

**LAFCO**

**Meeting Date:** 11/10/2016

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**Information**

**SUBJECT**

Public Hearing to consider the MERCSA Reorganization (LAFCo No. 919) to: (1) dissolve the Madison-Esparto Regional County Service Area (MERCSA) effective June 30, 2017, transferring services and corresponding funding to the Yolo County Flood Control and Water Conservation District (YCFCWCD) and the Esparto Community Services District (CSD); (2) find that the project is exempt from environmental review pursuant to CEQA Guidelines Section 15061(b)(3); (3) authorize the Esparto CSD to exercise recreation and park powers accordingly; and (4) adopt **Resolution 2016-08** approving the MERCSA Reorganization without an election or protest proceedings subject to the findings and conditions contained within the resolution

**RECOMMENDED ACTION**

1. Receive staff presentation on the requested dissolution.
2. Open the Public Hearing for public comments on the item.
3. Close the Public Hearing.
4. Consider the information presented in the staff report and during the public hearing. Discuss and direct staff to make any changes deemed appropriate.
5. Find that the project is exempt from environmental review pursuant to CEQA Guidelines Section 15061(b)(3).
6. Move to adopt Resolution No. 2016-08 to dissolve MERCSA without an election or protest proceedings, effective June 30, 2017 and authorize the Esparto CSD to exercise recreation and parks powers accordingly.

**FISCAL IMPACT**

There is no fiscal impact to LAFCo aside from nominal revenue collected from application processing. However, the dissolution of MERCSA will resolve a structural deficit within MERCSA's Esparto subaccount due to costs associated with watering the median and public spaces. MERCSA's Esparto subaccount has been borrowing from the Madison subaccount to cover this deficit for the last two fiscal years totaling \$85,000. The Esparto subaccount does not have sufficient revenue to cover costs, nor pay the Madison subaccount back. The Esparto CSD has been made aware that the special assessments have not been sufficient to cover service costs. The transfer of the services and special assessment revenue from the County to the Esparto CSD is anticipated to resolve this deficit, since the Esparto CSD charges MERCSA for water and dissolution will remove MERCSA as an intermediary.

## **REASONS FOR RECOMMENDED ACTION**

On July 23, 2015, LAFCo adopted the Municipal Service Review for MERCSA which included a recommendation that MERCSA be dissolved because its services could be better provided by other local agencies and the overlapping service boundaries created inefficiencies and public confusion. Consequently, on September 29, 2015, the Yolo County Board of Supervisors adopted a resolution making application to LAFCo to dissolve MERCSA. The County filed its application materials and Plan for Services with LAFCo on June 27, 2016 to begin the LAFCo process.

Section 57077.1(c)(1) of the Cortese-Knox-Hertzberg Act provides for an expedited process authorizing LAFCo to order the dissolution immediately without protest proceedings or an election when dissolution is initiated by the district board. Establishing June 30, 2017 as the effective date of dissolution coincides with the end of the fiscal year and State Board of Equalization timelines.

Both boards of YCFCWCD and the Esparto CSD have adopted resolutions supporting the transfer of services.

## **BACKGROUND**

The Madison-Esparto Regional County Service Area (MERCSA) was formed in 2005 through the consolidation of the Madison County Service Area and the Esparto County Service Area. The Esparto County Service Area (CSA) was formed in 2001 to provide storm drainage, erosion control and park and recreation services in the town of Esparto; and the Madison CSA was formed in 2002 to provide storm drainage and erosion control services in a larger area surrounding the community of Madison. In 2005 the two CSAs were consolidated into MERCSA to provide what was intended to be a more efficient and unified approach to the financial and organizational management of soil erosion and storm drainage maintenance in the region. However, the County still maintains separate funds and budgets per the old Esparto and Madison CSAs.

LAFCo's recent MSR analysis found that there are governance and efficiency issues that span the Madison-Esparto region due to overlapping district boundaries. This redundancy in special districts in the Esparto-Madison area is not ideal, but was created in 2001 because it was necessary at the time. In 2001, the Madison Storm Drainage Maintenance District (SDMD) needed to be converted to a special district to allow for more funding options (such as bonding). Yolo County Flood Control and Water

Conservation District (YCFCWCD) was offered the service, but chose not to take it. Therefore, the Madison County Service Area needed to be formed. Also in 2001, the County approved several subdivisions in Esparto and a public agency needed to maintain the storm water detention basins. The Esparto CSD was offered the service, but declined and consequently, the Esparto CSA was formed. In 2005 the Madison CSA and Esparto CSA were consolidated into MERCSA. In both cases, a CSA was formed (which created overlapping jurisdictions) because the service was declined by the local district and creating a new agency was the only option for providing a necessary municipal service.

However, circumstances have changed in the Madison and Esparto communities since the CSAs were formed in the early 2000's. The overlapping boundaries and redundancy is causing tension and confusion (primarily in Esparto), and the Esparto CSD and the YCFCWCD have changed their previous stance and are now willing to provide these services.

The Esparto CSD has adopted a resolution indicating that it is willing to provide all the municipal services currently provided by MERCSA in the community of Esparto. Esparto CSD has an office in Esparto, is much more accessible to local residents as issues arise, and has local representation on its Board of Directors. The CSD is located close to the detention basins, making it easier to open and close the gates as needed due to flooding. Additionally, the CSD has been charging MERCSA for its water use to maintain the public landscaped areas for four developments, and consolidating these services with the CSD is expected to result in more efficient, cost effective services. In the past, CSA staff has expressed concern regarding the Esparto CSD's expertise and ability to maintain engineered storm detention basins, however LAFCo staff does not share these concerns. The Esparto CSD is capable of adjusting their staff resources as needed.

The YCFCWCD has also adopted a resolution indicating that it is willing to provide the storm drainage services currently provided by MERCSA around the community of Madison. YCFCWCD has an office in the unincorporated area approximately 5 miles to the east along State Route 16. YCFCWCD already conducts similar work in its district boundaries, and has the necessary tools, staffing and expertise to provide the service.

Therefore, staff recommends that MERCSA be dissolved and to transfer the landscaping and storm water detention basin services provided within the town of Esparto (i.e. the old Esparto CSA services) to the CSD and all the remaining slough cleaning services around the community of Madison (i.e. the old Madison CSA services) to the YCFCWCD.

#### Property Taxes and Assessments Transfer

The property taxes collected by MERCSA for what was the old Madison CSA area is estimated by the County Department of Financial Services to be \$45,712 for this fiscal year. On September 27, 2016, the Yolo County Board of Supervisors adopted a resolution of property tax revenue exchange to transfer this portion of the 1% property tax revenue in perpetuity to the YCFCWCD to provide ongoing slough cleaning services.

The old Esparto CSA area services are funded by a special assessment on three subdivisions and the Mercy housing project for maintaining onsite storm water detention

basins and landscaping. These services will continue to be funded by a special assessment and the Esparto CSD will assume responsibility of working with the Department of Financial Services to have this assessment levied on the subject property tax bills on an annual basis.

#### Outstanding Project Conditions of Approval

There are several tentative subdivision maps that have been approved by the County that have not yet been completed, yet are still active entitlements. Some of the conditions of approval reference MERCSA regarding condition implementation. Wherever MERCSA is mentioned, the LAFCo terms and conditions clarify that project proponents will instead need to work with the Esparto CSD to satisfy the conditions of approval.

#### Right of Way to Maintain Existing Retention Ponds and Landscaped Areas

The Esparto CSD will be assuming maintenance responsibility of existing retention ponds and landscaping areas associated with three subdivisions and the Mercy housing project within the town of Esparto. The LAFCo terms and conditions will ensure that appropriate rights of entry are granted to the Esparto CSD to provide these services prior to the effective date of dissolution.

#### Pool and Aquatic Center in Esparto

Dissolution of MERCSA will not affect the California Department of Parks grant for a pool and aquatic center. This grant was awarded to the County and the County Department of Community Services will continue to implement this project. LAFCo notes that the grantee is clearly indicated as the "County of Yolo" and not MERCSA and that the May 19, 2015 Esparto Park Maintenance and Operation Assessment District was levied by Yolo County and not MERCSA. On September 27, 2016, the Board of Supervisors adopted a resolution indicating that the funds generated by the Esparto Park and Maintenance and Operation Assessment District would no longer be placed into a MERCSA sub account and instead a separate County account would be created to hold those funds. Therefore, the dissolution of MERCSA will have no impact on the pool and aquatic center in Esparto.

### **AGENCY/PUBLIC INVOLVEMENT**

The application for dissolution was routed to all agencies with boundaries that coincide with MERCSA. The only official response was received from the Madison CSD indicating support for the proposal, but staff has heard general support for the dissolution from the local agencies and the Executive Director for Capay Valley Vision. A 1/8th page public hearing notice was published in the Woodland Daily Democrat in lieu of direct mailing (in accordance with state law) because the distribution list would exceed 1,000 landowners and registered voters.

### **CEQA**

The proposed dissolution will not result in any land use changes or physical improvements or construction, therefore, staff recommends the project is not subject to CEQA per Section 15061 (b)(3).

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## Attachments

[ATT 1-LAFCo Resolution 2016-08](#)

[ATT 2-BOS Resolution of Application](#)

[ATT 3-YCFCWCD Resolution of Support](#)

[ATT 4-Esparto CSD Resolution of Support](#)

[ATT 5-BOS Property Tax Negotiation Exchange](#)

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## Form Review

### Inbox

### Reviewed By

### Date

Christine Crawford (Originator) Christine Crawford 11/02/2016 11:49 AM

Form Started By: Christine Crawford

Started On: 10/03/2016 11:33 AM

Final Approval Date: 11/02/2016

**RESOLUTION NO. 2016-08**

**RESOLUTION OF THE YOLO LOCAL AGENCY FORMATION COMMISSION  
APPROVING A REORGANIZATION TO DISSOLVE THE  
MADISON-ESPARTO REGIONAL COUNTY SERVICE AREA  
EFFECTIVE JUNE 30, 2017, TRANSFERRING SERVICES AND CORRESPONDING  
FUNDING TO THE YOLO COUNTY FLOOD CONTROL AND WATER  
CONSERVATION DISTRICT AND THE ESPARTO COMMUNITY SERVICES  
DISTRICT, AND AUTHORIZE THE ESPARTO COMMUNITY SERVICES DISTRICT  
TO EXERCISE RECREATION AND PARKS POWERS  
(LAFCO NO. 919)**

**WHEREAS**, the Esparto County Service Area (CSA) was formed in 2001 to provide storm drainage, erosion control and park and recreation services for certain newly approved development projects in the town of Esparto; and

**WHEREAS**, the Madison CSA was formed in 2002 to provide storm drainage and erosion control services in a larger area surrounding the community of Madison, converting the 1953 Madison Storm Drainage Maintenance District to a county service area (CSA) in order to allow for more funding options such as bonding; and

**WHEREAS**, in 2005 the two CSAs were consolidated into the Madison-Esparto Regional County Service Area (MERCSEA) to provide a more efficient and unified approach to the management of the services in the region; and

**WHEREAS**, Yolo County still maintains separate funds and budgets per the old Esparto and Madison CSAs for accounting purposes; and

**WHEREAS**, the boundaries of MERCSEA overlap with the boundaries of both the Yolo County Flood Control and Water Conservation District (YCFWCWD) and the Esparto Community Services District (CSD) creating municipal service inefficiencies and public confusion regarding the responsible agency for services provided, and

**WHEREAS**, on July 23, 2015 the Yolo Local Agency Formation Commission (LAFCo) adopted a Municipal Service Review/Sphere of Influence Update that included MERCSEA and recommended the CSA be dissolved; and

**WHEREAS**, in accordance with Government Code §56654, on September 29, 2015 the Yolo County Board of Supervisors adopted a unanimous resolution of application initiating the LAFCo process to dissolve MERCSEA; and

**WHEREAS**, on May 3, 2016 the Board of Directors for the YCFWCWD adopted a unanimous resolution supporting a County application to dissolve MERCSEA and agreed to assume service responsibilities and revenue associated with slough cleaning and maintenance of MERCSEA per the old Madison CSA; and

**WHEREAS**, on June 8, 2016 the Board of Directors for the Esparto CSD adopted a unanimous resolution supporting a County application to dissolve MERCSEA and

agreed to assume serviced responsibilities and revenue associated with median and public space landscaping services and the maintenance of the storm water detention basis for properties within the existing special assessment district in Esparto per the old Esparto CSA; and

**WHEREAS**, on June 27, 2016, the County of Yolo submitted an application to dissolve MERCESA and transfer the old Madison CSA services to the YCFCWCD and the old Esparto CSA services to the Esparto CSD accordingly; and

**WHEREAS**, pursuant to Government Code Section 56036(a), a county service area is considered a “district” or “special district” for purposes of the Cortese Knox Hertzberg Act (Government Code § 56000 et seq.); and

**WHEREAS**, Government Code Section 57077.1(c)(1) authorizes LAFCo to order the dissolution without protest proceedings or an election when dissolution is initiated by the district board; and

**WHEREAS**, Government Code Section 56035 defines dissolution as “the disincorporation, extinguishment, or termination of the existence of a district and the cessation of all its corporate powers, except as the Commission may otherwise provide pursuant to Section 56886 or for the purpose of winding up the affairs of the district;” and

**WHEREAS**, pursuant to Government Code Sections 56156 and 56157, in advance of the public hearing, the Commission has published a 1/8<sup>th</sup> page newspaper notice in the Woodland Democrat because there are more than 1,000 registered voters and landowners within the boundaries of the District, in compliance with all requirements.

**NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED** that subject to the findings below, the Yolo Local Agency Formation Commission hereby:

1. Finds that the project is not subject to the California Environmental Quality Act in accordance with CEQA Guidelines section 15061(b)(3), pursuant to the findings and evidence herein. A Notice of Exemption shall be filed with the County Recorder.
2. Approves a Reorganization dissolving the Madison-Esparto Regional County Service Area (MERCESA) effective June 30, 2017, transferring services to the Yolo County Flood Control and Water Conservation District (YCFCWCD) and the Esparto Community Services District (CSD) as shown in Map A, and authorizes the Esparto CSD to exercise Recreation and Parks powers immediately, subject to the terms and conditions below.
3. Assigns a short-form designation of “Madison-Esparto Regional County Service Area Dissolution” with the territory described in the attached map to be used as needed with project documentation.

4. Authorizes and directs the Executive Officer to mail certified copies of this resolution as provided in Government Code Section 56882.

## Findings

1. Finding: The Project does not have the potential to cause a significant effect on the environment, and is therefore not subject to CEQA in accordance with CEQA Guidelines Section 15061(b)(3).

Evidence: The project involves dissolution of a county service area to improve government efficiency and avoid public confusion. It reduces overlapping jurisdictional boundaries and involves the transfer of existing services only. The project does not involve increasing services, construction of any new physical improvements or infrastructure or have growth-inducing impacts. Therefore, dissolving MERCESA and transferring existing services to two other existing local special districts does not have the potential to cause an effect on the environment.

2. Finding: The reorganization to dissolve MERCESA and grant the Esparto CSD Recreation and Parks powers is appropriate considering the purpose of LAFCo to ensure the efficient provision of government services and encouraging the orderly formation and development of local agencies, and such dissolution is consistent with all applicable state law and local LAFCo policies.

Evidence: The project was processed consistent with the requirements in the Cortese-Knox-Hertzberg Act for a change of organization and dissolution proceedings. The proposed dissolution is consistent with the recommendations of the 2015 Combined MSR/SOI for the Western Yolo Special Districts and all applicable Yolo LAFCo policies and adopted Standards for Evaluation. The dissolution promotes public access and accountability for community services needs and financial resources. The Esparto and Madison CSAs were only created because the existing agencies would not agree to provide needed services, but this stance has since changed and this project serves to clean up the local governance and inefficiencies with providing municipal services. On September 29, 2015 Yolo County adopted a unanimous resolution of application initiating proceedings for dissolution of the District. Section 57077.1(c)(1) of the Cortese-Knox-Hertzberg Act provides for an expedited process authorizing LAFCo to order the dissolution without protest proceedings or an election when dissolution is initiated by the District board.



## Terms and Conditions

1. MERCESA shall pay and satisfy all outstanding financial obligations by June 30, 2017, including repayment of any unused funds in the Esparto subaccount back to those borrowed from the Madison subaccount, prior to the transfer of funds to the YCFCWCD.
2. In accordance with Government Code Sections 57451(c) and 56886(m), LAFCo hereby designates the County of Yolo as the successor agency for MERCESA as of July 1, 2017, for the purpose of winding up any affairs not previously attended to.
3. In accordance with Government Code Section 56886(b), the Esparto CSD will assume the Proposition 218 funded special assessments and services provided by MERCESA for what was the old Esparto CSA (storm drainage, erosion control and park and recreation services for certain development projects in the town of Esparto).
4. In accordance with Government Code Section 56886(j), the County of Yolo shall grant access to the Esparto CSD for the retention ponds and landscape areas and any other public improvements as needed to assume services for the old Esparto CSA portion of MERCESA.
5. In accordance with Government Code Section 56886(u), no later than August 10<sup>th</sup> of each year, the Esparto CSD shall determine the annual special tax rate within authorized limits to levy the Proposition 218 approved special assessments for certain developed parcels in Esparto on the property tax rolls and submit them to the Yolo County Department of Financial Services. The Esparto CSD should meet with the Yolo County Department of Financial Services in early 2017 to understand and work through the process in advance to ensure a seamless transition.
6. In accordance with Government Code Section 56810 and the negotiated tax exchange agreement, the YCFCWCD will assume the portion of the 1% property taxes and services provided by MERCESA for what was the old Madison CSA (erosion control and storm drainage services maintaining the sloughs located within the old Madison CSA area);
7. In accordance with Government Code Section 56886(i), any remaining funds in the MERCESA Madison subaccount as of July 1, 2017 shall be transferred to the YCFCWCD as the new provider of services for what was the old Madison CSA. The Esparto subaccount is in debt to the Madison subaccount, therefore, there will be no leftover funds to transfer to the Esparto CSD.
8. In accordance with Government Code Section 56886(k), the MERCESA Advisory Committee shall be terminated as of July 1, 2017.
9. The Yolo County Department of Community Services shall substitute the "Esparto CSD" for "MERCESA" on any active project entitlement conditions of approval located within the Esparto CSD boundaries for project condition implementation and compliance purposes.

**PASSED AND ADOPTED** by the Yolo Local Agency Formation Commission, County of Yolo, State of California, this 10<sup>th</sup> day of November, 2016, by the following vote:

Ayes:  
Noes:  
Abstentions:  
Absent:

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Olin Woods, Chair  
Yolo Local Agency Formation Commission

Attest:

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Christine Crawford, Executive Officer  
Yolo County Local Agency Formation Commission

Approved as to form:

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Eric May, Commission Counsel



BOARD OF SUPERVISORS  
Yolo County, California

To: CAO ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 15-111 Item No. 9, of the Board of Supervisors' meeting of September 29, 2015.

MOTION: Saylor. SECOND: Villegas. AYES: Provenza, Chamberlain, Villegas, Saylor, Rexroad.

9.

Receive update on Madison-Esparto Regional County Service Area (MERCESA) slough cleaning project and adopt resolution of application for a change of organization to dissolve the Madison-Esparto Regional County Service Area. (No general fund impact) (Blacklock/Tuttle)

Approved **Resolution No. 15-107** on Consent.



# County of Yolo

[www.yolocounty.org](http://www.yolocounty.org)

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To: Supervisor Matt Rexroad, Chair  
and Members of the Board of Supervisors

## Consent-General Government # 9.

### Board of Supervisors Meeting

### County Administrator

**Meeting Date:** 09/29/2015

**Brief Title:** MERCSA Update

**From:** Patrick Blacklock, County Administrator

**Staff Contact:** Cindy Tuttle, Manager of Intergovernmental Relations, County Administrator, x8061

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### Subject

Receive update on Madison-Esparto Regional County Service Area (MERCSA) slough cleaning project and adopt resolution of application for a change of organization to dissolve the Madison-Esparto Regional County Service Area. (No general fund impact) (Blacklock/Tuttle)

### Recommended Action

Receive update on Madison-Esparto Regional County Service Area (MERCSA) slough cleaning project and adopt resolution of application for a change of organization to dissolve the Madison-Esparto Regional County Service Area.

### Strategic Plan Goal(s)

Collaborate to maximize success  
Enhance and sustain the safety net  
Provide fiscally sound, dynamic and responsive services

### Reason for Recommended Action/Background

Pursuant to the Local Area Formation Commission (LAFCo) recommendation in the most recent Municipal Service Review and Board direction at the July 23, 2015 Board meeting, staff is currently analyzing potential options for dissolving MERCSA and transferring MERCSA's responsibilities to a successor agency. The first step in this process involves a LAFCo Plan for Service to address MERCSA's overlapping boundaries and service inefficiencies. To commence this action the Board must adopt the attached resolution. The estimated cost of the Plan for Service is \$10,000

and is recommended for funding through the General Fund in the Rural Initiatives FY15-16 budget.

In addition to these efforts to dissolve MERCSA and develop a sustainable and efficient service delivery alternative, staff is also seeking to address immediate slough cleaning needs prior to winter storms. These efforts include:

- Partnering with the Yolo County Flood Control and Water Conservation District (YCFCWD), Madison Community Service District, members of the MERCSA advisory board, PPWES, and Supervisor Chamberlain's office to identify immediate slough cleaning needs via site tour on September 8, 2015 and developing a feasible work plan
- Obtaining necessary state permits
- Working with Caltrans to identify state right of way under I-505 and SR-16 to be cleaned; Caltrans intends to clean their right of way within the next eight weeks

Staff will return to the Board on October 13, 2015 to present potential long-term flood control solutions for Madison to the Board for its consideration.

**Collaborations (including Board advisory groups and external partner agencies)**

Throughout this process the County Administrator's Office has worked closely with Planning, Public Works, and Environmental Services, LAFCo, YCFCWCD, County Counsel, and the Madison Community Service District.

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**Fiscal Information**

No Fiscal Impact

Fiscal Impact of this Expenditure

Total cost of recommended action	\$10,000
Amount budgeted for expenditure	\$10,000
Additional expenditure authority needed	\$0
One-time commitment	Yes

Source of Funds for this Expenditure

General Fund

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**Attachments**

Att. A. Resolution

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**Form Review**

Inbox

Reviewed By

Date

Taro Echiburu

Taro Echiburu

09/22/2015 02:59 PM

Elisa Sabatini

Elisa Sabatini

09/23/2015 08:59 AM

Form Started By: Alexander Tengolics

Started On: 09/09/2015 02:19 PM

Final Approval Date: 09/23/2015

OCT 06 2015

## Resolution No. 15-107

CLERK OF THE BOARD

BY Jupita Ramirez  
DEPUTY

**RESOLUTION OF APPLICATION  
OF THE YOLO COUNTY BOARD OF SUPERVISORS  
FOR A CHANGE OF ORGANIZATION TO DISSOLVE  
THE MADISON-ESPARTO REGIONAL COUNTY SERVICE AREA**

**WHEREAS**, on July 23, 2015, the Local Agency Formation Commission of Yolo County (LAFCo) adopted the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, including the Madison-Esparto Regional County Service Area (MERCSA); and

**WHEREAS**, in accordance with the findings and conclusions of the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, Yolo County has determined that requesting LAFCo to initiate proceedings to dissolve MERCSA is appropriate; and

**WHEREAS**, this proposed dissolution is being considered because LAFCo has determined that MERCSA's overlapping boundaries with other local agencies causes public confusion, causes service inefficiencies, and that MERCSA's services can be provided more effectively by other local agencies; and

**WHEREAS**, in accordance with Government Code Section §56654, the Yolo County Board of Supervisors may request a change of organization to dissolve MERCSA; and

**THEREFORE BE IT RESOLVED AND ORDERED**, the Yolo County Board of Supervisors does hereby resolve and order as follows:

1. Direct staff to prepare the required application materials, including a Plan for Services in accordance with §56653, and submit them to LAFCo;
2. This proposal is made, and it is requested that LAFCo order the dissolution pursuant to the Cortese/Knox/Hertzberg Local Government Reorganization Act of 2000, commencing with section 56000 of the California Government Code.

PASSED AND ADOPTED by the Board of Supervisors of the County of Yolo this 29th day of September 2015.

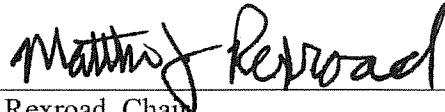


AYES: Provenza, Chamberlain, Villegas, Saylor, Rexroad.

NOES: None.

ABSTENTIONS: None.

ABSENT: None.

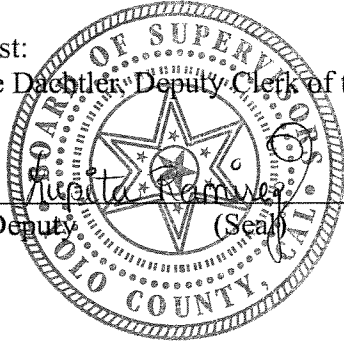


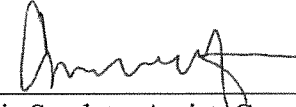
Matt Rexroad, Chair  
Yolo County Board of Supervisors

Attest:  
Julie Dachtler, Deputy Clerk of the Board

Approved As To Form:  
Philip J. Pogledich, County Counsel

By:   
Deputy Clerk (Seal)



By:   
Carrie Scarlata, Assist. County Counsel

**RESOLUTION NO. 16.07**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
YOLO COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT  
SUPPORTING THE COUNTY OF YOLO APPLICATION TO DISSOLVE AND  
ASSUME THE SLOUGH CLEANING AND MAINTENANCE RESPONSIBILITIES  
AND RELATED REVENUE OF THE MADISON COUNTY SERVICE AREA OF THE  
MADISON-ESPARTO REGIONAL COUNTY SERVICE AREA**

**WHEREAS**, on July 23, 2015, the Local Agency Formation Commission of Yolo County (LAFCo) adopted the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, including the Madison-Esparto Regional County Service Area (MERCOSA);

**WHEREAS**, in accordance with the findings and conclusions of the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, Yolo County has determined that requesting LAFCo to initiate proceedings to dissolve MERCOSA is appropriate;

**WHEREAS**, this proposed dissolution is being considered because LAFCo has determined that MERCOSA's overlapping boundaries with other local agencies causes public confusion, causes service inefficiencies, and that MERCOSA's services can be provided more effectively by other local agencies;

**WHEREAS**, Yolo County Flood Control and Water Conservation District has been identified as the appropriate agency for servicing and maintaining the sloughs of the Madison County Service Area of MERCOSA;

**WHEREAS**, on September 29, 2015 the Yolo County Board of Supervisors requested a change of organization for LAFCo to dissolve MERCOSA in accordance with Government Code Section 56654;

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Directors of the Yolo County Flood Control and Water Conservation District that the Yolo County Flood Control and Water Conservation District will assume the service responsibilities and revenue related to slough cleaning and maintenance of the Madison County Service Area of the MERCOSA.

**PASSED AND ADOPTED** by the Board of Directors of the Yolo County Flood Control and Water Conservation District on May 3, 2016, by the following vote:

AYES: DIRECTORS BARTH, BRICE, ROMINGER AND VINK  
NOES: NONE  
ABSTAIN: NONE  
ABSENT: DIRECTOR KIMBALL

Signed and approved by me this 3rd day of May, 2016.

  
Bruce J. Rominger, Chair

Attest:

  
Tim O'Halloran, Secretary

**RESOLUTION NO. 16-01**

**RESOLUTION SUPPORTING THE COUNTY OF YOLO APPLICATION TO DISSOLVE THE MADISON-ESPARTO REGIONAL COUNTY SERVICE AREA**

**WHEREAS**, on July 23, 2015, the Local Agency Formation Commission of Yolo County (LAFCo) adopted the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, including the Madison-Esparto Regional County Service Area (MERCSA) ; and

**WHEREAS**, in accordance with the findings and conclusions of the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, Yolo County has determined that requesting LAFCo to initiate proceedings to dissolve MERCSA is appropriate ; and

**WHEREAS**, this proposed dissolution is being considered because LAFCo has determined that MERCSA's overlapping boundaries with other local agencies causes public confusion, causes service inefficiencies and that MERCSA's services can be provided more effectively by other local agencies; and

**WHEREAS**, on September 29, 2015 the Yolo County Board of Supervisors requested a change of organization for LAFCo to dissolve MERCSA in accordance with Government Code Section §56654; and

**THEREFORE BE IT RESOLVED** that the Esparto Community Services District has agreed to assume the service responsibilities and revenue related to median and public space landscaping services and the maintenance of the storm drainage basins for properties within the existing special assessment district in Esparto (historic Esparto County Service Area), said services will continue to be funded by the existing special assessment.

**PASSED AND ADOPTED** at the regular meeting, by the Esparto Community Services District Board of Directors this 8th day of June 2016, with the following vote:

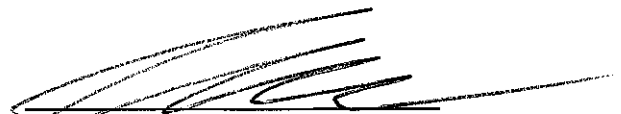
AYES: 5 SCHAUPP, GIRK, FESCEMMEYER, ENGLAND, CRERAR

NOES: 0

ABSTENTIONS: 0



Mel Smith – Clerk to the Board



Charles Schaupp – Board Chair  
Esparto Community Services District

BOARD OF SUPERVISORS  
Yolo County, California

To: CAO ✓  
Fin. Svcs. ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 16-121 Item No. 9, of the Board of Supervisors' meeting of September 27, 2016.

MOTION: Rexroad. SECOND: Villegas. AYES: Chamberlain, Villegas, Saylor, Rexroad, Provenza.

9.

Adopt resolutions related to the exchange and transfers of revenue in accordance with the dissolution of the Madison Esparto Regional County Service Area (General fund impact of approximately \$45,712 in perpetuity, potentially increasing in future years) (Blacklock/Tengolics)

Approved **Resolution Nos. 16-87** and **16-88** on Consent.



# County of Yolo

www.yolocounty.org

To: Supervisor Jim Provenza, Chair  
and Members of the Board of Supervisors

## Consent-General Government # 9.

### Board of Supervisors

### County Administrator

**Meeting Date:** 09/27/2016

**Brief Title:** MERCESA Property Tax Transfer

**From:** Patrick Blacklock, County Administrator

**Staff Contact:** Alexander Tengolics, Legislative & Government Affairs Specialist II, County Administrator's Office, x8068

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### Subject

Adopt resolutions related to the exchange and transfers of revenue in accordance with the dissolution of the Madison Esparto Regional County Service Area (General fund impact of approximately \$45,712 in perpetuity, potentially increasing in future years) (Blacklock/Tengolics)

### Recommended Action

- 1) Adopt resolution of property tax revenue exchange related to the dissolution of the Madison-Esparto Regional County service Area and the transfer of responsibilities and revenue related to slough cleaning and maintenance to the Yolo County Flood Control and Water Conservation District.
- 2) Adopt resolution of transfer of assessment monies and revenues generated by the Esparto Park and Maintenance and Operation Assessment District to Yolo County due to dissolution of the Madison-Esparto Regional County Service Area.

### Strategic Plan Goal(s)

Operational Excellence  
Safe Communities

### Reason for Recommended Action/Background

The Yolo County Board of Supervisors requested a change of organization for the Yolo Local Agency Formation Commission (LAFCo) to dissolve the Madison-Esparto Regional County Service Area (MERCESA) in September 2015. Following the requested dissolution, County staff worked with Esparto Community Service District (ECSD) and the Yolo County Flood Control and Water Conservation District (YCFCWCD) to outline the transfer of services following the dissolution of MERCESA.

YCFCWCD has agreed to assume the service responsibilities and revenue related to slough cleaning and maintenance of the historic Madison County Service Area of MERCESA. Revenue

for this services will continue to be generated via an apportionment of the ad valorem property tax, as it is currently, which will be directly apportioned to YCFCWCD. Given this action involves a redirection of the ad valorem property tax, LAFCo staff will notify the Board of Equalization of this change to ensure the ad valorem property tax is properly apportioned. Staff anticipates the formal transfer of this apportionment and completion of this administrative process by July 1, 2017. The Board of YCFCWCD approved a resolution to assume these responsibilities and revenue in May 2016 (Att. A). The attached resolution (Att. B) will formally transfer this tax revenue (approximately \$45,713 in the current fiscal year, per Department of Financial Services memo, Att. C) the County receives for MERCSA related slough cleaning and maintenance activities to YCFCWCD in perpetuity.

Similarly, ECSD has agreed to assume the service responsibilities and revenue related to median and public space landscaping services and the maintenance of the storm drainage basin for properties within the existing special assessment district in Esparto; these services will continued to be funded by the existing special assessment. The Board of Esparto CSD approved a resolution to assume these responsibilities and revenue in May 2016 (Att. D). Additionally, transferring these duties to Esparto CSD will resolve the structural deficient within MERCSA’s Esparto subaccount due to costs associated with watering the median and public spaces, as Esparto CSD currently provides water to properties within the special assessment district. The transfer of the special assessment revenue from the County to Esparto CSD in perpetuity will occur through the LAFCo process.

In addition to the previously discussed responsibilities/revenue, MERCSA is also the recipient of revenue generated by the Esparto Park and Maintenance and Operation Assessment District for the purposes of the construction of and maintenance of a pool and aquatic center in Esparto. The attached resolution will redirect monies and monies and revenues generated by the Esparto Park and Maintenance and Operation Assessment District to the County due to dissolution of MERCSA. This administrative change will have no effect on the project (Att. E).

**Collaborations (including Board advisory groups and external partner agencies)**

The County Administrator’s Office worked closely with the Department of Financial Services; Assessor, Clerk-Recorder, and Elections, County Counsel, Yolo County Flood Control and Water Conservation District and Esparto CSD on this issue.



**Fiscal Information**

Fiscal impact (see budgetary detail below)

Fiscal Impact of this Expenditure

Total cost of recommended action	\$45,713
Amount budgeted for expenditure	\$0
Additional expenditure authority needed	\$0
On-going commitment (annual cost)	\$45,713

Source of Funds for this Expenditure

General Fund	\$45,713
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**Attachments**

Att. A. YCFCWCD Resolution

Att. B. YCFCWCD Transfer Resolution

Att. C. DFS Memo

Att. D. ECSD Resolution

Att. E. Esparto Park and Maintenance and Operation Assessment District Revenue Resolution

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### Form Review

<b>Inbox</b>	<b>Reviewed By</b>	<b>Date</b>
Patrick Blacklock	Patrick Blacklock	09/22/2016 10:46 AM
Financial Services	Doug Olander	09/22/2016 01:46 PM
County Counsel	Hope Welton	09/22/2016 02:20 PM
Form Started By: Alexander Tengolics		Started On: 09/12/2016 08:27 AM
Final Approval Date: 09/22/2016		



**RESOLUTION NO. 16.07**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
YOLO COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT  
SUPPORTING THE COUNTY OF YOLO APPLICATION TO DISSOLVE AND  
ASSUME THE SLOUGH CLEANING AND MAINTENANCE RESPONSIBILITIES  
AND RELATED REVENUE OF THE MADISON COUNTY SERVICE AREA OF THE  
MADISON-ESPARTO REGIONAL COUNTY SERVICE AREA**

**WHEREAS**, on July 23, 2015, the Local Agency Formation Commission of Yolo County (LAFCo) adopted the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, including the Madison-Esparto Regional County Service Area (MERCSEA);

**WHEREAS**, in accordance with the findings and conclusions of the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, Yolo County has determined that requesting LAFCo to initiate proceedings to dissolve MERCSEA is appropriate;

**WHEREAS**, this proposed dissolution is being considered because LAFCo has determined that MERCSEA's overlapping boundaries with other local agencies causes public confusion, causes service inefficiencies, and that MERCSEA's services can be provided more effectively by other local agencies;

**WHEREAS**, Yolo County Flood Control and Water Conservation District has been identified as the appropriate agency for servicing and maintaining the sloughs of the Madison County Service Area of MERCSEA;

**WHEREAS**, on September 29, 2015 the Yolo County Board of Supervisors requested a change of organization for LAFCo to dissolve MERCSEA in accordance with Government Code Section 56654;

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Directors of the Yolo County Flood Control and Water Conservation District that the Yolo County Flood Control and Water Conservation District will assume the service responsibilities and revenue related to slough cleaning and maintenance of the Madison County Service Area of the MERCSEA.

**PASSED AND ADOPTED** by the Board of Directors of the Yolo County Flood Control and Water Conservation District on May 3, 2016, by the following vote:

AYES: DIRECTORS BARTH, BRICE, ROMINGER AND VINK

NOES: NONE

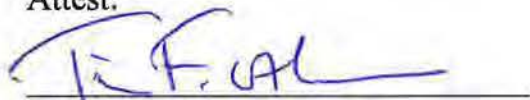
ABSTAIN: NONE

ABSENT: DIRECTOR KIMBALL

Signed and approved by me this 3rd day of May, 2016.

  
Bruce J. Rominger, Chair

Attest:

  
Tim O'Halloran, Secretary

OCT 06 2016

BY *Jill Rachtke* CLERK OF THE BOARD  
DEPUTY

**Resolution No. 16- 87**  
**Property Tax Revenue Exchange Related to the Dissolution of the Madison-Esparto Regional County Services Area and the Transfer of Responsibilities and Revenue Related to Slough Cleaning and Maintenance to the Yolo County Flood Control and Water Conservation District**

**WHEREAS**, an application for the dissolution of the Madison-Esparto Regional County Service Area and a transfer of certain responsibilities and revenue related to slough cleaning and maintenance (described in Exhibit A attached hereto, the “subject territory”) to the Yolo County Flood Control and Water Conservation District has been submitted by Yolo County to the Yolo County Local Agency Formation Commission (LAFCO #919); and

**WHEREAS**, Revenue and Taxation Code section 99 requires a negotiated exchange for property tax revenues of each local agency whose service area or service responsibility will be altered by a proposed jurisdictional change and, in the case of this application, the service area or service responsibility of the Yolo County Flood Control and Water Conservation District will be altered; and

**WHEREAS**, Section 99(b)(5) provides that, in the event that a jurisdictional change would affect the service area or service responsibility of one or more special districts, the board of supervisors of the county or counties in which the districts are located shall, on behalf of the district or districts, negotiate any exchange of property tax revenues; and

**WHEREAS**. Section 99(b)(5) further provides that, prior to entering into negotiation on behalf of a district for the exchange of property tax revenue, the board shall consult with the affected district, and that such consultation shall include, at a minimum, notification to each member and executive officer of the district board of the pending consultation and provision of adequate opportunity to comment on the negotiation; and

**WHEREAS**, the Yolo County Administrator has, on behalf of this Board of Supervisors, notified the Yolo County Flood Control and Water Conservation District and the District’s General Manager, and provided them adequate opportunity to comment on the negotiation; and

**WHEREAS**, on May 3, 2016 the Board of the Yolo County Flood Control and Water Conservation District adopted a resolution supporting the County of Yolo application to dissolve and assume the slough cleaning and maintenance responsibilities and related revenue of the Madison County Service Area of the Madison-Esparto Regional County Service Area; and

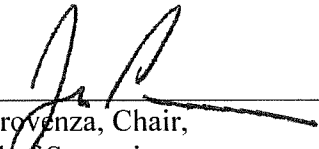
**WHEREAS**, based on the information provided by the County Administrator, the Auditor-Controller, and any other interested party, the exchange of property tax revenues for this proposal set forth below appears appropriate and in the best interest of the County of Yolo, the Yolo County Flood Control and Water Conservation District, and their residents and customers.

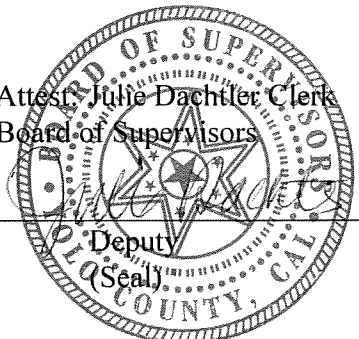
**NOW, THEREFORE, IT IS RESOLVED** by the Board of Supervisors of the County of Yolo, State of California, as follows:

1. Each of the foregoing recitals is true and correct.
2. Effective the fiscal year following recordation of the certificate of completion for this proposal, and for each fiscal year thereafter, the Yolo County Water Conservation and Flood Control District shall each receive 100 percent of the portion of the property tax revenue currently distributed to the Madison-Esparto Regional County Service Area from the subject territory that is depicted on Exhibit A.

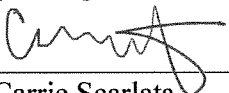
**PASSED AND ADOPTED** by the Board of Supervisors of the County of Yolo, State of California, this 27<sup>th</sup> day of September, 2016, by the following vote:

AYES: **Chamberlain, Villegas, Saylor, Rexroad, Provenza.**  
NOES: **None.**  
ABSENT: **None.**  
ABSTAIN: **None.**

  
\_\_\_\_\_  
Jim Provenza, Chair,  
Board of Supervisors

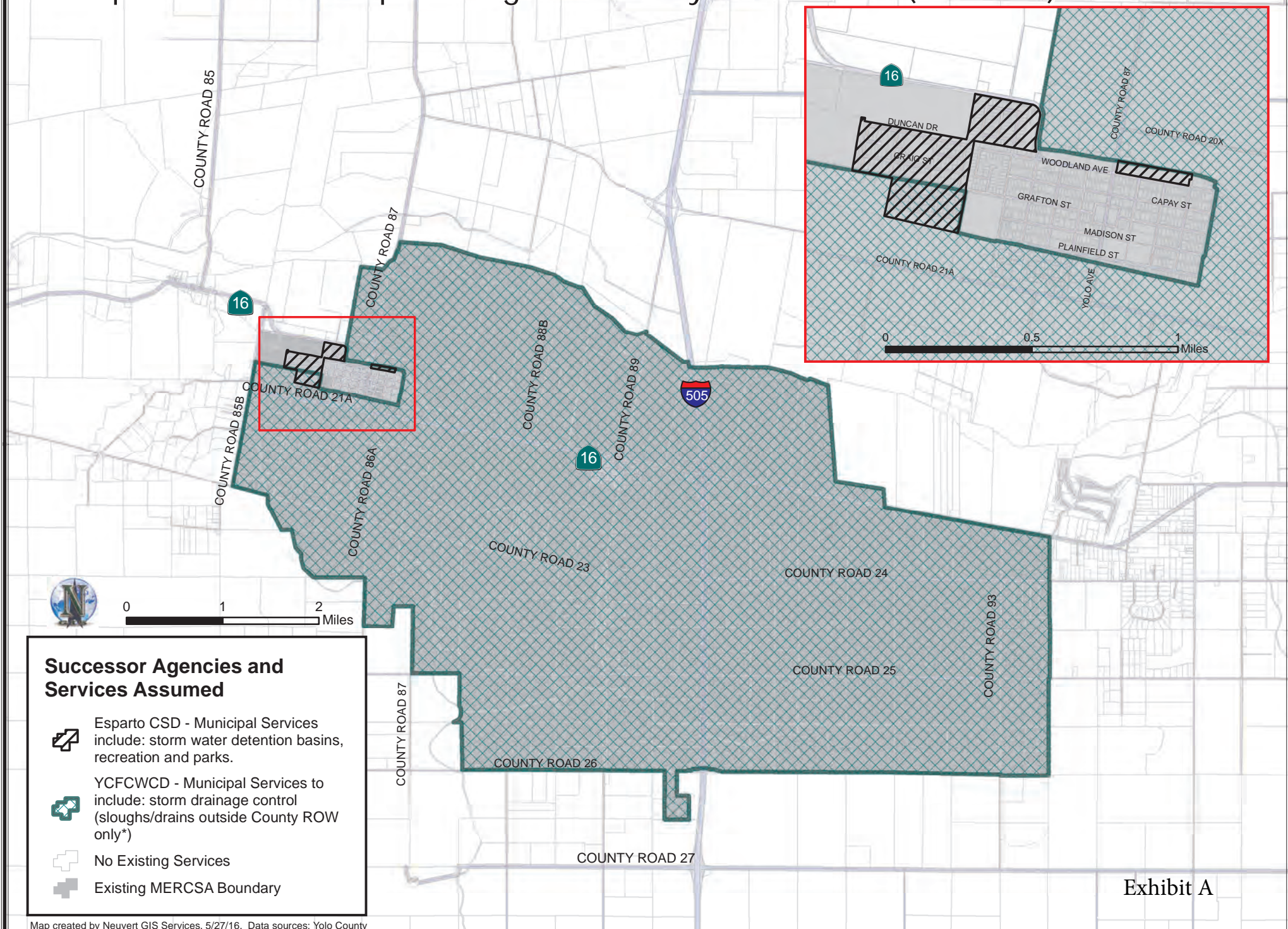
Attest: Julie Dachtler, Clerk  
Board of Supervisors  
  
\_\_\_\_\_  
Deputy  
(Seal)

Approved as to Form:  
Philip J. Pogledich, County Counsel

By:   
\_\_\_\_\_  
Carrie Scarlata,  
Assistant County Counsel



# Proposed Madison Esparto Regional County Service Area (MERCSA) Dissolution



## Successor Agencies and Services Assumed





-  Esparto CSD - Municipal Services include: storm water detention basins, recreation and parks.
-  YFCWCD - Municipal Services to include: storm drainage control (sloughs/drains outside County ROW only\*)
-  No Existing Services
-  Existing MERCSA Boundary

Exhibit A



# County of Yolo

www.yolocounty.org

**HOWARD H. NEWENS, CIA, CPA**  
Chief Financial Officer

**DOUGLAS K. OLANDER, CPA**  
Assistant Chief Financial Officer

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## DEPARTMENT OF FINANCIAL SERVICES

625 Court Street, Room 102

PO BOX 1268  
WOODLAND, CA 95776  
PHONE: (530) 666-8190  
FAX: (530) 666-8215  
DFS @ yolocounty.org

- *Financial Strategy Leadership*
- *Budget & Financial Planning*
- *Treasury & Finance*
- *Tax & Fee Collection*
- *Financial Systems Oversight*
- *Accounting & Financial Reporting*
- *Internal Audit*
- *Procurement*

September 16, 2016

To: Patrick Blacklock, County Administrator

From: Howard Newens, Chief Financial Officer  
By: Sheryl Hardy-Salgado

Subject: Valuation/Tax Information – Madison-Esparto Regional County Service Area Dissolution  
LAFCO 919 –REVISED-

Pursuant to Revenue and Taxation Code 99 and related subsections, the County Assessor's Office provided this office with a list of the parcels and assessed values for those properties located within the boundaries of the proposed dissolution. Utilizing the Assessor's information, the cash valuation and the property tax revenue estimate has been computed as follows.

Secured Assessed Valuation:

Tax Rate Area	Land	Imp	PP	Exempt	Net Value
063-017	26,397,235	18,376,233	1,773,721	786,426	45,760,763
063-018	9,923,300	4,835,104	15,670	35,000	14,739,074
063-019	49,176,121	28,330,322	1,745,142	229,270	79,022,315
063-022	8,890	16,510	-	25,400	-
063-045	6,232,027	10,478,562	42,486	659,522	16,093,553
063-056	6,995,348	15,363,011	-	358,510	21,999,849
063-064	6,665,707	9,138,768	97,720	210,000	15,692,195
063-065	-	-	-	-	-
063-068	251,311	542,886	-	21,000	773,197
063-069	4,731,379	13,870,608	-	243,600	18,358,387
063-070	-	-	-	-	-
063-071	6,282,284	8,899,440	1,701,460	582,067	16,301,117
063-072	6,623,261	19,591,092	-	280,000	25,934,353
063-073	-	-	-	-	-
063-074	32,974	98,943	-	7,000	124,917
063-075	-	-	-	-	-
063-078	25,760,354	55,899,113	74,160	14,447,474	67,286,153
063-079	-	-	-	-	-
063-080	579,396		-	-	579,396
087-074	3,595,911	3,754,374	28,090	42,000	7,336,375
087-076	5,618,995	954,920	-	-	6,573,915
<b>TOTAL</b>	<b>158,874,493</b>	<b>190,149,886</b>	<b>5,478,449</b>	<b>17,927,269</b>	<b>336,575,559</b>



Below are the existing funds that are in the 1% tax rate.

063-017				Tax Revenue		457,607.63	
TRA	FUND	FUND TITLE	DISTRIB %	Before ERAF	% of Factor Shift to ERAF	NEW DIST %	After ERAF
063-017	110	County General Fund	0.38588591	176,584.34	0.65754209	0.13214968	60,472.70
063-017	120	County ACO Fund	0.01581571	7,237.39		0.01581571	7,237.39
063-017	140	County Library	0.03585166	16,405.99	0.34062874	0.02363955	10,817.64
063-017	151	County Road District #2	0.02811419	12,865.27	0.10378479	0.02519636	11,530.05
063-017	301	Capay Cemetery District	0.01212224	5,547.23	0.18878248	0.00983377	4,500.01
063-017	316	Esparto Fire District	0.03942521	18,041.28	0.04526942	0.03764045	17,224.56
063-017	371	Sacto-Yolo Mosquito & Vector Cont	0.01112085	5,088.99		0.01112085	5,088.99
063-017	444	Yolo County Resources Conservatio	0.00052636	240.87	0.27666920	0.000380732	174.23
063-017	462	Yolo County Flood Control District	0.01310716	5,997.94	0.38142526	0.00810776	3,710.17
063-017	497	MERSCA -Madison Co Serv Area	0.02543703	11,640.18	0.17855895	0.02089502	9,561.72
063-017	221 S	ERAF	0.00000000	0.00		0.28262642	129,332.01
063-017	500 0430	County Schools	0.03994736	18,280.22		0.03994736	18,280.22
063-017	500 3130	Esparto Unified School District	0.30537035	139,739.80		0.30537035	139,739.80
063-017	591	Yuba Community College	0.08727597	39,938.15		0.08727597	39,938.15
			1.000000	457,607.63		1.000000	457,607.63

063-018				Tax Revenue		147,390.74	
TRA	FUND	FUND TITLE	DISTRIB %	Before ERAF	% of Factor Shift to ERAF	NEW DIST %	After ERAF
063-018	110	County General Fund	0.38773595	57,148.69	0.65754209	0.13278324	19,571.02
063-018	120	County ACO Fund	0.01589153	2,342.26		0.01589153	2,342.26
063-018	140	County Library	0.03602354	5,309.54	0.34062874	0.02375289	3,500.96
063-018	151	County Road District #2	0.02824897	4,163.64	0.10378479	0.02531716	3,731.51
063-018	302	Cottonwood Cemetery District	0.00738613	1,088.65	0.16433050	0.00617236	909.75
063-018	316	Esparto Fire District	0.03961422	5,838.77	0.04526942	0.03782091	5,574.45
063-018	371	Sacto-Yolo Mosquito & Vector Control	0.01117417	1,646.97		0.01117417	1,646.97
063-018	444	Yolo County Resources Conservation District	0.00052888	77.95	0.27666920	0.000382555	56.39
063-018	462	Yolo County Flood Control District	0.01317000	1,941.14	0.38142526	0.00814663	1,200.74
063-018	497	MERSCA -Madison Co Serv Area	0.02555898	3,767.16	0.17855895	0.02099520	3,094.50
063-018	221 S	ERAF	0.00000000	0.00		0.28289573	41,696.21
063-018	500 0430	County Schools	0.04013888	5,916.10		0.04013888	5,916.10
063-018	500 3130	Esparto Unified School District	0.30683436	45,224.54		0.30683436	45,224.54
063-018	591	Yuba Community College	0.08769439	12,925.34		0.08769439	12,925.34
			1.000000	147,390.74		1.000000	147,390.74



				Tax Revenue				790,223.15
				Before	% of Factor			After
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF	
063-019	110	County General Fund	0.37764636	298,424.90	0.65754209	0.12932798	102,197.97	
063-019	120	County ACO Fund	0.01547801	12,231.08		0.01547801	12,231.08	
063-019	140	County Library	0.03508615	27,725.89	0.34062874	0.02313480	18,281.65	
063-019	151	County Road District #2	0.02751389	21,742.11	0.10378479	0.02465837	19,485.61	
063-019	302	Cottonwood Cemetery District	0.00719393	5,684.81	0.16433050	0.00601175	4,750.62	
063-019	318	Madison Fire District	0.06460514	51,052.48	0.04047025	0.06199055	48,986.37	
063-019	371	Sacto-Yolo Mosquito & Vector Control	0.01088340	8,600.31		0.01088340	8,600.31	
063-019	444	Yolo County Resources Conservation District	0.00051512	407.06	0.27666920	0.000372602	294.44	
063-019	462	Yolo County Flood Control District	0.01282729	10,136.42	0.38142526	0.00793464	6,270.13	
063-019	497	MERSCA -Madison Co Serv Area	0.02489389	19,671.73	0.17855895	0.02044886	16,159.17	
063-019	221 S	ERAF	0.00000000	0.00		0.27640222	218,419.43	
063-019	500 0430	County Schools	0.03909439	30,893.29		0.03909439	30,893.29	
063-019	500 3130	Esparto Unified School District	0.29885000	236,158.19		0.29885000	236,158.19	
063-019	591	Yuba Community College	0.08541243	67,494.88		0.08541243	67,494.88	
			1.000000	790,223.15		1.0000000	790,223.15	

				Tax Revenue				0.00
				Before	% of Factor			After
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF	
063-022	110	County General Fund	0.34352595	0.00	0.65754209	0.11764318	0.00	
063-022	120	County ACO Fund	0.01407971	0.00		0.01407971	0.00	
063-022	140	County Library	0.03191618	0.00	0.34062874	0.02104461	0.00	
063-022	151	County Road District #2	0.02502821	0.00	0.10378479	0.02243066	0.00	
063-022	301	Capay Cemetery District	0.01079178	0.00	0.18878248	0.00875448	0.00	
063-022	316	Esparto Fire District	0.03509739	0.00	0.04526942	0.03350855	0.00	
063-022	371	Sacto-Yolo Mosquito & Vector Control	0.00989998	0.00		0.00989998	0.00	
063-022	444	Yolo County Resources Conservation District	0.00046879	0.00	0.27666920	0.000339090	0.00	
063-022	462	Yolo County Flood Control District	0.01166809	0.00	0.38142526	0.00721759	0.00	
063-022	466	Esparto Community Services District	0.10977227	0.00	0.39999918	0.06586345	0.00	
063-022	497	MERSCA -Madison Co Serv Area	0.02264490	0.00	0.17855895	0.01860145	0.00	
063-022	221 S	ERAF	0.00000000	0.00		0.29551050	0.00	
063-022	500 0430	County Schools	0.03556227	0.00		0.03556227	0.00	
063-022	500 3130	Esparto Unified School District	0.27184920	0.00		0.27184920	0.00	
063-022	591	Yuba Community College	0.07769528	0.00		0.07769528	0.00	
			1.000000	-		1.0000000	0.00	

				Tax Revenue			
						160,935.53	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-045	110	County General Fund	0.37764634	60,776.71	0.65754209	0.12932798	20,813.47
063-045	120	County ACO Fund	0.01547809	2,490.97		0.01547809	2,490.97
063-045	140	County Library	0.03508617	5,646.61	0.34062874	0.02313481	3,723.21
063-045	151	County Road District #2	0.02751408	4,427.99	0.10378479	0.02465854	3,968.43
063-045	302	Cottonwood Cemetery District	0.00719400	1,157.77	0.16433050	0.00601181	967.51
063-045	318	Madison Fire District	0.06460490	10,397.22	0.04047025	0.06199032	9,976.45
063-045	371	Sacto-Yolo Mosquito & Vector Control	0.01088340	1,751.53		0.01088340	1,751.53
063-045	444	Yolo County Resources Conservation District	0.00051490	82.87	0.27666920	0.000372443	59.94
063-045	462	Yolo County Flood Control District	0.01282747	2,064.40	0.38142526	0.00793475	1,276.98
063-045	497	MERSCA -Madison Co Serv Area	0.02489376	4,006.29	0.17855895	0.02044876	3,290.93
063-045	221 S	ERAF	0.00000000	0.00		0.27640222	44,482.94
063-045	500 0430	County Schools	0.03909423	6,291.65		0.03909423	6,291.65
063-045	500 3130	Esparto Unified School District	0.29885019	48,095.61		0.29885019	48,095.61
063-045	591	Yuba Community College	0.08541247	13,745.90		0.08541247	13,745.90
			1.000000	160,935.53		1.0000000	160,935.53

				Tax Revenue			
						219,998.49	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-056	110	County General Fund	0.38588591	84,894.32	0.65754209	0.13214968	29,072.73
063-056	120	County ACO Fund	0.01581571	3,479.43		0.01581571	3,479.43
063-056	140	County Library	0.03585166	7,887.31	0.34062874	0.02363955	5,200.67
063-056	151	County Road District #2	0.02811419	6,185.08	0.10378479	0.02519636	5,543.16
063-056	301	Capay Cemetery District	0.01212224	2,666.87	0.18878248	0.00983377	2,163.42
063-056	316	Esparto Fire District	0.03942521	8,673.49	0.04526942	0.03764045	8,280.84
063-056	371	Sacto-Yolo Mosquito & Vector Control	0.01112085	2,446.57		0.01112085	2,446.57
063-056	444	Yolo County Resources Conservation District	0.00052636	115.80	0.27666920	0.000380732	83.76
063-056	462	Yolo County Flood Control District	0.01310716	2,883.56	0.38142526	0.00810776	1,783.69
063-056	497	MERSCA -Madison Co Serv Area	0.02543703	5,596.11	0.17855895	0.02089502	4,596.87
063-056	221 S	ERAF	0.00000000	0.00		0.28262642	62,177.39
063-056	500 0430	County Schools	0.03994736	8,788.36		0.03994736	8,788.36
063-056	500 3130	Esparto Unified School District	0.30537035	67,181.02		0.30537035	67,181.02
063-056	591	Yuba Community College	0.08727597	19,200.58		0.08727597	19,200.58
			1.000000	219,998.49		1.0000000	219,998.49

				Tax Revenue				156,921.95
				Before	% of Factor			After
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF	
063-064	110	County General Fund	0.38588591	60,553.97	0.65754209	0.13214968	20,737.19	
063-064	120	County ACO Fund	0.01581571	2,481.83		0.01581571	2,481.83	
063-064	140	County Library	0.03585166	5,625.91	0.34062874	0.02363955	3,709.56	
063-064	151	County Road District #2	0.02811419	4,411.73	0.10378479	0.02519636	3,953.86	
063-064	301	Capay Cemetery District	0.01212224	1,902.25	0.18878248	0.00983377	1,543.13	
063-064	316	Esparto Fire District	0.03942521	6,186.68	0.04526942	0.03764045	5,906.61	
063-064	371	Sacto-Yolo Mosquito & Vector Control	0.01112085	1,745.11		0.01112085	1,745.11	
063-064	444	Yolo County Resources Conservation District	0.00052636	82.60	0.27666920	0.000380732	59.75	
063-064	462	Yolo County Flood Control District	0.01310716	2,056.80	0.38142526	0.00810776	1,272.29	
063-064	497	MERSCA -Madison Co Serv Area	0.02543703	3,991.63	0.17855895	0.02089502	3,278.89	
063-064	221 S	ERAF	0.00000000	0.00		0.28262642	44,350.29	
063-064	500 0430	County Schools	0.03994736	6,268.62		0.03994736	6,268.62	
063-064	500 3130	Esparto Unified School District	0.30537035	47,919.31		0.30537035	47,919.31	
063-064	591	Yuba Community College	0.08727597	13,695.52		0.08727597	13,695.52	
			1.000000	156,921.95		1.0000000	156,921.95	

				Tax Revenue				0.00
				Before	% of Factor			After
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF	
063-065	110	County General Fund	0.38588591	0.00	0.65754209	0.13214968	0.00	
063-065	120	County ACO Fund	0.01581571	0.00		0.01581571	0.00	
063-065	140	County Library	0.03585166	0.00	0.34062874	0.02363955	0.00	
063-065	151	County Road District #2	0.02811419	0.00	0.10378479	0.02519636	0.00	
063-065	301	Capay Cemetery District	0.01212224	0.00	0.18878248	0.00983377	0.00	
063-065	316	Esparto Fire District	0.03942521	0.00	0.04526942	0.03764045	0.00	
063-065	371	Sacto-Yolo Mosquito & Vector Control	0.01112085	0.00		0.01112085	0.00	
063-065	444	Yolo County Resources Conservation District	0.00052636	0.00	0.27666920	0.000380732	0.00	
063-065	462	Yolo County Flood Control District	0.01310716	0.00	0.38142526	0.00810776	0.00	
063-065	497	MERSCA -Madison Co Serv Area	0.02543703	0.00	0.17855895	0.02089502	0.00	
063-065	221 S	ERAF	0.00000000	0.00		0.28262642	0.00	
063-065	500 0430	County Schools	0.03994736	0.00		0.03994736	0.00	
063-065	500 3130	Esparto Unified School District	0.30537035	0.00		0.30537035	0.00	
063-065	591	Yuba Community College	0.08727597	0.00		0.08727597	0.00	
			1.000000	-		1.0000000	0.00	

				Tax Revenue		7,731.97	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-068	110	County General Fund	0.36407608	2,815.03	0.65754209	0.12468073	964.03
063-068	120	County ACO Fund	0.01492182	115.38		0.01492182	115.38
063-068	140	County Library	0.03382537	261.54	0.34062874	0.02230348	172.45
063-068	151	County Road District #2	0.02652522	205.09	0.10378479	0.02377231	183.81
063-068	301	Capay Cemetery District	0.01143712	88.43	0.18878248	0.00927799	71.74
063-068	316	Esparto Fire District	0.03719696	287.61	0.04526942	0.03551308	274.59
063-068	371	Sacto-Yolo Mosquito & Vector Control	0.01049229	81.13		0.01049229	81.13
063-068	444	Yolo County Resources Conservation District	0.00049662	3.84	0.27666920	0.000359221	2.78
063-068	462	Yolo County Flood Control District	0.01236636	95.62	0.38142526	0.00764952	59.15
063-068	466	Esparto Community Services District	0.08051815	622.56	0.39999918	0.04831096	373.54
063-068	221 S	ERAF	0.00000000	0.00		0.29457460	2,277.64
063-068	500 0430	County Schools	0.03768959	291.41		0.03768959	291.41
063-068	500 3130	Esparto Unified School District	0.28811117	2,227.67		0.28811117	2,227.67
063-068	591	Yuba Community College	0.08234325	636.68		0.08234325	636.68
			1.000000	7,731.97		1.0000000	7,731.97

				Tax Revenue		183,583.87	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-069	110	County General Fund	0.39595788	72,691.48	0.65754209	0.13559891	24,893.77
063-069	120	County ACO Fund	0.01622851	2,979.29		0.01622851	2,979.29
063-069	140	County Library	0.03678743	6,753.58	0.34062874	0.02425657	4,453.12
063-069	151	County Road District #2	0.02884800	5,296.03	0.10378479	0.02585402	4,746.38
063-069	301	Capay Cemetery District	0.01243865	2,283.54	0.18878248	0.01009045	1,852.44
063-069	316	Esparto Fire District	0.04045424	7,426.75	0.04526942	0.03862290	7,090.54
063-069	371	Sacto-Yolo Mosquito & Vector Control	0.01141112	2,094.90		0.01141112	2,094.90
063-069	444	Yolo County Resources Conservation District	0.00054010	99.15	0.27666920	0.00039067	71.72
063-069	462	Yolo County Flood Control District	0.01344927	2,469.07	0.38142526	0.00831938	1,527.30
063-069	221 S	ERAF	0.00000000	0.00		0.28534267	52,384.31
063-069	500 0430	County Schools	0.04099003	7,525.11		0.04099003	7,525.11
063-069	500 3130	Esparto Unified School District	0.31334081	57,524.32		0.31334081	57,524.32
063-069	591	Yuba Community College	0.08955396	16,440.66		0.08955396	16,440.66
			1.000000	183,583.87		1.0000000	183,583.87

				Tax Revenue		0.00	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-070	110	County General Fund	0.39790600	0.00	0.65754209	0.13626606	0.00
063-070	120	County ACO Fund	0.01630836	0.00		0.01630836	0.00
063-070	140	County Library	0.03696842	0.00	0.34062874	0.02437591	0.00
063-070	151	County Road District #2	0.02898993	0.00	0.10378479	0.02598122	0.00
063-070	302	Cottonwood Cemetery District	0.00757986	0.00	0.16433050	0.00633426	0.00
063-070	316	Esparto Fire District	0.04065328	0.00	0.04526942	0.03881293	0.00
063-070	371	Sacto-Yolo Mosquito & Vector Control	0.01146726	0.00		0.01146726	0.00
063-070	444	Yolo County Resources Conservation District	0.00054275	0.00	0.27666920	0.00039259	0.00
063-070	462	Yolo County Flood Control District	0.01351544	0.00	0.38142526	0.00836031	0.00
063-070	221 S	ERAF	0.00000000	0.00		0.28563241	0.00
063-070	500 0430	County Schools	0.04119170	0.00		0.04119170	0.00
063-070	500 3130	Esparto Unified School District	0.31488244	0.00		0.31488244	0.00
063-070	591	Yuba Community College	0.08999456	0.00		0.08999456	0.00
			1.000000	-		1.000000	0.00

				Tax Revenue		163,011.17	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-071	110	County General Fund	0.34352595	55,998.57	0.65754209	0.11764318	19,177.15
063-071	120	County ACO Fund	0.01407971	2,295.15		0.01407971	2,295.15
063-071	140	County Library	0.03191618	5,202.69	0.34062874	0.02104461	3,430.51
063-071	151	County Road District #2	0.02502821	4,079.88	0.10378479	0.02243066	3,656.45
063-071	301	Capay Cemetery District	0.01079178	1,759.18	0.18878248	0.00875448	1,427.08
063-071	316	Esparto Fire District	0.03509739	5,721.27	0.04526942	0.03350855	5,462.27
063-071	371	Sacto-Yolo Mosquito & Vector Control	0.00989998	1,613.81		0.00989998	1,613.81
063-071	444	Yolo County Resources Conservation District	0.00046879	76.42	0.27666920	0.00033909	55.28
063-071	462	Yolo County Flood Control District	0.01166809	1,902.03	0.38142526	0.00721759	1,176.55
063-071	466	Esparto Community Services District	0.10977227	17,894.11	0.39999918	0.06586345	10,736.48
063-071	497	MERSCA -Madison Co Serv Area	0.02264490	3,691.37	0.17855895	0.01860145	3,032.24
063-071	221 S	ERAF	0.00000000	0.00		0.29551050	48,171.51
063-071	500 0430	County Schools	0.03556227	5,797.05		0.03556227	5,797.05
063-071	500 3130	Esparto Unified School District	0.27184920	44,314.46		0.27184920	44,314.46
063-071	591	Yuba Community College	0.07769528	12,665.20		0.07769528	12,665.20
			1.000000	163,011.17		1.000000	163,011.17

				Tax Revenue		259,343.53	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-072	110	County General Fund	0.39595788	102,689.11	0.65754209	0.13559891	35,166.70
063-072	120	County ACO Fund	0.01622851	4,208.76		0.01622851	4,208.76
063-072	140	County Library	0.03678743	9,540.58	0.34062874	0.02425657	6,290.79
063-072	151	County Road District #2	0.02884800	7,481.54	0.10378479	0.02585402	6,705.07
063-072	301	Capay Cemetery District	0.01243865	3,225.88	0.18878248	0.01009045	2,616.89
063-072	316	Esparto Fire District	0.04045424	10,491.55	0.04526942	0.03862290	10,016.60
063-072	371	Sacto-Yolo Mosquito & Vector Control	0.01141112	2,959.40		0.01141112	2,959.40
063-072	444	Yolo County Resources Conservation District	0.00054010	140.07	0.27666920	0.00039067	101.32
063-072	462	Yolo County Flood Control District	0.01344927	3,487.98	0.38142526	0.00831938	2,157.58
063-072	221 S	ERAF	0.00000000	0.00		0.28534267	74,001.78
063-072	500 0430	County Schools	0.04099003	10,630.50		0.04099003	10,630.50
063-072	500 3130	Esparto Unified School District	0.31334081	81,262.91		0.31334081	81,262.91
063-072	591	Yuba Community College	0.08955396	23,225.24		0.08955396	23,225.24
			1.000000	259,343.53		1.00000000	259,343.53

				Tax Revenue		0.00	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-073	110	County General Fund	0.38588591	0.00	0.65754209	0.13214968	0.00
063-073	120	County ACO Fund	0.01581571	0.00		0.01581571	0.00
063-073	140	County Library	0.03585166	0.00	0.34062874	0.02363955	0.00
063-073	151	County Road District #2	0.02811419	0.00	0.10378479	0.02519636	0.00
063-073	301	Capay Cemetery District	0.01212224	0.00	0.18878248	0.00983377	0.00
063-073	316	Esparto Fire District	0.03942521	0.00	0.04526942	0.03764045	0.00
063-073	371	Sacto-Yolo Mosquito & Vector Control	0.01112085	0.00		0.01112085	0.00
063-073	444	Yolo County Resources Conservation District	0.00052636	0.00	0.27666920	0.000380732	0.00
063-073	462	Yolo County Flood Control District	0.01310716	0.00	0.38142526	0.00810776	0.00
063-073	497	MERSCA -Madison Co Serv Area	0.02543703	0.00	0.17855895	0.02089502	0.00
063-073	221 S	ERAF	0.00000000	0.00		0.28262642	0.00
063-073	500 0430	County Schools	0.03994736	0.00		0.03994736	0.00
063-073	500 3130	Esparto Unified School District	0.30537035	0.00		0.30537035	0.00
063-073	591	Yuba Community College	0.08727597	0.00		0.08727597	0.00
			1.000000	-		1.00000000	0.00

				Tax Revenue			
063-074						1,249.17	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-074	110	County General Fund	0.39595788	494.62	0.65754209	0.13559891	169.39
063-074	120	County ACO Fund	0.01622851	20.27		0.01622851	20.27
063-074	140	County Library	0.03678743	45.95	0.34062874	0.02425657	30.30
063-074	151	County Road District #2	0.02884800	36.04	0.10378479	0.02585402	32.30
063-074	301	Capay Cemetery District	0.01243865	15.54	0.18878248	0.01009045	12.60
063-074	316	Esparto Fire District	0.04045424	50.53	0.04526942	0.03862290	48.25
063-074	371	Sacto-Yolo Mosquito & Vector Control	0.01141112	14.25		0.01141112	14.25
063-074	444	Yolo County Resources Conservation District	0.00054010	0.67	0.27666920	0.00039067	0.49
063-074	462	Yolo County Flood Control District	0.01344927	16.80	0.38142526	0.00831938	10.39
063-074	221 S	ERAF	0.00000000	0.00		0.28534267	356.44
063-074	500 0430	County Schools	0.04099003	51.20		0.04099003	51.20
063-074	500 3130	Esparto Unified School District	0.31334081	391.42		0.31334081	391.42
063-074	591	Yuba Community College	0.08955396	111.87		0.08955396	111.87
			1.000000	1,249.17		1.000000	1,249.17

				Tax Revenue			
063-075						0.00	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-075	110	County General Fund	0.38588591	0.00	0.65754209	0.13214968	0.00
063-075	120	County ACO Fund	0.01581571	0.00		0.01581571	0.00
063-075	140	County Library	0.03585166	0.00	0.34062874	0.02363955	0.00
063-075	151	County Road District #2	0.02811419	0.00	0.10378479	0.02519636	0.00
063-075	301	Capay Cemetery District	0.01212224	0.00	0.18878248	0.00983377	0.00
063-075	316	Esparto Fire District	0.03942521	0.00	0.04526942	0.03764045	0.00
063-075	371	Sacto-Yolo Mosquito & Vector Control	0.01112085	0.00		0.01112085	0.00
063-075	444	Yolo County Resources Conservation District	0.00052636	0.00	0.27666920	0.000380732	0.00
063-075	462	Yolo County Flood Control District	0.01310716	0.00	0.38142526	0.00810776	0.00
063-075	497	MERSCA -Madison Co Serv Area	0.02543703	0.00	0.17855895	0.02089502	0.00
063-075	221 S	ERAF	0.00000000	0.00		0.28262642	0.00
063-075	500 0430	County Schools	0.03994736	0.00		0.03994736	0.00
063-075	500 3130	Esparto Unified School District	0.30537035	0.00		0.30537035	0.00
063-075	591	Yuba Community College	0.08727597	0.00		0.08727597	0.00
			1.000000	-		1.000000	0.00

				Tax Revenue		672,861.53	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-078	110	County General Fund	0.36407608	244,972.79	0.65754209	0.12468073	83,892.87
063-078	120	County ACO Fund	0.01492182	10,040.32		0.01492182	10,040.32
063-078	140	County Library	0.03382537	22,759.79	0.34062874	0.02230348	15,007.15
063-078	151	County Road District #2	0.02652522	17,847.80	0.10378479	0.02377231	15,995.47
063-078	301	Capay Cemetery District	0.01143712	7,695.60	0.18878248	0.00927799	6,242.80
063-078	316	Esparto Fire District	0.03719696	25,028.40	0.04526942	0.03551308	23,895.38
063-078	371	Sacto-Yolo Mosquito & Vector Control	0.01049229	7,059.86		0.01049229	7,059.86
063-078	444	Yolo County Resources Conservation District	0.00049662	334.16	0.27666920	0.000359221	241.71
063-078	462	Yolo County Flood Control District	0.01236636	8,320.85	0.38142526	0.00764952	5,147.07
063-078	466	Esparto Community Services District	0.08051815	54,177.57	0.39999918	0.04831096	32,506.58
063-078	221 S	ERAF	0.00000000	0.00		0.29457460	198,207.92
063-078	500 0430	County Schools	0.03768959	25,359.88		0.03768959	25,359.88
063-078	500 3130	Esparto Unified School District	0.28811117	193,858.92		0.28811117	193,858.92
063-078	591	Yuba Community College	0.08234325	55,405.61		0.08234325	55,405.61
			1.000000	672,861.53		1.0000000	672,861.53

				Tax Revenue		0.00	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-079	110	County General Fund	0.38588591	0.00	0.65754209	0.12468073	0.00
063-079	120	County ACO Fund	0.01581571	0.00		0.01492182	0.00
063-079	140	County Library	0.03585166	0.00	0.34062874	0.02230348	0.00
063-079	151	County Road District #2	0.02811419	0.00	0.10378479	0.02377231	0.00
063-079	301	Capay Cemetery District	0.01212224	0.00	0.18878248	0.00927799	0.00
063-079	316	Esparto Fire District	0.03942521	0.00	0.04526942	0.03551308	0.00
063-079	371	Sacto-Yolo Mosquito & Vector Control	0.01112085	0.00		0.01049229	0.00
063-079	444	Yolo County Resources Conservation District	0.00052636	0.00	0.27666920	0.000359221	0.00
063-079	462	Yolo County Flood Control District	0.01310716	0.00	0.38142526	0.00764952	0.00
063-079	466	Esparto Community Services District	0.02543703	0.00	0.39999918	0.04831096	0.00
063-079	221 S	ERAF	0.00000000	0.00		0.29457460	0.00
063-079	500 0430	County Schools	0.03994736	0.00		0.03768959	0.00
063-079	500 3130	Esparto Unified School District	0.30537035	0.00		0.28811117	0.00
063-079	591	Yuba Community College	0.08727597	0.00		0.08234325	0.00
			1.000000	-		1.0000000	0.00



				Tax Revenue		5,793.96	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
063-080	110	County General Fund	0.38588591	2,235.81	0.65754209	0.13214968	765.67
063-080	120	County ACO Fund	0.01581571	91.64		0.01581571	91.64
063-080	140	County Library	0.03585166	207.72	0.34062874	0.02363955	136.97
063-080	151	County Road District #2	0.02811419	162.89	0.10378479	0.02519636	145.99
063-080	301	Capay Cemetery District	0.01212224	70.24	0.18878248	0.00983377	56.98
063-080	316	Esparto Fire District	0.03942521	228.43	0.04526942	0.03764045	218.09
063-080	371	Sacto-Yolo Mosquito & Vector Control	0.01112085	64.43		0.01112085	64.43
063-080	444	Yolo County Resources Conservation District	0.00052636	3.05	0.27666920	0.000380732	2.21
063-080	462	Yolo County Flood Control District	0.01310716	75.94	0.38142526	0.00810776	46.98
063-080	497	MERSCA -Madison Co Serv Area	0.02543703	147.38	0.17855895	0.02089502	121.06
063-080	221 S	ERAF	0.00000000	0.00		0.28262642	1,637.53
063-080	500 0430	County Schools	0.03994736	231.45		0.03994736	231.45
063-080	500 3130	Esparto Unified School District	0.30537035	1,769.30		0.30537035	1,769.30
063-080	591	Yuba Community College	0.08727597	505.67		0.08727597	505.67
			1.000000	5,793.96		1.000000	5,793.96

				Tax Revenue		73,363.75	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
087-074	110	County General Fund	0.34392411	25,231.56	0.65754209	0.11777953	8,640.75
087-074	120	County ACO Fund	0.01409588	1,034.13		0.01409588	1,034.13
087-074	140	County Library	0.03195310	2,344.20	0.34062874	0.02106896	1,545.70
087-074	151	County Road District #2	0.02505701	1,838.28	0.10378479	0.02245647	1,647.49
087-074	302	Cottonwood Cemetery District	0.00655154	480.65	0.16433050	0.00547492	401.66
087-074	324	Willow Oak Fire District	0.04792416	3,515.90	0.03830352	0.04608850	3,381.22
087-074	371	Sacto-Yolo Mosquito & Vector Control	0.00991156	727.15		0.00991156	727.15
087-074	444	Yolo County Resources Conservation District	0.00046912	34.42	0.27666920	0.000339329	24.89
087-074	462	Yolo County Flood Control District	0.01168187	857.03	0.38142526	0.00722611	530.13
087-074	497	MERSCA -Madison Co Serv Area	0.02267097	1,663.23	0.17855895	0.01862287	1,366.24
087-074	221 S	ERAF	0.00000000	0.00		0.25117520	18,427.15
087-074	500 0430	County Schools	0.03560343	2,612.00		0.03560343	2,612.00
087-074	500 6160	Woodland Joint Unified School District	0.37237180	27,318.59		0.37237180	27,318.59
087-074	591	Yuba Community College	0.07778545	5,706.63		0.07778545	5,706.63
			1.000000	73,363.75		1.000000	73,363.75

				Tax Revenue		65,739.15	
				Before	% of Factor	After	
TRA	FUND	FUND TITLE	DISTRIB %	ERAF	Shift to ERAF	NEW DIST %	ERAF
087-076	110	County General Fund	0.34021171	22,365.23	0.65754209	0.11650819	7,659.15
087-076	120	County ACO Fund	0.01394373	916.65		0.01394373	916.65
087-076	140	County Library	0.03160819	2,077.90	0.34062874	0.02084153	1,370.10
087-076	151	County Road District #2	0.02478654	1,629.45	0.10378479	0.02221407	1,460.33
087-076	302	Cottonwood Cemetery District	0.00648082	426.04	0.16433050	0.00541582	356.03
087-076	318	Madison Fire District	0.05820107	3,826.09	0.04047025	0.05584566	3,671.25
087-076	371	Sacto-Yolo Mosquito & Vector Control	0.00980457	644.54		0.00980457	644.54
087-076	444	Yolo County Resources Conservation District	0.00046406	30.51	0.27666920	0.00033567	22.07
087-076	462	Yolo County Flood Control District	0.01155577	759.67	0.38142526	0.00714811	469.91
087-076	497	MERSCA -Madison Co Serv Area	0.02242626	1,474.28	0.17855895	0.01842185	1,211.04
087-076	221 S	ERAF	0.00000000	0.00		0.24900351	16,369.28
087-076	500 0430	County Schools	0.03521912	2,315.28		0.03521912	2,315.28
087-076	500 6160	Woodland Joint Unified School District	0.36835234	24,215.17		0.36835234	24,215.17
087-076	591	Yuba Community College	0.07694582	5,058.35		0.07694582	5,058.35
			1.000000	65,739.15		1.000000	65,739.15

A property tax loss or exchange will be necessary, as MERSCA is included in the 1% tax distribution. Based on the Assessor's valuation of the territory subject to jurisdictional change, the estimated proportion of property tax revenue that is attributable to MERSCA this current year is \$45,712.66.

This office acknowledges the subject properties for the Dissolution of MERSCA. No new Tax Rate Areas will be created.

Respectfully,

Sheryl Hardy-Salgado, Deputy  
Department of Financial Services  
Property Tax Accounting Unit

HN:shs  
CC:Howard Newsen, DFS  
Christine Crawford, LAFCO  
YFCWCD  
Esparto Community Service District

**RESOLUTION NO. 16-01**

**RESOLUTION SUPPORTING THE COUNTY OF YOLO APPLICATION TO  
DISSOLVE THE MADISON-ESPARTO REGIONAL COUNTY SERVICE AREA**

**WHEREAS**, on July 23, 2015, the Local Agency Formation Commission of Yolo County (LAFCo) adopted the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, including the Madison-Esparto Regional County Service Area (MERCSA); and

**WHEREAS**, in accordance with the findings and conclusions of the Final Combined Municipal Service Review/Sphere of Influence Update for the Western Yolo Special Districts, Yolo County has determined that requesting LAFCo to initiate proceedings to dissolve MERCSA is appropriate; and

**WHEREAS**, this proposed dissolution is being considered because LAFCo has determined that MERCSA's overlapping boundaries with other local agencies causes public confusion, causes service inefficiencies and that MERCSA's services can be provided more effectively by other local agencies; and

**WHEREAS**, on September 29, 2015 the Yolo County Board of Supervisors requested a change of organization for LAFCo to dissolve MERCSA in accordance with Government Code Section §56654; and

**THEREFORE BE IT RESOLVED** that the Esparto Community Services District has agreed to assume the service responsibilities and revenue related to median and public space landscaping services and the maintenance of the storm drainage basins for properties within the existing special assessment district in Esparto (historic Esparto County Service Area), said services will continue to be funded by the existing special assessment.

**PASSED AND ADOPTED** at the regular meeting, by the Esparto Community Services District Board of Directors this 8th day of June 2016, with the following vote:

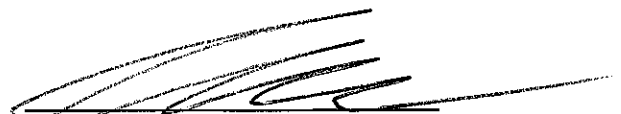
AYES: 5 SCHAUPP, GIRK, FESCEMMEYER, ENGLAND, CRERAR

NOES: 0

ABSTENTIONS: 0



Mel Smith – Clerk to the Board



Charles Schaupp – Board Chair  
Esparto Community Services District

OCT 06 2016

BY Julie Dachtler CLERK OF THE BOARD  
DEPUTY

**Resolution No. 16-88**

**Transfer of Assessment Monies and Revenues Generated By Esparto Park and Maintenance and Operation Assessment District to Yolo County Due to Dissolution of the Madison-Esparto Regional County Service Area**

**WHEREAS**, on May 19, 2015 the Yolo County Board of Supervisors adopted Resolution No. 15-58 approving engineer's report, confirming diagram and assessment, and ordering levy of the Esparto Park Maintenance and Operations Assessment for fiscal year 2016-17, Exhibit A; and

**WHEREAS**, Resolution No. 15-58 resolves that, "After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Madison Esparto Regional County Service Area;" and

**WHEREAS**, on June 27, 2016 an application for the dissolution of the Madison-Esparto Regional County Service Area has been submitted by Yolo County to the Yolo County Local Agency Formation Commission (LAFCO #919); and

**WHEREAS**, given the dissolution of the Madison Esparto Regional County Service Area, funds collected as order in Resolution No. 15-58 can no longer be paid to the Madison Esparto Regional County Service Area.

**NOW, THEREFORE, IT IS RESOLVED** by the Board of Supervisors of the County of Yolo, State of California, that:

Funds collected as resolved in Resolution No. 15-58 shall instead be held by the County in a separate account and expended for the purposes set forth in Resolution No. 15-58.

**PASSED AND ADOPTED** by the Board of Supervisors of the County of Yolo, State of California, this 27<sup>th</sup> day of September, 2016, by the following vote:

AYES: **Chamberlain, Villegas, Saylor, Rexroad, Provenza.**

NOES: **None.**

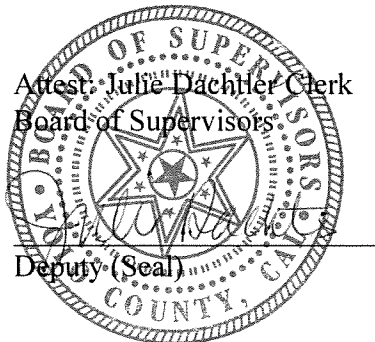
ABSENT: **None.**

ABSTAIN: **None.**

Jim Provenza  
Jim Provenza, Chair,  
Board of Supervisors

Approved as to form  
Philip J. Pogledich, County Counsel

By: Carrie Scarlata  
Carrie Scarlata  
Assistant County Counsel

Attest: Julie Dachtler Clerk  
Board of Supervisors  
Deputy (Seal)  


BOARD OF SUPERVISORS

Yolo County, California

Date: May 19, 2015

To: PPWES ✓  
Fin. Svcs. ✓

22.

Conduct a Proposition 218 public hearing to levy assessments for the Madison Esparto County Service Area (MERCSA) Esparto Park Maintenance and Operation Assessment District. (No general fund impact) (Echiburu/Espinoza)

Sue Heitman, Giacomo Moris, George Pennebaker, and Trini Campbell addressed the Board on this item.

Minute Order No. 15-59: Held Proposition 218 public hearing and approved recommended actions by **Resolution No. 15-58**.

MOVED BY: Chamberlain / SECOND BY: Provenza  
AYES: Provenza, Chamberlain, Villegas, Saylor,  
Rexroad. NOES: None.  
ABSTAIN: None.  
ABSENT: None.



# County of Yolo

www.yolocounty.org

To: Supervisor Matt Rexroad, Chair  
and Members of the Board of Supervisors

**Time Set # 22.**

## **Board of Supervisors Meeting**

**Meeting Date:** 05/19/2015

**Brief Title:** Prop 218 public hearing to levy assessments for the MERCSA

**From:** Taro Echiburu, Director, Planning, Public Works and  
Environmental Services

**Staff Contact:** Regina Espinoza, Manager of County Service Areas and Special  
Districts, PPWES, x8725

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## **Subject**

Conduct a Proposition 218 public hearing to levy assessments for the Madison Esparto County Service Area (MERCSA) Esparto Park Maintenance and Operation Assessment District. (No general fund impact) (Echiburu/Espinoza)

## **Recommended Action**

- A. Conduct a Proposition 218 public hearing to levy assessments for the Madison Esparto County Service Area (MERCSA) Esparto Park Maintenance and Operation Assessment District.
- B. Subject to the outcome of the Proposition 218 election, adopt the Resolution, Attachment A, approving the Engineer's Report, Confirming the Diagram and Assessment, and Ordering the Levy of the Esparto Park Maintenance and Operations Assessment District for 2016-17.
- C. Direct the Clerk of the Board of Supervisors to Certify the Final Ballot Tabulation results of the Proposition 218 election, Attachment C, and forward a certified copy of the Resolution to the Financial Services office.
- D. Authorize staff to work with the Auditor's office to appropriately collect the Esparto Park Maintenance and Operation Assessment.
- E. Direct staff to prepare a presentation of final operations and maintenance funding for the Esparto Community Park and Aquatic Facility Project for a June 2015 Board of Supervisors Meeting.

## **Strategic Plan Goal(s)**

Provide fiscally sound, dynamic and responsive services

## **Reason for Recommended Action/Background**

The recommended actions are required to levy an assessment to fund a major portion of the maintenance and operations of the Proposed Esparto Community Park and Aquatic Facility. The proposed assessment rate is up to \$92.00 per single family parcel equivalent per year. This will provide \$75,893 for maintenance and operations annually. The assessment is subject to a majority protest, if this assessment is not supported the Proposed Esparto Community Park Annual operations cannot be funded by assessment.

The Madison Esparto Regional County Service Area (MERCOSA) has moved forward with a mailed ballot measure to form the Esparto Park Maintenance and Operation Assessment District ("Assessment District"). At the February 24, 2015 Board of Supervisors meeting, the Board authorized MERCOSA to proceed with a Benefit Assessment and delegated authority to the MERCOSA to form an assessment district subject to a favorable vote of the majority of property owners as provided under Proposition 218. On March 10, 2015 your Board of Supervisors set the date of this public hearing and a draft Engineer's report was circulated.

A final engineer's report, Attachment B, has been prepared, which describes proposed improvements, the proposed boundaries of the Assessment District, and the assessment per parcel. The engineer's report has been prepared by SCI Consulting Group, registered, professional engineers and submitted to the Board as Attachment B. The engineer's report provides that an assessment is proposed to fund the cost of the maintenance and operations of the Esparto Community Park and Aquatic Facility which is within the Assessment District boundaries.

The ballots were mailed on April 1, 2015. A Notice has also been mailed to each property owner with the ballot. Each notice includes date and time of this public hearing so that property owners could attend to voice their opinion about the proposed assessment. After the close of the public input portion of the public hearing, the Board will be able to close the balloting period and will be asked to order the Clerk of the Board of Supervisors to tabulate the ballots. The results of the tabulation are expected to be announced at a later time during this May 19, 2015 Board of Supervisors meeting. Once those ballots are tabulated, and should the proposition 218 election to assess the levy pass, the Board of Supervisors will receive the recommendation to approve the attached resolution, the engineer's report, and certify the ballot tabulation results. After the resolution is approved, staff will be directed to return to the Board of Supervisors at a future June meeting for further discussion of operations and maintenance funding and next steps of the

Esparto Community Park and Aquatic Facility project.

**Collaborations (including Board advisory groups and external partner agencies)**

MERCOSA Parks and Recreation Task Force, SCI Consulting, County Counsel

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**Fiscal Information**

No Fiscal Impact

Fiscal Impact of this Expenditure

Total cost of recommended action	\$0
Amount budgeted for expenditure	\$0
Additional expenditure authority needed	\$0
On-going commitment (annual cost)	

Source of Funds for this Expenditure

General Fund	\$0
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Further explanation as needed

There is no fiscal impact to the general fund. For this particular project, all Planning, Public Works and Environmental Health fees incurred due to this grant process stage, will be reimbursed by the Esparto Parks Capital Improvement Project Fund, which is restricted for Esparto Parks Development, and funded by the Parks Development Impact Fees of Esparto.

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**Attachments**

Att. A. Resolution Authorizing Assessment Levy

Att. B. Engineer's Report, May 2015

Att. C. Final Ballot Tabulation

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**Form Review**

<b>Inbox</b>	<b>Reviewed By</b>	<b>Date</b>
Taro Echiburu	Taro Echiburu	05/12/2015 02:07 PM
Ivan Vonk	Ivan Vonk	05/12/2015 02:47 PM
County Counsel	Phil Pogledich	05/14/2015 06:11 AM
Form Started By: Regina Espinoza		Started On: 05/05/2015 09:42 AM
Final Approval Date: 05/14/2015		



MAY 22 2015

RESOLUTION NO. 15-58BY Julie Pachter CLERK OF THE BOARD  
DEPUTY

RESOLUTION OF THE BOARD OF SUPERVISORS  
OF YOLO COUNTY  
~~MADISON ESPARTO COUNTY REGIONAL SERVICE AREA~~  
APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT,  
AND ORDERING LEVY OF THE ESPARTO PARK MAINTENANCE AND OPERATIONS ASSESSMENT  
FOR FISCAL YEAR 2016-17

**WHEREAS**, the Board of Supervisors ("Board") on February 24, 2015, ordered the initiation of the proceedings for the formation of an assessment pursuant to the provisions of the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof) ("the Act") and Article XIII-D of the California Constitution, to be known as the Esparto Park Maintenance and Operations Assessment District ("Assessment District"), for the purpose of financing the cost of maintenance and operations of a new park and aquatic center (the "Improvements") as specified in the Engineer's Report prepared by the Assessment Engineer, SCI Consulting Group; and

**WHEREAS**, the Board has adopted a resolution approving and filing an Engineer's Report which includes: (1) a description of the maintenance and operations to be funded with assessment proceeds; (2) an estimate of the annual cost of improvements, services and programs described in the Engineer's Report; (3) a description of the assessable parcels of land within the proposed Assessment District and proposed to be subject to the new assessment; (4) a description of the proportionate special and general benefits conferred on property by the proposed assessment; (5) a diagram and boundary map for the Assessment, and (6) a specification of the amount to be assessed upon various types of assessable land within the Assessment District to fund the cost of the Improvements. The Engineer's Report is incorporated herein by this reference; and

**WHEREAS**, the Board adopted Resolution No. 15-20 on February 24, 2015, a "Resolution of the Board of Supervisors of Yolo County Madison Esparto County Regional Services Area Declaring Intention to Levy Assessments, Preliminarily Approving the Engineer's Report, Providing Notice of Public Hearing and the Mailing of the Assessment Ballots." The annual assessment rates for various types of real property within the proposed assessment, the total number of parcels to be assessed, and the total amount of annual assessment revenue are contained within the Engineer's Report; and

**WHEREAS**, the Board has provided a 45-day written mailed notice to each record owner of assessable parcels of real property located within the Assessment boundaries for the proposed Esparto Park Maintenance and Operations Assessment District, as set forth on the Assessment Diagram and Boundary Map, of a public hearing which was held at a regular meeting of the Board on May 19, 2015, at 9:00 a.m. at the Yolo County Board of Supervisors, located at 625 Court Avenue, Suite 206 Woodland CA 95608, on the issue of whether the proposed new Esparto Park Maintenance and Operations Assessment District should be formed and assessments levied and collected as proposed in the Engineer's Report for fiscal year 2016-17 and subsequent years; and

**WHEREAS**, the form of written mailed public notice of the public meeting contained the following information: (a) the total amount of assessments proposed to be levied within the Assessment for fiscal year 2016-17; (b) the assessment chargeable to each owner's parcel; (c) the duration of the proposed

assessment; (d) the reason for the assessment; (e) the basis upon which the amount of the proposed assessment was calculated; (f) the date, time and place of the public hearing as specified in this resolution; and (g) a summary of the voting procedures and the effect of a majority protest. The form of the written mailed public notice also included an Assessment ballot by which each property owner could express their support or opposition to the proposed assessment. The ballot indicated that it must be returned before the conclusion of the public hearing on May 19, 2015, in order to be valid and counted, and that all assessment ballots received by the Yolo County Deputy Clerk (the "Tabulator"), would be tabulated after the conclusion of the public hearing on May 19, 2015, by Julie Dachtler, Deputy Clerk; and

**WHEREAS**, pursuant to the provisions of California Constitution Article XIII-D, an opportunity for protest has been afforded, and the assessment ballots mailed to owners of assessable real property within the proposed boundaries of the Esparto Park Maintenance and Operations Assessment District, have been received and tabulated, with assessment ballots weighted according to the proportional financial obligation of each affected parcel.

**WHEREAS**, during the public hearing written protests and verbal protests were received, which the Board noted and has considered along with the other information received during the public hearing.

**NOW, THEREFORE, BE IT RESOLVED** that the Yolo County Board of Supervisors, determines and orders that:

Section 1: The above recitals are true and correct.

Section 2: The canvass of the assessment ballots submitted by property owners is complete and certified by the Yolo County Deputy Clerk, the Tabulator, and the votes cast are as follows:

Total Number of Valid Ballots Processed:	<u>298</u>
Total Assessment Amount of Valid Ballots:	<u>\$28,327.68</u>
Total Number of "Yes" Votes Processed:	<u>192</u>
Total Assessment Amount of "Yes" Votes Processed:	<u>\$17,388.87</u>
Percentage of "Yes" Votes, unweighted:	<u>64.43%</u>
<b>Total Percentage of "Yes" Ballots, Weighted by Assessment:</b>	<u><b>61.35%</b></u>
Total Number of "No" Votes Processed:	<u>106</u>
Total Assessment Amount of "No" Votes Processed:	<u>\$10,938.81</u>
Percentage of "No" Votes, unweighted	<u>35.57%</u>
<b>Total Percentage of "No" Ballots, Weighted by Assessment:</b>	<u><b>38.62%</b></u>
Total Number of "Invalid" Ballots Processed:	<u>4</u>
Total Assessment Amount of "Invalid" Ballots Processed:	<u>\$331.20</u>

Section 3: 298 assessment ballots were returned and received prior to the close of the public input portion of the public hearing on May 19, 2015. This represents a 36.21 % ballot return rate on the 823 ballots mailed. Of the assessment ballots returned, 4 assessment ballots were declared invalid, in that they were either not marked with a "Yes"

or "No", were marked with both a "Yes" and a "No", were not signed, or the property ownership and barcode information was illegible.

Section 4: As determined by ballots cast, as weighted according to the amount of assessment for each parcel, 61.38 % of the property owners cast ballots in support of the Esparto Park Maintenance and Operations Assessment Measure and 38.62 % of the property owners cast ballots in opposition. Since a majority protest, as defined by Article XIII D of the California Constitution, did not exist, this Board thereby acquired jurisdiction to order the levy of assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

**BE IT FURTHER RESOLVED** that the Yolo County Board of Supervisors hereby orders as follows:

1. The Final Engineer's Report for the Esparto Park Maintenance and Operations Assessment, together with the diagram and boundary map of the Assessment contained therein, and the proposed assessment roll for fiscal year 2015-16, are hereby confirmed and approved; and
2. That based on the oral and documentary evidence, including the Engineer's Report, offered and received at the public hearing, the Board expressly finds and determines that: (a) each of the several assessed lots and parcels of land within the Assessment will be specially benefited by the Improvements (as described in the Engineer's Report) in at least the amount of the Assessment apportioned against such lots and parcels of land, respectively; and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, said finding and determination as to special benefit to property with the Assessment from the Improvements to be financed with assessment proceeds; and
3. That the Esparto Park Maintenance and Operations Assessment District is hereby formed, and assessments consistent with the Engineer's Report are hereby levied, pursuant to the provisions of Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof) ("the Act") and Article XIII-D of the California Constitution; and
4. That assessments for fiscal year 2016-17 shall be levied at the rate of NINETY-TWO DOLLARS AND ZERO CENTS (\$92.00) per single family equivalent (SFE) unit for Zone A, SEVENTY-THREE DOLLARS AND SIXTY CENTS (\$73.60) per SFE unit for Zone B, and NINETY-TWO DOLLARS AND ZERO CENTS (\$92.00) per SFE unit for Zone C, as specified in the Engineer's Report for fiscal year 2016-17 with estimated total annual assessment revenues as set forth in the Engineer's Report; and
5. That the Esparto Park Maintenance and Operations Improvements to be financed with assessment proceeds described in the Engineer's Report are hereby ordered; and
6. The authorized maximum assessment to be levied in future fiscal years shall be adjusted annually based on the San Francisco-Oakland-San Jose Consumer Price Index, not to exceed 3% per year; and
7. Immediately upon the adoption of this resolution, but in no event later than August 10 following such adoption, the Board shall file a certified copy of this resolution with the Chief Financial Officer

("CFO"). Upon such filing, the CFO shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the Assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Madison Esparto Regional County Service Area.

8. The monies representing assessments collected shall be deposited in a separate fund established under the distinctive designation of the Esparto Park Maintenance and Operations Assessment District. Funds collected from the Esparto Park Maintenance and Operations Assessment District shall be expended only for the special benefit of parcels within the Esparto Park Maintenance and Operations Assessment District.
9. The Esparto Park Maintenance and Operations Assessment, as it applies to any parcel, may be corrected, cancelled or a refund granted as appropriate, by order of the Board of Supervisors by a determination from the Assessment Engineer that the Assessment should be revised to be consistent with the method of assessment established in the Engineer's Report. Any such corrections, cancellations or refunds shall be limited to the current fiscal year.

**APPROVED AND ADOPTED** by the Yolo County Board of Supervisors at a regular meeting thereof held on the 19<sup>th</sup> day of May, 2015 by the following votes:

YES: **Five.** SUPERVISORS: **Provenza, Chamberlain, Villegas, Saylor, Rexroad.**  
NO: **None.** SUPERVISORS:  
ABSENT: **None.** SUPERVISORS:  
ABSTAIN: **None.** SUPERVISORS:

*Matt Rexroad*

Matt Rexroad, Chairperson,  
Board of Supervisors

ATTEST

*Julie Dachtler*

Julie Dachtler, Clerk  
Board of Supervisors

Approved As To Form:  
Philip J. Pogledich, County Counsel

By: *Eric May*  
Eric May, Deputy County Counsel