

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

DEPT: Parks and Recreation

BOARD AGENDA # *B-3

Urgent

Routine

AGENDA DATE August 3, 2010

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval to Set a Public Hearing for August 24, 2010, at 9:05 a.m., to Consider the Fiscal Year 2010-2011 Assessment for the Del Rio Heights Landscape Assessment District

STAFF RECOMMENDATIONS:

1. Set a public hearing for August 24, 2010, at 9:05 a.m., to consider the Fiscal Year 2010-2011 assessment for the Del Rio Heights Landscape Assessment District.
2. Direct the Clerk of the Board of Supervisors to publish a notice of such hearing pursuant to the Streets and Highway Code, Section 22552 and 22553, and Government Code, Section 6061.

FISCAL IMPACT:

There are no fiscal impacts associated with setting the public hearing. The cost of publishing the hearing notice will be borne by the Del Rio Heights Landscape Assessment District.

BOARD ACTION AS FOLLOWS:

No. 2010-500

On motion of Supervisor O'Brien, Seconded by Supervisor Chiesa
and approved by the following vote,

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

Noes: Supervisors: None

Excused or Absent: Supervisors: Monteith

Abstaining: Supervisor: None

1) Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:



ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No. DLA-1-9

Approval to Set a Public Hearing for August 24, 2010, at 9:05 a.m., to Consider the Fiscal Year 2010-2011 Assessment for the Del Rio Heights Landscape Assessment District

DISCUSSION:

The Del Rio Heights Landscape Assessment District was approved by the Board of Supervisors on June 12, 1990. The District consists of 43 parcels which are located at the southwest corner of Stewart Road and McHenry Avenue, Modesto. The levied assessment of the District is \$106.99 per parcel. Each single family residential property is equal to one equivalent benefit unit (EBU). Upon passage of Proposition 218, a method of apportionment was developed to calculate annual assessments based on property type and presented as an EBU (see Engineer's Report). One parcel within the District is designated as a public storm drain basin. Based upon the EBU methodology, this parcel is calculated at .172 EBU and is assessed at \$18.40. The total District assessment is \$4,511.98 per year (Attachment A).

The purpose of the District is to provide and maintain landscaped improvements as defined in the Streets and Highway Code Section 22525, 22526, and 22531, for the 870 lineal feet of streetscape along Stewart Road and McHenry Avenue (Attachment B). The Department of Parks and Recreation assumed maintenance of the District in March 1994 which includes care for trees, shrubs, and other ornamental vegetation; irrigation system maintenance and operation; removal of trimmings, rubbish, debris, and other solid wastes; and, cleaning, sandblasting, and painting of walls or other improvements to remove or cover graffiti.

By the end of Fiscal Year 2004-2005, the annual assessments collected exceeded the annual maintenance costs creating a substantial fund balance of over \$24,000. Upon the advice of County Counsel, any assessment collection surplus would be credited to parcel owners for operational expenses until the fund balance was exhausted. Because of the Department's ability to maintain low labor costs, the fund balance has been sufficient in covering costs associated with sustaining the District for the past five years. However, the current Fiscal Year has a negative fund balance in the amount of \$5,297.09 which is attributable to an error in forecasting costs. To rectify this, the Department has conferred with County Counsel and Public Works to clarify the necessary steps to reinstate the per parcel assessments.

These steps include partnering with the Del Rio Homeowner's Association (HOA) to identify ways to minimize expenses and address the deficit, seeking authorization from the Board to reinstate the assessment, and to place the special assessment on the Fiscal Year 2010-2011 Property Tax Roll despite the annual assessment reinstatement remaining insufficient to cover operating expenses (see Engineer's Report). In a recent meeting with the HOA, the HOA intends to discuss with its parcel/home owner's their availability to partner as volunteers to assist Department staff in maintaining the streetscape areas through Fiscal Year 2011-2012 to keep costs down. Department staff concurs with the HOA that an increase in the assessment is unnecessary if the deficit ceases going into Fiscal Year 2012-2013. Both groups support the concept of partnering in order to maintain the District. If a deficit does remain going into Fiscal Year 2012-2013, then a vote of the parcel owners to increase the assessment would be required.

If the Board approves staff's recommendation to set the public hearing, the Board would consider reinstating the assessment and placing it on the Property Tax Roll at the hearing.

Approval to Set a Public Hearing for August 24, 2010, at 9:05 a.m., to Consider the Fiscal Year 2010-2011 Assessment for the Del Rio Heights Landscape Assessment District

POLICY ISSUE:

The Board of Supervisors should determine if setting a public hearing to consider the Fiscal Year 2010-2011 assessment for the Del Rio Heights Landscape Assessment District is consistent with its priorities of a Well-Planned Infrastructure System and Effective Partnerships.

STAFFING IMPACTS:

There are no staffing impacts associated with this item.

CONTACT PERSON:

Sonya K. Harrigfeld, Director of Parks and Recreation

Telephone: 209-525-6770

Fiscal Year 2010-2011
DEL RIO HEIGHTS LANDSCAPE ASSESSMENT DISTRICT

	Parcel	Acres	Tax Code	Assessment
1	004-087-006-000	0.46	57425	\$106.99
2	004-087-007-000	0.46	57425	\$106.99
3	004-087-008-000	0.45	57425	\$106.99
4	004-087-009-000	0.45	57425	\$106.99
5	004-087-010-000	0.46	57425	\$106.99
6	004-087-011-000	0.47	57425	\$106.99
7*	004-087-012-000	0.43	57425	\$18.40
8	004-087-013-000	0.46	57425	\$106.99
9	004-087-014-000	0.48	57425	\$106.99
10	004-087-015-000	0.53	57425	\$106.99
11	004-087-016-000	0.46	57425	\$106.99
12	004-087-017-000	0.5	57425	\$106.99
13	004-087-018-000	0.48	57425	\$106.99
14	004-087-019-000	0.47	57425	\$106.99
15	004-087-020-000	0.51	57425	\$106.99
16	004-087-021-000	0.52	57425	\$106.99
17	004-087-022-000	0.47	57425	\$106.99
18	004-087-023-000	0.47	57425	\$106.99
19	004-087-024-000	0.45	57425	\$106.99
20	004-087-025-000	0.48	57425	\$106.99
21	004-087-026-000	0.48	57425	\$106.99
22	004-087-027-000	0.48	57425	\$106.99
23	004-087-028-000	0.48	57425	\$106.99
24	004-087-029-000	0.47	57425	\$106.99
25	004-087-030-000	0.45	57425	\$106.99
26	004-087-031-000	0.46	57425	\$106.99
27	004-087-038-000	0.5	57425	\$106.99
28	004-087-039-000	0.5	57425	\$106.99
29	004-087-040-000	0.46	57425	\$106.99
30	004-087-041-000	0.49	57425	\$106.99
31	004-087-042-000	0.45	57425	\$106.99
32	004-087-057-000	0.48	57425	\$106.99
33	004-087-058-000	0.49	57425	\$106.99
34	004-087-059-000	0.46	57425	\$106.99
35	004-087-063-000	0.46	57425	\$106.99
36	004-087-071-000	0.53	57425	\$106.99
37	004-087-075-000	0.45	57425	\$106.99
38	004-087-076-000	0.47	57425	\$106.99
39	004-087-077-000	0.51	57425	\$106.99
40	004-087-078-000	0.47	57425	\$106.99
41	004-087-080-000	0.46	57425	\$106.99
42	004-087-082-000	0.46	57425	\$106.99
43	004-087-084-000	0.5	57425	\$106.99
*Public Storm Drain Basin				



**DEL RIO HEIGHTS
STREETSCAPE MAINTENANCE**

NOTICE OF HEARING REGARDING FISCAL YEAR 2010-2011
DEL RIO HEIGHTS LANDSCAPE ASSESSMENT DISTRICT
AND THE LEVY OF AN ANNUAL ASSESSMENT

NOTICE IS HEREBY GIVEN that on Tuesday, August 24, 2010 at, at the hour of 9:05 A.M., or as soon thereafter as the matter may be heard, in the Joint Chambers located in the basement of the City/County Administration Building, 1010 10th Street, Modesto, California, the Board of Supervisors of Stanislaus County will hold a Public Hearing regarding the proposed Fiscal Year 2010-2011 assessment for the Del Rio Heights Landscape Assessment District.

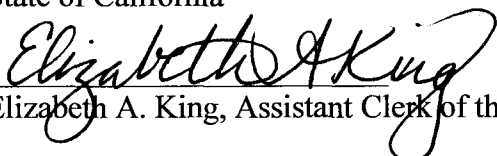
NOTICE IS FURTHER GIVEN that, at the above time and place, all persons will be afforded an opportunity to speak for or against the proposed Fiscal Year 2010-2011 assessment. For additional information, call Stanislaus County Department of Parks and Recreation at (209) 525-6750.

BY ORDER OF THE BOARD OF SUPERVISORS

DATED: August 3, 2010

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

BY:


Elizabeth A. King, Assistant Clerk of the Board

**DECLARATION OF PUBLICATION
(C.C.P. S2015.5)**

**COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

I am a citizen of the United States and a resident Of the County aforesaid; I am over the age of Eighteen years, and not a party to or interested In the above entitle matter. I am a printer and Principal clerk of the publisher of **THE MODESTO BEE**, printed in the City of **MODESTO**, County of **STANISLAUS**, State of California, daily, for which said newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of **STANISLAUS**, State of California, Under the date of **February 25, 1951, Action No. 46453**; that the notice of which the annexed is a printed copy, has been published in each issue there of on the following dates, to wit:

Aug 14, 2010

I certify (or declare) under penalty of perjury That the foregoing is true and correct and that This declaration was executed at

MODESTO, California on

August 18th, 2010

(By Electronic Facsimile Signature)



NOTICE OF HEARING
FISCAL YEAR 2010-2011 DEL RIO
HEIGHTS LANDSCAPE ASSESSMENT
DISTRICT AND LEVY OF AN ANNUAL
ASSESSMENT

NOTICE IS HEREBY GIVEN that on Tuesday, August 24, 2010 at, at the hour of 9:05 a.m., or as soon thereafter as the matter may be heard, in the Joint Chambers located in the basement of the City/County Administration Building, 1010 10th Street, Modesto, California, the Board of Supervisors of Stanislaus County will hold a Public Hearing regarding the proposed Fiscal Year 2010-2011 assessment for the Del Rio Heights Landscape Assessment District. NOTICE IS FURTHER GIVEN that, at the above time and place, all persons will be afforded an opportunity to speak for or against the proposed Fiscal Year 2010-2011 assessment. For additional information, call Stanislaus County Department of Parks and Recreation at (209) 525-6750. BY ORDER OF THE BOARD OF SUPERVISORS. DATED: August 3, 2010. ATTEST: CHRISTINE FERRARO TALLMAN, Clerk of the Board of Supervisors of the County of Stanislaus, State of California. BY: Elizabeth A. King, Assistant Clerk
Pub Dates Aug 14, 2010

Landscape Assessment District
ANNUAL ENGINEERS REPORT

Del Rio Heights

FISCAL YEAR 2010/2011

SET HEARING:
PUBLIC HEARING:

August 3, 2010
August 24, 2010

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ENGINEER'S REPORT AFFIDAVIT

County of Stanislaus, State of California

LANDSCAPE ASSESSMENT DISTRICT – Del Rio HEIGHTS

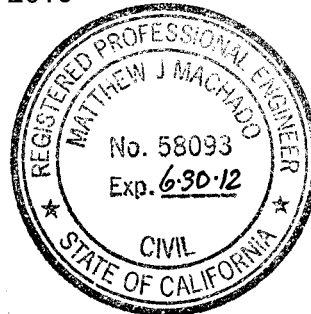
This report describes the district and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2010-2011. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Landscape Assessment District (LAD).

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

Dated this 2ND day of AUGUST, 2010



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



**DEL RIO HEIGHTS LANDSCAPE ASSESSMENT DISTRICT
ANNUAL ENGINEER'S REPORT
FISCAL YEAR 2010/2011**

INTRODUCTION:

The Del Rio Heights Landscape Assessment District (LAD) was established on June 12, 1990, to provide for extended governmental service for maintenance and landscape areas. Stanislaus County has previously levied assessments on the real property within the Del Rio Heights Landscape Assessment District for the purpose of providing these extended governmental services. The LAD was formed and the levies are made pursuant to the *Landscaping and Lighting Act of 1972 (Streets and Highways Code, Section 22500 et seq.)*. The boundary of the LAD is shown on Exhibit A that is attached hereto and made a part of this Engineer's Report.

Streets and Highways Code Section 22565 requires that a report shall be prepared for each fiscal year for which assessments are to be levied and collected to pay the costs of the improvements. The report shall refer to the assessment district by its distinctive designation, specify the fiscal year to which the report applies, and, shall contain plans and specifications, estimate of the costs of the improvements, diagram for the assessment district, and an assessment of the estimated costs of the improvements.

The LAD maintains streetscapes used exclusively by the parcels within the Del Rio Heights Subdivision. The assessment method used for the LAD is based on total expenses divided by number of EBU's within the LAD. As the District's parcel assessment was not assigned this past year, the assessment remains the same from the last assigned fiscal year. As the budget did not change this past year, and there was no change in parcels in the LAD, the assessment remains the same as the last year of actual assessment, which was Fiscal Year 2004-2005.

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 XIII C and XIII D to the California Constitution and which adds substantive and procedural requirements to assessments that affect LAD 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

There are 43 parcels within the LAD consisting of: 42 residential lots and a storm drain basin lot, Assessor map attached hereto as Exhibit "A". This LAD encompasses an area of land totaling approximately 26.67 acres. The boundary of the LAD is shown on Exhibit "B"

that is attached hereto and made a part of this Engineer's Report. The LAD is generally located:

- South of Stewart Road
- West of McHenry Avenue

B. Description of Improvements and Services

The purpose of this district is to insure the ongoing maintenance, operation and servicing of approximately 870 linear feet of streetscapes. The improvements to be maintained and funded entirely or partially through the LAD assessments are generally described as:

- Mowing and Edging;
- Debris, Trash, and Leaf Removal;
- Vandalism Repair / Replacement;
- Graffiti Removal;
- Irrigation System Maintenance;
- Utilities;
- Backflow Inspection;
- Maintenance of Equipment;
- Plant and Tree Care

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 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 and the administration of the LAD are services that the properties within the Del Rio Heights Subdivision receive that would otherwise not be provided if the LAD 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.

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 LAD 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.

Administration

The LAD provides for incidental expenses which is a service authorized under the *Landscape and Lighting Act of 1972, (Streets and Highway Code, Section 22569)*. Such incidental expenses, which are paid for from the levy of assessments within the LAD, are provided only within the LAD. The administration of the LAD is a special benefit to the parcels assessed in the LAD. There is no general benefit that is derived from the administration of the LAD. Typical administrative tasks performed by Parks and Recreation staff include:

- Prepare Annual Engineer's Report
- Prepare Annual Budget
- Prepare agenda items for the Board of Supervisors to set annual assessments
- Provide annual assessment information to the Auditor-Controller
- Coordinate ballot procedures as needed

Streetscape Maintenance

The LAD provides Streetscape Maintenance within the LAD which services are specifically authorized under the *Landscape and Lighting Act of 1972 (Streets and Highway Code Section 22500 et seq.)*. Such maintenance, which is paid for from the levy of assessments within the LAD, is provided only within the LAD.

The Department of Parks and Recreation (the "Department") provides streetscape maintenance within the LAD. Such maintenance is paid for from assessments on parcels within the LAD. 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. Streetscape Maintenance

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

- Stewart Road
- McHenry Avenue

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 870 linear feet of streetscape maintenance is considered to be a special benefit.

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 LAD have been identified as necessary, required and/or desired for the orderly development of the properties within the LAD 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 streetscapes annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the LAD.

Each parcel receives a special proportional benefit from the streetscapes. The streetscapes only provides a special benefit to the parcels within the LAD, therefore, no general benefit has been assigned.

The LAD was formed to provide special or extended services to the properties within the Del Rio Heights Subdivision. These extended services which benefit parcels within the LAD area include streetscapes maintenance. For the most part, these extended services are considered special benefits received by the properties within the LAD. 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 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 LAD 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 LAD 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 LAD receives special benefit from 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 LAD may be identified by one of the following land use classifications and is assigned a weighting factor known as an Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the LAD improvements and services.

Pursuant to the *Landscape and Lighting Act of 1972* and in compliance with Proposition 218, the costs of the LAD 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. 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 LAD. 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 LAD, 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 the LAD. The basis of benefit for the LAD was determined to be equal for all Equivalent Benefit Units within the LAD. 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 while 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 LAD, 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 special districts 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 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

Staff time spent on the administration of Del Rio Landscape Area District (LAD) varies based on the level of activity within the district. If the LAD is in a “status quo” mode, staff time and charges are minimal. However, when a ballot procedure is needed, the staff time increases correspondingly.

Streetscape Maintenance

The streetscapes’ maintenance expenses have experienced substantial increases in recent years due to labor increases. Fund balance for the LAD at June 30, 2010 was (-\$5,297.09). The Parks and Recreation Department is submitting a budget for Fiscal Year 2010-2011 of \$3,134. This will not provide sufficient resources to maintain the streetscapes as described in the “Streetscape Maintenance” portion of this report (page 6). It is anticipated that the Department will work with the Del Rio parcel owner’s to identify and minimize expenses to address the deficit over the next two fiscal years. Both groups support the concept of partnering in order to maintain the district. Should the deficit remain going into Fiscal Year 2012-2013, a vote of the parcel owners to increase the assessment would be required. An amount of \$1,377.98 of the total assessment will be retained in fund balance to offset the existing deficit.

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 reinstated assessment for Fiscal Year 2010-2011 is \$106.99 per EBU. This will result in an assessment of \$106.99 for a Single Family Residential lot and an assessment of \$18.40 for the public storm drain basin. The assessments listed herein have not changed from the Fiscal Year 2004/2005, the last levied assessment.

PART IV – LANDSCAPE ASSESSMENT DISTRICT BUDGET

ADMINISTRATION	
County Administration	\$500.00
Miscellaneous/Other Admin Fees	\$0.00
Total Administration Budget	\$500.00
PARKS & RECREATION	
Parks Labor	\$1,200.00
Parks Vandalism & Graffiti	\$134.00
Parks Utilities	\$1,300.00
Total Parks & Recreation Budget	\$2,634.00
Capital Improvement Reserve	\$0.00
General Benefit	\$0.00
Total Administration / Parks & Recreation Budget	\$3,134.00
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2010/11)	(\$5,297.09)
Capital Improvement Reserve (-)	<u>\$0.00</u>
Available Fund Balance	(\$5,297.09)
<u>Adjustments to Available Fund Balance</u>	
General Fund Loan Repayment/Advance (+)	\$0.00
Other Revenues/General Fund (Contributions I.e. Grants) (+)	\$0.00
Capital Improvement Expenditure (pumps etc.) (-)	\$0.00
6 Months Operating Reserve (-)	\$0.00
Use of Fund Balance for FY 2010/11 (-)	\$0.00
Contingency Reserve (-)	<u>\$0.00</u>
Total Adjustments	\$0.00
Remaining Available Fund Balance	(\$5,297.09)
Total Administration/Parks & Recreation Budget	\$3,134.00
Use of Fund Balance/Recovery of Fund Balance (-/+)	\$1,377.98
Balance to Levy	\$4,511.98
<u>District Statistics</u>	
Total Parcels	43.00
Parcels Levied	43.00
Single Family Residential EBU 42 x 1.00	42.00
Public Storm Drain EBU 0.43 x 0.40	0.172
Total EBU	42.172
Levy EBU	\$106.99
Capital Reserve Target	\$0.00

PART V - ASSESSMENTS

2010/2011 Assessment = \$4,511.98 / 42.172 EBU = \$106.99 per EBU.

2004/2005 Assessment = \$4,493.58 / 42 parcels = \$106.99 per EBU.

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 2010/2011 assessment is in compliance with Proposition 218.

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

DEL RIO HEIGHTS LANDSCAPE ASSESSMENT DISTRICT—ASSESSOR MAP

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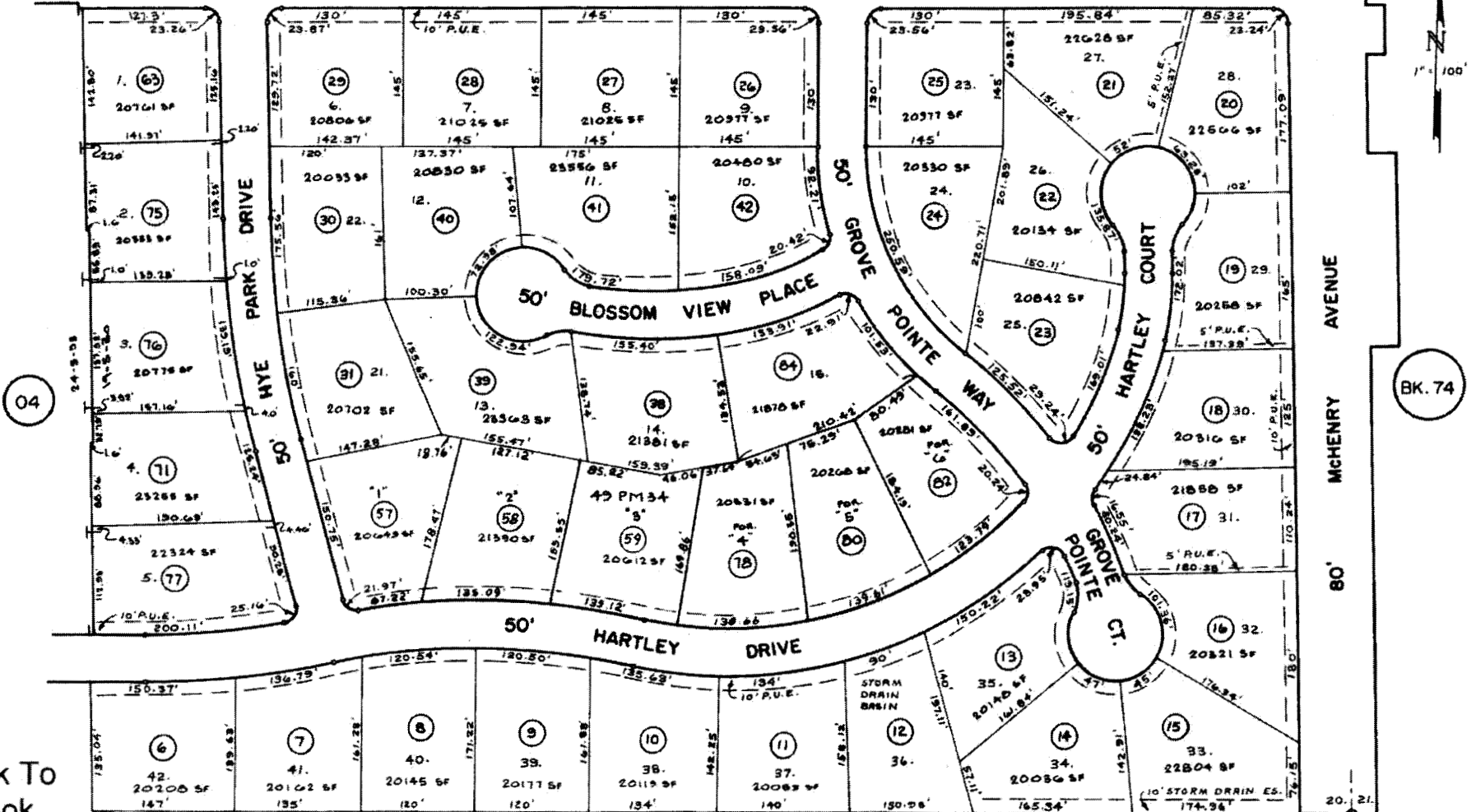
POR. SE 1/4 SECTION 20 T.2S. R.9E. M.D.B. & M.
DEL RIO HEIGHTS

THIS MAP FOR ASSESSMENT PURPOSES ONLY
098 009

4-87

60'

64.75' STEWART ROAD



04

BK. 74

80' MCHENRY AVENUE

76



89,99,00,
02

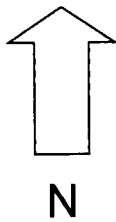
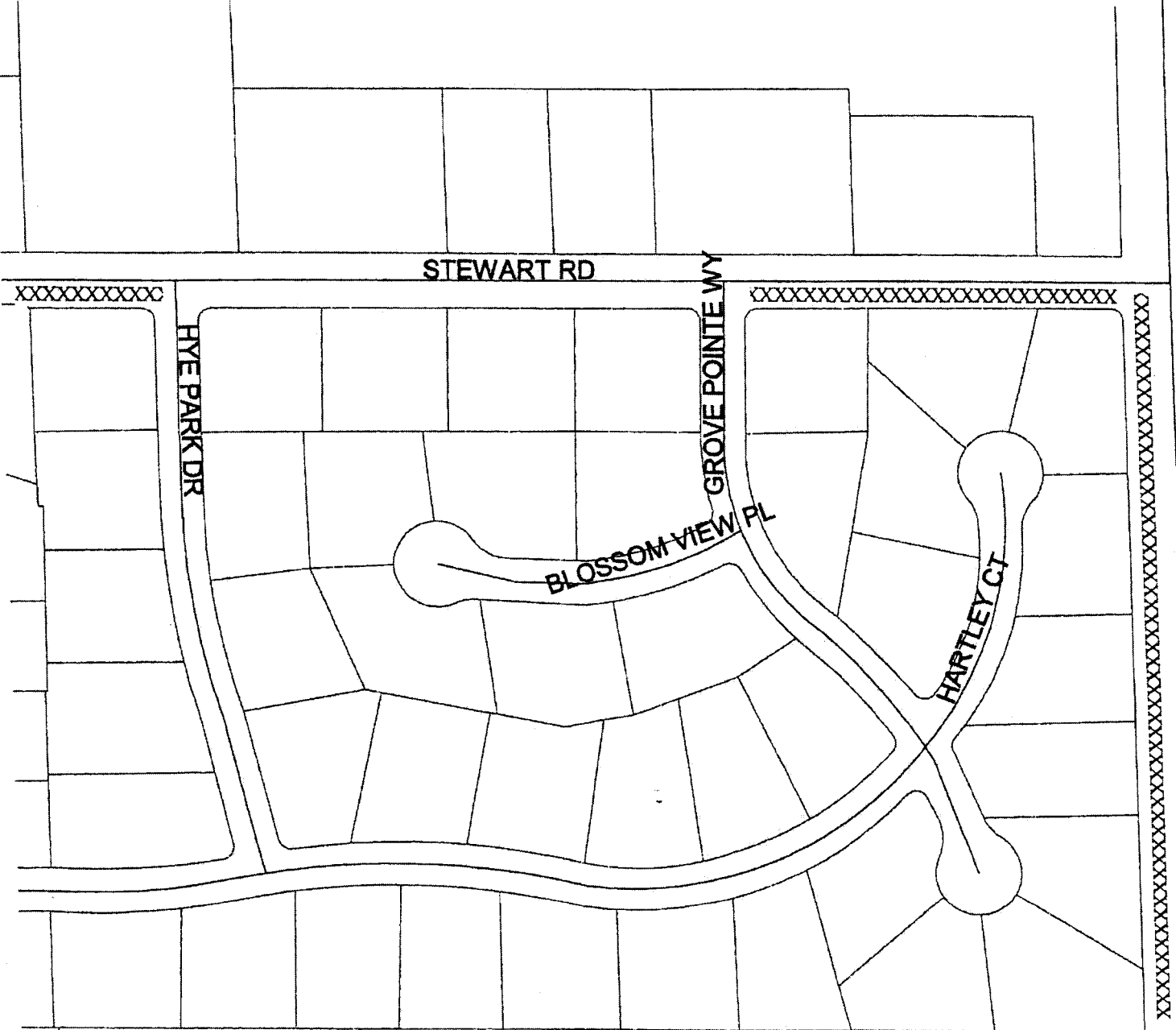
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Back To Book Index

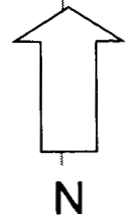
FROM 4-76
33-M-39
11-8-88
UPDATED 3-1-93, 1-7-95, 3-16-99, 7-6-99, 10-13-99, 6-4-00 MF, 7-26-01 MF, 5-9-06 MB.

EXHIBIT A

**DEL RIO HEIGHTS
LANDSCAPE ASSESSMENT
DISTRICT—BOUNDARY MAP**



**DEL RIO HEIGHTS
LANDSCAPE ASSESSMENT
DISTRICT—PARCEL MAP**



PARCEL COUNT FOR
DEL RIO HEIGHTS
LANDSCAPE ASSESSMENT DISTRICT
FISCAL YEAR 2010-2011

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

A.P.N.	Assessment	EBU
004-087-012-000 (.43 acres)	\$18.40	0.172
004-087-006-000	\$106.99	1
004-087-007-000	\$106.99	1
004-087-008-000	\$106.99	1
004-087-009-000	\$106.99	1
004-087-010-000	\$106.99	1
004-087-011-000	\$106.99	1
004-087-013-000	\$106.99	1
004-087-014-000	\$106.99	1
004-087-015-000	\$106.99	1
004-087-016-000	\$106.99	1
004-087-017-000	\$106.99	1
004-087-018-000	\$106.99	1
004-087-019-000	\$106.99	1
004-087-020-000	\$106.99	1
004-087-021-000	\$106.99	1
004-087-022-000	\$106.99	1
004-087-023-000	\$106.99	1
004-087-024-000	\$106.99	1
004-087-025-000	\$106.99	1
004-087-026-000	\$106.99	1
004-087-027-000	\$106.99	1
004-087-028-000	\$106.99	1
004-087-029-000	\$106.99	1
004-087-030-000	\$106.99	1
004-087-031-000	\$106.99	1
004-087-038-000	\$106.99	1
004-087-039-000	\$106.99	1
004-087-040-000	\$106.99	1
004-087-041-000	\$106.99	1
004-087-042-000	\$106.99	1
004-087-057-000	\$106.99	1
004-087-058-000	\$106.99	1
004-087-059-000	\$106.99	1
004-087-063-000	\$106.99	1
004-087-071-000	\$106.99	1
004-087-075-000	\$106.99	1
004-087-076-000	\$106.99	1
004-087-077-000	\$106.99	1
004-087-078-000	\$106.99	1
004-087-080-000	\$106.99	1
004-087-082-000	\$106.99	1
004-087-084-000	\$106.99	1
TOTAL	\$4,511.98	42.172