified as the most appropriate because of its strategic location, meeting all of LA County Fire Department’s air operation safety requirements related to elevation, wind, water source, and absence of obstructing powerlines. The County, City, and Water District contributed funding and services for the implementation of the project.

Phase Two of the project has been to increase the water volume to the tank to enable faster fill-ups during emergencies. During the planning stages, we were informed that the tank would take 2 minutes to fill when activated remotely by helicopters; however, the current water volume results in the tank reportedly taking over 20 minutes to fill. To mitigate the long fill time, the City of La Habra Heights proposed preemptively filling the tank on red flag (high fire danger) days. This proposal undermines the original intent of the tank as a quick response tool and presents risks, as it could leave the city and region vulnerable to unexpected fire events on non-red flag days. Additionally, filling the tank quickly as originally planned would conserve water by eliminating the need for regularly draining after red flag warning days.

We were informed during the planning stages of this project that the initial timeline for upgrading the necessary water distribution lines would approximately take up to one year following the tank's installation – it has now been over 3 years. We are requesting that your agency prioritize these upgrades immediately, allowing for a greater volume of water to quickly fill the heli-tank thus reducing the fill time to approximately 2 minutes, ensuring the safety of residents and regional areas.

Please don't hesitate to reach out with any questions to me at (310) 507-5022 or to Executive Director Andrea Gullo at agullo@habitatauthority.org or (562) 945-9003.

Sincerely,

Ivan Sulic
Chair, Board of Directors

Copy:
Supervisor Janice Hahn
Supervisor Hilda Solis
Senator Archuletta
Assemblymember Calderon
City Council of the City of La Habra Heights

Additional Materials



Andrea Gullo
Executive Director



Puente Hills Habitat Preservation Authority

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Chair
County of Los Angeles

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Vice Chair
Sanitation Districts of
Los Angeles County

Mary Ann Pacheco
Director
City of Whittier

Andrew Yip
Director
Hacienda Heights

December 11, 2024

The Honorable Bob Archuleta
California State Senate, 32nd District
12501 Imperial Highway, Suite 110
Norwalk, California 90650

Thank you

Bob

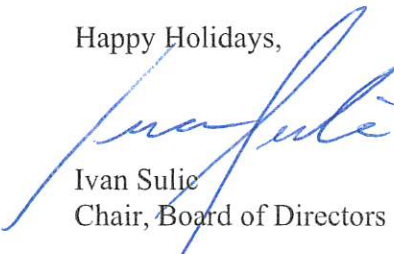
Dear Senator Archuleta:

The Board of Directors and I would like to thank you for your support of our efforts with the passage of Measure PH. As you know, over 68% of the surrounding communities supported Measure PH, and it far surpassed the two-thirds majority needed for approval. Passage of this measure will contribute to wildfire prevention activities of the Puente Hills and ensure that the trails and wildlife habitats managed by the Habitat Authority will remain protected. This historic happening will benefit the surrounding communities for generations to come.

As a small agency, we rely on our volunteers to help us as eyes and ears on the trails in the hills. Each year, one of the Habitat Authority's volunteers, Bruce Everett, has produced and donated calendars for the agency. He personally takes all of the photos, and we think they capture the beauty and essence of the Preserve and other surrounding trails. Enclosed here is a copy for you of the new calendar compliments from the Habitat Authority for your enjoyment.

We look forward to continuing to work with you, your office and staff representatives in support of our agency's mission of preservation, to continue to have lasting benefits for the community and future generations. Thank you again for your ongoing support.

Happy Holidays,


Ivan Sulic
Chair, Board of Directors

Thank you!

Encl

Copy: Board of Directors



Andrea Gullo
Executive Director



Puente Hills Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

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Ivan Sulic
Chair
County of Los Angeles

Robert Ferrante
Vice Chair
Sanitation Districts of
Los Angeles County

Mary Ann Pacheco
Director
City of Whittier

Andrew Yip
Director
Hacienda Heights

December 11, 2024

The Honorable Lisa Calderon
California State Assembly, 57th District
13181 N. Crossroads Pkwy. Suite 160
City of Industry, CA 91746-3497

Thank you

Lisa

Dear Assemblymember Calderon:

The Board of Directors and I would like to thank you for your support of our efforts with the passage of Measure PH. As you know, over 68% of the surrounding communities supported Measure PH, and it far surpassed the two-thirds majority needed for approval. Passage of this measure will contribute to wildfire prevention activities of the Puente Hills and ensure that the trails and wildlife habitats managed by the Habitat Authority will remain protected. This historic happening will benefit the surrounding communities for generations to come.

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Happy Holidays,

Ivan Sulic
Chair, Board of Directors

*Thank you for being such a
great supporter!*

Encl

Copy: Board of Directors



Andrea Gullo
Executive Director



Puente Hills Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

MEMBERS OF THE BOARD OF DIRECTORS

Ivan Sulic
Chair
County of Los Angeles

Robert Ferrante
Vice Chair
Sanitation Districts of
Los Angeles County

Mary Ann Pacheco
Director
City of Whittier

Andrew Yip
Director
Hacienda Heights

December 16, 2024

The Honorable Hilda Solis
Office of The Supervisors, First District
856 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Thank you

Dear Supervisor Solis:

The Board of Directors and I would like to thank you for your support of our efforts with the passage of Measure PH. As you know, over 68% of the surrounding communities supported Measure PH, and it far surpassed the two-thirds majority needed for approval. Passage of this measure will contribute to wildfire prevention activities of the Puente Hills and ensure that the trails and wildlife habitats managed by the Habitat Authority will remain protected. This historic happening will benefit the surrounding communities for generations to come.

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Happy Holidays,

Ivan Sulic
Chair, Board of Directors

Encl

Copy: Board of Directors



December 16, 2024

Noah Adler
Manatt, Phelps & Phillips, LLP
2049 Century Park East
Suite 1700
Los Angeles, CA 90067
Via email: NAdler@manatt.com

Dear Mr. Adler:

On December 4, 2024, the Puente Hills Habitat Preservation Authority (the “Authority”) received your Request for Public Records via email. The request seeks a wide range of records broadly related to Aera Energy LLC, The Aera Site (as further defined), and The Aera Energy Master Planned Community (as further defined).

We replied on December 5, 2024 in an email advising that this request will require review of a large number of documents, and may take significant time to fulfill. We further stated that if you can narrow down the time frame of documents you’re seeking, and/or make your request more specific, this can expedite the process. ***Please help us fulfill your request by specifying what timeframe of documents are you requesting.***

Fourteen-Day Extension Pursuant to Section 6253

The Authority is exercising a 14-day extension pursuant to Government Code Section 7922.535 on its time to provide an initial response to your request, because, due to the broad nature of your request, the Authority needs to search for and collect the requested records from field facilities or other establishments separate from the Authority Secretary’s Office, consult among multiple departments with a substantial interest in your request, and appropriately examine a voluminous amount of separate and distinct records demanded in your request. The examination will include review of the records to determine which documents, if any, are responsive to your request, and whether any of the records are exempt from disclosure pursuant to attorney-client privilege or any other applicable exemption. Exemptions, if any, that are applicable to responsive public records will be indicated in the Authority’s response letter(s) that accompany any production of records in response to the request.

The extended deadline is only for the Authority’s initial response pursuant to Government Code Section 7922.535. The Authority’s initial response to your request will be dispatched to you no later than fourteen (14) days from the tenth day following the Authority’s receipt of your

request. Accordingly, the Authority will set a date for production of any responsive, non-exempt public records when the Authority sends you its initial response by the end of the 14-day extension period. In the event documents are collected and examined, and a determination on their disclosure is made prior to that time, the Authority will provide you with that determination sooner.

If you have any questions regarding this matter, please contact me or Program Analyst Marlyn Barajas at (562) 945-9003 or info@habitatauthority.org.

Sincerely,

A handwritten signature in cursive script that reads "Andrea Gullo".

Andrea Gullo
Executive Director

Copy:
Board of Directors
Advisory Committee



Andrea Gullo
Executive Director



Puente Hills Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

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December 20, 2024

Noah Adler
Manatt, Phelps & Phillips, LLP
2049 Century Park East
Suite 1700
Los Angeles, CA 90067
Via email: NAlder@manatt.com

Dear Mr. Adler:

On December 4, 2024, the Puente Hills Habitat Preservation Authority (“Authority”) received your Public Records Act request (“PRAR”), dated December 4, 2024. On December 5, 2024, the Authority responded via email acknowledging receipt of the letter, and asking if the request could narrow down the time frame of documents requested, and/or make the request more specific. In the Authority’s letter to you on December 16, 2024, incorporated herein by reference, the Authority exercised its statutory 14-day extension to provide its initial response to your PRAR pursuant to Gov’t Code Section 7922.535 because the Authority needs to search for and collect the requested records from field facilities or other establishments separate from the Authority Secretary’s Office, consult among multiple departments with a substantial interest in your PRAR, and appropriately examine a voluminous amount of separate and distinct records demanded in your PRAR. Additionally, we received your email dated December 19, 2024 stating that your request is for records dating back to January 1, 2002.

Pursuant to Gov’t Code Section 7922.535, the Authority has determined that the PRAR, in whole or in part, seeks copies of disclosable public records in the possession of the Authority.

Due to the nature of your PRAR, additional time is required for review and production of records in response to your PRAR. The non-exempt, responsive public records may be produced on a rolling basis, and the Authority expects to be able to complete its production on or before January 30, 2025. Exemptions, if any, that are applicable to responsive public records will be indicated in the Authority response letter(s) that accompany any production of records in response to the PRAR.

If you have any questions regarding this matter, please contact me or Program Analyst Marlyn Barajas at (562) 945-9003 or info@habitatauthority.org.

Sincerely,

Andrea Gullo
Executive Director