

TO: JAMES L. APP, CITY MANAGER
FROM: JOHN R. McCARTHY, DIRECTOR OF PUBLIC WORKS
SUBJECT: INITIATE PROCEEDINGS FOR THE ANNUAL LEVY OF LANDSCAPE AND LIGHTING DISTRICT No. 1 FOR FISCAL YEAR 1998-1999
DATE: MAY 4, 1999

Needs: For the City Council to adopt the attached resolutions initiating proceedings for the annual levy for the Paso Robles Landscape and Lighting District No. 1 for fiscal year 1999-2000.

- Facts:**
1. The City Council previously formed and annexed a special landscape and lighting maintenance district for the purpose of maintaining street lighting, landscaping of median islands and parkways, street trees, open space, slopes, hardscape, and all appurtenant facilities and operations relating to the district.
 2. The City has 1429 lots and 43 subareas that comprise the District.
 3. Approving the attached resolutions initiating proceedings for the annual levy will accomplish the following:
 - a) initiate proceedings for the 1999-2000 fiscal year levy for maintenance of the District;
 - b) declare an intent to levy and cause notice to be published of a Public Hearing to be scheduled June 15, 1999, respectively;
 - c) approval of the draft preliminary report of the District as presented at this meeting.
 4. Attached is the preliminary consolidation and levy report prepared by Muni Financial, Inc. for the 1999-2000 fiscal year.

Analysis and

Conclusion: It is recommended that the City Council authorize Muni Financial Services, Inc. to prepare and file with the City Clerk the consolidation and levy report for the 1999-2000 fiscal year.

Policy

Reference: Resolution No. 89-89, forming the Paso Robles Landscape & Lighting District No. 1.

Fiscal

Impact: The cost for Muni Financial Services, Inc. to prepare the report for fiscal year 1999-2000 is \$4,000.00. Funding comes from the District assessments.

- Options:**
- A. That the City Council adopt the attached resolutions initiating proceedings for the annual levy of the Landscape and Lighting District, authorize Muni Financial Services to prepare the annual report, and set the Public Hearing for the 1999-2000 fiscal year.
 - B. Amend, modify or reject the above option.

Attachments: (4)

- 1) Resolution Initiating Proceedings
- 2) Resolution of Intent to Levy & Public Notice
- 3) Resolution of Preliminary Approval
- 4) Preliminary Report

RESOLUTION No. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PASO ROBLES
INITIATING PROCEEDINGS FOR ANNUAL LEVY OF ASSESSMENTS
FOR THE PASO ROBLES LANDSCAPE & LIGHTING MAINTENANCE DISTRICT No. 1
FISCAL YEAR 1999-2000 PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15
OF THE CALIFORNIA STREETS AND HIGHWAYS CODE

WHEREAS, the City Council has, by previous Resolutions, formed the El Paso De Robles Landscape and Lighting Assessment District No. 1 (hereinafter referred to as "District") pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act"), that provides for levy and collection of assessments by the County of San Luis Obispo for the City of El Paso De Robles to pay the maintenance and services of lighting facilities, landscaping, and all appurtenant facilities and operations related thereto, and,

WHEREAS, the District and the associated assessments are in compliance with the provisions of California Constitution Articles XIII C and XIII D, and,

WHEREAS, the City Council has retained MBIA Muni Financial for the purpose of assisting with the Annual Levy of the District, and to prepare and file a report with the City Clerk in accordance with the Act;

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF PASO ROBLES, CALIFORNIA, FOR THE PASO ROBLES LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT No. 1, AS FOLLOWS:

Section 1. Annual Levy Report: The City Council hereby orders the MBIA Muni Financial to prepare the Annual Levy Report concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22622* of the Act.

Section 2. Proposed improvements and any substantial changes in existing improvements: The improvements within the District include: the maintenance and operation of and the furnishing of services and materials for street lighting facilities, fencing, detention basins, open space areas, landscaping, irrigation systems, bike paths, pedestrian pathways, slope maintenance, graffiti abatement, local parks, entry monuments; landscaping includes trees, shrubs, grass and other ornamental vegetation, and appurtenant facilities, including irrigation systems, and drainage devices, within the District. The Annual Levy Report describes all new improvements or substantial changes in existing improvements.

PASSED AND ADOPTED by the City Council of the City of Paso Robles, this 4th day of May, 1999, on the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Duane Picanco, Mayor

ATTEST:

Madelyn Paasch, City Clerk

RESOLUTION No. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PASO ROBLES
DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS FOR THE
PASO ROBLES LANDSCAPE & LIGHTING MAINTENANCE DISTRICT No. 1
FISCAL YEAR 1999-2000**

WHEREAS, The City Council has, by previous Resolutions, formed the El Paso De Robles Landscape and Lighting Assessment District No. 1 (hereinafter referred to as the "District"), and initiated proceedings for Fiscal Year 1998/99, pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the Streets and Highways Code of California, beginning with Section 22500* (hereinafter referred to as the "Act") that provides for the levy and collection of assessments by the County of San Luis Obispo for the City of El Paso De Robles to pay the maintenance and services of all improvements and facilities related thereto; and

WHEREAS, the District and the associated assessments are in compliance with the provisions of California Constitution Articles XIIC and XIID; and

WHEREAS, the City Council has retained MBLA Muni Financial for the purpose of assisting with the Annual Levy of the District, and to prepare and file a Report with the City Clerk in accordance with the Act;

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF PASO ROBLES, CALIFORNIA, FOR THE PASO ROBLES LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT No. 1, PURSUANT TO CHAPTER 3, SECTION 22624 OF THE ACT, AS FOLLOWS:

Section 1 Intention: The City Council hereby declares that it is its intention to seek the Annual Levy of the District pursuant to the Act, over and including the land within the District boundary, and to levy and collect assessments on all such land to pay the costs of the following: the operation, maintenance and servicing of lighting, landscaping and all appurtenant facilities and operations related thereto.

Section 2 Description of improvements and any substantial changes proposed: The improvements within the District include: the maintenance and operation of and the furnishing of services and materials for street lighting facilities, fencing, detention basins, open space areas, landscaping, irrigation systems, bike paths, pedestrian pathways, slope maintenance, graffiti abatement, local parks, entry monuments; landscaping includes trees, shrubs, grass and other ornamental vegetation, and appurtenant facilities, including irrigation systems, and drainage services, within the District. The Annual Levy Report describes all new improvements or substantial changes in existing improvements.

Section 3 Boundaries and Designation: The boundaries of the District are described as the boundaries previously defined in the formation documents of the original District. The District includes thirty-two (32) Sub Areas: (1) Tract 1581-1; (2) Tract 1632; (3) Tract 1457; (4) Tract 1619; (5) Tract 1508; (6) Tract 1463-1; (7) Woodland Plaza; (8) Tract 1630; (9) Tract 1942; (10) Tract 2036; (11) Tract 1723; (12) Tract 2070; (13) Tract 1886; (14) Williams Brothers; (15) Tract 1832; (16) Tract 1508-3; (18) Tract 1581-2; (19) Tract 1463-2 ; (20) PM 91-088; (21) Tracts 1754-1 and -2; (22) PR 91-095; (23) PR 93-085; (25) PR 94-002; (27) Tract 1508-4; (28) Tract 1718; (29) PR 95-013; (30) PR 91-089; (31) PR 94-128; (32) Tract 2223-1; (33) PR 97-167; (34) Target Center; (35) TDC Convalescent, (36) Tract 1895-1, (38) PR 98-008, (39) PR 98-009, (41) PR 97-138, (42) Tract 2214-1, (43) Tract 1951, (44) Tract 2186, (45) Tract 1771-1. The District is designated as "El Paso de Robles Landscape and Lighting Maintenance Assessment District No. 1."

Section 4 Public Hearing: The City Council hereby declares its intention to conduct a Public Hearing annually concerning the levy of assessments for the District in accordance with *Chapter 3, Section 22626* of the Act.

Section 5 Notice: The City Clerk shall give notice of the time and place of the Public Hearing to all property owners within the District by causing the publishing of this Resolution in the Telegram-Tribune for two (2) consecutive weeks not less than ten (10) days before the date of the public meeting, and by posting a copy of this resolution on the official bulletin board customarily used by the City Council for the posting of notices. Pursuant to *Chapter 3, Section 22626 (b) of the Act*, notice of Public Hearing required by *Section 54954.6 of the Government Code* shall be mailed as provided in subdivision (c) of that section.

Section 6 Time of Public Meeting and Public Hearing: Notice is hereby given that a public hearing will be held Tuesday, June 15, 1999, at 7:30 p.m., (Public Hearing) or as soon thereafter as feasible, in the Regular Meeting Chambers located within the Paso Robles City Hall Conference Center located at 1000 Spring Street, Paso Robles, California.

PASSED AND ADOPTED by the City Council of the City of Paso Robles, this 4th day of May, 1999, on the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Duane Picanco, Mayor

ATTEST:

Madelyn Paasch, City Clerk

RESOLUTION No. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PASO ROBLES
APPROVING THE PRELIMINARY ANNUAL LEVY REPORT FOR THE
LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 1998/99

WHEREAS, the City Council has, by previous Resolutions, ordered the preparation of an Annual Levy Report (hereafter referred to as the "Report") for the district known and designated as the El Paso De Robles Landscape and Lighting Maintenance District No. 1 (hereafter referred to as the "District"), pursuant to the provisions of the *Landscaping and Lighting Act of 1972, Part 2 of Division of the Streets and Highways Code of California, beginning with Section 22500* (hereafter referred to as the "Act"), and,

WHEREAS, the District and the associated assessments are in compliance with the provisions of California Constitution Articles XIII C and XIII D, and,

WHEREAS, there has now been presented to this City Council the Report as required by *Chapter 1, Article 4, Section 22566* of said Act, and,

WHEREAS, this City Council has examined and reviewed the Report as presented, and is preliminarily satisfied with the District, each and all of the budget items and documents as set forth therein, and is satisfied that the assessments, on a preliminary basis, have been spread in accordance with the benefits received from the improvements, operation, maintenance and services to be performed within each Benefit Zone, as set forth in said Report;

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF PASO ROBLES, CALIFORNIA, FOR THE PASO ROBLES LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT NO. 1, AS FOLLOWS:

Section 1: That the above recitals are all true and correct.

Section 2: That the Report as presented, consists of the following:

- a. A Description of the Improvements
- b. The Annual Budget (Costs and Expenses of Services, Operation and Maintenance)
- c. The District Roll containing the Fiscal Year 1998/99 Levy for each Assessor Parcel within the District.

Section 3: The Report is hereby approved on a preliminary basis, and ordered to be filed in the Office of the City Clerk as a permanent record and to remain open to public inspection.

Section 4: That the City Clerk shall certify to the passage and adoption of this Resolution, and the minutes of this meeting shall so reflect the presentation of the Annual Levy Report.

PASSED AND ADOPTED by the City Council of the City of Paso Robles, this 4th day of May, 1999, on the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Duane Picanco, Mayor

Madelyn Paasch, City Clerk



**CITY OF
PASO ROBLES**
ENGINEER'S ANNUAL LEVY REPORT
EL PASO DE ROBLES LANDSCAPE
AND LIGHTING
MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 1999/2000

INTENT MEETING: May 4, 1999
PUBLIC HEARING: June 15, 1999

MBIA

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I. OVERVIEW

A. Introduction

The City of Paso Robles ("City") annually levies and collects special assessments in order to maintain the improvements within the El Paso De Robles Landscape and Lighting Maintenance District No. 1 ("District"). The District was formed and annual assessments are established pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the Act).

This Engineer's Annual Levy Report ("Report") describes the District, any annexations or changes to the District, and the proposed assessments for Fiscal Year 1999/2000. The proposed assessments are based on the historical and estimated cost to maintain the improvements that provide a direct and special benefit to properties within the District. The cost of the improvements and the annual levy include all expenditures, deficits, surpluses, revenues, and reserves. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives benefit.

The word "parcel", for the purposes of this Report, refers to an individual property assigned its own Assessor Parcel Number by the San Luis Obispo County Assessor's Office. The San Luis Obispo County Auditor/Controller uses Assessor Parcel Number and specific Fund Numbers to identify properties assessed for special district benefit assessments on the tax roll.

Following consideration of all public comments and written protests at a noticed public hearing and review of the Final Engineer's Annual Levy Report, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments, the Council may order the levy and collection of assessments for Fiscal Year 1999/2000 pursuant to the Act. In such case, the assessment information will be submitted to the County Auditor/Controller and included on the property tax roll for each benefiting parcel for Fiscal Year 1999/2000.

B. Effect of Proposition 218

On November 5, 1996, California voters approved Proposition 218 by a margin of 56.5% to 43.5%. This Constitutional amendment was the latest in a series of initiatives reducing the revenue-raising discretion of California local governments. The provisions of the Proposition, now California Constitutional Articles XIII C and XIII D, can be summarized in four general areas:

1. Strengthens the general and special tax provisions of Proposition 13 and Proposition 62.
2. Extends the initiative process to all local taxes, assessments, fees, and charges.
3. Adds substantive and procedural requirements to assessments.
4. Adds substantive and procedural requirements to property-related fees and charges.

The assessments contained in this report were imposed in accordance with a consent and waiver as part of the original development approval for the properties within the District. The City has determined this process is considered the same as a ballot. As such, the existing assessments are exempt from the substantive and procedural requirements of Proposition 218. Any future increase, however, will be subject to the new requirements of the Proposition 218.

A property owner protest existed for Sub Area 29 Woodruff, and parcels within this Sub Area were not assessed in Fiscal Year 1997/1998. The property owners had requested that the assessments be reinstated and the property was assessed Fiscal Year 1998/1999. However, there was a property owner protest for Fiscal Year 1999/2000. Therefore, the Woodruff Sub Area will not be assessed for Fiscal Year 1999/2000.

New Sub Areas that have been annexed in Fiscal Year 1999/2000 have been balloted. Those areas are:

Sub Area 36 Tract 1895-1 Oak Knoll
Sub Area 38 Parcel Map PR 98-008 Arceiro
Sub Area 39 Parcel Map PR 98-009 Arceiro
Sub Area 41 Parcel Map PR 97-138 Pippen
Sub Area 42 Tract 2214-1 Orradre
Sub Area 44 Tract 2186 Viborg
Sub Area 45 Tract 1771 Burke-Ellsworth

C. Description of the District and Services

The District provides and ensures the continued maintenance, servicing, administration, and operation of various landscaped and lighting improvements and associated appurtenances located within the public right-of-ways and dedicated landscape easements in various tracts throughout the City. Each tract is identified within a distinct Sub Area with differing costs and benefits to the parcels within each Sub Area. The spreading of the improvement costs is based upon the total cost of the improvements within each Sub Area and is proportionately spread among all benefiting properties within the Sub Area. Each property is assessed only for the cost of the improvements from which benefit is received.

Improvements within the District may include but are not limited to street lighting, planting materials, irrigation systems, drainage systems, detention basins, open space areas, public pedestrian paths, and entry monuments.

Table I below lists the various Sub Areas within the District along with the Sub Area description and the number of assessable parcels:

**TABLE I
SUB AREAS**

DISTRICT SUB AREA	SUB AREA DESCRIPTION	NUMBER OF PARCELS
Sub Area #1	Tract 1581 Riverglen	65
Sub Area #2	Tract 1632 Meadowlark Farms	181
Sub Area #3	Tract 1457	88
Sub Area #4	Tract 1619	59
Sub Area #5	Tract 1508-1 & -2 Riverbank	148
Sub Area #6	Tract 1463-1 Sunset Ridge	35
Sub Area #7	Woodland Plaza	7
Sub Area #8	Tract 1630	36
Sub Area #9	Tract 1942	18
Sub Area #10	Tract 2036	2
Sub Area #11	Tract 1723	16
Sub Area #12	Tract 2070 Alder Creek	96
Sub Area #13	Tract 1886	81
Sub Area #14	Williams Bros.	6
Sub Area #15	Tract 1832	73
Sub Area #16	Tract 1508-3 Riverbank	44
Sub Area #18	Tract 1581-2 Riverglen	41
Sub-Area #19	Tract 1463-2 Union	55
Sub Area #20	Parcel Map 91-088	4
Sub-Area #21	Tract 1754-1 & 2 Eagle Creek	66

DISTRICT SUB AREA	SUB AREA DESCRIPTION	NUMBER OF PARCELS
Sub Area #22	Parcel Map PR91-095 Woodland	9
Sub Area #23	Parcel Map PR93-085 Tarr	8
Sub Area #25	Parcel Map PR94-002 Johnson	4
Sub Area #27	Tract 1508-4 Riverbank	59
Sub Area #28	Tract 1718 Rainbow Court	13
Sub Area #29	Parcel Map PR 95-013	4
Sub Area #30	Parcel Map PR91-089 Schnied	3
Sub Area #31	Parcel Map PR94-128	4
Sub Area #32	Tract 2223-1 Bella Vista	53
Sub Area #33	Parcel Map PR97-167	4
Sub Area #34	Target Center	8
Sub Area #35	CUP 95-018	1
Sub Area #36	Tract 1895-1 Oak Knoll	51
Sub Area #38	PR 98-008 Arciero	4
Sub Area #39	PR 98-009 Arciero	2
Sub Area #41	PR 97-138 Pippen	4
Sub Area #42	Tract 2214-1 Orradre	23
Sub Area #44	Tract 2186 Viborg	13
Sub Area #45	Tract 1771 Burke-Ellsworth	41
Total Parcels:		1,428

District Boundaries and Improvement Areas

The District is divided into thirty-nine (39) Sub Areas.

Sub Area #1 lies east of Creston Road and Katherine Drive within the boundaries of Tract 1581 (Riverglen). Parcels within this Sub Area receive special benefit from improvements including landscaping along Union Road and Riverglen Drive, local street lighting, open space lots, and slopes. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #2 consists of parcels within Tract 1632 (Meadowlark Farms), located east of Oriole Way and north of Meadowlark Road. Twenty-seven (27) lots have been added to this Sub Area as Tract 1632-6 for the Fiscal Year 1999/2000. Parcels within this Sub Area receive special benefit from improvements including landscaping along Meadowlark Road and Airport Road, local street lighting, drainage system, and a detention basin. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #3 includes parcels within Tract 1457, located east of Creston Road and north of Meadowlark Drive. Parcels within this Sub Area receive special benefit from improvements including parkway landscaping, slope landscaping along Creston Road and Meadowlark Road, and open space maintenance of the local creek area. The landscape and creek area improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area.

Sub Area #4 consists of parcels within Tract 1619 (Golden Hills Development), located on the northwest side of Union Road. Parcels within this Sub Area receive special benefit from improvements including landscaping along Union Road and interior street parkways, local street lighting, and drainage swells. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #5 includes parcels within the boundaries of Tracts 1508-1 & -2 (Riverbank), located on the west side of North River Road. Parcels within this Sub Area receive special benefit from improvements including landscaping along adjacent arterial streets, local street lighting, and park maintenance for the tracts. The landscape and park improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #6 consists of parcels within Tract 1463-1 (Sunset Ridge), located on the northwest side of Union Road. Parcels within this Sub Area receive special benefit from improvements including landscaping along Union Road and A Street and local street lighting for the tract. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #7 is known as the Woodland Plaza and is located north of Niblick Road and west of South River Road. Parcels within this Sub Area receive special benefit from improvements including medians along Niblick Road and South River Road and local street lighting. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #8 consists of parcels within Tract 1630 (Trent). Parcels within this Sub Area receive special benefit from improvements including landscaping along local pedestrian pathways, street lighting, pedestrian pathway security lighting, open space, and drainage system areas within the tract. The landscape and pedestrian pathway improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street and pathway security lighting provides enhanced security to each property owner.

Sub Area #9 includes parcels within Tract 1942, located west of Creston Road and north of Niblick Road. Parcels within this Sub Area receive special benefit from improvements including landscaped parkways along Niblick and Creston Roads, local street lighting, medians, and walls. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #10 includes parcels within Tract 2036 (Grannery), located west of Riverside Avenue and south of 12th Street. Parcels within this Sub Area receive special benefit from local street lighting for the tract which provides enhanced security to each property owner.

Sub Area #11 consists of parcels within Tract 1723. Parcels within this Sub Area receive special benefit from improvements including local street lighting, open space areas, and emergency road access. The open space area improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area. Street lighting and emergency road access areas provides enhanced security and enhanced ability for emergency response to each property owner.

Sub Area #12 includes parcels within Tract 2070 (Alder Creek Condos). Parcels within this Sub Area receive special benefit from improvements including local landscaped parkways and street lighting. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #13 includes parcels within Tract 1886 (Willhoit), located west of Golden Hill Road and south of Union Road. Parcels within this Sub Area receive special benefit from improvements including landscaping along Golden Hill Road and Rolling Hills Road and local street lighting. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #14 is known as Williams Brothers (Vons). Parcels within this Sub Area receive special benefit from improvements including local median island landscaping and street lighting within the Williams Brothers development. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #15 includes parcels within Tract 1832 (Erskine). Parcels within this Sub Area receive special benefit from improvements including local median and entryway landscaping, street lighting, and detention basins. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #16 includes parcels within Tract 1508-3 (phase III of the Riverbank sub division). Parcels within this Sub Area receive special benefit from improvements including a local park and bicycle path within the tract which provide recreational opportunities, an esthetic value to each property owner, and an enhanced quality of life within the Sub Area.

Sub Area #18 includes parcels within Tract 1581-2 (Riverglen), located east of Riverglen Drive and north of Union Road. Parcels within this Sub Area receive special benefit from improvements including local landscaping and street lighting. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #19 includes parcels within Tract 1463-2 (Union), located on Skyview Drive, north of Union Road. Parcels within this Sub Area receive special benefit from improvements including local landscaped areas. Improvements do not include street lighting at the present time. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area.

Sub Area #20 includes parcels within parcel map PM 91-088 (Grantham), located south of Larkfield Place, west of Oriole Way, north of Ashwood Place, and east of Beechwood Drive. Parcels within this Sub Area receive special benefit from improvements including open space maintenance of the local creek area. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area.

Sub Area #21 includes parcels within Tract 1754-1 (Eagle Creek) and Tract 1754-2 (Hunneycutt). Eagle Creek is located on Charolais Road and east of Rambouillet Road. Tract 1754-2 is located north of Charolais Road and west of Rambouillet Road and is territory which was annexed into the Sub Area on January 21, 1997. Parcels within this Sub Area receive special benefit from improvements including parkway landscaping along Charolais Road, graffiti abatement, bike paths, pedestrian pathways and foot bridges, open space lots, and street lighting. The landscape, bike paths, and pedestrian parkway improvements and graffiti abatement provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #22 is known as the Woodland Plaza II development on Niblick Road. Parcels within this Sub Area receive special benefit from improvements including median landscaping on Niblick Road and River Road, street lighting and perimeter landscaping along River Road, and Niblick Road frontages along the Woodland Plaza II project. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #23 contains parcel within industrial parcel map PR93-085 (Tarr). Parcels within this Sub Area receive special benefit from improvements including local street lighting which provides enhanced security to each property owner.

Sub Area #25 contains parcel within parcel map PR94-016 (Johnson), a four (4) parcel residential development on Ashwood Place. Parcels within this Sub Area receive special benefit from improvements include open space maintenance of the local creek area and street lighting. The open space and creek area improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #27 contains parcels within Tract 1508-4 (Riverbank), a fifty-nine (59) parcel residential development. Parcels within this Sub Area receive special benefit from improvements including local park maintenance and street lighting. The park improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #28 contains parcels within Tract 1718 (Rainbow Court). Parcels within this Sub Area receive special benefit from improvements including street lighting, graffiti abatement, and slope maintenance adjacent to the bike path within the tract. The bike paths and slopes provide recreational opportunities, an esthetic value to each property owner, and an enhanced quality of life within the Sub Area. The street lighting provides enhanced security to each property owner.

Sub Area #29 contains parcels within parcel map PR95-013 (Woodruff). Parcels within this Sub Area receive special benefit from improvements including graffiti abatement, parkway landscaping, and slope maintenance adjacent to South River Road. The landscape and slope improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area.

Sub Area #30 contains three (3) residential parcels within parcel map PR91-089 (Schnied), located on Ashwood Place. Parcels within this Sub Area receive special benefit from improvements including open space maintenance in the local natural creek channel. The open space provides an esthetic value to each property owner and an enhanced quality of life within the Sub Area.

Sub Area #31 contains parcels within parcel map PR94-128 (French). Parcels within this Sub Area receive special benefit from improvements including street lighting, parkway landscaping, graffiti abatement, and slope maintenance adjacent to South River Road. The landscape and slope improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #32 contains parcels within Tract 2223-1 (Bella Vista). Parcels within this Sub Area receive special benefit from improvements including street lighting, parkway and perimeter, landscaping and irrigation, open space lots, and detention basins. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #33 contains parcels within parcel map PR97-167. Parcels within this Sub Area receive special benefit from improvements including street lighting, parkway landscaping and irrigation, and detention basins. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #34 contains parcels within PD 95-009 (Target Center). Parcels within this Sub Area receive special benefit from improvements including street lighting, landscaping, and graffiti abatement. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #35 contains parcels within CUP 95-018. Parcels within this Sub Area receive special benefit from improvements including street lighting, parkway landscaping and irrigation, pedestrian pathways, and open space lots. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #36 contains parcels within Tract 1895-1 (Oak Knoll Estates). Parcels within this Sub Area receive special benefit from improvements including street lights, parkway landscaping along Somers Lane and Dayton Lane, landscaping within the 30-foot landscape buffer easements, landscaping in Lot 51, and linear park improvements along Lot 52 and the median on Buena Vista. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #38 contains parcels within parcel map PR 98-008 (Arciero). Parcels within this Sub Area receive special benefit from improvements including street lights, landscaping and irrigation along parkways, pedestrian pathways, open space lots, and detention basins. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #39 contains parcels within parcel map PR 98-009 (Arciero). Parcels within this Sub Area receive special benefit from improvements including street lights, landscaping and irrigation along parkways, pedestrian pathways, open space lots, and detention basins. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #41 contains parcels within parcel map PR 97-138 (Pippin). Parcels within this Sub Area receive special benefit from improvements including landscaping, lighting, other related improvements, and drainage easements (100 year floodway). The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner. The drainage easements will provide protection from flooding for parcels in the Sub Area.

Sub Area #42 contains parcels within Tract 2214-1 (Orradre). Parcels within this Sub Area receive special benefit from improvements including street lights and landscaping and irrigation along parkways and pedestrian pathways. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #44 contains parcels within Tract 2186 (Viborg). Parcels within this Sub Area receive special benefit from improvements including street lights, maintenance of the slope only along Navajo Road, and weed abatement only for the slope area between the bike path and fence-line for Lot Nos. 9, 10, 11, and 12. The landscape improvements and slope maintenance provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

Sub Area #45 contains parcels within Tract 1771-1 (Burke-Ellsworth). Parcels within this Sub Area receive special benefit from improvements including street lights, landscaping and irrigation along parkways, pedestrian pathways, and open space lots. The landscape improvements provide an esthetic value to each property owner and an enhanced quality of life within the Sub Area, and street lighting provides enhanced security to each property owner.

II. CHANGES TO THE DISTRICT

A. Modifications of the District Structure

Modifications to the District structure, if any, could include but are not limited to changes or expansion of the existing improvements or services provided; addition of new services; addition of new Sub Areas; restructuring of the current Sub Areas; annexation of parcels into the District or Sub Areas; or revisions to the method of apportionment.

B. Annexations

For Fiscal Year 1999/2000, seven (7) new Sub Areas have been annexed into the District for Fiscal Year 1999/2000 and twenty-seven (27) parcels were annexed into Sub Area 2. The new Sub Areas were added to the District in response to petitions filed by property owners from each Sub Area. As such, each parcel within these new Sub Areas have been or will be balloted. The specific annexations include:

- Sub Area 36: Tract 1895-1 contains 51 parcels
- Sub Area 38: Parcel Map PR98-008 contains 4 parcels
- Sub Area 39: Parcel Map PR98-009 contains 2 parcels
- Sub Area 41: Parcel Map PR97-138 contains 4 parcels
- Sub Area 42: Tract 2214-1 contains 23 parcels
- Sub Area 44: Tract 2186 contains 13 parcels
- Sub Area 45: Tract 1771 contains 42 parcels

Improvements for the newly annexed Sub Areas 36, 38, 39, 41, 42, 44, and 45 have been or will be completed and accepted by the City for maintenance during the Fiscal Year 1999/2000. The newly annexed parcels within the Sub Areas benefit from the improvements and will be assessed for the improvements for the first time in Fiscal Year 1999/2000.

C. District Budget Changes

All of the existing Sub Areas within the District will be assessed at the same rate as Fiscal Year 1998/1999.

III. METHOD OF APPORTIONMENT

Pursuant to the Act, the costs of the District may be apportioned by any formula or method which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the special benefits to be received by each such parcel from the improvements. The benefit formula used within each Sub Area of the District may vary. The formula used for each Sub Area reflects the composition of the parcels, and the improvements and services provided, to fairly proportion the costs based on the special benefit to each parcel.

For Sub Areas 7, 10, 14, 22 and 23 the special benefit from the improvements has been apportioned on acreage. The composition of the parcels within these Sub Areas and the improvements provided makes an apportionment of the maintenance costs and special benefit based on parcel acreage the most equitable method of apportionment. The following formulas are used to arrive at the levy amount for each parcel within these Sub Areas.

Sub Areas 7, 10, 14, 22, and 23:

$$\begin{aligned} \text{Total Balance to Levy for Sub Area} / \text{Total Acres in Sub Area} &= \text{Levy per Acre} \\ \text{Levy per Acre} \times \text{Parcel Acreage} &= \text{Parcel Levy Amount} \end{aligned}$$

The composition of the parcels within all other Sub Areas within the District is primarily single family residential parcels. The parcels within these Sub Areas and their special benefit from the improvements has been determined to be equal for all parcels. Therefore, the total amount to be levied in each of these Sub Areas is shared and assessed equally for each parcel in the Sub Area. The following formula is used to arrive at the levy amount for each parcel within these Sub Areas.

All Sub Areas (except 7, 10, 14, 22, and 23):

$$\begin{aligned} \text{Total Balance to Levy for Sub Area} / \text{Total Parcels in Sub Area} &= \text{Parcel Levy} \\ &\text{Amount} \end{aligned}$$

Each of the following Sub Areas are combined because the parcels are within the same tract and receive the same special benefit; however, the Sub Areas were phased into the District at different times. The Total Balance to Levy of each Sub Area is divided by the Total number of Parcels in each Sub Area to determine the Rate for each.

Sub Areas 5, 16 and 27 :

Total Balance to Levy (All Sub Areas) / Total Parcels (All Sub Areas) = Parcel Levy Amount

Sub Areas 1 and 18:

Total Balance to Levy (Both Sub Areas) / Total Parcels (Both Sub Areas) = Parcel Levy Amount

Sub Areas 6 and 19:

Total Balance to Levy (Both Sub Areas) / Total Parcels (Both Sub Areas) = Parcel Levy Amount

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IV. DISTRICT BUDGET

A. Description of Budget Items

The following describes the items listed on the District budgets, shown in Section IV B.

DIRECT COSTS:

Landscape Maintenance - Includes all contracted labor, material and equipment required to properly maintain the landscaping, irrigation systems, drainage systems, and entry monuments within the District and Sub Areas. All improvements within the District are maintained and serviced on a regular basis. The frequency and specific maintenance operations required within the District are determined by City staff, but are generally scheduled weekly.

Landscape Water - The cost of furnishing water necessary for the maintenance of the landscaping and drainage facilities.

Street Light Electric - Includes the costs to provide electrical power and service for street lights.

Other Electric - The cost of providing electrical power and maintenance for irrigation controllers and pedestrian walkway lights.

Repairs - This item includes repairs to the improvements in the District that are not normally included in the yearly maintenance contract. Repairs may include renovation or replacement of the improvements resulting from normal wear and tear and damage due to vandalism, storms, etc.

ADMINISTRATION COSTS:

District Administration - The cost to all particular departments and staff of the City, for providing the coordination of District services, operations and maintenance of the District, response to public concerns and education, and procedures associated with the levy and collection of assessments. Also includes the costs of contracting with professionals to provide any additional administrative, legal or engineering services specific to the District.

County Administration Fee - The County of San Luis Obispo charges a \$2.00 County Administration charge per parcel for placing assessments on the tax roll.

LEVY BREAKDOWN:

Beginning Balance (Deficit) - The Beginning Balance for the District represents the actual expenditures for the improvements in the prior fiscal year versus the amount budgeted and collected for the year. When the actual cost and expenditures for the District were greater than the amount budgeted and collected in the prior fiscal year, the District has a Beginning Balance Deficit. A deficit may be the result of unforeseen and extraordinary costs incurred, or assessments actually collected were less than anticipated. When a deficit occurs, the deficit amount may be added to the amount to be collected through the levy for the current fiscal year.

Beginning Balance (Surplus) - The Beginning Balance for the District is actual expenditures for the improvements in the prior fiscal year versus the amount budgeted and collected for the year. When the actual cost and expenditures for the District were less than the amount budgeted and collected for the prior fiscal year, the District has a Beginning Balance Surplus. When a surplus occurs, the amount may be used to reduce assessments or added to the District Reserves.

Other Contributions - This is the amount of additional funds designated for use by the District that are not from District assessments. These funds are added to the District account to reduce assessments, and may be from either non-District, or District sources including City General Fund Contributions or interest earnings.

Balance to Levy - This is the total amount to be levied to the parcels within the District for the current fiscal year. The Balance to Levy represents the Levy Collection Sub-Total minus the Levy Reduction Sub-Total. This dollar amount represents the funds that are to be collected for the current Fiscal Year from the property owners through special benefit assessments.

B. District Budget

TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET

BUDGET ITEMS	SUB AREA 1 Tract 1581-1 (Riverglen)*	SUB AREA 2 Tract 1632 (Rider)	SUB AREA 3 Tract 1457	SUB AREA 4 Tract 1619 (Union)
DIRECT COSTS				
Landscape Maintenance	\$11,832	\$13,000	\$2,280	\$6,624
Landscape Water	853	500	444	600
Street Light Electric	1,264	3,596	1,750	1,069
Other Electric	180	180	90	180
Repairs	258	100	300	374
<i>Direct Costs (Subtotal)</i>	14,387	17,376	4,864	8,847
ADMINISTRATION COSTS				
District Administration	22	662	1,624	1,432
County Administration Fee	130	362	176	118
<i>Admin. Costs (Subtotal)</i>	152	1,024	1,800	1,550
LEVY BREAKDOWN				
Direct and Admin. Costs	14,539	18,400	6,664	10,397
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	14,539	18,400	6,664	10,397
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$14,539	\$18,400	\$6,664	\$10,397
DISTRICT STATISTICS				
Total Parcels	65	181	88	59
Total Acreage				
Levy per Unit	\$159.06	\$101.66	\$75.72	\$176.22
HISTORICAL INFORMATION				
1998/97 Levy per Unit	159.06	101.66	75.72	176.22
1997/98 Levy per Unit	159.06	101.66	75.72	176.22
1996/95 Levy per Unit	159.06	101.66	75.72	176.22
1995/94 Levy per Unit	164.22	169.60	75.98	177.02
1994/93 Levy per Unit	265.42	310.58	82.44	220.64
1993/92 Levy per Unit	268.26	313.44	85.32	223.50
1992/91 Levy per Unit	202.88	314.96	84.86	221.22
1991/90 Levy per Unit	147.00	166.76	75.42	206.18

* Sub Area 1 costs are combined with Sub Area 18 and allocated to all parcels within both Sub Areas.

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TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET
(Continued)

BUDGET ITEMS	SUB AREA 5 Tract 1508 (Riverbank)*	SUB AREA 6 Tract 1463-1 (Union)**	SUB AREA 7 Woodland Plaza I	SUB AREA 8 Tract 1630 (Trent)
DIRECT COSTS				
Landscape Maintenance	\$11,388	\$4,008	\$322	\$2,112
Landscape Water	1,000	1,501	160	0
Street Light Electric	2,722	680	778	875
Other Electric	500	90	90	2,250
Repairs	150	605	865	250
<i>Direct Costs (Subtotal)</i>	15,760	6,884	2,215	5,487
ADMINISTRATION COSTS				
District Administration	2,368	760	127	649
County Administration Fee	296	70	14	72
<i>Admin. Costs (Subtotal)</i>	2,664	830	141	721
LEVY BREAKDOWN				
Direct and Admin. Costs	18,424	7,714	2,356	6,208
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	18,424	7,714	2,356	6,208
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$18,424	\$7,714	\$2,356	\$6,208
DISTRICT STATISTICS				
Total Parcels	148	35	7	36
Total Acreage			12.78	
Levy per Unit	\$103.10	\$120.08	\$184.36	\$172.44
HISTORICAL INFORMATION				
1998/97 Levy per Unit	103.10	120.08	184.36	230.36
1997/98 Levy per Unit	103.10	120.08	184.42	230.36
1996/95 Levy per Unit	103.10	120.08	184.42	230.36
1995/94 Levy per Unit	127.68	41.76	171.06	230.56
1994/93 Levy per Unit	78.00	44.36	198.12	166.36
1993/92 Levy per Unit	72.62	28.00	199.70	169.50
1992/91 Levy per Unit	30.90	153.58	193.60	91.94
1991/90 Levy per Unit	35.96	159.06	97.16	72.56

* Sub Area 5 costs are combined with Sub Areas 16 and 27 and allocated to all parcels within all three Sub Areas.

** Sub Area 6 costs are combined with Sub Area 19 and allocated to all parcels within both Sub Areas.

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TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET
(Continued)

BUDGET ITEMS	SUB AREA 9	SUB AREA 10	SUB AREA 11	SUB AREA 12
	Tract 1942	Tract 2036 (Granary)	Tract 1723	Tract 2070 (Nib. Condos)
DIRECT COSTS				
Landscape Maintenance	\$1,596	\$0	\$336	\$0
Landscape Water	100	0	0	0
Street Light Electric	680	292	292	486
Other Electric	50	0	0	0
Repairs	80	29	200	0
<i>Direct Costs (Subtotal)</i>	2,506	321	828	486
ADMINISTRATION COSTS				
District Administration	10	36	318	1,793
County Administration Fee	36	4	32	192
<i>Admin. Costs (Subtotal)</i>	46	40	350	1,985
LEVY BREAKDOWN				
Direct and Admin. Costs	2,552	361	1,178	2,471
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	2,552	361	1,178	2,471
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$2,552	\$361	\$1,178	\$2,471
DISTRICT STATISTICS				
Total Parcels	18	2	16	96
Total Acreage		1.32		
Levy per Unit	\$141.82	\$273.56	\$73.60	\$25.74
HISTORICAL INFORMATION				
1998/97 Levy per Unit	141.82	273.56	105.28	25.74
1997/98 Levy per Unit	141.86	273.56	105.28	25.74
1996/95 Levy per Unit	141.86	273.56	105.28	25.74
1995/94 Levy per Unit	142.02	274.44	105.36	28.04
1994/93 Levy per Unit	142.02	278.23	105.58	5.78
1993/92 Levy per Unit	144.90	282.58	108.32	5.80
1992/91 Levy per Unit	117.00	61.14	117.84	N/A
1991/90 Levy per Unit	N/A	N/A	N/A	N/A

TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET
(Continued)

BUDGET ITEMS	SUB AREA 13	SUB AREA 14	SUB AREA 15	SUB AREA 16
	Tract 1886 (Willhoit)	Williams Brothers (Vons)	Tract 1832 (Erskine)	Tract 1508-3 (Riverbank)*
DIRECT COSTS				
Landscape Maintenance	\$6,456	\$934	\$2,976	\$0
Landscape Water	950	115	700	1,948
Street Light Electric	2,819	875	1,458	778
Other Electric	180	90	180	500
Repairs	200	47	51	150
<i>Direct Costs (Subtotal)</i>	10,605	2,061	5,365	3,376
ADMINISTRATION COSTS				
District Administration	794	96	354	704
County Administration Fee	162	12	146	88
<i>Admin. Costs (Subtotal)</i>	956	108	500	792
LEVY BREAKDOWN				
Direct and Admin. Costs	11,561	2,169	5,865	4,168
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	11,561	2,169	5,865	4,168
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$11,561	\$2,169	\$5,865	\$4,168
DISTRICT STATISTICS				
Total Parcels	81	6	73	44
Total Acreage		18.10		
Levy per Unit	\$142.72	\$119.82	\$80.34	\$103.10
HISTORICAL INFORMATION				
1998/97 Levy per Unit	142.72	119.82	80.34	103.10
1997/98 Levy per Unit	142.72	119.82	80.34	103.10
1996/95 Levy per Unit	142.72	119.82	80.34	103.10
1995/94 Levy per Unit	142.76	120.04	80.48	127.68
1994/93 Levy per Unit	N/A	133.44	N/A	78.02
1993/92 Levy per Unit	N/A	134.08	112.84	N/A
1992/91 Levy per Unit	N/A	N/A	N/A	N/A
1991/90 Levy per Unit	N/A	N/A	N/A	N/A

* Sub Area 16 costs are combined with Sub Areas 5 and 27 and allocated to all parcels within all three Sub Areas.

TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET
(Continued)

BUDGET ITEMS	SUB AREA 18	SUB AREA 19	SUB AREA 20	SUB AREA 21
	Tract 1581-2 (Riverglen)*	Tract 1463-2 (Union)**	PR 91-088 (Grantham)	Tract 1754-1 (EagleCreek)
DIRECT COSTS				
Landscape Maintenance	\$0	\$0	\$65	\$3,984
Landscape Water	850	1,501	0	320
Street Light Electric	972	0	0	1,944
Other Electric	90	0	0	180
Repairs	258	402	0	634
<i>Direct Costs (Subtotal)</i>	2,170	1,903	65	7,062
ADMINISTRATION COSTS				
District Administration	70	1,080	64	1,056
County Administration Fee	82	110	8	132
<i>Admin. Costs (Subtotal)</i>	152	1,190	72	1,188
LEVY BREAKDOWN				
Direct and Admin. Costs	2,322	3,093	137	8,250
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	2,322	3,093	137	8,250
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$2,322	\$3,093	\$137	\$8,250
DISTRICT STATISTICS				
Total Parcels	41	55	4	66
Total Acreage				
Levy per Unit	\$159.06	\$120.08	\$34.30	\$125.00
HISTORICAL INFORMATION				
1998/97 Levy per Unit	159.06	120.08	34.30	125.00
1997/98 Levy per Unit	159.06	120.08	34.30	N/A
1996/95 Levy per Unit	159.06	120.08	34.30	N/A
1995/94 Levy per Unit	164.22	N/A	35.04	N/A
1994/93 Levy per Unit	269.58	N/A	37.52	N/A
1993/92 Levy per Unit	N/A	N/A	N/A	N/A
1992/91 Levy per Unit	N/A	N/A	N/A	N/A
1991/90 Levy per Unit	N/A	N/A	N/A	N/A

* Sub Area 18 costs are combined with Sub Area 1 and allocated to all parcels within both Sub Areas.

** Sub Area 19 costs are combined with Sub Area 6 and allocated to all parcels within both Sub Areas.

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TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET
(Continued)

BUDGET ITEMS	SUB AREA 22 PR 91-095 (Woodland II)	SUB AREA 23 PR 93-085 (Tarr)	SUB AREA 25 PR 94-016 (Johnson)	SUB AREA 27 Tract 1508-4 (Riverbank)*
DIRECT COSTS				
Landscape Maintenance	\$322	\$0	\$119	\$0
Landscape Water	160	0	0	1,000
Street Light Electric	1,166	97	97	875
Other Electric	0	0	0	200
Repairs	1,106	0	6	150
<i>Direct Costs (Subtotal)</i>	2,754	97	222	2,225
ADMINISTRATION COSTS				
District Administration	163	155	64	944
County Administration Fee	18	16	8	118
<i>Admin. Costs (Subtotal)</i>	181	171	72	1,062
LEVY BREAKDOWN				
Direct and Admin. Costs	2,935	268	294	3,287
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	2,935	268	294	3,287
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$2,935	\$268	\$294	\$3,287
DISTRICT STATISTICS				
Total Parcels	9	8	4	59
Total Acreage	42.64	4.45		
Levy per Unit	\$68.86	\$60.28	\$73.72	\$103.10
HISTORICAL INFORMATION				
1998/97 Levy per Unit	68.86	60.28	73.72	103.10
1997/98 Levy per Unit	68.86	60.28	73.72	103.10
1996/95 Levy per Unit	68.86	60.28	73.72	103.10
1995/94 Levy per Unit	55.34	64.36	74.06	127.68
1994/93 Levy per Unit	N/A	N/A	N/A	N/A
1993/92 Levy per Unit	N/A	N/A	N/A	N/A
1992/91 Levy per Unit	N/A	N/A	N/A	N/A
1991/90 Levy per Unit	N/A	N/A	N/A	N/A

* Sub Area 27 costs are combined with Sub Areas 5 and 16 and allocated to all parcels within the three Sub Areas.

TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET
(Continued)

BUDGET ITEMS	SUB AREA 28	SUB AREA 29	SUB AREA 30	SUB AREA 31
	Tract 1718 (Wilson)	PR 95-013 (Woodruff)	PR 91-089 (Schnied)	PR 94-128 (French)
DIRECT COSTS				
Landscape Maintenance	\$0	\$0	\$60	\$523
Landscape Water	0	0	0	85
Street Light Electric	268	0	0	0
Other Electric	0	0	0	0
Repairs	0	0	3	120
<i>Direct Costs (Subtotal)</i>	268	0	63	728
ADMINISTRATION COSTS				
District Administration	174	0	50	64
County Administration Fee	26	0	6	8
<i>Admin. Costs (Subtotal)</i>	200	0	56	72
LEVY BREAKDOWN				
Direct and Admin. Costs	468	0	119	800
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	468	0	119	800
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$468	\$0	\$119	\$800
DISTRICT STATISTICS				
Total Parcels	13	4	3	4
Total Acreage				
Levy per Unit	\$36.00	\$0.00	\$39.68	\$200.00
HISTORICAL INFORMATION				
1998/97 Levy per Unit	36.00	227.00	39.68	200.00
1997/98 Levy per Unit	36.00	N/A	60.16	200.00
1996/95 Levy per Unit	N/A	N/A	60.16	N/A
1995/94 Levy per Unit	N/A	N/A	62.54	N/A
1994/93 Levy per Unit	N/A	N/A	N/A	N/A
1993/92 Levy per Unit	N/A	N/A	N/A	N/A
1992/91 Levy per Unit	N/A	N/A	N/A	N/A
1991/90 Levy per Unit	N/A	N/A	N/A	N/A

TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET
(Continued)

BUDGET ITEMS	SUB AREA 32 Tract 2223-1 (Bella Vista)	SUB AREA 33 PR 97-167 (Hwy 46 Part.)	SUB AREA 34 Target Center	SUB AREA 35 CUP 95-018 TDC Conv.
DIRECT COSTS				
Landscape Maintenance	\$7,392	\$500	\$1,006	\$35
Landscape Water	446	0	0	0
Street Light Electric	1,166	292	1,069	194
Other Electric	90	0	0	0
Repairs	370	100	0	0
<i>Direct Costs (Subtotal)</i>	9,464	892	2,075	229
ADMINISTRATION COSTS				
District Administration	832	100	984	18
County Administration Fee	104	8	16	2
<i>Admin. Costs (Subtotal)</i>	936	108	1,000	20
LEVY BREAKDOWN				
Direct and Admin. Costs	10,400	1,000	3,075	249
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	10,400	1,000	3,075	249
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$10,400	\$1,000	\$3,075	\$249
DISTRICT STATISTICS				
Total Parcels	52	4	8	1
Total Acreage				
Levy per Unit	\$200.00	\$249.90	\$384.40	\$249.40
HISTORICAL INFORMATION				
1998/97 Levy per Unit	200.00	249.90	499.90	249.40
1997/98 Levy per Unit	N/A	N/A	N/A	N/A
1996/95 Levy per Unit	N/A	N/A	N/A	N/A
1995/94 Levy per Unit	N/A	N/A	N/A	N/A
1994/93 Levy per Unit	N/A	N/A	N/A	N/A
1993/92 Levy per Unit	N/A	N/A	N/A	N/A
1992/91 Levy per Unit	N/A	N/A	N/A	N/A
1991/90 Levy per Unit	N/A	N/A	N/A	N/A

TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET
(Continued)

BUDGET ITEMS	<u>SUB AREA 36</u>	<u>SUB AREA 38</u>	<u>SUB AREA 39</u>	<u>SUB AREA 41</u>
	Tract 1895-1 (Oak Knoll)	PR 98-008 (Arceiro)	PR 98-009 (Arciero)	PR 97-138 (Pippen)
DIRECT COSTS				
Landscape Maintenance	\$12,000	\$0	\$0	\$600
Landscape Water	250	0	0	0
Street Light Electric	2,430	0	486	0
Other Electric	180	0	0	0
Repairs	600	0	0	0
<i>Direct Costs (Subtotal)</i>	15,460	0	486	600
ADMINISTRATION COSTS				
District Administration	816	64	34	64
County Administration Fee	102	8	4	8
<i>Admin. Costs (Subtotal)</i>	918	72	38	72
LEVY BREAKDOWN				
Direct and Admin. Costs	16,378	72	524	672
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	16,378	72	524	672
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$16,378	\$72	\$524	\$672
DISTRICT STATISTICS				
Total Parcels	51	4	2	4
Total Acreage				
Levy per Unit	\$321.14	\$18.00	\$262.00	\$168.00
HISTORICAL INFORMATION				
1998/97 Levy per Unit	N/A	N/A	N/A	N/A
1997/98 Levy per Unit	N/A	N/A	N/A	N/A
1996/95 Levy per Unit	N/A	N/A	N/A	N/A
1995/94 Levy per Unit	N/A	N/A	N/A	N/A
1994/93 Levy per Unit	N/A	N/A	N/A	N/A
1993/92 Levy per Unit	N/A	N/A	N/A	N/A
1992/91 Levy per Unit	N/A	N/A	N/A	N/A
1991/90 Levy per Unit	N/A	N/A	N/A	N/A

TABLE II
FISCAL YEAR 1999/2000 DISTRICT BUDGET
(Continued)

BUDGET ITEMS	SUB AREA 42 Tract 2214-1 (Orradre)	SUB AREA 44 Tract 2186 (Viborg)	SUB AREA 45 Tract 1771 (Burke-Ellsworth)	DISTRICT TOTAL
DIRECT COSTS				
Landscape Maintenance	\$2,600	\$1,086	\$5,800	\$99,956
Landscape Water	500	500	250	14,733
Street Light Electric	583	486	1,555	34,094
Other Electric	90	90	90	5,570
Repairs	227	54	285	7,974
<i>Direct Costs (Subtotal)</i>	4,000	2,216	7,980	162,326
ADMINISTRATION COSTS				
District Administration	368	208	674	19,795
County Administration Fee	46	26	82	2,848
<i>Admin. Costs (Subtotal)</i>	414	234	756	22,643
LEVY BREAKDOWN				
Direct and Admin. Costs	4,414	2,450	8,736	184,969
Beginning Balance (Deficit)	0	0	0	0
<i>Levy Collection (Subtotal)</i>	4,414	2,450	8,736	184,969
Beginning Balance (Surplus)	0	0	0	0
Other Contributions	0	0	0	0
<i>Levy Reduction (Subtotal)</i>	0	0	0	0
Balance to Levy	\$4,414	\$2,450	\$8,736	\$184,969
DISTRICT STATISTICS				
Total Parcels	23	13	41	1,428
Total Acreage				
Levy per Unit	\$191.92	\$188.48	\$213.08	N/A
HISTORICAL INFORMATION				
1998/97 Levy per Unit	N/A	N/A	N/A	
1997/98 Levy per Unit	N/A	N/A	N/A	
1996/95 Levy per Unit	N/A	N/A	N/A	
1995/94 Levy per Unit	N/A	N/A	N/A	
1994/93 Levy per Unit	N/A	N/A	N/A	
1993/92 Levy per Unit	N/A	N/A	N/A	
1992/91 Levy per Unit	N/A	N/A	N/A	
1991/90 Levy per Unit	N/A	N/A	N/A	

Appendix A - DISTRICT BOUNDARY DIAGRAMS

The Boundary Diagrams for the annexed Sub Areas 36, 38, 39, 41, 42, 44, 45, and additions to Sub Area 2 will be submitted to the City Clerk in the format required under the Act. The Boundary Diagrams will be available for inspection at the office of the City Clerk during normal business hours.

Appendix B - 1999/2000 ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the County Assessor Parcel Maps for the year in which this Report is prepared.

A listing of parcels assessed within this District, along with the assessment amounts, will be included in the Final Engineer's Annual Levy Report.