



# Special Districts



## SPECIAL DISTRICTS UNDER THE BOARD OF SUPERVISORS

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Special Districts are a form of government created by a local community to meet a specific and special 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 the enhanced 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 2011-2012 Adopted Final Budget 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 and Landscape, Lighting and Lighting Maintenance, 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 designated 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.

### **Lighting and Landscape**

Each Lighting and 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.

### **Lighting and Lighting Maintenance**

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

### **Storm Drain**

The Board of Supervisors may create and govern a Storm Drain 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 and maintain additional

storm drain channels or structures whenever necessary to provide proper and adequate drainage of the surface water.

## **FINANCIAL SUMMARY**

Special District funds can only be used for the purpose for which they were collected and are services above and beyond what is provided by County government as a general benefit. 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 2011-2012 is \$805,159. The Proposed Budget is funded by \$722,031 in revenue and \$83,128 in fund balance.

CSA 24-Hideaway Terrace is projected to have a negative cash balance of \$3,485 as of June 30, 2012. This is the result of the existing housing crisis which resulted in an increase in unpaid property taxes and corresponding assessments. While these assessments will eventually be received, either by the property owner bringing payments current, or through the sale of the property, the immediate impact is a temporary shortfall in CSA funding. When the defaulted payments are received, the CSA will receive not only the assessed amount, but also related penalties and interests. On August 11, 2009, the Board of Supervisors approved, pursuant to Government Code section 25214.5, a revolving fund in the amount of \$50,000 to be used during such periods. It is anticipated that outstanding revenue from CSA 24 will be received within the next two years, bringing the cash balance positive.

### **Final Budget**

At the time of the Fiscal Year 2011-2012 Adopted Proposed Budget, spending plans were estimated and appropriations 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 recommended changes to the approved Proposed Budgets for 6 County Service Areas (CSA). Those listed below only reflect the Districts that require an adjustment at Final Budget. The recommended changes bring the budgets in line with the approved engineer reports.

It is recommended that budget adjustments be made as shown in the following schedule.

**County Service Areas**

Fund	District Name	Revenue			Expenditures		
		Adopted Proposed Budget	Add'l Budget Request	Total Final Budget	Adopted Proposed Budget	Add'l Budget Request	Total Final Budget
		FY 2011-2012			FY 2011-2012		
1816	CSA 10 Admin	\$ 7,547	\$ -	\$ 7,547	\$ 5,000	\$ -	\$ 5,000
1814	CSA 10 Salida Parks	252,289	2,413	254,702	250,000	-	250,000
1813	CSA 10 Salida PW	154,126	1,500	155,626	143,192	1,500	144,692
1825	CSA 18 Atlas Park	9,921	500	10,421	12,671	-	12,671
1828	CSA 21 Riopel	17,479	8,000	25,479	27,979	-	27,979
1829	CSA 22 Old School N	9,143	-	9,143	11,083	(339)	10,744
1832	CSA 25 Suncrest II	9,673	1,214	10,887	11,423	(953)	10,470
1833	CSA 26 Keyes	160,888	(37,581)	123,307	213,428	(6,039)	207,389
	<b>Total</b>		\$ (23,954)			\$ (5,831)	

Decreases of \$23,954 in revenue and \$5,831 in expenditures are recommended in the County Service Areas. The recommended changes bring the CSA budgets in line with the previously approved engineer reports. Changes are minimal with the most significant being a reduction in anticipated revenue in CSA 26 Keyes. There is sufficient fund balance in CSA 26 to offset a portion of the existing appropriations, thereby reducing the need for nearly \$38,000 in revenue (assessments).

**Lighting and Landscape Districts**

**Proposed Budget**

There are a total of 9 Lighting and Landscape Districts (including Del Rio which is solely a Landscape Assessment District with no lighting). The total budgeted amount for all Lighting and Landscape Districts for Fiscal Year 2011-2012 is \$172,969. The Proposed Budget is funded by \$183,339 in revenue and with an expected \$10,370 contribution to fund balance at year end.

Lighting and Landscape Districts continue to experience loss due to vandalism and theft. These costs are borne by the Districts 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. Maintenance staff have also implemented measures to reduce instances of vandalism and theft.

**Final Budget**

At the time of the Fiscal Year 2011-2012 Adopted Proposed Budget, spending plans were estimated and appropriations 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 recommended changes to the approved Proposed Budgets for 8 Lighting and Landscape Districts. Those listed in the subsequent table only reflect the Districts that require an adjustment at Final Budget. The recommended changes bring the budgets in line with the approved engineer reports.

It is recommended that budget adjustments be made as shown in the following schedules.

**Lighting and Landscape Districts**

Fund	District Name	Revenue			Expenditures		
		Adopted Proposed Budget	Add'l Budget Request	Total Final Budget	Adopted Proposed Budget	Add'l Budget Request	Total Final Budget
		FY 2011-2012			FY 2011-2012		
1882	Bret Hart LLD	\$ 53,000	\$ (1,896)	\$ 51,104	\$ 50,500	\$ (1,900)	\$ 48,600
1883	Bystrum LLD	26,056	(911)	25,145	22,600	1,600	24,200
1880	Howard McCracken	21,700	342	22,042	20,500	-	20,500
1881	Laurel LLD	12,900	(550)	12,350	12,600	(250)	12,350
1884	Paradise South	19,100	452	19,552	17,905	-	17,905
1877	Riverdale	11,871	1,002	12,873	11,000	-	11,000
1879	Riverview	13,600	(100)	13,500	13,500	-	13,500
1878	Shackelford	20,600	3,882	24,482	20,600	-	20,600
	<b>Total</b>		\$ 2,221			\$ (550)	

Minor adjustments of an increase in revenue of \$2,221 and a decrease in expenditures of \$550 are recommended for the Lighting and Landscape Districts. A review of the budgets was completed while compiling the engineer reports during which the above minor adjustments were identified. Utility costs are projected to be lower than originally anticipated in two of the Districts and higher in one District.

**Lighting and Lighting Maintenance Districts**

**Proposed Budget**

The largest number of Districts, 28, is the Lighting and Lighting Maintenance Districts. The total budgeted amount for all Lighting and Lighting Maintenance Districts for Fiscal Year 2011-2012 is \$283,631. The Proposed Budget is funded by \$206,874 in revenue and \$76,757 in fund balance.

Like other Districts, Lighting and Lighting Maintenance Districts also continue to experience loss due to vandalism and theft. These costs are borne by the Districts 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. Maintenance staff have also implemented measures to reduce instances of vandalism and theft.

The Airport Neighborhood Lighting District requested additional lighting in alleyways in the prior fiscal year. A ballot procedure took place, and subsequently was approved, and those lights will be in place for Fiscal Year 2011-2012. The submitted budget includes funding for the operation and maintenance of those additional lights.

North McHenry Lighting District is anticipated to have a negative cash balance of \$7,556 on June 30, 2012. 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 North McHenry Lighting District were turned off. These lights will remain off until the deficit is recovered. At that time, the funding and expenditures will be re-evaluated to determine how many of the lights can be re-energized. The projected time period to bring the cash balance positive is five years.

**Final Budget**

At the time of the Fiscal Year 2011-2012 Adopted Proposed Budget, spending plans were estimated and appropriations 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 recommended changes to the approved Proposed Budgets for all 28 Lighting and Lighting Maintenance Districts. Those listed in the subsequent

table only reflect the Districts that require an adjustment at Final Budget. The recommended changes bring the budgets in line with the approved engineer reports.

It is recommended that budget adjustments be made as shown in the following schedules.

**Lighting and Lighting Maintenance Districts**

Fund	District Name	Revenue			Expenditures		
		Adopted Proposed Budget	Add'l Budget Request	Total Final Budget	Adopted Proposed Budget	Add'l Budget Request	Total Final Budget
		FY 2011-2012	Request	Budget	FY 2011-2012	Request	Budget
1850	Airport Neighborhood	\$ 30,085	\$ -	\$ 30,085	\$ 23,170	\$ 34	\$ 23,204
1851	Almond Wood	6,974	2,000	8,974	8,066	-	8,066
1970	Beard Industrial	-	17,793	17,793	4,787	10,000	14,787
1852	Country Club A	1,840	1,000	2,840	2,375	-	2,375
1853	Country Club B	1,090	-	1,090	1,369	(523)	846
1854	Crows Landing	1,453	676	2,129	2,555	-	2,555
1856	Denair	10,538	40,366	50,904	29,271	19,372	48,643
1855	Deo Gloria	2,133	1,501	3,634	3,320	-	3,320
1857	Empire	16,623	10,701	27,324	23,262	2,555	25,817
1858	Fairview Tract	6,306	1,000	7,306	7,127	-	7,127
1860	Gibbs	934	1,574	2,508	2,067	-	2,067
1859	Gilbert Rd.	151	360	511	429	(75)	354
1861	Golden State	4,478	(3,224)	1,254	1,076	51	1,127
1862	Hillcrest	4,544	2,551	7,095	10,836	(273)	10,563
1863	Mancini	3,616	1,710	5,326	5,939	(450)	5,489
1972	Marshall	1,063	459	1,522	984	928	1,912
1864	Monterey Park	1,717	661	2,378	2,271	444	2,715
1865	N. HcHenry	6,971	1,719	8,690	4,080	(643)	3,437
1971	N. McHenry 2	1,116	183	1,299	1,044	-	1,044
1866	North Oaks	2,390	1,699	4,089	3,335	(432)	2,903
1867	Olympic Tract	8,183	6,815	14,998	11,607	3,145	14,752
1869	Peach Blossom	297	701	998	685	200	885
1871	Richland Tract	5,554	1,288	6,842	5,509	502	6,011
1872	Salida	64,373	45,304	109,677	103,597	5,980	109,577
1876	Schwartz-Baize	443	(170)	273	298	(100)	198
1873	Sunset Oaks	11,502	1,000	12,502	11,534	-	11,534
1874	Sylvan Village 2	5,836	(740)	5,096	5,670	(2,155)	3,515
1875	Tempo Park	6,664	2,134	8,798	7,368	(710)	6,658
	<b>Total</b>		<b>\$ 139,061</b>			<b>\$ 37,850</b>	

Lighting and Lighting Maintenance District revenue is recommended to increase by \$139,061 and expenditures by \$37,850. The increase in revenue is the result of increased assessments from those originally projected. Reasons for the increased assessments are threefold: lower than projected fund balance available to offset expenditures, insufficient fund balance for the 6-month dry period funding, and increased anticipated expenditures.

Routine maintenance for these Districts generally includes replacement or repair of burned out bulbs and ballasts. However, recent years have seen an increase in vandalism (wire theft) which resulted in a higher average annual maintenance cost. Department of Public Works staff has taken steps to alleviate theft. As a result, some adjustments are being made lowering maintenance budgets.

The majority of the increases identified are due to a review of utility costs. Prior year expenditure reports indicated that the original amount submitted was insufficient; therefore increases are being recommended for seven of the Districts. A large increase is recommended in two of the Districts to facilitate a repayment to the Department of Public Works for previous work performed within the District that was to

be refunded annually over a period of years. An amount of \$19,372 is recommended in the Denair Lighting District for year 3 of a 5 year repayment for the capital cost of the addition of five lights. An amount of \$10,000 is recommended in the Beard Industrial Lighting District for year one of a two year reimbursement to the Department of Public Works for work performed to replace lighting standards that were vandalized.

### **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 2011-2012 is \$570,073. The Proposed Budget is funded by \$58,492 in revenue and \$511,581 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.

### **Budgets—Revenue and Expenditures**

- ◆ **County Service Areas**
  - ◆ The Public Works Department determines estimated expenditures based on projected maintenance for the District.
  - ◆ The Public Works Department determines estimated revenue based on projected direct assessments and property tax receipts.
  
- ◆ **Lighting and Landscape 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.
  
- ◆ **Lighting and Lighting Maintenance 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.

County of Stanislaus  
Special Districts Summary  
Fiscal Year 2011-2012

District Name	2011-2012 Final Budget			Estimated Fund Balance June 30, 2012
	Fund Balance June 30, 2011	Revenue	Expenditures	
<b>County Service Area Districts</b>				
County Service Area No. 4	\$ 87,267	\$ 4,300	\$ 10,161	\$ 81,406
County Service Area No. 5	\$ 141,120	\$ 6,499	\$ 10,476	\$ 137,143
County Service Area No. 7	\$ 58,139	\$ 2,000	\$ 4,898	\$ 55,241
County Service Area No. 8	\$ 17,122	\$ 750	\$ 3,817	\$ 14,055
County Service Area No. 9	\$ 54,921	\$ 1,499	\$ 7,006	\$ 49,414
County Service Area No. 10	\$ 214,524	\$ 417,875	\$ 399,692	\$ 232,707
County Service Area No. 11	\$ 8,475	\$ -	\$ 3,000	\$ 5,475
County Service Area No. 12	\$ 27,445	\$ 1,000	\$ 2,765	\$ 25,680
County Service Area No. 16	\$ 45,343	\$ 17,186	\$ 15,029	\$ 47,500
County Service Area No. 18	\$ 4,376	\$ 10,421	\$ 12,671	\$ 2,126
County Service Area No. 19	\$ 148,649	\$ 39,123	\$ 40,623	\$ 147,149
County Service Area No. 20	\$ 4,595	\$ 6,162	\$ 6,162	\$ 4,595
County Service Area No. 21	\$ 48,578	\$ 25,479	\$ 27,979	\$ 46,078
County Service Area No. 22	\$ 23,341	\$ 9,143	\$ 10,744	\$ 21,740
County Service Area No. 23	\$ 80,980	\$ 4,602	\$ 8,602	\$ 76,980
County Service Area No. 24	\$ 809	\$ 9,408	\$ 9,408	\$ 809
County Service Area No. 25	\$ 4,533	\$ 10,887	\$ 10,470	\$ 4,950
County Service Area No. 26	\$ 478,264	\$ 123,307	\$ 207,389	\$ 394,182
County Service Area No. 27	\$ -	\$ 8,436	\$ 8,436	\$ -
<b>Total County Service Area Districts</b>	<b>\$ 1,448,481</b>	<b>\$ 698,077</b>	<b>\$ 799,328</b>	<b>\$ 1,347,230</b>
<b>Landscape &amp; Lighting Districts</b>				
Bret Hart Landscape & Lighting	\$ 26,737	\$ 51,104	\$ 48,600	\$ 29,241
Bystrom Landscape & Lighting	\$ 19,415	\$ 25,145	\$ 24,200	\$ 20,360
Del Rio Heights Landscape	\$ (3,751)	\$ 4,512	\$ 3,764	\$ (3,003)
Howard/McCracken Landscape & Lighting	\$ 9,238	\$ 22,042	\$ 20,500	\$ 10,780
Laurel Landscape & Lighting	\$ 9,492	\$ 12,350	\$ 12,350	\$ 9,492
Paradise South Landscape & Lighting	\$ 9,745	\$ 19,552	\$ 17,905	\$ 11,392
Riverdale Landscape & Lighting	\$ 4,623	\$ 12,873	\$ 11,000	\$ 6,496
Riverview Landscape & Lighting	\$ 11,312	\$ 13,500	\$ 13,500	\$ 11,312
Shackelford Landscape & Lighting	\$ 8,429	\$ 24,482	\$ 20,600	\$ 12,311
<b>Total Landscape &amp; Lighting Districts</b>	<b>\$ 95,240</b>	<b>\$ 185,560</b>	<b>\$ 172,419</b>	<b>\$ 108,381</b>

County of Stanislaus  
Special Districts Summary  
Fiscal Year 2011-2012

District Name	2011-2012 Final Budget			Estimated Fund Balance June 30, 2012
	Fund Balance June 30, 2011	Revenue	Expenditures	
<b>Lighting &amp; Lighting Maintenance Districts</b>				
Airport Neighborhood Lighting	\$ 7,636	\$ 30,085	\$ 23,204	\$ 14,517
Almond Wood Estates Lighting	\$ 4,885	\$ 8,974	\$ 8,066	\$ 5,793
Beard Industrial Lighting	\$ (1,394)	\$ 17,793	\$ 14,787	\$ 1,612
Country Club Lighting Zone A	\$ 1,895	\$ 2,840	\$ 2,375	\$ 2,360
Country Club Lighting Zone B	\$ 318	\$ 1,090	\$ 846	\$ 562
Crowslanding Lighting	\$ 2,929	\$ 2,129	\$ 2,555	\$ 2,503
Denair Lighting	\$ 19,786	\$ 50,904	\$ 48,643	\$ 22,047
Deo Gloria Estates Lighting	\$ 2,721	\$ 3,634	\$ 3,320	\$ 3,035
Empire Lighting	\$ 14,616	\$ 27,324	\$ 25,817	\$ 16,123
Fairview Tract Lighting	\$ 4,227	\$ 7,306	\$ 7,127	\$ 4,406
Gibbs Ranch Lighting	\$ 1,598	\$ 2,508	\$ 2,067	\$ 2,039
Gilbert Road Lighting	\$ 56	\$ 511	\$ 354	\$ 213
Golden State Lighting	\$ 937	\$ 1,254	\$ 1,127	\$ 1,064
Hillcrest Estates Lighting	\$ 10,932	\$ 7,095	\$ 10,563	\$ 7,464
Mancini Park Homes Lighting	\$ 4,867	\$ 5,326	\$ 5,489	\$ 4,704
Marshall Avenue Lighting	\$ 1,272	\$ 1,522	\$ 1,912	\$ 882
Monterey Park Lighting	\$ 1,910	\$ 2,378	\$ 2,715	\$ 1,573
North McHenry Lighting	\$ (27,732)	\$ 8,690	\$ 3,437	\$ (22,479)
North McHenry #2 Lighting	\$ 260	\$ 1,299	\$ 1,044	\$ 515
North Oaks Lighting	\$ 644	\$ 4,089	\$ 2,903	\$ 1,830
Olympic Tract Lighting	\$ 7,978	\$ 14,998	\$ 14,752	\$ 8,224
Peach Blossom Estates Lighting	\$ 325	\$ 998	\$ 885	\$ 438
Richland Tract Lighting	\$ 2,493	\$ 6,842	\$ 6,011	\$ 3,324
Salida Lighting	\$ 58,744	\$ 109,677	\$ 109,577	\$ 58,844
Schwartz-Baize Lighting	\$ 86	\$ 273	\$ 198	\$ 161
Sunset Oaks Lighting	\$ 6,809	\$ 12,502	\$ 11,534	\$ 7,777
Sylvan Village #2 Lighting	\$ 426	\$ 5,096	\$ 3,515	\$ 2,007
Tempo Park Lighting	\$ 1,774	\$ 8,798	\$ 6,658	\$ 3,914
<b>Total Lighting &amp; Lighting Maintenance Districts</b>	<b>\$ 130,998</b>	<b>\$ 345,935</b>	<b>\$ 321,481</b>	<b>\$ 155,452</b>
<b>Storm Drainage &amp; Maintenance Districts</b>				
Storm Drain #1	\$ 19,211	\$ 1,072	\$ 18,665	\$ 1,618
Storm Drain #2	\$ 5,357	\$ 125	\$ 5,275	\$ 207
Storm Drain #3	\$ 1,740	\$ 45	\$ 1,714	\$ 71
Storm Drain #6	\$ 118,016	\$ 4,361	\$ 115,285	\$ 7,092
Storm Drain #8	\$ 422,537	\$ 51,975	\$ 400,220	\$ 74,292
Storm Drain #9	\$ 4,018	\$ 30	\$ 3,957	\$ 91
Storm Drain #10	\$ 25,538	\$ 884	\$ 24,957	\$ 1,465

County of Stanislaus  
Special Districts Summary  
Fiscal Year 2011-2012

District Name	2011-2012 Final Budget			Estimated Fund Balance June 30, 2012
	Fund Balance June 30, 2011	Revenue	Expenditures	
Total Storm Drainage & Maintenance Districts	\$ 596,417	\$ 58,492	\$ 570,073	\$ 84,836
Total Special Districts and Other Agencies	\$ 2,271,136	\$ 1,288,064	\$ 1,863,301	\$ 1,695,899