



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 the 2015-2016 Proposed 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

Proposed Budget

There are a total of 19 County Service Areas (CSA). The total budgeted amount for all the CSAs in Fiscal Year 2015-2016 is \$834,597. This Proposed Budget is funded by \$682,795 in revenue and \$151,802 in fund balance. Fund balances in all of the CSA's are projected to be positive at June 30, 2015 and remain positive through June 30, 2016. Sidewalk repair/replacement in CSA 10 in will continue as funding is identified.

Final Budget

At the time of the Fiscal Year 2015-2016 Adopted Proposed Budget, spending plans were estimated and appropriations and estimated revenues were approved for the dependent special districts governed by the Board of Supervisors to allow them to operate in the fiscal year. Subsequent analysis during the development of the assessment rates and related engineer reports resulted in the requested changes to the Adopted Proposed Budgets for two County Service Areas (CSA).

Special Districts receive revenue from property taxes and/or special assessments. The funds can only be used for the purpose for which they were collected and only those residents who benefit from services provided by a special district pay for them. It is recommended that the budget adjustments be made as shown in the following schedule:

County Service Areas

Fund	District Name	Revenues			Expenditures		
		Adopted Proposed Budget FY 2015 - 2016	Add'l Budget Request	Total Final Budget	Adopted Proposed Budget FY 2015 - 2016	Add'l Budget Request	Total Final Budget
1813	CSA 10-Salida Drainage	417,876	(1)	417,875	416,947	0	416,947
1833	CSA 26-Keyes	121,691	0	121,691	221,773	(84,082)	137,691
Total			(1)			(84,082)	

A decrease of \$84,082 in appropriations is requested in the County Service Area 26 - Keyes, due to the completion of park renovations originally budgeted. The requested changes bring the CSA budgets in line with the previously approved engineer reports.

The total budgeted amount for all the CSAs in Fiscal Year 2015-2016 is \$750,515. This Final Budget is funded by \$682,794 in revenue and \$67,721 in fund balance.

Storm Drain Districts

Proposed Budget

There are a total of 7 Storm Drain Districts. The total budgeted amount for all Storm Drain Districts in Fiscal Year 2015-2016 is \$779,852. This Budget is funded by \$39,644 in revenue and \$740,208 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.

Final Budget

There are no recommended changes in funding to this budget.

Lighting and/or Landscape Districts

Proposed Budget

The largest number of Districts, 37, is the Lighting Districts (LD), Landscape Assessment District (LAD), and/or Landscape Lighting Districts (LLD). The total budgeted amount for all Landscape and/or Lighting Districts for Budget Year 2015-2016 is \$566,710. This Budget is funded by \$512,018 in revenue and \$54,692 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 implemented. Department maintenance staff have also implemented measures to reduce instances of vandalism and theft.

North McHenry Lighting District is anticipated to have a negative cash balance of \$13,629 on June 30, 2015. 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.

Final Budget

There are no recommended changes in funding to this budget.

Stormwater Quality Control

The threat to stormwater quality comes from the urbanized areas within the County, which the CSA's 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 (E.7), Public Involvement and Participation Program (E.8), Illicit Discharge Detection and Elimination Program (E.9), Post-Construction Stormwater Management Program (E.12), Water Quality Monitoring (E.13), Program Effectiveness Assessment and Improvement (E.14), Total Maximum Daily Loads Compliance Requirements (E.15) and the Annual Reporting Program (E.16).

The fee structure to implement the state requirements has not been determined for fiscal year 2015-2016. An estimated annual fee of \$5 per parcel for CSA's, LLD's, LAD's and \$1 per parcel for LD's 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 2015-2016

District Name	2015-2016 Final Budget			
	Fund Balance June 30, 2015	Revenue	Expenditures	Estimated Fund Balance June 30, 2016
1	2	3	4	5
Lighting & Lighting Maintenance Districts				
Airport Neighborhood Lighting	\$ 34,437	\$ 22,904	\$ 29,900	\$ 27,441
Almond Wood Estates Lighting	\$ 12,969	\$ 10,892	\$ 11,142	\$ 12,719
Beard Industrial Lighting	\$ 8,643	\$ 6,244	\$ 6,244	\$ 8,643
Country Club Lighting Zone A	\$ 8,277	\$ 3,129	\$ 4,581	\$ 6,825
Country Club Lighting Zone B	\$ 1,468	\$ 1,046	\$ 1,046	\$ 1,468
Crowslanding Lighting	\$ 8,254	\$ 2,338	\$ 4,091	\$ 6,501
Denair Lighting	\$ 87,138	\$ 51,088	\$ 45,443	\$ 92,783
Deo Gloria Estates Lighting	\$ 9,672	\$ 5,055	\$ 5,274	\$ 9,453
Empire Lighting	\$ 40,766	\$ 19,637	\$ 31,024	\$ 29,379
Fairview Tract Lighting	\$ 22,703	\$ 6,292	\$ 9,825	\$ 19,170
Gibbs Ranch Lighting	\$ 10,434	\$ 3,220	\$ 3,220	\$ 10,434
Gilbert Road Lighting	\$ 1,300	\$ 470	\$ 470	\$ 1,300
Golden State Lighting	\$ 5,688	\$ 3,008	\$ 3,008	\$ 5,688
Hillcrest Estates Lighting	\$ 30,752	\$ 16,135	\$ 16,135	\$ 30,752
Kenwood Park Lightitng	\$ 3,063	\$ 3,383	\$ 3,283	\$ 3,163
Mancini Park Homes Lighting	\$ 4,798	\$ 7,181	\$ 8,139	\$ 3,840
Marshall Avenue Lighting	\$ 4,231	\$ 1,997	\$ 2,747	\$ 3,481
Monterey Park Lighting	\$ 5,713	\$ 2,334	\$ 3,190	\$ 4,857
North McHenry Lighting	\$ (13,629)	\$ 7,031	\$ 3,656	\$ (10,254)
North McHenry #2 Lighting	\$ 2,172	\$ 1,381	\$ 1,851	\$ 1,702
North Oaks Lighting	\$ 7,989	\$ 4,493	\$ 4,493	\$ 7,989
Olympic Tract Lighting	\$ 25,754	\$ 11,884	\$ 16,818	\$ 20,820
Peach Blossom Estates Lighting	\$ 2,321	\$ 1,164	\$ 1,214	\$ 2,271
Richland Tract Lighting	\$ 10,390	\$ 4,895	\$ 7,586	\$ 7,699
Salida Lighting	\$ 170,877	\$ 118,747	\$ 127,651	\$ 161,973
Schwartz-Baize Lighting	\$ 886	\$ 380	\$ 380	\$ 886
Sunset Oaks Lighting	\$ 23,353	\$ 11,839	\$ 17,729	\$ 17,463
Sylvan Village #2 Lighting	\$ 13,126	\$ 4,153	\$ 6,104	\$ 11,175
Tempo Park Lighting	\$ 12,753	\$ 8,074	\$ 10,579	\$ 10,248
Total Lighting & Lighting Mtc Districts	\$ 556,298	\$ 340,394	\$ 386,823	\$ 509,869
Storm Drainage & Maintenance Districts				
Storm Drain #1	\$ 22,371	\$ 560	\$ 22,371	\$ 560
Storm Drain #2	\$ 4,727	\$ 23	\$ 4,727	\$ 23
Storm Drain #3	\$ 1,776	\$ 7	\$ 1,776	\$ 7
Storm Drain #6	\$ 128,422	\$ 2,236	\$ 128,422	\$ 2,236
Storm Drain #8	\$ 590,367	\$ 36,342	\$ 590,367	\$ 36,342
Storm Drain #9	\$ 4,111	\$ 17	\$ 4,111	\$ 17
Storm Drain #10	\$ 28,078	\$ 459	\$ 28,078	\$ 459
Total Storm Drainage & Mtc Districts	\$ 779,852	\$ 39,644	\$ 779,852	\$ 39,644

Stanislaus County
Special Districts Summary
Fiscal Year 2015-2016

District Name	2015-2016 Final Budget			
	Fund Balance June 30, 2015	Revenue	Expenditures	Estimated Fund Balance June 30, 2016
1	2	3	4	5
County Service Area Districts				
County Service Area No. 4	\$ 85,242	\$ 4,299	\$ 10,846	\$ 78,695
County Service Area No. 5	\$ 149,230	\$ 6,499	\$ 11,526	\$ 144,203
County Service Area No. 7	\$ 58,060	\$ 2,000	\$ 4,937	\$ 55,123
County Service Area No. 8	\$ 12,241	\$ 750	\$ 3,937	\$ 9,054
County Service Area No. 9	\$ 45,111	\$ 1,499	\$ 7,376	\$ 39,234
County Service Area No. 10	\$ 498,331	\$ 417,875	\$ 416,947	\$ 499,259
County Service Area No. 11	\$ 6,543	\$ -	\$ 1,530	\$ 5,013
County Service Area No. 12	\$ 23,595	\$ 1,000	\$ 3,329	\$ 21,266
County Service Area No. 16	\$ 77,432	\$ 14,919	\$ 14,919	\$ 77,432
County Service Area No. 18	\$ 23,815	\$ 11,420	\$ 11,420	\$ 23,815
County Service Area No. 19	\$ 198,222	\$ 34,755	\$ 41,255	\$ 191,722
County Service Area No. 20	\$ 10,880	\$ 8,430	\$ 8,175	\$ 11,135
County Service Area No. 21	\$ 97,022	\$ 23,539	\$ 28,539	\$ 92,022
County Service Area No. 22	\$ 33,561	\$ 7,520	\$ 10,520	\$ 30,561
County Service Area No. 23	\$ 75,576	\$ 3,410	\$ 9,410	\$ 69,576
County Service Area No. 24	\$ 40,195	\$ 7,630	\$ 9,450	\$ 38,375
County Service Area No. 25	\$ 18,423	\$ 6,305	\$ 9,455	\$ 15,273
County Service Area No. 26	\$ 443,661	\$ 121,691	\$ 137,691	\$ 427,661
County Service Area No. 27	\$ 13,522	\$ 9,253	\$ 9,253	\$ 13,522
Total County Service Area Districts	\$ 1,910,662	\$ 682,794	\$ 750,515	\$ 1,842,941
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	\$ 22,352	\$ 21,352	\$ 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	\$ 171,624	\$ 179,887	\$ 121,902
Total Special Districts	\$ 3,376,977	\$ 1,234,456	\$ 2,097,077	\$ 2,514,356