

**WATER CHARGE ANALYSIS REPORT  
FOR EASTSIDE WATER DISTRICT**

**INTENDED TO COMPLY WITH PROPOSITION 218 PROCEDURES FOR  
ESTABLISHING WATER CHARGES**

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DATE SIGNED 10/22/15

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**ABBREVIATIONS**

AF.....	Acre-feet
CPI .....	Consumer Price Index
District .....	Eastside Water District
DSWP .....	Diffused Surface Water Project
DWR.....	Department of Water Resources
EWD.....	Eastside Water District
GSA.....	Groundwater Sustainability Agency
GSP.....	Groundwater Sustainability Plan
MAR .....	Managed Aquifer Recharge
SGMA.....	Sustainable Groundwater Management Act
TID .....	Turlock Irrigation District

## REPORT SUMMARY

The Eastside Water District (EWD or District) is seeking landowner approval to support the funding of its Diffused Surface Water Project (DSWP) and the support of the formation of a Groundwater Sustainable Agency (GSA) for compliance with the Sustainable Groundwater Management Act (SGMA). The DSWP is intended to alleviate the current declining groundwater trends within the District's boundary and to support a sustainable groundwater basin. Currently, the District is without a surface water supply and consists almost entirely of cultivated/irrigated agriculture with a substantial groundwater demand within the District. The groundwater pumping has caused a "cone of depression" and groundwater overdraft to occur. This is due to the lack a surface water supply that could offer groundwater recharge in the area and lead to a sustainable supply. Therefore, the District is seeking to implement a set of charges to be used exclusively for the development of a groundwater recharge program that will cover the costs of construction, operations, maintenance and administration related to the DSWP from pilot to implementation and the formation and implementation of a GSA.

Starting in 2016-17, the District is seeking to generate approximately \$6 million (from 2014 estimates) over a ten year period to fund the cost of construction for currently designed projects. The \$6 million estimate assumes that the District does not need to acquire property to implement the DSWP. As shown in Table 1, the initial maximum charge for the construction of the DSWP facilities is shown to be \$30 per acre with an adjustment based on the Consumer Price Index<sup>1</sup> (CPI) in subsequent years. The initial \$30 per acre charge is a maximum amount for the District to charge for the implementation of the projects and will only be imposed over a ten year period If the project costs are less than a lower per acre charge will be imposed.

The District is also seeking approval to implement an annualized charge at approximately 10% of the capital invested starting in the first year of which a recharge facility is active with an adjustment based on CPI in the subsequent years. This annualized charge will be used exclusively for the operations and maintenance of the DSWP, the development and management of the GSA, and allocated to the need for securing additional surface water supply and building groundwater recharge facilities to convey this surface water into the ground. The maximum annualized charge shall not exceed \$15 per acre, as adjusted annually by CPI.

As part of the new proposed annual water charge, non-irrigated lands would be charged at a reduced rate, approximately 33% of the annualized charge of the irrigated properties, and lands that have been dedicated for recharge will be considered exempt. Table 1 identifies a potential schedule of the anticipated maximum charges through the year 2025-26. Table 2 shows a proposed schedule for the years 2026-27 through 2040-41. It should be noted that all properties shall be charged the full charge with the exception of properties dedicated for recharge and non-irrigated properties. The annualized charge will not be imposed after 2040-41, unless approved by landowners.

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<sup>1</sup>The adjustment identified in the tables is estimated to be 3% per year. Actual adjustments will be based upon the index provided through the Consumer Price Index Tables Published by the United States Department of Labor, Bureau of Labor Statistics, <http://www.bls.gov/cpi/tables.htm> for the San Francisco, Oakland, San Jose urban areas.

**Table 1 – Potential Acreage Water Charge Schedule During First 10 years of Implementation<sup>1</sup>**

Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Construction Charge</b>										
Irrigated land (\$/ac)	\$ 30.00	\$ -	\$ 32.78	\$ -	\$ 34.78	\$ -	\$ -	\$ 38.00	\$ -	\$ 40.32
<b>Annualized Charge</b>										
Irrigated land (\$/ac)	\$ -	\$ 3.00	\$ 3.19	\$ 6.56	\$ 6.86	\$ 10.54	\$ 10.97	\$ 11.30	\$ 15.43	\$ 16.01
Non-Irrigated (\$/ac)	\$ -	\$ 1.00	\$ 1.07	\$ 2.19	\$ 2.29	\$ 3.52	\$ 3.66	\$ 3.77	\$ 5.15	\$ 5.34
Recharge (\$/ac)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$1,736,600</b>	<b>\$177,000</b>	<b>\$2,085,900</b>	<b>\$387,000</b>	<b>\$2,417,900</b>	<b>\$621,700</b>	<b>\$647,100</b>	<b>\$2,866,500</b>	<b>\$910,200</b>	<b>\$3,278,300</b>

Note: 1 – The schedule shown is an estimated project for implementation of the DSWP. Further, the costs are proposed to be indexed for CPI, however due to the unforeseen costs in the future, the costs provided are assuming an annual 3% per year increase. Furthermore, the District could charge for the program in the first five years after approval and the costs for implementation may be lower. The District will only charge landowners the costs that the District incurs for implementation.

**Table 2 – Acreage Water Charges for Remaining 15 years of Implementation**

Year	Irrigated land (\$/ac)	Non-Irrigated (\$/ac)	Recharge (\$/ac)	Revenue
2026-27	\$20.05	\$6.68	\$0.00	\$ 1,182,700
2027-28	\$20.66	\$6.89	\$0.00	\$ 1,218,700
2028-29	\$21.28	\$7.09	\$0.00	\$ 1,255,200
2029-30	\$21.92	\$7.31	\$0.00	\$ 1,293,000
2030-31	\$22.58	\$7.53	\$0.00	\$ 1,331,900
2031-32	\$23.26	\$7.75	\$0.00	\$ 1,372,000
2032-33	\$23.96	\$7.99	\$0.00	\$ 1,413,300
2033-34	\$24.68	\$8.23	\$0.00	\$ 1,455,800
2034-35	\$25.42	\$8.47	\$0.00	\$ 1,499,400
2035-36	\$26.18	\$8.73	\$0.00	\$ 1,544,300
2036-37	\$26.97	\$8.99	\$0.00	\$ 1,590,900
2037-38	\$27.78	\$9.26	\$0.00	\$ 1,638,600
2038-39	\$28.61	\$9.54	\$0.00	\$ 1,687,600
2039-40	\$29.47	\$9.82	\$0.00	\$ 1,738,300
2040-41	\$30.35	\$10.12	\$0.00	\$ 1,790,200

Although the charges apply to all properties within the District, it is recognized that there are properties that are or will be dedicated as part of the recharge or in-lieu program, and also properties that do not utilize groundwater for irrigation. These properties will be charged a reduced rate, properties that are dedicated to be utilized for recharge will not be charged, and properties that do not utilize groundwater for irrigation will be charged 33% of the annualized charge due to the fact that the properties are within the District will benefit from the Districts pursuit in compliance with SGMA.

**Since the amounts provided are estimates, the actual amount charged by the District may vary, but will not exceed the charges provided herein nor the actual costs of providing the services by the District unless another Proposition 218 election is passed approving an increase. The Charges represent the maximum**

**that can be charged and the Board of Directors may elect to set charges at a lesser amount.**

This proposal to approve new water charges is being conducted in accordance with provisions of Proposition 218, as reflected in Article XIII D of the California Constitution and Sections 53750 through 53753.5 of the state's Government Code. These constitutional and statutory provisions implement Proposition 218, which established a number of mandatory procedures that local agencies must follow in order to levy certain charges on lands. The District has 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.

Under the Proposition 218 process, once the Board determines the need to impose a charge, it is necessary to evaluate whether or not the charges are in line with the benefits provided by the District and do not exceed the proportional cost of providing the service to affected EWD parcels. This Water Charge Analysis Report discusses the costs and benefits of the proposed District's recharge program.

Following the acceptance of this Water Charge Analysis Report by the Board of Directors, a public hearing will be held in which all landowners affected by the imposed charge may participate and are entitled to protest the proposed charges. At this public hearing the District will consider all the protests against the charges and address comments and questions from District landowners. The new charges may be imposed if the majority of landowners do not protest the proposed charges.

## **1. PURPOSE OF THE REPORT**

### **1.1. General**

This report is prepared in accordance with State law to describe the costs and the benefits to be derived by each parcel upon which the charge will be levied. The District intends to levee a charge to fund the Districts DWSP program, which has been developed with the intention to recharge water into the ground to augment the declining groundwater levels within the District. The DWSP includes the construction of recharge basins, and the incorporation of properties that will divert water in the off-season into their irrigation systems (in-lieu recharge) with the purpose of recharging up to 2,500 acre-feet annually of diffused storm water and up to 4,000 acre-feet annually of Sand and Mustang Creek water for the purpose of recharge. This report is also intended to provide transparency from the District to its landowners for the implementation and management of the DSWP and SGMA compliance. Landowner engagement for DSWP implementation is encouraged and is discussed further in Section 5.1.

### **1.2. 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 charges subject to Section 6 of Proposition 218, the District must identify the following:

- Revenues derived from the fee or charge must not exceed the funds required to provide the property-related service;
- Revenue from the fee or charge must not be used for any purpose other than that for which the fee or charge is imposed;
- No fee or charge may be imposed for general governmental services, such as police, fire, ambulance, or libraries, where the service is available to the public in substantially the same manner as it is to property owners;
- The amount of a fee or charged imposed upon any parcel or person as an incident of property ownership must not exceed the proportional cost of the service attributable to the parcel; and,
- The fee or charge may not be imposed for service, unless the service is actually used by or immediately available to, the owner of the property in question.

### **1.3. Standby Charge Procedures**

Proposition 218 requirements related to implementing a new charge does not specifically require a formal engineer's report which delineates the 5 criteria stated in Section 1.2. However, to aid in transparency in the process for EWD, this report will aid in identifying compliance with the 5 criteria stated in Section 1.2. In the absence of such specific requirements, this report is structured in accordance with the Uniform Standby Charge Procedures Act, enacted by the California State Legislature in 1988. The 1988 Act requires the engineer's report to include the following information:

- (1) A description of the proposed charges and the method which it will be imposed.
- (2) A compilation of the amount of the charge and proposed for each parcel.
- (3) A statement of the methodology and rationale used in determining the degree of benefit conferred for which the charge is imposed.
- (4) A discussion of land use, benefits derived, degree of availability or quantity of use of the proposed service.

### **1.4. Limitations of the Water Charge Analysis Report**

This report is limited to the proposed charges to encompass the District's proposed recharge program, and compliance with SGMA.

### **1.5. Revenue Objectives**

The main revenue objectives for the District involves the collection of funds to fully fund the 1) implementation of a DWSP groundwater recharge program, 2) fund the operational, maintenance and administrative costs for the program, and 3) fund the

development and management of the GSA in addition to compliance with SGMA requirements.

## **2. DISTRICT BACKGROUND INFORMATION**

### **2.1. Location**

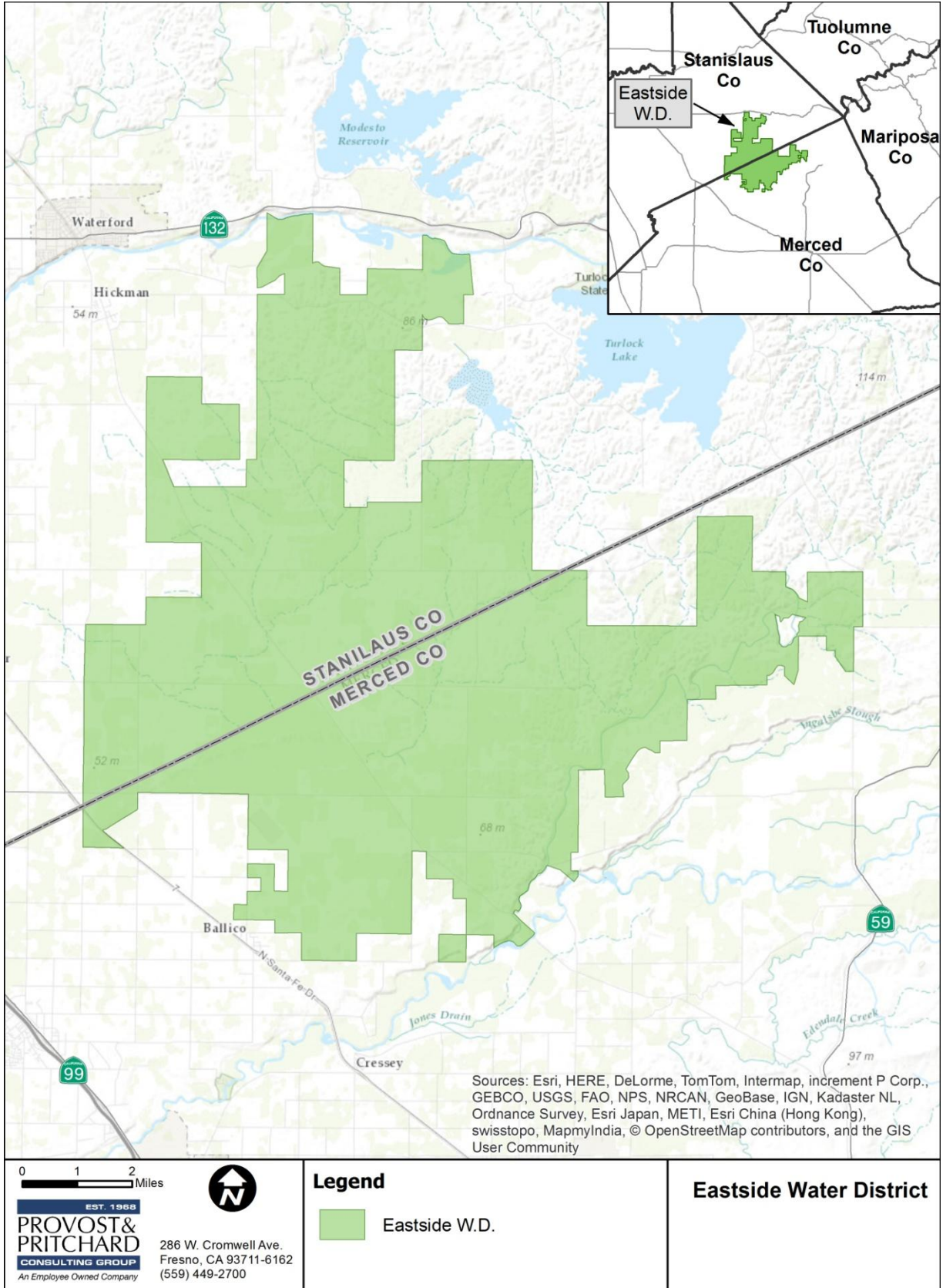
The EWD is comprised of approximately 61,200 acres in Merced and Stanislaus counties. Most of the land within EWD is agricultural and currently irrigated with groundwater. The location of the District is shown in Figure 1.

### **2.2. History**

EWD was formed in 1985 to address water needs of the area and groundwater overdraft of the eastern portion of the Turlock Sub-Basin of the San Joaquin Valley Groundwater Basin. EWD was formed by election of landowners within the District, under California Law, as a legal body. Currently, EWD staff consists of a part-time Board Secretary, and legal and water consultants hired as needed. The mission of the EWD is:

*To assure a reliable long-term water supply for its landowners by recharging the groundwater basin with available surface water supplies.*





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**Figure 1. District Location Map**

## **2.3. Water Supply**

### **2.3.1. Surface Water**

EWD currently does not have a surface water supply. However as part of the proposed DSWP program, EWD would use diffused storm water which is currently collected in the Turlock Irrigation District's (TID) Highline Canal and use in the District's proposed groundwater recharge facilities. Additionally, surplus surface water will be diverted to these same facilities when available from TID for the purposes of augmenting declining groundwater levels under the District. It should be noted that there are parcels that do have riparian rights along the Tuolumne and Merced Rivers which utilize their surface supply from the river. There are not many properties that have these rights and the surface water supply is limited to their use.

### **2.3.2. Groundwater**

Due to EWD not having a surface water supply, irrigated land within the District is entirely dependent upon groundwater supplies. As a result of the dependence on groundwater in the area, levels have steadily dropped since the mid-1950's. Since the late 1980s, EWD has conducted a number of studies with the objective of identifying ways to stabilize groundwater levels. In 1994, the District completed a Groundwater Management Plan under California Assembly Bill 3030. On a year-to-year basis since 1995, EWD has developed and funded an incentive program to encourage irrigators to use available wet year water from the Turlock and Merced irrigation districts. The District joined other agencies that pump water from the common Turlock Groundwater Basin in developing and adopting a basin-wide Groundwater Management Plan in 2008 with the objective of coordination and joint efforts to stabilize groundwater levels.

The District is currently engaged in complying with CASGEM (SB7X-6) to carry out the State mandate to monitor groundwater levels throughout the State. With the assistance of TID, the District will carry out that responsibility for all lands within the District including any newly annexed lands.

### ***Recharge***

To address the declining groundwater levels within the District, in 1996, EWD began investigation of the potential of recharging the aquifer using constructed recharge basins. After boring test holes at various locations within the EWD, a site was selected and in 1997 and the District constructed a Pilot Recharge Basin near Monte Vista Avenue. Testing was very successful and was operated during the irrigation seasons of 1998, 1999 and 2000. EWD and TID are currently studying a similar pilot project located on East Avenue off of TID's Cross-Ditch #1. Testing began in May 2007 and continued through 2013. The drought has prevented further testing.

In 2014, EWD expanded its level of investigations of groundwater recharge within the District through an analysis detailing the Geologic, Hydrologic, and Hydrogeologic Characterizations for Potential Managed Aquifer Recharge (MAR) of Diffused Stormwater within the District. The study evaluated the District as a whole and

developed criteria and ranking of 13 different sites for their potential for accepting and recharging surface water in the form of diverted water from TID, diffused storm water and/or creek water from the Mustang and Sand Creeks. This study led to the evaluation and 30% design of three (3) preferred sites based upon the criteria and ranking from the MAR study. This combined effort is considered the groundwork for the DSWP.

### **3. Projects to be Funded by the Charge**

#### **3.1. Diffused Surface Water Project (DSWP)**

##### **3.1.1. Project Background**

Years of over-pumping or groundwater overdraft (continually pumping out more water from the ground than is naturally replenished into the groundwater basin) has resulted in the gradual but continuous lowering of groundwater levels within and in the vicinity of EWD. At some point this practice may be considered unsustainable. Figure 2 provides the elevations of groundwater within the District's boundary identifying the "cone of depression" that is occurring. In 2014, the State mandated that EWD (and all groundwater users) assure that their groundwater basin maintains sustainability for the long-term through the Sustainable Groundwater Management Act (SGMA), where local agencies would form a Groundwater Sustainability Agency (GSA) to implement plans which would be dedicated to the sustainability of the basin that the GSA encompasses. Since EWD does not have a surface supply and is almost entirely dependent on groundwater supplies with little or no surface recharge, the District must be progressive in its efforts to become sustainable so that all landowners within the District can still enjoy the ability to farm within the District's boundaries without having their rights to pump groundwater curtailed.

If the groundwater basin cannot replenish itself naturally (from rainfall, surface water percolation, and subterranean flows), then it can be artificially 'recharged' using various methods. Current options include using surface water sources 'in-lieu' of pumping groundwater; known as 'in-lieu groundwater recharge;' or, direct methods like aquifer storage/recovery (ASR) wells and percolation basins can be constructed to directly recharge the groundwater basin. The recharge basins are typically the less costly of the direct methods. ASR wells typically are the most expensive due to the cost of a requirement to treat the surface water to drinking water quality standards before it can be delivered to groundwater.

Whichever groundwater recharge method is used, the goal of the project concept is the same. Available surface water is diverted and used to recharge the groundwater basin. This recharged water is stored in the ground with the other groundwater molecules; raising the groundwater levels in the vicinity of the groundwater recharge facility, and eventually over the entire groundwater basin as more recharge facilities are added to the portfolio of project's ultimate facility build-out. Recharging occurs in years when surface water is available. Stored surface water in the ground is available in years when surface water supplies are scarce and a greater reliance for groundwater is expected.

### 3.1.2. Project Preliminary Work

In 2014, the District began the process of implementing the Diffused Surface Water Project (DWSP). The project is intended for the District to: (1) use water that is collected in Turlock Irrigation District's (TID's) Highline Canal that would not naturally flow to a watercourse (stream, creek, or river); and (2) develop recharge basins in the vicinity of the Highline Canal at select locations which would be able to accept the diffused storm water for recharge and to augment the declining groundwater levels in the area. Initially, 13 different locations along the Highline Canal were evaluated for preferred recharge locations. The 13 sites were ranked based upon five criteria:

1. Best Unsaturated Zone Relative Hydraulic Conductivity for Percolation;
2. Potential to Replenish Groundwater within the District;
3. Potential Basin Size for Percolation;
4. Size of Watershed Above the Site; and,
5. Capability of Percolation Site for Multi-Use and Multi-Water Source use.

Of the 13 sites evaluated, four became preferred locations for future evaluation, ranging in size from 7 to 40 acres. Further, it is estimated that an annual supply of up to approximately 2,500 acre-feet per year of diffused storm water is potentially available for recharge within the District across all sites. The estimated costs for implementation and construction of facilities to accept the average annual supply would be approximately \$6,000,000 in 2014 dollars. It should be noted, that the District anticipates the construction costs of the projects will be approximately \$6 million, however this includes the assumption that the District does not need to purchase property for the intention of recharge. Were the District to acquire property, the project costs may be around \$8.7 million.

### 3.1.3. Project Implementation

It is anticipated that there will be annualized costs related to the operations, maintenance and administration for the project once completed. Since the projects have not been constructed yet, nor have any operations expenses have been incurred, it is currently estimated that once the basins are completed the initial annual cost for operation would be roughly 6.7% that of the initial capital investment on a per facility basis.



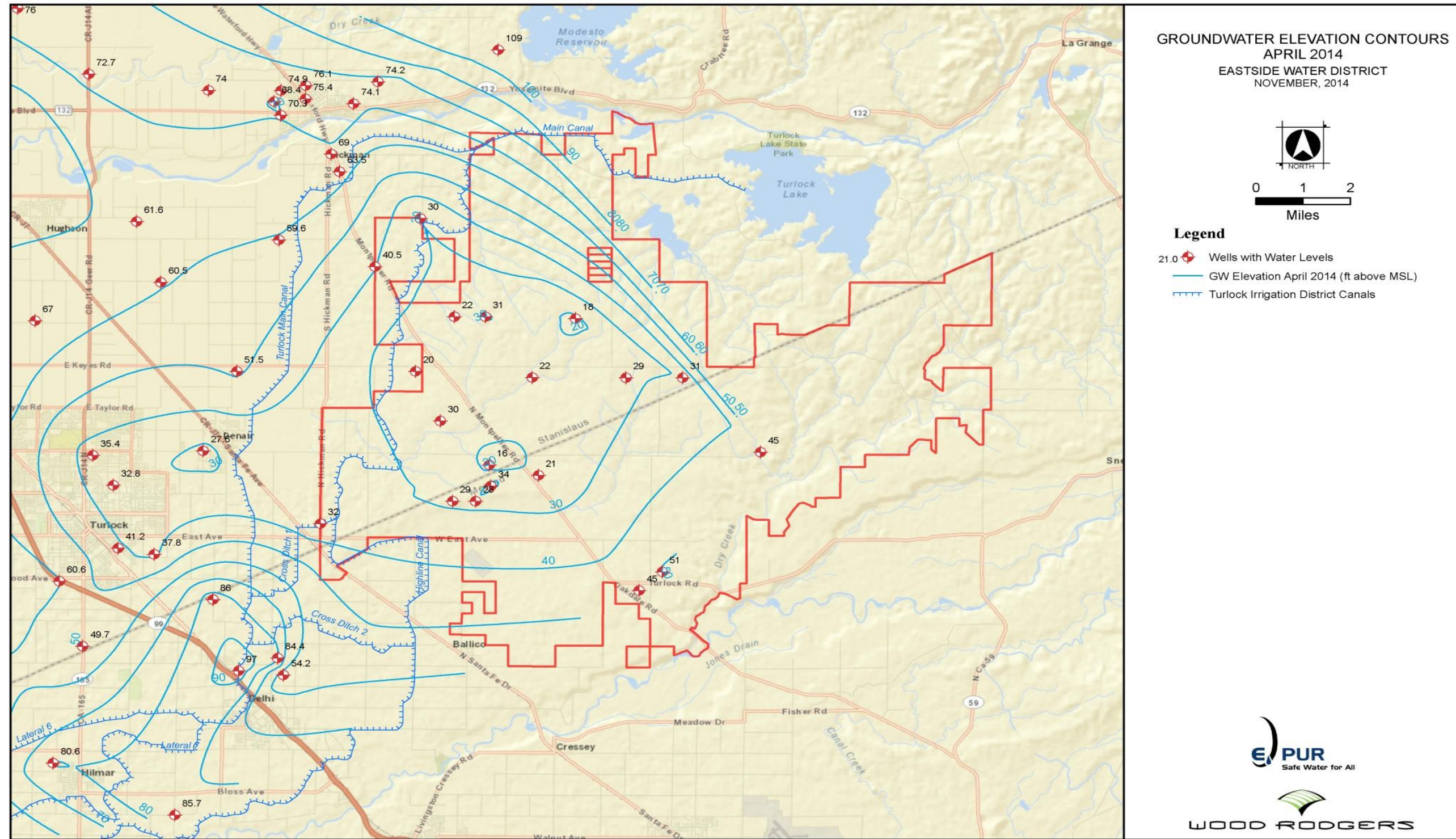


FIGURE 1C

Figure 2. Groundwater Surface Elevation Surrounding EWD, April 2014<sup>2</sup>

<sup>2</sup> Source: Eastside Water District (2014)

### **3.2. Groundwater Sustainability Agency**

On September 16, 2014 California Governor Edmund G. Brown Jr. signed three bills AB 1739, SB 1168 and SB 1319. These bills created a framework for sustainable, local groundwater management for the first time in California history. The legislation allows local agencies to tailor groundwater sustainability plans to their regional economic and environmental needs. In 2015, the California Department of Water Resources (DWR) established groundwater basin priorities outlining which basins will require Groundwater Sustainability Plans (GSP) by year 2022.

The District is located within a medium priority basin based upon the findings by the DWR. Therefore, the District must comply with the development of groundwater sustainability plan for its portion of the Turlock sub-basin. To compliment the DWSP program and to be in compliance with SGMA, the District is intending on becoming a Groundwater Sustainability Agency (GSA) within and in the vicinity of its own boundaries. Therefore, as a GSA, the District will work with the other GSA(s) over the Turlock sub-basin and develop and implement a GSP by 2022. Furthermore, the GSP must show that the Turlock sub-basin will become sustainable by 2040. To support the fact that the District could become its own GSA under its boundaries, Figure 2 shows that the “cone of groundwater depression” is bounded by the District and Figures 3 and 4 provide the geology within and surrounding the District delineating that the District encompasses the Turlock Lake Geologic Formation, meaning that there are no formations that would isolate any property within or in the vicinity of EWD from not receiving a benefit.

Although expenses have not been accrued yet, it is anticipated that the initial implementation and management of a GSA would be approximately 3.3% that of the full cost of the DSWP on a per facility basis.



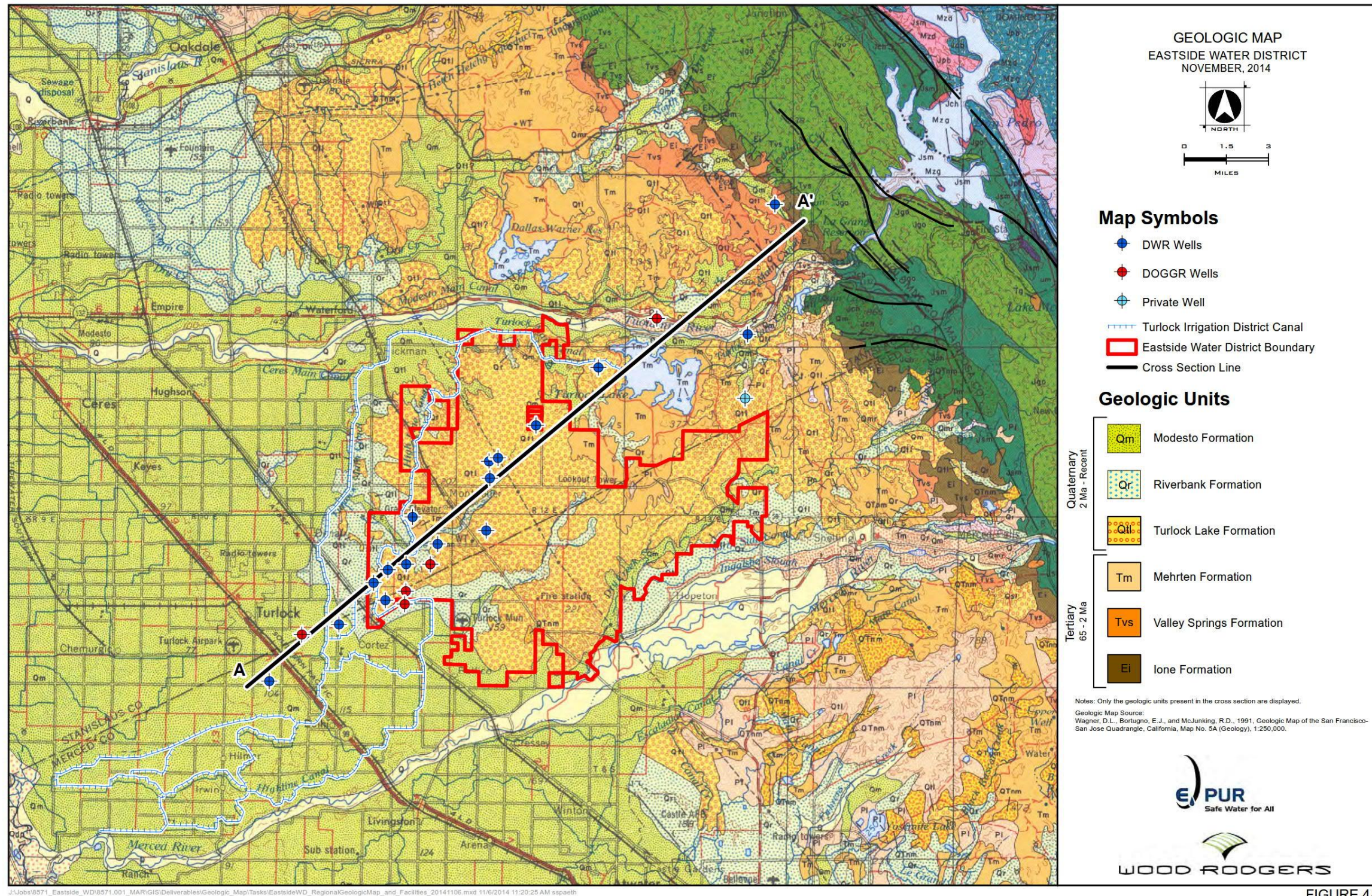


FIGURE 4A

Figure 3. Eastside Water District Geologic Map<sup>3</sup>

<sup>3</sup> Source: Eastside Water District (2014)



GEOLOGIC CROSS SECTION A TO A'  
 EASTSIDE WATER DISTRICT  
 NOVEMBER 2014

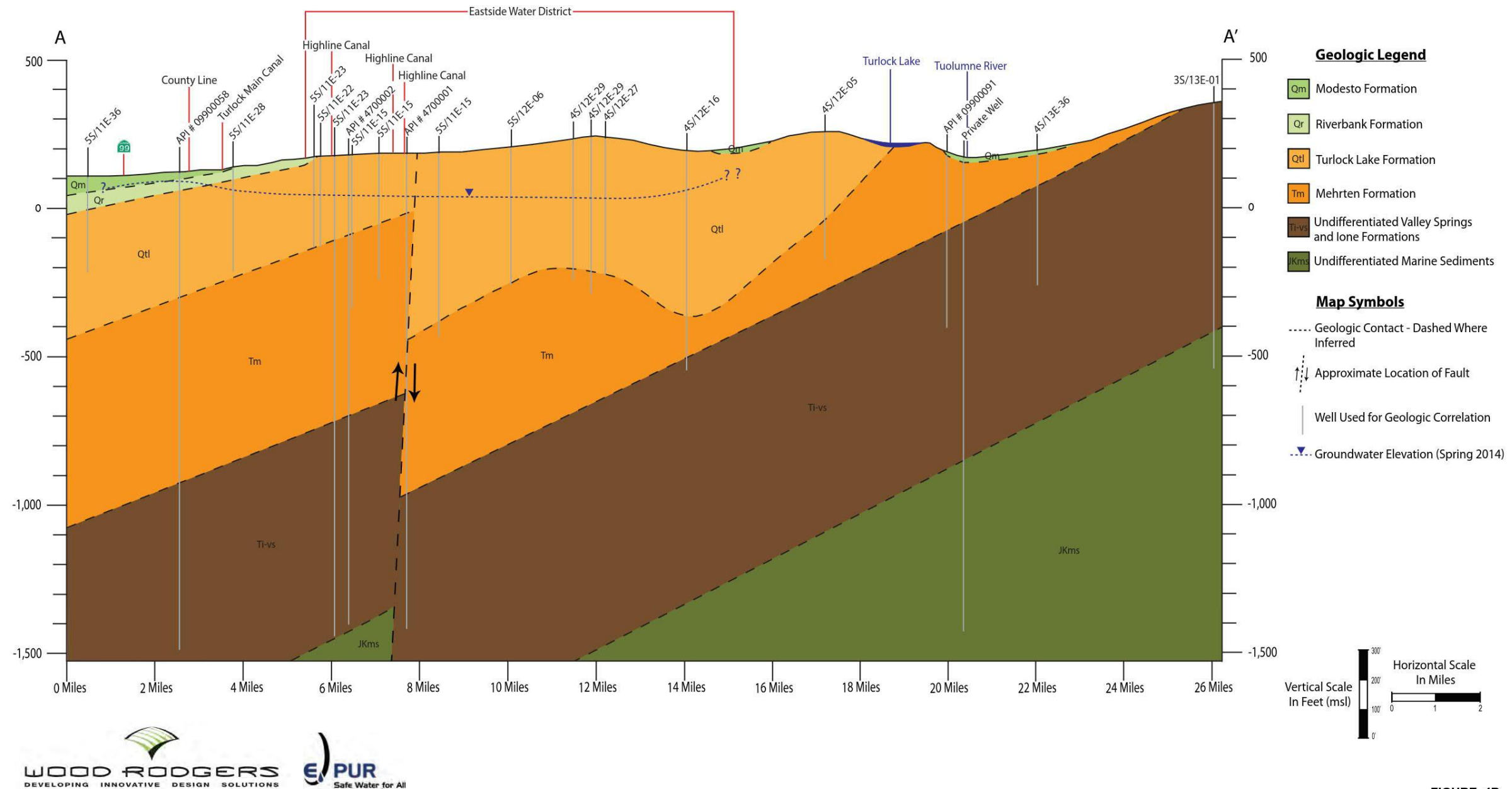


Figure 4. Eastside Geologic Map Cross Section<sup>4</sup>

FIGURE 4B

<sup>4</sup> Source: Eastside Water District (2014)



## 4. COST/BENEFIT 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. The proposed programs are considered special benefits to the parcels within the District. These services would do not apply to the public at large and are not considered general benefits.

However, the proposal to be implemented is not considered an assessment therefore this report proposes charges to lands within the District that receive a benefit from the services being providing as outlined in Section 3. Therefore, this report must identify all parcels that will have a benefit conferred upon them and upon which the charge will be imposed, if adopted.

The rate structure proposed by the District is designed to achieve and maintain equity to landowners and will not exceed the proportional cost the services from the DSWP program and management of the GSA.

### 4.2. Determination of Costs/Benefits

The purpose of this section is to identify the benefits each parcel is to receive within the District in relation to each other. This is a breakdown of how costs are attributed to each parcel and justifying the proportionality. There are two benefits that are to be derived under this proposal:

1. The benefit of the DSWP Program; and,
2. The benefit of the District in its pursuit in compliance with SGMA.

The two benefits are separate. Since SGMA impacts all groundwater basins throughout California, regardless if a property uses groundwater, it is still impacted by the legislation and benefits from the District's pursuit for compliance. The benefit of the DSWP program is to properties that currently enjoy use of the groundwater that underlies the District.

#### 4.2.1. Benefits of the DSWP Recharge Facilities

As discussed in Section 3, the District is seeking to implement the DSWP in part to lead to compliance with SGMA legislation, and to mitigate the declining groundwater levels beneath the District. As outlined in Section 4.1, to fund the recharge program through two water charges, the special benefit derived from the implementation of the project must be evaluated to ensure that the benefits of the services being provided are proportional and appropriate to the properties in relation to each other. It is estimated that the capital costs for the implementation of the projects is approximately \$6,000,000 in 2014 dollars. However, it should be noted, that were the \$30 per acre multiplied five times over the approximate 57,900 acres that benefit from the project, the District would generate approximately \$8.7 million in that period of time. The difference in the \$6

million versus the \$8.7 million includes the anticipation that some of the properties for the DSWP will be leased for recharge purposes rather than purchased by the District for recharge. If the District needs to purchase land for the purpose of recharge, landowners within the District will most likely see the full \$30 per acre charge rather than a lesser amount generating the approximately \$8.7 million. Therefore, the intention of the \$30 per acre charge is to provide the District the flexibility to construct the projects without the need to come back to landowners if land acquisition is necessary.

Of the approximate 61,200 acres within the District's boundary, approximately 57,900 acres consist of irrigated agriculture. Properties that currently consist of irrigated agriculture derive a special benefit from the implementation of the DSWP program because additional water is recharging the groundwater basin. Therefore, based upon the 57,900 acres of irrigated land, the benefit of the DSWP facilities is approximately \$150.00 per acre, or approximately \$30.00 per acre applied five (5) times.

#### 4.2.2. Benefits of the Annualized Operations

The annualized costs for operations, maintenance and administration of the DSWP program and SGMA compliance are estimated to be approximately 10% of the initial capital investment of the DSWP facilities. The discussion below provides a summary of the estimated costs and benefits associated with the anticipated annual operations to be implemented at the estimated 10% of the capital investment of the DSWP facilities.

#### ***Operations of the DSWP Program***

Once each recharge facility is constructed, there is an annualized cost associated with the operations and maintenance of the facilities. Furthermore there is an annualized cost that is associated with the management of the DSWP program, the pursuit of securing surface water supplies to divert for recharge; including securing water rights off of the Mustang and Sand Creeks and purchasing surplus water from local water entities. Since no facilities have been constructed yet, it can only be estimated what the costs of the operations of the DSWP program will be; therefore it is currently estimated that this initial expense would be roughly 2/3 of the 10% annualized cost of the facilities charge.

Only properties that currently pump groundwater for the purpose of irrigated agriculture benefit from the proposed DSWP program. This is because the program is intended to reduce any additional decline in groundwater levels within the District, and these properties will enjoy the benefit with sustained groundwater levels and consistent pumping costs. Therefore the initial benefit of the operations of the facilities is approximately \$10.00 per acre in 2014 dollars.

#### ***Benefits of the District's Pursuit in Compliance with SGMA***

There is a benefit that is derived by all lands within the District in its pursuit to comply with SGMA legislation and having the right to have access to groundwater. Of the anticipated 10% of capital that is dedicated for the operations, maintenance, administration and SGMA compliance, it is estimated that 1/3 of the facilities charge includes the benefit for management and activities dedicated towards compliance of

SGMA and the access to groundwater within the District. Therefore the initial benefit of SGMA compliance is approximately 1/3 of the 10% annualized cost of the facilities charge.

### **Conclusion**

The benefits ascribed above are for annualized costs that the District is anticipated to incur for the DSWP program and compliance with SGMA. These combined costs are estimated to be approximately 10% that capital investment for the construction of the recharge facilities. Furthermore, the benefit of the annual operations will observe an annual increase roughly matching the California Consumer Price Index (CPI) for the San Francisco, Oakland, San Jose urban areas.

It is currently estimated that approximately 10% of the initial capital investment is the initial benefit of annualized operations, and will increase annually per the CPI based upon the year the facilities are constructed.

#### **4.2.3. Proportionality Summary**

Section 6(a) of Proposition 218 specifies that fees and charges may not “exceed the proportional cost of service attributable to that parcel.” This report is dedicated to the evaluation of the proposed charges by the District and is not intended to evaluate the current assessments or charges that may or may not be implemented by the District.

Per the benefits described in Section 4.2, all parcels within the District receive a level of benefit that is proportional to each other based upon the benefits ascribed. The District is seeking to implement a set of water charges to aid the District in addressing SGMA requirements, the implementation of the DSWP and the pursuit of a surface water supply.

Therefore, on the annual operations costs, the lands that are not irrigated receive a benefit that is 1/3 that of the irrigated agricultural properties. The lands that are not irrigated do not benefit from the construction of the recharge facilities for the DSWP or its operations.

## **5. PROPOSED CHARGES**

This section lays out the District’s proposed water charges for the costs of the implementation of the proposed DSWP program and SGMA compliance. By seeking authority to implement an acreage based water charge, the District will have the ability to implement a program that will benefit property owners within the District.

### **5.1. Landowner Engagement**

Upon approval of the water charges, the District will discuss at its subsequent budgeting meetings in April for the following year, which, if any project site will be pursued and what the charge will be for that sites implementation. At these meetings the District will discuss the project site, potential improvements, potential costs for the improvements and the anticipated charge. During the discussion, the District will be looking for landowner input on thoughts of the proposed projects and any contribution or suggestion they may have on them. Therefore the District does not intend on charging

landowners for the construction of the DSWP without landowner input when proceeding with the development of individual sites.

## 5.2. Acreage Based Charge Structure

The District is seeking to implement acreage based water charges structured to fund:

- The implementation of the proposed DSWP project;
- The annual operations, maintenance and administration of the DSWP facilities; and,
- Compliance and management for SGMA requirements.

These proposed charges reflect the value that the properties receive from the District's programs benefitting each parcel.

From 2016 through 2025, the District intends to collect approximately \$6 million (in 2014 dollars) to fund the construction and implementation of the recharge facilities outlined in the DSWP. From 2017 through 2025, the District will charge an annualized operations water charge to properties that enjoy access to groundwater and charge all properties for the activities and facilities necessary to be compliant with SGMA. Table 1 provides an anticipated water charge schedule through the year 2025-2026. Table 2 provides a proposed water charge schedule from 2025-26 through 2041. Actual charge amounts may vary from the numbers computed depending on actual costs realized by the District once the programs are in place; however these charges will be indexed according to CPI once implemented. These water charges will not be imposed after 2041 unless re-approved by the landowners.

## 5.3. Landowner Water Charges

The District is seeking landowner approval to generate revenue to construct facilities to help the District in its goal to mitigate declining groundwater levels which are being exasperated by continued groundwater pumping without any form of recharge. The District intends on the implementation of a two water charges to fund the DSWP, DSWP management and compliance with SGMA in addition to its current administrative assessment.

For the first water charge, the District is requesting landowners approval for a maximum charge of \$30 per acre (in 2014 dollars, indexed for CPI) for the construction of recharge facilities occurring no more than 5 times in the 10 year period following 2016, ending in 2026. For the second charge, the District is requesting landowners for approval for an annualized water charge with a maximum of \$15 per acre (in 2014 dollars, indexed for CPI) for the expenses related to managing the DSWP, compliance with SGMA and acquiring surface water for the intention of recharge. Therefore, the maximum amount in any year could be up to \$45 per acre (in 2014 dollars, indexed for CPI).

**Since the amounts provided are estimates, the actual amount charged by the District may vary, but will not exceed the charges provided above nor the actual costs incurred by the District unless another Proposition 218 election is passed**

**approving an increase. The Charges represent the maximum that can be charged and the Board of Directors may elect to set charges at a lesser amount.**

## **6. IMPLEMENTATION PROCEDURES**

### **6.1. Implementation**

Based on an examination of procedural options available to the District's Board of Directors, it is the opinion of the author that the proposed water charge structure offers an equitable procedure to the District to generate revenues for the implementation of its DSWP program and compliance with SGMA. 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 supplemental land based charges.

Upon acceptance of this Report, the District will assemble the roll of the landowners affected by the charges and mail notices to these landowners informing them of the proposed charges. The notice will provide a brief description of the proposal, direct landowners to where they can read the report, ask questions and also identify that a public meeting will be held December 17, 2015 to discuss the proposal. At the public hearing, the District will disclose its intentions and justifications, and to take into consideration any protests to the proposed charges. . At the closing of the public hearing, the protests will be tallied, and a majority vote protest (50%+1 vote) is necessary to deny the District to implement a new charge structure. The District will adopt the new charge structure if there is no majority protest. Upon adoption, the District will implement the charges following the criteria set in this report.

## **7. BIBLIOGRAPHY**

***Proposition 218, Local Agency Guidelines for Compliance, 2007 Update (May 2007) Association of California Water Agencies***

***Eastside Water District – Geologic, Hydrologic, and Hydrogeologic Characterizations for Potential Managed Aquifer Recharge of Diffused Stormwater (November 2014) Eastside Water District***

## 8. ATTACHMENTS

**Attachment A**  
Assessment Roll for EWD

<b>County</b>	<b>APN</b>	<b>Acres</b>
Stanislaus	020-001-054-000	40.00
Stanislaus	020-007-020-000	40.07
Stanislaus	024-002-045-000	4.54
Stanislaus	020-001-047-000	42.91
Stanislaus	008-010-013-000	46.68
Stanislaus	020-011-002-000	40.00
Stanislaus	020-007-016-000	39.98
Stanislaus	020-013-013-000	3.18
Stanislaus	020-013-037-000	105.68
Stanislaus	020-006-019-000	44.10
Stanislaus	024-002-021-000	4.64
Stanislaus	024-002-036-000	10.04
Stanislaus	008-009-005-000	40.00
Stanislaus	024-066-012-000	51.31
Stanislaus	024-066-013-000	40.13
Stanislaus	024-065-001-000	42.92
Stanislaus	024-066-009-000	45.37
Stanislaus	024-066-010-000	45.18
Stanislaus	024-066-011-000	51.29
Stanislaus	024-066-014-000	42.06
Stanislaus	024-065-002-000	39.60
Stanislaus	024-065-003-000	39.53
Stanislaus	024-065-004-000	39.81
Stanislaus	024-065-005-000	39.81
Stanislaus	024-065-006-000	39.51
Stanislaus	024-065-007-000	39.50
Stanislaus	024-065-008-000	40.12
Stanislaus	024-065-009-000	42.16
Stanislaus	024-065-011-000	40.21
Stanislaus	024-065-012-000	41.45
Stanislaus	024-065-013-000	40.79
Stanislaus	024-066-001-000	40.00
Stanislaus	024-066-002-000	40.01
Stanislaus	024-066-003-000	44.41
Stanislaus	024-066-004-000	45.37
Stanislaus	024-066-005-000	45.19
Stanislaus	024-066-006-000	47.30
Stanislaus	024-066-016-000	44.89
Stanislaus	024-066-008-000	44.41
Stanislaus	020-006-021-000	73.06
Stanislaus	020-006-022-000	85.51
Stanislaus	020-013-042-000	43.44
Stanislaus	020-013-043-000	43.45
Stanislaus	020-013-044-000	43.45
Stanislaus	020-013-049-000	43.34
Stanislaus	020-013-051-000	43.31
Stanislaus	020-007-022-000	40.30
Stanislaus	020-007-023-000	40.02
Stanislaus	020-001-033-000	50.84
Stanislaus	024-004-017-000	26.15
Stanislaus	024-004-005-000	2.58



<b>County</b>	<b>APN</b>	<b>Acres</b>
Stanislaus	008-020-012-000	39.72
Stanislaus	020-001-036-000	41.12
Stanislaus	019-030-022-000	37.35
Stanislaus	020-001-035-000	40.01
Stanislaus	024-002-037-000	10.04
Stanislaus	024-010-006-000	3.78
Stanislaus	008-020-011-000	13.79
Stanislaus	020-004-011-000	160.24
Stanislaus	020-009-015-000	192.23
Stanislaus	020-009-016-000	126.95
Stanislaus	020-009-017-000	22.19
Stanislaus	020-010-005-000	50.75
Stanislaus	020-006-007-000	161.40
Stanislaus	024-008-015-000	39.45
Stanislaus	020-007-019-000	40.42
Stanislaus	020-002-035-000	29.60
Stanislaus	020-002-009-000	9.24
Stanislaus	019-041-061-000	52.37
Stanislaus	019-041-027-000	5.30
Stanislaus	020-013-025-000	11.00
Stanislaus	024-005-007-000	279.70
Stanislaus	020-013-026-000	305.56
Stanislaus	024-008-010-000	259.00
Stanislaus	019-041-051-000	45.01
Stanislaus	024-002-024-000	23.71
Stanislaus	020-011-003-000	40.66
Stanislaus	020-003-009-000	156.90
Stanislaus	019-030-023-000	39.03
Stanislaus	019-030-024-000	40.00
Stanislaus	024-002-067-000	37.50
Stanislaus	020-007-017-000	39.88
Stanislaus	020-007-018-000	39.77
Stanislaus	020-001-048-000	41.67
Stanislaus	019-024-004-000	0.43
Stanislaus	019-024-005-000	0.47
Stanislaus	019-024-006-000	0.17
Stanislaus	020-013-053-000	62.03
Stanislaus	020-007-021-000	49.89
Stanislaus	020-007-026-000	40.04
Stanislaus	024-005-015-000	40.00
Stanislaus	024-005-016-000	40.41
Stanislaus	024-005-017-000	40.13
Stanislaus	024-005-020-000	40.01
Stanislaus	024-005-021-000	40.22
Stanislaus	024-005-022-000	40.07
Stanislaus	024-005-023-000	47.87
Stanislaus	024-005-024-000	47.73
Stanislaus	024-005-025-000	47.60
Stanislaus	024-005-026-000	46.62
Stanislaus	024-002-040-000	10.24
Stanislaus	024-005-014-000	42.81

<b>County</b>	<b>APN</b>	<b>Acres</b>
Stanislaus	024-005-012-000	76.21
Stanislaus	024-002-052-000	44.77
Stanislaus	020-007-027-000	40.84
Stanislaus	020-011-004-000	40.28
Stanislaus	024-005-013-000	39.62
Stanislaus	020-002-011-000	272.64
Stanislaus	020-004-003-000	640.00
Stanislaus	020-006-002-000	605.40
Stanislaus	020-008-036-000	40.00
Stanislaus	024-005-010-000	47.64
Stanislaus	024-005-018-000	41.51
Stanislaus	024-005-019-000	118.24
Stanislaus	024-004-023-000	51.55
Stanislaus	019-024-051-000	0.17
Stanislaus	019-024-016-000	0.10
Stanislaus	020-005-020-000	50.78
Stanislaus	020-005-021-000	50.24
Stanislaus	020-005-022-000	50.24
Stanislaus	020-005-023-000	50.51
Stanislaus	020-007-025-000	40.23
Stanislaus	020-007-013-000	40.12
Stanislaus	020-007-010-000	15.44
Stanislaus	024-008-019-000	56.29
Stanislaus	024-002-044-000	4.54
Stanislaus	020-011-006-000	50.46
Stanislaus	020-011-005-000	41.15
Stanislaus	020-006-008-000	161.45
Stanislaus	020-006-016-000	159.89
Stanislaus	020-003-007-000	105.40
Stanislaus	020-003-008-000	532.00
Stanislaus	020-001-045-000	40.17
Stanislaus	020-006-025-000	508.70
Stanislaus	020-008-033-000	40.00
Stanislaus	020-008-035-000	51.77
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Stanislaus	024-010-003-000	27.85
Stanislaus	020-001-029-000	36.63
Stanislaus	024-008-018-000	43.65
Stanislaus	020-001-034-000	40.00
Stanislaus	020-001-049-000	40.21
Stanislaus	020-001-050-000	40.00
Stanislaus	020-001-051-000	40.00
Stanislaus	020-001-052-000	40.18
Stanislaus	020-001-053-000	40.14
Stanislaus	024-004-024-000	122.34
Stanislaus	024-008-017-000	123.24
Stanislaus	019-024-042-000	0.61
Stanislaus	020-001-032-000	50.07
Stanislaus	020-001-016-000	12.47

<b>County</b>	<b>APN</b>	<b>Acres</b>
Stanislaus	020-001-014-000	12.10
Stanislaus	020-015-020-000	127.47
Stanislaus	024-002-038-000	10.04
Stanislaus	020-005-025-000	385.82
Stanislaus	020-013-003-000	15.00
Stanislaus	024-004-018-000	116.70
Stanislaus	019-024-019-000	0.43
Stanislaus	008-021-025-000	118.60
Stanislaus	008-020-016-000	193.90
Stanislaus	008-021-015-000	10.00
Stanislaus	008-021-024-000	96.00
Stanislaus	020-008-032-000	85.79
Stanislaus	019-024-010-000	0.18
Stanislaus	008-021-023-000	96.00
Stanislaus	019-041-043-000	252.48
Stanislaus	019-041-045-000	137.95
Stanislaus	019-041-046-000	129.32
Stanislaus	008-012-010-000	150.00
Stanislaus	008-012-007-000	24.00
Stanislaus	008-012-008-000	21.00
Stanislaus	008-012-009-000	21.00
Stanislaus	020-004-008-000	320.00
Stanislaus	020-003-019-000	263.66
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Stanislaus	020-015-008-000	40.00
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Stanislaus	020-003-027-000	51.02
Stanislaus	020-003-028-000	51.02
Stanislaus	020-003-029-000	51.02
Stanislaus	020-004-009-000	319.80
Stanislaus	020-015-019-000	127.46
Stanislaus	020-001-055-000	44.90

<b>County</b>	<b>APN</b>	<b>Acres</b>
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Stanislaus	024-002-071-000	40.00
Stanislaus	008-020-008-000	5.40
Stanislaus	020-002-007-000	439.00
Stanislaus	020-002-013-000	74.32
Stanislaus	020-002-029-000	131.76
Stanislaus	020-002-030-000	148.94
Stanislaus	020-007-001-000	21.82
Stanislaus	020-007-004-000	217.88
Stanislaus	020-007-005-000	2.90
Stanislaus	020-007-006-000	6.07
Stanislaus	020-007-007-000	36.64
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Stanislaus	020-016-009-000	41.24
Stanislaus	020-016-010-000	39.03
Stanislaus	020-016-011-000	40.00
Stanislaus	020-016-012-000	40.00
Stanislaus	020-016-013-000	40.56

<b>County</b>	<b>APN</b>	<b>Acres</b>
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Stanislaus	020-016-015-000	40.00
Stanislaus	020-016-016-000	38.81
Stanislaus	020-017-001-000	40.00
Stanislaus	020-017-002-000	40.00
Stanislaus	020-017-003-000	40.00
Stanislaus	020-017-004-000	40.00
Stanislaus	020-017-005-000	40.00
Stanislaus	020-017-006-000	40.01
Stanislaus	020-017-007-000	40.00
Stanislaus	020-017-008-000	40.00
Stanislaus	020-017-009-000	40.00
Stanislaus	020-017-010-000	40.10
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Stanislaus	020-018-004-000	40.00
Stanislaus	020-018-005-000	40.00
Stanislaus	020-018-006-000	40.00
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Stanislaus	020-018-012-000	40.00
Stanislaus	020-018-013-000	40.00
Stanislaus	020-018-014-000	40.00
Stanislaus	020-018-015-000	40.00
Stanislaus	020-018-016-000	40.00
Stanislaus	020-018-017-000	40.00
Stanislaus	020-018-018-000	40.00

<b>County</b>	<b>APN</b>	<b>Acres</b>
Stanislaus	020-018-019-000	40.00
Stanislaus	020-018-020-000	40.00
Stanislaus	020-018-021-000	40.00
Stanislaus	020-018-022-000	40.00
Stanislaus	020-018-023-000	40.00
Stanislaus	020-018-024-000	40.00
Stanislaus	020-011-010-000	47.74
Stanislaus	024-008-002-000	67.11
Stanislaus	024-010-005-000	1.01
Stanislaus	020-001-040-000	42.10
Stanislaus	019-030-021-000	40.81
Stanislaus	008-010-041-000	72.43
Stanislaus	020-008-023-000	2.74
Stanislaus	020-001-037-000	40.00
Stanislaus	019-013-019-000	249.30
Stanislaus	019-041-034-000	172.20
Stanislaus	020-014-001-000	40.00
Stanislaus	020-014-002-000	40.00
Stanislaus	020-014-003-000	70.00
Stanislaus	019-030-019-000	37.95
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Stanislaus	024-004-025-000	69.07
Stanislaus	020-007-015-000	41.58
Stanislaus	024-002-022-000	4.64
Stanislaus	024-005-001-000	104.06
Stanislaus	024-005-002-000	47.30
Stanislaus	020-006-014-000	160.00
Stanislaus	024-002-031-000	4.64
Stanislaus	019-024-023-000	2.66
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Stanislaus	019-041-010-000	3.70
Stanislaus	019-030-006-000	584.97
Stanislaus	019-030-017-000	18.26
Stanislaus	020-003-011-000	214.85
Stanislaus	020-008-047-000	82.90
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Stanislaus	024-002-039-000	10.24
Stanislaus	020-005-008-000	1272.30
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Stanislaus	019-024-009-000	1.19
Stanislaus	019-024-011-000	0.09
Stanislaus	019-024-014-000	0.62
Stanislaus	019-024-050-000	18.78
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Stanislaus	019-041-029-000	6.20
Stanislaus	019-024-012-000	1.01
Stanislaus	019-024-022-000	0.37
Stanislaus	019-041-005-000	51.70
Stanislaus	024-002-070-000	37.01
Stanislaus	024-002-035-000	10.06

<b>County</b>	<b>APN</b>	<b>Acres</b>
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Stanislaus	020-014-007-000	84.89
Stanislaus	020-001-044-000	40.00
Stanislaus	019-024-044-000	0.43
Stanislaus	024-002-030-000	4.64
Stanislaus	019-024-021-000	0.55
Stanislaus	019-024-013-000	0.09
Stanislaus	019-024-034-000	0.09
Stanislaus	020-005-002-000	82.37
Stanislaus	019-024-007-000	0.34
Stanislaus	020-008-039-000	0.71
Stanislaus	024-002-047-000	4.54
Stanislaus	020-007-008-000	41.89
Stanislaus	020-008-030-000	34.04
Stanislaus	020-001-030-000	60.29
Stanislaus	020-006-026-000	100.68
Stanislaus	020-001-038-000	40.00
Stanislaus	008-011-007-000	17.50
Stanislaus	008-037-001-000	45.38
Stanislaus	008-037-002-000	40.48
Stanislaus	008-037-003-000	40.35
Stanislaus	008-037-004-000	40.02
Stanislaus	020-006-005-000	327.00
Stanislaus	020-006-017-000	80.00
Stanislaus	008-011-013-000	287.00
Stanislaus	008-011-003-000	0.46
Stanislaus	008-011-004-000	32.80
Stanislaus	008-011-006-000	3.10
Stanislaus	008-012-011-000	565.80
Stanislaus	020-013-012-000	62.37
Stanislaus	020-011-007-000	44.72
Stanislaus	019-030-025-000	39.78
Stanislaus	019-013-010-000	34.80
Stanislaus	020-006-023-000	80.36
Stanislaus	020-006-024-000	73.94
Stanislaus	020-006-015-000	160.14
Stanislaus	020-014-004-000	75.90
Stanislaus	020-014-005-000	75.90
Stanislaus	020-002-031-000	60.84
Stanislaus	020-013-022-000	110.00
Stanislaus	008-011-008-000	28.80
Stanislaus	008-011-010-000	7.19
Stanislaus	008-011-012-000	18.00
Stanislaus	019-013-006-000	222.00
Stanislaus	020-001-031-000	60.08
Stanislaus	020-013-020-000	13.86
Stanislaus	020-013-039-000	42.44
Stanislaus	020-013-040-000	42.44
Stanislaus	020-013-041-000	42.44
Stanislaus	020-013-050-000	44.14
Stanislaus	020-013-052-000	41.09

<b>County</b>	<b>APN</b>	<b>Acres</b>
Stanislaus	020-013-054-000	50.59
Stanislaus	020-013-055-000	53.00
Stanislaus	020-013-056-000	41.75
Stanislaus	020-005-014-000	215.00
Stanislaus	020-005-015-000	212.25
Stanislaus	020-005-016-000	115.80
Stanislaus	020-005-017-000	269.43
Stanislaus	008-011-009-000	91.80
Stanislaus	020-007-014-000	41.53
Stanislaus	020-009-012-000	1249.60
Stanislaus	019-013-002-000	320.00
Stanislaus	019-013-007-000	433.97
Stanislaus	019-013-022-000	94.34
Stanislaus	019-013-014-000	0.73
Stanislaus	019-013-016-000	9.65
Stanislaus	020-004-006-000	639.04
Stanislaus	020-002-023-000	20.00
Stanislaus	020-004-007-000	0.95
Stanislaus	020-008-016-000	6.05
Stanislaus	020-008-046-000	17.07
Stanislaus	008-012-012-000	30.20
Stanislaus	008-020-007-000	94.11
Stanislaus	008-020-006-000	73.67
Stanislaus	008-012-004-000	64.26
Stanislaus	024-008-005-000	35.55
Stanislaus	024-008-012-000	159.48
Stanislaus	024-008-013-000	117.66
Stanislaus	024-002-053-000	61.03
Stanislaus	024-002-023-000	38.87
Stanislaus	024-002-060-000	45.13
Stanislaus	024-002-061-000	47.13
Stanislaus	024-002-068-000	41.75
Stanislaus	019-041-031-000	62.00
Stanislaus	019-041-052-000	41.33
Stanislaus	019-041-053-000	41.33
Stanislaus	019-041-054-000	41.33
Stanislaus	019-041-058-000	5.00
Stanislaus	019-041-049-000	112.24
Stanislaus	019-041-042-000	203.15
Stanislaus	024-003-004-000	190.18
Stanislaus	024-003-006-000	418.94
Stanislaus	020-013-045-000	40.00
Stanislaus	020-013-046-000	40.00
Stanislaus	020-013-047-000	40.00
Stanislaus	020-013-048-000	40.00
Stanislaus	020-013-030-000	46.46
Stanislaus	020-013-031-000	95.11
Stanislaus	020-013-032-000	94.01
Stanislaus	020-013-033-000	94.51
Stanislaus	024-002-046-000	4.53
Stanislaus	020-006-006-000	43.00



<b>County</b>	<b>APN</b>	<b>Acres</b>
Stanislaus	020-001-043-000	40.00
Stanislaus	019-024-002-000	0.43
Stanislaus	024-003-005-000	38.67
Stanislaus	019-030-015-000	31.04
Stanislaus	019-024-046-000	0.09
Stanislaus	019-030-020-000	40.80
Stanislaus	019-030-018-000	10.67
Stanislaus	020-007-024-000	40.24
Stanislaus	008-010-039-000	77.64
Stanislaus	020-003-010-000	319.20
Stanislaus	019-030-005-000	61.54
Stanislaus	008-010-004-000	3.40
Stanislaus	008-010-028-000	39.60
Stanislaus	008-010-029-000	38.70
Stanislaus	008-010-030-000	51.42
Stanislaus	008-010-031-000	13.13
Stanislaus	008-011-011-000	255.81
Stanislaus	024-002-049-000	10.24
Stanislaus	024-002-069-000	7.73
Stanislaus	020-004-010-000	162.52
Stanislaus	020-001-042-000	40.33
Stanislaus	020-011-008-000	41.15
Stanislaus	020-011-009-000	40.14
Merced	038-010-002-000	37.60
Merced	038-010-006-000	314.40
Merced	038-010-009-000	19.70
Merced	038-010-012-000	232.30
Merced	038-010-019-000	181.30
Merced	038-010-020-000	161.70
Merced	038-020-005-000	237.05
Merced	038-020-006-000	63.18
Merced	038-030-018-000	160.94
Merced	038-030-019-000	129.38
Merced	038-030-022-000	171.50
Merced	038-030-023-000	103.30
Merced	038-030-024-000	102.20
Merced	038-030-025-000	271.10
Merced	038-030-026-000	279.00
Merced	038-030-027-000	184.50
Merced	038-040-008-000	410.40
Merced	038-040-009-000	536.10
Merced	038-040-010-000	282.00
Merced	038-040-012-000	579.65
Merced	038-040-013-000	167.00
Merced	038-040-014-000	172.00
Merced	038-040-015-000	148.00
Merced	038-040-016-000	37.00
Merced	038-040-017-000	158.70
Merced	038-040-018-000	295.93
Merced	038-040-019-000	159.49
Merced	038-040-020-000	160.46

<b>County</b>	<b>APN</b>	<b>Acres</b>
Merced	038-040-021-000	160.19
Merced	038-040-022-000	160.04
Merced	038-050-025-000	76.80
Merced	038-050-029-000	12.90
Merced	038-050-030-000	146.00
Merced	038-050-031-000	370.90
Merced	038-060-003-000	77.20
Merced	038-060-024-000	552.60
Merced	041-070-006-000	324.80
Merced	041-070-007-000	609.70
Merced	041-070-008-000	48.80
Merced	041-090-004-000	10.00
Merced	041-090-008-000	125.00
Merced	041-090-010-000	28.00
Merced	041-090-011-000	97.00
Merced	041-090-012-000	1.01
Merced	041-100-009-000	128.00
Merced	041-180-014-000	10.00
Merced	041-180-015-000	9.90
Merced	041-180-027-000	9.90
Merced	041-180-028-000	12.10
Merced	042-001-035-000	19.97
Merced	042-010-001-000	48.90
Merced	042-010-011-000	634.00
Merced	042-010-014-000	281.00
Merced	042-010-015-000	460.40
Merced	042-010-016-000	123.40
Merced	042-010-018-000	330.41
Merced	042-010-019-000	48.40
Merced	042-020-017-000	446.00
Merced	042-020-022-000	247.00
Merced	042-020-023-000	329.00
Merced	042-020-024-000	222.00
Merced	042-020-025-000	57.00
Merced	042-020-026-000	23.00
Merced	042-020-029-000	305.00
Merced	042-020-030-000	314.90
Merced	042-020-031-000	157.40
Merced	042-020-032-000	158.90
Merced	042-020-033-000	164.90
Merced	042-020-034-000	162.90
Merced	042-020-037-000	112.30
Merced	042-020-038-000	172.30
Merced	042-020-041-000	166.80
Merced	042-020-042-000	169.60
Merced	042-020-043-000	303.50
Merced	042-020-044-000	223.90
Merced	042-020-045-000	224.00
Merced	042-030-004-000	206.00
Merced	042-030-008-000	79.71
Merced	042-030-010-000	80.68

<b>County</b>	<b>APN</b>	<b>Acres</b>
Merced	042-030-012-000	99.00
Merced	042-030-014-000	5.60
Merced	042-030-015-000	529.00
Merced	042-030-016-000	9.00
Merced	042-030-018-000	242.08
Merced	042-030-019-000	238.93
Merced	042-030-021-000	15.00
Merced	042-030-022-000	169.00
Merced	042-030-023-000	305.80
Merced	042-030-025-000	403.30
Merced	042-030-026-000	403.30
Merced	042-030-027-000	189.30
Merced	042-030-028-000	124.90
Merced	042-030-029-000	152.60
Merced	042-030-031-000	20.00
Merced	042-030-032-000	260.00
Merced	042-040-002-000	314.90
Merced	042-040-003-000	2.20
Merced	042-040-004-000	636.10
Merced	042-040-006-000	490.00
Merced	042-040-007-000	17.40
Merced	042-040-008-000	116.30
Merced	042-040-010-000	2.40
Merced	042-040-018-000	284.50
Merced	042-040-019-000	312.27
Merced	042-040-021-000	170.30
Merced	042-040-023-000	7.20
Merced	042-040-024-000	149.80
Merced	042-040-025-000	249.80
Merced	042-040-028-000	206.90
Merced	042-040-029-000	160.00
Merced	042-040-030-000	169.60
Merced	042-040-033-000	173.77
Merced	042-040-034-000	345.97
Merced	042-050-001-000	114.00
Merced	042-050-003-000	162.00
Merced	042-050-025-000	76.60
Merced	042-050-026-000	85.00
Merced	042-050-027-000	84.60
Merced	042-050-028-000	75.80
Merced	042-050-032-000	51.00
Merced	042-050-033-000	177.90
Merced	042-050-034-000	141.30
Merced	042-050-035-000	66.92
Merced	042-050-038-000	324.43
Merced	042-050-039-000	97.39
Merced	042-050-040-000	197.20
Merced	042-050-041-000	33.70
Merced	042-050-042-000	28.34
Merced	042-050-043-000	285.20
Merced	042-050-044-000	65.68

<b>County</b>	<b>APN</b>	<b>Acres</b>
Merced	042-050-045-000	579.80
Merced	042-060-003-000	19.60
Merced	042-060-004-000	138.20
Merced	042-060-006-000	36.70
Merced	042-060-007-000	23.79
Merced	042-060-008-000	20.28
Merced	042-110-003-000	1.80
Merced	042-110-013-000	19.00
Merced	042-110-023-000	55.60
Merced	042-110-024-000	53.50
Merced	042-110-025-000	16.00
Merced	042-110-026-000	34.00
Merced	042-110-027-000	6.00
Merced	042-110-028-000	218.00
Merced	042-110-029-000	26.30
Merced	042-110-031-000	160.00
Merced	042-110-033-000	19.60
Merced	042-110-034-000	100.43
Merced	042-120-007-000	82.00
Merced	042-120-008-000	17.80
Merced	042-120-015-000	59.19
Merced	042-120-016-000	20.52
Merced	042-120-017-000	50.00
Merced	042-130-002-000	22.00
Merced	042-130-006-000	106.00
Merced	042-130-013-000	39.00
Merced	042-130-018-000	279.00
Merced	042-130-019-000	3.00
Merced	042-130-021-000	76.00
Merced	042-140-002-000	31.00
Merced	042-140-008-000	20.00
Merced	042-140-018-000	108.00
Merced	042-140-021-000	19.00
Merced	042-140-029-000	53.88
Merced	042-140-030-000	66.10
Merced	042-140-031-000	23.30
Merced	042-140-032-000	6.80
Merced	042-140-033-000	24.00
Merced	042-140-034-000	9.60
Merced	042-150-003-000	16.00
Merced	042-150-004-000	10.50
Merced	042-150-006-000	240.00
Merced	042-150-016-000	35.00
Merced	042-150-018-000	40.00
Merced	042-150-021-000	160.00
Merced	042-150-031-000	119.06
Merced	042-150-032-000	137.77
Merced	042-150-033-000	280.85
Merced	042-150-034-000	162.10
Merced	042-150-035-000	452.90
Merced	042-150-036-000	38.90

<b>County</b>	<b>APN</b>	<b>Acres</b>
Merced	042-150-037-000	7.80
Merced	042-150-044-000	2.14
Merced	042-150-045-000	20.68
Merced	042-150-048-000	2.76
Merced	042-150-067-000	326.83
Merced	042-150-068-000	517.02
Merced	042-150-069-000	98.38
Merced	042-160-023-000	266.00
Merced	042-160-025-000	84.00
Merced	042-160-027-000	69.00
Merced	042-160-034-000	22.40
Merced	042-160-035-000	171.00
Merced	042-160-041-000	51.80
Merced	042-160-042-000	80.80
Merced	042-160-043-000	38.10
Merced	042-170-001-000	130.82
Merced	042-170-054-000	47.94
Merced	042-170-059-000	5.70
Merced	042-170-060-000	163.20