



Special Districts



SPECIAL DISTRICTS UNDER THE BOARD OF SUPERVISORS

Special Districts are a form of government created by a local community to meet a specific need. Most only provide a single service. Special Districts are distinguished by four common characteristics:

- ◆ Are a form of government;
- ◆ Governed by a board;
- ◆ Provide services and facilities; and
- ◆ Have defined boundaries.

Only those residents who benefit from services provided by a Special District pay for them. Certain types of Special Districts require that the City Council or County Supervisors serve as their governing boards. Nevertheless, Special Districts remain separate local governments.

Included in this budget document is a schedule of Fiscal Year 2014-2015 Budgets for Special Districts governed by the Board of Supervisors, whose funds are maintained in the County Treasury. They are identified by type—County Service Area, Lighting, Lighting and Landscape, and Storm Drain.

County Service Area

A County Service Area (CSA) may be established to provide any one or more of a variety of extended services within a particular area. At the time the CSA is established, the Board of Supervisors specifies the type or types of services proposed to be provided within the area. CSAs in Stanislaus County typically provide drainage control and landscaping. These Districts provide for:

- a) The control of storm water, including waters which arise outside the District and which flow or drain into or through the District;
- b) The protection from damage by storm of private and public property within the District; and
- c) The maintenance of landscaping associated with drainage basins and/or park facilities within the District.

Storm Drain

The Board of Supervisors may create and govern a Storm Drain Maintenance District to do the following work: cleaning, repairing, renewal, replacement, widening or straightening of existing storm drain structures, watercourses or drainage channels, and the installation of adjoining structures when necessary for the adequate functioning of such drainage facilities. The District may also construct additional storm drain channels or structures and maintain the same whenever necessary to provide proper and adequate drainage of the surface water.

Lighting and Landscape

Each Lighting and/or Landscape District funds specific improvements and/or services that include the maintenance and operation of lighting and/or landscape improvements and associated structures located within public right-of-ways and dedicated easements.

FINANCIAL SUMMARY

Special District funds can only be used for the purpose for which they were collected. Districts receive revenue from property taxes and/or special assessments. A District levying a tax rate and receiving ad valorem taxes prior to the passage of Proposition 13 now receives a portion of the 1% levy.

With the passage of Proposition 13, the amount of property taxes received by Districts was restricted. To fund expenses, a direct assessment was authorized by the Board of Supervisors. In addition, in November 1996, California voters approved Proposition 218, which requires that an increase or new assessment can only become effective through a ballot procedure approved by a simple majority.

County Service Areas

There are a total of 19 County Service Areas (CSA). The total budgeted amount for all the CSAs in Fiscal Year 2014-2015 is \$833,795. The budgets are funded by \$682,803 in revenue and \$150,992 in fund balance. As of June 30, 2014, fund balances in all of the CSAs are positive and remain in a positive position through June 30, 2015. Sidewalk repair/replacement in CSA 10 in will continue as funding is identified.

Storm Drain Districts

There are a total of 7 Storm Drain Districts. The total budgeted amount for all Storm Drain Districts in Fiscal Year 2014-2015 is \$739,537. The budgets are funded by \$45,617 in revenue and \$693,920 in fund balance. Due to the type of service provided and the potential for significant expenditures in a severe winter, all available resources are typically budgeted.

Lighting and/or Landscape Districts

The largest number of Districts, 37, is the Lighting and/or Landscape Districts. The total budgeted amount for all Landscape and/or Lighting Districts for Budget Year 2014-2015 is \$576,588. The budgets are funded by \$503,566 in revenue and \$73,022 in fund balance.

Lighting Districts continue to experience loss due to several hit and run collisions with streetlight poles, vandalism and theft. These costs are borne by the lighting district in addition to regular maintenance and operations. This can result in significant fluctuation of needed assessments. In order to smooth out assessments, a contingency reserve has been, or will be, implemented. Department maintenance staff have also implemented measures to reduce instances of vandalism and theft.

North McHenry Lighting District has a negative cash balance of \$15,393 as of June 30, 2014. The assessment for this district is fixed and cannot be increased without property owner approval. A ballot procedure was conducted in Fiscal Year 2010-2011, and an increase was not approved. Therefore, roughly 60% of the lights within the lighting district were turned off. These will remain off until the deficit is recovered. At that time, the funding and expenditures will be evaluated to determine how many of the lights can be re-energized.

Stormwater Quality Control

The threat to stormwater quality comes from the urbanized areas within the County, which the CSAs encompass. The County is mandated by the State Water Resources Control Board, Water Quality Order No. 2013-0001-DWQ to regulate stormwater within these urbanized areas. The Special Districts receive additional services above the General Benefit for the following permit areas: Education and Outreach, Public Involvement and Participation Program, Illicit Discharge Detection and Elimination Program, Post-Construction Stormwater Management Program, Water Quality Monitoring, Program Effectiveness Assessment and Improvement, Total Maximum Daily Loads Compliance Requirements and the Annual Reporting Program.

The fee structure to implement the state requirements has not been determined for Fiscal Year 2014-2015. An estimated annual fee of \$5 per parcel for CSA's, Landscape and Lighting District's (LLD), Landscape Assessment Districts (LAD) and \$1 per parcel for Lighting Districts (LD) is included in this year's budget. Any surplus or shortfall will be adjusted in future calculations.

Budgets—Expenditures and Revenues

◆ County Service Areas

- ◆ The Public Works Department determines estimated expenditures based on projected maintenance for the District.
- ◆ The Public Works Departments determines estimated revenue based on projected direct assessments and property tax receipts.

◆ Landscape and/or Lighting Districts

- ◆ The Public Works Department determines estimated expenditures based on prior year actual expenses and projected maintenance.
- ◆ The Public Works Department determines estimated revenue based on projected direct assessments and property tax receipts.

◆ Storm Drain Districts

- ◆ The Public Works Department determines estimated revenues based on projected direct assessments and property tax receipts and determines estimated District expenditures based on available financing. The District's Advisory Board initiates any necessary maintenance. Payment requests are submitted to the Public Works Department for review and processing.

Stanislaus County
Special Districts Summary
Fiscal Year 2014-2015

District Name	2014-2015 Final Budget			
	Fund Balance June 30, 2014	Revenue	Expenditures	Estimated Fund Balance June 30, 2015
1	2	3	4	5
Lighting & Lighting Maintenance Districts				
Airport Neighborhood Lighting	\$ 29,139	\$ 21,660	\$ 29,900	\$ 20,899
Almond Wood Estates Lighting	\$ 9,259	\$ 10,192	\$ 10,192	\$ 9,259
Beard Industrial Lighting	\$ 9,014	\$ 6,244	\$ 6,244	\$ 9,014
Country Club Lighting Zone A	\$ 5,229	\$ 2,877	\$ 4,581	\$ 3,525
Country Club Lighting Zone B	\$ 1,140	\$ 1,008	\$ 1,008	\$ 1,140
Crowslanding Lighting	\$ 5,992	\$ 2,028	\$ 4,016	\$ 4,004
Denair Lighting	\$ 42,053	\$ 51,092	\$ 56,806	\$ 36,339
Deo Gloria Estates Lighting	\$ 6,636	\$ 5,024	\$ 5,274	\$ 6,386
Empire Lighting	\$ 30,908	\$ 17,696	\$ 31,024	\$ 17,580
Fairview Tract Lighting	\$ 16,883	\$ 6,292	\$ 9,700	\$ 13,475
Gibbs Ranch Lighting	\$ 7,876	\$ 3,220	\$ 3,220	\$ 7,876
Gilbert Road Lighting	\$ 910	\$ 470	\$ 470	\$ 910
Golden State Lighting	\$ 2,607	\$ 3,008	\$ 3,008	\$ 2,607
Hillcrest Estates Lighting	\$ 25,009	\$ 16,136	\$ 16,005	\$ 25,140
Kenwood Park Lightitng	\$ 3,063	\$ 3,283	\$ 3,283	\$ 3,063
Mancini Park Homes Lighting	\$ 8,441	\$ 6,883	\$ 8,139	\$ 7,185
Marshall Avenue Lighting	\$ 3,140	\$ 1,897	\$ 2,747	\$ 2,290
Monterey Park Lighting	\$ 3,687	\$ 2,260	\$ 3,190	\$ 2,757
North McHenry Lighting	\$ (15,393)	\$ 7,001	\$ 3,656	\$ (12,048)
North McHenry #2 Lighting	\$ 1,807	\$ 1,374	\$ 1,851	\$ 1,330
North Oaks Lighting	\$ 5,973	\$ 4,493	\$ 4,493	\$ 5,973
Olympic Tract Lighting	\$ 21,987	\$ 10,602	\$ 16,818	\$ 15,771
Peach Blossom Estates Lighting	\$ 1,469	\$ 1,136	\$ 1,214	\$ 1,391
Richland Tract Lighting	\$ 8,321	\$ 4,526	\$ 7,586	\$ 5,261
Salida Lighting	\$ 147,251	\$ 118,747	\$ 127,651	\$ 138,347
Schwartz-Baize Lighting	\$ 678	\$ 380	\$ 380	\$ 678
Sunset Oaks Lighting	\$ 17,217	\$ 11,006	\$ 17,729	\$ 10,494
Sylvan Village #2 Lighting	\$ 9,373	\$ 4,153	\$ 6,104	\$ 7,422
Tempo Park Lighting	\$ 14,016	\$ 7,424	\$ 10,579	\$ 10,861
Total Lighting & Lighting Mtc Districts	\$ 423,685	\$ 332,109	\$ 396,868	\$ 358,926
Storm Drainage & Maintenance Districts				
Storm Drain #1	\$ 21,785	\$ 745	\$ 21,785	\$ 745
Storm Drain #2	\$ 5,462	\$ 45	\$ 5,462	\$ 45
Storm Drain #3	\$ 1,769	\$ 15	\$ 1,769	\$ 15
Storm Drain #6	\$ 126,106	\$ 3,135	\$ 126,106	\$ 3,135
Storm Drain #8	\$ 552,716	\$ 40,996	\$ 552,716	\$ 40,996
Storm Drain #9	\$ 4,094	\$ 34	\$ 4,094	\$ 34
Storm Drain #10	\$ 27,605	\$ 647	\$ 27,605	\$ 647
Total Storm Drainage & Mtc Districts	\$ 739,537	\$ 45,617	\$ 739,537	\$ 45,617

Stanislaus County
Special Districts Summary
Fiscal Year 2014-2015

District Name	2014-2015 Final Budget			
	Fund Balance June 30, 2014	Revenue	Expenditures	Estimated Fund Balance June 30, 2015
1	2	3	4	5
County Service Area Districts				
County Service Area No. 4	\$ 83,705	\$ 4,299	\$ 10,846	\$ 77,158
County Service Area No. 5	\$ 146,993	\$ 6,499	\$ 11,526	\$ 141,966
County Service Area No. 7	\$ 57,857	\$ 2,000	\$ 4,937	\$ 54,920
County Service Area No. 8	\$ 12,244	\$ 750	\$ 3,937	\$ 9,057
County Service Area No. 9	\$ 46,338	\$ 1,499	\$ 7,376	\$ 40,461
County Service Area No. 10	\$ 375,238	\$ 417,884	\$ 416,145	\$ 376,977
County Service Area No. 11	\$ 6,578	\$ -	\$ 1,530	\$ 5,048
County Service Area No. 12	\$ 23,924	\$ 1,000	\$ 3,329	\$ 21,595
County Service Area No. 16	\$ 70,930	\$ 14,919	\$ 14,919	\$ 70,930
County Service Area No. 18	\$ 18,935	\$ 11,420	\$ 11,420	\$ 18,935
County Service Area No. 19	\$ 197,234	\$ 34,755	\$ 41,255	\$ 190,734
County Service Area No. 20	\$ 9,401	\$ 8,430	\$ 8,175	\$ 9,656
County Service Area No. 21	\$ 86,312	\$ 23,539	\$ 28,539	\$ 81,312
County Service Area No. 22	\$ 33,002	\$ 7,520	\$ 10,520	\$ 30,002
County Service Area No. 23	\$ 76,850	\$ 3,410	\$ 9,410	\$ 70,850
County Service Area No. 24	\$ 38,044	\$ 7,630	\$ 9,450	\$ 36,224
County Service Area No. 25	\$ 16,591	\$ 6,305	\$ 9,455	\$ 13,441
County Service Area No. 26	\$ 546,678	\$ 121,691	\$ 221,773	\$ 446,596
County Service Area No. 27	\$ 4,695	\$ 9,253	\$ 9,253	\$ 4,695
Total County Service Area Districts	\$ 1,851,549	\$ 682,803	\$ 833,795	\$ 1,700,558
Lighting & Landscape Districts				
Bret Hart Landscape & Lighting	\$ 38,979	\$ 54,450	\$ 56,450	\$ 36,979
Bystrom Landscape & Lighting	\$ 23,493	\$ 28,115	\$ 30,615	\$ 20,993
Del Rio Heights Landscape	\$ 2,313	\$ 4,512	\$ 3,975	\$ 2,850
Howard/McCracken Landscape & Lighting	\$ 11,893	\$ 22,185	\$ 21,185	\$ 12,893
Laurel Landscape & Lighting	\$ 10,853	\$ 12,790	\$ 14,790	\$ 8,853
Paradise South Landscape & Lighting	\$ 15,173	\$ 22,405	\$ 22,505	\$ 15,073
Riverdale Landscape & Lighting	\$ 12,552	\$ 12,330	\$ 13,030	\$ 11,852
Riverview Landscape & Lighting	\$ 14,909	\$ 14,670	\$ 17,170	\$ 12,409
Total Lighting & Landscape Districts	\$ 130,165	\$ 171,457	\$ 179,720	\$ 121,902
Total Special Districts	\$ 3,144,936	\$ 1,231,986	\$ 2,149,920	\$ 2,227,003