



MANAGING RESOURCES FOR A BETTER FUTURE

DIRECTORS
NICK BRUNO, PRESIDENT
JEFFREY D. COULTHARD, VICE PRESIDENT
SHANNON SIMONIAN, TREASURER
ERIC BREAM
MATT CERNIGLIA
MIKE DELAGUERRA
HENK GRIFFIN

JULIA D. STORNETTA, GENERAL MANAGER/SECRETARY
MIKE CUTTONE, ASSISTANT TREASURER
BRIAN EHLERS, DISTRICT ENGINEER
LAUREN D. LAYNE, LEGAL COUNSEL

REGULAR MEETING OF THE BOARD OF DIRECTORS

will be held on

Monday, June 10, 2024

11:00 a.m.

at

**The Lodge at Riverstone
370 Lodge Road South
Madera, California 93636**

1. CALL TO ORDER

2. PUBLIC COMMENT

Members of the public may address the Board on any matter related to the District that is not included on the Agenda. Comments are limited to three (3) minutes per person.

3. POTENTIAL CONFLICT(S) OF INTEREST

(Any Board member who has a potential conflict of interest may now identify the item and recuse himself or herself from discussing and voting on the matter.)

4. CONSENT CALENDAR – Review and Consider for Action:

- a. Approval of minutes of the Board Meeting on May 13, 2024.
- b. Acceptance of the financial statements for the month of April 2024.
- c. Approval of customer installment payment plans for delinquent accounts.

5. CORRESPONDENCE

Members of the Board or Staff may present any correspondence received on matters relating to the District.

6. PUBLIC HEARING - Public hearing to review and consider adopting a fee for the following:

- a. Violation of Water Use Restrictions, Municipal Water

7. BOARD ACTION ITEMS

- a. **Wastewater Treatment Facility** – Review and consider action to increase *Budget Item 900.11.03 Wastewater Ultimate Facility* to 581,000.00, for the design of a 1.6 MGD plant.

8. DISTRICT ENGINEER’S REPORT - The Board may take action on any of the following:

- a. Operations Monthly Report
- b. Staff Report
- c. Other District Matters

9. LEGAL COUNSEL REPORT – The Board may take action on any of the following items:

- a. Legislation
- b. Other District Matters

10. GENERAL MANAGER’S REPORT – The Board may take action on any of the following items:

- a. Monthly Operations
- b. Other District Matters

10. COMMUNITY FACILITIES DISTRICT (CFD) – The Root Creek Water District Board of Directors acting as the Board of Directors of the Community Facilities District may take action on any of the following items:

- a. Review and consider action to adopt Community Facilities District No. 2016-1 Annual Levy of Special Taxes for Fiscal Year 2024/2025
 - i. RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 2016-1 IMPROVEMENT AREA NO. 1 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2024/2025
 - ii. RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 2016-1 IMPROVEMENT AREA NO. 2 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2024/2025

11. ADJOURN

- Items on the Agenda may be taken in any order.
- Action may be taken on any item listed on the Agenda.
- Writings relating to open session Agenda items that are distributed to members of the Board of Directors will be available for inspection at the District office, excluding writings that are not public records or are exempt from disclosure under the California Public Records Acts.

- **ACCOMMODATIONS FOR PERSONS WITH DISABILITIES**

A person with a qualifying disability under the Americans With Disabilities Act of 1990 may request the District to provide a disability-related modification or accommodation in order to participate in any public meeting of the District. Such assistance includes appropriate alternative formats for the agendas and agenda packets used for any public meetings of the District. Requests for such assistance and for agendas and agenda packets shall be made in person, by telephone, or by written correspondence to the District at (559) 283-8011 or P.O. Box 27950, Fresno, California 93729, at least 48 hours before a District meeting.

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual

January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
410 · Agricultural Revenues				
410.01 · Agricultural Surface Water Chgs	719,581.07	356,440.00	363,141.07	201.9%
410.02 · Ag Recharge Fees-Includes Prepd	863,631.04	1,398,930.00	-535,298.96	61.7%
410.03 · Ag Capital Fee-Includes Prepaid	188,751.38	234,000.00	-45,248.62	80.7%
Total 410 · Agricultural Revenues	1,771,963.49	1,989,370.00	-217,406.51	89.1%
420 · Municipal Revenues				
420.02 · Municipal Water Utility Charges	615,457.37	1,810,206.00	-1,194,748.63	34.0%
420.03 · Municipal Storm Drain Charges	51,622.05	159,486.00	-107,863.95	32.4%
420.04 · Municipal Wastewater Charges	360,233.02	1,113,324.00	-753,090.98	32.4%
420.09 · Late Fees (Municipal)	13,509.90			
425.02 · Municipal Water Hydrant Usage	13,521.41	80,000.00	-66,478.59	16.9%
Total 420 · Municipal Revenues	1,054,343.75	3,163,016.00	-2,108,672.25	33.3%
430.00 · Municipal Revenues-BuilderChrgs				
430.01 · Inspection Fees	88,470.00	310,128.00	-221,658.00	28.5%
430.07 · Sewer Plug Fee	0.00	26,000.00	-26,000.00	0.0%
Total 430.00 · Municipal Revenues-BuilderChrgs	88,470.00	336,128.00	-247,658.00	26.3%
480 · Other Sources Revenues				
480.01 · Assessments	195,205.41	344,000.00	-148,794.59	56.7%
480.03a · Grant Revenues	1,091,566.60			
480.03b · Grant Admin Revenue	18,700.20			
480.03c · Grant Costs-Passthrough	-62,129.70			
480.03d · Grant Admin Costs	-10,764.60			
480.04 · Interest Income	123,109.70			
480.80 · Finance Charge income	13,411.94			
Total 480 · Other Sources Revenues	1,369,099.55	344,000.00	1,025,099.55	398.0%
Total Income	4,283,876.79	5,832,514.00	-1,548,637.21	73.4%
Gross Profit	4,283,876.79	5,832,514.00	-1,548,637.21	73.4%
Expense				
510 · Water Costs				
510.01 · Water Option Pymnt - MID	100,000.00	100,000.00	0.00	100.0%
510.03 · Water Purchases - Wonderful	0.00	2,056,656.00	-2,056,656.00	0.0%
Total 510 · Water Costs	100,000.00	2,156,656.00	-2,056,656.00	4.6%
520.01 · MID Assessments	101,093.40	185,000.00	-83,906.60	54.6%
530.01 · MID Roof Top Fee	132,200.00	560,000.00	-427,800.00	23.6%
540 · System Maintenance				
540.01 · Chemicals	24,237.48	60,000.00	-35,762.52	40.4%
540.02 · Repairs & Maintenance	135,312.79	100,000.00	35,312.79	135.3%
540.03 · Lab Analysis	11,440.00	40,000.00	-28,560.00	28.6%
Total 540 · System Maintenance	170,990.27	200,000.00	-29,009.73	85.5%
550 · System Management				
550.05 · Sewer Plugs	0.00	13,000.00	-13,000.00	0.0%
550.01 · Operator Contracted	314,543.36	897,200.00	-582,656.64	35.1%
550.03 · Inspection Fees	80,775.25	310,000.00	-229,224.75	26.1%
550.04 · Hauling and Discharge	323,552.47	36,000.00	287,552.47	898.8%
550.06 · Programming - IT	370.00	37,800.00	-37,430.00	1.0%
Total 550 · System Management	719,241.08	1,294,000.00	-574,758.92	55.6%
560.01 · Permits	14,521.19	32,100.00	-17,578.81	45.2%
570 · Groundwater Maintenance				
570.01 · Groundwater Measurements	3,636.10	20,000.00	-16,363.90	18.2%
570.02 · Groundwater Sustainability	14,021.60	25,000.00	-10,978.40	56.1%
Total 570 · Groundwater Maintenance	17,657.70	45,000.00	-27,342.30	39.2%
580 · Services				
580.01 · Power	162,626.15	600,000.00	-437,373.85	27.1%
580.02 · Communications	10,607.61	37,000.00	-26,392.39	28.7%
580.03 · Security	1,657.57	3,400.00	-1,742.43	48.8%
Total 580 · Services	174,891.33	640,400.00	-465,508.67	27.3%
610 · Marketing				
610.02 · Website	0.00	2,000.00	-2,000.00	0.0%
Total 610 · Marketing	0.00	2,000.00	-2,000.00	0.0%

ROOT CREEK WATER DISTRICT
Statement of Revenues & Expenses Budget vs Cash Basis Actual

January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
620 · Professional Fees				
620.01 · Accounting	13,565.00	60,000.00	-46,435.00	22.6%
620.02 · Audit	0.00	20,000.00	-20,000.00	0.0%
620.03 · Management Contracted	43,938.66	160,000.00	-116,061.34	27.5%
620.04 · Engineering	20,534.93	75,000.00	-54,465.07	27.4%
620.05 · Legal	34,359.76	75,000.00	-40,640.24	45.8%
620.06 · GIS Services	9,207.10	10,000.00	-792.90	92.1%
620.09 · Special Counsel	32,435.10	125,000.00	-92,564.90	25.9%
620.10 · Public Finance	6,360.62			
Total 620 · Professional Fees	160,401.17	525,000.00	-364,598.83	30.6%
630 · Consultants				
630.01 · Grant Preparation	5,669.00			
630.05 · MS4 Program	0.00	5,000.00	-5,000.00	0.0%
Total 630 · Consultants	5,669.00	5,000.00	669.00	113.4%
640.01 · Membership dues	13,005.00	15,000.00	-1,995.00	86.7%
650.01 · Insurance	0.00	30,000.00	-30,000.00	0.0%
660 · General & Administrative Costs				
660.01 · Printing & Reproduction	758.75	5,000.00	-4,241.25	15.2%
660.03 · Conference & Meetings	141.20	15,000.00	-14,858.80	0.9%
660.04 · Travel	312.20	1,000.00	-687.80	31.2%
660.05 · Office Supplies	145.15			
660.06 · Postage	174.10	1,000.00	-825.90	17.4%
660.07 · Bank Charges	815.00			
660.08 · Email Hosting & Storage	135.00	1,000.00	-865.00	13.5%
660.10 · Payroll Expenses	2,228.40			
Total 660 · General & Administrative Costs	4,709.80	23,000.00	-18,290.20	20.5%
Total Expense	1,614,379.94	5,713,156.00	-4,098,776.06	28.3%
Net Ordinary Income	2,669,496.85	119,358.00	2,550,138.85	2,236.5%
Other Income/Expense				
Other Income				
430.02 · Rooftop Fees	141,400.00	560,000.00	-418,600.00	25.3%
430.03 · Water Connection Fees	641,705.00	2,417,600.00	-1,775,895.00	26.5%
430.04 · Wastewater Connection Fees	1,342,915.00	5,390,000.00	-4,047,085.00	24.9%
430.05 · Storm Drain Connection Fees	260,885.00	1,012,000.00	-751,115.00	25.8%
430.06 · Meter Installation Fees	119,025.00	372,200.00	-253,175.00	32.0%
480.02 · CFD Assessments	684,076.06	1,306,600.00	-622,523.94	52.4%
Total Other Income	3,190,006.06	11,058,400.00	-7,868,393.94	28.8%
Other Expense				
900.01 · Capital Expenditures-Equipment	69,718.63	353,600.00	-283,881.37	19.7%
900.02 · Capital Expenditures-Water Meters	164,601.96	366,808.00	-202,206.04	44.9%
900.05 · New Well Construction	4,183.90	0.00	4,183.90	100.0%
900.07 · 400,000 gpd WWTF	66,146.89	461,000.00	-394,853.11	14.3%
900.09 · Water Blending Facility	4,221,552.52	22,664,366.00	-18,442,813.48	18.6%
900.10 · Wastewater UV Facility	0.00	100,000.00	-100,000.00	0.0%
900.11 · Wastewater Ultimate Facility	65,366.10			
900.12 · Ag System Expansion Project	113,312.43			
900.90 · Capital Projects Admin Costs	92,386.47	610,000.00	-517,613.53	15.1%
960.00 · Debt Payments				
960.1 · Debt Principal	96,035.83	193,512.00	-97,476.17	49.6%
960.2 · Interest Expense	36,445.17	71,450.00	-35,004.83	51.0%
Total 960.00 · Debt Payments	132,481.00	264,962.00	-132,481.00	50.0%
970.00 · Bond Payments				
970.02 · Bond Interest	406,856.25	645,000.00	-238,143.75	63.1%
Total 970.00 · Bond Payments	406,856.25	645,000.00	-238,143.75	63.1%
990.01 · Transfers In	-9,473,014.38			
990.02 · Transfers Out	9,473,014.38			
Total Other Expense	5,336,606.15	25,465,736.00	-20,129,129.85	21.0%
Net Other Income	-2,146,600.09	-14,407,336.00	12,260,735.91	14.9%
Net Income	522,896.76	-14,287,978.00	14,810,874.76	-3.7%

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses-Cash Basis
April 2024

	Apr 24	Jan - Apr 24
Ordinary Income/Expense		
Income		
410 · Agricultural Revenues		
410.01 · Agricultural Surface Water Chgs	0.00	719,581.07
410.02 · Ag Recharge Fees-Includes Prepd	0.00	863,631.04
410.03 · Ag Capital Fee-Includes Prepaid	0.00	188,751.38
Total 410 · Agricultural Revenues	0.00	1,771,963.49
420 · Municipal Revenues		
420.02 · Municipal Water Utility Charges	143,097.84	615,457.37
420.03 · Municipal Storm Drain Charges	13,271.09	51,622.05
420.04 · Municipal Wastewater Charges	92,633.12	360,233.02
420.09 · Late Fees (Municipal)	3,222.75	13,509.90
425.02 · Municipal Water Hydrant Usage	0.00	13,521.41
Total 420 · Municipal Revenues	252,224.80	1,054,343.75
430.00 · Municipal Revenues-BuilderChrgs		
430.01 · Inspection Fees	46,350.00	88,470.00
Total 430.00 · Municipal Revenues-BuilderChrgs	46,350.00	88,470.00
480 · Other Sources Revenues		
480.01 · Assessments	0.00	195,205.41
480.03a · Grant Revenues	0.00	1,091,566.60
480.03b · Grant Admin Revenue	0.00	18,700.20
480.03c · Grant Costs-Passthrough	0.00	-62,129.70
480.03d · Grant Admin Costs	-3,444.00	-10,764.60
480.04 · Interest Income.	39,103.50	123,109.70
480.80 · Finance Charge income	0.00	13,411.94
Total 480 · Other Sources Revenues	35,659.50	1,369,099.55
Total Income	334,234.30	4,283,876.79
Gross Profit	334,234.30	4,283,876.79
Expense		
510 · Water Costs		
510.01 · Water Option Pymnt - MID	0.00	100,000.00
Total 510 · Water Costs	0.00	100,000.00
520.01 · MID Assessments	0.00	101,093.40
530.01 · MID Roof Top Fee	58,800.00	132,200.00
540 · System Maintenance		
540.01 · Chemicals	15,287.53	24,237.48
540.02 · Repairs & Maintenance	31,817.38	135,312.79
540.03 · Lab Analysis	3,239.00	11,440.00
Total 540 · System Maintenance	50,343.91	170,990.27
550 · System Management		
550.01 · Operator Contracted	155,772.62	314,543.36
550.03 · Inspection Fees	26,821.04	80,775.25
550.04 · Hauling and Discharge	230,367.02	323,552.47
550.06 · Programming - IT	370.00	370.00
Total 550 · System Management	413,330.68	719,241.08
560.01 · Permits	149.24	14,521.19
570 · Groundwater Maintenance		
570.01 · Groundwater Measurements	713.00	3,636.10
570.02 · Groundwater Sustainability	9,028.25	14,021.60
Total 570 · Groundwater Maintenance	9,741.25	17,657.70

No assurance is provided on these financial statements.

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses-Cash Basis
April 2024

	Apr 24	Jan - Apr 24
580 · Services		
580.01 · Power	41,157.57	162,626.15
580.02 · Communications	1,987.04	10,607.61
580.03 · Security	312.50	1,657.57
Total 580 · Services	43,457.11	174,891.33
620 · Professional Fees		
620.01 · Accounting	4,595.00	13,565.00
620.03 · Management Contracted	3,826.89	43,938.66
620.04 · Engineering	47,642.80	20,534.93
620.05 · Legal	21,492.27	34,359.76
620.06 · GIS Services	3,114.00	9,207.10
620.09 · Special Counsel	720.00	32,435.10
620.10 · Public Finance	0.00	6,360.62
Total 620 · Professional Fees	81,390.96	160,401.17
630 · Consultants		
630.01 · Grant Preparation	0.00	5,669.00
Total 630 · Consultants	0.00	5,669.00
640.01 · Membership dues	0.00	13,005.00
660 · General & Administrative Costs		
660.01 · Printing & Reproduction	162.30	758.75
660.03 · Conference & Meetings	0.00	141.20
660.04 · Travel	79.17	312.20
660.05 · Office Supplies	145.15	145.15
660.06 · Postage	35.03	174.10
660.07 · Bank Charges	5.00	815.00
660.08 · Email Hosting & Storage	0.00	135.00
660.10 · Payroll Expenses	1,000.35	2,228.40
Total 660 · General & Administrative Costs	1,427.00	4,709.80
Total Expense	658,640.15	1,614,379.94
Net Ordinary Income	-324,405.85	2,669,496.85
Other Income/Expense		
Other Income		
430.02 · Rooftop Fees	11,637.68	141,400.00
430.03 · Water Connection Fees	59,574.08	641,705.00
430.04 · Wastewater Connection Fees	112,012.67	1,342,915.00
430.05 · Storm Drain Connection Fees	23,267.57	260,885.00
430.06 · Meter Installation Fees	55,944.00	119,025.00
480.02 · CFD Assessments	0.00	684,076.06
Total Other Income	262,436.00	3,190,006.06
Other Expense		
900.01 · Capital Expenditures-Equipment	0.00	69,718.63
900.02 · Capital Expdtures-Water Meters	55,726.29	164,601.96
900.05 · New Well Construction	4,183.90	4,183.90
900.07 · 400,000 gpd WWTF	0.00	66,146.89
900.09 · Water Blending Facility	1,579,069.31	4,221,552.52
900.11 · Wastewater Ultimate Facility	54,539.90	65,366.10
900.12 · Ag System Expansion Project	0.00	113,312.43
900.90 · Capital Projects Admin Costs	31,870.66	92,386.47
960.00 · Debt Payments		
960.1 · Debt Principal	0.00	96,035.83
960.2 · Interest Expense	0.00	36,445.17
Total 960.00 · Debt Payments	0.00	132,481.00

No assurance is provided on these financial statements.

ROOT CREEK WATER DISTRICT
Statement of Revenues and Expenses-Cash Basis
April 2024

	Apr 24	Jan - Apr 24
970.00 · Bond Payments		
970.02 · Bond Interest	0.00	406,856.25
Total 970.00 · Bond Payments	0.00	406,856.25
990.01 · Transfers In	-9,066,158.24	-9,473,014.38
990.02 · Transfers Out	9,066,158.24	9,473,014.38
Total Other Expense	1,725,390.06	5,336,606.15
Net Other Income	-1,462,954.06	-2,146,600.09
Net Income	-1,787,359.91	522,896.76

No assurance is provided on these financial statements.

ROOT CREEK WATER DISTRICT
A/R Aging Summary
As of April 30, 2024

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Alfred & Pearl J Lion, Trustee	0.00	421.08	829.69	0.00	41,278.16	42,528.93
ALW Enterprise, Inc.	0.00	0.00	0.00	0.00	-1,628.03	-1,628.03
Arun Earpula	0.00	0.00	0.00	0.00	900.00	900.00
Brockman Farming, Inc.	2,953.33	0.00	0.00	0.00	0.00	2,953.33
Browning Contractors Inc.	0.00	0.00	59.15	0.00	1,784.32	1,843.47
Central Valley Ag Managment, LLC	53.55	0.00	0.00	0.00	0.00	53.55
Citrus Ranches LLC	9,077.22	0.00	0.00	0.00	0.00	9,077.22
Coulthard Ents	15,240.99	0.00	52,092.07	0.00	0.00	67,333.06
Coulthard Family Ranches LP	3,646.08	0.00	0.00	0.00	0.00	3,646.08
Coulthard Family Ranches LP -1	9,056.33	0.00	0.00	0.00	0.00	9,056.33
Coulthard Ent LP & Coulthard Jeffrey	4,739.52	0.00	46.48	0.00	0.00	4,786.00
Dancefire Ranch, LLC	6,076.80	0.00	51,631.40	0.00	0.00	57,708.20
Donald L & Kimberlee A. Howard	0.00	185.39	183.56	181.74	18,173.89	18,724.58
FH 7 LLC	5,076.41	0.00	0.00	0.00	0.00	5,076.41
Giffen Michael Ranch Inc.	9,115.20	0.00	0.00	0.00	0.00	9,115.20
Granville Homes	0.00	0.00	0.00	0.00	162,826.65	162,826.65
Groveland Dev Corp.	7,049.46	0.00	2,690.97	178.45	0.00	9,918.88
Jaghllassian Moses & Seta TR	6,025.15	770.79	1,518.76	0.00	75,560.17	83,874.87
Jaghllassian Moses & Seta Trustee	6,030.84	556.54	1,096.63	0.00	54,557.56	62,241.57
Jeff D & Rosemarie Coulthard	52.41	0.00	0.00	0.00	0.00	52.41
Jeff D Coulthard Trustee	12,004.33	0.00	98,677.26	0.00	0.00	110,681.59
Jeffrey D. Coulthard Trustee ETAL	1,531.73	0.00	0.00	0.00	0.00	1,531.73
Jim Crawford Construction	0.00	0.00	0.00	0.00	0.00	0.00
JPKCK LLC	1,436.40	0.00	0.00	0.00	0.00	1,436.40
KL LHB AIV LLC	8,271.66	0.00	0.00	0.00	0.00	8,271.66
Lennar Homes of California Inc.	23,246.42	306,048.68	4,800.00	282.10	0.00	334,377.20
Lion Alfred JR Trustee	5,675.73	658.91	1,298.31	0.00	64,592.81	72,225.76
Lion Daniel A & Jacqueline Trustee-ETAL	0.00	3,337.30	0.00	0.00	0.00	3,337.30
Lodge Root Creek No 1 LP	0.00	2.32	4.58	0.00	227.70	234.60
Madera County	0.00	0.00	0.00	0.00	7,494.00	7,494.00
Madera Management Business Trust	0.00	168.02	331.07	0.00	16,470.82	16,969.91
MAG Engineering, Inc.	0.00	69.16	0.00	0.00	0.00	69.16
Main Ranch Partners	12,108.02	0.00	0.00	0.00	66,353.85	78,461.87
Mesa Asset Management LLC TR	0.00	388.98	766.44	0.00	38,131.29	39,286.71
Moses Jaghllassian / Seta Trs	0.00	2,060.83	4,060.64	0.00	202,022.27	208,143.74
Pitman Family Trust	0.00	14.06	27.71	0.00	1,378.79	1,420.56
Prosperpus Terra LLC	1,658.97	0.00	0.00	0.00	0.00	1,658.97
Reynolds Constance M Trustee	2,957.12	0.00	0.00	0.00	0.00	2,957.12
RF Citrus Ranches LLC	11,665.94	0.00	0.00	0.00	0.00	11,665.94
Riverstone Development LLC	698.07	0.00	-1,520.87	-677.85	0.00	-1,500.65
Riverstone Farms	11,975.09	0.00	2,882.77	0.00	0.00	14,857.86
Robert O Bream Inc	1,504.01	0.00	0.00	0.00	0.00	1,504.01
San Joaquin River Ranch LLC	142,855.70	196,315.30	8,356.72	0.00	0.00	347,527.72
Sobaje Prop Group Inc.	3,418.20	0.00	0.00	0.00	0.00	3,418.20
Tri County Excavation Inc.	0.00	0.00	3.19	0.00	0.00	3.19
Triple R Partnership	4,546.21	0.00	0.00	0.00	0.00	4,546.21
Utility Billing Customer	3,290.74	48,030.39	0.00	0.00	0.00	51,321.13

ROOT CREEK WATER DISTRICT
A/R Aging Summary
 As of April 30, 2024

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
W A Allen	75.96	0.00	0.00	0.00	0.00	75.96
Wathen Castanos Homes	0.00	287,072.00	0.00	0.00	4,600.00	291,672.00
Wilson Homes, Inc.	0.00	375,184.00	0.00	0.00	0.00	375,184.00
Wonderful Agricultural Management LLC	0.00	0.52	1.04	0.00	50.99	52.55
Woodside Homes	0.00	0.00	10.39	23,449.00	9,238.74	32,698.13
TOTAL	<u>333,113.59</u>	<u>1,221,284.27</u>	<u>229,847.96</u>	<u>23,413.44</u>	<u>764,013.98</u>	<u>2,571,673.24</u>



MANAGING RESOURCES FOR A BETTER FUTURE

DIRECTORS
NICK BRUNO, PRESIDENT
JEFFREY D. COULTHARD, VICE PRESIDENT
SHANNON SIMONIAN, TREASURER
ERIC BREAM
MATTHEW CERNIGLIA
HENK GRIFFIN
MIKE DELAGUERRA

JULIA D. STORNETTA, GENERAL MANAGER
MIKE CUTTONE, ASSISTANT TREASURER
BRIAN EHLERS, DISTRICT ENGINEER
LAUREN D. LAYNE, LEGAL COUNSEL

**Minutes of the Meeting of the Board of Directors
Root Creek Water District
held on
May 13, 2024**

1. Call to Order

The board meeting for the Root Creek Water District (RCWD) was called to order at 11:02 a.m. by President Nick Bruno. Board members present were Nick Bruno, Matthew Cerniglia, Jeffrey Coulthard, Shannon Simonian, Mike DelaGuerra, Eric Bream, and Henk Griffin. Members of the public included Julia Stornetta, Al Solis, Nicole Stornetta, Brian Ehlers, Steve Pickens, and Jessica Johnson.

2. Public Comment

The district received no public comment.

3. Potential Conflicts of interest

There were no potential conflicts of interest identified.

4. Consent Calendar

A motion was made by Director Coulthard, seconded by Director DelaGuerra to approve the minutes from the April 8, 2024 board meeting, and to accept the March 2024 financials. The motion carried.

5. Correspondence

There was no correspondence.

6. Board Action Items

- a. **Capitalization Policy** – Director Cerniglia made a motion, seconded by Director Griffin, to adopt a District Capitalization Policy. The motion carried.
- b. **Enersponse Agreement** – Director Simonian made a motion, seconded by Director Cerniglia, to enter into an agreement with Enersponse related to energy savings, and to ratify entrance into the contract by signature of the General Manager. The motion carried.
- c. **General Counsel Legal Services** – Director Griffin made a motion, seconded by Director DelaGuerra to enter into an agreement with Best, Best, and Krieger for legal services as General Counsel. The motion carried.

7. District Engineers Report

At the end of April, there were 2,100 connections to the system. Out of 17,000,000 gallons of water developed, Provost & Pritchard and RTD only had a 1% difference in water accounting. Currently, 260,000 gallons are being used daily and 310,000 gallons during peak hours. The foundation has been poured at the Water Treatment and Blending Facility. In the next few weeks, construction of the facility will go vertical. As of today, Lyles is 14% ahead of schedule for the Water Blending Facility.

8. Legal Counsel Report

AB 1820 and SB 1210 speak to the ability to establish/limit fees on builders. Language in the bills have been amended so that these limits are not applicable to local agencies. AB 2079 (Bennett) pertains to groundwater extraction. It allows for restrictions on new eight-inch wells or larger and may result in a prohibition on drilling new levels. Replacement wells are not affected but must be a new “like-kind” well and takes in to account the proximity of a new well to small water systems or a grouping of residential wells close to each other.

9. District Manager’s Report

There were 63 building permits pulled in the month of April and 20 escrow closings reported by builders in Riverstone. There is an operations meeting this week with Central Cal Waterworks, RTD, and District Engineers.

The District has fully paid Lyles for the completion of Road 40 and are waiting on reimbursement from Madera County for half of the costs, in accordance with the cost sharing agreement executed in 2023. Staff recommends RCWD will allow builders to water pads between the hours of 8 p.m. and 4 a.m., and water for flushing be limited for flushing of in-tract improvements to a maximum total length of 2,500 feet instead of 5,000 feet, which are changes to the policy adopted in the past. This is as a result of consultation amongst staff, meetings with builders and an analysis of water availability by the water operations team. Builders are currently doing this. The board gave direction to staff to draft the policy to reflect these changes.

10. Adjournment

The meeting was adjourned unanimously at 11:36 am.

Julia D. Stornetta, District Secretary



Root Creek Water District
P.O. Box 27950
Fresno, CA 93729

**NOTICE TO PROPERTY OWNERS OF
PUBLIC HEARING
June 10, 2024 at 11:00 am
ON PROPOSED FEES
MUNICIPAL WATER USE
RESTRICTIONS**

Overview

The Root Creek Water District (District) sustainably manages surface water and groundwater resources to provide available water supply for agricultural and municipal customers within the District. The District imports and delivers surface water to agricultural customers and simultaneously provides potable water, stormwater, and sewer services to municipal customers.

On April 8, 2024, the District Board of Directors took action to establish a policy for municipal water use inside the District boundary. The District will consider establishing a fee schedule for violation of District water use restrictions during construction, as described in the District policy. The proposed fee will be \$200 for each violation. The fee will be charged to the builder responsible for use of construction water associated with any violation of restrictions outlined in the policy.

Proposed Fees – Violation of Water Use Restrictions, Municipal Water

Each Violation	\$200.00
-----------------------	-----------------

Public Participation

Any member of the public may request data indicating the estimated cost required to provide the service for which the fee or service charge is levied, and the revenue sources anticipated to provide the service by emailing admin@rootcreekwd.com. Members of the public may comment on the proposed rates in writing or in person at the public hearing, so long as they are received prior to the conclusion of the public hearing. Written requests/correspondence may be submitted by mail to the Root Creek Water District Secretary at P.O. Box 27950, Fresno, CA 93729.

Information may also be found at: <https://rootcreekwd.com/meetings-and-policies/>

Notice of a Public Hearing on Rates, Fees and Assessments

Pursuant to California Government Code Section 66016, the Root Creek Water District Board of Directors will hold a Public Hearing on the proposed District rates, fees and assessments on **June 10, 2024 beginning at 11:00 a.m.** at the Lodge at Riverstone located at 370 Lodge Road South, Madera, CA 93636.

RESOLUTION NO. 2024-_____

**BEFORE THE BOARD OF DIRECTORS OF THE
ROOT CREEK WATER DISTRICT
RESOLUTION SETTING PENALTIES FOR VIOLATIONS OF THE DISTRICT'S
POLICY FOR CONSTRUCTION WATER USE RESTRICTIONS**

WHEREAS, the Root Creek Water District (the “District”) is a California water district formed under Division 13 of the California Water Code; and

WHEREAS, the District has established agricultural water and municipal water, wastewater, and storm drain utility services for the land within the District’s boundaries; and

WHEREAS, the District has an obligation to provide a reliable source of potable water to its residential customers; and

WHEREAS, pursuant to Water Code sections 35421 and 35423, a water district may establish equitable rules and regulations regarding the sale and distribution of water; and

WHEREAS, on April 8, 2024, the District’s Board of Directors (“Board”) took action to establish a policy setting restrictions on construction water use within its boundaries (“Construction Water Limitation”); and

WHEREAS, the Construction Water Limitation provides as follows:

1. Disallow construction water for watering lots/pads, except for between the hours of 8:00 p.m. and 4:00 a.m.;
2. Limit construction water for other purposes to nighttime hours;
3. Limit water for flushing of in-tract improvements to a maximum total length of 2,500 feet to be scheduled with RT Diversified at least two (2) days in advance. Only one flushing event at a time will be allowed; and
4. Large park or landscape irrigation areas must be metered and backflow installed pursuant to manufacturer’s specifications before allowing irrigation to be used.

WHEREAS, pursuant to Art. XIIC, section 1(e)(5) of the California Constitution, the District proposes impose penalties applicable to users who violate the Construction Water Limitation in the amount of \$200.00 for each violation; and

WHEREAS, the District intends to hold a public hearing on June 10, 2024, at 11:00 a.m. or as soon thereafter as is feasible, to consider adoption of the penalties for violation of the Construction Water Limitation; and

WHEREAS, the District posted and distributed notice of the public hearing where the proposed penalties for violations of the Construction Water Limitation on May 10, 2024.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Root Creek Water District that:

1. The above Recitals are true and correct, and this Board so finds and determines.
2. It is prudent for the District to set penalties for violations of the Construction Water Limitation to recover the District’s operating costs and costs to provide for the excess water required to satisfy the construction water uses resulting from such violations.
3. Penalties for violations of the Construction Water Limitation are set at \$200.00 per violation.
4. The Board directs the District’s General Manager and applicable consultants to take any further action required to implement the purpose of this resolution.

PASSED AND ADOPTED this 13th day of May, 2024.

<i>Director</i>	<i>Aye</i>	<i>Nay</i>	<i>Abstain</i>
Bruno			
Coulthard			
Simonian			
Cerniglia			
Delaguerra			
Bream			
Griffin			

NICK BRUNO, President
Root Creek Water District

ATTEST:

JULIA D. BERRY, Secretary
Root Creek Water District

**CERTIFICATE OF SECRETARY
OF
ROOT CREEK WATER DISTRICT**

I, JULIA D. BERRY, do hereby certify that I am the duly authorized and appointed Secretary of the Root Creek Water District, a California water district (the “District”); that the following is a true and correct copy of that certain resolution duly and unanimously adopted and approved by the Board of Directors of the District on the 13th day of May, 2024; and that said resolution has not been modified or rescinded and remains in full force and effect as the date hereof:

IN WITNESS WHEREOF, I have executed this Certificate on this 13th day of May, 2024.

JULIA D. BERRY, Secretary
Root Creek Water District

PROVOST & PRITCHARD CONSULTING GROUP

455 W Fir Ave • Clovis, CA 93611-0242 • Tel: (559) 449-2700
www.provostandpritchard.com

Memorandum

To: Julia Stornetta/Board of Directors – Root Creek Water District

From: Brian Ehlers

Subject: Status report for Activities through the end of May 2024

Date: June 5, 2024

Riverstone Development

Construction status:

1. **Existing Wastewater Treatment Plant** – No Update
2. **Municipal System** -
 - a. **Sequestering Study** – The pilot study continues.
 - b. **Groundwater Treatment and Blending** – See separate report.
 - c. **1.0 Million Gallon Tank site** – Plans are completed related to planned upgrades – undergoing internal review – Plan to be out to bid this summer.
 - d. **Rd 40 WWTP expansion to 600,000 gpd** – Review with manager on June 4, 2024. Actions to be taken on June 10 2024 and July 8 board meeting. Initial schedule is acquisition of equipment Fall 2024, Construction - Spring 2025 with planned completion prior to summer 2025.
 - e. **Future WWTP Expansion**— Site plan submitted to County for review. Scope being developed. Will need property acquisition 2025.
 - f. **Ag Well 277 conversion to Well 7** – Submittal review by P&P Construction Management staff in process.
3. **Proposition 1 Grant Administration** – Have initiated and submitted multiple quarterly reports and pay estimates to the DWR.

Projects in Design

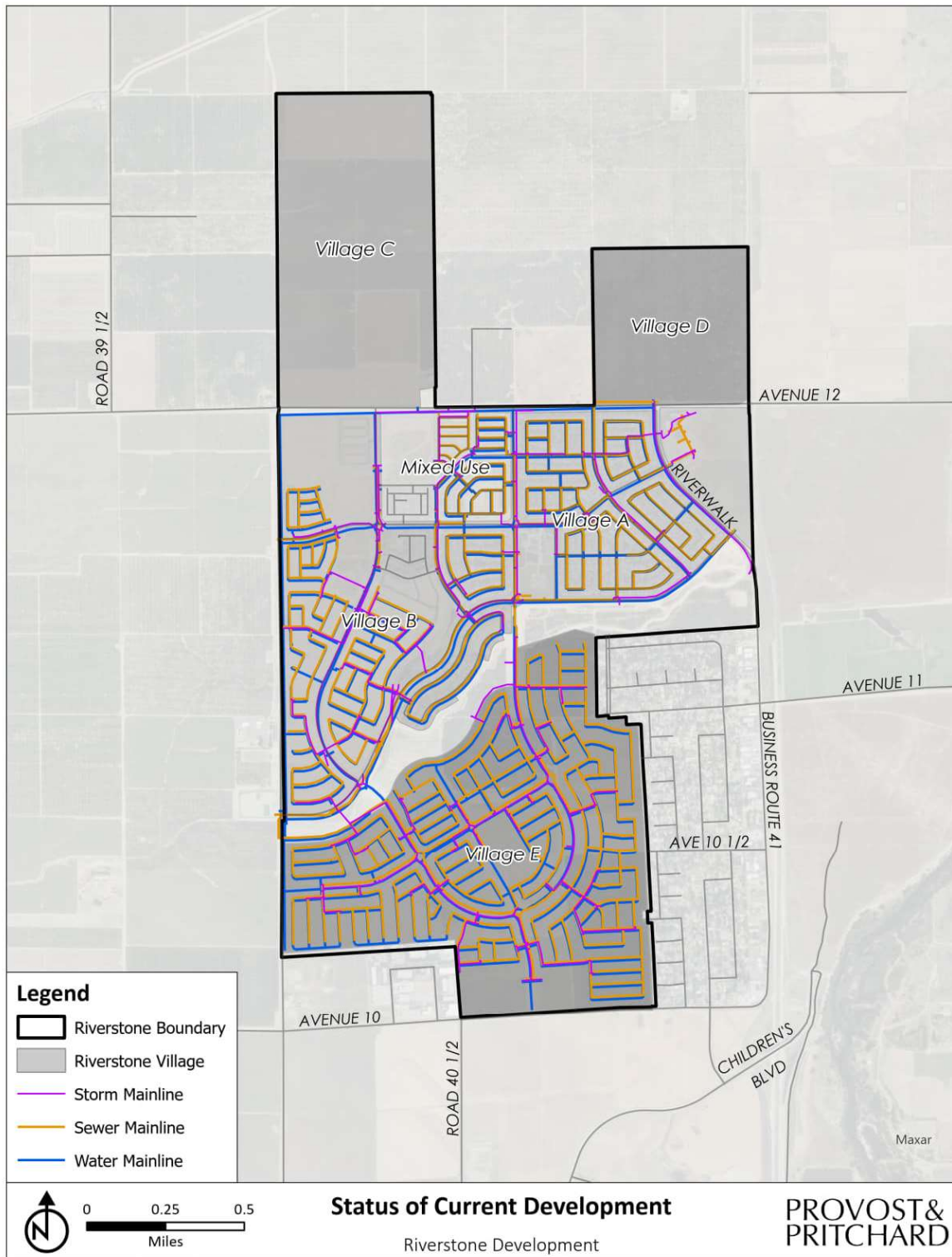
Project Status:

1. **80-acre recharge basin** – Nothing to report.

Operational Issues:

1. Municipal –
 - a. Water Accounting –
 - i. Quarterly drought reporting continues
 - b. Water Use
 - i. Working with DDW to modify permit conditions
 - ii. Awaiting water masterplan on expanded water system to serve municipal demands to complete water assessment.
2. Wastewater – Nothing to report
3. Storm Water –
 - a. Nothing to report.
4. Agriculture –
 - a. Started making diversions on May 1st. Rate approximately 20 cfs. Through end of May delivered approximately 1,000 af.
5. Overall –
 - a. Need to finalize ownership of land for project features under acquisition agreement (See Section 2.b.ii, below)
 - b. Need to finalize transfer of in block facilities for Village A blocks 3, 4, 5, 7, 8 and 9 as well as Village B parcels 18, 19, 23, 24, 25, 26, 27, 28, 32, 33.

Status of current development



2. Developer Reviews –

a. Received, Reviewed, and Responded to the following submittals:

- i. Village E
 - a. Backbone – 2nd phase – Precision
 - b. Phase 2 Block 4
 - c. Phase 2 Block 5

b. Issues:

- i. Purchase of Well 277 outlot
- ii. Purchase of WWTP 40 acres for Ultimate WWTP.

3. Construction Review-issues with construction in support of the following construction.

a. Village B

- i. Parcel 8,9 Wilson
- ii. Parcel 23 Wilson
- iii. Parcel 5-7 Wathen
- iv. Parcel 2-4 Granville
- v. Parcel 14-17, 21 Lennar
- vi. Parcel 1 Lennar

b. Village E

- i. Backbone
- ii. Phase 1

c. Issues:

- i. None

10. Other Subjects

- a. Acquisition of construction in progress – At request of Legal counsel work with Precision Engineering to develop deeds and easement for transfer of properties.
- b. Infrastructure – Gather shape files from developers to build a GIS map of facilities.
- c. Execution and acceptance of developer in tract improvements
- d. Water Supply Assessment – on hold

ROOT CREEK WATER SCHOOL DISTRICT

BOARD AGENDA ITEM 10a.

Meeting Date: June 10, 2024

Item Title: Community Facilities District No. 2016-1 Annual Levy of Special Taxes for Fiscal Year 2024/2025

Item Type: Action

BACKGROUND:

The Board of Directors of the Root Creek Water School District (District) acts as the legislative body for Community Facilities District 2016-1 (CFD 2016-1). CFD 2016-1, Improvement Area No. 1 was formed in 2016 which covers Village A. In 2019, Annexation No. 1 was completed forming Improvement Area No. 2 which covers Village B; and in 2022, Annexation No. 2 was completed forming Improvement Area No. 3 which covers Village E. CFD 2016-1 is located along Highway 41 and Avenue 12 and is known as Riverstone. CFD 2016-1 is authorized to levy special taxes for the purchase, construction or acquisition of water, sewer and storm water facilities and administrative expenses.

Special taxes will be levied for administrative costs, pay debt service on the proposed bond issues and to be accumulated funds for the construction and/or acquisition of water, sewer and storm water facilities. Each year, the special taxes are be submitted to the County of Madera. In order to complete this process, the District must provide the County with signed resolutions to establish the Special Taxes by August 10, 2024. Approval of these Resolutions allow the applicable levies against parcels within CFD 2016-1 to be placed directly on the tax roll for fiscal year 2024/2025. The special tax calculations have been performed by Koppel & Gruber Public Finance for the 2024/2025 fiscal year. All available tax rates are included in the resolutions, though Undeveloped Property is not expected to be levied.

FISCAL IMPLICATIONS: If approved, special taxes will be levied in the amount of \$1,294,180.40. The levy is broken down as follows:

Improvement Area	FY 2024/2025 Levy
IA No. 1 (Village A)	\$410,151.60
IA No. 2 (Village B)	886,462.00
IA No. 3 (Village E)	0.00
Total Levy	\$1,296,613.60

RECOMMENDATION: It is recommended that the Board of Directors consider the adoption of the following Resolutions:

RESOLUTION OF COMMUNITY FACILITIES DISTRICT
NO. 2016-1 IMPROVEMENT AREA NO. 1 AUTHORIZING
THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL
YEAR 2024/2025

RESOLUTION OF COMMUNITY FACILITIES DISTRICT
NO. 2016-1 IMPROVEMENT AREA NO. 2 AUTHORIZING
THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL
YEAR 2024/2025

ROOT CREEK WATER DISTRICT

RESOLUTION NO. 2024-__

RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROOT CREEK WATER DISTRICT ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2016-1, IMPROVEMENT AREA NO. 1 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2024/2025

WHEREAS, the Board of Directors (the “Board”) of the Root Creek Water District (the “District”) previously undertook proceedings under and pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the “Act”), to form the Root Creek Water District Community Facilities District No. 2016-1 (the “CFD”) and designate Improvement Area No. 1 (“IA No. 1”) within the CFD, to authorize the levy of special taxes upon the land within the CFD, to finance certain facilities; and

WHEREAS, the Board has, pursuant to resolution of formation adopted on September 14, 2016 (the “Resolution”) and related ordinance (the “Ordinance”), as authorized by Section 53340 of the California Government Code, authorized the levy of a Special Tax to pay for costs and expenses related to the construction and acquisition of certain facilities and the Board desires to establish specific rates of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, it is hereby determined and ordered as follows:

Section 1. The above recitals are all true and correct.

Section 2. That the Board does, by the passage of this resolution authorize the levy of the Special Tax at the rates set forth in Exhibit “A” attached hereto, referenced and so incorporated.

Section 3. The rate determined and as set forth above does not exceed the amount as authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the CFD IA No. 1, and is exempt from Proposition 218, Section XIID of the California State Constitution. After adoption of this Resolution, the District Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4. That the proceeds of the Special Tax shall be used for the authorized purposes pursuant to the formation proceedings, including but not limited to the following:

- (a) Payment of CFD IA No. 1 administrative costs;
- (b) Payment of acquisition or construction of authorized facilities;

- (c) Payment of principal of and interest on any outstanding authorized bonded indebtedness;
- (d) Necessary replenishment or expenditure of bond reserve funds, other reserve funds or accumulation of funds for future payments including any amount required by Federal law to be rebated to the United States on the same debt; and

Section 5. The above authorized Special Tax shall be collected in the same manner as ordinary *ad valorem* property taxes, and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes, and the Madera County Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

Section 6. All monies collected shall be paid into the CFD IA No. 1 funds, including any bond fund and reserve fund.

Section 7. This Resolution relating to the levy of the Special Taxes shall take effect immediately upon its adoption in accordance with the provisions of Section 53340 of the California Government Code, as amended.

Section 8. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected, the installment of the special tax. Reference is made to attached Exhibit "A" for the exact rates of the Special Taxes.

Section 9. The County Auditor shall then, at the close of the tax collection period, promptly render to this District a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

* * * * *

PASSED, APPROVED AND ADOPTED this 10th day of June 2024, by the following
vote:

AYES:

NOES:

ABSET:

ABSTAIN:

Nick Bruno, President

ATTEST:

Julia Berry, Secretary

Exhibit "A"

**Root Creek Water District
CFD 2016-1, Improvement Area No. 1
Fiscal Year 2024/2025
Special Tax Rates**

Zone 1 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Approved Property	\$526.00 per Lot
Undeveloped Property	\$3,800.00 per Acre

Zone 2 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Developed Non-Residential Property	\$0.20 per Building Square Foot
Approved Property	\$526.00 per Lot
Undeveloped Property	\$2,240.00 per Acre

ROOT CREEK WATER DISTRICT

RESOLUTION NO. 2024-__

RESOLUTION OF THE BOARD OF DIRECTORS OF THE ROOT CREEK WATER DISTRICT ACTING AS THE LEGISLATIVE BODY OF THE COMMUNITY FACILITIES DISTRICT NO. 2016-1, IMPROVEMENT AREA NO. 2 AUTHORIZING THE ANNUAL LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2024/2025

WHEREAS, the Board of Directors (the “Board”) of the Root Creek Water District (the “District”) previously undertook proceedings under and pursuant to the Mello-Roos Community Facilities Act of 1982, as amended (the “Act”), to form the Root Creek Water District Community Facilities District No. 2016-1 (the “CFD”), to authorize the levy of special taxes upon the land within the CFD, to finance certain facilities; and

WHEREAS, Annexation No. 2, formed Improvement Area No. 2 on November 4, 2019 with the recordation of a Notice of Special Tax Lien as document number 2019025819.

WHEREAS, the Board has, pursuant to resolution of formation adopted on September 14, 2016 (the “Resolution”) and related ordinance (the “Ordinance”), as authorized by Section 53340 of the California Government Code, authorized the levy of a Special Tax to pay for costs and expenses related to the construction and acquisition of certain facilities and the Board desires to establish specific rates of the special tax to be collected for the next fiscal year.

NOW, THEREFORE, it is hereby determined and ordered as follows:

Section 1. The above recitals are all true and correct.

Section 2. That the Board does, by the passage of this resolution authorize the levy of the Special Tax at the rates set forth in Exhibit “A” attached hereto, referenced and so incorporated.

Section 3. The rate determined and as set forth above does not exceed the amount as authorized by the Ordinance and is not in excess of that amount previously approved by the qualified electors of the CFD IA No. 2, and is exempt from Proposition 218, Section XIID of the California State Constitution. After adoption of this Resolution, the District Manager or his/her designee, may make any necessary modification to these special taxes to correct errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modification shall not result in an increase in the tax applicable to any category of parcels.

Section 4. That the proceeds of the Special Tax shall be used for the authorized purposes pursuant to the formation proceedings, including but not limited to the following:

- (a) Payment of CFD IA No. 2 administrative costs;

- (b) Payment of acquisition or construction of authorized facilities;
- (c) Payment of principal of and interest on any outstanding authorized bonded indebtedness;
- (d) Necessary replenishment or expenditure of bond reserve funds, other reserve funds or accumulation of funds for future payments including any amount required by Federal law to be rebated to the United States on the same debt; and

Section 5. The above authorized Special Tax shall be collected in the same manner as ordinary *ad valorem* property taxes, and shall be subject to the same penalties and same procedures, sale and lien priority in cases of any delinquency as is provided for *ad valorem* taxes, and the Madera County Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

Section 6. All monies collected shall be paid into the CFD IA No. 2 funds, including any bond fund and reserve fund.

Section 7. This Resolution relating to the levy of the Special Taxes shall take effect immediately upon its adoption in accordance with the provisions of Section 53340 of the California Government Code, as amended.

Section 8. The Auditor of the County is hereby directed to enter in the next County assessment roll on which taxes will become due, opposite each lot or parcel of land affected, the installment of the special tax. Reference is made to attached Exhibit "A" for the exact rates of the Special Taxes.

Section 9. The County Auditor shall then, at the close of the tax collection period, promptly render to this District a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

* * * * *

PASSED, APPROVED AND ADOPTED this 10th day of June 2024, by the following
vote:

AYES:

NOES:

ABSET:

ABSTAIN:

Nick Bruno, President

ATTEST:

Julia Berry, Secretary

Exhibit "A"

**Root Creek Water District
CFD 2016-1, Improvement Area No. 2
Fiscal Year 2024/2025
Special Tax Rates**

Zone 1 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Developed Non-Residential Property	\$0.20 per Building Square Foot
Approved Property	\$440.00 per Lot
Undeveloped Property	\$4,300.00 per Acre

Zone 2 Land Use Class	Special Tax Rate
Developed Residential Property	\$0.20 per Building Square Foot
Developed Non-Residential Property	\$0.20 per Building Square Foot
Approved Property	\$440.00 per Lot
Undeveloped Property	\$3,300.00 per Acre