

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

DEPT: Public Works *AKH*

BOARD AGENDA # 9:15 a.m.

Urgent Routine

AGENDA DATE August 4, 2009

CEO Concur with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Public Hearing to Consider the Approval of the 2009/2010 Annual Assessment for County Service Area 10

STAFF RECOMMENDATIONS:

1. Find that the notice of public hearing was published in compliance with Section 6066 of the Government Code.
2. Conduct a public hearing to receive comments regarding the Fiscal Year 2009/2010 annual assessments.
3. Set the Fiscal Year 2009/2010 annual assessments as shown on Exhibit "A" for County Service Area 10 (CSA 10).

(Continued on Page 2)

FISCAL IMPACT:

There will be no fiscal impact to the General Fund. Annual assessments will be charged to each parcel to pay for their respective services. These annual assessments will generate funding in Fiscal Year 2009/2010 to provide extended county services within the County Service Area.

BOARD ACTION AS FOLLOWS:

No. 2009-524

On motion of Supervisor Grover, Seconded by Supervisor O'Brien

and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Grover, Monteith, and Chairman DeMartini

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Public Hearing to Consider the Approval of the 2009/2010 Annual Assessment for County Service Area 10

4. Make the Engineer's Reports a part of the record of this proceeding.
5. Authorize the Auditor-Controller to add the annual assessments to the 2009/2010 Tax Roll.

DISCUSSION:

County Service Area No. 10 (CSA 10) was established in October 1990, to provide extended governmental services for sheriff and library services, parks, streetscape and storm drain maintenance for the benefit of parcels within the CSA 10. Historically, library services have not been included in assessments.

Prior to the formation of CSA 10, the unincorporated area of Salida received the same Sheriff services as that received throughout the County of .84 law enforcement officers per 1,000 people. The "Planned Development Guidelines" dated July 2, 1989, required the County to increase sheriff staffing by .35 law enforcement officers per 1,000 people for a total of 1.19 law enforcement officers per 1,000 people in the CSA 10 area. The extended Sheriff's services provided within CSA 10 were in excess of those provided to the general populace of the County and were a special benefit to those parcels within the boundaries of the district. Under Proposition 218, only special benefits may be assessed. Therefore, the portion of the CSA 10 assessment relating to sheriff services represented the difference in the costs of providing services above the general benefit. Over time, the general benefit has increased as the level of Sheriff services has increased county wide and is now equal to the special benefit provided to CSA 10.

Currently, the Stanislaus County Sheriff's Department has 140 sworn personnel assigned to the operation or administration divisions. The ratio of officers within all unincorporated areas of the County per 1,000 people is 1.2 officers, which represents the general benefit level of services received by all. Therefore, the extended sheriff services provided to CSA 10 of 1.19 per 1000 no longer represent a special benefit and are instead a general benefit that cannot be charged against the CSA budget.

Due to the fact that the Sheriff's Department has been able to increase its level of service county-wide to match the existing level of service in CSA 10, monies in CSA 10 can now be allocated to cover shortfalls in the Public Works and Parks and Streetscapes areas. This reallocation will allow the current level of service provided by other programs to be maintained without an increase of assessment.

Public Hearing to Consider the Approval of the 2009/2010 Annual Assessment for County Service Area 10

The Department of Public Works, in conjunction with the Parks and Recreation Department, provide extended services, which provide a special benefit to the parcels within the CSA 10 area. The two departments are responsible for maintaining a total of 21.87 acres of parks, 5.14 miles of streetscapes, and the maintenance of the storm drain system, which includes: two (2) storm drain basins, underground infrastructure, pumps and an outfall facility at the Stanislaus River.

The following is a summary of the proposed Fiscal Year 2009/2010 annual assessments:

CSA 10 - Salida (in new Salida PD area): The assessment for Fiscal Year 2009/2010 for a Single Family Residential lot is \$139.32 per parcel. Undeveloped Commercial/Industrial properties are levied at \$487.62 per acre, and Public Property is levied at \$306.50 per acre. The assessment for Landmark Business Center #2 is \$42.34 per acre. All of the assessments listed herein have not changed from Fiscal Year 2008/2009.

On June 30, 2009, it is estimated that CSA 10 will have the following fund balances: Administration will have a balance of \$1,425, the Parks and Recreation Department will have a balance of \$0, and Public Works will have a balance of \$154,000. The Public Works amount has been generated in order to have funds available for future capital improvements in the storm drain system and six months of operating funds to accommodate the timing of collections as described below. CSA 10 has nine pumps located throughout the system and six months of operating funds to accommodate the timing of collections as described below. The collective total replacement cost is estimated at \$318,875. The capital improvement reserve of \$12,759 within the Parks and Recreation portion of the budget is being assessed to create a capital reserve for funding replacement or repair of landscape area and park infrastructure. This fiscal approach is aimed at accumulating a sufficient reserve by the time replacement or repair is needed such that no increase in the annual assessment will be necessary.

The fiscal year is the 12-month period commencing on July 1st and ending on the following June 30th. However, the annual assessment is collected in December and April. This means the fiscal year starts on July 1st but the first installment of the annual assessment will not be collected until December. This creates a 6-month lag in receiving the money necessary to maintain the various services provided. There is insufficient fund balance to fund the 6-month dry period in CSA 10 Administration and Parks.

On July 28, 2009, County staff from the Chief Executive Office, Department of Parks and Recreation, Department of Public Works, and Sheriff's Department presented the 2009-2010 Annual Assessment for County Service Area No. 10 to the Salida Municipal Advisory Council. Historical information was provided for the benefit of the council members and the residents in attendance. In addition, specific details regarding the key elements of the Engineer's Report for Fiscal Year 2009-2010 Annual Assessment for CSA 10 were also highlighted including impacts to levels of service. County staff was available to answer questions as needed. Interested individuals were encouraged to attend the Public Hearing to provide additional input on the proposed assessment for Fiscal Year 2009-2010 in this County Service Area. Department staff

Public Hearing to Consider the Approval of the 2009/2010 Annual Assessment for County Service Area 10

also indicated that they would continue to provide a quarterly report on CSA 10 through the Salida Municipal Advisory Council regular meetings to maintain good communication with the community moving forward (attached is a copy of the PowerPoint presentation).

POLICY ISSUES:

The Board should determine if this action is consistent with its priorities of providing a safe community, a healthy community and a well-planned infrastructure system.

STAFFING IMPACT:

There is no staffing impact associated with this item.

DF/DH/RM:lc

H:\SERVICES\Districts\Board Items\2009-2010\8-04-09 Hold Public Hearing For CSA 10\Public Hearing CSA 10-BOS8-4-09

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
003-014-007 (9.60 acres)	\$1,337.47	9.60	135-001-059	\$139.32	1
003-014-008 (0.84 acres)	\$117.03	0.84	135-001-060	\$139.32	1
003-014-009 (1.37 acres)	\$190.87	1.37	135-001-061	\$139.32	1
TOTAL	\$1,645.37	11.81	135-001-062	\$139.32	1
			135-001-063	\$139.32	1
135-001-032	\$139.32	1	135-001-064	\$139.32	1
135-001-033	\$139.32	1	135-001-065	\$139.32	1
135-001-034	\$139.32	1	135-001-066	\$139.32	1
135-001-035	\$139.32	1	135-001-067	\$139.32	1
135-001-036	\$139.32	1	135-001-068	\$139.32	1
135-001-037	\$139.32	1	135-001-069	\$139.32	1
135-001-038	\$139.32	1	135-001-070	\$139.32	1
135-001-039	\$139.32	1	135-001-071	\$139.32	1
135-001-040	\$139.32	1	135-001-072	\$139.32	1
135-001-041	\$139.32	1	135-001-073	\$139.32	1
135-001-042	\$139.32	1	135-001-074	\$139.32	1
135-001-043	\$139.32	1	135-001-075	\$139.32	1
135-001-044	\$139.32	1	135-001-076	\$139.32	1
135-001-045	\$139.32	1	135-001-077	\$139.32	1
135-001-046	\$139.32	1	135-001-078	\$139.32	1
135-001-047	\$139.32	1	135-001-079	\$139.32	1
135-001-048	\$139.32	1	135-001-080	\$139.32	1
135-001-049	\$139.32	1	135-001-081	\$139.32	1
135-001-050	\$139.32	1	TOTAL	\$6,966.00	50
135-001-051	\$139.32	1			
135-001-052	\$139.32	1			
135-001-053	\$139.32	1			
135-001-054	\$139.32	1			
135-001-055	\$139.32	1			
135-001-056	\$139.32	1			
135-001-057	\$139.32	1			
135-001-058	\$139.32	1			

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-011-001	\$139.32	1	135-011-034	\$139.32	1
135-011-002	\$139.32	1	135-011-035	\$139.32	1
			135-011-036	\$139.32	1
135-011-005	\$139.32	1	135-011-037	\$139.32	1
			135-011-038	\$139.32	1
135-011-007	\$139.32	1	135-011-039	\$139.32	1
135-011-008	\$139.32	1	135-011-040	\$139.32	1
			135-011-041	\$139.32	1
135-011-010	\$139.32	1	135-011-042	\$139.32	1
135-011-011	\$139.32	1	135-011-043	\$139.32	1
135-011-012	\$139.32	1	135-011-044	\$139.32	1
135-011-013	\$139.32	1	135-011-045	\$139.32	1
135-011-014	\$139.32	1	135-011-046	\$139.32	1
135-011-015	\$139.32	1	135-011-047	\$139.32	1
			135-011-048	\$139.32	1
135-011-017	\$139.32	1	135-011-049	\$139.32	1
135-011-018	\$139.32	1	135-011-050	\$139.32	1
135-011-019	\$139.32	1	135-011-051	\$139.32	1
135-011-020	\$139.32	1			
135-011-021	\$139.32	1	135-011-053	\$139.32	1
135-011-022	\$139.32	1	135-011-054	\$139.32	1
135-011-023	\$139.32	1	135-011-055	\$139.32	1
135-011-024	\$139.32	1	135-011-056	\$139.32	1
135-011-025	\$139.32	1	135-011-057	\$139.32	1
135-011-026	\$139.32	1	135-011-058 (0.03 acres)	\$9.20	0.07
135-011-027	\$139.32	1			
135-011-028	\$139.32	1			
135-011-029	\$139.32	1			
135-011-030	\$139.32	1			
135-011-031	\$139.32	1			
135-011-032	\$139.32	1			
135-011-033	\$139.32	1			
			TOTAL	\$7,114.52	51.07

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
135-013-001	\$139.32	1	135-013-033	\$139.32	1
135-013-002	\$139.32	1	135-013-034	\$139.32	1
135-013-003	\$139.32	1	135-013-035	\$139.32	1
135-013-004	\$139.32	1	135-013-036	\$139.32	1
135-013-005	\$139.32	1	135-013-037	\$139.32	1
135-013-006	\$139.32	1	135-013-038	\$139.32	1
135-013-007	\$139.32	1	135-013-039	\$139.32	1
135-013-008	\$139.32	1	135-013-040	\$139.32	1
135-013-009	\$139.32	1	135-013-041	\$139.32	1
135-013-010	\$139.32	1	135-013-042	\$139.32	1
135-013-011	\$139.32	1	135-013-043	\$139.32	1
135-013-012	\$139.32	1	135-013-044	\$139.32	1
135-013-013	\$139.32	1	135-013-045	\$139.32	1
135-013-014	\$139.32	1	135-013-046	\$139.32	1
135-013-015	\$139.32	1	135-013-047	\$139.32	1
135-013-016	\$139.32	1	135-013-048	\$139.32	1
135-013-017	\$139.32	1	135-013-049	\$139.32	1
135-013-018	\$139.32	1	135-013-050	\$139.32	1
135-013-019	\$139.32	1	135-013-051	\$139.32	1
135-013-020	\$139.32	1	135-013-052	\$139.32	1
135-013-021	\$139.32	1	135-013-053	\$139.32	1
135-013-022	\$139.32	1	135-013-054	\$139.32	1
135-013-023	\$139.32	1	135-013-055	\$139.32	1
135-013-024	\$139.32	1	135-013-056	\$139.32	1
135-013-025	\$139.32	1	135-013-057	\$139.32	1
135-013-026	\$139.32	1	135-013-058	\$139.32	1
135-013-027	\$139.32	1	135-013-059	\$139.32	1
135-013-028	\$139.32	1	135-013-060	\$139.32	1
135-013-029	\$139.32	1	135-013-061	\$139.32	1
135-013-030	\$139.32	1	135-013-062	\$139.32	1
135-013-031	\$139.32	1	135-013-063	\$139.32	1
135-013-032	\$139.32	1	135-013-064	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU	
135-013-065	\$139.32	1	135-015-001	\$139.32	1	
135-013-066	\$139.32	1	135-015-002	\$139.32	1	
135-013-067	\$139.32	1	135-015-003	\$139.32	1	
135-013-068	\$139.32	1	135-015-004	\$139.32	1	
135-013-069	\$139.32	1	135-015-005	\$139.32	1	
135-013-070	\$139.32	1	135-015-006	\$139.32	1	
135-013-071	\$139.32	1	135-015-007	\$139.32	1	
135-013-072	\$139.32	1	135-015-008	\$139.32	1	
135-013-073	\$139.32	1	135-015-009	\$139.32	1	
135-013-074	\$139.32	1	135-015-010	\$139.32	1	
TOTAL		\$10,309.68	74	135-015-011	\$139.32	1
			135-015-012	\$139.32	1	
			135-015-013	\$139.32	1	
			135-015-014	\$139.32	1	
			135-015-015	\$139.32	1	
			135-015-016	\$139.32	1	
			135-015-017	\$139.32	1	
			135-015-018	\$139.32	1	
			135-015-019	\$139.32	1	
			135-015-020	\$139.32	1	
			135-015-021	\$139.32	1	
			135-015-022	\$139.32	1	
			135-015-023	\$139.32	1	
			135-015-028	\$139.32	1	
			135-015-029	\$139.32	1	
			135-015-030	\$139.32	1	
			135-015-031	\$139.32	1	
			135-015-032	\$139.32	1	
			135-015-033	\$139.32	1	
			135-015-034	\$139.32	1	
			135-015-035	\$139.32	1	

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-018-001	\$139.32	1	135-018-033	\$139.32	1
135-018-002	\$139.32	1	135-018-034	\$139.32	1
135-018-003	\$139.32	1	135-018-035	\$139.32	1
135-018-004	\$139.32	1	135-018-036	\$139.32	1
135-018-005	\$139.32	1	135-018-037	\$139.32	1
135-018-006	\$139.32	1	135-018-038	\$139.32	1
135-018-007	\$139.32	1	135-018-039	\$139.32	1
135-018-008	\$139.32	1	135-018-040	\$139.32	1
135-018-009	\$139.32	1	135-018-041	\$139.32	1
135-018-010	\$139.32	1	135-018-042	\$139.32	1
135-018-011	\$139.32	1	135-018-043	\$139.32	1
135-018-012	\$139.32	1	135-018-044	\$139.32	1
135-018-013	\$139.32	1	135-018-045	\$139.32	1
135-018-014	\$139.32	1	135-018-046	\$139.32	1
135-018-015	\$139.32	1	135-018-047	\$139.32	1
135-018-016	\$139.32	1	135-018-048	\$139.32	1
135-018-017	\$139.32	1	135-018-049	\$139.32	1
135-018-018	\$139.32	1	135-018-050	\$139.32	1
135-018-019	\$139.32	1	135-018-051	\$139.32	1
135-018-020	\$139.32	1	135-018-052	\$139.32	1
135-018-021	\$139.32	1	135-018-053	\$139.32	1
135-018-022	\$139.32	1	135-018-054	\$139.32	1
135-018-023	\$139.32	1	135-018-055	\$139.32	1
135-018-024	\$139.32	1	135-018-056	\$139.32	1
135-018-025	\$139.32	1	135-018-057	\$139.32	1
135-018-026	\$139.32	1	135-018-058	\$139.32	1
135-018-027	\$139.32	1	TOTAL	\$8,080.56	58
135-018-028	\$139.32	1			
135-018-029	\$139.32	1			
135-018-030	\$139.32	1			
135-018-031	\$139.32	1			
135-018-032	\$139.32	1			

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
135-019-001	\$139.32	1	135-019-033	\$139.32	1
			135-019-034	\$139.32	1
135-019-003	\$139.32	1	135-019-035	\$139.32	1
135-019-004	\$139.32	1	135-019-036	\$139.32	1
135-019-005	\$139.32	1	135-019-037	\$139.32	1
135-019-006	\$139.32	1	135-019-038	\$139.32	1
135-019-007	\$139.32	1	135-019-039	\$139.32	1
135-019-008	\$139.32	1	135-019-040	\$139.32	1
135-019-009	\$139.32	1	135-019-041	\$139.32	1
135-019-010	\$139.32	1	135-019-042	\$139.32	1
135-019-011	\$139.32	1	135-019-043	\$139.32	1
135-019-012	\$139.32	1	135-019-044	\$139.32	1
135-019-013	\$139.32	1	135-019-045	\$139.32	1
135-019-014	\$139.32	1	135-019-046	\$139.32	1
135-019-015	\$139.32	1	135-019-047	\$139.32	1
135-019-016	\$139.32	1	135-019-048	\$139.32	1
135-019-017	\$139.32	1	135-019-049	\$139.32	1
135-019-018	\$139.32	1	135-019-050	\$139.32	1
135-019-019	\$139.32	1	135-019-051	\$139.32	1
135-019-020	\$139.32	1	135-019-052	\$139.32	1
135-019-021	\$139.32	1	135-019-053	\$139.32	1
135-019-022	\$139.32	1	135-019-054	\$139.32	1
135-019-023	\$139.32	1	135-019-055	\$139.32	1
135-019-024	\$139.32	1	135-019-056	\$139.32	1
135-019-025	\$139.32	1	135-019-057	\$139.32	1
135-019-026	\$139.32	1	135-019-058	\$139.32	1
135-019-027	\$139.32	1	135-019-059	\$139.32	1
135-019-028	\$139.32	1	135-019-060	\$139.32	1
135-019-029	\$139.32	1	135-019-061	\$139.32	1
135-019-030	\$139.32	1	135-019-062	\$139.32	1
135-019-031	\$139.32	1	135-019-063	\$139.32	1
135-019-032	\$139.32	1	135-019-064	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU	
135-019-065	\$139.32	1	135-020-022	\$139.32	1	
135-019-066	\$139.32	1	135-020-023	\$139.32	1	
135-019-067	\$139.32	1	135-020-024	\$139.32	1	
135-019-068	\$139.32	1	135-020-025	\$139.32	1	
135-019-069	\$139.32	1	135-020-026	\$139.32	1	
135-019-070	\$139.32	1	135-020-027	\$139.32	1	
135-019-071	\$139.32	1	135-020-028	\$139.32	1	
135-019-072	\$139.32	1	135-020-029	\$139.32	1	
135-019-073	\$139.32	1	135-020-030	\$139.32	1	
TOTAL		\$10,031.04	72	135-020-031	\$139.32	1
			135-020-032	\$139.32	1	
135-020-001	\$139.32	1	135-020-033	\$139.32	1	
135-020-002	\$139.32	1	135-020-034	\$139.32	1	
135-020-003	\$139.32	1	135-020-035	\$139.32	1	
135-020-004	\$139.32	1	135-020-036	\$139.32	1	
135-020-005	\$139.32	1	135-020-037	\$139.32	1	
135-020-006	\$139.32	1	135-020-038	\$139.32	1	
135-020-007	\$139.32	1	135-020-039	\$139.32	1	
135-020-008	\$139.32	1	135-020-040	\$139.32	1	
135-020-009	\$139.32	1	135-020-041	\$139.32	1	
135-020-010	\$139.32	1	135-020-042	\$139.32	1	
135-020-011	\$139.32	1	135-020-043	\$139.32	1	
135-020-012	\$139.32	1	135-020-044	\$139.32	1	
135-020-013	\$139.32	1	135-020-045	\$139.32	1	
135-020-014	\$139.32	1	135-020-046	\$139.32	1	
135-020-015	\$139.32	1	135-020-047	\$139.32	1	
135-020-016	\$139.32	1	135-020-048	\$139.32	1	
135-020-017	\$139.32	1				
135-020-018	\$139.32	1	135-020-050	\$139.32	1	
135-020-019	\$139.32	1	135-020-051	\$139.32	1	
135-020-020	\$139.32	1	135-020-052	\$139.32	1	
135-020-021	\$139.32	1	135-020-053	\$139.32	1	

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
135-023-001	\$139.32	1	135-023-033	\$139.32	1
135-023-002	\$139.32	1	135-023-034	\$139.32	1
135-023-003	\$139.32	1	135-023-035	\$139.32	1
135-023-004	\$139.32	1	135-023-036	\$139.32	1
135-023-005	\$139.32	1	135-023-037	\$139.32	1
135-023-006	\$139.32	1	135-023-038	\$139.32	1
135-023-007	\$139.32	1	135-023-039	\$139.32	1
135-023-008	\$139.32	1	135-023-040	\$139.32	1
135-023-009	\$139.32	1	135-023-041	\$139.32	1
135-023-010	\$139.32	1	135-023-042	\$139.32	1
135-023-011	\$139.32	1	135-023-043	\$139.32	1
135-023-012	\$139.32	1	135-023-044	\$139.32	1
135-023-013	\$139.32	1	135-023-045	\$139.32	1
135-023-014	\$139.32	1	135-023-046	\$139.32	1
135-023-015	\$139.32	1	135-023-047	\$139.32	1
135-023-016	\$139.32	1	135-023-048	\$139.32	1
135-023-017	\$139.32	1	135-023-049	\$139.32	1
135-023-018	\$139.32	1	135-023-050	\$139.32	1
135-023-019	\$139.32	1	135-023-051	\$139.32	1
135-023-020	\$139.32	1	135-023-052	\$139.32	1
135-023-021	\$139.32	1	135-023-053	\$139.32	1
135-023-022	\$139.32	1	135-023-054	\$139.32	1
135-023-023	\$139.32	1	135-023-055	\$139.32	1
135-023-024	\$139.32	1	135-023-056	\$139.32	1
135-023-025	\$139.32	1	135-023-057	\$139.32	1
135-023-026	\$139.32	1	135-023-058	\$139.32	1
135-023-027	\$139.32	1	135-023-059	\$139.32	1
135-023-028	\$139.32	1	135-023-060	\$139.32	1
135-023-029	\$139.32	1	135-023-061	\$139.32	1
135-023-030	\$139.32	1	135-023-062	\$139.32	1
135-023-031	\$139.32	1	135-023-063	\$139.32	1
135-023-032	\$139.32	1	135-023-064	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-023-065	\$139.32	1	135-024-003 (9.02 acres)	\$2,764.67	19.84
135-023-066	\$139.32	1	135-024-004 (4.27 acres)	\$1,308.77	9.39
135-023-067	\$139.32	1	TOTAL	\$4,073.44	29.24
135-023-068	\$139.32	1			
135-023-069	\$139.32	1			
135-023-070	\$139.32	1	135-025-001	\$139.32	1
135-023-071	\$139.32	1	135-025-002	\$139.32	1
135-023-072	\$139.32	1	135-025-003	\$139.32	1
135-023-073	\$139.32	1	135-025-004	\$139.32	1
135-023-074	\$139.32	1	135-025-005	\$139.32	1
135-023-075	\$139.32	1	135-025-006	\$139.32	1
135-023-076	\$139.32	1	135-025-007	\$139.32	1
135-023-077	\$139.32	1	135-025-008	\$139.32	1
135-023-078	\$139.32	1	135-025-009	\$139.32	1
135-023-079	\$139.32	1	135-025-010	\$139.32	1
135-023-080	\$139.32	1	135-025-011	\$139.32	1
135-023-081	\$139.32	1	135-025-012	\$139.32	1
135-023-082	\$139.32	1	135-025-013	\$139.32	1
135-023-083	\$139.32	1	135-025-014	\$139.32	1
135-023-084	\$139.32	1	135-025-015	\$139.32	1
135-023-085	\$139.32	1	135-025-016	\$139.32	1
135-023-086	\$139.32	1	135-025-017	\$139.32	1
135-023-087	\$139.32	1	135-025-018	\$139.32	1
135-023-088	\$139.32	1	135-025-019	\$139.32	1
TOTAL \$12,260.16		88	135-025-020	\$139.32	1
			135-025-021	\$139.32	1
			135-025-022	\$139.32	1
			135-025-023	\$139.32	1
			135-025-024	\$139.32	1
			135-025-025	\$139.32	1
			135-025-026	\$139.32	1
			135-025-027	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-025-028	\$139.32	1	135-025-060	\$139.32	1
135-025-029	\$139.32	1	135-025-061	\$139.32	1
135-025-030	\$139.32	1	135-025-062	\$139.32	1
135-025-031	\$139.32	1	135-025-063	\$139.32	1
135-025-032	\$139.32	1	135-025-064	\$139.32	1
135-025-033	\$139.32	1	135-025-065	\$139.32	1
135-025-034	\$139.32	1		TOTAL	\$9,055.80
135-025-035	\$139.32	1			65
135-025-036	\$139.32	1	135-026-001	\$139.32	1
135-025-037	\$139.32	1	135-026-002	\$139.32	1
135-025-038	\$139.32	1	135-026-003	\$139.32	1
135-025-039	\$139.32	1	135-026-004	\$139.32	1
135-025-040	\$139.32	1	135-026-005	\$139.32	1
135-025-041	\$139.32	1	135-026-006	\$139.32	1
135-025-042	\$139.32	1	135-026-007	\$139.32	1
135-025-043	\$139.32	1	135-026-008	\$139.32	1
135-025-044	\$139.32	1	135-026-009	\$139.32	1
135-025-045	\$139.32	1	135-026-010	\$139.32	1
135-025-046	\$139.32	1	135-026-011	\$139.32	1
135-025-047	\$139.32	1	135-026-012	\$139.32	1
135-025-048	\$139.32	1	135-026-013	\$139.32	1
135-025-049	\$139.32	1	135-026-014	\$139.32	1
135-025-050	\$139.32	1	135-026-015	\$139.32	1
135-025-051	\$139.32	1	135-026-016	\$139.32	1
135-025-052	\$139.32	1	135-026-017	\$139.32	1
135-025-053	\$139.32	1	135-026-018	\$139.32	1
135-025-054	\$139.32	1	135-026-019	\$139.32	1
135-025-055	\$139.32	1	135-026-020	\$139.32	1
135-025-056	\$139.32	1	135-026-021	\$139.32	1
135-025-057	\$139.32	1	135-026-022	\$139.32	1
135-025-058	\$139.32	1	135-026-023	\$139.32	1
135-025-059	\$139.32	1	135-026-024	\$139.32	1

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
135-026-025	\$139.32	1	135-026-057	\$139.32	1
135-026-026	\$139.32	1	135-026-058	\$139.32	1
135-026-027	\$139.32	1	135-026-059	\$139.32	1
135-026-028	\$139.32	1	135-026-060	\$139.32	1
135-026-029	\$139.32	1	135-026-061	\$139.32	1
135-026-030	\$139.32	1	135-026-062	\$139.32	1
135-026-031	\$139.32	1	135-026-063	\$139.32	1
135-026-032	\$139.32	1	135-026-064	\$139.32	1
135-026-033	\$139.32	1	135-026-065	\$139.32	1
135-026-034	\$139.32	1	135-026-066	\$139.32	1
135-026-035	\$139.32	1	135-026-067	\$139.32	1
135-026-036	\$139.32	1	135-026-068	\$139.32	1
135-026-037	\$139.32	1	135-026-069	\$139.32	1
135-026-038	\$139.32	1	135-026-070	\$139.32	1
135-026-039	\$139.32	1	135-026-071	\$139.32	1
135-026-040	\$139.32	1	135-026-072	\$139.32	1
135-026-041	\$139.32	1	135-026-073	\$139.32	1
135-026-042	\$139.32	1	135-026-074	\$139.32	1
135-026-043	\$139.32	1	135-026-075	\$139.32	1
135-026-044	\$139.32	1	135-026-076	\$139.32	1
135-026-045	\$139.32	1	135-026-077	\$139.32	1
135-026-046	\$139.32	1	135-026-078	\$139.32	1
135-026-047	\$139.32	1	135-026-079	\$139.32	1
135-026-048	\$139.32	1			
135-026-049	\$139.32	1			
135-026-050	\$139.32	1			
135-026-051	\$139.32	1			
135-026-052	\$139.32	1			
135-026-053	\$139.32	1			
135-026-054	\$139.32	1			
135-026-055	\$139.32	1			
135-026-056	\$139.32	1			
				TOTAL \$11,006.28	79

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-027-001	\$139.32	1	135-027-033	\$139.32	1
135-027-002	\$139.32	1	135-027-034	\$139.32	1
135-027-003	\$139.32	1	135-027-035	\$139.32	1
135-027-004	\$139.32	1	135-027-036	\$139.32	1
135-027-005	\$139.32	1	135-027-037	\$139.32	1
135-027-006	\$139.32	1	135-027-038	\$139.32	1
135-027-007	\$139.32	1	135-027-039	\$139.32	1
135-027-008	\$139.32	1	135-027-040	\$139.32	1
135-027-009	\$139.32	1	135-027-041	\$139.32	1
135-027-010	\$139.32	1	135-027-042	\$139.32	1
135-027-011	\$139.32	1	135-027-043	\$139.32	1
135-027-012	\$139.32	1	135-027-044	\$139.32	1
135-027-013	\$139.32	1	135-027-045	\$139.32	1
135-027-014	\$139.32	1	TOTAL		\$6,269.40
135-027-015	\$139.32	1			
135-027-016	\$139.32	1	135-028-001 (6.92 acres)	\$2,121.01	15.22
135-027-017	\$139.32	1			
135-027-018	\$139.32	1	135-028-005 (0.22 acres)	\$67.42	0.48
135-027-019	\$139.32	1	TOTAL		\$2,188.43
135-027-020	\$139.32	1			
135-027-021	\$139.32	1			
135-027-022	\$139.32	1			
135-027-023	\$139.32	1			
135-027-024	\$139.32	1			
135-027-025	\$139.32	1			
135-027-026	\$139.32	1			
135-027-027	\$139.32	1			
135-027-028	\$139.32	1			
135-027-029	\$139.32	1			
135-027-030	\$139.32	1			
135-027-031	\$139.32	1			
135-027-032	\$139.32	1			

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10 SALIDA, SALIDA FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-032-001	\$139.32	1	135-032-033	\$139.32	1
135-032-002	\$139.32	1	135-032-034	\$139.32	1
135-032-003	\$139.32	1	135-032-035	\$139.32	1
135-032-004	\$139.32	1	135-032-036	\$139.32	1
135-032-005	\$139.32	1	135-032-037	\$139.32	1
135-032-006	\$139.32	1	135-032-038	\$139.32	1
135-032-007	\$139.32	1	135-032-039	\$139.32	1
135-032-008	\$139.32	1	135-032-040	\$139.32	1
135-032-009	\$139.32	1	135-032-041	\$139.32	1
135-032-010	\$139.32	1	135-032-042	\$139.32	1
135-032-011	\$139.32	1	135-032-043	\$139.32	1
135-032-012	\$139.32	1	135-032-044	\$139.32	1
135-032-013	\$139.32	1	135-032-045	\$139.32	1
135-032-014	\$139.32	1	135-032-046	\$139.32	1
135-032-015	\$139.32	1	135-032-047	\$139.32	1
135-032-016	\$139.32	1	135-032-048	\$139.32	1
135-032-017	\$139.32	1	135-032-049	\$139.32	1
135-032-018	\$139.32	1	135-032-050	\$139.32	1
135-032-019	\$139.32	1	135-032-051	\$139.32	1
135-032-020	\$139.32	1	135-032-052	\$139.32	1
135-032-021	\$139.32	1	135-032-053	\$139.32	1
135-032-022	\$139.32	1	135-032-054	\$139.32	1
135-032-023	\$139.32	1	135-032-055	\$139.32	1
135-032-024	\$139.32	1	135-032-056	\$139.32	1
135-032-025	\$139.32	1	135-032-057	\$139.32	1
135-032-026	\$139.32	1	135-032-058	\$139.32	1
135-032-027	\$139.32	1	135-032-059	\$139.32	1
135-032-028	\$139.32	1	135-032-060	\$139.32	1
135-032-029	\$139.32	1	135-032-061	\$139.32	1
135-032-030	\$139.32	1	135-032-062	\$139.32	1
135-032-031	\$139.32	1	135-032-063	\$139.32	1
135-032-032	\$139.32	1	135-032-064	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-032-065	\$139.32	1	135-033-001	\$139.32	1
135-032-066	\$139.32	1	135-033-002	\$139.32	1
135-032-067	\$139.32	1	135-033-003	\$139.32	1
135-032-068	\$139.32	1	135-033-004	\$139.32	1
135-032-069	\$139.32	1	135-033-005	\$139.32	1
135-032-070	\$139.32	1	135-033-006	\$139.32	1
135-032-071	\$139.32	1	135-033-007	\$139.32	1
135-032-072	\$139.32	1	135-033-008	\$139.32	1
135-032-073	\$139.32	1	135-033-009	\$139.32	1
135-032-074	\$139.32	1	135-033-010	\$139.32	1
135-032-075	\$139.32	1	135-033-011	\$139.32	1
135-032-076	\$139.32	1	135-033-012	\$139.32	1
135-032-077	\$139.32	1	135-033-013	\$139.32	1
135-032-078	\$139.32	1	135-033-014	\$139.32	1
135-032-079	\$139.32	1	135-033-015	\$139.32	1
135-032-080	\$139.32	1	135-033-016	\$139.32	1
135-032-081	\$139.32	1	135-033-017	\$139.32	1
135-032-082	\$139.32	1	135-033-018	\$139.32	1
135-032-083	\$139.32	1	135-033-019 (2.31 acres)	\$708.02	5.08
135-032-084	\$139.32	1	TOTAL	\$3,215.78	23.08
135-032-085	\$139.32	1			
135-032-086	\$139.32	1			
135-032-087	\$139.32	1			
135-032-088	\$139.32	1			
135-032-089	\$139.32	1			
135-032-090	\$139.32	1			
135-032-091	\$139.32	1			
135-032-092	\$139.32	1			
135-032-093	\$139.32	1			
135-032-094	\$139.32	1			
135-032-095	\$139.32	1			
TOTAL \$13,235.40		95			

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-034-001	\$139.32	1	135-034-033	\$139.32	1
135-034-002	\$139.32	1	135-034-034	\$139.32	1
135-034-003	\$139.32	1	135-034-035	\$139.32	1
135-034-004	\$139.32	1	135-034-036	\$139.32	1
135-034-005	\$139.32	1	135-034-037	\$139.32	1
135-034-006	\$139.32	1		TOTAL	\$5,154.84
135-034-007	\$139.32	1			37
135-034-008	\$139.32	1	135-035-001	\$139.32	1
135-034-009	\$139.32	1	135-035-002	\$139.32	1
135-034-010	\$139.32	1	135-035-003	\$139.32	1
135-034-011	\$139.32	1	135-035-004	\$139.32	1
135-034-012	\$139.32	1	135-035-005	\$139.32	1
135-034-013	\$139.32	1	135-035-006	\$139.32	1
135-034-014	\$139.32	1	135-035-007	\$139.32	1
135-034-015	\$139.32	1	135-035-008	\$139.32	1
135-034-016	\$139.32	1	135-035-009	\$139.32	1
135-034-017	\$139.32	1	135-035-010	\$139.32	1
135-034-018	\$139.32	1	135-035-011	\$139.32	1
135-034-019	\$139.32	1	135-035-012	\$139.32	1
135-034-020	\$139.32	1	135-035-013	\$139.32	1
135-034-021	\$139.32	1	135-035-014	\$139.32	1
135-034-022	\$139.32	1	135-035-015	\$139.32	1
135-034-023	\$139.32	1	135-035-016	\$139.32	1
135-034-024	\$139.32	1	135-035-017	\$139.32	1
135-034-025	\$139.32	1	135-035-018	\$139.32	1
135-034-026	\$139.32	1	135-035-019	\$139.32	1
135-034-027	\$139.32	1	135-035-020	\$139.32	1
135-034-028	\$139.32	1	135-035-021	\$139.32	1
135-034-029	\$139.32	1	135-035-022	\$139.32	1
135-034-030	\$139.32	1	135-035-023	\$139.32	1
135-034-031	\$139.32	1	135-035-024	\$139.32	1
135-034-032	\$139.32	1	135-035-025	\$139.32	1

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
135-036-001	\$139.32	1	135-036-033	\$139.32	1
135-036-002	\$139.32	1	135-036-034	\$139.32	1
135-036-003	\$139.32	1	135-036-035	\$139.32	1
135-036-004	\$139.32	1	135-036-036	\$139.32	1
135-036-005	\$139.32	1	135-036-037	\$139.32	1
135-036-006	\$139.32	1	135-036-038	\$139.32	1
135-036-007	\$139.32	1	135-036-039	\$139.32	1
135-036-008	\$139.32	1	135-036-040	\$139.32	1
135-036-009	\$139.32	1	135-036-041	\$139.32	1
135-036-010	\$139.32	1	135-036-042	\$139.32	1
135-036-011	\$139.32	1	135-036-043	\$139.32	1
135-036-012	\$139.32	1	135-036-044	\$139.32	1
135-036-013	\$139.32	1	135-036-045	\$139.32	1
135-036-014	\$139.32	1	135-036-046	\$139.32	1
135-036-015	\$139.32	1	135-036-047	\$139.32	1
135-036-016	\$139.32	1	135-036-048	\$139.32	1
135-036-017	\$139.32	1	135-036-049	\$139.32	1
135-036-018	\$139.32	1	135-036-050	\$139.32	1
135-036-019	\$139.32	1	135-036-051	\$139.32	1
135-036-020	\$139.32	1	135-036-052	\$139.32	1
135-036-021	\$139.32	1			
135-036-022	\$139.32	1			
135-036-023	\$139.32	1			
135-036-024	\$139.32	1			
135-036-025	\$139.32	1			
135-036-026	\$139.32	1			
135-036-027	\$139.32	1			
135-036-028	\$139.32	1			
135-036-029	\$139.32	1			
135-036-030	\$139.32	1			
135-036-031	\$139.32	1			
135-036-032	\$139.32	1			
				TOTAL	\$7,244.64 52

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-037-001	\$139.32	1	135-037-033	\$139.32	1
135-037-002	\$139.32	1	135-037-034	\$139.32	1
135-037-003	\$139.32	1	135-037-035	\$139.32	1
135-037-004	\$139.32	1	135-037-036	\$139.32	1
135-037-005	\$139.32	1	135-037-037	\$139.32	1
135-037-006	\$139.32	1	135-037-038	\$139.32	1
135-037-007	\$139.32	1	135-037-039	\$139.32	1
135-037-008	\$139.32	1	135-037-040	\$139.32	1
135-037-009	\$139.32	1	135-037-041	\$139.32	1
135-037-010	\$139.32	1	135-037-042	\$139.32	1
135-037-011	\$139.32	1	135-037-043	\$139.32	1
135-037-012	\$139.32	1	135-037-044	\$139.32	1
135-037-013	\$139.32	1	135-037-045	\$139.32	1
135-037-014	\$139.32	1	135-037-046	\$139.32	1
135-037-015	\$139.32	1	135-037-047	\$139.32	1
135-037-016	\$139.32	1	135-037-048	\$139.32	1
135-037-017	\$139.32	1	135-037-049	\$139.32	1
135-037-018	\$139.32	1	135-037-050	\$139.32	1
135-037-019	\$139.32	1	135-037-051	\$139.32	1
135-037-020	\$139.32	1	135-037-052	\$139.32	1
135-037-021	\$139.32	1	135-037-053	\$139.32	1
135-037-022	\$139.32	1	135-037-054	\$139.32	1
135-037-023	\$139.32	1	135-037-055	\$139.32	1
135-037-024	\$139.32	1	135-037-056	\$139.32	1
135-037-025	\$139.32	1	135-037-057	\$139.32	1
135-037-026	\$139.32	1			
135-037-027	\$139.32	1			
135-037-028	\$139.32	1			
135-037-029	\$139.32	1			
135-037-030	\$139.32	1			
135-037-031	\$139.32	1			
135-037-032	\$139.32	1			
				TOTAL	57
				\$7,941.24	

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
135-054-033	\$139.32	1			
135-054-034	\$139.32	1			
135-054-035	\$139.32	1			
135-054-036	\$139.32	1			
135-054-037	\$139.32	1			
135-054-038	\$139.32	1			
135-054-039	\$139.32	1			
135-054-040	\$139.32	1			
135-054-041	\$139.32	1			
135-054-042	\$139.32	1			
135-054-043	\$139.32	1			
135-054-044	\$139.32	1			
135-054-045	\$139.32	1			
135-054-046	\$139.32	1			
135-054-047	\$139.32	1			
135-054-048	\$139.32	1			
135-054-049	\$139.32	1			
135-054-050	\$139.32	1			
135-054-051	\$139.32	1			
135-054-052	\$139.32	1			
135-054-053	\$139.32	1			
135-054-054	\$139.32	1			
135-054-055	\$139.32	1			
	TOTAL	\$7,662.60	55		

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU	
136-003-001 (3.54 acres)	\$1,085.02	7.79	136-004-030	\$139.32	1	
	TOTAL	\$1,085.02	7.79	136-004-031	\$139.32	1
			136-004-032	\$139.32	1	
136-004-001	\$139.32	1	136-004-033	\$139.32	1	
136-004-002	\$139.32	1	136-004-034	\$139.32	1	
136-004-003	\$139.32	1	136-004-035	\$139.32	1	
136-004-004	\$139.32	1	136-004-036	\$139.32	1	
136-004-005	\$139.32	1	136-004-037	\$139.32	1	
136-004-006	\$139.32	1	136-004-038	\$139.32	1	
136-004-007	\$139.32	1	136-004-039	\$139.32	1	
136-004-008	\$139.32	1	136-004-040	\$139.32	1	
136-004-009	\$139.32	1	136-004-041	\$139.32	1	
136-004-010	\$139.32	1	136-004-042	\$139.32	1	
136-004-011	\$139.32	1	136-004-043	\$139.32	1	
136-004-012	\$139.32	1	136-004-044	\$139.32	1	
136-004-013	\$139.32	1	136-004-045	\$139.32	1	
136-004-014	\$139.32	1	136-004-046	\$139.32	1	
136-004-015	\$139.32	1	136-004-047	\$139.32	1	
136-004-016	\$139.32	1	136-004-048	\$139.32	1	
136-004-017	\$139.32	1		TOTAL	\$6,687.36	48
136-004-018	\$139.32	1				
136-004-019	\$139.32	1				
136-004-020	\$139.32	1				
136-004-021	\$139.32	1				
136-004-022	\$139.32	1				
136-004-023	\$139.32	1				
136-004-024	\$139.32	1				
136-004-025	\$139.32	1				
136-004-026	\$139.32	1				
136-004-027	\$139.32	1				
136-004-028	\$139.32	1				
136-004-029	\$139.32	1				

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10 SALIDA, SALIDA FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-009-004	\$139.32	1	136-009-039	\$139.32	1
136-009-005	\$139.32	1	136-009-040	\$139.32	1
136-009-006	\$139.32	1			
136-009-007	\$139.32	1	136-009-043	\$139.32	1
136-009-008	\$139.32	1	136-009-044	\$139.32	1
136-009-009	\$139.32	1	136-009-045	\$139.32	1
136-009-010	\$139.32	1	136-009-046	\$139.32	1
136-009-011	\$139.32	1	136-009-047	\$139.32	1
136-009-012	\$139.32	1	136-009-048	\$139.32	1
136-009-013	\$139.32	1	TOTAL	\$5,294.16	38
136-009-016	\$139.32	1	136-010-001	\$139.32	1
136-009-017	\$139.32	1	136-010-002	\$139.32	1
136-009-018	\$139.32	1	136-010-003	\$139.32	1
			136-010-004	\$139.32	1
136-009-022	\$139.32	1	136-010-005	\$139.32	1
136-009-023	\$139.32	1	136-010-006	\$139.32	1
136-009-024	\$139.32	1	136-010-007	\$139.32	1
136-009-025	\$139.32	1	136-010-008	\$139.32	1
136-009-026	\$139.32	1	136-010-009	\$139.32	1
136-009-027	\$139.32	1	136-010-010	\$139.32	1
136-009-028	\$139.32	1	136-010-011	\$139.32	1
136-009-029	\$139.32	1	136-010-012	\$139.32	1
136-009-030	\$139.32	1	136-010-013	\$139.32	1
136-009-031	\$139.32	1	136-010-014	\$139.32	1
136-009-032	\$139.32	1	136-010-015	\$139.32	1
136-009-033	\$139.32	1	136-010-016	\$139.32	1
136-009-034	\$139.32	1	136-010-017	\$139.32	1
136-009-035	\$139.32	1	136-010-018	\$139.32	1
136-009-036	\$139.32	1	136-010-019	\$139.32	1
136-009-037	\$139.32	1	136-010-020	\$139.32	1
136-009-038	\$139.32	1	136-010-021	\$139.32	1

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
136-010-022	\$139.32	1	136-010-057	\$139.32	1
136-010-023	\$139.32	1	136-010-058	\$139.32	1
136-010-024	\$139.32	1	136-010-059	\$139.32	1
136-010-025	\$139.32	1	136-010-060	\$139.32	1
136-010-026	\$139.32	1	136-010-061	\$139.32	1
136-010-027	\$139.32	1	136-010-062	\$139.32	1
136-010-028	\$139.32	1	136-010-063	\$139.32	1
136-010-029	\$139.32	1	136-010-064	\$139.32	1
136-010-030	\$139.32	1	136-010-065	\$139.32	1
136-010-031	\$139.32	1	136-010-066	\$139.32	1
136-010-032	\$139.32	1	136-010-067	\$139.32	1
136-010-033	\$139.32	1	136-010-068	\$139.32	1
136-010-034	\$139.32	1	136-010-069	\$139.32	1
136-010-035	\$139.32	1	136-010-070	\$139.32	1
136-010-036	\$139.32	1	136-010-071	\$139.32	1
136-010-037	\$139.32	1	136-010-072	\$139.32	1
136-010-038	\$139.32	1	136-010-073	\$139.32	1
136-010-039	\$139.32	1	136-010-074	\$139.32	1
136-010-040	\$139.32	1	136-010-075	\$139.32	1
136-010-041	\$139.32	1			
136-010-042	\$139.32	1	136-010-077	\$139.32	1
136-010-043	\$139.32	1	136-010-078	\$139.32	1
136-010-044	\$139.32	1	136-010-079	\$139.32	1
136-010-045	\$139.32	1			
			<u>136-010-081</u>	<u>\$139.32</u>	<u>1</u>
136-010-050	\$139.32	1		TOTAL \$10,449.00	75
136-010-051	\$139.32	1			
136-010-052	\$139.32	1	136-011-002 (4.56 acres)	\$139.32	10.03
136-010-053	\$139.32	1			
136-010-054	\$139.32	1	136-011-008 (4.79 acres)	\$1,468.15	10.54
136-010-055	\$139.32	1	136-011-009	\$139.32	1
136-010-056	\$139.32	1	136-011-010	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU	
136-011-011	\$139.32	1	136-012-011	\$139.32	1	
136-011-012	\$139.32	1	136-012-012	\$139.32	1	
136-011-013	\$139.32	1	136-012-013	\$139.32	1	
136-011-014	\$139.32	1	136-012-014	\$139.32	1	
136-011-015	\$139.32	1	136-012-015	\$139.32	1	
136-011-016	\$139.32	1	136-012-016	\$139.32	1	
136-011-017	\$139.32	1	136-012-017	\$139.32	1	
136-011-018	\$139.32	1	136-012-018	\$139.32	1	
136-011-019	\$139.32	1	136-012-019	\$139.32	1	
136-011-020	\$139.32	1	136-012-020	\$139.32	1	
136-011-021	\$139.32	1	136-012-021	\$139.32	1	
136-011-022	\$139.32	1	136-012-022	\$139.32	1	
136-011-023	\$139.32	1	136-012-023	\$139.32	1	
136-011-024	\$139.32	1	136-012-024	\$139.32	1	
136-011-025	\$139.32	1	136-012-025	\$139.32	1	
136-011-026	\$139.32	1	136-012-026	\$139.32	1	
136-011-027	\$139.32	1	136-012-027	\$139.32	1	
136-011-028	\$139.32	1	136-012-028	\$139.32	1	
136-011-029	\$139.32	1	136-012-029	\$139.32	1	
136-011-030	\$139.32	1	136-012-030	\$139.32	1	
	TOTAL	\$4,672.51	42.57	136-012-031	\$139.32	1
				136-012-032	\$139.32	1
136-012-001	\$139.32	1	136-012-033	\$139.32	1	
136-012-002	\$139.32	1	136-012-034	\$139.32	1	
136-012-003	\$139.32	1	136-012-035	\$139.32	1	
136-012-004	\$139.32	1	136-012-036	\$139.32	1	
136-012-005	\$139.32	1	136-012-037	\$139.32	1	
136-012-006	\$139.32	1		TOTAL	\$5,154.84	37
136-012-007	\$139.32	1				
136-012-008	\$139.32	1				
136-012-009	\$139.32	1				
136-012-010	\$139.32	1				

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10 SALIDA, SALIDA FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-013-001	\$139.32	1	136-013-033	\$139.32	1
136-013-002	\$139.32	1	136-013-034	\$139.32	1
136-013-003	\$139.32	1	136-013-035	\$139.32	1
136-013-004	\$139.32	1	136-013-036	\$139.32	1
136-013-005	\$139.32	1	136-013-037	\$139.32	1
136-013-006	\$139.32	1	136-013-038	\$139.32	1
136-013-007	\$139.32	1	136-013-039	\$139.32	1
136-013-008	\$139.32	1	136-013-040	\$139.32	1
136-013-009	\$139.32	1	136-013-041	\$139.32	1
136-013-010	\$139.32	1	136-013-042	\$139.32	1
136-013-011	\$139.32	1	136-013-043	\$139.32	1
136-013-012	\$139.32	1	136-013-044	\$139.32	1
136-013-013	\$139.32	1	136-013-045	\$139.32	1
136-013-014	\$139.32	1	136-013-046	\$139.32	1
136-013-015	\$139.32	1	TOTAL	\$6,408.72	46
136-013-016	\$139.32	1			
136-013-017	\$139.32	1			
136-013-018	\$139.32	1			
136-013-019	\$139.32	1			
136-013-020	\$139.32	1			
136-013-021	\$139.32	1			
136-013-022	\$139.32	1			
136-013-023	\$139.32	1			
136-013-024	\$139.32	1			
136-013-025	\$139.32	1			
136-013-026	\$139.32	1			
136-013-027	\$139.32	1			
136-013-028	\$139.32	1			
136-013-029	\$139.32	1			
136-013-030	\$139.32	1			
136-013-031	\$139.32	1			
136-013-032	\$139.32	1			

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
136-015-001	\$139.32	1	136-015-033	\$139.32	1
136-015-002	\$139.32	1	136-015-034	\$139.32	1
136-015-003	\$139.32	1	136-015-035	\$139.32	1
136-015-004	\$139.32	1	136-015-036	\$139.32	1
136-015-005	\$139.32	1	136-015-037	\$139.32	1
136-015-006	\$139.32	1	136-015-038	\$139.32	1
136-015-007	\$139.32	1	136-015-039	\$139.32	1
136-015-008	\$139.32	1	136-015-040	\$139.32	1
136-015-009	\$139.32	1	136-015-041	\$139.32	1
136-015-010	\$139.32	1	136-015-042	\$139.32	1
136-015-011	\$139.32	1	136-015-043	\$139.32	1
136-015-012	\$139.32	1	136-015-044	\$139.32	1
136-015-013	\$139.32	1	136-015-045	\$139.32	1
136-015-014	\$139.32	1	136-015-046	\$139.32	1
136-015-015	\$139.32	1	136-015-047	\$139.32	1
136-015-016	\$139.32	1	136-015-048	\$139.32	1
136-015-017	\$139.32	1	136-015-049	\$139.32	1
136-015-018	\$139.32	1	136-015-050	\$139.32	1
136-015-019	\$139.32	1	136-015-051	\$139.32	1
136-015-020	\$139.32	1	136-015-052	\$139.32	1
136-015-021	\$139.32	1	136-015-053	\$139.32	1
136-015-022	\$139.32	1	136-015-054	\$139.32	1
136-015-023	\$139.32	1	136-015-055	\$139.32	1
136-015-024	\$139.32	1	136-015-056	\$139.32	1
136-015-025	\$139.32	1	136-015-057	\$139.32	1
136-015-026	\$139.32	1	136-015-058	\$139.32	1
136-015-027	\$139.32	1	136-015-059	\$139.32	1
136-015-028	\$139.32	1	136-015-060	\$139.32	1
136-015-029	\$139.32	1	136-015-061	\$139.32	1
136-015-030	\$139.32	1	136-015-062	\$139.32	1
136-015-031	\$139.32	1	136-015-063	\$139.32	1
136-015-032	\$139.32	1	136-015-064	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU	
136-015-065	\$139.32	1	136-016-025	\$139.32	1	
136-015-066	\$139.32	1	136-016-026	\$139.32	1	
136-015-067	\$139.32	1	136-016-027	\$139.32	1	
136-015-068	\$139.32	1	136-016-028	\$139.32	1	
136-015-069	\$139.32	1	136-016-029	\$139.32	1	
136-015-070	\$139.32	1	136-016-030	\$139.32	1	
	TOTAL	\$9,752.40	70	136-016-031	\$139.32	1
				136-016-032	\$139.32	1
136-016-001	\$139.32	1	136-016-033	\$139.32	1	
136-016-002	\$139.32	1	136-016-034	\$139.32	1	
136-016-003	\$139.32	1	136-016-035	\$139.32	1	
136-016-004	\$139.32	1	136-016-036	\$139.32	1	
136-016-005	\$139.32	1	136-016-037	\$139.32	1	
136-016-006	\$139.32	1	136-016-038	\$139.32	1	
136-016-007	\$139.32	1	136-016-039	\$139.32	1	
136-016-008	\$139.32	1	136-016-040	\$139.32	1	
136-016-009	\$139.32	1	136-016-041	\$139.32	1	
136-016-010	\$139.32	1	136-016-042	\$139.32	1	
136-016-011	\$139.32	1	136-016-043	\$139.32	1	
136-016-012	\$139.32	1	136-016-044	\$139.32	1	
136-016-013	\$139.32	1	136-016-045	\$139.32	1	
136-016-014	\$139.32	1	136-016-046	\$139.32	1	
136-016-015	\$139.32	1	136-016-047	\$139.32	1	
136-016-016	\$139.32	1	136-016-048	\$139.32	1	
136-016-017	\$139.32	1		TOTAL	\$6,687.36	48
136-016-018	\$139.32	1				
136-016-019	\$139.32	1				
136-016-020	\$139.32	1				
136-016-021	\$139.32	1				
136-016-022	\$139.32	1				
136-016-023	\$139.32	1				
136-016-024	\$139.32	1				

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-018-002 (1.33 acres)	\$648.53	4.66	136-018-034	\$139.32	1
136-018-003	\$139.32	1	136-018-035	\$139.32	1
136-018-004	\$139.32	1	136-018-036	\$139.32	1
136-018-005	\$139.32	1	136-018-037	\$139.32	1
136-018-006	\$139.32	1	136-018-038	\$139.32	1
136-018-007	\$139.32	1	136-018-039	\$139.32	1
136-018-008	\$139.32	1	136-018-040	\$139.32	1
136-018-009	\$139.32	1	136-018-041	\$139.32	1
136-018-010	\$139.32	1	136-018-042	\$139.32	1
136-018-011	\$139.32	1	136-018-043	\$139.32	1
136-018-012	\$139.32	1	136-018-044	\$139.32	1
136-018-013	\$139.32	1	136-018-045	\$139.32	1
136-018-014	\$139.32	1	136-018-046	\$139.32	1
136-018-015	\$139.32	1	136-018-047	\$139.32	1
136-018-016	\$139.32	1	136-018-048	\$139.32	1
136-018-017	\$139.32	1	136-018-049	\$139.32	1
136-018-018	\$139.32	1	136-018-050	\$139.32	1
136-018-019	\$139.32	1	136-018-051	\$139.32	1
136-018-020	\$139.32	1	136-018-052	\$139.32	1
136-018-021	\$139.32	1	136-018-053	\$139.32	1
136-018-022	\$139.32	1	136-018-054	\$139.32	1
136-018-023	\$139.32	1	136-018-055	\$139.32	1
136-018-024	\$139.32	1	136-018-056	\$139.32	1
136-018-025	\$139.32	1	136-018-057	\$139.32	1
136-018-026	\$139.32	1	136-018-058	\$139.32	1
136-018-027	\$139.32	1	136-018-059	\$139.32	1
136-018-028	\$139.32	1	136-018-060	\$139.32	1
136-018-029	\$139.32	1	136-018-061	\$139.32	1
136-018-030	\$139.32	1	136-018-062	\$139.32	1
136-018-031	\$139.32	1	136-018-063	\$139.32	1
136-018-032	\$139.32	1	136-018-064	\$139.32	1
136-018-033	\$139.32	1			
			TOTAL	\$9,286.37	66.66

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	
136-019-002 (1.01 acres)	\$648.53	4.66	136-023-031	\$139.32	1	
	TOTAL	\$648.53	4.66	136-023-032	\$139.32	1
			136-023-033	\$139.32	1	
136-023-002	\$139.32	1	136-023-034	\$139.32	1	
136-023-003	\$139.32	1	136-023-035	\$139.32	1	
136-023-004	\$139.32	1	136-023-036	\$139.32	1	
136-023-005	\$139.32	1	136-023-037	\$139.32	1	
136-023-006	\$139.32	1	136-023-038	\$139.32	1	
136-023-007	\$139.32	1	136-023-039	\$139.32	1	
136-023-008	\$139.32	1	136-023-040	\$139.32	1	
136-023-009	\$139.32	1	136-023-041	\$139.32	1	
136-023-010	\$139.32	1	136-023-042	\$139.32	1	
136-023-011	\$139.32	1	136-023-043	\$139.32	1	
136-023-012	\$139.32	1	136-023-044	\$139.32	1	
136-023-013	\$139.32	1	136-023-045	\$139.32	1	
136-023-014	\$139.32	1	136-023-046	\$139.32	1	
136-023-015	\$139.32	1	136-023-047	\$139.32	1	
136-023-016	\$139.32	1	136-023-048	\$139.32	1	
136-023-017	\$139.32	1	136-023-049	\$139.32	1	
136-023-018	\$139.32	1	136-023-050	\$139.32	1	
136-023-019	\$139.32	1	136-023-051	\$139.32	1	
136-023-020	\$139.32	1	136-023-052	\$139.32	1	
136-023-021	\$139.32	1	136-023-053	\$139.32	1	
136-023-022	\$139.32	1	136-023-054	\$139.32	1	
136-023-023	\$139.32	1	136-023-055	\$139.32	1	
136-023-024	\$139.32	1	136-023-056	\$139.32	1	
136-023-025	\$139.32	1	136-023-057	\$139.32	1	
136-023-026	\$139.32	1	136-023-058	\$139.32	1	
136-023-027	\$139.32	1	136-023-059	\$139.32	1	
136-023-028	\$139.32	1	136-023-060	\$139.32	1	
136-023-029	\$139.32	1	136-023-061	\$139.32	1	
136-023-030	\$139.32	1	136-023-062	\$139.32	1	

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
136-023-063	\$139.32	1	136-023-095	\$139.32	1
136-023-064	\$139.32	1	136-023-096	\$139.32	1
136-023-065	\$139.32	1	136-023-097	\$139.32	1
136-023-066	\$139.32	1	136-023-098	\$139.32	1
136-023-067	\$139.32	1		TOTAL \$13,514.04	97
136-023-068	\$139.32	1			
136-023-069	\$139.32	1	136-024-001	\$139.32	1
136-023-070	\$139.32	1	136-024-002	\$139.32	1
136-023-071	\$139.32	1	136-024-003	\$139.32	1
136-023-072	\$139.32	1	136-024-004	\$139.32	1
136-023-073	\$139.32	1	136-024-005	\$139.32	1
136-023-074	\$139.32	1	136-024-006	\$139.32	1
136-023-075	\$139.32	1	136-024-007	\$139.32	1
136-023-076	\$139.32	1	136-024-008	\$139.32	1
136-023-077	\$139.32	1	136-024-009	\$139.32	1
136-023-078	\$139.32	1	136-024-010	\$139.32	1
136-023-079	\$139.32	1	136-024-011	\$139.32	1
136-023-080	\$139.32	1	136-024-012	\$139.32	1
136-023-081	\$139.32	1	136-024-013	\$139.32	1
136-023-082	\$139.32	1	136-024-014	\$139.32	1
136-023-083	\$139.32	1	136-024-015	\$139.32	1
136-023-084	\$139.32	1	136-024-016	\$139.32	1
136-023-085	\$139.32	1	136-024-017	\$139.32	1
136-023-086	\$139.32	1	136-024-018	\$139.32	1
136-023-087	\$139.32	1	136-024-019	\$139.32	1
136-023-088	\$139.32	1	136-024-020	\$139.32	1
136-023-089	\$139.32	1	136-024-021	\$139.32	1
136-023-090	\$139.32	1	136-024-022	\$139.32	1
136-023-091	\$139.32	1	136-024-023	\$139.32	1
136-023-092	\$139.32	1	136-024-024	\$139.32	1
136-023-093	\$139.32	1	136-024-025	\$139.32	1
136-023-094	\$139.32	1	136-024-026	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-024-027	\$139.32	1	136-024-059	\$139.32	1
136-024-028	\$139.32	1	136-024-060	\$139.32	1
136-024-029	\$139.32	1	136-024-061	\$139.32	1
136-024-030	\$139.32	1	136-024-062	\$139.32	1
136-024-031	\$139.32	1	136-024-063	\$139.32	1
136-024-032	\$139.32	1	136-024-064	\$139.32	1
136-024-033	\$139.32	1	136-024-065	\$139.32	1
136-024-034	\$139.32	1	136-024-066	\$139.32	1
136-024-035	\$139.32	1	136-024-067	\$139.32	1
136-024-036	\$139.32	1	136-024-068	\$139.32	1
136-024-037	\$139.32	1	136-024-069	\$139.32	1
136-024-038	\$139.32	1	136-024-070	\$139.32	1
136-024-039	\$139.32	1	136-024-071	\$139.32	1
136-024-040	\$139.32	1	136-024-072	\$139.32	1
136-024-041	\$139.32	1	136-024-073	\$139.32	1
136-024-042	\$139.32	1			
136-024-043	\$139.32	1			
136-024-044	\$139.32	1			
136-024-045	\$139.32	1			
136-024-046	\$139.32	1			
136-024-047	\$139.32	1			
136-024-048	\$139.32	1			
136-024-049	\$139.32	1			
136-024-050	\$139.32	1			
136-024-051	\$139.32	1			
136-024-052	\$139.32	1			
136-024-053	\$139.32	1			
136-024-054	\$139.32	1			
136-024-055	\$139.32	1			
136-024-056	\$139.32	1			
136-024-057	\$139.32	1			
136-024-058	\$139.32	1			
				TOTAL \$10,170.36	73

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
136-026-001	\$139.32	1	136-026-034	\$139.32	1
136-026-002	\$139.32	1	136-026-035	\$139.32	1
136-026-003	\$139.32	1	136-026-036	\$139.32	1
136-026-004	\$139.32	1	136-026-037	\$139.32	1
136-026-005	\$139.32	1	136-026-038	\$139.32	1
136-026-006	\$139.32	1	136-026-039	\$139.32	1
136-026-007	\$139.32	1	136-026-040	\$139.32	1
136-026-008	\$139.32	1	136-026-041	\$139.32	1
136-026-009	\$139.32	1	136-026-042	\$139.32	1
			136-026-043	\$139.32	1
136-026-011	\$139.32	1	136-026-044	\$139.32	1
136-026-012	\$139.32	1	136-026-045	\$139.32	1
136-026-013	\$139.32	1	136-026-046	\$139.32	1
136-026-014	\$139.32	1	136-026-047	\$139.32	1
136-026-015	\$139.32	1	136-026-048	\$139.32	1
136-026-016	\$139.32	1	136-026-049	\$139.32	1
136-026-017	\$139.32	1	136-026-050	\$139.32	1
136-026-018	\$139.32	1	136-026-051	\$139.32	1
136-026-019	\$139.32	1	136-026-052	\$139.32	1
136-026-020	\$139.32	1	136-026-053	\$139.32	1
			136-026-054	\$139.32	1
136-026-023	\$139.32	1	136-026-055	\$139.32	1
136-026-024	\$139.32	1	136-026-056	\$139.32	1
136-026-025	\$139.32	1	136-026-057	\$139.32	1
136-026-026	\$139.32	1	136-026-058	\$139.32	1
136-026-027	\$139.32	1	136-026-059	\$139.32	1
136-026-028	\$139.32	1	136-026-060	\$139.32	1
136-026-029	\$139.32	1	136-026-061	\$139.32	1
136-026-030	\$139.32	1	136-026-062	\$139.32	1
136-026-031	\$139.32	1	136-026-063	\$139.32	1
136-026-032	\$139.32	1	136-026-064	\$139.32	1
136-026-033	\$139.32	1	136-026-065	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
136-027-047	\$139.32	1	136-027-079	\$139.32	1
136-027-048	\$139.32	1	136-027-080	\$139.32	1
136-027-049	\$139.32	1	136-027-081	\$139.32	1
136-027-050	\$139.32	1	136-027-082	\$139.32	1
136-027-051	\$139.32	1	136-027-083	\$139.32	1
136-027-052	\$139.32	1	136-027-084	\$139.32	1
136-027-053	\$139.32	1	136-027-085	\$139.32	1
			136-027-086	\$139.32	1
136-027-055	\$139.32	1	136-027-087	\$139.32	1
136-027-056	\$139.32	1	136-027-088	\$139.32	1
136-027-057	\$139.32	1	136-027-089	\$139.32	1
136-027-058	\$139.32	1	136-027-090	\$139.32	1
136-027-059	\$139.32	1	136-027-091	\$139.32	1
136-027-060	\$139.32	1	136-027-092	\$139.32	1
136-027-061	\$139.32	1	136-027-093	\$139.32	1
136-027-062	\$139.32	1	136-027-094	\$139.32	1
136-027-063	\$139.32	1	136-027-095	\$139.32	1
136-027-064	\$139.32	1	136-027-096	\$139.32	1
136-027-065	\$139.32	1	136-027-097	\$139.32	1
136-027-066	\$139.32	1			
136-027-067	\$139.32	1			
136-027-068	\$139.32	1			
136-027-069	\$139.32	1			
136-027-070	\$139.32	1			
136-027-071	\$139.32	1			
136-027-072	\$139.32	1			
136-027-073	\$139.32	1			
136-027-074	\$139.32	1			
136-027-075	\$139.32	1			
136-027-076	\$139.32	1			
136-027-077	\$139.32	1			
136-027-078	\$139.32	1			
				TOTAL \$13,374.72	96

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
136-028-001	\$139.32	1	136-028-033	\$139.32	1
136-028-002	\$139.32	1	136-028-034	\$139.32	1
136-028-003	\$139.32	1	136-028-035	\$139.32	1
136-028-004	\$139.32	1	136-028-036	\$139.32	1
136-028-005	\$139.32	1	136-028-037	\$139.32	1
136-028-006	\$139.32	1	136-028-038	\$139.32	1
136-028-007	\$139.32	1	136-028-039	\$139.32	1
136-028-008	\$139.32	1	136-028-040	\$139.32	1
136-028-009	\$139.32	1	136-028-041	\$139.32	1
136-028-010	\$139.32	1	136-028-042	\$139.32	1
136-028-011	\$139.32	1	136-028-043	\$139.32	1
136-028-012	\$139.32	1	136-028-044	\$139.32	1
136-028-013	\$139.32	1	136-028-045	\$139.32	1
136-028-014	\$139.32	1	136-028-046	\$139.32	1
136-028-015	\$139.32	1	136-028-047	\$139.32	1
136-028-016	\$139.32	1	136-028-048	\$139.32	1
136-028-017	\$139.32	1	136-028-049	\$139.32	1
136-028-018	\$139.32	1	136-028-050	\$139.32	1
136-028-019	\$139.32	1	136-028-051	\$139.32	1
136-028-020	\$139.32	1	136-028-052	\$139.32	1
136-028-021	\$139.32	1	136-028-053	\$139.32	1
136-028-022	\$139.32	1	136-028-054	\$139.32	1
136-028-023	\$139.32	1	136-028-055	\$139.32	1
136-028-024	\$139.32	1	136-028-056	\$139.32	1
136-028-025	\$139.32	1	136-028-057	\$139.32	1
136-028-026	\$139.32	1	136-028-058	\$139.32	1
136-028-027	\$139.32	1	136-028-059	\$139.32	1
136-028-028	\$139.32	1	136-028-060	\$139.32	1
136-028-029	\$139.32	1	136-028-061	\$139.32	1
136-028-030	\$139.32	1	136-028-062	\$139.32	1
136-028-031	\$139.32	1	136-028-063	\$139.32	1
136-028-032	\$139.32	1	136-028-064	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10 SALIDA, SALIDA FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-028-065	\$139.32	1	136-029-001	\$139.32	1
136-028-066	\$139.32	1			
136-028-067	\$139.32	1	136-029-004	\$139.32	1
136-028-068	\$139.32	1	136-029-005	\$139.32	1
136-028-069	\$139.32	1	136-029-006	\$139.32	1
136-028-070	\$139.32	1	136-029-007	\$139.32	1
136-028-071	\$139.32	1	136-029-008	\$139.32	1
136-028-072	\$139.32	1	136-029-009	\$139.32	1
136-028-073	\$139.32	1	136-029-010	\$139.32	1
136-028-074	\$139.32	1	136-029-011	\$139.32	1
136-028-075	\$139.32	1	136-029-012	\$139.32	1
136-028-076	\$139.32	1	136-029-013	\$139.32	1
136-028-077	\$139.32	1	136-029-014	\$139.32	1
136-028-078	\$139.32	1	136-029-015	\$139.32	1
136-028-079	\$139.32	1	136-029-016	\$139.32	1
136-028-080	\$139.32	1	136-029-017	\$139.32	1
136-028-081	\$139.32	1	136-029-018	\$139.32	1
136-028-082	\$139.32	1	136-029-019	\$139.32	1
136-028-083	\$139.32	1	136-029-020	\$139.32	1
136-028-084	\$139.32	1	136-029-021	\$139.32	1
136-028-085	\$139.32	1	136-029-022	\$139.32	1
136-028-086	\$139.32	1	136-029-023	\$139.32	1
136-028-087	\$139.32	1	136-029-024	\$139.32	1
136-028-088	\$139.32	1	136-029-025	\$139.32	1
136-028-089	\$139.32	1	136-029-026	\$139.32	1
136-028-090	\$139.32	1	136-029-027	\$139.32	1
			136-029-028	\$139.32	1
136-028-092	\$139.32	1	136-029-029	\$139.32	1
	TOTAL \$12,678.12	91	136-029-030	\$139.32	1
			136-029-031	\$139.32	1
			136-029-032	\$139.32	1
			136-029-033	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
136-029-034	\$139.32	1	136-029-066	\$139.32	1
136-029-035	\$139.32	1	136-029-067	\$139.32	1
136-029-036	\$139.32	1	136-029-068	\$139.32	1
136-029-037	\$139.32	1	136-029-069	\$139.32	1
136-029-038	\$139.32	1	136-029-070	\$139.32	1
136-029-039	\$139.32	1	136-029-071	\$139.32	1
136-029-040	\$139.32	1	136-029-072	\$139.32	1
136-029-041	\$139.32	1	136-029-073	\$139.32	1
136-029-042	\$139.32	1	136-029-074	\$139.32	1
136-029-043	\$139.32	1	136-029-075	\$139.32	1
136-029-044	\$139.32	1	136-029-076	\$139.32	1
136-029-045	\$139.32	1	136-029-077	\$139.32	1
136-029-046	\$139.32	1	136-029-078	\$139.32	1
136-029-047	\$139.32	1	136-029-079	\$139.32	1
136-029-048	\$139.32	1	136-029-080	\$139.32	1
136-029-049	\$139.32	1			
136-029-050	\$139.32	1	136-029-082	\$139.32	1
136-029-051	\$139.32	1	136-029-083	\$139.32	1
136-029-052	\$139.32	1			
136-029-053	\$139.32	1			
136-029-054	\$139.32	1			
136-029-055	\$139.32	1			
136-029-056	\$139.32	1			
136-029-057	\$139.32	1			
136-029-058	\$139.32	1			
136-029-059	\$139.32	1			
136-029-060	\$139.32	1			
136-029-061	\$139.32	1			
136-029-062	\$139.32	1			
136-029-063	\$139.32	1			
136-029-064	\$139.32	1			
136-029-065	\$139.32	1			
				TOTAL \$11,145.60	80

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-030-001	\$139.32	1	136-030-034	\$139.32	1
136-030-002	\$139.32	1	136-030-035	\$139.32	1
136-030-003	\$139.32	1	136-030-036	\$139.32	1
136-030-004	\$139.32	1	136-030-037	\$139.32	1
136-030-005	\$139.32	1	136-030-038	\$139.32	1
136-030-006	\$139.32	1	136-030-039	\$139.32	1
136-030-007	\$139.32	1	136-030-040	\$139.32	1
136-030-008	\$139.32	1	136-030-041	\$139.32	1
136-030-009	\$139.32	1	136-030-042	\$139.32	1
136-030-010	\$139.32	1	136-030-043	\$139.32	1
136-030-011	\$139.32	1	136-030-044	\$139.32	1
136-030-012	\$139.32	1	136-030-045	\$139.32	1
136-030-013	\$139.32	1	136-030-046	\$139.32	1
136-030-014	\$139.32	1	136-030-047	\$139.32	1
136-030-015	\$139.32	1	136-030-048	\$139.32	1
136-030-016	\$139.32	1	136-030-049	\$139.32	1
136-030-017	\$139.32	1	136-030-050	\$139.32	1
136-030-018	\$139.32	1	136-030-051	\$139.32	1
136-030-019	\$139.32	1	136-030-052	\$139.32	1
			136-030-053	\$139.32	1
136-030-022	\$139.32	1	136-030-054	\$139.32	1
136-030-023	\$139.32	1	136-030-055	\$139.32	1
136-030-024	\$139.32	1	136-030-056	\$139.32	1
136-030-025	\$139.32	1	136-030-057	\$139.32	1
136-030-026	\$139.32	1	136-030-058	\$139.32	1
136-030-027	\$139.32	1	136-030-059	\$139.32	1
136-030-028	\$139.32	1	136-030-060	\$139.32	1
136-030-029	\$139.32	1	136-030-061	\$139.32	1
136-030-030	\$139.32	1			
136-030-031	\$139.32	1	136-030-063	\$139.32	1
136-030-032	\$139.32	1	136-030-064	\$139.32	1
136-030-033	\$139.32	1			
			TOTAL	\$8,498.52	61

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-031-001	\$139.32	1	136-031-033	\$139.32	1
136-031-002	\$139.32	1	136-031-034	\$139.32	1
136-031-003	\$139.32	1	136-031-035	\$139.32	1
136-031-004	\$139.32	1	136-031-036	\$139.32	1
136-031-005	\$139.32	1	136-031-037	\$139.32	1
136-031-006	\$139.32	1	136-031-038	\$139.32	1
136-031-007	\$139.32	1	136-031-039	\$139.32	1
136-031-008	\$139.32	1	136-031-040	\$139.32	1
136-031-009	\$139.32	1	136-031-041	\$139.32	1
136-031-010	\$139.32	1	136-031-042	\$139.32	1
136-031-011	\$139.32	1	136-031-043	\$139.32	1
136-031-012	\$139.32	1	136-031-044	\$139.32	1
136-031-013	\$139.32	1	136-031-045	\$139.32	1
136-031-014	\$139.32	1	136-031-046	\$139.32	1
136-031-015	\$139.32	1	136-031-047	\$139.32	1
136-031-016	\$139.32	1	136-031-048	\$139.32	1
136-031-017	\$139.32	1	136-031-049	\$139.32	1
136-031-018	\$139.32	1	136-031-050	\$139.32	1
136-031-019	\$139.32	1	136-031-051	\$139.32	1
136-031-020	\$139.32	1	136-031-052	\$139.32	1
136-031-021	\$139.32	1	136-031-053	\$139.32	1
136-031-022	\$139.32	1	136-031-054	\$139.32	1
136-031-023	\$139.32	1	136-031-055	\$139.32	1
136-031-024	\$139.32	1	136-031-056	\$139.32	1
136-031-025	\$139.32	1		TOTAL	\$7,801.92
136-031-026	\$139.32	1			56
136-031-027	\$139.32	1	136-034-001	\$139.32	1
136-031-028	\$139.32	1	136-034-002	\$139.32	1
136-031-029	\$139.32	1	136-034-003	\$139.32	1
136-031-030	\$139.32	1	136-034-004	\$139.32	1
136-031-031	\$139.32	1	136-034-005	\$139.32	1
136-031-032	\$139.32	1	136-034-006	\$139.32	1

EXHIBIT "A"

**COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010**

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
136-034-007	\$139.32	1	136-034-039	\$139.32	1
136-034-008	\$139.32	1	136-034-040	\$139.32	1
136-034-009	\$139.32	1	136-034-041	\$139.32	1
136-034-010	\$139.32	1	136-034-042	\$139.32	1
136-034-011	\$139.32	1	136-034-043	\$139.32	1
136-034-012	\$139.32	1	136-034-044	\$139.32	1
136-034-013	\$139.32	1	136-034-045	\$139.32	1
136-034-014	\$139.32	1	136-034-046	\$139.32	1
136-034-015	\$139.32	1	136-034-047	\$139.32	1
136-034-016	\$139.32	1	136-034-048	\$139.32	1
136-034-017	\$139.32	1	136-034-049	\$139.32	1
136-034-018	\$139.32	1	136-034-050	\$139.32	1
136-034-019	\$139.32	1	136-034-051	\$139.32	1
136-034-020	\$139.32	1	136-034-052	\$139.32	1
136-034-021	\$139.32	1	136-034-053	\$139.32	1
136-034-022	\$139.32	1	136-034-054	\$139.32	1
136-034-023	\$139.32	1	136-034-055	\$139.32	1
136-034-024	\$139.32	1	136-034-056	\$139.32	1
136-034-025	\$139.32	1	136-034-057	\$139.32	1
136-034-026	\$139.32	1	136-034-058	\$139.32	1
136-034-027	\$139.32	1	136-034-059	\$139.32	1
136-034-028	\$139.32	1	136-034-060	\$139.32	1
136-034-029	\$139.32	1	136-034-061	\$139.32	1
136-034-030	\$139.32	1	136-034-062	\$139.32	1
136-034-031	\$139.32	1	136-034-063	\$139.32	1
136-034-032	\$139.32	1	136-034-064	\$139.32	1
136-034-033	\$139.32	1	136-034-065	\$139.32	1
136-034-034	\$139.32	1	136-034-066	\$139.32	1
136-034-035	\$139.32	1			
136-034-036	\$139.32	1			
136-034-037	\$139.32	1			
136-034-038	\$139.32	1			
				TOTAL	\$9,195.12 66

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

<u>A.P.N.</u>		<u>ASSESSMENT</u>	<u>EBU</u>	<u>A.P.N.</u>	<u>ASSESSMENT</u>	<u>EBU</u>
136-035-001	(0.24 acres)	\$117.03	0.84	136-036-001	\$139.32	1
136-035-002	(0.23 acres)	\$112.15	0.81	136-036-002	\$139.32	1
136-035-003	(0.99 acres)	\$482.74	3.47	136-036-003	\$139.32	1
136-035-004	(0.25 acres)	\$121.91	0.88	136-036-004	\$139.32	1
136-035-005	(0.21 acres)	\$102.40	0.74	136-036-005	\$139.32	1
136-035-006	(0.45 acres)	\$219.43	1.58	136-036-006	\$139.32	1
				136-036-007	\$139.32	1
136-035-008	(1.02 acres)	\$497.37	3.57	136-036-008	\$139.32	1
				136-036-009	\$139.32	1
136-035-015	(0.31 acres)	\$151.16	1.09	136-036-010	\$139.32	1
136-035-016	(0.22 acres)	\$107.28	0.77	136-036-011	\$139.32	1
136-035-017	(0.11 acres)	\$53.64	0.39	136-036-012	\$139.32	1
136-035-018	(0.11 acres)	\$53.64	0.39	136-036-013	\$139.32	1
136-035-019	(0.06 acres)	\$29.26	0.21	136-036-014	\$139.32	1
136-035-020	(0.06 acres)	\$29.26	0.21	136-036-015	\$139.32	1
136-035-021	(0.06 acres)	\$29.26	0.21	136-036-016	\$139.32	1
136-035-022	(0.17 acres)	\$82.90	0.60	136-036-017	\$139.32	1
136-035-023	(0.17 acres)	\$82.90	0.60	136-036-018	\$139.32	1
136-035-024	(0.06 acres)	\$29.26	0.21	136-036-019	\$139.32	1
136-035-025	(0.06 acres)	\$29.26	0.21	136-036-020	\$139.32	1
136-035-026	(0.06 acres)	\$29.26	0.21	136-036-021	\$139.32	1
136-035-027	(0.11 acres)	\$53.64	0.39	136-036-022	\$139.32	1
136-035-028	(0.11 acres)	\$53.64	0.39	136-036-023	\$139.32	1
136-035-029	(0.22 acres)	\$107.28	0.77	136-036-024	\$139.32	1
136-035-030	(0.31 acres)	\$151.16	1.09	136-036-025	\$139.32	1
				136-036-026	\$139.32	1
<u>136-035-034</u>	<u>(5.08 acres)</u>	<u>\$2,477.11</u>	<u>17.78</u>	136-036-027	\$139.32	1
	TOTAL	\$5,202.91	37.35	136-036-028	\$139.32	1
				136-036-029	\$139.32	1
				136-036-030	\$139.32	1
				136-036-031	\$139.32	1
				136-036-032	\$139.32	1

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-036-033	\$139.32	1	136-036-065	\$139.32	1
136-036-034	\$139.32	1	136-036-066	\$139.32	1
136-036-035	\$139.32	1	136-036-067	\$139.32	1
136-036-036	\$139.32	1	136-036-068	\$139.32	1
136-036-037	\$139.32	1	136-036-069	\$139.32	1
136-036-038	\$139.32	1	136-036-070	\$139.32	1
136-036-039	\$139.32	1	136-036-071	\$139.32	1
136-036-040	\$139.32	1	136-036-072	\$139.32	1
136-036-041	\$139.32	1	136-036-073	\$139.32	1
136-036-042	\$139.32	1	136-036-074	\$139.32	1
136-036-043	\$139.32	1	136-036-075	\$139.32	1
136-036-044	\$139.32	1	136-036-076	\$139.32	1
136-036-045	\$139.32	1	136-036-077	\$139.32	1
136-036-046	\$139.32	1	136-036-078	\$139.32	1
136-036-047	\$139.32	1	136-036-079	\$139.32	1
136-036-048	\$139.32	1	136-036-080	\$139.32	1
136-036-049	\$139.32	1	136-036-081	\$139.32	1
136-036-050	\$139.32	1	136-036-082	\$139.32	1
136-036-051	\$139.32	1	136-036-083	\$139.32	1
136-036-052	\$139.32	1	136-036-084	\$139.32	1
136-036-053	\$139.32	1	136-036-085	\$139.32	1
136-036-054	\$139.32	1	136-036-086	\$139.32	1
136-036-055	\$139.32	1	136-036-087	\$139.32	1
136-036-056	\$139.32	1	136-036-088	\$139.32	1
136-036-057	\$139.32	1	136-036-089 (0.26 acres)	\$79.69	0.57
136-036-058	\$139.32	1			
136-036-059	\$139.32	1	136-036-091 (0.28 acres)	\$134.58	0.97
136-036-060	\$139.32	1	136-036-092 (0.21 acres)	\$103.38	0.74
136-036-061	\$139.32	1	136-036-093 (0.30 acres)	\$144.82	1.04
136-036-062	\$139.32	1	136-036-094 (0.30 acres)	\$147.26	1.06
136-036-063	\$139.32	1	136-036-095 (0.31 acres)	\$149.70	1.07
136-036-064	\$139.32	1	TOTAL \$13,019.59		93.45

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10 SALIDA, SALIDA FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-037-001 (8.02 acres)	\$1,117.35	8.02	136-038-031	\$139.32	1
TOTAL	\$1,117.35	8.02	136-038-032	\$139.32	1
			136-038-033	\$139.32	1
136-038-002	\$139.32	1	136-038-034	\$139.32	1
136-038-003	\$139.32	1	136-038-035	\$139.32	1
136-038-004	\$139.32	1	136-038-036	\$139.32	1
136-038-005	\$139.32	1	136-038-037	\$139.32	1
136-038-006	\$139.32	1	136-038-038	\$139.32	1
136-038-007	\$139.32	1	136-038-039	\$139.32	1
136-038-008	\$139.32	1	136-038-040	\$139.32	1
136-038-009	\$139.32	1	136-038-041	\$139.32	1
136-038-010	\$139.32	1	136-038-042	\$139.32	1
136-038-011	\$139.32	1	136-038-043	\$139.32	1
136-038-012	\$139.32	1	136-038-044	\$139.32	1
136-038-013	\$139.32	1	136-038-045	\$139.32	1
136-038-014	\$139.32	1	136-038-046	\$139.32	1
136-038-015	\$139.32	1	136-038-047	\$139.32	1
136-038-016	\$139.32	1	136-038-048	\$139.32	1
136-038-017	\$139.32	1	136-038-049	\$139.32	1
136-038-018	\$139.32	1	136-038-050	\$139.32	1
136-038-019	\$139.32	1	TOTAL	\$6,826.68	49
136-038-020	\$139.32	1			
136-038-021	\$139.32	1	136-039-001 (1.13 acres)	\$551.01	3.96
136-038-022	\$139.32	1	136-039-002 (0.74 acres)	\$360.84	2.59
136-038-023	\$139.32	1	136-039-003 (1.27 acres)	\$619.28	4.45
136-038-024	\$139.32	1	136-039-004 (0.56 acres)	\$273.07	1.96
136-038-025	\$139.32	1	136-039-005 (0.55 acres)	\$268.19	1.93
136-038-026	\$139.32	1	136-039-006 (1.56 acres)	\$760.69	5.46
136-038-027	\$139.32	1	136-039-007 (1.67 acres)	\$814.33	5.85
136-038-028	\$139.32	1	136-039-008 (1.44 acres)	\$702.17	5.04
136-038-029	\$139.32	1	136-039-009 (0.22 acres)	\$306.50	2.20
136-038-030	\$139.32	1	TOTAL	\$4,656.07	33.42

EXHIBIT "A"

COUNTY SERVICE AREA NO. 10
SALIDA, SALIDA
FISCAL YEAR 2009/2010

The Assessor's parcels listed below are subject to the annual assessment:

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-040-002 (1.73 acres)	\$843.58	6.06	136-041-001 (2.00 acres)	\$975.24	7.00
136-040-003 (0.12 acres)	\$58.51	0.42	136-041-002 (1.48 acres)	\$721.68	5.18
136-040-004 (0.06 acres)	\$29.26	0.21	136-041-003 (5.83 acres)	\$2,842.82	20.41
136-040-005 (0.06 acres)	\$29.26	0.21	136-041-004 (4.46 acres)	\$2,174.79	15.61
136-040-006 (0.03 acres)	\$14.63	0.11	TOTAL	\$6,714.53	48.20
136-040-007 (0.03 acres)	\$14.63	0.11			
136-040-008 (0.03 acres)	\$14.63	0.11			
136-040-009 (0.03 acres)	\$14.63	0.11			
136-040-010 (0.03 acres)	\$14.63	0.11			
136-040-011 (0.03 acres)	\$14.63	0.11			
136-040-012 (0.03 acres)	\$14.63	0.11			
136-040-013 (0.03 acres)	\$14.63	0.11			
136-040-014 (0.11 acres)	\$53.64	0.39			
136-040-015 (0.11 acres)	\$55.88	0.40			
136-040-016 (0.03 acres)	\$14.63	0.11			
136-040-017 (0.03 acres)	\$14.63	0.11			
136-040-018 (0.03 acres)	\$14.63	0.11			
136-040-019 (0.03 acres)	\$14.63	0.11			
136-040-020 (0.03 acres)	\$14.63	0.11			
136-040-021 (0.03 acres)	\$14.63	0.11			
136-040-022 (0.03 acres)	\$14.63	0.11			
136-040-023 (0.03 acres)	\$14.63	0.11			
136-040-024 (0.06 acres)	\$29.26	0.21			
136-040-025 (0.06 acres)	\$29.26	0.21			
136-040-026 (0.12 acres)	\$58.51	0.42			
TOTAL	\$1,421.22	10.20			

CSA TOTAL \$410,906.83 2983



DEPARTMENT OF PUBLIC WORKS

Matt Machado, PE
Director

Laurie Barton, PE
Deputy Director, Engineering/Operations

Diane Haugh
Assistant Director, Business/Finance

1010 10th Street, Ste. 3500, Modesto, CA 95354
Phone: 209.525.6550/email: publicworks@stancounty.com

**COUNTY SERVICE AREA NO. 10
ANNUAL ENGINEERS REPORT**

SALIDA

FISCAL YEAR 2009/2010

**SET HEARING:
PUBLIC HEARING:**

**June 30, 2009
August 4, 2009**

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ENGINEER'S REPORT AFFIDAVIT


County of Stanislaus, State of California

CSA NO. 10 – SALIDA

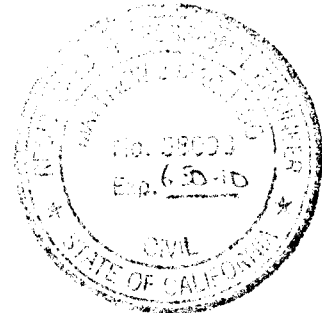
This report describes the district and all relevant zones therein including the budget(s), parcels and assessments to be levied for the fiscal year 2008/2009. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the County Service Area (CSA).

The undersigned respectfully submits the enclosed report as directed by the Board of Supervisors.

Dated this 15TH day of JUNE, 2009



MATT MACHADO, DIRECTOR, PE
Stanislaus County Department of Public Works



**COUNTY SERVICE AREA NO. 10
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2009/2010**

INTRODUCTION:

County Service Area No. 10 (CSA 10) was established in October 1990, to provide extended governmental services for sheriff and library services, parks, streetscape and storm drain maintenance for the benefit of parcels within the CSA 10. At this time, no extended library or sheriff services are provided. Stanislaus County has previously levied assessments on the real property within the CSA 10 for the purpose of providing these extended governmental services. CSA 10 was formed and the levies are made pursuant to the *County Service Area Law (Government Code, Section 25210.1 et seq.)*. The boundary of CSA 10 is shown on Exhibit A that is attached hereto and made a part of this Engineer's Report.

Government Code Section 25210.77(A) requires that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

CSA 10 maintains a drainage system used exclusively by the parcels within the Landmark Business Center No. 2, separate from other storm drain systems in CSA 10. The assessment method used for the Landmark Business Center is based on total budget divided by total acreage. As the budget did not change this past year and there was no change in parcels in the business center, the Landmark Business Center No. 2 assessment remains the same as last year.

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

Effect of Proposition 218

On November 5, 1996, California voters approved Proposition 218 which added Articles XIIC and XIID to the California Constitution and which adds substantive and procedural requirements to assessments that affect CSA 10 assessments.

Proposition 218 requires a ballot procedure and a simple majority approval of any proposed increase in assessments by the property owners within the special district.

PART I – PLANS AND SPECIFICATIONS

A. Description of the service area

CSA 10 consists of 2,804 total parcels, including: 2,696 residential parcels, 4 undeveloped parcels, 68 developed commercial/industrial parcels, 13 public parcels, and 23 commercial/industrial parcels in the Landmark Business Center No. 2. The boundary of CSA 10 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. CSA 10 generally encompasses the area of Salida including the following residential

and commercial developments:

- Astoria Sound
- Country View Estates Unit 1 & 2
- Countrystone Units 2,3 & 4
- Fattoria Manor
- Glenwood Place
- Landmark Business Center #2
- Gold Valley
- Murphy's Landing Units 1,2,3&4
- Parkhaven Place 1 & 2
- Parkside Plaza Unit 2
- Salida Secured Self Storage (PI 16)
- Planned Industrial #19
- Planned Industrial #21
- Planned Development #257
- Planned Development #258
- Planned Development #260
- Planned Development #267
- Planned Development #279
- Planned Development #287
- Planned Development #295
- Pirrone Estates
- Salida Haciendas Units 1,2,3, & 4
- Salida Self Storage
- Somerset Estates Phases 1,2 & 3
- Sun Ridge West
- Sun Ridge West #2 Phases 1,2 & 3
- Vella Estates Units 1,2,3,4,5, & 6
- Vintner Estates 1,2, & 3
- Vizcaya Units 1 & 2
- Whitfield Park Units 1,2 & 3
- Whitfield Park Unit 4, Phases A & B
- Whitfield Park Units 5,6, & 7

B. Description of Improvements and Services

CSA 10 was formed to provide special or extended services to the properties within CSA 10. These extended services which benefit parcels within the CSA 10 area include parks and streetscape maintenance, and maintenance of a positive storm drain system. These extended services are considered special benefits received by the properties within CSA 10.

These benefits are defined as a special benefit for the purposes of this report because they are above and beyond the services that are normally provided to the community of Salida and other property owners of unincorporated areas of the County. Services of a general benefit are defined as the services that are provided to the property owners of unincorporated areas on a countywide basis.

Maintenance of the streetscapes, storm drain system and the administration of CSA 10 are services that the properties within CSA 10 receive that would otherwise not be provided if

CSA 10 did not exist. The County does not generally provide these services on a countywide basis. Therefore, these extended services are considered to be 100% special benefits with no general benefits received. On a countywide basis, the County does provide maintenance of parks for property owners of unincorporated areas. For this reason, a portion of the parks maintenance that is provided within CSA 10 can be attributed as a general benefit. The portion or ratio of this general benefit for these particular services is discussed in detail within the Park and Streetscape Maintenance Section of this report. As defined, the special benefit portion of services for park maintenance are above and beyond what is normally provided to countywide property owners. The special benefit portion of these services to the properties within CSA 10 are also discussed in the respective section of this report.

The special benefit assessments to be levied for this district are intended to provide a revenue source for all the maintenance, and servicing of the service area's improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities.

Administration

CSA 10 provides Administration of CSA 10 which is a service authorized under the *County Service Area Law, (Government Code, Section 25210.60 et seq.)*. Such administration, which is paid for from the levy of assessments within CSA 10, is provided only within CSA 10. The CSA 10 Administration fund was established to reimburse expenses incurred by Public Works in the administration of CSA 10. The administration of CSA 10 is a special benefit to the parcels assessed in CSA 10. There is no general benefit that is derived from the administration of CSA 10. Typical administrative tasks performed by Public Works are:

- Prepare Annual Engineer's Report
- Prepare Annual Budget
- Prepare agenda items for Board to set annual assessments
- Provide annual assessment information to the Auditor-Controller
- Attend Municipal Advisory Committee meetings
- Coordinate ballot procedures as needed

Park and Streetscape Maintenance

CSA 10 provides Park and Streetscape Maintenance within CSA 10 which services are specifically authorized under the *County Service Area Law, (Government Code, Section 25210.60 et seq.)*. Such maintenance, which is paid for from the levy of assessments within CSA 10, is provided only within CSA 10.

The Department of Parks and Recreation (the "Department") provides park and streetscape maintenance within CSA 10. Such maintenance is paid for from assessments on parcels within CSA 10. The amount of the assessment is fixed unless the parcel owners approve an increase through a ballot measure, as required by Proposition 218, which went into effect in

July 1997.

a. Parks Maintenance

The Department operates, services and maintains the following parks within CSA 10:

- Segesta Park (9.35 Acres)
- Wincanton Park (3.30 Acres)
- Murphy Park (4.27 Acres)
- Countrystone Park (4.95 Acres)

The total park acreage in CSA 10 is 21.87 acres. All of these parks were constructed, and went into operation after July 1997.

One of the special benefits to CSA 10 residents is that the service level of CSA 10 parks as measured by the number of acres of parks per 1,000 residents exceeds the countywide service level.

The portion of the special benefits can be calculated by comparing the CSA 10 park acreage service level to the countywide level, as measured by acres of existing neighborhood parks per 1,000 residents. Countywide, the level is 0.39 acres of existing neighborhood parks per 1,000 residents. In CSA 10, there are 2,695 residential parcels. Based on census data, it is projected that residential units have an average of 3.03 residents. At 3.03 residents per parcel multiplied by 2,695 parcels, an estimated CSA 10 population of 8,166 residents is determined. By applying the 0.39 acres per 1,000 residents to the projected CSA 10 population of 8,166 persons, it is determined that 3.18 acres of the total CSA 10 parks acreage are related to the countywide parks service level. These 3.18 acres, representing 14.53% of the total CSA 10 parks acreage of 21.87, are considered to be a general benefit and not subject to assessment because this is the level of service that would normally be provided by the County through other funding sources. The remaining 18.69 acres, representing 85.47% of the total 21.87 acres of parks, are considered a special benefit and provide the basis for this assessment.

b. Streetscape Maintenance

The Department services and maintains the streetscapes on the following roads within CSA 10:

- Bacon Road
- Covert Road
- Finney Road
- Kiernan Avenue
- Murphy Road
- Overland Place
- Pirrone Road
- Sisk Road
- Toomes Road
- Whitestone Way
- Wincanton Way

The streetscapes are amenities that project developers provided to improve the quality of life in the subdivisions they were developing. Instead of establishing homeowners associations, the developers established a mechanism whereby streetscape maintenance would be provided by the County and paid for by the property owners through parcel assessments. On a countywide basis, the county does not provide streetscapes to property owners in unincorporated areas and, as such, 100% of the 5.4 miles of streetscape maintenance is considered to be a special benefit.

Public Works

CSA 10 provides Storm Drain Maintenance within CSA 10 which services are specifically authorized under the County Service Area Law (*Government Code, Section 25210.70 et seq.*). Such maintenance, which is paid for from the levy of assessments within CSA 10, is provided only within CSA 10. The County services and maintains the storm drain collection system and the following storm drain basins within the CSA 10:

North Basin (3.54 Acres)
South Basin (5.92 Acres)

The storm drain system also includes a series of pipes, pumps and an outfall facility at the Stanislaus River.

CSA 10 also provides Storm Drain Maintenance for the drainage system serving Landmark Business Center No. 2.

Storm Drain Maintenance specially benefits the parcels assessed since: 1) the Storm Drain Maintenance is provided within the residential neighborhoods and commercial/industrial developments within which said parcels are located, and results in helping to improve the quality of life and safety in these developments by reducing the potential for flooding; and 2) in the absence of the CSA 10, the Storm Drain Maintenance would not otherwise be accomplished by the County. There is no general benefit that is derived from storm drain maintenance in CSA 10.

The improvements to be maintained and funded entirely or partially through the service areas assessments are generally described as:

- Periodic cleaning and maintenance (as needed) on 40,130 linear feet of 18 inch pipe, 12,154 linear feet of 24 inch pipe; 3,201 linear feet of 30 inch pipe, 2,494 linear feet of 36 inch pipe, 870 linear feet of 42 inch pipe, 6,865 linear feet of 48 inch pipe, 390 linear feet of 60 inch pipe and 329 linear feet of 64 inch pipe,
- North Pond has three (3) 70 hp pumps and two (2) 10 hp pumps;
- South Pond has two (2) 50 hp pumps
- Landmark has two (2) 7.5 hp pumps
- Periodic cleaning and maintenance of 338 catch basins
- Repair curb and gutter as needed to maintain the storm drain system (214,317 linear feet of curb and gutter; 750,110 square feet of sidewalk.)
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled off the site with containment bins
- Annual repairs and general maintenance to storm drain basin (Erosion control, weed

spraying, grading/excavation as needed)

- Remove silt build up next to the wall of the separator with the use of the Vactor

Sheriff's Services

Prior to the formation of CSA 10, the unincorporated area of Salida received the same Sheriff services as that received throughout the county of .84 law enforcement officers per 1,000 people. Under to the "Planned Development Guidelines" dated July 2, 1989, required the County to increase sheriff staffing by .35 law enforcement officers per 1,000 people for a total of 1.19 law enforcement officers per 1,000 people in the CSA-10 area.

The extended Sheriff's services provided within CSA 10 were serves in excess that provided to the general populace of the County and were a special benefit to those parcels within the boundaries of the district. Under Proposition 218 only special benefits may be assessed. Therefore, the portion of the CSA-10 assessment relating to sheriff services represented the difference in the costs of providing services above the general benefit. Over time this special benefit has decreased as the level of sheriff's services has increased county wide.

Currently the Stanislaus County Sheriff's Department has 140 sworn personnel assigned to the operation or administration divisions. The ratio of officers within all unincorporated areas of the county per 1,000 people is 1.2 officers, which represents the general benefit level of services received by all. Therefore, the extended sheriff services provided to CSA-10 of 1.19 per 1000 no longer represent a special benefit and are instead a general benefit that can not be charged against the CSA budget.

PART II - METHOD OF APPORTIONMENT

A. Benefit Analysis

The method of apportionment described in this report for allocation of special benefit assessments utilizes commonly accepted engineering practices. The formula used for calculating assessments for the district reflects the composition of the parcels and improvements provided to fairly apportion the costs based on special benefits to each parcel. Furthermore, pursuant to the Constitution Article XIID Section 4, a parcels assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and a parcel may only be assessed for special benefits received.

All the improvements and services associated with the CSA, have been identified as necessary, required and/or desired for the orderly development of the properties within the district to their full potential and consistent with the proposed development plans. 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 the improvements and facilities would be the financial obligation of those properties. Therefore, the storm drain facilities and the infrastructure, and the annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the CSA.

Each parcel receives a special proportional benefit from the extended storm drainage system. The extended storm drainage only provides a special benefit to the parcels within CSA 10, therefore, no general benefit has been assigned.

CSA 10 was formed to provide special or extended services to the properties within CSA 10. These extended services which benefit parcels within the CSA 10 area include parks and streetscape maintenance, and maintenance of a positive storm drain system. For the most part, these extended services are considered special benefits received by the properties within CSA 10. These benefits are defined as "special benefit" for the purposes of this report because they are above and beyond the services that are normally provided to the community of Salida and other property owners of unincorporated areas of the County. Services of "general benefit" are defined as the services that are provided to the property owners of unincorporated areas on a countywide basis.

B. Assessment Methodology

The method of apportionment for the CSA calculates the receipt of special benefits from the respective improvements based on the actual or the proposed land use of the parcels within the district. The special benefit received by each lot or parcel is equated to the overall land use of the parcels within the CSA based on the parcel's actual land use or proposed development.

Upon review of the proposed improvements it has been determined that each of the residential parcels within the CSA receives special benefit from all the improvements to be funded by annual assessments and based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services

Pursuant to the *County Service Area Law* and in compliance with Proposition 218, the costs of the CSA 10 may be apportioned by any method, which fairly distributes the net amount to be assessed, among all assessable parcels in proportion to the estimated special benefit to be received by each such parcel from the services provided. The proportionate special benefit derived by each parcel is determined in relationship to the entirety of the services provided and the maintenance and operation expenses of the improvements. No assessment has been apportioned on any parcel that exceeds the reasonable cost of the proportional benefit conferred on that parcel.

In 1999, Stanislaus County Department of Public Works retained the consulting services of NBS Government Finance Group to prepare the CSA 10 Engineer's Report. At that time, NBS proposed to calculate the annual assessments by quantifying the various land use types and their respective special benefits received in terms of Equivalent Dwelling Units (E.D.U.)

Equivalent Benefit units (EBU):

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of

apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology, as the benefits to each parcel from the improvements are apportioned as a function of land use type, size and development. Not all land use types described in the following are necessarily applicable to the development of properties within the CSA, but are presented for comparison purposes to support the proportional special benefit applied to those land use types within the district.

Only special benefits are assessed, including special benefits to public property, and any general benefits have been separated from the special benefits for purposes of this report. For such purposes, the special benefits are derived from the assignment of Equivalent Benefit Units to the various land use types within CSA 10. The basis of benefit for CSA 10 was determined to be equal for all Equivalent Benefit Units within CSA 10. However, the special benefits received vary for types of land uses.

EBU Application by Land Use:

Single Family Residential- This land use is defined as a fully subdivided residential home site with or without structure. This land use is assessed 1.00 EBU per parcel or lot. This is the base value that all other properties are compared and weighted against.

Multi-family Residential- This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property typically includes apartments, duplexes, triplex etc. (It does not typically include condominiums, town-homes, or mobile home parks). Based on average population densities and the size of the structure as compared to a typical single family residential unit, multi-family residential parcels shall be proportionally assessed for the parcel's total number of residential units utilizing a sliding benefit scale. Although multi-family properties typically receive similar benefits to that of a single family residential, it would not be reasonable to conclude that on a per unit basis, the benefits are equal. Studies have consistently shown that the average multi-family unit impacts infrastructure approximately 75% as much as a single family residence (sample sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Addition). These various studies indicate that most public improvements and infrastructure are utilized and impacted at reduced levels by multi-family residential units and a similar reduction in proportional benefit is appropriate. Furthermore, it is also reasonable to conclude that as the density (number of units) increases, the proportional benefit per unit tends to decline because the unit size and people per unit usually decreases. Based on these considerations and the improvements provided by the CSA, it has been determined that an appropriate allocation of special benefit for multifamily residential properties as compared to a single family residential is best represented by the following special benefit assignment: 0.75 EBU per unit for the first 5 units; 0.50 EBU per unit for units 6 through 50; and 0.25 EBU per unit for all remaining units

Condominium/Town-Home Units- Condominiums and town-homes tend to share attributes of both single family residential and multi-family residential properties and for this reason

are identified as a separate land use classification. Like most single family residential properties, these properties are not usually considered rental property and generally the County assigns each unit a separate APN or assessment number. However, condominiums and town homes often have similarities to multi-family residential properties in that they are generally zoned medium to high density and in some cases may involve multiple units on a single APN. In consideration of these factors it has been determined that an appropriate allocation of special benefit for condominiums, town-homes and similar residential properties is best represented by an assignment of 0.75 EBU per unit regardless of whether each unit is assigned an individual APN or there are multiple units assigned to the APN. There is not an adjustment factor for parcels with more than five units.

Planned-Residential Development- This land use is defined as any property for which a tentative or final tract map has been filed and approved (a specific number of residential lots and units has been identified) and the property is expected to be subdivided within the fiscal year or is part of the overall improvement and development plan for the CSA. This land use classification often times involves more than a single parcel (e.g. the approved tract map encompasses more than a single APN). Each parcel that is part of the approved tract map shall be assessed proportionally for the proposed or estimated residential type and units to be developed on that parcel as part of the approved tract map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out (the EBU assigned to each parcel shall represent the combination of single family, condominium, multifamily units to be developed).

Exempt Parcels- This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);
- Dedicated public easements including open space areas, utility rights –of-way, greenbelts or other publicly owned properties that are part of the district improvements or that have little or no improvement value;
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use.

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

Special Cases- in many CSA's where multiple land use classifications are involved; there are usually one or more properties that the standard land use classifications or usual calculation of benefit will not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a vacant residential property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel. The following table provides a summary of land use types, the EBU factors used to calculate each parcels individual EBU as outlined above.

Land use and Equivalent benefit units

Property type	EBU	Multiplier
Single Family Residential	1.00	Per unit/lot (parcel)
Multi-Family Residential	0.750	Per unit for the first 5 units
	0.500	Per unit for units 6 thru 50
	0.250	Per units > 50
Condominium/Town- Home Units	0.750	Per Unit
Planned Residential Development	1.000	Per planned Residential lot
	0.750	Per planned Condominium
	0.750	Per unit for the first 5 units
	0.500	Per unit for units 6-50
	0.250	Per unit >50
Vacant Residential Land	1.000	Per Acre
Public park	0.400	Per Acre
Public Storm Drain Basin	0.400	Per Acre
Public School	0.400	Per Acre
Commercial/Industrial Parcel Developed	3.50	Per Acre
Commercial/Industrial Parcel Undeveloped	1.00	Per Acre
Public Property	2.20	Per Acre
Exempt Parcels	0.000	Per parcel

The above method to calculate the annual assessment was approved as part of the ballot procedure by the property owners in 2004. This method was supported in order to more equitably spread the assessment between residential lots and developed commercial/industrial land and public properties.

The following formula is used to calculate each parcel's EBU (proportional benefit):

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of EBU's is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (assessment rate) for the improvements is established by taking the total cost of the improvements and dividing the amount by the total number of EBU's of all benefiting parcels from the improvements. The rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements.

$$\text{Total Balance to Levy} / \text{Total EBU's} = \text{Levy per EBU}$$

$$\text{Levy per EBU} \times \text{Parcel EBU} = \text{Parcel Levy Amount}$$

PART III – BUDGET ANALYSIS

Administration

On June 30, 2009, it is estimated that the fund balance for the CSA 10 Administration is approximately \$1,425. This is the fifth and final year of repayment from an administration cost associated with the ballot procedure performed in 2004. Including the payback from 2004, the CSA 10 Administration budget is \$7,547.

Staff time spent on the administration of CSA 10 varies based on the level of activity within the district. If the CSA is in a “status quo” mode, staff time and charges are minimal. However, when a ballot procedure is needed, the staff time increases correspondingly.

Park and Streetscape Maintenance

The Parks and streetscapes’ maintenance expenses have experienced substantial increases in recent years due to water and electric utility rate increases. It is projected there will be little or no fund balance for CSA-10-Parks at June 30,2009. The Parks and Recreation Department has submitted a budget for fiscal year 2009/2010 of \$250,000. This will provide sufficient resources to maintain the parks and streetscapes as described in the “Parks Maintenance” Services portion of this report (page 7).

Public Works

CSA-10 PW is expected to have approximately a \$155,000 fund balance on June 30, 2009. Included in the fund balance is a capital reserve of \$84,000 for pump replacement. The remainder is to be used to fund CSA 10-Public Works during the 6 month period prior to December when assessments are received. The proposed Public Works budget of \$152,724 will provide storm drain system maintenance as described previously (page 8).

This Budget also includes \$20,000 of funding for the replacement of two portable diesel powered pumps that are stored and located at the Stanislaus County yard at Morgan Road. Due to California Air Resource Board (CARB) emission standards these two pumps must be replaced to meet the current emission standards. The estimated cost of replacement is \$10,000 each. Funding for this equipment is available in CSA 10 Public Works fund balance.

CSA 10’s storm drain system contains seven (7) water pumps ranging from 7.5 to 70-horse power. In order to replace pumps at the end of a 10-year life cycle, a capital reserve target of \$318,875 has been determined. This includes the cost of the pumps and the labor required to complete the installation. The objective of the reserve would be to build up the reserve to the full \$318,875 over 10 years. To achieve this objective, some of the funding that is no longer required to provide Sheriff services, will be set aside to fund the capital reserve. The amount to be set a side in Fiscal Year 2009/2010 is \$52,724.

Summary

The fiscal year is the 12-month period commencing on July 1st and ending on the following June 30th. However, the annual assessment is collected in December and April. This means the fiscal year starts on July 1st but the first installment of the annual assessment will not be collected until December. This creates a 6-month lag in receiving the money

necessary to maintain the various services provided.

The new assessments for the Fiscal Year 2009/2010 for a Single Family Residential lot are \$139.32 per parcel. Undeveloped Commercial/Industrial properties are levied at \$487.62 per acre, and Public Property is levied at \$306.50 per acre. The assessment for Landmark Business Center #2 is \$42.34 per acre. All of the assessments listed herein have not changed from the Fiscal Year 2008/2009.

PART IV - SERVICE AREA BUDGET

ADMINISTRATION

EXPENSE DESCRIPTION	TOTAL BUDGET
<u>ADMINISTRATION</u>	
Staff Labor	\$5,000
Temporary Help	\$0
Materials, Printing, and Advertising	\$0
Total Administration Budget	\$5,000
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2008/09)	\$1,425
Capital Improvement Reserve (-)	\$0
Available Fund Balance	\$1,425
<u>Adjustments to Available Fund Balance</u>	
General Fund (or PW) Loan Repayment/Advance (+)	\$0
Other Revenues/General Fund (Contributions i.e. Grants) (+)	
Capital Improvement Expenditure (pumps etc.) (-)	\$0
6 Months Operating Reserve (-)	(\$2,500)
Use of Fund Balance for FY 2008/09 (-)	\$0
Contingency Reserve (-)	\$0
Total Adjustments	(\$2,500)
Remaining Available Fund Balance	(\$1,075)
Total Administration Budget	\$5,000
Use of Fund Balance (-)	\$2,547
Balance to Levy	\$7,547
Balance to Levy Authorized	\$7,547

PARKS AND STREETScape MAINTENANCE

EXPENSE DESCRIPTION	TOTAL BUDGET
<u>PARKS & RECREATION</u>	
Parks Labor	\$26,224
Parks Utilities	\$100,388
Parks Vandalism	\$13,389
Parks Other Supplies	\$12,369
Landscape and Streetscape Contract	\$105,214
Parks & Recreation Budget	\$257,584
General Benefit	(\$7,584)
Total Parks & Recreation Budget	\$250,000
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2008/09)	\$0
Capital Improvement Reserve (-)	\$0
Available Fund Balance	\$0
<u>Adjustments to Available Fund Balance</u>	
General Fund (or PW) Loan Repayment/Advance (+)	\$0
Other Revenues/General Fund (Contributions I.e. Grants) (+)	\$0
6 Months Operating Reserve (-)	\$0
Use of Fund Balance for FY 2009/10 (-)	\$0
Contingency Reserve (-)	\$0
Total Adjustments	\$0
Remaining Available Fund Balance	\$0
Total Parks & Recreation Budget	\$250,000
Use of Fund Balance for FY 2009/10 (-)	\$0
Balance to Levy Needed	\$250,000
Balance to Levy Authorized	
<u>Calculations for Balance to Levy Authorized</u>	
Total Parks & Recreation Budget	\$250,000
Special Benefit Portion of Budget	\$250,000
Use of Fund Balance to Offset Balance to Levy (-)	\$0
Balance to Levy After Fund Balance Offset	\$250,000
Balance to Levy Authorized	\$250,000

PUBLIC WORKS

EXPENSE DESCRIPTION	TOTAL BUDGET
<u>PUBLIC WORKS</u>	
Pond Excavation	\$0
Pump Replacement	\$0
Cleaning Draining System	\$42,057
Street Sweeping	\$41,898
Curb & Gutter Repair	\$12,593
Weed Spraying	\$1,845
Erosion Control	\$0
Separator Cleaning	\$0
Utilities	\$14,200
Public Works Budget	\$112,593
General Benefit	(\$12,593)
Total Public Works Budget	\$100,000
Capital Improvement Reserve	\$52,724
Total	\$152,724
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2008/09)	\$154,000
Capital Improvement Reserve (-)	(\$84,000)
Available Fund Balance	\$70,000
<u>Adjustments to Available Fund Balance</u>	
General Fund (or PW) Loan Repayment/Advance (+)	\$0
Other Revenues/General Fund (Contributions i.e. Grants) (+)	\$0
Capital Improvement Expenditure (pumps etc.) (-)	(\$20,000)
6 Months Operating Reserve (-)	(\$56,297)
Use of Fund Balance for FY 2008/09 (-)	\$0
Contingency Reserve (-)	\$0
Total Adjustments	(\$76,297)
Remaining Available Fund Balance	(\$6,297)
Total Public Works Budget	\$152,724
Use of Fund Balance (-)	\$0
Balance to Levy Authorized	\$152,724

*1 – The capital reserve target is for the estimated amount to repair the pumps in the County Service Area (CSA).

CSA 10 BUDGET

CSA 10 Budget for Fiscal Year 2009/2010

DESCRIPTION	AMOUNT
Parks and Streetscape Maintenance	\$250,000
Storm Drain Maintenance	\$152,724
Administrative Costs	\$7,547
Total Balance to Levy - CSA 10	\$410,271

The total revenue to be collected for CSA 10 shall be allocated to departments for services provided based on the following percentages

Department of Parks & Recreation	60.20%	\$250,000
Department of Public Works-Storm Drain	37.93%	\$152,724
Department of Public Works-Admin	1.87%	\$7,547
Total		\$410,271

*Note: The proposed assessment of \$139.32 will generate approximately \$8.00 more than the total balance to levy due to rounding numbers. As last fiscal year, this extra amount will be earmarked for the Department of Parks and Recreation and is reflected in the above table.

Landmark Business Center No. 2 Budget

Landmark Business Center No. 2 has its own storm drain system that is completely independent from the rest of the properties within CSA 10. This business park only receives special extended service for storm drainage control. Landmark Business Center No. 2 does not receive any extended benefits of Sheriff protection or maintenance of parks and streetscapes that is provided to the other properties within CSA 10.

The Storm Drain Maintenance Budget for Landmark Business Center No. 2 for Fiscal Year 2009/2010 is as follows:

DESCRIPTION	AMOUNT
Basin Maintenance	\$750.00
Collection System	\$750.00
Total Balance to Levy -	\$1,500.00

PART V - ASSESSMENTS

Land Use Benefit Factors - CSA 10

Property Type	B.U.F. PER ACRE or UNIT
Single Family Residential	1.00 Per Unit
Commercial/Industrial Property - Undeveloped	1.00 Per Unit
Commercial/Industrial Property - Developed	3.50 Per Acre
Public Property	2.20 Per Acre

Assessment by Land Use - CSA 10

PROPERTY TYPE	TOTAL E.B.U.	TOTAL ASSESSMENT
Single Family Residential (2,696 units)	2,696.00	\$375,607
Commercial/Industrial Property	19.83	\$2,763
Commercial/Industrial Property	140.35	\$19,510
Public Property (40.43 Acres)	88.95	<u>\$12,392</u>
Totals:	2,945.13	\$410,272

Assessment Per E.B.U. - CSA 10

DESCRIPTION	AMOUNT
Total Balance to Levy - CSA 10	\$410,272
Total Equivalent Benefit Units	2,945.13
Calculated Assessment Per Equivalent Benefit Unit	\$139.32

Based on the approved assessment of \$139.32 per Equivalent Dwelling Unit, the following are the existing CSA 10 Fiscal Year 2009/2010 Annual Assessments by land use type:

LAND USE TYPE	2008/2009 ASSESSMENT	2009/2010 ASSESSMENT
Single Family Residential Lot	\$139.32 Per parcel	\$139.32 Per parcel
Undeveloped Commercial/Industrial	\$139.32 Per acre	\$139.32 Per acre
Developed Commercial/Industrial	\$487.62 Per acre	\$487.62 Per acre
Public Property	\$306.50 Per acre	\$306.50 Per acre

Method of Apportionment - Landmark Business Center No. 2

The drainage system being maintained by CSA 10 is for the exclusive use of the parcels within Landmark Business Center No. 2. The basis of benefit for the Landmark Business Center No.2 was determined to be equal for all acreage within this development. A method used to calculate the assessments currently exists and it is as follows:

$$\text{Levy per Acre} = \text{Total Balance to Levy} / \text{Total Acreage}$$

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

Assessment Per Acre -Landmark Business Center No. 2

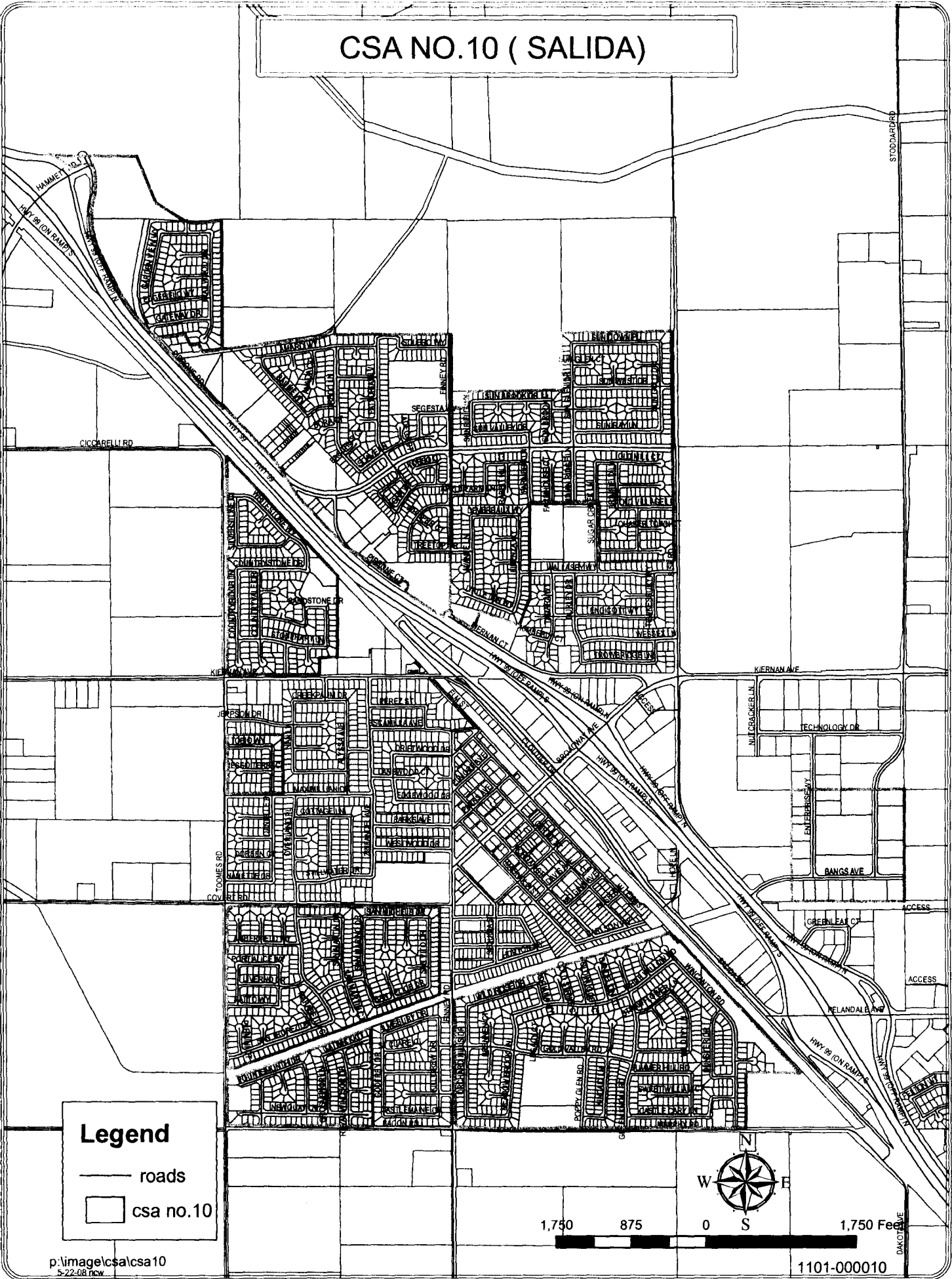
DESCRIPTION	AMOUNT
Total Balance to Levy - Landmark Business	\$1,500.00
Total Acreage	35.43
Calculated Assessment Per Acre	\$42.34

DESCRIPTION	ASSESSMENT
2008/2009 Assessment	\$42.34 Per Acre
2009/2010 Assessment	\$42.34 Per Acre

Proposition 218 took effect on July 1, 1997, and requires an assessment ballot procedure in order to increase the assessment. Since there is no increase in the annual assessment, the Fiscal Year 2009/2010 assessment is in compliance with Proposition 218.

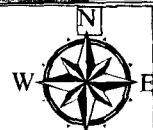
The parcels subject to the assessment are listed on Exhibit "D" that is attached hereto and made a part of this Engineer's Report.

CSA NO.10 (SALIDA)



Legend

- roads
- csa no.10

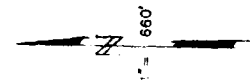


1,750 875 0 S 1,750 Feet

POR. SECTIONS 28 & 29 T.2S. R.8E. M.D.B.& M.

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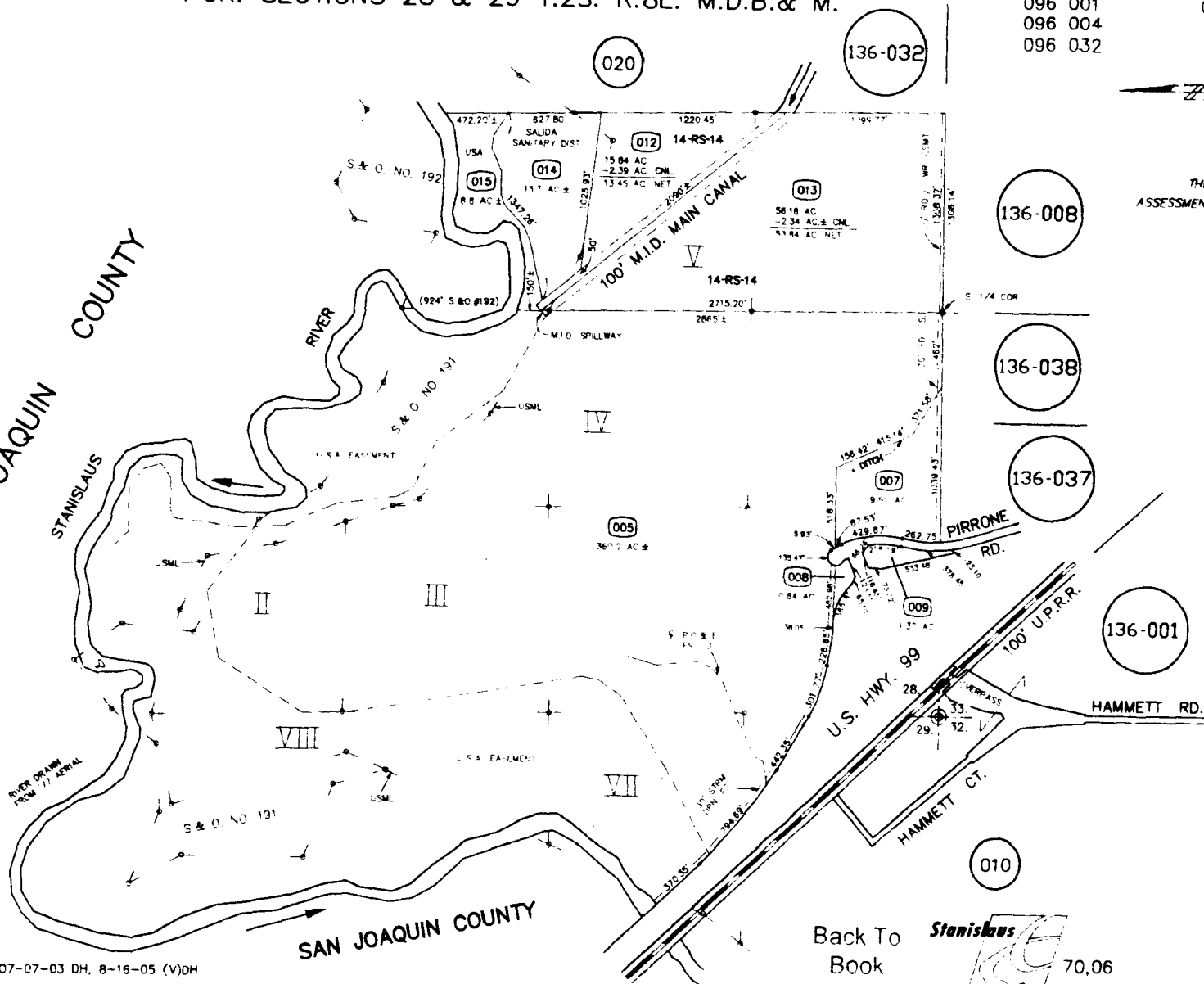
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EXHIBIT "B"

SAN JOAQUIN COUNTY



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REVISED 01-27-78, 07-07-03 DH, 8-16-05 (V)DH

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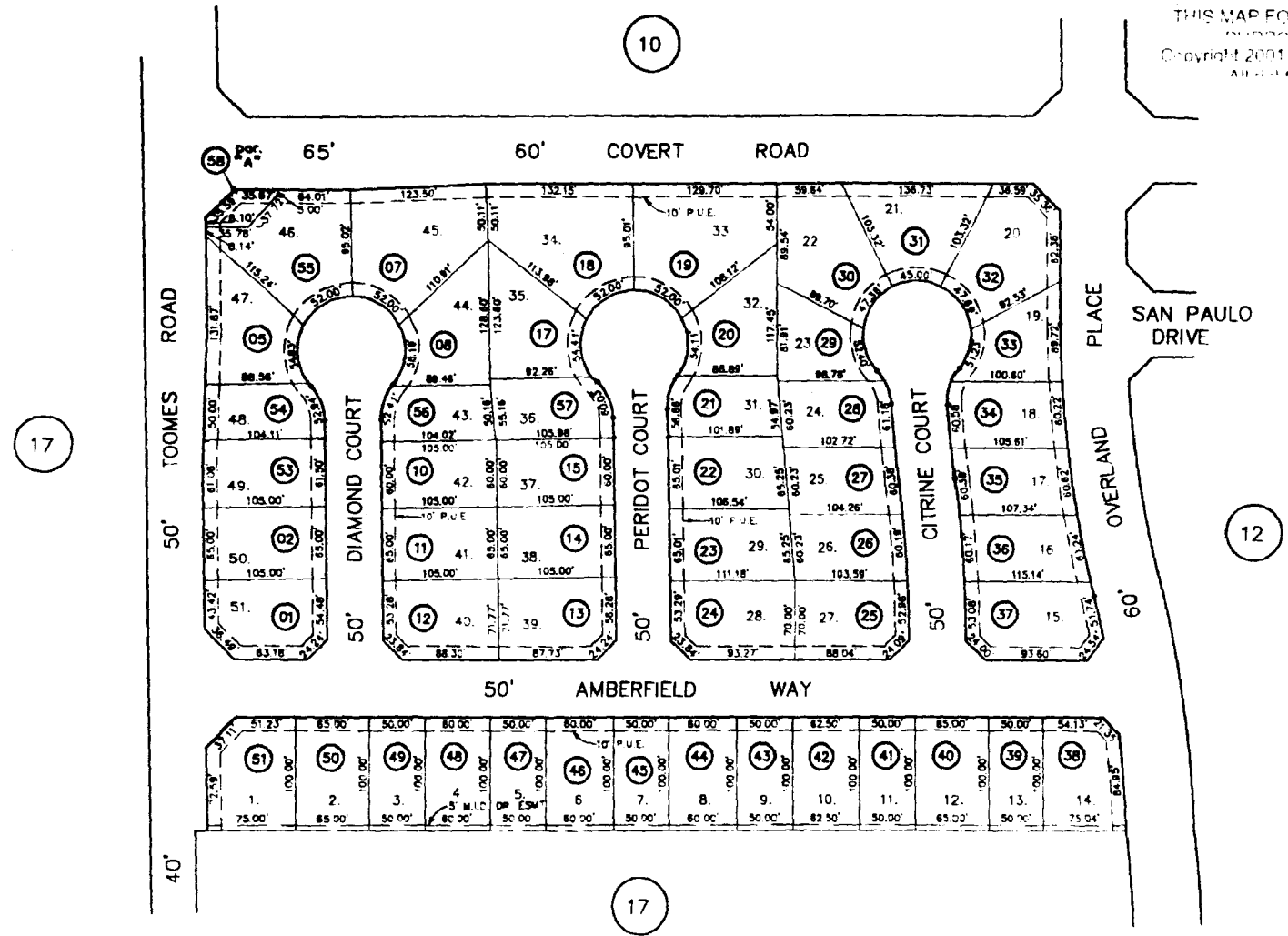


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POR SE 1/4 SECTION 4 T.3S. R.8E. M.D.B.& M.
VELLA ESTATES UNIT NO. 5 (38M14)

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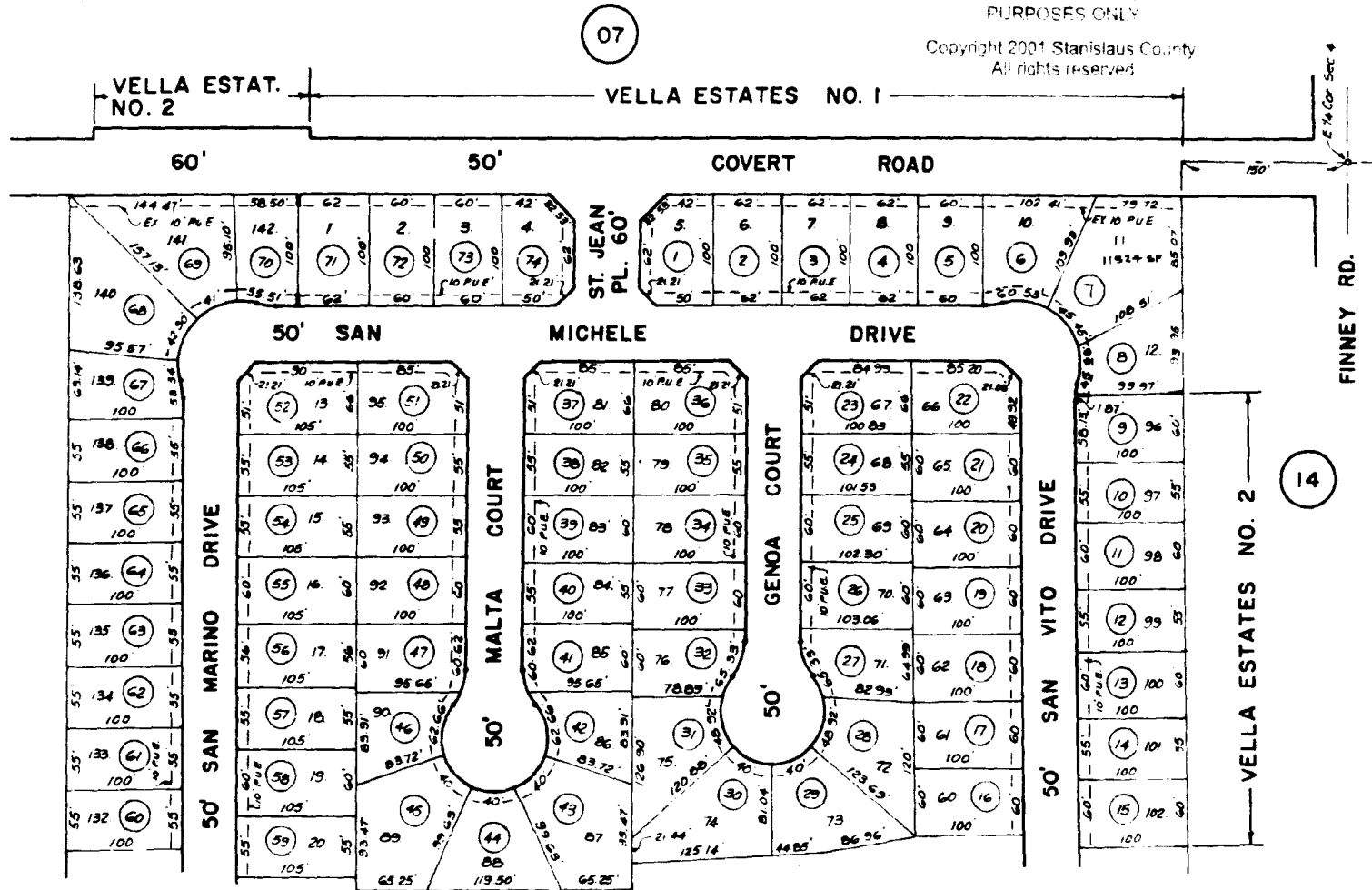
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VELLA ESTATES UNIT NO. 1 LOTS 1-12
 VELLA ESTATES UNIT NO. 2 LOTS 13-20, 60-102, 132-142

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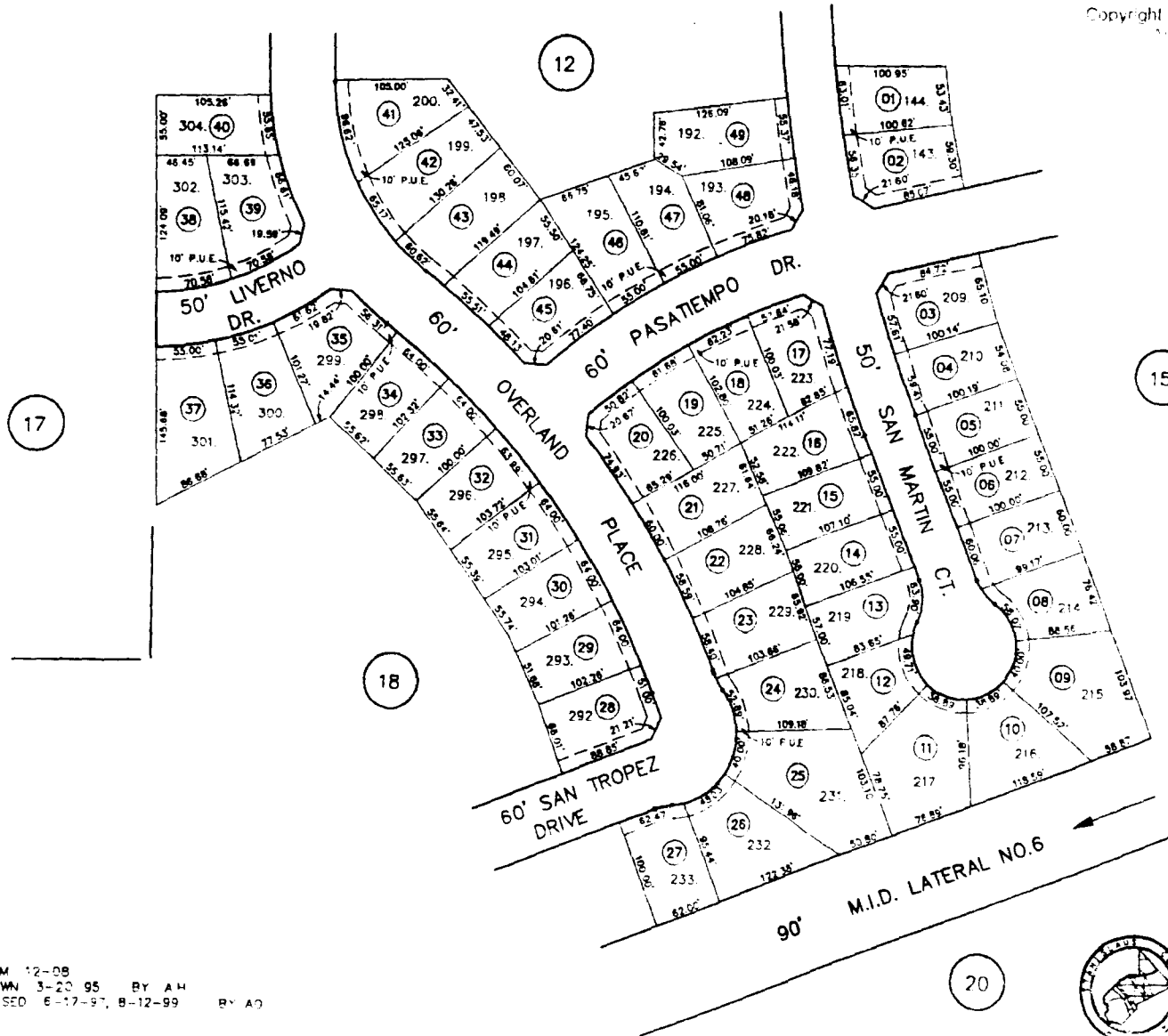
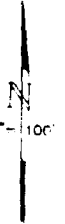


92.00

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 VELLA ESTATES UNIT NO. 3 (37M10)
 LTS. 144,143, & 192-200, 209-233, 292-304

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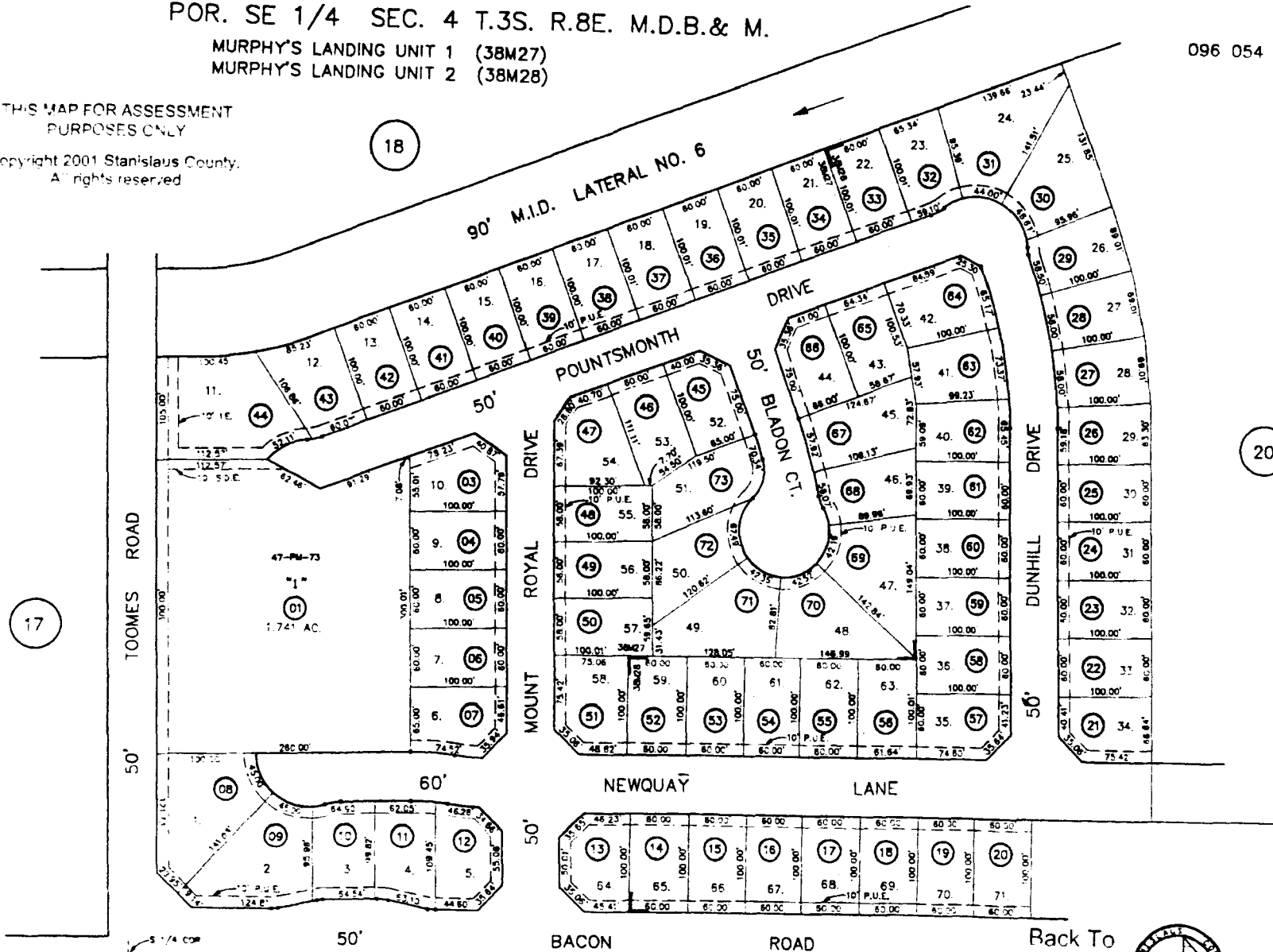
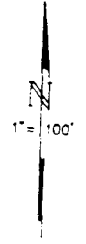
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MURPHY'S LANDING UNIT 1 (38M27)
 MURPHY'S LANDING UNIT 2 (38M28)

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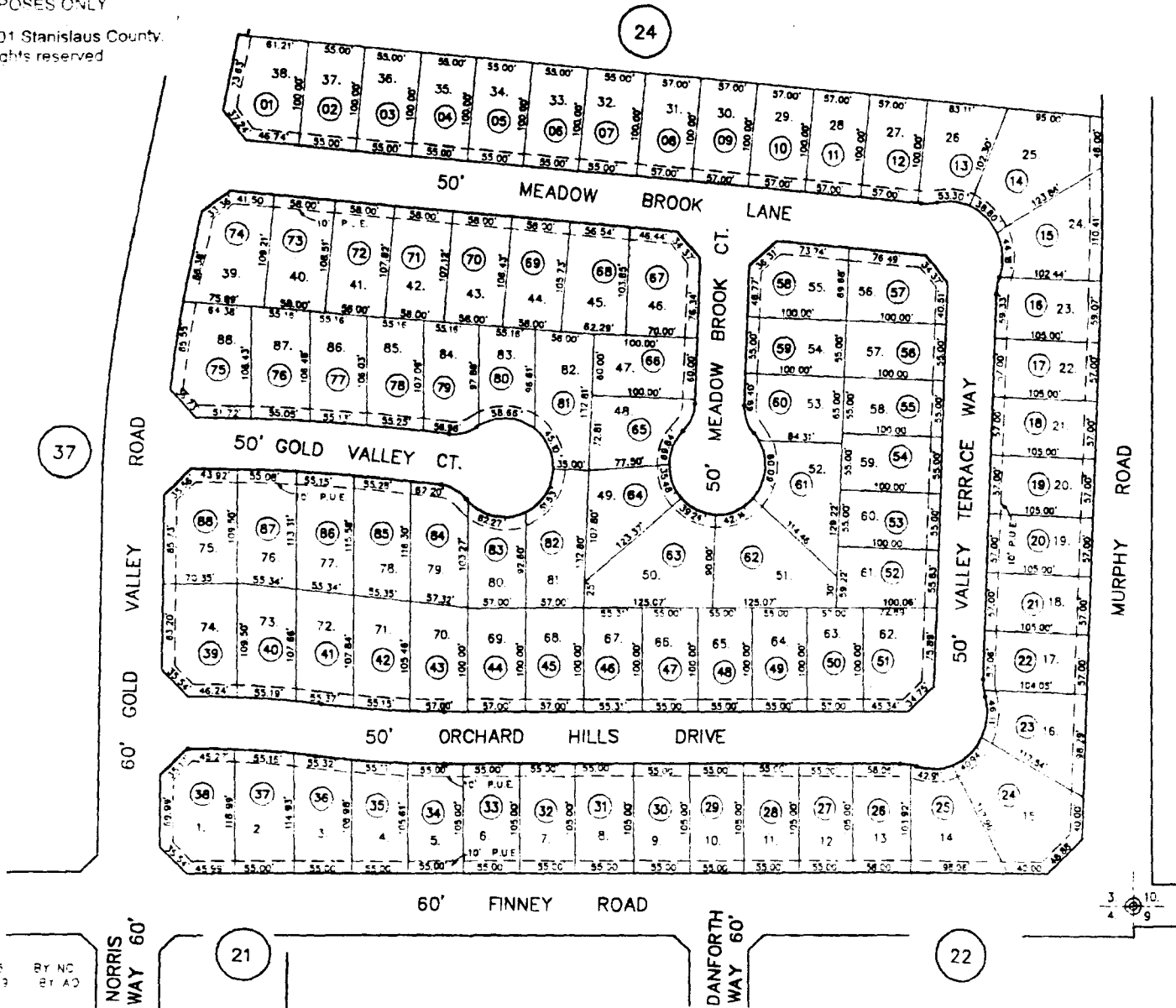
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GOLD VALLEY SUBDIVISION (37M49)
TACKETT CT.

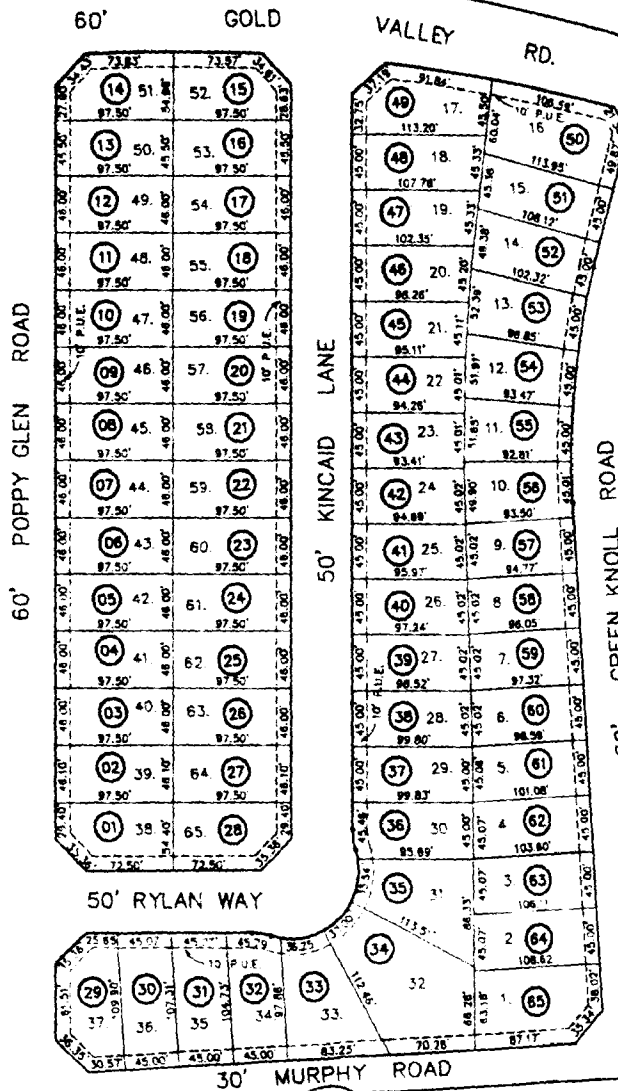
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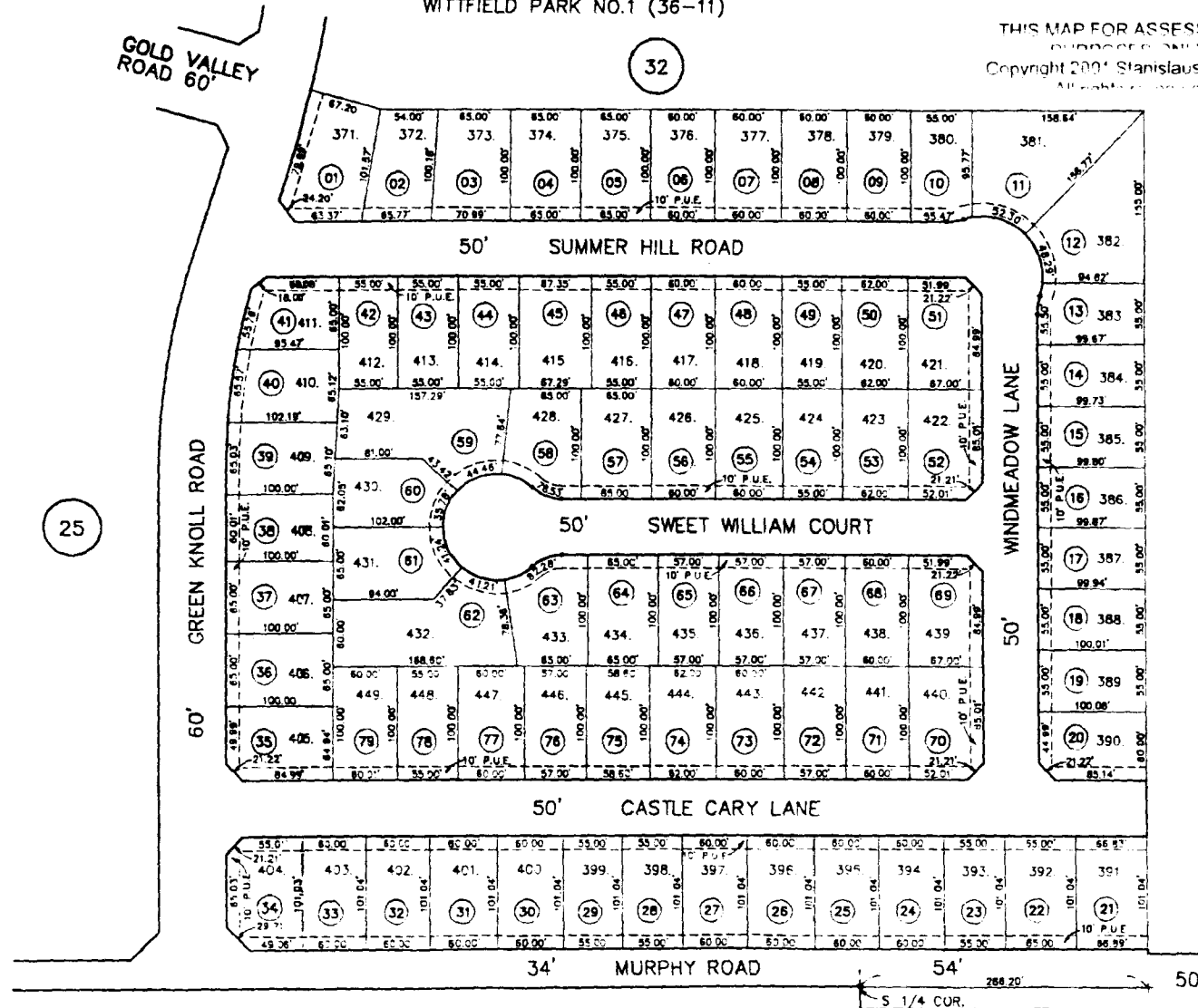
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WITTFIELD PARK NO.1 (36-11)

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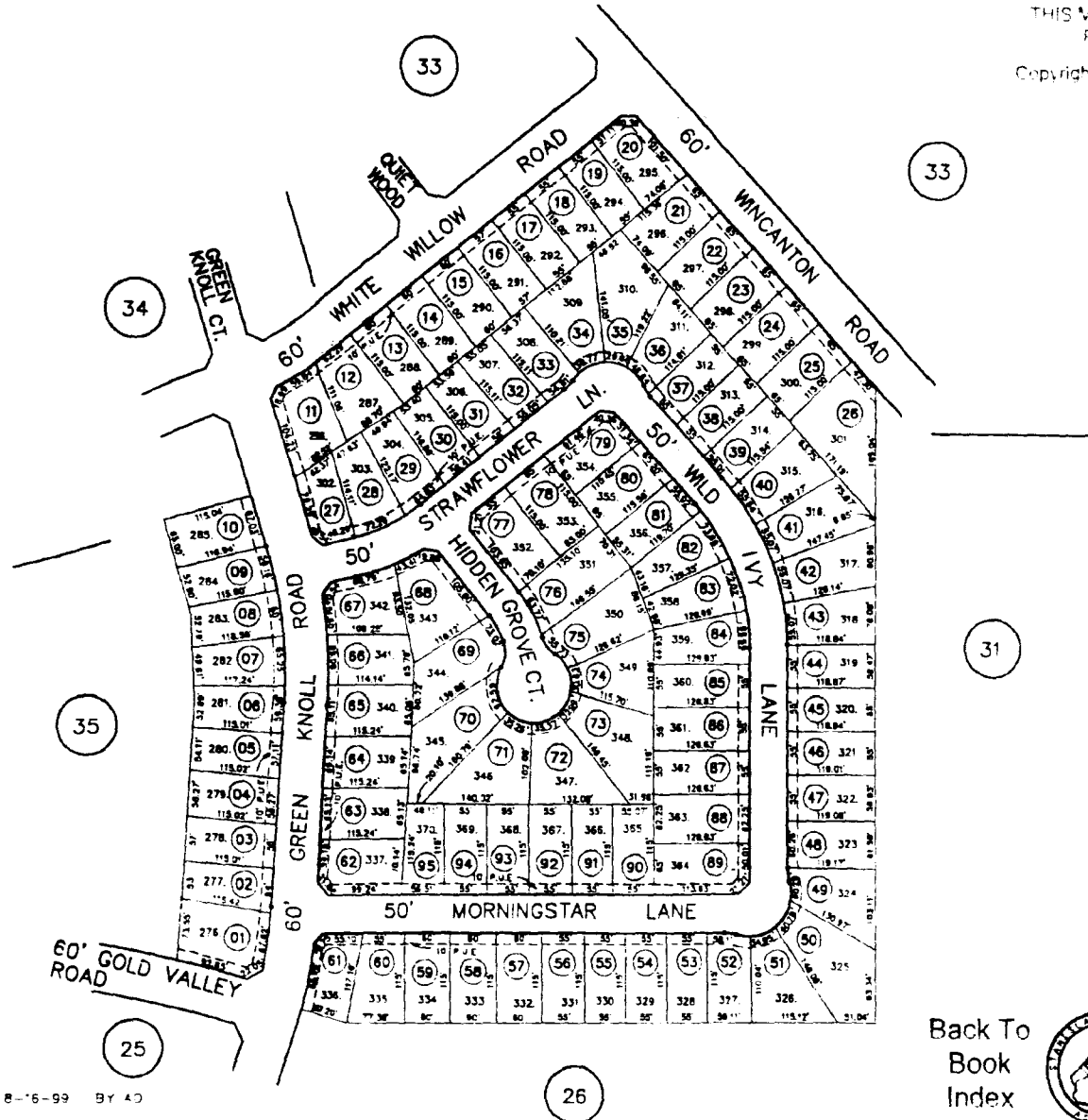
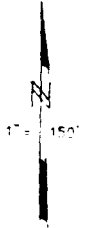
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POR. S 1/2 SECTION 3 T.3S. R.8E. M.D.B.& M.
WITTFIELD PARK NO.2 (36M72)

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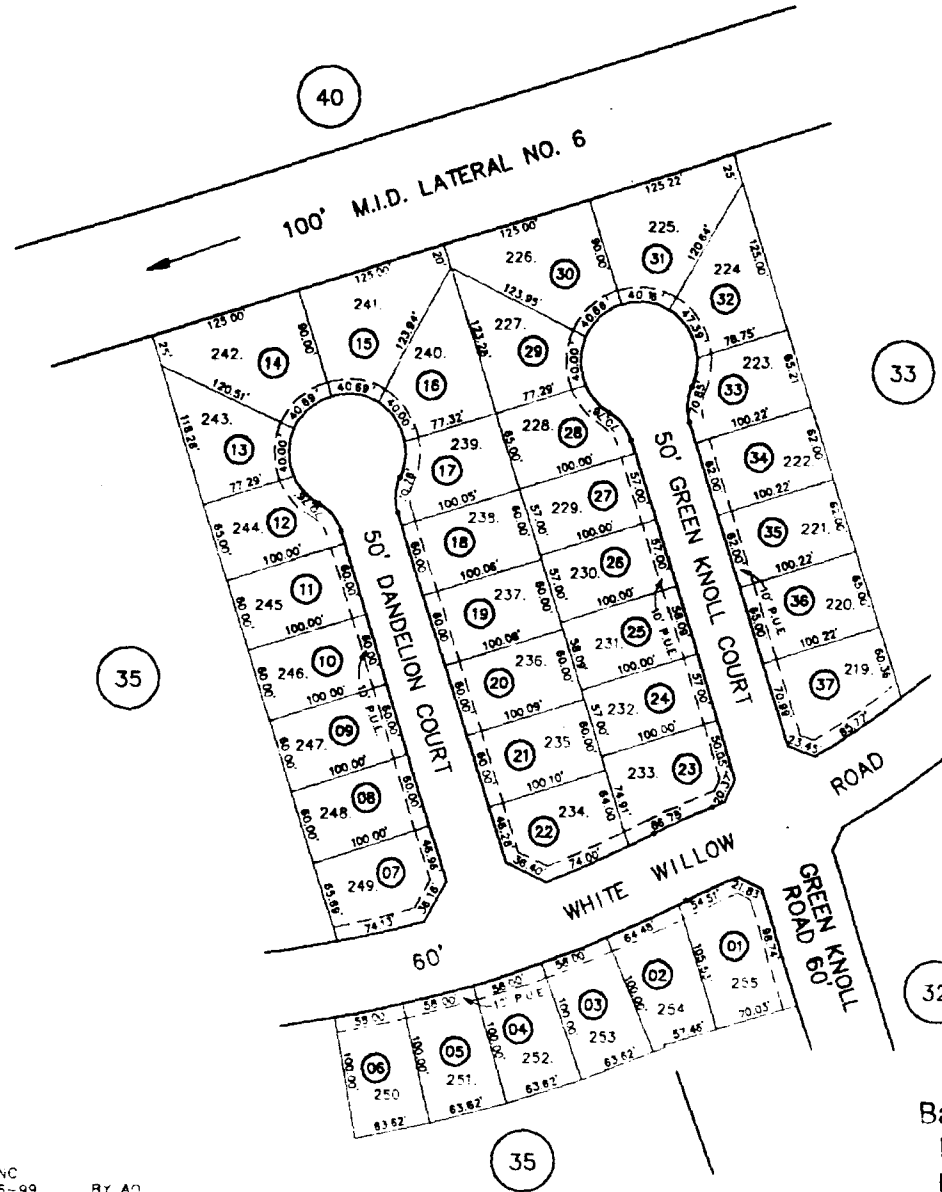
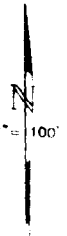
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 WITFIELD PARK UNIT NO. 4 -PHASE B (37M80)

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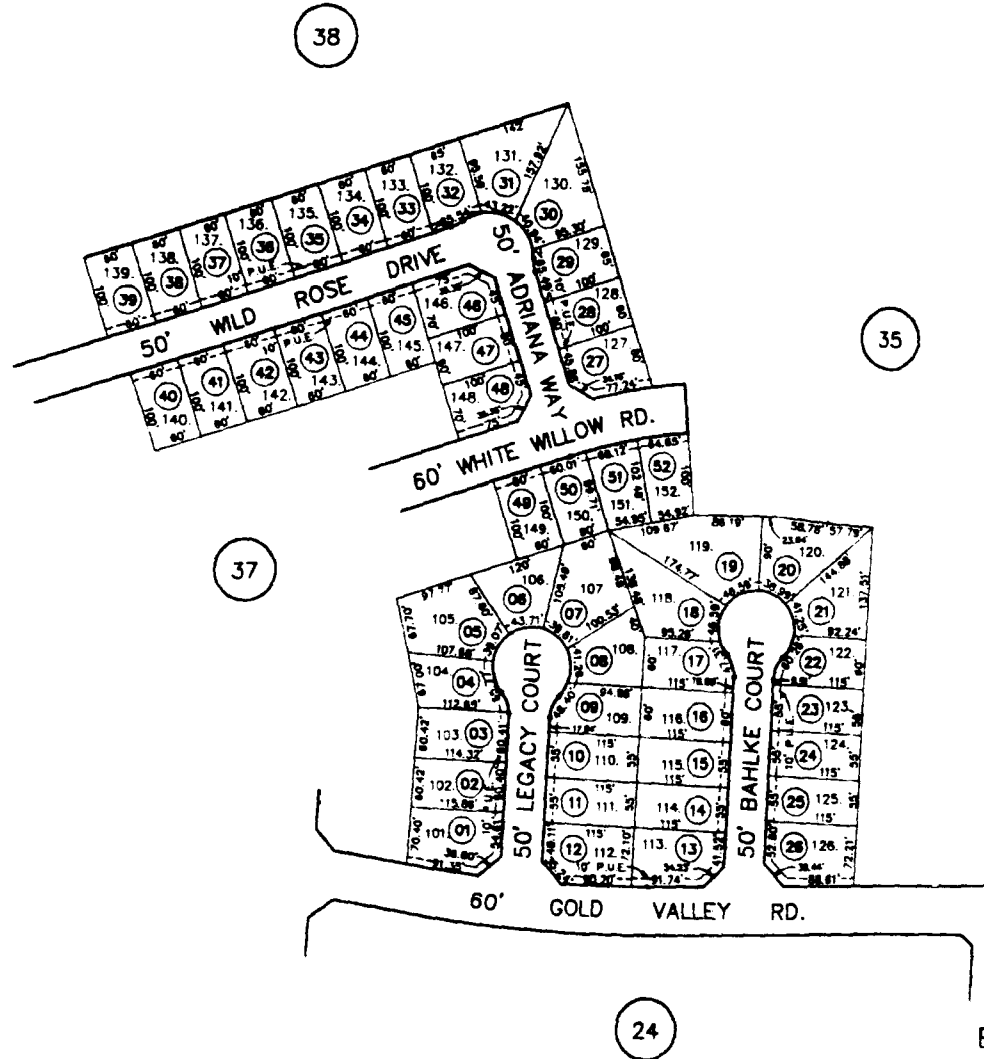
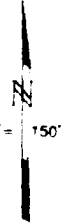
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WITFIELD PARK UNIT NO. 6 (37M61)

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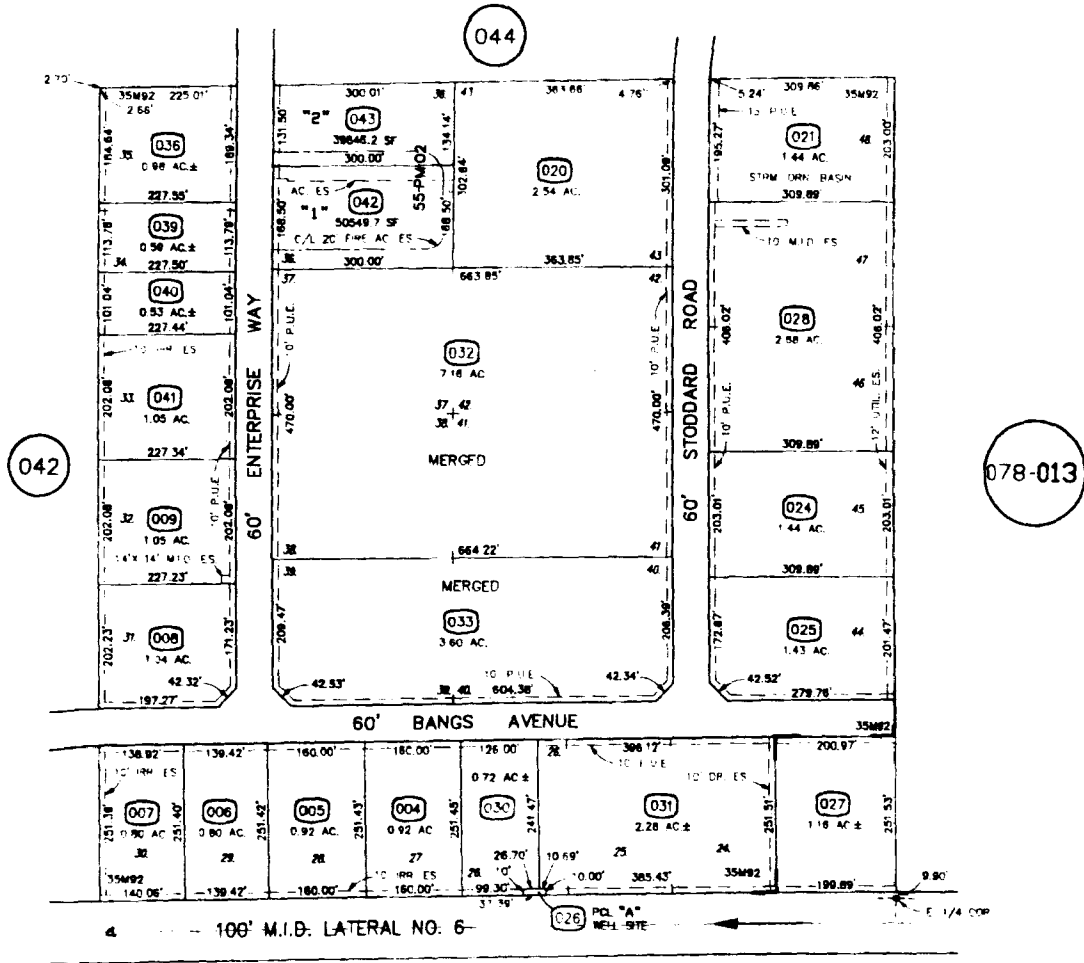
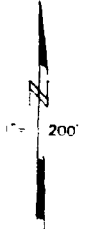
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 LANDMARK BUSINESS CENTER NO. 2 (35M92)

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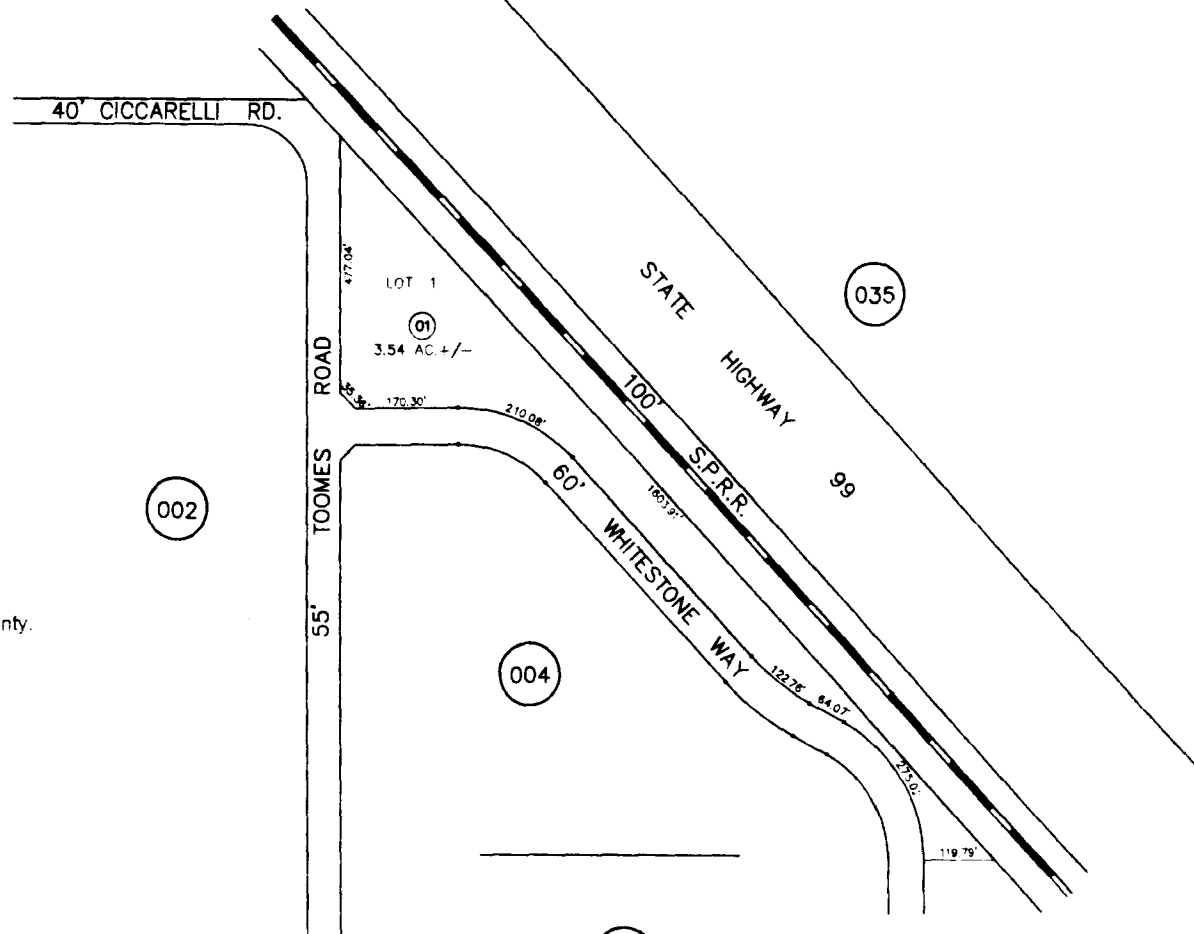
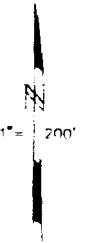
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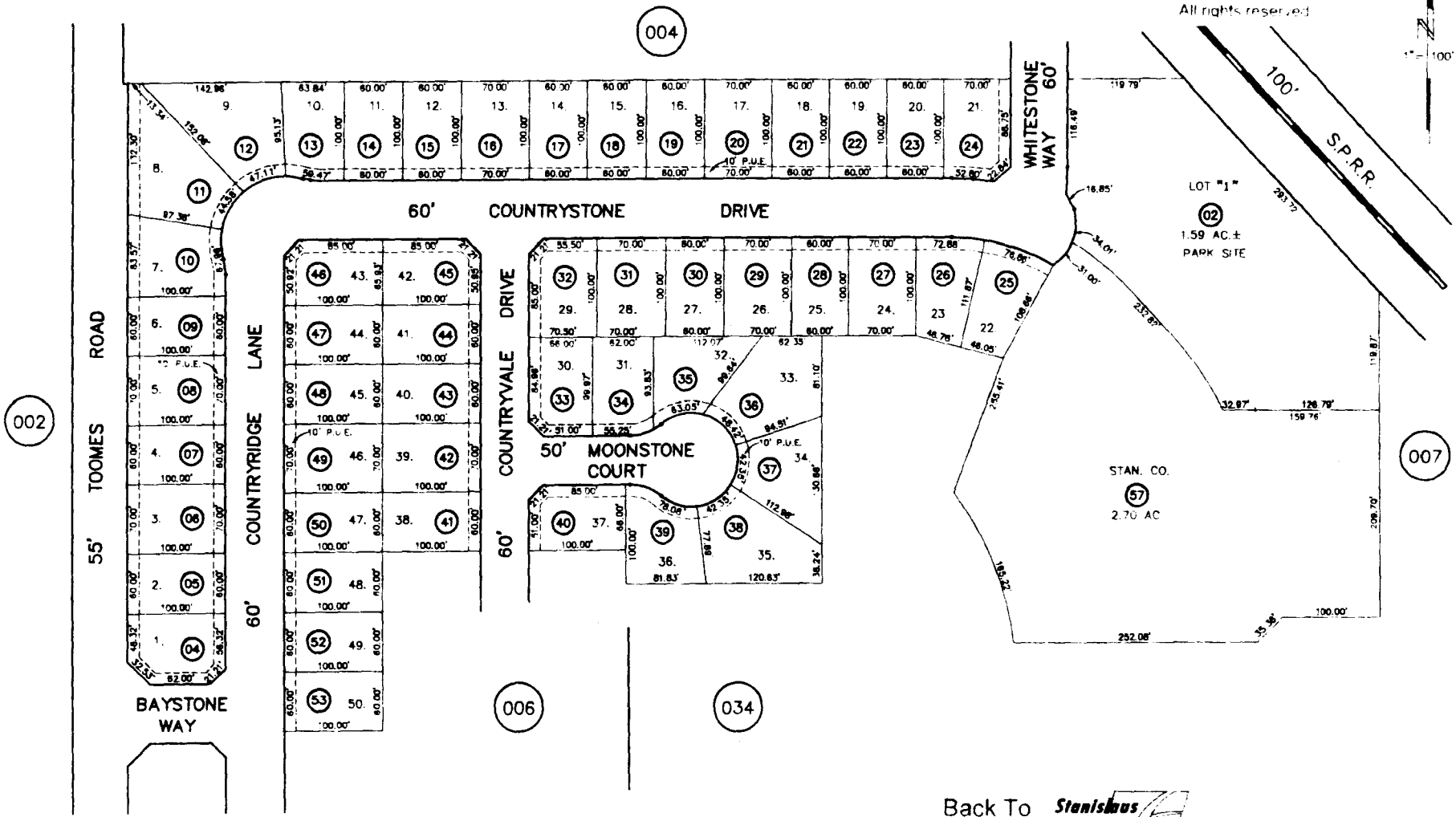
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 COUNTRYSTONE NO. 1 (37M22)
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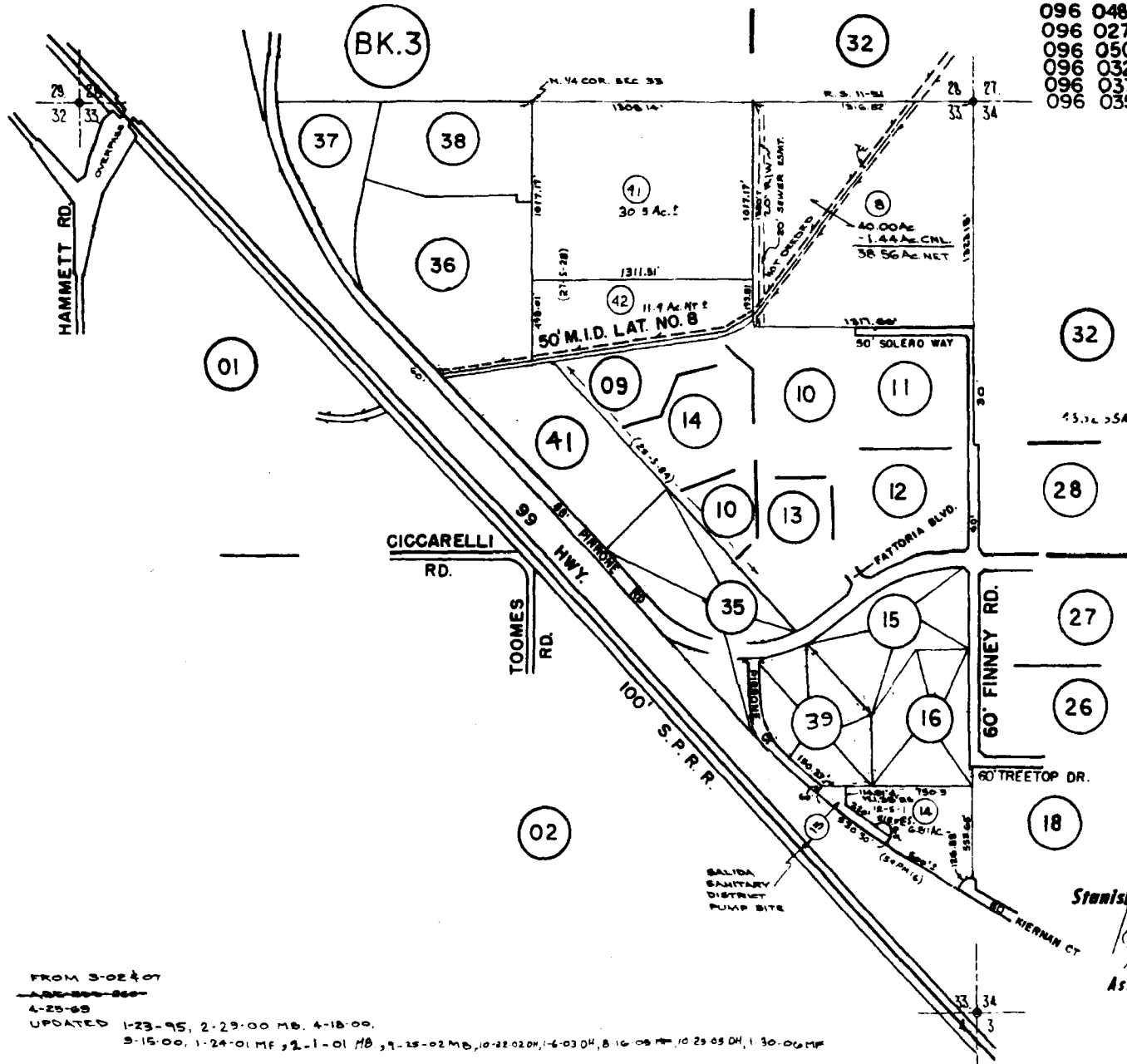


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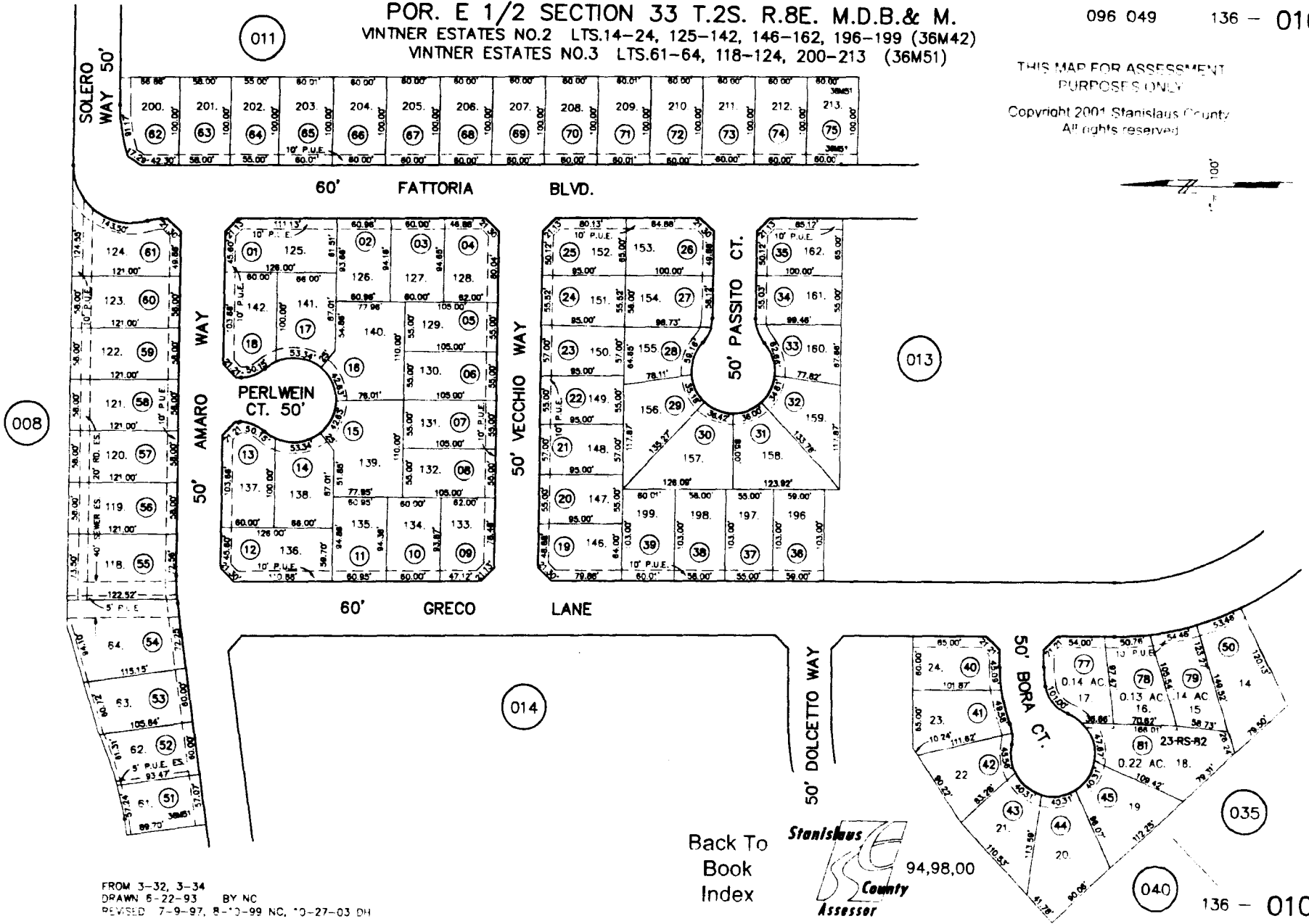
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~~4-25-00~~
4-25-03
UPDATED 1-23-95, 2-29-00 MB, 4-18-00,
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 VINTNER ESTATES NO.3 LTS.61-64, 118-124, 200-213 (36M51)

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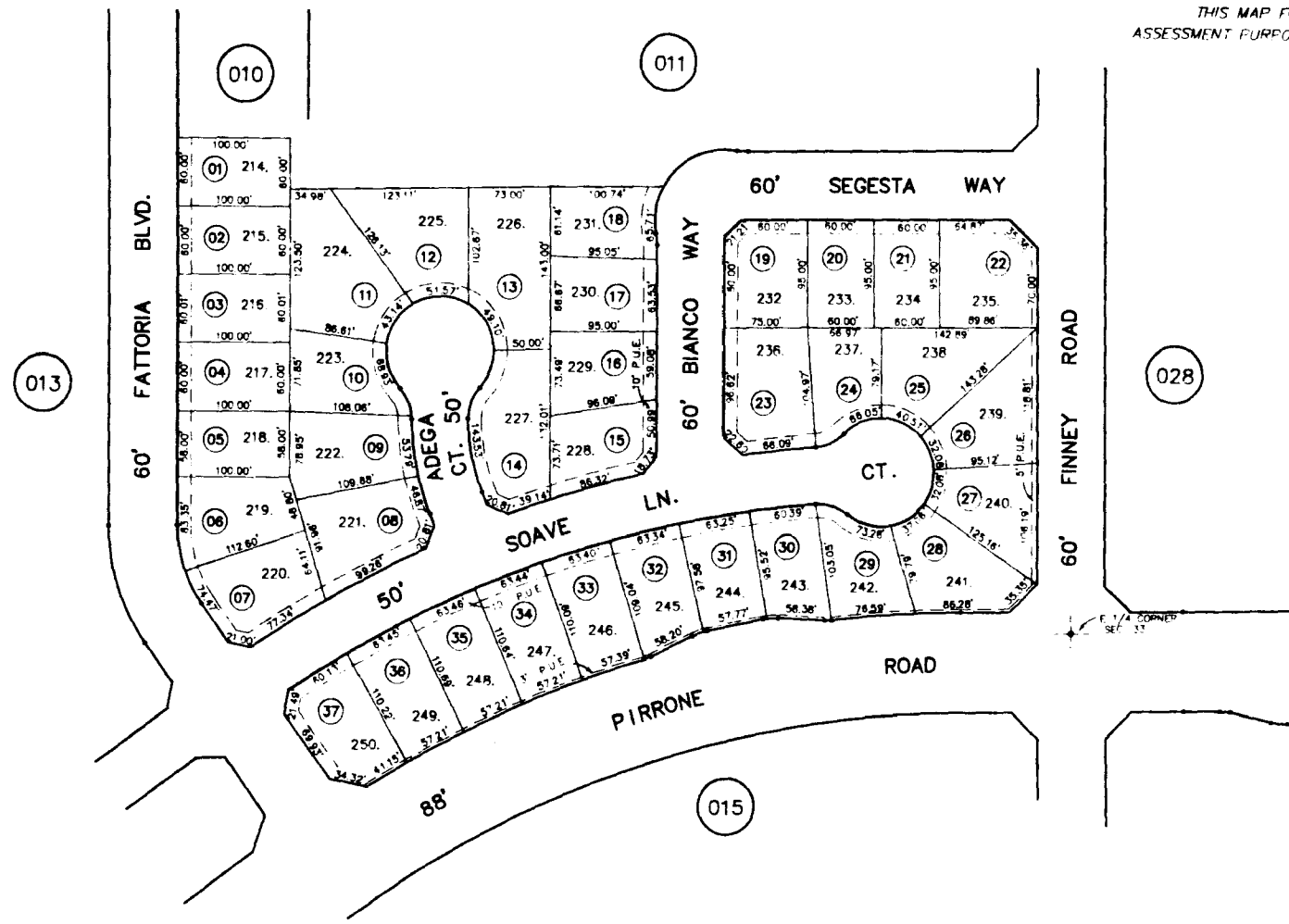
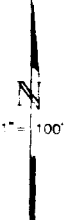
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POR. E 1/4 SECTION 33 T.2S. R.8E. M.D.B.& M.
 WINTNER ESTATES NO. 3 LOTS 214-250 (36M51)

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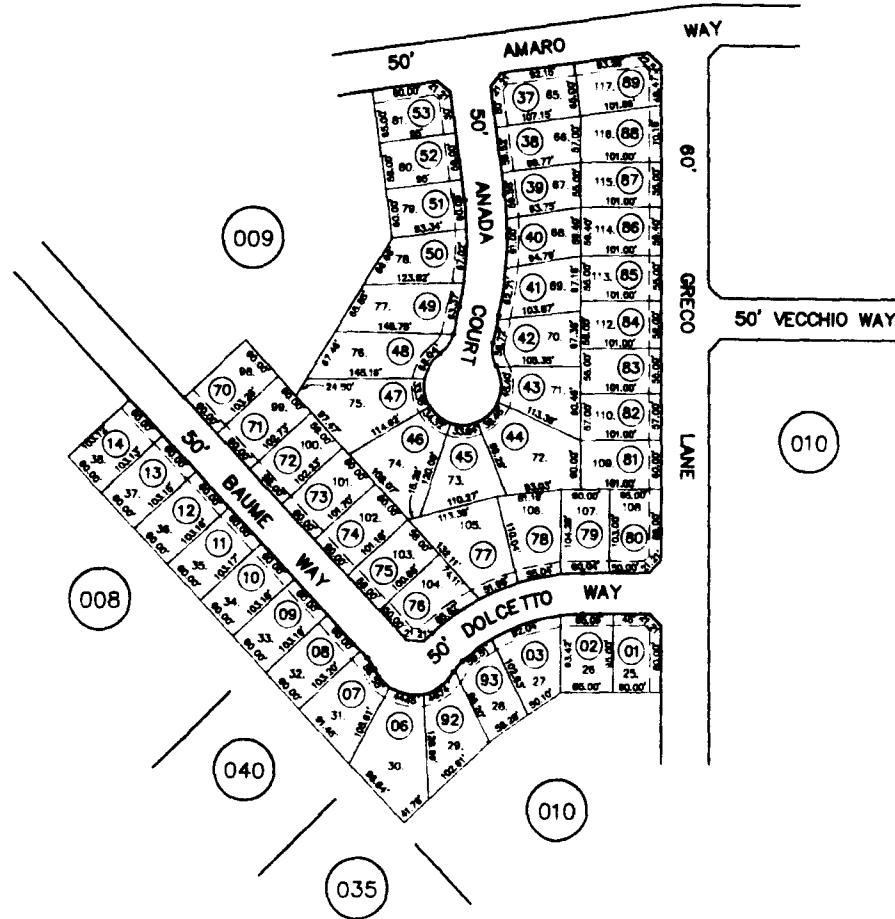
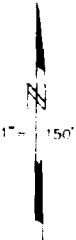
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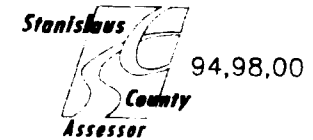
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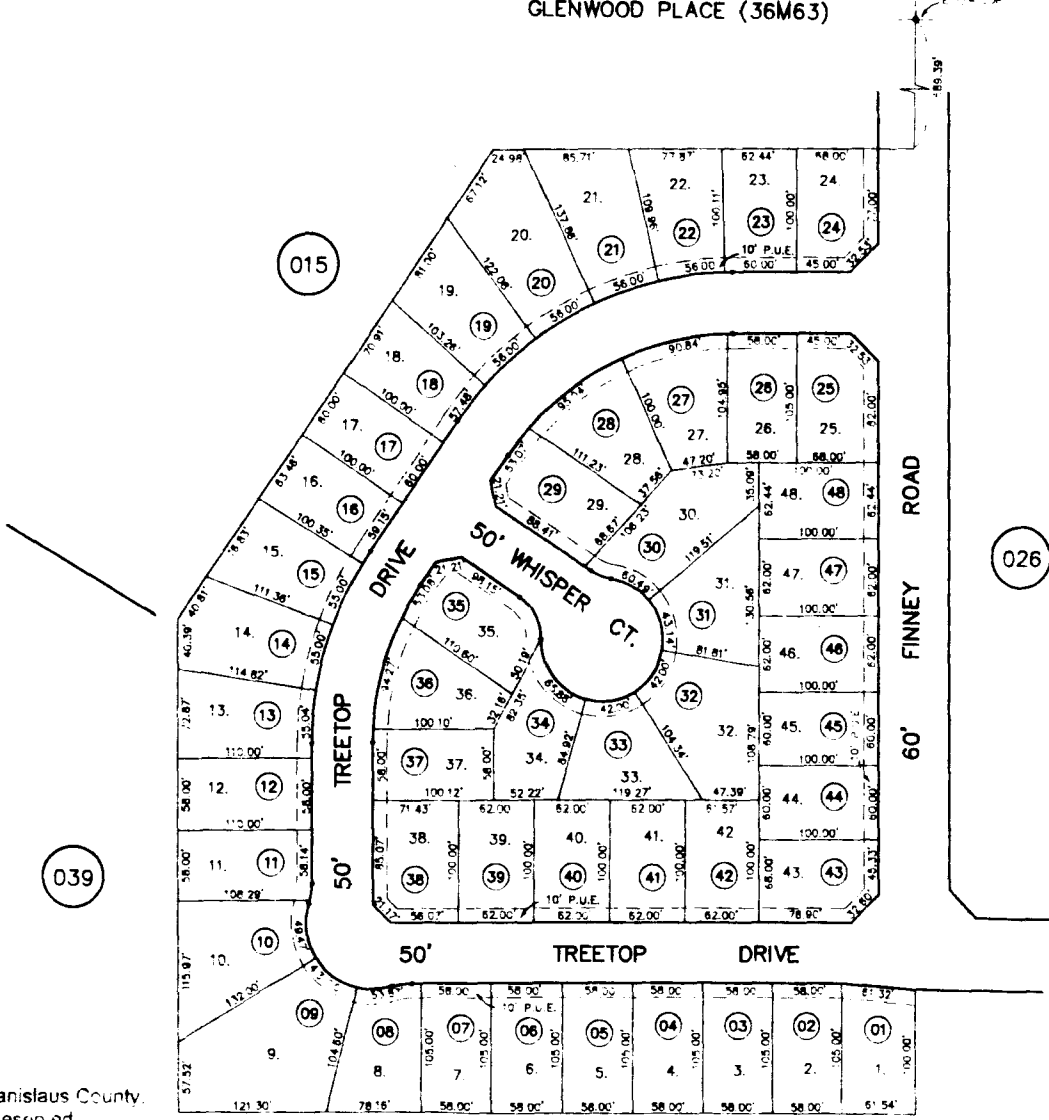
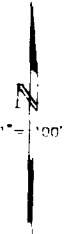


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 GLENWOOD PLACE (36M63)

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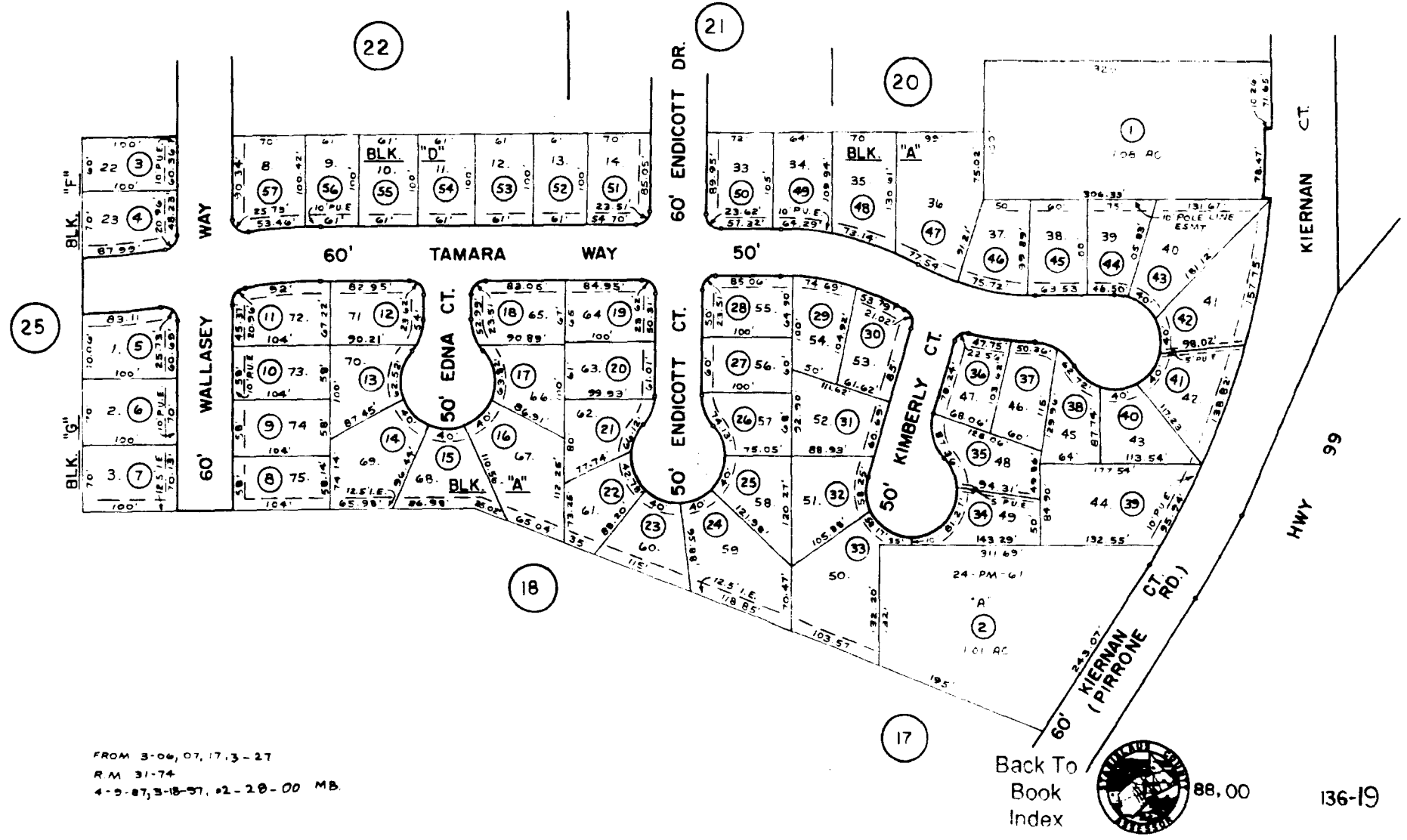
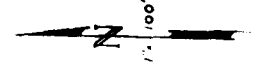
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MORGAN GLEN ESTATES

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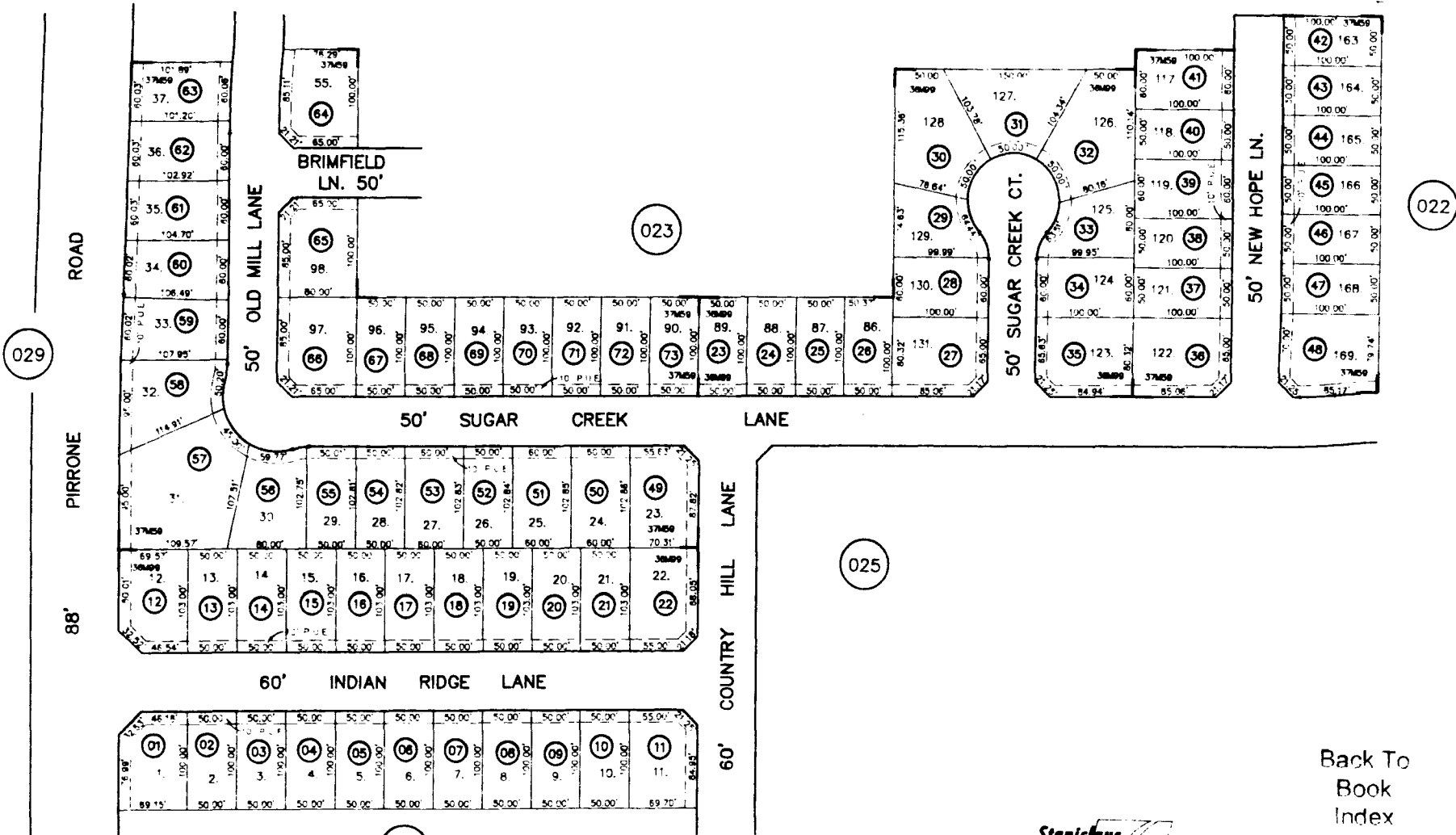
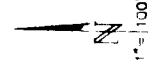
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 SALIDA HACIENDAS NO. 2 (37M59)

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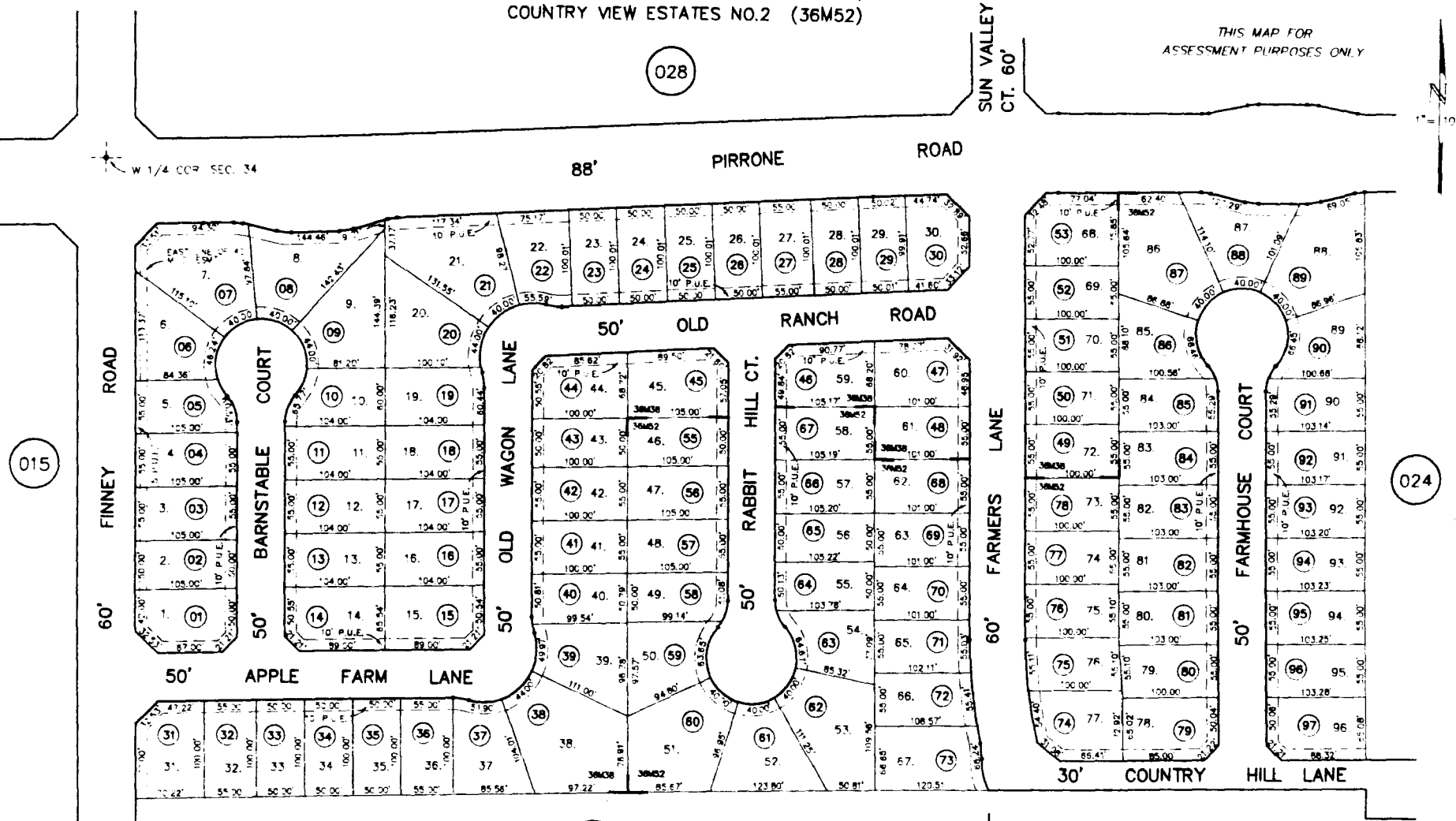
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COUNTRY VIEW ESTATES NO. 1 (36M38)
COUNTRY VIEW ESTATES NO.2 (36M52)

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SUN RIDGE WEST NO.2 PHASE 1 (37M15)

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60' SUN WEST DRIVE

SUN STONE
WAY 50'

50' SUN STONE COURT

50' SUN GOLD COURT

60' SUN GOLD DRIVE

64' SISK ROAD

60' SUN RAY LANE

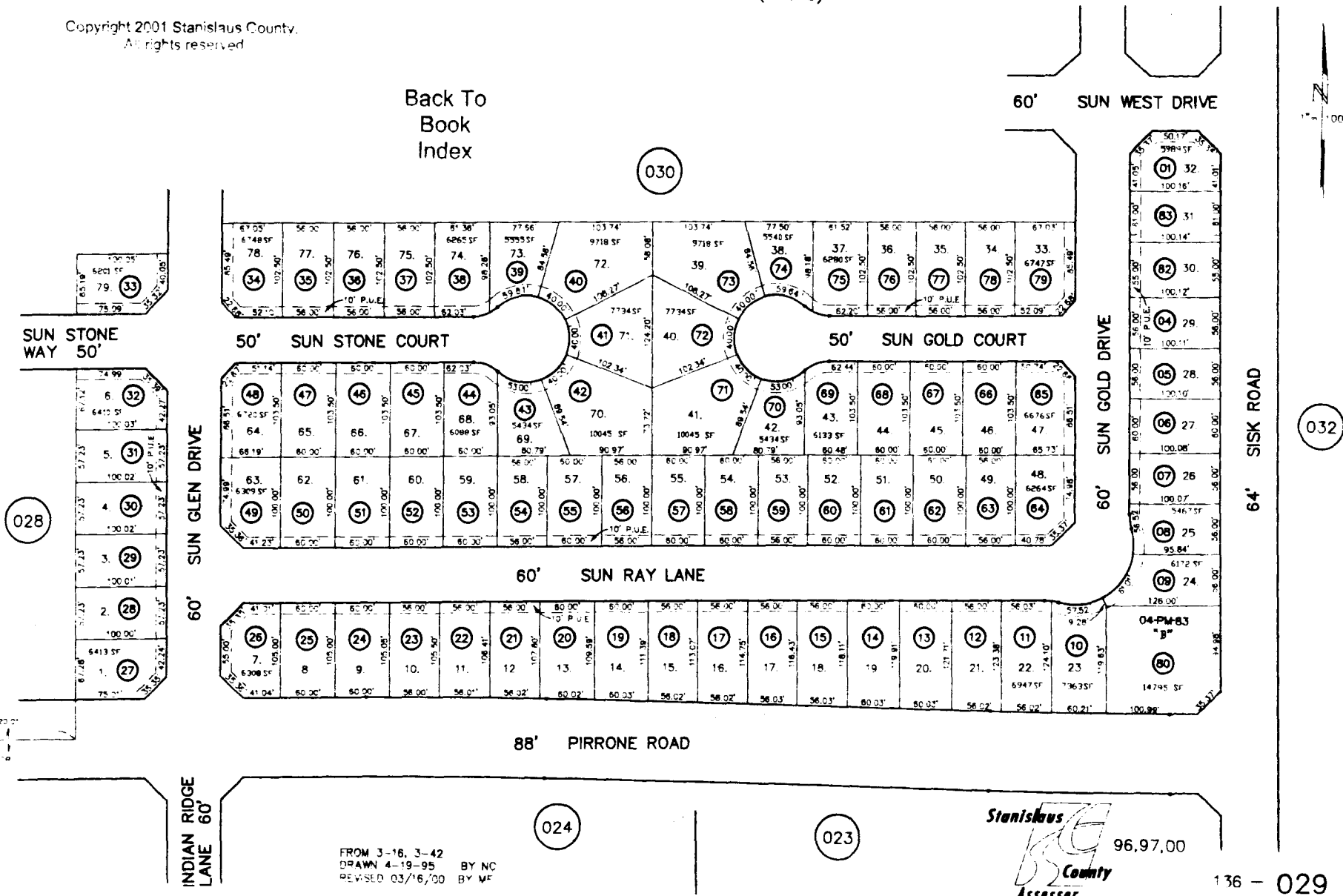
88' PIRRONE ROAD

INDIAN RIDGE
LANE 60'

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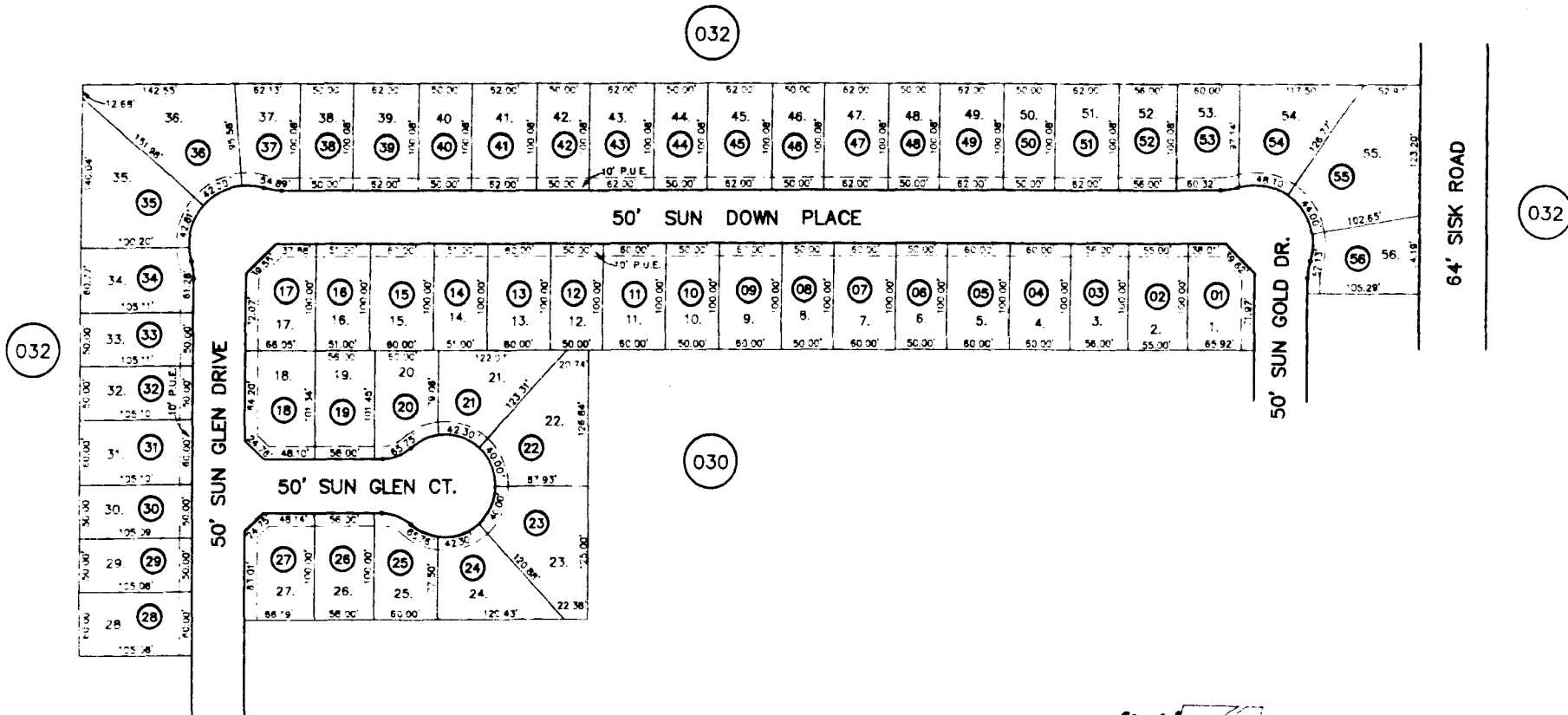
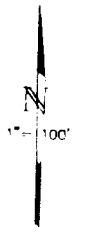
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POR. NW 1/4 SEC.34 T.2S. R.8E. M.D.B.& M.
 SUN RIDGE WEST NO.2 PHASE 3 (38M08)

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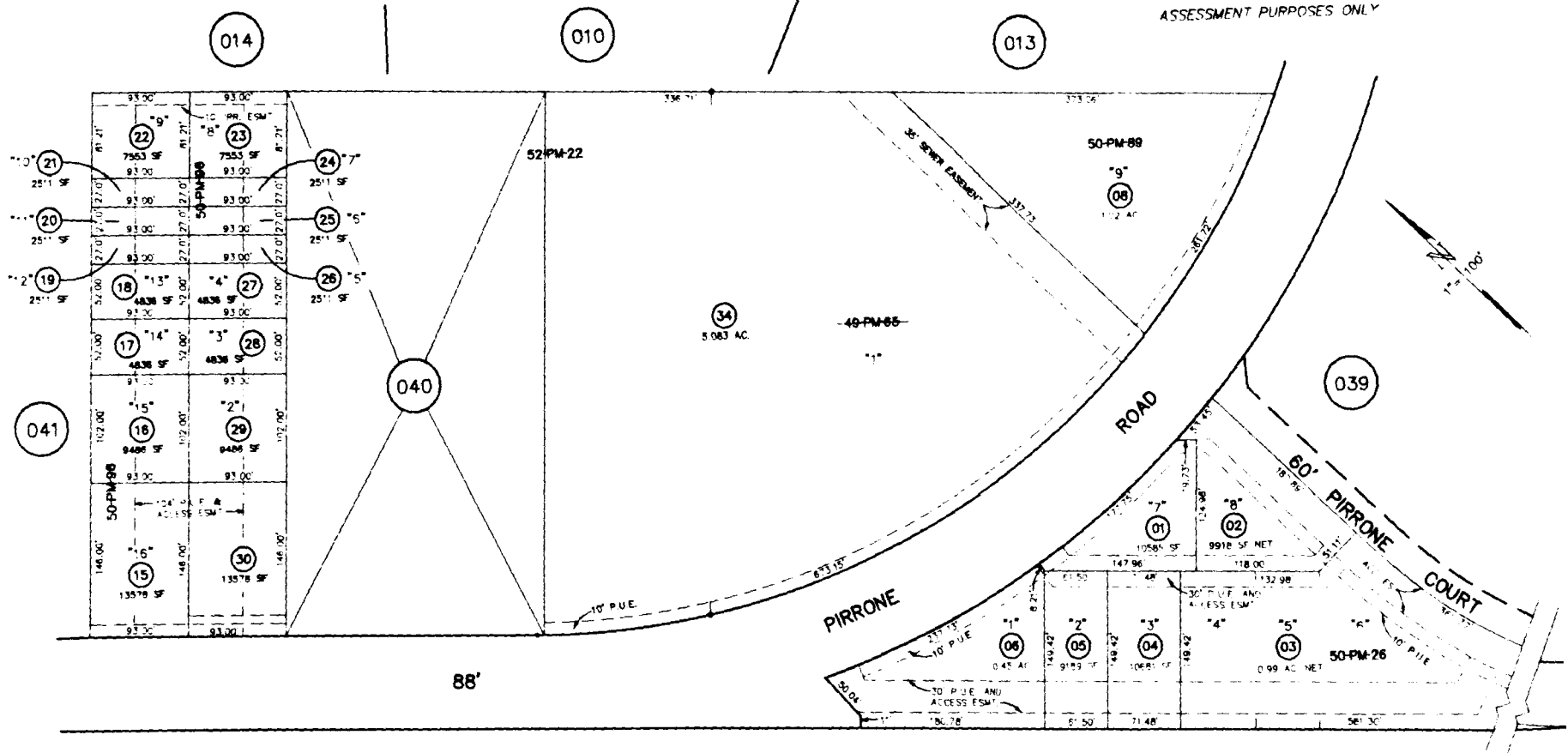


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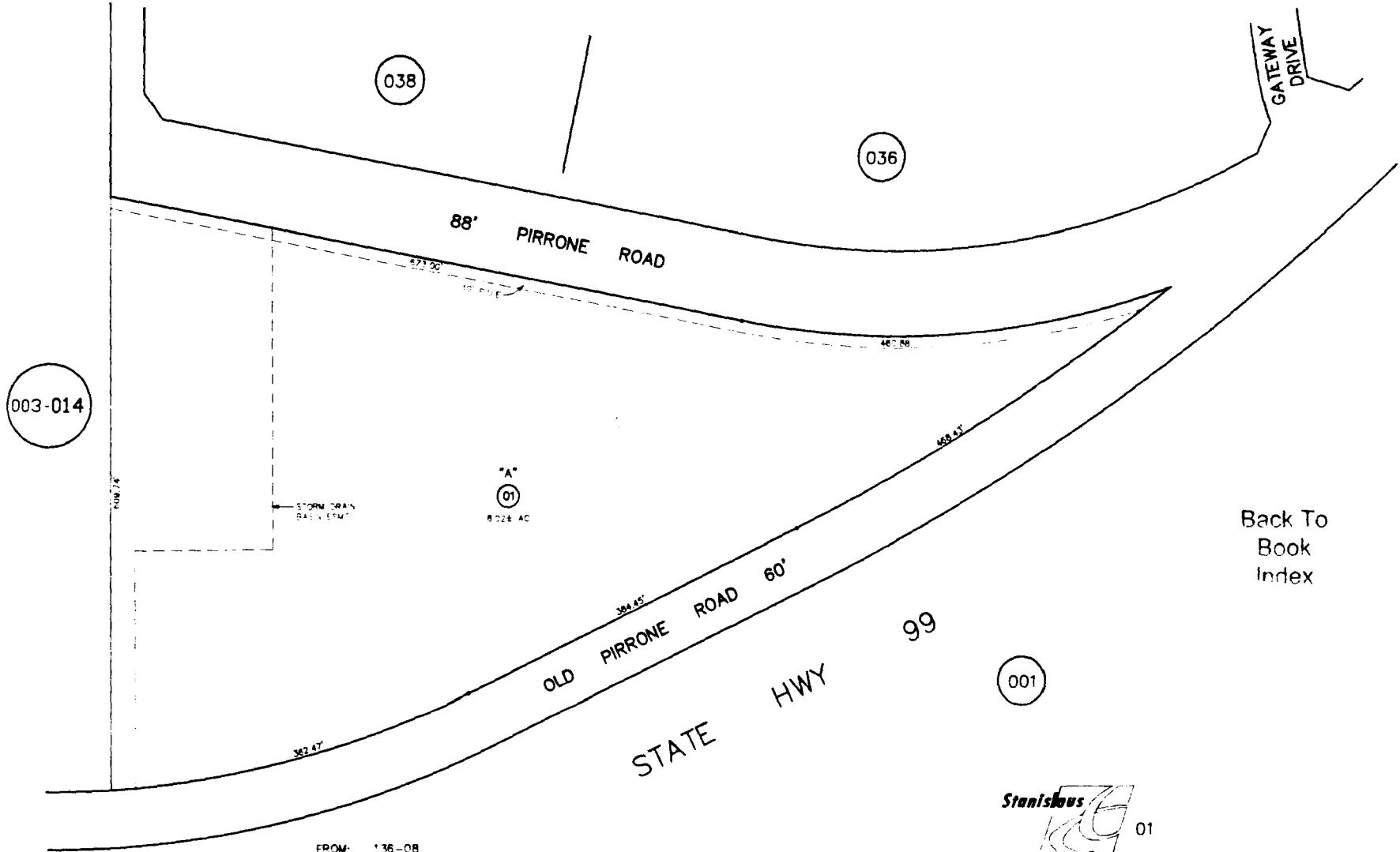
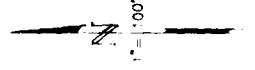
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POR. VIZCAYA UNIT No. 1 - LOT A (39M47)

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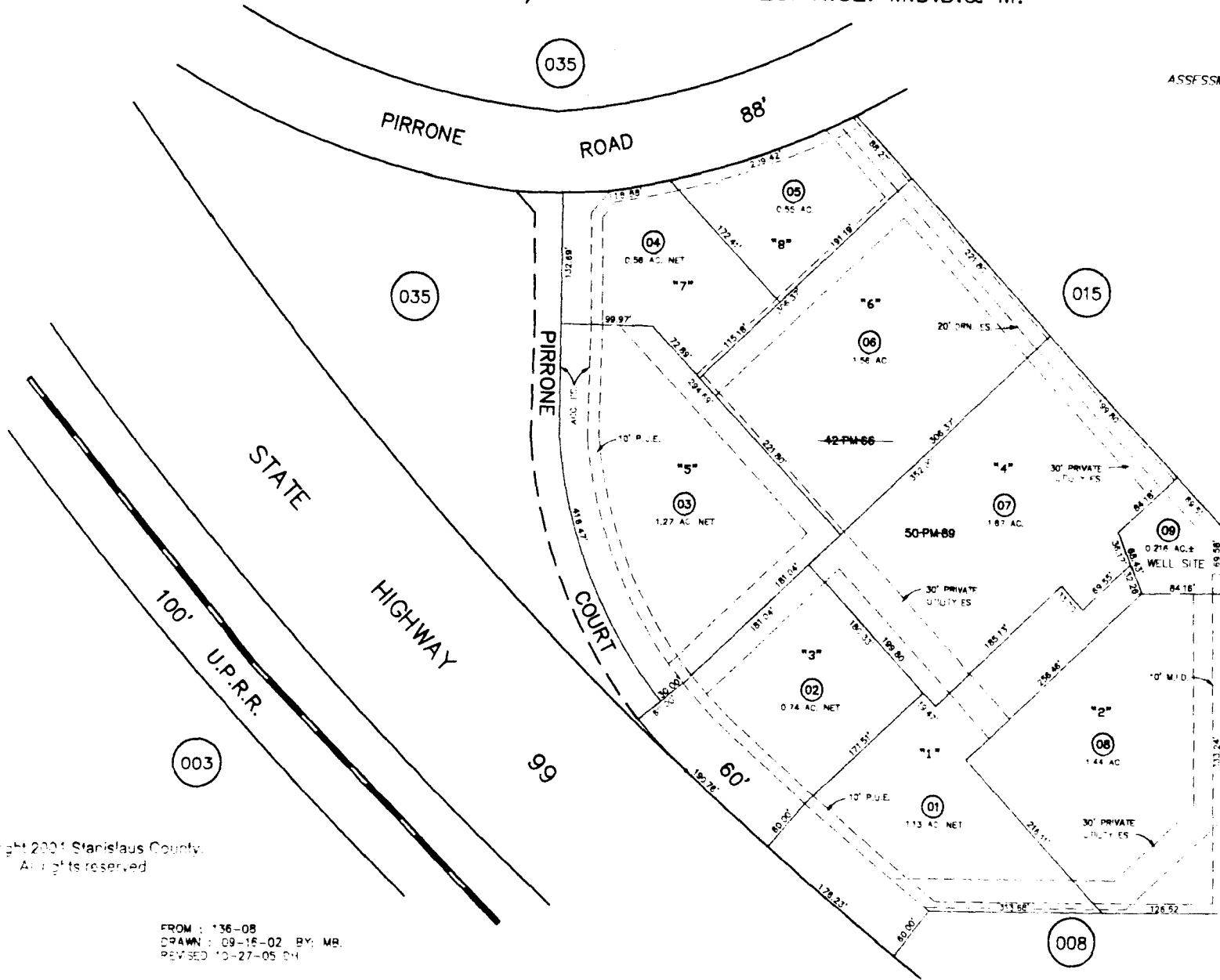
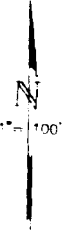


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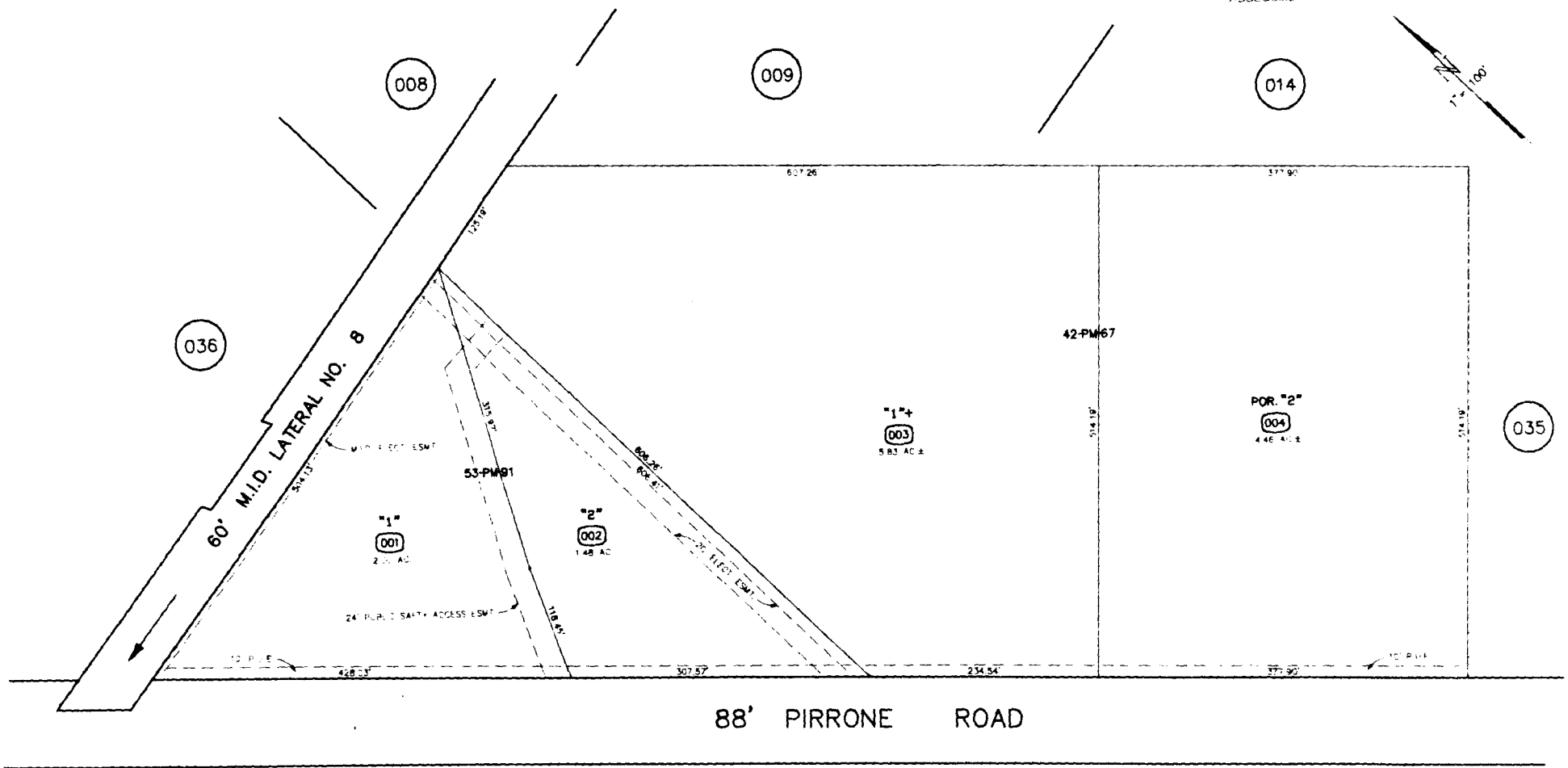
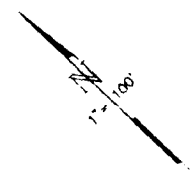
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POR. SECTION 33 T.2S. R.8E. M.D.B.& M.

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THIS MAP FOR
ASSESSMENT PURPOSES ONLY



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136 - 041

FROM: 136-008
DRAWN: 1-04-06 MF
REVISED: *

County Service Area 10 - Salida

Fiscal Year 2009-2010 Annual Assessment



Salida Municipal Advisory Council

July 28, 2009

Presentation by:

Raul Mendez, Community Manager
Chief Executive Office

Sonya Harrigfeld, Director
Department of Parks and Recreation

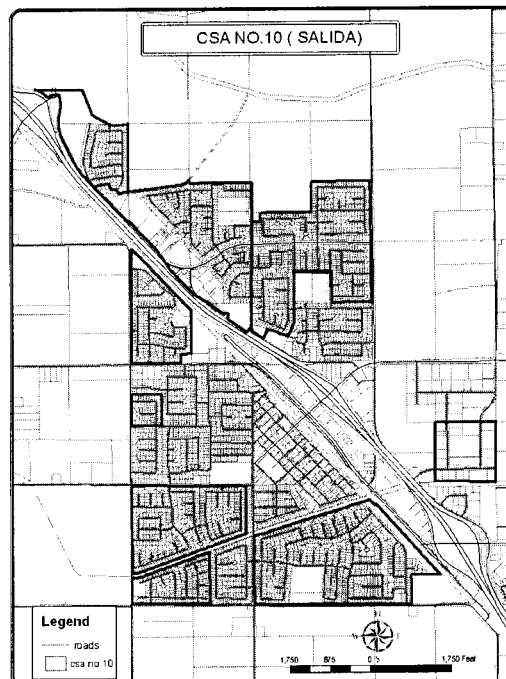
Matt Machado, Director
Department of Public Works

Bill Heyne, Undersheriff
Sheriff's Department

County Service Area (CSA) 10

- Established: by the Stanislaus County Board of Supervisors on October 23, 1990 as part of the environmental documents associated with the Salida Planned Development.
- Purpose: to provide storm drainage, park and landscape maintenance, extended library and sheriff services in the defined Salida area.
- First Assessments: levied for the 1991-1992 tax year.
- Current Assessments: adjusted for the 2004-2005 tax year through an approved ballot procedure.

CSA 10 Boundary Map*



* Hard copies of map available.

County Service Area (CSA) 10

- CSA 10 consists of 2,804 total parcels, including: 2,696 residential parcels, 4 undeveloped parcels, 68 developed commercial/industrial parcels, 13 public parcels, and 23 commercial/industrial parcels in the Landmark Business Center No. 2.
- Government Code Section 25214 requires that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

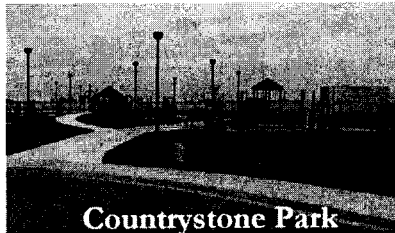
Recommended Schedule

- **June 30, 2009:** Set Public Hearing for August 4, 2009 for the Board of Supervisors to consider the annual assessment for Fiscal Year 2009-2010.
- **July 28, 2009:** Informational presentation to the Salida Municipal Advisory Council via their regular meeting on annual assessment for Fiscal Year 2009-2010.
- **August 4, 2009:** Conduct Public Hearing for the Board of Supervisors to consider the annual assessment for Fiscal Year 2009-2010 for County Service Area No. 10 – Salida.

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Parks and Streetscapes

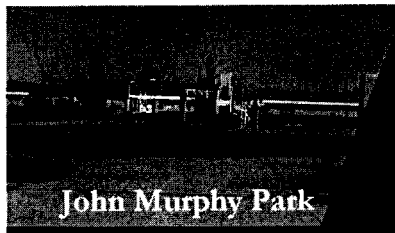
(Provided by the Department of Parks and Recreation)



Countrystone Park



Wincanton Park



John Murphy Park



Segesta Park

Parks and Streetscapes

(Provided by the Department of Parks and Recreation)

- The Department operates, services and maintains the following parks within CSA 10:
 - Segesta Park** (9.35 Acres)
 - Murphy Park** (4.27 Acres)
 - Wincanton Park** (3.30 Acres)
 - Countrystone Park** (4.95 Acres)
- The total park acreage in CSA 10 is 21.87 acres. One of the special benefits to CSA 10 residents is that the service level of CSA 10 parks, as measured by the number of acres of parks per 1,000 residents, exceeds the countywide service level.

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Parks and Streetscapes

(Provided by the Department of Parks and Recreation)

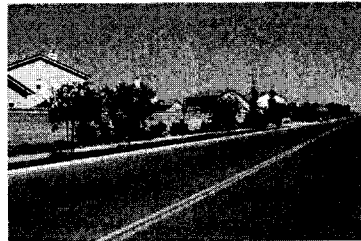
- The Department services and maintains the streetscapes on the following roads within CSA 10:
–**Bacon Road, Covert Road, Finney Road, Kiernan Avenue, Murphy Road, Overland Place, Pirrone Road, Sisk Road, Toomes Road, Whitestone Way, and Wincanton Way.**

Continued...

Parks and Streetscapes

(Provided by the Department of Parks and Recreation)

- On a countywide basis, the County does not provide streetscapes to property owners in unincorporated areas and, as such, 100% of the 5.4 miles of streetscape maintenance is considered to be a special benefit.



Continued...

Parks and Streetscapes

(Provided by the Department of Parks and Recreation)

FISCAL YEAR 2008-2009

<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>YEAR END</u>
Labor	\$24,758	\$14,852
Landscaping Contract	\$102,650	\$99,614
Other Supplies	\$10,000	\$4,000
Utilities	\$97,704	\$112,897
Total Cost	\$235,112	\$231,363
Less General Benefit	(\$16,398)	
Revenue	\$205,008	\$204,761

Continued...

Parks and Streetscapes

(Provided by the Department of Parks and Recreation)

PROPOSED FISCAL YEAR 2009-2010

<u>DESCRIPTION</u>	<u>FY 2008-2009</u>	<u>FY 2009-2010</u>
	<u>BUDGET</u>	<u>BUDGET</u>
Labor*	\$24,758	\$26,224
Landscaping Contract	\$102,650	\$105,215
Other Supplies	\$10,000	\$12,369
Utilities*	\$97,704	\$100,388
Capital Reserve*	\$0	\$12,759
Vandalism/Graffiti*	\$0	\$13,389
Total Cost	\$235,112	\$270,344
Less General Benefit	(\$16,398)	(\$20,344)
Revenue	\$205,008	\$250,000

*New Funding Needed = ~\$45,000

Continued...

Parks and Streetscapes

(Provided by the Department of Parks and Recreation)

Utilities (Water and Electric): Historical Expenditures

Description	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09
Utilities	\$53,687.44	\$72,516.66	\$92,172.62	\$101,776.81	\$112,897.49
% Increase over last Fiscal Year	4.16	35.10	27.11	10.42	10.93

- Fiscal Year 2008-2009, a non-potable well was established at Countrystone Park. Total project cost approximately \$34,000. One year estimated water savings is estimated at \$10,000 for Fiscal Year 2009-2010.
- During Fiscal Year 2009-2010, three additional non-potable wells are scheduled to be built at Segesta, Murphy, and Wincanton Parks.
- Funding source for the water conservation projects is Salida Planned Development Fees.

Storm Drain Services

(Provided by the Department of Public Works)

Current Services:

- Storm Basin Maintenance – 9.46 acres (2 basins), includes erosion control, weed abatement, grading / excavation as needed.
- Cleaning / Maintenance of 66,043 linear feet of pipe.
- Maintenance / Utilities for storm pumps consisting of: 3-70hp, 2-10hp, 2-50hp, 2-7.5hp (total of 9 pumps).
- Cleaning / Maintenance of 338 catch basins.
- Repair / Maintenance of 214,317 linear feet of curb and gutter and 750,110 square feet of sidewalk.
- Street sweeping – every other week. Cost of providing this service is approximately \$100,000 annually.

Continued...

Storm Drain Services

(Provided by the Department of Public Works)

Budget: Past, Present, Future:

- Mid 90's – 2004: Public Works Annual Budget varied greatly. Was consistently lower than actual expenses resulting in a subsidy by Public Works.
- 2004 – 2008: Public Works Annual Budget was ~ \$16,000. Level of service provided resulted in subsidy by Public Works.
- 2008-2009: Public Works Annual Budget was \$75,159. In 2008-2009, $\$75,159 - \$16,322 = \$58,837$ was taken from capital reserves. This is **not** sustainable. Would result in reduction of services or increased assessment.
- 2009-2010: Annual Budget is proposed to be \$152,724. This covers the cost of services plus a partial replacement of capital reserves. Additional revenue will be needed to meet proposed budget need.

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Storm Drain Services

(Provided by the Department of Public Works)

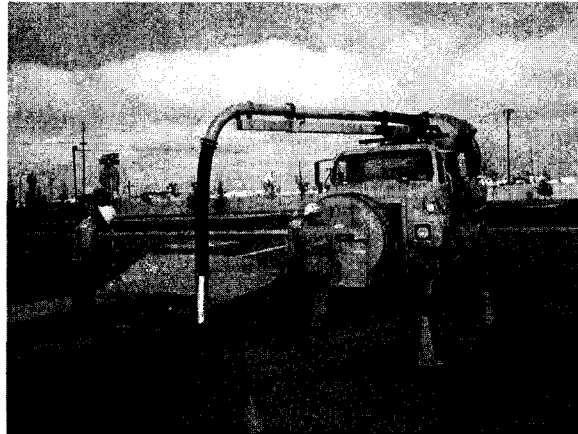
Capital Reserves (Defined):

- CSA's storm drain system contains 9 water pumps ranging in size of 7.5 HP to 70 HP. In order to replace / rebuild pumps at the end of a 10-life cycle rate, a capital reserve set aside was established with a target of \$318,875.
- Current amount in capital reserve is \$84,000
- At the end of Fiscal Year 2009/2010, the capital reserve balance is anticipated to be approximately \$137,000.
- In the past 10 years, only 2 pumps have been replaced at a cost of \$50,000 (2001).
- Staff's recommendation is to build this reserve to near its target anticipating near future needs.

Continued...

Storm Drain Services

(Provided by the Department of Public Works)



Continued...

Sheriff Services

- Historically, extended Sheriff services provided in CSA 10 were in excess of that provided to the general populace of the County and were a special benefit to those parcels within the boundaries of the district.
- Under Proposition 218, only special benefits may be assessed.
- Over time, the general benefit has increased as the level of Sheriff services has increased county wide and is now equal to the special benefit provided to CSA 10.

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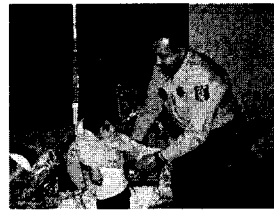
Sheriff Services

- Currently, the Stanislaus County Sheriff's Department has 140 sworn personnel assigned to the operation or administration divisions.
- The ratio of officers within all unincorporated areas of the County per 1,000 people is 1.2 officers, which represents the general benefit level of services received by all.
- Therefore, the extended Sheriff services provided to CSA-10 of 1.19 per 1,000 no longer represents a special benefit.

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Sheriff Services

- Funding that was previously allocated for Sheriff services will be reallocated to funding shortfalls for Public Works and Parks and Recreation.
- The levels of service for the Sheriff's Department will not change as a result of the proposed change to CSA 10 funding.



Engineer's Report – Fiscal Year 2009-2010

Table A – CSA 10 Proposed Budget

DESCRIPTION	FY 2007-2008	FY 2008-2009	PROPOSED FY 2009-2010
Sheriff Services	\$180,439	\$180,439	\$0
Park and Streetscape Maintenance	\$205,000	\$235,112*	\$250,000
Storm Drain Maintenance	\$16,322	\$75,159*	\$152,724
Administrative Costs	\$8,463	\$5,000	\$7,547
Total CSA 10 Budget	\$410,224	\$495,710	\$410,271

* Includes use of fund balance (with capital reserves) where applicable for parks and streetscape maintenance and storm drain maintenance.

Continued...

Engineer's Report – Fiscal Year 2009-2010

Table C – CSA 10 Assessments

LAND USE TYPE	2007/2008 ASSESSMENT	2008/2009 ASSESSMENT	PROPOSED 2009/2010 ASSESSMENT
Single Family Residential Lot	\$139.32 Per parcel	\$139.32 Per parcel	\$139.32 Per parcel
Undeveloped Commercial/industrial	\$139.32 Per acre	\$139.32 Per acre	\$139.32 Per acre
Developed Commercial/industrial	\$487.62 Per acre	\$487.62 Per acre	\$487.62 Per acre
Public Property	\$306.50 Per acre	\$306.50 Per acre	\$306.50 Per acre
Landmark Business Center No. 2*	\$42.34 Per acre	\$42.34 Per acre	\$42.34 Per acre

* The Landmark Business Center No. 2 Budget has its own storm drain system that is completely independent from the rest of the properties in CSA 10. The budget for Fiscal 2009-2010 is \$1,500.

Future Funding of Services

- Due to the fact that the Sheriff's Department has been able to increase its level of service countywide to match the existing level of service in CSA 10, monies in CSA 10 can now be allocated to cover shortfalls in the Public Works and Parks and Streetscapes areas.
- This reallocation will allow the current level of service provided by other programs to be maintained without an increase of assessment this year.

Questions

Reminder

- **August 4, 2009 at 9:15 a.m.:** Public Hearing for the Board of Supervisors to consider the annual assessment for Fiscal Year 2009-2010 for County Service Area No. 10 – Salida.