

**TO:** James L. App, City Manager  
**FROM:** Doug Monn, Director of Public Works  
**SUBJECT:** Initiate Proceedings for Annual Levy of Landscape & Lighting District and Drainage Maintenance District 2008-1 for FY 2014-2015  
**DATE:** April 15, 2014

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**NEEDS:** For the City Council to consider initiating proceedings for the annual levy of the Landscape & Lighting District and Drainage Maintenance district 2008-1 for fiscal year 2014-2015.

**FACTS:**

1. The City Council formed a Landscape & Lighting Assessment District (L&L District) in 1989 for the maintenance of streetlights, hardscapes, detention basins, parkways, median islands, open space, slopes and other appurtenant facilities related to the L&L District.
2. The City began assessing parcels within the District in 1993.
3. The L&L District, serves over 4,000 lots, organized into 13 zones and 137 designated sub areas.
4. In FY08 the City Council formed a Drainage Maintenance District for the maintenance of drainage improvements associated with the Ashwood Place (PR03-0338) Subdivision. The Drainage District required the same annual levy process as the Landscape and Lighting District.
5. The annual levy is a two-step process. The first step is for the City Council to adopt Resolutions to initiate the proceedings, preliminarily approve the Engineer's Report and schedule a Public Hearing. The second and final step would be the Public Hearing where the City Council could approve the final Engineer's Report and authorizing the levy and the collection of assessments.

**ANALYSIS &**

**CONCLUSION:** The L&L District provides a funding mechanism to provide for public street lighting, landscaping and related facilities associated with various developments in the City. The idea is to achieve economy of scale by combining the efforts for all maintenance services within separate geographic locations (Individual "sub-areas" or groups of sub-areas known as "zones"). A single contractor provides most landscape maintenance services, contracting directly with the City. L&L District funding is determined annually, based upon several factors. Those factors include street light costs, landscapes maintenance cost, water costs and administration costs.

In summary, each sub-area's costs are determined based upon the landscape, lighting, and architectural amenities associated with a tract, and the costs associated with the maintenance of those improvements. Costs are apportioned to the parcels within each sub-area based on an equity-based formula. Each sub area is essentially assessed for only those maintenance services and activities funded by property owners within that particular sub area.

### Proposition 218

The flexibility to manage L&L Districts was changed by Proposition 218. Initially, Proposition 218 limited the maximum annual L&L District assessments to the maximum historical sub-area levy amounts. For sub-areas in existence prior to Proposition 218, most had maximum amounts that were quickly eclipsed simply due to cost inflation. However, Proposition 218 also provide that a new maximum assessment or an increase to the existing assessment can be established by a property owner majority protest ballot proceeding, in which property owners elect to increase the maximum allowable levy.

For those sub-areas that a new or increased assessment has been proposed, but not approved by the property owners (In FY 2003/2004 and FY2006/2007), a reduction in service was instituted beginning September 1, 2006 to make the level of service commensurate with the assessment revenues available based on each sub-area's approved maximum assessment rate.

### Drainage Maintenance District No. 2008-1

The Drainage Maintenance District purpose is to provide the necessary annual funding to service and maintain drainage improvements associated with the Ashwood Place (PR03-0338) Subdivision. It has been determined that the improvements are required and necessary for the orderly development of the lots and parcels of land within the Subdivision and that the improvements and services will enhance and protect those properties as well as ensure the ecological and environmental integrity of the drainage improvements (creek area).

No balloting is proposed for Fiscal Year 2014-2015.

#### **POLICY**

**REFERENCE:** Resolution No. 89-89 formed the Landscape & Lighting District No. 1 for the City of Paso Robles.

Resolution No. 08-036 formed the Drainage Maintenance District No. 2008-1 for the City of Paso Robles.

#### **FISCAL**

**IMPACT:** Costs for the preparation of the Levy Reports and filing with San Luis Obispo County is funded from District Assessments.

#### **OPTIONS:**

- a. Adopt the following:
  - 1) Resolution No. 14-xx: Initiating Proceedings for the Annual Levy for the Maintenance of Landscape & Lighting District facilities;
  - 2) Resolution No. 14-xx: Initiating Proceeding for the Annual Levy for the Maintenance of Drainage District facilities;

- 3) Resolution No. 14-xx: adopting the Draft Preliminary Landscape and Lighting District Engineer's Levy Report as presented and making it available to the public for review and comment;
- 4) Resolution No. 14-xx: adopting the Draft Preliminary Drainage District Engineer's Levy Report as presented and making it available to the public for review and comment;
- 5) Resolution No. 14-xx: declaring the Intent to Levy for Maintenance of the Landscape and Lighting District facilities and cause a Notice to be published for a Public Hearing to be scheduled May 20, 2014.
- 6) Resolution No. 14-xx: declaring the Intent to Levy for Maintenance of the Drainage Maintenance District facilities and cause a Notice to be published for a Public Hearing to be scheduled May 20, 2014.

b. Amend, modify, or reject the above option.

Attachments

- 1) Landscape and Lighting Maintenance District No. 1 2014/2015 ENGINEER'S ANNUAL LEVY REPORT
- 2) Drainage Maintenance District No. 2008-1 2014/2015 ENGINEER'S ANNUAL LEVY REPORT
- 3) Landscape & Lighting and Drainage District Resolutions (6)



# City of Paso Robles

## El Paso de Robles Landscape and Lighting Maintenance District No. 1

2014/2015 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: April 15, 2014

Public Hearing: May 20, 2014

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**AFFIDAVIT FOR THE ENGINEER'S ANNUAL REPORT**

**EL PASO DE ROBLES  
LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1**

This Report describes the proposed improvements, budgets, zones of benefit (zones and sub areas) and assessments to be levied on lots, parcels and subdivisions of land within the El Paso de Paso Robles Landscape and Lighting District No. 1 for fiscal year 2014/2015, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the San Luis Obispo County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

Willdan Financial Services  
Assessment Engineer  
On Behalf of the City of Paso Robles

By: \_\_\_\_\_

Stacey Reynolds  
Senior Project Manager

By: \_\_\_\_\_

Richard Kopecky  
R. C. E. # 16742

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## I. OVERVIEW

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### A. INTRODUCTION

The City Council of the City of El Paso de Robles (hereafter referred to as “City”), County of San Luis Obispo, State of California, previously formed and has levied and collected annual assessments for the district designated as:

***El Paso de Robles***

***Landscape and Lighting Maintenance District No. 1***

(hereafter referred to as “District”) pursuant to the provisions of the *Landscaping and Lighting Act of 1972, being Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500* (hereafter referred to as the “1972 Act”), and in compliance with the provisions of the *California State Constitution Articles XIII C and XIII D* (hereafter referred to as the “Constitution” or “Proposition 218”). This Engineer’s Report (hereafter referred to as “Report”) has been prepared pursuant to a resolution of the City Council in accordance with Chapter 3, Section 22622 of the 1972 Act, in connection with the improvements to be provided and the annual levy of assessments related thereto for fiscal year 2014/2015.

Each fiscal year, utilizing the historical and estimated costs to maintain the improvements that provide special benefit to properties within the District, the City establishes the District’s budgets and assessments (within the limits of the approved maximum assessments). The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District includes the estimated expenditures, deficits, surpluses, revenues, and reserve fund balances determined to be of special benefit to properties within the District. Each parcel is assessed proportionately for only those improvements and expenses for which the parcel receives special benefit and accordingly, the City Council proposes to levy the annual assessments on the County tax rolls as described herein to fund the annual cost and expenses associated with the servicing and maintenance of the landscaping and lighting improvements for fiscal year 2014/2015, associated with and resulting from the development of properties within the District.

This Report has been prepared in accordance with Chapter 1, Article 4 (commencing with Section 22565) of the 1972 Act and describes the District and changes to the District including: territories annexed; modifications to the improvements or organization; and the proposed budgets and assessments applicable for fiscal year 2014/2015. The maintenance, operation and servicing of the improvements associated with specific areas of the District that provide a special benefit to the properties within those areas are grouped into benefit zones that have historically been identified in this District as Sub-Areas. These Sub-Areas identify the properties within a particular commercial development or residential subdivision that benefit from improvements that

were installed in connection with the development of those properties or directly benefit those properties. While many of the improvements maintained by the District provide special benefits to only the properties within a particular Sub-Area, some improvements installed as part of developing properties within one Sub-Area also provide a direct and special benefit to properties within nearby or adjacent Sub-Areas. In these cases, several Sub-Areas have been grouped into Zones based on these shared improvements and the cost of maintaining those shared improvements, are proportionately allocated to the properties within each of the individual benefiting Sub-Areas. However, not all Zones established within this District have improvements that are shared by each of the Sub-Areas within that Zone. Some of the District Zones represent geographical regions of the District, where the Sub-Areas may have similar improvements, but each Sub-Area is budgeted and assessed for only the improvements or that portion of an improvement that were installed and/or resulted from the development of the properties within that particular Sub-Area.

For the purposes of this Report, the word “parcel” 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 Numbers and specific Fund Numbers to identify properties assessed for special district benefit assessments on the tax roll.

## **B. ASSESSMENT HISTORY AND CURRENT LEGISLATION**

In November 1996, California voters approved Proposition 218 that established specific requirements for the ongoing imposition of taxes, assessments and fees. The provisions of the Proposition are now contained in the California Constitutional Articles XIII C and XIII D. All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and in compliance with these provisions of the Constitution.

Pursuant to the Article XIII D Section 5 of the Constitution, certain existing assessments were exempt from the substantive and procedural requirements of the Article XIII D Section 4, and property owner balloting is not required until such time that a new or increased assessment is proposed. Specifically, the City determined that the annual assessments originally established for the Sub-Areas 1, 2A, 3-16, 18-23, 25, 27, and 30 (pre-proposition 218 Sub-Areas) were imposed in accordance with a consent and waiver as part of the original development approval for the properties within these areas. As such, pursuant to Article XIII D Section 5b, all the property owners approved the existing District assessments at the time the assessments were created (originally imposed pursuant to a 100% landowner petition). Therefore, the pre-existing assessments (the maximum assessment rates adopted prior to the passage of Proposition 218) for these Sub-Areas are exempt from the procedural requirements Article XIII D Section 4. However, any new or increased assessment for these Sub-Areas shall comply with both the substantive and procedural requirements of Article XIII D Section 4 before such assessments are imposed. The maximum assessment rates that previously existed for Sub-Areas 1, 2A, 3-16, 18-23, 25, 27, and 30 and adopted in fiscal year 1997/1998 (first fiscal year after Proposition 218) did not include



the assessment range formula (inflationary adjustment) for their maximum assessment rates.

All subsequent properties and Sub-Areas that have been annexed to the District since November 1996 have been annexed in compliance with the City Attorney's interpretation of the substantive and procedural requirements of the Constitution, Article XIID. The maximum assessment presented to the property owners of record and adopted as part of these subsequent annexation procedures have included the District's assessment range formula (inflationary adjustment) for most, but not all of the Sub-Areas. (Sub-Areas 2B, 28, 29, 31-35, 40 and 43 were annexed to the District without the assessment range formula.)

The following table (Table I) provides a listing of the Sub-Areas annexed to the District up through fiscal year 2014/2015 since the passage of Proposition 218 in November 1996:

**TABLE I**  
**SUB AREA ANNEXATIONS SINCE PROPOSITION 218**

SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION
2B	TR 1632-5	2C	TR 1632 6-7	2D	TR 1632-8	2E	TR 1632-9
2F	TR 1632-10	28	TR 1718	29	PR 95-013	31	PR 94-128
32	TR 2223-1	33	PR 97-167	34	PR 95-009	35	CUP 95-018
36A	TR 1895-1	36B	TR 1895-2	36C	TR 2376	36D	TR 2376
36E	TR 2457-2	36F	TR 2457-1	36G	TR 2457-3	37	TR 2269
38	PR 98-008	39	PR 98-009	40	PR 93-087	41	PR 97-138
42A	TR 2214-1	42B	TR 2214-2	42C	TR 2214-3	42D	TR 2214-4
43	TR 1951	44	TR 2186	45A	TR 1771-1	45B	1771-3
45C	TR 1771-4	45D	TR 1771-5	45E	TR 1771-6	46	PR 98-038
47	TR 2137-1	48	TR 2284	49	TR 2276	50	TR 2311
51	TR 2259	52A	TR 2281-1	52B	TR 2281-2	52C	TR 2281-3
52D	TR 2281-4	52E	TR 2281-5	53	PR 91-045	54	TR 1983
55	TR 1463-2	56	TR 2137-2	57	TR 2223-2	58	TR 2137-3
59	TR 2352	60	TR 2071	61	TR 2005	62	PR 01-007
63	TR 2351	64	PR 01-186	66	PD 00-029	67	TR 2373
68	PD 01-003	69A	TR 2369-1	69B	TR 2369-2	69C	TR 2369-3
69D	TR 2369-4	70A	TR 2254-1	70B	TR 2254-2	70C	TR 2254-3
71	PR 01-263	72A	TR 2350-1	72B	TR 2350-2	72C	TR 2350-3
72D	TR 2350-1	73	PD 02-001	74	TR 2411	75	TR 2296
76A	TR 2431	76B	TR 2430	77	TR 2404	78	PR 01-141
79	PR 01-266	81	TR 2472	82	TR 2477	83	PR 97-226
84	PR 97-227	85	PD 02-018	86	PD 898-016	87	PR 01-102
88	TR 2422	89	TR 2391	91	TR 2571	92	PD 02-017
93	PR 04-053	94	PD 02-003	95	PD 95-009	96	PD 02-008
97	PR 00-076	98	TR 2593	99	TR 2521	100	PR 03-222
101	TR 2611-1	102	TR 2676	103	TR 2594	106	TR 2529
110	TR 2775	112	TR 2609	114	PR 06-0035	115	TR 2620
116	TR 2782	117	TR 2772-1-2	118	TR 3016		

In fiscal year 2003/2004 the City conducted a property owner protest ballot proceeding for a proposed assessment increase in several of the Sub-Areas within the District. Of those Sub-Areas balloted, majority protest did not exist in Sub-Area 3 and Sub-Area 22. Based on the results of this protest ballot proceeding, the City Council adopted new maximum assessment rates and the application of the assessment range formula for these two Sub-Areas as approved by the property owners of record.

To ensure that the District assessments accurately reflected the special benefit to each property, a full review of the District improvements, the cost of providing each of those improvements and an analysis of the parcels that benefit from each of the various improvements was conducted in fiscal year 2006/2007. As a result of this review and benefit analysis, the District structure (organization) was modified, by grouping several individual Sub-Areas into geographical areas. These geographical areas are referred to as Zones. Within these Zones the original Sub-Area designations were retained in most cases to appropriately identify properties and allocate the cost of specific improvements or services that benefit properties within each of those Sub-Areas (some improvements are shared by more than one Sub-Area, while others are Sub-Area specific). In some cases, existing Sub-Areas were further divided and given new Sub-Area designations in order to distinguish variances in special benefits received from different improvements. This reorganization created a more defined District structure and nexus between the various District improvements and the properties that receive special benefit from those improvements. In conjunction with this reorganization, the City conducted another property owner protest ballot proceeding for various new or increased assessments, balloting all affected properties within each respective Sub-Area or Zone as applicable. While a significant portion of the Sub-Areas and Zones balloted in fiscal year 2006/2007 did not approve the proposed new or increased assessments, majority protest did not exist for the following Zones and Sub-Areas:

Zone 03 — Sub-Areas 20, 30, and 25;

Zone 06 — Sub-Area 42 (A-D);

Zone 07 — Sub-Areas 45 (A-E), 21, and 63;

Zone 09 — Sub-Areas 52 (A-E);

Zone 13 — Sub-Areas 7, 2, and 46;

Sub-Area 28 (stand-alone Sub-Area); and,

Sub-Area 33 (stand-alone Sub-Area)

At the conclusion of the annual public hearing for the District in fiscal year 2006/2007, the City Council approved and adopted the new maximum assessments for the Sub-Areas listed above, that included the District's previously established Assessment Range Formula. For those Sub-Areas that did not approve the proposed new or

increased assessments, the previously approved maximum assessments were adopted and the corresponding budgets and assessments for fiscal year 2006/2007 were adjusted to reflect those assessments. However, the reorganization of the District's structure that established the thirteen (13) new Zones was implemented.

In fiscal year 2008/2009 the City conducted a property owner protest ballot proceeding for a proposed assessment increase in Sub-Areas 2A-1 and 112 and the application of the assessment range formula for Sub-Area 2A-1. Based on the results of the protest ballot, the City Council approved and adopted the new maximum assessments for both Sub-Areas, as well as the Assessment Range Formula for Sub-Area 2A-1.

In fiscal year 2010/2011 Sub-Area 118 was annexed into the District. The property owners of record within this new Sub-Area were balloted for their proposed maximum assessments and annexed to the District under separate proceedings.

## ***II. DESCRIPTION OF THE DISTRICT***

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### **A. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT**

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;

- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

## **B. DESCRIPTION OF THE DISTRICTS/SUB-AREAS**

In general, the District provides for the continued maintenance, servicing, and operation of various landscaping and lighting improvements and appurtenant facilities located within the public rights-of-way and dedicated easements associated with specific developments and/or tracts within the City through the levy of annual assessments. As properties within the City are approved for development (new commercial developments or residential tracts) they have historically been annexed to the District as a new Sub-Area with a maximum assessment established and approved by the property owners to support the estimated annual cost to provide the improvements associated with that Sub-Area. Each property is assessed proportionately for only the improvements and associated expenses determined to be of special benefit to that property and these improvements are generally identified as public street lighting and landscape improvements and all incidental expenses related thereto including, but not limited to administrative expenses, labor, materials, equipment and services associated with the maintenance of street lighting, trees, turf,

shrubs and other planting materials, irrigation systems, drainage systems, detention basins, open space areas, public pedestrian paths, and entry monuments.

This District was formed to fund the ongoing maintenance and operation of landscaping and lighting improvements associated with new developments in the City, and the City has continued to annex various commercial and residential developments to the District as Sub-Areas to support the improvements associated with those developments pursuant to the provisions of the 1972 Act and the California Constitution, Article XIID. For fiscal year 2014/2015, the District is comprised of one hundred and forty two (142) designated Sub-Areas, of which it is proposed that one hundred and thirty three (130) will be assessed in fiscal year 2014/2015. These designated Sub-Areas are identified as Sub-Areas 1 through 118 excluding:

- ❖ Sub-Areas 17, 24, 26, and 65, were originally established for specific planned developments, the development and annexation/formation were not completed for these designated sub-areas;
- ❖ Sub-Area 80, was originally established in fiscal year 2004/2005, the developments for this Sub-Area were subsequently re-designated as Sub-Areas 36C, 36D, 36E and 36F; and,
- ❖ Sub-Areas 104, 105, 107, 108, 109, and 111, have been reserved for planned future developments in various stages and have not been annexed to the District at this time.

### **C. MODIFICATIONS (CHANGES) TO THE DISTRICT**

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 revisions to the method of apportionment.

#### **Modifications to the District Structure**

Based on the District restructuring and protest ballot proceedings conducted in fiscal year 2006/2007, the District structure for fiscal year 2007/2008 was modified to consolidate some of the previous lettered Sub-Area designations within the District since they benefit from the same improvements and have the same approved maximum assessment rates, including:

- ❖ Sub-Areas 42A, 42B, 42C, and 42D have been combined into a single designation: “Zone 06 — Sub-Area 42 (A-D)”; and,
- ❖ Sub-Areas 45A, 45B, 45C, 45D, and 45E have been combined into a single designation: “Zone 07C — Sub-Area 45 (A-E)”.
- ❖ Sub-Areas 52A, 52B, 52C, 52D, and 52E have been combined into a single designation: “Zone 09 — Sub-Area 52 (A-E)”.

In addition to the Sub-Area consolidations listed above, Sub-Area 91 (not previously assessed) has been identified as one of the Sub-Areas associated with existing improvements and other Sub-Areas within Zone 01 and has therefore been made part of that Zone; Sub-Area 2C has been split into Sub-Area 2C-1 (Tract 1632-6) and 2C-2 (Tract 1632-7) to reflect differences in the special benefits properties within these tracts receive from the improvements provided by the District; and that portion of the original Sub-Area 72A that is being developed as a gated residential subdivision is now designated as 72D to reflect the differences in the special benefits properties within these two neighborhoods receive from the improvements to be provided by the District. None of the District structure changes made for fiscal year 2007/2008 require property owner balloting for a new or increased assessment, and were made solely for the purposes of identifying and tracking the costs and proportional special benefit assessments applicable to various improvements and properties.

A general description of the improvements, Zones and Sub-Areas is provided in the following sections and is summarized in Table III. Maps showing the boundaries of each of the District Sub-Areas and related District improvements are on file in the office of Public Works and by reference are made part of this Report.

#### **D. DISTRICT ZONES AND SUB-AREAS**

In addition to the various Sub-Area designations for the District, there are currently thirteen (13) designated Zones (geographical areas) of the District that comprise one or more of the District's Sub-Areas. While these Zones were established based on similarities in the type and/or location of the improvements that provide special benefits to properties within each of the Sub-Areas (similar improvements and/or services), or they proportionately share in the special benefits provided by one or more of the specific improvement provided within that Zone (shared improvements); some Zone designations currently identify groups of Sub-Areas within the District based solely on their geographical proximity to one another and the budgets and assessments for each Sub-Area are established independent of the other Sub-Areas within the Zone.

##### **Zones**

The following provides a general description of the developments and Sub-Areas that have been established as Zones within the District as well as a general description and classification of the improvements associated with the Zone (both shared and sub-area specific improvements).

**Shared Improvements:** Those improvements identified as "Shared Improvements" include improvements that are proportionately shared by all parcels within a Zone. Generally for most Zones, improvements such as local street lighting and perimeter landscaping are typically associated with each Sub-Area in a Zone, and the cost to provide these improvements are proportionately assessed to all parcels within the Zone. However, not all District Zones have improvements that are identified as "Shared Improvements". Some Zones include Sub-Areas that are grouped together as they are in close proximity to one another and/or they have similar improvements to be

maintained, but the actual cost of maintaining those improvements are budgeted as “Sub-Area Specific Improvements” only.

**Sub-Area Specific Improvements:** Those improvements classified as “Sub-Area Specific Improvements” are considered a special benefit to the parcels within a particular Sub-Area, and the budgeted cost of providing those improvements are proportionately allocated only to the parcels within that Sub-Area.

### **Zone 01**

Zone 01 is comprised of those residential subdivisions and properties generally located on the north side of Union Road and east of North River Road. The Sub-Areas within Zone 01 include:

- Sub-Area 1 — Tract 1581-1 and portion of 1581-2 (Riverglen);
- Sub-Area 4 — Tract 1619 (Golden Hills Development);
- Sub-Area 18 — Tract 1581-2 (Riverglen);
- Sub-Area 47 — Tract 2137-1 (Riverglen);
- Sub-Area 56 — Tract 2137-2 (Morris);
- Sub-Area 58 — Tract 2137-3 (Weyrich);
- Sub-Area 6 — Tract 1463-1 (Sunset Ridge);
- Sub-Area 19 — Tract 1463-2 (Union);
- Sub-Area 55 — Lots 45, 46, 47, 58, 59 of Tract 1463-2 (Mariah);
- Sub-Area 51 — Tract 2259 (Weyrich);
- Sub-Areas 69A, 69B, 69C and 69D — Tracts 2369-1 through 2369-4
- Sub-Area 91 — Tract 2571
- Sub-Area 114 — PR 06-0035
- Sub-Area 115 — Tract 2620

The costs associated with the various improvements within Zone 01 have been budgeted and apportioned to each Sub-Area and the parcels therein, based on their proportional special benefit from each of the various improvements provided within the Zone. While some of the improvements within the Zone are shared proportionately by more than one Sub-Area, other improvements are considered Sub-Area specific and the cost of providing those improvements are assessed to only properties within that specific Sub-Area.

### **Shared Improvements**

The following is a list of improvements that are proportionately shared by one or more Sub-Areas within this Zone. Local street lighting and perimeter landscaping on Union Road and North River Road are directly associated with each Sub-Area and are

proportionately budgeted and assessed to all parcels within the Zone, while other shared improvements may be proportionately budgeted and assessed to two or more Sub-Areas depending on the location and nature of the improvement in relationship to the parcels within the Zone.

**Improvements Shared by All Sub-Areas of Zone 01:**

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area Behind Sidewalk).
- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road;
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla);
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69);
- Irrigated Entryway/Open Space Area at corner of Riverglen Drive and Union Road;
- Non-irrigated open space area within Sub-Area 1;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18;
- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub-Areas 58 and 56;
- Irrigated open space area on Via Rosa located between 4 and 47; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56.

**Sub-Area Specific Improvements**

The following is a list of improvements that provide special benefits to specific Sub-Areas within Zone 01. The cost of providing these improvements are budgeted and proportionately assessed to only the parcels within each respective Sub-Area that receives special benefits from that improvement.

**For Sub-Area 47**

Irrigated parkway (Turf) on Riverglen Drive (Via Camilla to Skyview Dr).

**For Sub-Area 51**

Irrigated parkway and Slope (Shrubs) on Kleck Road (Union Road up to Sub-Area 69; approximately 200 ft North of Windsong Way).



**For Sub-Area 56**

Irrigate parkways (Turf) within Sub-Area 56.

**For Sub-Area 58**

Irrigate parkways (Turf) within Sub-Area 58.

**For Sub-Area 69 (A-D)**

Irrigate parkways (Turf) within Sub-Areas 69 (A-D).

**For Sub-Area 91**

Irrigate parkways (Shrubs) within Sub-Area 91 (As of the date of this report the city had not yet taken over the maintenance of this Sub-Area).

The cost to provide each improvement within Zone 01 is proportionately allocated to those parcels that receive special benefits from that improvement. Because the available revenues at the approved maximum assessment rates in some Sub-Areas limit available funding, the level of service to maintain various shared improvements as well as sub-area specific improvements shall be monitored and modified or adjusted according to the assessment revenues available from the benefiting Sub-Areas

**Zone 02**

Zone 02 is comprised of those residential subdivisions and properties generally located north of Meadowlark Road, east of Oriole Way and west of the City limits. The Sub-Areas within Zone 02 include:

- Sub-Area 2A-1 — Tracts 1632-1 and 1632-2;
- Sub-Area 2A-2 — Tract 1632-3;
- Sub-Area 2A-3 — Tract 1632-4;
- Sub-Area 2B — Tract 1632-5;
- Sub-Area 2C-1 — Tract 1632-6;
- Sub-Area 2C-2 — Tract 1632-7;
- Sub-Area 2D — Tract 1632-8;
- Sub-Area 2E — Tract 1632-9;
- Sub-Area 2F — Tract 1632-10; and,
- Sub-Area 15 — Tract 1832 (Erskine).

The costs associated with the various improvements within Zone 02 have been budgeted and apportioned to each Sub-Area and the parcels therein, based on their proportional special benefit from each of the various improvements provided within the Zone. While some of the improvements within the Zone are shared proportionately by more than one Sub-Area, other improvements are considered Sub-Area specific and

the cost of providing those improvements are assessed to only properties within that specific Sub-Area.

### **Shared Improvements**

The following is a list of improvements that are proportionately shared by one or more Sub-Areas within Zone 02. Some improvements are proportionately budgeted and assessed to all parcels within the Zone, while others may be proportionately budgeted and assessed to two or more Sub-Areas depending on the location and nature of the improvement in relationship to the parcels within the Zone.

#### **Improvements Shared by All Sub-Areas of Zone 02:**

- Local street lighting improvements;
- Irrigated parkway and slope (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;
- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832);
- Irrigated parkway (Shrubs) on both sides of Airport Road;
- Irrigated medians (Shrubs) on Airport Road.

### **Sub-Area Specific Improvements**

The following is a list of improvements that provide special benefits to specific Sub-Areas within Zone 02. The cost of providing these improvements are budgeted and proportionately assessed to only the parcels within each respective Sub-Area that receives special benefits from that improvement.

#### **For Sub-Area 2A-1**

This Sub-Area was balloted for an assessment increase for fiscal year 2008-2009. Please refer to the Engineer's Report dated May 6, 2008 for further details.

- Detention Basin (Turf) in Tracts 1632-1 and 1632-2 (Sub-Area 2A-1) — This area will receive minimal maintenance and the irrigation has been eliminated;
- Off-Site drainage improvements (Creek area within Zone 03) attributed to Tracts 1632-1 and 1632-2;
- Open space area in Tracts 1632-1 and 1632-2 (Sub-Area 2A-1) — Primarily budgeted as sub-area specific to Sub-Area 2A-1, but because of its location a small percentage of the cost is also shared by Sub-Areas 2A-1, 2A-2, 2B and 2D. This area will receive minimal maintenance and the irrigation has been eliminated.

**For Sub-Area 2A-3**

Internal parkways (Turf) within Tract 1632-4 (Sub-Area 2A-3) — This area will receive minimal maintenance and the irrigation has been eliminated.

**For Sub-Area 2E**

Irrigated internal street parkways (Turf) within Tract 1632-9 (Sub-Area 2E).

**For Sub-Area 2F**

Irrigated internal street parkways (Turf) within Tract 1632-10 (Sub-Area 2F).

**For Sub-Area 15**

Open space area in Tract 1832 (Sub-Area 15) — This area receives minimal maintenance and the irrigation has been eliminated;

Detention basin (Turf) in Tract 1832 (Sub-Area 15) — This area receives minimal maintenance and the irrigation has been eliminated.

The cost to provide each improvement within Zone 02 is proportionately allocated to those parcels that receive special benefits from that improvement. Because the available revenues at the approved maximum assessment rates in some Sub-Areas limit available funding, the level of service to maintain various shared improvements as well as sub-area specific improvements shall be monitored and modified or adjusted according to the assessment revenues available from the benefiting Sub-Areas.

**Zone 03**

Zone 03 is comprised of those residential subdivisions and properties generally located south of Larkfield Place, west of Oriole Way, north of Meadowlark Road and east of Beechwood Drive. This Zone includes the parcels within following developments:

- Sub-Area 20 — PM 91-088 (Grantham), located south of Larkfield Place, west of Oriole Way, north of Ashwood Place, and east of Beechwood Drive;
- Sub-Area 30 — PR 91-089 (Schnied), located directly south of Ashwood Place; and,
- Sub-Area 25 — PR 94-016 (Johnson), located directly north of Ashwood Place.

Each residential parcel within this Zone proportionately benefits from and is assessed for the maintenance and operation of improvements provided within the Zone that were installed in connection with the development of properties within the Zone and/or Sub-Areas.

**Shared Improvements**

The following is a list of improvements that are proportionately shared by the Sub-Areas within Zone 03 and the parcels therein.

**Improvements Shared by All Sub-Areas of Zone 03:**

- Local street lighting improvements;
- Non-irrigated drainage creek area/open space adjacent to and within the Sub-Areas — This creek area is directly associated with the detention basin Tracts 1632-1 and 1632-2 of Zone 02, Sub-Area 2A-1 which is also assessed and contributes to the maintenance of this creek area.

**Sub-Area Specific Improvements**

No improvements for Zone 03 have been identified as sub-area specific improvements. All improvements are budgeted and assessed proportionately as shared special benefits.

**Zone 04**

Zone 04 is comprised of those residential subdivisions and properties generally located west of the Salinas River, east of South River Road, north of Charolais Road extension and south of Niblick Road. This Zone includes the parcels within following developments:

- Sub-Area 5 — Tracts 1508-1 and 1508-2 (Riverbank), located on the west side of South River Road, directly east of South River Road;
- Sub-Area 16 — Tract 1508-3 (Phase III of the Riverbank subdivision), located on the north side of Charolais Road extension, east of Creeksand Lane and west of Riverbank Lane; and,
- Sub-Area 27 — Tract 1508-4 (Riverbank), located along the north side of Charolais Road extension, south of Bridgegate Lane and west of Riverbank Lane.

Each residential parcel within this Zone proportionately benefits from and is assessed for the maintenance and operation of improvements provided within the Zone that were installed in connection with the development of properties within the Zone and/or Sub-Areas.

**Shared Improvements**

The following is a list of improvements that are proportionately shared by the Sub-Areas within Zone 04 and the parcels therein.

**Improvements Shared by All Sub-Areas of the Zone:**

- Local street lighting improvements within the Zone;
- Irrigated parkway (Shrubs) on west side of South River Road the length of the Zone;
- Irrigated Entry Islands (Shrubs) at Bridgegate Lane and Riverbank Lane;
- Irrigated parkway (Shrubs) on west side of Riverbank Lane adjacent to the open space;

- Irrigated portion of Larry More Park including restrooms;
- Irrigated Slope/Trail/Bike and Pedestrian Path (Shrubs) behind lots 112-120 (Summer Creek Lane);
- Non-irrigated Open Space Areas surrounding Larry More Park.

The cost to provide each of the improvements within the Zone is proportionately allocated to each parcel within the Zone. Because the available revenues at the approved maximum assessment rates for these Sub-Areas limit available funding, the level of service to maintain various improvements has been modified to a level of service that is consistent with the assessment revenues available. Priority has been given to funding the street lighting and irrigation of the landscaped areas, but the level of maintenance will be less than full services.

#### **Sub-Area Specific Improvements:**

No improvements for Zone 04 have been identified as sub-area specific improvements. All improvements are budgeted and assessed proportionately as shared special benefits.

#### **Zone 05**

Zone 05 is comprised of those residential subdivisions and properties generally located east of the Salinas River, north of State Highway 46 and west of Buena Vista Drive. The Sub-Areas within Zone 05 include:

- Sub-Area36A — Tract 1895-1 (River Oaks - Stonebrook);
- Sub-Area36B — Tract 1895-2 (River Oaks - VY/VV Estates);
- Sub-Area36C — Tract 2376 (River Oaks – Wedgewood, Lots 95-132 and Exempt Lot 146);
- Sub-Area 36D — Tract 2376 (River Oaks - Cottage/Classics, Lots 1-90; Lots 133-144 and Exempt Lots 91-94, 145 and 147);
- Sub-Area 36E — Tract 2457-2 (River Oaks – Traditions, Lots 1-77 and Exempt Lots 78 and 79);
- Sub-Area 36F — Tract 2457-3 (River Oaks Community, Lots 63 through 86, 154 through 184, and 196 through 205); and,
- Sub-Area 36G — Tract 2457-4(River Oaks Community, Lots 1 through 62, and 206 through 210).

The costs associated with the various improvements within the Zone have been budgeted and apportioned to each Sub-Area and the parcels therein, based on their proportional special benefit from each of the various improvements provided within the Zone. While each Sub-Area shares some improvements within the Zone proportionately, other improvements are considered sub-area specific improvements that are assessed to only properties within that specific Sub-Area.

### **Shared Improvements**

The following is a list of improvements that are proportionately shared by Sub-Areas within Zone 05.

#### **Improvements Shared by All Sub-Areas of the Zone:**

- Local street lighting improvements;
- Irrigated parkways on west side of Buena Vista Drive;
- Irrigated medians on Buena Vista Dr;
- Irrigated parkways on both side of River Oaks Drive;
- Irrigated medians on River Oaks Dr;
- Irrigated parkways on Experimental Station Road;
- Irrigated Open Space and Entryway on River Oaks Drive at Buena Vista Drive; and,
- Pedestrian Paths throughout the Zone.

#### **Sub-Area Specific Improvements:**

The following is a list of improvements that provide special benefits to specific Sub-Areas within Zone 05. The cost of providing these improvements are budgeted and proportionately assessed to only the parcels within each respective Sub-Area that receives special benefits from that improvement.

##### **For Sub-Area 36A**

Irrigated parkways (Turf) within Tract 1895-1, Stonebrook Circle.

##### **For Sub-Area 36B**

Irrigated parkways (Turf) within Tract 1895-2, Vineyard Circle.

##### **For Sub-Area 36C**

Irrigated parkways (Turf) within Tract 2376, Lenox Court, Wedgewood Drive, Waterford Court.

##### **For Sub-Area 36E**

Irrigated parkways (Turf) within Tract 2457-2.

##### **For Sub-Area 36F**

Irrigated parkways (Turf) within Tract 2457-3.

##### **For Sub-Area 36G**

Irrigated parkways (Turf) within Tract 2457-4.

The cost to provide each improvement within the Zone is proportionately allocated to those parcels that receive special benefits from that improvement. Because the available revenues at the approved maximum assessment rates in some Sub-Areas

limit available funding, the level of service to maintain various sub-area specific improvements have been modified to be consistent with the assessment revenues available from the benefiting Sub-Areas.

### **Zone 06**

Zone 06 is comprised of those residential subdivisions and properties generally located on the north and south side of Stoney Creek Drive, east of Creston Road, west of Beechwood Drive and south of Myrtlewood Drive. This Zone includes the parcels within following developments:

- Sub-Area 42 (A-D) — Tracts 2214-1 through 2214-4 (Orradre);

Each residential parcel within this Zone proportionately benefits from and is assessed for the maintenance and operation of improvements provided within the Zone that were installed in connection with the development of properties within the Zone and/or Sub-Areas.

### **Shared Improvements**

The following is a list of improvements that are proportionately shared by the Sub-Areas within Zone 06 and the parcels therein.

### **Improvements Shared by All Sub-Areas of Zone 06:**

- Local street lighting improvements.

### **Sub-Area Specific Improvements:**

No improvements for Zone 06 have been identified as sub-area specific improvements. All improvements are budgeted and assessed proportionately as shared special benefits.

### **Zone 07**

Zone 07 is comprised of those residential subdivisions and properties generally located south of Kenton Court, north of Charolais Road and east of South River Road. This Zone includes the parcels within following developments:

- Sub-Area 45 (A-E) — Tracts 1771-1 through 1771-6 (Burke-Ellsworth), located on the north side of Charolais Road and east of South River Road. This Sub-Area is also designated as “Sub-Zone A” of Zone 07;
- Sub-Area 21 — Tracts 1754-1 and 1754-2, located along the north side of Charolais Road, west of Creston Road. This Sub-Area is also designated as “Sub-Zone B” of Zone 07;
- Sub-Area 63 — Tract 2351, located along the north side of Charolais Road, west of Creston Road. This Sub-Area is also designated as “Sub-Zone C” of Zone 07.

The costs associated with the various improvements within the Zone have been budgeted and apportioned to each Sub-Area and the parcels therein, based on their

proportional special benefit from each of the various improvements provided within the Zone. While some of the improvements within the Zone are shared proportionately by all Sub-Areas, other improvements are considered Sub-Area specific and the cost of providing those improvements are assessed to only properties within that specific Sub-Area.

### **Shared Improvements**

The following is a list of improvements that are proportionately shared by the Sub-Areas within Zone 07.

#### **Improvements Shared by All Sub-Areas of Zone 07:**

- Local street lighting improvements;
- Irrigated parkway/slope adjacent to Sub-Area 45 on north side of Charolais Road;
- Irrigated parkway/slope adjacent to Sub-Area 21 on north side of Charolais Road;
- Irrigated parkway/slope adjacent to Sub-Area 63 on north side of Charolais Road;
- Non-irrigated open space area adjacent to Sub-Area 45;
- Non-irrigated open space area adjacent to Sub-Area 21;
- Non-irrigated open space area adjacent to Sub-Area 63.

#### **Sub-Area Specific Improvements:**

The following is a list of improvements that provide special benefits to specific Sub-Areas within Zone 07. The cost of providing these improvements are budgeted and proportionately assessed to only the parcels within each respective Sub-Area that receives special benefits from that improvement.

##### **For Sub-Area 21**

Non-irrigated Pedestrian/Bike Path within Sub-Area 21.

##### **For Sub-Area 45**

- Irrigated entryway island for Tracts 1771-1 through 1771-6;
- Irrigated Interior parkways (Shrubs) within Tracts 1771-1 through 1771-6;
- Non-irrigated Pedestrian/Bike Path within Sub-Area 45.

##### **For Sub-Area 63**

Irrigated entryway island (Creston Road) for Tract 2351.

The cost to provide each improvement within this Zone is proportionately allocated to those parcels that receive special benefits from that improvement. Because the available revenues at the approved maximum assessment rates in some Sub-Areas may limit available funding, the level of service to maintain various shared



improvements as well as sub-area specific improvements shall be monitored and modified or adjusted according to the assessment revenues available from the benefiting Sub-Areas.

### **Zone 08**

Zone 08 is comprised of those residential subdivisions and properties generally located east of South River Road and North of Charolais Road. This Zone includes the parcels within following developments:

- Sub-Area 29 — PR 95-013; and,
- Sub-Area 31 — PR 94-128 (French).

Each residential parcel within this Zone proportionately benefits from and is assessed for the maintenance and operation of improvements provided within the Zone that were installed in connection with the development of properties within the Zone and/or Sub-Areas.

### **Shared Improvements**

The following is a list of improvements that are proportionately shared by the Sub-Areas within Zone 08 and the parcels therein.

### **Improvements Shared by All Sub-Areas of the Zone 08:**

- Local street lighting improvements;

### **Sub-Area Specific Improvements**

No improvements for Zone 08 have been identified as sub-area specific improvements. All Zone improvements are budgeted and assessed as proportionately shared special benefits

### **Zone 09**

Zone 09 is comprised of those residential subdivisions and properties generally located near Creston Road, east of Golden Hill Road. This Zone includes the parcels within following developments:

- Sub-Area 52 (A-E) — Tracts 2281-1 through 2281-5 (Shadow Canyon).

Each residential parcel within this Zone proportionately benefits from and is assessed for the maintenance and operation of improvements provided within the Zone that were installed in connection with the development of properties within the Zone and/or Sub-Areas.

### **Shared Improvements**

The following is a list of improvements that are proportionately shared by the Sub-Areas within Zone 09 and the parcels therein.

**Improvements Shared by All Sub-Areas of Zone 09:**

- Local street lighting improvements;
- Irrigated perimeter parkway/slope on Golden Hills Road adjacent to Tract 2281-1;
- Irrigated parkway/slope on Grand Canyon Drive adjacent to Tract 2281-1 and Tract 2281-4;
- Irrigated parkway/slope on Red River Road adjacent to Tract 2281-2;
- Irrigated parkways (Turf) on all residential streets within Sub-Area 52;
- Irrigated open space/detention basin area within Tract 2281-1.

**Sub-Area Specific Improvements**

No improvements for Zone 09 have been identified as sub-area specific improvements. All Zone improvements are budgeted and assessed as proportionately shared special benefits.

**Zone 10**

Zone 10 is comprised of those residential subdivisions and properties generally located along Golden Hill Road and Rolling Hills Road, south of Union Road. The costs associated with the various improvements within the Zone have been budgeted and apportioned to each Sub-Area based on their proportional special benefit from the specific improvements to be maintained by the District and associated with that Sub-Area. The Sub-Areas within Zone 10 include:

- Sub-Area 13 — Tract 1886 (Summit Hills), located west of Golden Hill Road and south of Union Road;
- Sub-Area 67 — Tract 2373, located southeast of Union Road and along the west side of Golden Hill Road;
- Sub-Area 40 — Parcel Map PR 93-087 (Gilead Lane), located along the east side of Golden Hill Road and the south side of Gilead Lane; and
- Sub-Areas 72A, 72B, 72C, and 72D — Tract 2350, located along the east side of Rolling Hills Road and the west side of Golden Hill Road.

The costs associated with the various improvements within the Zone have been budgeted and apportioned to each Sub-Area and the parcels therein, based on their proportional special benefit from each of the various improvements provided within the Zone. While this Zone includes several different Sub-Areas that have frontage along Golden Hill Road and/or Rolling Hills Road, the improvements for each Sub-Area are currently budgeted and assessed to each Sub-Area independent of the other Sub-Areas. The improvements associated with Sub-Areas 13, 40 and 67 are budgeted and assessed as sub-area specific improvements for each respective Sub-Area. For those Sub-Areas that comprise Sub-Area 72 (Sub-Areas 72A, 72B, 72C, and 72D) many of the improvements are shared improvements, with the costs being proportionately

budgeted and assessed to all parcels within Sub-Areas 72A, 72B, 72C, and 72D. In addition to these shared improvements, Sub-Areas 72A, 72B and 72C have internal landscape improvements that are budgeted and assessed to only those Sub-Areas.

### **Shared Improvements Sub-Areas 72A, 72B, 72C, and 72D**

Several of the District improvements within Sub-Area 72 are proportionately shared by each of the underlying Sub-Areas (Sub-Areas 72A, 72B, 72C, and 72D). Generally, these shared improvements include local street lighting and the perimeter landscaped areas on Golden Hill Road and Rolling Hills Road that surround or are adjacent to these developments. These improvements are proportionately budgeted and assessed to all parcels within Sub-Area 72, while other landscaped improvements within the Sub-Area are budgeted and assessed as sub-area specific improvements.

The other Sub-Areas within Zone 10 share none of the improvements associated with Sub-Area 72, and the parcels within Sub-Area 72 do not share the improvements associated with the other Sub-Areas. The following is a list of improvements that are proportionately shared by the parcel within Sub-Area 72:

#### **Improvements Shared by Two or More Sub-Areas:**

- Local street lighting improvements within Sub-Area 72
- Irrigated perimeter parkway/slope on Rolling Hills Road adjacent to Sub-Area 72;
- Irrigated perimeter street parkway/slope on Golden Hill Road adjacent to Sub-Area 72;
- Irrigated open space areas within and surrounding all of Sub-Area 72;
- Irrigated open space/detention basin within Sub-Area 72 at Golden Hill Road and Rolling Hills Road.

#### **Sub-Area Specific Improvements**

The following is a list of improvements that provide special benefits to specific Sub-Areas within Zone 10. The cost of providing these improvements are budgeted and proportionately assessed to only the parcels within each respective Sub-Area or Sub-Area sub-set (lettered sub-areas).

##### **For Sub-Area 72:**

- Irrigated internal parkways (Turf) within Sub-Area 72A;
- Irrigated internal parkways (Turf) within Sub-Area 72B;
- Irrigated internal parkways (Turf) within Sub-Area 72C;
- Removal and replacement of Acacia (destroyed due to frost in 2007/2008) within Sub-Area 72A, 72B, 72C and 72D.

##### **For Sub-Area 13:**

- Local street lighting improvements within Sub-Area 13;

- Irrigated perimeter parkway/slope (Shrubs) on Golden Hill Road and Rolling Hills Road adjacent to Sub-Area 13;
- Irrigated entryway median islands (Shrubs) on Summit Drive (2 locations) within Sub-Area 13;
- Irrigated open space/detention basin for Sub-Area 13, adjacent to the perimeter landscaped area at Golden Hill Road and Rolling Hills Road;
- Non-irrigated slope/drainage easement on the backside of Sub-Area 13.

**For Sub-Area 40:**

- Local street lighting improvements within Sub-Area 40;
- Irrigated perimeter parkway/slope (Shrubs) on Golden Hill Road adjacent to Sub-Area 40;
- Internal parkways (Shrubs) within Sub-Area 40 (Gilead Lane).

**For Sub-Area 67:**

- Local street lighting improvements within Sub-Area 67;
- Irrigated perimeter street parkway on Golden Hill Road adjacent to Sub-Area 67;
- Irrigated perimeter parkway/slope (Shrubs) on Union Road adjacent to Sub-Area 67;
- Irrigated internal parkways (Shrubs) within Sub-Area 67 (Crown Way and Almendra Court);
- Irrigated open space/detention basin within Sub-Area 67.

The cost to provide each improvement within the Zone is proportionately allocated to those parcels that receive special benefits from that improvement. Because the available revenues at the approved maximum assessment rates in some Sub-Areas limit available funding, the level of service to maintain specific improvements shall be monitored and modified or adjusted according to the assessment revenues available from the benefiting Sub-Area or Sub-Areas.

**Zone 11**

Zone 11 is comprised of those residential subdivisions and properties generally located south of State Highway 46 and north of Union Road. This Zone includes the parcels within following developments:

- Sub-Area 32 — Tract 2223-1 (Bella Vista), generally located along Mesa Road between Apion Court and west of Signora Rose Court, and the west side of Arciero Court between Mesa Road and Bella Vista Court;
- Sub-Area 38 — PR 98-008 (Arciero), generally located south of Mesa Road, north of Patria Court, between Arciero Court and Prospect Avenue;

- Sub-Area 39 — PR 98-009 (Arciero), located south of Bella Vista Court and generally north of Terrabella Court between Arciero Court and Prospect Avenue;
- Sub-Area 48 — Tract 2284 (Harris), generally located south of Patria Court, north of Bella Vista Court, between Arciero Court and Prospect Avenue;
- Sub-Area 57 — Tract 2223-2 (Bella Vista), generally located along Bella Vista Court south and west of Sub-Area 32, and north of Sub-Area 76B;
- Sub-Area 75 — Tract 2296, located on the west side of Prospect Avenue, south of State Highway 46 and north of Mesa Road;
- Sub-Areas 76A — Tract 2430, located east of Arciero Court and south of Sub-Area 39 and includes both sides of Terrabella Ct; and,
- Sub-Area 76B — Tract 2431, located south of Bella Vista Court and west of Arciero Court.

The costs associated with the various improvements within the Zone have been budgeted and apportioned to each Sub-Area and the parcels therein, based on their proportional special benefit from each of the various improvements provided within the Zone. While all Sub-Areas within the Zone share some of the improvements within the Zone proportionately, the majority of the parkway landscaping within the Zone is considered a sub-area specific improvement and the cost of providing those specific landscape improvements are assessed to only properties within each respective Sub-Area.

### **Shared Improvements**

The following is a list of improvements that are proportionately shared by the Sub-Areas within Zone 11.

#### **Improvements Shared by All Sub-Areas of Zone 11:**

- Local street lighting improvements;
- Highway 46 parkways/slopes located on the perimeter of the Zone adjacent to Sub-Areas 32 and 75;
- Irrigated entryway landscaping to the Zone on Prospect Avenue adjacent to Sub-Area 75;
- Irrigated open space/detention basin along Highway 46 between Sub-Area 32 and Sub-Area 75;
- Irrigated open space/detention basin on Arciero Court within Sub-Area 48;
- Irrigated and non-irrigated portions of the open space/detention basin on Bella Vista Court within Sub-Area 57;

- Irrigated and non-irrigated portions of the open space/detention basin south of Bella Vista Court within Sub-Area 76B.

### **Sub-Area Specific Improvements**

The following is a list of improvements that provide special benefits to specific Sub-Areas within Zone 11. The cost of providing these improvements are budgeted and proportionately assessed to only the parcels within the Sub-Area that are directly associated with that improvement.

#### **For Sub-Area 32**

Local street lighting improvements within Sub-Area 32.

#### **For Sub-Area 38**

Local street lighting improvements within Sub-Area 38.

#### **For Sub-Area 39**

Local street lighting improvements within Sub-Area 39.

#### **For Sub-Area 48**

Local street lighting improvements within Sub-Area 48.

#### **For Sub-Area 57**

Irrigated front-yard parkways (Shrub) on the streets within Sub-Area 57.

#### **For Sub-Area 75**

Irrigated front-yard parkways (Shrub) on the streets within Sub-Area 75.

#### **For Sub-Area 76A**

Irrigated front-yard parkways (Turf) on the streets within Sub-Area 76A.

#### **For Sub-Area 76B**

Irrigated front-yard parkways (Turf) on the streets within Sub-Area 76B.

Since the available revenues at the approved maximum assessment rates in some Sub-Areas limit available funding, the level of service to maintain various improvements within Zone 11 has been modified to a level of service that can be supported by the assessment revenues available from each respective Sub-Area.

### **Zone 12**

Zone 12 is comprised of those residential subdivisions and properties generally located south of Zone 06, between Creston Road and Beechwood Drive. The costs associated with the various improvements within the Zone have been budgeted and apportioned to each Sub-Area based on their proportional special benefit from the specific improvements to be maintained by the District and associated with that Sub-Area. The Sub-zones within Zone 12 include:

- Sub-Area 3 — Tract 1457, located east of Creston Road and north of Meadowlark;
- Sub-Area 54 — Tract 1983 (Koval), located south of Meadowlark, east of Creston Road and north of Silver Oak Drive;
- Sub-Area 70A — Tract 2254-1, located northeast of Charolais Road, west of Beechwood Drive and south of Meadowlark;
- Sub-Area 70B — Tract 2254-2, located northeast of Charolais Road, west of Beechwood Drive and south of Meadowlark;
- Sub-Area 70C — Tract 2254-3, located northeast of Charolais Road, west of Beechwood Drive and south of Meadowlark; and
- Sub-Area 89 — Tract 2391, located along the west side of Beechwood Drive and northeast of Charolais Road.

The costs associated with the various improvements within the Zone have been budgeted and apportioned to each Sub-Area and the parcels therein, based on their proportional special benefit from each of the various improvements provided within the Zone. While this Zone includes several different Sub-Areas that have frontage along Charolais Road and/or Beechwood Drive, the improvements associated with Sub-Areas 3 and 54 are budgeted and assessed as sub-area specific improvements for each respective Sub-Area including the landscape improvements along Charolais Road. For those Sub-Areas that comprise Sub-Area 70 (Sub-Areas 70A, 70B, and 70C) and Sub-Area 89, the perimeter landscaping surrounding these developments are considered shared improvements, with the cost of these shared improvements being proportionately budgeted and assessed to the parcels within each of these Sub-Areas. In addition to these shared improvements, each Sub-Area has street lighting and landscape improvements that are budgeted and assessed to each respective Sub-Area.

### **Shared Improvements**

The perimeter landscaping associated with Sub-Areas 70A, 70B, 70C and 89 are proportionately shared by each of these Sub-Areas. The following is a list of improvements that are proportionately shared by two or more Sub-Areas within Zone 12:

- Irrigated perimeter parkway/slope on Creston Road adjacent to Sub-Area 70;
- Irrigated parkway/slope on Beechwood Drive adjacent to Sub-Area 70 and Sub-Area 89.

### **Sub-Area Specific Improvements**

The following is a list of improvements that provide special benefits to specific Sub-Areas within Zone 12. The cost of providing these improvements are budgeted and proportionately assessed to only the parcels within each respective Sub-Area or Sub-Area sub-set (lettered sub-areas).

**For Sub-Area 3:**

- Local street lighting improvements within the Sub-Area 3;
- Irrigated perimeter parkway/slope on Creston Rd adjacent to Sub-Area 3;
- Non-irrigated creek area within Sub-Area 3.

**For Sub-Area 54:**

- Local street lighting improvements within the Sub-Area 54;
- Irrigated perimeter parkway/slope on Creston Rd adjacent to Sub-Area 54;
- Irrigated detention basin within Sub-Area 54.

**For Sub-Area 70 (A-C):**

- Local street lighting improvements within the Sub-Areas 70A, 70B, and 70C — Proportionately budgeted to each Sub-Area (70 A-C);
- Irrigated internal (Turf) parkways within Sub-Area 70A, 70B and 70 C;
- Irrigated open space areas within Sub-Area 70.

**For Sub-Area 89:**

- Local street lighting improvements within the Sub-Area 89;
- Irrigated internal (Turf) parkways within Sub-Area 89;
- Irrigated median island entryway for Sub-Area 89.

The cost to provide each improvement within the Zone is proportionately allocated to those parcels that receive special benefits from that improvement. Because the available revenues at the approved maximum assessment rates in some Sub-Areas limit available funding, the level of service to maintain specific improvements shall be monitored and modified or adjusted according to the assessment revenues available from the benefiting Sub-Area or Sub-Areas.

**Zone 13**

Zone 13 is comprised of those commercial developments generally located east of the Salinas River near South River Road and Niblick Road. The Sub-Areas within Zone 13 include:

- Sub-Area 7 — Woodland Plaza I, which is located on the north side of Niblick Road and west side of South River Road. This Sub-Area is also designated as part “Sub-Zone A” of Zone 13;
- Sub-Area 22 — PR 91-095 (Woodland Plaza II), located along the west side of South River Road and the south side of Niblick Road. This Sub-Area is also designated as part “Sub-Zone B” of Zone 13;



Properties within “Sub-zone A” and “Sub-zone B” are proportionately assessed for only the improvements that benefit the entire Zone.

- Sub-Area 46 — PR 98-038 (Woodland Plaza III), located along the north side of Oak Hill Road and the east side of South River Road. This Sub-Area is also designated as “Sub-Zone C” of Zone 13;

Properties within “Sub-zone C” are proportionately assessed for the improvements that benefit the entire Zone, but also have sub-area specific improvements.

The costs associated with the various improvements within the Zone have been budgeted and apportioned to each Sub-Area and the parcels therein, based on their proportional special benefit from each of the various improvements provided within the Zone. While some of the improvements within the Zone are shared proportionately by all Sub-Areas within the Zone, other improvements are considered sub-area specific improvements, the cost of which are assessed to only properties within that specific Sub-Area.

### **Shared Improvements**

The following is a list of improvements that are proportionately shared by all Sub-Areas within Zone 13.

#### **Improvements Shared by All Sub-Areas of Zone 13:**

- Local street lighting improvements;
- Irrigated Median on South River Road, north of Niblick Road and adjacent to Sub-Area 7;
- Irrigated Median on Niblick Road, west of South River Road and located between Sub-Area 7 and Sub-Area 22;
- Irrigated parkway on the east side of South River Road, south of Niblick Road to Oak Hill Road between Sub-Area 22 and Sub-Area 46;
- Irrigate parkways on south side of Niblick Road, between South River Road and Old South River Road, adjacent to Sub-Area 46.

#### **Sub-Area Specific Improvements:**

The following is a list of improvements that provide special benefits to specific Sub-Areas within Zone 13. The cost of providing these improvements are budgeted and proportionately assessed to only the parcels within Sub-Area 46.

##### **For Sub-Area 46**

- Irrigate parkways on Niblick Road east of Old South River Road;
- (1) Irrigated parkway on north side of Oak Hill Road, east of South River Road up to the start of Sub-Area 73 and Sub-Area 86 (within Sub-Area 46);

- Irrigated slope on the east side of Sub-Area 46 north of Oak Hill Road (located between Sub-Area 46 and Sub-Area 73).

### **Sub-Areas**

The following provides a general description of the improvements and developments (Sub-Areas) that are considered stand-alone Sub-Areas (not part of a Zone) for which the improvements and corresponding budgets are currently identified as “Sub-Area Specific Improvements”. Only the parcels within each respective Sub-Area receive special benefits from the improvements associated with that Sub-Area and each parcel therein is proportionately assessed for the net cost of those improvements.

#### **Sub-Area 8:**

Includes parcels within Tract 1630 (Trent), located north of Nannette Drive and bisected horizontally by Andrea Circle. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated open space areas and walkways associated with Tract 1630.

#### **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 and are assessed for local street lighting and maintenance of the irrigated perimeter landscaping along Niblick Road and Creston Road associated with Tract 1942.

#### **Sub-Area 10:**

Includes parcels within Tract 2036 (Granary), located west of Riverside Avenue and south of 12th Street. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

#### **Sub-Area 11:**

Includes parcels within Tract 1723 and encompasses Fallbrook Court. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and for maintenance of the non-irrigated creek area associated with Tract 1723.

#### **Sub-Area 12:**

Includes parcels within Tract 2070 (Alder Creek Condos), located south of Niblick Road and bisected by Nicklaus Drive. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

#### **Sub-Area 14:**

Includes parcels within the area known as the Williams Brothers Shopping Center (Vons), located north of Creston Road and east of Rolling Hills Road. Parcels within this Sub-Area receive special benefit and are assessed for street lighting. (The

landscape improvements and maintenance have been taken over by the property owners).

**Sub-Area 23:**

Includes parcels within the PR 93-085 (Tarr), located north of Dry Creek Road and encompassing Aerotech Center Way. Parcels within this Sub-Area receive special benefit and are assessed for street lighting only.

**Sub-Area 28:**

Includes parcels within Tract 1718 (Rainbow Court), located south of Rose Lane and encompassing Rainbow Court. Parcels within this Sub-Area receive special benefit and are assessed for street lighting only.

**Sub-Area 33:**

Includes parcels within PR 97-167, located south of Highway 46 East and north of Union Road. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and weed abatement of the detention basin and non-irrigated open space area associated with PR 97-167.

**Sub-Area 34:**

Includes parcels within PD 95-009 (Target Center), located south of Gahan Place and west of Theatre Drive. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 35:**

Includes parcels within CUP 95-018, within the area known as Creston Village, located west of Creston Road. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 37:**

Includes parcels within Tract 2269 (Oakwood Orchard), located encompassing Danley Court and portions of Wisteria Lane and of Germaine Way. Sub-Area also includes parcels within Tract 2778 Phase II, located on the eastern end of Wisteria Lane. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated parkways and slopes (shrubs) on Golden Hill Road and interior parkways (shrubs) associated with Tract 2269.

**Sub-Area 41:**

Includes parcels within PR 97-138 (Pippen), located south of 24th Street. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and for maintenance of the Irrigated perimeter parkway/slope (Shrubs) on Navajo Avenue and the non-Irrigated drainage creek area and non-irrigated open space area associated with PR 97-138.

**Sub-Area 43:**

Includes parcels within Tract 1951, located south of Sewer Access Road. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 44:**

Includes parcels within Tract 2186 (Viborg), located southeast of Navaho Avenue and encompassing Mohawk Court. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting, and maintenance of the irrigated parkways and slopes (shrubs) on Navajo Avenue, irrigated entryway parkway/slope (Shrubs) on Mohawk Court and maintenance of the irrigated open space areas within Tract 2186.

**Sub-Area 49:**

Includes parcels within Tract 2276 (Bonita Homes), located east of Fontana Road and west of Airport Road. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated perimeter parkways and median islands (Shrubs) on Airport Road, irrigated entryway median (Shrubs) on Turtle Creek Road, irrigated internal parkways (Turf), irrigated open space/detention basin areas and non-Irrigated open space areas associated with Tract 2276.

**Sub-Area 50:**

Includes parcels within Tract 2311 (Serenade), located east of South River Road including the open space areas. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the non-irrigated open space areas associated with Tract 2311.

**Sub-Area 53:**

Includes parcels within PR 91-045 (Larson), located south of Ashwood Place. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 59:**

Includes parcels within Tract 2352 (Casa Blanca Court), located north of 24th Street and west of Vine Street. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated perimeter parkway (Shrubs) on 24th St and irrigated internal parkways (Shrubs) associated with Tract 2352.

**Sub-Area 60:**

Includes parcels within Tract 2071, located west of Pacific Avenue. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 61:**

Includes parcels with Tract 2005 (Dallons Drive), located encompassing a portion of Dallons Drive. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 62:**

Includes parcels within PR 01-007 (Golden Hill), located east of Golden Hill Road. Parcels with this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 64:**

Includes parcels within PR 01-186, located east of Prospect Avenue and north of Union Road. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and for maintenance of the irrigated perimeter parkway (Turf) on Prospect Avenue and irrigated perimeter parkway (Turf) on Union Road associated with PR 01-186.

**Sub-Area 66:**

Includes parcels within PD 00-029, located west of Ramada Drive near US Highway 101. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 68:**

Includes parcels within PD 01-003, located south of Highway 46 and north of Gahan Place. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated parkway/slope (Turf) on Alexa Court and irrigated parkway/slope (Shrubs) on Theater Drive associated with PD 01-003.

**Sub-Area 71:**

Includes parcels within PR 01-263, located south of Sherwood Road. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 73:**

Includes parcels within PD 02-001, located north of Oak Hill Road and west of Nicklaus Drive. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated parkway (Shrubs) on Oak Hill Rd leading up to Sub-Area 73, the irrigated parkway (Shrubs) on Nickolaus Road adjacent to and associated with PD 02-001.

**Sub-Area 74:**

Includes parcels within Tract 2411, located west of Vine Street. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated parkway (Turf) on Vine Street associated with Tract 2411.

**Sub-Area 77:**

Includes parcels within Tract 2404, located north of Nicklaus Drive. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 78:**

Includes parcels within PR 01-141, located west of Wade Drive. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 79:**

Includes parcels within PR 01-266, located east of Golden Hills Road. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 81:**

Includes parcels within Tract 2472, located northeast of Creston Road. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated perimeter parkway (Turf) on Creston Road associated with Tract 2472.

**Sub-Area 82:**

Includes parcels within Tract 2477, located north of Creston Road. Parcels within this Sub-Area are not currently assessed for District improvements.

**Sub-Area 83:**

Includes parcels within PR 97-226. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting.

**Sub-Area 84:**

Includes parcels within PR 97-227. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting.

**Sub-Area 85:**

Includes parcels within PD 02-018. Parcels within this Sub-Area are not currently assessed for District improvements.

**Sub-Area 86:**

Includes parcels within PD 98-016. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated parkway (Shrubs) on Oak Hill Rd leading up to Sub-Area 86, the irrigated parkway (Shrubs) on Nickolaus Road adjacent to and associated with PD 98-016.

**Sub-Area 87:**

Includes parcels within PR 01-102. Parcels within this Sub-Area are not currently assessed for District improvements.

**Sub-Area 88:**

Includes parcels within Tract 2422, located north of 28th Street. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated perimeter parkway (Shrubs) on South River Road, irrigated internal parkways (Turf) on Navajo Avenue & Vista Del Rio Court, and non-irrigated open space areas associated with Tract 2422.

**Sub-Area 92:**

Includes parcels within PD 02-017. Parcels within this Sub-Area are currently assessed for the maintenance and operation of the street lighting improvements installed in connection with this development. Any landscape improvements associated with the development will not be maintained by the District, but may be included in subsequent fiscal years.

**Sub-Area 93:**

Includes parcels within PR 04-053. Parcels within this Sub-Area are currently assessed for street lighting and maintenance of the irrigated parkway (Shrubs) and block wall on north side of Larkfield Place directly across from the development.

**Sub-Area 94:**

Includes parcels within PD 02-003 (East Village). Parcels within this Sub-Area are currently assessed for the maintenance and operation of the street lighting improvements installed in connection with this development. Any landscape improvements associated with the development will not be maintained by the District, but may be included in subsequent fiscal years.

**Sub-Area 95:**

Includes parcels within PD 95-009 (Theater Drive — Petco). Parcels within this Sub-Area are currently assessed for the maintenance and operation of the street lighting improvements installed in connection with this development. Any landscape improvements associated with the development will not be maintained by the District, but may be included in subsequent fiscal years.

**Sub-Area 96:**

Includes parcels within PD 02-008 (Jiffy Lube). Parcels within this Sub-Area are currently assessed for the maintenance and operation of the street lighting improvements installed in connection with this development. Any landscape improvements associated with the development will not be maintained by the District, but may be included in subsequent fiscal years.

**Sub-Area 97:**

Includes parcels within PR 00-076. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 98:**

Includes parcels within Tract 2593. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated internal parkways (Shrubs) within the subdivision including Red Cloud Road and Navajo Avenue.

**Sub-Area 99:**

Includes parcels within Tract 2521. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 100:**

Includes parcels within PR 03-222. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting only.

**Sub-Area 101:**

Includes parcels within Tract 2611-1. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated internal parkways (both Turf & Shrubs) on Brahama Street and Kenton Court, irrigated and non-irrigated portions of open space/detention basin associated with Tract 2611-1. The City anticipates maintenance of the improvements associated with this development to begin in February 2007, and the Sub-Area was assessed for the first time in fiscal year 2009/2010.

**Sub-Area 102:**

Includes parcels within Tract 2676. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated parkways (Shrubs) on Oak Grove Court and Navajo Avenue. The Sub-Area was assessed for the first time in fiscal year 2009/2010.

**Sub-Area 103:**

Includes parcels within Tract 2594. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the landscaped areas associated with the development.

**Sub-Area 106:**

Includes parcels within Tract 2529. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the landscaped areas associated with the development.



**Sub-Area 110:**

Includes parcels within Tract 2775. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated parkways on Maple Street and behind the sidewalk and Maplewood Court (both turf & shrubs).

**Sub-Area 112:**

Includes parcels within Tract 2609. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the irrigated internal parkways on Cool Valley Road, irrigated perimeter parkway (Shrubs) on Meadowlark Road and Oriole Way, and irrigated open space detention basin areas within the subdivision.

**Sub-Area 116:**

Includes parcels within Tract 2782. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the landscaped areas associated with the development.

**Sub-Area 117:**

Includes parcels within Tract 2772-1, Tract 2772-2 and Parcel Map PR 07-0294 (Airport Road Business Park). Parcels within this Sub-Area receive special benefit and are assessed for local street lighting and maintenance of the landscaped areas associated with the development. This Sub-Area was initially annexed as SA 116 in FY 2009/2010. However since the "116" designation was already used to annex Tract 2782 into the district in FY 2008/2009 this Sub-Area designation is changing to SA 117.

**Sub-Area 118:**

Includes parcels within Tract 3016. Parcels within this Sub-Area receive special benefit and are assessed for local street lighting associated with the development.

***Funding Note***

The available funding to maintain various improvements within a Zone or Sub-Area is sometimes limited by the assessment revenues that can be allocated to that particular improvement or Sub-Area due to the approved maximum assessment rates of the Sub-Areas associated with that improvement. While it is the City's desire to provide full service maintenance throughout the District, the current maximum assessment rates for some Sub-Areas requires that the level of maintenance and operation of the improvement be reduced, based on available assessment revenues. Unfortunately, the funding necessary to fully maintain a particular improvement that provides a special benefit to more than a single Sub-Area is often limited by the Sub-Area that has the lowest maximum assessment rate (revenue generating capability). While another Sub-Area's maximum assessment rate may be more than sufficient to proportionately support full maintenance of a particular improvement, it is neither reasonable nor equitable for that Sub-Area to be assessed a disproportionate amount of the

maintenance costs of that shared improvement simply because another benefiting Sub-Area has not approved an assessment that would support full service.

Those improvements identified as shared improvements, are given priority in the allocation of available assessment revenues from each of the Sub-Areas, with street lighting being given the highest priority. Sub-Area specific improvements have the least priority, and the level of service provided for those improvements directly depend on the Sub-Areas available revenues after their proportionate allocation of the Zones' shared improvements has been budgeted.

**Overview of the Zones and Sub-Areas**

The following table (Table III) provides an overview of the Sub-Areas and the associated Zone designations as applicable for the District.

**TABLE III**  
DISTRICT ZONES AND SUB AREAS FISCAL YEAR 2014/2015

Benefit Zone Designation		Subdivision	Description	Total	Taxable	Benefit
Zone	Sub Area			Parcels	Parcels	Units
Zone 01	Sub Area 1	Tract 1581-1, 2	Riverglen	65	65	65.00
Zone 01	Sub Area 4	Tract 1619	Union	59	59	59.00
Zone 01	Sub Area 6	Tract 1463-1	Sunset Ridge	35	35	35.00
Zone 01	Sub Area 18	Tract 1581-2	Riverglen	41	41	41.00
Zone 01	Sub Area 19	Tract 1463-2	Union	50	50	50.00
Zone 01	Sub Area 47	Tract 2137-1	Riverglen	35	34	34.00
Zone 01	Sub Area 51	Tract 2259	Weyrich	22	22	22.00
Zone 01	Sub Area 55	Tract 1463-2	Mariah	5	5	5.00
Zone 01	Sub Area 56	Tract 2137-2	Morris	29	29	29.00
Zone 01	Sub Area 58	Tract 2137-3	Weyrich	44	44	44.00
Zone 01	Sub Area 69A	Tract 2369-1		71	71	71.00
Zone 01	Sub Area 69B	Tract 2369-2		35	35	35.00
Zone 01	Sub Area 69C	Tract 2369-3		62	62	62.00
Zone 01	Sub Area 69D	Tract 2369-4		85	82	82.00
Zone 01	Sub Area 91	Tract 2571		36	34	34.00
Zone 01	Sub Area 114	PR 06-0035		3	3	3.00
Zone 01	Sub Area 115	Tract 2620	Vanderlip	17	16	16.00
Zone 02	Sub Area 2A-1	Tract 1632-1,2	Meadowlark Farms	44	44	44.00
Zone 02	Sub Area 2A-2	Tract 1632-3	Meadowlark Farms	14	14	14.00
Zone 02	Sub Area 2A-3	Tract 1632-4	Meadowlark Farms	71	71	71.00
Zone 02	Sub Area 2B	Tract 1632-5	Meadowlark Farms	25	25	25.00
Zone 02	Sub Area 2C-1	Tract 1632-6	Meadowlark Farms	27	27	27.00
Zone 02	Sub Area 2C-2	Tract 1632-7	Meadowlark Farms	70	70	70.00
Zone 02	Sub Area 2D	Tract 1632-8	Meadowlark Farms	24	24	24.00
Zone 02	Sub Area 2E	Tract 1632-9	Meadowlark Farms	30	30	30.00
Zone 02	Sub Area 2F	Tract 1632-10	Meadowlark Farms	73	70	70.00
Zone 02	Sub Area 15	Tract 1832	Erskine	73	73	73.00
Zone 03	Sub Area 20	PR 91-088	Grantham	4	4	4.00
Zone 03	Sub Area 25	PR 94-016	Johnson	4	4	4.00

Benefit Zone Designation		Subdivision	Description	Total	Taxable	Benefit
Zone	Sub Area			Parcels	Parcels	Units
Zone 03	Sub Area 30	PR 91-089	Schnied	3	3	3.00
Zone 04	Sub Area 5	Tract 1508-1, 2	Riverbank	148	148	148.00
Zone 04	Sub Area 16	Tract 1580-3	Riverbank	44	44	44.00
Zone 04	Sub Area 27	Tract 1508-4	Riverbank	59	59	59.00
Zone 05	Sub Area 36A	Tract 1895-1	River Oaks (Stonebrook)	50	49	49.00
Zone 05	Sub Area 36B	Tract 1895-2	River Oaks (VY/VV Estates)	85	85	85.00
Zone 05	Sub Area 36C	Tract 2376	River Oaks (Wedgewood)	52	50	50.00
Zone 05	Sub Area 36D	Tract 2376	River Oaks (Cottage/Classics)	95	90	90.00
Zone 05	Sub Area 36E	Tract 2457-2	River Oaks (Traditions)	79	77	77.00
Zone 05	Sub Area 36F	Tract 2457-3	River Oaks Community	71	66	66.00
Zone 05	Sub Area 36G	Tract 2457-4		68	67	67.00
Zone 06	Sub Area 42A	Tract 2214-1	Orradre	18	18	18.00
Zone 06	Sub Area 42B	Tract 2214-2	Orradre	18	18	18.00
Zone 06	Sub Area 42C	Tract 2214-3	Orradre	29	29	29.00
Zone 06	Sub Area 42D	Tract 2214-4	Orradre	25	25	25.00
Zone 06	Sub Area XX6	Tract		0	0	0.00
Zone 07	Sub Area 45A	Tract 1771-1	Burke-Ellsworth	40	40	40.00
Zone 07	Sub Area 45B	Tract 1771-3	Burke-Ellsworth	50	50	50.00
Zone 07	Sub Area 45C	Tract 1771-4	Burke-Ellsworth	36	36	36.00
Zone 07	Sub Area 45D	Tract 1771-5	Burke-Ellsworth	41	41	41.00
Zone 07	Sub Area 45E	Tract 1771-6	Burke-Ellsworth	28	28	28.00
Zone 07	Sub Area 21	Tract 1754-1, 2	Eagle Creek	66	66	66.00
Zone 07	Sub Area 63	Tract 2351		60	60	60.00
Zone 08	Sub Area 29	PR 95-013		4	4	4.00
Zone 08	Sub Area 31	PR 94-128	French	4	4	4.00
Zone 09	Sub Area 52 (A-E)	Tract 2281-(1-5)	Shadow Canyon	151	150	150.00
Zone 10	Sub Area 13	Tract 1886	Willhoit	81	81	81.00
Zone 10	Sub Area 40	PR 93-087	Gilead Lane	4	4	4.00
Zone 10	Sub Area 67	Tract 2373		22	21	21.00
Zone 10	Sub Area 72 A	Tract 2350-1		54	53	53.00
Zone 10	Sub Area 72 B	Tract 2350-2		46	46	46.00
Zone 10	Sub Area 72 C	Tract 2350-3		38	38	38.00
Zone 10	Sub Area 72 D	Tract 2350-1		43	38	38.00
Zone 11	Sub Area 32	Tract 2223-1	Bella Vista	53	53	53.00
Zone 11	Sub Area 38	PR 98-008	Arceiro	15	15	15.00
Zone 11	Sub Area 39	PR 98-009	Arceiro	13	13	13.00
Zone 11	Sub Area 48	Tract 2284	Harris	15	15	15.00
Zone 11	Sub Area 57	Tract 2223-2	Bella Vista Estates	52	51	51.00
Zone 11	Sub Area 75	Tract 2296		11	11	11.00
Zone 11	Sub Area 76A	Tract 2431		12	12	12.00
Zone 11	Sub Area 76B	Tract 2430		10	9	9.00
Zone 12	Sub Area 3	Tract 1457		88	88	88.00
Zone 12	Sub Area 54	Tract 1983	Koval	26	26	26.00
Zone 12	Sub Area 70A	Tract 2254-1		15	15	15.00
Zone 12	Sub Area 70B	Tract 2254-2		15	15	15.00

Benefit Zone Designation		Subdivision	Description	Total	Taxable	Benefit
Zone	Sub Area			Parcels	Parcels	Units
Zone 12	Sub Area 70C	Tract 2254-3		57	55	55.00
Zone 12	Sub Area 89	Tract 2391		8	8	8.00
Zone 13	Sub Area 7		Woodland Plaza I	7	7	12.78
Zone 13	Sub Area 22	PR 91-095	Woodland Plaza II	13	13	42.99
Zone 13	Sub Area 46	PR 98-038	Woodland Plaza III	7	7	10.86
	Sub Area 8	Tract 1630	Trent	36	36	36.00
	Sub Area 9	Tract 1942		18	18	18.00
	Sub Area 10	Tract 2036	Granary	7	6	2.73
	Sub Area 11	Tract 1723		16	16	16.00
	Sub Area 12	Tract 2070	Alder Creek	96	96	96.00
	Sub Area 14	Williams Bros.	Vons	6	6	18.10
	Sub Area 23	PR 91-085	Tarr	23	15	65.46
	Sub Area 28	Tract 1718	Rainbow Court	13	13	13.00
	Sub Area 33	PR 97-167	Hwy 46 Part.	4	4	4.00
	Sub Area 34	PD 95-009	Target Center	12	11	11.00
	Sub Area 35	CUP 95-018	TCD Conv	2	2	2.00
	Sub Area 37	Tract 2269	Oakwood Orchard	38	33	33.00
	Sub Area 41	PR 97-138	Pippen	5	5	5.00
	Sub Area 43	Tract 1951		11	11	11.00
	Sub Area 44	Tract 2186	Viborg	12	12	12.00
	Sub Area 49	Tract 2276	Bonita Homes	71	71	71.00
	Sub Area 50	Tract 2311	Serenade	73	72	72.00
	Sub Area 53	PR 91-045	Larson	3	3	3.00
	Sub Area 59	Tract 2352	Casa Blanca Court	10	10	10.00
	Sub Area 60	Tract 2071		10	0	0.00
	Sub Area 61	Tract 2005	Dallons Drive	8	8	8.00
	Sub Area 62	PR 01-007	Golden Hill	2	2	2.00
	Sub Area 64	PR 01-186		4	4	4.00
	Sub Area 66	PD 00-029		1	1	1.00
	Sub Area 68	PD 01-003		4	3	3.00
	Sub Area 71	PR 01-263		2	2	2.00
	Sub Area 73	PD 02-001	(29 Multi-Family Res Units)	1	1	1.00
	Sub Area 74	Tract 2411		12	12	12.00
	Sub Area 77	Tract 2404		37	36	36.00
	Sub Area 78	PR 01-141		2	2	2.00
	Sub Area 79	PR 01-266		3	3	3.00
	Sub Area 81	Tract 2472		23	23	23.00
	Sub Area 82	Tract 2477		8	0	0.00
	Sub Area 83	PR 97-226		2	2	2.00
	Sub Area 84	PR 97-227		2	2	2.00
	Sub Area 85	PD 02-018		1	0	0.00
	Sub Area 86	PD 98-016		1	1	1.00
	Sub Area 87	PR 01-102		3	0	0.00
	Sub Area 88	Tract 2422		23	22	22.00
	Sub Area 92	PD 02-017		7	7	7.00
	Sub Area 93	PR 04-053		4	4	4.00

Benefit Zone Designation		Subdivision	Description	Total	Taxable	Benefit
Zone	Sub Area			Parcels	Parcels	Units
	Sub Area 94	PD 02-003	East Village	8	7	7.00
	Sub Area 95	PD 95-009	Theater Drive (Petco)	2	2	2.00
	Sub Area 96	PD 02-008	Jiffy Lube	1	1	1.00
	Sub Area 97	PR 00-076		3	3	3.00
	Sub Area 98	Tract 2593		57	55	55.00
	Sub Area 99	Tract 2521		9	9	9.00
	Sub Area 100	PR 03-222		4	4	4.00
	Sub Area 101	Tract 2611-1		42	39	39.00
	Sub Area 102	Tract 2676		11	11	11.00
	Sub Area 103	Tract 2594	Golden Hills Business Park	48	47	47.00
	Sub Area 104	Tract		0	0	0.00
	Sub Area 105	Tract		0	0	0.00
	Sub Area 106	Tract 2529		23	21	21.00
	Sub Area 107	Tract		0	0	0.00
	Sub Area 108	Tract		0	0	0.00
	Sub Area 109	Tract		0	0	0.00
	Sub Area 110	Tract 2775		17	17	17.00
	Sub Area 111	Tract		0	0	0.00
	Sub Area 112	Tract 2609		25	20	20.00
	Sub Area 113	Tract		0	0	0.00
	Sub Area 116	Tract 2782		7	7	7.00
	Sub Area 117	Tract 2272-1 & 2 PR 07-0294		2	0	0.00
	Sub Area 118	Tract 3016		11	11	24.90
<b>Total</b>				<b>4,064</b>	<b>3,972</b>	<b>4,085.58</b>

### **III. METHOD OF APPORTIONMENT**

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#### **A. GENERAL**

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

The formula used for calculating assessments in each applicable Zone or Sub-Area of the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

#### **B. BENEFIT ANALYSIS**

Each of the proposed improvements, the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the Constitution and 1972 Act. The improvements associated with each Zone and Sub-Area of the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential, consistent with the proposed development plans and applicable portions of the City General Plan. As such, these improvements would be necessary and required of individual property owners for the development of such properties, and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the improvements and the annual costs of ensuring the maintenance and operation of the improvements are of direct and special benefit to the properties.

The method of apportionment (method of assessment) is based on the premise that each assessed parcel within the District receives special benefit from various improvements provided by the District. The desirability and security of properties is enhanced by the presence of local improvements in close proximity to those properties.

The special benefits associated with landscaped improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.

- Environmental enhancement through improved erosion resistance, dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits associated with street lighting are specifically:

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads and streets.
- Improved ability of pedestrians and motorists to see.
- Improved ingress and egress to property.
- Reduced vandalism and other criminal act and damage to improvements or property.
- Improved traffic circulation and reduced nighttime accidents and personal property loss.
- Increased promotion of business during nighttime hours in the case of commercial properties.

Based on the preceding special benefits, it has been determined that the improvements provided by the District and for which parcels are assessed, contribute to the safety, security, aesthetic value and desirability of those properties. It has further been determined that these improvements, either individually or collectively are provided for the special benefit and enhancement of properties within the District and provide no measurable general benefit to properties outside the District or to the public at large.

### **C. ASSESSMENT METHODOLOGY**

The benefit formula used within each Zone and/or Sub-Area of the District may vary, but reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on the special benefits to each assessable parcel. It has been previously determined that dedicated public easements, open space areas, public rights-of-ways, public greenbelts and parkways, utility rights-of-way, common areas, sliver parcels and bifurcated lots or any other property that cannot be developed, park properties and other publicly owned properties that are part of the District improvements or that have little or no improvement value, receive no special benefit from District improvements and are not assessed.

**Acreage Benefit Calculation:**

ZONE 13; and, SUB AREAS 10, 14, 23, 117 and 118

When Sub-Areas 7, 10, 14, 22, 23, 117 and 118 were originally established and the assessments were approved, the composition of the parcels and the improvements to be provided made an apportionment of the maintenance costs and special benefits based on parcel acreage the most equitable method of apportionment. Sub-Areas 7 and 22 along with Sub-Area 46 have been reorganized into Zone 13 based on their shared benefit from various improvements. As part of this reorganization, the method of apportionment for Sub-Area 46 was modified from a per parcel apportionment to an acreage apportionment. The following formula is used to arrive at the levy amount for each parcel within Zone 13 and Sub-Areas 10, 14, 23, 117 and 118.

$$\frac{\text{Total Balance to Levy}}{\text{Total Acres}} = \text{Levy per Acre}$$

$$\text{Levy per Acre (rate)} \times \text{Parcel Acreage} = \text{Parcel Levy Amount}$$

**Per Parcel Benefit Calculation:**

ZONES 1-12; and, SUB AREAS 8, 9, 11, 12, 28, 33, 34, 35, 37, 41, 43, 44, 49, 50, 53, 59-62, 64, 66, 68, 71, 73, 74, 77-79, 81-88, 91-112 and 116.

While a per acre method of apportionment is an appropriate calculation of special benefit for some benefit zones, most developments and Sub-Areas within the District are comprised entirely of single family residential properties or the improvements to be maintained are associated with a specific commercial development. For these developments it was determined that the most appropriate apportionment of maintenance costs and special benefit was an equal per parcel distribution. This method of apportionment is used in most of the Zones and Sub-Areas of the District to proportionately allocate the net annual cost of the improvements (special benefit) to each parcel. The total amount to be levied in each Sub-Area, Zone or Sub-zone is shared and assessed equally to each benefiting parcel. The following formula is used to arrive at the levy amount for each parcel within these Sub-Areas.

$$\frac{\text{Total Balance to Levy for Improvements}}{\text{Total Assessable Parcels}} = \text{Parcel Levy Amount}$$

**D. ASSESSMENT RANGE FORMULA (INFLATIONARY ADJUSTMENT)**

The maximum annual assessment that may be levied each fiscal year for many of the District’s Sub-Areas includes an annual inflationary adjustment to the maximum assessment rate based on the percentage change in the Consumer Price Index reported by the San Francisco/Oakland Urban Wage Earners and Clerical Workers increase. Although the maximum rate for these Sub-Areas may be increased each year, the actual amount to be assessed is based on the annual budget and may be less than the maximum rate. The property owners must approve any proposed new or



increased assessment that exceeds the adjusted maximum rate, before that assessment may be imposed. The Assessment Range Formula (inflationary adjustment) adopted for the District assessments is based on the annual percentage change in the Consumer Price Index reported by the San Francisco/Oakland Urban Wage Earners and Clerical Workers and available at the time the Engineer's Report is prepared.

The maximum assessment that may be levied in a fiscal year is increased annually by the following formula

$$\left. \begin{array}{l} \text{(Prior Year's Annual Maximum Assessment x CPI)} \\ \text{Plus} \\ \text{Prior Year's Annual Maximum Assessment} \end{array} \right\} = \text{Current Year's New Annual Maximum Assessment}$$

The percentage change used is the annual change for the preceding 12 months. The annual inflation factor applied for fiscal year 2014/2015 is based on the annual percentage change from 2013 to 2014 (February to February), and has been identified as 2.45%.

The following table (Table IV) provides a listing of all Sub-Areas within the District for which the Assessment Range Formula (annual inflationary adjustment) for the maximum assessment rates have been approved and previously adopted.

**TABLE IV**  
**SUB AREAS WITH ANNUAL INFLATIONARY ADJUSTMENTS**

SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION
2C	TR 1632 6-7	2D	TR 1632-8	2E	TR 1632-9	2F	TR 1632-10
3	TR 1457	22	PR 91-095	36A	TR 1895-1	36B	TR 1895-2
36C	TR 2376	36D	TR 2376	36E	TR 2457-2	36F	TR 2457-1
36G	TR 2457-3	37	TR 2269	38	PR 98-008	39	PR 98-009
41	PR 97-138	42A	TR 2214-1	42B	TR 2214-2	42C	TR 2214-3
42D	TR 2214-4	44	TR 2186	45A	TR 1771-1	45B	TR 1771-3
45C	TR 1771-4	45D	TR 1771-5	45E	TR 1771-6	46	PR 98-038
47	TR 2137-1	48	TR 2284	49	TR 2276	50	TR 2311
51	TR 2259	52A	TR 2281-1	52B	TR 2281-2	52C	TR 2281-3
52D	TR 2281-4	52E	TR 2281-5	53	PR 91-045	54	TR 1983
55	TR 1463-2	56	TR 2137-2	57	TR 2223-2	58	TR 2137-3
59	TR 2352	60	TR 2071	61	TR 2005	62	PR 01-007
63	TR 2351	64	PR 01-186	66	PD 00-029	67	TR 2373
68	PD 01-003	69A	TR 2369-1	69B	TR 2369-2	69C	TR 2369-3
69D	TR 2369-4	70A	TR 2254-1	70B	TR 2254-2	70C	TR 2254-3
72D	TR 2350-1	71	PR 01-263	72A	TR 2350	72B	TR 2350-2
72C	TR 2350-3	73	PD 02-001	74	TR 2411	75	TR 2296
76A	TR 431	76B	TR 2430	77	TR 2404	78	PR 01-141

SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION
79	PR 01-266	81	TR 2472	82	TR 2477	83	PR 97-226
84	PR 97-227	85	PD 02-018	86	PD 898-016	87	PR 01-102
88	TR 2422	89	TR 2391	91	TR 2571	92	PD 02-017
93	PR 04-053	94	PD 02-003	95	PD 95-009	96	PD 02-008
97	PR 00-076	98	TR 2593	99	TR 2521	100	PR 03-222
101	TR 2611-1	102	TR 2676	103	TR 2594	106	TR 2529
110	TR 2775	112	TR 2609	2A-1 *	TR 1632 1-2	116	TR 2782
117	TR 2772 1-2	118	TR 3016				

\* Sub-Area was balloted and approved for an annual inflationary adjustment in 2008/2009

#### ***IV. DISTRICT BUDGETS FISCAL YEAR 2014/2015***

The following pages provide the proposed budgets and assessment rates for each of the Zones and/or Sub-Areas within the District for fiscal year 2014/2015. These budgets include the City’s estimate of anticipated expenditures, deficits, surpluses, revenues, and reserve fund balances associated with the annual maintenance and operation of the improvements. The net cost of providing the improvements in each Zone and/or Sub-Area is proportionately allocated to each benefiting parcel with each respective Zone and/or Sub-Area using the adopted method of apportionment to calculate the proportional special benefit to properties within the District. Each parcel within the District is therefore assessed proportionately for only the improvements associated with the parcel and determined to be of special benefit.

The following budgets may include one or more of the following footnote references:

**Foot Notes:**

- 1           Currently assessed for Street Lights Only
- 2           The Sub-Area is part of a Zone that has some shared improvements with other sub-areas, it's budget reflects the Sub-Areas' specific improvements as well as its proportional cost and special benefit from any shared zone improvements that may be funded by available assessment revenues for the sub-area.
- 3           Although the Sub-Area is part of a Zone, its budget reflects the Sub-Areas' proportional cost and special benefit from sub-area specific improvements only that may be funded by available assessment revenues for the sub-area.
- 4           A New Maximum Assessment was approved by property owners in fiscal year 2006/2007, including the inflationary adjustment.
- 5           A New Maximum Assessment was approved by property owners in fiscal year 2008/2009, including the inflationary adjustment.
- 6           Landscape Water allocation is for shared improvements. Sub Area specific landscape water allocation is \$0 as water was shut off to these sub areas.



BUDGET ITEMS	Zone 01 SUB AREA 1 <sup>(2)</sup> Tract 1581-1, 2 Riverglen	Zone 01 SUB AREA 4 <sup>(2)</sup> Tract 1619 Union	Zone 01 SUB AREA 6 <sup>(2)</sup> Tract 1463-1 Sunset Ridge	Zone 01 SUB AREA 18 <sup>(2)</sup> Tract 1581-2 Riverglen	Zone 01 SUB AREA 19 <sup>(2)</sup> Tract 1463-2
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$3,026	\$2,746	\$1,629	\$1,909	\$2,328
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$3,026</b>	<b>\$2,746</b>	<b>\$1,629</b>	<b>\$1,909</b>	<b>\$2,328</b>
Landscaping					
Total Shared Landscape Improvements	\$3,250	\$2,950	\$1,750	\$2,050	\$2,500
Total Sub-Area Specific Landscape Improvements	0	0	0	0	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$3,250</b>	<b>\$2,950</b>	<b>\$1,750</b>	<b>\$2,050</b>	<b>\$2,500</b>
Landscape Water	1,160	1,053	244	731	349
Landscape Electricity	206	186	36	134	51
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$4,616</b>	<b>\$4,189</b>	<b>\$2,030</b>	<b>\$2,915</b>	<b>\$2,900</b>
<b>Direct Costs (Subtotal)</b>	<b>\$7,642</b>	<b>\$6,936</b>	<b>\$3,659</b>	<b>\$4,824</b>	<b>\$5,228</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$988	\$897	\$473	\$624	\$676
County Administration Fee	130	118	70	82	100
<b>Total Administration Expenses</b>	<b>\$1,118</b>	<b>\$1,015</b>	<b>\$543</b>	<b>\$706</b>	<b>\$776</b>
<b>Total Direct and Admin. Costs</b>	<b>\$8,760</b>	<b>\$7,951</b>	<b>\$4,203</b>	<b>\$5,530</b>	<b>\$6,004</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$1,579	\$2,446	\$0	\$992	\$0
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$1,579</b>	<b>\$2,446</b>	<b>\$0</b>	<b>\$992</b>	<b>\$0</b>
<b>Balance to Levy</b>	<b>\$10,339</b>	<b>\$10,397</b>	<b>\$4,203</b>	<b>\$6,522</b>	<b>\$6,004</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	65	59	35	41	50
Total Assessable Parcels	65	59	35	41	50
<b>Approved/Estimated Maximum Rate</b>	<b>\$159.0600</b>	<b>\$176.2200</b>	<b>\$120.0800</b>	<b>\$159.0600</b>	<b>\$120.0800</b>
	No Inflator	No Inflator	No Inflator	No Inflator	No Inflator
Total Parcels to be Levied	65	59	35	41	50
Total Benefit Units	65.00	59.00	35.00	41.00	50.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$159.06</b>	<b>\$176.22</b>	<b>\$120.08</b>	<b>\$159.06</b>	<b>\$120.08</b>

Variance due to rounding



BUDGET ITEMS	Zone 01 SUB AREA 47 <sup>(2)</sup> Tract 2137-1 Riverglen	Zone 01 SUB AREA 51 <sup>(2)</sup> Tract 2259 Weyrich	Zone 01 SUB AREA 55 <sup>(2)</sup> Tract 1463-2 Mariah	Zone 01 SUB AREA 56 <sup>(2)</sup> Tract 2137-2 Morris	Zone 01 SUB AREA 58 <sup>(2)</sup> Tract 2137-3 Weyrich
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$1,583	\$1,024	\$233	\$1,350	\$2,048
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$1,583</b>	<b>\$1,024</b>	<b>\$233</b>	<b>\$1,350</b>	<b>\$2,048</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$1,700	\$1,100	\$250	\$1,450	\$2,200
Total Sub-Area Specific Landscape Improvements	7,610	2,939	0	8,889	11,840
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$9,310</b>	<b>\$4,040</b>	<b>\$250</b>	<b>\$10,339</b>	<b>\$14,040</b>
Landscape Water	3,282	2,188	0	2,200	4,193
Landscape Electricity	438	221	0	200	535
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$13,030</b>	<b>\$6,449</b>	<b>\$250</b>	<b>\$12,739</b>	<b>\$18,768</b>
<b>Direct Costs (Subtotal)</b>	<b>\$14,612</b>	<b>\$7,473</b>	<b>\$483</b>	<b>\$14,089</b>	<b>\$20,816</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$1,890	\$967	\$62	\$1,822	\$2,692
County Administration Fee	68	44	10	58	88
<b>Total Administration Expenses</b>	<b>\$1,958</b>	<b>\$1,011</b>	<b>\$72</b>	<b>\$1,880</b>	<b>\$2,780</b>
<b>Total Direct and Admin. Costs</b>	<b>\$16,570</b>	<b>\$8,483</b>	<b>\$555</b>	<b>\$15,970</b>	<b>\$23,597</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$2,768	\$2,000	\$237	\$0	\$1,426
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$2,768</b>	<b>\$2,000</b>	<b>\$237</b>	<b>\$0</b>	<b>\$1,426</b>
<b>Balance to Levy</b>	<b>\$19,338</b>	<b>\$10,483</b>	<b>\$792</b>	<b>\$15,970</b>	<b>\$25,023</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	35	22	5	29	44
Total Assessable Parcels	34	22	5	29	44
<b>Approved/Estimated Maximum Rate</b>	<b>\$595.8895</b>	<b>\$487.3044</b>	<b>\$866.8423</b>	<b>\$778.1511</b>	<b>\$784.6816</b>
	With Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	34	22	5	29	44
Total Benefit Units	34.00	22.00	5.00	29.00	44.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$568.78</b>	<b>\$476.52</b>	<b>\$158.48</b>	<b>\$550.68</b>	<b>\$568.70</b>

Variance due to rounding



BUDGET ITEMS	Zone 01 SUB AREA 69A (1) Tract 2369-1	Zone 01 SUB AREA 69B (1) Tract 2369-2	Zone 01 SUB AREA 69C (1) Tract 2369-3	Zone 01 SUB AREA 69D (1) Tract 2369-4	Zone 01 SUB AREA 91 (1) Tract 2571
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$3,305	\$1,629	\$2,886	\$3,817	\$1,583
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$3,305</b>	<b>\$1,629</b>	<b>\$2,886</b>	<b>\$3,817</b>	<b>\$1,583</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$3,550	\$1,750	\$3,100	\$4,100	\$1,700
Total Sub-Area Specific Landscape Improvements	16,336	8,053	14,265	18,866	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$19,886</b>	<b>\$9,803</b>	<b>\$17,365</b>	<b>\$22,967</b>	<b>\$1,700</b>
Landscape Water	7,800	3,560	7,000	3,100	405
Landscape Electricity	650	387	400	348	73
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$28,336</b>	<b>\$13,750</b>	<b>\$24,765</b>	<b>\$26,415</b>	<b>\$2,178</b>
<b>Direct Costs (Subtotal)</b>	<b>\$31,641</b>	<b>\$15,379</b>	<b>\$27,651</b>	<b>\$30,232</b>	<b>\$3,761</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$4,093	\$1,989	\$3,577	\$3,910	\$486
County Administration Fee	142	70	124	164	68
<b>Total Administration Expenses</b>	<b>\$4,235</b>	<b>\$2,059</b>	<b>\$3,701</b>	<b>\$4,074</b>	<b>\$554</b>
<b>Total Direct and Admin. Costs</b>	<b>\$35,875</b>	<b>\$17,438</b>	<b>\$31,352</b>	<b>\$34,306</b>	<b>\$4,315</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$1	\$90	\$1	\$2,241	\$1,539
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$1</b>	<b>\$90</b>	<b>\$1</b>	<b>\$2,241</b>	<b>\$1,539</b>
<b>Balance to Levy</b>	<b>\$35,876</b>	<b>\$17,528</b>	<b>\$31,352</b>	<b>\$36,547</b>	<b>\$5,854</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	71	35	62	85	36
Total Assessable Parcels	71	35	62	82	34
<b>Approved/Estimated Maximum Rate</b>	<b>\$630.3577</b>	<b>\$630.3577</b>	<b>\$756.4292</b>	<b>\$707.5564</b>	<b>\$630.3577</b>
	With Inflatior	With Inflatior	With Inflatior	With Inflatior	With Inflatior
Total Parcels to be Levied	71	35	62	82	34
Total Benefit Units	71.00	35.00	62.00	82.00	34.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$505.30</b>	<b>\$500.80</b>	<b>\$505.68</b>	<b>\$445.70</b>	<b>\$172.18</b>

Variance due to rounding



BUDGET ITEMS	Zone 01 SUB AREA 114 <sup>(1)(5)</sup> PR 06-0035	Zone 01 SUB AREA 115 <sup>(1)(5)</sup> Tract 2620 Vanderlip	Zone 02 SUB AREA 2A-1 <sup>(1)</sup> Tract 1632-1 and -2 Meadowlark Farms	Zone 02 SUB AREA 2A-2 <sup>(1)</sup> Tract 1632-3 Meadowlark Farms	Zone 02 SUB AREA 2A-3 <sup>(1)</sup> Tract 1632-4 Meadowlark Farms
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$140	\$745	\$1,611	\$513	\$2,599
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$140</b>	<b>\$745</b>	<b>\$1,611</b>	<b>\$513</b>	<b>\$2,599</b>
Landscaping					
Total Shared Landscape Improvements	\$150	\$800	\$1,204	\$383	\$1,942
Total Sub-Area Specific Landscape Improvements	0	3,994	7,039	0	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$150</b>	<b>\$4,795</b>	<b>\$8,243</b>	<b>\$383</b>	<b>\$1,942</b>
Landscape Water	36	1,300	2,848	109	0
Landscape Electricity	4	100	167	13	62
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$190</b>	<b>\$6,195</b>	<b>\$11,258</b>	<b>\$505</b>	<b>\$2,004</b>
<b>Direct Costs (Subtotal)</b>	<b>\$330</b>	<b>\$6,939</b>	<b>\$12,869</b>	<b>\$1,017</b>	<b>\$4,603</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$43	\$898	\$1,664	\$132	\$595
County Administration Fee	6	32	88	28	142
<b>Total Administration Expenses</b>	<b>\$49</b>	<b>\$930</b>	<b>\$1,752</b>	<b>\$160</b>	<b>\$737</b>
<b>Total Direct and Admin. Costs</b>	<b>\$378</b>	<b>\$7,869</b>	<b>\$14,621</b>	<b>\$1,177</b>	<b>\$5,341</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$108	\$0	\$1,117	\$246	\$1,877
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$108</b>	<b>\$0</b>	<b>\$1,117</b>	<b>\$246</b>	<b>\$1,877</b>
<b>Balance to Levy</b>	<b>\$486</b>	<b>\$7,869</b>	<b>\$15,738</b>	<b>\$1,423</b>	<b>\$7,218</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	3	17	44	14	71
Total Assessable Parcels	3	16	44	14	71
<b>Approved/Estimated Maximum Rate</b>	<b>\$530.6673</b>	<b>\$1,061.3347</b>	<b>\$401.0312</b>	<b>\$101.6600</b>	<b>\$101.6600</b>
	With Inflatior	With Inflatior	With Inflatior	No Inflatior	No Inflatior
Total Parcels to be Levied	3	16	44	14	71
Total Benefit Units	3.00	16.00	44.00	14.00	71.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$162.10</b>	<b>\$491.82</b>	<b>\$357.68</b>	<b>\$101.66</b>	<b>\$101.66</b>

Variance due to rounding



BUDGET ITEMS	Zone 02 SUB AREA 2B (1) Tract 1632-5 Meadowlark Farms	Zone 02 SUB AREA 2C-1 (1) Tract 1632-6 Meadowlark Farms	Zone 02 SUB AREA 2C-2 (1) Tract 1632-7 Meadowlark Farms	Zone 02 SUB AREA 2D (1) Tract 1632-8 Meadowlark Farms	Zone 02 SUB AREA 2E (1) Tract 1632-9 Meadowlark Farms
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$915	\$988	\$2,563	\$879	\$1,098
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$915</b>	<b>\$988</b>	<b>\$2,563</b>	<b>\$879</b>	<b>\$1,098</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$684	\$739	\$1,915	\$657	\$821
Total Sub-Area Specific Landscape Improvements	0	0	0	0	7,773
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$684</b>	<b>\$739</b>	<b>\$1,915</b>	<b>\$657</b>	<b>\$8,594</b>
Landscape Water	198	196	502	191	2,143
Landscape Electricity	23	23	60	23	187
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$905</b>	<b>\$958</b>	<b>\$2,477</b>	<b>\$871</b>	<b>\$10,924</b>
<b>Direct Costs (Subtotal)</b>	<b>\$1,820</b>	<b>\$1,946</b>	<b>\$5,039</b>	<b>\$1,749</b>	<b>\$12,022</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$235	\$252	\$652	\$226	\$1,555
County Administration Fee	50	54	140	48	60
<b>Total Administration Expenses</b>	<b>\$285</b>	<b>\$306</b>	<b>\$792</b>	<b>\$274</b>	<b>\$1,615</b>
<b>Total Direct and Admin. Costs</b>	<b>\$2,105</b>	<b>\$2,252</b>	<b>\$5,831</b>	<b>\$2,023</b>	<b>\$13,637</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$671	\$1,231	\$3,153	\$1,512	\$1,161
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$671</b>	<b>\$1,231</b>	<b>\$3,153</b>	<b>\$1,512</b>	<b>\$1,161</b>
<b>Balance to Levy</b>	<b>\$2,776</b>	<b>\$3,483</b>	<b>\$8,984</b>	<b>\$3,535</b>	<b>\$14,798</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	25	27	70	24	30
Total Assessable Parcels	25	27	70	24	30
<b>Approved/Estimated Maximum Rate</b>	<b>\$150.0000</b>	<b>\$348.0836</b>	<b>\$348.0836</b>	<b>\$883.5090</b>	<b>\$504.2859</b>
	No Inflatior	With Inflatior	With Inflatior	With Inflatior	With Inflatior
Total Parcels to be Levied	25	27	70	24	30
Total Benefit Units	25.00	27.00	70.00	24.00	30.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$111.04</b>	<b>\$129.00</b>	<b>\$128.34</b>	<b>\$147.28</b>	<b>\$493.26</b>

Variance due to rounding



BUDGET ITEMS	Zone 02 SUB AREA 2F <sup>(1)</sup> Tract 1632-10 Meadowlark Farms	Zone 02 SUB AREA 15 <sup>(1)</sup> Tract 1832 Erskine	Zone 03 SUB AREA 20 <sup>(4)</sup> PR 91-088 Grantham	Zone 03 SUB AREA 25 <sup>(4)</sup> PR 94-016 Johnson	Zone 03 SUB AREA 30 <sup>(4)</sup> PR 91-089 Schnied
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$2,563	\$2,672	\$119	\$119	\$89
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$2,563</b>	<b>\$2,672</b>	<b>\$119</b>	<b>\$119</b>	<b>\$89</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$1,915	\$1,997	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	18,100	0	0	0	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$20,015</b>	<b>\$1,997</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Landscape Water	4,671	352	0	0	0
Landscape Electricity	433	43	0	0	0
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$25,119</b>	<b>\$2,391</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Direct Costs (Subtotal)</b>	<b>\$27,681</b>	<b>\$5,064</b>	<b>\$119</b>	<b>\$119</b>	<b>\$89</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$3,580	\$655	\$15	\$15	\$12
County Administration Fee	140	146	8	8	6
<b>Total Administration Expenses</b>	<b>\$3,720</b>	<b>\$801</b>	<b>\$23</b>	<b>\$23</b>	<b>\$18</b>
<b>Total Direct and Admin. Costs</b>	<b>\$31,402</b>	<b>\$5,865</b>	<b>\$143</b>	<b>\$143</b>	<b>\$107</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$3,121	\$0	\$57	\$57	\$43
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$3,121</b>	<b>\$0</b>	<b>\$57</b>	<b>\$57</b>	<b>\$43</b>
<b>Balance to Levy</b>	<b>\$34,522</b>	<b>\$5,865</b>	<b>\$200</b>	<b>\$200</b>	<b>\$150</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	73	73	4	4	3
Total Assessable Parcels	70	73	4	4	3
<b>Approved/Estimated Maximum Rate</b>	<b>\$504.2859</b>	<b>\$80.3400</b>	<b>\$51.0643</b>	<b>\$51.0643</b>	<b>\$51.0643</b>
	With Inflator	No Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	70	73	4	4	3
Total Benefit Units	70.00	73.00	4.00	4.00	3.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$493.18</b>	<b>\$80.34</b>	<b>\$49.98</b>	<b>\$49.98</b>	<b>\$49.98</b>

Variance due to rounding





BUDGET ITEMS	Zone 04 SUB AREA 5 <sup>(1)</sup> Tract 1508 1-2 Riverbank	Zone 04 SUB AREA 16 <sup>(1)</sup> Tract 1508-3 Riverbank	Zone 04 SUB AREA 27 <sup>(1)</sup> Tract 1508-4 Riverbank	Zone 05 SUB AREA 36A <sup>(1)</sup> Tract 1895-1 River Oaks (Stonebrook)	Zone 05 SUB AREA 36B <sup>(1)</sup> Tract 1895-2 River Oaks (VY/VV Estates)
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$4,642	\$1,380	\$1,850	\$1,743	\$3,024
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$4,642</b>	<b>\$1,380</b>	<b>\$1,850</b>	<b>\$1,743</b>	<b>\$3,024</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$2,951	\$877	\$1,176	\$7,712	\$13,377
Total Sub-Area Specific Landscape Improvements	0	0	0	7,283	24,480
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$2,951</b>	<b>\$877</b>	<b>\$1,176</b>	<b>\$14,995</b>	<b>\$37,857</b>
Landscape Water	3,885	1,333	1,786	4,850	9,500
Landscape Electricity	1,100	349	469	180	300
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$7,936</b>	<b>\$2,559</b>	<b>\$3,431</b>	<b>\$20,025</b>	<b>\$47,657</b>
<b>Direct Costs (Subtotal)</b>	<b>\$12,578</b>	<b>\$3,939</b>	<b>\$5,282</b>	<b>\$21,768</b>	<b>\$50,681</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$1,627	\$509	\$683	\$2,816	\$6,555
County Administration Fee	296	88	118	98	170
<b>Total Administration Expenses</b>	<b>\$1,923</b>	<b>\$597</b>	<b>\$801</b>	<b>\$2,914</b>	<b>\$6,725</b>
<b>Total Direct and Admin. Costs</b>	<b>\$14,500</b>	<b>\$4,536</b>	<b>\$6,083</b>	<b>\$24,682</b>	<b>\$57,407</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$759	\$0	\$0	\$0	\$0
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$759</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Balance to Levy</b>	<b>\$15,259</b>	<b>\$4,536</b>	<b>\$6,083</b>	<b>\$24,682</b>	<b>\$57,407</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	148	44	59	50	85
Total Assessable Parcels	148	44	59	49	85
<b>Approved/Estimated Maximum Rate</b>	<b>\$103.1000</b>	<b>\$103.1000</b>	<b>\$103.1000</b>	<b>\$506.2653</b>	<b>\$882.5005</b>
	No Inflator	No Inflator	No Inflator	With Inflator	With Inflator
Total Parcels to be Levied	148	44	59	49	85
Total Benefit Units	148.00	44.00	59.00	49.00	85.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$103.10</b>	<b>\$103.10</b>	<b>\$103.10</b>	<b>\$503.72</b>	<b>\$675.38</b>

Variance due to rounding



BUDGET ITEMS	Zone 05 SUB AREA 36C (1) Tract 2376 River Oaks (Wedgewood)	Zone 05 SUB AREA 36D (1) Tract 2376 River Oaks (Cottage/Classics)	Zone 05 SUB AREA 36E (1) Tract 2457-2 River Oaks (Traditions)	Zone 05 SUB AREA 36F (1) Tract 2457-3 River Oaks Community	Zone 05 SUB AREA 36G (1) Tract 2457-4 River Oaks
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$1,779	\$3,202	\$2,740	\$2,348	\$2,384
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$1,779</b>	<b>\$3,202</b>	<b>\$2,740</b>	<b>\$2,348</b>	<b>\$2,384</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$7,869	\$14,164	\$12,118	\$10,387	\$10,544
Total Sub-Area Specific Landscape Improvements	12,515	0	1,467	1,251	1,285
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$20,384</b>	<b>\$14,164</b>	<b>\$13,585</b>	<b>\$11,638</b>	<b>\$11,829</b>
Landscape Water	5,100	6,796	4,995	4,283	4,348
Landscape Electricity	150	200	250	220	200
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$25,634</b>	<b>\$21,160</b>	<b>\$18,830</b>	<b>\$16,141</b>	<b>\$16,377</b>
<b>Direct Costs (Subtotal)</b>	<b>\$27,413</b>	<b>\$24,362</b>	<b>\$21,570</b>	<b>\$18,489</b>	<b>\$18,761</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$3,546	\$3,151	\$2,790	\$2,391	\$2,427
County Administration Fee	100	180	154	132	134
<b>Total Administration Expenses</b>	<b>\$3,646</b>	<b>\$3,331</b>	<b>\$2,944</b>	<b>\$2,523</b>	<b>\$2,561</b>
<b>Total Direct and Admin. Costs</b>	<b>\$31,058</b>	<b>\$27,693</b>	<b>\$24,514</b>	<b>\$21,013</b>	<b>\$21,322</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$0	\$5,601	\$4,001	\$3,401	\$3,451
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$0</b>	<b>\$5,601</b>	<b>\$4,001</b>	<b>\$3,401</b>	<b>\$3,451</b>
<b>Balance to Levy</b>	<b>\$31,059</b>	<b>\$33,294</b>	<b>\$28,515</b>	<b>\$24,413</b>	<b>\$24,772</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	52	95	79	71	68
Total Assessable Parcels	50	90	77	66	67
<b>Approved/Estimated Maximum Rate</b>	<b>\$630.3577</b>	<b>\$630.3577</b>	<b>\$378.2146</b>	<b>\$378.2146</b>	<b>\$378.2146</b>
	With Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	50	90	77	66	67
Total Benefit Units	50.00	90.00	77.00	66.00	67.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$621.18</b>	<b>\$369.94</b>	<b>\$370.32</b>	<b>\$369.90</b>	<b>\$369.74</b>

Variance due to rounding



BUDGET ITEMS	Zone 06 SUB AREA 42-A <sup>(1)(4)</sup> Tract 2214-1 Orradre	Zone 06 SUB AREA 42-B <sup>(1)(4)</sup> Tract 2214-2 Orradre	Zone 06 SUB AREA 42-C <sup>(1)(4)</sup> Tract 2214-3 Orradre	Zone 06 SUB AREA 42-D <sup>(1)(4)</sup> Tract 2214-3 Orradre	Zone 07 A SUB AREA 45A <sup>(4)</sup> Tract 1771 (1-6) Burke-Ellsworth
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$230	\$230	\$370	\$319	\$2,432
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$230</b>	<b>\$230</b>	<b>\$370</b>	<b>\$319</b>	<b>\$2,432</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$4,859
Total Sub-Area Specific Landscape Improvements	0	0	0	0	4,938
Landscape Labor (Maintenance Contract)	\$0	\$0	\$0	\$0	\$9,797
Landscape Water	0	0	0	0	2,563
Landscape Electricity	0	0	0	0	145
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,505</b>
<b>Direct Costs (Subtotal)</b>	<b>\$230</b>	<b>\$230</b>	<b>\$370</b>	<b>\$319</b>	<b>\$14,937</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$30	\$30	\$48	\$41	\$1,932
County Administration Fee	36	36	58	50	80
<b>Total Administration Expenses</b>	<b>\$66</b>	<b>\$66</b>	<b>\$106</b>	<b>\$91</b>	<b>\$2,012</b>
<b>Total Direct and Admin. Costs</b>	<b>\$295</b>	<b>\$295</b>	<b>\$476</b>	<b>\$410</b>	<b>\$16,949</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$455	\$455	\$733	\$632	\$2,592
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$455</b>	<b>\$455</b>	<b>\$733</b>	<b>\$632</b>	<b>\$2,592</b>
<b>Balance to Levy</b>	<b>\$750</b>	<b>\$750</b>	<b>\$1,209</b>	<b>\$1,043</b>	<b>\$19,541</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	18	18	29	25	40
Total Assessable Parcels	18	18	29	25	40
<b>Approved/Estimated Maximum Rate</b>	<b>\$279.3115</b>	<b>\$279.3115</b>	<b>\$279.3115</b>	<b>\$279.3115</b>	<b>\$499.7011</b>
	With Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	18	18	29	25	40
Total Benefit Units	18.00	18.00	29.00	25.00	40.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$41.68</b>	<b>\$41.68</b>	<b>\$41.68</b>	<b>\$41.70</b>	<b>\$488.52</b>

Variance due to rounding



BUDGET ITEMS	Zone 07 A SUB AREA 45B <sup>(4)</sup> Tract 1771 (1-6) Burke-Ellsworth	Zone 07 A SUB AREA 45C <sup>(4)</sup> Tract 1771 (1-6) Burke-Ellsworth	Zone 07 A SUB AREA 45D <sup>(4)</sup> Tract 1771 (1-6) Burke-Ellsworth	Zone 07 A SUB AREA 45E <sup>(4)</sup> Tract 1771 (1-6) Burke-Ellsworth	Zone 07 B SUB AREA 21 <sup>(4)</sup> Tract 1754 1-2 EagleCreek
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$3,040	\$2,189	\$2,493	\$1,702	\$4,013
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$3,040</b>	<b>\$2,189</b>	<b>\$2,493</b>	<b>\$1,702</b>	<b>\$4,013</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$6,074	\$4,373	\$4,980	\$3,401	\$8,017
Total Sub-Area Specific Landscape Improvements	6,173	4,445	5,062	3,457	1,188
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$12,247</b>	<b>\$8,818</b>	<b>\$10,042</b>	<b>\$6,858</b>	<b>\$9,205</b>
Landscape Water	3,285	2,365	2,693	1,839	1,000
Landscape Electricity	145	145	145	145	100
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$15,677</b>	<b>\$11,328</b>	<b>\$12,880</b>	<b>\$8,842</b>	<b>\$10,305</b>
<b>Direct Costs (Subtotal)</b>	<b>\$18,716</b>	<b>\$13,516</b>	<b>\$15,373</b>	<b>\$10,544</b>	<b>\$14,318</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$2,421	\$1,748	\$1,988	\$1,364	\$1,852
County Administration Fee	100	72	82	56	132
<b>Total Administration Expenses</b>	<b>\$2,521</b>	<b>\$1,820</b>	<b>\$2,070</b>	<b>\$1,420</b>	<b>\$1,984</b>
<b>Total Direct and Admin. Costs</b>	<b>\$21,237</b>	<b>\$15,337</b>	<b>\$17,443</b>	<b>\$11,964</b>	<b>\$16,302</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$3,191	\$2,250	\$2,586	\$1,714	\$3,396
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$3,191</b>	<b>\$2,250</b>	<b>\$2,586</b>	<b>\$1,714</b>	<b>\$3,396</b>
<b>Balance to Levy</b>	<b>\$24,428</b>	<b>\$17,587</b>	<b>\$20,029</b>	<b>\$13,679</b>	<b>\$19,697</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	50	36	41	28	66
Total Assessable Parcels	50	36	41	28	66
<b>Approved/Estimated Maximum Rate</b>	<b>\$499.7011</b>	<b>\$499.7011</b>	<b>\$499.7011</b>	<b>\$499.7011</b>	<b>\$355.0187</b>
	With Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	50	36	41	28	66
Total Benefit Units	50.00	36.00	41.00	28.00	66.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$488.56</b>	<b>\$488.52</b>	<b>\$488.52</b>	<b>\$488.52</b>	<b>\$298.44</b>

Variance due to rounding



BUDGET ITEMS	Zone 07 C SUB AREA 63 <sup>(4)</sup> Tract 2351	Zone 08 SUB AREA 29 <sup>(1)</sup> PR 95-013	Zone 08 SUB AREA 31 <sup>(1)</sup> PR 94-128 French	Zone 09 SUB AREA 52 (A-E) <sup>(4)</sup> Tract 2281-(1-5) Shadow Canyon	Zone 10 SUB AREA 13 <sup>(3)</sup> Tract 1886 Willhoit
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$3,648	\$82	\$82	\$5,740	\$4,428
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$3,648</b>	<b>\$82</b>	<b>\$82</b>	<b>\$5,740</b>	<b>\$4,428</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$7,288	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	3,261	0	0	56,723	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$10,549</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,723</b>	<b>\$0</b>
Landscape Water	8,250	0	0	16,500	200
Landscape Electricity	100	0	0	600	162
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$18,899</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,823</b>	<b>\$362</b>
<b>Direct Costs (Subtotal)</b>	<b>\$22,547</b>	<b>\$82</b>	<b>\$82</b>	<b>\$79,563</b>	<b>\$4,790</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$2,916	\$11	\$11	\$10,291	\$620
County Administration Fee	120	8	8	300	162
<b>Total Administration Expenses</b>	<b>\$3,036</b>	<b>\$19</b>	<b>\$19</b>	<b>\$10,591</b>	<b>\$782</b>
<b>Total Direct and Admin. Costs</b>	<b>\$25,583</b>	<b>\$101</b>	<b>\$101</b>	<b>\$90,154</b>	<b>\$5,572</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$0	\$304	\$304	\$2	\$5,989
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$0</b>	<b>\$304</b>	<b>\$304</b>	<b>\$2</b>	<b>\$5,989</b>
<b>Balance to Levy</b>	<b>\$25,584</b>	<b>\$404</b>	<b>\$404</b>	<b>\$90,156</b>	<b>\$11,561</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	60	4	4	151	81
Total Assessable Parcels	60	4	4	150	81
<b>Approved/Estimated Maximum Rate</b>	<b>\$426.7521</b>	<b>\$350.0000</b>	<b>\$200.0000</b>	<b>\$610.3406</b>	<b>\$142.7200</b>
	With Inflator	No Inflator	No Inflator	With Inflator	No Inflator
Total Parcels to be Levied	60	4	4	150	81
Total Benefit Units	60.00	4.00	4.00	150.00	81.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$426.40</b>	<b>\$101.04</b>	<b>\$101.04</b>	<b>\$601.04</b>	<b>\$142.72</b>

Variance due to rounding



BUDGET ITEMS	Zone 10 SUB AREA 40 <sup>(3)</sup> PR 93-087	Zone 10 SUB AREA 67 <sup>(3)</sup> Tract 2373	Zone 10 SUB AREA 72 A <sup>(1)</sup> Tract 2350	Zone 10 SUB AREA 72 B <sup>(1)</sup> Tract 2350	Zone 10 SUB AREA 72 C <sup>(1)</sup> Tract 2350
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$328	\$2,296	\$3,725	\$3,233	\$2,671
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$328</b>	<b>\$2,296</b>	<b>\$3,725</b>	<b>\$3,233</b>	<b>\$2,671</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$22,994	\$19,957	\$16,487
Total Sub-Area Specific Landscape Improvements	0	6,540	17,808	15,456	12,768
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$0</b>	<b>\$6,540</b>	<b>\$40,802</b>	<b>\$35,413</b>	<b>\$29,255</b>
Landscape Water	0	2,525	11,876	10,307	8,515
Landscape Electricity	0	100	265	230	190
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$9,165</b>	<b>\$52,943</b>	<b>\$45,950</b>	<b>\$37,960</b>
<b>Direct Costs (Subtotal)</b>	<b>\$328</b>	<b>\$11,461</b>	<b>\$56,669</b>	<b>\$49,184</b>	<b>\$40,630</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$42	\$1,482	\$7,330	\$6,362	\$5,255
County Administration Fee	8	42	106	92	76
<b>Total Administration Expenses</b>	<b>\$50</b>	<b>\$1,524</b>	<b>\$7,436</b>	<b>\$6,454</b>	<b>\$5,331</b>
<b>Total Direct and Admin. Costs</b>	<b>\$378</b>	<b>\$12,985</b>	<b>\$64,104</b>	<b>\$55,637</b>	<b>\$45,962</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$192	\$3,313	\$861	\$706	\$528
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$192</b>	<b>\$3,313</b>	<b>\$861</b>	<b>\$706</b>	<b>\$528</b>
<b>Balance to Levy</b>	<b>\$570</b>	<b>\$16,298</b>	<b>\$64,965</b>	<b>\$56,343</b>	<b>\$46,489</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	4	22	54	46	38
Total Assessable Parcels	4	21	53	46	38
<b>Approved/Estimated Maximum Rate</b>	<b>\$325.0000</b>	<b>\$882.5005</b>	<b>\$1,894.8548</b>	<b>\$1,891.0727</b>	<b>\$1,594.6264</b>
	No Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	4	21	53	46	38
Total Benefit Units	4.00	21.00	53.00	46.00	38.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$142.48</b>	<b>\$776.12</b>	<b>\$1,225.76</b>	<b>\$1,224.84</b>	<b>\$1,223.40</b>

Variance due to rounding



BUDGET ITEMS	Zone 10 SUB AREA 72 D <sup>(1)</sup> Tract 2350 (Gated)	Zone 11 SUB AREA 32 <sup>(3)(6)</sup> Tract 2223-1 Bella Vista	Zone 11 SUB AREA 38 <sup>(3)(6)</sup> PR 98-008 Arceiro	Zone 11 SUB AREA 39 <sup>(3)(6)</sup> PR 98-009 Arceiro	Zone 11 SUB AREA 48 <sup>(3)(6)</sup> Tract 2284 Harris
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$2,671	\$2,476	\$701	\$607	\$701
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$2,671</b>	<b>\$2,476</b>	<b>\$701</b>	<b>\$607</b>	<b>\$701</b>
Landscaping					
Total Shared Landscape Improvements	\$16,487	\$1,184	\$335	\$291	\$335
Total Sub-Area Specific Landscape Improvements	0	0	0	0	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$16,487</b>	<b>\$1,184</b>	<b>\$335</b>	<b>\$291</b>	<b>\$335</b>
Landscape Water	4,715	0	0	0	0
Landscape Electricity	1,140	204	0	0	0
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$22,342</b>	<b>\$1,388</b>	<b>\$335</b>	<b>\$291</b>	<b>\$335</b>
<b>Direct Costs (Subtotal)</b>	<b>\$25,012</b>	<b>\$3,865</b>	<b>\$1,036</b>	<b>\$898</b>	<b>\$1,036</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$3,235	\$500	\$134	\$116	\$134
County Administration Fee	76	106	30	26	30
<b>Total Administration Expenses</b>	<b>\$3,311</b>	<b>\$606</b>	<b>\$164</b>	<b>\$142</b>	<b>\$164</b>
<b>Total Direct and Admin. Costs</b>	<b>\$28,324</b>	<b>\$4,471</b>	<b>\$1,200</b>	<b>\$1,040</b>	<b>\$1,200</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$4,700	\$3,081	\$977	\$832	\$977
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$4,700</b>	<b>\$3,081</b>	<b>\$977</b>	<b>\$832</b>	<b>\$977</b>
<b>Balance to Levy</b>	<b>\$33,024</b>	<b>\$7,551</b>	<b>\$2,177</b>	<b>\$1,872</b>	<b>\$2,177</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	43	53	15	13	15
Total Assessable Parcels	38	53	15	13	15
<b>Approved/Estimated Maximum Rate</b>	<b>\$1,894.8548</b>	<b>\$250.0000</b>	<b>\$160.1106</b>	<b>\$185.1736</b>	<b>\$224.9494</b>
With Inflatior		No Inflatior	With Inflatior	With Inflatior	With Inflatior
Total Parcels to be Levied	38	53	15	13	15
Total Benefit Units	38.00	53.00	15.00	13.00	15.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$869.04</b>	<b>\$142.48</b>	<b>\$145.12</b>	<b>\$144.04</b>	<b>\$145.14</b>

Variance due to rounding



BUDGET ITEMS	Zone 11 SUB AREA 57 <sup>(3)</sup> Tract 2223-2 Bella Vista Estates	Zone 11 SUB AREA 75 <sup>(3)</sup> Tract 2296	Zone 11 SUB AREA 76A <sup>(3)</sup> Tract 2431	Zone 11 SUB AREA 76B <sup>(3)</sup> Tract 2430	Zone 12 SUB AREA 3 <sup>(3)</sup> Tract 1457
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$2,383	\$514	\$561	\$421	\$2,952
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$2,383</b>	<b>\$514</b>	<b>\$561</b>	<b>\$421</b>	<b>\$2,952</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$1,140	\$246	\$268	\$201	\$4,247
Total Sub-Area Specific Landscape Improvements	1,520	1,000	2,416	2,592	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$2,660</b>	<b>\$1,246</b>	<b>\$2,684</b>	<b>\$2,793</b>	<b>\$4,247</b>
Landscape Water	1,147	337	870	1,200	100
Landscape Electricity	361	120	120	120	31
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$4,168</b>	<b>\$1,703</b>	<b>\$3,674</b>	<b>\$4,114</b>	<b>\$4,378</b>
<b>Direct Costs (Subtotal)</b>	<b>\$6,551</b>	<b>\$2,217</b>	<b>\$4,235</b>	<b>\$4,534</b>	<b>\$7,330</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$847	\$287	\$548	\$586	\$948
County Administration Fee	102	22	24	18	176
<b>Total Administration Expenses</b>	<b>\$949</b>	<b>\$309</b>	<b>\$572</b>	<b>\$604</b>	<b>\$1,124</b>
<b>Total Direct and Admin. Costs</b>	<b>\$7,500</b>	<b>\$2,526</b>	<b>\$4,807</b>	<b>\$5,139</b>	<b>\$8,454</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$5,131	\$1,636	\$409	\$0	\$0
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$5,131</b>	<b>\$1,636</b>	<b>\$409</b>	<b>\$0</b>	<b>\$0</b>
<b>Balance to Levy</b>	<b>\$12,631</b>	<b>\$4,162</b>	<b>\$5,215</b>	<b>\$5,139</b>	<b>\$8,454</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	52	11	12	10	88
Total Assessable Parcels	51	11	12	9	88
<b>Approved/Estimated Maximum Rate</b>	<b>\$821.1038</b>	<b>\$882.5005</b>	<b>\$882.5005</b>	<b>\$1,008.5721</b>	<b>\$97.8692</b>
	With Inflater	With Inflater	With Inflater	With Inflater	With Inflater
Total Parcels to be Levied	51	11	12	9	88
Total Benefit Units	51.00	11.00	12.00	9.00	88.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$247.66</b>	<b>\$378.32</b>	<b>\$434.60</b>	<b>\$570.96</b>	<b>\$96.06</b>

Variance due to rounding





BUDGET ITEMS	Zone 12 SUB AREA 54 <sup>(3)</sup> Tract 1983 Koval	Zone 12 SUB AREA 70A <sup>(1)</sup> Tract 2254-1	Zone 12 SUB AREA 70B <sup>(1)</sup> Tract 2254-2	Zone 12 SUB AREA 70C <sup>(1)</sup> Tract 2254-3	Zone 12 SUB AREA 89 <sup>(1)</sup> Tract 2391
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$1,476	\$868	\$868	\$3,184	\$492
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$1,476</b>	<b>\$868</b>	<b>\$868</b>	<b>\$3,184</b>	<b>\$492</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$1,255	\$724	\$724	\$2,654	\$386
Total Sub-Area Specific Landscape Improvements	9,286	5,795	5,795	21,248	2,304
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$10,541</b>	<b>\$6,519</b>	<b>\$6,519</b>	<b>\$23,902</b>	<b>\$2,690</b>
Landscape Water	423	2,310	2,310	8,453	1,156
Landscape Electricity	52	50	50	200	36
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$11,015</b>	<b>\$8,879</b>	<b>\$8,879</b>	<b>\$32,556</b>	<b>\$3,882</b>
<b>Direct Costs (Subtotal)</b>	<b>\$12,491</b>	<b>\$9,747</b>	<b>\$9,747</b>	<b>\$35,739</b>	<b>\$4,374</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$1,616	\$1,261	\$1,261	\$4,623	\$566
County Administration Fee	52	30	30	110	16
<b>Total Administration Expenses</b>	<b>\$1,668</b>	<b>\$1,291</b>	<b>\$1,291</b>	<b>\$4,733</b>	<b>\$582</b>
<b>Total Direct and Admin. Costs</b>	<b>\$14,159</b>	<b>\$11,038</b>	<b>\$11,038</b>	<b>\$40,472</b>	<b>\$4,956</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$0	\$0	\$0	\$0	\$930
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$930</b>
<b>Balance to Levy</b>	<b>\$14,159</b>	<b>\$11,038</b>	<b>\$11,038</b>	<b>\$40,472</b>	<b>\$5,886</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	26	15	15	57	8
Total Assessable Parcels	26	15	15	55	8
<b>Approved/Estimated Maximum Rate</b>	<b>\$556.9209</b>	<b>\$756.4292</b>	<b>\$756.4292</b>	<b>\$1,008.5721</b>	<b>\$931.0126</b>
	With Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	26	15	15	55	8
Total Benefit Units	26.00	15.00	15.00	55.00	8.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$544.58</b>	<b>\$735.86</b>	<b>\$735.86</b>	<b>\$735.86</b>	<b>\$735.78</b>

Variance due to rounding



BUDGET ITEMS	Zone 13 A	Zone 13 B	Zone 13 C	SUB AREA 8	SUB AREA 9
	SUB AREA 7 (1)	SUB AREA 22 (1)	SUB AREA 46 (1)	Tract 1630	Tract 1942
	Woodland Plaza I	Woodland Plaza II	Woodland Plaza III	Trent	
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$629	\$2,116	\$535	\$1,312	\$492
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$629</b>	<b>\$2,116</b>	<b>\$535</b>	<b>\$1,312</b>	<b>\$492</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$4,096	\$13,780	\$3,481	\$0	\$0
Total Sub-Area Specific Landscape Improvements	0	0	3,475	2,451	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$4,096</b>	<b>\$13,780</b>	<b>\$6,956</b>	<b>\$2,451</b>	<b>\$0</b>
Landscape Water	0	0	720	0	100
Landscape Electricity	0	0	125	3,500	122
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$4,096</b>	<b>\$13,780</b>	<b>\$7,801</b>	<b>\$5,951</b>	<b>\$222</b>
<b>Direct Costs (Subtotal)</b>	<b>\$4,726</b>	<b>\$15,896</b>	<b>\$8,336</b>	<b>\$7,263</b>	<b>\$714</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$611	\$2,056	\$1,078	\$939	\$92
County Administration Fee	14	26	14	72	36
<b>Total Administration Expenses</b>	<b>\$625</b>	<b>\$2,082</b>	<b>\$1,092</b>	<b>\$1,011</b>	<b>\$128</b>
<b>Total Direct and Admin. Costs</b>	<b>\$5,351</b>	<b>\$17,978</b>	<b>\$9,428</b>	<b>\$8,274</b>	<b>\$842</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$1,183	\$3,059	\$640	\$19	\$1,589
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$1,183</b>	<b>\$3,059</b>	<b>\$640</b>	<b>\$19</b>	<b>\$1,589</b>
<b>Balance to Levy</b>	<b>\$6,534</b>	<b>\$21,037</b>	<b>\$10,068</b>	<b>\$8,293</b>	<b>\$2,431</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	7	13	7	36	18
Total Assessable Parcels	7	13	7	36	18
<b>Approved/Estimated Maximum Rate</b>	<b>\$536.1755</b>	<b>\$536.1755</b>	<b>\$1,048.0350</b>	<b>\$230.3600</b>	<b>\$141.8600</b>
	With Inflator	With Inflator	With Inflator	No Inflator	No Inflator
Total Parcels to be Levied	7	13	7	36	18
Total Benefit Units	12.78	42.99	10.86	36.00	18.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$511.28</b>	<b>\$489.34</b>	<b>\$927.08</b>	<b>\$230.36</b>	<b>\$135.08</b>

Variance due to rounding



BUDGET ITEMS	SUB AREA 10 <sup>(1)</sup>	SUB AREA 11	SUB AREA 12 <sup>(1)</sup>	SUB AREA 14	SUB AREA 23 <sup>(1)</sup>
	Tract 2036 Granary	Tract 1723	Tract 2070 Adler Creek	(Williams Brothers) Vons Shopping Center	PR 93-085 Tarr
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$328	\$656	\$492	\$1,312	\$820
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$328</b>	<b>\$656</b>	<b>\$492</b>	<b>\$1,312</b>	<b>\$820</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	0	0	0	0	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Landscape Water	0	0	0	0	0
Landscape Electricity	0	0	0	188	0
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$188</b>	<b>\$0</b>
<b>Direct Costs (Subtotal)</b>	<b>\$328</b>	<b>\$656</b>	<b>\$492</b>	<b>\$1,500</b>	<b>\$820</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$42	\$85	\$64	\$194	\$106
County Administration Fee	12	32	192	12	30
<b>Total Administration Expenses</b>	<b>\$54</b>	<b>\$117</b>	<b>\$256</b>	<b>\$206</b>	<b>\$136</b>
<b>Total Direct and Admin. Costs</b>	<b>\$382</b>	<b>\$773</b>	<b>\$748</b>	<b>\$1,706</b>	<b>\$956</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$26	\$242	\$317	\$0	\$301
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$26</b>	<b>\$242</b>	<b>\$317</b>	<b>\$0</b>	<b>\$301</b>
<b>Balance to Levy</b>	<b>\$408</b>	<b>\$1,015</b>	<b>\$1,064</b>	<b>\$1,706</b>	<b>\$1,257</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	7	16	96	6	23
Total Assessable Parcels	6	16	96	6	15
<b>Approved/Estimated Maximum Rate</b>	<b>\$273.5600</b>	<b>\$105.2800</b>	<b>\$25.7400</b>	<b>\$119.8200</b>	<b>\$60.2800</b>
	No Inflater	No Inflater	No Inflater	No Inflater	No Inflater
Total Parcels to be Levied	6	16	96	6	15
Total Benefit Units	2.73	16.00	96.00	18.10	65.46
<b>Proposed Levy per Benefit Unit</b>	<b>\$149.50</b>	<b>\$63.42</b>	<b>\$11.08</b>	<b>\$94.26</b>	<b>\$19.20</b>

Variance due to rounding



BUDGET ITEMS	SUB AREA 28 <sup>(1)(4)</sup> Tract 1718 Rainbow Court	SUB AREA 33 PR 97-167 Hwy 46 Part.	SUB AREA 34 <sup>(1)</sup> PD 95-009 Target Center	SUB AREA 35 <sup>(1)</sup> CUP 95-018 TDC Conv.	SUB AREA 37 Tract 2269 Oakwood Orchard
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$492	\$164	\$1,968	\$164	\$3,280
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$492</b>	<b>\$164</b>	<b>\$1,968</b>	<b>\$164</b>	<b>\$3,280</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	0	260	0	0	11,000
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$0</b>	<b>\$260</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>
Landscape Water	0	0	0	0	300
Landscape Electricity	0	0	0	0	120
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$260</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,420</b>
<b>Direct Costs (Subtotal)</b>	<b>\$492</b>	<b>\$424</b>	<b>\$1,968</b>	<b>\$164</b>	<b>\$14,700</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$64	\$55	\$255	\$21	\$1,901
County Administration Fee	26	8	22	4	66
<b>Total Administration Expenses</b>	<b>\$90</b>	<b>\$63</b>	<b>\$277</b>	<b>\$25</b>	<b>\$1,967</b>
<b>Total Direct and Admin. Costs</b>	<b>\$582</b>	<b>\$487</b>	<b>\$2,245</b>	<b>\$189</b>	<b>\$16,667</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$33	\$302	\$11	\$22	\$2,805
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$33</b>	<b>\$302</b>	<b>\$11</b>	<b>\$22</b>	<b>\$2,805</b>
<b>Balance to Levy</b>	<b>\$615</b>	<b>\$789</b>	<b>\$2,255</b>	<b>\$211</b>	<b>\$19,473</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	13	4	12	2	38
Total Assessable Parcels	13	4	11	2	33
<b>Approved/Estimated Maximum Rate</b>	<b>\$58.3592</b>	<b>\$571.4343</b>	<b>\$499.9000</b>	<b>\$249.4000</b>	<b>\$1,891.0727</b>
	With Inflator	With Inflator	No Inflator	No Inflator	With Inflator
Total Parcels to be Levied	13	4	11	2	33
Total Benefit Units	13.00	4.00	11.00	2.00	33.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$47.28</b>	<b>\$197.14</b>	<b>\$205.00</b>	<b>\$105.36</b>	<b>\$590.08</b>

Variance due to rounding



BUDGET ITEMS	SUB AREA 41 PR 97-138 Pippen	SUB AREA 43 (1) Tract 1951	SUB AREA 44 Tract 2186 Viborg	SUB AREA 49 Tract 2276 Bonita Homes	SUB AREA 50 Tract 2311 Serenade
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$656	\$492	\$328	\$2,788	\$2,952
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$656</b>	<b>\$492</b>	<b>\$328</b>	<b>\$2,788</b>	<b>\$2,952</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	150	0	0	20,866	11,000
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,866</b>	<b>\$11,000</b>
Landscape Water	0	0	1,090	4,717	0
Landscape Electricity	0	0	100	368	0
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$150</b>	<b>\$0</b>	<b>\$1,190</b>	<b>\$25,951</b>	<b>\$11,000</b>
<b>Direct Costs (Subtotal)</b>	<b>\$806</b>	<b>\$492</b>	<b>\$1,518</b>	<b>\$28,739</b>	<b>\$13,952</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$104	\$64	\$196	\$3,717	\$1,805
County Administration Fee	10	22	24	142	144
<b>Total Administration Expenses</b>	<b>\$114</b>	<b>\$86</b>	<b>\$220</b>	<b>\$3,859</b>	<b>\$1,949</b>
<b>Total Direct and Admin. Costs</b>	<b>\$920</b>	<b>\$578</b>	<b>\$1,738</b>	<b>\$32,598</b>	<b>\$15,901</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$66	\$164	\$0	\$1,135	\$1,035
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$66</b>	<b>\$164</b>	<b>\$0</b>	<b>\$1,135</b>	<b>\$1,035</b>
<b>Balance to Levy</b>	<b>\$986</b>	<b>\$741</b>	<b>\$1,738</b>	<b>\$33,733</b>	<b>\$16,936</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	5	11	12	71	73
Total Assessable Parcels	5	11	12	71	72
<b>Approved/Estimated Maximum Rate</b>	<b>\$243.5069</b>	<b>\$300.0000</b>	<b>\$274.1802</b>	<b>\$486.3334</b>	<b>\$392.3472</b>
	With Inflater	No Inflater	With Inflater	With Inflater	With Inflater
Total Parcels to be Levied	5	11	12	71	72
Total Benefit Units	5.00	11.00	12.00	71.00	72.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$197.28</b>	<b>\$67.40</b>	<b>\$144.86</b>	<b>\$475.12</b>	<b>\$235.22</b>

Variance due to rounding



BUDGET ITEMS	SUB AREA 53 <sup>(1)</sup> PR 91-045 Larson	SUB AREA 59 Tract 2352 Casa Blanca Court	SUB AREA 61 <sup>(1)</sup> Tract 2005 Dallons Drive	SUB AREA 62 <sup>(1)</sup> PR 01-007 Golden Hill	SUB AREA 64 PR 01-186
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$328	\$492	\$656	\$164	\$328
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$328</b>	<b>\$492</b>	<b>\$656</b>	<b>\$164</b>	<b>\$328</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	0	4,300	0	0	1,819
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$0</b>	<b>\$4,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,819</b>
Landscape Water	0	710	0	0	1,004
Landscape Electricity	0	122	0	0	105
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$5,132</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,928</b>
<b>Direct Costs (Subtotal)</b>	<b>\$328</b>	<b>\$5,624</b>	<b>\$656</b>	<b>\$164</b>	<b>\$3,256</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$42	\$727	\$85	\$21	\$421
County Administration Fee	6	20	16	4	8
<b>Total Administration Expenses</b>	<b>\$48</b>	<b>\$747</b>	<b>\$101</b>	<b>\$25</b>	<b>\$429</b>
<b>Total Direct and Admin. Costs</b>	<b>\$376</b>	<b>\$6,371</b>	<b>\$757</b>	<b>\$189</b>	<b>\$3,686</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$25	\$357	\$88	\$22	\$0
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$25</b>	<b>\$357</b>	<b>\$88</b>	<b>\$22</b>	<b>\$0</b>
<b>Balance to Levy</b>	<b>\$401</b>	<b>\$6,728</b>	<b>\$845</b>	<b>\$211</b>	<b>\$3,686</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	3	10	8	2	4
Total Assessable Parcels	3	10	8	2	4
<b>Approved/Estimated Maximum Rate</b>	<b>\$1,284.7066</b>	<b>\$770.8263</b>	<b>\$884.2655</b>	<b>\$385.4132</b>	<b>\$1,008.5721</b>
	With Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	3	10	8	2	4
Total Benefit Units	3.00	10.00	8.00	2.00	4.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$133.64</b>	<b>\$672.84</b>	<b>\$105.64</b>	<b>\$105.36</b>	<b>\$921.42</b>

Variance due to rounding



BUDGET ITEMS	SUB AREA 66 <sup>(1)</sup> PD 00-029	SUB AREA 68 PD 01-003	SUB AREA 71 <sup>(1)</sup> PR 01-263	SUB AREA 73 PD 02-001	SUB AREA 74 Tract 2411
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$434	\$492	\$164	\$656	\$328
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$434</b>	<b>\$492</b>	<b>\$164</b>	<b>\$656</b>	<b>\$328</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	0	5,100	0	5,183	5,280
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$0</b>	<b>\$5,100</b>	<b>\$0</b>	<b>\$5,183</b>	<b>\$5,280</b>
Landscape Water	0	1,266	0	0	406
Landscape Electricity	0	100	0	0	122
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$6,466</b>	<b>\$0</b>	<b>\$5,183</b>	<b>\$5,808</b>
<b>Direct Costs (Subtotal)</b>	<b>\$434</b>	<b>\$6,958</b>	<b>\$164</b>	<b>\$5,839</b>	<b>\$6,136</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$56	\$900	\$21	\$755	\$794
County Administration Fee	2	6	4	2	24
<b>Total Administration Expenses</b>	<b>\$58</b>	<b>\$906</b>	<b>\$25</b>	<b>\$757</b>	<b>\$818</b>
<b>Total Direct and Admin. Costs</b>	<b>\$492</b>	<b>\$7,864</b>	<b>\$189</b>	<b>\$6,596</b>	<b>\$6,954</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$2	\$0	\$22	\$653	\$944
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$2</b>	<b>\$0</b>	<b>\$22</b>	<b>\$653</b>	<b>\$944</b>
<b>Balance to Levy</b>	<b>\$494</b>	<b>\$7,864</b>	<b>\$211</b>	<b>\$7,249</b>	<b>\$7,898</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	1	4	2	1	12
Total Assessable Parcels	1	3	2	1	12
<b>Approved/Estimated Maximum Rate</b>	<b>\$505.2945</b>	<b>\$9,474.2735</b>	<b>\$315.8092</b>	<b>\$8,825.0052</b>	<b>\$756.4292</b>
	With Inflatior	With Inflatior	With Inflatior	With Inflatior	With Inflatior
Total Parcels to be Levied	1	3	2	1	12
Total Benefit Units	1.00	3.00	2.00	1.00	12.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$493.52</b>	<b>\$2,621.36</b>	<b>\$105.36</b>	<b>\$7,248.82</b>	<b>\$658.14</b>

Variance due to rounding



BUDGET ITEMS	SUB AREA 77 <sup>(1)</sup> Tract 2404	SUB AREA 78 <sup>(1)</sup> PR01-141	SUB AREA 79 <sup>(1)</sup> PR01-266	SUB AREA 81 Tract 2472	SUB AREA 83 <sup>(1)</sup> PR 97-226
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$492	\$164	\$492	\$492	\$82
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$492</b>	<b>\$164</b>	<b>\$492</b>	<b>\$492</b>	<b>\$82</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	0	0	0	520	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$520</b>	<b>\$0</b>
Landscape Water	0	0	0	288	0
Landscape Electricity	0	0	0	100	0
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$908</b>	<b>\$0</b>
<b>Direct Costs (Subtotal)</b>	<b>\$492</b>	<b>\$164</b>	<b>\$492</b>	<b>\$1,400</b>	<b>\$82</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$64	\$21	\$64	\$181	\$11
County Administration Fee	72	4	6	46	4
<b>Total Administration Expenses</b>	<b>\$136</b>	<b>\$25</b>	<b>\$70</b>	<b>\$227</b>	<b>\$15</b>
<b>Total Direct and Admin. Costs</b>	<b>\$628</b>	<b>\$189</b>	<b>\$562</b>	<b>\$1,627</b>	<b>\$97</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$342	\$222	\$8	\$1,644	\$270
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$342</b>	<b>\$222</b>	<b>\$8</b>	<b>\$1,644</b>	<b>\$270</b>
<b>Balance to Levy</b>	<b>\$970</b>	<b>\$411</b>	<b>\$570</b>	<b>\$3,271</b>	<b>\$367</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	37	2	3	23	2
Total Assessable Parcels	36	2	3	23	2
<b>Approved/Estimated Maximum Rate</b>	<b>\$75.6430</b>	<b>\$2,521.4299</b>	<b>\$252.1431</b>	<b>\$756.4292</b>	<b>\$1,489.6200</b>
	With Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	36	2	3	23	2
Total Benefit Units	36.00	2.00	3.00	23.00	2.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$26.94</b>	<b>\$205.36</b>	<b>\$189.88</b>	<b>\$142.22</b>	<b>\$183.36</b>

Variance due to rounding





BUDGET ITEMS	SUB AREA 84 <sup>(1)</sup> PR 97-227	SUB AREA 86 PD 98-016	SUB AREA 88 Tract 2422	SUB AREA 92 <sup>(1)</sup> PD 02-017	SUB AREA 93 PR 04-053
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$82	\$656	\$2,132	\$656	\$328
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$82</b>	<b>\$656</b>	<b>\$2,132</b>	<b>\$656</b>	<b>\$328</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	0	4,978	11,286	0	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$0</b>	<b>\$4,978</b>	<b>\$11,286</b>	<b>\$0</b>	<b>\$0</b>
Landscape Water	0	0	4,150	0	0
Landscape Electricity	0	0	100	0	0
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$4,978</b>	<b>\$15,536</b>	<b>\$0</b>	<b>\$0</b>
<b>Direct Costs (Subtotal)</b>	<b>\$82</b>	<b>\$5,634</b>	<b>\$17,668</b>	<b>\$656</b>	<b>\$328</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$11	\$729	\$2,285	\$85	\$42
County Administration Fee	4	2	44	14	8
<b>Total Administration Expenses</b>	<b>\$15</b>	<b>\$731</b>	<b>\$2,329</b>	<b>\$99</b>	<b>\$50</b>
<b>Total Direct and Admin. Costs</b>	<b>\$97</b>	<b>\$6,365</b>	<b>\$19,997</b>	<b>\$755</b>	<b>\$378</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$271	\$661	\$0	\$67	\$500
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$271</b>	<b>\$661</b>	<b>\$0</b>	<b>\$67</b>	<b>\$500</b>
<b>Balance to Levy</b>	<b>\$367</b>	<b>\$7,026</b>	<b>\$19,997</b>	<b>\$822</b>	<b>\$879</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	2	1	23	7	4
Total Assessable Parcels	2	1	22	7	4
<b>Approved/Estimated Maximum Rate</b>	<b>\$1,415.1128</b>	<b>\$12,607.1504</b>	<b>\$993.0799</b>	<b>\$1,489.6200</b>	<b>\$243.1634</b>
With Inflator	With Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	2	1	22	7	4
Total Benefit Units	2.00	1.00	22.00	7.00	4.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$183.68</b>	<b>\$7,025.74</b>	<b>\$908.98</b>	<b>\$117.44</b>	<b>\$219.66</b>

Variance due to rounding



BUDGET ITEMS	SUB AREA 94 PD 02-003 East Village	SUB AREA 95 PD 95-009 Theater Drive (Petco)	SUB AREA 96 (1) PD 02-008 Jiffy Lube	SUB AREA 97 (1) PR 00-076	SUB AREA 98 Tract 2593
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$1,148	\$328	\$492	\$164	\$2,952
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$1,148</b>	<b>\$328</b>	<b>\$492</b>	<b>\$164</b>	<b>\$2,952</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	0	0	0	0	9,900
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,900</b>
Landscape Water	0	0	0	0	4,700
Landscape Electricity	0	0	0	0	239
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,839</b>
<b>Direct Costs (Subtotal)</b>	<b>\$1,148</b>	<b>\$328</b>	<b>\$492</b>	<b>\$164</b>	<b>\$17,791</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$148	\$42	\$64	\$21	\$2,301
County Administration Fee	14	4	2	6	110
<b>Total Administration Expenses</b>	<b>\$162</b>	<b>\$46</b>	<b>\$66</b>	<b>\$27</b>	<b>\$2,411</b>
<b>Total Direct and Admin. Costs</b>	<b>\$1,310</b>	<b>\$374</b>	<b>\$558</b>	<b>\$191</b>	<b>\$20,202</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$198	\$460	\$116	\$137	\$370
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$198</b>	<b>\$460</b>	<b>\$116</b>	<b>\$137</b>	<b>\$370</b>
<b>Balance to Levy</b>	<b>\$1,509</b>	<b>\$834</b>	<b>\$674</b>	<b>\$328</b>	<b>\$20,572</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	8	2	1	3	57
Total Assessable Parcels	7	2	1	3	55
<b>Approved/Estimated Maximum Rate</b>	<b>\$547.1179</b>	<b>\$972.6543</b>	<b>\$4,863.2713</b>	<b>\$607.9089</b>	<b>\$668.6999</b>
	With Inflater	With Inflater	With Inflater	With Inflater	With Inflater
Total Parcels to be Levied	7	2	1	3	55
Total Benefit Units	7.00	2.00	1.00	3.00	55.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$215.52</b>	<b>\$417.22</b>	<b>\$673.84</b>	<b>\$109.24</b>	<b>\$374.04</b>

Variance due to rounding



BUDGET ITEMS	SUB AREA 99 <sup>(1)</sup> Tract 2521	SUB AREA 100 <sup>(1)</sup> PR 03-222	SUB AREA 101 Tract 2611-1	SUB AREA 102 Tract 2676	SUB AREA 103
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$820	\$328	\$1,640	\$492	\$1,968
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	0
<b>Total Lighting Maintenance Costs</b>	<b>\$820</b>	<b>\$328</b>	<b>\$1,640</b>	<b>\$492</b>	<b>\$1,968</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	0	0	14,262	3,410	7,020
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,262</b>	<b>\$3,410</b>	<b>\$7,020</b>
Landscape Water	0	0	1,200	120	1,808
Landscape Electricity	0	0	122	120	156
Landscape Materials & Miscellaneous Repairs	0	0	0	0	0
<b>Total Landscape Maintenance Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,584</b>	<b>\$3,650</b>	<b>\$8,984</b>
<b>Direct Costs (Subtotal)</b>	<b>\$820</b>	<b>\$328</b>	<b>\$17,224</b>	<b>\$4,142</b>	<b>\$10,952</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$106	\$42	\$2,228	\$536	\$1,417
County Administration Fee	18	8	78	22	94
<b>Total Administration Expenses</b>	<b>\$124</b>	<b>\$50</b>	<b>\$2,306</b>	<b>\$558</b>	<b>\$1,511</b>
<b>Total Direct and Admin. Costs</b>	<b>\$944</b>	<b>\$378</b>	<b>\$19,530</b>	<b>\$4,700</b>	<b>\$12,463</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$289	\$29	\$3,951	1,420	4,689
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$289</b>	<b>\$29</b>	<b>\$3,951</b>	<b>\$1,420</b>	<b>\$4,689</b>
<b>Balance to Levy</b>	<b>\$1,233</b>	<b>\$407</b>	<b>\$23,480</b>	<b>\$6,119</b>	<b>\$17,151</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	9	4	42	11	48
Total Assessable Parcels	9	4	39	11	47
<b>Approved/Estimated Maximum Rate</b>	<b>\$486.3272</b>	<b>\$182.3725</b>	<b>\$972.6543</b>	<b>\$1,458.9813</b>	<b>\$1,823.7267</b>
	With Inflater	With Inflater	With Inflater	With Inflater	With Inflater
Total Parcels to be Levied	9	4	39	11	47
Total Benefit Units	9.00	4.00	39.00	11.00	47.00
<b>Proposed Levy per Benefit Unit</b>	<b>\$137.02</b>	<b>\$101.86</b>	<b>\$602.06</b>	<b>\$556.30</b>	<b>\$364.92</b>

Variance due to rounding



BUDGET ITEMS	SUB AREA 106	SUB AREA 110	SUB AREA 112	SUB AREA 116 Tract 2782	SUB AREA 118 Tract 3016
<b>DIRECT COSTS</b>					
Street Lighting					
Street Lighting (Energy, Maintenance & Repair)	\$1,312	\$656	\$1,640	\$656	\$984
Traffic Signal (Energy, Maintenance and Repair)	0	0	0	0	1,500
<b>Total Lighting Maintenance Costs</b>	<b>\$1,312</b>	<b>\$656</b>	<b>\$1,640</b>	<b>\$656</b>	<b>\$2,484</b>
<b>Landscaping</b>					
Total Shared Landscape Improvements	\$0	\$0	\$0	\$0	\$0
Total Sub-Area Specific Landscape Improvements	11,800	6,828	23,000	3,150	0
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$11,800</b>	<b>\$6,828</b>	<b>\$23,000</b>	<b>\$3,150</b>	<b>\$0</b>
Landscape Water	750	1,500	5,062	500	0
Landscape Electricity	120	120	120	0	0
Landscape Materials & Miscellaneous Repairs	0	\$0	\$0	\$0	\$0
<b>Total Landscape Maintenance Costs</b>	<b>\$12,670</b>	<b>\$8,448</b>	<b>\$28,182</b>	<b>\$3,650</b>	<b>\$0</b>
<b>Direct Costs (Subtotal)</b>	<b>\$13,982</b>	<b>\$9,104</b>	<b>\$29,822</b>	<b>\$4,306</b>	<b>\$2,484</b>
<b>ADMINISTRATION COSTS</b>					
District Administration(13)	\$1,808	\$1,177	\$3,857	\$557	\$321
County Administration Fee	42	34	40	14	22
<b>Total Administration Expenses</b>	<b>\$1,850</b>	<b>\$1,211</b>	<b>\$3,897</b>	<b>\$571</b>	<b>\$343</b>
<b>Total Direct and Admin. Costs</b>	<b>\$15,833</b>	<b>\$10,315</b>	<b>\$33,719</b>	<b>\$4,877</b>	<b>\$2,827</b>
<b>LEVY ADJUSTMENTS</b>					
Operational Reserves: Collection /(Contribution)	\$878	0	622	1,241	3,900
Contributions from General Fund	0	0	0	0	0
<b>Total Levy Adjustments</b>	<b>\$878</b>	<b>\$0</b>	<b>\$622</b>	<b>\$1,241</b>	<b>\$3,900</b>
<b>Balance to Levy</b>	<b>\$16,711</b>	<b>\$10,315</b>	<b>\$34,342</b>	<b>\$6,118</b>	<b>\$6,727</b>
<b>DISTRICT STATISTICS</b>					
Total Parcels	23	17	25	7	11
Total Assessable Parcels	21	17	20	7	11
<b>Approved/Estimated Maximum Rate</b>	<b>\$1,061.3347</b>	<b>\$707.5564</b>	<b>\$2,096.8200</b>	<b>\$916.6426</b>	<b>\$1,297.6247</b>
With Inflator	With Inflator	With Inflator	With Inflator	With Inflator	With Inflator
Total Parcels to be Levied	21	17	20	7	11
Total Benefit Units	21.00	17.00	20.00	7.00	24.90
<b>Proposed Levy per Benefit Unit</b>	<b>\$795.74</b>	<b>\$606.76</b>	<b>\$1,717.08</b>	<b>\$874.00</b>	<b>\$270.18</b>

Variance due to rounding



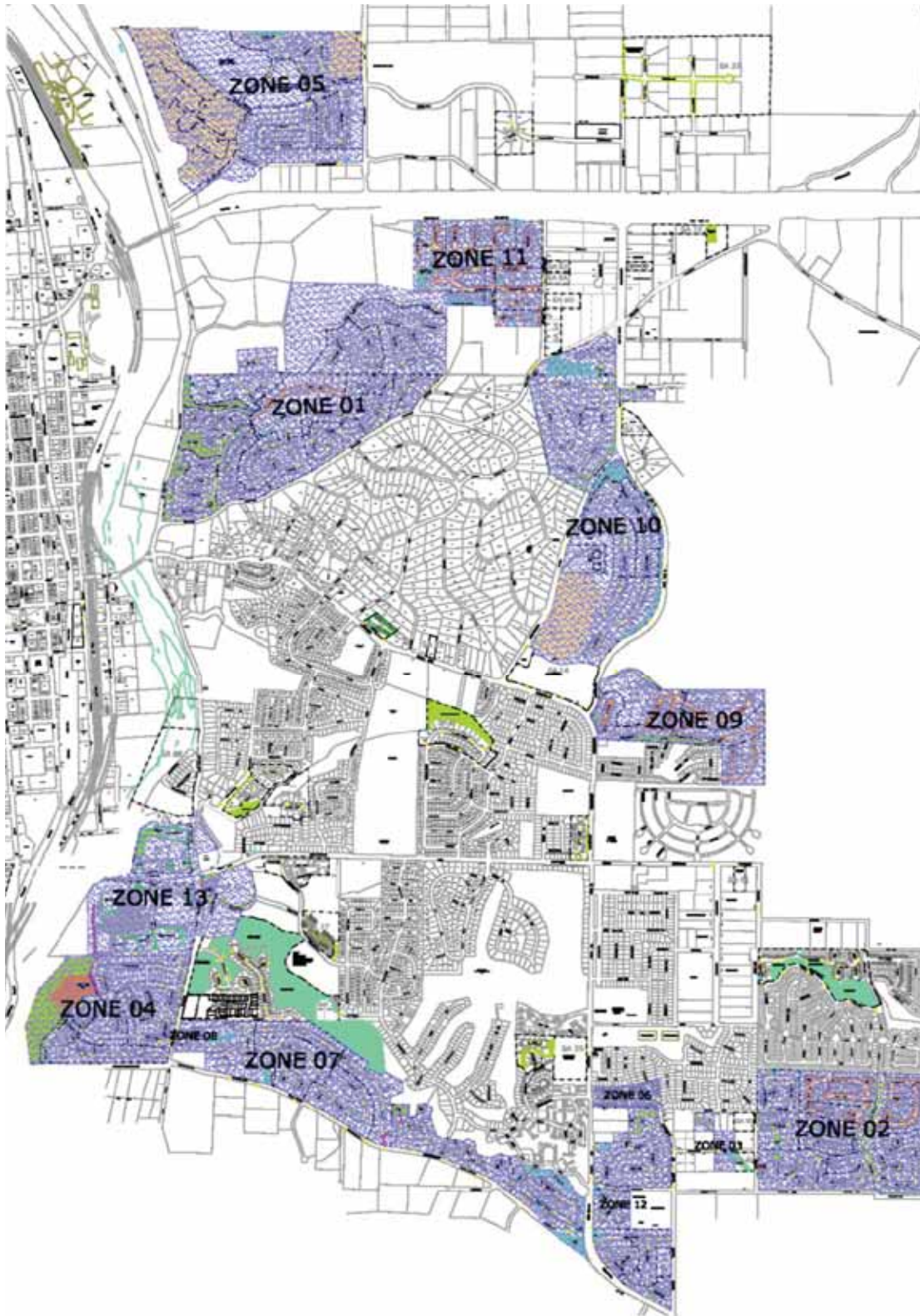
BUDGET ITEMS	GRAND TOTAL DISTRICT BUDGET
<b>DIRECT COSTS</b>	
Street Lighting	
Street Lighting (Energy, Maintenance & Repair)	\$185,098
Traffic Signal (Energy, Maintenance and Repair)	1,500
<b>Total Lighting Maintenance Costs</b>	<b>\$186,598</b>
<b>Landscaping</b>	
Total Shared Landscape Improvements	\$278,046
Total Sub-Area Specific Landscape Improvements	530,798
<b>Landscape Labor (Maintenance Contract)</b>	<b>\$808,845</b>
Landscape Water	222,017
Landscape Electricity	19,546
Landscape Materials & Miscellaneous Repairs	\$0
<b>Total Landscape Maintenance Costs</b>	<b>\$1,050,407</b>
<b>Direct Costs (Subtotal)</b>	<b>\$1,237,005</b>
<b>ADMINISTRATION COSTS</b>	0
District Administration(13)	\$160,000
County Administration Fee	7,946
<b>Total Administration Expenses</b>	<b>\$167,946</b>
<b>Total Direct and Admin. Costs</b>	<b>\$1,404,951</b>
<b>LEVY ADJUSTMENTS</b>	0
Operational Reserves: Collection /(Contribution)	\$133,100
Contributions from General Fund	0
<b>Total Levy Adjustments</b>	<b>\$133,100</b>
<b>Balance to Levy</b>	<b>\$1,538,051</b>
<b>DISTRICT STATISTICS</b>	
Total Parcels	4,068
Total Assessable Parcels	3,997
<b>Approved/Estimated Maximum Rate</b>	
Total Parcels to be Levied	3,973
Total Benefit Units	4,085.82
<b>Proposed Levy per Benefit Unit</b>	

Variance due to rounding

## ***V. DISTRICT BOUNDARY DIAGRAMS***

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The boundary diagrams for the District have previously been submitted to the City Clerk in the format required under the Act and, by reference are hereby made part of this Report. The boundary diagrams are available for inspection at the office of the City Clerk during normal business hours. The following diagram provides an overview of the District, identifying the various Zones and Sub-Areas.



## ***VI. PART V – ASSESSMENT ROLL***

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Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the San Luis Obispo County Assessor Parcel Maps and/or the San Luis Obispo County Secured Tax Roll for the year in which this Report is prepared. The proposed assessment for each parcel within the District has been prepared in accordance with the assessment rates presented in the budget and the method of apportionment described in this report and has been presented to the City Clerk under a separate cover.

Non-assessable lots or parcels may include government owned land; public utility owned property, land principally encumbered with public right-of-ways or easements and dedicated common areas.

The assessment information for each parcel as outlined in this Report and confirmed by the City Council, shall be submitted to the County Auditor/Controller, and included on the property tax roll for fiscal year 2014/2015. If the parcels or assessment numbers within the District and referenced by this Report are re-numbered, re-apportioned or changed by the County Assessor's Office after approval of the Report, the new parcel or assessment numbers with the appropriate assessment amount will be submitted to the County Auditor/Controller. If the parcel change made by the County includes a parcel split, parcel merger or tax status change, the assessment amount submitted on the new parcels or assessment numbers will be based on the method of apportionment and assessment rates approved in this Report by the City Council.





# City of Paso Robles

## Drainage Maintenance District No. 2008-1

### 2014/2015 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: April 15, 2014  
Public Hearing: May 20, 2014

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**ASSESSMENT ENGINEER'S AFFIDAVIT**

**DRAINAGE MAINTENANCE DISTRICT NO. 2008-1**

**City of Paso Robles  
San Luis Obispo County, State of California**

This Report describes the proposed plans and specifications, method of apportionment, budgets and special benefit assessments to be levied on lots, parcels and subdivisions of land within the Paso Robles Drainage Maintenance District No. 2008-1 for fiscal year 2014/2015, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the San Luis Obispo County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

Willdan Financial Services  
Assessment Engineer  
On Behalf of the City of Paso Robles

By: \_\_\_\_\_

Stacey Reynolds  
Senior Project Manager

By: \_\_\_\_\_

Richard Kopecky  
R. C. E. # 16742

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## ***I. INTRODUCTION***

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Pursuant to the provisions of the *Benefit Assessment Act of 1982, being Chapter 6.4 of the California Government Code, commencing with Section 54703* (hereafter referred to as the “1982 Act”), and in compliance with the substantive and procedural requirements of the *California State Constitution Article XIID* (hereafter referred to as the “California Constitution”), the City Council of the City of Paso Robles, County of San Luis Obispo, State of California (hereafter referred to as “City”), previously formed and levied and collected annual assessments for the district designated as:

### ***Drainage Maintenance District No. 2008-1***

(Hereafter referred to as “District”).

The District provides the necessary annual funding to service and maintain drainage improvements associated with the planned residential development designated as parcel map PR03-0338 — Ashwood Place (hereafter referred to as the “PR03-0338 Subdivision”). It has been determined that the improvements are required and necessary for the orderly development of the lots and parcels of land within the PR03-0338 Subdivision and that the improvements and services to be provide will enhance and protect those properties as well as ensure the ecological and environmental integrity of the drainage improvements (creek area). This Engineer’s Report (hereafter referred to as “Report”) has been prepared in connection with the improvements to be provided and the levy and collection of annual assessments related thereto, as required pursuant to *Section 54716* of the 1982 Act.

The City Council previously formed the District, and continues to levy and collect annual assessments on the County tax rolls upon properties within the District to provide an ongoing funding source for the continued operation and maintenance of the drainage improvements (creek area) that have been identified as necessary and essential requirements for the orderly development of the properties within the District, consistent with the development requirements for the PR03-0338 Subdivision and applicable portions of the City General Plan. This Report describes the District, the improvements, and the assessments levied against properties in connection with the special benefits that the properties receive from the maintenance and servicing of the improvements.

Each fiscal year, utilizing the historical and estimated costs to maintain the improvements that provide special benefit to properties within the District, the City establishes the District’s budgets and assessments (within the limits of the approved maximum assessments). The structure of the District (organization), the improvements, the method of apportionment, and assessments described herein are based on current property development plans for the PR03-0338 Subdivision and specifications associated with that planned development; and by reference these plans and specifications are made part of this Report.

The word “parcel,” for the purposes of this Report, refers to an individual property assigned its own Assessor’s Parcel Number (APN) by the San Luis Obispo County Assessor’s Office. The San Luis Obispo County Auditor-Controller uses Assessor’s Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

As part of this District formation in Fiscal Year 2008/2009, the City conducted a property owner protest ballot proceeding for the levy of new assessments pursuant to the provisions of the California Constitution, Article XIID Section 4. In conjunction with this ballot proceeding, the City Council conducted a noticed public hearing to consider public testimonies, comments and written protests regarding the formation of the District and levy of assessments. Upon conclusion of the public hearing, property owner protest ballots were opened and tabulated to determine whether majority protest exists (ballots were weighted based on the calculated proportional assessment amount for each benefiting parcel). Tabulation of the ballots indicated that majority protest does not exist for the assessments and the assessment range formula presented and described herein, the City Council approved the Report (as submitted or amended), ordered the formation of the District, and approved the levy and collection of assessments.

Each subsequent fiscal year, a Report is prepared and presented to the City Council describing any changes to the improvements, the services, the annual budget and assessments for that fiscal year, and the City Council holds a noticed public hearing regarding these matters prior to approving and ordering the levy of assessments.

## ***// PLANS AND SPECIFICATIONS***

---

### **A. DESCRIPTION OF THE DISTRICT**

At the time of the preparation of this Report, the territory of the District is identified by the County of San Luis Obispo as assessor’s parcel number 009-750-007, which encompasses an area of approximately 2.5 acres. This parcel is currently identified by the County Assessor’s Office with one single-family residential unit on the property, but is to be subdivided to include an additional three single-family residential properties (total of four parcels) as part of the planned PR03-0338 Subdivision.

The District is situated in the southeastern portion of the City of Paso Robles and is located on the north side of Ashwood Place:

- East of Beechwood Drive;
- West of Oriole Way;
- South of Larkfield Place; and
- Generally north of Meadowlark Road.

## **B. DESCRIPTION OF IMPROVEMENTS AND SERVICES**

The District funds the activities necessary to maintain and service specific drainage improvements associated with the properties in the District, namely the existing creek area associated with the PR03-0338 Subdivision. The creek area within the District is one segment of the overall drainage system, which provides storm water runoff control for the properties in the area including those within this District. This creek provides and controls the flow and drainage of excess irrigation water and storm water runoff from adjacent properties acting both as a channel way and bio-filter. This drainage facility originates north of this planned development and the water flows across the territory of the District southward to adjacent properties and ultimately to a control basin east of Oriole Way. The maintenance and operation of these particular drainage improvements may include but are not limited to the materials, equipment, labor, and incidental expenses necessary to keep these improvements in satisfactory condition, ensuring the functionality of the improvements, but also the ecological and environmental integrity of the creek.

As generally defined by the Benefit Assessment Act of 1982 and applicable to this District, the City may impose a benefit assessment to finance the maintenance, servicing and operation cost of drainage and flood control improvements. In addition to imposing a benefit assessment for the annual maintenance and operation of the improvements, the City may also authorize an assessment or utilize existing assessment revenues to finance the installation, construction or replacement of drainage and flood control facilities. While such activities are permitted under the 1982 Act and assessment revenues may be utilized for such activities, the budget and assessments for this District have been established to address annual maintenance and periodic repairs and services that are normally required to ensure the proper flow of storm water runoff as well as the ecological and environmental integrity of the drainage improvements. Since most major rehabilitation or reconstruction projects for such improvements would typically result from unforeseen damages or area flooding in excess of what is reasonably anticipated, the extent and cost of such projects are not easily predicted and it has been determined that it is not reasonable or appropriate to accumulate additional funds for such possibilities. If such funding becomes necessary, the City may present a new or increased assessment to the property owners to support such major rehabilitation or reconstruction projects.

The District budget and assessments identified in this Report are based on an estimate of the annual and periodic costs to service and maintain the creek area within the boundaries of the District as well as offsite areas immediately adjacent to the District that are necessary to ensure the proper flow of water and the ecological integrity of the drainage improvements within the District and determined to be of special benefit to the properties therein including but not limited to:

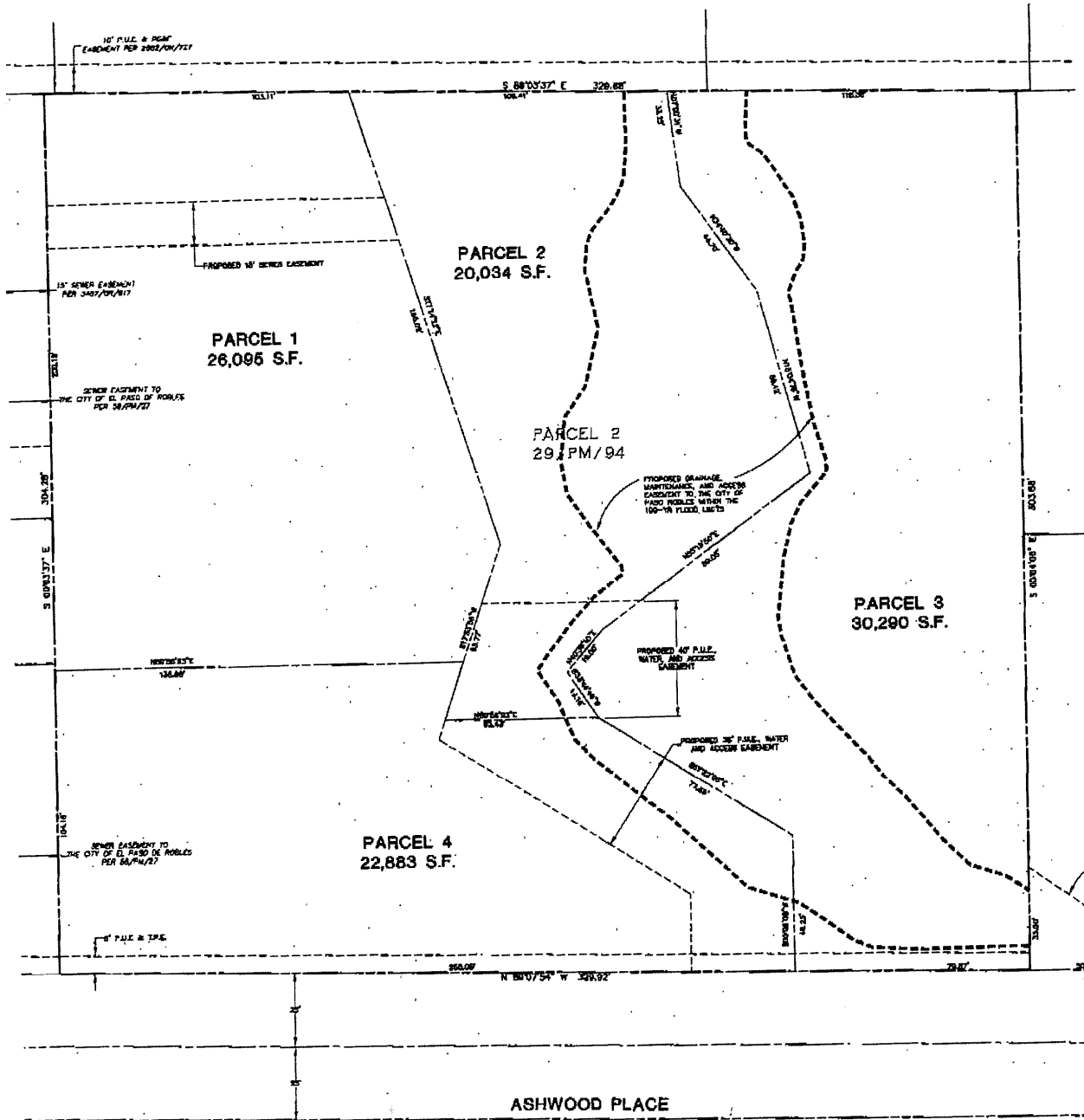
- Regular and periodic vegetation management within the overall drainage easement including but not limited to vegetation abatement, trimming, dethatching and vegetation replacement;
- Regular large debris removal and control within the creek to ensure proper water flow;
- Periodic desilting and/or small debris removal and control as needed to ensure proper water flow and minimize flooding;
- Vector control on an as needed basis to maintain the environmental and ecological balance within the creek easement;

The Office of Public Works, shall determine the need and scheduling of the services and activities to be performed within the creek easement that are necessary to ensure the functionality and integrity of the drainage improvements as well as available funds to provide such services.

A diagram that identifies the general location of the drainage easement (improvement area) relative to the subdivision of properties within the District is provided on the following page. A more detailed description of the improvement area easement maintained through the District is contained in the development plans for the PR03-0338 Subdivision which is on file in the Office of Public Works and by reference is made part of this Report. These plans and specifications may be amended or modified from time to time to reflect the ultimate development of properties within the District or necessary to accommodate the proper flow and integrity of the improvements. The net annual cost to provide and maintain the improvements determined to be of special benefit shall be allocated to each property in proportion to the special benefits received from those various improvements.

**Diagram of Drainage Easement:**

The diagram below provides a visual perspective of the creek easement (drainage improvement area) within the boundaries of the District:





### ///. METHOD OF APPORTIONMENT

---

#### A. GENERAL

The 1982 Act permits the establishment of assessment districts by agencies for the purpose of providing for the maintenance, operation and servicing of drainage and flood control improvements as well as street lighting, streets, roads and highways. The 1982 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*“The amount of the assessment imposed on any parcel of property shall be related to the benefit to the parcel which will be derived from the provision of the service”.*

Furthermore:

*“The annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing the service, except that the legislative body may, by resolution, determine that the estimated cost of work authorized ... is greater than can be conveniently raised from a single annual assessment and order that the estimated cost shall be raised by an assessment levied and collected in installments.... The revenue derived from the assessment shall not be used to pay the cost of any service other than the service for which the assessment was levied.*

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices in compliance with the provisions of the 1982 Act and the California Constitution. The formulas used for calculating assessments reflects the composition of parcels within the District and the improvements and services provided, to fairly apportion the costs based on the special benefits to each parcel.

#### B. BENEFIT ANALYSIS

As previously noted, the drainage improvements associated with this District are an integral part of a more comprehensive drainage and ecological system in the area and as such, any unnecessary modifications or alterations to that system may negatively impact not only the property within the District but may also impact surrounding properties or the drainage system itself. While this may initially suggest that there is some measurable benefit to the surrounding properties or to the public at large from the District improvements, the cost of which could be considered a general benefit and not assessed to properties in the District, clearly any damages to other properties resulting from modifications

of the existing drainage system or improper maintenance of those improvements would ultimately be the financial liability of the property owner(s) responsible for causing such damages.

In addition, the proper maintenance of the improvements and appurtenant facilities allows individual parcels to be developed and used to their fullest extent by ensuring adequate drainage and proper control of excess water during periods of rain, which is essential to the use, preservation and protection of those properties. Conversely, the absence of adequate maintenance and servicing of these improvements would eventually have a negative impact on these particular properties as well. Clearly, providing for the proper control, maintenance and operation of the drainage improvements within this District must therefore be an integral part of the planned PR03-0338 Subdivision. Based on these findings, it is apparent that the improvements, services and activities for this District are a special benefit to only those properties within this District and ultimately the financial responsibility of those properties.

While it is clear that the drainage improvements to be provided by this District are entirely for the special benefit of the lots and parcels of land therein and ultimately the financial obligation of those properties, it has been determined by the City and supported by a court order, that the proper and adequate maintenance of the creek area (drainage improvements) shall not be relegated to the individual property owners, but shall be provided by the City utilizing assessment revenues from those properties. This is consistent with similar assessments levied annually on other properties in the area through the City's existing landscaping and lighting district.

### **C. ASSESSMENT METHODOLOGY**

Pursuant to the provisions of the 1982 Act and Article XIID Section 4 of the California Constitution, the costs associated with the improvements and services shall be fairly distributed among the parcels based upon benefit and each parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred to that parcel. The method of apportionment established for this District and described herein, reflects the proportional special benefit each property receives from the improvements and services based on the actual or proposed use of that parcel as compared to other properties within the District.

#### **Equivalent Benefit Units:**

The method of apportionment established for most maintenance assessment districts utilizes a weighted method of apportionment known as an Equivalent Benefit Unit (EBU). This method of apportioning special benefit and costs typically sets the single-family home or home-site as the basic unit of assessment. A single-family home is generally assigned one Equivalent Benefit Unit (EBU), with other land uses being assigned a weighted EBU based on an assessment formula that equates the property's special benefits to that of the single-family home utilizing specific property characteristic comparisons. This

proportional weighting may be based on several factors that may include, but are not limited to: the location of the property relative to the improvements, the type of development (land use), development-status (developed versus undeveloped), size of the property, densities or other property related factors including any development restrictions or limitations. Generally for most districts the calculation of each parcel's proportional special benefit can be reasonably determined by applying one or more of these factors.

While the Equivalent Benefit Unit method of apportioning special benefit is most commonly used for districts that have a wide range of land use classifications (residential and non-residential use), the use of this methodology is still applicable for this District even though it is comprised of only existing or planned residential properties. Although each of the residential lots within the District will not be directly adjacent to the creek easement, the ability to develop or subdivide the existing property to two or more individual lots is contingent on providing for the drainage improvements. Therefore it has been determined that each residential lot will have similar and equal benefits from the improvements and shall be assigned one Equivalent Benefit Unit (1.00 EBU) each; and until the existing property is actually subdivided, the existing parcel shall be assigned a weighted equivalent benefit unit of 4.00 EBU (representing the four planned residential lots).

The maximum assessment rate per Equivalent Benefit Unit identified in the Budget section of this Report is based on an estimate of the annual expenses at full build out of the properties within the District according to the development plans for the PR03-0338 Subdivision (Four single-family residential properties — 4.00 EBU). However if the development of properties within the District is modified resulting in a change in the total number of residential units, the maximum assessment rate for the District shall be modified accordingly based on the budget presented herein and the total benefit units applied to properties in the District at build-out. Such a change shall not constitute an increased assessment.

### **Assessment Calculations:**

The total number of Equivalent Benefit Units (EBU's) for the District is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. As noted in the previous discussion the total Equivalent Benefit Units established for this District is 4.00 EBU based the development of the territory within the District (PR03-0338 Subdivision plans). An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of all parcels benefiting from the improvements.

**Total Balance to Levy / Total EBU = Levy per EBU**

This Rate is then applied back to each parcel’s individual EBU to determine the parcel’s proportionate benefit and assessment obligation for the improvements.

**Levy per EBU x Parcel EBU = Parcel Levy Amount**

**D. ASSESSMENT RANGE FORMULA**

While the budget and method of apportionment for this District establishes a maximum assessment for each lot/parcel within this District, these assessments reflect the proportional cost of providing the improvements in today’s dollars. Clearly, these costs for service will inevitably be impacted by inflation in subsequent years. To ensure adequate funding is available in the future an assessment range formula for inflation is included as part of the maximum assessment rate to be presented to the property owner(s) of record for approval. The formula, as described herein provides for annual inflationary adjustment to the maximum assessments that may be imposed each year without requiring the extensive procedure and cost of balloting for normal operational cost increases. The annual inflationary formula (assessment range formula) described herein should provide for modest increases to the assessment revenues to meet anticipated cost increases in labor and materials that result from normal inflationary factors.

Commencing in the second fiscal year (fiscal year 2009/2010), and each fiscal year thereafter, the maximum assessments and assessment rate established in the previous fiscal year shall be adjusted by the percentage change increase in the Consumer Price Index reported by the San Francisco/Oakland Urban Wage Earners and Clerical Workers (CPI).

The maximum assessment that may be levied in a fiscal year is increased annually by the following formula:

$$\begin{array}{l}
 \text{(Prior Year's Maximum Assessment x CPI)} \\
 \text{Plus} \\
 \text{Prior Year's Maximum Assessment}
 \end{array}
 \left. \vphantom{\begin{array}{l} \text{(Prior Year's Maximum Assessment x CPI)} \\ \text{Plus} \\ \text{Prior Year's Maximum Assessment} \end{array}} \right] = \text{Current Year's New Maximum Assessment}$$

The CPI percentage change used each year shall be based on the annual percentage change for the preceding 12 months. For example, the annual inflation factor applied for fiscal year 2014/2015 is based on the annual percentage change from 2013 to 2014 utilizing the February CPI information.

Although the Annual Inflation Adjustment will increase the maximum assessments and assessment rate allowed each year, the actual amount to be assessed shall be based on the annual budget and may be less than the maximum assessments allowed.

## IV. DISTRICT BUDGETS

This section of the Report provides an estimate of the annual costs to be collected and deemed appropriate for the operation, maintenance and servicing of the improvements for the District.

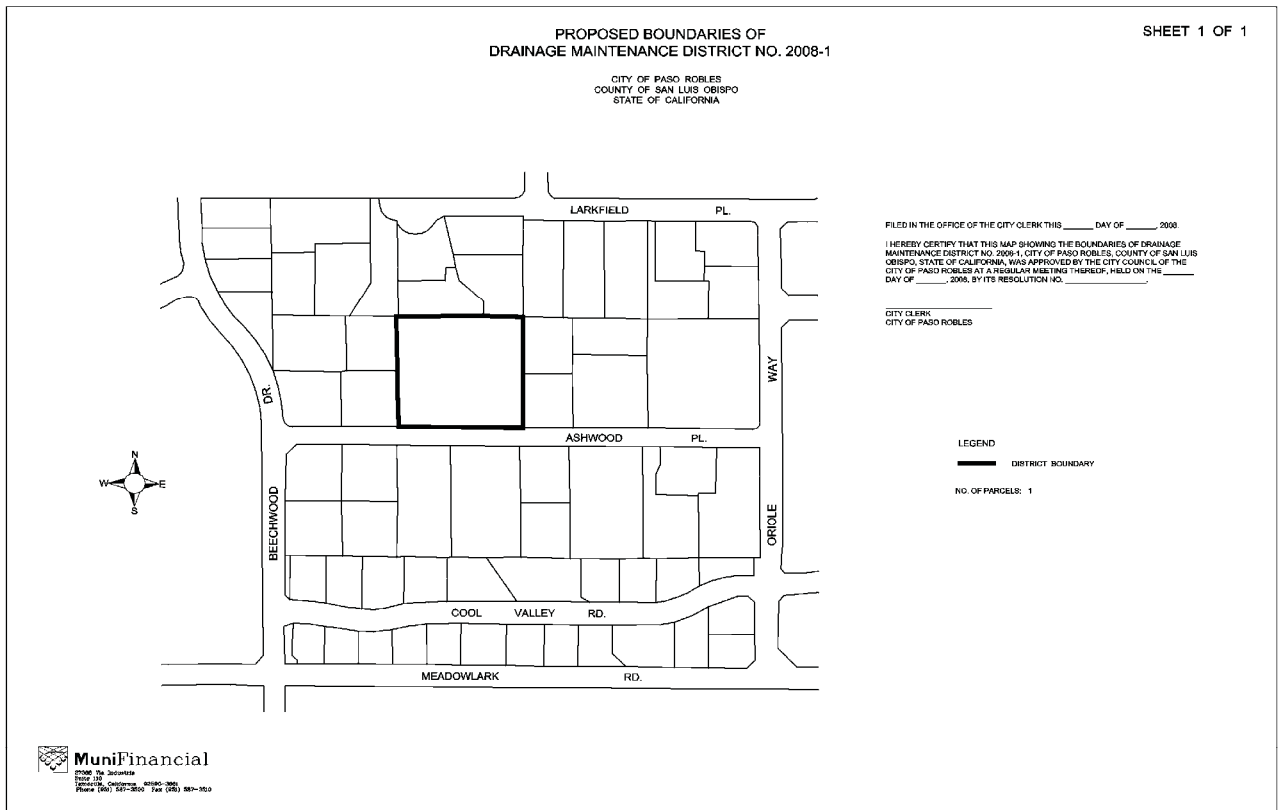
BUDGET ITEMS	Budget FY 2014/2015
<b>DIRECT COSTS</b>	
Annual Creek Maintenance	\$214
Collection for Periodic Maintenance	54
Sub-total Maintenance Costs	\$268
<b>ADMINISTRATION COSTS</b>	
Preparation of Annual Report & Resos	\$53
City Overhead	27
Total District Administration	\$80
County Administration Fee	2
Sub-total Administration Expenses	\$82
Total Direct and Admin. Costs	\$350
<b>LEVY ADJUSTMENTS</b>	
Reserve Fund Collection/(Contribution)	\$0
Contributions from General Fund	0
Sub-total Levy Adjustments	\$0
<b>Balance to Levy</b>	<b>\$350.00</b>
<b>DISTRICT STATISTICS</b>	
Total Parcels	1
Total Assessable Parcels	1
Total Equivalent Benefit Units	4.00
<b>Proposed Levy per EBU</b>	<b>\$87.50</b>
Maximum Rate per EBU	\$1,671.103

## ***V. DISTRICT DIAGRAMS***

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The following District Diagram identifies the area of land within the District, as the same existed at the time this Report was prepared is based on the San Luis Obispo County Assessor's Maps and the San Luis Obispo County Assessor's information. The combination of this map and the Assessment Roll contained in this Report constitute the District Assessment Diagram. The maximum assessments and assessment range formula as described herein were presented to the property owner(s) of record in accordance with the provisions of the California Constitution.

**ASSESSMENT DIAGRAM FOR  
DRAINAGE MAINTENANCE DISTRICT NO. 2008-1  
CITY OF PASO ROBLES, COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA**



## **VI. ASSESSMENT ROLL**

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Parcel identification for each lot or parcel within the District is based on the Assessment Diagram presented herein and is based on available parcel maps and property data from the San Luis Obispo County Assessor’s Office at the time the Engineer’s Report was prepared. A listing of the lots and parcels to be assessed within this District along with the assessment amounts is provided herein.

If any parcel submitted for collection is identified by the County Auditor-Controller to be an invalid parcel number for the fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor-Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rates described in this Report as approved by the City Council. Therefore, if a single parcel is subdivided to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

The following is a list of the parcels and assessment amounts for each of the parcels within the District as determined by the assessment rates and method of apportionment described herein:

<b>Assessor's Parcel Number</b>	<b>Land Use</b>	<b>EBU</b>	<b>Maximum Assessment</b>	<b>Assessment FY 2014/2015</b>
009-750-007	Planned Residential Subdivision	4.00	\$6,684.41	\$350.00



**RESOLUTION NO.14-xxx****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES, INITIATING PROCEEDINGS FOR ANNUAL LEVY OF ASSESSMENTS FOR THE EL PASO DE ROBLES LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2014/2015 PURSUANT TO THE PROVISIONS OF PART 2 OF DIVISION 15 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE**


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The City Council of the City of El Paso De Robles ("City Council") hereby finds, determines, resolves and orders as follows:

WHEREAS, the City Council has, by previous Resolutions, formed the El Paso De Robles Landscape and Lighting Maintenance District No. 1 (hereafter 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 City Council proposes to establish the levy and collection of assessments by the County on behalf of the City of El Paso De Robles to pay the maintenance and services of landscaping and lighting improvements and appurtenant facilities and operations related thereto; and,

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

WHEREAS, the City Council has retained Willdan Financial Services (hereinafter "Assessment Engineer"), to prepare and file an Engineer's Report with the City Clerk for the purpose of establishing annual assessments in accordance with the Act and the provisions of the California Constitution, Article XIID.

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

Section 1 Engineer's Report: The City Council hereby orders Willdan Financial Services to prepare the Engineer's 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 which includes trees, shrubs, grass, and other ornamental

vegetation, and appurtenant facilities, including irrigation systems and drainage devices within the District. The Engineer's Report describes all new improvements or substantial changes in existing improvements including those improvements to be maintained within the proposed annexations.

PASSED AND ADOPTED by the City Council of the City of Paso Robles this 15<sup>th</sup> day of April 2014 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

---

Duane Picanco, Mayor

ATTEST:

---

Caryn Jackson, Deputy City Clerk

**RESOLUTION NO. 14-xxx**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES,  
CALIFORNIA, INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF  
ANNUAL ASSESSMENTS FOR DRAINAGE MAINTENANCE DISTRICT NO. 2008-1 FOR  
FISCAL YEAR 2014/2015.**

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The City Council of the City of El Paso de Robles (hereafter referred to as "City Council") hereby finds, determines, resolves, and orders as follows:

WHEREAS, the City Council pursuant to the provisions of the *Benefit Assessment Act of 1982, Chapter 6.4 of the California Government Code, beginning with Section 54703* (hereafter referred to as the "1982 Act") formed an assessment district to be designated as Drainage Maintenance District No. 2008-1 (hereafter referred to as the "District"), for the purpose of funding the ongoing operation, maintenance and servicing of the drainage improvements (creek area) within and adjacent to the District that is for the benefit of properties within the District and required for the development of such properties to their full and best use; and to levy and collect annual assessments related thereto. The 1982 Act provides for the formation of such an assessment district pursuant to *Article 3 Section 54710*, and provides for the levy and collection of assessments by the County on behalf of the City pursuant to *Article 4 Section 54718*; and,

WHEREAS, the City Council has retained Willdan Financial Services as the Engineer of Work, for the purpose of assisting with the administration of the District, the establishment of annual assessments, and to prepare and file an Engineer's Report with the City Clerk in accordance with the 1982 Act; and in accordance with the requirements of the California Constitution, Articles XIII C and XIII D;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of El Paso de Robles as follows:

SECTION 1. The City Council hereby orders the Engineer to prepare and file an Engineer's Annual Levy Report concerning the levy of assessments for properties within the District as specified by *Article 4 Section 54716* of the 1982 Act.

SECTION 2. The District improvements include the ongoing operation, administration, maintenance and servicing of the drainage improvements authorized pursuant to the 1982 Act that were installed as part of property development and associated with the District. Said improvements may include, but are not limited to all materials, equipment, labor, and incidental expenses deemed necessary to keep these improvements in satisfactory condition as well as the collection of assessment installments for the periodic service activities, repair, or refurbishments of the improvements.

SECTION 3. The territory within Drainage Maintenance District No 2008-1 consists of lots and parcels of land located in the planned residential development known as PR03-0338.

PASSED AND ADOPTED by the City Council of the City of Paso Robles this 15<sup>th</sup> day of April 2014 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

---

Duane Picanco, Mayor

ATTEST:

---

Caryn Jackson, Deputy City Clerk

**RESOLUTION NO. 14-xxx**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES,  
CALIFORNIA FOR PRELIMINARY APPROVAL OF THE ANNUAL ENGINEER'S  
REPORT FOR THE EL PASO DE ROBLES LANDSCAPE AND LIGHTING  
MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2014/2015**

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The City Council of the City of El Paso De Robles (City Council), California does resolve as follows:

WHEREAS, the City Council has, by previous Resolutions, ordered the preparation of an Engineer's 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 Article XIID; and,

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

WHEREAS, the City Council has examined and reviewed the Report as presented and is preliminarily satisfied with the District, each of the budget items and documents as set forth therein and is satisfied on a preliminary basis that the proposed assessments 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 EL PASO DE ROBLES, CALIFORNIA FOR THE EL PASO DE ROBLES LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1 AS FOLLOWS:

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

Section 2 That the presented Report consists of the following:

- a. A Description of the Improvements
- b. The Annual Budget (Costs and Expenses of Services, Operation, and Maintenance)
- c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.
- d. The District Roll containing the proposed assessment for each parcel within the District for Fiscal Year 2014/2015.
- e. The proposed assessment amounts for each of the existing District Zones and Sub Areas.

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 Engineer's Report.

PASSED AND ADOPTED by the City Council of the City of Paso Robles this 15<sup>th</sup> day of April 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

---

Duane Picanco, Mayor

ATTEST:

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Dennis Fansler, Deputy City Clerk

**RESOLUTION NO. 14-xxx**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES,  
CALIFORNIA, ACCEPTING AND PRELIMINARILY APPROVING THE  
ENGINEER'S ANNUAL LEVY REPORT REGARDING THE DRAINAGE  
MAINTENANCE DISTRICT NO. 2008-1 FOR FISCAL YEAR 2014/2015**

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The City Council of the City of El Paso de Robles (hereafter referred to as "City Council") hereby finds, determines, resolves, and orders as follows:

WHEREAS, the City Council has, by previous Resolution, ordered the preparation of an Engineer's Annual Levy Report (hereafter referred to as the "Report") regarding the assessment district to be designated as the "Drainage Maintenance District No. 2008-1"; (hereafter referred to as the "District"), and the levy and collection of assessments related thereto, pursuant to the provisions of the *Benefit Assessment Act of 1982, Chapter 6.4 of the California Government Code, beginning with Section 54703* (hereafter referred to as the "1982 Act"); and,

WHEREAS, there has now been presented to this City Council the Report as specified by *Article 4 Section 54716* of said 1982 Act; and,

WHEREAS, the City Council has carefully examined and reviewed the Report as presented, and is preliminarily satisfied with the District and the budget items and documents as set forth therein, and is satisfied that the proposed assessments have been spread in accordance with the special benefits received from the improvements, operation, administration, maintenance and services to be performed within the District, as set forth in said Report.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of El Paso de Robles as follows:

SECTION 1. The preceding recitals are true and correct.

SECTION 2. That the Report as presented consists of the following:

- a. A Description of Improvements.
- b. A Boundary Diagram of the District.
- c. The Method of Apportionment that details the method of calculating each parcel's proportional special benefits and annual assessment.
- d. The proposed Budget (Costs and Expenses) and the duration and collection of assessments.
- e. The District Roll containing the Levy for each Assessor Parcel Number within the District for fiscal year 2014/2015.

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. The Maximum Assessment described in the Report is hereby approved on a preliminary basis.

SECTION 5. 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 Report.

PASSED AND ADOPTED by the City Council of the City of Paso Robles this 15<sup>th</sup> day of April 2014 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Duane Picanco, Mayor

ATTEST:

---

Caryn Jackson, Deputy City Clerk

**RESOLUTION NO. 14-xxx**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES, CALIFORNIA DECLARING ITS INTENTION TO LEVY ANNUAL ASSESSMENTS FOR THE EL PASO DE ROBLES LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2014/2015.**

---

The City Council of the City of El Paso De Robles ("City Council"), California does resolve as follows:

WHEREAS, the City Council has, by previous Resolutions, formed the El Paso De Robles Landscape and Lighting Maintenance District No. 1 (hereafter referred to as the "District") and initiated proceedings for Fiscal Year 2014/2015 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 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 Article XIID; and,

WHEREAS, the City Council has retained Willdan Financial Services to prepare and file an Engineer's Report with the City Clerk for the purposes of establishing ongoing annual assessments in accordance with the Act and the provisions of the California Constitution, Article XIID.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES, CALIFORNIA FOR THE EL PASO DE 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 levy of annual assessments for Fiscal Year 2014/2015 over and including the land within the District boundary to pay the costs of the operation, maintenance, and servicing of lighting, landscaping, and appurtenant facilities and operations related thereto, pursuant to Chapter 3, Section 22624 of the Act, and the California Constitution, Article XIID.

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 which includes trees, shrubs, grass, and other ornamental vegetation, and appurtenant facilities, including irrigation systems and drainage devices within the District. The Engineer's 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 and the



annexation documents for all subsequent annexations. The District is designated as "El Paso de Robles Landscape and Lighting Maintenance District No. 1."

Section 4 Public Hearing: The City Council hereby declares its intention to conduct a Public Hearing concerning the levy of the fiscal year 2014/2015 assessments for the District in accordance with *Chapter 3, Section 22626* of the Act.

Section 5 Notice: Pursuant to sections 22626, 22552, and 22553 of the 1972 Act and 6061 of the Government Code, 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 El Paso De Robles Press one time not less than ten (10) days before the date of the public hearing and by posting a copy of this Resolution on the official bulletin board customarily used by the City Council for the posting of notices.

Section 8 Time of Public Hearing: Notice is hereby given that a public hearing will be held by the City Council of the City of El Paso De Robles on Tuesday, May 20, 2014 at 7:30 p.m. and/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, El Paso De Robles.

Section 9 Other Actions: The City Council and such employees of the District as are appropriate, are authorized and directed to execute such other documents and take such further action as shall be consistent with the intent and purpose of this Resolution.

PASSED AND ADOPTED by the City Council of the City of Paso Robles this 15<sup>th</sup> day of April 2014 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

---

Duane Picanco, Mayor

ATTEST:

---

Caryn Jackson, Deputy City Clerk

**RESOLUTION NO. 14-xxx**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES,  
CALIFORNIA, DECLARING ITS INTENTION TO LEVY AND COLLECT ANNUAL  
ASSESSMENTS WITHIN DRAINAGE MAINTENANCE DISTRICT NO. 2008-1 IN  
FISCAL YEAR 2014/2015, AND TO APPOINT A TIME AND PLACE FOR THE  
PUBLIC HEARING ON THESE MATTERS**

---

The City Council of the City of El Paso de Robles (hereafter referred to as "City Council") hereby finds, determines, resolves, and orders as follows:

WHEREAS, the City Council pursuant to the provisions of the Benefit Assessment Act of 1982, Chapter 6.4 of the California Government Code, beginning with Section 54703 (hereafter referred to as the "1982 Act") did by previous Resolution approve the levy and collection of annual assessments to pay for the operation, maintenance and servicing of the drainage improvements for the assessment district designated as "Drainage Maintenance District No. 2008-1" (hereafter referred to as the "District"); and,

WHEREAS, the Engineer selected by the City Council has prepared and filed with the City Clerk a Report in connection with the proposed District, and the levy of assessments for Fiscal Year 2014/2015 (July 1, 2014 and ending June 30, 2015) in accordance with *Chapter 1, Article 4* of the 1982 Act and in accordance with the requirements of the *California Constitution, Articles XIII C and XIII D*, and the City Council did by previous Resolution preliminarily approve such Report.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of El Paso de Robles as follows:

SECTION 1. The City Council hereby declares its intention to seek the annual levy of the District pursuant to the 1982 Act, over and including the land within the District boundary, and to levy and collect special benefit assessments on parcels of land within the District to pay for the costs and expenses associated with the operation, maintenance, repair and servicing of drainage improvements.

SECTION 2. The District improvements include the ongoing operation, administration, maintenance and servicing of the drainage improvements authorized pursuant to the 1982 Act that were installed as part of property development and associated with the District. Said improvements may include, but are not limited to all materials, equipment, labor, and incidental expenses deemed necessary to keep these improvements in satisfactory condition as well as the collection of assessment installments for the periodic service activities, repair, or refurbishments of the improvements. The Engineer's Report, as ordered by previous Resolution, provides a full and complete description of the improvements within the District.

SECTION 3. The proposed territory within Drainage Maintenance District No. 2008-1 consists of lots and parcels of land located in the planned residential development known as PR03-0338.

SECTION 4. The proposed assessments for the District are outlined in the Engineer's Report. The Report details the proposed assessments necessary to provide for the annual operation, administration, services, and maintenance of the improvements described in Section 2 of this Resolution.

SECTION 5. Notice is hereby given that a public hearing will be held by the City Council of the City of El Paso de Robles on Tuesday, May 20, 2014 at 7:30 p.m. and/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, El Paso de Robles, in accordance with *Government Code, Section 53753 and California Constitution, Article XIID, Section 4(e)*. The City shall give notice of the time and place of the Public Hearing by posting a copy of this resolution on the official bulletin board customarily used by the Council for the posting of notices and by publishing this resolution in a local newspaper pursuant to Government Code Section 6066 as outlined in the 1982 Act. At the Public Hearing, interested persons shall be permitted to present written and/or oral testimony.

PASSED AND ADOPTED by the City Council of the City of Paso Robles this 15<sup>th</sup> day of April 2014 by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

---

Duane Picanco, Mayor

ATTEST:

---

Caryn Jackson, Deputy City Clerk