

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

DEPT: Public Works

BOARD AGENDA # 9:05 a.m.

Urgent Routine

AGENDA DATE May 4, 2010

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Public Hearing to Consider the Formation of County Service Area 28-Grayson and Conduct a Ballot Procedure in Compliance with Proposition 218, and Consent to the Waiver of Conducting Authority Proceedings for Formation Of County Service Area 28-Grayson

STAFF RECOMMENDATIONS:

1. Find that the notice of the Public Hearing was given pursuant to Government Code Section 25211.3(b) and 6061.
2. Conduct the Public Hearing to receive comments regarding:
 - A. The proposed method of calculating the amount of the annual assessment.
 - B. The levy of the annual assessment to pay for the county service area.
3. Authorize the Clerk of the Board to oversee the tabulation of the sealed ballots per 53753 (e) and determine whether a majority protest against the assessment exists and submit the results to the Board of Supervisors at the May 4, 2010 Board meeting.

(Continued on Page 2)

FISCAL IMPACT:

Upon approval of County Service Area 28-Grayson, start-up costs will be incorporated into the annual assessments, and the Community Development Fund will be reimbursed the initial investment into the formation of this District within 20 years of the projects completion. On March 2, 2010, the Board approved the use of \$10,000 from the Community Development Fund for the formation proceedings.

(Continued on Page 2)

BOARD ACTION AS FOLLOWS:

No. 2010-278

On motion of Supervisor DeMartini, Seconded by Supervisor Chiesa
and approved by the following vote,

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

Noes: Supervisors: None

Excused or Absent: Supervisors: Grover

Abstaining: Supervisor: None

- 1) Approved as recommended
- 2) Denied
- 3) Approved as amended
- 4) Other:

MOTION: APPROVED STAFF RECOMMENDATIONS NOS. 1-3; AND, AMENDED THE ITEM TO AUTHORIZE THE CLERK OF THE BOARD TO SUBMIT THE RESULTS TO THE BOARD OF SUPERVISORS AT THE 05/18/2010 BOARD MEETING

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No. CSA-28-2

Public Hearing to Consider the Formation of County Service Area 28-Grayson and Conduct a Ballot Procedure in Compliance with Proposition 218, and Consent to the Waiver of Conducting Authority Proceedings for Formation Of County Service Area 28-Grayson

STAFF RECOMMENDATIONS (Continued):

4. If a majority protest is not filed, order that the following action occur:
 - A. Approve the Resolution of Application per Government Code Section 25113(b); and,
 - B. Make the Engineer's Report a part of the record of this proceeding;
 - C. Direct the Department of Public Works to file an application with the Stanislaus County Local Agency Formation Commission per Government Code Section 56652.
 - D. Find that the formation and assessments are necessary to: meet operating and maintenance expenses, meet financial reserve needs, and required to maintain the proposed service levels within the proposed district area;
 - E. Form County Service Area 28-Grayson and confirm the boundary of the district as those being described on Exhibits "A" and "B", which are made a part hereof;
 - F. Adopt the formula within the approved Engineer's Report and set the 2011/2012 annual assessments at \$95.21 per Equivalent Benefit Unit (EBU). The parcels subject to the annual assessments are shown on Exhibit "C", which is a part hereof; and,
 - G. Authorize the Auditor-Controller to add the annual assessment to the 2011-2012 Tax Roll.

FISCAL IMPACT (Continued):

The proposed annual budget to operate CSA 28-Grayson contains the following: \$5,727 for street sweeping, \$7,700 for drain cleaning and maintenance, administration cost of \$500, fund balance reserve of \$2,312, capital improvement reserve of \$475, loan repayment of \$13,637, and a general benefit credit of \$4,309, for a total of \$26,042. Using the budget figures listed above, the levied amount for residential and commercial parcels within this district is proposed at \$95.21 per Equivalent Benefit Unit.

Also included in County Service Area 28-Grayson is the total estimated cost of the Mary Street reconstruction project of \$250,000. The project will be funded through the use of unsecuritized tobacco settlement funds and is to be repaid by the parcel owners within the proposed district, through an annual direct assessment, within 20 years of the project's completion. Currently, the

Public Hearing to Consider the Formation of County Service Area 28-Grayson and Conduct a Ballot Procedure in Compliance with Proposition 218, and Consent to the Waiver of Conducting Authority Proceedings for Formation Of County Service Area 28-Grayson

unsecuritized tobacco funds are a designation in the General Fund. Once repayment begins, the designation will be replenished by the annual direct assessment.

If the formation fails, the Department of Public Works will continue to provide the minimum maintenance required to keep the current storm drain system functioning. The cost of this minimum maintenance is estimated to be approximately \$4,300 per year and will be absorbed into the Public Works Road Operations budget. Furthermore, the reconstruction project for Mary Street will not be initialized.

DISCUSSION:

The proposed County Service Area (CSA) 28 is located in the unincorporated town of Grayson. The purpose of this CSA is to ensure the ongoing maintenance and operation of the storm drain system and to provide the financing for the reconstruction of Mary Street at the entrance of town.

The special benefit assessments to be levied for this district are intended to provide a revenue source for all the maintenance of the service area's storm drain system including, but not limited, to the materials, equipment, labor, and administrative expenses. These special benefit services may include, but not be limited to, monthly street sweeping and storm water system maintenance to ensure maximum service life of the system.

CSA 28 consists of 273 parcels that will receive a special benefit from CSA 28-Grayson. This unincorporated area encompasses an area of land totaling approximately 83.39 acres. The boundary of CSA 28 is shown on Exhibit "A", attached hereto and made a part of this Engineer's Report, is generally located:

- North of West Grayson Road
- East of River Road
- West of the San Joaquin River

Streets that are within the proposed boundary are as follows:

- Mary Street, Martha Street, Amelia Street, Jessie Street, Minnie Street, Wilson Street, Laird Street, Smith Street, Charles Street, Stakes Street, Yamamoto Way, and Hito Drive.

The services provided to the proposed CSA will only provide a special benefit to the parcels within the district. The Stanislaus County Department of Public Works provides limited street sweeping services (four times annually) as a general benefit to the unincorporated areas of the County to maintain the drainage infrastructure. The special benefit that is provided to county service areas is an

Public Hearing to Consider the Formation of County Service Area 28-Grayson and Conduct a Ballot Procedure in Compliance with Proposition 218, and Consent to the Waiver of Conducting Authority Proceedings for Formation Of County Service Area 28-Grayson

additional twenty-two (22) sweeps annually for a total of twenty-six (26). In order to provide an affordable option to residents in the town of Grayson, the level of service will be less than the standard special benefit of the twenty-two additional sweeps. The special benefit amount will include an additional eight (8) sweeps for a total of twelve (12) annually. Along with the additional sweeping, extensive preventative maintenance is provided to the infrastructure in order for it to operate and function as designed.

The improvements to be maintained by the special benefit assessments from County Service Area 28 are generally described as:

- Periodic cleaning and maintenance (as needed) on the gravity flow storm drain system;
- Periodic cleaning and maintenance of 23 existing and 9 (nine) new drain inlets;
- Maintain approximately 29,750 linear feet of curb and gutter as related to the continued functionality of the storm drain system;
- Monthly 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; and,
- One (1) 10 HP pump and basin for storm water protection.

Information regarding the proposed service area, the Mary Street improvement project, and the proceedings associated with formation of County Service Area 28 has been shared with the community through the assistance of the Grayson Community Services District and other local community outreach groups in the area. Public outreach will continue as necessary throughout the formation process to ensure open communication with the community on this proposed service area. Informational meetings were held on March 31, 2010 and April 13, 2010 to share information and answer questions from residents about the proposed County Service Area 28 and the Mary Street improvement project.

Proposition 218 was a statewide initiative approved by the voters in November, 1996. It required that the property owners of the proposed district or existing district, through a ballot procedure, approve specific benefit assessments and any increase of said assessment. The assessment ballot was mailed out with a notice of the proposed assessment. This notice described the specific benefit of the proposed district, the total amount thereof chargeable to the entire district, the amount chargeable to the owners' particular parcel, the duration of the payments, the basis upon which the amount of the proposed assessment was calculated, together with the date, time, and location of the Public Hearing.

Public Hearing to Consider the Formation of County Service Area 28-Grayson and Conduct a Ballot Procedure in Compliance with Proposition 218, and Consent to the Waiver of Conducting Authority Proceedings for Formation Of County Service Area 28-Grayson

The above mentioned ballot procedures have been completed and the notices were mailed to the property owners. A Public Hearing is being conducted to consider all objections or protests, if any, to the proposal. Any interested person may present written or oral testimony at the public hearing. At the conclusion of the public hearing, the submitted assessment ballots will be tabulated to determine if a majority protest exists, and the results posted by the Clerk of the Board of Supervisors. Based on the results, the formation of the district and the levy of the annual assessments will or will not occur. All assessment ballots submitted are public information and subject to inspection, by request, under the Public Records Act and 53753(e)(2).

Proposition 218 states in Section 4 of Article XIII D *"The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel"*.

The formula to calculate the annual assessment is written as follows:

AMOUNT OF ANNUAL ASSESSMENT LEVIED: (Estimated Operations and Maintenance) plus (Administration and Operational Reserve costs) minus (Fund Balance from the previous year and the Estimated Assessment Revenue for Current Year).

If the district is formed and the formula approved, the total amount of assessments chargeable to the district for Fiscal Year 2011-2012 will be \$26,042.

If the district operation and maintenance costs are less than expected, the fund balance will be carried forward to reduce the amount to be collected the following year. Although some special districts receive a portion of the property tax collected by the County, the district is not expected to receive a portion of the property tax revenue in the future. However, if the district does receive any property tax revenue in the future, it will reduce or offset the amount of operation and maintenance costs that must be collected by the annual assessment.

The formula used to calculate the proportional benefit to each parcel within the proposed County Service Area begins with a basic Equivalent Benefit Unit (EBU). From this base unit, parcels are analyzed according to their actual equivalent use and benefit within the district. Specific land type and uses are outlined in detail within the attached Engineer's Report. The following uses specific to this formation are detailed below. Specifically, as illustrated in the table below, each residential parcel receives 1.0 EBU. All other parcels within the proposed service area receive an EBU value upon its specific parcel use.

Public Hearing to Consider the Formation of County Service Area 28-Grayson and Conduct a Ballot Procedure in Compliance with Proposition 218, and Consent to the Waiver of Conducting Authority Proceedings for Formation Of County Service Area 28-Grayson

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.

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

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

PARCEL TYPES INCLUDED WITH THIS FORMATION

PARCEL TYPE	PARCELS	ACRES	E.B.U.	E.B.U TOTAL
Residential	265		1.000	265.000
School/Church	2	2.620	2.200	5.764
Vacant Lot	1	0.360	1.000	0.360
Parks/Basin	5	6.010	0.400	2.404
Total	273	8.990	4.600	273.528

As shown in the table above, the total EBUs for this County Service Area is 273.528. Using the formula listed above, the levied amount for this district is \$95.21 per EBU. The total amount of the annual assessment that would be levied against each parcel for the 2011-2012 Tax Year is shown on Exhibit "C" of the Engineer's Report.

The expressed purpose of the annual assessment is to provide a continued source of funding for County Service Area 28-Grayson for the ongoing maintenance and operation of the storm drain system, and capital improvement loan repayment.

POLICY ISSUES:

The Board should consider if the recommended actions are consistent with its priorities of providing a safe community, a healthy community, and a well-planned infrastructure system.

Public Hearing to Consider the Formation of County Service Area 28-Grayson and Conduct a Ballot Procedure in Compliance with Proposition 218, and Consent to the Waiver of Conducting Authority Proceedings for Formation Of County Service Area 28-Grayson

STAFFING IMPACT:

Stanislaus County Department of Public Works staff will manage the administration of County Service Area 28-Grayson. No additional staffing will be needed at this time.

CONTACT PERSON:

Matt Machado, Public Works Director. Telephone: 209-525-6550.

DF:lc
H:\DennyFerreira\Proposals\GraysonProposal\BoardItems\PublicHearing\BoardAgendaForPublicHearingOn
May4,2010

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

Date:

No.

THE FOLLOWING RESOLUTION WAS ADOPTED:

**APPROVAL TO ADOPT A RESOLUTION OF APPLICATION FOR THE FORMATION OF COUNTY
SERVICE AREA 28-GRAYSON**

A. WHEREAS, the County of Stanislaus desires the formation of County Service Area (CSA) No. 28.

BE IT RESOLVED, that the Board of Supervisors, of the County of Stanislaus, State of California, hereby finds and determines pursuant to Government Code §25211.1 and §25211.3 as follows:

1. The improvements to be constructed and maintained within the proposed County Service Area 28-Grayson will consist of the addition of storm drain piping, approximately 9 new storm drain Inlets, 1,300 linear feet of curb and gutter to Mary Street, and routine street sweeping to prevent build up of silt and other damaging materials to the storm drain system.
2. The existing infrastructure to be maintained consists of a gravity flow storm drain system that contains 23 storm drain inlets, approximately 29,750 linear feet of curb and gutter, and one 10 horse-power pump that serves the existing storm drain basin.
3. There is a need to provide ongoing funding through assessments, to support the provision of the special benefit of a unified storm drain system in the unincorporated community of Grayson. In order to promote health, safety and welfare of the residential area, and to accomplish that objective, the Board proposes the formation of County Service Area 28-Grayson and approves the method of assessment.
4. The area being included in the formation of the new county service area shall consist of all that land shown on the attached legal description (Exhibit "A") and map (Exhibit "B"), and shall be called "County Service Area 28-Grayson".

**ATTEST: CHRISTINE FERRARO TALLMAN, Clerk
Stanislaus County Board of Supervisors,
State of California**

NOW, THEREFORE, BE IT FURTHER RESOLVED that the County Engineer has been ordered to prepare and file a report in accordance with the California Constitution article XIII D Section 4(b); and,

B. The Local Agency Formation Commission of Stanislaus County has hereby requested to take proceedings for the proposed CSA formation in the manner provided by the Cortese/Knox/Hertzberg Local Government Reorganization that of 2000.

EXHIBIT "A"

**FORMATION OF COUNTY SERVICE AREA
(CSA) NO. 28 (GRAYSON)**

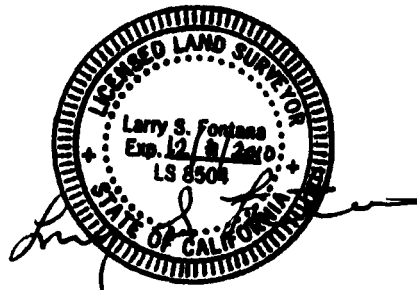
All that portion of real property located in Sections 22, 23, 26 and 27, of Township 4 South, Range 7 East, Mount Diablo Base and Meridian, in Stanislaus County, State of California described as follows:

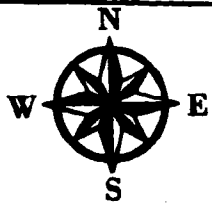
Beginning at the Northwesterly right-of-way of Grayson Road with the easterly right-of-way of River Road also being the southerly corner of the Grayson Cemetery, marked by a 4 x 4 post as shown on that certain Parcel Map recorded in Volume 4 of Parcel Maps, Page 15 on August 28th 1967, Stanislaus County records, (1) thence North 19° 55' 20" West, 860.12 feet along the easterly right-of-way of said River Road to it's intersection with the centerline of Mary Street as Shown on the Official Map of the Town of Grayson recorded in Volume 11 of Maps, Page 38, Stanislaus County records. (2) Thence North 19° 39' 30" West, 1431.00 feet along said easterly right-of-way of River Road to the southerly line of Minnie Street as shown on said Official Map of the Town of Grayson, (3) thence North 12° 48' 56" West, 60.43 feet to the intersection of the easterly right-of-way of said River Road with the northerly right-of-way of said Minnie Street, said point also being the southerly corner of Lot 25 of the Grayson Park Unit No.1 subdivision recorded in Volume 34 of Maps, Page 5, Stanislaus County records, (4) thence North 52° 09' 44" West, 544.44 feet, along the Northeasterly right-way of said River Road also being the southwesterly line of said lot 25 and the southwesterly lines of Lots 30 through 36 of the Grayson Park Unit No. 3 Phase 1 subdivision recorded as 36-M-39 Stanislaus County records, thence along the northerly and easterly lines of said Grayson Park Unit No. 3 Phase 1 subdivision the following 10 courses:

1. (5) thence North 44° 36' 02" East, 165.91 feet
2. (6) thence North 58° 11' 00" East, 112.95 feet
3. (7) thence North 70° 20' 30" East, 733.49 feet,
4. (8) thence South 19° 39' 30" East, 205.00 feet
5. (9) thence North 70° 20' 30" East, 693.01 feet,
6. (10) thence North 19° 39' 30" West, 4.02 feet to the beginning of a curve,
- 7 (11) thence along a curve concave to the southwest, having a radius of 170.00 feet and a central angle of 02° 13' 20", a length of 6.58 feet
8. (12) thence North 21° 52' 50" West, 121.07 feet,
9. (13) thence North 68° 07' 10" East, 170.00 feet,
10. (14) thence South 21° 52' 50" East, 483.52 feet to the southeast corner of Lot 3 of said Grayson park Unit No. 1 subdivision, said point also being on the north right-of-Way of said Minnie Street.

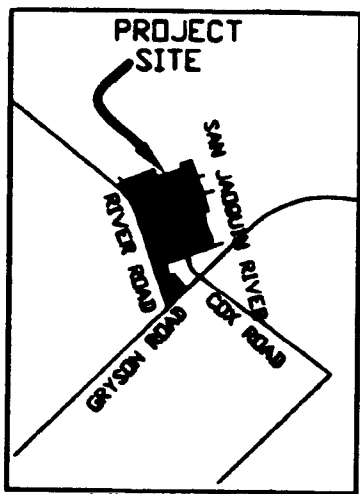
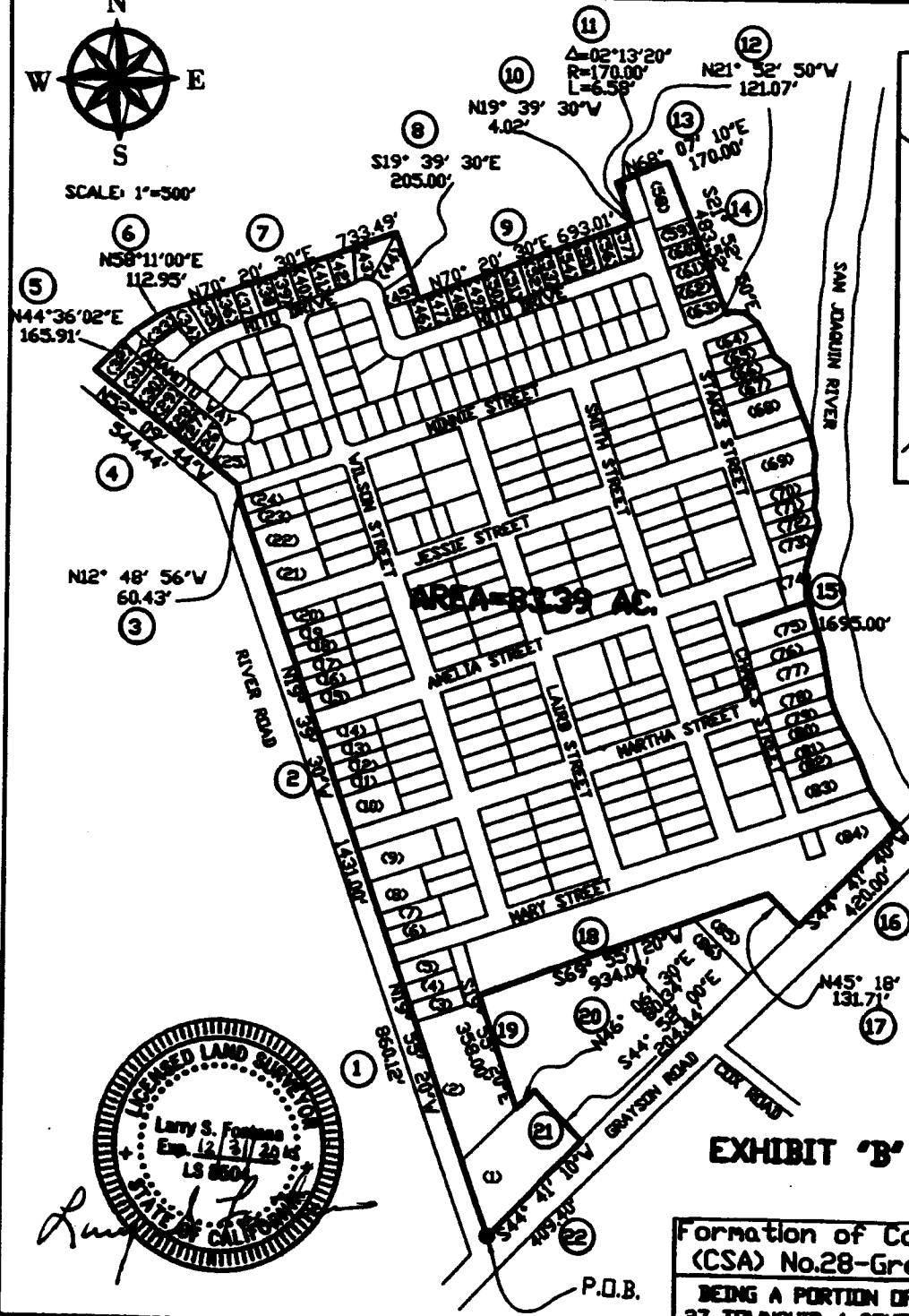
(15) thence South, 1695 feet more or less and meandering upstream along the left bank of the San Joaquin River and easterly lines of Blocks 17, 18, and 19 of the Official Map of the Town of Grayson and the easterly line of Parcel "B" of Volume 4 of Parcel Maps, Page 103, Stanislaus County records to the northerly right-of-way line of said Grayson Road, said point being the most easterly corner of said Parcel "B" (16) thence South 44° 41' 40" West, 420.00 feet along the northerly right-of-way of said Grayson road to an angle point in said Parcel "B",
(17) thence North 45° 18' 20" West, 131.71 feet to an angle point in said Parcel "B"
(18) thence South 69° 55' 20" West, 934.06 feet to the Southwesterly corner of said Parcel "B", also being a point on the easterly line of Parcel 1 of said Volume 4 of Parcel Maps, Page 15, (19) thence South 19° 55' 20" East, 358.00 feet, to a point on the northerly line of said Grayson Cemetery (20) thence North 46° 06' 30" East, 80.34 feet to the northeasterly corner thereof, (21) thence South 44° 52' 00" East 204.44 feet to a point of the northerly right-of-way of said Grayson Road, (22) thence South 44° 41' 10 West, 409.40 feet along said north right-of-way to the Point of Beginning.

Containing an area of 83.39 acres more or less.





SCALE: 1"=500'



Vicinity Map
Not to Scale

ASSESSORS PARCELNUMBER (APND)					
NUMBER	CAPND	NUMBER	CAPND		
(1)	016-034-001	(41)	016-039-008		
(2)	016-034-011	(42)	016-040-033		
(3)	016-034-010	(43)	016-040-034		
(4)	016-034-009	(44)	016-040-035		
(5)	016-034-008	(45)	016-040-036		
(6)	016-029-053	(46)	016-040-038		
(7)	016-029-054	(47)	016-040-039		
(8)	016-029-023	(48)	016-040-040		
(9)	016-029-024	(49)	016-040-041		
(10)	016-029-032	(50)	016-040-042		
(11)	016-029-044	(51)	016-040-043		
(12)	016-029-049	(52)	016-040-044		
(13)	016-029-048	(53)	016-040-045		
(14)	016-029-026	(54)	016-040-046		
(15)	016-027-025	(55)	016-040-047		
(16)	016-027-026	(56)	016-040-048		
(17)	016-027-027	(57)	016-040-049		
(18)	016-027-028	(58)	016-041-001		
(19)	016-027-029	(59)	016-040-050		
(20)	016-027-030	(60)	016-040-051		
(21)	016-027-0391	(61)	016-040-052		
(22)	016-027-0541	(62)	016-040-053		
(23)	016-027-048	(63)	016-040-054		
(24)	016-027-049	(64)	016-028-051		
(25)	016-039-025	(65)	016-028-050		
(26)	016-039-024	(66)	016-028-028		
(27)	016-039-023	(67)	016-028-029		
(28)	016-039-022	(68)	016-028-030		
(29)	016-039-021	(69)	016-028-031		
(30)	016-039-020	(70)	016-028-032		
(31)	016-039-019	(71)	016-028-033		
(32)	016-039-018	(72)	016-028-034		
(33)	016-039-017	(73)	016-028-035		
(34)	016-039-015	(74)	016-030-024		
(81)	016-030-037	(35)	016-039-014	(75)	016-029-048
(82)	016-030-036	(36)	016-039-013	(76)	016-029-048
(83)	016-029-048	(37)	016-039-012	(77)	016-030-020
(84)	016-034-006	(38)	016-039-011	(78)	016-030-019
(85)	016-034-005	(39)	016-039-010	(79)	016-030-048
(86)	016-034-004	(40)	016-039-009	(80)	016-030-049

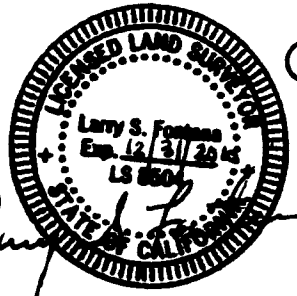


EXHIBIT 'B'

Formation of County Service Area (CSA) No.28-Grayson		DEPARTMENT OF PUBLIC WORKS STANISLAUS COUNTY	
BEING A PORTION OF SECTION 22,23,26 AND 27 TOWNSHIP 4 SOUTH, RANGE 7 EAST N.D.B.M.		DATE:02-12-2010	SCALE:1"=500'
		DRAWN BY: MCV CHECKED BY: LF	

P.D.B.



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. 28
ANNUAL ENGINEER'S REPORT

Grayson

FISCAL YEAR 2011/2012

SET HEARING:
PUBLIC HEARING:

March 16, 2010
May 4, 2010

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ENGINEER'S REPORT AFFIDAVIT

County of Stanislaus, State of California

CSA NO. 28 – GRAYSON

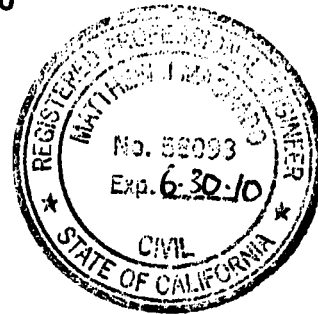
This report describes the district and all relevant zones therein including the budget(s), parcels and assessments to be levied for the fiscal year 2011/2012. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the County Service Area (CSA).

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

Dated this 9TH day of MARCH, 2010



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



**COUNTY SERVICE AREA NO. 28
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2011/2012**

INTRODUCTION:

County Service Area 28 is being established in order to provide street cleaning services and storm drain maintenance to the unincorporated town of Grayson. In addition to the maintenance proposal, the formation would include a capital improvement project on Mary Street that would include curb and gutter on the north side of Mary Street, road improvements, and underground infrastructure that would provide storm drain protection. The goal for providing the improvements to Mary Street is to provide similar infrastructure and drainage capabilities consistent to that of the community

In order for the County to maintain infrastructure such as this, the Public Works Department recommends that a County Service Area be established. The County Service Area will provide funding for the continual upkeep and maintenance of the infrastructure in order for it to function as originally designed. "County Service Area No. 28 (CSA 28)-Grayson" will be established to exclusively maintain the extended storm drainage and infrastructure that is provided to the unincorporated area of Grayson, and to fund the debt associated with the capital improvement project.

PART I – PLANS AND SPECIFICATIONS

A. Description of the service area

CSA 28 consists of 273 parcels that will receive a special benefit from CSA-28-Grayson. This unincorporated area encompasses an area of land totaling approximately 59.81 acres. The boundary of CSA 28 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. CSA 28 is generally located:

- North of West Grayson Road
- East of River Road
- West of the San Joaquin River

Streets that are within the proposed boundary are as follows:

- Mary St., Martha St., Amelia St., Jessie St., Minnie St
Wilson St., Laird St., Smith St., Charles St., Stakes St.
Yamamoto Way, and Hito Dr.

Attached with this document is a map titled, exhibit "B" showing the boundary of the proposed CSA.

B. Description of Improvements and Services

The purpose of this district is to ensure the ongoing maintenance and operation of the storm drain system. 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, debt service, and administrative expenses. However, the assessments are not intended to fund reconstruction

or major renovations of the storm drain improvements and facilities. 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 the gravity flow storm drain system;
- Periodic cleaning and maintenance of 23 existing and 9 new catch basins on Mary Street;
- Maintain approximately 29,750 linear feet of curb and gutter as related to the continued functionality of the storm drain system;
- Monthly 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;
- One (1) 10 HP pump and routine basin maintenance for storm water protection;
- Mary Street improvement project.

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 parcel's 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.

The storm drain facilities and the infrastructure provide special benefits to the properties within the CSA. Each parcel receives equal benefit from the extended storm drainage. The extended storm drainage only provides a special benefit to the parcels within CSA 28; a general benefit has been assigned within the formula for street sweeping services that are provided countywide.

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 benefits from all the improvements to be funded by annual assessments. 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.

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. Although the EBU method of apportioning special benefits commonly used and applied to CSA's that have a range of land use classifications (residential and non-residential use), the CSA is comprised of only residential properties and the following apportionment analysis of special benefit addresses only residential land uses. 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.

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 the 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 a 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 pr 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):
- 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 is 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.

PART III – BUDGET ANALYSIS

A. Fund Balance

The assessment for Fiscal Year 2011/2012 would be \$95.21 per EBU. The 273 parcels within the county service area would have a total combined E.B.U. of 273.528. This amount has been generated in order to have funds available for future annual maintenance costs, capitol improvements in the storm drain system, and the Mary Street capital improvement

repayment. It is estimated that a replacement pump for the basin located on Stakes Street will cost approximately \$9,500 for labor and materials. This fiscal approach is aimed at accumulating a sufficient reserve by the time the pumps are replaced such that no increase in the annual assessment will be necessary to cover these costs.

Included within the annual assessment is the capital improvement expenditure of Mary Street. The total estimated cost of the Mary Street reconstruction project is \$250,000. The initial funding provided for the infrastructure is to be repaid, by the parcel owners within the proposed district, through the annual direct assessment. The time period in which this payment will be included with the annual assessment is to be 20 years from the initial fiscal year's assessment or until the cost of the improvements have been paid in full. At the conclusion of the repayment for the infrastructure the annual assessment will be exclusively dependent upon the price of the annual maintenance budget.

Fund balance is accrued from the difference of the revenue received from the annual assessments and the actual yearly operating cost for each fiscal year. Any additional funds will be maintained within the CSA to provide funding for the first six months of operating costs. 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. An amount of \$2,312 or one sixth (1/6) of the funding needed to cover this dry period will be included in the assessment calculation until Fiscal Year 2017/2018 to build a reserve. When sufficient fund balance exists to fund six months of operating costs and any required capital improvement reserve, the remaining fund balance will be used to offset the following year's expenditures.

B. Budget Formula

Land use and Equivalent benefit units

Property type	EBU	Multiplier
Single Family Residential	1.00	Per unit/lot (parcel)
Multi-Family Residential	0.75	Per unit for the first 5 units
	0.50	Per unit for units 6 thru 50
	0.25	Per units > 50
Condominium/Town- Home Units	0.75	Per Unit
Planned Residential Development	1.00	Per planned Residential lot
	0.75	Per planned Condominium
	0.75	Per unit for the first 5 units
	0.50	Per unit for units 6-50
	0.25	Per unit >50
Vacant/Undeveloped Residential Land	1.00	Per Acre
Public Park	0.40	Per Acre
Public Storm Drain Basin	0.40	Per Acre
Public School/Congregations	2.20	Per Acre
Commercial/Industrial Parcel	3.50	Per Acre
Undeveloped Commercial/Industrial Parcel	1.00	Per Acre
Rural/ Agricultural	1.00	Per Acre
Exempt Parcels	0.00	Per parcel

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.

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

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

PARCEL TYPES INCLUDED WITH THIS FORMATION

PARCEL TYPE	PARCELS	ACRES	E.B.U.	E.B.U TOTAL
Residential	265		1.000	265.000
School/Church	2	2.620	2.200	5.764
Vacant Lot	1	0.360	1.000	0.360
Parks	5	6.010	0.400	2.404
Total	273			273.528

PART IV - SERVICE AREA BUDGET

EXPENSE DESCRIPTION	TOTAL BUDGET
ADMINISTRATION	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
Total	\$500
PUBLIC WORKS	
Pond Excavation	\$0
Pump Replacement	\$0
Cleaning Draining System	\$7,200
Street Sweeping	\$5,727
Curb & Gutter Repair	\$0
Weed Spraying	\$300
Erosion Control	\$0
Separator Cleaning	\$0
Utilities	\$200
Total	\$13,927
Loan Repayment**	\$13,637
Capital Improvement Reserve	\$475
General Benefit	(\$4,309)
Total Administration, Parks & Rec, Public Works Budget	\$23,730
Fund Balance Information	
Beginning Fund Balance (Estimated for 2009/10)	\$0
Capital Improvement Reserve (-)	\$0
Available Fund Balance	\$0
Adjustments to Available Fund Balance	
General Fund (or PW) Loan Repayment/Advance (+)	\$0
Other Revenues/General Fund (Contributions i.e. Grants) (+)	\$0
Capital Improvement Expenditure (pumps etc.) (-)	\$0
6 Months Operating Reserve (-)*	(\$2,312)
Use of Fund Balance for FY 2009/10 (-)	\$0
Contingency Reserve (-)	\$0
Total Adjustments	(\$2,312)
Remaining Available Fund Balance	(\$2,312)
Total Administration, Parks & Rec, Public Works Budget	\$23,730
Use of Fund Balance/Add'l reserve (-/+)	\$2,312
Balance to Levy	\$26,042
District Statistics	
Total Parcels	273
Parcels Levied	273
Total EBU	273.528
Levy EBU	\$95.21
Capital Reserve Target	\$9,500
Capital Improvement Remaining Balance	

* an amount equaling 1/6 of the 6 month operating reserve will be collected until reserve is attained.

**This total payback is a combination \$13,137 for the general fund reimbursement and \$500 for the Community Development fund reimbursement. Reimbursement will occur for 20 years starting Fiscal Year 2011/2012.

PART V – ASSESSMENTS

2011/2012 Assessment = \$26,042 / 273.528 E.B.U. = \$95.21
per E.B.U.

Proposition 218 took effect on July 1, 1997, and requires an assessment ballot procedure in order to establish or increase the assessment.

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

EXHIBIT "A"

**FORMATION OF COUNTY SERVICE AREA
(CSA) NO. 28 (GRAYSON)**

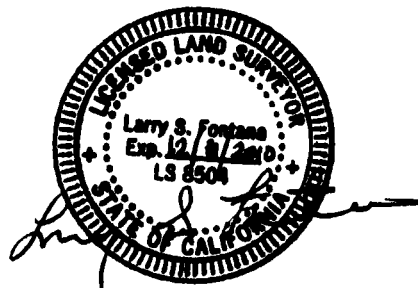
All that portion of real property located in Sections 22, 23, 26 and 27, of Township 4 South, Range 7 East, Mount Diablo Base and Meridian, in Stanislaus County, State of California described as follows:

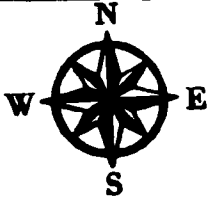
Beginning at the Northwesterly right-of-way of Grayson Road with the easterly right-of-way of River Road also being the southerly corner of the Grayson Cemetery, marked by a 4 x 4 post as shown on that certain Parcel Map recorded in Volume 4 of Parcel Maps, Page 15 on August 28th 1967, Stanislaus County records, (1) thence North 19° 55' 20" West, 860.12 feet along the easterly right-of-way of said River Road to it's intersection with the centerline of Mary Street as Shown on the Official Map of the Town of Grayson recorded in Volume 11 of Maps, Page 38, Stanislaus County records. (2) Thence North 19° 39' 30" West, 1431.00 feet along said easterly right-of-way of River Road to the southerly line of Minnie Street as shown on said Official Map of the Town of Grayson, (3) thence North 12° 48' 56" West, 60.43 feet to the intersection of the easterly right-of-way of said River Road with the northerly right-of-way of said Minnie Street, said point also being the southerly corner of Lot 25 of the Grayson Park Unit No.1 subdivision recorded in Volume 34 of Maps, Page 5, Stanislaus County records, (4) thence North 52° 09' 44" West, 544.44 feet, along the Northeasterly right-way of said River Road also being the southwesterly line of said lot 25 and the southwesterly lines of Lots 30 through 36 of the Grayson Park Unit No. 3 Phase 1 subdivision recorded as 36-M-39 Stanislaus County records, thence along the northerly and easterly lines of said Grayson Park Unit No. 3 Phase 1 subdivision the following 10 courses:

1. (5) thence North 44° 36' 02" East, 165.91 feet
2. (6) thence North 58° 11' 00" East, 112.95 feet
3. (7) thence North 70° 20' 30" East, 733.49 feet,
4. (8) thence South 19° 39' 30" East, 205.00 feet
5. (9) thence North 70° 20' 30" East, 693.01 feet,
6. (10) thence North 19° 39' 30" West, 4.02 feet to the beginning of a curve,
- 7 (11) thence along a curve concave to the southwest, having a radius of 170.00 feet and a central angle of 02° 13' 20", a length of 6.58 feet
8. (12) thence North 21° 52' 50" West, 121.07 feet,
9. (13) thence North 68° 07' 10" East, 170.00 feet,
10. (14) thence South 21° 52' 50" East, 483.52 feet to the southeast corner of Lot 3 of said Grayson park Unit No. 1 subdivision, said point also being on the north right-of-Way of said Minnie Street.

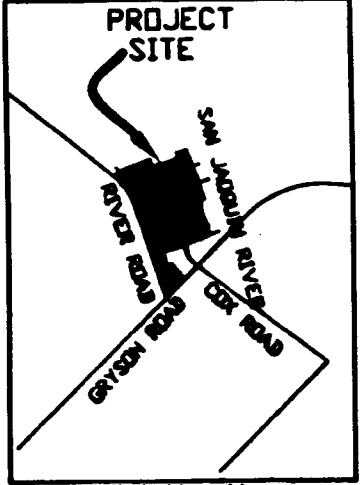
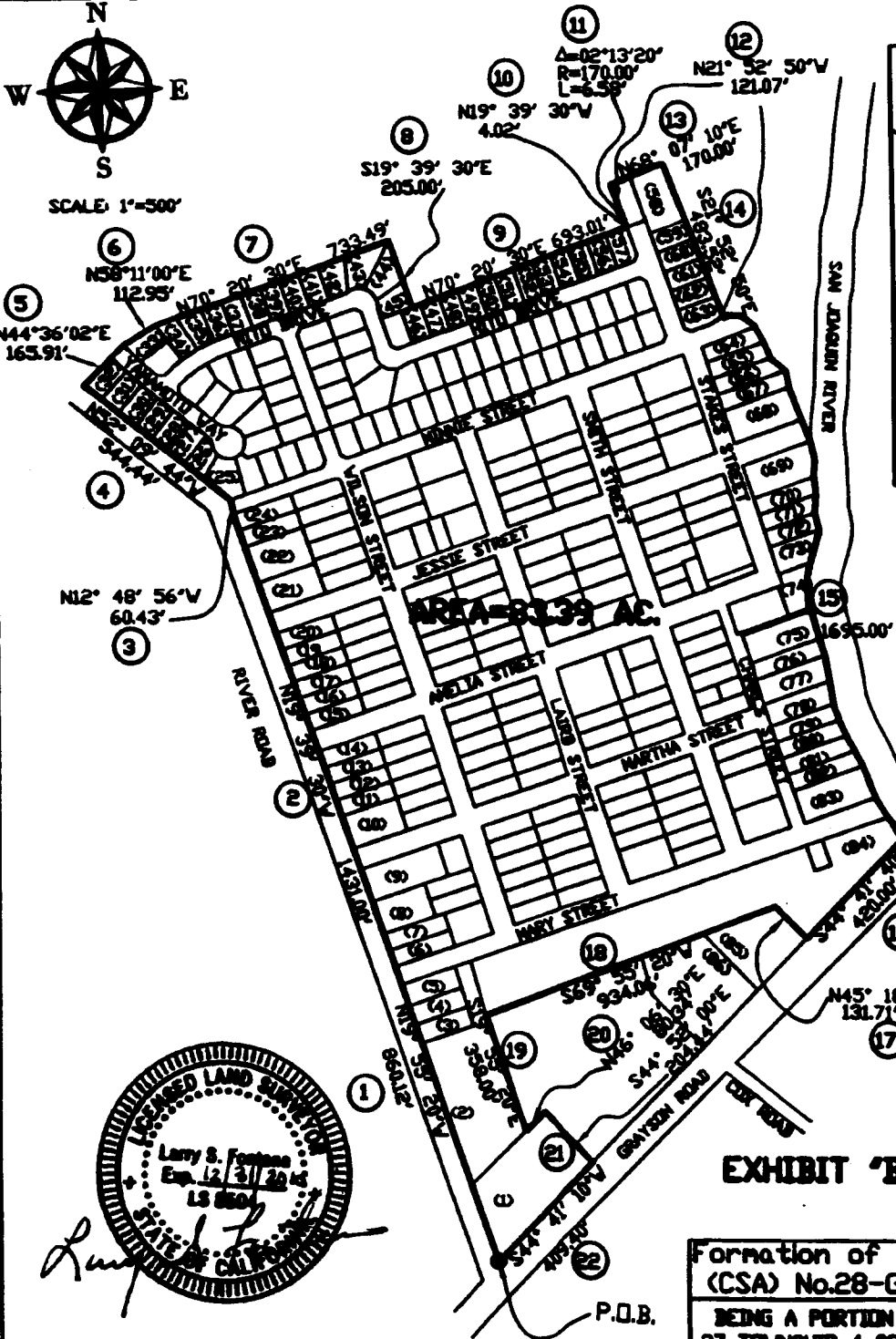
(15) thence South, 1695 feet more or less and meandering upstream along the left bank of the San Joaquin River and easterly lines of Blocks 17, 18, and 19 of the Official Map of the Town of Grayson and the easterly line of Parcel "B" of Volume 4 of Parcel Maps, Page 103, Stanislaus County records to the northerly right-of-way line of said Grayson Road, said point being the most easterly corner of said Parcel "B" (16) thence South 44° 41' 40" West, 420.00 feet along the northerly right-of-way of said Grayson road to an angle point in said Parcel "B", (17) thence North 45° 18' 20" West, 131.71 feet to an angle point in said Parcel "B" (18) thence South 69° 55' 20" West, 934.06 feet to the Southwesterly corner of said Parcel "B", also being a point on the easterly line of Parcel 1 of said Volume 4 of Parcel Maps, Page 15, (19) thence South 19° 55' 20" East, 358.00 feet, to a point on the northerly line of said Grayson Cemetery (20) thence North 46° 06' 30" East, 80.34 feet to the northeasterly corner thereof, (21) thence South 44° 52' 00" East 204.44 feet to a point of the northerly right-of-way of said Grayson Road, (22) thence South 44° 41' 10 West, 409.40 feet along said north right-of-way to the Point of Beginning.

Containing an area of 83.39 acres more or less.





SCALE: 1"=500'



Vicinity Map
Not to Scale

ASSESSORS PARCELNUMBER (APND)			
NUMBER	APND	NUMBER	APND
(1)	016-034-001	(41)	016-039-008
(2)	016-034-011	(42)	016-040-033
(3)	016-034-010	(43)	016-040-034
(4)	016-034-009	(44)	016-040-035
(5)	016-034-008	(45)	016-040-036
(6)	016-029-053	(46)	016-040-038
(7)	016-029-054	(47)	016-040-039
(8)	016-029-023	(48)	016-040-040
(9)	016-029-024	(49)	016-040-041
(10)	016-029-032	(50)	016-040-042
(11)	016-029-044	(51)	016-040-043
(12)	016-029-049	(52)	016-040-044
(13)	016-029-048	(53)	016-040-045
(14)	016-029-026	(54)	016-040-046
(15)	016-027-025	(55)	016-040-047
(16)	016-027-026	(56)	016-040-048
(17)	016-027-027	(57)	016-040-049
(18)	016-027-028	(58)	016-041-001
(19)	016-027-029	(59)	016-040-050
(20)	016-027-030	(60)	016-040-051
(21)	016-027-0391	(61)	016-040-052
(22)	016-027-0541	(62)	016-040-053
(23)	016-027-048	(63)	016-040-054
(24)	016-027-049	(64)	016-020-051
(25)	016-039-025	(65)	016-020-050
(26)	016-039-024	(66)	016-020-020
(27)	016-039-023	(67)	016-020-029
(28)	016-039-022	(68)	016-020-030
(29)	016-039-021	(69)	016-020-031
(30)	016-039-020	(70)	016-020-032
(31)	016-039-019	(71)	016-020-033
(32)	016-039-018	(72)	016-020-034
(33)	016-039-017	(73)	016-020-035
(34)	016-039-015	(74)	016-030-024
(35)	016-039-014	(75)	016-029-048
(36)	016-039-013	(76)	016-029-048
(37)	016-039-012	(77)	016-030-020
(38)	016-039-011	(78)	016-030-019
(39)	016-039-010	(79)	016-030-048
(40)	016-039-009	(80)	016-030-049
(81)	016-030-037		
(82)	016-030-036		
(83)	016-029-048		
(84)	016-034-006		
(85)	016-034-005		
(86)	016-034-004		

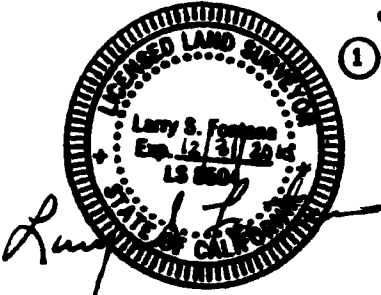


EXHIBIT 'B'

Formation of County Service Area (CSA) No.28-Grayson DEPARTMENT OF PUBLIC WORKS
 STANISLAUS COUNTY
 BEING A PORTION OF SECTION 22,23,26 AND 27 TOWNSHIP 4 SOUTH,RANGE 7 EAST N.D.M.
 DATE:02-12-2010 SCALE:1"=500' DRAWN BY: NCV CHECKED BY: LF

P.D.B.

EXHIBIT "C"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 28
GRAYSON
FISCAL YEAR 2011/2012

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
SINGLE FAMILY DWELLING			016-027-035	\$94.96	1
			016-027-039	\$94.96	1
			016-027-042	\$94.96	1
016-027-001	\$94.96	1	016-027-043	\$94.96	1
016-027-002	\$94.96	1	016-027-044	\$94.96	1
016-027-003	\$94.96	1	016-027-045	\$94.96	1
016-027-004	\$94.96	1	016-027-046	\$94.96	1
			016-027-047	\$94.96	1
016-027-007	\$94.96	1	016-027-048	\$94.96	1
016-027-008	\$94.96	1	016-027-049	\$94.96	1
			016-027-050	\$94.96	1
016-027-010	\$94.96	1	016-027-051	\$94.96	1
016-027-011	\$94.96	1	016-027-052	\$94.96	1
016-027-012	\$94.96	1	016-027-053	\$94.96	1
016-027-013	\$94.96	1	016-027-054	\$94.96	1
			016-027-055	\$94.96	1
016-027-015	\$94.96	1	016-027-056	\$94.96	1
016-027-016	\$94.96	1	TOTAL	\$3,703.44	39
			016-028-001	\$94.96	1
			016-028-002	\$94.96	1
016-027-022	\$94.96	1			
016-027-023	\$94.96	1	016-028-006	\$94.96	1
016-027-024	\$94.96	1			
016-027-025	\$94.96	1	016-028-008	\$94.96	1
016-027-026	\$94.96	1	016-028-009	\$94.96	1
016-027-027	\$94.96	1	016-028-010	\$94.96	1
016-027-028	\$94.96	1	016-028-011	\$94.96	1
016-027-029	\$94.96	1	016-028-012		
016-027-030	\$94.96	1	016-028-013	\$94.96	1

EXHIBIT "C"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 28
GRAYSON
FISCAL YEAR 2011/2012

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
016-028-018	\$94.96	1			
016-028-021	\$94.96	1			
016-028-022	\$94.96	1	016-028-052	\$94.96	1
016-028-023	\$94.96	1	016-028-053	\$94.96	1
			016-028-054	\$94.96	1
016-028-026	\$94.96	1	016-028-055	\$94.96	1
			016-028-056	\$94.96	1
016-028-028	\$94.96	1	016-028-057	\$94.96	1
016-028-029	\$94.96	1	016-028-058	\$94.96	1
016-028-030	\$94.96	1	016-028-059	\$94.96	1
016-028-031	\$94.96	1	TOTAL	\$4,273.20	45
016-028-032	\$94.96	1			
016-028-033	\$94.96	1	016-029-002	\$94.96	1
016-028-034	\$94.96	1	016-029-003	\$94.96	1
016-028-035	\$94.96	1			
016-028-036	\$94.96	1	016-029-006	\$94.96	1
016-028-037	\$94.96	1	016-029-007	\$94.96	1
016-028-038	\$94.96	1			
016-028-039	\$94.96	1	016-029-009	\$94.96	1
016-028-040	\$94.96	1	016-029-010	\$94.96	1
016-028-041	\$94.96	1	016-029-011	\$94.96	1
016-028-042	\$94.96	1	016-029-012	\$94.96	1
016-028-043	\$94.96	1	016-029-013	\$94.96	1
016-028-044	\$94.96	1			
016-028-045	\$94.96	1	016-029-016	\$94.96	1
016-028-046	\$94.96	1	016-029-017	\$94.96	1
016-028-047	\$94.96	1	016-029-018	\$94.96	1
016-028-048	\$94.96	1	016-029-019	\$94.96	1
016-028-049	\$94.96	1			
016-028-050	\$94.96	1	016-029-021	\$94.96	1
016-028-051	\$94.96	1			
			016-029-023	\$94.96	1
			016-029-024	\$94.96	1

EXHIBIT "C"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 28
GRAYSON
FISCAL YEAR 2011/2012

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
016-029-026	\$94.96	1	016-030-001	\$94.96	1
016-029-027	\$94.96	1	016-030-002	\$94.96	1
			016-030-003	\$94.96	1
016-027-029	\$94.96	1	016-030-004	\$94.96	1
016-029-030	\$94.96	1			
016-029-031	\$94.96	1	016-030-007	\$94.96	1
016-029-032	\$94.96	1	016-030-008	\$94.96	1
			016-030-009	\$94.96	1
016-029-036	\$94.96	1	016-030-010	\$94.96	1
			016-030-011	\$94.96	1
016-029-040	\$94.96	1			
016-029-041	\$94.96	1	016-030-013	\$94.96	1
016-029-042	\$94.96	1	016-030-014	\$94.96	1
016-029-043	\$94.96	1	016-030-015	\$94.96	1
016-029-044	\$94.96	1	016-030-016	\$94.96	1
				\$94.96	1
016-029-046	\$94.96	1	016-030-019	\$94.96	1
016-029-047	\$94.96	1	016-030-020	\$94.96	1
016-029-048	\$94.96	1	016-030-021	\$94.96	1
016-029-049	\$94.96	1	016-030-022	\$94.96	1
016-029-050	\$94.96	1	016-030-023	\$94.96	1
016-029-051	\$94.96	1	016-030-024	\$94.96	1
016-029-052	\$94.96	1	016-030-027	\$94.96	1
016-029-053	\$94.96	1			
016-029-054	\$94.96	1	016-030-029	\$94.96	1
016-029-056	\$94.96	1	016-030-031	\$94.96	1
016-029-057	\$94.96	1			
TOTAL	\$3,703.44	39	016-030-034	\$94.96	1
			016-030-036	\$94.96	1
			016-030-037	\$94.96	1

EXHIBIT "C"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 28
GRAYSON
FISCAL YEAR 2011/2012

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
016-039-036	\$94.96	1	016-040-024	\$94.96	1
016-039-037	\$94.96	1	016-040-025	\$94.96	1
016-039-038	\$94.96	1	016-040-026	\$94.96	1
016-039-039	\$94.96	1	016-040-027	\$94.96	1
016-039-040	\$94.96	1	016-040-028	\$94.96	1
016-039-041	\$94.96	1	016-040-029	\$94.96	1
	<u>\$3,893.36</u>	<u>41</u>	016-040-030	\$94.96	1
TOTAL			016-040-031	\$94.96	1
016-040-001	\$94.96	1	016-040-032	\$94.96	1
016-040-002	\$94.96	1	016-040-033	\$94.96	1
016-040-003	\$94.96	1	016-040-034	\$94.96	1
016-040-004	\$94.96	1	016-040-035	\$94.96	1
016-040-005	\$94.96	1	016-040-036	\$94.96	1
016-040-006	\$94.96	1	016-040-037	\$94.96	1
016-040-007	\$94.96	1	016-040-038	\$94.96	1
016-040-008	\$94.96	1	016-040-039	\$94.96	1
016-040-009	\$94.96	1	016-040-040	\$94.96	1
016-040-010	\$94.96	1	016-040-041	\$94.96	1
016-040-011	\$94.96	1	016-040-042	\$94.96	1
016-040-012	\$94.96	1	016-040-043	\$94.96	1
016-040-013	\$94.96	1	016-040-044	\$94.96	1
016-040-014	\$94.96	1	016-040-045	\$94.96	1
016-040-015	\$94.96	1	016-040-046	\$94.96	1
016-040-016	\$94.96	1	016-040-047	\$94.96	1
016-040-017	\$94.96	1	016-040-048	\$94.96	1
016-040-018	\$94.96	1	016-040-049	\$94.96	1
016-040-019	\$94.96	1	016-040-050	\$94.96	1
016-040-020	\$94.96	1	016-040-051	\$94.96	1
016-040-021	\$94.96	1	016-040-052	\$94.96	1
016-040-022	\$94.96	1	016-040-053	\$94.96	1
016-040-023	\$94.96	1			

EXHIBIT "C"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 28
GRAYSON
FISCAL YEAR 2011/2012

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
016-040-054	\$94.96	1			
TOTAL	\$5,127.84	54			

SFD TOTALS	\$25,164.40	265
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VACANT	ACRES		
016-027-021	0.36	\$34.19	0.360
TOTAL	0.36	\$34.19	0.360

PARKS/BASIN	ACRES		
016-028-016	0.08	\$3.04	0.032
016-028-017	0.44	\$16.71	0.176
016-034-001	1.79	\$67.99	0.000
016-034-006	4.93	\$187.26	1.972
016-034-007	0.09	\$3.42	0.036
016-041-001	0.47	\$17.85	0.188
TOTAL	7.80	\$296.27	2.404

SCH/CHUR	ACRES		
016-029-055	.52	\$108.63	1.144
016-034-011	2.10	\$438.72	4.620
TOTAL	2.10	\$547.35	5.764

CSA TOTALS	\$26,042.21	273.528
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EXHIBIT "C"
PARCEL COUNT FOR
COUNTY SERVICE AREA NO. 28
GRAYSON
FISCAL YEAR 2011/2012

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>
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