  
 YUBA COUNTY WATER DISTRICT  
ANALYSIS OF DISTRIBUTION OF TAX REVENUES  
 AND GENERAL DISTRICT ENTITLEMENTS, REVENUES & EXPENSES

1. Present Tax Rates (Yuba County)

Information from Carol Witherow @ Auditor's Office (741-6412) on 10/16/02:

Tax rates for FY 02/03:

General District	.004293
Improvement District #1 (Irrigation)	.002251
Improvement District #2 (Domestic)	.001192

2. FY 02/03 Taxpayer's Contribution to District per \$100,000.00 Assessed Valuation

Assessed Valuation	\$100,000.00
Combined Tax Revenue under Proposition 13 (1%)	.01
Combined Tax / \$100,000.00 Assessed Valuation	1,000.00
District's Share / \$100,000.00 Assessed Valuation:	
General District (.004293)	4.29
Improvement District #1 (.002251)	2.25
Improvement District #2 (.001192)	1.19

Actual Annual Taxes Paid to District / \$100,000.00 Assessed Valuation:

GD Only	4.29
GD Plus ID #1	6.54
GD Plus ID #2	5.48

Note: Only a very minor portion of the overall taxes paid on a parcel are attributable to district levies (as summarized above). These revenues, which are presently used to cover operating expenses, are a rather insignificant portion of per-parcel payments (rates plus taxes) for service. For example, a typical residential parcel with an assessed valuation of \$200,000.00 would pay rates of \$354.00 (not including overages) plus taxes of \$10.96, for a total of \$346.96 per year for domestic service. An identical parcel receiving 1/2 miner's inch of water from the irrigation system would pay \$130.50 in rates plus \$13.08 in taxes, for a total of \$143.58 per year for irrigation service. There is no increase in taxes for higher usage than those exemplified, so the tax component of overall charges becomes even less for larger similarly situated services.

Under our present taxation procedures, there are parcels which pay taxes to the General District only, or a combination of General District and ID #1 or ID #2, even though these parcels do not directly benefit by using water. Revenues from such taxes are likewise used to cover operating expenses, and thus to subsidize rates. It has been periodically argued that such parcels are thus unfairly being required to pay a portion of costs attributable exclusively to others. However, it appears that such situation is justifiable in that sustaining present systems is essential if these parcels are to be served in the future, and the district expends considerable capital reserves in system expansion and in efforts to maintain and develop water rights and sources of supply so that these parcels might ultimately be served. It thus would appear that the relatively minor annual taxes paid to the district for such parcels is a reasonable consideration for the future benefits which might otherwise not occur.

3. Present Allocation of General District Tax Revenues

General District tax revenues are presently and have historically been allocated 40% to the irrigation system component of the Operating Budget and 60% to the domestic system component. The origination of this allocation seems to stem primarily from a division of entitlements and revenues based on the representative geographic areas benefited by each specific function (irrigation/domestic). There are 5 divisions within the district from which directors are elected. Two of these divisions are presently limited exclusively to irrigation deliveries while three divisions benefit exclusively from domestic deliveries. This 2 irrigation vs. 3 domestic division breakdown conforms precisely with the 40%/60% historical allocation.

It is noteworthy that the 40%/60% allocation of joint benefits has historically been applied to such considerations as water allocations from the South Fork Project and other revenues as well (such as Kelly Ridge power revenues and Yuba City water sales).

The 40%/60% allocation on this basis is not entirely arbitrary, but fails to provide a concise and more justifiable allocation such as might result if computed on the basis of taxable values, acreages benefited, or an equitable per capita benefit.

4. Allocation of General District Tax Revenues on Basis of Taxable Values of Respective Improvement Districts

The apparent ratio of taxable values of ID #1 (irrigation) vs. ID #2 (domestic) can be determined for FY 01/02 (see Exhibit 1) as follows:

	<u>Tax Rate</u>	<u>Revenues Received</u>
GD	.005023	123,113.87
ID #1	.002257	54,465.85
ID #2	.001202	28,615.68

From the foregoing it could reasonably be concluded that since ID #2 received \$54,465.85 in revenues while ID #2 received only \$28,615.68 in revenues, ID #1 should receive a proportionate amount of General District tax revenues (65.56%) rather than the 40% it presently receives. However, the tax rates for ID #1 and ID #2 are significantly different, and a more representative ratio of taxable values can more appropriately be determined as follows:

District taxable values @ tax rate = net tax revenues

$$\text{ID \#1: } X (.002257) = 54,465.85$$

$$X = 54,465.85 / .002257$$

$$X = 24,131,967.21$$

$$\text{ID \#2: } X (.001202) = 28,615.68$$

$$X = 28,615.68 / .001202$$

$$X = 23,806,772.13$$

$$\text{Combined: } X = 47,935,739.34$$

$$\% \text{ Irrigation} = 24,131,967.21 / 47,935,739.34 = 50.34\%$$

Again from the foregoing, it could reasonably be concluded that ID #1 should receive 50.34% of General District tax revenues rather than the 40% it presently receives. However, it should be borne in mind that in equitably allocating General District revenues to "Domestic" vs. "Irrigation", there are areas served domestic water which are in the General District but not in ID #2. Although these parcels do not pay taxes into ID #2 they do pay taxes into the General District, and are entitled to a share of such taxes benefiting their rates accordingly.

The Rackerby and Forbestown areas are specific examples of such areas. Rackerby amortizes its construction debt by paying \$73.00 for bimonthly water charges rather than the \$59.00 paid in other areas, and a water availability (standby) charge as well (see Exhibit 2). The Forbestown construction debt was amortized only last year. Thus, these areas pay (or paid) an increased rate and other charges in order to offset the fact that they pay no taxes into I.D. #2.

The General District taxes paid currently for these areas should be allocated to the domestic system, which is not accomplished by a strict ratio and proportion of ID #1 vs. ID #2 tax revenues as preceding. Consequently, the only certain conclusion resulting from the foregoing comparison is that an equitable allocation of General District tax revenues to the irrigation system should be less than 50.34%.

5. Allocation of General District Tax Revenues on Basis of Acreages of Respective Improvement Districts

The following are approximate acreages of relevant areas, derived from district records including Resolutions, the Dry Creek licensing map, and recent demographics maps prepared by Bookman-Edmonston Engineering:

Entire District	± <u>188.00 sq. mi.</u>	<u>120,320 ac.</u>
Irrigation (ID#1)		<u>15,100 ac.</u>
Domestic		
ID #2	22.38 sq. mi.	14,323.40 ac.
Forbestown Extension	2.00 sq. mi.	1,280.00 ac.
Rackerby Extension	<u>10.31 sq. mi.</u>	<u>6,598.40 ac</u>
Total Domestic	34.69 sq. mi.	22,201.80 ac.
Combined Domestic and Irrigation		37,301.80 ac.

From the foregoing it could reasonably be concluded that an equitable allocation of General District tax revenues to irrigation on the basis of the areas of respective improvement districts might be about 15,100.00 ac./29,423.40 ac., or 51.32% to irrigation and 48.68% domestic. However, this does not factor in the addition of the Rackerby and Forbestown areas to the domestic service area and the additional allocation of General District tax revenues which should result therefrom. An adjusted factor on this basis would indicate that an allocation of 15,100 ac./37,301.80 ac, or 40.48% to irrigation and 59.52% to domestic would be appropriate at this time.

Although these figures correspond almost precisely with the present 40%/60% irrigation vs. domestic allocation of General District tax revenues, this fact is undoubtedly purely coincidental and serves only to confirm that the present allocation is perhaps reasonable and/or justifiable.

6. Contentions that 40% Allocation to the Irrigation System is Excessive

There have periodically been counter-arguments that a 40% allocation of General District entitlements and/or revenues is excessively favorable to existing irrigation subscribers at the expense of both present domestic subscribers and potential future subscribers, whether domestic or irrigation.

On the basis of economic benefit, the tentative FY 02/03 Operating Budget projects rates from irrigation services of \$41,200.00, or only about 14.78% of rates collected from all subscribers combined (a total of \$278,700.00). On a per capita basis there are presently 93 irrigation services and approximately 763 domestic services, consequently the irrigation system benefits only about 10.86% of our existing combined subscriber base.

Improvement District #1 (irrigation) does not encompass the entire area represented by the two southerly "irrigation" divisions, but only a relatively small portion thereof. In fact, ID #1, which totals only 15, 100 acres or 23.59 square miles, comprises only about 12.55 % of the approximately 188 square miles encompassed by the general district boundaries. Moreover, existing irrigation deliveries actually benefit a maximum area of only 3,064 acres (4.79 square miles), which comprises only about 20.29% of ID #1 itself, and only about 2.54% of the area encompassed by the general district boundaries.

All of the foregoing infers that the present allocation of 40% of General District entitlements and revenues might indeed be inordinately favorable to existing irrigation subscribers. Lacking any overview of the specific reasons for such allocations, it would seem to defy common sense that a system which contributes only about 15% of total rates collected, benefits only about 11% of our existing subscriber base, and actually serves only about 3% of the geographic area within the district, should benefit from the historic use of an average of about 77% of all district water supplies, and a 40% allocation of South Fork Project water entitlements and general district revenues.

However, as has been periodically pointed out in the past, and most recently in the October 1, 2002 Memorandum Re: the Forbestown Pipeline Project and Budgetary Allocation of Expenses (irrigation/domestic):

"There is an extremely beneficial symbiotic relationship between the domestic and irrigation systems, and the operation of one without the other would present severe financial difficulties.

The Operating Budget for FY 01/02 projected revenues from irrigation rates of \$40,200.00, tax revenues from I.D. #1 of \$53,367.00, and a share of General District tax revenues of \$53,882.00, for a total of \$147,449.00 from these three revenue sources alone. These revenues are used to cover portions of annual expenses including managerial and administrative payroll, Director's fees, office utilities, equipment, and maintenance, and myriads of other shared expenses which are not specifically attributable to the operation of either system. The loss of such revenues, although offset somewhat by reduced expenses and allocation adjustments, would result in a revenue shortfall which would have to be made up by a substantial domestic system rate increase".

Clearly, the historic allocation of General District entitlements and revenues makes sense insofar as necessary to assure the continued operation of the irrigation system and the mutual benefits to the entire district that results therefrom. On this basis alone, such allocations are justifiable regardless of perceptions to the contrary.

## 7. Changes in Allocations

In order to maintain an equitable allocation of entitlements and/or revenues between the two "irrigation" divisions and three "domestic" divisions, periodic changes may become advisable on the basis of acquisition of additional water supplies, the addition of services within each Improvement District, the addition of services outside of existing Improvement Districts, and/or the conversion of present service areas to other uses (such as by converting part of the present irrigation service area to a domestic service, or adding irrigation service to areas presently, but not always, considered primarily as "domestic" service areas). However, since the inception of present allocations the ratio of irrigation to domestic service areas has remained relatively static, and there is no readily identifiable or compelling reason to change allocations at this time.

Under longstanding budgetary procedures, revenues and expenses which can specifically be identified as being attributable or affording a proportionate benefit to either irrigation or domestic functions are broken out separately accordingly. Revenues generated from those items for which either division bears a specific portion of costs and/or expenses are credited on the same proportion on which expenses are incurred. Remaining General District revenues which cannot be specifically allocated as above are disbursed 40% to the irrigation system and 60% to the domestic system. The irrigation system is then debited only 25% of those General District expenses which cannot be specifically identified as above (even though it benefits from 40% of General District revenues).

The foregoing procedures are intended to assure the financial viability of the irrigation system in order to enjoy the mutual General District benefits which accrue as a result of sustaining both the irrigation and domestic systems (see section 6, above). These procedures, however, are intended to assure only the year-to-year viability of the irrigation system, and not to amass a capital reserve to cover the costs of system improvements or expansion, which costs should properly be borne by those benefiting therefrom through formation of improvement districts or other specific repayment mechanisms, as is done on the domestic system (such as the Rackerby and previously the Forbestown and Challenge surcharges, the Rackerby, Forbestown, and New York House Road water availability (standby) charges, and the treatment plant surcharge).

Because of the adequacy of allocations cited herein in covering the annual costs of annual operation of the irrigation system, revenues allocated as above generally exceed expenses in any give year, inferring a surplus of revenues available for capital expenses. Such an apparent surplus is synthetic, however, and derives from inadvertent excesses in allocation procedures rather than a combination of revenues vs. expenses specifically attributable to the irrigation system. The existence of such apparent surpluses exceeds the intent of assuring that the annual operation costs of the irrigation system are adequately covered.

In an effort to reconcile this apparent dilemma, whatever balance is present in the irrigation system (I.D. #1) reserve account is transferred into the General District account at the end of each budget year. In this manner, the intent of the allocation procedures in supporting the continued operation of the irrigation system is assured, without any likelihood that such allocation procedures might result in advertent and unjustifiable excesses.

## 8. Changes in Individual Components of Allocations

In order to accomplish the district's overall objective of sustaining the irrigation system in spite of the inadequacy of rates collected therefrom, present allocation procedures are rather complicated and

include an interrelationship between the allocation of General District revenues (40% irrigation / 60% domestic) and the allocation of General District expenses (24% irrigation / 75% domestic). Or to put it another way, the irrigation system enjoys 40% of General District revenues even though it bears only 25% of General District expenses and benefits only about 11% of the district's subscriber base.

Because of the rather complicated nature of present allocation procedures and intentional disparate interrelationship between the allocation of revenues vs. expenses in favor of the irrigation system, any adjustment of one component without consideration of the others would be clearly inconsistent with the district's original objectives. Moreover, at present any effort to objectively adjust all allocation components would likely prove quixotic.

For example, let's presume that the following three arguments were successfully pursued during a re-evaluation of allocation procedures:

- a. On the basis of the ratio of taxable values of Improvement District #1 vs. Improvement District #2 the allocation of General District tax revenues should be 50% to both irrigation and domestic rather than the 40% irrigation / 60% domestic allocation under present procedures (see Section 4 hereof).
- b. On the basis of per capita benefits to subscribers the allocation of General District revenues should be 11% to irrigation and 89% to domestic rather than the 40% irrigation / 60% domestic allocation under present procedures (it would in fact be difficult to argue that it is equitable that each \$100,000.00 in General District revenues benefit each irrigation service by \$430.01 but each domestic service only \$78.64; a pro rata allocation would afford a \$116.82 benefit to each service, irrigation or domestic).
- c. On the basis of the number of divisions comprised of essentially irrigation as opposed to domestic service the allocation of General District expenses should be 40% to irrigation and 60% to domestic rather than the 25% irrigation / 75% domestic allocation under present procedures (it would be difficult to argue that the two "irrigation" divisions, which comprise 40% of the makeup of the Board of Directors, should not bear 40% of Director's fees and associated costs).

As determined from the projected FY 01/02 Operating Budget (Exhibit 3) the impact of the preceding adjustments on the irrigation system allocations would be as follows:

		<u>Combined</u>	<u>Present</u> <u>Allocation</u>	<u>Adjusted</u> <u>Allocation</u>	<u>Effect on</u> <u>Irrigation</u>
a.	G D Tax Revenues	123,114	40% 49,246	50% 61,557	12,311
b.	General Revenues	92,600	40% 37,040	11% 37,040	(26,854)
c.	General Expenses	140,800	25% 35,200	40% 56,320	(21,120)
d.	Total				(35,663)

From the foregoing then, the perception that one component of present allocation procedures might be disadvantageous to the irrigation system might result in an objective adjustment to other components that would result in a net loss to the irrigation system. In fact, inasmuch as the argument concerning General District tax revenues is largely invalid (see Section 3 hereof), the adjustments under the foregoing considerations might result in the conclusion that the irrigation system is inordinately subsidized by about \$47,974.00, disregarding other factors in allocation procedures. In

order to correct such a shortfall, an irrigation rate increase of about 114% (over twice present rates) would be required).

In the interim, the subsidization of the irrigation system under the FY 01/02 Operating Budget projected the generation of irrigation rates of \$40,200.00 and ID #1 taxes of \$54,466.00, for a total of \$94,666.00 in revenues which help cover overall district expenses. This is a benefit which would not exist sans the irrigation system. Although not intended to be an all-inclusive or concise analysis, the foregoing illustrates that the overall allocations in favor of the irrigation system indeed result in a substantial benefit to the district in general, precisely as intended.

It is noteworthy, also, that under the district's present allocation procedures in FY 01/02 a total of \$173,975.00 in revenues was budgeted to cover \$177,425.00 in projected expenses allocated as being attributable to irrigation system functions. Present allocation procedures thus resulted in an irrigation budget which was balanced within a margin of less than 2%. Moreover, as mentioned previously herein, any inadvertent surpluses remaining from the irrigation portion of the budget are reconciled to the General District reserve account at the end of each fiscal year, thus assuring that allocation procedures do not result in unintended excesses.

Our present allocation procedures have served the intended purposes for at least the last 20 years, and have built-in safeguards to assure that overall district benefits continue to accrue within a reasonably structured and justifiable process. At this time, changes in allocation procedures or any component thereof seems unwarranted, and might only serve to upset the interrelationship of allocations and the proven success of present procedures in accomplishing district objectives.

#### 9. Vulnerability of Tax Revenues

The enabling act for the formation of Improvement District No. 2 (Resolution No. 66-93; Exhibit 4) provides for the levying of taxes for purposes of "the operation, maintenance, extension, improvement, and repair of said domestic water supply system known as the Challenge-Brownsville-Forbestown domestic water supply system". From this wording, it is readily apparent that the utilization of tax revenues under the Operating Budget for the stated purposes (operation, maintenance, repairs, etc. of the domestic system) is within the intent of the Resolution, and is therefore a legitimate practice.

However, the enabling act for the formation of Improvement District No. 1 (Resolution No. 64-30; Exhibit 5) provides only that "A brief description of the project which may be undertaken within said improvement district is set forth upon the schedule annexed hereto, marked Exhibit B and by this reference incorporated herein". The referenced Exhibit B is limited to the construction of the Dobbins-Oregon House Canal Project.

The predecessor Resolution No. 64-25 (Exhibit 6), which was the basis for the public hearing required for formation of Improvement District No. 1, identified the identical project as set forth in Resolution No. 64-30, namely, the Dobbins-Oregon House Canal Project. Resolution No. 64-25 also provided that "The estimated cost of the project is 696,000", Exhibit C thereof indicated that the contemplated project would be financed by district funds totaling \$270,110.00, and further provided that "to the extent that the project is to be financed by taxes levied in such improvement district, for purposes other than the payment of the principle and interest on bonds, the proposed maximum amount of such tax which may be levied in any year is seventy-five cents per one hundred dollars of the assessed value in the improvement district".

From the nature of the respective Resolutions it appears that the utilization of tax revenues from Improvement District No. 1 might be legally limited to only the construction of a specific project (the Dobbins-Oregon House Canal), and not the operation, etc. of this system, as is duly provided for in Improvement District No. 2. If this is the case, the utilization of tax revenues from Improvement District No. 1 for operations, and indeed, the very levying of taxes under the foregoing Resolutions, might be legally challenged.

In general, the revenues generated by levies imposed in support of the construction of specific projects are limited to the financing of such projects, cannot be expended for other purposes, and upon amortization of such financing the respective improvement districts are dissolved. That is precisely why the district cannot utilize any portion of the treatment plant surcharge for any reason other than repayment of the SDWBL loan, and why levies within Improvement District No. 3 (Forbestown) and Improvement District No. 5 (New York House Road) were eliminated upon payoff of the construction loans thereon.

With respect to Improvement District No. 1, the contemplated Davis-Grunsky Grant (\$183,000.00) never materialized and the Accelerated Public Works Grant (\$242,900.00) was probably never received, and it appears that a lesser project was constructed utilizing district funds received from the South Fork Project. It remains unclear whether it was the intent to repay the South Fork Project funds utilized to construct this project, or the domestic system, from tax revenues generated by Improvement District Nos. 1 & 2 respectively. However, inasmuch as such tax revenues have historically been utilized to pay for the operating costs of each system and not credited to a specific repayment schedule, it would appear that any associated construction costs have long since been paid off.

At his juncture, it appears that there is a significant risk that an allegation that the continued existence of Improvement District No. 1 and the utilization of tax revenues therefrom to cover operating costs is beyond the intent of enabling resolutions, might prevail. Such an action might result in the dissolution of Improvement District No. 1, the loss of \$57,715.00 in revenues therefrom (projected in FY 02/03), and a corresponding irrigation rate increase of approximately 140%.

Such a complaint might arise from the hundreds of residents who pay taxes into Improvement District No. 1 even though they do not enjoy service therefrom, and inasmuch as such revenues are utilized to pay only operating expenses, are therefore paying a portion of the costs of others' service. Such a complaint might be forestalled upon the realization of the truly minor amount of taxes involved (presently \$2.25 per \$100,000.00 assessed valuation) and substantial district expenditures in preserving and/or acquiring water rights and pursuing projects intended to ultimately serve all taxpayers, but a disgruntled constituent might not be so objective.

An unfortunate irony to this situation is that because of the revenue-sharing procedures implemented following the passage of the Jarvis/Gann Initiative (Proposition 13), the elimination of Improvement District No. 1 would apparently not result in a reduction in taxes, but only the reallocation of the minor Improvement District No. 1 taxes among other taxing agencies (see Exhibit 1; p.2).

Nevertheless, the potential loss of Improvement District No. 1 tax revenues remains a factor affecting the viability of the irrigation system. Such factors are all the more reason why projects intended to improve the self-sufficiency of this service area are critical.



10. Summary and Conclusions

From all of the foregoing and memorandum to the Board of Directors dated October 1, 2002, the following conclusions are reasonably evident:

- a. The present allocation of water entitlements and General-District revenues (40% irrigation / 60 % domestic) is inordinately favorable to the irrigation system.
- b. In light of the aforesaid allocation of benefits, the present allocation of General District expenses (25% irrigation / 75% domestic) slants already inordinate allocation procedures even further in favor of the irrigation system.
- c. Rates collected from the irrigation system, even when combined with an equitable division of other district revenues, are insufficient to cover operations costs let alone develop annual surpluses in order to generate any capital reserves whatsoever. Whenever capital expenditures attributable to the irrigation system are necessary, they are generally paid from "General District" funds that are generated primarily from domestic system rates and allocations.
- d. All of the foregoing forms of subsidization are deliberate, were intended to assure the viability of annual operations of the irrigation system in order to sustain partially offsetting revenues (such as from rates and Improvement District No. 1 taxes), and appear marginally justifiable on the basis of the mutual benefits accruing by the utilization of such revenues to cover general district expenses.
- e. The forms of subsidization presently afforded the irrigation system already border on largess, and altering any individual component of present allocation procedures further in favor of the irrigation system without consideration of other components would appear to be indulgent, and would result in unjustifiable losses to the domestic system.
- f. A general analysis of present allocation procedures would only serve to accentuate the intentional levels of subsidization of the irrigation system. An adjustment of all elements of present allocation procedures on a purely quantitative basis would likely result in a diminution of benefits to the irrigation system, thus undermining the purposes for which the present rates of subsidization were established to begin with.
- g. For the reasons stated in e. and f. hereof, present allocation procedures should not be changed at this time.
- h. Diversions from the South Fork Project are contractually limited to a maximum flow of 12 cfs. This maximum entitlement has been fully utilized in the later months of virtually every irrigation season. There is simply no capacity available to accommodate additional deliveries.
- i. In order to offset increased Forbestown Ditch losses and Dry Creek fish flow releases, diversions from the South Fork Project had to be increased in order to sustain irrigation deliveries. The irrigation system presently benefits by the utilization of about 9.6 cfs, or 80% of available capacity. This exceeds reasonable expectations for an equitable share of general district benefits, and results not only in no additional capacity for the irrigation system, but for the economically viable domestic system as well.

- j. Because the continued expansion of the domestic system is within the range of equitable capacity which should be provided therefor and domestic purposes are a priority use of water, the district is rapidly reaching a point at which the need to provide domestic service will result in a reduction in capacity available for the irrigation system.
- k. For the reasons stated in h. through j. hereof, irrigation deliveries should not be increased at this time for any reason whatsoever, and any water savings associated with reductions in irrigation deliveries should be returned so that the domestic system viability can be restored to an objective and as equitable a level as can reasonably be accomplished under the circumstances. Even this, however, will not assure that irrigation deliveries need not be curtailed in the future in order to afford reasonable contemplated domestic deliveries within an equitable distribution of available resources.
- l. The irrigation system generates no capital reserves, hence any phase or portion of a project affording specific irrigation benefits must be pursued with grant funding rather than district reserves in order to minimize further and unjustifiable subsidization of one group of rate-payers (irrigation) by another (domestic). In fact, Resolution No. 64-25 (Exhibit G) infers that it was the intention of the Board of Directors that projects other than the main Dobbins/Oregon House Canal be funded "under special assessment districts within the larger general improvement district described herein [Improvement District No. 1]".
- m. Revenues presently used to subsidize irrigation rates (such as Yuba City water sales and Improvement District No. 1 tax revenues) are tenuous and should not be expected to be available forever. The infeasibility of the irrigation system would become substantially worse if any such revenues are lost.
- n. The irrigation system is so infeasible that it would require a 300% increase in deliveries at current rates in order to eliminate present subsidization and about an 800% increase in deliveries to eliminate present levels of subsidization and generate sufficient revenues to cover historic capital reserve expenditure trends. That simply is not going to occur, and it should be a reasonable conclusion that the irrigation system, as such, will never be self-sufficient.
- o. The self-sufficiency of the Dobbins/Oregon House area is likely only if efforts to expand the irrigation system are abandoned in favor of an alternate system, such as a combination irrigation/domestic system intended to eliminate unnecessary and less cost effective residential uses by providing more appropriate (domestic) service. The district should focus on that objective.
- p. In spite of the problems associated with the present irrigation system, and for that matter the domestic system as well, the district has been able to develop and maintain physical facilities, such as our administrative site, treatment plant, domestic distribution system, and irrigation canal system, which are clearly superior to similarly situated agencies. The district has been able to sustain irrigation deliveries against overwhelming adversities, and the mere fact that we are able to continue irrigation deliveries at existing levels and rates is demonstrative of considerable success.
- q. The district's accomplishments have been made possible only out of a posture of cooperation towards general district goals and the ambitions of all concerned, from staff through the Board

of Directors. Because of our limited financial capabilities, however, continued judiciousness must be exercised. There are many elements of operations which have led to the district's current obviously successful overall operations. If preserved, these elements, including present allocation procedures, should be expected to produce continued success.

- r. The budget for this FY confirms that the district remains in a reasonable financial condition from an operations standpoint, in spite of substantial recent unanticipated capital expenditures. It would thus appear that the continued success of the district is reasonably assured unless capital expenditures exhaust our reserves. Good communication, knowledge of the operational and logistics problems the district is faced with, continued cooperation, good planning and patience should suffice in assuring continued operations similar to those experienced in recent years.

# County of Yuba

AUDITOR - CONTROLLER

NOVEMBER 01, 2001

TO: TAXING AGENCIES  
 FROM: DEAN E. SELLERS, AUDITOR-CONTROLLER *DESELL*  
 SUBJECT: 2001-2002 PROPERTY TAXES



RECEIVED

NOV - 1 2001

YCWD

DEAN E. SELLERS

935 14TH STREET  
 MARYSVILLE, CA 95901-4129  
 (530) 741-6412

THE DISTRIBUTION OF PROPERTY TAXES FOR 2001-2002 ARE ESTIMATED TO BE AS FOLLOWS:

FD #	NAME	CURR SEC EXTEND	UNITARY EXTEND	CURR UNSEC EXTEND	HOPTR	TOTAL
101	COUNTY OF YUBA	3,987,960.80	828,758.16	335,675.14	128,681.97	5,281,076.07
168	OLIVEHURST AVENUE RDA	3,880.96	0.00	280.85	125.23	4,287.04
360	CITY OF MARYSVILLE	612,608.98	102,589.69	53,553.86	19,767.43	788,519.97
360	MARYSVILLE LEVEE DIST	23,808.60	4,806.25	2,086.05	768.25	31,469.15
360	MARYSVILLE REDEVELOPMENT	304,927.05	24,937.32	22,745.25	9,839.27	362,448.89
361	CITY OF WHEATLAND	58,616.62	5,844.32	4,796.40	1,891.42	71,148.75
400	PLUMAS ELEMENTARY	78,644.80	5,913.26	5,422.38	2,537.68	92,518.12
410	WHEATLAND HIGH SCHOOL	326,081.31	21,567.04	25,147.68	10,521.87	383,317.90
420	WHEATLAND ELEM SCHOOL	165,111.84	10,132.51	13,409.61	5,327.76	193,981.73
440	MARYSVILLE UNIFIED SCH DIST	5,433,448.54	544,917.88	462,985.26	175,324.41	6,616,676.09
450	YUBA COMM COLLEGE	1,363,283.72	132,463.26	114,614.47	43,989.91	1,654,351.36
497	COUNTY SCHOOL SERVICE	907,984.44	88,013.38	76,332.95	29,298.49	1,101,629.25
530	CAMPTONVILLE ELEMENTARY	73,215.47	9,456.88	6,371.51	2,362.49	91,406.35
556	NEVADA HIGH SCHOOL	164,287.39	21,222.33	14,299.53	5,301.16	205,110.41
595	E.R.A.F.	5,061,961.97	0.00	424,710.51	163,337.43	5,650,009.91
602	LR/BV CSD	3,941.29	0.00	348.52	127.18	4,416.99
603	DIST 10-HALLWOOD CSD	7,701.60	0.00	681.82	248.51	8,631.93
608	CAMPTONVILLE CSD	1,407.60	0.00	123.51	45.42	1,576.53
610	SMARTSVILLE CEMETERY DIST	382.06	57.12	32.15	12.33	483.66
613	BROWNS VALLEY CEMETERY DIS	9,129.31	1,134.59	717.34	294.58	11,275.83
616	BROWNSVILLE CEMETERY DIST	11,079.85	1,134.59	942.36	357.52	13,514.32
622	KEYSTONE CEMETERY DIST	14,799.94	2,785.26	1,260.43	477.56	19,323.19
625	PEORIA CEMETERY DIST	14,820.05	1,221.26	1,246.89	478.21	17,766.41
629	STRAWBERRY VALLEY CEM DIST	703.80	84.70	62.60	22.71	873.81
632	UPHAM CEMETERY DIST.	1,829.88	163.49	159.03	59.05	2,211.46
633	WHEATLAND CEMETERY DIST	34,244.97	4,363.05	2,478.56	1,105.00	42,191.58
637	YUBA COUNTY WATER DIST	99,618.08	11,783.18	8,498.17	3,214.44	123,113.87
641	YUBA CO WTR DIST IMP #1	45,385.15	3,797.72	3,818.51	1,464.47	54,465.85
642	YUBA CO WTR DIST IMP #3	23,808.60	2,005.23	2,033.61	768.25	28,615.68
652	CO SERVICE AREA #2	3,197.27	177.28	275.77	103.17	3,753.49
654	CO SERVICE AREA #4	925.00	100.46	79.52	29.85	1,134.82
690	OLIVEHURST OPUD	271,948.92	33,704.78	22,909.36	8,775.14	337,338.20
702	YUBA CO WATER AGENCY	163,503.16	15,328.77	13,717.53	5,275.86	197,825.31
741	LINDA FIRE DIST	381,158.81	44,666.56	32,486.93	12,299.08	470,611.39
742	PLUMAS BROPHY FIRE DIST	47,114.49	4,221.22	3,532.59	1,520.27	56,388.57
744	DOB-OREG HSE FIRE DIST	10,657.57	0.00	944.05	343.89	11,945.51
745	FOOTHILL FIRE	5,610.30	0.00	500.79	181.03	6,292.12
746	SMARTSVILLE FIRE	11,441.80	1,043.98	966.05	369.20	13,821.03
751	RECLAMATION DIST #10	12,024.95	3,382.10	1,030.34	388.02	16,825.41
753	RECLAMATION DIST #817	7,158.67	663.81	573.54	230.99	8,627.01
754	RECLAMATION DIST #2103	2,634.23	195.01	219.94	85.00	3,134.18
766	SUTTER-YUBA MOSQ ABA DIST	326,704.68	30,878.15	27,265.88	10,541.98	395,390.69
785	LINDA STREET LIGHTING	29,861.29	6,257.97	2,514.09	963.55	39,596.91
TOTAL		20,108,615.84	1,969,772.54	1,691,851.30	648,857.02	24,419,096.70

206,195.40

REGISTRATION FEES					
	C	D	E	F	
	TAX CODE #	2000/2001 AB 8 TAX RATE FACTORS	1.00 1,219,274.70		
101	COUNTY OF YUBA	12	0.198407	241,912.63	*
168	OLIVEHURST AVENUE RDA	79	0.000166	202.40	
360	CITY OF MARYSVILLE	20	0.031654	38,594.92	
360	MARYSVILLE LEVEE DIST	21	0.001233	1,503.37	
360	MARYVILLE REDEVELOPMENT	77	0.013444	16,391.93	
361	CITY OF WHEATLAND	23	0.002835	3,456.64	
400	PLUMAS ELEMENTARY SCH	30	0.003205	3,907.76	*
410	WHEATLAND HIGH SCHOOL	31	0.014864	18,123.30	*
420	WHEATLAND ELEM. SCHOOL	32	0.007926	9,663.97	*
530	CAMPTONVILLE ELEM SCH.	33	0.003766	4,591.79	*
440	MSVL UNIFIED SCH DIST	34	0.273656	333,661.84	*
450	YUBA COMM. COLLEGE	35	0.067745	82,599.76	*
556	NEVADA HIGH SCHOOL	36	0.008452	10,305.31	*
497	COUNTY SCHOOL SERVICE	37	0.045118	55,011.23	*
595	E.R.A.F.	38	0.251033	306,078.19	*
602	LR/BV CSD	85	0.000206	251.17	
603	DIST. 10-HALLWOOD CSD	86	0.000403	491.37	
608	CAMPTONVILLE CSD	87	0.000073	89.01	
610	SMARTSVILLE CEMETERY DIST	40	0.000019	23.17	
613	BROWNS VALLEY CEM. DIST.	41	0.000424	516.97	
616	BROWNSVILLE CEM. DIST.	42	0.000557	679.14	
622	KEYSTONE CEMETERY DIST.	43	0.000745	908.36	
625	PEORIA CEMETERY DIST.	44	0.000737	898.61	
629	STRAWBERRY VALLEY CEM D	45	0.000037	45.12	
632	UPHAM CEMETERY DIST.	46	0.000094	114.61	
633	WHEATLAND CEM. DIST.	47	0.001465	1,786.24	
637	YUBA COUNTY WATER DIST.	50	0.005023	6,124.42	
641	YUBA CO. WTR. DIST. IMP. #1	51	0.002257	2,751.90	10,341.89
642	YUBA CO. WTR. DIST. IMP. #2	52	0.001202	1,465.57	
741	LINDA FIRE DIST.	60	0.019202	23,412.51	
742	PLUMAS-BROPHY FIRE DIST	61	0.002088	2,545.85	
744	DOB-ORE HSA FIRE DIST.	63	0.000558	680.36	
745	FOOTHILL FIRE	64	0.000296	360.91	
746	SMARTSVILLE FIRE	62	0.000571	696.21	
652	CSA #2	76	0.000163	198.74	
751	RECL. DIST. #10	72	0.000609	742.54	
753	RECL. DIST. #817	74	0.000339	413.33	
754	RECL. DIST. #2103	73	0.000130	158.51	
766	SUTTER YUBA COSQ. ABATE.	70	0.016116	19,649.83	
654	CSA #4	78	0.000047	57.31	
785	LINDA ST. LIGHTING	75	0.001486	1,811.84	
690	OLIVEHURST OPUD	71	0.013541	16,510.20	
702	YUBA CO WTR AGENCY	53	0.008108	9,885.88	
			1.000000	1,219,274.70	
				1,219,274.70	
	Less: Mandated Costs *			153,418.92	

**CURRENT RATES**

**BASIC WATER RATES**

**INDIVIDUAL SERVICES**

<u>LOCATION</u>	<u>MTR SIZE</u>	<u>INCL VOL</u>	<u>BI-MONTHLY CHARGES</u>
<u>RACKERBY</u>	5/8"	4,000CF	73.00
	3/4"	4,400CF	77.00
	1"	5,000CF	84.00
	1 1/2"	5,400CF	91.00
	2"	6,000CF	99.00
<u>ALL OTHER AREAS</u>	5/8"	4,000CF	59.00
	3/4"	4,400CF	63.00
	1"	5,000CF	70.00
	1 1/2"	5,400CF	77.00
	2"	6,000CF	85.00

*Meter Reading Date* is on or about the 15th of every other month.

*Billing Date* is approximately the 20th of every other month.

**OVERAGE RATES**

The rate to be charged for all water consumed in excess of the volume included within the BASIC WATER RATE shall be Twenty-Five Cents (\$0.25) per 100CF.

**MULTIPLE CONNECTIONS**

**RESIDENTIAL** - BASIC WATER RATES for residential multiple connections shall be determined by applying the rate for a 5/8" meter to the first service, and adding thereto the same such rate, minus three dollars (\$3.00), for each additional service. Example: The BASIC WATER RATE for a multiple connection with four services in the Challenge area would be \$59.00 plus three times \$56.00 = \$227.00 (if figured individually, charges would total \$236.00).

**COMMERCIAL** - BASIC WATER RATES for a multiple connection which includes any combination of commercial services shall be determined identical to a residential multiple connection, except that the rate to be applied to any commercial service which has benefitted from a rate reduction under the District's COMMERCIAL POLICY shall be rounded up to the next highest whole dollar.

**PENALTY CHARGES**

**PAST DUE NOTICES** - A PAST DUE NOTICE, notifying subscribers that a service will be disconnected if the account is not paid in full within five (5) days from the date such PAST DUE NOTICE is mailed, is sent to subscribers not less than twenty (20) days after the date of mailing of the initial billing. A five dollar (\$5.00) service charge for processing such PAST DUE NOTICE shall be added to the total charges then due at the time the PAST DUE NOTICE is mailed.

**DISCONNECTION OF SERVICE** - In the event that a service is disconnected on account of delinquent payments, a ten dollar (\$10.00) DISCONNECT TURN-OFF FEE shall immediately become due and payable. Restoration of service shall require the payment of an additional ten dollar (\$10.00) TURN-ON FEE. The DISCONNECT FEE, TURN ON FEE, and PAST DUE NOTICE PENALTY CHARGE (a total of \$25.00) shall be added to the delinquent charges and shall be paid in full before service will be restored.

**RETURNED CHECK CHARGES** - A RETURNED CHECK CHARGE of twenty dollars (20.00), plus any amounts billed by the bank relating to returned checks, shall be billed by the District for any check returned to the District for any reason whatsoever.

RESOLUTION NO. 02-614

RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE YUBA COUNTY WATER DISTRICT  
FIXING WATER STANDBY OR AVAILABILITY CHARGE  
IN IMPROVEMENT DISTRICT NO. 6 FOR  
THE CALENDAR YEAR ENDING DECEMBER 31, 2002

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WHEREAS, the Board of Directors of Yuba County Water district has determined that the revenues of Improvement District No. 6 are inadequate to pay the amortization of the bonded indebtedness of the District for the benefit of Improvement District No. 6, and

WHEREAS, the California Water Code under which the District was formed, allows (under Sec. 31031) a District to fix a water standby or availability charge not to exceed ten dollars (\$10) per acre per year for each acre of land, or ten dollars (\$10) per year for each parcel of land less than an acre, within the District to which water is made available for any purpose by the District, whether the water is actually used or not, and may establish schedules according to the land uses and the degree of availability or quantity of use of such water, and

WHEREAS, the Board finds that the degree of availability or quantity of use of such water to the affected lands is limited to an area of six (6) acres or less per parcel of land, and

WHEREAS, the Board has determined that water shall not be made available to U. S. Government lands of record as of April 30, 1979, and

WHEREAS, the Board has determined that this assessment is exempt from restrictions imposed by Proposition 218, as per Article XIII D, Sec. 5 of the California Constitution,

NOW, THEREFORE, the Board of Directors of Yuba County Water District does hereby RESOLVE, DETERMINE AND ORDER as follows:

1. There shall be a water standby or availability charge of Ten Dollars (\$10.00) per acre, or portion thereof, per parcel of land, or Ten Dollars (\$10.00) for each parcel of land less than an acre, within Improvement District No. 6 to which water is made available, whether the water is actually used or not, for the calendar year ending December 31, 2002.

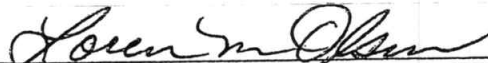
2. The water standby or availability charge shall not exceed Sixty Dollars (\$60.00) for the calendar year ending December 31, 2002 for each parcel of land exceeding an area of six (6) acres.
3. U. S. Government lands of record as of April 30, 1979, shall not be subject to water standby or availability charge.
4. The water standby or availability charge for the calendar year ending December 31, 2002, shall be due and payable on or before August 1, 2002. In case any water standby or availability charge remains unpaid by the end of the business day August 1, 2002, the amount of the unpaid charge, plus a six per cent (6%) penalty thereon, shall be added to and become a part of the annual tax levied upon the land to which water for which the standby charge is unpaid was available, and same shall constitute a lien on that land.
5. This charge is being levied without regard to property valuation, and is in compliance with all laws pertaining to it, including Proposition 218.

PASSED AND ADOPTED this 1<sup>st</sup> day of April, 2002, by the following vote:

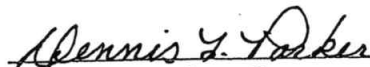
AYES: Brown, Carter, Olsen, Storey

NOES: None

ABSENT: Mullins



Loren M. Olsen, President  
Board of Directors  
Yuba County Water District



Dennis L. Parker, Secretary  
Board of Directors  
Yuba County Water District



Yuba County Water District  
 Operating Budget for FY 01/02  
 Approved: 12-07-01

	IRRIGATION	DOMESTIC	TOTAL	
	01/02	01/02	01/02	
	Estimated	Estimated	Estimated	Disb.
<b>SECTION I -- INCOME</b>				
<b>A. OPERATING INCOME</b>				
1. WATER SALES				
a. Domestic	0	217,800	217,800	0/100
b. Irrigation	40,200	0	40,200	100/0
c. Misc (Younglife)	0	1,100	1,100	0/100
d. Resale (Yuba City)	34,480	51,720	86,200	40/60
e. Power - Miner's Ranch	2,560	3,840	6,400	40/60
f. Power - SF-14	0	0	0	ACT.
g. Internal Water Sales	(4,200)	4,200	0	0/100
<b>TOTAL WATER SALES</b>	<b>73,040</b>	<b>278,660</b>	<b>351,700</b>	
2. WATER SERVICE				
a. Annexations	0	0	0	ACT.
b. Connections	0	0	0	ACT.
c. Fac Fee Proc Chg	0	0	0	ACT.
d. Inspections & Constr.	0	0	0	ACT.
e. Backflow Inst. & Repairs	0	0	0	0/100
f. Backflow Testing	0	800	800	0/100
g. Penalty Fees	60	2,940	3,000	ACT.
h. Service Charges	0	100	100	ACT.
i. Handling Charges	0	0	0	ACT.
j. Other	0	0	0	ACT.
<b>TOTAL WATER SERVICE</b>	<b>60</b>	<b>3,840</b>	<b>3,900</b>	
3. MISC. INCOME				
a. Leases & Rentals				
(1) Pasture Lease	275	825	1,100	25/75
(2) Other	0	0	0	ACT.
b. Property Sale Revenues	1,600	4,800	6,400	25/75
c. Applicable Prior Yrs (Work. Comp.)	150	450	600	25/75
d. Other	225	675	900	25/75
<b>TOTAL MISC. INCOME</b>	<b>2,250</b>	<b>6,750</b>	<b>9,000</b>	
<b>TOTAL OPERATING INCOME</b>	<b>75,350</b>	<b>289,250</b>	<b>364,600</b>	

Yuba County Water District  
 Operating Budget for FY 01/02  
 Approved: 12-07-01

	IRRIGATION	DOMESTIC	TOTAL	
	01/02 Estimated	01/02 Estimated	01/02 Estimated	Disb.
<b>SECTION I -- INCOME (CONT.)</b>				
<b>B. NON-OPERATING INCOME</b>				
1. ASSESSMENTS				
a. Property Taxes	98,500	105,400	203,900	ACT.
<b>TOTAL ASSESSMENTS</b>	<b>98,500</b>	<b>105,400</b>	<b>203,900</b>	
2. INTEREST				
a. General District	0	4,700	4,700	0/100
b. ID #1	0	0	0	100/0
c. ID #2	0	1,200	1,200	0/100
d. Checking Acct	125	375	500	25/75
<b>TOTAL INTEREST</b>	<b>125</b>	<b>6,275</b>	<b>6,400</b>	
<b>TOTAL NON-OPERATING INCOME</b>	<b>98,625</b>	<b>111,675</b>	<b>210,300</b>	
<b>TOTAL INCOME</b>	<b>173,975</b>	<b>400,925</b>	<b>574,900</b>	

Yuba County Water District  
 Operating Budget for FY 01/02  
 Approved: 12-07-01

	IRRIGATION	DOMESTIC	TOTAL	
	01/02	01/02	01/02	
	Estimated	Estimated	Estimated	Disb.
<b>SECTION II -- EXPENSES</b>				
<b>A. SOURCE OF SUPPLY</b>				
1. Ditchtender & Maint. (OWID)	8,600	4,000	12,600	ACT.
2. YCWA Loan	3,100	9,300	12,400	25/75
<b>TOTAL SOURCE OF SUPPLY</b>	<b>11,700</b>	<b>13,300</b>	<b>25,000</b>	
<b>B. WATER TREATMENT</b>				
1. Utilities	0	20,200	20,200	0/100
2. Chemicals	0	6,000	6,000	0/100
3. Materials & Supplies	0	3,300	3,300	0/100
4. Outside Services	0	6,100	6,100	0/100
5. Testing	0	1,300	1,300	0/100
6. NPDES Fees	0	2,200	2,200	0/100
7. Buckeye Drive Maintenance	0	400	400	0/100
<b>TOTAL WATER TREATMENT</b>	<b>0</b>	<b>39,500</b>	<b>39,500</b>	
<b>C. TRANSMISSION &amp; DISTRIBUTION</b>				
1. Utilities	0	26,400	26,400	0/100
2. Misc. Materials & Supplies	3,800	7,100	10,900	ACT.
) Connections Materials	0	0	0	ACT.
+ Backflow Materials	0	0	0	0/100
5. Outside Services	400	1,800	2,200	ACT.
6. DHS Fees	0	800	800	0/100
<b>TOTAL TRANS. &amp; DISTRIBUTION</b>	<b>4,200</b>	<b>36,100</b>	<b>40,300</b>	
<b>D. CUSTOMER ACCOUNTS</b>				
1. Inspections & Construction	0	0	0	ACT.
<b>TOTAL CUSTOMER ACCOUNTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Yuba County Water District  
 Operating Budget for FY 01/02  
 Approved: 12-07-01

	IRRIGATION	DOMESTIC	TOTAL	
	01/02	01/02	01/02	
	Estimated	Estimated	Estimated	Disb.
<b>SECTION II -- EXPENSES (CONT.)</b>				
<b>E. ADMINISTRATION</b>				
1. Directors Fees	4,250	12,750	17,000	25/75
2. Legal Services	1,000	3,000	4,000	25/75
3. Engineering Services	500	500	1,000	ACT.
4. Accounting Services	1,275	3,825	5,100	25/75
5. Computer Services	875	2,625	3,500	25/75
6. Other Contracted Services	1,725	5,175	6,900	25/75
7. Travel & Per Diem	750	2,250	3,000	25/75
8. Dues & Subscriptions	1,125	3,375	4,500	25/75
9. Utilities (Admin Site Only)	3,225	9,675	12,900	25/75
10. Office Supplies	2,250	6,750	9,000	25/75
11. Office Equipment Replacement	1,500	4,500	6,000	25/75
12. Insurance	4,750	14,250	19,000	25/75
13. Election Expenses	500	1,500	2,000	25/75 C
14. Bad Debts Written Off	0	300	300	ACT.
<b>TOTAL ADMINISTRATION</b>	<b>23,725</b>	<b>70,475</b>	<b>94,200</b>	
<b>F. GENERAL</b>				
Maintenance Admin. Site	750	2,250	3,000	25/75
Vehicle & Equipment Replacement	10,250	10,750	21,000	ACT.
3. Vehicle & Equipment Maintenance				
a. Parts & Supplies	1,125	375	1,500	75/25
b. Repair Services	3,375	1,125	4,500	75/25
4. Fuel	6,000	2,000	8,000	75/25
5. Expendable Tools	875	2,625	3,500	25/75
6. Protective Apparel	400	1,200	1,600	25/75
7. Safety Supplies & Equipment	150	450	600	25/75
8. Safety Awards Ceremonies	200	600	800	25/75
9. Training	250	3,750	4,000	ACT.
10. Hazardous Materials Fees	0	0	0	50/50
<b>TOTAL GENERAL</b>	<b>23,375</b>	<b>25,125</b>	<b>48,500</b>	

Yuba County Water District  
 Operating Budget for FY 01/02  
 Approved: 12-07-01

	IRRIGATION	DOMESTIC	TOTAL	
	01/02 Estimated	01/02 Estimated	01/02 Estimated	Disb.
<b>SECTION II -- EXPENSES (CONT.)</b>				
<b>G. MISC. EXPENSES</b>				
1. Leases & Rentals	125	375	500	100/0 ACT. 25/75
2. Applicable to Prior Years	0	0	0	
3. Other	100	300	400	
<u>TOTAL MISC.</u>	<u>225</u>	<u>675</u>	<u>900</u>	
<b>TOTAL EXPENSES</b>	<b>63,225</b>	<b>185,175</b>	<b>248,400</b>	
<b>SUB-TOTAL NET REVENUE</b>	<b>110,750</b>	<b>215,750</b>	<b>326,500</b>	
<b>H. PAYROLL</b>				
1. Salaries	85,200	181,500	266,700	ACT. ACT.
2. Benefits	29,000	61,100	90,100	
<u>TOTAL PAYROLL</u>	<u>114,200</u>	<u>242,600</u>	<u>356,800</u>	
<b>GRAND TOTAL EXPENSES</b>	<b>177,425</b>	<b>427,775</b>	<b>605,200</b>	
<b>AVAILABLE FOR CAPITAL RESERVES</b>	<b>(3,450)</b>	<b>(26,850)</b>	<b>(30,300)</b>	

	A	B	C	D	E	F	G	H	I	J	K
	B. NON-OPERATING INCOME										
287	1. ASSESSMENTS										
288	ACTUAL FY 00/01										
289								DISB.			
290							TOTAL	% I/D	IRR.	DOM.	
291	a. GENERAL DISTRICT										
292							134,706	40/60	53,882	80,824	
293							122,497				
294							3,335				
295							8,874				
296							3,949	0/100		3,949	
297							3,875				
298							74				
299							53,367	100/0	53,367		
300							50,007				
301							34				
302							3,326				
303	c. ID#2 (Domestic)										
304							29,223	0/100		29,223	
305							26,588				
306							885				
307							1,750				
308											
309							4,454	0/100		4,454	
310											
311							225,699		107,249	118,450	
312							(10,342)		(5,202)	(5,140)	
313											
314							215,357		102,047	113,310	
315	ESTIMATED FY 01/02										
316							TOTAL *	DISB. % I/D	IRR.	DOM.	
317	a. General District										
318							123,114	40/60	49,246	73,868	
319							3,988	0/100		3,988	
320	b. ID#1 (Irrigation)										
321							54,466	100/0	54,466 ✓		
322											
323	c. ID#2 (Domestic)										
324							28,616	0/100		28,616 ✓	
325							4,499	0/100		4,499	
326											
327							214,683		103,712	110,971	
328											