



ADOPTED BUDGET

Special Districts

Special Districts Budgets

Purpose

Special Districts are a form of government created by a local community to meet a specific need. The budget requests below are for Special Districts administered by the Public Works Department and the Parks and Recreation Division of the General Services Department. These Districts provide one or a combination of the following services to properties within the respective District boundaries: water, sewer, storm drainage, streetlights, nitrate treatment, household hazardous waste disposal, landscape, and lighting maintenance. Each District budget is developed to address projected District operations and maintenance needs, as well as to provide funding for reserves for future system replacement and capital improvement projects. Revenues are provided through assessments and service charges from benefitting properties within each District's boundaries.

Lighting Districts

Each district provides funds for specific improvements and/or services that include the maintenance and operation of street lighting and associated structures located within the public rights-of-way and dedicated easements. There are a total of 30 Lighting Districts. The total 2023-2024 Lighting District budget is \$1,438,544, of which \$597,460 is funded by revenue and \$841,084 in fund balance. The appropriations request is an increase of \$18,030 from the 2022-2023 Adopted Budget.

4. FC Assessment District 96-1
5. Water Investigation Zone No.2
6. FC Construction Fund
7. Mokelumne River Water and Power Authority

Revenues from these budgets support flood management, water resources project planning activities, and levee and channel maintenance.

The 2023-2024 recommended budget for the Flood Control and Water budgets totals \$22,440,147 and is funded by \$18,598,455 in revenue and \$3,841,692 in fund balance. The appropriations request is a decrease of \$1,605,614 from the 2022-2023 Adopted Budget.

Maintenance Districts

Each District funds expenses for operation and maintenance costs, which include labor, electricity, regulatory compliance, repairs, pump taxes (for some Water Districts), and capital improvement projects. The total 2023-2024 Maintenance District budget is \$28,053,236, of which \$20,327,744 is funded by revenue and \$7,725,492 by utilizing existing fund balance. The appropriations request is an increase of \$7,492,415 from the 2022-2023 Adopted Budget. The increase is primarily due to inflationary adjustments and increased capital projects expense.

An overall increase of \$413,463 is reflected in the budget for Flood Control Zone 9, which is primarily due to \$800,000 in operating transfers to the Flood Construction budget for funding the local cost share portion of the Department of Water Resources (DWR) grant-funded Deferred Maintenance Program's (DMP) repairs to levee pipe penetrations; completion of the Mormon Slough erosion repairs (\$300,000), and offsetting decreases in allocated service department costs (\$144,000) and in motor pool costs (\$200,000).

Almond Park, Elkhorn Estates, Gayla Manor, Walnut Acres, and Wilkinson Manor Zone A are anticipated to have a negative cash balance on June 30, 2023. Property owners approved rate increases in 2018 in Gayla Manor and in 2019 in Elkhorn Estates, Walnut Acres, and Wilkinson Manor Zone A and the fund balances for each of these districts are improving. The previously-approved rate increases are phased in over five years.

The FC and WCD budget reflects a decrease of \$1,879,406 from the prior year due primarily to completion of the Small Communities Feasibility Studies and Delta 2 projects (which were DWR grant funded). Funding in the 2023-2024 budget includes \$44,000 for advanced flood warning equipment.

Flood Control and Water

The San Joaquin County Flood Control and Water Conservation District (FC and WCD) was created through State legislation for the purpose of planning, constructing, operating and maintaining flood control, and water supply projects. The Board of Supervisors is the governing body of the FC and WCD and has authority to establish assessments and fees in accordance with State law to help fund district activities. There are a total of seven budgets:

1. FC and WCD
2. FC Zone No. 9
3. FC Zone No. 10

In 1989, the Board of Supervisors established Water Investigation Zone No. 2 (Zone 2) for water resource planning activities. The Zone 2 funding mechanism is a Countywide property-related fee that is used to carry out the goals set forth in the 2015 Strategic Plan to Meet Water Needs, which includes preserving water rights, managing groundwater, maintaining water supplies, and developing funding programs to meet water needs. The total 2023-2024 Zone 2 budget is \$1,622,282, which is a decrease of \$744,812 from the 2022-2023 Adopted Budget. The decrease is due to reduction in costs for implementing the Groundwater Sustainability Plans in the Eastern and Tracy subbasins and for activities necessary for completing the planning phase of Integrated Regional Water Management projects within the Disadvantaged Community Involvement Program.

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San Joaquin Area Flood Control Agency

The City of Stockton, San Joaquin County, and the FC and WCD created the San Joaquin Area Flood Control Agency (SJAFCA) in 1995 to develop and implement a project to reduce flooding in the Stockton Metropolitan area. Under an agreement with SJAFCA, the FC and WCD maintain the levee improvements that were constructed in 1998 by using funding allocated from the SJAFCA Assessment District 96-1 benefit assessment. The allocation from the SJAFCA Assessment District 96-1 budget for 2023-2024 reflects appropriations of \$985,000, which represents no change from 2022-2023. This funding is approved each year by the SJAFCA Board of Directors at their annual budget hearing.

Mokelumne River Water and Power Authority

The Mokelumne River Water and Power Authority (MRWPA) is a joint powers authority consisting of the FC and WCD and San Joaquin County. The 2023-2024 MRWPA budget reflects appropriations of \$3,750,200 which is an increase of \$3.3 million from 2022-2023. Efforts related to the County's water right application for the Mokelumne River will continue, as well as developing projects in conjunction with local stakeholders to develop the water for beneficial use and/or address critical overdraft. The \$3.3 million increase is from DWR Sustainable Groundwater Management Act (SGMA) Implementation Round 1 grant proceeds to fund project activities focused on groundwater recharge, water conservation and beneficial use of Mokelumne River water rights.

County Service Areas (CSAs)

A CSA may be established to provide a variety of extended services within a particular area that are not available in all parts of the County. At the time a CSA is established, the Board of Supervisors specifies the types of services proposed

to be provided within the area. CSAs in the County typically provide utilities and/or other services and are broken down between two types: Public Works and Parks.

CSAs – Public Works

Each CSA funds expenses for maintenance costs, which include labor, electricity, regulatory compliance, repairs, pump taxes (for some Water Districts), and capital improvement projects. The total recommended 2023-2024 CSA budget is \$8,843,719, of which \$4,863,702 is funded by revenue and \$3,980,017 in fund balance. The requested appropriations request is a decrease of \$1,368,820 from the 2022-2023 Adopted Budget. This is primarily due to grant funding for capital projects expense. CSA 53 will receive a Household Hazardous Waste (HHW) grant totaling \$100,000 from Cal-Recycle in 2023-2024. Due to rising disposal costs, facility maintenance and improvements, a rate increase as early as 2023-2024 is needed to maintain and operate the HHW program efficiently.

CSAs 43 Clements, 44 Fair Oaks –Apricot Acres, 44 Zone E, 44 Zone G, 49 Zone L Rural, and 51 Acampo Village are anticipated to have a negative cash balance on June 30, 2023. Property owners in 43 approved rate increases in 2018 and the fund balance is still recovering. Rate increases for CSAs 44 Zone E and 44 Zone G were approved by the Board of Supervisors in 2020. Recovery of these fund balances is expected to take at least ten years.

CSAs – Parks

The total recommended budget for Parks in 2023-2024 is \$326,275. This budget is funded by \$275,493 in revenue and \$50,782 in fund balance. The projected fund balance on June 30, 2023 is \$179,341. The appropriations request is an increase of \$42,105 from the 2022-2023 adjusted budget, due to an increase in projected maintenance and grounds costs.

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	Projected Fund Balance as of July 1, 2023	2023-2024 Appropriations	2023-2024 Revenues	Projected Fund Balance as of June 30, 2024
Lighting Districts				
Ash Street	\$271,905	\$157,095	\$35,574	\$150,384
Boggs Tract	68,419	34,596	9,186	43,009
Burkett Gardens	80,260	56,718	60,677	84,219
Burkett Garden Acres	50,275	43,110	24,275	31,440
Eastview	47,684	26,096	13,034	34,622
Elkhorn	12,703	10,653	5,548	7,598
Farmington	9,514	6,013	3,388	6,889
Linden	116,989	98,231	29,105	47,863
Lockeford	101,262	66,542	22,313	57,033
Mariposa Heights	28,885	17,285	2,745	14,345
Mission Village	20,886	9,467	3,541	14,960
Morada Estates	20,582	13,935	5,794	12,441
Morada Manor	13,180	6,462	2,371	9,089
North Oaks	30,575	16,016	6,908	21,467
North Wilson Way	106,705	61,526	20,802	65,981
Northeast Stockton	106,540	96,241	56,582	66,881
Oro Street	174,802	133,166	47,359	88,995
Plymouth Village	85,266	72,186	29,064	42,144
Rancho Village	(140)	877	1,109	92
Shasta Avenue	14,715	10,950	8,839	12,604
Shippee-French Camp	15,865	4,750	3,667	14,782
Silva Gardens	6,039	3,614	3,127	5,552
South French Camp	28,707	7,084	5,661	27,284
Southwest Stockton	152,856	70,911	21,733	103,678
Stockton No. 5	14,345	4,786	2,675	12,234
Tuxedo-Country Club	72,462	39,052	26,061	59,471
Victor	12,929	5,967	6,075	13,037
West Lane	40,341	15,672	5,818	30,487
West Stockton	158,044	132,420	67,805	93,429
Woodbridge	334,470	217,123	66,624	183,971
Lighting Districts Total	\$2,197,065	\$1,438,544	\$597,460	\$1,355,981
Maintenance Districts				
Acampo	\$423,309	\$224,928	\$47,215	\$245,596
Almond Park	(23,724)	136,068	26,815	(132,977)
Ashley Park	14,041	3,623	1,495	11,913
Bear Creek Terrace	21,643	37,211	24,464	8,896
Bowling Green Estates	7,462	9,852	5,532	3,142
Colonial Heights	2,022,463	5,162,439	5,349,919	2,209,943

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	Projected Fund Balance as of July 1, 2023	2023-2024 Appropriations	2023-2024 Revenues	Projected Fund Balance as of June 30, 2024
Corral Hollow	20,624	167,505	115,094	(31,787)
Country Club Vista	462,506	324,997	21,087	158,596
Elkhorn Estates	(189,316)	490,841	373,061	(307,096)
Gayla Manor	(216,358)	188,070	89,767	(314,661)
Lambert Village	139,015	38,947	15,203	115,271
Lincoln Village	5,542,624	8,572,726	7,608,019	4,577,917
Lockeford Maintenance	2,971	8,876	3,730	(2,175)
Maurland Manor	63,097	62,951	34,002	34,148
Mokelumne Acres	1,380,998	455,825	318,603	1,243,776
Morada Acres	7,895	1,014,810	950,772	(56,143)
Morada Estates	367,163	242,829	129,329	253,663
Morada Manor	20,707	131,459	70,021	(40,731)
Pacific Gardens	3,093,789	4,224,489	2,816,870	1,686,170
Rancho San Joaquin	102,073	444,038	322,499	(19,466)
Raymus Village	5,251,876	4,003,297	599,311	1,847,890
Riviera Cliffs	43,155	21,723	10,030	31,462
Shaded Terrace	110,688	377,168	299,622	33,142
Shaded Terrace - Debt Service	10,754	20,815	18,370	8,309
Spring Creek Estates	109,893	350,663	285,645	44,875
Summer Home Estates	4,819	9,933	2,102	(3,012)
Sunnyside Estates	41,577	223,577	100,107	(81,893)
Walnut Acres	(56,198)	154,556	88,731	(122,023)
Wilkinson Manor	351,411	443,875	355,208	262,744
Wilkinson Manor Zone A	(64,012)	223,475	91,966	(195,521)
San Joaquin Water Works No. 21	506,763	281,670	153,155	378,248
Maintenance Districts Total	\$19,573,708	\$28,053,236	\$20,327,744	\$11,848,216

Flood Control and Waters - Districts & Zones

San Joaquin County Flood Control & Water Conservation District (21101)	\$3,573,012	\$2,609,958	\$1,761,305	\$2,724,359
Flood Control Zone No. 9 (21113)	5,419,439	7,123,350	4,728,550	3,024,639
Flood Control Zone No. 10 (21114)	323,557	349,357	25,800	0
Flood Control Assessment District No. 96-1 (21116)	0	985,000	985,000	0
Water Investigation Zone No. 2 (21168)	897,816	1,622,282	1,444,800	720,334
Flood Control – Construction (21192)	0	6,000,000	6,000,000	0
Mokelumne River Water & Power Authority (21201)	271,214	3,750,200	3,653,000	174,014
Flood Control and Water Total	\$10,485,038	\$22,440,147	\$18,598,455	\$6,643,346

Special Districts Budgets

		Projected Fund Balance as of July 1, 2023	2023-2024 Appropriations	2023-2024 Revenues	Projected Fund Balance as of June 30, 2024
County Service Areas - Public Works					
#3	Zone A Tallahatchey Terrace	\$14,790	\$26,915	\$12,445	\$320
#12	Thorton	48,985	356,526	258,720	(48,821)
#12	Thorton - Debt Service	0	0	0	0
#14	Victor	26,657	20,073	295	6,879
#15	Waterloo/99	654,129	432,685	328,538	549,982
#16	Par Country Estates	248,338	284,157	176,181	140,362
#17	Cherokee Industrial Park	170,536	153,219	21,566	38,883
#18	Fairway Estates	61,972	124,810	42,264	(20,574)
#21	Oak Creek	80,426	31,562	10,413	59,277
#23	Granda Glen	10,697	20,728	12,918	2,887
#24	Moznett Estates	300,852	21,520	9,960	289,292
#25	Capewood	20,220	12,304	740	8,656
#29	Forest Lake Ranchettes	127,826	25,183	6,302	108,945
#30	Manteca Industrial Park	226,866	156,332	70,169	140,703
#31	Flag City	732,607	317,869	194,402	609,140
#31	Zone W Flag City-Nitrate Treatment	466,427	156,184	61,992	372,235
#35	Santos Ranch/Los Ranchos	249,512	262,490	117,535	104,557
#35	Santos Ranch/Los Ranchos - Water	359,656	130,000	1,500	231,156
#36	Lloyd Lane	24,497	14,340	1,729	11,886
#36	Zone A Lloyd Lane	8,449	9,272	1,036	213
#36	Zone B Lloyd Lane	29,627	9,131	2,240	22,736
#37	Marty Court	2,455	9,096	1,235	(5,406)
#41	Eaglecrest	50,903	30,863	6,480	26,520
#41	Zone C Solari Ranch	345,842	50,776	17,492	312,558
#41	Zone N Tierra Del Sol	13,372	15,495	11,669	9,546
#42	Blatt Estates	39,715	16,952	4,325	27,088
#43	Clements	(48,318)	174,171	94,068	(128,421)
#43	Zone D Clements	41,783	16,678	4,990	30,095
#44	Fair Oaks - Apricot Acres	(99,074)	477,438	329,540	(246,972)
#44	Zone E Castello Estates	(810,233)	584,837	323,394	(1,071,676)
#44	Zone G Linne Estates	(626,343)	761,572	452,175	(935,740)
#45	Lockeford Bluffs	37,304	26,949	5,925	16,280
#46	Morada North	45,430	501,253	320,575	(135,248)
#46	Zone L Heather Moore Estates	3,522	3,698	1,128	952
#47	Hempstead Court	24,664	19,954	1,390	6,100
#48	Zone K Woodbridge Main Street	56,014	62,772	12,850	6,092
#49	Zone L Rural Intersection Lighting	(1,220)	10,515	4,461	(7,274)
#49	Zone L-1 Rural Intersection Lighting	51,852	28,337	7,659	31,174
#50	Patterson Pass Business Park	262,686	85,336	24,416	201,766

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	Projected Fund Balance as of July 1, 2023	2023-2024 Appropriations	2023-2024 Revenues	Projected Fund Balance as of June 30, 2024
#51 Acampo Village	(1,413)	7,687	1,506	(7,594)
#52 Blossom Court	57,677	15,528	4,879	47,028
#53 Household Hazardous Waste	645,678	1,567,978	1,063,372	141,072
#54 NPDES	1,810,143	1,774,000	830,000	866,143
#55 Shaylynn Estates	6,286	7,122	1,575	739
#55 Zone C Stonegate Estates	112,258	17,024	4,950	100,184
#56 Peters	58,710	12,388	2,703	49,025
County Service Areas –Public Works Total	\$5,942,762	\$8,843,719	\$4,863,702	\$1,962,745
County Service Areas - Parks				
#1 Boggs Tract Park	\$9,003	\$27,580	\$21,138	\$2,561
#2 Madison Park	53,048	57,515	48,136	43,669
#3 Garden Acres - Eastside Park	16,605	82,828	77,606	11,383
#4 Lathrop Park	4,895	28,191	28,191	4,895
#5 Raymus Village Park	41,055	40,110	29,856	30,801
#8 Taft Park	78,008	50,498	50,498	78,008
#11 Larch Clover Park	0	7,368	7,368	0
#48 Woodbridge Community Park	27,509	32,185	12,700	8,024
County Service Areas - Parks Total	\$230,123	\$326,275	\$275,493	\$179,341
Districts Governed by the Board of Supervisors Total	\$38,428,696	\$61,101,921	\$44,662,854	\$21,989,629

Special Districts Budgets

2023-2024 Planned Projects List

In 2014-2015, the Board of Supervisors adopted the Uniform Public Construction Cost Account Act (UPCCAA) and Job Order Contracting (JOC) to streamline the bidding process for minor construction projects. During 2023-2024, Public Works will utilize County labor and/or JOC to deliver a number of projects in the Special Districts. The JOC mechanism will be used to rehabilitate or repair several wells and various storm and sewer systems. The Flood Control District will repair several levee pipe penetrations and will procure equipment and materials for flood emergency preparedness.

Planned projects in 2023-2024 are as follows:

Fund	District	Service	Description	Cost
Flood Control and Water				
21101	Flood Control & WCD	FC	ALERT 2 Equipment	\$44,000
21113	FC &WCD Zone 9	FC	Statewide 3 Flood Preparedness Materials	583,950
21192	Flood Control	FC	Deferred Maintenance Phase 2 Levee Pipe Repairs	6,000,000
21201	Mokelumne River Water & Power Authority	W	Mokelumne River Integrated Water Storage & Conjunctive Use Development Project	3,400,000
Flood Control and Water Total				\$10,027,950
Lighting Districts				
22001	ASH STREET	L	Streetlight Acquisition	\$114,000
22002	BOGGS TRACT	L	Streetlight Acquisition	21,000
22003	BURKETT GARDEN ACRES	L	Streetlight Acquisition	15,000
22005	EASTVIEW	L	Streetlight Acquisition	10,000
22008	LINDEN	L	Streetlight Acquisition	63,000
22009	LOCKEFORD	L	Streetlight Acquisition	40,000
22010	MARIPOSA HEIGHTS	L	Streetlight Acquisition	6,000
22014	NORTH OAKS	L	Streetlight Acquisition	5,000
22015	NORTH WILSON WAY	L	Streetlight Acquisition	30,000
22016	NORTHEAST STOCKTON	L	Streetlight Acquisition	25,000
22017	ORO STREET	L	Streetlight Acquisition	90,000
22018	PLYMOUTH VILLAGE	L	Streetlight Acquisition	40,000
22025	SOUTHWEST STOCKTON	L	Streetlight Acquisition	49,000
22027	TUXEDO COUNTRY CLUB	L	Streetlight Acquisition	15,000
22029	WEST LANE	L	Streetlight Acquisition	9,000
22031	WEST STOCKTON	L	Streetlight Acquisition	65,000
22030	WOODBIDGE	L	Streetlight Acquisition	140,000
Lighting Districts Total				\$737,000
Maintenance Districts				
22101	Acampo	W	Well #2 - Pump/Motor	\$30,000
22701	Colonial Heights	W	Water Line Replacement	1,300,000
22701	Colonial Heights	S	Sewer Main CIPP	30,000
22701	Colonial Heights	L	Streetlight Acquisition	74,000
22701	Colonial Heights	D	Generators	120,000
22601	Country Club Vista	SL, D	District System Improvements	300,000

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Fund	District	Service	Description	Cost
23001	Elkhorn Estates	W	Well #1 - Pump	6,000
23101	Gayla Manor	W	Well - Pump	6,000
23201	Lambert Village	L	Street light acquisition	11,000
23401	Lincoln Village	S	Lift Station Portable Generator	200,000
23401	Lincoln Village	S	Sewer and Storm CIPP	30,000
23401	Lincoln Village	D	Swain Road Pump House Repairs	30,000
23401	Lincoln Village	W	Water Line Replacement	1,400,000
23401	Lincoln Village	L	Streetlight Acquisition	259,000
23401	Lincoln Village	D	Storm Pump Rehabilitation	150,000
23801	Morada Acres	W	Water Line Replacement	900,000
23901	Morada Estates	W	Water Pump	6,000
24201	Pacific Gardens	S	Sewer Main CIPP	30,000
24201	Pacific Gardens	S	Main Replacement	1,000,000
24301	Rancho San Joaquin	W	Generator	200,000
24301	Rancho San Joaquin	D	Storm Pump Rehabilitation	30,000
24301	Rancho San Joaquin	W	Water Pump	12,000
24401	Raymus Village	W	Replace Valves	25,000
24401	Raymus Village	W	TCP Filter	3,295,505
24401	Raymus Village	S	Sewer Main CIPP	30,000
24401	Raymus Village	L	Streetlight Acquisition	25,000
24501	Riviera Cliffs	L	Streetlight Acquisition	10,000
24901	Sunnyside Estates	W	Meter Installation	147,500
21501	SJ Water Works	W	Pump Switchboard	20,000
25101	Wilkinson Manor	W	Pump Switchboard	20,000
25101	Wilkinson Manor	W	Pump Variable Frequency Drive (VFD)	25,000
25131	Wilkinson Manor Zone A	W	Pump Switchboard	8,000
25131	Wilkinson Manor Zone A	W	Water Storage Tank	64,000
Maintenance District Total				\$9,794,005

County Service Areas

31201	CSA 12	W	Water Pipe Rehabilitation	\$60,000
31201	CSA 12	W	Water Main Looping	1,200,000
31501	CSA 15	L	Street Light Acquisition	16,000
31701	CSA 17	D	Storm Drain Pipe Repair	50,000
31701	CSA 17	L	Street Light Acquisition	24,000
32101	CSA 21	L	Street Light Acquisition	7,000
33001	CSA 30	L	Street Light Acquisition	11,000
33101	CSA 31	L	Street Light Acquisition	7,000
34101	CSA 41	L	Street Light Acquisition	8,000
34441	CSA 44 Zone G	S	Bar Screen Replacement	30,000
34501	CSA 45	D	Storm Pump Rehabilitation	15,000

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Fund	District	Service	Description	Cost
34931	CSA 49, Zone L-1	L	Street Light Acquisition	12,000
35001	CSA 50	L	Street Light Acquisition	38,000
35301	CSA 53	HHW	Roof	25,000
35301	CSA 53	HHW	Parking Lot Striping/Maintenance	20,000
35301	CSA 53	HHW	Asphalt Resurfacing	60,000
35301	CSA 53	HHW	Replace Rolling Steel Door	15,000
35301	CSA 53	HHW	Replace Shower Insert	15,000
35301	CSA 53	HHW	Replace Exhaust Fans	25,000
35301	CSA 53	HHW	Heaters	50,000
35301	CSA 53	HHW	Break Area Construction (Table Included)	5,000
35301	CSA 53	HHW	County Phone System Installation	10,000
County Service Areas Total				\$1,703,000
Special Districts Planned Projects & Capital Expenses Total				\$22,261,955

Service Abbreviations:

L - Streetlights
W - Water
S - Sewer
D - Storm Drainage
FC - Flood Control
WCD - Water Conservation District
CIPP - Cast-in-Place Pipe
HHW - Household Hazardous Waste
JOC - Job Order Construction
UPPCCA - Uniform Public Construction Cost Accounting Act