

**ENGINEER'S REPORT
FOR CLAYTON WATER DISTRICT
PROPOSITION 218 PROCEDURES FOR
BENEFIT ASSESSMENTS**

MAY 5, 2021

Prepared for:

Clayton Water District

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DATE SIGNED 05/05/21

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ABBREVIATIONS

CEQA California Environmental Quality Act
CLWD.....Clayton Water District
DistrictClayton Water District
GSA.....Groundwater Sustainability Agency
GSP..... Groundwater Sustainability Plan
LAFCo..... Local Agency Formation Commission
SGMA..... Sustainable Groundwater Management Act
SOI..... Sphere of Influence

REPORT SUMMARY

The Clayton Water District (CLWD or District) is a California water district formed in the early 1980s with the primary purpose of operating on behalf of the agricultural interests of its landowners. In 2018, the District annexed an additional 2,451 acres located in Madera County and 7,006 acres within Merced County bringing the total acreage to 10,600 acres. The primary purpose of the annexation was to allow the District to represent more landowners for planning purposes, potential surface water import, and compliance with the recent legislation known as the Sustainable Groundwater Management Act (SGMA). The District falls within two groundwater subbasins, the Chowchilla Subbasin and the Merced Subbasin. To comply with SGMA and the projects and management actions as well as policies of each of the Groundwater Sustainability Plans (GSPs) that have been written and adopted by each Subbasin, the District needs to consider initiating a demand reduction program and/or importing additional surface water into the District.

CLWD plans to support landowners within its boundaries by facilitating surface water contracts, developing infrastructure projects, and providing representation in SGMA related activities. With the District's recent land annexation and its project development intentions, it needs to implement an assessment rate structure that is sufficient to fund District operation, additional studies, and required activities under the SGMA legislation. A table summarizing the estimated costs and subsequent assessment is shown below.

Table 1. Summary of Estimated Costs and Assessments

Activities	2021	2022	2023	2024	2025
Annual General District Operations	\$90,000	\$123,105	\$146,213	\$170,325	\$193,939
Water Rights Application	92,500	95,275	95,829	98,704	101,665
Proposition 68 Projects	62,500	79,375	81,756	15,914	16,391
Special Activities SGMA	62,500	69,375	71,456	5,305	5,464
Repayment of Past Assessments	402,800	0	0	0	0
Development of Additional Projects	100,000	100,000	100,000	100,000	100,000
Total	\$810,300	\$467,130	\$495,254	\$390,246	\$417,459
Maximum Assessment	\$76.39	\$44.01	\$46.65	\$36.76	\$39.33

The District is requesting landowner approval to charge assessments up to the maximum amount shown each year in the table above. The components that make up this total are shown in the table and also explained further in the report. Please note, the amount charged by the District may vary, but will not exceed the amount above unless another Proposition 218 proceeding is passed approving an increase. **The authorized increases will be implemented on an annual basis by the Board, up to the ceiling amount.**

Following the acceptance of this Engineer's Report by the Board of Directors, a public hearing will be held in which all landowners within the District may participate and are entitled to vote upon the proposed increases in its maximum rates. At this public hearing, the District will consider and address comments and questions from District landowners.

1. PURPOSE OF THE REPORT

1.1. General

This report is prepared in accordance with State law to describe an equitable distribution of the benefit assessments to be derived by each parcel upon which such assessments will be levied. The proposal is for the District to collect revenue in the form of assessments which will be used (i) to fund the District's annual operations, including the hiring of consultants, (ii) to fund the activities that require involvement with two Groundwater Sustainability Agencies and otherwise comply with the SGMA Legislation, and (iii) to fund the planning and initiation of surface water development projects to bring surface water into the District. It should be recognized that the costs of completing water importation projects is greater than the amounts shown in the table above.

1.2. District's Authority to Levy Assessments

The District is a California Water District formed pursuant to Division 13 of the California Water Code. Water Code sections 36577 through 36579 provide the District with authority to assess land to fund its operations based on the proportional benefits bestowed upon the assessed property. The District has elected to have both Counties collect its assessments in the same way and at the same time as the County collects its general taxes pursuant to Water Code section 37000 *et seq.* CLWD plans to have Madera and Merced Counties collect the assessments for the respective parcels that lie within their boundaries.

1.3. Proposition 218 Requirements

In November 1996, the California voters approved Proposition 218, the "Right to Vote on Taxes Act", which added Article XIII D to the California Constitution. Proposition 218 imposes certain requirements relative to the imposition of certain assessments, fees and charges by local agencies. The District has also made the decision to follow the provisions of Proposition 218 in part because its procedures act to fully inform the District's landowners while simultaneously giving them a direct say in the matter.

In general, before a local agency can levy new or increased assessments subject to Section 4 of Proposition 218, the following procedures are required:

- (1) Preparation of a detailed engineer's report, prepared by a registered engineer certified by the State of California, that supports each assessment.
- (2) The record owner of each parcel identified for assessment shall be given a written notice of each assessment, including the reason for the assessment and the total amount of the charges to the owner's particular parcel.
- (3) Notice to the record owner must specify the time, date, and location of the public hearing on the assessment; the notice shall also include a ballot and describe the voting procedures and statements in support and opposition to the assessment.
- (4) A public hearing shall be conducted, which will be held not less than 45 days after mailing the notice, to consider protests and tabulate the ballots.

(5) Ballots in favor of the assessment must represent a majority of the financial obligation (weighted based on financial obligation per unit acre) of the affected property to approve the assessments.

1.4. Limitations of the Engineers Report & Revenue Objectives

This report is limited to the proposed assessments to encompass the District's annual operations, to fund studies and initiation of surface water projects to improve water supply in the District, and to comply with the requirements of the SGMA legislation. The report was based on minimal historic financial information and budgets for future five years with the goal to become sustainable and continue the farming practices.

2. DISTRICT BACKGROUND INFORMATION

2.1. General

CLWD is a California water district that was formed in the early 1980s, pursuant to Division 13 of the California Water and Government Codes, with the intention of facilitating surface water contracts for the District. The District never received those contracts, fell dormant, and was later revived by its landowners to help bring in surface water and protect its lands under SGMA. In 2019, the District completed an annexation of 47 parcels encompassing approximately 9,458 acres, bringing the total District acreage to approximately 10,600 acres. Parcel acreage was obtained from the Merced County and Madera County Assessor's office, and do not reflect irrigable acreage.

2.2. Location

The CLWD encompasses an area of approximately 7,006 acres within Merced County and 3,594 acres within Madera County, and is located along the east side of the San Joaquin River with the East Side Bypass crossing through the District. The District is generally due west of the City of Chowchilla, halfway between Chowchilla and Los Banos. California State Route 152 runs east and west through the middle part of the District and California State Route 59 runs north and south along the eastern boundary of the District. The location of the District is shown in Figure 1. The District is located within the Merced groundwater subbasin and the Chowchilla groundwater subbasin as defined in the State of California Department of Water Resources Bulletin No. 118.

2.3. History

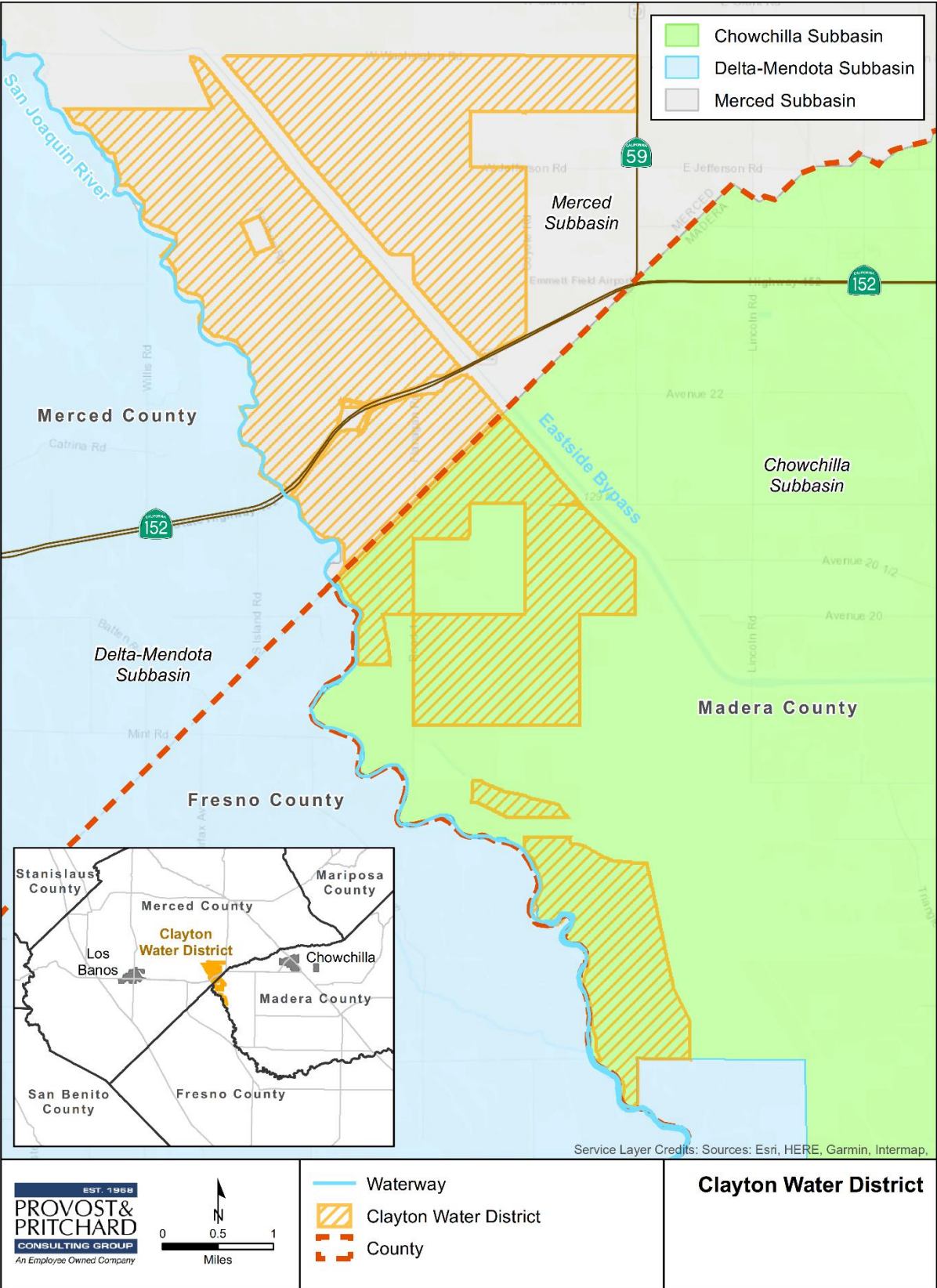
CLWD was formed in the early 1980s with the intent to enter into surface water contracts to serve irrigation water to parcels within the boundary. It is a landowner-voting district that was formed to provide water to the landowner(s) in the District, facilitate contracting with USBR, and obtain surface water, if any, from the San Joaquin River and the Fresno River and surrounding water agencies. CLWD attempted to secure surface water rights in the 1980s, but when the request was denied, the District became inactive.

In the 2007 Municipal Service Review, it was reported that the District provides groundwater for agricultural uses and distributed it to landowners on District lands. It was

the intent of the District to seek seasonal flood waters; however, lands within CLWD relied exclusively on groundwater for irrigation.

In 2015, the owner of Triangle T Ranch, a 13,269-acre ranch in Madera County Southeast of Clayton Water District, made a request to form its own water district. However, approximately 2,567 acres of that ranch was within the boundaries of CLWD. Triangle T petitioned to detach this land from CLWD and requested the formation of the Triangle T Water District together with establishing a sphere of influence (SOI). The formation of Triangle T Water District was approved in 2017, leaving CLWD with a total acreage of approximately 1,143 acres.

In 2017, CLWD filed a request with LAFCo to activate the District's latent powers, resulting in direction to CLWD from the LAFCo governing authority to expand in the Northerly direction. In 2018, CLWD filed a proposal with the Madera LAFCo to expand its SOI and concurrently filed an annexation application to add 47 parcels to the District. The proposed land to be annexed consisted of 2,451 acres in Madera County and 7,006 acres in Merced County for a total District size of 10,600 acres. The proposed SOI would encompass approximately 13,542 acres. The primary purpose of the annexation of land is to use the latent powers of the District to contract for surface water supplies and play an active role in representing District landowners throughout the further development and implementation of the GSPs for both Chowchilla and Merced Subbasins.



4/22/2021 : G:\Clayton WD-2872\287221001-Prop 218\400 GIS\Map\District_Map.mxd

Figure 1 - District Location Map

2.4. Water Supply

2.4.1. Surface Water

The District attempted to secure surface water rights with the US Bureau of Reclamation in the mid-1980s, but was denied the request. CLWD has not been able to acquire a contractual surface water supply from either the State or Federal projects. However, the District is currently working in coordination with Triangle T Water District, a neighboring agency, on acquisition of a water right from the East Side Bypass to secure surface water in wet years, when available in the East Side Bypass.

This District is also engaging with the other neighboring water agencies to purchase surface water when available.

The historic surface water supplies, from existing water rights, have the potential to provide the following flow rates:

- Dry Year-200 cfs
- Normal Year-2,000 cfs
- Wet Year-7,700 cfs.

These values were estimates as part of the 2019 Clayton Water District Water Balance developed by Provost & Prichard Consulting Group, 2019.

2.4.2. Groundwater

With the lack of a permanent surface water supply, District landowners have relied on groundwater for their irrigation supplies. The District overlies both the Chowchilla Groundwater Subbasin and the Merced Groundwater Subbasin as defined by Department of Water Resources Bulletin 118. Groundwater conditions in the District, per the respective GSPs, indicate the following:

1. The Chowchilla and Merced groundwater subbasins are currently deemed critically over-drafted according to the state.
2. The Merced Subbasin GSP estimates a groundwater storage loss for the subbasin of approximately 192,000 acre-feet per year, historically.
3. The Merced Subbasin GSP shows land subsidence of up to 0.5 ft in the Clayton WD area from December 2012 to December 2013.

3. DISTRICT FINANCIAL INFORMATION

The District has just recently reactivated and annexed a majority of the land within its borders; therefore, relevant financial information only exists back to 2018. Operating expenses for the District in the 2018-2019 fiscal year are shown in **Table 2** below. The primary purpose of the District, as discussed previously, is to organize and obtain surface water rights and develop infrastructure to bring surface water to landowners. With enlargement of the District and its activities, there are on-going administrative and management activities that are envisioned to occur and are expected to continue

annually. Over the next few years there are anticipated activities related to perfecting the water rights application and developing the infrastructure to bring water into the District. Additionally, the District intends to play an active role in SGMA related activities to represent landowner interests. The remainder of this section provides further detail on the estimated costs for each budget component that make up the proposed budget for this proposal.

Table 2. 2018-2019 Fiscal Year Operating Expenses

Expense	Amount
Administration Costs	\$ 399
Bank Fees	\$ 36
Engineering	\$ 11,619
Fees	\$ 9,000
Legal	\$ 7,243
Water Consulting & Management	\$ 25,569
Total	\$ 53,866

3.1. Future Programs/Projects

The District is seeking approval of an assessment structure that will fund its annual operating costs, fund the activities that support the present application for surface water supplies, development of the required infrastructure to convey and distribute surface water, and to fund activities related to SGMA Legislation compliance and involvement with local Groundwater Sustainability Agencies (GSAs). The funding of these programs is dependent upon the successful approval of the proposed assessment amounts as well as the District's Board of Directors approvals. It should be noted, that although surface water development projects and infrastructure are anticipated to be funded through assessments, these tasks could receive outside funding through grants which would offset the costs of implementation. It is also noted that the proposed assessments are a maximum amount in any given year. If the costs were less due to any number of reasons, it would be up to the Board of Directors to set the assessments for the year, and they could set a rate lower than that approved by the landowners. It should also be noted that the values shown in Table 1 are by activity and by year. Care has been taken to identify when a certain activity is expected to occur and the associated costs. If a certain activity occurs in a different year, it is still envisioned that the costs shown could be charged in the year shown and held by the District's account to pay for the activity in a subsequent year.

The following sections present estimated costs and budgets for planned District activities. Actual costs for particular sub-categories may be more or less than projected and the Board, under this proposal, would have the authority to move funding available from the assessment to different sub-categories needing additional funding and/or offset additional costs within the major categories with grant funds or funding from others that may become available to the District, as it deems appropriate, so long as the total assessment per year within the major categories does not exceed the amount provided for in this report. If funds are available from the assessment levied beyond the immediate needs, the Board

may choose to establish prudent reserves for anticipated costs within these major categories of costs.

The final part of the proposal is to include a maximum escalation rate to the on-going activities. The proposed maximum annual rate increases are intended to allow the District to increase rates to pay for increases due to inflation. The proposed maximum escalation rate is 3% each year and is included on the annual operations activity.

The benefit of these activities are evenly distributed over the acreage. The costs will be evenly assessed over each parcel acre, totaling 10,615.31 acres for the District.

The major categories and sub-categories of estimated costs are listed below.

3.1.1. Annual District Operations

The District's Directors and/or officers do not have the time to supervise and coordinate the tasks associated with a more active water district, therefore, a manager will be responsible for tasks assigned by the Board of Directors including the following:

1. Attend District Board meetings and brief the Board on all issues, attend meetings as assigned by the Board of Directors.
2. Create, supervise, and coordinate accounting, general engineering, and hydrogeological work necessary to accomplish the Board of Directors' directives.
3. Annually gather general District information such as landowners, land use types and acreage, and assessment tracking.

Table 3 lists the estimated annual budget for ongoing District operations, which summarizes the costs into six categories. This estimate is based in part on Provost & Pritchard's prior experience in managing similar districts, and includes a 3% cost escalation each year.

Table 3. Ongoing District Operations Estimated Costs

Annual General District Operations					
Ongoing Activities	2021	2022	2023	2024	2025
Water Consulting Management	\$35,000	\$50,000	\$60,000	\$70,000	\$80,000
Engineering	35,000	50,000	60,000	70,000	80,000
Legal	15,000	17,500	20,000	22,500	25,000
Insurance	1,500	2,000	2,500	4,000	5,000
Audit (every 2 years)	1,500	1,545	1,591	1,639	1,688
Accounting	2,000	2,060	2,122	2,185	2,251
Total	\$90,000	\$123,105	\$146,213	\$170,325	\$193,939
\$/Acre	\$8.48	\$11.60	\$13.77	\$16.05	\$18.27

3.1.2. Water Rights Application

CLWD has been in the process of obtaining approval of a water rights application on the Chowchilla/Eastside Bypass since 2018. This surface water right is for available supplies

in normal and wet years. The application has been deemed complete by the California State Water Resources Control Board, Division of Water Rights in March of 2021. The next steps are to prepare the California Environmental Quality Act (CEQA) document, and to prepare permitting applications. The CLWD has a financial responsibility of approximately thirty (30) percent of the total cost of the CEQA work, shared with Triangle T Water District. The costs shown in this report represent the cost associated with CLWD. Each of these costs are anticipated to be one-time costs. However, there are ongoing fees associated with maintaining this surface water right per year for the following three years. The anticipated costs associated with this task are summarized in Table 4.

Table 4. Water Rights Estimated Costs

Water Rights Application					
Water Right Activities	2021	2022	2023	2024	2025
CEQA Preparation	\$25,000	\$25,750	\$26,523	\$27,318	\$28,138
Cultural Review	30,000	30,900	31,827	32,782	33,765
Biological Review	10,000	10,300	10,609	10,927	11,255
Permitting	22,500	23,175	23,870	24,586	25,324
Engineering	5,000	5,150	0	0	0
Ongoing	0	0	3,000	3,090	3,183
Total	\$92,500	\$95,275	\$95,829	\$98,704	\$101,665
\$/Acre	\$8.71	\$8.98	\$9.03	\$9.30	\$9.58

3.1.3. Proposition 68 Projects

CLWD is part of a Proposition 68 Round 1 Grant application that was awarded funds for a project to develop infrastructure to divert surface water from the Eastside Bypass, to benefit the entire CLWD. The project requires local cost share and is anticipated to cost \$50,000 over the course of the next three years. A maximum escalation rate of 3% may be applied to the annual budget for this project to account for inflation of construction costs.

CLWD also plans to develop a Proposition 68 Round 2 project to build on the pipeline and infrastructure to bring surface water to more of the District. The budget for this project is anticipated to be approximately \$50,000, covered in the last three years of the assessment period. A summary of the two anticipated project costs is shown in Table 5.

Table 5. Proposition 68 Projects Estimated Costs

Proposition 68 Projects					
Projects	2021	2022	2023	2024	2025
Round 1-Blech Pipeline	\$62,500	\$64,375	\$66,306	\$0	\$0
Round 2-Project 2	0	15,000	15,450	15,914	16,391
Total	\$62,500	\$79,375	\$81,756	\$15,914	\$16,391
\$/Acre	\$5.89	\$7.48	\$7.70	\$1.50	\$1.54

3.1.4. Special Activities – SGMA

CLWD is included in the Chowchilla Groundwater Subbasin and the Merced Groundwater Subbasin, with the majority of land residing in the Merced Subbasin. Land within the Chowchilla Subbasin is a part of the County of Madera GSA while land within the Merced Subbasin is a part of the Merced Subbasin GSA.

It is anticipated that there will be annual expenses beyond the general operation of the District that are related to the compliance and management activities for SGMA. Examples of tasks included in this category include:

1. Annually gather crop information, groundwater levels and pumping amounts and map the change in groundwater levels;
2. Gather and report on information required by the new state legislation and CASGEM; and
3. Attend GSA or Subbasin meetings to provide District input for SGMA related plans and activities.

Because these costs have not been realized, they can only be estimated at this point. It is anticipated that over the next several years the District Manager, and likely legal counsel, will be working with the other agencies within the Merced and Chowchilla Subbasins to coordinate work and to comply with the SGMA Legislation. This is likely to include several meetings and review of technical analysis. In future years, information will be developed on groundwater features and data will be gathered and evaluated semiannually using contour maps and hydrographs to understand the changes in groundwater levels over multiple years. Table 6 summarizes the estimated budget for the annual on-going special SGMA activities. This budget item is proposed to be escalated 3% each year for first five years.

Table 6. SGMA Related Activities Estimated Costs

Special Activities - SGMA					
Special Activities	2021	2022	2023	2024	2025
Participation in SGMA Related Meetings	\$62,500	\$64,375	\$66,306	\$0	\$0
Annual Report	0	5,000	5,150	5,305	5,464
Total	\$62,500	\$69,375	\$71,456	\$5,305	\$5,464
\$/Acre	\$5.89	\$6.54	\$6.73	\$0.50	\$0.51

3.1.5. Repayment of Past Assessments

Prior to utilizing the Proposition 218 process, the CLWD board approved assessments pursuant to a landowner agreement to fund the District activities, with a unanimous vote, and many landowners voluntarily contributed to the funds of CLWD to help cover District costs. However, not all landowners entered into the agreement and now the District is pursuing a Proposition 218 election. Since the funds were not equitably distributed based on a Proposition 218 process, the District proposes to reimburse landowners who have already paid these fees as a credit. This fee will be collected as a one-time payment in Assessment year of 2021 and is shown in Table 7. Assessments paid prior to the Proposition 218 election process will not be invoiced again, instead assessments will be calculated on a parcel by parcel basis. Parcels which reflect a current balance will not be charged for past costs.

Table 7. Costs for Repayment of Previous Assessments

Repayment of Past Assessments					
Assessments	2021	2022	2023	2024	2025
Water Rights App (Temp) \$10/Acre-May 2019	\$106,000	\$0	\$0	\$0	\$0
Assessment 1-May 2019	106,000	0	0	0	0
Water Rights App (Perm) \$8/Acre-April 2021	84,800				
Assessment 2-April 2021	106,000	0	0	0	0
Total	\$402,800	\$0	\$0	\$0	\$0
\$/Acre	\$38.00	\$0.00	\$0.00	\$0.00	\$0.00

3.1.6. Development of Additional Projects

CLWD also plans to develop additional projects in the District to bring surface water to as many landowners as feasible. These projects are meant to serve and benefit the entire District. These projects are essential in becoming sustainable, and is recognized in Table 7. These fees can be reduced when other funds become available, for example grant funds. Funds will be used for planning, design, and construction costs, at the discretion of the CLWD Board of Directors.

Table 8. Estimated Funds Needed for Development of Additional Projects

Development of Additional Projects					
Additional Projects	2021	2022	2023	2024	2025
Additional Multiple Infrastructure Projects Benefiting the District, including Planning and Design to 30% Completion Level	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
\$/Acre	\$9.42	\$9.42	\$9.42	\$9.42	\$9.42

3.1.7. Proposed Budget

Since the District is newly formed and has only recently collected funds from its landowners, minimal historical financial information was available. The current and future benefits landowners receive from District operations. The District was formed in part to provide the landowners an opportunity to participate and comply with SGMA. Under this proposal, the District is seeking approval from landowners to incur future annual operational and one-time SGMA operational expenses. The District's fiscal year is from July 1 to June 30, of each year. These revenues, if approved, are anticipated to commence in November 2021 with assessments being sent by the Counties in November. There will be two (2) payments due, both will coincide with the due dates established by the counties through the County tax bill. The funding of the proposed programs are provided with costs per year and when they are anticipated to be funded and are itemized in Table 9.

Table 9. Proposed Assessments Summary Table

Proposed Budget Assessment					
Activities	2021	2022	2023	2024	2025
Annual General District Operations	\$8.48	\$11.60	\$13.77	\$16.05	\$18.27
Water Rights Application	8.71	8.98	9.03	9.30	9.58
Proposition 68 Projects	5.89	7.48	7.70	1.50	1.54
Special Activities SGMA	5.89	6.54	6.73	0.50	0.51
Repayment of Past Assessments	38.00	0.00	0.00	0.00	0.00
Development of Additional Projects	9.42	9.42	9.42	9.42	9.42
Total	\$76.39	\$44.01	\$46.65	\$36.76	\$39.33

4. BENEFITS DETERMINATION

4.1. General

Proposition 218 makes a distinction between general and special benefits provided by a project or service. A general benefit is defined as something that benefits the general public, such as libraries or ambulance service. A special benefit is defined as a particular benefit to land and buildings that is different than the general benefits received by those not charged with the assessment. The proposed programs listed in this report are considered special benefits to the parcels within the District. These services would not accrue to the public at large and are not considered general benefits. The new rate structure proposed by the Board of Directors is designed to achieve and maintain equity to landowners.

This report proposes an implementation of special benefit assessments. Therefore, this report must identify all parcels that will have a special benefit conferred upon them and upon which the recommended assessment will be imposed, if adopted.

4.2. Determination of Benefits

The purpose of this section is to identify the benefits each parcel is to receive within the District in relation to each other. Section 4(a) of Proposition 218 specifies that assessments may not “exceed the reasonable cost of the proportional special benefit conferred on that parcel.” For the District, these benefits of the activities listed in this report are uniform and apply to all parcels that fall within the District's Boundary. The District intends to levy assessments in a uniform value for the acreage within the District.

4.3. Conclusion

The primary objectives of the Board of Directors regarding revenues are to ensure that the District's expenditures are truly necessary and that those costs are allocated in a fair and equitable manner. Based on the objectives in regard to revenue, the District's proposal to fund its annual operations and future programs is to the benefit of all landowners within the District.

This Engineer's Report concludes that with these assessment rates, the assessed properties will receive a special financial benefit from the District in excess of their total assessment, because with the development of infrastructure and the value of the District's existence and in the pursuit of surface water to become sustainable, results in higher land values, within the District.

5. IMPLEMENTATION PROCEDURES

5.1. Implementation

Based on an examination of procedural options available to the District's Board of Directors, it is the Engineer's opinion that the proposed assessment structure offers an equitable procedure to the District to generate revenues for its operations and proposed efforts for SGMA compliance. The District intends to proceed with an election process complying with the provisions of Article XIII D of the California Constitution to allow for the collection of a land-based assessment. The schedule is as follows:

- May 5, 2021-Approval of the Engineer's Report goes in front of the CLWD Board for approval. Upon Approval of the Engineer's Report, the District will mail out the ballots.
- May 7, 2021-Upon Approval of the Engineer's Report, the Ballots will be mailed out, noticing that the Election and possible Hearing will be Held on July 7, 2021.
- July 7, 2021-Election Held, upon a majority vote, the District may set the assessment rate.
- July 30, 2021-If approved the assessment role will be sent to each County for processing.

6. BIBLIOGRAPHY

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Attachment A

Estimated Assessment Roll for CLWD

APN	Owner	Acres	Proposed Maximum Assessment				
			2021	2022	2023	2024	2025
074-130-014	BAKER LISA L TRUSTEE	157.00	\$ 11,992.91	\$ 6,908.83	\$ 7,324.79	\$ 5,771.72	\$ 6,174.19
074-150-003	BAKER LISA L TRUSTEE	42.00	\$ 3,208.29	\$ 1,848.22	\$ 1,959.50	\$ 1,544.03	\$ 1,651.70
074-150-006	BAKER LISA L TRUSTEE	194.00	\$ 14,819.26	\$ 8,537.03	\$ 9,051.02	\$ 7,131.94	\$ 7,629.26
074-160-022	BAKER LISA L TRUSTEE	105.00	\$ 8,020.73	\$ 4,620.56	\$ 4,898.75	\$ 3,860.07	\$ 4,129.24
074-160-036	BAKER LISA L TRUSTEE	104.00	\$ 7,944.35	\$ 4,576.55	\$ 4,852.09	\$ 3,823.31	\$ 4,089.91
074-160-046	BAKER LISA L TRUSTEE	629.00	\$ 48,048.02	\$ 27,679.34	\$ 29,345.82	\$ 23,123.66	\$ 24,736.10
074-170-014	BAKER LISA L TRUSTEE	5.00	\$ 381.94	\$ 220.03	\$ 233.27	\$ 183.81	\$ 196.63
074-170-015	BAKER LISA L TRUSTEE	13.00	\$ 993.04	\$ 572.07	\$ 606.51	\$ 477.91	\$ 511.24
020-120-012	BLECH DUANE & ANDREA TRUSTEE	181.67	\$ 13,877.40	\$ 7,994.44	\$ 8,475.76	\$ 6,678.66	\$ 7,144.37
020-140-002	BRASIL ANTONIO & EVELYN TRUSTEE	97.68	\$ 7,461.58	\$ 4,298.44	\$ 4,557.23	\$ 3,590.97	\$ 3,841.37
020-110-002	BRASIL ANTONIO & EVELYN TRUSTEE	86.89	\$ 6,637.35	\$ 3,823.62	\$ 4,053.83	\$ 3,194.30	\$ 3,417.04
020-110-010	BRASIL ANTONIO & EVELYN TRUSTEE	124.52	\$ 9,511.83	\$ 5,479.54	\$ 5,809.45	\$ 4,577.68	\$ 4,896.88
074-160-048	BRASIL ANTONIO & EVELYN TRUSTEE	26.00	\$ 1,986.09	\$ 1,144.14	\$ 1,213.02	\$ 955.83	\$ 1,022.48
074-170-004	BRASIL ANTONIO & EVELYN TRUSTEE	229.00	\$ 17,492.84	\$ 10,077.22	\$ 10,683.93	\$ 8,418.63	\$ 9,005.67
074-170-020	BRASIL ANTONIO & EVELYN TRUSTEE	57.14	\$ 4,364.81	\$ 2,514.46	\$ 2,665.85	\$ 2,100.61	\$ 2,247.09
085-010-004	CENTRAL CALIF IRRIGATION DISTRICT	1.80	\$ 137.50	\$ 79.21	\$ 83.98	\$ 66.17	\$ 70.79
085-010-006	CENTRAL CALIF IRRIGATION DISTRICT	3.50	\$ 267.36	\$ 154.02	\$ 163.29	\$ 128.67	\$ 137.64
085-020-003	CENTRAL CALIF IRRIGATION DISTRICT	3.00	\$ 229.16	\$ 132.02	\$ 139.96	\$ 110.29	\$ 117.98
022-010-002	CLAYTON RANCHES	599.67	\$ 45,807.56	\$ 26,388.66	\$ 27,977.44	\$ 22,045.41	\$ 23,582.67
022-090-001	CLAYTON RANCHES	490.44	\$ 37,463.71	\$ 21,581.96	\$ 22,881.34	\$ 18,029.84	\$ 19,287.08
022-160-001	CLAYTON RANCHES	53.24	\$ 4,066.89	\$ 2,342.84	\$ 2,483.90	\$ 1,957.24	\$ 2,093.72
074-160-003	GOMES FARMS LLC	167.00	\$ 12,756.79	\$ 7,348.89	\$ 7,791.34	\$ 6,139.35	\$ 6,567.46
074-160-004	GOMES FARMS LLC	163.10	\$ 12,458.87	\$ 7,177.27	\$ 7,609.39	\$ 5,995.98	\$ 6,414.08
074-160-026	GOMES FARMS LLC	92.00	\$ 7,027.69	\$ 4,048.49	\$ 4,292.23	\$ 3,382.16	\$ 3,618.00
074-160-037	GOMES FARMS LLC	278.00	\$ 21,235.85	\$ 12,233.48	\$ 12,970.01	\$ 10,220.00	\$ 10,932.65
074-160-052	GOMES FARMS LLC	20.00	\$ 1,527.76	\$ 880.11	\$ 933.09	\$ 735.25	\$ 786.52
074-160-053	GOMES FARMS LLC	20.00	\$ 1,527.76	\$ 880.11	\$ 933.09	\$ 735.25	\$ 786.52
074-160-054	GOMES FARMS LLC	473.00	\$ 36,131.50	\$ 20,814.51	\$ 22,067.69	\$ 17,388.70	\$ 18,601.24
074-170-021	HARMAN RICHARD & DAIL TRUSTEES	226.00	\$ 17,263.68	\$ 9,945.20	\$ 10,543.97	\$ 8,308.34	\$ 8,887.69
074-170-023	HARMAN RICHARD & DAIL TRUSTEES	75.50	\$ 5,767.29	\$ 3,322.40	\$ 3,522.43	\$ 2,775.57	\$ 2,969.12
020-150-002	MENEFEE HILL RANCH CO	477.96	\$ 36,510.39	\$ 21,032.78	\$ 22,299.09	\$ 17,571.04	\$ 18,796.29
020-150-009	MENEFEE HILL RANCH CO	79.51	\$ 6,073.61	\$ 3,498.86	\$ 3,709.52	\$ 2,922.99	\$ 3,126.82
074-130-010	MENEFEE RIVER RANCH CO	430.00	\$ 32,846.82	\$ 18,922.28	\$ 20,061.53	\$ 15,807.91	\$ 16,910.21
074-150-004	MENEFEE RIVER RANCH CO	461.00	\$ 35,214.85	\$ 20,286.45	\$ 21,507.83	\$ 16,947.55	\$ 18,129.32
074-150-008	MENEFEE RIVER RANCH CO	273.00	\$ 20,853.91	\$ 12,013.45	\$ 12,736.74	\$ 10,036.18	\$ 10,736.02
074-150-010	MENEFEE RIVER RANCH CO	385.00	\$ 29,409.36	\$ 16,942.04	\$ 17,962.07	\$ 14,153.59	\$ 15,140.54
074-160-012	MENEFEE RIVER RANCH CO	71.00	\$ 5,423.54	\$ 3,124.38	\$ 3,312.49	\$ 2,610.14	\$ 2,792.15
074-170-012	MENEFEE RIVER RANCH CO	333.00	\$ 25,437.19	\$ 14,653.77	\$ 15,536.02	\$ 12,241.94	\$ 13,095.58
074-140-025	MENEFEE RIVER RANCH CO	162.00	\$ 12,374.85	\$ 7,128.86	\$ 7,558.07	\$ 5,955.54	\$ 6,370.83
020-140-010	N & W LAND CO LLC	2.40	\$ 183.33	\$ 105.61	\$ 111.97	\$ 88.23	\$ 94.38
074-170-018	N & W LAND CO LLC	4.80	\$ 366.66	\$ 211.23	\$ 223.94	\$ 176.46	\$ 188.77
074-170-019	N & W LAND CO LLC	218.00	\$ 16,652.57	\$ 9,593.16	\$ 10,170.73	\$ 8,014.24	\$ 8,573.09
074-170-024	N & W LAND CO LLC	116.20	\$ 8,876.28	\$ 5,113.42	\$ 5,421.28	\$ 4,271.81	\$ 4,569.69
074-130-013	NYMAN BRADFORD E & KRISTI J TRUSTEE	204.00	\$ 15,583.14	\$ 8,977.08	\$ 9,517.56	\$ 7,499.57	\$ 8,022.52
074-140-024	NYMAN BRADFORD E & KRISTI J TRUSTEE	634.00	\$ 48,429.96	\$ 27,899.37	\$ 29,579.10	\$ 23,307.47	\$ 24,932.74
074-140-035	NYMAN BRADFORD E & KRISTI J TRUSTEE	638.60	\$ 48,781.35	\$ 28,101.79	\$ 29,793.71	\$ 23,476.58	\$ 25,113.64
020-140-008	R&D HARMAN LLC	137.96	\$ 10,538.48	\$ 6,070.97	\$ 6,436.49	\$ 5,071.77	\$ 5,425.43
020-140-011	R&D HARMAN LLC	34.30	\$ 2,620.11	\$ 1,509.38	\$ 1,600.26	\$ 1,260.96	\$ 1,348.88
020-140-012	R&D HARMAN LLC	178.70	\$ 13,650.53	\$ 7,863.75	\$ 8,337.20	\$ 6,569.47	\$ 7,027.57
020-200-006	R&D HARMAN LLC	95.83	\$ 7,320.26	\$ 4,217.03	\$ 4,470.92	\$ 3,522.96	\$ 3,768.62
020-170-011	SOARES JOSE & TERESA TRUSTEE	479.93	\$ 36,660.87	\$ 21,119.47	\$ 22,391.00	\$ 17,643.46	\$ 18,873.77
020-170-012	SOARES JOSE & TERESA TRUSTEE	159.97	\$ 12,219.78	\$ 7,039.53	\$ 7,463.36	\$ 5,880.91	\$ 6,290.99
020-181-004	SOARES JOSE & TERESA TRUSTEE	320.00	\$ 24,444.14	\$ 14,081.70	\$ 14,929.51	\$ 11,764.02	\$ 12,584.35