

PUBLIC WORKS DEPARTMENT

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DATE: June 10, 2024
TO: Board of Supervisors
FROM: Andrea Saldate, Deputy Public Works Director
RE: Fiscal Year 2024-2025 Special Districts Budgets

Attached to this memo are the proposed 2024-2025 budgets for special districts prepared by Madera County Public Works Department.

The Department currently oversees 33 special districts established for the operation and maintenance of water, wastewater, drainage, or lighting. Of these 33 districts, there are 24 Maintenance Districts (MDs), 8 County Service Areas (CSAs), and 1 Lighting District (LD).

Each district has its own unique issues and service rates should be structured to meet annual O&M expenses, depreciation, capital replacement and any debt service. Special Districts Administration is responsible for managing funds made available by each district's assessments, fees, grants, and/or loans to provide a specific service to each district. The 2024-2025 proposed fiscal budgets are intended to provide the level of service to each district in accordance with their individual needs while staying within the projected revenue for that district.

Public Works Staff operates 29 community water systems and 14 community wastewater systems that spread from the valley floor to the Sierras. Staff also provides direct water and wastewater services to approximately 15,000 consumers within Madera County and processes approximately 3.1 million gallons of potable water daily to these residents.

Staff will continue to work with the property owners and/or committees to collaborate with on the operations of their respective district. These discussions 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 demands.

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Description of Expenditure Accounts

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

Account	Description
720200	Clothing & Personal Supplies: safety gear including gloves, eye protection, etc.
720300	Communication Services: telephone, cellular, telemetry and SCADA services
720500	Household Expense: cleaning supplies for plant, shop, lab and related facilities
720600	Insurance Expense: reflects property-related costs associated with the County's Self-Insured Liability Program
720601	General Insurance: reflects general insurance costs associated with the County's Self-Insured Liability Program
720800	Maintenance – Equipment: Maintenance costs for district owned equipment
720900	Maintenance – Structure & Grounds: for herbicides, paint, etc. for district's property and facilities
720907	Maintenance – Water System: Maintenance of and repairs to wells, pipelines, treatment plants and related appurtenances
720908	Maintenance – Sewer System: Maintenance of and repairs to pipelines, pumping stations, treatment plant, etc.
720913	Direct Maintenance Expense – DEGS: field staff's hours and vehicle mileage
720915	SD Water/Sewer Chemicals: chemicals used for water and wastewater treatment, disinfection and odor control
720916	Water/Sewer Testing: laboratory and related expenses for testing water as required by Local, State & Federal regulations
721000	Medical Dental & Lab Supplies: laboratory and testing equipment purchases and related expenses
721100	Memberships: annual fee for Underground Service Alert (USA)
721304	Misc Office Supplies: expendable office supplies (ledger books, writing instruments, etc.)
721306	Equipment < Fixed Asset Limit: equipment expenditures less than \$5,000
721400	Professional & Specialized Services: engineering and other services performed by non-districts staff
721403	Audit/Accounting Service Fees: for Auditor's services

Account	Description
721427	Property Tax Administration Fee: for the Tax Assessor's services
721498	SD Administration Overhead: for SD administrative staff salaries and related expenses
721500	Advertisements/Publications & Legal Notices: mailing and publishing costs for notices, CCR's, etc.
721601	Rents & Lease County Vehicles: rental of County vehicles from Central Garage
721602	Rents & Lease Other Equipment: rental of equipment other than Central Garage vehicles
721800	Small Tools & Instruments: costs of purchase and/or replacement of small tools and instruments
721900	Special Departmental Expense: includes costs associated with regulatory compliance, permit fees, etc.
721940	SD – Water Purchase: purchasing of water
722000	Transportation, Travel & Meal Reimbursements: for training, on-call, and emergency overtime expenses
722005	Reimburse Employee Cars: mileage reimbursement of personal vehicle uses for emergency call out or special circumstances
722101	Gas & Electricity: usage costs for electricity, propane and fuel
731401	Interfund Expenditure – Cost Plan: costs to the County's General Fund also known as A-87
740200	Buildings & Improvements: capital expenses (\$5,000 or more) for system upgrades and new infrastructure
740300	Equipment: for capital equipment expenditures (\$5,000 or more)
780100	Appropriation for Contingency: for unplanned or unforeseen expenses usually associated with system failures

Maintenance District 1 – Hidden Lake

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 1 (Hidden Lake Estates) is in Madera County Supervisorial District 5 on the northwestern shore of Millerton Lake off of Road 216. The district was formed on August 13, 1963, by Resolution No. 63-338. This district provides water service for a residential development encompassing approximately 166 acres.

The Hidden Lakes Water System, State Identification Number 2000544, serves 47 improved units and 154 standby units. The system has an annual water allocation of 200-acre feet of surface water from Millerton Lake. Raw water is pumped from the lake bottom 2,350 linear feet and 247 vertical feet to a treatment plant by two stationary 150gpm submersible pumps. The water is then treated by a conventional filtration package surface water treatment plant built in 1986. Treated water is pumped into the distribution system and fills a 110,000-gallon storage tank and from there system pressure is maintained by gravity. In addition to the storage, the distribution system consists of 2 pressure zones, 19,715 feet of cement lined steel water mains, consumer service lines and meters.

The current water rates for improved lots were set by Resolution No. 2011-195 and are based on a tiered structure. The base rate is \$75 per month which allows for water consumption annually up to 31,750 cubic feet. Usage which exceeds that volume is charged at the rate of \$2.39 per 100 cubic feet (or \$0.0246 per cubic foot). The meters are read quarterly with any excess use charges billed separately in February. Unimproved lots are charged a monthly standby rate of \$20.92. Other fees include a connection fee of \$5,000 and a water meter fee of \$100.

The district is operating under a Compliance Order for Stage 2 Disinfection Byproduct Rule.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an “estimate” at the time of printing.

MD-01 HIDDEN LAKE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-01 FUND ADMN FUND BALANCE:					
		BEGINNING CASH BALANCE	\$ 22,735.29	\$ 923,489.35	\$ 830,068.18
		BEGINNING DEBT BALANCE	\$ 439,000.00	\$ 1,579,000.00	\$ 1,579,000.00
			<u>\$ (416,264.71)</u>	<u>\$ (655,510.65)</u>	<u>\$ (748,931.82)</u>

MD-01 WATER REVENUE:					
15201	610100	Cur Sec Property Tax	\$ 36,637.59	\$ 37,846.85	\$ 37,500.00
15201	610200	Cur Unsecured Property Tax	\$ 1,588.46	\$ 1,611.43	\$ 1,600.00
15201	610300	Prior Secured Property Tax	\$ (3.46)	\$ -	\$ -
15201	610400	Prior Unsecured Property Tax	\$ 61.18	\$ -	\$ -
15201	610600	Current Supplemental Property Tax	\$ 1,659.68	\$ 845.24	\$ 800.00
15201	610700	Prior Supplemental Property Tax	\$ 1.86	\$ -	\$ -
15201	630321	Delinquent Bill Penalty	\$ -	\$ 360.09	\$ 1,080.00
15201	640101	Interest on Cash	\$ 9,117.69	\$ 4,277.12	\$ 4,000.00
15201	640103	Interest on Property Tax Collected	\$ (65.18)	\$ -	\$ -
15201	652900	St- H/O Property Tax Rlf	\$ 236.04	\$ 227.82	\$ 225.00
15201	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,386.96	\$ 6,779.20	\$ 8,000.00
15201	660210	Sp Asmt - Delinquent Asmt	\$ -	\$ 264.37	\$ -
15201	660212	Service Charge - Water	\$ 67,759.37	\$ 60,801.79	\$ 80,960.00
15201	660223	Service Charge - Excess Water	\$ 3,585.76	\$ 2,730.68	\$ 3,200.00
15201	673000	Miscellaneous	\$ 3,233.41	\$ 789.35	\$ -
15201	673903	Misc Reimbursement	\$ 28,295.17	\$ -	\$ -
TOTAL WATER REVENUE			\$ 155,494.53	\$ 116,533.94	\$ 137,365.00

MD-01 WATER SYSTEM EXPENSES:					
15201	720300	Communication Services	\$ 1,517.58	\$ 1,520.50	\$ 1,550.00
15201	720600	Insurance Expense	\$ 2,850.00	\$ 3,745.00	\$ 8,672.00
15201	720601	General Insurance	\$ 2,196.09	\$ 2,801.05	\$ 2,850.00
15201	720800	Maintenance -Equipment	\$ 78.19	\$ -	\$ -
15201	720907	Maintenance - Water System	\$ 42,535.14	\$ 21,154.32	\$ 50,000.00
15201	720913	Direct Maintenance Expense - DEGS	\$ 119,036.66	\$ 197,359.76	\$ 200,000.00
15201	721100	Memberships	\$ 306.98	\$ 27.19	\$ 50.00
15201	721302	Postage	\$ 217.89	\$ 158.04	\$ 175.00
15201	721400	Professional & Specialized Services	\$ 10,357.83	\$ 15,668.31	\$ -
15201	721403	Audit/Accounting Services	\$ 14,155.84	\$ 2,174.40	\$ 2,180.00
15201	721426	Software Maintenance/Modif	\$ 139.62	\$ -	\$ -
15201	721427	Property Tax Admin Fee	\$ 795.07	\$ 844.63	\$ 850.00
15201	721498	S.D. Administration Overhead	\$ 8,543.38	\$ 9,094.65	\$ 11,600.00
15201	721900	Special Departmental Expense	\$ 938.27	\$ 1,205.37	\$ 1,225.00

MD-01 HIDDEN LAKE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
15201	721940	SD- Water Purchase	\$ 4,990.83	\$ 3,346.98	\$ 3,500.00
15201	722101	Gas & Electricity	\$ 16,584.85	\$ 19,393.84	\$ 20,375.00
OPERATION EXPENSES			\$ 225,244.22	\$ 278,494.04	\$ 303,027.00

15201	731401	Interfund Expend - Cost Plan	\$ 783.88	\$ 894.89	\$ 922.40
INTERFUND EXPENSES			\$ 783.88	\$ 894.89	\$ 922.40

15201	740200	Buildings and Improvements	\$ 328,967.75	\$ -	\$ -
FIXED ASSETS			\$ 328,967.75	\$ -	\$ -

TOTAL WATER EXPENSES \$ 554,995.85 \$ 279,388.93 \$ 303,949.40

MD-01 ROAD EXPENSES:					
15202	720600	Insurance Expense	\$ 2,850.00	\$ 3,745.00	\$ -
15202	720906	MTCE-Roads	\$ 273.79	\$ -	\$ -
15202	721498	SD-Admin Overhead	\$ 206.26	\$ 2,887.22	\$ -
TOTAL ROAD EXPENSES			\$ 3,330.05	\$ 6,632.22	\$ -

TOTAL ROAD EXPENSES \$ 3,330.05 \$ 6,632.22 \$ -

MD-01 IMPROVEMENT REVENUE:					
15204	654501	ST - Water Grant	\$ 285,535.35	\$ 295,057.27	\$ 4,356,516.22
TOTAL IMPROVEMENT REVENUE			\$ 285,535.35	\$ 295,057.27	\$ 4,356,516.22

MD-01 IMPROVEMENT EXPENSES:					
15204	721400	Professional & Specialized Services	\$ -	\$ 508.02	\$ -
15204	721403	Audit/Accounting Services	\$ -	\$ -	\$ -
15204	730503	Interest on Spec. Dist. Loans	\$ 5,184.74	\$ 19,022.21	\$ 20,000.00
15204	740200	Buildings and Improvements	\$ 116,765.18	\$ 199,461.00	\$ 5,000,000.00
TOTAL IMPROVEMENT EXPENSES			\$ 121,949.92	\$ 218,991.23	\$ 5,020,000.00

**TOTAL IMPROVEMENT
EXPENSES \$ 121,949.92 \$ 218,991.23 \$ 5,020,000.00**

MD-01 Funding Sources	\$ 463,765.17	\$ 1,335,080.56	\$ 5,323,949.40
MD-01 Financing Uses	\$ 680,275.82	\$ 505,012.38	\$ 5,323,949.40
MD-01 ENDING FUND BALANCE	\$ (216,510.65)	\$ 830,068.18	\$ -

Maintenance District 5 – Mountain Ranches

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 5 (Mountain Ranches) is in Madera County Supervisorial District 5 on Road 400, approximately 1 mile northeast of Hensley Lake. The district was formed on November 27, 1962, by Resolution No. 62-395. The district provides water service to a residential community with 50 lots encompassing approximately 80 acres. The funding for the water system operations is derived from a combination of assessment and property taxes. The funding for road maintenance comes only from a portion of their property tax.

The Mountain Ranches Water System, State Identification Number 2000549, serves 27 improved units and 22 standby units. The system obtains its water from 2 hard rock wells with a combined production of 45 gallons per minute. The water is chlorinated at the wellhead and fed directly into the distribution main which back feeds a 20,000-gallon storage tank. The distribution system consists of 5,180 feet of AC water mains, 4 hydrants, consumer service lines and water meters. The pressure in the system is maintained by gravity.

The current water rates were set on October 23, 2018, by Resolution No. 2018-145. The current rate for improved lots is \$120.81 per month and for standby lots the rate is \$210.00 annually. The volumetric rate is billed at \$5.50 per 1,000 gallons. The meters are read and billed monthly. There is a one-time water meter installation fee of \$100, but no connection fee.

MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-05 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 73,195.45	\$ 57,651.79	\$ 77,401.64
MD-05 WATER REVENUE:					
15301	610100	Cur Sec Property Tax	\$ 12,292.46	\$ 12,702.08	\$ 12,850.00
15301	610200	Cur Unsecured Property Tax	\$ 553.25	\$ 561.33	\$ 550.00
15301	610300	Prior Secured Property Tax	\$ (1.21)	\$ -	\$ -
15301	610400	Prior Unsecured Property Tax	\$ 21.33	\$ -	\$ -
15301	610600	Current Supplemental Property Tax	\$ 549.62	\$ 294.66	\$ 300.00
15301	610700	Prior Supplemental Property Tax	\$ 0.60	\$ -	\$ -
15301	630321	Delinquent Bill Penalty	\$ -	\$ 325.16	\$ 750.00
15301	640101	Interest on Cash	\$ 893.85	\$ 2,015.06	\$ 2,100.00
15301	640103	Interest on Property Tax Collected	\$ (39.54)	\$ -	\$ -
15301	652900	St- H/O Property Tax Rlf	\$ 82.30	\$ 79.42	\$ 80.00
15301	660202	Sp Asmt - Water/Sewer	\$ 4,200.00	\$ 3,780.00	\$ 4,410.00
15301	660209	Sp Asmt - Delinquent Svc Charge	\$ 5,849.72	\$ 12,167.78	\$ 10,000.00
15301	660210	Sp Asmt - Delinquent Asmt	\$ -	\$ 253.05	\$ -
15301	660212	Service Charge - Water	\$ 27,669.56	\$ 29,120.72	\$ 39,353.00
15301	660223	Service Charge - Excess Water	\$ 6,877.31	\$ 7,231.99	\$ 7,000.00
15301	662757	SD - Water Connection	\$ 100.00	\$ -	\$ -
TOTAL WATER REVENUE			\$ 59,049.25	\$ 68,531.25	\$ 77,393.00
MD-05 WATER SYSTEM EXPENSES:					
15301	720300	Communication Services	\$ 164.41	\$ 169.62	\$ 175.00
15301	720600	Insurance Expense	\$ 900.00	\$ 1,152.00	\$ 1,307.00
15301	720601	General Insurance	\$ 259.40	\$ 346.01	\$ 350.00
15301	720800	Maintenance - Equipment	\$ 2.93	\$ 1.86	\$ 100.00
15301	720907	Maintenance - Water System	\$ 16,845.84	\$ 1,952.96	\$ 20,000.00
15301	720913	Direct Maintenance Expense - DEGS	\$ 42,108.43	\$ 35,165.22	\$ 50,000.00
15301	721100	Memberships	\$ 300.00	\$ 4.18	\$ 50.00
15301	721302	Postage	\$ 13.46	\$ -	\$ -
15301	721403	Audit/Accounting Services	\$ 295.00	\$ 320.44	\$ 350.00
15301	721426	Software Maintenance/Modif	\$ 75.63	\$ -	\$ -
15301	721427	Property Tax Admin Fee	\$ 267.29	\$ 284.40	\$ 290.00
15301	721498	S. D. Administration Overhead	\$ 4,396.67	\$ 3,674.28	\$ 4,000.00
15301	721900	Special Departmental Expense	\$ 428.00	\$ 458.00	\$ 500.00
15301	722101	Gas & Electricity	\$ 4,649.12	\$ 3,661.70	\$ 5,000.00
OPERATION EXPENSES			\$ 70,706.18	\$ 47,190.67	\$ 82,122.00

MD-05 MOUNTAIN RANCHES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
15301	731401	Interfund Expend - Cost Plan	\$ 415.94	\$ 484.73	\$ 529.89
INTERFUND EXPENSES			\$ 415.94	\$ 484.73	\$ 529.89
15301	740200	Buildings and Improvements	\$ -	\$ -	\$ 30,000.00
FIXED ASSETS			\$ -	\$ -	\$ 30,000.00
15301	780100	Appropriation for Contingency	\$ -	\$ -	\$ 25,835.75
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 25,835.75
TOTAL WATER EXPENSES			\$ 71,122.12	\$ 47,675.40	\$ 138,487.64
MD-05 ROAD EXPENSES:					
15302	720600	Insurance Expense	\$ 855.00	\$ 1,106.00	\$ 1,307.00
15302	720906	Mtce - Roads	\$ 2,615.79	\$ -	\$ 15,000.00
TOTAL ROAD EXPENSES			\$ 3,470.79	\$ 1,106.00	\$ 16,307.00
TOTAL ROAD EXPENSES			\$ 3,470.79	\$ 1,106.00	\$ 16,307.00
MD-05 Funding Sources			\$ 132,244.70	\$ 126,183.04	\$ 154,794.64
MD-05 Financing Uses			\$ 74,592.91	\$ 48,781.40	\$ 154,794.64
MD-05 ENDING FUND BALANCE			\$ 57,651.79	\$ 77,401.64	\$ -

Maintenance District 6 - Lake Shore Park

2024-2025 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 6 (Lake Shore Park) is in Madera County Supervisorial District 5 along Bass Lake's northeast shore and is accessed from County Road 274. The district was formed on February 26, 1963, by Resolution No. 63-109. This District provides water and sewer service for a small residential development. The funding for the water and sewer system operations comes from a combination of assessments and property taxes, while the funding for road maintenance comes only from a portion of their property tax.

The Lake Shore Water System, State Identification Number 2000550, provides water service to 47 improved units and 5 standby units. The water is furnished by 2 hard rock wells producing a total of 55gpm. The distribution system consists of 3 storage tanks with a total capacity of 65,000 gallons, 2 pressure zones, and 5,025 feet of 4- and 6-inch AC pipe water mains.

The Lake Shore Wastewater Plant provides sewer service for 42 improved and 4 standby units and is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 85-158. The sewer collection system is made up of 7,461 feet of 4-, 6- and 8-inch AC sewer mains.

Water and sewer rates were last set on November 5, 2007, by Resolution No. 2007-238 and are based on a flat rate structure. The current rate for improved lots is \$50.66 per month for water and \$94 per month for sewer. There are no standby rates or customer water meters.

The district is no longer operating under Compliance Orders for Arsenic and Uranium MCL. The system was reclassified as a transient- non community water system.

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-06 FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$ 1,221,674.91	\$ 1,248,786.86	\$ 1,141,162.38
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MD-06 REVENUE:					
15401	610100	Cur Sec Property Tax	\$ 134,685.70	\$ 135,575.81	\$ 136,000.00
15401	610200	Cur Unsecured Property Tax	\$ 6,073.77	\$ 5,998.80	\$ 6,100.00
15401	610300	Prior Secured Property Tax	\$ (13.24)	\$ -	\$ -
15401	610400	Prior Unsecured Property Tax	\$ 234.22	\$ -	\$ -
15401	610600	Current Supplemental Property Tax	\$ 6,182.62	\$ 3,191.86	\$ 3,100.00
15401	610700	Prior Supplemental Property Tax	\$ 6.75	\$ -	\$ -
15401	630321	Delinquent Bill Penalty	\$ -	\$ 413.54	\$ 990.00
15401	640101	Interest on Cash	\$ 14,743.78	\$ 41,812.76	\$ 40,000.00
15401	640103	Interest on Property Tax Collected	\$ (230.37)	\$ -	\$ -
15401	652900	St- H/O Property Tax Rlf	\$ 903.64	\$ 848.66	\$ 850.00
15401	660209	Sp Asmt - Delinquent Svc Chg	\$ 578.64	\$ -	\$ -
15401	673000	Miscellaneous	\$ 2,774.23	\$ -	\$ -
15403	660212	Service Chg - Wtr/Swr (Water)	\$ 28,796.69	\$ 27,212.70	\$ 28,572.24
15403	673000	Miscellaneous	\$ 21.32	\$ -	\$ -
15404	660212	Service Chg - Wtr/Swr (Sewer)	\$ 46,743.12	\$ 45,663.91	\$ 47,376.00
15404	661812	Insurance Pay	\$ -	\$ 750,000.00	\$ -
TOTAL REVENUE			\$ 241,500.87	\$ 1,010,718.04	\$ 262,988.24

MD-06 ROAD EXPENSES:					
15402	720600	Insurance Expense	\$ 1,740.00	\$ 1,531.00	\$ 1,772.66
15402	720906	Mtce-Roads	\$ 44,218.36	\$ -	\$ 150,000.00
TOTAL ROAD EXPENSES			\$ 45,958.36	\$ 1,531.00	\$ 151,772.66

TOTAL ROAD EXPENSES	\$ 45,958.36	\$ 1,531.00	\$ 151,772.66
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MD-06 WATER SYSTEM EXPENSES:					
15403	720600	Insurance Expense	\$ 1,740.00	\$ 1,531.00	\$ 1,772.66
15403	720601	General Insurance	\$ 489.47	\$ 652.91	\$ 675.00
15403	720800	Maintenance - Equipment	\$ 5.08	\$ 3.38	\$ 50.00
15403	720907	Maintenance - Water System	\$ 4,391.30	\$ 4,183.71	\$ 5,000.00
15403	720913	Direct Maintenance Expense - DEGS	\$ 17,907.52	\$ 22,629.38	\$ 24,000.00

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
15403	721100	Memberships	\$ 150.00	\$ 6.27	\$ 100.00
15403	721302	Postage	\$ 3.68	\$ -	\$ -
15403	721306	Equipment < FA Limit	\$ -	\$ -	\$ 15,000.00
15403	721400	Professional & Specialized Services	\$ -	\$ 1,171.55	\$ -
15403	721403	Audit/Accounting Services	\$ 266.64	\$ 268.94	\$ 275.00
15403	721426	Software	\$ 136.72	\$ -	\$ -
15403	721427	Property Tax Admin Fee	\$ 1,464.52	\$ 1,517.99	\$ 1,525.00
15403	721498	S. D. Administration Overhead	\$ 5,708.54	\$ 5,328.72	\$ 6,000.00
15403	721900	Special Departmental Expense	\$ 589.00	\$ 627.00	\$ 650.00
15403	722101	Gas & Electricity	\$ 5,524.76	\$ 5,944.35	\$ 6,250.00

OPERATION EXPENSES - WATER \$ **38,377.23** \$ **43,865.20** \$ **61,297.66**

15403	731401	Interfund Expend - Cost Plan	\$ 751.88	\$ 876.25	\$ 922.40
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INTERFUND EXPENSES - WATER \$ **751.88** \$ **876.25** \$ **922.40**

15403	740200	Buildings and Improvements	\$ 99.34	\$ 1,082.16	\$ 200,000.00
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FIXED ASSETS - WATER \$ **99.34** \$ **1,082.16** \$ **200,000.00**

TOTAL WATER EXPENSES \$ **39,228.45** \$ **45,823.61** \$ **262,220.06**

MD-06 SEWER SYSTEM EXPENSES:					
ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
15404	720300	Communication Services	\$ 641.40	\$ 659.40	\$ 675.00
15404	720600	Insurance Expense	\$ 1,740.00	\$ 1,531.00	\$ 1,772.66
15404	720601	General Insurance	\$ 489.48	\$ 652.91	\$ 675.00
15404	720800	Maintenance -Equipment	\$ 51.63	\$ 3.04	\$ 50.00
15404	720908	Maintenance - Sewer System	\$ 78,562.70	\$ 2,148.76	\$ 50,000.00
15404	720913	Direct Maintenance Expense - DEGS	\$ 23,152.57	\$ 476,768.00	\$ 200,000.00
15404	721100	Memberships	\$ 150.00	\$ 6.27	\$ 100.00
15404	721302	Postage	\$ 1.16	\$ -	\$ -
15404	721306	Equipment < FA Limit	\$ -	\$ -	\$ 15,000.00
15404	721400	Professional & Specialized Services	\$ 877.60	\$ 41,825.00	\$ 50,000.00
15404	721403	Audit/Accounting Services	\$ 238.27	\$ 240.32	\$ 250.00
15404	721426	Software	\$ 122.17	\$ -	\$ -
15404	721427	Property Tax Admin Fee	\$ 1,464.52	\$ 1,517.99	\$ 1,525.00
15404	721498	S.D. Administration Overhead	\$ 6,031.99	\$ 5,354.46	\$ 6,000.00
15404	721900	Special Departmental Expense	\$ 7,338.00	\$ 8,156.11	\$ 8,200.00
15404	722101	Gas & Electricity	\$ 7,561.64	\$ 356.94	\$ 9,000.00

OPERATION EXPENSES - SEWER \$ **128,423.13** \$ **539,220.20** \$ **343,247.66**

MD-06 LAKE SHORE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
15404	731401	Interfund Expend - Cost Plan	\$ 671.90	\$ 783.03	\$ 824.27
INTERFUND EXPENSES - SEWER			\$ 671.90	\$ 783.03	\$ 824.27
15404	740200	Buildings and Improvements	\$ 107.08	\$ 530,984.68	\$ 646,085.97
FIXED ASSETS - SEWER			\$ 107.08	\$ 530,984.68	\$ 646,085.97
TOTAL SEWER EXPENSES			\$ 129,202.11	\$ 1,070,987.91	\$ 990,157.90
MD-06 Funding Sources			\$ 1,463,175.78	\$ 2,259,504.90	\$ 1,404,150.62
MD-06 Financing Uses			\$ 214,388.92	\$ 1,118,342.52	\$ 1,404,150.62
MD-06 ENDING FUND BALANCE			\$ 1,248,786.86	\$ 1,141,162.38	\$ -

Maintenance District 7 – Marina View

2024-2025 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 7 (Marina View) is in Madera County Supervisorial District 5 along Bass Lake's northeast shore and is accessed from County Road 274. The district was formed on June 25, 1963, by Resolution No. 63-286. This District provides water and sewer service for a small residential development. The funding for the water and sewer system operations comes from a combination of assessments and property taxes, while the funding for road maintenance comes only from a portion of property tax.

The Marina View Water System, State Identification Number 2000551, serves 83 improved units and 9 standby units. The water is furnished by 2 hard rock wells producing a total of 28gpm. A third well (the test well) has had to be utilized to keep the system in water. This well is run off of generator power and produces about 30gpm. The distribution system consists of 2 storage tanks with a total capacity of 90,000 gallons and 4,250 feet of AC water mains.

The Wastewater Plant provides sewer service for 83 improved and 9 standby units and is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 85-058. The plant is an extended aeration plant designed to receive a maximum dry weather daily flow of 0.03 million gallons. The secondary treated and disinfected effluent is disposed of in a spray field next to the District on Forest Service lands. The collection system is made up of 7,285 feet of 2-, 4-, 6- and 8-inch gravity AC sewer mains. There is also one lift station that serves a portion of the system.

Water and sewer rates were last set on September 9, 2008, by Resolution No. 2008-198 and are based on a flat rate structure. The current rate for improved lots is \$39 per month for water service and \$75.66 per month for sewer service. Unimproved lots are charged a water and sewer standby fee of \$6.66 per month.

The water system is operating under Compliance Orders for Arsenic, Gross Alpha and Uranium MCL.

An increase to the Point of Use device monthly charge was approved on December 6, 2022, increasing it to \$81.92.

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
BEGINNING FUND BALANCE			\$ 323,171.14	\$ 360,418.75	\$ 427,346.16

MD-07 WATER/SEWER REVENUE:					
15501	610100	Cur Sec Property Tax	\$ 75,338.91	\$ 76,362.43	\$ 76,500.00
15501	610200	Cur Unsecured Property Tax	\$ 3,384.80	\$ 3,366.69	\$ 3,500.00
15501	610300	Prior Secured Property Tax	\$ (7.38)	\$ -	\$ -
15501	610400	Prior Unsecured Property Tax	\$ 130.52	\$ -	\$ -
15501	610600	Current Supplemental Property Tax	\$ 3,460.70	\$ 1,784.85	\$ 1,700.00
15501	610700	Prior Supplemental Property Tax	\$ 3.80	\$ -	\$ -
15501	630321	Delinquent Bill Penalty	\$ -	\$ 914.88	\$ 2,100.00
15501	640101	Interest on Cash	\$ 4,277.85	\$ 11,031.08	\$ 11,500.00
15501	640103	Interest on Property Tax Collected	\$ (129.61)	\$ -	\$ -
15501	652900	St- H/O Property Tax Rlf	\$ 503.52	\$ 476.26	\$ 475.00
15501	660209	Sp Asmt - Delinquent Svc Chg	\$ 693.04	\$ 11,338.91	\$ 6,000.00
15503	673000	Miscellaneous	\$ 534.05	\$ 30.45	\$ -
15503	660212	Service Chg - Wtr	\$ 108,399.59	\$ 120,200.48	\$ 125,670.00
15504	660212	Service Chg - Swr	\$ 75,980.92	\$ 74,035.60	\$ 75,677.00
15504	660212	Service Chg - Lights	\$ 14.74	\$ -	\$ -
15504	673800	PY Cancel Warrant	\$ -	\$ 106.67	\$ -
TOTAL WATER/SEWER REVENUE			\$ 272,585.45	\$ 299,648.30	\$ 303,122.00

MD-07 ROAD EXPENSES:					
15502	720600	Insurance Expense	\$ -	\$ 1,657.00	\$ 1,918.66
15502	720906	Mtce - Roads	\$ 3,931.61	\$ 2,852.88	\$ 25,000.00
15502	721427	Property Tax Admin Fee	\$ 1,638.02	\$ 1,709.41	\$ 1,750.00
TOTAL ROAD EXPENSES			\$ 5,569.63	\$ 6,219.29	\$ 28,668.66

MD-07 WATER SYSTEM EXPENSES:					
15503	720300	Communication Services	\$ 641.40	\$ 659.40	\$ 675.00
15503	720600	Insurance Expense	\$ 1,260.00	\$ 1,657.00	\$ 1,918.66
15503	720601	General Insurance	\$ 691.91	\$ 922.94	\$ 1,000.00
15503	720800	Maintenance -Equipment	\$ 27.18	\$ 5.99	\$ 100.00
15503	720907	Maintenance - Water System	\$ 78,861.83	\$ 89,926.00	\$ 95,000.00
15503	720913	Direct Maintenance Expense - DEGS	\$ 42,489.33	\$ 27,095.04	\$ 35,000.00
15503	721100	Memberships	\$ 150.00	\$ 10.46	\$ 100.00
15503	721302	Postage	\$ 65.96	\$ -	\$ -
15503	721400	Professional & Specialized Services	\$ -	\$ 4,686.20	\$ 5,000.00
15503	721403	Audit/Accounting Services	\$ 516.27	\$ 520.72	\$ 600.00
15503	721426	Software	\$ 241.43	\$ -	\$ -
15503	721498	S.D. Administration Overhead	\$ 9,693.68	\$ 7,973.98	\$ 8,500.00
15503	721900	Special Departmental Expense	\$ 676.00	\$ 690.00	\$ 700.00
15503	722101	Gas & Electricity	\$ 6,044.50	\$ 6,233.94	\$ 6,600.00
OPERATION EXPENSES - WATER			\$ 141,359.49	\$ 140,381.67	\$ 155,193.66

MD-07 MARINA VIEW

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
15503	731401	Interfund Expend - Cost Plan	\$ 1,327.79	\$ 1,547.41	\$ 1,628.91
INTERFUND EXPENSES - WATER			\$ 1,327.79	\$ 1,547.41	\$ 1,628.91
15503	740200	Buildings and Improvements	\$ 10,289.01	\$ -	\$ 230,214.36
FIXED ASSETS - WATER			\$ 10,289.01	\$ -	\$ 230,214.36
TOTAL WATER EXPENSES			\$ 152,976.29	\$ 141,929.08	\$ 387,036.93
MD-07 SEWER SYSTEM EXPENSES:					
15504	720600	Insurance Expense	\$ 1,260.00	\$ 1,657.00	\$ 1,918.66
15504	720601	General Insurance	\$ 691.91	\$ 922.94	\$ 1,000.00
15504	720800	Maintenance of Equipment	\$ 56.03	\$ 100.16	\$ 100.00
15504	720908	Maintenance - Sewer System	\$ 14,036.79	\$ 18,296.08	\$ 20,000.00
15504	720913	Direct Maintenance Expense - DEGS	\$ 28,970.95	\$ 33,765.06	\$ 35,000.00
15504	721100	Memberships	\$ 150.00	\$ 10.46	\$ 100.00
15504	721302	Postage	\$ 1.16	\$ -	\$ -
15504	721400	Professional & Specialized Services	\$ 2,374.11	\$ -	\$ -
15504	721403	Audit/Accounting Services	\$ 516.27	\$ 520.72	\$ 600.00
15504	721426	Software	\$ 241.43	\$ -	\$ -
15504	721498	S. D. Administration Overhead	\$ 9,204.41	\$ 7,220.78	\$ 8,000.00
15504	721900	Special Departmental Expense	\$ 7,704.00	\$ 8,554.11	\$ 8,600.00
15504	722101	Gas & Electricity	\$ 9,944.79	\$ 11,665.52	\$ 12,500.00
OPERATION EXPENSES - SEWER			\$ 75,151.85	\$ 82,712.83	\$ 87,818.66
15504	730330	Rents/Leases-Bldg/Land	\$ 312.28	\$ 312.28	\$ 315.00
15504	731401	Interfund Expend - Cost Plan	\$ 1,327.79	\$ 1,547.41	\$ 1,628.91
INTERFUND EXPENSES - SEWER			\$ 1,640.07	\$ 1,859.69	\$ 1,943.91
15504	740200	Buildings and Improvements	\$ -	\$ -	\$ 225,000.00
FIXED ASSETS - SEWER			\$ -	\$ -	\$ 225,000.00
TOTAL SEWER EXPENSES			\$ 76,791.92	\$ 84,572.52	\$ 314,762.57
MD-07 Funding Sources			\$ 595,756.59	\$ 660,067.05	\$ 730,468.16
MD-07 Financing Uses			\$ 235,337.84	\$ 232,720.89	\$ 730,468.16
MD-07 ENDING FUND BALANCE			\$ 360,418.75	\$ 427,346.16	\$ -

Maintenance District 8A – North Fork

2024-2025 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 8A (North Fork) is 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 128.46 improved units and 26.12 standby units. The water is furnished by a hard rock well producing a total of 270gpm. The distribution system consists of a 204,000-gallon storage tank, 8,950 feet of 6-, 8- and 10-inch C-900 PVC water mains, 15 fire hydrants, commercial and residential meters.

The North Fork Wastewater Plant provides sewer service for 162.56 improved units and 36.02 standby units. The plant is operated under the State Water Resources Control Board's (SWRCB) Monitoring and Reporting Program (MRP) Number 94-353. 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.

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

The water system is operating under a Compliance Order for Arsenic MCL.

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-08A FUND BEGINNING BALANCE					
			\$ 524,711.02	\$ 455,404.46	\$ 502,171.49

MD-08A WATER REVENUE:					
15601	630321	Delinquent Bill Penalty	\$ -	\$ 1,509.02	\$ 2,160.00
15601	660212	Service Chg - Water	\$ 68,783.58	\$ 72,707.50	\$ 77,076.00
15601	673000	Miscellaneous	\$ 25.00	\$ 178.74	\$ -
TOTAL WATER REVENUE			\$ 68,808.58	\$ 74,395.26	\$ 79,236.00

MD-08A WATER SYSTEM EXPENSES:					
15601	720600	Insurance Expense	\$ 25,700.00	\$ 2,866.00	\$ 5,351.50
15601	720601	General Insurance	\$ 2,624.80	\$ 3,440.97	\$ 3,500.00
15601	720800	Maintenance - Equipment	\$ 13.78	\$ 9.23	\$ 100.00
15601	720907	Maintenance - Water System	\$ 1,944.03	\$ 2,023.08	\$ 15,000.00
15601	720913	Direct Maintenance Expense - DEGS	\$ 18,331.20	\$ 18,787.70	\$ 25,000.00
15601	721100	Memberships	\$ 150.00	\$ 14.64	\$ 100.00
15601	721302	Postage	\$ 314.21	\$ -	\$ -
15601	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
15601	721403	Audit/Accounting Services	\$ 391.46	\$ 394.82	\$ 415.00
15601	721426	Software	\$ 373.67	\$ -	\$ -
15601	721498	S.D. Administration Overhead	\$ 12,089.83	\$ 10,242.94	\$ 11,500.00
15601	721900	Special Departmental Expense	\$ 548.00	\$ 562.00	\$ 575.00
15601	722101	Gas & Electricity	\$ 8,175.29	\$ 9,163.59	\$ 10,000.00
OPERATION EXPENSES - WATER			\$ 70,656.27	\$ 47,504.97	\$ 76,541.50

15601	731401	Interfund Expend - Cost Plan	\$ 2,055.04	\$ 2,394.95	\$ 2,521.09
INTERFUND EXPENSES - WATER			\$ 2,055.04	\$ 2,394.95	\$ 2,521.09

15601	740200	Buildings and Improvements	\$ -	\$ -	\$ 60,000.00
FIXED ASSETS - WATER			\$ -	\$ -	\$ 60,000.00

	\$ 72,711.31	\$ 49,899.92	\$ 139,062.59
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MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
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MD-08A SEWER REVENUE:					
15602	610100	Cur Sec Property Tax	\$ 16,787.47	\$ 17,076.78	\$ 17,500.00
15602	610200	Cur Unsecured Property Tax	\$ 601.96	\$ 599.15	\$ 600.00
15602	610300	Prior Secured Property Tax	\$ (1.30)	\$ -	\$ -
15602	610400	Prior Unsecured Property Tax	\$ 23.04	\$ -	\$ -
15602	610600	Current Supplemental Property Tax	\$ 620.79	\$ 315.67	\$ 300.00
15602	610700	Prior Supplemental Property Tax	\$ 0.70	\$ -	\$ -
15602	640101	Interest on Cash	\$ 5,958.30	\$ 13,490.17	\$ 12,000.00
15602	640103	Interest on Property Tax Collected	\$ 51.34	\$ -	\$ -
15602	652900	St- H/O Property Tax Rlf	\$ 88.86	\$ 84.42	\$ 90.00
15602	660209	Sp Asmt - Delinquent Svc Chg	\$ 29,197.78	\$ 12,152.18	\$ 23,000.00
15602	660212	Service Chg - Sewer	\$ 149,130.82	\$ 157,382.40	\$ 171,906.00
TOTAL SEWER REVENUE			\$ 202,459.76	\$ 201,100.77	\$ 225,396.00

MD-08A SEWER SYSTEM EXPENSES:					
15602	720300	Communication Services	\$ 1,181.53	\$ 1,375.54	\$ 1,500.00
15602	720500	Household Expense	\$ 60.30	\$ 23.68	\$ 50.00
15602	720600	Insurance Expense	\$ 57,500.00	\$ 6,378.00	\$ 5,351.50
15602	720601	General Insurance	\$ 2,624.81	\$ 3,440.96	\$ 3,500.00
15602	720800	Maintenance - Equipment	\$ 135.19	\$ 11.71	\$ 150.00
15602	720908	Maintenance - Sewer System	\$ 36,246.00	\$ 23,543.59	\$ 35,000.00
15602	720913	Direct Maintenance Expense - DEGS	\$ 75,889.26	\$ 53,600.12	\$ 65,000.00
15602	721100	Memberships	\$ 150.00	\$ 14.64	\$ 150.00
15602	721302	Postage	\$ 2.32	\$ -	\$ -
15602	721306	Equipment < FA Limit	\$ -	\$ 2,277.65	\$ 15,000.00
15602	721400	Professional & Specialized Services	\$ 309.71	\$ 1,350.00	\$ 80,000.00
15602	721403	Audit/Accounting Services	\$ 6,561.65	\$ 566.48	\$ 600.00
15602	721426	Software	\$ 472.86	\$ -	\$ -
15602	721427	Property Tax Admin Fee	\$ 361.08	\$ 375.37	\$ 380.00
15602	721498	S.D. Administration Overhead	\$ 16,036.96	\$ 13,983.22	\$ 15,000.00
15602	721900	Special Departmental Expense	\$ 16,967.00	\$ 17,955.11	\$ 18,000.00
15602	722101	Gas & Electricity	\$ 41,764.37	\$ 41,902.32	\$ 44,000.00
OPERATION EXPENSES - SEWER			\$ 256,263.04	\$ 166,798.39	\$ 283,681.50

15602	731401	Interfund Expend - Cost Plan	\$ 2,600.55	\$ 3,030.69	\$ 3,190.32
INTERFUND EXPENSES - SEWER			\$ 2,600.55	\$ 3,030.69	\$ 3,190.32

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
15602	740200	Buildings and Improvements	\$ -	\$ -	\$ 50,000.00
FIXED ASSETS - SEWER			\$ -	\$ -	\$ 50,000.00
15602	750104	Opt Trans Out Debt Service Fund	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
OTHER FINANCING OBLIGATIONS			\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
15602	780100	Appropriation for Contingency	\$ -	\$ -	\$ 321,869.08
APPROP FOR CONT- SEWER			\$ -	\$ -	\$ 321,869.08
TOTAL SEWER SYSTEM EXPENSES			\$ 267,863.59	\$ 178,829.08	\$ 667,740.90
MD-08A System Funding Sources			\$ 795,979.36	\$ 730,900.49	\$ 806,803.49
MD-08A System Financing Uses			\$ 340,574.90	\$ 228,729.00	\$ 806,803.49
			\$ 455,404.46	\$ 502,171.49	\$ -

Maintenance District 8A – North Fork (other)

2024-2025 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, \$147,000 of revenue bonds was sold to Farmers Home Administration to help construct the Wastewater Treatment Plant. The interest rate is 5% with a term of 40 years. Final payment is due July 1, 2027. The district has \$132,818.01 in the Construction Fund (1563), which provides a reserve.

1563 Construction: This fund is being used for the improvements of the water system and was created as a capital project fund to account for costs of constructing a 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: 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). 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 Water Drinking Water Loan was obtained for \$114,450. The interest rate is 2.965% with a 25-year term. The final payment was made April 2020.

1564 and 1565: 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). 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	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
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MD-08A BOND FUND ADMN BALANCE

MD-8A BOND BEGINNING FUND BALANCE	\$	7,879.65	\$	8,514.95	\$	9,027.44
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MD-08A BOND REVENUE:

15610	640101	Interest on Cash	\$ 65.30	\$ 12.49	\$ 20.00
15610	680206	Opt Trans In Operating Fund	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00

TOTAL BOND REVENUE	\$	9,065.30	\$	9,012.49	\$	9,020.00
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MD-08A BOND EXPENSES:

15610	730200	Bond Redemptions	\$ 6,400.00	\$ 6,800.00	\$ 7,100.00
15610	730400	Interest On Bonds	\$ 2,030.00	\$ 1,700.00	\$ 1,375.00
15610	780100	Appropriation for Contingency	\$ -	\$ -	\$ 9,572.44

TOTAL BOND EXPENSES	\$	8,430.00	\$	8,500.00	\$	18,047.44
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MD-08A Funding Sources	\$	16,944.95	\$	17,527.44	\$	18,047.44
MD-08A Financing Uses	\$	8,430.00	\$	8,500.00	\$	18,047.44

MD-08A BOND ENDING FUND BALANCE	\$	8,514.95	\$	9,027.44	\$	-
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MD-08A BOND RESERVE FUND ADMIN

MD-8A BOND RESERVE BEG FUND BAL	\$	15,283.98	\$	15,463.06	\$	15,882.94
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MD-08A BOND RESERVE REVENUE:

15620	640101	Interest on Cash	\$ 179.08	\$ 419.88	\$ 450.00
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TOTAL BOND RESERVE REVENUE	\$	179.08	\$	419.88	\$	450.00
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MD-08A BOND RESERVE EXPENSES:

15620	780100	Appropriation for Contingency	\$ -	\$ -	\$ 16,332.94
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TOTAL BOND RESERVE EXPENSES	\$	-	\$	-	\$	16,332.94
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MD-08A Funding Sources	\$	15,463.06	\$	15,882.94	\$	16,332.94
MD-08A Financing Uses	\$	-	\$	-	\$	16,332.94

MD-08A BOND RESERVE END FUND BAL	\$	15,463.06	\$	15,882.94	\$	-
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MD-08A CONSTRUCTION FUND ADMIN

MD-8A CONSTRUCTION BEG FUND BAL	\$	136,044.34	\$	133,289.57	\$	136,907.45
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MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-08A CONSTRUCTION REVENUE:					
15630	640101	Interest on Cash	\$ 1,576.54	\$ 3,617.88	\$ 3,750.00
TOTAL CONSTRUCTION REVENUE			\$ 1,576.54	\$ 3,617.88	\$ 3,750.00

MD-08A CONSTRUCTION EXPENSES:					
15630	740200	Buildings and Improvements	\$ 4,331.31	\$ -	\$ 140,657.45
TOTAL CONSTRUCTION EXPENSES			\$ 4,331.31	\$ -	\$ 140,657.45

		MD-08A Funding Sources	\$ 137,620.88	\$ 136,907.45	\$ 140,657.45
		MD-08A Financing Uses	\$ 4,331.31	\$ -	\$ 140,657.45
		MD-08A CONST ENDING FUND BAL	\$ 133,289.57	\$ 136,907.45	\$ -

MD-08A CLEAN WATER DEBT					
15640	482100	F/B Unres Des Bond Res	\$ 18.57	\$ 18.78	\$ (0.00)
MD-8A CLEAN WATER DEBT BEG FUND BAL			\$ 18.57	\$ 18.78	\$ (0.00)

MD-08A CLEAN WATER DEBT REVENUE:					
15640	640101	Interest on Cash	\$ 0.21	\$ 0.17	\$ -
TOTAL CLEAN WATER DEBT REVENUE			\$ 0.21	\$ 0.17	\$ -

MD-08A CLEAN WATER DEBT EXPENSES:					
15640	750104	Op Trans Out Clean Water Reserve Fund	\$ -	\$ 18.95	\$ -
TOTAL CLEAN WATER DEBT EXP			\$ -	\$ 18.95	\$ -

		MD-08A Funding Sources	\$ 18.78	\$ 18.95	\$ (0.00)
		MD-08A Financing Uses	\$ -	\$ 18.95	\$ -
		MD-08A CLEAN WATER DEBT END FUND BAL	\$ 18.78	\$ (0.00)	\$ (0.00)

MD-08A CLEAN WATER DEBT RESERVE					
15650	482100	F/B Unres Des Bond Res	\$ 9,110.15	\$ 9,216.89	\$ 9,486.12
MD-8A CLEAN WATER DEBT RES BEG BAL			\$ 9,110.15	\$ 9,216.89	\$ 9,486.12

MD-08A CLEAN WATER DEBT RESERVE REVENUE:					
15650	640101	Interest on Cash	\$ 106.74	\$ 250.28	\$ 265.00
15650	680206	Op Trans In Clean Water Debt Fund	\$ -	\$ 18.95	\$ -
TOTAL CLEAN WATER DEBT RES REV			\$ 106.74	\$ 269.23	\$ 265.00

MD-08A NORTH FORK

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
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MD-08A CLEAN WATER DEBT RESERVE EXPENSES:					
15650	780100	Appropriation For Contingency	\$ -	\$ -	\$ 9,751.12
TOTAL CLEAN WTR DEBT RES EXP			\$ -	\$ -	\$ 9,751.12

MD-08A Funding Sources	\$ 9,216.89	\$ 9,486.12	\$ 9,751.12
MD-08A Financing Uses	\$ -	\$ -	\$ 9,751.12
MD-08A CLEAN WATER DEBT RES END BAL	\$ 9,216.89	\$ 9,486.12	\$ -

Maintenance District 10A – Madera Ranchos

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 10A (Madera Ranchos), is in Madera County Supervisorial District 1. The district is located southeast of Madera in the vicinity of Avenue 12 and Road 36 ½. The district was formed on March 21, 1995, by Resolution No. 95-078 and provides water for residential and commercial services. The system was originally a private water company and was taken over by the County at the request of the property owners and the State in 1996.

The Madera Ranchos State Water System, State Identification Number 2010008, provides service to 939 improved units and 35 standby units. There are currently 6 wells in the system, 3 active and 3 inactive. The 3 active wells (New Fender, Kensington & Dublin) are currently producing a combined total of 2200gpm. The system has no storage reservoirs. All wells pump directly into hydro pneumatic tanks then into the distribution system through a combination of 4-, 6-, 8-, and 10-inch steel, AC and PVC water mains. The Charlton well is out of service in need of rehab. The Kensington Well has a compliance order for Manganese maximum contaminant level.

Water rates were last set July 9, 2019, by Resolution 2019-103. The current monthly water rates for a Residential 1" line is \$73.27, 1 ¼" line is \$109.91, 1 ½" line is \$146.54, 2" line is \$234.47, 3" line is \$468.93, 4" line is \$732.70, 6" line is \$1,465.40 & 8" line is \$2,344.64. The Residential/Commercial ACO rate is \$8.50. The Standby water rate is \$1.66

MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-10A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 217,691.11	\$ 321,273.49	\$ 302,487.05
MD-10A WATER REVENUE:					
15830	630321	Delinquent Bill Penalty	\$ -	\$ 6,908.00	\$ 16,500.00
15830	640101	Interest on Cash	\$ 4,560.80	\$ 11,528.69	\$ 12,000.00
15830	640103	Interest on Property Tax Collected	\$ (33.40)	\$ -	\$ -
15830	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 17,475.23	\$ 53,710.50	\$ 39,000.00
15830	660212	Service Chg - Wtr/Swr (Water)	\$ 759,809.77	\$ 836,285.88	\$ 967,124.00
15830	660219	Service Chg - ACO Reserve	\$ 76.50	\$ -	\$ -
15830	662757	SD - Water Connection	\$ 5,354.91	\$ 2,294.40	\$ -
15830	673000	Miscellaneous	\$ 119,509.70	\$ 204.39	\$ -
TOTAL WATER REVENUE			\$ 906,753.51	\$ 910,931.86	\$ 1,034,624.00
MD-10A WATER SYSTEM EXPENSES:					
15830	720300	Communication Services	\$ 5,696.14	\$ 6,379.42	\$ 6,500.00
15830	720600	Insurance Expense	\$ 32,500.00	\$ 45,536.00	\$ 53,050.00
15830	720601	General Insurance	\$ 1,719.39	\$ 2,293.51	\$ 2,300.00
15830	720800	Maintenance - Equipment	\$ 127.99	\$ 12,647.54	\$ 1,000.00
15830	720900	Maintenance Structures & Grounds	\$ 505.69	\$ -	\$ 500.00
15830	720907	Maintenance - Water System	\$ 67,933.92	\$ 120,870.00	\$ 268,808.35
15830	720913	Direct Maintenance Expense - DEGS	\$ 275,059.23	\$ 239,950.51	\$ 250,000.00
15830	721100	Memberships	\$ 327.91	\$ 238.42	\$ 300.00
15830	721302	Postage	\$ 771.95	\$ -	\$ -
15830	721403	Audit/Accounting Services	\$ 18,653.64	\$ 22,249.66	\$ 11,250.00
15830	721426	Software Maintenance/Modif	\$ 2,772.13	\$ -	\$ -
15830	721498	S.D Administration Overhead	\$ 91,511.77	\$ 75,621.36	\$ 85,000.00
15830	721602	Rent/Lease Other Equipment	\$ 831.88	\$ -	\$ -
15830	721900	Special Departmental Expense	\$ 9,863.40	\$ 10,902.80	\$ 11,000.00
15830	722101	Gas & Electricity	\$ 261,440.40	\$ 264,936.49	\$ 278,180.00
OPERATION EXPENSES			\$ 769,715.44	\$ 836,625.71	\$ 967,888.35
15830	731401	Interfund Expend - Cost Plan	\$ 15,085.65	\$ 17,785.93	\$ 18,722.70
15830	730503	Interest On Spec Dist Loans	\$ 18,370.04	\$ 75,306.66	\$ 75,500.00
INTERFUND EXPENSES			\$ 33,455.69	\$ 93,092.59	\$ 94,222.70

MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
15830	740200	Buildings and Improvements	\$ -	\$ -	\$ 25,000.00
FIXED ASSETS			\$ -	\$ -	\$ 25,000.00
15830	780100	Appropriation for Contingency	\$ -	\$ -	\$ 250,000.00
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 250,000.00
TOTAL WATER EXPENSES			\$ 803,171.13	\$ 929,718.30	\$ 1,337,111.05
MD-10A Funding Sources			\$ 1,124,444.62	\$ 1,232,205.35	\$ 1,337,111.05
MD-10A Financing Uses			\$ 803,171.13	\$ 929,718.30	\$ 1,337,111.05
MD-10A ENDING FUND BALANCE			\$ 321,273.49	\$ 302,487.05	\$ -

Maintenance District 10A – Madera Ranchos (other)

2024-2025 Recommended Other Budget

1584 ACO: This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures.

1585 and 1586 Assessment District Debt Service and Assessment District Reserve Fund: The 1996 facility purchase, and improvements required the district to borrow funds in the form of bonds or Certificates of Participation (COP). In 1996, \$2,857,234 of special assessment bonds were sold to bond underwriter Miller & Schroeder Financial, Inc. Proceeds were used to purchase and improve the water system. Interest rates ranged from 5.3% to 5.5%. The term of the bonds was 15 years with the final payment due September 2, 2011. In early 2009, \$25,000 was transferred from the Improvement Fund to pay the bond off early. 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 were established according to the terms of the bond or COP financing agreements.

1587 Improvement Fund: This is the capital project fund for the most recent planned expenditures.

MD-10A MADERA RANCHOS

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD10A ACO FUND ADMIN:					
		BEGINNING CASH BALANCE	\$ 34,843.49	\$ 30,485.87	\$ 100,915.11
		BEGINNING DEBT BALANCE	\$ 126,701.02	\$ 26,701.02	\$ -
			\$ (91,857.53)	\$ 3,784.85	\$ 100,915.11
MD10A ACO REVENUE:					
15840	640101	Interest on Cash	\$ 583.21	\$ 1,189.26	\$ 1,200.00
15840	660212	Service Charge Water/Sewer	\$ (8.50)	\$ -	\$ -
15840	660219	Service Charge ACO Reserve	\$ 95,067.67	\$ 95,941.00	\$ 100,980.00
		TOTAL ACO REVENUE	\$ 95,642.38	\$ 97,130.26	\$ 102,180.00
MD10A ACO EXPENSES:					
15840	780100	Appropriation for Contingency	\$ -	\$ -	\$ 203,095.11
		TOTAL ACO EXPENSES	\$ -	\$ -	\$ 203,095.11
MD-10A Funding Sources			\$ 130,485.87	\$ 100,915.11	\$ 203,095.11
MD-10A Financing Uses			\$ -	\$ -	\$ 203,095.11
		MD-10A ACO ENDING FUND BALANCE	\$ 130,485.87	\$ 100,915.11	\$ -
MD10A IMPROVEMENT FUND ADMIN:					
		BEGINNING CASH BALANCE	\$ 984,800.01	\$ 778,462.45	\$ 2,186,532.15
		BEGINNING DEBT BALANCE	\$ 1,500,000.00	\$ 1,500,000.00	\$ 3,000,000.00
			\$ (515,199.99)	\$ (721,537.55)	\$ (813,467.85)
MD10A IMPROVEMENT FUND REVENUE:					
15870	640101	Interest on Cash	\$ 11,487.44	\$ 81,398.00	\$ 85,000.00
15870	654501	ST- Water Grant	\$ 3,411,092.09	\$ 3,053,623.33	\$ 7,728,467.85
15870	673000	Miscellaneous	\$ -	\$ 2,090.18	\$ -
		TOTAL IMPROVEMENT FUND REVENUE	\$ 3,422,579.53	\$ 3,137,111.51	\$ 7,813,467.85
MD10A IMPROVEMENT FUND EXPENSES:					
15870	721400	Professional & Specialized Services	\$ 1,188,463.84	\$ 54,449.82	\$ 1,000,000.00
15870	730503	Interest on Spec Dist Loan	\$ (3,827.85)	\$ -	\$ -
15870	740200	Buildings and Improvements	\$ 2,444,281.10	\$ 3,174,591.99	\$ 9,000,000.00
		TOTAL IMPROV FUND EXPENSES	\$ 3,628,917.09	\$ 3,229,041.81	\$ 10,000,000.00
MD-10A Funding Sources			\$ 4,407,379.54	\$ 3,915,573.96	\$ 10,000,000.00
MD-10A Financing Uses			\$ 3,628,917.09	\$ 3,229,041.81	\$ 10,000,000.00
		MD-10A IMPROVE FUND END BALANCE	\$ 778,462.45	\$ 686,532.15	\$ -

Maintenance District 19A– Parkwood

2024-2025 Recommended Water, Sewer, and Street Lights Operations & Maintenance Budget

Maintenance District 19A (Parkwood), is in Madera County Supervisorial District 1. The district was formed on July 18, 1978, by Resolution No. 78-427. Parkwood is located south of Madera City Limits in Hwy 145 and Avenue 13. The district provides water, sewer, and lighting services. There are 31 streetlights in the district, and they are maintained by Special District's personnel.

The Parkwood Water System, State Identification Number 2010004, provides water service to MD-19A and MD-19B for a total of 633.6 improved units. The system consists of 3 wells (only 1 of which is active), hydro-pneumatic tanks and the distribution lines. The distribution system currently has no reservoirs and is comprised of 21,085 feet of 6- and 8-inch AC mains.

Through grant funding provided by the Federal Government, a storage tank was built to provide a quarter million gallons of storage and help with peak water demands. A booster pump station takes stored water from the tank to pressurize the distribution system.

The Parkwood Sewer System, MRP# 85-109, provides sewer service to zone A which consists of 287.6 improved units. The system consists of a clay pipe collection system, one raw sewage pumping station, extended aeration treatment process and evaporation/percolation ponds.

Water and sewer rates were last approved on August 13, 2019, by Resolution 2019-123. The monthly rates are as follows: improved water rate is \$34.12, the improved sewer rate is \$52.18, streetlights rate is \$1.28 and the ACO rate is \$9.02.

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-19A FUND ADMN FUND BALANCE					
			\$ 138,020.77	\$ 53,525.71	\$ 266,818.96

MD-19A PARKWOOD & SUNNYWOOD REVENUE:					
16600	610100	Cur Sec Property Tax	\$ 10,677.37	\$ 10,867.37	\$ 12,500.00
16600	610200	Cur Unsecured Property Tax	\$ 472.42	\$ 471.83	\$ 1,000.00
16600	610300	Prior Secured Property Tax	\$ (1.03)	\$ -	\$ -
16600	610400	Prior Unsecured Property Tax	\$ 18.21	\$ -	\$ -
16600	610600	Current Supplemental Property Tax	\$ 474.91	\$ 249.55	\$ 250.00
16600	610700	Prior Supplemental Property Tax	\$ 0.52	\$ -	\$ -
16600	640101	Interest on Cash	\$ 1,299.44	\$ 3,443.26	\$ 3,700.00
16600	640103	Interest on Property Tax Collected	\$ 1.68	\$ -	\$ -
16600	652900	St- H/O Property Tax Rlf	\$ 70.24	\$ 66.74	\$ 70.00
16600	660209	Sp Asmt - Delinquent Svc Chg	\$ 17,409.24	\$ 24,647.38	\$ 18,800.00
16600	680207	Opt Trans In ACO Fund	\$ -	\$ 328,825.00	\$ -
TOTAL REVENUE			\$ 30,423.00	\$ 368,571.13	\$ 36,320.00

MD-19A WATER REVENUE:					
16601	630321	Delinquent Bill Penalty	\$ -	\$ 1,655.72	\$ 3,973.00
16601	660212	Service Chg - Wtr/Swr	\$ 98,541.41	\$ 111,151.21	\$ 117,755.00
16601	673000	Miscellaneous	\$ (67.13)	\$ 274.06	\$ -
TOTAL WATER REVENUE			\$ 98,474.28	\$ 113,080.99	\$ 121,728.00

MD-19A WATER SYSTEM EXPENSES:					
16601	720300	Communication Services	\$ 623.40	\$ 623.40	\$ 630.00
16601	720600	Insurance Expense	\$ 11,677.50	\$ 15,446.00	\$ 15,632.25
16601	720601	General Insurance	\$ 769.01	\$ 2,203.77	\$ 2,250.00
16601	720800	Maintenance -Equipment	\$ 30.88	\$ 20.74	\$ 50.00
16601	720907	Maintenance - Water System	\$ 20,183.37	\$ 32,158.71	\$ 50,000.00
16601	720913	Direct Maintenance Expense - DEGS	\$ 75,764.69	\$ 103,597.82	\$ 110,000.00
16601	721100	Memberships	\$ 88.44	\$ 72.15	\$ 80.00
16601	721302	Postage	\$ 221.01	\$ 180.20	\$ 175.00
16601	721403	Audit/Accounting Services	\$ 13,497.75	\$ 1,510.64	\$ 1,600.00
16601	721426	Software Maintenance	\$ 836.58	\$ -	\$ -
16601	721427	Property Tax Admin Fee	\$ 115.99	\$ 121.48	\$ 125.00
16601	721498	SD-Administration Overhead	\$ 26,422.89	\$ 23,343.87	\$ 25,000.00
16601	721602	Rent & Lease Other Equip	\$ 6,482.83	\$ 6,886.65	\$ 7,000.00
16601	721900	Special Departmental Expense	\$ 2,124.86	\$ 4,979.84	\$ 5,100.00
16601	722000	Transportation, Travel & Education	\$ 59.45	\$ -	\$ -
16601	722101	Gas & Electricity	\$ 51,791.83	\$ 100,641.00	\$ 110,000.00
OPERATION EXPENSES - WATER			\$ 310,690.48	\$ 291,786.27	\$ 327,642.25

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
16601	730503	Interest on Spec Dist Loan	\$ 5,059.20	\$ 5,002.92	\$ 5,200.00
16601	731401	Interfund Expend - Cost Plan	\$ 4,600.88	\$ 5,361.88	\$ 5,644.29
INTERFUND EXPENSES - WATER			\$ 9,660.08	\$ 10,364.80	\$ 10,844.29
16601	740200	Buildings and Improvements	\$ -	\$ -	\$ 53,889.36
FIXED ASSETS - WATER			\$ -	\$ -	\$ 53,889.36
TOTAL WATER EXPENSES			\$ 220,350.56	\$ 302,151.07	\$ 392,375.90
MD-19A SEWER SYSTEM REVENUES:					
16602	660212	Service Chg - Wtr/Swr	\$ 152,555.91	\$ 166,471.80	\$ 180,084.00
16602	660219	Service Chg - ACO	\$ 99.48	\$ -	\$ -
TOTAL SEWER REVENUE			\$ 152,655.39	\$ 166,471.80	\$ 180,084.00
MD-19A SEWER SYSTEM EXPENSES:					
16602	720300	Communication Services	\$ 611.29	\$ 563.40	\$ 600.00
16602	720601	General Insurance	\$ 1,708.93	\$ 2,203.70	\$ 2,250.00
16602	720800	Maintenance -Equipment	\$ 30.88	\$ 20.74	\$ 50.00
16602	720908	Maintenance - Sewer System	\$ 4,069.05	\$ 1,124.32	\$ 5,000.00
16602	720913	Direct Maintenance Expense - DEGS	\$ 57,743.75	\$ 45,404.08	\$ 60,000.00
16602	721100	Memberships	\$ 196.54	\$ 72.15	\$ 85.00
16602	721302	Postage	\$ 8.12	\$ -	\$ -
16602	721400	Professional & Specialized Services	\$ 1,432.75	\$ -	\$ -
16602	721403	Audit/Accounting Services	\$ 1,497.75	\$ 1,510.64	\$ 1,600.00
16602	721426	Software	\$ 836.58	\$ -	\$ -
16602	721427	Property Tax Admin Fee	\$ 115.98	\$ 121.47	\$ 125.00
16602	721498	SD-Administration Overhead	\$ 24,560.62	\$ 21,400.50	\$ 23,000.00
16602	721900	Special Departmental Expense	\$ 28,156.23	\$ 31,053.19	\$ 31,100.00
16602	722101	Gas & Electricity	\$ 22,506.39	\$ 26,649.03	\$ 27,981.00
OPERATION EXPENSES - SEWER			\$ 143,474.86	\$ 130,123.22	\$ 151,791.00
16602	731401	Interfund Expend - Cost Plan	\$ 4,600.88	\$ 5,361.88	\$ 5,644.29
INTERFUND EXPENSES - SEWER			\$ 4,600.88	\$ 5,361.88	\$ 5,644.29
16602	740200	Buildings and Improvements	\$ -	\$ -	\$ 55,607.77
FIXED ASSETS - SEWER			\$ -	\$ -	\$ -

MD-19A PARKWOOD AND SUNNYWOOD

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
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TOTAL SEWER EXPENSES	\$ 148,075.74	\$ 135,485.10	\$ 157,435.29
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MD-19A STREET LIGHT REVENUES:					
16603	660203	Sp Asmt - Lights	\$ 3,737.52	\$ 4,185.57	\$ 4,418.00
16603	660219	Svc Chg - ACO	\$ (12.14)	\$ -	\$ -
16603	660220	Spec ASMT	\$ 57.79	\$ -	\$ -
			\$ 3,783.17	\$ 4,185.57	\$ 4,418.00

MD-19A STREET LIGHT EXPENSES:					
16603	720913	Direct Maintenance Expense - DEGS	\$ 170.20	\$ -	\$ 2,500.00
16603	722101	Gas & Electricity	\$ 1,234.40	\$ 1,380.07	\$ 1,450.00
OPERATION EXPENSES - LIGHTS			\$ 1,404.60	\$ 1,380.07	\$ 3,950.00

TOTAL STREET LIGHT EXPENSES	\$ 1,404.60	\$ 1,380.07	\$ 3,950.00
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MD-19A Funding Sources	\$ 423,356.61	\$ 705,835.20	\$ 609,368.96
MD-19A Financing Uses	\$ 369,830.90	\$ 439,016.24	\$ 553,761.19
MD-19A ENDING FUND BALANCE	\$ 53,525.71	\$ 266,818.96	\$ -

Maintenance District 19A– Parkwood (other)

2024-2025 Recommended Other Budgets

1661 ACO (Water & Sewer): This fund was established to accumulate funds for future non-routine operating expenses. These might be emergency or planned expenditures.

1662 Improvement Fund: This is the capital project fund for the most recent planned expenditures.

MD-19A PARKWOOD

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-19A ACO FUND ADMIN:					
MD-19A ACO BEG FUND BALANCE			\$ 239,309.08	\$ 303,299.53	\$ 45,276.47
MD-19A ACO REVENUE:					
16610	640101	Interest on Cash	\$ 3,209.75	\$ 7,770.65	\$ 7,900.00
16610	660219	Service Charge ACO Reserve	\$ 60,780.70	\$ 63,031.29	\$ 68,581.00
MD-19A ACO REVENUE			\$ 63,990.45	\$ 70,801.94	\$ 76,481.00
MD-19A ACO EXPENSES:					
16610	750101	Opt Trans Out Opn Fund	\$ -	\$ 328,825.00	\$ 121,757.47
TOTAL MD-19A ACO EXPENSES			\$ -	\$ 328,825.00	\$ 121,757.47
MD-19A ACO Funding Sources			\$ 303,299.53	\$ 374,101.47	\$ 121,757.47
MD-19A ACO Financing Uses			\$ -	\$ 328,825.00	\$ 121,757.47
MD-19A ACO ENDING FUND BALANCE			\$ 303,299.53	\$ 45,276.47	\$ -
MD-19A IMPROVEMENT FUND:					
BEGINNING CASH BALANCE			\$ 678,315.55	\$ 422,054.58	\$ 648,652.71
BEGINNING DEBT BALANCE			\$ 684,000.00	\$ 444,000.00	\$ 944,000.00
			\$ (5,684.45)	\$ (21,945.42)	\$ (295,347.29)
MD-19A IMPROVEMENT FUND REVENUE:					
16620	640101	Interest on Cash	\$ 5,786.01	\$ 17,260.00	\$ 18,000.00
16620	654501	St - Water Grant	\$ 261,366.94	\$ 47,816.00	\$ 500,000.00
TOTAL MD-19A IMPROVE FUND REV			\$ 267,152.95	\$ 65,076.00	\$ 518,000.00
MD-19A IMPROVEMENT EXPENSES:					
16620	721400	Professional & Specialized Services	\$ -	\$ 1,041.25	\$ -
16620	730503	Interest on Special District Loans	\$ 5,392.33	\$ 8,990.62	\$ 10,000.00
16620	740200	Buildings and Improvements	\$ 278,021.59	\$ 328,446.00	\$ 1,156,652.71
TOTAL MD-19A IMPROVE FUND EXP			\$ 283,413.92	\$ 338,477.87	\$ 1,166,652.71
MD-19A Improvement Fund Funding Sources			\$ 945,468.50	\$ 487,130.58	\$ 1,166,652.71
MD-19A Improvement Fund Financing Uses			\$ 283,413.92	\$ 338,477.87	\$ 1,166,652.71
MD-19A IMPROVE FUND ENDING BAL			\$ 662,054.58	\$ 148,652.71	\$ -

Maintenance District 19B – Sayre Ranch 3

2024-2025 Recommended Water and Lighting Operations & Maintenance Budget

Maintenance District 19B (Sayre Ranch 3), is in Madera County Supervisorial District 1 and is located to the south of Madera City limits 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 way of Maintenance District 19A. Additionally, there are 41 streetlights included in this District which are maintained by PG&E.

The water and street light rates were last approved on August 13, 2019, by Resolution 2019-124. The monthly rates are as follows: improved water rate is \$34.02, streetlight rate is \$2.07, ACO rate is \$9.02. There is one standby (unimproved) unit billed at \$8.15 per month. Sewer services to MD-19B are provided by the City of Madera.

MD-19B PARKWOOD / SAYRE RANCH

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-19B FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 10,908.81	\$ (6,156.83)	\$ (32,369.53)
MD-19B WATER REVENUE:					
16801	630321	Delinquent Bill Penalty	\$ -	\$ 1,437.27	\$ 1,500.00
16801	640101	Interest on Cash	\$ 666.56	\$ 675.00	\$ 700.00
16801	640103	Interest on Property Tax Collected	\$ (7.73)	\$ -	\$ -
16801	660209	Sp Asmt - Delinquent Svc Chg	\$ 4,208.32	\$ 11,759.28	\$ 11,800.00
16801	660212	Service Chg - Wtr/Swr	\$ 127,025.51	\$ 132,740.30	\$ 141,251.00
16801	673000	Miscellaneous	\$ (0.58)	\$ 38.66	\$ -
16600	680207	Opt Trans In ACO Fund	\$ -	\$ -	\$ 121,757.00
TOTAL REVENUE			\$ 131,892.08	\$ 146,650.51	\$ 277,008.00
MD-19B WATER SYSTEM EXPENSES:					
16801	720600	Insurance	\$ 14,272.50	\$ 18,879.00	\$ 21,859.75
16801	720601	General Insurance	\$ 939.91	\$ -	\$ -
16801	720800	Maintenance of Equipment	\$ 37.03	\$ 24.87	\$ 50.00
16801	720907	Maintenance - Water System	\$ 7,204.99	\$ 15,000.00	\$ 65,338.31
16801	720913	Direct Maintenance Expense - DEGS	\$ 47,702.10	\$ 51,798.50	\$ 60,000.00
16801	721100	Memberships	\$ 108.10	\$ -	\$ -
16801	721302	Postage	\$ 12.18	\$ 334.89	\$ -
16801	721403	Audit/Accounting Services	\$ 1,325.92	\$ 4,007.10	\$ 1,600.00
16801	721426	Software Maintenance/Modif	\$ 1,003.55	\$ -	\$ -
16801	721498	SD-Administration Overhead	\$ 27,563.70	\$ 24,294.92	\$ 26,000.00
16801	721602	Rent & Lease Other Equip	\$ 2,818.11	\$ 2,297.41	\$ 3,000.00
16801	721900	Special Dept. Exp	\$ 2,597.06	\$ -	\$ -
16801	722101	Gas & Electricity	\$ 38,749.33	\$ 50,320.50	\$ 60,000.00
OPERATION EXPENSES - WATER			\$ 144,334.48	\$ 166,957.19	\$ 237,848.06
16801	731401	Interfund Expend - Cost Plan	\$ 5,519.14	\$ 6,432.02	\$ 6,790.41
INTERFUND EXPENSES - WATER			\$ 5,519.14	\$ 6,432.02	\$ 6,790.41
TOTAL WATER EXPENSES			\$ 149,853.62	\$ 173,389.21	\$ 244,638.47

MD-19B PARKWOOD / SAYRE RANCH

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-19B STREET LIGHT REVENUES:					
16802	660203	Sp Asmt - Lights	\$ 7,994.96	\$ 7,842.10	\$ 8,570.00
			\$ 7,994.96	\$ 7,842.10	\$ 8,570.00

MD-19B STREET LIGHT EXPENSES:					
16802	721498	SD-Administration Overhead	\$ 669.27	\$ 546.72	\$ 1,000.00
16802	722101	Gas & Electricity	\$ 6,429.79	\$ 6,769.38	\$ 7,570.00
OPERATION EXPENSES - LIGHTS			\$ 7,099.06	\$ 7,316.10	\$ 8,570.00

TOTAL STREET LIGHT EXPENSES	\$ 7,099.06	\$ 7,316.10	\$ 8,570.00
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MD-19B Funding Sources	\$ 150,795.85	\$ 148,335.78	\$ 253,208.47
MD-19B Financing Uses	\$ 156,952.68	\$ 180,705.31	\$ 253,208.47
MD-19B ENDING FUND BALANCE	\$ (6,156.83)	\$ (32,369.53)	\$ -

Maintenance District 22A – Oakhurst

2024-2025 Recommended Sewer Operations & Maintenance Budget

Maintenance District 22A (Oakhurst), is in Madera County Supervisorial District 5 in the community of Oakhurst. The district was formed on December 14, 1971, by Resolution No. MD 22 71-A-4 and provides wastewater collection, treatment and disposal to businesses and residents within the district’s boundaries.

The Oakhurst Sewer System, WDR # 97-015, provides sewer service to 1,754.20 improved units and 524.04 standby units. The collection system is made up of over 7 miles of 4-, 6-, 8-, 10-, and 12-inch sewer mains and 8 sewer pumping stations. The plant consists of a headworks with a mechanical screen, 0.65 mgd oxidation ditch, three 40-foot secondary clarifiers, chlorine disinfection facilities, 0.25 mg of aerobic digesters, belt filter press, septage receiving, effluent pumps, 149-acre feet of effluent storage, 84 acres of spray fields, and 6 runoff pumping stations.

Sewer rates were last set on August 16, 2022, by Resolution No. 2022-122.

The sewer rates are billed monthly as stated below.

MD-22A Sewer Service Rates

Unit Type	FY 22/23 Eff 9/1/2022	FY23/24	FY 24/25	FY 25/26	FY 26/27
Residential Improved per unit	\$65.59	\$72.15	\$75.76	\$79.55	\$83.53
Commercial Improved per unit	\$65.59	\$72.15	\$75.76	\$79.55	\$83.53
Standby (unimproved lots) per unit	\$8.33	\$8.33	\$8.33	\$8.33	\$8.33

MD-22A OAKHURST

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-22A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 637,332.55	\$ 1,361,229.60	\$ 1,646,778.68

MD-22A SEWER REVENUE:					
17100	610100	Cur Sec Property Tax	\$ 90,001.25	\$ 90,569.06	\$ 90,500.00
17100	610200	Cur Unsecured Property Tax	\$ 3,031.41	\$ 2,969.49	\$ 3,000.00
17100	610300	Prior Secured Property Tax	\$ (6.54)	\$ -	\$ -
17100	610400	Prior Unsecured Property Tax	\$ 115.71	\$ -	\$ -
17100	610600	Current Supplemental Property Tax	\$ 3,151.79	\$ 1,499.46	\$ 1,500.00
17100	610700	Prior Supplemental Property Tax	\$ 3.53	\$ -	\$ -
17100	630321	Delinquent Bill Penalty	\$ -	\$ 9,486.95	\$ 16,000.00
17100	640101	Interest on Cash	\$ 7,513.39	\$ 41,246.00	\$ 40,000.00
17100	640103	Interest on Property Tax Collected	\$ (178.12)	\$ -	\$ -
17100	652900	St- H/O Property Tax Rlf	\$ 446.40	\$ 417.82	\$ 300.00
17100	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 10,622.31	\$ 19,193.74	\$ 16,500.00
17100	660212	Service Chg - Wtr/Swr	\$ 1,338,429.25	\$ 1,543,709.16	\$ 1,646,962.00
17100	660229	MD-22A Septage Fees	\$ 156,254.54	\$ 112,233.45	\$ 100,000.00
17100	662756	SD - Sewer Connection	\$ 968,491.81	\$ 65,244.48	\$ -
17100	662800	Interfund Revenue	\$ 36,723.66	\$ 34,211.67	\$ 35,000.00
17100	673000	Miscellaneous	\$ 74.78	\$ 2,187.51	\$ -
17100	680252	Opt Trans In Improvement Fund	\$ 114,593.87	\$ -	\$ -
TOTAL REVENUE			\$ 2,729,269.04	\$ 1,922,968.79	\$ 1,949,762.00

MD-22A SEWER SYSTEM EXPENSES:					
17100	720200	Clothing & Personal Supplies	\$ 19.38	\$ 183.10	\$ 250.00
17100	720300	Communication Services	\$ 3,394.91	\$ 3,427.73	\$ 3,500.00
17100	720500	Household Expense	\$ 6,563.39	\$ 7,062.63	\$ 7,100.00
17100	720502	Refuse Disposal	\$ 6,105.02	\$ 6,955.02	\$ 7,000.00
17100	720600	Insurance Expense	\$ 32,800.00	\$ 43,298.00	\$ 50,134.00
17100	720601	General Insurance	\$ 24,145.81	\$ 30,353.27	\$ 30,500.00
17100	720800	Maintenance - Equipment	\$ 9,790.01	\$ 36,200.19	\$ 10,000.00
17100	720900	Maintenance - Structures & Grounds	\$ 79,702.17	\$ 476.85	\$ 200,000.00
17100	720908	Maintenance - Sewer System	\$ 534,955.02	\$ 301,488.59	\$ 375,000.00
17100	720913	Direct Maintenance Expense - DEGS	\$ 487,719.97	\$ 398,622.16	\$ 450,000.00
17100	721100	Memberships	\$ 647.95	\$ 558.40	\$ 750.00
17100	721302	Postage	\$ 924.45	\$ -	\$ -
17100	721306	Equipment < FA Limit	\$ 15,715.41	\$ -	\$ 50,000.00
17100	721400	Professional & Specialized Services	\$ 7,529.48	\$ 3,414.62	\$ 250,000.00

MD-22A OAKHURST

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
17100	721403	Audit/Accounting Services	\$ 11,798.08	\$ 6,100.00	\$ 6,250.00
17100	721426	Software Maintenance/Modif	\$ 5,097.45	\$ -	\$ -
17100	721427	Property Tax Admin Fee	\$ 1,930.83	\$ 1,981.53	\$ 2,000.00
17100	721498	SD-Administration Overhead	\$ 153,714.17	\$ 133,181.90	\$ 150,000.00
17100	721800	Small Tools & Instruments	\$ 284.32	\$ 43.06	\$ 2,500.00
17100	721900	Special Departmental Expense	\$ 52,433.30	\$ 71,904.56	\$ 72,000.00
17100	722000	Transportation, Travel & Education	\$ 41.53	\$ 83.06	\$ 250.00
17100	722101	Gas & Electricity	\$ 225,282.92	\$ 239,134.00	\$ 275,000.00
17100	722102	Sewer & Water Charges	\$ 531.95	\$ 558.36	\$ 600.00
17100	730330	Rents and Leases Principal	\$ 47,475.84	\$ 49,795.68	\$ 50,000.00
OPERATION EXPENSES			\$ 1,708,603.36	\$ 1,334,822.71	\$ 1,992,834.00
17100	731401	Interfund Expend - Cost Plan	\$ 26,768.63	\$ 32,597.00	\$ 34,427.00
INTERFUND EXPENSES			\$ 26,768.63	\$ 32,597.00	\$ 34,427.00
17100	740200	Buildings and Improvements	\$ -	\$ -	\$ 400,000.00
17100	740300	Equipment	\$ -	\$ -	\$ 150,000.00
FIXED ASSETS			\$ -	\$ -	\$ 550,000.00
17100	750104	Opt Trans Out Debt Service Fund	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00
17100	750105	Opt Trans Out Bond Res Fund	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
OTHER FINANCING OBLIGATIONS			\$ 270,000.00	\$ 270,000.00	\$ 270,000.00
17100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 749,279.68
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 749,279.68
TOTAL SEWER EXPENSES			\$ 2,005,371.99	\$ 1,637,419.71	\$ 3,596,540.68
MD-22A Funding Sources			\$ 3,366,601.59	\$ 3,284,198.39	\$ 3,596,540.68
MD-22A Financing Uses			\$ 2,005,371.99	\$ 1,637,419.71	\$ 3,596,540.68
MD-22A ENDING FUND BALANCE			\$ 1,361,229.60	\$ 1,646,778.68	\$ (0.00)

Maintenance District 22A – Oakhurst (other)

2024-2025 Recommended Other Budgets

1708 and 1709 USDA Reserve Fund and Debt Service: The recent 2014 sewer plant expansion required the district to borrow significant funds in the form of bonds and Certificates of Participation (COP). To make the necessary semi-annual payments on the debt, the County established the debt service fund (1709) to record the actual debt service payments and the reserve fund (1708) that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond and COP financing agreements and with USDA’s Rural Utility Services, which purchased all the district’s bonds and COPs. Interest rate is 2.25% with a term of 40 years. The final payment is due June 1, 2054.

1711 ACO Fund: This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or contingent short-term expenditures.

1714 Improvement Fund: This is the capital project fund for major sewer plant expansion.

1715 and 1716 Assessment District Debt Service and Assessment District Reserve Funds: The recent sewer plant expansion required the district to borrow significant funds in the form of bonds and Certificates of Participation (COP). To make the necessary semi-annual payments on the debt, the County established the debt service fund (1715) to record the actual debt service payments and the reserve fund (1716) that accounts for the accumulation of funds dedicated to the debt service payments. The reserves are established according to the terms of the bond and COP financing agreements and with USDA’s Rural Utility Services, which purchased all the district’s bonds and COPs.

1717 and 1718 COP Debt Service and COP Debt Service Reserve: These funds parallel the purpose of funds 1715 and 1716, but for COP’s.

The district has been authorized the following loans and grants for Rural Utilities Services:

Fund	Title	Loan/Grant Award	Interest Rate	Maturity
1708	USDA 2014	\$ 2,886,000.00	2.25%	6/1/2054
1715	Assessment District Bonds Series 2004-A & B	\$ 8,471,064.00	4.50%	9/2/2043
1717	Revenue Bond Series 2004-C	\$ 3,091,781.00	4.50%	9/2/2043
	Financial Assistance Grants	\$ 2,114,810.00	N/A	N/A

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-22A USDA RESERVE FUND:					
MD-22A USDA RESERVE FUND BEG FUND BAL			\$ 58,177.37	\$ 68,921.54	\$ 80,720.94
MD-22A USDA RESERVE FUND REVENUE:					
17080	640101	Interest on Cash	\$ 744.17	\$ 1,799.40	\$ 1,800.00
17080	680206	Op Trans In - Operating Fund	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
TOTAL MD-22A USDA RES FUND REV			\$ 10,744.17	\$ 11,799.40	\$ 11,800.00
MD-22A USDA RESERVE FUND EXPENSES:					
17080	780100	Appropriation for Contingency	\$ -	\$ -	\$ 92,520.94
TOTAL MD-22A ASMT DIST RESERVE FUND EXPENSE:			\$ -	\$ -	\$ 92,520.94
MD-22A USDA Reserve Funding Sources			\$ 68,921.54	\$ 80,720.94	\$ 92,520.94
MD-22A USDA Reserve Financing Uses			\$ -	\$ -	\$ 92,520.94
MD-22A USDA RESERVE ENDING FUND BAL			\$ 68,921.54	\$ 80,720.94	\$ -
MD-22A USDA DEBT SVC FD ADMIN:					
MD-22A USDA DEBT SVC BEG FUND BAL			\$ 20,624.67	\$ 21,300.51	\$ 24,265.91
MD-22A USDA DEBT SVC REVENUE:					
17090	640101	Interest on Cash	\$ 813.34	\$ 2,887.90	\$ 2,800.00
17090	680206	Op Trans In - Operating Fund	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00
TOTAL MD-22A USDA DEBT SVC REVENUE			\$ 110,813.34	\$ 112,887.90	\$ 112,800.00
MD-22A USDA DEBT SVC EXPENSES:					
17090	730200	Bond Redemptions	\$ 54,000.00	\$ 55,000.00	\$ 57,000.00
17090	730500	Interest Other L-T Debt	\$ 56,137.50	\$ 54,922.50	\$ 53,686.00
17090	780100	Appropriation for Contingency	\$ -	\$ -	\$ 26,379.91
TOTAL MD-22A USDA DEBT SVC EXPENSES:			\$ 110,137.50	\$ 109,922.50	\$ 137,065.91
MD-22A USDA Debt Service Funding Sources			\$ 131,438.01	\$ 134,188.41	\$ 137,065.91
MD-22A USDA Debt Service Financing Uses			\$ 110,137.50	\$ 109,922.50	\$ 137,065.91
MD-22A USDA DEBT SVC ENDING FUND BAL			\$ 21,300.51	\$ 24,265.91	\$ -

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-22A ACO FUND ADMIN:					
MD-22A ACO BEGINNING FUND BALANCE			\$ 1,153.34	\$ 1,166.86	\$ 1,198.54
MD-22A ACO REVENUE:					
17110	640101	Interest on Cash	\$ 13.52	\$ 31.68	\$ 40.00
MD-22A ACO REVENUE			\$ 13.52	\$ 31.68	\$ 40.00
MD-22A ACO EXPENSES:					
17110	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,238.54
TOTAL MD-22A ACO EXPENSES			\$ -	\$ -	\$ 1,238.54
MD-22A ACO Funding Sources			\$ 1,166.86	\$ 1,198.54	\$ 1,238.54
MD-22A ACO Financing Uses			\$ -	\$ -	\$ 1,238.54
MD-22A ACO ENDING FUND BALANCE			\$ 1,166.86	\$ 1,198.54	\$ (0.00)
MD-22A IMPROVEMENT FUND ADMIN:					
MD-22A IMPROVE FUND BEG FUND BAL			\$ 114,128.85	\$ 155.57	\$ 159.79
MD-22A IMPROVEMENT REVENUE:					
17140	640101	Interest on Cash	\$ 620.59	\$ 4.22	\$ 10.00
TOTAL MD-22A IMPROVEMENT REVENUE			\$ 620.59	\$ 4.22	\$ 10.00
MD-22A IMPROVEMENT EXPENSES:					
17140	750101	Opt Trans Out Opn Fund	\$ 114,593.87	\$ -	\$ -
17140	780100	Appropriation for Contingency	\$ -	\$ -	\$ 169.79
TOTAL MD-22A IMPROVE EXPENSES			\$ 114,593.87	\$ -	\$ 169.79
MD-22A Improvement Funding Sources			\$ 114,749.44	\$ 159.79	\$ 169.79
MD-22A Improvement Financing Uses			\$ 114,593.87	\$ -	\$ 169.79
MD-22A IMPROVE ENDING FUND BALANCE			\$ 155.57	\$ 159.79	\$ 0.00

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-22A ASMT DIST DEBT SVC:					

MD-22A ASMT DIST DEBT SVC BEG FUND BAL \$ 821,272.06 \$ 952,556.46 \$ 964,958.54

MD-22A ASMT DIST DEBT SVC REVENUE:					
17150	640101	Interest on Cash	\$ 8,974.96	\$ 22,113.50	\$ 18,000.00
17150	640103	Interest on Property Tax Collected	\$ (848.02)	\$ -	\$ -
17150	660205	Sp Asmt - Bonds	\$ 549,614.23	\$ 459,204.87	\$ 505,000.00
TOTAL MD-22A ASMT DIST DEBT SVC REV			\$ 557,741.17	\$ 481,318.37	\$ 523,000.00

MD-22A ASMT DIST DEBT SVC EXPENSES					
17150	721403	Audit/Acctg/Services	\$ 6,068.00	\$ 10,570.00	\$ 10,750.00
17150	721498	SD- Admin Overhead	\$ 291.02	\$ 251.04	\$ 350.00
17150	730200	Bond Redemptions	\$ 160,900.00	\$ 206,300.00	\$ 175,800.00
17150	730400	Interest On Bonds	\$ 259,197.75	\$ 251,795.25	\$ 244,057.50
17150	780100	Appropriation for Contingency	\$ -	\$ -	\$ 1,057,001.04
TOTAL MD-22A ASMT DIST DEBT SVC EXP			\$ 426,456.77	\$ 468,916.29	\$ 1,487,958.54

MD-22A Asmt Dist Debt SVC Funding Sources	\$ 1,379,013.23	\$ 1,433,874.83	\$ 1,487,958.54
MD-22A Asmt Dist Debt SVC Financing Uses	\$ 426,456.77	\$ 468,916.29	\$ 1,487,958.54
MD-22A ASMT DIST DEBT SVC ENDING FUND BAL	\$ 952,556.46	\$ 964,958.54	\$ -

MD-22A ASMT DIST RESERVE FUND:					
MD-22A ASMT DIST RESERVE FUND BEG FUND BAL \$ 131,208.07 \$ 132,745.39 \$ 136,349.88					

MD-22A ASMT DIST RESERVE FUND REVENUE:					
17160	640101	Interest on Cash	\$ 1,537.32	\$ 3,604.49	\$ 3,700.00
TOTAL MD-22A ASMT DIST RES FUND REV			\$ 1,537.32	\$ 3,604.49	\$ 3,700.00

MD-22A ASMT DIST RESERVE FUND EXPENSES:					
17160	780100	Appropriation for Contingency	\$ -	\$ -	\$ 140,049.88
TOTAL MD-22A ASMT DIST RESERVE FUND EXPENSE			\$ -	\$ -	\$ 140,049.88

MD-22A Asmt Dist Reserve Funding Sources	\$ 132,745.39	\$ 136,349.88	\$ 140,049.88
MD-22A Asmt Dist Reserve Financing Uses	\$ -	\$ -	\$ 140,049.88
MD-22A ASMT DIST RESERVE ENDING FUND BAL	\$ 132,745.39	\$ 136,349.88	\$ -

MD-22A OAKHURST/SUNNYDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-22A COP DEBT SVC FD ADMIN:					
MD-22A COP DEBT SVC BEG FUND BAL			\$ 22,451.11	\$ 27,034.46	\$ 33,240.14
MD-22A COP DEBT SVC REVENUE:					
17170	640101	Interest on Cash	\$ 389.69	\$ 1,948.77	\$ 2,000.00
17170	680206	Op Trans In - Operating Fund	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
TOTAL MD-22A COP DEBT SVC REVENUE			\$ 150,389.69	\$ 151,948.77	\$ 152,000.00
MD-22A COP DEBT SVC EXPENSES:					
17170	730200	Bond Redemption	\$ 64,400.00	\$ 67,300.00	\$ 70,300.00
17170	730400	Interest on Bonds	\$ 39,978.67	\$ -	\$ -
17170	730500	Interest Other L-T Debt	\$ 41,427.67	\$ 78,443.09	\$ 75,348.00
17170	780100	Appropriation for Contingency	\$ -	\$ -	\$ 39,592.14
TOTAL MD-22A COP DEBT SVC EXPENSES:			\$ 145,806.34	\$ 145,743.09	\$ 185,240.14
MD-22A COP Dept Service Funding Sources			\$ 172,840.80	\$ 178,983.23	\$ 185,240.14
MD-22A COP Debt Service Financing Uses			\$ 145,806.34	\$ 145,743.09	\$ 185,240.14
MD-22A COP DEBT SVC ENDING FUND BAL			\$ 27,034.46	\$ 33,240.14	\$ -
MD-22A COP DEBT SVC RESERVE FD ADMIN:					
MD-22A COP DEBT SVC RESERVE BEG FUND BAL			\$ 160,499.71	\$ 162,380.23	\$ 166,789.40
MD-22A COP DEBT SVC RESERVE REVENUE:					
17180	640101	Interest on Cash	\$ 1,880.52	\$ 4,409.17	\$ 4,500.00
TOTAL MD-22A COP DEBT SVC RES REV			\$ 1,880.52	\$ 4,409.17	\$ 4,500.00
MD-22A COP DEBT SVC RESERVE EXPENSES:					
17180	780100	Appropriation for Contingency	\$ -	\$ -	\$ 171,289.40
TOTAL MD-22A COP DEBT SVC RESERVE EXPENSES			\$ -	\$ -	\$ 171,289.40
MD-22A COP Dept Serv Res Funding Sources			\$ 162,380.23	\$ 166,789.40	\$ 171,289.40
MD-22A COP Debt Serv Res Financing Uses			\$ -	\$ -	\$ 171,289.40
MD-22A COP DEBT SVC RES ENDING FUND BAL			\$ 162,380.23	\$ 166,789.40	\$ -

Maintenance District 24 – Teaford Meadows

2024-2025 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 24 (Teaford Meadows) is in Madera County Supervisorial District 5 on County Road 223 midway between the towns of Oakhurst and North Fork. The district was formed on April 9, 1968, by Resolution No. 68-164 to operate and maintain the water system, sewer system, and roads for a small residential community within its boundaries.

The Teaford Meadows Water System, State Identification Number 2000552, provides service to 66 improved units and 6 standby units. In addition, there are 8 contract water service connections consisting of 7 improved units and 1 standby unit. The system has three hard rock wells (wells #2, 3 and 4). Well #3 is outside of the district and is not utilized due to heavy iron contamination. The wells pump directly into the distribution system that consists of 6,300 feet of 4- and 6-inch AC water mains which back feed a 115,000-gallon storage tank.

The Teaford Meadows Sewer System, WDR #85-110, provides service to 59 improved units and 5 standby units. The sewer system consists of 4,330 feet of 4-, 6-, and 8-inch AC main collection system, 0.025 MGD extended aeration treatment plant and effluent disposal spray fields.

Water and sewer rates were last approved on September 10, 2019, by Resolution No. 2019-142. The current improved water rate is \$61.48, the improved sewer rate is \$61.48, the standby water rate is \$5.50 and the standby sewer rate is \$5.50.

The water system is operating under a Compliance Order for an Arsenic MCL violation.

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-24 FUND ADMN FUND BALANCE					
			\$ 216,243.37	\$ 100,881.76	\$ 80,498.09

MD-24 WATER/SEWER REVENUE:					
17401	610100	Cur Sec Property Tax	\$ 40,180.55	\$ 41,410.57	\$ 41,400.00
17401	610200	Cur Unsecured Property Tax	\$ 1,792.29	\$ 1,813.62	\$ 1,800.00
17401	610300	Prior Secured Property Tax	\$ (3.91)	\$ -	\$ -
17401	610400	Prior Unsecured Property Tax	\$ 69.10	\$ -	\$ -
17401	610600	Current Supplemental Property Tax	\$ 1,832.22	\$ 953.10	\$ 960.00
17401	610700	Prior Supplemental Property Tax	\$ 2.02	\$ -	\$ -
17401	640101	Interest on Cash	\$ 1,605.59	\$ 2,994.01	\$ 3,010.00
17401	640103	Interest on Property Tax Collected	\$ (70.74)	\$ -	\$ -
17401	652900	St- H/O Property Tax Rlf	\$ 266.56	\$ 256.52	\$ 200.00
17401	654501	ST- Water Grant	\$ 235,169.00	\$ -	\$ -
17401	660209	Sp Asmt - Delinq Svc Chg (Water/Sewer)	\$ 1,152.82	\$ 5,447.16	\$ 3,700.00
TOTAL REVENUE			\$ 281,995.50	\$ 52,874.98	\$ 51,070.00

MD-24 ROAD EXPENSES:					
17402	720600	Insurance Expense	\$ 1,250.00	\$ 1,270.00	\$ 1,898.00
17402	720906	Mtce - Roads	\$ 4,081.92	\$ 3,290.78	\$ 10,000.00
TOTAL ROAD EXPENSES			\$ 5,331.92	\$ 4,560.78	\$ 11,898.00

MD-24 WATER REVENUE:					
17403	630321	Delinquent Bill Penalty	\$ -	\$ 560.74	\$ 1,350.00
17403	660212	Service Chg - Wtr/Swr	\$ 41,089.03	\$ 38,027.22	\$ 48,794.00
17403	660217	Service Chg - Water Only	\$ 4,314.12	\$ 4,036.80	\$ 4,600.00
17403	673000	Miscellaneous	\$ 83.40	\$ -	\$ -
TOTAL REVENUE			\$ 45,486.55	\$ 42,064.02	\$ 53,394.00

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-24 WATER SYSTEM EXPENSES:					
17403	720300	Communication Services	\$ 641.40	\$ 599.40	\$ 600.00
17403	720600	Insurance Expense	\$ 1,250.00	\$ 2,459.00	\$ 1,898.00
17403	720601	General Insurance	\$ 421.00	\$ 561.57	\$ 575.00
17403	720800	Maintenance - Equipment	\$ 7.03	\$ 4.75	\$ 50.00
17403	720907	Maintenance - Water System	\$ 16,398.07	\$ 3,536.99	\$ 10,422.91
17403	720913	Direct Maintenance Expense - DEGS	\$ 23,608.30	\$ 27,644.10	\$ 30,000.00
17403	721100	Memberships	\$ 150.00	\$ 4.75	\$ 50.00
17403	721302	Postage	\$ 271.87	\$ 96.48	\$ 100.00
17403	721400	Professional & Specialized Services	\$ 18,895.00	\$ 3,116.80	\$ -
17403	721403	Audit/Accounting Services	\$ 13,094.15	\$ 417.72	\$ 500.00
17403	721426	Software Maintenance	\$ 191.99	\$ -	\$ -
17403	721498	SD-Administration Overhead	\$ 6,875.06	\$ 6,955.32	\$ 7,500.00
17403	721900	Special Departmental Expense	\$ 1,077.88	\$ 554.00	\$ 1,000.00
17403	722101	Gas & Electricity	\$ 19,548.27	\$ 18,110.20	\$ 20,500.00
OPERATION EXPENSES - WATER			\$ 102,430.02	\$ 64,061.08	\$ 73,195.91
INTERFUND EXPENSES - WATER					
17403	731401	Interfund Expend - Cost Plan	\$ 1,055.84	\$ 1,099.97	\$ 1,295.28
INTERFUND EXPENSES - WATER			\$ 1,055.84	\$ 1,099.97	\$ 1,295.28
FIXED ASSETS - WATER					
17403	740100	Land	\$ 46,440.00	\$ -	\$ -
17403	740200	Buildings and Improvements	\$ 263,031.40	\$ 12,714.18	\$ 63,000.00
FIXED ASSETS - WATER			\$ 309,471.40	\$ 12,714.18	\$ 63,000.00
TOTAL WATER EXPENSES			\$ 412,957.26	\$ 77,875.23	\$ 137,491.19
MD-24 SEWER REVENUE:					
17404	660212	Service Chg - Wtr/Swr	\$ 38,914.72	\$ 37,870.67	\$ 43,858.00
TOTAL REVENUE			\$ 38,914.72	\$ 37,870.67	\$ 43,858.00

MD-24 TEAFORD MEADOWS

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-24 SEWER SYSTEM EXPENSES:					
17404	720600	Insurance Expense	\$ 1,250.00	\$ 2,459.00	\$ 1,898.00
17404	720601	General Insurance	\$ 421.00	\$ 561.57	\$ 575.00
17404	720800	Maintenance - Equipment	\$ 87.13	\$ 4.27	\$ 50.00
17404	720908	Maintenance - Sewer System	\$ 10,249.05	\$ 7,168.87	\$ 15,000.00
17404	720913	Direct Maintenance Expense - DEGS	\$ 24,638.40	\$ 30,024.56	\$ 31,500.00
17404	721100	Memberships	\$ 150.00	\$ 4.18	\$ 50.00
17404	721302	Postage	\$ 2.90	\$ -	\$ -
17404	721400	Professional & Specialized Services	\$ 644.68	\$ 1,800.00	\$ -
17404	721403	Audit/Accounting Services	\$ 363.09	\$ 366.22	\$ 400.00
17404	721427	Property Tax Admin Fee	\$ 873.25	\$ 926.44	\$ 1,000.00
17404	721426	Software Maintenance	\$ 171.62	\$ -	\$ -
17404	721498	SD-Administration Overhead	\$ 7,683.83	\$ 6,961.72	\$ 7,500.00
17404	721900	Special Departmental Expense	\$ 3,885.00	\$ 4,410.11	\$ 4,500.00
17404	722101	Gas & Electricity	\$ 12,105.40	\$ 14,970.42	\$ 15,800.00
OPERATION EXPENSES - SEWER			\$ 62,525.35	\$ 69,657.36	\$ 78,273.00
17404	731401	Interfund Expend - Cost Plan	\$ 943.85	\$ 1,099.97	\$ 1,157.90
INTERFUND EXPENSES - SEWER			\$ 943.85	\$ 1,099.97	\$ 1,157.90
17404	740200	Buildings and Improvements	\$ -	\$ -	\$ -
FIXED ASSETS - SEWER			\$ -	\$ -	\$ -
TOTAL SEWER EXPENSES			\$ 63,469.20	\$ 70,757.33	\$ 79,430.90
MD-24 Funding Sources			\$ 582,640.14	\$ 233,691.43	\$ 228,820.09
MD-24 Financing Uses			\$ 481,758.38	\$ 153,193.34	\$ 228,820.09
MD-24 ENDING FUND BALANCE			\$ 100,881.76	\$ 80,498.09	\$ (0.00)

Maintenance District 27 – Goldside Estates

2024-2025 Recommended Sewer & Drainage Operations & Maintenance Budget

Maintenance District 27 (Goldside Estates) is in Madera County Supervisorial District 5 between the communities of Ahwahnee and Oakhurst. The district was formed on August 22, 1972, by Resolution No. 72-424 and provides wastewater and drainage services for 142 residential lots.

The Goldside Estates Sewer System, MRP #95-133, provides sewer service to 140 improved units and 2 standby units. The system consists of a collection system made up of 8,610 feet of 4-, 6-, and 8-inch diameter Asbestos Cement (AC) sewer mains, a sewer pumping (lift) station, a 0.05 mgd extended aeration tertiary sewer treatment plant, an effluent pond, and a golf course for disposing the sewer effluent. The district's drainage system consists of culverts and ditches located throughout the district that collect runoff from the hillsides and roads.

Sewer rates were last set on April 2, 2019, by Resolution No. 2019-035. The current improved sewer rate is \$129.85, drainage maintenance rate is \$0.83 and the standby rate is \$36.00.

MD-27S GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-27S FUND ADMN FUND BALANCE					

BEGINNING FUND BALANCE	\$ 34,599.73	\$ 35,039.03	\$ 52,986.09
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MD-27S SEWER REVENUE:					
17701	610100	Cur Sec Property Tax	\$ 100.48	\$ 102.51	\$ 105.00
17701	610200	Cur Unsecured Property Tax	\$ 0.12	\$ 0.09	\$ 5.00
17701	630321	Delinquent Bill Penalty	\$ -	\$ 1,851.48	\$ 3,500.00
17701	640101	Interest on Cash	\$ 730.57	\$ 1,618.80	\$ 1,700.00
17701	640103	Interest on Property Tax Collected	\$ (4.12)	\$ -	\$ -
17701	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 8,180.87	\$ 19,267.76	\$ 13,500.00
17701	660212	Service Chg - Wtr/Swr (Sewer)	\$ 190,787.49	\$ 197,073.60	\$ 220,406.40

TOTAL REVENUE	\$ 199,795.41	\$ 219,914.24	\$ 239,216.40
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MD-27S SEWER SYSTEM EXPENSES:					
17701	720300	Communication Services	\$ 1,365.67	\$ 1,395.72	\$ 1,500.00
17701	720600	Insurance Expense	\$ 3,150.00	\$ 4,149.00	\$ 4,804.00
17701	720601	General Insurance	\$ 781.23	\$ 1,042.08	\$ 1,050.00
17701	720800	Maintenance - Equipment	\$ 15.04	\$ 10.06	\$ 100.00
17701	720908	Maintenance - Sewer System	\$ 29,683.86	\$ 38,095.88	\$ 45,000.00
17701	720913	Direct Maintenance Expense - DEGS	\$ 65,952.67	\$ 64,634.24	\$ 66,000.00
17701	721100	Memberships	\$ 300.00	\$ 43.92	\$ 150.00
17701	721302	Postage	\$ 47.36	\$ 23.71	\$ 50.00
17701	721306	Equipment < FA Limit	\$ -	\$ -	\$ 12,000.00
17701	721400	Professional & Specialized Services	\$ 1,861.71	\$ 900.00	\$ 1,500.00
17701	721403	Audit/Accounting Services	\$ 7,611.21	\$ 1,625.08	\$ 1,750.00
17701	721426	Software Maintenance/Modif	\$ 407.23	\$ -	\$ -
17701	721427	Property Tax Admin Fee	\$ 2.07	\$ 2.10	\$ 5.00
17701	721498	SD-Administration Overhead	\$ 14,692.70	\$ 12,479.38	\$ 13,500.00
17701	721900	Special Departmental Expense	\$ 28,711.00	\$ 31,408.26	\$ 32,000.00
17701	722101	Gas & Electricity	\$ 31,690.45	\$ 33,262.15	\$ 35,000.00
17701	722102	Sewer & Water Charges	\$ 644.26	\$ 585.50	\$ 650.00

OPERATION EXPENSES	\$ 186,916.46	\$ 189,657.08	\$ 215,059.00
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17701	731401	Interfund Expend - Cost Plan	\$ 2,239.65	\$ 2,610.10	\$ 2,747.57
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INTERFUND EXPENSES	\$ 2,239.65	\$ 2,610.10	\$ 2,747.57
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17701	740200	Buildings and Improvements	\$ -	\$ -	\$ 20,000.00
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FIXED ASSETS	\$ -	\$ -	\$ 20,000.00
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MD-27S GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
17701	750104	Opt Trans Out Debt Service Fund	\$ 10,000.00	\$ 9,500.00	\$ 9,500.00
17701	750105	Opt Trans Out Bond Res Fund	\$ 200.00	\$ 200.00	\$ 200.00
OTHER FINANCING OBLIGATIONS			\$ 10,200.00	\$ 9,700.00	\$ 9,700.00
17701	780100	Appropriation for Contingency	\$ -	\$ -	\$ 44,695.92
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 44,695.92
TOTAL SEWER EXPENSES			\$ 199,356.11	\$ 201,967.18	\$ 292,202.49
MD-27S Funding Sources			\$ 234,395.14	\$ 254,953.27	\$ 292,202.49
MD-27S Financing Uses			\$ 199,356.11	\$ 201,967.18	\$ 292,202.49
MD-27S ENDING FUND BALANCE			\$ 35,039.03	\$ 52,986.09	\$ -

MD-27D GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-27D FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 17,820.55	\$ 19,364.51	\$ 21,070.47
MD-27D DRAINAGE REVENUE:					
17740	640101	Interest on Cash	\$ 217.64	\$ 538.46	\$ 550.00
17740	660216	Service Chg - Drainage	\$ 1,326.32	\$ 1,410.02	\$ 1,414.00
TOTAL REVENUE			\$ 1,543.96	\$ 1,948.48	\$ 1,964.00
MD-27D DRAINAGE SYSTEM EXPENSES:					
17740	720911	Maintenance - Drainage System	\$ -	\$ -	\$ 15,000.00
17740	720913	Direct Maintenance Expense - DEGS	\$ -	\$ 242.52	\$ 8,034.47
OPERATING EXPENSES			\$ -	\$ 242.52	\$ 23,034.47
MD-27D Funding Sources			\$ 19,364.51	\$ 21,312.99	\$ 23,034.47
MD-27D Financing Uses			\$ -	\$ 242.52	\$ 23,034.47
MD-27D ENDING FUND BALANCE			\$ 19,364.51	\$ 21,070.47	\$ -

Maintenance District 27 – Goldside Estates (other)

2024-2025 Recommended Other Budget

1772 Improvement Fund: This is the capital project fund for the most recent planned expenditures.

1773 and 1775 Assessment District Debt Service and Assessment District Reserve Funds: The recent facilities improvements required the district to borrow funds in the form of bonds or Certificates of Participation (COP). On December 19th, 1999, the District received the \$175,190 loan from Rural Utilities Services (RUS). The interest rate is 3.25% with a term of 40 years. Semi-annual payments each September and March will vary depending on the number of bonds that mature each payment date. 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.

MD-27 GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-27 IMPROVEMENT FUND ADMIN:					
MD-27 IMPROVE FUND BEG FUND BALANCE			\$ 6,184.70	\$ 6,257.17	\$ 6,427.07
MD-27 IMPROVEMENT FUND REVENUE:					
17720	640101	Interest on Cash	\$ 72.47	\$ 169.90	\$ 175.00
TOTAL MD-27 IMPROVE FUND REVENUE			\$ 72.47	\$ 169.90	\$ 175.00
MD-27 IMPROVEMENT FUND EXPENSES:					
17720	740200	Buildings and Improvements	\$ -	\$ -	\$ 6,602.07
TOTAL MD-27 IMPROVE FUND EXP			\$ -	\$ -	\$ 6,602.07
MD-27 Improve Fund Funding Sources			\$ 6,257.17	\$ 6,427.07	\$ 6,602.07
MD-27 Improve Fund Financing Uses			\$ -	\$ -	\$ 6,602.07
MD-27 IMPROVE FUND ENDING FUND BAL			\$ 6,257.17	\$ 6,427.07	\$ -
MD-27 DEBT SVC FUND ADMIN:					
17730	482100	F/B Unres Des Bond Reserve	\$ 2,130.22	\$ 3,065.71	\$ 4,910.16
MD-27 DEBT SVC FUND BEG FUND BAL			\$ 2,130.22	\$ 3,065.71	\$ 4,910.16
MD-27 DEBT SVC FUND REVENUE:					
17730	640101	Interest on Cash	\$ 39.31	\$ 174.94	\$ 185.00
17730	680206	Op Trans In - Operating Fund	\$ 10,000.00	\$ 9,500.00	\$ 9,500.00
TOTAL MD-27 DEBT SVC FUND REVENUE			\$ 10,039.31	\$ 9,674.94	\$ 9,685.00
MD-27 DEBT SVC FUND EXPENSES:					
17730	721403	Audit/Acctg Svcs	\$ 1,327.08	\$ -	\$ 2,500.00
17730	730200	Bond	\$ 4,400.00	\$ 4,600.00	\$ 4,700.00
17730	730400	Interest on Bonds	\$ 1,652.62	\$ -	\$ 4,315.16
17730	730500	Int Other L-T Debt	\$ 1,724.12	\$ 3,230.49	\$ 3,080.00
TOTAL MD-27 DEBT SVC FUND EXPENSES			\$ 9,103.82	\$ 7,830.49	\$ 14,595.16
MD-27 Debt SVC Fund Funding Sources			\$ 12,169.53	\$ 12,740.65	\$ 14,595.16
MD-27 Debt SVC Fund Financing Uses			\$ 9,103.82	\$ 7,830.49	\$ 14,595.16
MD-27 DEBT SVC FUND ENDING FUND BAL			\$ 3,065.71	\$ 4,910.16	\$ -

MD-27 GOLDSIDE ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-27 BOND RESERVE FD ADMIN:					
		MD-27 BOND RESERVE BEG FUND BAL	\$ 10,695.10	\$ 11,020.71	\$ 11,524.85
MD-27 BOND RESERVE REVENUE:					
17750	640101	Interest on Cash	\$ 125.61	\$ 304.14	\$ 310.00
17750	680206	Op Trans In - Operating Fund	\$ 200.00	\$ 200.00	\$ 200.00
		TOTAL MD-27 BOND RESERVE REVENUE	\$ 325.61	\$ 504.14	\$ 510.00
MD-27 BOND RESERVE EXPENSES					
17750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 12,034.85
		TOTAL MD-27 BOND RESERVE EXPENSES	\$ -	\$ -	\$ 12,034.85
		MD-27 Bond Reserve Funding Sources	\$ 11,020.71	\$ 11,524.85	\$ 12,034.85
		MD-27 Bond Reserve Financing Uses	\$ -	\$ -	\$ 12,034.85
		MD-27 BOND RESERVE END FUND BAL	\$ 11,020.71	\$ 11,524.85	\$ -

Maintenance District 28 – Ripperdan

2024-2025 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 28 (Ripperdan) is in Madera County Supervisorial District 2, seven miles south of Madera on State Highway 145. The district was formed on March 23, 1972, by Resolution No. 72-267 and provides water and sewer service to this small community.

The Ripperdan Water System, State Identification Number 2000553, provides water service for 16 improved units and 1 contract unit. The system consists of one well with two pumps with the ability of producing 150gpm. The well pumps into a hydro-pneumatic tank which pressurizes the distribution system made up of 994 feet of 4-inch Asbestos Cement (AC) pipe and 430 feet of 2-inch PVC pipe. There is 1 fire hydrant which is located at the well site.

The Ripperdan Sewer System, MRP# 90-261, provides sewer service for 16 improved units. The sewer system consists of a collection system made up of 1,270 feet of 4- and 6-inch AC pipe, one lift station with two pumps, an extended aeration treatment process with seepage pits for disposal of effluent. The sludge produced is hauled offsite for disposal.

The water and sewer rates were last approved on May 22, 2018, by Resolution No. 2018-072. The improved water rates are \$89.95 and improved sewer rates are \$79.70. There are no standby units. The district's greatest challenge is providing services at reasonable rates due to its small size, cumulative debt and resulting scale of economy.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an “estimate” at the time of printing.

MD-28 RIPPERDAN

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-28 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ (8,001.31)	\$ (14,074.13)	\$ 336,439.90
		BEGINNING DEBT BALANCE	\$ 509,137.07	\$ 531,137.07	\$ 401,137.07
			\$ (517,138.38)	\$ (545,211.20)	\$ (64,697.17)
MD-28 WATER/SEWER REVENUE:					
17801	610100	Cur Sec Property Tax	\$ 4,555.40	\$ 4,570.71	\$ 5,500.00
17801	610200	Cur Unsecured Property Tax	\$ 181.91	\$ 178.45	\$ 400.00
17801	610300	Prior Secured Property Tax	\$ (0.40)	\$ -	\$ -
17801	610400	Prior Unsecured Property Tax	\$ 6.99	\$ -	\$ -
17801	610600	Current Supplemental Property Tax	\$ 192.14	\$ 95.00	\$ 100.00
17801	610700	Prior Supplemental Property Tax	\$ 0.23	\$ -	\$ -
17801	630321	Delinquent Bill Penalty	\$ -	\$ 260.42	\$ 600.00
17801	640101	Interest on Cash	\$ 2,521.22	\$ 7,072.00	\$ 6,500.00
17801	640103	Interest on Property Tax Collected	\$ (7.87)	\$ -	\$ -
17801	652900	St- H/O Property Tax Rlf	\$ 26.96	\$ 25.20	\$ 20.00
17801	654501	St-Water Grant	\$ 50,212.00	\$ 54,542.00	\$ -
17801	660209	Sp Asmt - Delinquent Svc Chg	\$ -	\$ 1,135.68	\$ 1,200.00
17801	660212	Service Chg - Wtr/Swr (Water)	\$ 12,935.13	\$ 14,723.06	\$ 18,349.80
17803	660212	Service Chg - Wtr/Swr (Sewer)	\$ 12,383.87	\$ 12,642.67	\$ 15,302.40
17801	661812	Insurance Pay	\$ -	\$ 355,000.00	\$ -
17801	673000	Miscellaneous	\$ 42.94	\$ -	\$ -
		TOTAL REVENUE	\$ 83,050.52	\$ 450,245.19	\$ 47,972.20
MD-28 WATER SYSTEM EXPENSES:					
17801	720600	Insurance Expense	\$ 650.00	\$ 856.00	\$ 991.50
17801	720601	General Insurance	\$ 237.16	\$ 316.35	\$ 325.00
17801	720800	Maintenance - Equipment	\$ 1.86	\$ 1.24	\$ 5.00
17801	720907	Maintenance - Water System	\$ 794.00	\$ 884.00	\$ 1,000.00
17801	720913	Direct Maintenance Expense - DEGS	\$ 17,286.89	\$ 13,753.32	\$ 15,000.00
17801	721100	Memberships	\$ 150.00	\$ 6.27	\$ 10.00
17801	721302	Postage	\$ 59.72	\$ 22.78	\$ 35.00
17801	721400	Professional & Specialized Services	\$ 61,658.47	\$ 28,252.34	\$ 312,776.46
17801	721403	Audit/Accounting Services	\$ 96.44	\$ 97.28	\$ 100.00
17801	721426	Software Maintenance/Modif	\$ 49.45	\$ -	\$ -
17801	721427	Property Tax Admin Fee	\$ 98.46	\$ 101.28	\$ 105.00
17801	721498	SD-Administration Overhead	\$ 3,749.11	\$ 2,493.87	\$ 2,500.00
17801	721900	Special Departmental Expense	\$ 428.00	\$ 458.00	\$ 460.00
17801	722101	Gas & Electricity	\$ 7,191.87	\$ 3,609.80	\$ 3,700.00
17801	730503	Interest on Special District Loans	\$ 1,731.79	\$ 2,773.08	\$ 3,000.00
		OPERATION EXPENSES	\$ 94,183.22	\$ 50,852.53	\$ 340,007.96

MD-28 RIPPERDAN

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
17801	731401	Interfund Expend - Cost Plan	\$ 271.96	\$ 316.94	\$ 333.63
INTERFUND EXPENSES			\$ 271.96	\$ 316.94	\$ 333.63
TOTAL WATER EXPENSES			\$ 94,455.18	\$ 51,169.47	\$ 340,341.59

MD-28 SEWER SYSTEM EXPENSES:					
17803	720600	Insurance Expense	\$ 650.00	\$ 857.00	\$ 991.50
17803	720800	Maintenance - Equipment	\$ 1.78	\$ 1.17	\$ 5.00
17803	720900	Maintenance - Bldgs & Improvements	\$ -	\$ 372.01	\$ -
17803	720908	Maintenance - Sewer System	\$ 810.36	\$ 1,997.92	\$ 1,500.00
17803	720913	Direct Maintenance Expense - DEGS	\$ 5,850.04	\$ 33,951.36	\$ 30,000.00
17803	721100	Memberships	\$ 150.00	\$ 6.27	\$ 10.00
17803	721302	Postage	\$ 0.58	\$ -	\$ -
17803	721400	Prof & Spec Svc	\$ 2,155.84	\$ -	\$ -
17803	721403	Audit/Accounting Services	\$ 90.77	\$ 91.56	\$ 100.00
17803	721426	Software	\$ 46.54	\$ -	\$ -
17803	721498	SD-Administration Overhead	\$ 2,276.48	\$ 1,614.46	\$ 1,750.00
17803	721602	Rent/Lease Other	\$ 478.58	\$ -	\$ -
17803	721900	Special Departmental Expense	\$ 3,901.23	\$ 4,490.26	\$ 4,500.00
17803	722101	Gas & Electricity	\$ -	\$ 4,881.38	\$ 4,900.00
OPERATION EXPENSES			\$ 16,412.20	\$ 48,263.39	\$ 43,756.50

17803	731401	Interfund Expend - Cost Plan	\$ 255.96	\$ 298.30	\$ 314.01
INTERFUND EXPENSES			\$ 255.96	\$ 298.30	\$ 314.01
TOTAL SEWER EXPENSES			\$ 16,668.16	\$ 48,561.69	\$ 44,070.51

MD-28 Funding Sources	\$ 75,049.21	\$ 436,171.06	\$ 384,412.10
MD-28 Financing Uses	\$ 111,123.34	\$ 99,731.16	\$ 384,412.10
MD-28 ENDING FUND BALANCE	\$ (36,074.13)	\$ 336,439.90	\$ -

Maintenance District 33 – Fairmead

2024-2025 Recommended Water and Street Lights Operations & Maintenance Budget

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

The Fairmead Water System, State Identification No. 2000554, provides water service to 191.15 improved units and 53 standby units. The system consists of two wells and a distribution system. The main well pumps directly into a hydro-pneumatic tank where the water is chlorinated before entering the distribution mains. The distribution system is comprised of 20,532 feet of 6-inch AC pipe and 18 fire hydrants. There are no consumer meters in the system. In April of 2011, a new 212,000-gallon storage tank, boost pump system, hydro-pneumatic tank and backup power generation was completed and went online.

The water rates were last set on July 18, 2017, by Resolution No. 2017-083 and are based on a flat rate structure. The rates are \$75.00 per month for improved lots and \$5 per month for standby lots.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an “estimate” at the time of printing.

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-33 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ (34,077.88)	\$ 29,294.91	\$ 3,824.27
		BEGINNING DEBT BALANCE	\$ -	\$ 190,000.00	\$ 340,000.00
			\$ (34,077.88)	\$ (160,705.09)	\$ (336,175.73)

MD-33 WATER REVENUE:					
18401	610100	Cur Sec Property Tax	\$ 15,511.69	\$ 17,797.75	\$ 17,800.00
18401	610200	Cur Unsecured Property Tax	\$ 630.36	\$ 720.40	\$ 700.00
18401	610300	Prior Secured Property Tax	\$ (1.37)	\$ -	\$ -
18401	610400	Prior Unsecured Property Tax	\$ 24.23	\$ -	\$ -
18401	610600	Current Supplemental Property Tax	\$ 635.04	\$ 356.23	\$ 365.00
18401	610700	Prior Supplemental Property Tax	\$ 0.70	\$ -	\$ -
18401	630321	Delinquent Bill Penalty	\$ 50.00	\$ 1,377.65	\$ 3,300.00
18401	640101	Interest on Cash	\$ 575.96	\$ 2,095.41	\$ 2,200.00
18401	640103	Interest on Property Tax Collected	\$ (38.73)	\$ -	\$ -
18401	652900	St- H/O Property Tax Rif	\$ 93.48	\$ 101.76	\$ 110.00
18401	660209	Sp Asmt - Delinquent Svc Chg	\$ 22,101.12	\$ 29,656.97	\$ 22,000.00
18401	660212	Service Chg - Wtr/Swr	\$ 148,104.39	\$ 141,631.50	\$ 175,155.00
18401	673000	Miscellaneous	\$ 91.58	\$ 80.36	\$ -
		TOTAL REVENUE	\$ 187,778.45	\$ 193,818.03	\$ 221,630.00

MD-33 WATER SYSTEM EXPENSES:					
18401	720300	Communication Services	\$ 717.07	\$ 659.40	\$ 675.00
18401	720600	Insurance Expense	\$ 9,300.00	\$ 12,295.00	\$ 12,237.00
18401	720601	General Insurance	\$ 1,972.00	\$ 2,487.90	\$ 2,500.00
18401	720800	Maintenance -Equipment	\$ 35.77	\$ 455.06	\$ 50.00
18401	720907	Maintenance - Water System	\$ 42,141.23	\$ 37,606.22	\$ 22,390.86
18401	720913	Direct Maintenance Expense - DEGS	\$ 99,015.77	\$ 133,276.20	\$ 100,000.00
18401	721100	Memberships	\$ 306.98	\$ 54.38	\$ 100.00
18401	721200	Misc Expenses	\$ 63,716.67	\$ -	\$ -
18401	721302	Postage	\$ 82.05	\$ 35.00	\$ 50.00
18401	721400	Professional & Specialized Services	\$ 930.75	\$ (755.75)	\$ -
18401	721403	Audit/Accounting Services	\$ 14,598.35	\$ 2,597.84	\$ 2,650.00
18401	721426	Software Maintenance/Modif	\$ 558.93	\$ -	\$ -
18401	721427	Property Tax Admin Fee	\$ 335.57	\$ 395.58	\$ 400.00
18401	721498	SD-Administration Overhead	\$ 20,485.54	\$ 18,994.52	\$ 20,000.00
18401	721900	Special Departmental Expense	\$ 1,970.00	\$ 2,492.00	\$ 2,500.00
18401	722101	Gas & Electricity	\$ 51,954.96	\$ 52,503.34	\$ 55,150.00
18401	722103	PG&E - St Lights	\$ 3,306.08	\$ 2,814.70	\$ 3,000.00
		OPERATION EXPENSES	\$ 311,427.72	\$ 265,911.39	\$ 221,702.86

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
18401	731401	Interfund Expend - Cost Plan	\$ 2,977.94	\$ 3,377.28	\$ 3,751.41
INTERFUND EXPENSES			\$ 2,977.94	\$ 3,377.28	\$ 3,751.41
TOTAL WATER EXPENSES			\$ 314,405.66	\$ 269,288.67	\$ 225,454.27
MD-33 Funding Sources			\$ 153,700.57	\$ 223,112.94	\$ 225,454.27
MD-33 Financing Uses			\$ 314,405.66	\$ 269,288.67	\$ 225,454.27
MD-33 ENDING FUND BALANCE			\$ (160,705.09)	\$ (46,175.73)	\$ (0.00)

Maintenance District 33 – Fairmead (other)

2024-2025 Recommended Other Budget

1844 Improvement Fund: This is the capital project fund for the most recent planned expenditures.

MD-33 FAIRMEAD

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-33 IMPROVEMENT FUND ADMIN:					
		BEGINNING CASH BALANCE	\$ 1,139,609.13	\$ (170,636.99)	\$ 97,184.60
		BEGINNING DEBT BALANCE	\$ 1,500,000.00	\$ 300,000.00	\$ 300,000.00
			\$ (360,390.87)	\$ (470,636.99)	\$ (202,815.40)
MD-33 IMPROVEMENT REVENUE:					
18440	640101	Interest on Cash	\$ 8,912.96	\$ 9,002.46	\$ 5,000.00
18440	654501	St-Water Grant	\$ 158,904.00	\$ 274,942.00	\$ -
18440	673000	Miscellaneous	\$ 63,716.67	\$ -	\$ -
		TOTAL MD-33 IMPROVEMENT REVENUE	\$ 231,533.63	\$ 283,944.46	\$ 5,000.00
MD-33 IMPROVEMENT EXPENSES:					
18440	721400	Professional & Specialized Services	\$ 1,275.00	\$ -	\$ -
18440	740200	Buildings and Improvements	\$ 340,504.75	\$ 16,122.87	\$ 102,184.60
		TOTAL MD-33 IMPROVE EXPENSES	\$ 341,779.75	\$ 16,122.87	\$ 102,184.60
		MD-33 Improvement Funding Sources	\$ 1,371,142.76	\$ 113,307.47	\$ 102,184.60
		MD-33 Improvement Financing Uses	\$ 341,779.75	\$ 16,122.87	\$ 102,184.60
		MD-33 IMPROVE ENDING FUND BALANCE	\$ 1,029,363.01	\$ 97,184.60	\$ 0.00

Maintenance District 36 – Eastin Arcola

2024-2025 Recommended Water Operations and Septic Maintenance Budget

Maintenance District 36 (Eastin Arcola) is in Madera County Supervisorial District 2, about eight miles south of the City of Madera at Avenue 8 ½ and Road 29 ½. The district was formed on July 13, 1982, by Resolution No. 82-370 and provides water service and septic maintenance for residential lots and a commercial property.

The Eastin Arcola Water System, State Identification No. 2000727, provides water service to 24.50 improved units and 4 standby units. The system consists of 2 wells, a hydro-pneumatic tank and 2,605 feet of 6- and 8-inch Asbestos Cement (AC) pipe.

We provide septic maintenance to 14 improved units and 4 standby units. The system consists of each home having its own septic tank and seepage pits. A septic pumping service pumps half of the septic tanks every other year, so that every tank gets pumped every three years.

The water rates and septic maintenance rates were last set on October 10, 2017, by Resolution No. 2017-135. The improved water rates are \$93.86 and the septic maintenance rates are for a Single-Family Dwelling \$25.04 and for a Duplex \$12.52. The standby water rates are \$11.66.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an “estimate” at the time of printing.

MD-36 EASTIN ARCOLA

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-36 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ (46,996.05)	\$ (24,801.57)	\$ 319,417.43
		BEGINNING DEBT BALANCE	\$ 73,441.62	\$ 100,441.62	\$ 420,441.62
			\$ (120,437.67)	\$ (125,243.19)	\$ (101,024.19)
MD-36 WATER REVENUE:					
18701	630321	Delinquent Bill Penalty	\$ -	\$ 130.92	\$ 300.00
18701	640101	Interest on Cash	\$ 4,173.12	\$ 8,956.80	\$ 8,900.00
18701	640103	Interest on Property Tax Collected	\$ (4.06)	\$ -	\$ -
18701	654501	St-Water Grant	\$ 42,211.00	\$ 43,380.00	\$ 52,537.64
18701	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 2,064.88	\$ 3,984.64	\$ 4,000.00
18701	660212	Service Chg - Wtr	\$ 23,869.14	\$ 24,746.70	\$ 28,154.52
		TOTAL REVENUE	\$ 72,314.08	\$ 81,199.06	\$ 93,892.16
MD-36 WATER SYSTEM EXPENSES:					
18701	720600	Insurance Expense	\$ 700.00	\$ 920.00	\$ 1,000.00
18701	720601	General Insurance	\$ 190.54	\$ 254.17	\$ 260.00
18701	720800	Maintenance - Equipment	\$ 2.74	\$ 1.66	\$ 5.00
18701	720907	Maintenance - Water System	\$ 3,081.93	\$ 1,621.02	\$ 3,000.00
18701	720913	Direct Maintenance Expense - DEGS	\$ 26,192.77	\$ 15,075.96	\$ 16,000.00
18701	721100	Memberships	\$ 300.00	\$ 4.18	\$ 10.00
18701	721302	Postage	\$ 6.83	\$ -	\$ -
18701	721400	Professional & Specialized Services	\$ 58,791.71	\$ 27,537.64	\$ 25,000.00
18701	721403	Audit/Accounting Services	\$ 204.23	\$ 206.00	\$ 215.00
18701	721426	Software Maintenance/Modif	\$ 65.45	\$ -	\$ -
18701	721498	SD-Administration Overhead	\$ 3,221.29	\$ 3,247.45	\$ 3,500.00
18701	721900	Special Departmental Expense	\$ 428.00	\$ 458.00	\$ 475.00
18701	722101	Gas & Electricity	\$ 6,813.09	\$ 7,310.54	\$ 7,675.00
18701	730503	Interest on Special District Loans	\$ 3,309.03	\$ 2,172.18	\$ 3,000.00
		OPERATION EXPENSES - WATER	\$ 103,307.61	\$ 58,808.80	\$ 60,140.00
18701	731401	Interfund Expend - Cost Plan	\$ 391.94	\$ 475.41	\$ 480.82
		INTERFUND EXPENSES - WATER	\$ 391.94	\$ 475.41	\$ 480.82
18701	740100	Land	\$ 1,800.00	\$ -	\$ -
		FIXED ASSETS - WATER	\$ 1,800.00	\$ -	\$ -
18701	780100	Appropriation for Contingency	\$ -	\$ -	\$ 349,501.77
		APPROP FOR CONT - WATER			\$ 349,501.77

MD-36 EASTIN ARCOLA

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
TOTAL WATER EXPENSES			\$ 105,499.55	\$ 59,284.21	\$ 60,620.82
MD-36 SEWER REVENUE:					
18702	660212	Service Chg - Swr	\$ 2,820.50	\$ 2,983.69	\$ 3,187.20
TOTAL REVENUE			\$ 2,820.50	\$ 2,983.69	\$ 3,187.20
MD-36 SEWER SYSTEM EXPENSES:					
18702	720600	Insurance Expense	\$ 50.00	\$ 70.00	\$ 147.00
18702	720601	General Insurance	\$ 190.55	\$ 254.17	\$ 260.00
18702	720908	Maintenance - Sewer System	\$ 1,200.00	\$ -	\$ 2,780.00
18702	720913	Direct Maintenance Expense - DEGS	\$ -	\$ 355.37	\$ -
OPERATING EXPENSES - SEWER			\$ 1,440.55	\$ 679.54	\$ 3,187.00
TOTAL SEWER EXPENSES			\$ 1,440.55	\$ 679.54	\$ 3,187.00
MD-36 Funding Sources			\$ 28,138.53	\$ 59,381.18	\$ 413,309.59
MD-36 Financing Uses			\$ 106,940.10	\$ 59,963.75	\$ 413,309.59
MD-36 ENDING FUND BALANCE			\$ (78,801.57)	\$ (582.57)	\$ -

Maintenance District 37 – La Vina

2024-2025 Recommended Water and Sewer Operations & Maintenance Budget

Maintenance District 37 (La Vina) was formed on July 13, 1982, by Resolution No. 82-371. The district is located 7 miles southwest of the City of Madera at Avenue 9 and Road 23½ and is situated within County Supervisorial District 2. This District provides water, sewer and street light service for a small residential development and a commercial property.

The La Vina Water System, State Identification Number 2000728, serves water to 177.6 improved units and 2 standby unit. The system consists of two wells with a combined production of 665 gallons per minute that pump into a pressure system that is alternated each month due to the system demands not requiring both wells. The distribution mains consist of 3,910 feet of 6- and 8-inch AC pipe with no consumer water meters.

The La Vina Sewer System, MRP# 95-157, provides sewer service to 177.6 improved units and 2 standby unit. The system consists of 3,850 feet of 4- and 6-inch AC pipe collection system, a raw sewage pumping station consisting of two pumps that alternate, a manifold of large septic tanks and a manifold of seepage pits.

The water and sewer rates are billed monthly and were last set in 1995. The current rate per improved residential unit is \$17 per month for water service and \$27 per month for sewer service. The current improved rate for the commercial unit is \$33.60 per month for water service and \$52.80 per month for sewer service. Water standby units are charged \$2 per month and Sewer standby units are charged \$3 per month.

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-37 FUND ADMN FUND BALANCE					
			\$ 81,501.16	\$ (3,438.50)	\$ 77,220.09
MD-37 WATER REVENUE:					
18801	630321	Delinquent Bill Penalty	\$ -	\$ 331.15	\$ 500.00
18801	640101	Interest on Cash	\$ 885.91	\$ 3,105.18	\$ 3,500.00
18801	640103	Interest on Property Tax Collected	\$ (3.78)	\$ -	\$ -
18801	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,923.00	\$ 5,157.00	\$ 3,500.00
18801	660212	Service Chg - Wtr/Swr	\$ 33,732.22	\$ 34,797.60	\$ 36,597.12
18801	673000	Miscellaneous	\$ -	\$ 92.29	\$ -
18801	680200	Operating Transfer	\$ -	\$ 135,000.00	\$ -
TOTAL WATER REVENUE			\$ 36,537.35	\$ 178,483.22	\$ 44,097.12
MD-37 WATER SYSTEM EXPENSES:					
18801	720600	Insurance Expense	\$ 5,550.00	\$ 7,292.00	\$ 7,292.00
18801	720601	General Insurance	\$ 595.56	\$ 794.42	\$ 800.00
18801	720800	Maintenance - Equipment	\$ 96.79	\$ 90.73	\$ 100.00
18801	720907	Maintenance - Water System	\$ 304.40	\$ 759.30	\$ 11,347.01
18801	720913	Direct Maintenance Expense - DEGS	\$ 27,402.41	\$ 21,225.00	\$ 25,000.00
18801	721100	Memberships	\$ 156.98	\$ 14.64	\$ 50.00
18801	721302	Postage	\$ 14.29	\$ -	\$ -
18801	721403	Audit/Accounting Services	\$ 584.35	\$ 589.38	\$ 600.00
18801	721426	Software Maintenance/Modif	\$ 519.52	\$ -	\$ -
18801	721498	SD-Administration Overhead	\$ 16,015.12	\$ 15,731.56	\$ 16,000.00
18801	721900	Special Departmental Expense	\$ 820.00	\$ 834.00	\$ 850.00
18801	722101	Gas & Electricity	\$ 23,763.00	\$ 25,091.01	\$ 26,400.00
OPERATING EXPENSES - WATER			\$ 75,822.42	\$ 72,422.04	\$ 88,439.01
18801	731401	Interfund Expend - Cost Plan	\$ 2,825.16	\$ 3,329.74	\$ 3,485.48
INTERFUND EXPENSES - WATER			\$ 2,825.16	\$ 3,329.74	\$ 3,485.48
TOTAL WATER EXPENSES			\$ 78,647.58	\$ 75,751.78	\$ 91,924.49

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-37 SEWER REVENUE:					
18802	660212	Service Chg - Wtr/Swr	\$ 53,173.53	\$ 55,063.15	\$ 58,109.76
TOTAL SEWER REVENUE			\$ 53,173.53	\$ 55,956.31	\$ 58,109.76

MD-37 SEWER SYSTEM EXPENSES:					
18802	720300	Communication Services	\$ 581.40	\$ 599.40	\$ 600.00
18802	720600	Insurance Expense	\$ 5,550.00	\$ 7,292.00	\$ 7,292.00
18802	720601	General Insurance	\$ 595.56	\$ 794.42	\$ 800.00
18802	720800	Maintenance -Equipment	\$ 52.50	\$ 12.89	\$ 100.00
18802	720908	Maintenance - Sewer System	\$ 47,318.04	\$ 882.10	\$ 20,000.00
18802	720913	Direct Maintenance Expense - DEGS	\$ 19,365.56	\$ 42,280.04	\$ 30,000.00
18802	721100	Memberships	\$ 156.98	\$ 14.64	\$ 50.00
18802	721302	Postage	\$ 1.74	\$ -	\$ -
18802	721403	Audit/Accounting Services	\$ 584.35	\$ 589.38	\$ 600.00
18802	721426	Software Maintenance/Modif	\$ 519.52	\$ -	\$ -
18802	721498	SD-Administration Overhead	\$ 12,710.02	\$ 15,731.56	\$ 16,000.00
18802	721600	Rent & Leases - Equipment	\$ 478.58	\$ -	\$ -
18802	721900	Special Departmental Expense	\$ 3,469.23	\$ 4,020.26	\$ 4,100.00
18802	722101	Gas & Electricity	\$ 1,295.79	\$ 1,390.53	\$ 1,475.00
OPERATING EXPENSES - SEWER			\$ 92,679.27	\$ 73,607.22	\$ 81,017.00

18802	731401	Interfund Expend - Cost Plan	\$ 2,825.16	\$ 3,329.74	\$ 3,485.48
INTERFUND EXPENSES - SEWER			\$ 2,825.16	\$ 3,329.74	\$ 3,485.48

TOTAL SEWER EXPENSES \$ 95,504.43 \$ 76,936.96 \$ 84,502.48

18803	720913	Direct Maintenance Expense - DEGS	\$ -	\$ 652.31	\$ 2,500.00
18803	722101	Gas & Electricity	\$ 498.53	\$ 439.89	\$ 500.00
OPERATION EXPENSES - LIGHTS			\$ 498.53	\$ 1,092.20	\$ 3,000.00

TOTAL STREET LIGHT EXPENSES \$ 498.53 \$ 1,092.20 \$ 3,000.00

MD-37 Funding Sources			\$ 171,212.04	\$ 231,001.03	\$ 179,426.97
MD-37 Financing Uses			\$ 174,650.54	\$ 153,780.94	\$ 179,426.97
ENDING FUND BALANCE			\$ (3,438.50)	\$ 77,220.09	\$ -

Maintenance District 37 – La Vina (other)

2024-2025 Recommended Other Budget

1881 ACO Fund: This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. This fund is not expected to accumulate money for major plant acquisitions or other improvements. That would be a capital improvement fund, which the district does not currently have.

MD-37 LA VINA

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD37 ACO FUND ADMIN:					
MD-37 ACO BEGINNING FUND BALANCE			\$ 401,187.19	\$ 400,849.28	\$ 271,598.47
MD37 ACO REVENUE:					
18810	640101	Interest on Cash	\$ 4,677.80	\$ 6,735.90	\$ 5,000.00
MD-37 ACO REVENUE			\$ 4,677.80	\$ 6,735.90	\$ 5,000.00
MD37 ACO EXPENSES:					
18810	721400	Professional & Specialized Services	\$ 5,015.71	\$ 986.71	\$ -
18810	750101	Opt Trans Out Opn Fund	\$ -	\$ 135,000.00	\$ 100,000.00
18810	740200	Buildings and Improvements	\$ -	\$ -	\$ 176,598.47
TOTAL MD-37 ACO EXPENSES			\$ 5,015.71	\$ 135,986.71	\$ 276,598.47
MD-37 ACO Funding Sources			\$ 405,864.99	\$ 407,585.18	\$ 276,598.47
MD-37 ACO Financing Uses			\$ 5,015.71	\$ 135,986.71	\$ 276,598.47
MD-37 ACO ENDING FUND BALANCE			\$ 400,849.28	\$ 271,598.47	\$ -

Maintenance District 40A – Sunset Ridge

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 40A (Sunset Ridge) is located 3 miles south of Coarsegold, west of State Route 41 on Sunset Ridge Road in Madera County Supervisorial District 5. The district was formed on November 27, 1990, by Resolution No. 90-312. This District provides water service for a small residential development.

The Sunset Ridge Water System, State Identification Number 2000851, serves 27 improved units and 4 standby units. The system consists of 3 wells and have a combined production of 80 gallons per minute, 2 storage tanks with a combined capacity of 12,000 gallons and hydro-pneumatic tanks. The system is gravity fed from the storage tanks and comprised of 450 feet of 3 inch and 8,900 feet of 2-inch PVC pipe. There are consumer water meters, but no fire hydrants.

A rate increase was approved on September 10, 2019, by Resolution No. 2019-143. The current monthly improved rate is \$176.07 and the standby rate is \$30 per connection.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an “estimate” at the time of printing.

MD-40A SUNSET RIDGE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-40A FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ 36,756.29	\$ 44,663.64	\$ 50,499.95
		BEGINNING DEBT BALANCE	\$ 94,535.24	\$ 79,535.24	\$ 69,535.24
			\$ (57,778.95)	\$ (34,871.60)	\$ (19,035.29)
MD-40A WATER REVENUE:					
19300	630321	Delinquent Bill Penalty	\$ -	\$ 638.16	\$ 1,300.00
19300	640101	Interest on Cash	\$ 568.71	\$ 1,523.64	\$ 1,600.00
19300	640103	Interest on Property Tax Collected	\$ (1.81)	\$ -	\$ -
19300	660209	Sp Asmt - Delinquent Service Charge	\$ 919.38	\$ 1,579.48	\$ 1,700.00
19300	660212	Service Chg - Wtr/Swr	\$ 55,466.74	\$ 55,840.34	\$ 58,486.68
		TOTAL REVENUE	\$ 56,953.02	\$ 59,581.62	\$ 63,086.68
MD-40A WATER SYSTEM EXPENSES:					
19300	720300	Communication Services	\$ 901.20	\$ 904.21	\$ 1,000.00
19300	720600	Insurance Expense	\$ 2,380.00	\$ 3,142.00	\$ 3,639.00
19300	720601	General Insurance	\$ 269.98	\$ 360.13	\$ 375.00
19300	720800	Maintenance - Equipment	\$ 2.93	\$ 1.92	\$ 50.00
19300	720907	Maintenance - Water System	\$ 1,645.77	\$ 2,060.83	\$ 13,692.74
19300	720913	Direct Maintenance Expense - DEGS	\$ 11,938.23	\$ 20,314.30	\$ 22,000.00
19300	721100	Memberships	\$ 306.98	\$ 10.46	\$ 100.00
19300	721302	Postage	\$ 96.15	\$ 40.20	\$ 50.00
19300	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
19300	721400	Professional & Specialized Services	\$ 4,650.58	\$ 4,863.72	\$ 5,000.00
19300	721403	Audit/Accounting Services	\$ 351.75	\$ 354.78	\$ 375.00
19300	721426	Software Maintenance/Modif	\$ 78.54	\$ -	\$ -
19300	721498	SD-Administration Overhead	\$ 4,595.52	\$ 3,779.82	\$ 4,000.00
19300	721900	Special Departmental Expense	\$ 428.00	\$ 458.00	\$ 475.00
19300	722101	Gas & Electricity	\$ 5,968.11	\$ 6,951.56	\$ 7,300.00
		OPERATION EXPENSES	\$ 33,613.74	\$ 43,241.93	\$ 63,056.74
19300	731401	Interfund Expend - Cost Plan	\$ 431.93	\$ 503.38	\$ 529.89
		INTERFUND EXPENSES	\$ 431.93	\$ 503.38	\$ 529.89
19300	740200	Buildings and Improvements	\$ -	\$ -	\$ 50,000.00
			\$ -	\$ -	\$ 50,000.00

MD-40A SUNSET RIDGE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
TOTAL WATER EXPENSES			\$ 34,045.67	\$ 43,745.31	\$ 113,586.63
MD-40A Funding Sources			\$ 93,709.31	\$ 104,245.26	\$ 113,586.63
MD-40A Financing Uses			\$ 34,045.67	\$ 43,745.31	\$ 113,586.63
MD-40A ENDING FUND BALANCE			\$ 59,663.64	\$ 60,499.95	\$ -

Maintenance District 42 –Meadow View

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 42 (Meadow View) is located about 2 miles southeast of Oakhurst off Road 426 and Meadow View Drive in Madera County Supervisorial District 5. The district was formed on March 21, 1989, by Resolution No. 89-65 and provides water service for a small residential development.

The Meadow View Water System, State Identification Number 2000737, serves 36 improved units and 1 standby unit. The system consists of 2 wells with a combined production of 45 gallons per minute supplying 2 storage tanks with a combined capacity of 50,000 gallons. The distribution system consists of 6,400 feet of 2-, 3- and 6-inch PVC mains, five fire hydrants and customer water meters.

A rate increase was approved on March 5, 2019, by Resolution No. 2019-026. The rates are \$82.11 for improved lots and \$22.00 for standby (unimproved lots). The volumetric rate is \$1.03 per 100 CF. The water meters are read and billed monthly.

The district is operating under a Compliance Order for Arsenic, Gross Alpha and Uranium MCL.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an “estimate” at the time of printing.

MD-42 MEADOW VIEW

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-42 FUND ADMN FUND BALANCE					
BEGINNING CASH FUND BALANCE			\$ 680.92	\$ 104.04	\$ 2,738.30
BEGINNING DEBT BALANCE			\$ 21,800.00	\$ 19,100.00	\$ 16,000.00
			\$ (21,119.08)	\$ (18,995.96)	\$ (13,261.70)
MD-42 WATER REVENUE:					
19501	630321	Delinquent Bill Penalty	\$ -	\$ 260.87	\$ 600.00
19501	640101	Interest on Cash	\$ 112.79	\$ 261.62	\$ 250.00
19501	640103	Interest on Property Tax Collected	\$ (0.87)	\$ -	\$ -
19501	660209	Sp Astm - Delinquent Service	\$ 443.28	\$ 2,011.76	\$ 2,200.00
19501	660212	Service Chg - Wtr/Swr	\$ 34,264.37	\$ 33,721.39	\$ 35,735.52
19501	660223	Service Chg - Excess Water	\$ 4,995.51	\$ 4,546.19	\$ 5,500.00
19501	673000	Miscellaneous	\$ -	\$ 19.26	\$ -
TOTAL REVENUE			\$ 39,815.08	\$ 40,821.09	\$ 44,285.52
MD-42 WATER SYSTEM EXPENSES:					
19501	720600	Insurance Expense	\$ 2,360.00	\$ 3,121.00	\$ 3,614.00
19501	720601	General Insurance	\$ 734.53	\$ 979.79	\$ 1,000.00
19501	720800	Maintenance - Equipment	\$ 3.71	\$ 2.61	\$ 50.00
19501	720907	Maintenance - Water System	\$ 2,367.86	\$ 2,716.37	\$ 10,228.30
19501	720913	Direct Maintenance Expense - DEGS	\$ 17,817.05	\$ 16,615.76	\$ 20,000.00
19501	721100	Memberships	\$ 300.00	\$ 12.55	\$ 50.00
19501	721302	Postage	\$ 113.90	\$ 49.58	\$ 50.00
19501	721400	Professional & Specialized Services	\$ 2,939.16	\$ -	\$ -
19501	721403	Audit/Accounting Services	\$ 419.82	\$ 423.44	\$ 450.00
19501	721426	Software Maintenance/Modif	\$ 104.72	\$ -	\$ -
19501	721498	SD-Administration Overhead	\$ 4,886.36	\$ 4,664.56	\$ 4,750.00
19501	721800	Small Tools & Instruments	\$ 35.55	\$ -	\$ -
19501	721900	Special Departmental Expense	\$ 455.00	\$ 458.00	\$ 475.00
19501	722101	Gas & Electricity	\$ 4,578.39	\$ 5,372.00	\$ 5,650.00
OPERATION EXPENSES			\$ 37,116.05	\$ 34,415.66	\$ 46,317.30
19501	731401	Interfund Expend - Cost Plan	\$ 575.91	\$ 671.17	\$ 706.52
INTERFUND EXPENSES			\$ 575.91	\$ 671.17	\$ 706.52
TOTAL WATER EXPENSES			\$ 37,691.96	\$ 35,086.83	\$ 47,023.82
MD-42 Funding Sources			\$ 40,496.00	\$ 40,925.13	\$ 47,023.82
MD-42 Financing Uses			\$ 37,691.96	\$ 35,086.83	\$ 47,023.82
MD-42 ENDING FUND BALANCE			\$ 2,804.04	\$ 5,838.30	\$ -

Maintenance District 43 – Miami Creek Knolls

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 43 (Miami Creek Knolls) is located between the communities of Ahwahnee and Oakhurst off State Route 49 at Lauri Lane in Madera County Supervisorial District 5. This District was formed on February 6, 1990, by Resolution No. 90-020 and provides water service to a small residential development.

The Miami Creek Knolls Water System, State Identification Number 2000557, serves 26 improved units. The water is furnished by the district's 1 hard rock well and an intertie with Maintenance District 60A, Dillon Estates. The hard rock well that grant funding supplied MD43 utilizes MD60A, Dillon Estates infrastructure to deliver water to MD43.

In 2017 the construction for MD43 was completed. The water system now has 8-inch PVC water mains that meet current fire flow standards, fire hydrants, and state of the art consumer water meters. Water is still supplied utilizing an intertie with MD60A, Dillon Estates. The districts share 2 wells and utilize the same 180,000-gallon storage tank and pressure/ boost pump system.

The water rates were last set on November 5, 2007, by Resolution No. 2007-240. The current rate for improved lots is \$101.33 per month and there are no standby rates.

MD-43 MIAMI CREEK KNOLLS

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-43 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 42,928.86	\$ 43,203.91	\$ 44,914.13
MD-43 WATER REVENUE:					
19600	630321	Delinquent Bill Penalty	\$ -	\$ 243.27	\$ 600.00
19600	640101	Interest on Cash	\$ 559.83	\$ 1,329.66	\$ 1,200.00
19600	660209	Sp Asmt - Delinquent Svc Chg	\$ -	\$ 1,347.96	\$ 1,400.00
19600	660212	Service Chg - Wtr/Swr	\$ 27,579.70	\$ 30,022.94	\$ 31,614.96
19600	673000	Miscellaneous	\$ 1,246.80	\$ -	\$ -
TOTAL REVENUE			\$ 29,386.33	\$ 32,943.83	\$ 34,814.96
MD-43 WATER SYSTEM EXPENSES:					
19600	720600	Insurance Expense	\$ 1,190.00	\$ 1,562.00	\$ 1,808.00
19600	720601	General Insurance	\$ 1,185.60	\$ 1,581.47	\$ 1,600.00
19600	720800	Maintenance - Equipment	\$ 2.83	\$ 1.86	\$ 50.00
19600	720907	Maintenance - Water System	\$ 2,779.88	\$ 2,205.10	\$ 28,945.83
19600	720913	Direct Maintenance Expense - DEGS	\$ 11,863.43	\$ 14,218.04	\$ 15,000.00
19600	721100	Memberships	\$ 300.00	\$ 16.73	\$ 50.00
19600	721302	Postage	\$ 4.99	\$ -	\$ -
19600	721403	Audit/Accounting Services	\$ 295.00	\$ 297.54	\$ 315.00
19600	721426	Software Maintenance/Mod	\$ 75.63	\$ -	\$ -
19600	721498	SD-Administration Overhead	\$ 4,949.56	\$ 4,784.14	\$ 5,000.00
19600	721900	Special Departmental Expense	\$ 562.00	\$ 458.00	\$ 500.00
19600	722101	Gas & Electricity	\$ 5,486.42	\$ 5,624.00	\$ 5,950.00
OPERATION EXPENSES			\$ 28,695.34	\$ 30,748.88	\$ 59,218.83
19600	731401	Interfund Expend - Cost Plan	\$ 415.94	\$ 484.73	\$ 510.26
INTERFUND EXPENSES			\$ 415.94	\$ 484.73	\$ 510.26
19600	740200	Buildings and Improvements	\$ -	\$ -	\$ 20,000.00
FIXED ASSETS			\$ -	\$ -	\$ 20,000.00
TOTAL WATER EXPENSES			\$ 29,111.28	\$ 31,233.61	\$ 79,729.09
MD-43 Funding Sources			\$ 72,315.19	\$ 76,147.74	\$ 79,729.09
MD-43 Financing Uses			\$ 29,111.28	\$ 31,233.61	\$ 79,729.09
MD-43 ENDING FUND BALANCE			\$ 43,203.91	\$ 44,914.13	\$ (0.00)

Maintenance District 46 – Ahwahnee

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 46 (Ahwahnee) is located between the communities of Ahwahnee and Oakhurst, north of Highway 49 at Harmony Lane in Madera County Supervisorial District 5. The district was formed on November 27, 1990, by Resolution No. 90-310 and provides water service to a residential development.

The Ahwahnee Water System, State Identification Number 2000293, serves 93 improved units and 17 standby units. The water is furnished by 3 hard rock wells with a combined production of 230gpm and 3 boost pump stations to supply 2 storage tanks with a combined capacity of 185,000 gallons. Much of the system is gravity fed through 27,800 feet of 2-, 3-, 4-, 6- and 8-inch PVC water mains. There are also consumer water meters.

The water rates were last set on February 1, 2005, by Ordinance No. 604. The current tiered rate for improved lots is \$100.73 per month for base annual water use up to 24,064 cubic feet, with an additional charge of \$5.95 per 400 cubic foot up to 60,000 cubic feet. For water used more than 60,000 cubic feet per year, an additional charge of \$7.45 per 400 cubic foot is applied. The standby rates are \$29.33 per month. Water meters are required and have a \$100 fee. The district also has a \$3,000 connection fee.

MD-46 AHWAHNEE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-46 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 113,115.29	\$ 153,078.02	\$ 153,806.28
MD-46 WATER REVENUE:					
19901	630321	Delinquent Bill Penalty	\$ -	\$ 880.04	\$ 2,000.00
19901	640101	Interest on Cash	\$ 986.78	\$ 4,325.86	\$ 4,000.00
19901	640103	Interest on Property Tax Collected	\$ (6.65)	\$ -	\$ -
19901	654501	St - Water Grant	\$ 183,472.00	\$ -	\$ -
19901	660209	Sp Asmt - Delinquent Svc Chg	\$ 3,384.70	\$ 6,377.92	\$ 6,500.00
19901	660212	Service Chg - Wtr/Swr	\$ 109,042.95	\$ 115,611.79	\$ 118,398.00
19901	660223	Service Chg - Excess Water	\$ 16,969.19	\$ 11,337.97	\$ 13,000.00
19901	673000	Miscellaneous	\$ -	\$ 25.00	\$ -
TOTAL REVENUE			\$ 313,848.97	\$ 138,558.58	\$ 143,898.00
MD-46 WATER SYSTEM EXPENSES:					
19901	720300	Communication Services	\$ 3,248.78	\$ 2,050.54	\$ 2,100.00
19901	720500	Household Expense	\$ -	\$ 31.42	\$ -
19901	720600	Insurance Expense	\$ 9,200.00	\$ 12,123.00	\$ 11,538.00
19901	720601	General Insurance	\$ 1,429.63	\$ 1,906.98	\$ 2,000.00
19901	720800	Maintenance - Equipment	\$ 9.96	\$ 6.68	\$ 50.00
19901	720907	Maintenance - Water System	\$ 10,673.82	\$ 6,456.12	\$ 32,066.11
19901	720913	Direct Maintenance Expense - DEGS	\$ 46,773.95	\$ 35,580.18	\$ 40,000.00
19901	721100	Memberships	\$ 300.00	\$ 31.37	\$ 50.00
19901	721302	Postage	\$ 19.71	\$ -	\$ -
19901	721400	Professional & Specialized Services	\$ 88,978.97	\$ 3,682.68	\$ 5,000.00
19901	721403	Audit/Accounting Services	\$ 13,191.39	\$ 1,201.64	\$ 1,300.00
19901	721426	Software Maintenance/Modif	\$ 270.53	\$ -	\$ -
19901	721498	SD-Administration Overhead	\$ 11,655.37	\$ 11,542.32	\$ 12,000.00
19901	721900	Special Departmental Expense	\$ 3,614.92	\$ 746.00	\$ 1,000.00
19901	722101	Gas & Electricity	\$ 52,780.36	\$ 60,737.54	\$ 63,775.00
OPERATION EXPENSES			\$ 242,147.39	\$ 136,096.47	\$ 170,879.11
19901	731401	Interfund Expend - Cost Plan	\$ 1,487.77	\$ 1,733.85	\$ 1,825.17
INTERFUND EXPENSES			\$ 1,487.77	\$ 1,733.85	\$ 1,825.17
19901	740100	Land	\$ 5,590.00	\$ -	\$ -
19901	740200	Buildings and Improvements	\$ 24,661.08	\$ -	\$ 75,000.00
FIXED ASSETS			\$ 30,251.08	\$ -	\$ 75,000.00

MD-46 AHWAHNEE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
19901	780100	Appropriation for Contingency	\$ -	\$ -	\$ 50,000.00
		APPROPRIATION FOR CONTINGENCY	\$ -	\$ -	\$ 50,000.00
		TOTAL WATER EXPENSES	\$ 273,886.24	\$ 137,830.32	\$ 297,704.28
		MD-46 Funding Sources	\$ 426,964.26	\$ 291,636.60	\$ 297,704.28
		MD-46 Financing Uses	\$ 273,886.24	\$ 137,830.32	\$ 297,704.28
		MD-46 ENDING FUND BALANCE	\$ 153,078.02	\$ 153,806.28	\$ -

Maintenance District 58 – Sierra Highlands

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 58 (Sierra Highlands) is located between the communities of Oakhurst and North Fork at Road 223 and Church Ranch Road in Madera County Supervisorial District 5. The district was formed on November 19, 1991, by Resolution No. 91-345 and provides water service to a small residential development.

The Sierra Highlands Water System, State Identification Number 2000865, serves 26 improved units and 3 standby units. The water is furnished by the district's hard rock well with a production of 50 gallons per minute that pumps to supply a storage tank with a capacity of 65,000 gallons. The system also contains a 900-gallon hydro-pneumatic tank and a single 5 hp 75gpm boost pump. The water is distributed through 9,555 feet of 2 ¼, 4- and 6-inch PVC water mains. There are consumer water meters and three fire hydrants.

The water rates were last set on March 5, 2019, by Resolution No. 2019-027. The current improved water rate is \$84.48 and the standby rate is \$30.00.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an "estimate" at the time of printing.

MD-58 SIERRA HIGHLANDS

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-58 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ (719.30)	\$ (2,960.63)	\$ 5,099.76
		BEGINNING DEBT BALANCE	\$ 3,000.00	\$ 19,000.00	\$ 54,000.00
			\$ (3,719.30)	\$ (21,960.63)	\$ (48,900.24)
MD-58 WATER REVENUE:					
21101	630321	Delinquent Bill Penalty	\$ -	\$ 178.92	\$ 700.00
21101	640101	Interest on Cash	\$ 66.97	\$ 146.44	\$ 250.00
21101	640103	Interest on Property Tax Collected	\$ (25.14)	\$ -	\$ -
21101	660209	Sp Asmt - Delinquent Svc Chg	\$ -	\$ 1,009.20	\$ 1,100.00
21101	660212	Service Chg - Wtr/Swr	\$ 24,894.20	\$ 27,042.20	\$ 27,438.00
		TOTAL REVENUE	\$ 24,936.03	\$ 28,376.76	\$ 29,488.00
MD-58 WATER SYSTEM EXPENSES:					
21101	720300	Communication Services	\$ 581.40	\$ 599.40	\$ 600.00
21101	720600	Insurance Expense	\$ 3,490.00	\$ 4,616.00	\$ 4,345.00
21101	720601	General Insurance	\$ 658.84	\$ 878.83	\$ 900.00
21101	720800	Maintenance - Equipment	\$ 2.83	\$ -	\$ -
21101	720907	Maintenance - Water System	\$ 1,017.08	\$ 1,737.31	\$ 3,531.19
21101	720913	Direct Maintenance Expense - DEGS	\$ 9,696.23	\$ 17,755.13	\$ 15,000.00
21101	721100	Memberships	\$ 300.00	\$ 12.55	\$ 15.00
21101	721302	Postage	\$ 50.46	\$ 78.55	\$ -
21101	721400	Professional & Specialized Services	\$ 7,209.51	\$ 19,252.51	\$ -
21101	721403	Audit/Accounting Services	\$ 12,305.71	\$ 331.88	\$ 350.00
21101	721426	Software Maintenance/Modif	\$ 75.63	\$ -	\$ -
21101	721498	SD-Administration Overhead	\$ 2,838.93	\$ 4,305.93	\$ 3,826.31
21101	721900	Special Departmental Expense	\$ 428.00	\$ 458.00	\$ 460.00
21101	722101	Gas & Electricity	\$ 4,106.80	\$ 4,805.55	\$ 5,050.00
		OPERATION EXPENSES	\$ 42,761.42	\$ 54,831.64	\$ 34,077.50
21101	731401	Interfund Expend - Cost Plan	\$ 415.94	\$ 484.73	\$ 510.26
		INTERFUND EXPENSES	\$ 415.94	\$ 484.73	\$ 510.26
		TOTAL WATER EXPENSES	\$ 43,177.36	\$ 55,316.37	\$ 34,587.76
MD-58 Funding Sources			\$ 24,216.73	\$ 25,416.13	\$ 34,587.76
MD-58 Financing Uses			\$ 43,177.36	\$ 55,316.37	\$ 34,587.76
		MD-58 ENDING FUND BALANCE	\$ (18,960.63)	\$ (29,900.24)	\$ -

Maintenance District 60A – Dillon Estates

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 60A (Dillon Estates) is located between the communities of Ahwahnee and Oakhurst, north of Hwy 49 at Sunrise Lane in Madera County Supervisorial District 5. The district was formed on April 7, 1992, by Resolution No. 92-108 and provides water service to a residential development.

The Dillon Estates Water System, State Identification Number 2000846, serves 38 improved units. The water is furnished by 1 hard rock well with a production of 30gpm supplying a newly installed 180,000-gallon storage tank. With the additional water from MD43 Well #5, combined production is 145gpm. A new boost pump package system pulls water from the storage tank and pressurizes the distribution system through a hydro-pneumatic tank. There is also a dedicated pump for fire suppression with an emergency back-up power generator. The distribution system consists of 4,900 feet of 2-, 4- and 6-inch PVC water mains. This system is also physically connected to Maintenance District 43, Miami Creek Knolls. There are consumer water meters and fire hydrants.

The rates were last approved on September 10, 2019, by Resolution No. 2019-144. The current improved water rate is \$111.30 and the standby rate for unimproved lots is \$25 per month.

MD-60A DILLON ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-60A FUND ADMN FUND BALANCE					

	BEGINNING CASH BALANCE	\$ 8,619.88	\$ 16,994.00	\$ 30,425.34
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MD-60A WATER REVENUE:					
21400	630321	Delinquent Bill Penalty	\$ -	\$ 246.32	\$ 600.00
21400	640101	Interest on Cash	\$ 252.59	\$ 819.09	\$ 700.00
21400	660209	Sp Asmt - Delinquent Svc Chg	\$ -	\$ 3,047.84	\$ 3,100.00
21400	660212	Service Chg - Wtr/Swr	\$ 45,224.82	\$ 48,564.09	\$ 50,752.80
TOTAL REVENUE			\$ 45,477.41	\$ 52,677.34	\$ 55,152.80

MD-60A WATER SYSTEM EXPENSES:					
21400	720300	Communication Services	\$ 940.72	\$ 926.23	\$ 1,000.00
21400	720600	Insurance Expense	\$ 1,850.00	\$ 2,426.00	\$ 2,810.00
21400	720601	General Insurance	\$ 250.23	\$ 333.79	\$ 350.00
21400	720800	Maintenance of Equipment	\$ 4.10	\$ 162.43	\$ 150.00
21400	720907	Maintenance - Water System	\$ 2,171.08	\$ 1,523.06	\$ 4,187.03
21400	720913	Direct Maintenance Expense - DEGS	\$ 14,347.38	\$ 18,447.66	\$ 20,000.00
21400	721100	Memberships	\$ 300.00	\$ 27.19	\$ 50.00
21400	721302	Postage	\$ 4.36	\$ -	\$ -
21400	721306	Equipment < FA Limit	\$ -	\$ -	\$ 10,000.00
21400	721403	Audit/Accounting Services	\$ 431.17	\$ 434.88	\$ 500.00
21400	721426	Software Maintenance/Modif	\$ 110.54	\$ -	\$ -
21400	721498	SD-Administration Overhead	\$ 6,574.89	\$ 5,362.30	\$ 6,000.00
21400	721900	Special Departmental Expense	\$ 602.00	\$ 458.00	\$ 500.00
21400	722101	Gas & Electricity	\$ 8,908.91	\$ 8,436.01	\$ 8,860.00
OPERATION EXPENSES			\$ 36,495.38	\$ 38,537.55	\$ 54,407.03

21400	731401	Interfund Expend - Cost Plan	\$ 607.91	\$ 708.45	\$ 745.77
INTERFUND EXPENSES			\$ 607.91	\$ 708.45	\$ 745.77

	TOTAL WATER EXPENSES	\$ 37,103.29	\$ 39,246.00	\$ 55,152.80
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MD-60A Funding Sources	\$ 54,097.29	\$ 69,671.34	\$ 55,152.80
MD-60A Financing Uses	\$ 37,103.29	\$ 39,246.00	\$ 55,152.80
MD-60A ENDING FUND BALANCE	\$ 16,994.00	\$ 30,425.34	\$ -

Maintenance District 63A – Coarsegold South

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 63A (Coarsegold South) is located south of the town of Coarsegold, off State Route 41 at Veater Ranch Road in Madera County Supervisorial District 5. The district was formed on November 12, 1996, by Resolution No. 96-319 and provides water service to a residential development.

The Coarsegold South Water System, State Identification Number 2000757, serves 87 improved units and 16 standby units. The water is furnished by the district's 2 hard rock wells with a combined production of 250 gallons per minute that supply an iron and manganese removal plant. After treatment, the water is pumped up to 2 storage tanks with the combined capacity of 250,000 gallons. The distribution system is gravity fed through 6-, 8- and 10-inch PVC water mains. There are consumer meters and fire hydrants.

A tiered water rate structure was set on June 15, 2004, by Resolution No. 2004-180. The current rate for improved lots is \$92.40 per month with an additional \$6.20 per every 1000 gallons for water used in excess of 78,540 gallons per quarter. The standby rate was set on September 28, 2004, by Resolution No. 2004-264. The current rate for standby lots is \$72 per month.

MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-63A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 690,634.94	\$ 699,357.07	\$ 643,030.57
MD-63A WATER REVENUE:					
21750	630321	Delinquent Bill Penalty	\$ -	\$ 653.98	\$ 1,500.00
21750	640101	Interest on Cash	\$ 8,297.31	\$ 18,479.38	\$ 16,500.00
21750	640103	Interest on Property Tax Collected	\$ (9.01)	\$ -	\$ -
21750	660209	Sp Asmt - Delinquent Svc Chg	\$ 4,589.68	\$ 3,326.40	\$ 3,500.00
21750	660212	Service Chg - Wtr/Swr	\$ 103,925.04	\$ 109,271.16	\$ 110,169.60
21750	660223	Service Chg - Excess Water	\$ 2,916.42	\$ 9,261.55	\$ 10,000.00
21750	662757	SD - Water Connection	\$ -	\$ 10,454.60	\$ -
21750	673000	Miscellaneous	\$ 113.13	\$ -	\$ -
WATER REVENUE			\$ 119,832.57	\$ 151,447.07	\$ 141,669.60
MD-63A WATER SYSTEM EXPENSES:					
21750	720300	Communication Services	\$ 641.40	\$ 659.40	\$ 700.00
21750	720600	Insurance Expense	\$ 2,550.00	\$ 3,356.00	\$ 3,885.00
21750	720601	General Insurance	\$ 2,839.34	\$ 3,589.93	\$ 3,600.00
21750	720800	Maintenance - Equipment	\$ 8.99	\$ 6.27	\$ 50.00
21750	720900	Maintenance Structures & Grounds	\$ -	\$ 2,864.94	\$ -
21750	720907	Maintenance - Water System	\$ 10,565.36	\$ 62,973.66	\$ 30,000.00
21750	720913	Direct Maintenance Expense - DEGS	\$ 44,907.19	\$ 66,005.68	\$ 70,000.00
21750	721100	Memberships	\$ 306.98	\$ 81.56	\$ 100.00
21750	721302	Postage	\$ 9.25	\$ -	\$ -
21750	721306	Equipment < FA Limit	\$ 1,435.11	\$ -	\$ -
21750	721400	Professional & Specialized Services	\$ -	\$ 14,199.00	\$ -
21750	721403	Audit/Accounting Services	\$ 1,157.35	\$ 1,167.30	\$ 1,200.00
21750	721426	Software Maintenance/Modif	\$ 253.07	\$ -	\$ -
21750	721498	SD-Administration Overhead	\$ 10,270.50	\$ 10,464.18	\$ 11,000.00
21750	721900	Special Departmental Expense	\$ 692.00	\$ 722.00	\$ 750.00
21750	722101	Gas & Electricity	\$ 34,114.11	\$ 40,061.66	\$ 42,100.00
OPERATION EXPENSES			\$ 109,750.65	\$ 206,151.58	\$ 163,385.00
21750	731401	Interfund Expend - Cost Plan	\$ 1,359.79	\$ 1,621.99	\$ 1,707.42
INTERFUND EXPENSES			\$ 1,359.79	\$ 1,621.99	\$ 1,707.42

MD-63A COARSEGOLD SOUTH

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
21750	740100	Land	\$ -	\$ -	\$ 300,000.00
21750	740200	Buildings and Improvements	\$ -	\$ -	\$ 319,607.75
FIXED ASSETS			\$ -	\$ -	\$ 619,607.75
TOTAL WATER EXPENSES			\$111,110.44	\$207,773.57	\$ 784,700.17
MD-63A Funding Sources			\$ 810,467.51	\$ 850,804.14	\$ 784,700.17
MD-63A Financing Uses			\$ 111,110.44	\$ 207,773.57	\$ 784,700.17
MD-63A ENDING FUND BALANCE			\$ 699,357.07	\$ 643,030.57	\$ -

Maintenance District 73A – Quartz Mountain

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 73A (Quartz Mountain) is located south of the town of Coarsegold and east of State Route 41 at Road 417 in Madera County Supervisorial District 5. The district was formed on August 11, 1992, by Resolution No. 92-261 and provides water service to a residential development.

The Quartz Mountain Water System, State Identification Number 2000690, serves 130 improved units and 12 standby units. Water is furnished by 2 hard rock wells with a combined production of 100 gallons per minute. The wells supply a 125,000-gallon storage tank through a dedicated fill line. The distribution system is gravity fed through 21,800 feet of 2 ½, 3-, 4-, 6- and 10-inch PVC water mains. There are consumer water meters and fire hydrants.

The water rates were last set on October 10, 2017, by Resolution No. 2017-136. The improved water rates are \$71.63 with an additional \$0.95 billed per every 100 Cubic feet. The standby water rates are \$20.00. The water meters are read and billed monthly.

MD-73A QUARTZ MOUNTAIN

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-73A FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ 37,878.51	\$ 103.41	\$ 1,193.27
		BEGINNING DEBT BALANCE	\$ 32,604.13	\$ 12,249.00	\$ -
			\$ 5,274.38	\$ (12,145.59)	\$ 1,193.27
MD-73A WATER REVENUE:					
22800	630321	Delinquent Bill Penalty	\$ -	\$ 736.13	\$ 2,000.00
22800	640101	Interest on Cash	\$ 637.84	\$ 679.56	\$ 600.00
22800	640103	Interest on Property Tax Collected	\$ (3.14)	\$ -	\$ -
22800	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,600.46	\$ 6,782.30	\$ 6,800.00
22800	660212	Service Chg - Wtr/Swr	\$ 103,077.38	\$ 111,500.21	\$ 114,622.80
22800	660223	Service Chg - Excess Water	\$ 18,752.79	\$ 19,816.54	\$ 19,800.00
22800	673000	Miscellaneous	\$ 2.42	\$ 47.58	\$ -
		TOTAL REVENUE	\$ 124,067.75	\$ 139,562.32	\$ 143,822.80
MD-73A WATER SYSTEM EXPENSES:					
22800	720300	Communication Services	\$ 2,059.02	\$ 1,361.89	\$ 1,375.00
22800	720600	Insurance Expense	\$ 4,060.00	\$ 5,367.00	\$ 6,215.00
22800	720601	General Insurance	\$ 506.65	\$ 675.82	\$ 680.00
22800	720800	Maintenance - Equipment	\$ 13.78	\$ 9.30	\$ 50.00
22800	720907	Maintenance - Water System	\$ 11,179.13	\$ 18,099.58	\$ 35,394.38
22800	720913	Direct Maintenance Expense - DEGS	\$ 60,471.07	\$ 51,770.12	\$ 53,000.00
22800	721100	Memberships	\$ 306.98	\$ 92.02	\$ 100.00
22800	721302	Postage	\$ 437.92	\$ 186.26	\$ 400.00
22800	721400	Professional & Specialized Services	\$ 5,470.50	\$ 2,613.63	\$ -
22800	721403	Audit/Accounting Services	\$ 20,158.43	\$ 1,590.74	\$ 1,600.00
22800	721426	Software Maintenance/Modif	\$ 375.25	\$ -	\$ -
22800	721498	SD-Administration Overhead	\$ 14,170.66	\$ 14,716.86	\$ 15,000.00
22800	721900	Special Departmental Expense	\$ 1,028.00	\$ 1,042.00	\$ 1,050.00
22800	722101	Gas & Electricity	\$ 19,202.65	\$ 26,293.22	\$ 27,620.00
		OPERATION EXPENSES	\$ 139,440.04	\$ 123,818.44	\$ 142,484.38
22800	731401	Interfund Expend - Cost Plan	\$ 2,047.68	\$ 2,405.02	\$ 2,531.69
		INTERFUND EXPENSES	\$ 2,047.68	\$ 2,405.02	\$ 2,531.69
		TOTAL WATER EXPENSES	\$ 141,487.72	\$ 126,223.46	\$ 145,016.07
MD-73A Funding Sources			\$ 161,946.26	\$ 127,416.73	\$ 145,016.07
MD-73A Financing Uses			\$ 141,487.72	\$ 126,223.46	\$ 145,016.07
		MD-73A ENDING FUND BALANCE	\$ 20,458.54	\$ 1,193.27	\$ -

Maintenance District 85 – Valeta

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 85 (Valeta) is located west of the City of Chowchilla on State Hwy 233 and Avenue 23 ½ in Madera County Supervisorial District 2. The district was formed on December 14, 1993, by Resolution No. 93-370 and provides water service to a residential development.

The Valeta Water System, State Identification Number 2000511, serves 20 improved units and 1 standby unit. A 50-year-old well is the only source of water for the district. The well now produces about 40gpm after deepening, re-casing and equipping the well in August 2009. The well can either pump into a 2,500-gallon storage tank or directly into a hydro-pneumatic tank to feed the distribution system which consists of 2- and 4-inch PVC water mains. There are no consumer water meters or fire hydrants.

The water rates were last set on March 5, 2019, by Resolution No. 2019-028. The current improved water rate is \$165.57 and there are no standby rates.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an “estimate” at the time of printing.

MD-85 VALETA

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-85 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ 363,286.17	\$ (79,872.08)	\$ 51,671.71
		BEGINNING DEBT BALANCE	\$ 403,402.90	\$ 70,402.90	\$ 330,402.60
			\$ (40,116.73)	\$ (150,274.98)	\$ (278,730.89)
MD-85 WATER REVENUE:					
24000	630321	Delinquent Bill Penalty	\$ -	\$ 188.08	\$ 500.00
24000	640101	Interest on Cash	\$ 4,199.69	\$ 7,837.21	\$ 7,500.00
24000	640103	Interest on Property Tax Collected	\$ (0.42)	\$ -	\$ -
24000	654501	St - Water Grant	\$ 45,802.00	\$ 135,975.00	\$ -
24000	660209	Sp Asmt - Delinquent Svc Chg	\$ 213.42	\$ 5,164.84	\$ 5,200.00
24000	660212	Service Chg - Wtr/Swr	\$ 29,556.73	\$ 35,110.75	\$ 39,736.80
24000	662757	SD - Water Connection	\$ 5,372.00	\$ -	\$ -
24000	673000	Miscellaneous	\$ 266.40	\$ -	\$ -
		TOTAL REVENUE	\$ 85,409.82	\$ 184,275.88	\$ 52,936.80
MD-85 WATER SYSTEM EXPENSES:					
24000	720600	Insurance Expense	\$ 290.00	\$ 372.00	\$ 431.00
24000	720601	General Insurance	\$ 109.34	\$ 145.84	\$ 150.00
24000	720800	Maintenance - Equipment	\$ 2.15	\$ 2.90	\$ 50.00
24000	720907	Maintenance - Water System	\$ 12,193.31	\$ 325.34	\$ 2,500.00
24000	720913	Direct Maintenance Expense - DEGS	\$ 36,267.03	\$ 26,586.22	\$ 30,000.00
24000	721100	Memberships	\$ 306.98	\$ 4.19	\$ 10.00
24000	721302	Postage	\$ 6.20	\$ -	\$ -
24000	721400	Professional & Specialized Services	\$ 110,931.32	\$ 264,191.27	\$ 50,000.00
24000	721403	Audit/Accounting Services	\$ 18,226.93	\$ 228.88	\$ 250.00
24000	721426	Software Maintenance/Modif	\$ 58.17	\$ -	\$ -
24000	721498	SD-Administration Overhead	\$ 2,058.02	\$ 3,578.17	\$ 3,600.00
24000	721900	Special Departmental Expense	\$ 428.00	\$ 458.00	\$ 475.00
24000	722101	Gas & Electricity	\$ 11,061.64	\$ 12,122.05	\$ 12,750.00
		OPERATION EXPENSES	\$ 191,939.09	\$ 308,014.86	\$ 100,216.00
24000	730503	Interest on Special District Loans	\$ 3,309.03	\$ 4,344.36	\$ 4,000.00
24000	731401	Interfund Expend - Cost Plan	\$ 319.95	\$ 372.87	\$ 392.51
		INTERFUND EXPENSES	\$ 3,628.98	\$ 4,717.23	\$ 4,392.51
		TOTAL WATER EXPENSES	\$ 195,568.07	\$ 312,732.09	\$ 104,608.51
MD-85 Funding Sources			\$ 448,695.99	\$ 104,403.80	\$ 104,608.51
MD-85 Financing Uses			\$ 195,568.07	\$ 312,732.09	\$ 104,608.51
		MD-85 ENDING FUND BALANCE	\$ 253,127.92	\$ (208,328.29)	\$ -

Maintenance District 95 – Ranchos West

2024-2025 Recommended Water Operations & Maintenance Budget

Maintenance District 95 (Ranchos West) is located one-half a mile north of Avenue 12 on Marciel Avenue accessed from Road 35 in Madera County Supervisorial District 1. The district was formed on June 20, 1995, by Resolution No. 95-157 and provides water service to a small residential development.

The Ranchos West Water System, State Identification No. 2000692, provides residential water service to 28.5 improved units and 2 standby units. The system consists of 2 active wells with a combined production of approximately 350 gpm. These wells pump and deliver water to a 139,200-gallon storage tank, with boost pumps to supply a pressurized system. The distribution system is looped and primarily consists of 8-inch C-900 PVC mains. The system also contains fire hydrants and consumer meters.

The water rates were last approved on June 9, 2020, by Resolution 2020-061. The water meters in this district are read and billed monthly.

The water rates are listed below.

MD-95 Monthly Water Service Rates

<u>Unit Type</u>	<u>FY 23/24</u>	<u>FY 24/25</u>
Residential Improved per unit	\$143.47	\$148.78
Standby (unimproved lots)	\$15.00	\$15.00
<u>Volumetric Rate (per 100 CF)</u>	<u>\$1.08</u>	<u>\$1.12</u>

MD-95 RANCHOS WEST

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
MD-95 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 20,799.22	\$ 50,278.69	\$ 23,760.52
MD-95 WATER REVENUE:					
25001	630321	Delinquent Bill Penalty	\$ -	\$ 403.80	\$ 1,000.00
25001	640101	Interest on Cash	\$ 468.45	\$ 1,059.32	\$ 1,200.00
25001	640103	Interest on Property Tax Collected	\$ (1.78)	\$ -	\$ -
25001	660209	Sp Asmt - Delinquent Svc	\$ 907.66	\$ 3,430.83	\$ 3,500.00
25001	660212	Service Chg - Wtr/Swr	\$ 44,617.96	\$ 45,705.04	\$ 49,427.00
25001	660223	Service Chg - Excess Water	\$ 33,040.52	\$ 34,904.54	\$ 36,000.00
25001	662757	SD-Water Connection	\$ 17,545.74	\$ -	\$ -
25001	673000	Miscellaneous	\$ 25.00	\$ -	\$ -
TOTAL REVENUE			\$ 96,603.55	\$ 85,503.53	\$ 91,127.00
MD-95 WATER SYSTEM EXPENSES:					
25001	720300	Communication Services	\$ 291.96	\$ 340.42	\$ 350.00
25001	720600	Insurance Expense	\$ 2,250.00	\$ 2,952.00	\$ 2,719.00
25001	720601	General Insurance	\$ 667.96	\$ 891.00	\$ 900.00
25001	720800	Maintenance - Equipment	\$ 2.93	\$ 2.00	\$ 10.00
25001	720900	Maintenance - Bldgs & Improvement	\$ 52.43	\$ -	\$ -
25001	720907	Maintenance - Water System	\$ 823.00	\$ 8,105.89	\$ 9,724.19
25001	720913	Direct Maintenance Expense - DEGS	\$ 31,453.07	\$ 61,186.42	\$ 60,000.00
25001	721100	Memberships	\$ 300.00	\$ 14.64	\$ 50.00
25001	721302	Postage	\$ 24.37	\$ -	\$ -
25001	721403	Audit/Accounting Services	\$ 329.05	\$ 330.88	\$ 350.00
25001	721426	Software Maintenance/Modif	\$ 79.99	\$ -	\$ -
25001	721498	SD-Administration Overhead	\$ 4,192.11	\$ 3,266.79	\$ 4,000.00
25001	721602	Rent/Lse Other Quip	\$ 478.57	\$ -	\$ -
25001	721900	Special Departmental Expense	\$ 428.00	\$ 458.00	\$ 475.00
25001	722101	Gas & Electricity	\$ 25,318.71	\$ 33,942.32	\$ 35,750.00
OPERATION EXPENSES			\$ 66,692.15	\$ 111,490.36	\$ 114,328.19
25001	731401	Interfund Expend - Cost Plan	\$ 431.93	\$ 531.34	\$ 559.33
INTERFUND EXPENSES			\$ 431.93	\$ 531.34	\$ 559.33

MD-95 RANCHOS WEST

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
25001	780100	Appropriation for Contingency	\$ -	\$ -	\$ -
		APPROPRIATION FOR CONTINGENCY	\$ -	\$ -	\$ -
		TOTAL WATER EXPENSES	\$ 67,124.08	\$ 112,021.70	\$ 114,887.52
		MD-95 Funding Sources	\$ 117,402.77	\$ 135,782.22	\$ 114,887.52
		MD-95 Financing Uses	\$ 67,124.08	\$ 112,021.70	\$ 114,887.52
		MD-95 ENDING FUND BALANCE	\$ 50,278.69	\$ 23,760.52	\$ -

Service Area 1 - Indian Lakes

2024-2025 Recommended Water Operations & Maintenance Budget

County Service Area 1 (Indian Lakes) is located 3 miles south of Coarsegold and East of Hwy 41, on County Road 417 in Madera County Supervisorial District 5. The district was formed June 14, 1966, by Resolution No. 66-168.

The Indian Lakes Water System, State Identification Number 2010011, provides water service to 479.5 improved units and 38 standby units. The system consists of 3 wells with a combined production of approximately 550 gallons per minute, an Iron and Manganese removal plant, a 750,000-gallon storage tank, boost pumps, a hydro pneumatic tank, distribution mains and fire hydrants.

The plant consists of a chlorine contact tank, three sand/media filters vessels, a 60,000-gallon backwash tank, chlorine metering pump and tank, associated piping valves and meters, and a Programmable Logic Controller (PLC). The plant process uses chlorine to oxidize the iron and manganese, which is then filtered out through the sand/media filter vessels. The filtered water is then sent to the storage tank. The variable frequency drive boost pumps draw water from the storage tank and pressurize the distribution system. The distribution system consists of 56,100 feet of 4-, 6-, 8- and 10-inch cement lined steel mains, three pressure zones, fire hydrants and consumer water meters.

The rates were last set on October 10, 2017, by Resolution No. 2017-134. The residential improved water rate is \$49.57, and the commercial improved rate is \$69.49 with an additional \$0.87 billed per every 100 Cubic feet. The Debt Service charge is \$2.66. The standby rates are \$2.00. The water meters in this district are read and billed quarterly.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an “estimate” at the time of printing.

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-1 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ 178,071.65	\$ 542,948.33	\$ 271,154.88
		BEGINNING DEBT BALANCE	<u>\$ 43,518.00</u>	<u>\$ 342,000.00</u>	<u>\$ 342,000.00</u>
			\$ 134,553.65	\$ 200,948.33	\$ (70,845.12)

CSA-1 WATER REVENUE:					
47001	610100	Cur Sec Property Tax	\$ 67,981.15	\$ 69,154.07	\$ 70,000.00
47001	610200	Cur Unsecured Property Tax	\$ 3,030.68	\$ 3,025.46	\$ 3,050.00
47001	610300	Prior Secured Property Tax	\$ (6.61)	\$ -	\$ -
47001	610400	Prior Unsecured Property Tax	\$ 116.84	\$ -	\$ -
47001	610600	Current Supplemental Property Tax	\$ 3,112.47	\$ 1,600.72	\$ 1,600.00
47001	610700	Prior Supplemental Property Tax	\$ 3.43	\$ -	\$ -
47001	630321	Delinquent Bill Penalty	\$ -	\$ 2,342.90	\$ 5,000.00
47001	640101	Interest on Cash	\$ 7,631.46	\$ 13,685.66	\$ 13,000.00
47001	640103	Interest on Property Tax Collected	\$ (136.92)	\$ -	\$ -
47001	652900	St- H/O Property Tax Rif	\$ 450.74	\$ 427.94	\$ 450.00
47001	654501	St- Water Grant	\$ 187,478.29	\$ -	\$ 290,000.00
47001	660209	Sp Asmt - Delinquent Svc Chg	\$ 12,667.62	\$ 20,075.76	\$ 20,000.00
47001	660210	Sp Asmt - Delinquent Asmt	\$ 1,296.27	\$ -	\$ -
47001	660212	Service Chg - Wtr/Swr	\$ 261,841.00	\$ 275,030.03	\$ 302,040.96
47001	660223	Service Chg - Excess Water	\$ 54,007.43	\$ 43,534.85	\$ 40,000.00
47001	662757	SD - Water Connection	\$ 2,365.26	\$ 2,365.26	\$ -
47001	673000	Miscellaneous	\$ 54.56	\$ 120.93	\$ 50.00
TOTAL REVENUE			\$ 601,893.67	\$ 431,363.58	\$ 745,190.96

CSA-1 WATER SYSTEM EXPENSES:					
47001	720300	Communication Services	\$ 1,368.41	\$ 1,417.17	\$ 1,500.00
47001	720600	Insurance Expense	\$ 21,000.00	\$ 27,608.00	\$ 31,967.00
47001	720601	General Insurance	\$ 7,319.10	\$ 9,232.49	\$ 9,300.00
47001	720800	Maintenance - Equipment	\$ 51.10	\$ 205.17	\$ 200.00
47001	720900	Maintenance - Buildings and Impr.	\$ -	\$ 172.39	\$ -
47001	720907	Maintenance - Water System	\$ 36,318.06	\$ 81,480.80	\$ 130,238.43
47001	720913	Direct Maintenance Expense - DEGS	\$ 105,842.34	\$ 124,954.10	\$ 130,000.00
47001	721100	Memberships	\$ 313.95	\$ 173.58	\$ 180.00
47001	721302	Postage	\$ 93.36	\$ 339.24	\$ -
47001	721400	Professional & Specialized Services	\$ 292.50	\$ 5,419.04	\$ -

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
47001	721403	Audit/Accounting Services	\$ 11,854.81	\$ 5,905.20	\$ 6,100.00
47001	721426	Software Maintenance	\$ 1,394.79	\$ -	\$ -
47001	721427	Property Tax Admin Fee	\$ 1,477.41	\$ 1,546.96	\$ 1,550.00
47001	721498	SD-Administration Overhead	\$ 42,122.97	\$ 37,068.39	\$ 39,000.00
47001	721800	Small Tools & Instruments	\$ 31.24	\$ -	\$ -
47001	721900	Special Departmental Expense	\$ 6,471.18	\$ 6,726.37	\$ 6,800.00
47001	722000	Transportation, Travel & Education	\$ 20.66	\$ -	\$ -
47001	722101	Gas & Electricity	\$ 92,460.15	\$ 99,010.44	\$ 104,000.00
47001	730503	Interest on Special District Loans	\$ 4,032.22	\$ 3,984.46	\$ 4,100.00
OPERATION EXPENSES			\$ 332,464.25	\$ 405,243.80	\$ 464,935.43
47001	731401	Interfund Expend - Cost Plan	\$ 7,606.81	\$ 8,939.58	\$ 9,410.41
INTERFUND EXPENSES			\$ 7,606.81	\$ 8,939.58	\$ 9,410.41
47001	740200	Buildings and Improvements	\$ 187,380.46	\$ 288,973.65	\$ 200,000.00
FIXED ASSETS			\$ 195,427.93	\$ 288,973.65	\$ 200,000.00
TOTAL WATER EXPENSES			\$ 535,498.99	\$ 703,157.03	\$ 674,345.84
CSA-1 Funding Sources			\$ 736,447.32	\$ 632,311.91	\$ 674,345.84
CSA-1 Financing Uses			\$ 535,498.99	\$ 703,157.03	\$ 674,345.84
CSA-1 ENDING FUND BALANCE			\$ 200,948.33	\$ (70,845.12)	\$ -

Service Area 1 - Indian Lakes (other)

2024-2025 Recommended Other Budget

4703 Assessment District Debt Service Fund: The facility improvements in 2001 required the district to borrow funds in the form of bonds or Certificates of Participation (COP). Rural Utilities Service (RUS) loaned this District \$632,140 by assessment district bonds. The interest rate is 4.25%, with the annual payments approximately \$33,500 and the last payment scheduled for September 2, 2042. To make the necessary semi-annual payments on the debt, the County established the debt service fund to record the actual debt service payments.

RUS also loaned the district \$185,000 by Certificates of Participation. The interest rate is 4.25%, with the annual payments approximately \$9,800 and the last payment scheduled for September 2, 2042, also. Indian Lakes received approval from the Rural Utilities Services of USDA for loans and grants totaling \$912,240 to finance improvements to the water system.

4704 Assessment District Reserve Fund: The County established 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.

In order to receive this funding, the County had to allocate all of the property tax revenue to the water operations. Consequently, since July 1, 2002, none of the estimated revenue is allocated to road maintenance.

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-1 ASST DIST DEBT SVC FUND:					
BEGINNING CASH BALANCE			\$ 25,634.08	\$ 20,551.74	\$ 34,616.61
BEGINNING DEBT BALANCE			\$ 41,382.54	\$ 22,382.54	\$ 22,382.54
			\$ (15,748.46)	\$ (1,830.80)	\$ 12,234.07
CSA-1 ASST DIST DEBT SVC REVENUE:					
47030	640101	Interest on Cash	\$ 198.34	\$ 311.30	\$ 315.00
47030	640103	Interest on Property Tax Collected	\$ (77.14)	\$ -	\$ -
47030	660205	Sp Asmt - Bonds	\$ 39,785.73	\$ 39,370.13	\$ 40,000.00
47030	660210	Sp Asmt - Delinquent Asmt	\$ 345.42	\$ 500.00	\$ 600.00
CSA-1 ASST DIST DEBT SVC REVENUE			\$ 40,252.35	\$ 40,181.43	\$ 40,915.00
CSA-1 ASST DIST DEBT SVC EXPENSES:					
47030	721403	Audit/Acctg Svcs	\$ 5,068.00	\$ 5,278.00	\$ 7,500.00
47030	730200	Bond Redemptions	\$ 8,770.00	\$ 9,150.00	\$ 9,540.00
47030	730400	Interest on Bonds	\$ 12,069.36	\$ 11,688.56	\$ 11,291.40
47030	730500	Int Other L-T Debt	\$ 427.33	\$ -	\$ -
47030	780100	Appropriation for Contingency	\$ -	\$ -	\$ 47,200.21
TOTAL CSA-1 ASST DIST DEBT SVC EXP			\$ 26,334.69	\$ 26,116.56	\$ 75,531.61
CSA-1 Asst Dist Debt Svc Fund Sources			\$ 65,886.43	\$ 60,733.17	\$ 75,531.61
CSA-1 Asst Dist Debt Svc Fin Uses			\$ 26,334.69	\$ 26,116.56	\$ 75,531.61
CSA-1 ASST DIST DEBT SVC END FUND BAL			\$ 39,551.74	\$ 34,616.61	\$ -
CSA-1 DEBT SVC FUND:					
CSA-1 DEBT SVC FUND BEG FUND BAL			\$ 180,705.80	\$ 187,535.88	\$ 195,122.16
CSA-1 DEBT SVC REVENUE:					
47040	640101	Interest on Cash	\$ 1,763.76	\$ 4,483.08	\$ 4,500.00
47040	640102	Interest on Loan	\$ 427.33	\$ -	\$ -
47040	660225	Service Charge - Debt Service	\$ 14,349.82	\$ 12,806.60	\$ 15,000.00
CSA-1 DEBT SVC REVENUE			\$ 16,540.91	\$ 17,289.68	\$ 19,500.00
CSA-1 DEBT SVC EXPENSES:					
47040	730200	Bond Redemptions	\$ 4,090.00	\$ 4,260.00	\$ 4,400.00
47040	730400	Interest on Bonds	\$ 2,766.96	\$ -	\$ -
47040	730500	Interest Other L-T Debt	\$ 2,853.87	\$ 5,443.40	\$ 5,258.53
47040	780100	Appropriation for Contingency	\$ -	\$ -	\$ 204,963.63
TOTAL CSA-1 DEBT SVC EXPENSES			\$ 9,710.83	\$ 9,703.40	\$ 214,622.16

CSA-1 INDIAN LAKES ESTATES

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
		CSA-1 Debt Svc Funding Sources	\$ 197,246.71	\$ 204,825.56	\$ 214,622.16
		CSA-1 Debt Svc Financing Uses	\$ 9,710.83	\$ 9,703.40	\$ 214,622.16
		CSA-1 DEBT SVC ENDING FUND BALANCE	\$ 187,535.88	\$ 195,122.16	\$ -
CSA-1 RESERVE FUND:					
		CSA-1 RESERVE FUND BEG FUND BAL	\$ 22,557.92	\$ 22,822.22	\$ 23,441.92
CSA-1 RESERVE REVENUE:					
47050	640101	Interest on Cash	\$ 264.30	\$ 619.70	\$ 650.00
		CSA-1 RESERVE REVENUE	\$ 264.30	\$ 619.70	\$ 650.00
CSA-1 RESERVE EXPENSES:					
47050	780100	Appropriation for Contingency	\$ -	\$ -	\$ 24,091.92
		TOTAL CSA-1 RESERVE EXPENSES	\$ -	\$ -	\$ 24,091.92
		CSA-1 Reserve Funding Sources	\$ 22,822.22	\$ 23,441.92	\$ 24,091.92
		CSA-1 Reserve Financing Uses	\$ -	\$ -	\$ 24,091.92
		CSA-1 RESERVE ENDING FUND BALANCE	\$ 22,822.22	\$ 23,441.92	\$ -

Service Area 2A - Bass Lake

2024-2025 Recommended Sewer Operations & Maintenance Budget

County Service Area 2A (Bass Lake) is located along Bass Lake’s northeast and southwest shores in Madera County Supervisorial District 5. The district was formed on October 21, 1975, by Resolution No. 75-004. This Service Area provides sewer service for a resort area including both residential and commercial connections. The funding for the sewer system operations comes from assessments.

The Bass Lake Sewer System provides sewer collection, treatment and disposal services to 1,563.40 improved sewer units and 250.60 standby units in County Service Areas 2A and 2B. The treatment plant is operated under WDR 5-00-232, limiting sewage treatment to a maximum daily flow of 0.65 million gallons. Due to the fluctuations in populations in a resort community, the flows in the system vary widely. The average daily winter flow is only 0.092 MG whereas the average daily summer flow is 0.275 MG. The flows during summer holidays and weekends are considerably higher, with the Fourth of July holiday having flows nearing the limit.

The plant, collection system and disposal system were built in the mid 1970’s and consist of two circular plants (each with aeration basins, clarifiers and aerobic digesters), a chlorine contact tank, over 102,000 feet of 4-, 6-, 8-, and 10-inch sewer mains, 17 lift stations, 12.9-acre foot effluent storage pond, 31 acres of spray fields, and sludge drying beds. A treatment plant and lift station renovation were completed in 2019.

The sewer rates were last approved on August 8, 2023, by Resolution No. 2023-117. There are no standby rates. An additional ACO charge of \$60 per sewer unit for both improved and standby units was approved via Resolution 2013-140. All charges are included on the annual property tax bill.

The sewer rates are listed below:

SA-2A Sewer Service Rates

Unit Type	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Sewer Improved	\$699.21	\$734.18	\$770.89	\$809.44

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-2A FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 79,382.85	\$ 108,423.45	\$ 433,493.49
CSA-2A SEWER REVENUE:					
47100	640101	Interest on Cash	\$ 1,778.25	\$ 6,229.14	\$ 6,700.00
47100	640103	Interest on Property Tax Collected	\$ (1,133.92)	\$ -	\$ -
47100	660206	Sp Asmt - Sewer	\$ 641,024.04	\$ 876,871.78	\$ 934,883.00
47100	660210	Sp Asmt - Delinquent Asmt	\$ 992.59	\$ 10,921.78	\$ 6,000.00
47100	660212	Service Chg - Wtr/Swr	\$ 96,971.69	\$ 115,529.26	\$ 142,569.00
47100	660229	MD22 Septage fees	\$ 50,912.16	\$ 187,448.00	\$ 25,000.00
47100	673000	Miscellaneous	\$ 1,418.16	\$ 320.27	\$ -
47100	680207	Opt Trans In ACO Fund	\$ 143,055.67	\$ 100,000.00	\$ -
TOTAL REVENUE			\$ 935,018.64	\$ 1,297,320.23	\$ 1,115,152.00
CSA-2A SEWER SYSTEM EXPENSES:					
47100	720300	Communication Services	\$ 11,929.10	\$ 13,209.80	\$ 15,000.00
47100	720500	Household Expense	\$ 6,199.50	\$ 5,650.62	\$ 6,000.00
47100	720502	Refuse Disposal	\$ 1,820.76	\$ 1,852.23	\$ 2,000.00
47100	720600	Insurance Expense	\$ 33,100.00	\$ 43,735.00	\$ 50,640.00
47100	720601	General Insurance	\$ 16,680.99	\$ 21,964.85	\$ 22,000.00
47100	720800	Maintenance -Equipment	\$ 1,220.58	\$ 4,454.26	\$ 5,000.00
47100	720900	Maintenance Structures & Grounds	\$ 2,274.40	\$ -	\$ 2,500.00
47100	720908	Maintenance - Sewer System	\$ 164,026.61	\$ 106,722.69	\$ 237,098.03
47100	720913	Direct Maintenance Expense - DEGS	\$ 296,627.54	\$ 346,652.62	\$ 350,000.00
47100	721100	Memberships	\$ 236.99	\$ 248.87	\$ 250.00
47100	721302	Postage	\$ 698.04	\$ -	\$ -
47100	721306	Equipment < FA Limit	\$ -	\$ 5,855.96	\$ 20,000.00
47100	721400	Professional & Specialized Services	\$ 11,382.99	\$ 1,057.50	\$ -
47100	721426	Software Maintenance/Modif	\$ 4,336.79	\$ -	\$ -
47100	721498	SD-Administration Overhead	\$ 106,130.43	\$ 132,803.88	\$ 135,000.00
47100	721800	Small Tools & Instruments	\$ 341.40	\$ -	\$ 1,000.00
47100	721900	Special Departmental Expense	\$ 46,965.75	\$ 50,477.46	\$ 51,000.00
47100	722101	Gas & Electricity	\$ 176,043.90	\$ 206,343.62	\$ 216,700.00
47100	722102	Sewer & Water Charges	\$ 1,023.76	\$ 3,425.18	\$ 3,775.00
OPERATION EXPENSES			\$ 881,039.53	\$ 944,454.54	\$ 1,117,963.03

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
47100	731401	Interfund Expend - Cost Plan	\$ 24,938.51	\$ 27,795.65	\$ 30,682.46
INTERFUND EXPENSES			\$ 24,938.51	\$ 27,795.65	\$ 30,682.46
47100	740200	Buildings and Improvements	\$ -	\$ -	\$ 100,000.00
FIXED ASSETS			\$ -	\$ -	\$ 100,000.00
47100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 300,000.00
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 300,000.00
TOTAL SEWER EXPENSES			\$ 905,978.04	\$ 972,250.19	\$ 1,548,645.49
CSA-2A Funding Sources			\$ 1,014,401.49	\$ 1,405,743.68	\$ 1,548,645.49
CSA-2A Financing Uses			\$ 905,978.04	\$ 972,250.19	\$ 1,548,645.49
CSA-2A ENDING FUND BALANCE			\$ 108,423.45	\$ 433,493.49	\$ -

Service Area 2A - Bass Lake (other)

2024-2025 Recommended Other Budget

4711 ACO Fund: This fund was established to accumulate funds for future non-routine operating expenses. These might be emergencies or planned expenditures. The fund is not expected to accumulate money for major facility acquisitions or similar improvements. That would be a capital improvement fund, which the district does not currently have.

4712 Assessment District Debt Service and Assessment District Reserve Fund: Past improvements to the facilities required the district to borrow funds in the form of bonds or Certificates of Participation (COP). 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 reserve fund to those 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.

4714 Debt Service Fund: This fund was established to accumulate debt service revenue for the Sewer Improvement Project for the Bass Lake sewer system.

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-2A ACO FUND ADMIN FUND:					

CSA-2A ACO FUND BEGINNING FUND BALANCE	\$ 132,781.74	\$ 96,893.97	\$ 103,655.49
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CSA-2A ACO FUND REVENUE:					
47110	640101	Interest on Cash	\$ 1,065.04	\$ 2,196.18	\$ 2,250.00
47110	640103	Interest on Property Tax	\$ (165.21)	\$ -	\$ -
47110	660219	Service Charge ACO Reserve	\$ 106,432.54	\$ 104,565.34	\$ 108,180.00
CSA-2A ACO FUND REVENUE			\$ 107,332.37	\$ 106,761.52	\$ 110,430.00

CSA-2A ACO FUND EXPENSES:					
47110	750102	Opt Trans Out	\$ 143,220.14	\$ 100,000.00	\$ -
47110	780100	Appropriation for Contingency	\$ -	\$ -	\$ 214,085.49
TOTAL CSA-2A ACO FUND EXPENSES			\$ 143,220.14	\$ 100,000.00	\$ 214,085.49

CSA-2A ACO Fund Funding Sources	\$ 240,114.11	\$ 203,655.49	\$ 214,085.49
CSA-2A ACO Fund Financing Uses	\$ 143,220.14	\$ 100,000.00	\$ 214,085.49
CSA-2A ACO ENDING FUND BALANCE	\$ 96,893.97	\$ 103,655.49	\$ -

CSA-2A BOND FUND ADMIN:					
CSA-2A BOND FUND BEGINNING FUND BALANCE			\$ 6,162.95	\$ 6,235.16	\$ 6,404.46

CSA-2A BOND FUND REVENUE:					
47120	640101	Interest on Cash	\$ 72.21	\$ 169.30	\$ 170.00
CSA-2A BOND FUND REVENUE			\$ 72.21	\$ 169.30	\$ 170.00

CSA-2A BOND FUND EXPENSES:					
47120	780100	Appropriations for Contingency	\$ -	\$ -	\$ 6,574.46
TOTAL CSA-2A BOND FUND EXPENSES			\$ -	\$ -	\$ 6,574.46

CSA-2A Bond Fund Funding Sources	\$ 6,235.16	\$ 6,404.46	\$ 6,574.46
CSA-2A Bond Fund Financing Uses	\$ -	\$ -	\$ 6,574.46
CSA-2A BOND FUND ENDING FUND BALANCE	\$ 6,235.16	\$ 6,404.46	\$ -

CSA-2A BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-2A DEBT SERVICE FUND:					
DEBT SERVICE FUND BEGINNING BALANCE			\$ 3,044,684.19	\$ 3,212,040.04	\$ 3,435,017.89
CSA-2A DEBT SERVICE FUND REVENUE:					
47140	640101	Interest on Cash	\$ 34,781.87	\$ 81,988.85	\$ 82,000.00
47140	640103	Interest on Property Tax	\$ (1,135.72)	\$ -	\$ -
47140	660205	SP ASMT - Bonds	\$ 674,739.58	\$ 681,626.48	\$ 675,000.00
CSA-2A DEBT SERVICE FUND REVENUE			\$ 708,385.73	\$ 763,615.33	\$ 757,000.00
CSA-2A DEBT SERVICE FUND EXPENSES:					
47140	721403	Audit/Acctg Svcs	\$ 2,530.00	\$ -	\$ -
47140	730200	Bond Redemptions	\$ 360,000.00	\$ 375,000.00	\$ 385,000.00
47140	730400	Interest on Bonds	\$ 178,499.88	\$ 165,637.48	\$ 153,000.00
47140	780100	Appropriations for Contingency	\$ -	\$ -	\$ 3,654,017.89
TOTAL CSA-2A IMPROVE FUND EXPENSES			\$ 541,029.88	\$ 540,637.48	\$ 4,192,017.89
CSA-2A Debt Serv. Fund Funding Sources			\$ 3,753,069.92	\$ 3,975,655.37	\$ 4,192,017.89
CSA-2A Debt Serv. Fund Financing Uses			\$ 541,029.88	\$ 540,637.48	\$ 4,192,017.89
CSA-2A DEBT SERVICE FUND ENDING FUND BALANCE			\$ 3,212,040.04	\$ 3,435,017.89	\$ -

Service Area 2 B & C - Bass Lake

2024-2025 Recommended Water & Sewer Operations & Maintenance Budget

County Service Areas 2B & 2C (Wishon Cove) are located along Bass Lake's South Shore at County Road 222 and Emory Lane in Madera County Supervisorial District 5. The water district was formed on April 12, 1994, by Resolution No. 94-155. This Service Area provides water service for PG&E's campground and private residents on Emory Lane and at CSA-2C. Sewer service is provided only to CSA-2B, Wishon Cove by CSA-2A, Bass Lake. CSA-2C, Molly's Cabin receives water service only.

The Wishon Cove Water System, State Identification Number 2000542, serves Service Areas 2B and 2C for a total of 76 improved units and 6 standby units. The system is classified as a Transient Non-Community Water system. The surface water is pumped from Bass Lake by submersible pumps and is treated by a 100-gpm capacity conventional filtration surface water treatment plant built in 1990. The water is chlorinated then pumped to a 43,000-gallon storage tank which gravity feeds the system. The distribution system delivers water to the residents and the campgrounds through a combination of 2-to-6-inch pipe. There is also a combination of wharf hydrants and fire boxes throughout the system. The plant has been slightly updated with a programmable logic controller (PLC) and a cellular SCADA monitoring system.

The water rates were last set on April 2, 2019, by Resolution No. 2019-034. The current monthly water rate is \$81.51 and the standby rate is \$16.66. The sewer rates are the same as in CSA-2A of \$699.21 per improved unit plus the ACO charge of \$60 per sewer unit per year. The sewer charges are included on their annual property tax bill.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an "estimate" at the time of printing.

SA-2BC BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
SA-2BC FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ 8,331.01	\$ 23,697.63	\$ 22,136.14
		BEGINNING DEBT BALANCE	\$ 12,500.00	\$ 12,500.00	\$ 8,500.00
			\$ (4,168.99)	\$ 11,197.63	\$ 13,636.14
SA-2BC WATER REVENUE:					
47201	630321	Delinquent Bill Penalty	\$ -	\$ 208.41	\$ 600.00
47201	640101	Interest on Cash	\$ 351.27	\$ 962.73	\$ 975.00
47201	640103	Interest on Property Tax Collected	\$ (0.44)	\$ -	\$ -
47201	660209	Sp Asmt - Delinquent Svc Chg	\$ 221.76	\$ -	\$ 200.00
47201	660212	Service Chg - Wtr/Swr	\$ 66,564.14	\$ 83,073.23	\$ 88,000.00
47201	673000	Miscellaneous	\$ 2,334.00	\$ -	\$ -
		TOTAL REVENUE	\$ 69,470.73	\$ 84,244.37	\$ 89,775.00
SA-2BC WATER SYSTEM EXPENSES:					
47201	720300	Communication Services	\$ 641.40	\$ 659.40	\$ 700.00
47201	720600	Insurance Expense	\$ 803.00	\$ 1,063.00	\$ 1,231.00
47201	720800	Maintenance -Equipment	\$ 8.11	\$ 5.03	\$ 50.00
47201	720907	Maintenance - Water System	\$ 4,467.04	\$ 6,528.67	\$ 16,188.60
47201	720913	Direct Maintenance Expense - DEGS	\$ 29,716.21	\$ 59,873.28	\$ 50,000.00
47201	721100	Memberships	\$ 236.99	\$ 248.87	\$ 250.00
47201	721302	Postage	\$ 3.05	\$ -	\$ -
47201	721306	Equipment < FA Limit	\$ -	\$ -	\$ 5,000.00
47201	721403	Audit/Accounting Services	\$ 397.13	\$ 400.54	\$ 425.00
47201	721426	Software Maintenance/Modif	\$ 203.62	\$ -	\$ -
47201	721498	SD-Administration Overhead	\$ 7,975.65	\$ 6,712.78	\$ 7,200.00
47201	721900	Special Departmental Expense	\$ 1,269.00	\$ 1,505.00	\$ 1,600.00
47201	722101	Gas & Electricity	\$ 7,167.10	\$ 7,392.38	\$ 7,775.00
		OPERATION EXPENSES	\$ 52,888.30	\$ 84,388.95	\$ 90,419.60
47201	731401	Interfund Expend - Cost Plan	\$ 1,215.81	\$ 1,416.91	\$ 1,491.54
		INTERFUND EXPENSES	\$ 1,215.81	\$ 1,416.91	\$ 1,491.54

SA-2BC BASS LAKE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
47201	780100	Appropriation for Contingency	\$ -	\$ -	\$ 20,000.00
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 20,000.00
TOTAL WATER EXPENSES			\$ 54,104.11	\$ 85,805.86	\$ 111,911.14
SA-2BC Funding Sources			\$ 77,801.74	\$ 107,942.00	\$ 111,911.14
SA-2BC Financing Uses			\$ 54,104.11	\$ 85,805.86	\$ 111,911.14
SA-2BC ENDING FUND BALANCE			\$ 23,697.63	\$ 22,136.14	\$ -

Service Area 3 – Parksdale

2024-2025 Recommended Water and Sewer Operations & Maintenance Budget

County Service Area 3 (Parksdale) is located southeast of the Madera City Limits. It encompasses the area between Road 28 on the west, Road 29½ on the east, Avenue 14 on the north, and Avenue 13 on the south. The service area is in Madera County Supervisorial District 4 and provides water and sewer service to residential and commercial connections within the district's boundaries.

The Parksdale Water System, State Identification Number 2010006, provides water service to CSA-3 & CSA-3B for a total of 709 improved units and 41 standby water units. The system consists of 3 wells with a combined production of 2,500 gallons per minute. All wells pump directly into a hydro-pneumatic tank then into the distribution system. One of the wells also has emergency power backup. The distribution consists of 33,654 feet of 6- and 8-inch AC water mains with 62 fire hydrants.

The Parksdale Sewer System provides wastewater collection service to 717.10 improved units and 38 standby units in CSA-3 & CSA3B. CSA-3's sewer collection system conveys wastewater through the district to an intertie with the City of Madera for treatment at the City's Wastewater Treatment Plant. This collection system consists of 33,754 feet of 6-, 8- and 10-inch sewer mains, a sewer pumping station and a sewer metering station.

The water and sewer rates were last set on December 12, 2017, by Resolution No. 2017-178. The monthly rates per improved single-family unit are \$51.18 for water and \$31.47 for sewer. The monthly rates for standby units are \$2.75 for water and \$2.75 for sewer. These rates do not include City Sewer Rates.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an "estimate" at the time of printing.

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-3 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ 306,744.66	\$ 509,050.65	\$ 661,765.59
		BEGINNING DEBT BALANCE	\$ 156,227.00	\$ 104,565.56	\$ -
			\$ 150,517.66	\$ 404,485.09	\$ 661,765.59
CSA-3 WATER/SEWER REVENUE:					
47301	610100	Cur Sec Property Tax	\$ 362.62	\$ 367.93	\$ 500.00
47301	610200	Cur Unsecured Property Tax	\$ 1.29	\$ 1.07	\$ 5.00
47301	610400	Prior Unsecured Property Tax	\$ 0.03	\$ -	\$ -
47301	610600	Cur Supplemental Property Tax	\$ 0.89	\$ 0.44	\$ 1.00
47301	630321	Delinquent Bill Penalty	\$ -	\$ 6,073.20	\$ 14,000.00
47301	640101	Interest on Cash	\$ 5,002.01	\$ 13,461.65	\$ 13,500.00
47301	640103	Interest on Property Tax Collected (Water)	\$ 12.19	\$ -	\$ -
47301	652900	St - H/O Property Tax Relief	\$ 0.12	\$ 0.06	\$ 1.00
47301	654501	St - Water Grant	\$ 135,191.75	\$ -	\$ -
47301	660209	Sp Asmt - Delinquent Svc Chg (Water)	\$ 4,433.24	\$ -	\$ -
47301	660212	Service Chg - Wtr/Swr (Water)	\$ 280,339.58	\$ 307,304.33	\$ 323,172.84
47301	662757	SD - Water Connection	\$ 700.00	\$ 350.00	\$ -
47301	673000	Miscellaneous	\$ 398.56	\$ 220.17	\$ 100.00
47302	640103	Interest on Property Tax Collected	\$ (29.81)	\$ -	\$ -
47302	660209	Sp Asmt - Delinquent Svc Chg (Sewer)	\$ 67,769.12	\$ 96,242.52	\$ 62,000.00
47302	660212	Service Chg - Wtr/Swr (Sewer)	\$ 374,185.87	\$ 400,946.92	\$ 455,438.04
		TOTAL REVENUE	\$ 868,367.46	\$ 824,968.29	\$ 868,717.88
CSA-3 WATER SYSTEM EXPENSES:					
47301	720300	Communication Services	\$ 359.40	\$ -	\$ 375.00
47301	720600	Insurance Expense	\$ 26,775.00	\$ 31,165.50	\$ 29,784.33
47301	720601	General Insurance	\$ 870.20	\$ 1,160.77	\$ 1,200.00
47301	720800	Maintenance -Equipment	\$ 56.08	\$ 37.62	\$ 50.00
47301	720907	Maintenance - Water System	\$ 2,072.40	\$ 2,648.67	\$ 10,000.00
47301	720913	Direct Maintenance Expense - DEGS	\$ 43,407.60	\$ 81,026.98	\$ 80,000.00
47301	721100	Memberships	\$ 122.96	\$ 48.10	\$ 100.00
47301	721302	Postage	\$ 115.69	\$ -	\$ -
47301	721400	Professional & Specialized Services	\$ 5,040.97	\$ -	\$ -
47301	721403	Audit/Accounting Services	\$ 2,847.98	\$ 2,872.50	\$ 3,000.00
47301	721426	Software	\$ 1,518.41	\$ -	\$ -
47301	721427	Property Tax Admin Fee	\$ 7.50	\$ 7.56	\$ 10.00
47301	721498	SD-Administration Overhead	\$ 44,885.92	\$ 38,064.05	\$ 41,000.00
47301	721900	Special Departmental Expense	\$ 4,469.13	\$ 4,522.76	\$ 5,000.00
47301	722101	Gas & Electricity	\$ 72,707.37	\$ 79,586.73	\$ 83,500.00
		OPERATION EXPENSES - WATER	\$ 205,256.61	\$ 241,141.24	\$ 254,019.33

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
47301	731401	Interfund Expend - Cost Plan	\$ 8,542.67	\$ 9,731.93	\$ 10,283.75
INTERFUND EXPENSES - WATER			\$ 8,542.67	\$ 9,731.93	\$ 10,283.75
47301	740200	Buildings and Improvements	\$ -	\$ -	\$ 250,000.00
FIXED ASSETS - WATER			\$ -	\$ -	\$ 250,000.00
47301	780100	Appropriation for Contingency	\$ -	\$ -	\$ 286,519.01
APPROP FOR CONT - WATER			\$ -	\$ -	\$ 286,519.01
TOTAL WATER EXPENSES			\$ 213,799.28	\$ 250,873.17	\$ 800,822.09

CSA-3 SEWER SYSTEM EXPENSES:					
47302	720300	Communication Services	\$ 581.40	\$ 970.80	\$ 1,000.00
47302	720600	Insurance Expense	\$ 35,700.00	\$ 41,554.00	\$ 29,784.33
47302	720601	General Insurance	\$ 1,160.27	\$ 1,547.69	\$ 1,600.00
47302	720800	Maintenance -Equipment	\$ 57.15	\$ 3,616.34	\$ 1,000.00
47302	720908	Maintenance - Sewer System	\$ 3,181.65	\$ 320.82	\$ 40,000.00
47302	720913	Direct Maintenance Expense - DEGS	\$ 45,797.61	\$ 54,032.46	\$ 55,000.00
47302	721100	Memberships	\$ 163.95	\$ 48.10	\$ 100.00
47302	721302	Postage	\$ 117.96	\$ -	\$ -
47302	721403	Audit/Accounting Services	\$ 2,882.02	\$ 2,906.82	\$ 3,000.00
47302	721426	Software	\$ 1,541.98	\$ -	\$ -
47302	721498	SD-Administration Overhead	\$ 43,769.47	\$ 38,344.49	\$ 41,000.00
47302	721900	Special Departmental Expense	\$ 3,567.23	\$ 98.00	\$ 3,500.00
47302	722101	Gas & Electricity	\$ 5,667.92	\$ 7,164.43	\$ 7,550.00
47302	722102	Sewer & Water Charges	\$ 238,320.99	\$ 251,938.56	\$ 275,000.00
OPERATION EXPENSES - SEWER			\$ 382,509.60	\$ 402,542.51	\$ 458,534.33
47302	731401	Interfund Expend - Cost Plan	\$ 8,544.27	\$ 9,882.94	\$ 10,442.71
INTERFUND EXPENSES - SEWER			\$ 8,544.27	\$ 9,882.94	\$ 10,442.71
47302	780100	Appropriation for Contingency	\$ -	\$ -	\$ 249,784.34
APPROP FOR CONT - SEWER			\$ -	\$ -	\$ 249,784.34
TOTAL SEWER EXPENSES			\$ 391,053.87	\$ 412,425.45	\$ 718,761.38

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
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CSA-3 STREET LIGHT EXPENSES:					
47303	720913	Direct Maintenance Expense - DEGS	\$ 1,239.57	\$ 963.15	\$ 2,500.00
47303	722101	Gas & Electricity	\$ 8,307.31	\$ 7,991.58	\$ 8,400.00
OPERATION EXPENSES - LIGHTS			\$ 9,546.88	\$ 8,954.73	\$ 10,900.00

TOTAL STREET LIGHT EXPENSES	\$ 9,546.88	\$ 8,954.73	\$ 10,900.00
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CSA-3 Funding Sources	\$ 1,175,112.12	\$ 1,334,018.94	\$ 1,530,483.47
CSA-3 Financing Uses	\$ 614,400.03	\$ 672,253.35	\$ 1,530,483.47
CSA-3 ENDING FUND BALANCE	\$ 560,712.09	\$ 661,765.59	\$ -

Service Area 3 – Parksdale (other)

2024-2025 Recommended Water Other Budget

4732 Assessment District Debt Service and Assessment District Reserve Fund: In 1978, \$398,000 of special assessment bonds was sold to Farmers Home Administration to help finance the water system. The interest rate is 5% with a 40-year term. Final payment was made July 2017. Remaining revenue will be transferred to CSA3's O&M fund as needed.

CSA-3 PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-3 BOND FUND ADMIN:					
CSA-3 BOND FUND BEGINNING FUND BALANCE			\$ 63,264.16	\$ 65,052.44	\$ 66,818.78
CSA-3 BOND FUND REVENUE:					
47320	640101	Interest on Cash	\$ 742.03	\$ 1,766.34	\$ 1,800.00
47320	640103	Interest on Property Tax Collected	\$ 3.04	\$ -	\$ -
47320	660210	Sp Asmt - Delinquent Asmt	\$ 1,043.21	\$ -	\$ -
CSA-3 BOND FUND REVENUE			\$ 1,788.28	\$ 1,766.34	\$ 1,800.00
CSA-3 BOND FUND EXPENSES:					
47320	780100	Appropriation for Contingency	\$ -	\$ -	\$ 68,618.78
TOTAL CSA-3 BOND FUND EXPENSES			\$ -	\$ -	\$ 68,618.78
CSA-3 Bond Fund Funding Sources			\$ 65,052.44	\$ 66,818.78	\$ 68,618.78
CSA-3 Bond Fund Financing Uses			\$ -	\$ -	\$ 68,618.78
CSA-3 BOND FUND ENDING FUND BALANCE			\$ 65,052.44	\$ 66,818.78	\$ -

Service Area 3B – Parksdale

2024-2025 Recommended Water, Sewer, Parks, Lighting, Drainage, Fire, and Road Budgets

County Service Area 3B (Parksdale) is located on the northwest corner of the intersection of Avenue 13 ½ and Road 29, which lies on the north side of CSA-3's service boundary. The service area is in Madera County Supervisorial District 4. This zone of benefit provides services for Self Help Enterprises residential subdivision. The assessed services in this zone of benefit include water, sewer, parks and landscaping, streetlight, storm drain, road maintenance, and fire protection.

The Parksdale Water System, State Identification Number 2010006, provides water service for CSA-3B. CSA-3's well #4 was developed by Self Help and annexed into the CSA-3 water system. All distribution mains are C-900 with customer meters and hydrants included in the system.

All of CSA-3B's sewer system is part of the CSA-3's Sewer collection system which conveys the wastewater through the district to an intertie with the City of Madera for treatment at the City's Wastewater Treatment Plant. The collection system includes sewer mains, a sewer pumping station and a sewer metering station.

The rates were last set by Resolution No. 2019-122 on August 13, 2019. The current monthly rate for improved water is \$30.16, for improved sewer is \$18.59, for parks is \$19.93, for lighting is \$2.78, for drainage is \$6.38, for fire is \$9.17, for roads is \$10.77 and for district administration is \$15.55. The standby rates for unimproved parcels are \$13. These rates do not include City of Madera Sewer Rates. There are no property tax monies dedicated for this zone of benefit.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an "estimate" at the time of printing.

CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-3B ADMIN FUND:					

CSA-3B REVENUES:					
47450	640101	Interest on Cash	\$ 10,457.88	\$ 26,454.00	\$ 28,000.00
CSA-3B FUND BALANCE			\$ 10,457.88	\$ 26,454.00	\$ 28,000.00

WATER SYSTEM REVENUES:					
47451	630321	Delinquent Bill Penalty	\$ -	\$ 2,185.80	\$ 5,000.00
47451	640103	Interest on Property Taxes	\$ (35.89)	\$ -	\$ -
47451	660202	Sp Asmnt - Water	\$ 59,767.11	\$ 62,025.56	\$ 66,955.00
47451	660209	Sp Asmnt-Delinquent	\$ 18,273.31	\$ 20,508.44	\$ 20,000.00
47451	673000	Miscellaneous	\$ 148.42	\$ 46.51	\$ -
TOTAL WATER SYSTEM REVENUE			\$ 78,152.95	\$ 84,766.31	\$ 91,955.00

WATER SYSTEM EXPENSES:					
47451	720600	Insurance Expense	\$ 8,925.00	\$ 21,721.50	\$ 29,784.33
47451	720601	General Insurance	\$ 290.07	\$ 386.92	\$ 400.00
47451	720800	Maintenance -Equipment	\$ 18.76	\$ 13.30	\$ 50.00
47451	720907	Maintenance -Water Sys	\$ 690.80	\$ 3,062.61	\$ 15,000.00
47451	720913	Direct Maintenance Expense - DEGS	\$ 14,469.20	\$ 14,501.62	\$ 15,000.00
47451	721100	Memberships	\$ 40.99	\$ -	\$ -
47451	721302	Postage	\$ 80.04	\$ -	\$ -
47451	721403	Audit/Accounting Services	\$ 516.27	\$ 520.72	\$ 600.00
47451	721426	Software Maintenance	\$ 538.14	\$ -	\$ -
47451	721498	SD-Administration Overhead	\$ 15,054.38	\$ 12,979.28	\$ 15,000.00
47451	721900	Special Departmental Expense	\$ 1,489.71	\$ 1,459.92	\$ 1,500.00
47451	721940	SD- Water Purchase	\$ -	\$ -	\$ 15,989.96
47451	722101	Gas & Electricity	\$ 24,235.80	\$ 21,881.88	\$ 23,000.00
47451	731401	Interfund Expend - Cost Plan	\$ 2,799.56	\$ 3,441.05	\$ 3,630.71
TOTAL WATER SYSTEM EXPENSES			\$ 69,148.72	\$ 79,968.80	\$ 119,955.00

CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
WATER SYSTEM ENDING BALANCE			\$ 19,462.11	\$ 31,251.51	\$ -
CSA-3B SEWER SYSTEM:					
BALANCE			\$ 113,905.89	\$ 129,633.31	\$ 141,537.74
SEWER SYSTEM REVENUES:					
47452	660206	Spec Asmnt - Sewer	\$ 37,069.85	\$ 36,128.36	\$ 41,269.00
47452	660232	Spec Asmnt - City WWTP	\$ 70,001.18	\$ 70,726.87	\$ 81,598.00
TOTAL SEWER SYSTEM REVENUE			\$ 107,071.03	\$ 106,855.23	\$ 122,867.00
CSA-3B SEWER SYSTEM EXPENSES					
47452	720800	Maintenance -Equipment	\$ 18.76	\$ 30.16	\$ 50.00
47452	720913	Direct Maintenance Expense - DEGS	\$ -	\$ 129.23	\$ 5,000.00
47452	721302	Postage	\$ 6.38	\$ 15.75	\$ 50.00
47452	721400	Professional & Specialized Services	\$ -	\$ -	\$ -
47452	721403	Audit/Accounting Services	\$ 257.82	\$ 779.17	\$ 600.00
47452	721426	Software Maintenance	\$ 538.14	\$ -	\$ -
47452	721498	SD-Administration Overhead	\$ 15,432.63	\$ 13,359.60	\$ 15,000.00
47452	722102	Sewer Charges	\$ 72,290.32	\$ 77,187.84	\$ 81,000.00
47452	731401	Interfund Expend - Cost Plan	\$ 2,799.56	\$ 3,449.05	\$ 3,630.71
47452	780100	Appropriation for Contingency	\$ -	\$ -	\$ 159,074.03
TOTAL SEWER SYSTEM EXPENSE			\$ 91,343.61	\$ 94,950.80	\$ 264,404.74
SEWER SYSTEM ENDING BALANCE			\$ 129,633.31	\$ 141,537.74	\$ -
CSA-3B ROAD					
BALANCE			\$ 157,000.40	\$ 176,397.35	\$ 197,356.86
CSA-03B ROAD REVENUES:					
47453	660201	Sp Asmt - Roads	\$ 20,656.82	\$ 20,959.51	\$ 23,909.00
TOTAL ROAD REVENUE			\$ 20,656.82	\$ 20,959.51	\$ 23,909.00
CSA-03B ROAD EXPENSES:					
47453	720906	Mtce - Roads	\$ 1,259.87	\$ -	\$ 221,265.86
TOTAL ROAD EXPENSES			\$ 1,259.87	\$ -	\$ 221,265.86
ROAD ENDING BALANCE			\$ 176,397.35	\$ 197,356.86	\$ -

CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
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CSA-3B STREET LIGHT					
BALANCE			\$ 20,971.35	\$ 21,198.58	\$ 20,340.89

CSA-03B STREET LIGHT REVENUES:					
47454	660203	Spec Asmnt - Lights	\$ 5,329.23	\$ 5,356.63	\$ 6,171.00
TOTAL STREET LIGHT REVENUE			\$ 5,329.23	\$ 5,356.63	\$ 6,171.00

CSA-03B STREET LIGHT EXPENSES:					
47454	720909	Maintenance - Street Lights	\$ 453.89	\$ -	\$ 10,511.89
47454	720913	Direct Maintenance Expense - DEGS	\$ 306.50	\$ 774.94	\$ 5,000.00
47454	721498	SD-Administration Overhead	\$ 756.52	\$ 499.14	\$ 1,000.00
47454	722101	Gas & Electricity	\$ 3,585.09	\$ 4,940.24	\$ 5,000.00
47454	780100	Appropriation for Contingency	\$ -	\$ -	\$ 5,000.00
TOTAL STREET LIGHT EXPENSES			\$ 5,102.00	\$ 6,214.32	\$ 26,511.89

STREET LIGHTS ENDING BALANCE	\$ 21,198.58	\$ 20,340.89	\$ -
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CSA-3B STORM DRAIN					
BALANCE			\$ 99,453.33	\$ 111,688.09	\$ 124,081.29

CSA-03B STORM DRAIN REVENUES:					
47455	660216	Svc Charge - Storm Drain	\$ 12,234.76	\$ 12,393.20	\$ 14,163.00
TOTAL STORM DRAIN REVENUE			\$ 12,234.76	\$ 12,393.20	\$ 14,163.00

CSA-03B STORM DRAIN EXPENSES:					
47455	720911	Maintenance - Storm Drain	\$ -	\$ -	\$ 138,244.29
TOTAL STORM DRAIN EXPENSES			\$ -	\$ -	\$ 138,244.29

STORM DRAIN ENDING BALANCE	\$ 111,688.09	\$ 124,081.29	\$ -
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CSA-3B FIRE PROTECTION					
BALANCE			\$ 6,358.28	\$ 3,928.61	\$ 1,765.06

CSA-03B FIRE PROTECTION REVENUES:					
47456	660221	Spec Asmnt - Fire Services	\$ 17,570.33	\$ 17,836.45	\$ 20,357.00
TOTAL FIRE PROTECTION REVENUE			\$ 17,570.33	\$ 17,836.45	\$ 20,357.00

CSA-3B PARKSDALE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-03B FIRE PROTECTION EXPENSES:					
47456	750100	Op Trans Out - General Fund	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
47456	780100	Appropriation for Contingency	\$ -	\$ -	\$ 2,122.06
TOTAL FIRE PROTECTION EXPENSES			\$ 20,000.00	\$ 20,000.00	\$ 22,122.06
FIRE PROTECTION ENDING BALANCE			\$ 3,928.61	\$ 1,765.06	\$ -
CSA-3B PARKS OPERATIONS & MAINTENANCE EXPENSES:					
BALANCE			\$ 228,026.19	\$ 247,428.33	\$ 261,605.64
CSA-03B PARKS REVENUES:					
47457	660204	Spec Asmnt - Parks/Land	\$ 38,203.13	\$ 38,776.87	\$ 44,244.00
TOTAL PARKS REVENUE			\$ 38,203.13	\$ 38,776.87	\$ 44,244.00
CSA-03B PARKS EXPENSES:					
47457	720912	Maintenance - Parks Op & Maint	\$ 18,800.99	\$ 24,599.56	\$ 50,000.00
47457	780100	Appropriation for Contingency	\$ -	\$ -	\$ 255,849.64
TOTAL PARKS EXPENSES			\$ 18,800.99	\$ 24,599.56	\$ 305,849.64
PARKS ENDING BALANCE			\$ 247,428.33	\$ 261,605.64	\$ -
CSA-3B DISTRICT ADMIN EXPENSES:					
BALANCE			\$ 137,573.34	\$ 168,738.20	\$ 199,586.25
CSA-03B DISTRICT ADMIN REVENUE					
47458	660233	Spec Asmnt - District Admin & Fees	\$ 31,164.86	\$ 30,848.05	\$ 34,521.00
TOTAL DISTRICT ADMIN REVENUE			\$ 31,164.86	\$ 30,848.05	\$ 34,521.00
CSA-03B DISTRICT ADMIN EXPENSES					
47458	721203	Spec Asmnt - Admin & Fees Water	\$ -	\$ -	\$ 50,000.00
47458	780100	Appropriation for Contingency	\$ -	\$ -	\$ 184,107.25
TOTAL DISTRICT ADMIN EXPENSES			\$ -	\$ -	\$ 234,107.25
DISTRICT ADMIN BALANCE			\$ 168,738.20	\$ 199,586.25	\$ -

Service Area 5 – Eastside Acres Village

2024-2025 Recommended Sewer and Street Lights Operations & Maintenance Budget

County Service Area 5 (Eastside Acres) is located on the west side of the County adjacent to the City of Firebaugh in Madera County Supervisorial District 2. The district was formed on May 12, 1981, by Resolution No. 81-286 to provide sewer and street lighting services for this residential development.

The sewer system's State Identification Number is 3420045. This system provides sewer service to the residential development, and all aspects of budgeting, operations and maintenance is handled by the City of Firebaugh under a contract. Under the contract, the City of Firebaugh will provide service limited to 100 connections or an average daily flow of 70,000 gallons; whichever is greater. Resolution No. 80-47 specifies fees to be paid to the city for each connection. These fees are directly invoiced by the City and are based upon the City's current service charge as set by their resolution.

There are 19 streetlights in this District with maintenance and servicing performed by PG&E. There is no assessment for the streetlights and costs of operations are met by using property tax revenue. These property tax revenues are allocated for both road maintenance and street lighting operations.

SEWER: In 1982, \$125,200 of special assessment bonds was sold to Farmers Home Administration to help finance the sewer system. The interest rate is 5% with a 40-year term. Final payment is due July 2, 2021. Repayment is made through an annual billing to the property owners.

4751 Assessment District Debt Service and Assessment District Reserve Fund: Improvements to the facilities required the district to borrow funds in the form of bonds or Certificates of Participation (COP). To make the necessary semi-annual payments, 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.

CSA-5 EASTSIDE ACRES VILLAGE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-5 FUND ADMIN FUND:					
CSA-5 FUND BEGINNING FUND BALANCE			\$ 20,938.75	\$ 28,964.69	\$ 35,464.86
CSA-5 STREET LIGHT FUND REVENUE:					
47501	610100	Current Secured Property Tax	\$ 8,572.46	\$ 9,246.70	\$ 9,400.00
47501	610200	Current Unsecured Property Tax	\$ 380.28	\$ 403.54	\$ 400.00
47501	610300	Prior Secured Property Tax	\$ (0.83)	\$ -	\$ -
47501	610400	Prior Unsecured Property Tax	\$ 14.66	\$ -	\$ -
47501	610600	Current Supplemental Property Tax	\$ 401.82	\$ 207.15	\$ 210.00
47501	610700	Prior Supplemental Property Tax	\$ 0.46	\$ -	\$ -
47501	640101	Interest on Cash	\$ 272.76	\$ 826.97	\$ 850.00
47501	640103	Interest on Property Tax	\$ (14.58)	\$ -	\$ -
47501	652900	St - H/O Property Tax Relief	\$ 56.56	\$ 57.08	\$ 55.00
47501	673000	Miscellaneous	\$ 8,474.70	\$ -	\$ -
TOTAL CSA-5 STREET LIGHT REVENUE			\$ 18,158.29	\$ 10,741.44	\$ 10,915.00
CSA-5 STREET LIGHT EXPENSES:					
47501	720600	Insurance Expense	\$ 490.00	\$ 638.00	\$ 739.00
47501	720601	General Insurance	\$ 713.35	\$ -	\$ 750.00
47501	721427	Property Tax Admin Fee	\$ 186.26	\$ 206.81	\$ 210.00
47501	721498	SD- Admin Overhead	\$ 407.36	\$ 332.81	\$ 350.00
47501	722101	Gas & Electricity	\$ 2,616.64	\$ 2,785.91	\$ 2,925.00
OPERATION EXPENSES			\$ 4,413.61	\$ 3,963.53	\$ 4,974.00
TOTAL STREET LIGHT EXPENSES			\$ 4,413.61	\$ 3,963.53	\$ 4,974.00
CSA-5 ROADS EXPENSES:					
47502	720906	MTCE - Roads	\$ 5,718.74	\$ 250.00	\$ 41,155.86
47502	721498	SD- Admin Overhead	\$ -	\$ 27.74	\$ 250.00
OPERATION EXPENSES			\$ 5,718.74	\$ 277.74	\$ 41,405.86
TOTAL CSA-5 ROAD EXPENSES			\$ 5,718.74	\$ 277.74	\$ 41,405.86
CSA-5 Fund Funding Sources			\$ 39,097.04	\$ 39,706.13	\$ 46,379.86
CSA-5 Fund Financing Uses			\$ 10,132.35	\$ 4,241.27	\$ 46,379.86
CSA-5 ENDING FUND BALANCE			\$ 28,964.69	\$ 35,464.86	\$ -

Service Area 14 - Chuk-Chanse

2024–2025 Recommended Water, Sewer and Street Lights Operations & Maintenance Budget

County Service Area 14 (Chuk-Chanse) is located at County Road 28 ½ and Western Way in Madera County Supervisorial District 1. This service area provides water, sewer, lighting, and drainage services to residential users and a commercial connection.

The Chuk-Chanse Water System, State Identification Number 2000724, provides water service to 31 residential improved units. The system consists of one well that had the production of 31 gallons per minute. This well due to the recent drought has dried up and emergency funding was acquired to drill a new well. This well was completed in 2016 and supplies over 100 gallons per minute to the 48,000-gallon bolted steel storage tank. Two boost pumps draw chlorinated water from the storage tank and pump into the hydro-pneumatic tank to pressurize the system. The distribution system consists of 2,847 feet of 6-inch AC pipe and 7 fire hydrants. There are no consumer water meters.

The Chuk-Chanse Sewer System, WDR# 85-025, serves 34 improved units. 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.

There are four streetlights in the district in which PG&E performs the needed service and maintenance. The Drainage System is old and consists of two basins. 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. The rate for improved residential water service is \$80.66 per month. The rate for improved residential sewer service is \$45.33 per month. The rate for streetlights was set by Resolution 2009-013 on January 13, 2009, for the amount of \$7.54 per month.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an “estimate” at the time of printing.

CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-14 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ 13,167.49	\$ 17,613.68	\$ 30,376.92
		BEGINNING DEBT BALANCE	\$ 185,599.47	\$ 225,599.47	\$ 260,599.47
			\$ (172,431.98)	\$ (207,985.79)	\$ (230,222.55)
CSA-14 WATER/SEWER REVENUE:					
48300	630321	Delinquent Bill Penalty	\$ -	\$ 481.84	\$ 1,200.00
48300	640101	Interest on Cash	\$ 236.76	\$ 562.52	\$ 600.00
48300	640103	Interest on Property Tax Collected	\$ (2.25)	\$ -	\$ -
48300	660209	Sp Asmt - Delinquent Svc Chg	\$ 5,637.05	\$ 17,761.65	\$ 6,000.00
48301	660212	Service Chg - Wtr/Swr (Water)	\$ 22,975.85	\$ 26,470.28	\$ 30,005.00
48301	673000	Miscellaneous	\$ -	\$ 25.00	\$ -
48302	660212	Service Chg - Wtr/Swr (Sewer)	\$ 14,536.49	\$ 16,212.01	\$ 18,480.00
48302	673000	Miscellaneous	\$ -	\$ -	\$ -
48304	660203	Sp Asmt - Lights	\$ 2,272.08	\$ 2,624.54	\$ 2,895.00
		TOTAL REVENUE	\$ 45,655.98	\$ 64,137.84	\$ 59,180.00
CSA-14 WATER SYSTEM EXPENSES:					
48301	720300	Communication Services	\$ 641.40	\$ 659.40	\$ 670.00
48301	720600	Insurance Expense	\$ 2,015.00	\$ 2,661.00	\$ 3,081.50
48301	720601	General Insurance	\$ 316.77	\$ 422.55	\$ 425.00
48301	720800	Maintenance of Equipment	\$ 3.32	\$ 2.20	\$ 10.00
48301	720907	Maintenance - Water System	\$ 1,895.78	\$ 2,369.54	\$ 2,293.26
48301	720913	Direct Maintenance Expense - DEGS	\$ 21,068.29	\$ 21,764.40	\$ 22,000.00
48301	721100	Memberships	\$ 150.00	\$ 3.14	\$ 10.00
48301	721302	Postage	\$ 13.76	\$ -	\$ -
48301	721403	Audit/Accounting Services	\$ 175.87	\$ 177.38	\$ 180.00
48301	721426	Software	\$ 90.17	\$ -	\$ -
48301	721498	SD- Administration Overhead	\$ 4,199.07	\$ 3,247.14	\$ 3,500.00
48301	721900	Special Departmental Expense	\$ 428.00	\$ 458.00	\$ 475.00
48301	722101	Gas & Electricity	\$ 6,972.28	\$ 8,071.81	\$ 8,500.00
		OPERATION EXPENSES - WATER	\$ 37,969.71	\$ 39,836.56	\$ 41,144.76
48301	731401	Interfund Expend - Cost Plan	\$ 495.92	\$ 577.95	\$ 608.39
		INTERFUND EXPENSES - WATER	\$ 495.92	\$ 577.95	\$ 608.39
		TOTAL WATER EXPENSES	\$ 38,465.63	\$ 40,414.51	\$ 41,753.15

CSA-14 CHUK-CHANSE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-14 SEWER SYSTEM EXPENSES:					
48302	720600	Insurance Expense	\$ 2,015.00	\$ 2,660.00	\$ 3,081.50
48302	720601	General Insurance	\$ 316.78	\$ 422.55	\$ 425.00
48302	720800	Maintenance of Equipment	\$ 3.60	\$ 2.48	\$ 5.00
48302	720908	Maintenance - Sewer System	\$ 1,264.69	\$ 1,345.00	\$ 1,500.00
48302	720913	Direct Maintenance Expense - DEGS	\$ 15,682.12	\$ 17,672.56	\$ 18,250.00
48302	721100	Memberships	\$ 150.00	\$ 3.14	\$ 10.00
48302	721302	Postage	\$ 1.16	\$ -	\$ -
48302	721403	Audit/Accounting Services	\$ 181.54	\$ 183.10	\$ 190.00
48302	721426	Software	\$ 98.90	\$ -	\$ -
48302	721498	SD- Administration Overhead	\$ 4,062.31	\$ 3,123.84	\$ 3,500.00
48302	721900	Special Department Expense	\$ 15,797.00	\$ 17,403.26	\$ 17,500.00
48302	722101	Gas & Electricity	\$ 1,644.22	\$ 1,593.92	\$ 1,650.00
OPERATION EXPENSES - SEWER			\$ 41,217.32	\$ 44,409.85	\$ 46,111.50
48302	731401	Interfund Expend - Cost Plan	\$ 495.92	\$ 633.88	\$ 667.27
INTERFUND EXPENSES - SEWER			\$ 495.92	\$ 633.88	\$ 667.27
TOTAL SEWER EXPENSES			\$ 41,713.24	\$ 45,043.73	\$ 46,778.77
CSA-14 STREET LIGHT EXPENSES:					
48304	721498	SD- Administration Overhead	\$ 484.19	\$ 311.90	\$ 350.00
48304	722101	Gas & Electricity	\$ 546.73	\$ 604.46	\$ 675.00
TOTAL STREET LIGHT EXPENSES			\$ 1,030.92	\$ 916.36	\$ 1,025.00
TOTAL STREET LIGHT EXPENSES			\$ 1,030.92	\$ 916.36	\$ 1,025.00
CSA-14 Fund Funding Sources			\$ 58,823.47	\$ 81,751.52	\$ 89,556.92
CSA-14 Fund Financing Uses			\$ 81,209.79	\$ 86,374.60	\$ 89,556.92
CSA-14 ENDING FUND BALANCE			\$ (22,386.32)	\$ (4,623.08)	\$ -

Service Area 16 – Sumner Hill

2024-2025 Recommended Water and Sewer Operations & Maintenance Budget

County Service Area 16 (Sumner Hill) is located off County Road 204 at Killarney Drive in Madera County Supervisorial District 5 and provides residential water service and a community sewer leach field to a small residential community.

The Sumner Hill Water System, State Identification Number 2000729, provides residential water service to 42 improved units and 7 stand by units. Surface water is pumped from the San Joaquin River by submersible pumps up to two 100 gallons per minute (gpm) conventional filtration package treatment plants where it is treated, filtered, and disinfected before being put into two 80,000 gallon water storage tanks. Boost pumps draw water from the storage tanks and pump it into a hydro-pneumatic tank to supply and pressurize the distribution system. The distribution system consists of 13,316 feet of 6-inch PVC water mains, with customer water meters and fire hydrants. The plant and boost pumps have emergency power backup, but the river pumps do not.

This service area provides a community sewer leach field to 42 improved units and 7 standby units. Each home has its own privately maintained septic tank. The septic tank effluents flow to a District maintained collection system. This system consists of two pump stations, sewer mains and a leach field. The system operates well, with the homeowner's association policing themselves to ensure that septic tanks are regularly pumped.

The water and sewer rates were last set on May 13, 2014, by Resolution 2014-070, which created a tiered structure. The current base water rate for an improved connection is \$138.36 for consumption up to 10,000 cubic feet. Any excess usage (between 10,001 and 20,000 cubic feet) is charged an additional \$0.03 per cubic foot. Excess water used over 20,001 cubic feet is charged an additional \$0.06 per cubic foot. In addition to the tiered water structure, there is a monthly ACO charge of \$85. Standby units for water are charged \$37.50 per month as well as the ACO charge. The monthly sewer rate is set at \$36.41.

The district is operating under a Compliance Order for Stage 2 Disinfection byproduct rule.

Beginning Debt Balance is based on cumulative debt the district has incurred at the beginning of each fiscal year, less any debt repayments made during the prior fiscal year. Debt listed under FY24/25 will be only an "estimate" at the time of printing.

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-16 FUND ADMN FUND BALANCE					
		BEGINNING CASH BALANCE	\$ (37,798.70)	\$ 20,943.04	\$ -
		BEGINNING DEBT BALANCE	\$ 257,258.69	\$ 368,258.69	\$ 618,258.69
			\$ (295,057.39)	\$ (347,315.65)	\$ (618,258.69)
CSA-16 WATER/SEWER REVENUE:					
48500	630321	Delinquent Bill Penalty	\$ -	\$ 879.46	\$ 2,200.00
48500	640101	Interest on Cash	\$ 33.07	\$ -	\$ -
48501	640101	Interest on Cash	\$ 927.87	\$ 4,418.49	\$ 4,450.00
48501	640103	Interest on Property Tax Collected	\$ (1.98)	\$ -	\$ -
48501	660209	Sp Asmt - Delinquent Svc Chg	\$ 1,009.54	\$ 4,405.09	\$ 3,000.00
48501	660212	Service Chg - Wtr/Swr	\$ 88,072.73	\$ 85,070.07	\$ 94,091.64
48501	660223	Service Chg - Excess Water	\$ 21,229.93	\$ 17,316.52	\$ 27,000.00
48503	673000	Miscellaneous	\$ 50.00	\$ 61.70	\$ -
48503	680200	Operating Transfer	\$ 37,570.00	\$ 22,500.00	\$ 90,100.00
		TOTAL WATER/SEWER REVENUE	\$ 148,891.16	\$ 134,651.33	\$ 220,841.64
CSA-16 WATER SYSTEM EXPENSES:					
48503	720300	Communication Services	\$ 641.40	\$ 659.40	\$ 675.00
48503	720600	Insurance Expense	\$ 3,070.00	\$ 4,055.00	\$ 4,695.50
48503	720601	General Insurance	\$ 1,883.38	\$ 2,369.26	\$ 2,400.00
48503	720800	Maintenance - Equipment	\$ 4.30	\$ 3.04	\$ 10.00
48503	720907	Maintenance - Water System	\$ 27,775.30	\$ 85,218.54	\$ 35,234.07
48503	720913	Direct Maintenance Expense - DEGS	\$ 85,929.47	\$ 227,036.60	\$ 100,000.00
48503	721100	Memberships	\$ 760.76	\$ 15.69	\$ 20.00
48503	721302	Postage	\$ 158.87	\$ 131.32	\$ 150.00
48503	721400	Professional & Specialized Services	\$ 4,810.62	\$ 12,938.50	\$ -
48503	721403	Audit/Accounting Services	\$ 12,277.98	\$ 280.38	\$ 300.00
48503	721426	Software	\$ 122.17	\$ -	\$ -
48503	721498	SD-Administration Overhead	\$ 5,391.82	\$ 5,112.51	\$ 5,200.00
48503	721900	Special Departmental Expense	\$ 1,100.00	\$ 1,317.00	\$ 1,325.00
48503	722101	Gas & Electricity	\$ 21,975.90	\$ 24,439.57	\$ 25,700.00
		OPERATION EXPENSES - WATER	\$ 165,901.97	\$ 363,576.81	\$ 175,709.57
48503	731401	Interfund Expend - Cost Plan	\$ 671.90	\$ 783.03	\$ 824.27
		INTERFUND EXPENSES - WATER	\$ 671.90	\$ 783.03	\$ 824.27
		TOTAL WATER EXPENSES	\$ 166,573.87	\$ 364,359.84	\$ 176,533.84

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-16 SEWER SYSTEM EXPENSES:					
48504	720600	Insurance Expense	\$ 3,070.00	\$ 4,056.00	\$ 4,695.50
48504	720601	General Insurance	\$ 1,883.38	\$ 2,369.26	\$ 2,400.00
48504	720800	Maintenance - Equipment	\$ 4.30	\$ 3.04	\$ 10.00
48504	720908	Maintenance - Sewer System	\$ 229.70	\$ 2,477.99	\$ 3,000.00
48504	720913	Direct Maintenance Expense - DEGS	\$ 14,504.98	\$ 20,594.22	\$ 21,000.00
48504	721100	Memberships	\$ 760.76	\$ 15.69	\$ 20.00
48504	721302	Postage	\$ 0.58	\$ -	\$ -
48504	721400	Professional & Specialized Services	\$ 478.12	\$ -	\$ -
48504	721403	Audit/Accounting Services	\$ 138.83	\$ 419.54	\$ 300.00
48504	721426	Software	\$ 122.17	\$ -	\$ -
48504	721498	SD-Administration Overhead	\$ 4,315.43	\$ 3,448.56	\$ 4,000.00
48504	721602	Rent/Lease Other Equipment	\$ 478.57	\$ -	\$ -
48504	721900	Special Departmental Expense	\$ 3,453.00	\$ 3,475.00	\$ 3,500.00
48504	722101	Gas & Electricity	\$ 4,463.83	\$ 3,592.20	\$ 3,775.00
OPERATION EXPENSES - SEWER			\$ 33,903.65	\$ 40,451.50	\$ 42,700.50
48504	731401	Interfund Expend - Cost Plan	\$ 671.90	\$ 783.03	\$ 1,607.30
INTERFUND EXPENSES - SEWER			\$ 671.90	\$ 783.03	\$ 1,607.30
TOTAL SEWER EXPENSES			\$ 34,575.55	\$ 41,234.53	\$ 44,307.80
CSA-16 Funding Sources			\$ 111,092.46	\$ 155,594.37	\$ 220,841.64
CSA-16 Financing Uses			\$ 201,149.42	\$ 405,594.37	\$ 220,841.64
CSA-16 ENDING FUND BALANCE			\$ (90,056.96)	\$ (250,000.00)	\$ -

CSA-16 SUMNER HILL

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-16 ACO FUND ADMIN FUND:					
CSA-16 ACO FUND BEGINNING CASH BALANCE			\$ 4,877.22	\$ 15,798.35	\$ 39,788.10
CSA-16 ACO FUND REVENUE:					
48530	640101	Interest on Cash	\$ 170.88	\$ 421.22	\$ 420.00
48530	660219	Service Charge ACO Reserve	\$ 48,320.25	\$ 46,068.53	\$ 49,980.00
CSA-16 ACO FUND REVENUE			\$ 48,491.13	\$ 46,489.75	\$ 50,400.00
CSA-16 ACO FUND EXPENSES:					
48530	750101	Opt Trans Out Opn Fund	\$ 37,570.00	\$ 22,500.00	\$ 90,188.10
TOTAL CSA-16 ACO FUND EXPENSES			\$ 37,570.00	\$ 22,500.00	\$ 90,188.10
CSA-16 ACO Fund Funding Sources			\$ 53,368.35	\$ 62,288.10	\$ 90,188.10
CSA-16 ACO Fund Financing Uses			\$ 37,570.00	\$ 22,500.00	\$ 90,188.10
CSA-16 ACO ENDING CASH BALANCE			\$ 15,798.35	\$ 39,788.10	\$ -
CSA-16 IMPROVEMENT FUND ADMIN:					
IMPROVEMENT FUN BEGINNING BALANCE			\$ 47,374.78	\$ 36,808.21	\$ 36,281.29
CSA-16 IMPROVEMENT FUND REVENUE:					
48540	673903	Misc Reimbursement	\$ -	\$ 200.72	\$ -
CSA-16 IMPROVE FUND REVENUE			\$ -	\$ 200.72	\$ -
CSA-16 IMPROVE FUND EXPENSES:					
48540	721400	Professional & Specialized Services	\$ 8,066.57	\$ 727.64	\$ -
48540	740200	Building and Improvements	\$ 2,500.00	\$ -	\$ 36,281.29
TOTAL CSA-16 IMPROVE FUND EXPENSES			\$ 10,566.57	\$ 727.64	\$ 36,281.29
CSA-16 Improve Fund Funding Sources			\$ 47,374.78	\$ 37,008.93	\$ 36,281.29
CSA-16 Improve Fund Financing Uses			\$ 10,566.57	\$ 727.64	\$ 36,281.29
CSA-16 IMPROVEMENT FUND ENDING FUND BALANCE			\$ 36,808.21	\$ 36,281.29	\$ -

Service Area 19 – Rolling Hills (other)

2024-2025 Recommended Other Budget

4875 and 4876 Assessment District Debt Service and Assessment District Reserve Fund: The recent water system improvements required the district to borrow funds in the form of bonds. 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. These reserves are established according to the terms of the bonds.

CSA-19 ROLLING HILLS OTHER

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-19 DEBT SERVICE FUND:					
CSA-19 DEBT SERVICE FUND BEG FUND BAL			\$ 211,327.27	\$ 225,171.59	\$ 234,412.31
CSA-19 DEBT SERVICE FUND REVENUE:					
48750	640101	Interest on Cash	\$ 1,939.48	\$ 3,884.00	\$ 3,900.00
48750	640103	Interest on Property Tax Collected	\$ (365.64)	\$ -	\$ -
48750	660205	Sp Asmt - Bonds	\$ 200,761.84	\$ 201,086.14	\$ 205,000.00
48750	660210	Sp Asmt - Delinquent Asmt	\$ 9,859.11	\$ 585.51	\$ -
CSA-19 DEBT SERV FUND REVENUE			\$ 212,194.79	\$ 205,555.65	\$ 208,900.00
CSA-19 DEBT SERVICE FUND EXPENSES:					
48750	721403	Audit/Acctg Svcs	\$ 5,068.00	\$ 5,278.00	\$ 6,000.00
48750	730000	Other Charges	\$ 1,200.00	\$ 1,461.42	\$ 1,500.00
48750	730200	Bond Redemptions	\$ 104,747.00	\$ 109,735.00	\$ 115,000.00
48750	730400	Interest on Bonds	\$ 87,335.47	\$ 79,840.51	\$ 81,000.00
48750	780100	Appropriation for Contingency	\$ -	\$ -	\$ 239,812.31
TOTAL CSA-19 DEBT SERVICE FUND EXPENSES			\$ 198,350.47	\$ 196,314.93	\$ 443,312.31
CSA-19 Debt Serv Fund Funding Sources			\$ 423,522.06	\$ 430,727.24	\$ 443,312.31
CSA-19 Debt Serv Fund Financing Uses			\$ 198,350.47	\$ 196,314.93	\$ 443,312.31
CSA-19 DEBT SERVICE FUND ENDING FUND BAL			\$ 225,171.59	\$ 234,412.31	\$ -

Service Area 22C – Gunner Ranch West

2024-2025 Recommended Sewer Operations & Maintenance Budget

County Service Area 22C (Gunner Ranch West) is located within Madera County Supervisorial District 1.

The County operates a Wastewater Treatment Plant that currently serves Valley Children's Hospital campus. It will be expanding to handle new development as it occurs.

CSA-22 C GUNNER RANCH WEST

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-22C FUND BALANCE					
BEGINNING FUND BALANCE			\$ 79,169.96	\$ 114,524.66	\$ -
CSA-22C REVENUE:					
51400	640101	Interest on Cash	\$ 1,623.09	\$ 3,923.42	\$ 4,100.00
51400	660212	Service Chg - Wtr/Swr	\$ 516,292.98	\$ 583,430.00	\$ 583,430.00
51400	673000	Miscellaneous	\$ 630.10	\$ -	\$ -
TOTAL REVENUE			\$ 518,546.17	\$ 587,353.42	\$ 587,530.00
CSA-22C EXPENSES:					
51400	720300	Communication Services	\$ 10,775.88	\$ 10,427.80	\$ 11,000.00
51400	720502	Refuse Disposal	\$ 2,130.60	\$ 2,244.48	\$ 2,300.00
51400	720600	Insurance Expense	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
51400	720800	Maintenance - Equipment	\$ -	\$ 23.65	\$ 50.00
51400	720900	Maintenance - Bldgs & Improve	\$ 938.82	\$ 386.02	\$ 325.00
51400	720908	Maintenance- Sewer System	\$ 75,698.80	\$ 113,207.81	\$ 83,777.75
51400	720913	Direct Maintenance Expense	\$ 165,211.08	\$ 340,225.10	\$ 250,000.00
51400	721100	Memberships	\$ 313.95	\$ 112.93	\$ 115.00
51400	721400	Professional & Specialized Services	\$ 27,939.80	\$ 23,820.00	\$ 24,000.00
51400	721403	Audit/Accounting Services	\$ 56.73	\$ 91.56	\$ 110.00
51400	721426	Software Maintenance	\$ 966.58	\$ -	\$ -
51400	721498	SD-Administration Overhead	\$ 62,071.32	\$ 80,637.38	\$ 80,000.00
51400	721602	Rent/Lse Other Equipment	\$ 2,678.57	\$ -	\$ -
51400	721800	Small Tool and Instruments	\$ 16.23	\$ 421.31	\$ 250.00
51400	721900	Special Departmental Expense	\$ 25,725.00	\$ 28,123.47	\$ 28,500.00
51400	722101	Gas & Electricity	\$ 83,450.09	\$ 74,834.96	\$ 79,000.00
OPERATIONS EXPENSES			\$ 470,473.45	\$ 687,056.47	\$ 571,927.75
51400	731401	Interfund Expend - Cost Plan	\$ 12,718.02	\$ 14,821.61	\$ 15,602.25
INTERFUND EXPENSE			\$ 12,718.02	\$ 14,821.61	\$ 15,602.25
TOTAL SEWER EXPENSES			\$ 483,191.47	\$ 701,878.08	\$ 587,530.00
CSA-22C Funding Sources			\$ 597,716.13	\$ 701,878.08	\$ 587,530.00
CSA-22C Financing Uses			\$ 483,191.47	\$ 701,878.08	\$ 587,530.00
CSA-22C ENDING FUND BALANCE			\$ 114,524.66	\$ -	\$ -

CSA-22 C GUNNER RANCH WEST

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CFD 2022-1 IA1 GUNNER RANCH WEST SERVICES:					
BEGINNING FUND BALANCE			\$ -	\$ -	\$ 72,644.36
CFD 2022-1 IA1 REVENUE:					
49900	640101	Interest on Cash	\$ -	\$ 576.24	\$ 500.00
49900	660200	Special Assessments	\$ -	\$ 99,277.52	\$ -
TOTAL REVENUE			\$ -	\$ 99,853.76	\$ 500.00
CFD 2022-1 IA1 EXPENSES:					
49900	720600	Insurance Expense	\$ -	\$ 250.00	\$ -
49900	720906	Maintenance Roads	\$ -	\$ -	\$ -
49900	721403	Audit/Accounting Services	\$ -	\$ 9,288.50	\$ 7,553.00
49900	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 250.00
49900	721498	SD-Administration Overhead	\$ -	\$ 10,500.20	\$ 5,000.00
49900	722101	Gas & Electricity	\$ -	\$ -	\$ -
OPERATION EXPENSES			\$ -	\$ 20,038.70	\$ 12,803.00
49900	770100	Intrafund Exp.- Mtc. Reserve	\$ -	\$ 3,585.35	\$ -
49900	770100	Intrafund Exp.- Dry Infrastructure	\$ -	\$ 3,585.35	\$ -
OTHER FINANCING OBLIGATIONS			\$ -	\$ 7,170.70	\$ -
49900	780100	Appropriations for Contingency	\$ -	\$ -	\$ 60,341.36
			\$ -	\$ -	\$ 60,341.36
CFD 2022-1 IA1 Funding Sources			\$ -	\$ 99,853.76	\$ 73,144.36
CFD 2022-1 IA1 Financing Uses			\$ -	\$ 27,209.40	\$ 73,144.36
ENDING ORG BALANCE			\$ -	\$ 72,644.36	\$ -
CFD 2022-1 IA1 GUNNER RANCH WEST SERVICES:					
MAINTENANCE RESERVE ORG					\$ 3,583.35
CFD 2022-1 IA1 RESERVE REVENUE:					
49901	670000	Intrafund Revenue	\$ -	\$ 3,583.35	\$ -
TOTAL REVENUE			\$ -	\$ 3,583.35	\$ -

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CFD 2022-1 IA1 EXPENSES:					
49901	780100	Appropriations for Contingency		\$ -	\$ 3,583.35
OTHER FINANCING OBLIGATIONS			\$ -	\$ -	\$ 3,583.35
CFD 2022-1 IA1 Funding Sources			\$ -	\$ 3,583.35	\$ 3,583.35
CFD 2022-1 IA1 Financing Uses			\$ -	\$ -	\$ 3,583.35
ENDING ORG BALANCE			\$ -	\$ 3,583.35	\$ -
CFD 2022-1 IA1 GUNNER RANCH WEST SERVICES:					
DRY INFASTRUCTURE RESERVE FUND				-	\$ 3,583.35
CFD 2022-1 IA1 RESERVE REVENUE:					
49910	670000	Intrafund Revenue- Services		\$ 3,583.35	\$ -
TOTAL REVENUE			\$ -	\$ 3,583.35	\$ -
CFD 2022-1 IA1 EXPENSES:					
49910	780100	Appropriations for Contingency		\$ -	\$ 3,583.35
OTHER FINANCING OBLIGATIONS			\$ -	\$ -	\$ 3,583.35
CFD 2022-1 IA1 Funding Sources			\$ -	\$ 3,583.35	\$ 3,583.35
CFD 2022-1 IA1 Financing Uses			\$ -	\$ -	\$ 3,583.35
ENDING FUND BALANCE			\$ -	\$ 3,583.35	\$ -

CSA-22 C GUNNER RANCH WEST

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CFD 2022-1 IA2 VALLEY CHILDREN'S HOSPITAL SERVICES:				\$ -	\$ -
BEGINNING FUND BALANCE			\$ -	\$ -	\$ 107,609.52

CFD 2022-1 IA2 REVENUE:					
52000	640101	Interest on Cash	\$ -	\$ 3,136.56	\$ 3,200.00
52000	660200	Special Assessments	\$ -	\$ 525,812.16	\$ 426,300.58
TOTAL REVENUE			\$ -	\$ 528,948.72	\$ 429,500.58

CFD 2022-1 IA2 EXPENSES:					
52000	720600	Insurance Expense	\$ -	\$ 1,000.00	\$ 1,000.00
52000	720906	Maintenance Roads	\$ -	\$ -	\$ 66,319.00
52000	721400	Professional and Specialized	\$ -	\$ -	\$ -
52000	721403	Audit/Accounting Services	\$ -	\$ 4,096.50	\$ 7,553.00
52000	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 250.00
52000	721498	SD-Administration Overhead	\$ -	\$ 4,743.10	\$ 12,005.00
52000	722101	Gas & Electricity	\$ -	\$ 5,233.52	\$ 15,142.00
OPERATION EXPENSES			\$ -	\$ 15,073.12	\$ 102,269.00

52000	750100	Opt Trans Out- General Fund- Fire	\$ -	\$ 267,499.44	\$ 291,312.00
52000	750100	Opt Trans Out- General Fund- Sheriff	\$ -	\$ 128,852.00	\$ 135,383.00
52000	770100	Intrafund Exp.- Mtc. Reserve	\$ -	\$ 4,957.32	\$ 4,073.05
52000	770100	Intrafund Exp.- Dry Infrastructure	\$ -	\$ 4,957.32	\$ 4,073.05
OTHER FINANCING OBLIGATIONS			\$ -	\$ 406,266.08	\$ 434,841.10

CFD 2022-1 IA2 Funding Sources	\$ -	\$ 528,948.72	\$ 537,110.10
CFD 2022-1 IA2 Financing Uses	\$ -	\$ 421,339.20	\$ 537,110.10
ENDING ORG BALANCE	\$ -	\$ 107,609.52	\$ -

CFD 2022-1 IA2 VALLEY CHILDREN'S HOSPITAL SERVICES:		
MAINTENANCE RESERVE ORG		\$ 4,957.32

CFD 2022-1 IA2 RESERVE REVENUE:					
52001	670000	Intrafund Revenue	\$ -	\$ 4,957.32	\$ 4,073.05
TOTAL REVENUE			\$ -	\$ 4,957.32	\$ 4,073.05

CFD 2022-1 IA2 EXPENSES:					
52001	780100	Appropriations for Contingency	\$ -	\$ -	\$ 9,030.37
OTHER FINANCING OBLIGATIONS			\$ -	\$ -	\$ 9,030.37

CFD 2022-1 IA2 Funding Sources	\$ -	\$ 4,957.32	\$ 9,030.37
CFD 2022-1 IA2 Financing Uses	\$ -	\$ -	\$ 9,030.37
ENDING ORG BALANCE	\$ -	\$ 4,957.32	\$ -

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CFD 2022-1 IA1 VALLEY CHILDRENS'S HOSPITAL SERVICES:					
DRY INFASTRUCTURE RESERVE FUND					\$ 4,957.32

CFD 2022-1 IA2 RESERVE REVENUE:					
52010	670000	Intrafund Revenue- Services	\$ -	\$ 4,957.32	\$ 4,073.05
TOTAL REVENUE			\$ -	\$ 4,957.32	\$ 4,073.05

CFD 2022-1 IA2 EXPENSES:					
52010	780100	Appropriations for Contingency	\$ -	\$ -	\$ 9,030.37
OTHER FINANCING OBLIGATIONS			\$ -	\$ -	\$ 9,030.37

CFD 2022-1 IA2 Funding Sources	\$ -	\$ 4,957.32	\$ 9,030.37
CFD 2022-1 IA2 Financing Uses	\$ -	\$ -	\$ 9,030.37
ENDING FUND BALANCE	\$ -	\$ 4,957.32	\$ -

Service Area 22D – Riverstone

2024-2025 Recommended Road Maintenance, Street Lighting & Landscape Maintenance Budget

County Service Area 22D (Riverstone) is in Madera County Supervisorial District 1, approximately 0.25 miles west of Highway 41 just south of Avenue 12. The parcels in this new District are continually being developed as the property is being subdivided. The district is anticipated to grow by an average of 250 parcels annually.

County Service Area 22D Riverstone was formed on August 9th, 2016, by Resolution 2016-226 and its boundaries consists of approximately 125.4 acres in size.

The direct annual assessment was approved on August 9th, 2016, by Resolution 2016-227. The direct annual assessment per single family detached residential unit is \$386.00.

The above mentioned direct annual assessment includes a Consumer Price Index adjustment and is rounded to nearest whole dollar and is allocated for maintenance on street lighting, landscaping, and road system.

CSA-22 D RIVERSTONE

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-22D FUND BALANCE					
BEGINNING FUND BALANCE			\$ 232,414.31	\$ 372,609.19	\$ 590,244.22
CSA-22D REVENUE:					
49100	640101	Interest on Cash	\$ 3,566.99	\$ 7,864.52	\$ 5,600.00
49100	640103	Interest on Property Tax Collected	\$ (1,211.85)	\$ -	\$ -
49100	660200	Special Assessments	\$ 618,756.50	\$ 1,097,778.23	\$ 1,100,000.00
TOTAL REVENUE			\$ 621,111.64	\$ 1,105,642.75	\$ 1,105,600.00
CSA-22D EXPENSES:					
49100	720600	Insurance Expense	\$ 500.00	\$ 500.00	\$ 500.00
49100	720906	Maintenance Roads	\$ 15,198.59	\$ 331,015.12	\$ 450,000.00
49100	721400	Professional & Specialized Services	\$ 282,411.23	\$ 325,000.00	\$ 450,000.00
49100	721498	SD-Administration Overhead	\$ 9,934.15	\$ 11,315.32	\$ 15,000.00
49100	722101	Gas & Electricity	\$ 94,154.74	\$ 112,364.40	\$ 180,000.00
49100	722102	Sewer/Water Charges	\$ 78,718.05	\$ 107,812.88	\$ 200,000.00
TOTAL EXPENSES			\$ 480,916.76	\$ 888,007.72	\$ 1,295,500.00
49100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 400,344.22
APPROPRIATIONS FOR CONTINGENCY			\$ -	\$ -	\$ 400,344.22
CSA-22D Funding Sources			\$ 853,525.95	\$ 1,478,251.94	\$ 1,695,844.22
CSA-22D Financing Uses			\$ 480,916.76	\$ 888,007.72	\$ 1,695,844.22
CSA-22D ENDING FUND BALANCE			\$ 372,609.19	\$ 590,244.22	\$ -

Service Area 22E – Tesoro Viejo

2024-2025 Recommended Road Maintenance, Street Lighting & Landscape Maintenance Budget

County Service Area 22E (Tesoro Viejo) is in Madera County Supervisorial District 5, approximately 2 miles north of Highway 41. The parcels in this new District are continually being developed as the property is being subdivided.

The Board of Supervisors approved Resolution 2017-020 on February 7, 2017, creating Communities Facility District (CFD) No. 2017-1 (Tesoro Viejo). The CFD levies Special Taxes (Services and Facilities) for the maintenance of the County owned infrastructure and for the common facilities within Tesoro Viejo. The Services Special Tax funds such items as street lighting, road maintenance, landscape, and trail maintenance.

CSA-22 E TESORO VIEJO

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-22E FUND BALANCE					

BEGINNING FUND BALANCE	\$ 919,520.01	\$ 1,104,126.06	\$ 1,289,296.24
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CSA-22E REVENUE:					
49200	640101	Interest on Cash	\$ 13,353.92	\$ 32,071.61	\$ 34,000.00
49200	640103	Interest on Property Tax Collected	\$ (985.99)	\$ -	\$ -
49200	660200	Special Assessment	\$ 507,493.32	\$ 520,572.78	\$ 550,000.00
49200	67300	Miscellaneous	\$ 2,297.00	\$ -	\$ -
TOTAL REVENUE			\$ 522,158.25	\$ 552,644.39	\$ 584,000.00

CSA-22E EXPENSES:					
49200	720600	Insurance Expense	\$ 500.00	\$ 500.00	\$ 500.00
49200	720906	Maintenance Roads	\$ 585.73	\$ 8,768.25	\$ 350,000.00
49200	721400	Professional & Specialized Services	\$ 298,551.06	\$ 224,690.28	\$ 350,000.00
49200	721403	Audit/Accounting Services	\$ 17,282.80	\$ 34,090.09	\$ 50,000.00
49200	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 500.00
49200	721498	SD-Administration Overhead	\$ 2,529.46	\$ 7,779.42	\$ 15,000.00
49200	721900	Special Departmental Exp.	\$ 2,297.00	\$ -	\$ -
49200	722101	Gas & Electricity	\$ 15,806.15	\$ 19,346.17	\$ 50,000.00
49200	731400	Interfund Expend	\$ -	\$ 72,300.00	\$ 1,057,296.24
TOTAL EXPENSES			\$ 337,552.20	\$ 367,474.21	\$ 1,873,296.24

CSA-22E Funding Sources	\$ 1,441,678.26	\$ 1,656,770.45	\$ 1,873,296.24
CSA-22E Financing Uses	\$ 337,552.20	\$ 367,474.21	\$ 1,873,296.24
CSA-22E ENDING FUND BALANCE	\$ 1,104,126.06	\$ 1,289,296.24	\$ -

CSA-22 E TESORO VIEJO

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-22E FUND BALANCE					
BEGINNING FUND BALANCE			\$ 400,323.46	\$ 423,794.25	\$ 447,771.68
CSA-22E REVENUE:					
49300	640101	Interest on Cash	\$ 3,345.40	\$ 6,517.77	\$ 4,600.00
49300	640103	Interest on Property Tax Collected	\$ (1,186.43)	\$ -	\$ -
49300	660200	Special Assessment	\$ 611,651.44	\$ 616,327.47	\$ 620,000.00
TOTAL REVENUE			\$ 613,810.41	\$ 622,845.24	\$ 624,600.00
CSA-22E EXPENSES:					
49300	721403	Audit/Accounting Services	\$ 16,289.00	\$ 12,546.46	\$ 50,000.00
49300	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 500.00
49300	730200	Bond Redemptions	\$ 70,000.00	\$ 85,000.00	\$ 100,000.00
49300	730400	Interest on Bonds	\$ 504,050.62	\$ 501,321.35	\$ 500,000.00
49300	780100	Appropriation for Contingency	\$ -	\$ -	\$ 421,871.68
TOTAL EXPENSES			\$ 590,339.62	\$ 598,867.81	\$ 1,072,371.68
CSA-22E Funding Sources			\$ 1,014,133.87	\$ 1,046,639.49	\$ 1,072,371.68
CSA-22E Financing Uses			\$ 590,339.62	\$ 598,867.81	\$ 1,072,371.68
CSA-22E ENDING FUND BALANCE			\$ 423,794.25	\$ 447,771.68	\$ -

CSA-22 E TESORO VIEJO

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-22E FUND BALANCE					

BEGINNING FUND BALANCE	\$ -	\$ 53,273.24	\$ 468,540.57
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CSA-22E REVENUE:					
49500	640101	Interest on Cash	\$ 297.28	\$ 4,537.48	\$ 1,500.00
49500	640103	Interest on Property Tax Collected	\$ (107.98)	\$ -	\$ -
49500	660200	Special Assessment	\$ 54,975.94	\$ 812,204.85	\$ 815,000.00
TOTAL REVENUE			\$ 55,165.24	\$ 816,742.33	\$ 816,500.00

CSA-22E EXPENSES:					
49500	721403	Audit/Accounting Services	\$ 1,892.00	\$ 5,800.00	\$ 6,000.00
49500	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 1,000.00
49500	721498	SD-Administration Overhead	\$ -	\$ -	\$ 2,500.00
49500	730200	Bond Redemptions	\$ -	\$ -	\$ -
49500	730400	Interest on Bonds	\$ -	\$ 395,675.00	\$ 791,350.00
49500	780100	Appropriation for Contingency	\$ -	\$ -	\$ 484,190.57
TOTAL EXPENSES			\$ 1,892.00	\$ 401,475.00	\$ 1,285,040.57

CSA-22E Funding Sources	\$ 55,165.24	\$ 870,015.57	\$ 1,285,040.57
CSA-22E Financing Uses	\$ 1,892.00	\$ 401,475.00	\$ 1,285,040.57
CSA-22E ENDING FUND BALANCE	\$ 53,273.24	\$ 468,540.57	\$ -

CSA-22 E TESORO VIEJO

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-22E FUND BALANCE					

BEGINNING FUND BALANCE	\$ -	\$ 225,879.44	\$ 544,227.78
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CSA-22E REVENUE:					
49600	640101	Interest on Cash	\$ 1,254.63	\$ 7,996.20	\$ 8,000.00
49600	640103	Interest on Property Tax Collected	\$ (445.79)	\$ -	\$ -
49600	660200	Special Assessment	\$ 226,962.60	\$ 316,312.32	\$ 320,000.00
TOTAL REVENUE			\$ 227,771.44	\$ 324,308.52	\$ 328,000.00

CSA-22E EXPENSES:					
49600	720600	Insurance Expense	\$ -	\$ 500.00	\$ 250.00
49600	720906	Maintenance Roads	\$ -	\$ -	\$ 150,000.00
46900	721400	Professional & Specialized Services	\$ -	\$ -	\$ 250,000.00
49600	721403	Audit/Accounting Services	\$ 1,892.00	\$ 3,960.18	\$ 12,000.00
49600	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 500.00
49600	721498	SD-Administration Overhead	\$ -	\$ -	\$ 2,500.00
49600	722101	Gas & Electricity	\$ -	\$ 1,500.00	\$ 50,000.00
49600	731400	Interfund Expend	\$ -	\$ -	\$ 406,977.78
TOTAL EXPENSES			\$ 1,892.00	\$ 5,960.18	\$ 872,227.78

CSA-22E Funding Sources	\$ 227,771.44	\$ 550,187.96	\$ 872,227.78
CSA-22E Financing Uses	\$ 1,892.00	\$ 5,960.18	\$ 872,227.78
CSA-22E ENDING FUND BALANCE	\$ 225,879.44	\$ 544,227.78	\$ -

CSA-22 E TESORO VIEJO

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-22E FUND BALANCE					
BEGINNING FUND BALANCE			\$ -	\$ (952.37)	\$ 211,634.12
CSA-22E REVENUE:					
49700	640101	Interest on Cash	\$ (6.37)	\$ 1,547.18	\$ 1,600.00
49700	660200	Special Assessment		\$ 400,947.73	\$ 401,000.00
TOTAL REVENUE			\$ (6.37)	\$ 402,494.91	\$ 402,600.00
CSA-22E EXPENSES:					
49700	721403	Audit/Accounting Services	\$ 946.00	\$ 5,345.64	\$ 6,000.00
49700	721427	Property Tax Admin Fee	\$ -	\$ -	\$ 1,000.00
49700	721498	SD-Administration Overhead	\$ -	\$ -	\$ 2,500.00
49700	730400	Interest on Bonds	\$ -	\$ 184,562.78	\$ 381,837.50
49700	780100	Appropriation for Contingency	\$ -	\$ -	\$ 222,896.62
TOTAL EXPENSES			\$ 946.00	\$ 189,908.42	\$ 614,234.12
CSA-22E Funding Sources			\$ (6.37)	\$ 401,542.54	\$ 614,234.12
CSA-22E Financing Uses			\$ 946.00	\$ 189,908.42	\$ 614,234.12
CSA-22E ENDING FUND BALANCE			\$ (952.37)	\$ 211,634.12	\$ -

CSA-22 E TESORO VIEJO

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
CSA-22E FUND BALANCE					

BEGINNING FUND BALANCE	\$ -	\$ 206,871.26	\$ 470,980.68
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CSA-22E REVENUE:					
49800	640101	Interest on Cash	\$ 1,152.09	\$ 7,164.06	\$ 5,000.00
49800	640103	Interest on Property Tax Collected	\$ (410.45)	\$ -	\$ -
49800	660200	Special Assessment	\$ 208,967.62	\$ 261,854.54	\$ 262,000.00
TOTAL REVENUE			\$ 209,709.26	\$ 269,018.60	\$ 267,000.00

CSA-22E EXPENSES:					
49800	720600	Insurance Expense	\$ -	\$ 500.00	\$ 250.00
49800	720906	Maintenance Roads	\$ -	\$ -	\$ 150,000.00
49800	721400	Professional & Specialized Services	\$ -	\$ -	\$ 200,000.00
49800	721403	Audit/Accounting Services	\$ 2,838.00	\$ 3,960.18	\$ 12,000.00
49800	721427	Property Tax Admin Fee	\$ -	\$ 449.00	\$ 500.00
49800	721498	SD-Administration Overhead	\$ -	\$ -	\$ 2,500.00
49800	722101	Gas & Electricity	\$ -	\$ -	\$ 50,000.00
49800	731400	Interfund Expend	\$ -	\$ -	\$ 322,730.68
TOTAL EXPENSES			\$ 2,838.00	\$ 4,909.18	\$ 737,980.68

CSA-22E Funding Sources	\$ 209,709.26	\$ 475,889.86	\$ 737,980.68
CSA-22E Financing Uses	\$ 2,838.00	\$ 4,909.18	\$ 737,980.68
CSA-22E ENDING FUND BALANCE	\$ 206,871.26	\$ 470,980.68	\$ -

LMD 2 - Broadview

2024-2025 Recommended Street Light Operations & Maintenance Budget

The Lighting Maintenance District provides street lighting services to the Broadview Terrace community with the town of Oakhurst. There are 32 streetlights that are serviced and maintained by PG&E. The revenue for this District comes from property taxes. The revenue and cash balance are adequate for the service provided.

Lighting Mtce 2 Broadview

ORG:	ACCT #	TITLE	ACTUAL 2022-2023	ESTIMATED 2023-2024	RECOMMENDED 2024-2025
LD-02 FUND ADMN FUND BALANCE					
BEGINNING FUND BALANCE			\$ 166,594.53	\$ 175,238.71	\$ 186,281.01
LD-02 LIGHTING DISTRICT REVENUE:					
15100	610100	Cur Sec Property Tax	\$ 9,854.60	\$ 9,936.37	\$ 9,950.00
15100	610200	Cur Unsecured Property Tax	\$ 439.62	\$ 434.85	\$ 435.00
15100	610300	Prior Secured Property Tax	\$ (0.96)	\$ -	\$ -
15100	610400	Prior Unsecured Property Tax	\$ 16.95	\$ -	\$ -
15100	610600	Current Supplemental Property Tax	\$ 450.16	\$ 231.13	\$ 240.00
15100	610700	Prior Supplemental Property Tax	\$ 0.50	\$ -	\$ -
15100	640101	Interest on Cash	\$ 1,989.80	\$ 4,798.16	\$ 4,810.00
15100	640103	Interest on Property Tax Collected	\$ (16.78)	\$ -	\$ -
15100	652900	St- H/O Property Tax Rlf	\$ 65.38	\$ 30.75	\$ 45.00
TOTAL STREET LIGHT REVENUE			\$ 12,799.27	\$ 15,431.26	\$ 15,480.00
LD-02 LIGHTING DISTRICT EXPENSES:					
15100	721427	Prop Tax Admin Fee	\$ 214.17	\$ 222.28	\$ 250.00
15100	721498	SD- Admin Overhead	\$ 640.14	\$ 637.84	\$ 650.00
15100	722101	Gas & Electricity	\$ 3,300.78	\$ 3,528.84	\$ 3,710.00
OPERATION EXPENSES			\$ 4,155.09	\$ 4,388.96	\$ 4,610.00
15100	780100	Appropriation for Contingency	\$ -	\$ -	\$ 197,151.01
APPROPRIATION FOR CONTINGENCY			\$ -	\$ -	\$ 197,151.01
TOTAL STREET LIGHT EXPENSES			\$ 4,155.09	\$ 4,388.96	\$ 201,761.01
LD-02 Funding Sources			\$ 179,393.80	\$ 190,669.97	\$ 201,761.01
LD-02 Financing Uses			\$ 4,155.09	\$ 4,388.96	\$ 201,761.01
LD-02 ENDING FUND BALANCE			\$ 175,238.71	\$ 186,281.01	\$ -