

Madera ID Canal

Diversion Structure For Flood Water Capture

Proposed Flood Control Basin

MID Turnout For Surface Water Import

Madera Ranchos South Drainage

0 500 1,000 Feet



EST. 1968  
**PROVOST & PRITCHARD**  
 CONSULTING GROUP  
 An Employee Owned Company  
 286 W. Cromwell Ave.  
 Fresno, CA 93711-6162  
 (559) 449-2700

**Legend**

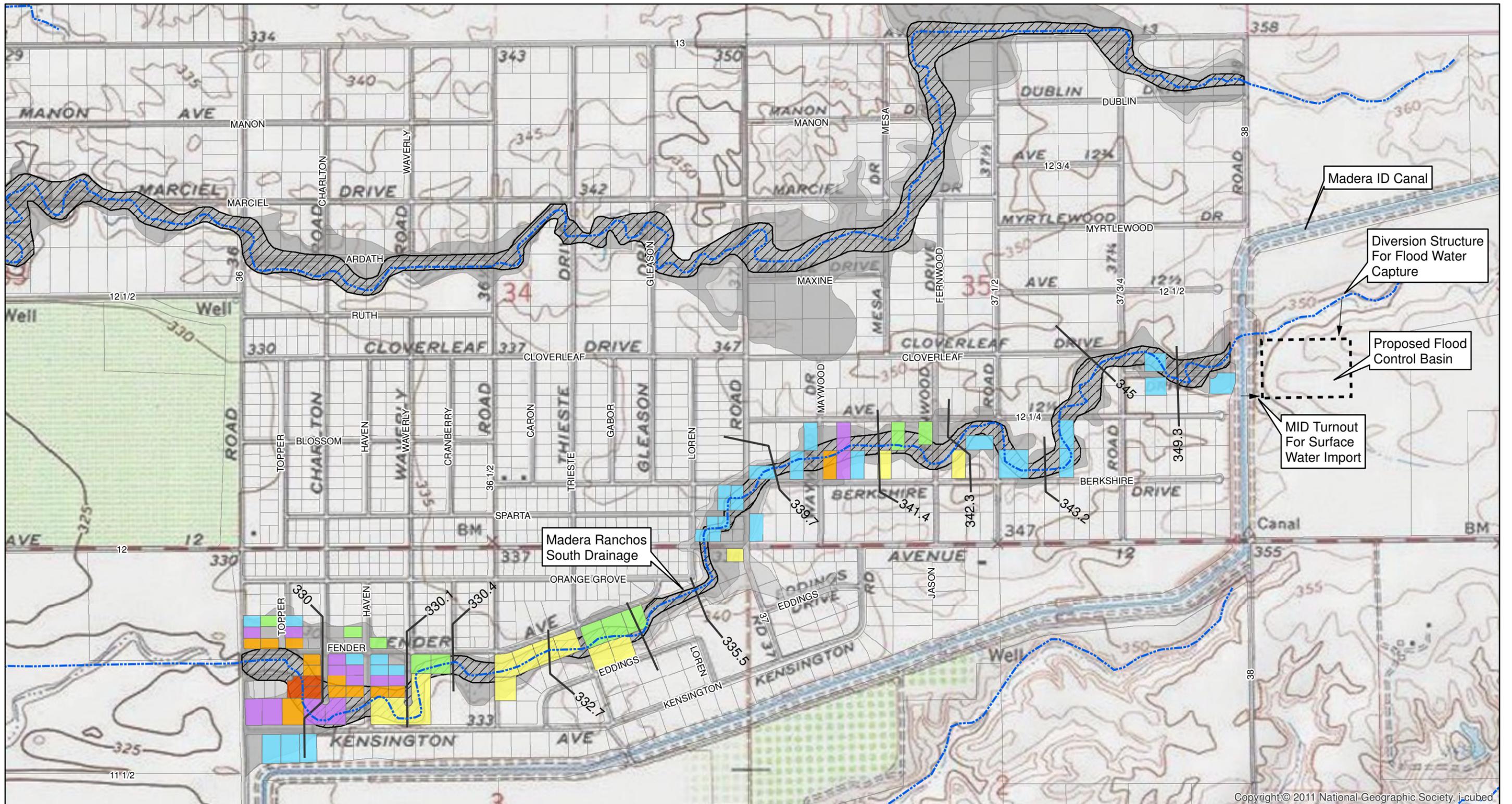
- Parcel - Structure in Floodway (21 parcels)
- Parcel - Structure in 500-yr Flood Zone (13 parcels)
- Parcel - Structure in 100-yr Flood Zone (59 parcels)
- Parcel - Flood Certificate (25 parcels)
- Other Parcels

- FEMA DFIRM Flood Zones (Sept. 2008)**  
 Map Panels 06039C1195E & 06039C1215E
- 500-yr Flood Zone (0.2% annual chance of flood)
  - 100-yr Flood Zone (base flood elevations determined)
  - FEMA Designated Floodway
  - FEMA Designated Flow Line

**Project D**

Brockman Flood Control Basin  
 Madera Ranchos South:  
 100-Yr Flood Plain

ATTACHMENT 8.4



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0 500 1,000 Feet

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**Legend**

<b>Average Flood Depth Above Ground Level</b>	<b>FEMA DFIRM Flood Zones (Sept. 2008)</b> Map Panels 06039C1195E & 06039C1215E
0.5 ft +/- (12 Homes)	500-yr Flood Zone (0.2% annual chance of flood)
1.0 ft +/- (10 Homes)	100-yr Flood Zone (base flood elevations determined)
2.0 ft +/- (29 Homes)	FEMA Designated Floodway
3.0 ft +/- (14 Homes)	FEMA Designated Flow Line
4.0 ft +/- (12 Homes)	FEMA Cross Section
5.0 ft +/- (3 Homes)	

**Project D**  
Brockman Flood Control Basin  
Madera Ranchos South:  
100-Yr Flood Plain  
ATTACHMENT 8.4



## Summary of Cost-Benefit Analysis

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Project Name:

**Project D - Brockman Flood Control Basin**

Description

Flood Control Basin adjacent to the Madera Ranchos South drainage Channel. To capture flow and reduce peak flow rate over 24 hrs during major storm events.

Proposed project capital cost:

\$ 1,014,990

[Note: construction costs which are assumed to occur in one year.]

Change in annual O&M costs:

\$ -

[Note: the change in annual O&M costs compared to without project condition]

PV of future O&M costs:

\$ -

(at 6% discount rate over 50 years)

PV of future costs

\$ 1,014,990

[Note: the sum of capital costs plus the PV of O&M costs.]

### Benefits

	Actual	Potential	
EAD without project	\$ 136,263	\$ 144,632	[Note: for stormwater projects use "Potential" damage which ignores structure
EAD with project	\$ 7,927	\$ 8,198	
Annual Benefit:	\$ 128,337	\$ 136,434	
PV of Future Benefits:	\$ 2,022,823	\$ 2,150,455	(at 6% discount rate over 50 years)

### Cost-Benefit Analysis

	Actual	Potential	
Net Present Value (NPV)	\$ 1,007,833	\$ 1,135,465	(at 6% discount rate over 50 years)
Benefit:Cost Ratio	1.993	2.119	

NPV Sensitivity to Discount Rate:

	Actual	Potential
4%	\$ 1,741,959	\$ 1,915,912
5%	\$ 1,327,912	\$ 1,475,741
6%	\$ 1,007,833	\$ 1,135,465
7%	\$ 756,150	\$ 867,902
8%	\$ 555,013	\$ 654,074

## **Model Assumptions**

### **Residential**

#### **Foundation heights**

<b>Structure Category</b>	<b>Foundation Height (ft)</b>
Rural - Res: Homesteads	1.5
Rural - Other: Barns, sheds	0
Urban Res: Single story (no base)	1.1
Urban Res: Two plus story (no base)	1.1
Mobile home	2.0
Commercial: Low	1
Commercial: Medium	1
Commercial: High	1
Industrial: Low	0.5
Industrial: Medium	0.5
Industrial: High	0.5

#### **Estimate Replacement Value (assumed proxy for depreciated value)**

<b>Structure Category</b>	<b>Unit Cost \$/ft<sup>2</sup> (2)</b>	<b>Average Size ft<sup>2</sup> (1)</b>	<b>Constructio n Cost</b>
Rural - Res: Homesteads	159	1900	302100
Rural - Other: Barns, sheds	98	4000	392000
Urban Res: Single story (no base)	159	1900	302100
Urban Res: Two plus story (no base)	155	2200	341000
Mobile home (3)	98	1180	115640
Commercial: Low	120		0
Commercial: Medium	142		0
Commercial: High	207		0
Industrial: Low	120		0
Industrial: Medium	142		0
Industrial: High	207		0

**1. Residential Square Footage Source: Sacramento County Tax Assessor Unit Cost and Commercial/Industrial/Public Square Footage Assumptions Source: Saylor Publications, Inc, 2007 Current Construction Costs**

**2. Replacement unit cost per square foot reflects average costs in the San Francisco area.**

**3. According to FEMA guidance, replacement costs per square foot for mobile homes and barns and outbuildings are similar.**

### **Other**

External damages garden/outdoor areas \$/building	\$	5,000
Cleanup \$/building	\$	4,000
Number of residents per residential property		2.6

### **Commercial / Industrial Buildings**

Clean-up costs as a percentage of direct structural damages		30%
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### **Calculation of Other Direct Damages**

Percentage of residential direct damages applied as indirect:		25%
Percentage of comm/ind. direct damages applied as indirect:		25%
<b>HEC-FIA only:</b> Percentage all building direct damages applied as indirect		25%
Percentage of roads direct damages applied as indirect:		25%

### **NPV Calculation**

Discount Rate		6%
Time Horizon		50 years

### **Roads**

Cost per mile of highway road inundated	\$	250,000
Cost per mile of major road inundated	\$	100,000
Cost per mile of minor road inundated	\$	30,000
Cost per mile of unsealed road inundated	\$	10,000

**Calculation of Without Project EAD**

	Event 1	Event 2	Event 3	Event 4	Event 5	Event 6	Y Intercept
Average Recurrence Interval (ARI)	10	50	100	500	0	0	
AEP	0.100	0.020	0.010	0.002	#DIV/0!	#DIV/0!	0
Actual Damage to Residential Buildings (\$)	\$ -	\$ 1,020,712	\$ 3,888,425	\$ 4,680,437	\$ -	\$ -	
Potential Damage to Residential Buildings (\$)	\$ -	\$ 1,093,034	\$ 4,163,940	\$ 4,840,580	\$ -	\$ -	
Actual Damage to Commercial/Industrial Buildings (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Potential Damage to Commercial/Industrial Buildings (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Damage to Agriculture (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Damage to Roads (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Actual Indirect Costs	\$ -	\$ 255,178	\$ 972,106	\$ 1,170,109	\$ -	\$ -	
Potential Indirect Costs	\$ -	\$ 273,259	\$ 1,040,985	\$ 1,210,145	\$ -	\$ -	
Special Cases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Actual Damages	\$ -	\$ 1,275,889	\$ 4,860,531	\$ 5,850,546	\$ -	\$ -	\$ 5,850,546
Total Potential Damages	\$ -	\$ 1,366,293	\$ 5,204,925	\$ 6,050,725	\$ -	\$ -	\$ 6,050,725
EAD (Actual)	\$ 136,263						
EAD (Potential)	\$ 144,632						

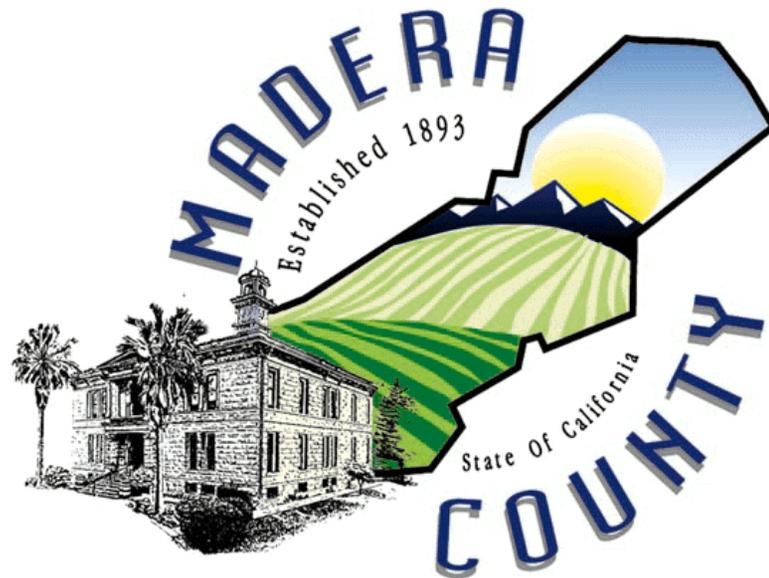
**Calculation of With Project EAD**

	Event 1	Event 2	Event 3	Event 4	Event 5	Event 6	
Average Recurrence Interval (ARI)	10	50	100	500	0	0	
AEP	0.100	0.020	0.010	0.002	#DIV/0!	#DIV/0!	0
Actual Damage to Residential Buildings (\$)	\$ -	\$ -	\$ -	\$ 1,056,873	\$ -	\$ -	
Potential Damage to Residential Buildings (\$)	\$ -	\$ -	\$ -	\$ 1,093,034	\$ -	\$ -	
Actual Damage to Commercial/Industrial Buildings (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Potential Damage to Commercial/Industrial Buildings (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Damage to Agriculture (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Damage to Roads (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Actual Indirect Costs	\$ -	\$ -	\$ -	\$ 264,218	\$ -	\$ -	
Potential Indirect Costs	\$ -	\$ -	\$ -	\$ 273,259	\$ -	\$ -	
Special Cases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Actual Damages	\$ -	\$ -	\$ -	\$ 1,321,091	\$ -	\$ -	\$ 1,321,091
Total Potential Damages	\$ -	\$ -	\$ -	\$ 1,366,293	\$ -	\$ -	\$ 1,366,293

EAD (Actual)	\$ 7,927
EAD (Potential)	\$ 8,198

# RECOMMENDED PROPOSED BUDGET FOR SPECIAL DISTRICTS

FOR THE  
FISCAL YEAR ENDING JUNE 30, 2013



COMPILED BY RESOURCE MANAGEMENT AGENCY DEPARTMENT

DEPARTMENT OF ENGINEERING



# RESOURCE MANAGEMENT AGENCY

## DEPARTMENT OF ENGINEERING

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Kheng.vang@madera-county.ca.gov

KEN VANG PE, COUNTY ENGINEER

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**DATE:** August 20, 2012

**TO:** Board of Supervisors

**FROM:** Ken Vang P.E., County Engineer *Ken V*

**SUBJECT:** Fiscal Year 2012-13 Special Districts Budgets

Attached to this memo are the 2012-13 Budgets for Special Districts as prepared by the Department of Engineering. These Special District Budgets are for the operation and maintenance of water, sewer, storm water, parks, and street lighting facilities. The budgets have been prepared by the department under the oversight of the Resource Management Agency as directed by the Board.

Special Districts are enterprise funds and should not be supplemented by the General Fund. The funds to run the Special Districts are coming from the revenues collected from each of the Districts. This includes Cost Allocation Plan reimbursements from various Districts to the General Fund.

The Department of Engineering provides services to 35 Districts which are listed in the Table of Contents, with their respective services provided. The 2012-13 proposed budgets are intended to cash flow and provide services for each of the District's needs while staying within the projected revenue for that District.

Special District Staff will continue to work with the property owners to establish Homeowners Association (HOA) and/or committees to collaborate with on the oversight of the Districts. The main objective is to focus on issues of concern in a fashion that is acceptable to the property owners. These issues include: the type and level of service (s); the types of improvements and upgrades desired; long term planning; and establishing rates and rate structures to meet current and future financial obligations.

Much progress has been made with regards to responsible management of the Districts. Over the last year staff was able to get approval for rate increases in several Districts, completed the construction of several capital improvements projects, received grant funding for several districts, successfully awarded funding for Cal POP, and purchased Utility Management Software (SEMS).

For this coming fiscal period 2012-13, Department staff plans to work with field staff to implement SEMS software, coordinate with Auditors office to purchase billing software which will allow potentially outsourcing utility billings, and coordinate with Local, State and Federal agencies for additional funding opportunities.

Please find attached the budgets for each district. Each District Budget has been presented with a brief description of the system and budget print out sheet(s). Due to varying District size, age, facilities, and services there are slight differences as to how they are presented. Staff has been working on trying to standardize these budgets and closing out any unnecessary accounts.

## Description of Expenditure Accounts

The following expenditure accounts and their descriptions are typical accounts used in special districts operational budgets

Account	Description
720200	<u>Clothing &amp; Personal Supplies</u> : Safety gear including gloves, eye protection, etc.
720300	<u>Communication Services</u> : Telephone, cellular, telemetry, and SCADA services.
720500	<u>Household Expense</u> : Cleaning supplies for office, plant, shop, lab, and related facilities.
720600	<u>Insurance Expense</u> : District's share of the costs associated with the County's Self-insured Liability Program.
720601	<u>General Insurance</u> : District's share of the costs associated with the County's Self-insured Liability Program.
720800	<u>Maintenance -Equipment</u> : Maintenance costs for the district owned equipment.
720900	<u>Maintenance Structures &amp; Grounds</u> : For herbicides, paint, etc for district's property and facilities.
720907	<u>Maintenance - Water System</u> : Maintenance of and repairs to wells, pipelines, treatment plants, and related appurtenances.
720908	<u>Maintenance - Sewer System</u> : Maintenance of and repairs to pipelines, pumping stations, treatment plant, etc.
720913	<u>Direct Maintenance Expense - DEGS</u> : Field staff's hours and vehicle mileage.
720915	<u>Sp Dist Water/Sewer Chemicals</u> : Chemicals used for water and wastewater treatment, disinfection, and odor control.
720916	<u>Water/Sewer Testing</u> : Laboratory and related expenses for testing water (or wastewater) as required by county, state and federal regulations.
721000	<u>Medical Dental &amp; Lab Supplies</u> : Laboratory and testing equipment purchases and related expenses.
721100	<u>Memberships</u> : Annual fee for Underground Service Alert (USA).
721304	<u>Miscellaneous Office Supplies</u> : Expendable office supplies (ledger books, writing instruments, etc.).
721306	<u>Equipment &lt; Fixed Asset Limit</u> : Equipment expenditures less than \$5,000.

## Description of Expenditure Accounts

<b>Account</b>	<b>Description</b>
721400	<b><u>Professional &amp; Specialized Services:</u></b> Engineering and other services performed by non district's staff.
721403	<b><u>Audit/Accounting Service Fees:</u></b> For Auditor's services.
721427	<b><u>Property Tax Admin Fee:</u></b> Tax Assessors' services.
721498	<b><u>SD Administration Overhead:</u></b> For Special Districts Administrative staff salaries related expenses formally included in 720913
721500	<b><u>Advertisements/Publications &amp; Legal Notices:</u></b> Mailing and publishing costs for public notices, CCR's, etc.
721601	<b><u>Rent &amp; Lease County Vehicles:</u></b> Rental of county vehicles from central garage.
721602	<b><u>Rent &amp; Lease Other Equipment:</u></b> Rental of vehicles and equipment other than central garage vehicles.
721800	<b><u>Small Tools &amp; Instruments:</u></b> For purchase and replacement of tools and instruments.
721900	<b><u>Special Departmental Expense:</u></b> includes costs associated with regulatory compliance, permit fees, etc.
721940	<b><u>SD- Water Purchase:</u></b> Purchase of water.
722000	<b><u>Transportation, Travel &amp; Education Meal Reimbursements:</u></b> For training, on-call, and emergency overtime expenses.
722005	<b><u>Reimbursement Employee Cars:</u></b> Mileage reimbursement for personal vehicles for emergency call out or special circumstances.
722101	<b><u>Gas &amp; Electricity:</u></b> Costs based of historical usages for electricity, propane and fuel.
731401	<b><u>Interfund Expenditures - Cost Plan:</u></b> Costs to the County General Fund also known as A-87. (previously in 721203)
740200	<b><u>Buildings and Improvements:</u></b> Capital expenses (\$5,000 or more) for system upgrades and new infrastructure.
740301	<b><u>Equipment:</u></b> For capital equipment expenditures (\$5,000 or more).
780100	<b><u>Appropriation for Contingency:</u></b> For unplanned or unforeseen expenses usually associated with system failures.

## **Maintenance District 19A– Parkwood**

### **2012-2013 Recommended Water, Sewer, and Street Lights Operations and Maintenance Budget**

Maintenance District 19A is located in Madera County Supervisorial District 4. The district was formed on July 18, 1978 by Resolution No. 78-427. The district is located adjacent to the south of Madera in the area of Hwy 145 and Avenue 13 and provides water, sewer, and lighting services.

The Parkwood Water System, State Identification Number 2010004, provides water service to MD-19 A and MD-19B for a total of 605 residential and 28.6 commercial units. The California Department of Public Health (CDPH) classifies this system as a D-2 and requires operators to hold a D-1 and the chief operator to hold a D-2, Distribution Certification. The system consists of 3 wells, Hydro-pneumatic tanks and the distribution lines. Each well pumps directly into a hydro pneumatic tank then into the distribution system, the system lacks storage reservoirs. The distribution system consists of 21,085 feet of 6 and 8 inch of Asbestos Cement (AC) mains. The system normally operates on two wells (#3 & #4), the third Well (#2) breaks suction after 10-15 minutes of run time and is the only used to meet peak demands. Well #4 has been taken out of service due to excessive sand production. Evaluations of wells 2 and 4 will be done this fall to determine if any repairs can be made to restore their production. Arrangements are being made with the City of Madera for an intertie to their water system for emergency water source in the event of a complete system failure. Funding sources are being sought to drill a new well and storage tank to provide a reliable source of water and to meet peak system demands. The system does not have storage tanks, generator backup, or remote monitoring to report alarm conditions.

The Parkwood Sewer System, MRP# 85-109, provides sewer service to zone A which consists of 259 residential and 28 commercial connections. The State Water Resources Control Board requires the operator of the sewer plant to have a minimum of a Grade 1 Wastewater Certification. The system consists of a clay pipe collection system, one raw sewage pumping station, extended aeration treatment process and evaporation/percolation ponds. The Sewer System Management Plan's (SSMP) first audit will occur August 2012 which may affect the level of maintenance required in the collection system. The system does not have generator backup or remote monitoring to report alarm conditions.

There are 31 street lights in the district and they are maintained by Special Districts personnel.

The improved residential and commercial water and sewer rates in MD-19A are \$31.50 per quarter per unit for each service. The water rates for MD-19B are \$33 per quarter per improved residential unit and \$16 per quarter for 1 standby unit. The street lights are not assessed and are currently paid for by property taxes and supplemented by the water and sewer revenues. The rates in this district have not been increased since 1995 resulting in inadequate revenues for operating the systems and depleting funds needed for capital improvements. A rate study will be conducted this year in conjunction with one for MD-19B, to determine the rates needed to operate and maintain the systems. Public meetings and a rate hearing will be in conjunction with the study to inform the rate payers and get their input.

## MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-19A FUND ADMN FUND BALANCE</b>					
<b>BEGINNING FUND BALANCE</b>			\$ 74,601.07	\$ 197,656.08	\$ 210,541.89

<b>MD-19A PARKWOOD &amp; SUNNYWOOD REVENUE:</b>					
16600	610100	Cur Sec Property Tax	\$ 5,963.03	\$ 5,799.75	\$ 5,150.00
16600	610200	Cur Unsecured Property Tax	\$ 220.22	\$ 239.11	\$ 213.00
16600	610300	Prior Secured Property Tax	\$ 73.73	\$ -	\$ -
16600	610400	Prior Unsecured Property Tax	\$ 7.66	\$ 28.31	\$ 8.00
16660	610600	Current Supplemental Property Tax	\$ 21.55	\$ 23.81	\$ 24.00
16600	610700	Prior Supplemental Property Tax	\$ 19.54	\$ 1.93	\$ 5.00
16600	640101	Interest on Cash	\$ 1,886.98	\$ 659.78	\$ 4,482.00
16600	640103	Interest on Property Tax Collected	\$ 24.88	\$ -	\$ 45.00
16600	652900	St- H/O Property Tax Rlf	\$ 10.67	\$ 80.02	\$ 95.00
16600	660209	Sp Asmt - Delinquent Svc Chg	\$ 12,507.86	\$ 8,248.07	\$ 9,777.00
16600	660212	Service Chg - Wtr/Swr	\$ 61,615.38	\$ 60,963.18	\$ 72,475.20
16600	680207	Opt Trans In ACO Fund	\$ 235,000.00	\$ 100,000.00	\$ 100,000.00
<b>TOTAL REVENUE</b>			<b>\$ 317,351.50</b>	<b>\$ 176,043.96</b>	<b>\$ 192,274.20</b>

<b>MD-19A WATER REVENUE:</b>					
16601	640103	Interest on Property Tax Collected	\$ 1.24	\$ -	\$ -
16601	660209	Sp Asmt - Delinquent Svc Chg	\$ 212.35	\$ -	\$ 250.00
16601	662753	SD - Water Sales To SD	\$ 38,750.00	\$ 77,500.00	\$ 20,623.28
<b>TOTAL WATER REVENUE</b>			<b>\$ 38,963.59</b>	<b>\$ 77,500.00</b>	<b>\$ 20,873.28</b>

<b>MD-19A WATER SYSTEM EXPENSES:</b>					
16601	720200	Clothing & Personal Supplies	\$ 111.13	\$ -	\$ -
16601	720500	Household Expense	\$ 48.00	\$ 49.00	\$ 55.00
16601	720600	Insurance Expense	\$ 2,582.00	\$ 2,700.00	\$ 2,219.00
16601	720601	General Insurance	\$ 809.50	\$ 919.00	\$ 1,044.00
16601	720800	Maintenance -Equipment	\$ 300.00	\$ 1,462.47	\$ 1,500.00
16601	720900	Maintenance Structures & Grounds	\$ 11.02	\$ -	\$ -
16601	720907	Maintenance - Water System	\$ 3,979.56	\$ -	\$ 5,000.00
16601	720913	Direct Maintenance Expense - DEGS	\$ 40,442.22	\$ 46,550.15	\$ 48,000.00
16601	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ 31.94	\$ 250.00
16601	720916	Water/Sewer Testing	\$ 794.00	\$ 1,846.64	\$ 2,500.00
16601	721000	Medical Dental & Lab Supplies	\$ 89.47	\$ -	\$ -

## MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-19A WATER SYSTEM EXPENSES:</b>					
16601	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
16601	721302	Postage	\$ 71.40	\$ 537.64	\$ 300.00
16601	721304	Miscellaneous Office Supplies	\$ 67.36	\$ -	\$ -
16601	721306	Equipment < FA Limit	\$ -	\$ 914.00	\$ 15,000.00
16601	721400	Professional & Specialized Services	\$ 237.49	\$ 544.24	\$ 50,000.00
16601	721403	Audit/Accounting Services	\$ 1,809.98	\$ 2,000.00	\$ 2,000.00
16601	721427	Property Tax Admin Fee	\$ 197.00	\$ 200.00	\$ 200.00
16601	721498	SD-Administration Overhead	\$ 16,973.00	\$ 17,316.96	\$ 18,592.00
16601	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 300.00
16601	721602	Rent & Lease Other Equip	\$ -	\$ 121.17	\$ 1,000.00
16601	721800	Small Tools & Instruments	\$ 108.00	\$ 108.57	\$ 221.00
16601	721900	Special Departmental Expense	\$ 3,928.00	\$ 3,798.00	\$ 4,000.00
16601	722000	Transportation, Travel & Education	\$ 7.81	\$ -	\$ -
16601	722101	Gas & Electricity	\$ 54,407.94	\$ 43,369.61	\$ 51,000.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 127,049.88</b>	<b>\$ 122,544.39</b>	<b>\$ 203,256.00</b>
16601	731401	Interfund Expend - Cost Plan	\$ 6,302.04	\$ 7,242.00	\$ 7,248.00
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 6,302.04</b>	<b>\$ 7,242.00</b>	<b>\$ 7,248.00</b>
16601	740200	Buildings and Improvements	\$ -	\$ -	\$ 90,000.00
<b>FIXED ASSETS - WATER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 133,351.92</b>	<b>\$ 129,786.39</b>	<b>\$ 300,504.00</b>
<b>MD-19A SEWER SYSTEM EXPENSES:</b>					
16602	720200	Clothing & Personal Supplies	\$ 36.82	\$ 203.95	\$ 200.00
16602	720300	Communication Services	\$ -	\$ -	\$ 600.00
16602	720500	Household Expense	\$ 48.00	\$ 49.00	\$ 55.00
16602	720600	Insurance Expense	\$ 2,582.00	\$ 2,700.00	\$ 2,220.00
16602	720601	General Insurance	\$ 809.50	\$ 919.00	\$ 1,045.00
16602	720800	Maintenance -Equipment	\$ 2,438.07	\$ 426.00	\$ 1,000.00

## MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-19A SEWER SYSTEM EXPENSES:</b>					
16602	720900	Maintenance Structures & Grounds	\$ 59.65	\$ 189.93	\$ 400.00
16602	720908	Maintenance - Sewer System	\$ 2,581.66	\$ 2,231.59	\$ 7,500.00
16602	720913	Direct Maintenance Expense - DEGS	\$ 44,029.03	\$ 51,093.88	\$ 42,000.00
16602	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ -	\$ 150.00
16602	720916	Water/Sewer Testing	\$ 672.50	\$ 818.00	\$ 850.00
16602	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
16602	721302	Postage	\$ -	\$ 212.33	\$ 229.37
16602	721306	Equipment < FA Limit	\$ -	\$ 914.00	\$ 6,000.00
16602	721400	Professional & Specialized Services	\$ 2,003.16	\$ 875.84	\$ 5,000.00
16602	721403	Audit/Accounting Services	\$ 1,809.98	\$ 1,900.00	\$ 1,900.00
16602	721427	Property Tax Admin Fee	\$ -	\$ 150.00	\$ 150.00
16602	721498	SD-Administration Overhead	\$ 18,269.58	\$ 17,316.96	\$ 18,592.00
16602	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 500.00
16602	721602	Rent/Lease Other Equipment	\$ 441.11	\$ -	\$ 1,000.00
16602	721800	Small Tools & Instruments	\$ 126.11	\$ 102.75	\$ 221.00
16602	721900	Special Departmental Expense	\$ 9,995.00	\$ 12,394.00	\$ 13,000.00
16602	722101	Gas & Electricity	\$ 4,768.66	\$ 8,856.99	\$ 10,000.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 90,745.83</b>	<b>\$ 101,429.22</b>	<b>\$ 112,687.37</b>
16602	731401	Interfund Expend - Cost Plan	\$ 6,833.07	\$ 7,242.00	\$ 7,248.00
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 6,833.07</b>	<b>\$ 7,242.00</b>	<b>\$ 7,248.00</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 97,578.90</b>	<b>\$ 108,671.22</b>	<b>\$ 119,935.37</b>
<b>MD-19A STREET LIGHT EXPENSES:</b>					
16603	720909	Maintenance - Street Lights	\$ -	\$ -	\$ 250.00
16603	720913	Direct Maintenance Expense - DEGS	\$ 224.30	\$ 44.08	\$ 250.00
16603	721602	Rent/Lease Other Equipment	\$ 90.63	\$ 90.63	\$ 250.00
16603	722101	Gas & Electricity	\$ 2,014.33	\$ 2,065.83	\$ 2,500.00
<b>OPERATION EXPENSES - LIGHTS</b>			<b>\$ 2,329.26</b>	<b>\$ 2,200.54</b>	<b>\$ 3,250.00</b>
<b>TOTAL STREET LIGHT EXPENSES</b>			<b>\$ 2,329.26</b>	<b>\$ 2,200.54</b>	<b>\$ 3,250.00</b>
<b>MD-19A Funding Sources</b>			<b>\$ 430,916.16</b>	<b>\$ 451,200.04</b>	<b>\$ 423,689.37</b>
<b>MD-19A Financing Uses</b>			<b>\$ 233,260.08</b>	<b>\$ 240,658.15</b>	<b>\$ 423,689.37</b>
<b>MD-19A ENDING FUND BALANCE</b>			<b>\$ 197,656.08</b>	<b>\$ 210,541.89</b>	<b>\$ -</b>

## **Maintenance District 19A – Parkwood/Sunnywood**

### **2012-2013 Recommended Water Other Budgets**

#### 1661 MD 19A ACO (WATER and SEWER)

This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures.

#### 1670 MD 19A Improvement Fund

Assessment District Debt Service Fund. The facilities improvements required the district to borrow funds in the form of bonds or Certificates of Participation (COP). In 1978, \$378,800 of Special Assessment bonds were sold to Farmers Home Administration to finance the water system. The interest rate is 5%; the term is 40 years with the final payment being due July 2, 2017. In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments that accounts for the accumulation of funds dedicated to the debt service payments. Funds are transferred between these accounts as required for debt service payments.

## MD-19A PARKWOOD

ORG:	ACCT #	TITLE	ESTIMATED 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-19A ACO FUND ADMIN:</b>					
<b>MD-19A ACO BEG FUND BALANCE</b>			\$ 430,045.71	\$ 199,863.41	\$ 100,291.81
<b>MD-19A ACO REVENUE:</b>					
16610	640101	Interest on Cash	\$ 4,817.70	\$ 428.40	\$ 200.00
<b>MD-19A ACO REVENUE</b>			<b>\$ 4,817.70</b>	<b>\$ 428.40</b>	<b>\$ 200.00</b>
<b>MD-19A ACO EXPENSES:</b>					
16610	750101	Opt Trans Out Opn Fund	\$ 235,000.00	\$ 100,000.00	\$ 100,000.00
16610	780100	Appropriation for Contingency	\$ -	\$ -	\$ 491.81
<b>TOTAL MD-19A ACO EXPENSES</b>			<b>\$ 235,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,491.81</b>
MD-19A ACO Funding Sources			\$ 434,863.41	\$ 200,291.81	\$ 100,491.81
MD-19A ACO Financing Uses			\$ 235,000.00	\$ 100,000.00	\$ 100,491.81
<b>MD-19A ACO ENDING FUND BALANCE</b>			<b>\$ 199,863.41</b>	<b>\$ 100,291.81</b>	<b>\$ -</b>
<b>MD-19A IMPROVEMENT BOND:</b>					
<b>MD-19A IMPROVE BOND BEG FUND BAL</b>			<b>\$ 31,583.57</b>	<b>\$ 49,773.42</b>	<b>\$ 50,267.76</b>
<b>MD-19A IMPROVEMENT BOND REVENUE:</b>					
16700	640101	Interest on Cash	\$ 572.77	\$ 77.31	\$ 685.00
16700	640103	Interest on Property Tax Collected	\$ 25.25	\$ -	\$ -
16700	660205	Sp Asmt- Bonds	\$ 18,349.36	\$ 18,051.44	\$ 18,000.00
16700	660210	Sp Asmt- Bonds Deliquent Asmt	\$ 1,617.47	\$ 765.59	\$ 1,200.00
<b>TOTAL MD-19A IMPROVE BOND REV</b>			<b>\$ 20,564.85</b>	<b>\$ 18,894.34</b>	<b>\$ 19,885.00</b>
<b>MD-19A IMPROVEMENT BOND EXPENSES:</b>					
16700	730200	Bond Redemptions	\$ -	\$ 14,000.00	\$ 15,000.00
16700	730400	Interest On Bonds	\$ 2,375.00	\$ 4,400.00	\$ 3,900.00
16700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 51,252.76
<b>TOTAL MD-19A IMPROV BOND EXP</b>			<b>\$ 2,375.00</b>	<b>\$ 18,400.00</b>	<b>\$ 70,152.76</b>
MD-19A Improvement Bond Funding Sources			\$ 52,148.42	\$ 68,667.76	\$ 70,152.76
MD-19A Improvement Bond Financing Uses			\$ 2,375.00	\$ 18,400.00	\$ 70,152.76
<b>MD-19A IMPROVE BOND ENDING FUND BAL</b>			<b>\$ 49,773.42</b>	<b>\$ 50,267.76</b>	<b>\$ -</b>

## **Maintenance District 19B – Sayre Ranch 3**

### **2012-2013 Recommended Water and Lighting Operations and Maintenance Budget**

Maintenance District 19B is located in Madera County Supervisorial District 4 and is located to the south of Madera in the area of Hwy 145 and Avenue 13, adjacent to MD-19A. The district was formed on July 18, 1978 by Resolution No. 78-427.

Water service is provided to the district by Maintenance District 19A. The infrastructure for this district is included in the listing for MD-19A.

There are 41 street lights in this district which are maintained by PG&E.

The water rates for this district are \$33 per quarter per unit. There is one standby unit billed at \$16 per quarter. Since July 1997 there has been no assessment for street lights and cash reserves are being used to pay for this service. The rates in this district have not been increased since 1995. A rate study will be performed in conjunction with MD-19A to determine the rates needed to operate and maintain the systems. Public meetings and a rate hearing will be in conjunction with the study to inform the rate payers and get their input.

Sewer services to MD-19B are provided by the City of Madera.

## MD-19B PARKWOOD / SAYRE RANCH

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
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**MD-19B FUND ADMN FUND BALANCE**

<b>BEGINNING FUND BALANCE</b>	\$	144,887.54	\$	87,941.20	\$	12,257.28
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**MD-19B WATER REVENUE:**

16801	640101	Interest on Cash	\$ 1,571.36	\$ 144.75	\$ 850.00
16801	640103	Interest on Property Tax Collected	\$ 3.52	\$ -	\$ -
16801	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,217.67	\$ 1,839.00	\$ 3,000.00
16801	660212	Service Chg - Wtr/Swr	\$ 40,924.00	\$ 41,586.00	\$ 45,736.00
<b>TOTAL REVENUE</b>			<b>\$ 45,716.55</b>	<b>\$ 43,569.75</b>	<b>\$ 49,586.00</b>

**MD-19B WATER SYSTEM EXPENSES:**

16801	720500	Household Expense	\$ 57.00	\$ 58.00	\$ 66.00
16801	720800	Maintenance of Equipment	\$ 361.00	\$ 512.00	\$ 500.00
16801	720907	Maintenance - Water System	\$ 434.58	\$ -	\$ -
16801	720913	Direct Maintenance Expense - DEGS	\$ 1,711.13	\$ 1,215.05	\$ -
16801	721302	Postage	\$ -	\$ 205.92	\$ 200.00
16801	721306	Equipment < FA Limit	\$ -	\$ 1,099.00	\$ -
16801	721403	Audit/Accounting Services	\$ 1,610.40	\$ 2,800.00	\$ 2,800.00
16801	721498	SD-Administration Overhead	\$ 39,367.51	\$ 20,832.96	\$ 22,368.00
16801	721800	Small Tools & Instruments	\$ 129.00	\$ 114.00	\$ 266.00
16801	721940	SD- Water Purchase	\$ 38,750.00	\$ 77,500.00	\$ 20,623.28
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 82,420.62</b>	<b>\$ 104,336.93</b>	<b>\$ 46,823.28</b>

16801	731401	Interfund Expend - Cost Plan	\$ 13,944.98	\$ 8,712.00	\$ 8,720.00
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 13,944.98</b>	<b>\$ 8,712.00</b>	<b>\$ 8,720.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 96,365.60</b>	<b>\$ 113,048.93</b>	<b>\$ 55,543.28</b>

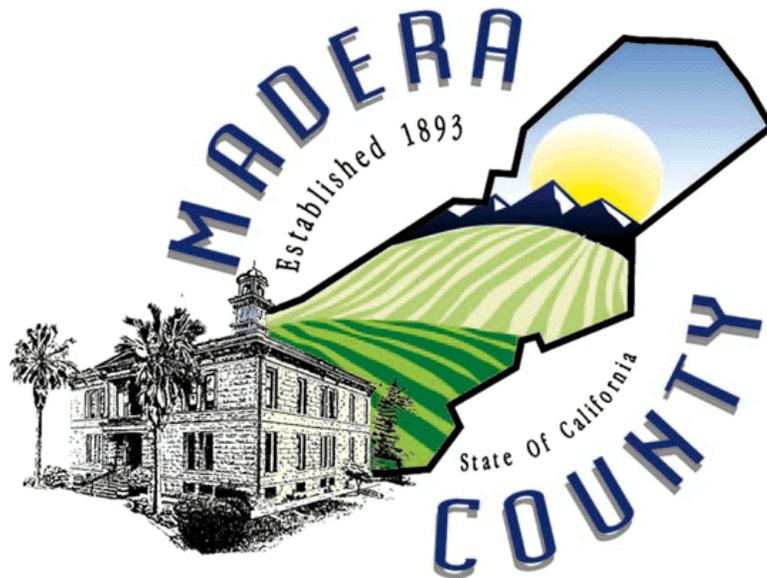
**MD-19B STREET LIGHT EXPENSES:**

16802	722101	Gas & Electricity	\$ 6,297.29	\$ 6,204.74	\$ 6,300.00
<b>OPERATION EXPENSES - LIGHTS</b>			<b>\$ 6,297.29</b>	<b>\$ 6,204.74</b>	<b>\$ 6,300.00</b>
<b>TOTAL STREET LIGHT EXPENSES</b>			<b>\$ 6,297.29</b>	<b>\$ 6,204.74</b>	<b>\$ 6,300.00</b>

MD-19B Funding Sources	\$	190,604.09	\$	131,510.95	\$	61,843.28
MD-19B Financing Uses	\$	102,662.89	\$	119,253.67	\$	61,843.28
<b>MD-19B ENDING FUND BALANCE</b>			<b>\$</b>	<b>87,941.20</b>	<b>\$</b>	<b>12,257.28</b>
					\$	-

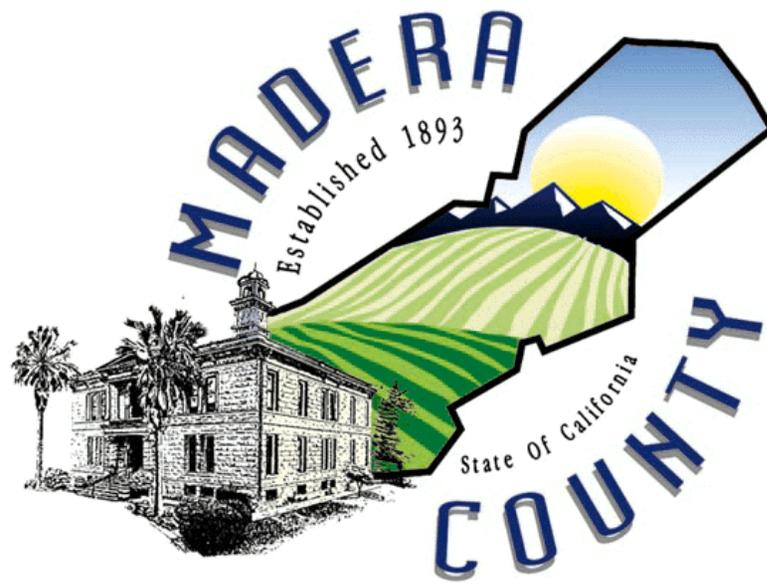
# RECOMMENDED PROPOSED BUDGET FOR SPECIAL DISTRICTS

FOR THE  
FISCAL YEAR ENDING JUNE 30, 2013



COMPILED BY RESOURCE MANAGEMENT AGENCY DEPARTMENT

DEPARTMENT OF ENGINEERING





# RESOURCE MANAGEMENT AGENCY

## DEPARTMENT OF ENGINEERING

2037 W. Cleveland Avenue  
Madera, CA 93637-8720  
(559) 675-7817  
FAX (559) 675-7639  
Kheng.vang@madera-county.ca.gov

KEN VANG PE, COUNTY ENGINEER

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**DATE:** August 20, 2012

**TO:** Board of Supervisors

**FROM:** Ken Vang P.E., County Engineer *Ken V*

**SUBJECT:** Fiscal Year 2012-13 Special Districts Budgets

Attached to this memo are the 2012-13 Budgets for Special Districts as prepared by the Department of Engineering. These Special District Budgets are for the operation and maintenance of water, sewer, storm water, parks, and street lighting facilities. The budgets have been prepared by the department under the oversight of the Resource Management Agency as directed by the Board.

Special Districts are enterprise funds and should not be supplemented by the General Fund. The funds to run the Special Districts are coming from the revenues collected from each of the Districts. This includes Cost Allocation Plan reimbursements from various Districts to the General Fund.

The Department of Engineering provides services to 35 Districts which are listed in the Table of Contents, with their respective services provided. The 2012-13 proposed budgets are intended to cash flow and provide services for each of the District's needs while staying within the projected revenue for that District.

Special District Staff will continue to work with the property owners to establish Homeowners Association (HOA) and/or committees to collaborate with on the oversight of the Districts. The main objective is to focus on issues of concern in a fashion that is acceptable to the property owners. These issues include: the type and level of service (s); the types of improvements and upgrades desired; long term planning; and establishing rates and rate structures to meet current and future financial obligations.

Much progress has been made with regards to responsible management of the Districts. Over the last year staff was able to get approval for rate increases in several Districts, completed the construction of several capital improvements projects, received grant funding for several districts, successfully awarded funding for Cal POP, and purchased Utility Management Software (SEMS).

For this coming fiscal period 2012-13, Department staff plans to work with field staff to implement SEMS software, coordinate with Auditors office to purchase billing software which will allow potentially outsourcing utility billings, and coordinate with Local, State and Federal agencies for additional funding opportunities.

Please find attached the budgets for each district. Each District Budget has been presented with a brief description of the system and budget print out sheet(s). Due to varying District size, age, facilities, and services there are slight differences as to how they are presented. Staff has been working on trying to standardize these budgets and closing out any unnecessary accounts.

## Description of Expenditure Accounts

The following expenditure accounts and their descriptions are typical accounts used in special districts operational budgets

<b>Account</b>	<b>Description</b>
720200	<b><u>Clothing &amp; Personal Supplies:</u></b> Safety gear including gloves, eye protection, etc.
720300	<b><u>Communication Services:</u></b> Telephone, cellular, telemetry, and SCADA services.
720500	<b><u>Household Expense:</u></b> Cleaning supplies for office, plant, shop, lab, and related facilities.
720600	<b><u>Insurance Expense:</u></b> District's share of the costs associated with the County's Self-insured Liability Program.
720601	<b><u>General Insurance:</u></b> District's share of the costs associated with the County's Self-insured Liability Program.
720800	<b><u>Maintenance -Equipment:</u></b> Maintenance costs for the district owned equipment.
720900	<b><u>Maintenance Structures &amp; Grounds:</u></b> For herbicides, paint, etc for district's property and facilities.
720907	<b><u>Maintenance - Water System:</u></b> Maintenance of and repairs to wells, pipelines, treatment plants, and related appurtenances.
720908	<b><u>Maintenance - Sewer System:</u></b> Maintenance of and repairs to pipelines, pumping stations, treatment plant, etc.
720913	<b><u>Direct Maintenance Expense - DEGS:</u></b> Field staff's hours and vehicle mileage.
720915	<b><u>Sp Dist Water/Sewer Chemicals:</u></b> Chemicals used for water and wastewater treatment, disinfection, and odor control.
720916	<b><u>Water/Sewer Testing:</u></b> Laboratory and related expenses for testing water (or wastewater) as required by county, state and federal regulations.
721000	<b><u>Medical Dental &amp; Lab Supplies:</u></b> Laboratory and testing equipment purchases and related expenses.
721100	<b><u>Memberships:</u></b> Annual fee for Underground Service Alert (USA).
721304	<b><u>Miscellaneous Office Supplies:</u></b> Expendable office supplies (ledger books, writing instruments, etc.).
721306	<b><u>Equipment &lt; Fixed Asset Limit:</u></b> Equipment expenditures less than \$5,000.

## Description of Expenditure Accounts

<b>Account</b>	<b>Description</b>
721400	<b><u>Professional &amp; Specialized Services:</u></b> Engineering and other services performed by non district's staff.
721403	<b><u>Audit/Accounting Service Fees:</u></b> For Auditor's services.
721427	<b><u>Property Tax Admin Fee:</u></b> Tax Assessors' services.
721498	<b><u>SD Administration Overhead:</u></b> For Special Districts Administrative staff salaries related expenses formally included in 720913
721500	<b><u>Advertisements/Publications &amp; Legal Notices:</u></b> Mailing and publishing costs for public notices, CCR's, etc.
721601	<b><u>Rent &amp; Lease County Vehicles:</u></b> Rental of county vehicles from central garage.
721602	<b><u>Rent &amp; Lease Other Equipment:</u></b> Rental of vehicles and equipment other than central garage vehicles.
721800	<b><u>Small Tools &amp; Instruments:</u></b> For purchase and replacement of tools and instruments.
721900	<b><u>Special Departmental Expense:</u></b> includes costs associated with regulatory compliance, permit fees, etc.
721940	<b><u>SD- Water Purchase:</u></b> Purchase of water.
722000	<b><u>Transportation, Travel &amp; Education Meal Reimbursements:</u></b> For training, on-call, and emergency overtime expenses.
722005	<b><u>Reimbursement Employee Cars:</u></b> Mileage reimbursement for personal vehicles for emergency call out or special circumstances.
722101	<b><u>Gas &amp; Electricity:</u></b> Costs based of historical usages for electricity, propane and fuel.
731401	<b><u>Interfund Expenditures - Cost Plan:</u></b> Costs to the County General Fund also known as A-87. (previously in 721203)
740200	<b><u>Buildings and Improvements:</u></b> Capital expenses (\$5,000 or more) for system upgrades and new infrastructure.
740301	<b><u>Equipment:</u></b> For capital equipment expenditures (\$5,000 or more).
780100	<b><u>Appropriation for Contingency:</u></b> For unplanned or unforeseen expenses usually associated with system failures.

## **Maintenance District 8A – North Fork**

### **2012-2013 Recommended Water and Sewer Operations and Maintenance Budget**

Maintenance District 8A, North Fork, is located in Madera County Supervisorial District 5 in the town of North Fork. The district was formed on February 1, 1966 by Resolution No. 66-35. This district provides water and sewer service for both residential and commercial properties. The funding for the water and sewer system operations comes from a combination of assessment and property taxes.

The North Fork Water System, State Identification Number 2000561, provides water service to 58.4 residential, 29.86 commercial, 24 commercial contract and 37.7 standby water units. California Department of Public Health (CDPH) requires operators of this system to hold at a minimum a D-1 Distribution Certification. The water is furnished by a hard rock well producing a total of 250 gpm. The water from the well exceeds the maximum contaminant level (MCL) for Arsenic. The water from the well is pumped directly into the distribution system and back feeds the storage tank. The distribution system consists of a 200,000 gallon storage tank; 8,950 feet of 6, 8, and 10 inch water C-900 PVC water mains, 15 fire hydrants, and commercial and residential water meters. There is telemetry between the tank and main well, but no automatic dialer or Supervisory Control and Data Acquisition (SCADA) to report alarm conditions. Installation of a SCADA system is proposed for better monitoring and potential labor savings. Applications have been made to the California Department of Public Health (CDPH) for funding to remedy the MCL violation. An income survey will be conducted by RCAC for CDPH as a condition of receiving the funding for the Planning and Design Engineering to determine the best resolution to the water quality problem. Engineering and Special District's staff will keep ratepayers informed of the progress of the study through written communications and public meetings as developments warrant.

The North Fork Wastewater Plant provides sewer service for 68 residential, 54.66 commercial and 24 commercial contract improved sewer units and 47 standby units. The plant is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 94-353. The SWRCB requires the operator of the sewer plant to have a minimum of a Grade II Wastewater Treatment Certification. The collection system is made up of 15,810 feet of 4, 6 and 8 inch gravity Asbestos-Cement (AC) pipe sewer mains. The wastewater plant is extended aeration and designed to receive a maximum dry weather daily flow of 0.06 million gallons, but is limited in capacity to 38,000 gallons per day due to its effluent disposal capacity. The secondary treated and disinfected effluent is pumped to a 23 acre foot effluent pond before being disposed of on a 20 acre spray field. The system is being evaluated as to the feasibility expanding the sewer system to include the community of South Fork. Addition of SCADA and metering of the spray field is planned for this year. The Sewer System Management Plan's (SSMP) first audit will occur in August 2012 which may affect the level of maintenance required in the collection system.

Water and sewer rates were last set on November 5, 2007 by Resolution No. 2007-241 and are based on a flat rate structure with an annual Consumers Price Index adjustment. The current rate for improved lots is \$50 per month for water and \$86 per month for residential sewer and \$92 per month for commercial sewer. The standby rate for sewer is \$5.95/ month; there is no standby rate for water.

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-08A WATER REVENUE:</b>					
1560	491100	<b>Beginning Fund Balance</b>	\$ 107,361.91	\$ 149,246.55	\$ 155,785.24
15601	640101	Interest on Cash	\$ 812.84	\$ (812.84)	\$ 140.00
15601	640103	Interest on Property Tax Collected	\$ 28.00	\$ -	\$ 12.00
15601	660209	Sp Asmt - Delinquent Svc Chg	\$ 22,392.43	\$ -	\$ 4,700.00
15601	660212	Service Chg - Water	\$ 53,867.84	\$ 49,352.43	\$ 69,756.00
15601	660218	Annex/Parcel Map Fees	\$ 350.00	\$ -	\$ -
<b>TOTAL WATER REVENUE</b>			<b>\$ 77,451.11</b>	<b>\$ 48,539.59</b>	<b>\$ 74,608.00</b>

<b>MD-08A WATER SYSTEM EXPENSES:</b>					
15601	720200	Clothing & Personal Supplies	\$ -	\$ -	\$ 50.00
15601	720300	Communication Services	\$ -	\$ 87.59	\$ 600.00
15601	720600	Insurance Expense	\$ 784.00	\$ 884.00	\$ 535.00
15601	720601	General Insurance	\$ 1,696.50	\$ 1,926.00	\$ 2,189.00
15601	720800	Maintenance of Equipment	\$ 114.00	\$ 163.00	\$ 250.00
15601	720907	Maintenance - Water System	\$ 132.94	\$ -	\$ 10,000.00
15601	720913	Direct Maintenance Expense - DEGS	\$ 7,893.17	\$ 13,637.97	\$ 15,000.00
15601	720915	Sp Dist Water/Sewer Chemicals	\$ -	\$ -	\$ 700.00
15601	720916	Water/Sewer Testing	\$ 637.00	\$ 869.50	\$ 12,000.00
15601	721000	Medical Dental & Lab Supplies	\$ -	\$ -	\$ 500.00
15601	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
15601	721203	Other Miscellaneous	\$ 350.00	\$ -	\$ -
15601	721302	Postage	\$ 134.28	\$ 195.50	\$ 250.00
15601	721304	Miscellaneous Office Supplies	\$ 3.10	\$ -	\$ 50.00
15601	721306	Equipment < FA Limit	\$ -	\$ 351.00	\$ 10,000.00
15601	721400	Professional & Specialized Services	\$ 1,499.07	\$ 422.58	\$ 10,000.00
15601	721403	Audit/Accounting Services	\$ 2,023.32	\$ 2,000.00	\$ 2,200.00
15601	721498	S.D. Administration Overhead	\$ 6,507.96	\$ 6,639.00	\$ 7,128.00
15601	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 400.00
15601	721601	Rent & Lease County Vehicle	\$ -	\$ -	\$ 50.00
15601	721602	Rent & Lease Other Equip	\$ 64.94	\$ -	\$ 1,000.00
15601	721800	Small Tools & Instruments	\$ 41.00	\$ 81.35	\$ 100.00
15601	721900	Special Departmental Expense	\$ 640.00	\$ 640.00	\$ 800.00
15601	722101	Gas & Electricity	\$ 4,039.23	\$ 4,737.45	\$ 6,000.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 26,635.51</b>	<b>\$ 32,709.94</b>	<b>\$ 79,877.00</b>

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
15601	731401	Interfund Expend - Cost Plan	\$ 2,415.96	\$ 2,775.96	\$ 2,779.00
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 2,415.96</b>	<b>\$ 2,775.96</b>	<b>\$ 2,779.00</b>
15601	740200	Buildings and Improvements	\$ -	\$ -	\$ 100,000.00
15601	740301	Equipment/Furniture > \$5,000	\$ -	\$ -	\$ 25,000.00
<b>FIXED ASSETS - WATER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000.00</b>
15601	750104	Opt Trans Out Debt Service Fund	\$ 6,515.00	\$ 6,515.00	\$ 6,515.00
<b>OTHER FINANCING OBLIGATIONS</b>			<b>\$ 6,515.00</b>	<b>\$ 6,515.00</b>	<b>\$ 6,515.00</b>
15601	780100	Appropriation for Contingency	\$ -	\$ -	\$ 16,222.24
<b>APPROP FOR CONT- WATER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,222.24</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 35,566.47</b>	<b>\$ 42,000.90</b>	<b>\$ 230,393.24</b>
MD-08A Water Funding Sources			\$ 184,813.02	\$ 197,786.14	\$ 230,393.24
MD-08A Water Financing Uses			\$ 35,566.47	\$ 42,000.90	\$ 230,393.24
<b>MD-08A ENDING WATER FUND BALANCE</b>			<b>\$ 149,246.55</b>	<b>\$ 155,785.24</b>	<b>\$ -</b>
<b>SEWER REVENUE:</b>					
1560	491100	<b>Beginning Fund Balance</b>	<b>\$ 227,862.16</b>	<b>\$ 236,698.33</b>	<b>\$ 220,548.86</b>
15602	610100	Cur Sec Property Tax	\$ 13,735.34	\$ 13,865.91	\$ 9,828.00
15602	610200	Cur Unsecured Property Tax	\$ 405.90	\$ 457.31	\$ 329.00
15602	610300	Prior Secured Property Tax	\$ 141.67	\$ -	\$ 10.00
15602	610400	Prior Unsecured Property Tax	\$ 13.98	\$ 53.86	\$ 12.00
15602	610600	Current Supplemental Property Tax	\$ 42.41	\$ 43.02	\$ 325.00
15602	610700	Prior Supplemental Property Tax	\$ 25.97	\$ 3.76	\$ 8.00
15602	620300	Construction Permits	\$ 139.00	\$ -	\$ -
15602	640101	Interest on Cash	\$ 4,557.90	\$ 1,967.56	\$ 4,600.00
15602	640103	Interest on Property Tax Collected	\$ 32.27	\$ -	\$ 31.00
15602	652900	St- H/O Property Tax Rlf	\$ 9.62	\$ 152.26	\$ 150.00
15602	660209	Sp Asmt - Delinquent Svc Chg	\$ 2,629.04	\$ -	\$ -
15602	660212	Service Chg - Wtr/Swr	\$ 129,074.05	\$ 115,647.88	\$ 159,473.00
<b>TOTAL SEWER REVENUE</b>			<b>\$ 150,807.15</b>	<b>\$ 132,191.56</b>	<b>\$ 174,766.00</b>

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-08A SEWER SYSTEM EXPENSES:</b>					
15602	720300	Communication Services	\$ 1,035.92	\$ 983.64	\$ 1,800.00
15602	720500	Household Expense	\$ 75.77	\$ 18.30	\$ 100.00
15602	720600	Insurance Expense	\$ 784.00	\$ 884.00	\$ 535.00
15602	720601	General Insurance	\$ 1,696.50	\$ 1,926.00	\$ 2,190.00
15602	720800	Maintenance -Equipment	\$ 1,035.45	\$ 248.87	\$ 2,500.00
15602	720900	Maintenance Structures & Grounds	\$ 258.89	\$ 166.86	\$ 1,000.00
15602	720908	Maintenance - Sewer System	\$ 4,388.71	\$ 1,903.46	\$ 8,000.00
15602	720913	Direct Maintenance Expense - DEGS	\$ 59,696.26	\$ 73,248.32	\$ 70,000.00
15602	720915	Sp Dist Water/Sewer Chemicals	\$ 10,771.86	\$ 9,653.49	\$ 15,000.00
15602	720916	Water/Sewer Testing	\$ 3,456.00	\$ 4,185.00	\$ 4,500.00
15602	721000	Medical Dental & Lab Supplies	\$ 38.84	\$ -	\$ 500.00
15602	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
15602	721302	Postage	\$ -	\$ -	\$ 250.00
15602	721304	Miscellaneous Office Supplies	\$ 64.89	\$ -	\$ 200.00
15602	721306	Equipment < FA Limit	\$ -	\$ 463.00	\$ 25,000.00
15602	721400	Professional & Specialized Services	\$ 4,835.89	\$ -	\$ 45,000.00
15602	721403	Audit/Accounting Services	\$ 2,023.32	\$ 2,000.00	\$ 2,000.00
15602	721427	Property Tax Admin Fee	\$ 447.00	\$ 600.00	\$ 600.00
15602	721498	S.D. Administration Overhead	\$ 8,596.04	\$ 8,769.96	\$ 9,416.00
15602	721500	Pubs & Legal Notices	\$ -	\$ -	\$ 1,000.00
15602	721601	Rent & Lease County Vehicle	\$ -	\$ -	\$ 100.00
15602	721602	Rent/Lease Other Equipment	\$ 636.44	\$ -	\$ 1,000.00
15602	721800	Small Tools & Instruments	\$ 206.22	\$ 48.00	\$ 500.00
15602	721900	Special Departmental Expense	\$ 5,998.00	\$ 7,346.00	\$ 7,500.00
15602	722101	Gas & Electricity	\$ 24,292.98	\$ 23,568.09	\$ 30,000.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 130,413.98</b>	<b>\$ 136,087.99</b>	<b>\$ 228,766.00</b>
15602	731401	Interfund Expend - Cost Plan	\$ 3,192.00	\$ 3,668.04	\$ 3,671.00
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 3,192.00</b>	<b>\$ 3,668.04</b>	<b>\$ 3,671.00</b>
15602	740200	Buildings and Improvements	\$ -	\$ -	\$ 130,000.00
15602	740301	Equipment	\$ -	\$ -	\$ 20,000.00
<b>FIXED ASSETS - SEWER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000.00</b>

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
15602	750104	Opt Trans Out Debt Service Fund	\$ 8,365.00	\$ 8,585.00	\$ 8,585.00
<b>OTHER FINANCING OBLIGATIONS</b>			<b>\$ 8,365.00</b>	<b>\$ 8,585.00</b>	<b>\$ 8,585.00</b>
15602	780100	Appropriation for Contingency	\$ -	\$ -	\$ 4,292.86
<b>APPROP FOR CONT- SEWER</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,292.86</b>
<b>TOTAL SEWER SYSTEM EXPENSES</b>			<b>\$ 141,970.98</b>	<b>\$ 148,341.03</b>	<b>\$ 395,314.86</b>
MD-08A Sewer System Funding Sources			\$ 378,669.31	\$ 368,889.89	\$ 395,314.52
MD-08A Sewer System Financing Uses			\$ 141,970.98	\$ 148,341.03	\$ 395,314.86
<b>MD-08A ENDING SEWER SYSTEM FUND BAL</b>			<b>\$ 236,698.33</b>	<b>\$ 220,548.86</b>	<b>\$ -</b>

## **Maintenance District 8A – North Fork**

### **2011-2012 Recommended Water and Sewer Other Budgets**

#### 1560 SEWER

100% of the District's share of property tax supports the Sewer System Operations and Maintenance. In March, 1988, \$147,100.00 of revenue bonds were sold to Farmers Home Administration to help construct the Wastewater Treatment Plant. The interest rate is 5%; the term is 40 years. Final payment is due July 1, 2027. The District has \$62,541 in the Construction Fund (1563), which provides a reserve.

#### 1563 CONSTRUCTION MD 8A

This fund was created as a capital project fund to account for costs of constructing new plant or other major improvements. This should not be confused with a capital improvement fund, which would accumulate money for future plant expansion. The capital project fund accumulates the actual construction costs because they are not part of normal operations that are accounted for in Fund 1560 and because the total costs of the project must be capitalized and the cost depreciated of the life of the improvement. Only the annual depreciation amount is to be recorded as part of the normal operations.

#### 1561 and 1562 MD 8A

Assessment District Debt Service and Assessment District Reserve Fund. The recent facilities improvements required the district to borrow funds in the form of bonds or Certificates of Participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

#### WATER

In 1994, a Safe Drinking Water loan for \$114,450 was obtained. The interest rate is 2.965%; the term for 25 years. The final payment is due in April, 2020.

#### 1564 and 1565 MD 8A

Assessment District Debt Service and Assessment District Reserve Fund. The recent facilities improvements required the district to borrow funds in the form of bonds or Certificates of Participation (COP). In order to make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments and the reserve fund that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond or COP financing agreements. Funds are transferred between these accounts as required for debt service payments.

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-08A BOND FUND ADMN BALANCE</b>					
1561	482100	F/B Unres Des Bond Res	\$ 288.92	\$ 6,253.41	\$ 6,256.40
<b>MD-8A BOND BEGINNING FUND BALANCE</b>			<b>\$ 288.92</b>	<b>\$ 6,253.41</b>	<b>\$ 6,256.40</b>

<b>MD-08A BOND REVENUE:</b>					
15610	640101	Interest on Cash	\$ 36.99	\$ (2.01)	\$ -
15610	680206	Opt Trans In Operating Fund	\$ 8,365.00	\$ 8,585.00	\$ 8,585.00
<b>TOTAL BOND REVENUE</b>			<b>\$ 8,401.99</b>	<b>\$ 8,582.99</b>	<b>\$ 8,585.00</b>

<b>MD-08A BOND EXPENSES:</b>					
15610	730200	Bond Redemptions	\$ -	\$ 3,800.00	\$ 4,200.00
15610	730400	Interest On Bonds	\$ 2,437.50	\$ 4,780.00	\$ 4,385.00
15610	780100	Appropriation for Contingency	\$ -	\$ -	\$ 6,256.40
<b>TOTAL BOND EXPENSES</b>			<b>\$ 2,437.50</b>	<b>\$ 8,580.00</b>	<b>\$ 14,841.40</b>

MD-08A Funding Sources	\$ 8,690.91	\$ 14,836.40	\$ 14,841.40
MD-08A Financing Uses	\$ 2,437.50	\$ 8,580.00	\$ 14,841.40
<b>MD-08A BOND ENDING FUND BALANCE</b>	<b>\$ 6,253.41</b>	<b>\$ 6,256.40</b>	<b>\$ -</b>

<b>MD-08A BOND RESERVE FUND ADMIN</b>					
1562	482100	F/B Unres Des Bond Res	\$ 13,724.43	\$ 13,926.03	\$ 13,966.61
<b>MD-8A BOND RESERVE BEG FUND BAL</b>			<b>\$ 13,724.43</b>	<b>\$ 13,926.03</b>	<b>\$ 13,966.61</b>

<b>MD-08A BOND RESERVE REVENUE:</b>					
15620	640101	Interest on Cash	\$ 201.60	\$ 40.58	\$ 200.00
<b>TOTAL BOND RESERVE REVENUE</b>			<b>\$ 201.60</b>	<b>\$ 40.58</b>	<b>\$ 200.00</b>

<b>MD-08A BOND RESERVE EXPENSES:</b>					
15620	780100	Appropriation for Contingency	\$ -	\$ -	\$ 14,166.61
<b>TOTAL BOND RESERVE EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,166.61</b>

MD-08A Funding Sources	\$ 13,926.03	\$ 13,966.61	\$ 14,166.61
MD-08A Financing Uses	\$ -	\$ -	\$ 14,166.61
<b>MD-08A BOND RESERVE END FUND BAL</b>	<b>\$ 13,926.03</b>	<b>\$ 13,966.61</b>	<b>\$ -</b>

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-08A CONSTRUCTION FUND ADMIN</b>					

	MD-8A CONSTRUCTION BEG FUND BAL	\$ 61,456.93	\$ 62,359.64	\$ 62,541.40
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<b>MD-08A CONSTRUCTION REVENUE:</b>					
15630	640101	Interest on Cash	\$ 902.71	\$ 181.76	\$ 600.00
<b>TOTAL CONSTRUCTION REVENUE</b>			<b>\$ 902.71</b>	<b>\$ 181.76</b>	<b>\$ 600.00</b>

<b>MD-08A CONSTRUCTION EXPENSES:</b>					
15630	780100	Appropriation for Contingency	\$ -	\$ -	\$ 63,141.40
<b>TOTAL CONSTRUCTION EXPENSES</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,141.40</b>

	MD-08A Funding Sources	\$ 62,359.64	\$ 62,541.40	\$ 63,141.40
	MD-08A Financing Uses	\$ -	\$ -	\$ 63,141.40
<b>MD-08A CONST ENDING FUND BAL</b>		<b>\$ 62,359.64</b>	<b>\$ 62,541.40</b>	<b>\$ -</b>

<b>MD-08A CLEAN WATER DEBT</b>					
15640	482100	F/B Unres Des Bond Res	\$ 174.57	\$ 158.59	\$ 159.41
<b>MD-8A CLEAN WATER DEBT BEG FUND BAL</b>			<b>\$ 174.57</b>	<b>\$ 158.59</b>	<b>\$ 159.41</b>

<b>MD-08A CLEAN WATER DEBT REVENUE:</b>					
15640	640101	Interest on Cash	\$ (15.96)	\$ 0.84	\$ 6.00
15640	680206	Opt Trans In Operating Fund	\$ 6,515.00	\$ 6,515.00	\$ 6,515.00
<b>TOTAL CLEAN WATER DEBT REVENUE</b>			<b>\$ 6,499.04</b>	<b>\$ 6,515.84</b>	<b>\$ 6,521.00</b>

<b>MD-08A CLEAN WATER DEBT EXPENSES:</b>					
15640	730300	Retire Other L-T Debt	\$ 4,889.82	\$ 5,032.91	\$ 5,185.00
15640	730500	Interest Other L - T Debt	\$ 1,625.20	\$ 1,482.11	\$ 1,330.00
15640	780100	Appropriation for Contingency	\$ -	\$ -	\$ 165.41
<b>TOTAL CLEAN WATER DEBT EXP</b>			<b>\$ 6,515.02</b>	<b>\$ 6,515.02</b>	<b>\$ 6,680.41</b>

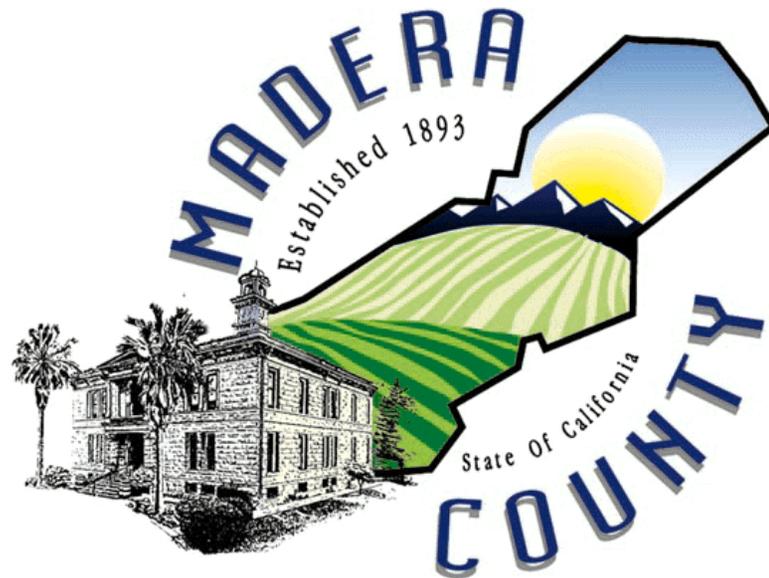
	MD-08A Funding Sources	\$ 6,673.61	\$ 6,674.43	\$ 6,680.41
	MD-08A Financing Uses	\$ 6,515.02	\$ 6,515.02	\$ 6,680.41
<b>MD-08A CLEAN WATER DEBT END FUND BAL</b>		<b>\$ 158.59</b>	<b>\$ 159.41</b>	<b>\$ -</b>

## MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-08A CLEAN WATER DEBT RESERVE</b>					
1565	482100	F/B Unres Des Bond Res	\$ 8,180.57	\$ 8,300.73	\$ 8,324.92
<b>MD-8A CLEAN WATER DEBT RES BEG BAL</b>			<b>\$ 8,180.57</b>	<b>\$ 8,300.73</b>	<b>\$ 8,324.92</b>
<b>MD-08A CLEAN WATER DEBT RESERVE REVENUE:</b>					
15650	640101	Interest on Cash	\$ 120.16	\$ 24.19	\$ 80.00
<b>TOTAL CLEAN WATER DEBT RES REV</b>			<b>\$ 120.16</b>	<b>\$ 24.19</b>	<b>\$ 80.00</b>
<b>MD-08A CLEAN WATER DEBT RESERVE EXPENSES:</b>					
15650	780100	Appropriation For Contingency	\$ -	\$ -	\$ 8,404.92
<b>TOTAL CLEAN WTR DEBT RES EXP</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,404.92</b>
MD-08A Funding Sources			\$ 8,300.73	\$ 8,324.92	\$ 8,404.92
MD-08A Financing Uses			\$ -	\$ -	\$ 8,404.92
<b>MD-08A CLEAN WATER DEBT RES END BAL</b>			<b>\$ 8,300.73</b>	<b>\$ 8,324.92</b>	<b>\$ -</b>

# RECOMMENDED PROPOSED BUDGET FOR SPECIAL DISTRICTS

FOR THE  
FISCAL YEAR ENDING JUNE 30, 2013



COMPILED BY RESOURCE MANAGEMENT AGENCY DEPARTMENT

DEPARTMENT OF ENGINEERING



# RESOURCE MANAGEMENT AGENCY

## DEPARTMENT OF ENGINEERING

2037 W. Cleveland Avenue  
Madera, CA 93637-8720  
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Kheng.vang@madera-county.ca.gov

KEN VANG PE, COUNTY ENGINEER

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**DATE:** August 20, 2012

**TO:** Board of Supervisors

**FROM:** Ken Vang P.E., County Engineer *Ken V*

**SUBJECT:** Fiscal Year 2012-13 Special Districts Budgets

Attached to this memo are the 2012-13 Budgets for Special Districts as prepared by the Department of Engineering. These Special District Budgets are for the operation and maintenance of water, sewer, storm water, parks, and street lighting facilities. The budgets have been prepared by the department under the oversight of the Resource Management Agency as directed by the Board.

Special Districts are enterprise funds and should not be supplemented by the General Fund. The funds to run the Special Districts are coming from the revenues collected from each of the Districts. This includes Cost Allocation Plan reimbursements from various Districts to the General Fund.

The Department of Engineering provides services to 35 Districts which are listed in the Table of Contents, with their respective services provided. The 2012-13 proposed budgets are intended to cash flow and provide services for each of the District's needs while staying within the projected revenue for that District.

Special District Staff will continue to work with the property owners to establish Homeowners Association (HOA) and/or committees to collaborate with on the oversight of the Districts. The main objective is to focus on issues of concern in a fashion that is acceptable to the property owners. These issues include: the type and level of service (s); the types of improvements and upgrades desired; long term planning; and establishing rates and rate structures to meet current and future financial obligations.

Much progress has been made with regards to responsible management of the Districts. Over the last year staff was able to get approval for rate increases in several Districts, completed the construction of several capital improvements projects, received grant funding for several districts, successfully awarded funding for Cal POP, and purchased Utility Management Software (SEMS).

For this coming fiscal period 2012-13, Department staff plans to work with field staff to implement SEMS software, coordinate with Auditors office to purchase billing software which will allow potentially outsourcing utility billings, and coordinate with Local, State and Federal agencies for additional funding opportunities.

Please find attached the budgets for each district. Each District Budget has been presented with a brief description of the system and budget print out sheet(s). Due to varying District size, age, facilities, and services there are slight differences as to how they are presented. Staff has been working on trying to standardize these budgets and closing out any unnecessary accounts.

## Description of Expenditure Accounts

The following expenditure accounts and their descriptions are typical accounts used in special districts operational budgets

<b>Account</b>	<b>Description</b>
720200	<b><u>Clothing &amp; Personal Supplies:</u></b> Safety gear including gloves, eye protection, etc.
720300	<b><u>Communication Services:</u></b> Telephone, cellular, telemetry, and SCADA services.
720500	<b><u>Household Expense:</u></b> Cleaning supplies for office, plant, shop, lab, and related facilities.
720600	<b><u>Insurance Expense:</u></b> District's share of the costs associated with the County's Self-insured Liability Program.
720601	<b><u>General Insurance:</u></b> District's share of the costs associated with the County's Self-insured Liability Program.
720800	<b><u>Maintenance -Equipment:</u></b> Maintenance costs for the district owned equipment.
720900	<b><u>Maintenance Structures &amp; Grounds:</u></b> For herbicides, paint, etc for district's property and facilities.
720907	<b><u>Maintenance - Water System:</u></b> Maintenance of and repairs to wells, pipelines, treatment plants, and related appurtenances.
720908	<b><u>Maintenance - Sewer System:</u></b> Maintenance of and repairs to pipelines, pumping stations, treatment plant, etc.
720913	<b><u>Direct Maintenance Expense - DEGS:</u></b> Field staff's hours and vehicle mileage.
720915	<b><u>Sp Dist Water/Sewer Chemicals:</u></b> Chemicals used for water and wastewater treatment, disinfection, and odor control.
720916	<b><u>Water/Sewer Testing:</u></b> Laboratory and related expenses for testing water (or wastewater) as required by county, state and federal regulations.
721000	<b><u>Medical Dental &amp; Lab Supplies:</u></b> Laboratory and testing equipment purchases and related expenses.
721100	<b><u>Memberships:</u></b> Annual fee for Underground Service Alert (USA).
721304	<b><u>Miscellaneous Office Supplies:</u></b> Expendable office supplies (ledger books, writing instruments, etc.).
721306	<b><u>Equipment &lt; Fixed Asset Limit:</u></b> Equipment expenditures less than \$5,000.

## Description of Expenditure Accounts

<b>Account</b>	<b>Description</b>
721400	<b><u>Professional &amp; Specialized Services:</u></b> Engineering and other services performed by non district's staff.
721403	<b><u>Audit/Accounting Service Fees:</u></b> For Auditor's services.
721427	<b><u>Property Tax Admin Fee:</u></b> Tax Assessors' services.
721498	<b><u>SD Administration Overhead:</u></b> For Special Districts Administrative staff salaries related expenses formally included in 720913
721500	<b><u>Advertisements/Publications &amp; Legal Notices:</u></b> Mailing and publishing costs for public notices, CCR's, etc.
721601	<b><u>Rent &amp; Lease County Vehicles:</u></b> Rental of county vehicles from central garage.
721602	<b><u>Rent &amp; Lease Other Equipment:</u></b> Rental of vehicles and equipment other than central garage vehicles.
721800	<b><u>Small Tools &amp; Instruments:</u></b> For purchase and replacement of tools and instruments.
721900	<b><u>Special Departmental Expense:</u></b> includes costs associated with regulatory compliance, permit fees, etc.
721940	<b><u>SD- Water Purchase:</u></b> Purchase of water.
722000	<b><u>Transportation, Travel &amp; Education Meal Reimbursements:</u></b> For training, on-call, and emergency overtime expenses.
722005	<b><u>Reimbursement Employee Cars:</u></b> Mileage reimbursement for personal vehicles for emergency call out or special circumstances.
722101	<b><u>Gas &amp; Electricity:</u></b> Costs based of historical usages for electricity, propane and fuel.
731401	<b><u>Interfund Expenditures - Cost Plan:</u></b> Costs to the County General Fund also known as A-87. (previously in 721203)
740200	<b><u>Buildings and Improvements:</u></b> Capital expenses (\$5,000 or more) for system upgrades and new infrastructure.
740301	<b><u>Equipment:</u></b> For capital equipment expenditures (\$5,000 or more).
780100	<b><u>Appropriation for Contingency:</u></b> For unplanned or unforeseen expenses usually associated with system failures.

## **CSA-14 Chuk-Chanse**

### **2012–2013 Recommended Water, Sewer and Street Lights Operations and Maintenance Budget**

County Service Area 14, Chuk-Chanse, is located on Road 28½ and Western Way in County Supervisorial District 2. This service area provides water, sewer, lighting, and drainage services to residential users and sewer service to a commercial user.

The Chuk-Chanse Water System, State Identification Number 2000724, provides water service to 31 residential units. The California Department of Public Health requires operators of this system to hold a minimum of a D-1 Distribution Certification. The system consists of one well with the production of 31 gallons per minute that supplies a 48,000 gallon bolted steel storage tank. Two boost pumps draw chlorinated water from the storage tank and pumps into the hydro-pneumatic tank to pressurize the system. The distribution system is composed of 2,847 feet of 6 inch Asbestos Cement (AC) pipe, and 7 fire hydrants. There are no consumer water meters. The system does not have an onsite emergency power generator and the loss of the system's pressure is likely to occur if there is a power outage. During the 2007-08 year, the telemetry and motor controls were upgraded with funding from a CDBG Grant. There is no Supervisory Control and Data Acquisition (SCADA) or automatic dialer to call in alarm conditions. There is an audible alarm that relies on residents for notification of problems. Current needs for this system include; SCADA system, generator backup, an additional well, and increased storage facilities to meet fire flow requirements.

The Chuk-Chanse Sewer System, WDR# 85-025, serves 31 residential connections and 1 commercial connection for 3.1 equivalent sewer units. The State Water Resources Control Board requires a Grade 1 Wastewater Treatment Plant Operator. The system consists of treatment through sewer ponds and a collection system composed of 4,780 feet of 8 inch and 1,350 feet of 6 inch clay pipe, and a lift station. In 2008, a CDBG Grant in excess of \$80,000 provided funds for cleaning and repairing the ponds. The CCTV inspection of the collection system performed in April 2011 confirmed tree root intrusion and separation of the mains. The lift station is currently operating with one pump and needs upgrading including installation of a second pump. The system lacks emergency power generation and an automatic dialer or SCADA system in place to report failures.

There are four streetlights in the district; PG&E performs the needed service and maintenance. The Drainage System consists of two basins and an old drainage system. This system is unfunded and therefore no maintenance has been performed.

The rates for the water and sewer services for improved lots were set by Ordinance No. 607 on February 1, 2005 and included an annual Consumers Price Index adjustment. The rate for improved residential water service is \$222 per quarter. The rate for improved residential sewer service is \$125 per quarter. The rate for street lights was set by Resolution 2009-013 on January 13, 2009 for the amount of \$20 per quarter.

## CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>CSA-14 FUND ADMN FUND BALANCE</b>					
<b>BEGINNING FUND BALANCE</b>			\$ 4,846.22	\$ 12,518.10	\$ 15,799.55

<b>CSA-14 WATER/SEWER REVENUE:</b>					
48300	640101	Interest on Cash	\$ 152.72	\$ 16.73	\$ 130.00
48300	640103	Interest on Property Tax Collected	\$ 16.16	\$ -	\$ -
48300	660209	Sp Asmt - Delinquent Svc Chg	\$ 18,737.96	\$ 534.00	\$ 500.00
48301	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ -	\$ -	\$ 100.00
48301	660212	Service Chg - Wtr/Swr (Water)	\$ 11,936.67	\$ 17,760.20	\$ 27,528.00
48302	654502	St - Comm Dev Block Grant	\$ -	\$ 16,487.00	\$ -
48302	660212	Service Chg - Wtr/Swr (Sewer)	\$ 9,513.54	\$ 12,569.71	\$ 16,976.00
48304	660203	Sp Asmt - Lights	\$ 1,124.53	\$ 2,816.87	\$ 2,560.00
48304	673903	Misc Reimbursement - Other	\$ 17,955.49	\$ -	\$ -
<b>TOTAL REVENUE</b>			<b>\$ 59,437.07</b>	<b>\$ 50,184.51</b>	<b>\$ 47,794.00</b>

<b>CSA-14 WATER SYSTEM EXPENSES:</b>					
48301	720500	Household Expense	\$ 5.00	\$ 5.00	\$ 5.00
48301	720600	Insurance Expense	\$ 346.00	\$ 371.00	\$ 311.00
48301	720601	General Insurance	\$ 293.50	\$ 333.00	\$ 378.00
48301	720800	Maintenance of Equipment	\$ 33.00	\$ 46.00	\$ 50.00
48301	720907	Maintenance - Water System	\$ 171.19	\$ 1,361.23	\$ 1,558.55
48301	720913	Direct Maintenance Expense - DEGS	\$ 12,272.72	\$ 13,684.06	\$ 14,000.00
48301	720915	Sp Dist Water/Sewer Chemicals	\$ 566.78	\$ 455.39	\$ 700.00
48301	720916	Water/Sewer Testing	\$ 1,486.00	\$ 1,927.50	\$ 1,500.00
48301	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
48301	721302	Postage	\$ -	\$ 17.21	\$ 50.00
48301	721306	Equipment < FA Limit	\$ -	\$ 99.00	\$ 4,000.00
48301	721400	Professional & Specialized Services	\$ -	\$ 10.93	\$ 650.00
48301	721403	Audit/Accounting Services	\$ 213.34	\$ 200.00	\$ 225.00
48301	721498	SD- Administration Overhead	\$ 1,826.96	\$ 1,866.88	\$ 2,004.00
48301	721601	Rents & Leases County Vehicle	\$ -	\$ -	\$ 50.00
48301	721800	Small Tools & Instruments	\$ 12.00	\$ 10.00	\$ 35.00
48301	721900	Special Departmental Expense	\$ 328.00	\$ 328.00	\$ 500.00
48301	722101	Gas & Electricity	\$ 5,055.03	\$ 4,344.55	\$ 6,000.00
<b>OPERATION EXPENSES - WATER</b>			<b>\$ 22,684.52</b>	<b>\$ 25,134.75</b>	<b>\$ 32,091.55</b>

## CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>CSA-14 WATER SYSTEM EXPENSES:</b>					
48301	731401	Interfund Expend - Cost Plan	\$ 678.96	\$ 780.96	\$ 781.00
<b>INTERFUND EXPENSES - WATER</b>			<b>\$ 678.96</b>	<b>\$ 780.96</b>	<b>\$ 781.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 23,363.48</b>	<b>\$ 25,915.71</b>	<b>\$ 32,872.55</b>

<b>CSA-14 SEWER SYSTEM EXPENSES:</b>					
48302	720500	Household Expense	\$ 6.00	\$ 6.00	\$ 7.00
48302	720600	Insurance Expense	\$ 345.00	\$ 372.00	\$ 312.00
48302	720601	General Insurance	\$ 293.50	\$ 333.00	\$ 379.00
48302	720800	Maintenance of Equipment	\$ 36.00	\$ 51.00	\$ 55.00
48302	720900	Maintenance Structures & Grounds	\$ -	\$ 129.32	\$ -
48302	720908	Maintenance - Sewer System	\$ 2,919.72	\$ -	\$ 500.00
48302	720913	Direct Maintenance Expense - DEGS	\$ 6,043.76	\$ 8,840.07	\$ 12,000.00
48302	721100	Memberships	\$ 75.00	\$ 75.00	\$ 75.00
48302	721304	Miscellaneous Office Supplies	\$ 8.20	\$ -	\$ 15.00
48302	721306	Equipment < FA Limit	\$ -	\$ 107.00	\$ 4,000.00
48302	721400	Professional & Specialized Services	\$ 210.22	\$ -	\$ 250.00
48302	721403	Audit/Accounting Services	\$ 213.34	\$ 220.00	\$ 220.00
48302	721498	SD- Administration Overhead	\$ 3,386.53	\$ 2,046.96	\$ 2,198.00
48302	721602	Rent/Lease Other Equipment	\$ 60.07	\$ -	\$ 100.00
48302	721800	Small Tools & Instruments	\$ 13.00	\$ 11.00	\$ 27.00
48302	721900	Special Department Expense	\$ 11,220.00	\$ 7,108.00	\$ 7,300.00
48302	722101	Gas & Electricity	\$ 883.43	\$ 676.19	\$ 1,000.00
<b>OPERATION EXPENSES - SEWER</b>			<b>\$ 25,713.77</b>	<b>\$ 19,975.54</b>	<b>\$ 28,438.00</b>

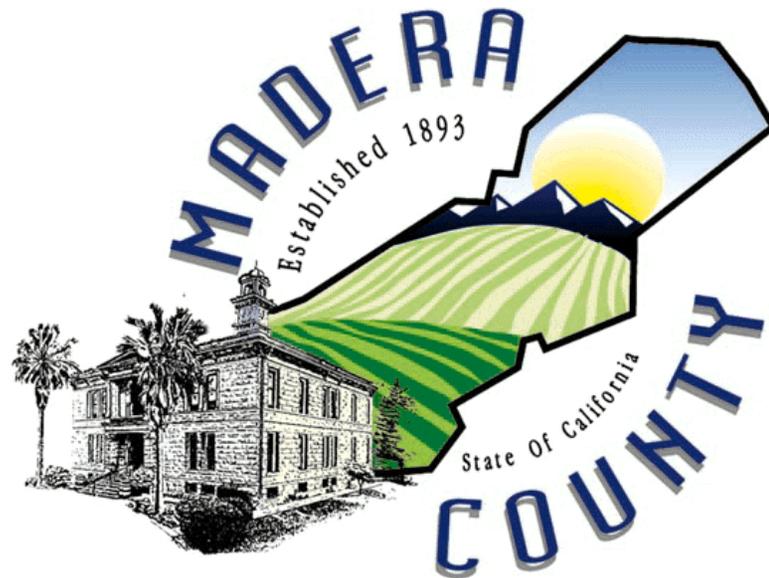
48302	731401	Interfund Expend - Cost Plan	\$ 1,162.50	\$ 855.96	\$ 1,783.00
<b>INTERFUND EXPENSES - SEWER</b>			<b>\$ 1,162.50</b>	<b>\$ 855.96</b>	<b>\$ 1,783.00</b>
<b>TOTAL SEWER EXPENSES</b>			<b>\$ 26,876.27</b>	<b>\$ 20,831.50</b>	<b>\$ 30,221.00</b>

<b>CSA-14 STREET LIGHT EXPENSES:</b>					
48304	722101	Gas & Electricity	\$ 1,525.44	\$ 155.85	\$ 500.00
<b>TOTAL STREET LIGHT EXPENSES</b>			<b>\$ 1,525.44</b>	<b>\$ 155.85</b>	<b>\$ 500.00</b>

CSA-14 Funding Sources		\$ 64,283.29	\$ 62,702.61	\$ 63,593.55
CSA-14 Financing Uses		\$ 51,765.19	\$ 46,903.06	\$ 63,593.55
<b>CSA-14 ENDING FUND BALANCE</b>		<b>\$ 12,518.10</b>	<b>\$ 15,799.55</b>	<b>\$ -</b>

# RECOMMENDED PROPOSED BUDGET FOR SPECIAL DISTRICTS

FOR THE  
FISCAL YEAR ENDING JUNE 30, 2013



COMPILED BY RESOURCE MANAGEMENT AGENCY DEPARTMENT

DEPARTMENT OF ENGINEERING



# RESOURCE MANAGEMENT AGENCY

## DEPARTMENT OF ENGINEERING

2037 W. Cleveland Avenue  
Madera, CA 93637-8720  
(559) 675-7817  
FAX (559) 675-7639  
Kheng.vang@madera-county.ca.gov

KEN VANG PE, COUNTY ENGINEER

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**DATE:** August 20, 2012

**TO:** Board of Supervisors

**FROM:** Ken Vang P.E., County Engineer *Ken V*

**SUBJECT:** Fiscal Year 2012-13 Special Districts Budgets

Attached to this memo are the 2012-13 Budgets for Special Districts as prepared by the Department of Engineering. These Special District Budgets are for the operation and maintenance of water, sewer, storm water, parks, and street lighting facilities. The budgets have been prepared by the department under the oversight of the Resource Management Agency as directed by the Board.

Special Districts are enterprise funds and should not be supplemented by the General Fund. The funds to run the Special Districts are coming from the revenues collected from each of the Districts. This includes Cost Allocation Plan reimbursements from various Districts to the General Fund.

The Department of Engineering provides services to 35 Districts which are listed in the Table of Contents, with their respective services provided. The 2012-13 proposed budgets are intended to cash flow and provide services for each of the District's needs while staying within the projected revenue for that District.

Special District Staff will continue to work with the property owners to establish Homeowners Association (HOA) and/or committees to collaborate with on the oversight of the Districts. The main objective is to focus on issues of concern in a fashion that is acceptable to the property owners. These issues include: the type and level of service (s); the types of improvements and upgrades desired; long term planning; and establishing rates and rate structures to meet current and future financial obligations.

Much progress has been made with regards to responsible management of the Districts. Over the last year staff was able to get approval for rate increases in several Districts, completed the construction of several capital improvements projects, received grant funding for several districts, successfully awarded funding for Cal POP, and purchased Utility Management Software (SEMS).

For this coming fiscal period 2012-13, Department staff plans to work with field staff to implement SEMS software, coordinate with Auditors office to purchase billing software which will allow potentially outsourcing utility billings, and coordinate with Local, State and Federal agencies for additional funding opportunities.

Please find attached the budgets for each district. Each District Budget has been presented with a brief description of the system and budget print out sheet(s). Due to varying District size, age, facilities, and services there are slight differences as to how they are presented. Staff has been working on trying to standardize these budgets and closing out any unnecessary accounts.

## Description of Expenditure Accounts

The following expenditure accounts and their descriptions are typical accounts used in special districts operational budgets

Account	Description
720200	<u>Clothing &amp; Personal Supplies</u> : Safety gear including gloves, eye protection, etc.
720300	<u>Communication Services</u> : Telephone, cellular, telemetry, and SCADA services.
720500	<u>Household Expense</u> : Cleaning supplies for office, plant, shop, lab, and related facilities.
720600	<u>Insurance Expense</u> : District's share of the costs associated with the County's Self-insured Liability Program.
720601	<u>General Insurance</u> : District's share of the costs associated with the County's Self-insured Liability Program.
720800	<u>Maintenance -Equipment</u> : Maintenance costs for the district owned equipment.
720900	<u>Maintenance Structures &amp; Grounds</u> : For herbicides, paint, etc for district's property and facilities.
720907	<u>Maintenance - Water System</u> : Maintenance of and repairs to wells, pipelines, treatment plants, and related appurtenances.
720908	<u>Maintenance - Sewer System</u> : Maintenance of and repairs to pipelines, pumping stations, treatment plant, etc.
720913	<u>Direct Maintenance Expense - DEGS</u> : Field staff's hours and vehicle mileage.
720915	<u>Sp Dist Water/Sewer Chemicals</u> : Chemicals used for water and wastewater treatment, disinfection, and odor control.
720916	<u>Water/Sewer Testing</u> : Laboratory and related expenses for testing water (or wastewater) as required by county, state and federal regulations.
721000	<u>Medical Dental &amp; Lab Supplies</u> : Laboratory and testing equipment purchases and related expenses.
721100	<u>Memberships</u> : Annual fee for Underground Service Alert (USA).
721304	<u>Miscellaneous Office Supplies</u> : Expendable office supplies (ledger books, writing instruments, etc.).
721306	<u>Equipment &lt; Fixed Asset Limit</u> : Equipment expenditures less than \$5,000.

## Description of Expenditure Accounts

<b>Account</b>	<b>Description</b>
721400	<b><u>Professional &amp; Specialized Services:</u></b> Engineering and other services performed by non district's staff.
721403	<b><u>Audit/Accounting Service Fees:</u></b> For Auditor's services.
721427	<b><u>Property Tax Admin Fee:</u></b> Tax Assessors' services.
721498	<b><u>SD Administration Overhead:</u></b> For Special Districts Administrative staff salaries related expenses formally included in 720913
721500	<b><u>Advertisements/Publications &amp; Legal Notices:</u></b> Mailing and publishing costs for public notices, CCR's, etc.
721601	<b><u>Rent &amp; Lease County Vehicles:</u></b> Rental of county vehicles from central garage.
721602	<b><u>Rent &amp; Lease Other Equipment:</u></b> Rental of vehicles and equipment other than central garage vehicles.
721800	<b><u>Small Tools &amp; Instruments:</u></b> For purchase and replacement of tools and instruments.
721900	<b><u>Special Departmental Expense:</u></b> includes costs associated with regulatory compliance, permit fees, etc.
721940	<b><u>SD- Water Purchase:</u></b> Purchase of water.
722000	<b><u>Transportation, Travel &amp; Education Meal Reimbursements:</u></b> For training, on-call, and emergency overtime expenses.
722005	<b><u>Reimbursement Employee Cars:</u></b> Mileage reimbursement for personal vehicles for emergency call out or special circumstances.
722101	<b><u>Gas &amp; Electricity:</u></b> Costs based of historical usages for electricity, propane and fuel.
731401	<b><u>Interfund Expenditures - Cost Plan:</u></b> Costs to the County General Fund also known as A-87. (previously in 721203)
740200	<b><u>Buildings and Improvements:</u></b> Capital expenses (\$5,000 or more) for system upgrades and new infrastructure.
740301	<b><u>Equipment:</u></b> For capital equipment expenditures (\$5,000 or more).
780100	<b><u>Appropriation for Contingency:</u></b> For unplanned or unforeseen expenses usually associated with system failures.

## **Maintenance District 33 – Fairmead**

### **2012-2013 Recommended Water and Street Lights Operations and Maintenance Budget**

Maintenance District 33 is located in Madera County Supervisorial District 2 midway between the cities of Madera and Chowchilla at Avenue 19 ½ and Hwy 99. The district was formed on July 12, 1977 by Resolution No. 77-438. This district provides water and street light services for residential community.

The Fairmead Water System, State Identification No. 2000554, provides water service to 175 residential, 4.15 commercial (Fairmead Elementary School) and 62 standby connections. The California Department of Public Health requires the operator of this system to hold a D-1 Distribution Certificate. The system consists of two wells and a distribution system. The total water production is approximately 330 gallons per minute (gpm), with the main well producing 180 gpm and the second (backup) well produces 60 gpm. The main well pumps directly into a hydro pneumatic tank where the water is chlorinated before entering the distribution mains. There is auxiliary power at the main well and an auto dialer to report alarm conditions. The second well is used as a backup well due to bacteriological and sand problems. Modifications to the second well to utilize it for the irrigation needs of the school will help alleviate the demand on the water system. All costs for modifications to the well are being paid for by the school. The distribution system is composed of 20,532 feet of 6 inch diameter Asbestos Cement (AC) pipe and 18 fire hydrants. There are no consumer water meters in the system. In April 2011 a new 212,000 gallon storage tank, boost pump system, hydro pneumatic tank and backup power generation funded by a \$1,000,000 Community Development Block Grant (CDBG) was completed and went on line. Additional improvements are needed, including a new well, to help maintain system pressure during peak demand periods and supply water for fire protection. County staff is pursuing funding through the State for a new well.

The water rates were last set on August 31, 2011 by Resolution No. 2010-211 and are based on a flat rate structure with an annual Consumers Price Index adjustment. The rates are \$107 per quarter for improved lots and \$15 per quarter for standby lots.

There are 25 street lights within the district. Currently there is no assessment for street lights and the water system operations and maintenance provides funds for their operation. A proposition 218 election is needed to create an assessment for streetlight operations and maintenance.

## MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-33 FUND ADMN FUND BALANCE</b>					
<b>BEGINNING FUND BALANCE</b>			\$ 11,575.36	\$ 11,459.93	\$ 1,586.86

<b>MD-33 WATER REVENUE:</b>					
18401	610100	Cur Sec Property Tax	\$ 9,594.61	\$ 9,112.91	\$ 10,329.00
18401	610200	Cur Unsecured Property Tax	\$ 311.68	\$ 326.22	\$ 287.00
18401	610300	Prior Secured Property Tax	\$ 106.79	\$ -	\$ -
18401	610400	Prior Unsecured Property Tax	\$ 10.78	\$ 38.50	\$ 10.00
18401	610600	Current Supplemental Property Tax	\$ 27.75	\$ 33.73	\$ 293.00
18401	610700	Prior Supplemental Property Tax	\$ 25.80	\$ 2.51	\$ 10.00
18401	640101	Interest on Cash	\$ 144.48	\$ (11.34)	\$ 112.00
18401	640103	Interest on Property Tax Collected	\$ 43.66	\$ -	\$ 50.00
18401	652900	St- H/O Property Tax Rlf	\$ 23.11	\$ 108.84	\$ 123.00
18401	654502	St- Comm Dev Block Grant	\$ 18,170.52	\$ 20,696.21	\$ -
18401	660209	Sp Asmt - Delinquent Svc Chg	\$ 15,848.58	\$ 10,242.33	\$ 13,000.00
18401	660212	Service Chg - Wtr/Swr	\$ 39,947.60	\$ 54,761.40	\$ 80,396.00
18401	662704	Copies	\$ 105.83	\$ -	\$ 40.00
18401	673906	Misc Reim - PGE Rebate	\$ -	\$ 1,906.92	\$ -
<b>TOTAL REVENUE</b>			<b>\$ 84,361.19</b>	<b>\$ 97,218.23</b>	<b>\$ 104,650.00</b>

<b>MD-33 WATER SYSTEM EXPENSES:</b>					
18401	720300	Communication Services	\$ 187.80	\$ 499.65	\$ 600.00
18401	750500	Household Expense	\$ 30.00	\$ 30.00	\$ 30.00
18401	720600	Insurance Expense	\$ 1,376.00	\$ 1,695.00	\$ 1,424.00
18401	720601	General Insurance	\$ 506.00	\$ 575.00	\$ 654.00
18401	720800	Maintenance -Equipment	\$ 287.66	\$ 328.65	\$ 325.00
18401	720900	Maintenance - Bldgs & Improve	\$ -	\$ 160.61	\$ -
18401	720907	Maintenance - Water System	\$ 1,108.70	\$ 1,986.85	\$ 1,000.00
18401	720913	Direct Maintenance Expense - DEGS	\$ 27,100.64	\$ 33,253.44	\$ 20,500.00
18401	720915	Sp Dist Water/Sewer Chemicals	\$ 2,577.87	\$ 2,172.76	\$ 2,300.00
18401	720916	Water/Sewer Testing	\$ 436.50	\$ 1,768.14	\$ 750.00
18401	721100	Memberships	\$ 150.00	\$ 150.00	\$ 150.00

## MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUALS 2010-2011	ESTIMATED 2011-2012	RECOMMENDED 2012-2013
<b>MD-33 WATER SYSTEM EXPENSES:</b>					
18401	721302	Postage	\$ 173.48	\$ 146.50	\$ 200.00
18401	721304	Miscellaneous Office Supplies	\$ 110.70	\$ -	\$ -
18401	721306	Equipment < FA Limit	\$ -	\$ 568.00	\$ 6,269.86
18401	721400	Professional & Specialized Services	\$ 506.98	\$ 555.06	\$ 600.00
18401	721403	Audit/Accounting Services	\$ 1,548.47	\$ 1,600.00	\$ 1,600.00
18401	721427	Property Tax Admin Fee	\$ 314.00	\$ 350.00	\$ 350.00
18401	721498	SD-Administration Overhead	\$ 9,823.50	\$ 7,041.94	\$ 11,581.00
18401	721500	Advertisements/Pubs & Legal Notices	\$ 532.00	\$ 550.00	\$ 550.00
18401	721602	Rent & Lease Other Equip	\$ -	\$ -	\$ 500.00
18401	721800	Small Tools & Instruments	\$ 67.00	\$ 74.41	\$ 138.00
18401	721900	Special Departmental Expense	\$ 1,585.00	\$ 1,702.00	\$ 2,000.00
18401	722101	Gas & Electricity	\$ 28,877.60	\$ 44,872.39	\$ 46,000.00
18401	722103	PG&E - St Lights	\$ 3,577.85	\$ 4,052.29	\$ 4,200.00
<b>OPERATION EXPENSES</b>			<b>\$ 80,877.75</b>	<b>\$ 104,132.69</b>	<b>\$ 101,721.86</b>
18401	731401	Interfund Expend - Cost Plan	\$ 3,598.87	\$ 2,958.61	\$ 4,515.00
<b>INTERFUND EXPENSES</b>			<b>\$ 3,598.87</b>	<b>\$ 2,958.61</b>	<b>\$ 4,515.00</b>
<b>TOTAL WATER EXPENSES</b>			<b>\$ 84,476.62</b>	<b>\$ 107,091.30</b>	<b>\$ 106,236.86</b>
MD-33 Funding Sources			\$ 95,936.55	\$ 108,678.16	\$ 106,236.86
MD-33 Financing Uses			\$ 84,476.62	\$ 107,091.30	\$ 106,236.86
<b>MD-33 ENDING FUND BALANCE</b>			<b>\$ 11,459.93</b>	<b>\$ 1,586.86</b>	<b>\$ -</b>

**Calculation of Actual to Potential Damages Ratio**

	Without Project						With Project					
	Event 1	Event 2	Event 3	Event 4	Event 5	Event 6	Event 1	Event 2	Event 3	Event 4	Event 5	Event 6
Warning Time: hours	0	0	0	0	0	0	0	0	0	0	0	0
Recent Flood Experience Y / N	Y	Y	Y	N	N	0	Y	Y	Y	N	N	0
Actual : Potential Ratio	0.8	0.8	0.8	0.9	0.9	0.9	0.8	0.8	0.8	0.9	0.9	0.9

Warning Time	Experienced Community	Inexperienced Community
< 2 hours	0.8	0.9
2-12 hours	Linear reduction from 0.8 at 2 hours to 0.4 at 12 hours	0.8
>12 hours	0.4	0.7

**Residential Buildings**

	Without Project						With Project					
	Event 1	Event 2	Event 3	Event 4	Event 5	Event 6	Event 1	Event 2	Event 3	Event 4	Event 5	Event 6
<b>ARI:</b>	10	50	100	500	0	0	10	50	100	500	0	0
<b>Probability of Levee Failure</b>	1.00	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00
Flood depth above ground level (ft)	2.25	2.75	3.00	3.25	0.00	0.00	1.75	2.00	2.00	2.75	0.00	0.00
<b>Buildings Inundated (no.)</b>												
Rural - Res: Homesteads	0	21	80	93	0	0	0	0	0	21	0	0
Rural - Other: Barns, sheds	0	0	0	0	0	0	0	0	0	0	0	0
Urban Res: Single story (no base)	0	0	0	0	0	0	0	0	0	0	0	0
Urban Res: Two plus story (no base)	0	0	0	0	0	0	0	0	0	0	0	0
Mobile home	0	0	0	0	0	0	0	0	0	0	0	0
<b>Structural Damages</b>												
Rural - Res: Homesteads	\$ -	\$ 542,421	\$ 2,066,364	\$ 2,402,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 542,421	\$ -	\$ -
Rural - Other: Barns, sheds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Res: Single story (no base)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Res: Two plus story (no base)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Structual Damages HEC-FIA</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Structural Damages</b>	\$ -	\$ 542,421	\$ 2,066,364	\$ 2,402,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 542,421	\$ -	\$ -
<b>Content Damages</b>												
Rural - Res: Homesteads	\$ -	\$ 361,614	\$ 1,377,576	\$ 1,601,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,614	\$ -	\$ -
Rural - Other: Barns, sheds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Res: Single story (no base)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Urban Res: Two plus story (no base)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mobile home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Contents Damage HEC-FIA</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual:Potential Ratio	0.8	0.8	0.8	0.9	0.9	0.9	0.8	0.8	0.8	0.9	0.9	0.9
<b>Total Contents Damages: Actual</b>	\$ -	\$ 289,291	\$ 1,102,061	\$ 1,441,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,452	\$ -	\$ -
<b>Total Contents Damages: Potential</b>	\$ -	\$ 361,614	\$ 1,377,576	\$ 1,601,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,614	\$ -	\$ -
<b>Clean-Up/ Other Costs</b>												
External	\$ -	\$ 105,000	\$ 400,000	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -
Cleanup	\$ -	\$ 84,000	\$ 320,000	\$ 372,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,000	\$ -	\$ -
<i>Other Costs HEC-FIA</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Costs: Potential</b>	\$ -	\$ 189,000	\$ 720,000	\$ 837,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,000	\$ -	\$ -
<b>Sum Actual Damages</b>	\$ -	\$ 1,020,712	\$ 3,888,425	\$ 4,680,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,056,873	\$ -	\$ -
<b>Sum Potential Damages</b>	\$ -	\$ 1,093,034	\$ 4,163,940	\$ 4,840,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,093,034	\$ -	\$ -
<b>Total Actual Damage with levee failure (\$):</b>	\$ -	\$ 1,020,712	\$ 3,888,425	\$ 4,680,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,056,873	\$ -	\$ -
<b>Total Potential Damage with levee failure (\$):</b>	\$ -	\$ 1,093,034	\$ 4,163,940	\$ 4,840,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,093,034	\$ -	\$ -
<b>Indirect Actual Damage</b>	\$ -	\$ 255,178	\$ 972,106	\$ 1,170,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,218	\$ -	\$ -
<b>Indirect Potential Damage</b>	\$ -	\$ 273,259	\$ 1,040,985	\$ 1,210,145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 273,259	\$ -	\$ -