

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

DEPT: Public Works *man*

BOARD AGENDA # \*C-5

Urgent  Routine

AGENDA DATE July 2, 2013

CEO Concurs with Recommendation YES  NO   
(Information Attached)

4/5 Vote Required YES  NO

SUBJECT:

Approval to Set a Public Hearing on July 30, 2013, at 9:05 a.m., Regarding Fiscal Year 2013-2014 Assessments for Various County Service Areas, Landscape Assessment District and Landscape and Lighting Districts

STAFF RECOMMENDATIONS:

1. Set a public hearing on July 30, 2013 at 9:05 a.m. regarding Fiscal Year 2013-2014 assessments for the various County Service Areas, Landscape Assessment District and Landscape and Lighting Districts shown on Exhibit "A".
2. Direct the Clerk of the Board of Supervisors to publish a notice of such hearing pursuant to Section 6066 of the Government Code.

FISCAL IMPACT:

The cost of publishing the notice will be borne by the various County Service Areas, Landscape Assessment District and Landscape and Lighting Districts. The total assessments are: County Service Areas \$666,002, Landscape and Lighting Districts \$153,900, and Landscape Assessment District \$4,512.

BOARD ACTION AS FOLLOWS:

No. 2013-334

On motion of Supervisor Withrow, Seconded by Supervisor De Martini

and approved by the following vote,

Ayes: Supervisors: O'Brien, Withrow, Monteith, De Martini and Chairman Chiesa

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) \_\_\_\_\_ Denied

3) \_\_\_\_\_ Approved as amended

4) \_\_\_\_\_ Other:

MOTION:

*Christine Ferraro*

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Approval to Set a Public Hearing on July 30, 2013, at 9:05 a.m., Regarding Fiscal Year 2013-2014 Assessments for Various County Service Areas, Landscape Assessment District and Landscape and Lighting Districts

**DISCUSSION:**

County Service Areas (CSA) typically provide extended maintenance services for the storm drain system, landscaping at the storm drain basin, and landscaping of the park system to their respective districts. Services may be in the form of street sweeping, cleaning and maintenance of the storm drain system, and maintenance of the associated landscaping, streetscaping, and/or parks. Landscape and Lighting districts (LLD) generally provide street light operations and maintenance. The single Landscape Assessment District (LAD) provides streetscape services to the Del Rio area.

Government Code Section 25210.77(A) [CSA] and Streets and Highways Code Sections 22565 through 22574 [LLD] require that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

CSAs 16 through 26 have an approved methodology in place to annually adjust the assessment rate based on projected costs of services. However, the methodology was not implemented when CSAs 4 through 12 were established. Therefore, the assessment for these districts may not be increased without a Proposition 218 vote of the respective property owners. It has been necessary to use existing fund balance each year to offset the operations and maintenance costs in excess of the available assessment. When fund balance is depleted, it will be necessary to either reduce service levels to match the available assessment, or conduct a Proposition 218 vote to increase the assessment.

The Departments of Public Works and Parks and Recreation staff have made a concentrated effort to review each CSA, LAD and LLD to determine appropriate levels of service for each and to develop costs based on those services. In general, cost increases are due to inflated energy and fuel costs, vandalism and theft.

The timing of the preparation of the Engineer's Reports and the Adopted Proposed Budget result in some variances in reported numbers. When the Engineer's Reports and associated assessments are approved, a reconciliation will be performed and the Special District Summary budget schedule will be updated and submitted with the 2013-2014 Final Budget in September.

The following is a summary of the Fiscal Year 2013-2014 proposed assessments as set forth in Exhibit "A" and contained in each individual Engineer's Report:

Ten of the special districts have decreased assessments from the prior year ranging from 34.6% to 4.7%; two have increased assessments ranging from 1% to 36.9%, and seventeen districts remain the same. Budgets for the districts are consistent with prior years. The primary reasons for the increases are lack of fund balance to offset expenditures. Likewise, those districts with decreased assessments have some additional fund balance available to offset expenditures.

Approval to Set a Public Hearing on July 30, 2013, at 9:05 a.m., Regarding Fiscal Year 2013-2014 Assessments for Various County Service Areas, Landscape Assessment District and Landscape and Lighting Districts

The attached Assessment Schedule (Exhibit A) provides information on projected fund balance as of June 30, 2013, annual budget, and the Fiscal Year 2013-2014 proposed assessment.

The 6-month dry period funding on Exhibit "A" refers to the period of time from July 1<sup>st</sup> through December 10<sup>th</sup>. The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. Special district assessments are received as property taxes are paid. The first installment of the annual assessment is not collected until December, creating a 6-month dry period in receiving the money necessary to maintain the various services provided. Therefore, it's necessary to carry forward fund balance to cover six months of expenses.

Del Rio Heights Landscape Assessment District: The District provides Streetscape and Landscape maintenance to the neighborhood. The assessment for Fiscal Year 2013-2014 is \$106.99 per EBU, which is the same as the previous year's assessment. This assessment will generate \$4,512 in revenue. The total budget is \$3,764 and the remaining assessment revenue will go to rebuilding the District's fund balance. The estimated fund balance as of June 30, 2013 is \$224, which is an improvement from the previous year's fund balance of negative \$1,755. It is projected that the fund balance will remain positive by the end of Fiscal Year 2013-2014.

CSA 10 in Salida is in need of sidewalk repair/replacement at a total anticipated cost of \$320,000. The repair project lies within the boundaries of CSA 10, primarily the streetscape along Pirrone Road, Finney Road, and Sisk Road. The damage to the sidewalks appears to be directly related to the root systems of the street trees. As part of this sidewalk repair project, existing street trees shall be removed and replaced with trees that include root control systems. Phase 1 of the repairs, totaling \$165,000, is to be completed in Fiscal Year 2013-2014, with the remaining repairs completed as funding is identified. The estimated fund balance as of June 30, 2013 is \$463,917, however \$318,875 is reserved for capital improvements such as pump replacement. For Fiscal Year 2013-2014 the budget for CSA 10 will include an increase of \$165,000, shared equally between CSA 10 Parks and CSA 10 Public Works.

**POLICY ISSUES:**

The requested actions are consistent with the Board's priorities of providing A Safe Community, A Healthy Community, and A Well Planned Infrastructure System by ensuring adequate storm drainage, landscape/streetscape maintenance and/or lighting to the respective districts.

**STAFFING IMPACT:**

There is no staffing impact associated with this item.

**CONTACT PERSON:**

Matt Machado, Public Works Director. Telephone: 209-525-4130.

SA, DH:lc

H:\SERVICES\Districts\Fiscal Year Files CSA-LD-LLD\_LADIFY 2013-14 CSA-LD-LLD-LAD\Set Public Hearing CSA & Lids\_BOS 7.2.13

**NOTICE OF HEARING REGARDING FISCAL YEAR 2013-2014 ASSESSMENTS  
FOR VARIOUS COUNTY SERVICE AREAS  
AND LANDSCAPE AND LIGHTING DISTRICTS**

NOTICE IS HEREBY GIVEN that on Tuesday, July 30, 2013, 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 County/City Administration Building, 1010 10<sup>th</sup> Street, Modesto, California, the Board of Supervisors of Stanislaus County will hold a Public Hearing regarding the proposed Fiscal Year 2013-2014 assessments for the following County Service Areas, Landscape Assessment District and Landscape and Lighting Districts:

CSA NO. 4 - BRISTOL GLEN (SALIDA)  
CSA NO. 5 - STARLITE PLACE (KEYES)  
CSA NO. 7 - MODESTO AUTO CENTER (NORTH MODESTO)  
CSA NO. 8 - HONEY BEE ESTATES (EMPIRE)  
CSA NO. 9 - RIVER/SOUZA (MODESTO/CERES)  
CSA NO. 10 - SALIDA  
CSA NO. 11- GILBERT ROAD  
CSA NO. 12- PEACH BLOSSOM ESTATES  
CSA NO. 16- OLIVE RANCH ESTATES (OAKDALE)  
CSA NO. 18- ATLAS PARK (OAKDALE)  
CSA NO. 19- TUOLUMNE-GRATTON (DENAIR)  
CSA NO. 20- SUMMIT (NORTH MODESTO)  
CSA NO. 21- RIOPEL (DENAIR)  
CSA NO. 22- OLD SCHOOL NORTH (DENAIR)  
CSA NO. 23- HILLSBOROUGH-SCHULTZ (OAKDALE)  
CSA NO. 24- HIDEAWAY TERRACE (DENAIR)  
CSA NO. 25- SUNCREST II (DENAIR)  
CSA NO. 26- KEYES  
CSA NO. 27- EMPIRE  
LAD – DEL RIO HEIGHTS LANDSCAPE ASSESSMENT DISTRICT  
LLD- BRET HARTE (SOUTH MODESTO)  
LLD- BYSTRUM (CERES)  
LLD- HOWARD/McCRACKEN (WESTLEY)  
LLD- LAUREL (CERES)  
LLD- PARADISE SOUTH (MODESTO)  
LLD- RIVERDALE (MODESTO)  
LLD- RIVERVIEW (MODESTO)

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 2013-2014 assessments. For additional information, call Stanislaus County Department of Public Works at (209) 525-4181.

Assessment Schedule 2013-2014

Exhibit A

County Service Area (CSA)	Fund Balance*	Capital Reserve	Budget	6-Month "Dry Period" Funding	Use of Fund Balance	Revenue Required	EBU/Parcels	Budget Year 2013-2014 Assessment	Prior Year Assessment	4-Year Average	% Change from Prior Year
CSA-4	84,415	23,000	10,161	5,080	(5,862)	4,299	137.00	31.38	31.38	31.38	0.0%
CSA-5	145,034	46,000	10,476	5,238	(3,977)	6,499	201.59	32.24	32.24	32.24	0.0%
CSA-7	57,562	25,000	4,898	2,449	(2,898)	2,000	7.88	253.81	253.81	253.81	0.0%
CSA-8	15,071	0	3,817	1,909	(3,067)	750	24.00	31.24	31.24	31.24	0.0%
CSA-9	49,397	0	7,006	3,503	(5,507)	1,499	74.00	20.26	20.26	20.26	0.0%
CSA-10	463,917	117,500	549,381	192,207	(165,000)	416,496	2,988.62	139.36	139.32	139.32	0.0%
CSA 10-Landmark with CSA-10			1,500	750	0	1,500	35.43	42.34	42.34	42.34	0.0%
CSA-11	6,521	0	1,500	750	(1,500)	0	6.00	0.00	0.00	0.00	0.0%
CSA-12	24,780	0	3,269	1,635	(2,269)	1,000	12.00	83.34	83.34	83.34	0.0%
CSA-16	66,209	56,000	14,769	7,384	0	14,769	30.00	492.30	564.20	567.71	-12.7%
CSA-18	13,580	5,000	11,340	5,670	0	11,340	16.00	708.75	743.88	674.91	-4.7%
CSA-19 Runyan	11,363	600	2,376	1,188	(1,500)	876	20.00	43.80	43.80	43.56	0.0%
CSA-19 Sterling	173,395	59,400	38,247	19,123	(5,000)	33,247	307.00	108.30	124.58	131.80	-13.1%
CSA-20	3,570	0	8,000	4,000	430	8,430	35.96	234.43	171.30	192.74	36.9%
CSA-21	71,434	6,000	27,979	13,989	(5,000)	22,979	56.00	410.34	454.98	430.44	-9.8%
CSA-22	31,055	0	10,465	5,232	(3,000)	7,465	11.00	678.64	769.55	780.53	-11.8%
CSA-23	78,952	0	9,025	4,512	(6,000)	3,025	77.00	39.29	60.06	54.88	-34.6%
CSA-24	9,646	0	9,050	4,525	(1,500)	7,550	16.00	471.88	518.75	549.71	-9.0%
CSA-25	13,185	0	9,271	4,635	(3,000)	6,271	14.00	447.93	662.21	622.06	-32.4%
CSA-26	554,276	188,132	207,389	61,654	(99,082)	108,307	1,076.75	100.59	114.52	123.42	-12.2%
CSA-27	8,124	0	8,700	4,350	(1,000)	7,700	110.56	69.64	78.69	77.36	-11.5%
Landscape & Lighting District (LLD)	Fund Balance	Operational Reserve	Budget	6-Month "Dry Period" Funding	Use of Fund Balance	Revenue Required	EBU/Parcels	Budget Year 2013-2014 Assessment	Prior Year Assessment	4-Year Average	% Change from Prior Year
Bret Harte	35,337	3,000	50,500	25,250	(1,500)	49,000	1,190.00	41.18	40.72	54.03	1.1%
Bystrom	21,865	3,000	28,000	14,000	(2,000)	26,000	523.00	49.71	49.71	42.99	0.0%
Howard-McCracken	18,242	5,000	21,100	10,550	500	21,600	17.00	1,270.59	1,270.59	1,291.56	0.0%
Laurel	10,064	1,000	14,000	7,000	(2,000)	12,000	158.00	75.95	75.95	76.96	0.0%
Paradise South	13,092	2,000	20,600	10,300	(100)	20,500	381.00	53.81	53.81	45.07	0.0%
Riverdale	7,097	1,000	11,800	5,900	(500)	11,300	206.00	54.85	54.85	52.15	0.0%
Riverview	14,390	1,000	15,500	7,750	(2,000)	13,500	334.00	40.42	40.42	48.92	0.0%
Del Rio Landscape District	(1,809)		3,764	1,882	748	4,512	42.172	106.99	106.99	106.99	0.0%

\* Includes Capital/Operational Reserve

NOTICE OF HEARING REGARDING FISCAL YEAR 2013-2014 ASSESSMENTS FOR VARIOUS  
COUNTY SERVICE AREAS  
AND LANDSCAPE AND LIGHTING DISTRICTS

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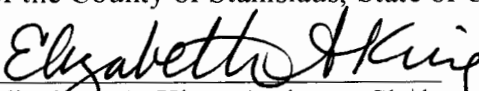
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BY ORDER OF THE BOARD OF SUPERVISORS

DATED: July 2, 2013

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

BY:   
Elizabeth A. King, Assistant Clerk



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PE**  
Director

**Colt Esenwein, PE**  
Deputy Director, Engineering/Operations

**Diane Haugh**  
Assistant Director, Business/Finance

1716 Morgan Road, Modesto, CA 95358  
Phone: 209.525.4130 Fax: 209.541.2505

[www.stancounty.com/publicworks](http://www.stancounty.com/publicworks)

**COUNTY SERVICE AREA NO. 4**  
**ANNUAL ENGINEER'S REPORT**

**BRISTOL GLEN SUBDIVISION, SALIDA**

**FISCAL YEAR 2013-2014**

**SET HEARING:**

**JULY 2, 2013**

**PUBLIC HEARING:**

**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

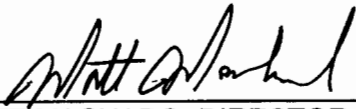
County of Stanislaus, State of California

**CSA NO. 4 – BRISTOL GLEN**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>rd</sup> day of May, 2013



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



**COUNTY SERVICE AREA NO. 4  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 4 (CSA 4) was established in October 1989, to provide extended storm drainage to the Bristol Glen subdivision.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 4 consists of 137 parcels, Assessor map attached hereto as exhibit "B", within the Bristol Glen subdivision in Salida. This residential subdivision encompasses an area of land totaling approximately 31.63 acres. The boundary of CSA 4 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Subdivision is generally located:

- North of Bacon Road
- West of Finney (Point of beginning at intersection of Finney Road and Murphy Road continuing west 929.63 feet)
- South of M.I.D. Lateral No.6

**B. Description of Improvements and Services**

The purpose of this District is to ensure the ongoing maintenance, operation, and servicing 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: materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the service area assessments are generally described as:

- Periodic cleaning and maintenance (as needed) on 1,311 linear feet of 12 inch pipe and 2,458 linear feet of 18 inch pipe;
- One (1) 20 HP pump;
- Periodic cleaning and maintenance of 56 catch basins;
- Repair curb and gutter as needed to maintain the storm drain system (4,760 linear feet of curb and gutter);
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;

- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed)
- Remove silt build up next to the wall of the separator with the use of the suction truck.

## **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 XIIID 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.

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

Each parcel receives equal benefit from the extended storm drainage. The extended storm drainage only provides a special benefit to the parcels within CSA 4; therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and are 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. 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 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):
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use

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

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

**Land use and Equivalent benefit units**

<b>Property type</b>	<b>EBU</b>	<b>Multiplier</b>
<b>Single Family Residential</b>	<b>1.0</b>	<b>Per unit/lot (parcel)</b>
<b>Multi-Family Residential</b>	<b>0.75</b>	<b>Per unit for the first 5 units</b>
	<b>0.50</b>	<b>Per unit for units 6 thru 50</b>
	<b>0.25</b>	<b>Per units &gt; 50</b>
<b>Condominium/Town- Home Units</b>	<b>0.75</b>	<b>Per Unit</b>
<b>Planned Residential Development</b>	<b>1.00</b>	<b>Per planned Residential lot</b>
	<b>0.75</b>	<b>Per planned Condominium</b>
	<b>0.75</b>	<b>Per unit for the first 5 units</b>
	<b>0.50</b>	<b>Per unit for units 6-50</b>
	<b>0.25</b>	<b>Per unit &gt;50</b>
<b>Vacant Residential Land</b>	<b>1.00</b>	<b>Per Acre</b>
<b>Public park</b>	<b>0.40</b>	<b>Per Acre</b>
<b>Public Storm Drain Basin</b>	<b>0.40</b>	<b>Per Acre</b>
<b>Public School</b>	<b>0.40</b>	<b>Per Acre</b>
<b>Industrial Parcel</b>	<b>3.50</b>	<b>Per Acre</b>
<b>Exempt Parcels</b>	<b>0.00</b>	<b>Per parcel</b>

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**

#### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$84,415. This amount has been generated in order to have funds available for future capital improvements in the storm drain system. This fund balance has been earmarked for the replacement of the one existing pump at the storm drain basin. It is estimated that the pump will cost \$23,000 for labor and materials. If maintenance costs for the fiscal year are less than the budgeted amount, any excess will be added to fund balance to offset future operating costs. This fiscal approach is aimed at accumulating a sufficient reserve by the time the pumps are replaced so that no increase in the annual assessment will be necessary to cover these costs

The assessment for Fiscal Year 2013-2014 is \$31.38, which is no change from the

assessment of Fiscal Year 2012-2013. The proposed budget includes the use of \$5,862 of existing fund balance to offset operating costs thereby keeping the annual assessment unchanged.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$5,080, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

The continued use of fund balance to offset the cost of operating the CSA will eventually deplete fund balance to a point where either services will have to be reduced to align with revenue being collected, or a ballot measure to increase the assessment, per Proposition 218, will have to be conducted and approved by a majority of the parcel owners within the CSA.

## **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system, less the use of fund balance, divided equally by the number of parcels within CSA 4. This is the same method that has been used since CSA 4 was formed.

$$\frac{\text{Total Cost of Operations \& Maintenance-Use of Fund Balance}}{\text{Number of Parcels}} = \text{Assessment}$$

## PART IV-SERVICE AREA BUDGET

CSA 4  
Bristol Glen

EXPENSE DESCRIPTION	TOTAL BUDGET
ADMINISTRATION	
County Administration	\$ 520.00
Miscellaneous/Other Admin Fees	\$ -
Total	\$ 520.00
PUBLIC WORKS	
Pond Excavation	\$ -
Pump Replacement	\$ -
Cleaning Drainage System	\$ 2,000.00
Street Sweeping	\$ 5,000.00
Curb & Gutter Repair	\$ 1,700.00
Weed Spraying	\$ 1,000.00
Erosion Control	\$ -
Separator Cleaning	\$ -
Utilities	\$ 710.00
Total	\$ 10,410.00
Capital Improvement Reserve	\$ -
General Benefit	\$ (769.23)
Total Administration, Public Works Budget	\$ 10,160.77
Fund Balance Information	
Beginning Fund Balance (Estimated for 2013-14)	\$ 84,415.00
Capital Improvement Reserve (-)	\$ (23,000.00)
Available Fund Balance	\$ 61,415.00
Adjustments to Available Fund Balance	
General Fund (or PW) Loan Repayment/Advance (+)	\$ -
Other Revenues/General Fund (Contributions I.e. Grants) (+)	\$ -
Capital Improvement Expenditure (pumps etc.) (-)	\$ -
6 Months Operating Reserve (-)	\$ (5,080.38)
Use of Fund Balance for FY 2013/14(-)	\$ (5,862.00)
Contingency Reserve (-)	\$ -
Total Adjustments	\$ (10,942.38)
Remaining Available Fund Balance	\$ 50,472.62
Total Administration, Public Works Budget	\$ 10,160.77
Use of Fund Balance (-)	\$ (5,862.00)
Balance to Levy	\$ 4,298.77
District Statistics	
Total Parcels	\$ 137.00
Parcels Levied	\$ 137.00
Total EBU 1.00 x 137	\$ 137.00
Levy EBU	\$ 31.38
Capital Reserve Target	\$ 23,000.00



## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$4,299 / 137 parcels = \$31.38 per parcel

2012-2013 Assessment = \$4,299 / 137 parcels = \$31.38 per parcel

Available fund balance in the amount of \$5,862 will be used to offset a portion of the operations and maintenance costs, thereby keeping the assessment equal to the previous year.

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 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 4**  
**BRISTOL GLEN SUBDIVISION, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-021-001	\$31.38	1	135-021-033	\$31.38	1
135-021-002	\$31.38	1	135-021-034	\$31.38	1
135-021-003	\$31.38	1	135-021-035	\$31.38	1
135-021-004	\$31.38	1	135-021-036	\$31.38	1
135-021-005	\$31.38	1	135-021-037	\$31.38	1
135-021-006	\$31.38	1	135-021-038	\$31.38	1
135-021-007	\$31.38	1	135-021-039	\$31.38	1
135-021-008	\$31.38	1	135-021-040	\$31.38	1
135-021-009	\$31.38	1	135-021-041	\$31.38	1
135-021-010	\$31.38	1	135-021-042	\$31.38	1
135-021-011	\$31.38	1	135-021-043	\$31.38	1
135-021-012	\$31.38	1	135-021-044	\$31.38	1
135-021-013	\$31.38	1	135-021-045	\$31.38	1
135-021-014	\$31.38	1	135-021-046	\$31.38	1
135-021-015	\$31.38	1	135-021-047	\$31.38	1
135-021-016	\$31.38	1	135-021-048	\$31.38	1
135-021-017	\$31.38	1	135-021-049	\$31.38	1
135-021-018	\$31.38	1	135-021-050	\$31.38	1
135-021-019	\$31.38	1	135-021-051	\$31.38	1
135-021-020	\$31.38	1	135-021-052	\$31.38	1
135-021-021	\$31.38	1	135-021-053	\$31.38	1
135-021-022	\$31.38	1	135-021-054	\$31.38	1
135-021-023	\$31.38	1	135-021-055	\$31.38	1
135-021-024	\$31.38	1	135-021-056	\$31.38	1
135-021-025	\$31.38	1			
135-021-026	\$31.38	1			
135-021-027	\$31.38	1			
135-021-028	\$31.38	1			
135-021-029	\$31.38	1			
135-021-030	\$31.38	1			
135-021-031	\$31.38	1			
135-021-032	\$31.38	1			
			<b>TOTAL</b>	<b>\$1,757.28</b>	<b>56</b>

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 4**  
**BRISTOL GLEN SUBDIVISION, SALIDA**  
**FISCAL YEAR 2013-2014**

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A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-022-001	\$31.38	1	135-022-033	\$31.38	1
135-022-002	\$31.38	1	135-022-034	\$31.38	1
135-022-003	\$31.38	1	135-022-035	\$31.38	1
135-022-004	\$31.38	1	135-022-036	\$31.38	1
135-022-005	\$31.38	1	135-022-037	\$31.38	1
135-022-006	\$31.38	1	135-022-038	\$31.38	1
135-022-007	\$31.38	1	135-022-039	\$31.38	1
135-022-008	\$31.38	1	135-022-040	\$31.38	1
135-022-009	\$31.38	1	135-022-041	\$31.38	1
135-022-010	\$31.38	1	135-022-042	\$31.38	1
135-022-011	\$31.38	1	135-022-043	\$31.38	1
135-022-012	\$31.38	1	135-022-044	\$31.38	1
135-022-013	\$31.38	1	135-022-045	\$31.38	1
135-022-014	\$31.38	1	135-022-046	\$31.38	1
135-022-015	\$31.38	1	135-022-047	\$31.38	1
135-022-016	\$31.38	1	135-022-048	\$31.38	1
135-022-017	\$31.38	1	135-022-049	\$31.38	1
135-022-018	\$31.38	1	135-022-050	\$31.38	1
135-022-019	\$31.38	1	135-022-051	\$31.38	1
135-022-020	\$31.38	1	135-022-052	\$31.38	1
135-022-021	\$31.38	1	135-022-053	\$31.38	1
135-022-022	\$31.38	1	135-022-054	\$31.38	1
135-022-023	\$31.38	1	135-022-055	\$31.38	1
135-022-024	\$31.38	1	135-022-056	\$31.38	1
135-022-025	\$31.38	1	135-022-057	\$31.38	1
135-022-026	\$31.38	1	135-022-058	\$31.38	1
135-022-027	\$31.38	1	135-022-059	\$31.38	1
135-022-028	\$31.38	1	135-022-060	\$31.38	1
135-022-029	\$31.38	1	135-022-061	\$31.38	1
135-022-030	\$31.38	1	135-022-062	\$31.38	1
135-022-031	\$31.38	1	135-022-063	\$31.38	1
135-022-032	\$31.38	1	135-022-064	\$31.38	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 4**  
**BRISTOL GLEN SUBDIVISION, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-022-065	\$31.38	1			
135-022-066	\$31.38	1			
135-022-067	\$31.38	1			
135-022-068	\$31.38	1			
135-022-069	\$31.38	1			
135-022-070	\$31.38	1			
135-022-071	\$31.38	1			
135-022-072	\$31.38	1			
135-022-073	\$31.38	1			
135-022-074	\$31.38	1			
135-022-075	\$31.38	1			
135-022-076	\$31.38	1			
135-022-077	\$31.38	1			
135-022-078	\$31.38	1			
135-022-079	\$31.38	1			
135-022-080	\$31.38	1			
135-022-081	\$31.38	1			
TOTAL	\$2,541.78	81			
			CSA TOTAL	\$4,299.06	137



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PE**  
Director

**Colt Esenwein, PE**  
Deputy Director, Engineering/Operations

**Diane Haugh**  
Assistant Director, Business/Finance

1716 Morgan Road, Modesto, CA 95358  
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**COUNTY SERVICE AREA NO. 5**  
**ANNUAL ENGINEER'S REPORT**

**STARLITE PLACE SUBDIVISION, KEYES**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2, 2013**

**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 5 – STARLITE PLACE SUBDIVISION**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of May, 2013

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



**COUNTY SERVICE AREA NO. 5  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 5 (CSA 5) was established in March 1990, to provide extended storm drainage for the Starlight Place Subdivision.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 5 consists of 192 parcels, Assessor Map attached hereto as exhibit "B", within the Starlite Place subdivision in Keyes and each parcel receives benefit from the extended storm drainage. This CSA encompasses an area of land totaling approximately 39.08 acres containing a residential development that encompasses 35.77 acres, a 0.79-acre drainage basin and a 2.52 acre industrial parcel. The boundary of CSA 5 is shown on Exhibits "A1" and "A2" that are attached hereto and made a part of this Engineer's Report. The Subdivision is generally located:

- North of Starlite Drive
- Northeast of Rhode Road
- South of East Redwood Road
- West of Faith Home Road

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation, and servicing 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: materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the service area assessments are generally described as:

- Periodic inspection, cleaning and maintenance as needed of 2,059 linear feet of 12 inch pipe and 1,302 linear feet of 30 inch pipe;
- Two (2) 20 HP drainage basin pumps;
- Periodic cleaning and maintenance of 26 catch basins;



- Repair curb and gutter as needed to maintain the storm drain system (16,635 linear feet of curb and gutter);
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed);
- Repair and annual maintenance of 516 linear feet of fencing as needed.

## **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 XIIID 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.

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

Each parcel receives equal benefit from the extended storm drainage. The extended storm drainage only provides a special benefit to the parcels within CSA 5; therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and

are 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. 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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use

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

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

**Land use and Equivalent benefit units**

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

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**

#### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$145,034. This amount has been generated in order to have funds available for future capital improvements in the storm drain system. This fund balance has been earmarked for the replacement of the two existing pumps at the storm drain basin. The replacement cost of each pump is estimated at \$23,000 for labor and materials for a total replacement cost of \$46,000. This fiscal approach is aimed at accumulating a sufficient reserve by the time the pumps are replaced so that no increase in the annual assessment will be necessary to cover these costs.

The assessment for Fiscal Year 2013-2014 is \$32.24, which is no change from the assessment of Fiscal Year 2012-2013. The proposed budget includes the use of \$3,977 of existing fund balance to offset operating costs thereby keeping the annual assessment

unchanged.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment is not collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$5,238, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

The continued use of fund balance to offset the cost of operating the CSA will eventually deplete fund balance to a point where either services will have to be reduced to align with revenue being collected, or a ballot measure to increase the assessment, per Proposition 218, will have to be conducted and approved by a majority of the parcel owners within the CSA.

### **B. Budget Formula**

The method to calculate the assessment is the total cost to operate and maintain the storm drain system, less the use of fund balance, divided equally by the number of EBU's within CSA 5.

$$\frac{\text{Total Cost of Operations \& Maintenance-Use of Fund Balance}}{\text{Number of EBU's}}$$

$$= \text{Levy per EBU}$$

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

$$= \text{Parcel Assessment}$$

<b>PROPERTY TYPE</b>	<b>E.B.U. PER ACRE OR LOT</b>	<b>TOTAL E.B.U.</b>
<b>Single Family Residential (190 lots)</b>	<b>1.00 Per Lot</b>	<b>190.00</b>
<b>Industrial/Storm Drain parcel (2.52 acres + 0.79)</b>	<b>3.5 Per Acre</b>	<b>11.585</b>
	<b>Total</b>	<b>201.59</b>

## PART IV - SERVICE AREA BUDGET

CSA 5

Starlite Place

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$ 525.00
Miscellaneous/Other Admin Fees	\$ -
<b>Total</b>	<b>\$ 525.00</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$ -
Parks Utilities	\$ -
Parks Other Supplies	\$ -
<b>Total</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	
Pond Excavation	\$ -
Pump Replacement	\$ -
Cleaning Drainage System	\$ 2,980.00
Street Sweeping	\$ 6,170.00
Curb & Gutter Repair	\$ -
Weed Spraying	\$ 1,000.00
Erosion Control	\$ -
Separator Cleaning	\$ -
Utilities	\$ 750.00
<b>Total</b>	<b>\$ 10,900.00</b>
Capital Improvement Reserve	\$ -
General Benefit	\$ (949.23)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 10,475.77</b>
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2013-14)	\$ 145,034.00
Capital Improvement Reserve (-)	\$ (46,000.00)
<b>Available Fund Balance</b>	<b>\$ 99,034.00</b>
<u>Adjustments to Available Fund Balance</u>	
General Fund (or PW) Loan Repayment/Advance (+)	\$ -
Other Revenues/General Fund (Contributions I.e. Grants) (+)	\$ -
Capital Improvement Expenditure (pumps etc.) (-)	\$ -
6 Months Operating Reserve (-)	\$ (5,237.88)
Use of Fund Balance for FY 2013/14 (-)	\$ (3,977.00)
Contingency Reserve (-)	\$ -
<b>Total Adjustments</b>	<b>\$ (9,214.88)</b>
<b>Remaining Available Fund Balance</b>	<b>\$ 89,819.12</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 10,475.77</b>
Use of Fund Balance (-)	\$ (3,977.00)
<b>Balance to Levy</b>	<b>\$ 6,498.77</b>
<u>District Statistics</u>	
Total Parcels	\$ 192.00
Parcels Levied	\$ 192.00
Total EBU (see table page 9)	\$ 201.59
Levy EBU	\$ 32.24
Capital Reserve Target	\$ 46,000.00

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$6,499/ 201.59 EBU = \$32.24 per EBU

Single Family Residential: 1.00 EBU/parcel x \$32.24/ EBU = \$32.24 per parcel

Industrial Parcel: 2.52 acres x \$112.85\* = \$284.38

Storm Drain Basin: 0.79 acres x \$112.85\* = \$89.15

2012-2013 Assessment = \$6,499/ 201.59 EBU = \$32.24 per EBU

(\*Industrial Property/ Storm Drain Basin: 3.50 EBU/acre x \$32.24/ EBU = \$112.85 per acre)

Proposition 218 took effect on July 1, 1997, and requires an assessment ballot procedure in order to increase the assessment. Since there is no increase in the annual assessment, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 5**  
**STARLITE PLACE SUBDIVISION, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
041-040-009 (2.52 acres)	\$284.36	8.82	041-059-036	\$32.24	1
TOTAL	\$284.36	8.82	041-059-037	\$32.24	1
041-059-007	\$32.24	1	041-059-038	\$32.24	1
041-059-008	\$32.24	1	041-059-039	\$32.24	1
041-059-009	\$32.24	1	041-059-044	\$32.24	1
041-059-010	\$32.24	1	041-059-045	\$32.24	1
041-059-011	\$32.24	1	041-059-046	\$32.24	1
041-059-012	\$32.24	1	041-059-047	\$32.24	1
041-059-013	\$32.24	1	041-059-048	\$32.24	1
041-059-014	\$32.24	1	041-059-049	\$32.24	1
041-059-015	\$32.24	1	041-059-050	\$32.24	1
041-059-016	\$32.24	1	041-059-051	\$32.24	1
041-059-017	\$32.24	1	041-059-052	\$32.24	1
041-059-018	\$32.24	1	041-059-053	\$32.24	1
041-059-019	\$32.24	1	041-059-054	\$32.24	1
041-059-020	\$32.24	1	041-059-055	\$32.24	1
041-059-021	\$32.24	1	041-059-056	\$32.24	1
041-059-022	\$32.24	1			
041-059-023	\$32.24	1	041-059-058	\$32.24	1
041-059-024	\$32.24	1	TOTAL	\$1,515.28	47
041-059-025	\$32.24	1			
041-059-026	\$32.24	1	041-060-003	\$32.24	1
041-059-027	\$32.24	1	041-060-004	\$32.24	1
041-059-028	\$32.24	1	041-060-005	\$32.24	1
041-059-029	\$32.24	1	041-060-006	\$32.24	1
041-059-030	\$32.24	1	041-060-007	\$32.24	1
041-059-031	\$32.24	1	041-060-008	\$32.24	1
041-059-032	\$32.24	1	041-060-009	\$32.24	1
041-059-033	\$32.24	1	041-060-010	\$32.24	1
041-059-034	\$32.24	1	041-060-011	\$32.24	1
041-059-035	\$32.24	1	041-060-012	\$32.24	1



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 5**  
**STARLITE PLACE SUBDIVISION, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
041-060-013	\$32.24	1	041-061-007	\$32.24	1
041-060-014	\$32.24	1	041-061-008	\$32.24	1
041-060-015	\$32.24	1	041-061-009	\$32.24	1
041-060-016	\$32.24	1	041-061-010	\$32.24	1
041-060-017	\$32.24	1	041-061-011	\$32.24	1
041-060-018	\$32.24	1	041-061-012	\$32.24	1
041-060-019	\$32.24	1	041-061-013	\$32.24	1
041-060-020	\$32.24	1	041-061-014	\$32.24	1
041-060-021	\$32.24	1	041-061-015	\$32.24	1
041-060-022	\$32.24	1	041-061-016	\$32.24	1
041-060-023	\$32.24	1	041-061-017	\$32.24	1
041-060-024	\$32.24	1	041-061-018	\$32.24	1
041-060-025	\$32.24	1	041-061-019	\$32.24	1
041-060-026	\$32.24	1	041-061-020	\$32.24	1
041-060-027	\$32.24	1	041-061-021	\$32.24	1
041-060-028	\$32.24	1	041-061-022	\$32.24	1
041-060-029	\$32.24	1	041-061-023	\$32.24	1
041-060-030	\$32.24	1	041-061-024	\$32.24	1
041-060-031	\$32.24	1	041-061-025	\$32.24	1
041-060-032	\$32.24	1	041-061-026	\$32.24	1
041-060-033	\$32.24	1	041-061-027	\$32.24	1
041-060-034	\$32.24	1	041-061-028	\$32.24	1
041-060-035	\$32.24	1	041-061-029	\$32.24	1
041-060-036	\$32.24	1	041-061-030	\$32.24	1
TOTAL			\$1,096.16	34	
041-061-001	\$32.24	1	041-061-031	\$32.24	1
041-061-002	\$32.24	1	041-061-032	\$32.24	1
041-061-003	\$32.24	1	041-061-033	\$32.24	1
041-061-004	\$32.24	1	041-061-034	\$32.24	1
041-061-005	\$32.24	1	041-061-035	\$32.24	1
041-061-006	\$32.24	1	041-061-036	\$32.24	1



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 5**  
**STARLITE PLACE SUBDIVISION, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
041-062-035	\$32.24	1			
041-062-036	\$32.24	1			
041-062-037	\$32.24	1			
041-062-038	\$32.24	1			
041-062-039	\$32.24	1			
041-062-040	\$32.24	1			
041-062-041	\$32.24	1			
041-062-042	\$32.24	1			
041-062-043	\$32.24	1			
041-062-044	\$32.24	1			
041-062-045	\$32.24	1			
041-062-046	\$32.24	1			
041-062-047	\$32.24	1			
041-062-048	\$32.24	1			
041-062-049	\$32.24	1			
041-062-050	\$32.24	1			
041-062-051	\$32.24	1			
041-062-052	\$32.24	1			
<b>TOTAL</b>	<b>\$1,378.74</b>	<b>42.8</b>			

CSA TOTAL      \$6,499.10      201.59



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PE**  
Director

**Colt Esenwein, PE**  
Deputy Director, Engineering/Operations

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**COUNTY SERVICE AREA NO. 7**  
**ANNUAL ENGINEER'S REPORT**

**MODESTO AUTO CENTER, MODESTO**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2, 2013**  
**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 7 – MODESTO AUTO CENTER**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of May, 2013

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



**COUNTY SERVICE AREA NO. 7  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 7 (CSA 7) was established in July 1990, to provide extended storm drainage for the Modesto Auto Center.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 7 consists of 7 parcels, Assessor map attached hereto as Exhibit "B". This County Service Area encompasses an area of land totaling approximately 11.4 acres. The parcels subject to assessment total 7.88 acres; the balance of the acreage is Modesto Irrigation District Lateral Canal No. 6 and road right-of-way on McHenry Avenue and Auto Center Court. The boundary of CSA 7 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- North of Claratina Avenue
- East of McHenry Avenue
- South of Bangs Avenue
- Located on Auto Center Court

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation, and servicing 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: materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the service area assessments are generally described as:

- Periodic cleaning and maintenance (as needed) of 780 linear feet of 18 inch pipe;
- Two (2) 10 HP pumps;
- Periodic cleaning and maintenance of 4 catch basins;
- Repair curb and gutter as needed to maintain the storm drain system (1,262 linear feet of curb and gutter);

- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed);
- Remove silt build up next to the wall of the separator with the use of the suction truck.

## **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 XIIID 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.

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

Each parcel receives equal benefit from the extended storm drainage. The extended storm drainage only provides a special benefit to the parcels within CSA 7 therefore; no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and are 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. 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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use

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

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

**Land use and Equivalent benefit units**

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

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.

$$\begin{aligned} \text{Total Balance to Levy} / \text{Total EBU's} &= \text{Levy per EBU} \\ \text{Levy per EBU} \times \text{Parcel EBU} &= \text{Parcel Levy Amount} \end{aligned}$$

**PART III – BUDGET ANALYSIS**

**A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013 of \$57,562. This amount has been generated in order to have funds available for future capital improvements in the storm drain system. This fund balance has been set aside for the replacement of the two existing pumps at the storm drain basin. It is estimated each pump will cost \$12,500 for labor and materials for a total replacement cost of \$25,000. If maintenance costs for the fiscal year are less than the budgeted amount, any excess will be added to this fund balance to offset future operating costs. This fiscal approach is aimed at accumulating a sufficient reserve by the time the pumps are replaced so that no increase in the annual assessment will be necessary to cover these costs.

The assessment for Fiscal Year 2013-2014 is \$253.81 per net acre. There is no change in the assessment from Fiscal Year 2012-2013. Available fund balance in the amount of \$2,898

will be used to offset a portion of the operations and maintenance costs, thereby keeping the assessment equal to the previous year.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$2,449, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

The continued use of fund balance to offset the cost of operating the CSA will eventually deplete fund balance to a point where either services will have to be reduced to match the revenue being collected, or a ballot measure to increase the assessment, per Proposition 218, will have to be conducted.

#### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system, less the use of fund balance, divided equally by the number of acres subject to assessment within CSA 7. This is the same method that has been used since CSA 7 was formed.

$$\frac{\text{Total Cost of Operations \& Maintenance} - \text{Use of Fund Balance}}{\text{Number of Acres Subject to Assessment}} = \text{Assessment}$$

## PART IV - SERVICE AREA BUDGET

CSA 7  
Modesto Auto  
Center

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$ 525.00
Miscellaneous /Other Admin Fees	\$ -
<b>Total</b>	<b>\$ 525.00</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$ -
Parks Utilities	\$ -
Parks Other Supplies	\$ -
<b>Total</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	
Pond Excavation	\$ -
Pump Replacement	\$ -
Cleaning Drainage System	\$ 1,125.00
Street Sweeping	\$ 2,450.00
Curb & Gutter Repair	\$ -
Weed Spraying	\$ 775.00
Erosion Control	\$ -
Separator Cleaning	\$ -
Utilities	\$ 400.00
<b>Total</b>	<b>\$ 4,750.00</b>
Capital Improvement Reserve	\$ -
General Benefit	\$ (376.92)
<b>Total Administration, Public Works Budget</b>	<b>\$ 4,898.08</b>
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2013-14)	\$ 57,562.00
Capital Improvement Reserve (-)	\$ (25,000.00)
<b>Available Fund Balance</b>	<b>\$ 32,562.00</b>
<u>Adjustments to Available Fund Balance</u>	
General Fund (or PW) Loan Repayment/ Advance (+)	\$ -
Other Revenues/General Fund (Contributions i.e. Grants) (+)	\$ -
Capital Improvement Expenditure (pumps etc.) (-)	\$ -
6 Months Operating Reserve (-)	\$ (2,449.04)
Use of Fund Balance for FY 2013/14 (-)	\$ (2,898.00)
Contingency Reserve (-)	\$ -
<b>Total Adjustments</b>	<b>\$ (5,347.04)</b>
<b>Remaining Available Fund Balance</b>	<b>\$ 27,214.96</b>
<b>Total Administration, Public Works Budget</b>	<b>\$ 4,898.08</b>
Use of Fund Balance (-)	\$ (2,898.00)
<b>Balance to Levy</b>	<b>\$ 2,000.08</b>
<u>District Statistics</u>	
Total Parcels (acres)	\$ 7.88
Parcels Levied (acres)	\$ 7.88
Total EBU	\$ 7.88
Levy EBU	\$ 253.81
Capital Reserve Target	\$ 25,000.00

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$2,000 / 7.88 net acres = \$253.81 per net acre

2012-2013 Assessment = \$2,000 / 7.88 net acres = \$253.81 per net acre

Available fund balance in the amount of \$2,898 will be used to offset a portion of the operations and maintenance costs, thereby keeping the assessment equal to the previous year.

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 assessment, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 7**  
**MODESTO AUTO CENTER, MODESTO**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
082-009-020 (0.80 acres)	\$203.05	0.80			
082-009-023 (1.85 acres)	\$469.55	1.85			
082-009-024 (1.93 acres)	\$489.85	1.93			
082-009-025 (1.74 acres)	\$441.63	1.74			
082-009-026 (0.31 acres)	\$78.68	0.31			
082-009-027 (0.44 acres)	\$111.68	0.44			
082-009-028 (0.81 acres)	\$205.59	0.81			
TOTAL	\$2,000.02	7.88			

CSA TOTAL      \$2,000.02      7.88



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PE**  
Director

**Colt Esenwein, PE**  
Deputy Director, Engineering/Operations

**Diane Haugh**  
Assistant Director, Business/Finance

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**COUNTY SERVICE AREA NO. 8**  
**ANNUAL ENGINEER'S REPORT**

**HONEY BEE ESTATES, EMPIRE**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2, 2013**  
**JULY 30, 2013**



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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 8 – HONEY BEE ESTATES**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of MAY, 2013

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



**COUNTY SERVICE AREA NO. 8  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 8 (CSA 8) was established in October 1990, to provide extended storm drainage to the Honey Bee Estates subdivision.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 8 consists of 24 parcels including one storm drain basin, Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 5.08 acres. The boundary of CSA 8 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- South of McCoy Avenue
- East of Church Street
- West of North Abbie Street

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation, and servicing 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; materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the 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) of 157 linear feet of 12 inch pipe and 516 linear feet of 36 inch pipe;
- Periodic cleaning and maintenance of 5 catch basins;
- Repair curb and gutter as needed to maintain the storm drain system (2,090 linear feet of curb and gutter);
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;

- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed).

## **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.

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

Each parcel receives equal benefit from the extended storm drainage. The extended storm drainage only provides a special benefit to the parcels within CSA 8; therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services

### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

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

### **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, Silver parcels or bifurcated lots or properties with very restrictive development use.

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

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

**Land use and Equivalent benefit units**

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

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**

#### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$15,071.

The assessment for Fiscal Year 2013-2014 is \$31.24 per parcel. There has been no change from the previous year's assessment. Available fund balance in the amount of \$3,067 will be used to offset a portion of the operations and maintenance costs, thereby keeping the assessment equal to the previous year.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment

will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$1,909, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

There is sufficient fund balance to provide offsets to maintenance costs for approximately five years. It will then be necessary to either reduce services to match the revenue being collected, or conduct a ballot measure to increase the assessment, per Proposition 218.

#### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system, less use of fund balance, divided equally by the number of parcels within CSA 8. This is the same method that has been used since CSA 8 was formed.

$$\frac{\text{Total Cost of Operations \& Maintenance - Use of Fund Balance}}{\text{Number of Parcels}} = \text{Assessment}$$



**PART IV - SERVICE AREA BUDGET**

CSA 8  
Honey Bee  
Estates

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$ 525.00
Miscellaneous/Other Admin Fees	\$ -
<b>Total</b>	<b>\$ 525.00</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$ -
Parks Utilities	\$ -
Parks Other Supplies	\$ -
<b>Total</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	
Pond Excavation	\$ -
Pump Replacement	\$ -
Cleaning Drainage System	\$ 800.00
Street Sweeping	\$ 2,000.00
Curb & Gutter Repair	\$ -
Weed Spraying	\$ 800.00
Erosion Control	\$ -
Separator Cleaning	\$ -
Utilities	\$ -
<b>Total</b>	<b>\$ 3,600.00</b>
Capital Improvement Reserve	\$ -
General Benefit	\$ (307.69)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 3,817.31</b>
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2013-14)	\$ 15,071.00
Capital Improvement Reserve (-)	\$ -
<b>Available Fund Balance</b>	<b>\$ 15,071.00</b>
<u>Adjustments to Available Fund Balance</u>	
General Fund (or PW) Loan Repayment/Advance (+)	\$ -
Other Revenues/General Fund (Contributions i.e. Grants) (+)	\$ -
Capital Improvement Expenditure (pumps etc.) (-)	\$ -
6 Months Operating Reserve (-)	\$ (1,908.65)
Use of Fund Balance for FY 2013/14(-)	\$ (3,067.00)
Contingency Reserve (-)	\$ -
<b>Total Adjustments</b>	<b>\$ (4,975.65)</b>
<b>Remaining Available Fund Balance</b>	<b>\$ 10,095.35</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 3,817.31</b>
Use of Fund Balance (-)	\$ (3,067.00)
<b>Balance to Levy</b>	<b>\$ 750.31</b>
<u>District Statistics</u>	
Total Parcels	\$ 24.00
Parcels Levied	\$ 24.00
Total EBU	\$ 24.00
Levy EBU	\$ 31.24
Capital Reserve Target	\$ -

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$750 / 24 parcels = \$31.24 per parcel

2012-2013 Assessment = \$750 / 24 parcels = \$31.24 per parcel

Available fund balance in the amount of \$3,067 will be used to offset a portion of the operations and maintenance costs, thereby keeping the assessment equal to the previous year.

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 assessment, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 8**  
**HONEY BEE ESTATES, EMPIRE**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
133-021-018	\$31.24	1			
133-021-019	\$31.24	1			
133-021-020	\$31.24	1			
133-021-021	\$31.24	1			
133-021-022	\$31.24	1			
133-021-023	\$31.24	1			
133-021-024	\$31.24	1			
133-021-025	\$31.24	1			
133-021-026	\$31.24	1			
133-021-027	\$31.24	1			
133-021-028	\$31.24	1			
133-021-029	\$31.24	1			
133-021-031	\$31.24	1			
133-021-032	\$31.24	1			
133-021-033	\$31.24	1			
133-021-034	\$31.24	1			
133-021-035	\$31.24	1			
133-021-036	\$31.24	1			
133-021-037	\$31.24	1			
133-021-038	\$31.24	1			
133-021-039	\$31.24	1			
133-021-041	\$31.24	1			
133-021-042	\$31.24	1			
133-021-043	\$31.24	1			
<b>TOTAL</b>	<b>\$749.76</b>	<b>24</b>			
			<b>CSA TOTAL</b>	<b>\$749.76</b>	<b>24</b>



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PE**  
**Director**

**Colt Esenwein, PE**  
**Deputy Director, Engineering/Operations**

**Diane Haugh**  
**Assistant Director, Business/Finance**

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**COUNTY SERVICE AREA NO. 9**  
**ANNUAL ENGINEER'S REPORT**

**RIVER/SOUZA, MODESTO/CERES**  
**(GOLDEN ESTATES, PINE RIDGE PLAZA, AND GARDEN GROVE SUBDIVISION)**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2, 2013**  
**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

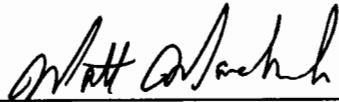
County of Stanislaus, State of California

**CSA NO. 9 – RIVER/SOUZA**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>rd</sup> day of May, 2013



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



**COUNTY SERVICE AREA NO. 9  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 9 (CSA 9) was established in December 1990, to provide extended storm drainage to the Garden Grove, Golden Best, and Pine Ridge Plaza subdivisions

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 9 consists of 73 parcels and 1 storm basin, Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 17.17 acres. The boundary of CSA 9 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- South of River Road
- West of North Avon Street

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation, and servicing 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 materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the 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 440 linear feet of 8 inch pipe, 548 linear feet of 12 inch pipe and 2,054 linear feet of 18 inch pipe;
- Periodic cleaning and maintenance of 15 catch basins and 12 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (6,447 linear feet of curb and gutter);
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled off site with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed

spraying, grading/excavation as needed)

## **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.

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

Each parcel receives equal benefit from the extended storm drainage. The extended storm drainage only provides a special benefit to the parcels within CSA 9; therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services.

#### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment.



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

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

#### **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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use.

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

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

**Land use and Equivalent benefit units**

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

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**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013 of \$49,397. This amount was generated in order to have funds available for capital improvements in the storm drainage system. Based on operating experience, this fund balance can be reduced while still being adequate for future capital needs

The Fiscal Year 2013-2014 assessment is \$20.26 per parcel. Available fund balance in the amount of \$5,507 will be used to offset a portion of the operations and maintenance costs, thereby keeping the assessment equal to the previous year.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$3,503, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

The continued use of fund balance to offset the cost of operating the CSA will deplete fund balance to a point where either services will have to be reduced to match the revenue being collected, or a ballot measure to increase the assessment, per Proposition 218, will have to be conducted and be approved by a majority of the parcel holders within the CSA.

### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system, less the use of fund balance, divided equally by the number of parcels within CSA 9. This is the same method that has been used since CSA 9 was formed.

$$\frac{\text{Total Cost of Operations \& Maintenance – Use of Fund Balance}}{\text{Number of Parcels}} = \text{Assessment}$$

**PART IV - SERVICE AREA BUDGET**

CSA 9  
River/Souza

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$ 525.00
Miscellaneous/Other Admin Fees	\$ -
<b>Total</b>	<b>\$ 525.00</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$ -
Parks Utilities	\$ -
Parks Other Supplies	\$ -
<b>Total</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	
Pond Excavation	\$ -
Cleaning Drainage System	\$ 1,500.00
Street Sweeping	\$ 5,000.00
Curb & Gutter Repair	\$ -
Weed Spraying	\$ 750.00
<b>Total</b>	<b>\$ 7,250.00</b>
Capital Improvement Reserve	\$ -
General Benefit	\$ (769.23)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 7,005.77</b>
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2013-14)	\$ 49,397.00
Capital Improvement Reserve (-)	\$ -
<b>Available Fund Balance</b>	<b>\$ 49,397.00</b>
<u>Adjustments to Available Fund Balance</u>	
General Fund (or PW) Loan Repayment/Advance (+)	\$ -
Other Revenues/General Fund (Contributions i.e. Grants) (+)	\$ -
Capital Improvement Expenditure (pumps etc.) (-)	\$ -
6 Months Operating Reserve (-)	\$ (3,502.88)
Use of Fund Balance for FY 2013/14(-)	\$ (5,506.50)
Contingency Reserve (-)	\$ -
<b>Total Adjustments</b>	<b>\$ (9,009.38)</b>
<b>Remaining Available Fund Balance</b>	<b>\$ 40,387.62</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 7,005.77</b>
Use of Fund Balance (-)	\$ (5,506.50)
<b>Balance to Levy</b>	<b>\$ 1,499.27</b>
<u>District Statistics</u>	
Total Parcels	\$ 74.00
Parcels Levied	\$ 74.00
Total EBU 1.00 x 74	\$ 74.00
Levy EBU	\$ 20.26
Capital Reserve Target	\$ -

## **PART V - ASSESSMENTS**

2013-2014 Assessment is \$1,499 / 74 parcels = \$20.26 per parcel

2012-2013 Assessment = \$1,499 / 74 parcels = \$20.26 per parcel

An amount of \$5,507 was withdrawn from the available fund balance to offset a portion of the operations and maintenance costs.

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 assessment, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 9**  
**RIVER ROAD/SOUZA AVENUE, MODESTO/CERES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
038-051-023	\$20.26	1			
038-051-024	\$20.26	1			
038-051-025	\$20.26	1			
038-051-026	\$20.26	1			
038-051-027	\$20.26	1			
038-051-028	\$20.26	1			
038-051-029	\$20.26	1			
038-051-030	\$20.26	1			
038-051-031	\$20.26	1			
038-051-032	\$20.26	1			
038-051-033	\$20.26	1			
038-051-034	\$20.26	1			
038-051-035	\$20.26	1			
038-051-036	\$20.26	1			
038-051-037	\$20.26	1			
TOTAL		\$709.10	35		

CSA TOTAL      \$1,499.24      74





**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P  
Director**

**Colt Esenwein, P  
Deputy Director, Engineering/Operation**

**Diane Haug  
Assistant Director, Business/Financ**

1716 Morgan Road, Modesto, CA 9535  
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[www.stancounty.com/publicwork](http://www.stancounty.com/publicwork)

**COUNTY SERVICE AREA NO. 10  
ANNUAL ENGINEER'S REPORT**

**SALIDA**

**FISCAL YEAR 2013-2014**

**SET HEARING:  
PUBLIC HEARING:**

**JULY 2, 2013  
JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**


County of Stanislaus, State of California

**CSA NO. 10 – SALIDA**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>rd</sup> day of May, 2013



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



**COUNTY SERVICE AREA NO. 10  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 10 (CSA 10) was established in October 1990, to provide extended governmental services for sheriff and library services, parks, streetscape and storm drain maintenance for the benefit of parcels within CSA 10. At this time, no extended library or sheriff services are provided. Sheriff services were removed in Fiscal Year 2009-2010 due to the general benefit level of service having increased to match or exceed the CSA 10 agreed upon level of service. Stanislaus County has previously levied assessments on the real property within CSA 10 for the purpose of providing these extended governmental services. CSA 10 was formed and the levies are made pursuant to the *County Service Area Law (Government Code, Section 25210.1 et seq.)*. The boundary of CSA 10 is shown on Exhibit A that is attached hereto and made a part of this Engineer's Report.

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

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

**Effect of Proposition 218**

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

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 10 consists of 2,806 total parcels, including: 2,696 residential parcels, 5 undeveloped parcels, 69 developed commercial/industrial parcels, 14 public parcels, and 22 commercial/industrial parcels in the Landmark Business Center No. 2. The boundary of CSA 10 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. CSA 10 generally encompasses the area of Salida including the following residential and commercial developments:

- Astoria Sound

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

## **B. Description of Improvements and Services**

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

Maintenance of the streetscapes, storm drain system and the administration of CSA 10 are services that the properties within CSA 10 receive that would otherwise not be provided if CSA 10 did not exist. The County does not generally provide these services on a countywide

basis. Therefore, these extended services are considered to be 100% special benefits with no general benefits received. On a countywide basis, the County does provide maintenance of parks for property owners of unincorporated areas. For this reason, a portion of the parks maintenance that is provided within CSA 10 can be attributed as a general benefit. The portion or ratio of this general benefit for these particular services is discussed in detail within the Park and Streetscape Maintenance Section of this report. As defined, the special benefit portion of services for park maintenance are above and beyond what is normally provided to countywide property owners. The special benefit portion of these services to the properties within CSA 10 is also discussed in the respective section of this report.

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

### **Administration**

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

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

### **Park and Streetscape Maintenance**

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

The Department of Parks and Recreation (the "Department") provides park and streetscape maintenance within CSA 10. Such maintenance is paid for from assessments on parcels within CSA 10. The amount of the assessment is fixed unless the parcel owners approve an increase through a ballot measure, as required by Proposition 218, which went into effect in July 1997.

**a. Parks Maintenance**

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

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

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

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

The portion of the special benefits can be calculated by comparing the CSA 10 park acreage service level to the countywide level, as measured by acres of existing neighborhood parks per 1,000 residents. Countywide, the level is 0.39 acres of existing neighborhood parks per 1,000 residents. In CSA 10, there are 2,696 residential parcels. Based on census data, it is projected that residential units have an average of 3.03 residents. At 3.03 residents per parcel multiplied by 2,696 parcels, an estimated CSA 10 population of 8,166 residents is determined. By applying the 0.39 acres per 1,000 residents to the projected CSA 10 population of 8,166 persons, it is determined that 3.18 acres of the total CSA 10 parks acreage are related to the countywide parks service level. These 3.18 acres, representing 14.53% of the total CSA 10 parks acreage of 21.87, are considered to be a general benefit and not subject to assessment because this is the level of service that would normally be provided by the County through other funding sources. The remaining 18.69 acres, representing 85.47% of the total 21.87 acres of parks, are considered a special benefit and provide the basis for this assessment.

**b. Streetscape Maintenance**

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

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

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

## **Public Works**

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

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

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

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

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

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

- Periodic cleaning and maintenance (as needed) on 40,130 linear feet of 18 inch pipe, 12,154 linear feet of 24 inch pipe; 3,201 linear feet of 30 inch pipe, 2,494 linear feet of 36 inch pipe, 870 linear feet of 42 inch pipe, 6,865 linear feet of 48 inch pipe, 390 linear feet of 60 inch pipe and 329 linear feet of 64 inch pipe,
- North Pond has three (3) 70 hp pumps and two (2) 10 hp pumps;
- South Pond has two (2) 50 hp pumps
- Landmark has two (2) 7.5 hp pumps
- Periodic cleaning and maintenance of 338 catch basins
- Repair curb and gutter as needed to maintain the storm drain system (214,518 linear feet of curb and gutter.)
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed)
- Remove silt build up next to the wall of the separator using the suction truck.



## **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 XIIID Section 4, a parcels assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and a parcel may only be assessed for special benefits received.

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

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

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

### **B. Assessment Methodology**

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

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

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

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

#### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

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

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

#### **EBU Application by Land Use:**

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

**Multi-family Residential-** This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property; typically includes apartments, duplexes, triplex etc. (It does not typically include condominiums, town-homes, or mobile home parks). Based on average population densities and the size of the structure as compared to a typical single family residential unit, multi-family residential parcels shall be proportionally assessed for the parcel's total number of residential units utilizing a sliding benefit scale. Although multi-family properties typically receive similar benefits to that of a single family residential, it would not be reasonable to conclude that on a per unit basis, the benefits are equal. Studies have consistently shown that the average multi-family unit impacts infrastructure approximately 75% as much as a single family residence (sample sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth

Edition; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Addition). These various studies indicate that most public improvements and infrastructure are utilized and impacted at reduced levels by multi-family residential units and a similar reduction in proportional benefit is appropriate. Furthermore, it is also reasonable to conclude that as the density (number of units) increases; the proportional benefit per unit tends to decline because the unit size and people per unit usually decreases. Based on these considerations and the improvements provided by the CSA, it has been determined that an appropriate allocation of special benefit for multifamily residential properties as compared to a single family residential is best represented by the following special benefit assignment: 0.75 EBU per unit for the first 5 units; 0.50 EBU per unit for units 6 through 50; and 0.25 EBU per unit for all remaining units

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

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

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

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

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

**Special Cases-** in many CSA's where multiple land use classifications are involved; there are

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

**Land use and Equivalent benefit units**

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

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

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

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

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

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

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

## **PART III – BUDGET ANALYSIS**

### **Administration**

On June 30, 2013, it is estimated that the fund balance for the CSA 10 Administration will be \$20,083. The CSA 10 Administration total assessment for Fiscal Year 2013-2014 is \$7,547.

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

### **Park and Streetscape Maintenance**

The Parks and streetscapes’ maintenance expenses have experienced substantial increases in recent years due to water and electric utility rate increases. It is projected there will be a fund balance of \$137,899 for CSA 10-Parks at June 30, 2013. The Parks and Recreation Department has submitted a budget for Fiscal Year 2013-2014 of \$275,000. This will provide sufficient resources (\$250,000) to maintain the parks and streetscapes as described in the “Parks Maintenance” Services portion of this report (page 7). This budget also includes the use of \$25,000 of existing fund balance for tree removal as part of the sidewalk repair/replacement project identified in the Public Works section below.

### **Public Works**

CSA-10 Public Works is expected to have a \$305,935 fund balance on June 30, 2013. The proposed Public Works budget totals \$284,692. This includes \$144,692 to provide storm drain system maintenance as described previously (page 8), and \$140,000 to partially fund a sidewalk repair/replacement project. CSA 10 in Salida is in need of sidewalk repair/replacement at a total anticipated cost of \$320,000. The repair project lies within the boundaries of CSA 10, primarily along Pirrone Road, Finney Road, and Sisk Road. The existing streetscape consists of meandering sidewalks, landscaping and street trees that were placed along the roadside of collector streets within the Salida Planned Development in the 1990’s. Currently, large cracks and vertical displacement of the concrete sidewalks present a potential tripping hazard for pedestrians. The damage to the sidewalks appears to be directly related to the root systems of the street trees. As part of this sidewalk repair project, existing street trees shall be removed and replaced with trees that include root control systems. Public Works and Parks and Recreation staff presented this project to the public at the Salida Municipal Advisory Council (MAC) meeting on March 26, 2013. A follow-up discussion was held at the Salida MAC meeting on April 23, 2013 to consider including tree replacement as part of the project with a final meeting on May 28, 2013 to finalize the type of tree to be used. Phase 1 of the repairs, totaling \$165,000, is to be completed in Budget Year 2013-2014, with the remaining repairs completed as funding is identified. For Budget Year 2013-2014 the budget for CSA 10 will include an increase of \$165,000, \$140,000 from CSA 10-Public Works for phase one of the sidewalk repair/replacement and \$25,000 budgeted for CSA 10-Parks for the tree removal.

Funding for the Sidewalk repair project will be taken from the Pump Reserve that was established for the replacement/repair of the drainage pumps in the Salida area. This reduces the funding set aside for pump replacement to \$60,000 which could be problematic in the event of a major pump failure. CSA 10’s storm drain system contains seven water pumps ranging from 7.5 to 70-horse power. In order to replace pumps at the end of a 10-year life cycle, a capital reserve target of \$318,875 has been determined. This includes the cost of the pumps and the labor required to complete the installation.

## **PART III – BUDGET ANALYSIS**

### **Administration**

On June 30, 2013, it is estimated that the fund balance for the CSA 10 Administration will be \$20,083. The CSA 10 Administration total assessment for Fiscal Year 2013-2014 is \$7,547.

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

### **Park and Streetscape Maintenance**

The Parks and streetscapes’ maintenance expenses have experienced substantial increases in recent years due to water and electric utility rate increases. It is projected there will be a fund balance of \$137,899 for CSA 10-Parks at June 30, 2013. The Parks and Recreation Department has submitted a budget for Fiscal Year 2013-2014 of \$332,500. This will provide sufficient resources (\$250,000) to maintain the parks and streetscapes as described in the “Parks Maintenance” Services portion of this report (page 7). This budget also includes the use of \$82,500 of existing fund balance for tree removal as part of the sidewalk repair/replacement project identified in the Public Works section below, with an anticipated fund balance of \$58,722 on June 30, 2014.

### **Public Works**

CSA-10 Public Works is expected to have a \$305,935 fund balance on June 30, 2013. The proposed Public Works budget totals \$227,192. This includes \$144,692 to provide storm drain system maintenance as described previously (page 8), and \$82,500 to partially fund a sidewalk repair/replacement project. CSA 10 in Salida is in need of sidewalk repair/replacement at a total anticipated cost of \$320,000. The repair project lies within the boundaries of CSA 10, primarily along Pirrone Road, Finney Road, and Sisk Road. The existing streetscape consists of meandering sidewalks, landscaping and street trees that were placed along the roadside of collector streets within the Salida Planned Development in the 1990’s. Currently, large cracks and vertical displacement of the concrete sidewalks present a potential tripping hazard for pedestrians. The damage to the sidewalks appears to be directly related to the root systems of the street trees. As part of this sidewalk repair project, existing street trees shall be removed and replaced with trees that include root control systems. Public Works and Parks and Recreation staff presented this project to the public at the Salida Municipal Advisory Council (MAC) meeting on March 26, 2013. A follow-up discussion was held at the Salida MAC meeting on April 23, 2013 to consider including tree replacement as part of the project with a final meeting on May 28, 2013 to finalize the type of tree to be used. Phase 1 of the repairs, totaling \$165,000, is to be completed in Budget Year 2013-2014, with the remaining repairs completed as funding is identified. For Budget Year 2013-2014 the budget for CSA 10 will include an increase of \$165,000, \$82,500 from CSA 10-Public Works for phase one of the sidewalk repair/replacement and \$82,500 budgeted for CSA 10-Parks for the tree removal.

Funding for the Sidewalk repair project will be taken from the Pump Reserve that was established for the replacement/repair of the drainage pumps in the Salida area. This reduces the funding set aside for pump replacement to \$117,500 which could be problematic in the event of a major pump failure. CSA 10’s storm drain system contains seven water pumps ranging from 7.5 to 70-horse power. In order to replace pumps at the end of a 10-year life cycle, a capital reserve target of \$318,875 has been determined. This includes the cost of the pumps and the labor required to complete the installation.

## **Summary**

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided.

The new assessments for the Fiscal Year 2013-2014 for Single Family Residential and Undeveloped Commercial Industrial lots are \$139.32 per parcel. Developed Commercial/Industrial properties are levied at \$487.62 per acre, and Public Property is levied at \$306.50 per acre. The assessment for Landmark Business Center #2 is \$42.34 per acre. All of the assessments listed herein have not changed from Fiscal Year 2012-2013.

**PART IV - SERVICE AREA BUDGET**

**ADMINISTRATION**

**CSA 10-Salida**

<b>EXPENSE DESCRIPTION</b>	<b>TOTAL BUDGET</b>
<b>ADMINISTRATION</b>	
Staff Labor	\$ 5,000
Temporary Help	\$ -
Materials, Printing, and Advertising	\$ -
<b>Total Administration Budget</b>	<b>\$ 5,000</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-14)	\$ 11,678
Capital Improvement Reserve (-)	\$ -
<b>Available Fund Balance</b>	<b>\$ 11,678</b>
<b>Adjustments to Available Fund Balance</b>	
General Fund (or PW) Loan Repayment/Advance (+)	\$ -
Other Revenues/General Fund (Contributions i.e. Grants) (+)	\$ -
6 Months Operating Reserve (-)	\$ (2,500)
Use of Fund Balance for FY 2013/14	\$ -
<b>Total Adjustments</b>	<b>\$ (2,500)</b>
<b>Remaining Available Fund Balance</b>	<b>\$ 9,178</b>
<b>Total Administration Budget</b>	<b>\$ 5,000</b>
<b>Use of/increase to Fund Balance (+/-)</b>	<b>\$ 2,547</b>
<b>Balance to Levy</b>	<b>\$ 7,547</b>
<b>Balance to Levy Authorized</b>	<b>\$ 7,547</b>



**PARKS AND STREETSCAPE MAINTENANCE  
CSA 10-Salida**

EXPENSE DESCRIPTION	TOTAL BUDGET	
	Parks	Streetscapes
<u>PARKS &amp; RECREATION</u>		
Parks Labor	\$ 88,750	\$ 36,250
Parks Utilities	\$ 81,650	\$ 33,350
Vandalism	\$ 5,000	
Parks Other Supplies	\$ 5,000	
Landscape and Streetscape Contract		
Special Department Expense - Salida Sidewalks		\$ 82,500
<b>Total Parks &amp; Recreation Budget</b>	<b>\$ 180,400</b>	<b>\$ 152,100</b>
<u>Fund Balance Information</u>		
Beginning Fund Balance (Estimated for 2013-14)	\$ 55,399	\$ 82,500
Capital Improvement Reserve (-)	\$ (357)	\$ -
Available Fund Balance	\$ 55,042	\$ 82,500
<u>Adjustments to Available Fund Balance</u>		
General Fund (or PW) Loan Repayment/Advance (+)	\$ -	\$ -
Other Revenues/General Fund (Contributions I.e. Grants) (+)	\$ -	\$ -
6 Months Operating Reserve (-)	\$ (77,094)	\$ (34,800)
Capital Expenditure (sidewalk repair)	\$ -	\$ (82,500)
Total Adjustments	\$ (77,094)	\$ (117,300)
Remaining Available Fund Balance	\$ (22,052)	\$ (34,800)
General Benefit Percentage Received	14.53%	0.00%
Less General Benefit	\$ (22,403)	\$ -
Special Benefit Percentage Received	85.47%	100.00%
Special Benefit Portion	\$ 154,188	\$ 152,100
Total Parks & Recreation Budget	\$ 154,188	\$ 152,100
6 Months Operating Cost	\$ 77,094	\$ 76,050
Use of fund balance	\$ (123,609)	\$ (82,500)
Balance to Levy Needed	\$ 107,673	\$ 145,650
Balance to Levy Authorized	\$ 253,323	
Difference of Levy Needed and Levy Authorized *1	\$ (0)	

**PUBLIC WORKS**  
**CSA 10-Salida**

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>PUBLIC WORKS</b>	
Pond Excavation	\$ -
Cleaning Drainage System	\$ 38,000
Street Sweeping	\$ 80,000
Curb & Gutter Repair	\$ 10,000
Weed Spraying	\$ 8,000
Landmark Bus Ctr Storm Drain Maintenance	\$ 1,500
Utilities	\$ 19,500
Public Works Budget	\$ 157,000
Salida Sidewalks	\$ 82,500
General Benefit	\$ (12,308)
Total Public Works Budget	\$ 227,192
Capital Improvement Reserve	\$ 10,934
Total	\$ 238,126
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-14)	\$ 305,935
Capital Improvement Reserve (-)	\$ (117,500)
Available Fund Balance	\$ 188,435
<b>Adjustments to Available Fund Balance</b>	
General Fund (or PW) Loan Repayment/Advance (+)	\$ -
Other Revenues/General Fund (Contributions I.e. Grants) (+)	\$ -
Capital Improvement Expenditure (pumps etc.) (-)	\$ -
6 Months Operating Reserve (-)	\$ (113,596)
Use of Fund Balance for FY2013-14(-)	\$ (82,500)
Contingency Reserve (-)	\$ -
Total Adjustments	\$ (196,096)
Remaining Available Fund Balance	\$ (7,661)
Total Public Works Budget	\$ 238,126
Use of Fund Balance (-)	\$ (82,500)
Balance to Levy Authorized	\$ 155,626
Capital Reserve Target *1	\$ 318,875

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

### **Landmark Business Center No. 2 Budget**

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

The Storm Drain Maintenance Budget for Landmark Business Center No. 2 for Fiscal Year 2013-2014 is as follows:

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

## PART V - ASSESSMENTS

### Land Use Benefit Factors - CSA 10

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

### Assessment by Land Use - CSA 10

PROPERTY TYPE	TOTAL E.B.U.	TOTAL ASSESSMENT
Single Family Residential (2,696 units)	2,696.00	\$375,606.72
Commercial/Industrial Property-Undev. (20.69 Acres)	20.69	\$ 2,882.53
Commercial/Industrial Property Developed (46.79 Acres)	163.77	\$ 22,816.44
Public Property (49.56 Acres)	109.03	\$ 15,190.06
Totals:	2989.49	\$416,495.75

### Assessment Per E.B.U. - CSA 10

DESCRIPTION	AMOUNT
Total Balance to Levy - CSA 10	\$416,495.75
Total Equivalent Benefit Units	\$ 2,989.49
Calculated Assessment Per Equivalent Benefit Unit	\$ 139.32

Based on the approved assessment of \$139.32 per Equivalent Dwelling Unit, the following are the existing CSA 10 Fiscal Year 2013-2014 Annual Assessments by land use type:

LAND USE TYPE	2012-2013 ASSESSMENT	2013-2014 ASSESSMENT
Single Family Residential Lot	\$139.32 Per parcel	\$139.32 Per parcel
Undeveloped Commercial/Industrial	\$139.32 Per acre	\$139.32 Per acre
Developed Commercial/Industrial	\$487.62 Per acre	\$487.62 Per acre
Public Property	\$306.50 Per acre	\$306.50 Per acre

**Method of Apportionment - Landmark Business Center No. 2**

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

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

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

**Assessment Per Acre -Landmark Business Center No. 2**

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

<b>DESCRIPTION</b>	<b>ASSESSMENT</b>
2011-2012 Assessment	\$42.34 Per Acre
2012-2013 Assessment	\$42.34 Per Acre

**CSA 10 Assessment Allocation**

**CSA 10 Budget for Fiscal Year 2013-2014**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
Parks and Streetscape Maintenance	\$253,323
Storm Drain Maintenance (incl. Landmark)	\$157,126
Administrative Costs	\$7,547
<b>Total Balance to Levy - CSA 10</b>	<b>\$417,996</b>

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

Department of Parks & Recreation	60.6040%	\$253,323
Department of Public Works-Storm Drain	37.5900%	\$157,126
Department of Public Works-Admin	1.8060%	\$7,547
<b>*Total</b>		<b>\$417,996</b>

\*Note: The proposed assessment of \$139.32 will generate approximately \$9.00 more than the total allocation due to rounding numbers. This extra amount will be allocated in the same manner as the base assessment and is reflected in the above table.

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 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-015-036	\$139.32	1	135-015-068	\$139.32	1
135-015-037	\$139.32	1			
135-015-038	\$139.32	1	135-015-071	\$139.32	1
135-015-039	\$139.32	1	135-015-072	\$139.32	1
135-015-040	\$139.32	1	135-015-073	\$139.32	1
135-015-041	\$139.32	1	135-015-074	\$139.32	1
135-015-042	\$139.32	1			
135-015-043	\$139.32	1			
135-015-044	\$139.32	1			
135-015-045	\$139.32	1			
135-015-046	\$139.32	1			
135-015-047	\$139.32	1			
135-015-048	\$139.32	1			
135-015-049	\$139.32	1			
135-015-050	\$139.32	1			
135-015-051	\$139.32	1			
135-015-052	\$139.32	1			
135-015-053	\$139.32	1			
135-015-054	\$139.32	1			
135-015-055	\$139.32	1			
135-015-056	\$139.32	1			
135-015-057	\$139.32	1			
135-015-058	\$139.32	1			
135-015-059	\$139.32	1			
135-015-060	\$139.32	1			
135-015-061	\$139.32	1			
135-015-062	\$139.32	1			
135-015-063	\$139.32	1			
135-015-064	\$139.32	1			
135-015-065	\$139.32	1			
135-015-066	\$139.32	1			
135-015-067	\$139.32	1			
			TOTAL	\$9,473.76	68

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-016-001	\$139.32	1	135-016-033	\$139.32	1
135-016-002	\$139.32	1	135-016-034	\$139.32	1
135-016-003	\$139.32	1	135-016-035	\$139.32	1
135-016-004	\$139.32	1	135-016-036	\$139.32	1
135-016-005	\$139.32	1	135-016-037	\$139.32	1
135-016-006	\$139.32	1	135-016-038	\$139.32	1
135-016-007	\$139.32	1	135-016-039	\$139.32	1
135-016-008	\$139.32	1	135-016-040	\$139.32	1
135-016-009	\$139.32	1	135-016-041	\$139.32	1
135-016-010	\$139.32	1	135-016-042	\$139.32	1
135-016-011	\$139.32	1	135-016-043	\$139.32	1
135-016-012	\$139.32	1	135-016-044	\$139.32	1
135-016-013	\$139.32	1	135-016-045	\$139.32	1
135-016-014	\$139.32	1	135-016-046	\$139.32	1
135-016-015	\$139.32	1	135-016-047	\$139.32	1
135-016-016	\$139.32	1	135-016-048	\$139.32	1
135-016-017	\$139.32	1	135-016-049	\$139.32	1
135-016-018	\$139.32	1			
135-016-019	\$139.32	1			
135-016-020	\$139.32	1			
135-016-021	\$139.32	1			
135-016-022	\$139.32	1			
135-016-023	\$139.32	1			
135-016-024	\$139.32	1			
135-016-025	\$139.32	1			
135-016-026	\$139.32	1			
135-016-027	\$139.32	1			
135-016-028	\$139.32	1			
135-016-029	\$139.32	1			
135-016-030	\$139.32	1			
135-016-031	\$139.32	1			
135-016-032	\$139.32	1			
			<b>TOTAL</b>	<b>\$6,826.68</b>	<b>49</b>

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-020-054	\$139.32	1	135-020-086	\$139.32	1
135-020-055	\$139.32	1	135-020-087	\$139.32	1
135-020-056	\$139.32	1	135-020-088	\$139.32	1
135-020-057	\$139.32	1	135-020-089	\$139.32	1
135-020-058	\$139.32	1	135-020-090	\$139.32	1
135-020-059	\$139.32	1	135-020-091	\$139.32	1
135-020-060	\$139.32	1	135-020-092	\$139.32	1
135-020-061	\$139.32	1	135-020-093	\$139.32	1
135-020-062	\$139.32	1	135-020-094	\$139.32	1
135-020-063	\$139.32	1			
135-020-064	\$139.32	1			
135-020-065	\$139.32	1			
135-020-066	\$139.32	1			
135-020-067	\$139.32	1			
135-020-068	\$139.32	1			
135-020-069	\$139.32	1			
135-020-070	\$139.32	1			
135-020-071	\$139.32	1			
135-020-072	\$139.32	1			
135-020-073	\$139.32	1			
135-020-074	\$139.32	1			
135-020-075	\$139.32	1			
135-020-076	\$139.32	1			
135-020-077	\$139.32	1			
135-020-078	\$139.32	1			
135-020-079	\$139.32	1			
135-020-080	\$139.32	1			
135-020-081	\$139.32	1			
135-020-082	\$139.32	1			
135-020-083	\$139.32	1			
135-020-084	\$139.32	1			
135-020-085	\$139.32	1			
			TOTAL	\$12,956.76	93

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU	
135-027-001	\$139.32	1	135-027-033	\$139.32	1	
135-027-002	\$139.32	1	135-027-034	\$139.32	1	
135-027-003	\$139.32	1	135-027-035	\$139.32	1	
135-027-004	\$139.32	1	135-027-036	\$139.32	1	
135-027-005	\$139.32	1	135-027-037	\$139.32	1	
135-027-006	\$139.32	1	135-027-038	\$139.32	1	
135-027-007	\$139.32	1	135-027-039	\$139.32	1	
135-027-008	\$139.32	1	135-027-040	\$139.32	1	
135-027-009	\$139.32	1	135-027-041	\$139.32	1	
135-027-010	\$139.32	1	135-027-042	\$139.32	1	
135-027-011	\$139.32	1	135-027-043	\$139.32	1	
135-027-012	\$139.32	1	135-027-044	\$139.32	1	
135-027-013	\$139.32	1	135-027-045	\$139.32	1	
135-027-014	\$139.32	1		<b>TOTAL</b>	<b>\$6,269.40</b>	<b>45</b>
135-027-015	\$139.32	1				
135-027-016	\$139.32	1	135-028-001 (6.92 acres)	\$2,121.01	15.22	
135-027-017	\$139.32	1				
135-027-018	\$139.32	1	135-028-005 (0.22 acres)	\$67.42	0.48	
135-027-019	\$139.32	1				
135-027-020	\$139.32	1	Undev Comm	<b>TOTAL</b>	<b>\$2,188.43</b>	<b>15.71</b>
135-027-021	\$139.32	1				
135-027-022	\$139.32	1				
135-027-023	\$139.32	1				
135-027-024	\$139.32	1				
135-027-025	\$139.32	1				
135-027-026	\$139.32	1				
135-027-027	\$139.32	1				
135-027-028	\$139.32	1				
135-027-029	\$139.32	1				
135-027-030	\$139.32	1				
135-027-031	\$139.32	1				
135-027-032	\$139.32	1				

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-031-001	\$139.32	1	135-031-033	\$139.32	1
135-031-002	\$139.32	1	135-031-034	\$139.32	1
135-031-003	\$139.32	1	135-031-035	\$139.32	1
135-031-004	\$139.32	1	135-031-036	\$139.32	1
135-031-005	\$139.32	1	135-031-037	\$139.32	1
135-031-006	\$139.32	1	135-031-038	\$139.32	1
135-031-007	\$139.32	1	135-031-039	\$139.32	1
135-031-008	\$139.32	1	135-031-040	\$139.32	1
135-031-009	\$139.32	1			
135-031-010	\$139.32	1			
135-031-011	\$139.32	1			
135-031-012	\$139.32	1			
135-031-013	\$139.32	1			
135-031-014	\$139.32	1			
135-031-015	\$139.32	1			
135-031-016	\$139.32	1			
135-031-017	\$139.32	1			
135-031-018	\$139.32	1			
135-031-019	\$139.32	1			
135-031-020	\$139.32	1			
135-031-021	\$139.32	1			
135-031-022	\$139.32	1			
135-031-023	\$139.32	1			
135-031-024	\$139.32	1			
135-031-025	\$139.32	1			
135-031-026	\$139.32	1			
135-031-027	\$139.32	1			
135-031-028	\$139.32	1			
135-031-029	\$139.32	1			
135-031-030	\$139.32	1			
135-031-031	\$139.32	1			
135-031-032	\$139.32	1			
			TOTAL	\$5,572.80	40

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-035-026	\$139.32	1	135-035-058	\$139.32	1
135-035-027	\$139.32	1	135-035-059	\$139.32	1
135-035-028	\$139.32	1	135-035-060	\$139.32	1
135-035-029	\$139.32	1	135-035-061	\$139.32	1
135-035-030	\$139.32	1	135-035-062	\$139.32	1
135-035-031	\$139.32	1	135-035-063	\$139.32	1
135-035-032	\$139.32	1	135-035-064	\$139.32	1
135-035-033	\$139.32	1			
135-035-034	\$139.32	1			
135-035-035	\$139.32	1			
135-035-036	\$139.32	1			
135-035-037	\$139.32	1			
135-035-038	\$139.32	1			
135-035-039	\$139.32	1			
135-035-040	\$139.32	1			
135-035-041	\$139.32	1			
135-035-042	\$139.32	1			
135-035-043	\$139.32	1			
135-035-044	\$139.32	1			
135-035-045	\$139.32	1			
135-035-046	\$139.32	1			
135-035-047	\$139.32	1			
135-035-048	\$139.32	1			
135-035-049	\$139.32	1			
135-035-050	\$139.32	1			
135-035-051	\$139.32	1			
135-035-052	\$139.32	1			
135-035-053	\$139.32	1			
135-035-054	\$139.32	1			
135-035-055	\$139.32	1			
135-035-056	\$139.32	1			
135-035-057	\$139.32	1			
			TOTAL	\$8,916.48	64

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-043-004 (0.92 acres)	\$38.95	0.92	135-054-001	\$139.32	1
135-043-005 (0.92 acres)	\$38.95	0.92	135-054-002	\$139.32	1
135-043-006 (0.80 acres)	\$33.87	0.80	135-054-003	\$139.32	1
135-043-007 (0.80 acres)	\$33.87	0.80	135-054-004	\$139.32	1
135-043-008 (1.04 acres)	\$44.03	1.04	135-054-005	\$139.32	1
135-043-009 (1.05 acres)	\$44.46	1.05	135-054-006	\$139.32	1
			135-054-007	\$139.32	1
135-043-020 (2.54 acres)	\$107.54	2.54	135-054-008	\$139.32	1
135-043-021 (1.44 acres)	\$60.97	1.44	135-054-009	\$139.32	1
			135-054-010	\$139.32	1
135-043-024 (1.44 acres)	\$60.97	1.44	135-054-011	\$139.32	1
135-043-025 (1.43 acres)	\$60.55	1.43	135-054-012	\$139.32	1
135-043-026 (0.01 acres)	\$0.42	0.01	135-054-013	\$139.32	1
135-043-027 (1.16 acres)	\$49.11	1.16	135-054-014	\$139.32	1
135-043-028 (2.88 acres)	\$121.94	2.88	135-054-015	\$139.32	1
			135-054-016	\$139.32	1
135-043-030 (0.72 acres)	\$30.48	0.72	135-054-017	\$139.32	1
135-043-031 (2.28 acres)	\$96.54	2.28	135-054-018	\$139.32	1
135-043-032 (7.16 acres)	\$303.15	7.16	135-054-019	\$139.32	1
135-043-033 (3.60 acres)	\$152.42	3.60	135-054-020	\$139.32	1
			135-054-021	\$139.32	1
135-043-036 (0.98 acres)	\$41.49	0.98	135-054-022	\$139.32	1
			135-054-023	\$139.32	1
135-043-039 (0.59 acres)	\$24.98	0.59	135-054-024	\$139.32	1
135-043-042 (1.16 acres)	\$49.11	1.16	135-054-025	\$139.32	1
135-043-043 (0.92 acres)	\$38.95	0.92	135-054-026	\$139.32	1
135-043-044 (1.58 acres)	\$66.90	1.58	135-054-027	\$139.32	1
Landmark TOTAL	\$1,499.68	35.42	135-054-028	\$139.32	1
			135-054-029	\$139.32	1
			135-054-030	\$139.32	1
			135-054-031	\$139.32	1
			135-054-032	\$139.32	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
135-054-033	\$139.32	1			
135-054-034	\$139.32	1	136-003-001 (3.54 acres)	\$1,085.02	7.79
135-054-035	\$139.32	1	TOTAL	\$1,085.02	7.79
135-054-036	\$139.32	1			
135-054-037	\$139.32	1			
135-054-038	\$139.32	1			
135-054-039	\$139.32	1			
135-054-040	\$139.32	1			
135-054-041	\$139.32	1			
135-054-042	\$139.32	1			
135-054-043	\$139.32	1			
135-054-044	\$139.32	1			
135-054-045	\$139.32	1			
135-054-046	\$139.32	1			
135-054-047	\$139.32	1			
135-054-048	\$139.32	1			
135-054-049	\$139.32	1			
135-054-050	\$139.32	1			
135-054-051	\$139.32	1			
135-054-052	\$139.32	1			
135-054-053	\$139.32	1			
135-054-054	\$139.32	1			
135-054-055	\$139.32	1			
TOTAL	\$7,662.60	55			

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-005-002 (1.59 acres)	\$487.34	3.50	136-005-034	\$139.32	1
136-005-004	\$139.32	1	136-005-035	\$139.32	1
136-005-005	\$139.32	1	136-005-036	\$139.32	1
136-005-006	\$139.32	1	136-005-037	\$139.32	1
136-005-007	\$139.32	1	136-005-038	\$139.32	1
136-005-008	\$139.32	1	136-005-039	\$139.32	1
136-005-009	\$139.32	1	136-005-040	\$139.32	1
136-005-010	\$139.32	1	136-005-041	\$139.32	1
136-005-011	\$139.32	1	136-005-042	\$139.32	1
136-005-012	\$139.32	1	136-005-043	\$139.32	1
136-005-013	\$139.32	1	136-005-044	\$139.32	1
136-005-014	\$139.32	1	136-005-045	\$139.32	1
136-005-015	\$139.32	1	136-005-046	\$139.32	1
136-005-016	\$139.32	1	136-005-047	\$139.32	1
136-005-017	\$139.32	1	136-005-048	\$139.32	1
136-005-018	\$139.32	1	136-005-049	\$139.32	1
136-005-019	\$139.32	1	136-005-050	\$139.32	1
136-005-020	\$139.32	1	136-005-051	\$139.32	1
136-005-021	\$139.32	1	136-005-052	\$139.32	1
136-005-022	\$139.32	1	136-005-053	\$139.32	1
136-005-023	\$139.32	1	136-005-057 (2.70 acres)	\$827.56 pp	5.94
136-005-024	\$139.32	1	TOTAL	\$8,280.90	59.44
136-005-025	\$139.32	1			
136-005-026	\$139.32	1			
136-005-027	\$139.32	1			
136-005-028	\$139.32	1			
136-005-029	\$139.32	1			
136-005-030	\$139.32	1			
136-005-031	\$139.32	1			
136-005-032	\$139.32	1			
136-005-033	\$139.32	1			

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU	
136-006-001	\$139.32	1	136-006-033	\$139.32	1	
136-006-002	\$139.32	1	136-006-034	\$139.32	1	
136-006-003	\$139.32	1	136-006-035	\$139.32	1	
136-006-004	\$139.32	1	136-006-036	\$139.32	1	
136-006-005	\$139.32	1	136-006-037	\$139.32	1	
136-006-006	\$139.32	1	136-006-038	\$139.32	1	
136-006-007	\$139.32	1	136-006-039	\$139.32	1	
136-006-008	\$139.32	1	136-006-040	\$139.32	1	
136-006-009	\$139.32	1	136-006-041	\$139.32	1	
136-006-010	\$139.32	1	136-006-042	\$139.32	1	
136-006-011	\$139.32	1	136-006-043	\$139.32	1	
136-006-012	\$139.32	1	136-006-044	\$139.32	1	
136-006-013	\$139.32	1	136-006-045	\$139.32	1	
136-006-014	\$139.32	1	136-006-046	\$139.32	1	
136-006-015	\$139.32	1	136-006-047	\$139.32	1	
136-006-016	\$139.32	1	<b>TOTAL</b>	<b>\$6,548.04</b>	<b>47</b>	
136-006-017	\$139.32	1				
136-006-018	\$139.32	1				
136-006-019	\$139.32	1	136-008-014	6.87	\$3,349.95	24.045
136-006-020	\$139.32	1	136-008-015	.70	\$341.33	2.45
136-006-021	\$139.32	1	Dev Comm	Total	\$3,691.28	26.495
136-006-022	\$139.32	1				
136-006-023	\$139.32	1				
136-006-024	\$139.32	1				
136-006-025	\$139.32	1				
136-006-026	\$139.32	1				
136-006-027	\$139.32	1				
136-006-028	\$139.32	1				
136-006-029	\$139.32	1				
136-006-030	\$139.32	1				
136-006-031	\$139.32	1				
136-006-032	\$139.32	1				

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-009-004	\$139.32	1	136-009-039	\$139.32	1
136-009-005	\$139.32	1	136-009-040	\$139.32	1
136-009-006	\$139.32	1	136-009-041	\$0.00	0
136-009-007	\$139.32	1	136-009-043	\$139.32	1
136-009-008	\$139.32	1	136-009-044	\$139.32	1
136-009-009	\$139.32	1	136-009-045	\$139.32	1
136-009-010	\$139.32	1	136-009-046	\$139.32	1
136-009-011	\$139.32	1	136-009-047	\$139.32	1
136-009-012	\$139.32	1	136-009-048	\$139.32	1
136-009-013	\$139.32	1			
			TOTAL	\$5,294.16	38
136-009-016	\$139.32	1	136-010-001	\$139.32	1
136-009-017	\$139.32	1	136-010-002	\$139.32	1
136-009-018	\$139.32	1	136-010-003	\$139.32	1
			136-010-004	\$139.32	1
136-009-022	\$139.32	1	136-010-005	\$139.32	1
136-009-023	\$139.32	1	136-010-006	\$139.32	1
136-009-024	\$139.32	1	136-010-007	\$139.32	1
136-009-025	\$139.32	1	136-010-008	\$139.32	1
136-009-026	\$139.32	1	136-010-009	\$139.32	1
136-009-027	\$139.32	1	136-010-010	\$139.32	1
136-009-028	\$139.32	1	136-010-011	\$139.32	1
136-009-029	\$139.32	1	136-010-012	\$139.32	1
136-009-030	\$139.32	1	136-010-013	\$139.32	1
136-009-031	\$139.32	1	136-010-014	\$139.32	1
136-009-032	\$139.32	1	136-010-015	\$139.32	1
136-009-033	\$139.32	1	136-010-016	\$139.32	1
136-009-034	\$139.32	1	136-010-017	\$139.32	1
136-009-035	\$139.32	1	136-010-018	\$139.32	1
136-009-036	\$139.32	1	136-010-019	\$139.32	1
136-009-037	\$139.32	1	136-010-020	\$139.32	1
136-009-038	\$139.32	1	136-010-021	\$139.32	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-010-022	\$139.32	1	136-010-057	\$139.32	1
136-010-023	\$139.32	1	136-010-058	\$139.32	1
136-010-024	\$139.32	1	136-010-059	\$139.32	1
136-010-025	\$139.32	1	136-010-060	\$139.32	1
136-010-026	\$139.32	1	136-010-061	\$139.32	1
136-010-027	\$139.32	1	136-010-062	\$139.32	1
136-010-028	\$139.32	1	136-010-063	\$139.32	1
136-010-029	\$139.32	1	136-010-064	\$139.32	1
136-010-030	\$139.32	1	136-010-065	\$139.32	1
136-010-031	\$139.32	1	136-010-066	\$139.32	1
136-010-032	\$139.32	1	136-010-067	\$139.32	1
136-010-033	\$139.32	1	136-010-068	\$139.32	1
136-010-034	\$139.32	1	136-010-069	\$139.32	1
136-010-035	\$139.32	1	136-010-070	\$139.32	1
136-010-036	\$139.32	1	136-010-071	\$139.32	1
136-010-037	\$139.32	1	136-010-072	\$139.32	1
136-010-038	\$139.32	1	136-010-073	\$139.32	1
136-010-039	\$139.32	1	136-010-074	\$139.32	1
136-010-040	\$139.32	1	136-010-075	\$139.32	1
136-010-041	\$139.32	1			
136-010-042	\$139.32	1	136-010-077	\$139.32	1
136-010-043	\$139.32	1	136-010-078	\$139.32	1
136-010-044	\$139.32	1	136-010-079	\$139.32	1
136-010-045	\$139.32	1			
			136-010-081	\$139.32	1
136-010-050	\$139.32	1	<b>TOTAL \$10,449.00</b>		<b>75</b>
136-010-051	\$139.32	1			
136-010-052	\$139.32	1	136-011-002 (4.56 acres)	\$1,397.66 pp	10.03
136-010-053	\$139.32	1			
136-010-054	\$139.32	1	136-011-008 (4.79 acres)	\$1,468.15 pp	10.54
136-010-055	\$139.32	1	136-011-009	\$139.32	1
136-010-056	\$139.32	1	136-011-010	\$139.32	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU	
136-011-011	\$139.32	1	136-012-011	\$139.32	1	
136-011-012	\$139.32	1	136-012-012	\$139.32	1	
136-011-013	\$139.32	1	136-012-013	\$139.32	1	
136-011-014	\$139.32	1	136-012-014	\$139.32	1	
136-011-015	\$139.32	1	136-012-015	\$139.32	1	
136-011-016	\$139.32	1	136-012-016	\$139.32	1	
136-011-017	\$139.32	1	136-012-017	\$139.32	1	
136-011-018	\$139.32	1	136-012-018	\$139.32	1	
136-011-019	\$139.32	1	136-012-019	\$139.32	1	
136-011-020	\$139.32	1	136-012-020	\$139.32	1	
136-011-021	\$139.32	1	136-012-021	\$139.32	1	
136-011-022	\$139.32	1	136-012-022	\$139.32	1	
136-011-023	\$139.32	1	136-012-023	\$139.32	1	
136-011-024	\$139.32	1	136-012-024	\$139.32	1	
136-011-025	\$139.32	1	136-012-025	\$139.32	1	
136-011-026	\$139.32	1	136-012-026	\$139.32	1	
136-011-027	\$139.32	1	136-012-027	\$139.32	1	
136-011-028	\$139.32	1	136-012-028	\$139.32	1	
136-011-029	\$139.32	1	136-012-029	\$139.32	1	
136-011-030	\$139.32	1	136-012-030	\$139.32	1	
	<b>TOTAL</b>	<b>\$5,930.85</b>	42.57	136-012-031	\$139.32	1
				136-012-032	\$139.32	1
136-012-001	\$139.32	1	136-012-033	\$139.32	1	
136-012-002	\$139.32	1	136-012-034	\$139.32	1	
136-012-003	\$139.32	1	136-012-035	\$139.32	1	
136-012-004	\$139.32	1	136-012-036	\$139.32	1	
136-012-005	\$139.32	1	136-012-037	\$139.32	1	
136-012-006	\$139.32	1		<b>TOTAL</b>	<b>\$5,154.84</b>	<b>37</b>
136-012-007	\$139.32	1				
136-012-008	\$139.32	1				
136-012-009	\$139.32	1				
136-012-010	\$139.32	1				

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-014-001	\$139.32	1	136-014-070	\$139.32	1
136-014-002	\$139.32	1	136-014-071	\$139.32	1
136-014-003	\$139.32	1	136-014-072	\$139.32	1
			136-014-073	\$139.32	1
136-014-006	\$139.32	1	136-014-074	\$139.32	1
136-014-007	\$139.32	1	136-014-075	\$139.32	1
136-014-008	\$139.32	1	136-014-076	\$139.32	1
136-014-009	\$139.32	1	136-014-077	\$139.32	1
136-014-010	\$139.32	1	136-014-078	\$139.32	1
136-014-011	\$139.32	1	136-014-079	\$139.32	1
136-014-012	\$139.32	1	136-014-080	\$139.32	1
136-014-013	\$139.32	1	136-014-081	\$139.32	1
136-014-014	\$139.32	1	136-014-082	\$139.32	1
			136-014-083	\$139.32	1
136-014-037	\$139.32	1	136-014-084	\$139.32	1
136-014-038	\$139.32	1	136-014-085	\$139.32	1
136-014-039	\$139.32	1	136-014-086	\$139.32	1
136-014-040	\$139.32	1	136-014-087	\$139.32	1
136-014-041	\$139.32	1	136-014-088	\$139.32	1
136-014-042	\$139.32	1	136-014-089	\$139.32	1
136-014-043	\$139.32	1			
136-014-044	\$139.32	1	136-014-092	\$139.32	1
136-014-045	\$139.32	1	136-014-093	\$139.32	1
136-014-046	\$139.32	1			
136-014-047	\$139.32	1			
136-014-048	\$139.32	1			
136-014-049	\$139.32	1			
136-014-050	\$139.32	1			
136-014-051	\$139.32	1			
136-014-052	\$139.32	1			
136-014-053	\$139.32	1			
			<b>TOTAL</b>	<b>\$7,105.32</b>	<b>51</b>

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-018-002 (1.33 acres)	\$648.53	4.66	136-018-034	\$139.32	1
136-018-003	\$139.32	1	136-018-035	\$139.32	1
136-018-004	\$139.32	1	136-018-036	\$139.32	1
136-018-005	\$139.32	1	136-018-037	\$139.32	1
136-018-006	\$139.32	1	136-018-038	\$139.32	1
136-018-007	\$139.32	1	136-018-039	\$139.32	1
136-018-008	\$139.32	1	136-018-040	\$139.32	1
136-018-009	\$139.32	1	136-018-041	\$139.32	1
136-018-010	\$139.32	1	136-018-042	\$139.32	1
136-018-011	\$139.32	1	136-018-043	\$139.32	1
136-018-012	\$139.32	1	136-018-044	\$139.32	1
136-018-013	\$139.32	1	136-018-045	\$139.32	1
136-018-014	\$139.32	1	136-018-046	\$139.32	1
136-018-015	\$139.32	1	136-018-047	\$139.32	1
136-018-016	\$139.32	1	136-018-048	\$139.32	1
136-018-017	\$139.32	1	136-018-049	\$139.32	1
136-018-018	\$139.32	1	136-018-050	\$139.32	1
136-018-019	\$139.32	1	136-018-051	\$139.32	1
136-018-020	\$139.32	1	136-018-052	\$139.32	1
136-018-021	\$139.32	1	136-018-053	\$139.32	1
136-018-022	\$139.32	1	136-018-054	\$139.32	1
136-018-023	\$139.32	1	136-018-055	\$139.32	1
136-018-024	\$139.32	1	136-018-056	\$139.32	1
136-018-025	\$139.32	1	136-018-057	\$139.32	1
136-018-026	\$139.32	1	136-018-058	\$139.32	1
136-018-027	\$139.32	1	136-018-059	\$139.32	1
136-018-028	\$139.32	1	136-018-060	\$139.32	1
136-018-029	\$139.32	1	136-018-061	\$139.32	1
136-018-030	\$139.32	1	136-018-062	\$139.32	1
136-018-031	\$139.32	1	136-018-063	\$139.32	1
136-018-032	\$139.32	1	136-018-064	\$139.32	1
136-018-033	\$139.32	1			
			<b>TOTAL</b>	<b>\$9,286.37</b>	<b>66.655</b>

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-026-066	\$139.32	1	136-027-015	\$139.32	1
136-026-067	\$139.32	1	136-027-016	\$139.32	1
136-026-068	\$139.32	1	136-027-017	\$139.32	1
136-026-069	\$139.32	1	136-027-018	\$139.32	1
136-026-070	\$139.32	1	136-027-019	\$139.32	1
136-026-071	\$139.32	1	136-027-020	\$139.32	1
136-026-072	\$139.32	1	136-027-021	\$139.32	1
136-026-073	\$139.32	1	136-027-022	\$139.32	1
136-026-074	\$139.32	1	136-027-023	\$139.32	1
136-026-075	\$139.32	1	136-027-024	\$139.32	1
136-026-076	\$139.32	1	136-027-025	\$139.32	1
136-026-077	\$139.32	1	136-027-026	\$139.32	1
136-026-078	\$139.32	1	136-027-027	\$139.32	1
136-026-079	\$139.32	1	136-027-028	\$139.32	1
			136-027-029	\$139.32	1
136-026-081	\$139.32	1	136-027-030	\$139.32	1
<b>TOTAL \$10,727.64 77</b>			136-027-031	\$139.32	1
			136-027-032	\$139.32	1
136-027-001	\$139.32	1	136-027-033	\$139.32	1
136-027-002	\$139.32	1	136-027-034	\$139.32	1
136-027-003	\$139.32	1	136-027-035	\$139.32	1
136-027-004	\$139.32	1	136-027-036	\$139.32	1
136-027-005	\$139.32	1	136-027-037	\$139.32	1
136-027-006	\$139.32	1	136-027-038	\$139.32	1
136-027-007	\$139.32	1	136-027-039	\$139.32	1
136-027-008	\$139.32	1	136-027-040	\$139.32	1
136-027-009	\$139.32	1	136-027-041	\$139.32	1
136-027-010	\$139.32	1	136-027-042	\$139.32	1
136-027-011	\$139.32	1	136-027-043	\$139.32	1
136-027-012	\$139.32	1	136-027-044	\$139.32	1
136-027-013	\$139.32	1	136-027-045	\$139.32	1
136-027-014	\$139.32	1	136-027-046	\$139.32	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-028-065	\$139.32	1	136-029-001	\$139.32	1
136-028-066	\$139.32	1			
136-028-067	\$139.32	1	136-029-004	\$139.32	1
136-028-068	\$139.32	1	136-029-005	\$139.32	1
136-028-069	\$139.32	1	136-029-006	\$139.32	1
136-028-070	\$139.32	1	136-029-007	\$139.32	1
136-028-071	\$139.32	1	136-029-008	\$139.32	1
136-028-072	\$139.32	1	136-029-009	\$139.32	1
136-028-073	\$139.32	1	136-029-010	\$139.32	1
136-028-074	\$139.32	1	136-029-011	\$139.32	1
136-028-075	\$139.32	1	136-029-012	\$139.32	1
136-028-076	\$139.32	1	136-029-013	\$139.32	1
136-028-077	\$139.32	1	136-029-014	\$139.32	1
136-028-078	\$139.32	1	136-029-015	\$139.32	1
136-028-079	\$139.32	1	136-029-016	\$139.32	1
136-028-080	\$139.32	1	136-029-017	\$139.32	1
136-028-081	\$139.32	1	136-029-018	\$139.32	1
136-028-082	\$139.32	1	136-029-019	\$139.32	1
136-028-083	\$139.32	1	136-029-020	\$139.32	1
136-028-084	\$139.32	1	136-029-021	\$139.32	1
136-028-085	\$139.32	1	136-029-022	\$139.32	1
136-028-086	\$139.32	1	136-029-023	\$139.32	1
136-028-087	\$139.32	1	136-029-024	\$139.32	1
136-028-088	\$139.32	1	136-029-025	\$139.32	1
136-028-089	\$139.32	1	136-029-026	\$139.32	1
136-028-090	\$139.32	1	136-029-027	\$139.32	1
136-028-091	\$139.32	1	136-029-028	\$139.32	1
136-028-092	\$139.32	1	136-029-029	\$139.32	1
			136-029-030	\$139.32	1
			136-029-031	\$139.32	1
			136-029-032	\$139.32	1
			136-029-033	\$139.32	1
TOTAL \$12,817.44 92					

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
136-040-002 (1.73 acres)	\$843.58	6.06	136-041-001 (2.00 acres)	\$975.24	7.00
136-040-003 (0.12 acres)	\$58.51	0.42	136-041-002 (1.48 acres)	\$721.68	5.18
136-040-004 (0.06 acres)	\$29.26	0.21			
136-040-005 (0.06 acres)	\$29.26	0.21	136-041-004 (4.46 acres)	\$2,174.79	15.61
136-040-006 (0.03 acres)	\$14.63	0.11	dev comm	TOTAL	\$3,871.70
136-040-007 (0.03 acres)	\$14.63	0.11			27.79
136-040-008 (0.03 acres)	\$14.63	0.11	136-044-001	0.012	5.85
136-040-009 (0.03 acres)	\$14.63	0.11	136-044-002	0.013	6.34
136-040-010 (0.03 acres)	\$14.63	0.11	136-044-003	0.013	6.34
136-040-011 (0.03 acres)	\$14.63	0.11	136-044-004	0.013	6.34
136-040-012 (0.03 acres)	\$14.63	0.11	136-044-005	0.013	6.34
136-040-013 (0.03 acres)	\$14.63	0.11	136-044-006	0.013	6.34
136-040-014 (0.11 acres)	\$53.64	0.39	136-044-007	0.013	6.34
136-040-015 (0.11 acres)	\$55.88	0.40	136-044-008	0.013	6.34
136-040-016 (0.03 acres)	\$14.63	0.11	136-044-009	0.013	6.34
136-040-017 (0.03 acres)	\$14.63	0.11	136-044-010	0.013	6.34
136-040-018 (0.03 acres)	\$14.63	0.11	136-044-011	0.013	6.34
136-040-019 (0.03 acres)	\$14.63	0.11	136-044-012	0.013	6.34
136-040-020 (0.03 acres)	\$14.63	0.11	136-044-013	0.013	6.34
136-040-021 (0.03 acres)	\$14.63	0.11	136-044-014	0.013	6.34
136-040-022 (0.03 acres)	\$14.63	0.11	136-044-015	0.013	6.34
136-040-023 (0.03 acres)	\$14.63	0.11	136-044-016	0.013	6.34
136-040-024 (0.06 acres)	\$29.26	0.21	136-044-017	0.013	6.34
136-040-025 (0.06 acres)	\$29.26	0.21	136-044-018	0.013	6.34
136-040-026 (0.12 acres)	\$58.51	0.42	136-044-019	0.013	6.34
dev comm	TOTAL	\$1,421.22	136-044-020	0.013	6.34
		10.20	136-044-021	0.013	6.34
			136-044-022	0.013	6.34
			136-044-023	0.018	8.78
			136-044-024	0.013	6.34
			136-044-025	0.013	6.34
			136-044-026	0.013	6.34

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
			136-044-027	0.013	6.34
			136-044-028	0.013	6.34
			136-044-029	0.013	6.34
			136-044-030	0.013	6.34
			136-044-031	0.013	6.34
			136-044-032	0.013	6.34
			136-044-033	0.013	6.34
			136-044-034	0.013	6.34
			136-044-035	0.013	6.34
			136-044-036	0.013	6.34
			136-044-037	0.026	12.68
			136-044-038	0.026	12.68
			136-044-039	0.013	6.34
			136-044-040	0.012	5.85
			136-044-041	0.109	53.15
			136-044-042	0.112	54.61
			136-044-043	0.112	54.61
			136-044-044	0.179	87.28
			136-044-045	0.024	11.70
			136-044-046	0.024	11.70
			136-044-047	0.024	11.70
			136-044-048	0.024	11.70
			136-044-049	0.024	11.70
			136-044-050	0.024	11.70
			136-044-051	0.024	11.70
			136-044-052	0.024	11.70
			136-044-053	0.024	11.70
			136-044-054	0.024	11.70
			136-044-055	0.024	11.70
			136-044-056	0.024	11.70
			136-044-057	0.024	11.70
			136-044-058	0.024	11.70
			136-044-059	0.024	11.70
			136-044-060	0.112	54.61
			136-044-061	0.112	54.61
			136-044-062	0.112	54.61
			136-044-063	0.112	54.61
			136-044-064	3.97	1935.85

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 10**  
**SALIDA, SALIDA**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU	
				Salida CSA	\$416,495.75	2989.49
				Landmark	\$1,500.11	35.43
				CSA TOTAL	\$417,995.85	



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PE**  
Director

**Colt Esenwein, PE**  
Deputy Director, Engineering/Operations

**Diane Haugh**  
Assistant Director, Business/Finance

1716 Morgan Road, Modesto, CA 95358  
Phone: 209.525.4130 Fax: 209.541.2505

[www.stancounty.com/publicworks](http://www.stancounty.com/publicworks)

**COUNTY SERVICE AREA NO. 11**  
**ANNUAL ENGINEER'S REPORT**

**GILBERT ROAD, OAKDALE**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2, 2013**  
**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 11 – GILBERT ROAD**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>rd</sup> day of May, 2013

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



**COUNTY SERVICE AREA NO. 11  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 11 (CSA 11) was established in April, 1991, to provide extended storm drainage to the Gilbert Road subdivision

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 11 consists of ten parcels, Assessor map attached hereto as exhibit "B", but only six parcels with Gilbert Road frontage receive benefit from the extended storm drain. This residential development encompasses an area of land totaling approximately 36.8 acres with 1,807 linear feet of frontage. The boundary of CSA 11 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- Northwest of a portion of 26 Mile Road
- South and southwest of State Route 120
- Located on Gilbert Road west of Rodden Road merger

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance and grading 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; materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the service area assessments are generally described as:

- Annual grading and repair of roadside storm drain system on Gilbert Road.



## **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 XIIID 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.

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

Six of the nine parcels receive equal benefit from the grading for the storm drainage. The extended storm drainage only provides a special benefit to the parcels within CSA 11; therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services.

#### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of

development (land use) and size of property, as compared to a single family home site.

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

#### **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 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, parkways, parks 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 therefore exempted from assessment.

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

**Land use and Equivalent benefit units**

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

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**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013 of \$6,521. Available fund balance will be retained as a reserve to offset future operations and maintenance costs.

The assessment for Fiscal Year 2013-2014 is \$0 per linear foot, which is the same as the assessment of Fiscal Year 2012-2013. Due to the limited amount of labor involved in maintaining CSA-11, there are sufficient resources in fund balance to negate the need for an assessment.

### **B. Budget Formula**

The method that is being used to calculate the assessment is the cost to grade the road shoulder divided by the lineal feet of Gilbert Road frontage within CSA 11. This then multiplies the number of lineal feet of the individual parcel per lineal foot cost. This is the same method that has been used since CSA No. 11 was formed.

**Cost of Grading / Lineal feet of Gilbert Rd. frontage = lineal foot cost**

**Lineal foot cost x lineal foot per parcel=assessment per parcel**

## PART IV - SERVICE AREA BUDGET

CSA 11 Gilbert Road	EXPENSE DESCRIPTION	TOTAL BUDGET
	<b>ADMINISTRATION</b>	
	County Administration	\$ 500.00
	Miscellaneous/Other Admin Fees	\$ -
	<b>Total</b>	<b>\$ 500.00</b>
	<b>PARKS &amp; RECREATION</b>	
	Parks Labor	\$ -
	Parks Utilities	\$ -
	Parks Other Supplies	\$ -
	<b>Total</b>	<b>\$ -</b>
	<b>PUBLIC WORKS</b>	
	Weed Spraying	\$ -
	Grading	\$ 1,000.00
	<b>Total</b>	<b>\$ 1,000.00</b>
	Capital Improvement Reserve	\$ -
	<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 1,500.00</b>
	<b>Fund Balance Information</b>	
	Beginning Fund Balance (Estimated for 2013-14)	\$ 6,521.00
	Capital Improvement Reserve (-)	\$ -
	<b>Available Fund Balance</b>	<b>\$ 6,521.00</b>
	<b>Adjustments to Available Fund Balance</b>	
	General Fund (or PW) Loan Repayment/Advance (+)	\$ -
	Other Revenues/General Fund (Contributions I.e. Grants) (+)	\$ -
	Capital Improvement Expenditure (pumps etc.) (-)	\$ -
	6 Months Operating Reserve (-)	\$ (750.00)
	Use of Fund Balance for FY13-14 (-)	\$ (1,500.00)
	Contingency Reserve (-)	\$ -
	<b>Total Adjustments</b>	<b>\$ (2,250.00)</b>
	<b>Remaining Available Fund Balance</b>	<b>\$ 4,271.00</b>
	<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 1,500.00</b>
	Use of Fund Balance (-)	\$ (1,500.00)
	<b>Balance to Levy</b>	<b>\$ -</b>
	<b>District Statistics</b>	
	Total Parcels	10.00
	Parcels Levied	6.00
	Total EBU (lineal feet)	1807.00
	Levy EBU	0.00
	Capital Reserve Target	0.00

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$0.00 / 1,807 lineal feet = \$0.00 per lineal foot

2012-2013 Assessment = \$0.00 / 1,807 lineal feet = \$0.00 per lineal foot

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 assessment, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 11**  
**GILBERT ROAD, OAKDALE**  
**FISCAL YEAR 2013-2014**

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

A.P.N.		ASSESSMENT	EBU	A.P.N.		ASSESSMENT	EBU
006-083-037	(411 lineal feet)	\$0.00	1				
006-083-040	(150 lineal feet.)	\$0.00	1				
006-083-041	(150 lineal feet)	\$0.00	1				
006-083-043	(283 lineal feet)	\$0.00	1				
006-083-046	(0 lineal feet)	\$0.00	0				
006-083-048	(613 lineal feet)	\$0.00	1				
006-083-050	(200 lineal feet)	\$0.00	1				
006-083-051	(0 lineal feet)	\$0.00	0				
006-083-052	(0 lineal feet)	\$0.00	0				
<b>TOTAL</b>		<b>\$0.00</b>	<b>6</b>				

CSA TOTAL            \$0.00        6





**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PE**  
Director

**Colt Esenwein, PE**  
Deputy Director, Engineering/Operations

**Diane Haugh**  
Assistant Director, Business/Finance

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**COUNTY SERVICE AREA NO. 12**  
**ANNUAL ENGINEER'S REPORT**

**PEACH BLOSSOM ESTATES, OAKDALE**

**FISCAL YEAR 2013-2014**

<b>SET HEARING:</b>	<b>JULY 2, 2013</b>
<b>PUBLIC HEARING:</b>	<b>JULY 30, 2013</b>

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 12 – PEACH BLOSSOM ESTATES**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of May, 2013



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



**COUNTY SERVICE AREA NO. 12  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 12 (CSA 12) was established in November 1991, to provide extended storm drainage to the Peach Blossom Estates subdivision.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 12 consists of 12 parcels, Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 40.31 acres. The boundary of CSA 12 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- Northeast of Richardson Road
- Southeast of State Route 108
- West of Langworth Road

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation, and servicing 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 materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the service area's assessments are generally described as:

- Periodic cleaning and maintenance of 1 catch basin and 9 drain basins.
- Periodic cleaning and maintenance of 124 linear feet of 12 inch corrugated metal pipe.
- Periodic street sweeping of 4,775 linear feet of curb to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins.

- Periodic cleaning and maintenance of 1,032 linear feet of curb in spillway to storm drain basins.

## **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 XIIID Section 4, a parcels assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and a parcel may only be assessed for special benefits received.

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

Each parcel receives equal benefit from the extended storm drainage. The extended storm drainage only provides a special benefit to the parcels within CSA 12, therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities, and services.

#### **Equivalent Benefit units (EBU):**

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

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

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

#### **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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use.

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

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

**Land use and Equivalent benefit units**

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

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**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$ 24,780

The assessment for Fiscal Year 2013-2014 is \$83.34, which is no change from the assessment of Fiscal Year 2012-2013. Available fund balance in the amount of \$2,269 will be used to offset a portion of the operation and maintenance costs, thereby keeping the assessment equal to the previous year.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$1,635, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system, less available fund balance, divided equally by the number of parcels within CSA 12. This is the same method that has been used since CSA 12 was formed.

$$\frac{\text{Total Cost of Operations \& Maintenance} - \text{Use of Fund Balance}}{\text{Number of Parcels}}$$

$$= \text{Assessment}$$

## PART IV - SERVICE AREA BUDGET

CSA 12

Peach Blossom

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$ 500.00
Miscellaneous/Other Admin Fees	\$ -
<b>Total</b>	<b>\$ 500.00</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$ -
Parks Utilities	\$ -
Parks Other Supplies	\$ -
<b>Total</b>	<b>\$ -</b>
<b>PUBLIC WORKS</b>	
Street Sweeping	\$ 2,800.00
Curb & Gutter Repair	\$ -
Weed Spraying	\$ 400.00
Erosion Control	\$ -
<b>Total</b>	<b>\$ 3,200.00</b>
General Benefit	\$ (430.77)
Capital Improvement Reserve	\$ -
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 3,269.23</b>
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2013-14)	\$ 24,780.00
Capital Improvement Reserve (-)	\$ -
<b>Available Fund Balance</b>	<b>\$ 24,780.00</b>
<u>Adjustments to Available Fund Balance</u>	
General Fund (or PW) Loan Repayment/Advance (+)	\$ -
Other Revenues/General Fund (Contributions I.e. Grants)(+)	\$ -
Capital Improvement Expenditure (pumps etc.) (-)	\$ -
6 Months Operating Reserve (-)	\$ (1,634.62)
Use of Fund Balance for FY13-14 (-)	\$ (2,269.00)
Contingency Reserve (-)	\$ -
<b>Total Adjustments</b>	<b>\$ (3,903.62)</b>
<b>Remaining Available Fund Balance</b>	<b>\$ 20,876.38</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$ 3,269.23</b>
Use of Fund Balance (-)	\$ (2,269.00)
<b>Balance to Levy</b>	<b>\$ 1,000.23</b>
<u>District Statistics</u>	
Total Parcels	\$ 12.00
Parcels Levied	\$ 12.00
Total EBU	\$ 12.00
Levy EBU	\$ 83.34
Capital Reserve Target	\$ -

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$1,000 / 12 parcels = \$83.34 per parcel

2012-2013 Assessment = \$1,000 / 12 parcels = \$83.34 per parcel

Available fund balance in the amount of \$2,269 will be used to offset a portion of the operation and maintenance costs, thereby keeping the assessment equal to the previous year.

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 assessment, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 12**  
**PEACH BLOSSOM ESTATES, OAKDALE**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
062-033-001	\$83.34	1			
062-033-002	\$83.34	1			
062-033-003	\$83.34	1			
062-033-004	\$83.34	1			
062-033-005	\$83.34	1			
062-033-006	\$83.34	1			
062-033-007	\$83.34	1			
062-033-008	\$83.34	1			
062-033-009	\$83.34	1			
062-033-010	\$83.34	1			
062-033-011	\$83.34	1			
062-033-012	\$83.34	1			
TOTAL		\$1,000.08	12		

CSA TOTAL      \$1,000.08      12



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PE**  
Director

**Colt Esenwein, PE**  
Deputy Director, Engineering/Operations

**Diane Haugl**  
Assistant Director, Business/Finance

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**COUNTY SERVICE AREA NO. 16**  
**ANNUAL ENGINEER'S REPORT**

**OLIVE RANCH ESTATES, OAKDALE**

**FISCAL YEAR 2013-2014**

**SET HEARING:**

**JULY 2, 2013**

**PUBLIC HEARING:**

**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 16 – OLIVE RANCH ESTATES**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of MAY, 2013

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



**COUNTY SERVICE AREA NO. 16  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 16 (CSA 16) was established in September 2000, to provide extended maintenance of the storm drainage system and landscaping at the storm drain basin within the Olive Ranch Estates Subdivision.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 16 consists of 31 parcels including one landscape basin and an MID-owned well, Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 17 acres. The boundary of CSA 16 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- North of State Routes 108/120
- East of Dillwood Road
- Accessed by Wild Oak Drive and Demergasso Drive

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation and servicing of the storm drain system and landscaping of the storm drain basin. The special benefit assessments to be levied for this District are intended to provide a revenue source for all the maintenance and servicing of the service area's improvements including, but not limited to, the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the service areas assessments are generally described as:

- Periodic cleaning, inspection and maintenance (as needed) of underground pipe;
- Two (2) 20 HP pumps;
- Periodic cleaning and maintenance of 9 catch basins;
- Repair curb and gutter as needed to maintain the storm drain system (4,650 linear feet of curb and gutter);



- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to the storm drain basin (erosion control, weed spraying, grading/excavation as needed);
- The Parks and Recreation Department provides continual maintenance of all parks and/or public use areas within the Service Area (i.e. irrigation, mowing, fertilizing, and pest control as needed).

## **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.

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

There are 30 parcels within CSA 16 (including the storm drain basin), and each parcel receives equal benefit from the extended storm drainage and landscape maintenance. The extended storm drainage and landscape maintenance only provide special benefits to the parcels within CSA 16, therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services.

#### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

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

#### **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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, silver 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 therefore exempted from assessment.

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

**Land use and Equivalent benefit units**

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

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**

#### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$66,209. This amount has been generated in order to have funds available for future capital improvements in the storm drain system. It is estimated replacement pumps will cost \$23,000 each for labor and materials for a total replacement cost of \$46,000. This fiscal approach is aimed at accumulating a sufficient reserve by the time the pumps are replaced so that no increase in the annual assessment will be necessary to cover these costs.

The assessment for Fiscal Year 2013-2014 is \$492.30, which is \$71.90 lower than Fiscal Year 2012-2013. The reduction is due to the absence of the need for additional reserve funding.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$7,384, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

Park/Basin Maintenance - The Parks maintenance expenses will not increase for park/basin maintenance for Fiscal Year 2013-2014. A capital reserve in the amount of \$10,000 was established in Fiscal Year 2011-2012 for Parks to cover catastrophic events with regard to vandalized irrigation, turf or tree damage.

## **B. Budget Formula**

Proposition 218 took effect on July 1, 1997, and requires an assessment ballot procedure in order to increase the assessment. An assessment ballot procedure occurred during the formation of CSA 16 in 2000. A majority protest was not filed regarding the formula for calculating the annual assessment and the levy of the annual assessment to pay for the services provided by CSA 16. The property owners cast a majority vote supporting the formula and the levy of an annual assessment to pay for the services provided by CSA 16. Therefore, the formula for calculating the annual assessment has been approved and is in place. The formula that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system and landscaping divided equally by the number of parcels within CSA 16.

**Total cost of operations & maintenance / number of parcels = assessment**

**PART IV-SERVICE AREA  
BUDGET**

CSA 16  
Olive Ranch

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
Total	\$500
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$4,400
Parks Vandalism/ Graffiti	\$350
Parks Utilities	\$600
Parks Other Supplies	\$1,850
Maintenance - Structures & Grounds	\$0
Total	\$7,200
<b>PUBLIC WORKS</b>	
Pump Replacement	\$0
Cleaning Drainage System	\$1,000
Street Sweeping	\$5,400
Curb & Gutter Repair	\$0
Erosion Control	\$0
Separator Cleaning	\$0
Utilities	\$1,500
Total	\$7,900
Capital Improvement Reserve	\$0
General Benefits	(\$831)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$14,769</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-14)	\$66,209
PW Capital Improvement Reserve (-)	(\$46,000)
Parks Capital Improvement Reserve (-)	(\$10,000)
Available Fund Balance	\$10,209
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$7,384)
Use of Fund Balance for FY 2013/14 (-)	\$0
Contingency Reserve (-)	\$0
Total Adjustments	(\$7,384)
Remaining Available Fund Balance	\$2,825
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$14,769</b>
Use of Fund Balance (-)	
Balance to Levy	\$14,769
<b>District Statistics</b>	
Total Parcels	31
Parcels Levied	30
Total EBU	30.00
Levy EBU	\$492.30
Capital Reserve Target	\$46,000

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$14,769 / 30 EBU = \$492.30 per EBU

2012-2013 Assessment = \$16,926 / 30 EBU = \$564.20 per EBU

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 "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 16**  
**OLIVE RANCH ESTATES, OAKDALE**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
010-068-003	\$492.30	1			
010-068-004	\$492.30	1			
010-068-005	\$492.30	1			
010-068-006	\$492.30	1			
010-068-007	\$492.30	1			
010-068-008	\$492.30	1			
010-068-009	\$492.30	1			
010-068-010	\$492.30	1			
010-068-011	\$492.30	1			
010-068-012	\$492.30	1			
010-068-013	\$492.30	1			
010-068-014	\$492.30	1			
010-068-015	\$492.30	1			
010-068-016	\$492.30	1			
010-068-017	\$492.30	1			
010-068-018	\$492.30	1			
010-068-019	\$492.30	1			
010-068-020	\$492.30	1			
010-068-021	\$492.30	1			
010-068-022	\$492.30	1			
010-068-023	\$492.30	1			
010-068-024	\$492.30	1			
010-068-025	\$492.30	1			
010-068-026	\$492.30	1			
010-068-027	\$492.30	1			
010-068-028	\$492.30	1			
010-068-029	\$492.30	1			
010-068-030	\$492.30	1			
010-068-031	\$492.30	1			
010-068-032	\$492.30	1			
010-068-033	\$0.00	0			
TOTAL	\$14,769.00	31			
			CSA TOTAL	\$14,769.00	31





**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PE**  
**Director**

**Colt Esenwein, PE**  
**Deputy Director, Engineering/Operations**

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**Assistant Director, Business/Finance**

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**COUNTY SERVICE AREA NO. 18**  
**ANNUAL ENGINEER'S REPORT**

**ATLAS PARK SUBDIVISION, OAKDALE**

**FISCAL YEAR 2013-2014**

**SET HEARING: JULY 2, 2013**

**PUBLIC HEARING: JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 18 – ATLAS PARK SUBDIVISION**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of May, 2013

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



**COUNTY SERVICE AREA NO. 18  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 18 (CSA 18) was established in December 2002, to provide extended maintenance services for the storm drain system and landscaping at the park and storm drain basin within the Atlas Park Subdivision.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

There are 16 parcels within CSA 18 consisting of: 14 residential lots, a landscaped park in the middle of the cul-de-sac and a storm drainage basin with some landscaping along the frontages of Atlas Road and State Highway 108/120. The Assessor map is attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 9.29 acres. The boundary of CSA 18 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- North of State Route 108/120
- East of Deo Gloria Drive
- South of Del Almendra Drive
- West of Atlas Road

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation, and servicing of the storm drain basin, storm drain system, and park. 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; materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the service area's assessments are generally described as:

- Periodic cleaning and maintenance (as needed) on 420 linear feet of 18 inch pipe and 33 linear feet of 21 inch pipe;
- Periodic cleaning and maintenance of 4 catch basins and 2 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (2,047 linear feet of curb and gutter);

- Periodic street sweeping to prevent buildup of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed)
- Remove silt build up next to the wall of the separator with the use of the suction truck.
- The Parks and Recreation Department provides continual maintenance of all parks and/or public use areas within the service area (i.e. irrigation, mowing, fertilizing, and pest control as needed);

## **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.

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

The park and storm drain basin are public property and treated as individual parcels. Each of the 14 residential parcels receives equal benefit from the extended maintenance of the landscaping and the storm drain system. The extended maintenance of landscaping and storm drainage only provides a special benefit to the parcels within CSA 18; therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation.

### **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 and based on the planned property development a single zone of benefits appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services

#### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

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

#### **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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use.

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

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

**Land use and Equivalent benefit units**

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

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**

#### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$13,580.

The Parks maintenance expenses will not increase for park/court maintenance for Fiscal Year 2013-2014. In the past there has been no reserve set aside should a catastrophic event occur with regards to vandalized irrigation, turf, benches or tree damage. Therefore, \$5,000 of fund balance has been designated as a capital reserve.

The assessment for Fiscal Year 2013-2014 is \$708.75. This is decrease of 5% or \$35.13



from last year's assessment of \$743.88. The decrease is due to a lowered maintenance budget

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. A reserve of \$5,670, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> through December 31<sup>st</sup>.

## **B. Budget Formula**

Proposition 218, a statewide initiative approved by the voters in November 1996, requires an assessment ballot procedure in order to increase an assessment. An assessment ballot procedure occurred during the formation of CSA 18 in 2002. A majority protest was not filed regarding the formula for calculating the annual assessment and the levy of the annual assessment to pay for the services provided by CSA 18. The property owner cast a majority vote supporting the formula and the levy of an annual assessment to pay for the services provided by CSA 18. Therefore, the formula for calculating the annual assessment is the total cost of maintenance and operations divided by the number of parcels within CSA 18.

**Total cost of operations & maintenance-Use of fund balance / Number of parcels =  
Assessment**

## PART IV - SERVICE AREA BUDGET

CSA 18  
Atlas Park

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$ 500
Miscellaneous/Other Admin Fees	\$ -
Total	\$ 500
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$ 3,340
Parks Vandalism/Graffiti	\$ 100
Parks Utilities	
Parks Other Supplies	\$ 1,600
Maintenance - Structures & Grounds	\$ -
Total	\$ 5,040
<b>PUBLIC WORKS</b>	
Pump Replacement	\$ -
Cleaning Drainage System	\$ -
Street Sweeping	\$ 3,500
Curb & Gutter Repair	\$ -
Weed Spraying	\$ 1,538
Erosion Control	\$ -
Separator Cleaning	\$ -
Utilities	\$ 1,300
Total	\$ 6,338
Capital Improvement Reserve	\$ -
General benefit	\$ (538)
Total Administration, Parks & Rec, Public Works Budget	\$ 11,340
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-14)	\$ 13,580
Capital Improvement Reserve (-)	\$ (5,000)
Available Fund Balance	\$ 8,580
<b>Adjustments to Available Fund Balance</b>	
General Fund (or PW) Loan Repayment/Advance (+)	\$ -
Other Revenues/General Fund (Contributions i.e. Grants) (+)	\$ -
Capital Improvement Expenditure (pumps etc.) (-)	\$ -
6 Months Operating Reserve (-)	\$ (5,670)
Use of Fund Balance for FY13/14 (-)	\$ -
Contingency Reserve (-)	\$ -
Total Adjustments	\$ (5,670)
Remaining Available Fund Balance	\$ 2,910
Total Administration, Parks & Rec, Public Works Budget	\$ 11,340
Use of Fund Balance (-)	\$ -
Balance to Levy	\$ 11,340
<b>District Statistics</b>	
Total Parcels	16
Parcels Levied	16
Total EBU	1.00 x 16
Levy EBU	\$708.75
Capital Reserve Target	\$0

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$11,340 / 16 EBU = \$708.75 per EBU

2012-2013 Assessment = \$11,902 / 16 EBU = \$743.88 per EBU

This year's assessment is a decrease of 5% or \$35.13 from last year's assessment of \$743.88.

Because a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the decrease in assessment. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 18**  
**ATLAS PARK SUBDIVISION, OAKDALE**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
010-032-070	\$708.75	1			
010-032-071	\$708.75	1			
010-032-072	\$708.75	1			
010-032-073	\$708.75	1			
010-032-074	\$708.75	1			
010-032-075	\$708.75	1			
010-032-076	\$708.75	1			
010-032-077	\$708.75	1			
010-032-078	\$708.75	1			
010-032-079	\$708.75	1			
010-032-080	\$708.75	1			
010-032-081	\$708.75	1			
010-032-082	\$708.75	1			
010-032-083	\$708.75	1			
010-032-084 (0.01 acres)	\$708.75	1			
010-032-085 (1.06 acres)	\$708.75	1			
TOTAL		\$11,340.00	16		

CSA TOTAL    \$11,340.00    16



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, PI**  
**Director**

**Colt Esenwein, PI**  
**Deputy Director, Engineering/Operations**

**Diane Haug**  
**Assistant Director, Business/Finance**

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[www.stancounty.com/publicwork](http://www.stancounty.com/publicwork)

**COUNTY SERVICE AREA NO. 19**  
**ANNUAL ENGINEER'S REPORT**

**TUOLUMNE-GRATTON SUBDIVISIONS, DENAIR**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2, 2013**  
**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 19 – TUOLUMNE-GRATTON SUBDIVISIONS**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of May, 2013

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



**COUNTY SERVICE AREA NO. 19  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 19 (CSA 19) was established December 2002, to provide extended maintenance services for the storm drain system, landscaped storm drain basin, and park within a planned development which, as approved with tentative maps, includes six (6) residential subdivisions. These subdivisions include: Sterling Ranch Unit No. 1 (formerly known as Monte Vista Meadows), Sterling Ranch Unit No. 2, 3, and 4 (formerly known as Tuolumne Meadows), Sterling Ranch Unit No. 5 (formerly known as Najanjo Estates), and Runyan Country Estates.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

There are 327 parcels within CSA 19 consisting of: Sterling Ranch Unit No. 1 (81 lots), Sterling Ranch Unit No. 2 (71 lots), and a landscaped storm drain basin and park lot, Sterling Ranch Unit No. 3 (53 lots), and a landscaped storm drain basin and park lot, Sterling Ranch Unit No. 4 (50 lots), Sterling Ranch Unit No. 5 (50 lots), and Runyan Country Estates (20 lots). Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 99.32 acres. The boundary of CSA 19 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- North of Tuolumne Road
- East of Lester Road
- South of East Monte Vista Avenue
- West of North Gratton Road

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation and servicing of the storm drain basin, storm drain system, and park. 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 materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the service area's assessments are generally described as:



- Periodic cleaning and maintenance (as needed) on 1,753 linear feet 18 inch pipe, 3,097 linear feet of 24 inch pipe, 1,191 linear feet of 30 inch pipe, 274 linear feet of 36 inch pipe, 181 linear feet of 42 inch pipe, 212 linear feet of 48 inch pipe;
- Two (2) 25 HP pumps;
- Periodic cleaning and maintenance of 23 catch basins and 26 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (19,791 linear feet of curb and gutter; 82,383 square feet of sidewalk);
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to storm drain basin and 5 rock wells (erosion control, weed spraying, grading/excavation as needed).
- The Parks and Recreation Department provides continual maintenance of all park/basin public use area and parks within the Sterling Ranch Service Area (i.e. irrigation, playground areas, mowing and weed abatement),

Runyan Country Estates does not receive any special services from the storm drain basin within the boundary of CSA 19, and consequently, the residential lots within Runyan Country Estates will not be assessed for any costs associated with the extended maintenance services for the storm drain system and the landscaped storm drain basin. The residential lots within Runyan Country Estates receive equal benefit as with all the lots within CSA 19, from the extended maintenance service being provided for the landscaped park. Initially, and throughout the development of all subdivision phases, as more lots are created, all parcels receive equal benefit from the extended maintenance of the park, landscaping, and storm drain system unless noted otherwise. The extended maintenance of the storm drain system, and the landscaped storm drain basin and park only provides a special benefit to the parcels within CSA 19; therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation.

## **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 XIIID 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.

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

Runyan Country Estates does not receive any special services from the storm drain basin within the boundary of CSA 19, and consequently, the residential lots within Runyan Country Estates will not be assessed for any costs associated with the extended maintenance services for the storm drain system and the landscaped storm drain basin of Sterling Ranch. Runyan Country Estates has its own storm drain system and basin apart from the storm drain system and basin that are in CSA 19. The residential lots within Runyan Country Estates receive equal benefit as with all the lots within CSA 19, from the extended maintenance service being provided for the landscaped park. Initially, and throughout the development of all subdivision phases, as more lots are created, all parcels receive equal benefit from the extended maintenance of the park, landscaping, and storm drain system unless noted otherwise. The extended maintenance of the storm drain system, and the landscaped storm drain basin and park only provides a special benefit to the parcels within CSA 19, therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation.

## **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services.

### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

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

**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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use

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

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

**Land use and Equivalent benefit units**

Property type	EBU	Multiplier
Single Family Residential	1.00	Per unit/lot (parcel)
Multi-Family Residential	0.75	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 Residential Land	1.00	Per Acre
Public park	0.40	Per Acre
Public Storm Drain Basin)	0.40	Per Acre
Public School	0.40	Per Acre
Industrial Parcel	3.50	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.

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

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

## **PART III – BUDGET ANALYSIS**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$173,395 for Sterling Ranch and \$11,363 for Runyan Estates for a total of \$ 184,758 for the CSA. This amount has been generated in order to have funds available for future capital improvements in the storm drain system and landscaped park. It is estimated that replacement pumps will cost approximately \$27,000 each for labor and materials for a total of \$54,000. This fiscal approach is aimed at accumulating a sufficient reserve by the time the pumps are replaced so that no increase in the annual assessment will be necessary to cover these costs

The Fiscal Year 2013-2014 assessment for Sterling Ranch Units 1-5 is \$108.30 per parcel and for Runyan Country Estates, \$43.80 per parcel. The Fiscal Year 2013-2014 assessment for Sterling Ranch is \$17.10 less than the previous year, and Runyan Country Estates' assessment remains the same. The decrease in Sterling Ranch is due to parcel splits in 2012 that increased the number of parcels to levy from 305 to 307, thereby lowering the assessment per parcel. In addition fund balance of \$1,500 for Runyan Estates and \$5,000 for Sterling Ranch was used to offset a portion of the operation and maintenance costs.

The Parks maintenance expenses will not increase for park/basin and parks maintenance for Fiscal Year 2013-2014. A capital reserve of \$6,000 has been set aside from fund balance for costs associated with a catastrophic event with regards to vandalized irrigation, turf, trees or playground equipment.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, \$20,311 (\$1,188 for Runyan Estates and \$19,123 for Sterling Ranch) of available fund balance will be carried forward to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

## **B. Budget Formula**

Proposition 218, a statewide initiative approved by the voters in November 1996, requires property owners approve any change in the method of calculating assessment and any increase in the assessment rate through a ballot procedure. An assessment ballot procedure occurred during the formation of CSA 19. A majority protest was not filed regarding the formula for calculating the annual assessment and the levy of the annual assessment to pay for services provided by CSA 19. Therefore, a formula for calculating the annual assessment has been approved and is in place. The formula that is being used to calculate the assessments is as follows:

The amount of annual assessment equals the total operation and maintenance cost minus any fund balance from previous year divided equally by the number of benefiting parcels. A residential parcel with a recorded final map receives the same equal benefit as the number of approved residential properties on or for the parcel. Annual assessment and the levy of the annual assessment to pay for services provided by CSA 19.

$$\text{(Total Cost of Operations \& Maintenance-Use of Fund Balance)/ Number of Parcels} \\ = \text{Assessment}$$

**PART IV - SERVICE AREA BUDGET CSA 19**

CSA 19 EXPENSE DESCRIPTION	RUNYAN	STERLING
Tuolumne/Runyan	6.15%	93.85%
<b>ADMINISTRATION</b>		
County Administration	\$74	\$1,126
Miscellaneous/Other Admin Fees	\$0	\$0
<b>Total</b>	<b>\$74</b>	<b>\$1,126</b>
<b>PARKS &amp; RECREATION</b>		
Parks Labor	\$800	\$12,200
Parks Vandalism/Graffiti	\$31	\$469
Parks Utilities	\$523	\$7,977
Parks Other Supplies	\$369	\$5,631
<b>Total</b>	<b>\$1,723</b>	<b>\$26,277</b>
<b>PUBLIC WORKS</b>		
Pond Excavation	\$0	\$0
Pump Replacement	\$0	\$0
Cleaning Drainage System	\$215	\$3,285
Street Sweeping	\$430	\$6,570
Curb & Gutter Repair	\$0	\$0
Weed Spraying	\$0	\$1,200
Erosion Control	\$0	\$0
Separator Cleaning	\$0	\$0
Utilities	\$0	\$800
<b>Total</b>	<b>\$645</b>	<b>\$11,855</b>
Capital Improvement Reserve-Parks		
Capital Improvement Reserve -Public Works	\$0	
<b>General Benefit</b>	<b>(\$66)</b>	<b>(\$1,011)</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$2,376</b>	<b>\$38,247</b>
<b>Fund Balance Information</b>		
Beginning Fund Balance (Estimated for 2013-14)	\$11,363	\$173,395
Capital Improvement Reserve Parks (-)	(\$600)	(\$5,400)
Capital Improvement Reserve Public Works (-)	\$0	(\$54,000)
<b>Available Fund Balance</b>	<b>\$10,763</b>	<b>\$113,995</b>
<b>Adjustments to Available Fund Balance</b>		
General Fund (or PW) Loan Repayment/Advance (+)	\$0	\$0
Capital Improve -Parks (-)	\$0	\$0
Capital Improvement Expenditure (pumps etc.) (-)	\$0	\$0
6 Months Operating Reserve (-)	(\$1,188)	(\$19,124)
Use of Fund Balance for FY13/14 (-)	(\$1,500)	(\$3,000)
<b>Total Adjustments</b>	<b>(\$2,688)</b>	<b>(\$22,124)</b>
<b>Remaining Available Fund Balance</b>	<b>\$8,075</b>	<b>\$91,871</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$2,376</b>	<b>\$38,247</b>
Use of Fund Balance (-)	(\$1,500)	(\$5,000)
<b>Balance to Levy</b>	<b>\$876</b>	<b>\$33,247</b>
<b>District Statistics</b>		
Total Parcels	20	307
Parcels Levied	20	307
Total EBU	20.00	307.00
Levy EBU	\$43.80	\$108.30
<b>Capital Reserve Target</b>	<b>\$0</b>	<b>\$54,000</b>

\*Runyan receives no benefit from Sterling storm drain system and equal benefit from parks.

## **PART V - ASSESSMENTS**

2013-2014 Assessment (Sterling Ranch Units 1-5) = \$33,247 / 307 EBU = \$108.30 per EBU  
2013-2014 Assessment (Runyan Country Estates) = \$876 / 20 EBU = \$43.80 per EBU

2012-2013 Assessment (Sterling Ranch Units 1-5) = \$38,248 / 305 EBU = \$125.40 per EBU  
2012-2013 Assessment (Runyan Country Estates) = \$875 / 20 EBU = \$43.80 per EBU

The proposed assessment is in compliance with Proposition 218. Since a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary next year if an increase in assessment is required at that time.

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 "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 19**  
**TOULUMNE - GRATTON SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
024-049-014	\$43.80	1	024-057-011	\$108.30	1
024-049-015	\$43.80	1	024-057-012	\$108.30	1
024-049-016	\$43.80	1	024-057-013	\$108.30	1
024-049-017	\$43.80	1	024-057-014	\$108.30	1
024-049-018	\$43.80	1	024-057-015	\$108.30	1
024-049-019	\$43.80	1	024-057-016	\$108.30	1
024-049-020	\$43.80	1	024-057-017	\$108.30	1
024-049-021	\$43.80	1	024-057-018	\$108.30	1
024-049-022	\$43.80	1	024-057-019	\$108.30	1
024-049-023	\$43.80	1	024-057-020	\$108.30	1
024-049-024	\$43.80	1	024-057-021	\$108.30	1
024-049-025	\$43.80	1	024-057-022	\$108.30	1
024-049-026	\$43.80	1	024-057-023	\$108.30	1
024-049-027	\$43.80	1	024-057-024	\$108.30	1
024-049-028	\$43.80	1	024-057-025	\$108.30	1
024-049-029	\$43.80	1	024-057-026	\$108.30	1
024-049-030	\$43.80	1	024-057-027	\$108.30	1
024-049-031	\$43.80	1	024-057-028	\$108.30	1
024-049-032	\$43.80	1	024-057-029	\$108.30	1
024-049-033	\$43.80	1	024-057-030	\$108.30	1
	<b>TOTAL</b>	<b>\$876.00</b>			<b>20</b>
			024-057-031	\$108.30	1
			024-057-032	\$108.30	1
024-057-001	\$108.30	1	024-057-033	\$108.30	1
024-057-002	\$108.30	1	024-057-034	\$108.30	1
024-057-003	\$108.30	1	024-057-035	\$108.30	1
024-057-004	\$108.30	1	024-057-036	\$108.30	1
024-057-005	\$108.30	1	024-057-037	\$108.30	1
024-057-006	\$108.30	1	024-057-038	\$108.30	1
024-057-007	\$108.30	1	024-057-039	\$108.30	1
024-057-008	\$108.30	1	024-057-040	\$108.30	1
024-057-009	\$108.30	1	024-057-041	\$108.30	1
024-057-010	\$108.30	1	024-057-042	\$108.30	1

**EXHIBIT "D"**  
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**TOULUMNE - GRATTON SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
024-057-043	\$108.30	1	024-057-075	\$108.30	1
024-057-044	\$108.30	1	024-057-076	\$108.30	1
024-057-045	\$108.30	1	024-057-077	\$108.30	1
024-057-046	\$108.30	1	024-057-078	\$108.30	1
024-057-047	\$108.30	1	024-057-079	\$108.30	1
024-057-048	\$108.30	1	024-057-080	\$108.30	1
024-057-049	\$108.30	1	024-057-081	\$108.30	1
024-057-050	\$108.30	1	<b>TOTAL \$8,772.30</b>		<b>81</b>
024-057-051	\$108.30	1			
024-057-052	\$108.30	1	024-058-001	\$108.30	1
024-057-053	\$108.30	1	024-058-002	\$108.30	1
024-057-054	\$108.30	1	024-058-003	\$108.30	1
024-057-055	\$108.30	1	024-058-004	\$108.30	1
024-057-056	\$108.30	1	024-058-005	\$108.30	1
024-057-057	\$108.30	1	024-058-006	\$108.30	1
024-057-058	\$108.30	1	024-058-007	\$108.30	1
024-057-059	\$108.30	1	024-058-008	\$108.30	1
024-057-060	\$108.30	1	024-058-009	\$108.30	1
024-057-061	\$108.30	1	024-058-010	\$108.30	1
024-057-062	\$108.30	1	024-058-011	\$108.30	1
024-057-063	\$108.30	1	024-058-012	\$108.30	1
024-057-064	\$108.30	1	024-058-013	\$108.30	1
024-057-065	\$108.30	1	024-058-014	\$108.30	1
024-057-066	\$108.30	1	024-058-015	\$108.30	1
024-057-067	\$108.30	1	024-058-016	\$108.30	1
024-057-068	\$108.30	1	024-058-017	\$108.30	1
024-057-069	\$108.30	1	024-058-018	\$108.30	1
024-057-070	\$108.30	1	024-058-019	\$108.30	1
024-057-071	\$108.30	1	024-058-020	\$108.30	1
024-057-072	\$108.30	1	024-058-021	\$108.30	1
024-057-073	\$108.30	1	024-058-022	\$108.30	1
024-057-074	\$108.30	1	024-058-023	\$108.30	1

**EXHIBIT "D"**  
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**COUNTY SERVICE AREA NO. 19**  
**TOULUMNE - GRATTON SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
024-058-024	\$108.30	1	024-058-056	\$108.30	1
024-058-025	\$108.30	1	024-058-057	\$108.30	1
024-058-026	\$108.30	1	024-058-058	\$108.30	1
024-058-027	\$108.30	1	024-058-059	\$108.30	1
024-058-028	\$108.30	1	024-058-060	\$108.30	1
024-058-029	\$108.30	1	024-058-061	\$108.30	1
024-058-030	\$108.30	1	024-058-062	\$108.30	1
024-058-031	\$108.30	1	024-058-063	\$108.30	1
024-058-032	\$108.30	1	024-058-064	\$108.30	1
024-058-033	\$108.30	1	024-058-065	\$108.30	1
024-058-034	\$108.30	1	024-058-066	\$108.30	1
024-058-035	\$108.30	1	024-058-067	\$108.30	1
024-058-036	\$108.30	1	024-058-068	\$108.30	1
024-058-037	\$108.30	1	024-058-069	\$108.30	1
024-058-038	\$108.30	1	024-058-070	\$108.30	1
024-058-039	\$108.30	1	024-058-071	\$108.30	1
024-058-040	\$108.30	1	024-058-072	\$108.30	1
024-058-041	\$108.30	1	<b>TOTAL</b>		<b>72</b>
024-058-042	\$108.30	1		<b>\$7,797.60</b>	
024-058-043	\$108.30	1	024-060-001	\$108.30	1
024-058-044	\$108.30	1	024-060-002	\$108.30	1
024-058-045	\$108.30	1	024-060-003	\$108.30	1
024-058-046	\$108.30	1	024-060-004	\$108.30	1
024-058-047	\$108.30	1	024-060-005	\$108.30	1
024-058-048	\$108.30	1	024-060-006	\$108.30	1
024-058-049	\$108.30	1	024-060-007	\$108.30	1
024-058-050	\$108.30	1	024-060-008	\$108.30	1
024-058-051	\$108.30	1	024-060-009	\$108.30	1
024-058-052	\$108.30	1	024-060-010	\$108.30	1
024-058-053	\$108.30	1	024-060-011	\$108.30	1
024-058-054	\$108.30	1	024-060-012	\$108.30	1
024-058-055	\$108.30	1	024-060-013	\$108.30	1



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**TOULUMNE - GRATTON SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
024-061-022	\$108.30	1	024-063-003	\$108.30	1
024-061-023	\$108.30	1	024-063-004	\$108.30	1
024-061-024	\$108.30	1	024-063-005	\$108.30	1
024-061-025	\$108.30	1	024-063-006	\$108.30	1
024-061-026	\$108.30	1	024-063-007	\$108.30	1
024-061-027	\$108.30	1	024-063-008	\$108.30	1
024-061-028	\$108.30	1	024-063-009	\$108.30	1
024-061-029	\$108.30	1	024-063-010	\$108.30	1
024-061-030	\$108.30	1	024-063-011	\$108.30	1
024-061-031	\$108.30	1	024-063-012	\$108.30	1
024-061-032	\$108.30	1	024-063-013	\$108.30	1
024-061-033	\$108.30	1	024-063-014	\$108.30	1
024-061-034	\$108.30	1	024-063-015	\$108.30	1
024-061-035	\$108.30	1	024-063-016	\$108.30	1
024-061-036	\$108.30	1	024-063-017	\$108.30	1
024-061-037	\$108.30	1	024-063-018	\$108.30	1
024-061-038	\$108.30	1	024-063-019	\$108.30	1
024-061-039	\$108.30	1	024-063-020	\$108.30	1
024-061-040	\$108.30	1	024-063-021	\$108.30	1
024-061-041	\$108.30	1	024-063-022	\$108.30	1
024-061-042	\$108.30	1	024-063-023	\$108.30	1
024-061-043	\$108.30	1	024-063-024	\$108.30	1
024-061-044	\$108.30	1	024-063-025	\$108.30	1
024-061-045	\$108.30	1	024-063-026	\$108.30	1
024-061-046	\$108.30	1	024-063-027	\$108.30	1
024-061-047	\$108.30	1	024-063-028	\$108.30	1
024-061-048	\$108.30	1	024-063-029	\$108.30	1
024-061-049	\$108.30	1	024-063-030	\$108.30	1
024-061-050	\$108.30	1	024-063-031	\$108.30	1
TOTAL			024-063-032	\$108.30	1
			024-063-033	\$108.30	1
			024-063-034	\$108.30	1

**EXHIBIT "D"**  
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**TOULUMNE - GRATTON SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
024-063-035	\$108.30	1			
024-063-036	\$108.30	1			
024-063-037	\$108.30	1			
024-063-038	\$108.30	1			
024-063-039	\$108.30	1			
024-063-040	\$108.30	1			
024-063-041	\$108.30	1			
024-063-042	\$108.30	1			
024-063-043	\$108.30	1			
024-063-044	\$108.30	1			
024-063-045	\$108.30	1			
024-063-046	\$108.30	1			
024-063-047	\$108.30	1			
024-063-048	\$108.30	1			
024-063-050	\$108.30	1			
024-063-051	\$108.30	1			
024-063-052	\$108.30	1			
024-063-053	\$108.30	1			
<b>TOTAL</b>	<b>\$5,415.00</b>	<b>50</b>			

RUNYAN	\$876.00	20
STERLING	\$33,248.10	307
<b>CSA TOTAL</b>	<b>\$34,124.10</b>	<b>327</b>



**DEPARTMENT OF PUBLIC WORKS:**

**Matt Machado, PI**  
**Director**

**Colt Esenwein, PI**  
**Deputy Director, Engineering/Operations**

**Diane Haugl**  
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**COUNTY SERVICE AREA NO. 20**  
**ANNUAL ENGINEER'S REPORT**

**SUMMIT SUBDIVISION, MODESTO**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2, 2013**  
**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

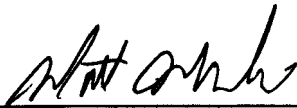
County of Stanislaus, State of California

**CSA NO. 20 – SUMMIT SUBDIVISION**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 24<sup>TH</sup> day of May, 2013



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



**COUNTY SERVICE AREA NO. 20  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 20 (CSA 20) was established in January 2003, to provide extended maintenance service for the storm drain system within the Summit Corporate Center industrial park subdivision. The County accepted the subdivision improvements for Phase 1 and 2 on July 22, 2003 and March 2, 2004, respectively. As a result of these acceptances, the County has been maintaining all of these subdivision improvements including, but not limited to, the storm drain system since 2004.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

There are 38 parcels within CSA 20 consisting of 37 industrial lots and a storm drain basin (Lot "A"), Assessor map is attached hereto as exhibit "B". This industrial development encompasses an area of land totaling approximately 44.50 acres of which 35.96 acres are to be levied. The boundary of CSA 20 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The development is generally located:

- North of Pelandale Avenue
- South of Bangs Avenue
- 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 the storm drain basin and 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 and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the 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 870 linear feet of 18 inch pipe, 132 linear feet of 24 inch pipe, 300 linear feet 30 inch pipe, 315 linear feet of 48 inch pipe;
- Periodic cleaning and maintenance of 7 catch basins and 4 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (5,359

linear feet of curb and gutter);

- Periodic street sweeping to prevent build-up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to the storm drain basin (erosion control, weed spraying, grading/excavation as needed);
- Remove silt build up next to the wall of the separator with the use of the vacuor;

## **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.

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

Each parcel receives benefit from the extended storm drainage based on the parcel's net acreage. The extended storm drainage only provides a special benefit to the parcels within CSA 20, therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The

parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services.

#### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

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

#### **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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use.

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

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

**Land use and Equivalent benefit units**

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

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**

#### **A. Fund Balance**

It is estimated that the available Fund Balance as of June 30, 2013 will be \$3,570

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$4,000, one half of the annual operating budget, will be needed from available fund balance to cover expenditures from July 1<sup>st</sup> to December 31<sup>st</sup>. There is insufficient fund balance to cover

these expenses, so an amount of \$430 has been added to the assessment calculation to ensure adequate funding is available.

The assessment for Fiscal Year 2013-2014 is \$234.43 per net acre. This assessment is an increase of \$63.13 or 37% increase from the Fiscal Year 2012-2013 assessment of \$171.30. The increase is due to lack of fund balance to cover maintenance costs.

## **B. Budget Formula**

Proposition 218, a statewide initiative approved by the voters in November 1996, requires property owners approve any change in the method of calculating assessment and any increase in rate through a ballot procedure. An assessment ballot procedure occurred during the formation of CSA 20. A majority protest was not filed regarding the formula for calculating the annual assessment and the levy of the annual assessment to pay for the services provided by CSA 20. Therefore, the formula for calculating the annual assessment has been approved and is in place. The formula that is being used to calculate the assessments is as follows:

**Total Operation & Maintenance Cost / Total Acreage  
=Levy per Acre**

**Parcel Acreage x Levy per Acre  
=Parcel Assessment**

## PART IV - SERVICE AREA BUDGET

CSA 20  
Summit

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$500</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$0
Parks Utilities	\$0
Parks Other Supplies	\$0
<b>Total</b>	<b>\$0</b>
<b>PUBLIC WORKS</b>	
Pond Excavation	\$0
Cleaning Drainage System	\$1,228
Street Sweeping	\$6,000
Curb & Gutter Repair	\$0
Weed Spraying	\$1,195
Erosion Control	\$0
Utilities	\$0
<b>Total</b>	<b>\$8,423</b>
Capital Improvement Reserve	\$0
General Benefit	(\$923)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$8,000</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-14)	\$3,570
Capital Improvement Reserve (-)	\$0
<b>Available Fund Balance</b>	<b>\$3,570</b>
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$4,000)
Use of Fund Balance for FY 2013/14 (-)	\$430
Contingency Reserve (-)	\$0
<b>Total Adjustments</b>	<b>(\$3,570)</b>
<b>Remaining Available Fund Balance</b>	<b>\$0</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$8,000</b>
Use of Fund Balance (-)	\$430
<b>Balance to Levy</b>	<b>\$8,430</b>
<b>District Statistics</b>	
Total Parcels	38
Parcels Levied (acres)	35.96
Total EBU	1.00 x 35.96
Levy EBU	\$234.43
Capital Reserve Target	\$0



## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$8,430 / 35.96 net acres = \$234.43 per net acre

2012-2013 Assessment = \$6,160 / 35.96 net acres = \$171.30 per net acre

The annual assessment for Fiscal Year 2013-2014 is an increase of \$63.13 or 37% from the Fiscal Year 2012-2013 assessment of \$171.30.

Because a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the decrease in assessment. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 20**  
**SUMMIT SUBDIVISION, MODESTO**  
**FISCAL YEAR 2013-2014**

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

A.P.N.		ASSESSMENT	EBU	A.P.N.		ASSESSMENT	EBU
046-004-023	(0.70 acres)	\$164.10	0.70	046-004-058	(0.55 acres)	\$128.94	0.55
				046-004-059	(0.54 acres)	\$126.59	0.54
046-004-027	(0.69 acres)	\$161.76	0.69	046-004-060	(0.55 acres)	\$128.94	0.55
046-004-028	(0.50 acres)	\$117.22	0.50	046-004-061	(3.52 acres)	\$825.19	3.52
046-004-029	(0.54 acres)	\$126.59	0.54				
046-004-030	(2.78 acres)	\$651.72	2.78	046-004-064	(4.65 acres)	\$1,090.10	4.65
046-004-031	(0.62 acres)	\$145.35	0.62	046-004-065	(1.10 acres)	\$257.87	1.10
046-004-032	(0.53 acres)	\$124.25	0.53	046-004-066	(0.46 acres)	\$107.84	0.46
				046-004-067	(0.47 acres)	\$110.18	0.47
046-004-035	(0.55 acres)	\$128.94	0.55	046-004-068	(0.61 acres)	\$143.00	0.61
046-004-036	(0.51 acres)	\$119.56	0.51	046-004-069	(1.05 acres)	\$246.15	1.05
046-004-037	(1.31 acres)	\$307.10	1.31	046-004-070	(0.48 acres)	\$112.53	0.48
046-004-038	(0.51 acres)	\$119.56	0.51	046-004-071	(0.53 acres)	\$124.25	0.53
046-004-039	(0.55 acres)	\$128.94	0.55	046-004-072	(0.94 acres)	\$220.36	0.94
				046-004-073	(1.03 acres)	\$241.46	1.03
046-004-041	(2.19 acres)	\$513.40	2.19			\$8,427.76	35.95
046-004-044	(1.49 acres)	\$349.30	1.49				
046-004-045	(0.65 acres)	\$152.38	0.65				
046-004-046	(0.65 acres)	\$152.38	0.65				
046-004-047	(0.65 acres)	\$152.38	0.65				
046-004-048	(0.72 acres)	\$168.79	0.72				
046-004-050	(0.58 acres)	\$135.97	0.58				
046-004-051	(0.55 acres)	\$128.94	0.55				
046-004-052	(0.55 acres)	\$128.94	0.55				
046-004-053	(0.55 acres)	\$128.94	0.55				
046-004-054	(0.55 acres)	\$128.94	0.55				
046-004-055	(0.55 acres)	\$128.94	0.55				
						\$8,427.76	35.95



**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P**  
**Director**

**Colt Esenwein, P**  
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**COUNTY SERVICE AREA NO. 21**  
**ANNUAL ENGINEER'S REPORT**

**RIOPEL SUBDIVISION, DENAIR**

**FISCAL YEAR 2013-2014**

**SET HEARING:**

**JULY 2, 2013**

**PUBLIC HEARING:**

**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

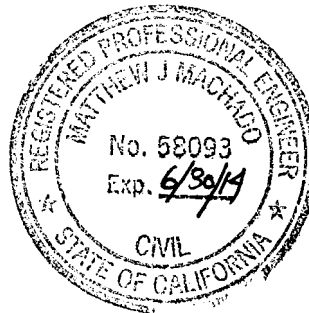
**CSA NO. 21 – RIOPEL SUBDIVISION**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>rd</sup> day of May, 2013

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



**COUNTY SERVICE AREA NO. 21  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 21 (CSA 21) - Riopel - was established in December 2005, to provide extended maintenance services for the park, storm drain system and landscaping at the storm drain basin within the Riopel Subdivision.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

There are 56 parcels within CSA 21 consisting of: 53 residential lots, a park, a sewer lift station lot, and a landscaped storm drain basin lot. The park, sewer lift station, and storm drain basin lots are public property and treated as individual parcels, Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 17.21 acres. The boundary of CSA 21 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- North of Zeering Road
- East of Gratton Road
- West of Arnold Avenue

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation and servicing of the storm drain basin, storm drain system, and park. The special benefit assessments to be levied for this District are intended to provide a revenue source for all the maintenance and servicing of the service area's improvements including, but not limited to, the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. 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 1,803 linear feet of 18 inch pipe, 36 linear feet of 24 inch pipe; 341 linear feet of 30 inch pipe, and 75 linear feet of 36 inch pipe;
- Periodic cleaning and maintenance of 17 catch basins and 11 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (5,400 linear feet of curb and gutter);

- Periodic street sweeping to prevent build-up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed);
- The Parks and Recreation Department provides continual maintenance of the park/storm drain basin public use area and the park within the Service Area (i.e. irrigation, mowing, playground equipment replacement, and pest control).

## **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.

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

The park, sewer lift station, and storm drain basin lots are public property and treated as individual parcels. These public properties are being created for the sole purpose of providing benefit (open space, recreation, sewer, and storm drainage control) to the residential lots.

The Denair Community Services District will maintain the sewer lift station. The Parks and Recreation Department will maintain the park and the landscaping in the storm drain basin. Public Works/Roads and Bridges Division will maintain the storm drain basin's drainage system.

The 56 parcels will receive equal benefit from the extended maintenance of the park, landscaping, and storm drain system. The extended maintenance of the park, landscaping, and storm drainage only provides a special benefit to the parcels within CSA 21, therefore, no general benefit has been assigned.

## **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 and based on the planned property development a single zone of benefits appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services.

### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

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

### **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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, silver parcels or bifurcated lots or properties with very restrictive development use.

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

**Special Cases-** in many CSA's where multiple land use classifications are involved there

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

**Land use and Equivalent benefit units**

<b>Property type</b>	<b>EBU</b>	<b>Multiplier</b>
<b>Single Family Residential</b>	<b>1.00</b>	<b>Per unit/lot (parcel)</b>
<b>Multi-Family Residential</b>	<b>0.75</b>	<b>Per unit for the first 5 units</b>
	<b>0.50</b>	<b>Per unit for units 6 thru 50</b>
	<b>0.25</b>	<b>Per units &gt; 50</b>
<b>Condominium/Town- Home Units</b>	<b>0.75</b>	<b>Per Unit</b>
<b>Planned Residential Development</b>	<b>1.00</b>	<b>Per planned Residential lot</b>
	<b>0.75</b>	<b>Per planned Condominium</b>
	<b>0.75</b>	<b>Per unit for the first 5 units</b>
	<b>0.50</b>	<b>Per unit for units 6-50</b>
	<b>0.25</b>	<b>Per unit &gt;50</b>
<b>Vacant Residential Land</b>	<b>1.00</b>	<b>Per Acre</b>
<b>Public park</b>	<b>0.40</b>	<b>Per Acre</b>
<b>Public Storm Drain Basin)</b>	<b>0.40</b>	<b>Per Acre</b>
<b>Public School</b>	<b>0.40</b>	<b>Per Acre</b>
<b>Exempt Parcels</b>	<b>0.00</b>	<b>Per parcel</b>

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**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013 of \$71,434

The Fiscal Year 2013-2014 assessment is \$410.34 per parcel. This is \$44.64 lower than the Fiscal Year 2012-2013 assessment of \$454.98. Fund balance in the amount of \$5,000 was used to offset a portion of the operation and maintenance costs, thereby reducing the assessment.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of one half of the annual operating budget, \$13,989, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

Park/Storm Basin and Hunter's Pointe Park Maintenance – The Parks maintenance expenses will not increase for park/basin and Hunter's Pointe Park maintenance for Fiscal Year 2013-2014. A capital reserve in the amount of \$6,000 has been established for costs associated with a catastrophic event with regards to vandalized irrigation, turf, trees or playground equipment.

### **B. Budget Formula**

Proposition 218, a statewide initiative approved by the voters in November 1996, requires property owners approve any change in the method of calculating assessment and any increase in the assessment rate through a ballot procedure. An assessment ballot procedure occurred during the formation of CSA 21 in December 20, 2005. A majority protest was not filed regarding the method for calculating the annual assessment and the levy of the annual assessment to pay for services provided by CSA 21. Therefore, a method for calculating the annual assessment has been approved and is in place. The method that is being used to calculate the assessment is the total cost to operate and maintain the park, storm drain system and landscaped storm drain basin divided equally by the number of parcels within CSA 21.

$$\frac{\text{(Total Cost of Operations \& Maintenance-Use of Fund Balance)}}{\text{Number of Parcels}} = \text{Assessment}$$

## PART IV - SERVICE AREA BUDGET

CSA 21  
Riopel

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$525
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$525</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$9,000
Parks Vandalism/Graffiti	\$1,100
Parks Utilities	\$7,000
Parks Other Supplies	\$4,500
Maintenance - Structures & Grounds	\$0
<b>Total</b>	<b>\$21,600</b>
<b>PUBLIC WORKS</b>	
Pond Excavation	\$0
Cleaning Drainage System	\$1,000
Street Sweeping	\$5,500
Curb & Gutter Repair	\$0
Weed Spraying	\$200
Erosion Control	\$0
Separator Cleaning	\$0
<b>Total</b>	<b>\$6,700</b>
Capital Improvement Reserve	\$0
General Benefit	(\$846)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$27,979</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-2014)	\$71,434
Capital Imp. Reserve-Parks (-)	(\$6,000)
<b>Available Fund Balance</b>	<b>\$65,434</b>
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$13,989)
Use of Fund Balance for FY13-14 (-)	(\$5,000)
Contingency Reserve (-)	\$0
<b>Total Adjustments</b>	<b>(\$18,989)</b>
<b>Remaining Available Fund Balance</b>	<b>\$46,445</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$27,979</b>
Use of Fund Balance (-)	(\$5,000)
<b>Balance to Levy</b>	<b>\$22,979</b>
<b>District Statistics</b>	
Total Parcels	56
Parcels Levied	56
Total EBU	56.00
Levy EBU	\$410.34
Capital Reserve Target	\$0

## **PART V - ASSESSMENTS**

2013-2014 Assessment:  $\$22,979 / 56 \text{ EBU} = \$410.34 \text{ per EBU}$

2012-2013 Assessment:  $\$25,479 / 56 \text{ EBU} = \$454.98 \text{ per EBU}$

The Fiscal Year 2013-2014 assessment is the same as that of Fiscal Year 2012-2013. Available fund balance in the amount of \$5,000 was used to offset a portion of the operation and maintenance costs.

Because a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the proposed decrease. Therefore, the Fiscal Year 2013-2014 assessments are in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 21**  
**RIOPEL SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
024-020-059	\$410.34	1	024-020-089	\$410.34	1
024-020-060	\$410.34	1	024-020-090	\$410.34	1
024-020-061	\$410.34	1	024-020-091	\$410.34	1
024-020-062	\$410.34	1		TOTAL	\$13,541.22 33
024-020-063	\$410.34	1			
024-020-064	\$410.34	1	024-021-050	\$410.34	1
024-020-065	\$410.34	1	024-021-051	\$410.34	1
024-020-066	\$410.34	1	024-021-052	\$410.34	1
024-020-067	\$410.34	1	024-021-053	\$410.34	1
024-020-068	\$410.34	1	024-021-054	\$410.34	1
024-020-069	\$410.34	1	024-021-055	\$410.34	1
024-020-070	\$410.34	1	024-021-056	\$410.34	1
024-020-071	\$410.34	1	024-021-057	\$410.34	1
024-020-072	\$410.34	1	024-021-058	\$410.34	1
024-020-073	\$410.34	1	024-021-059	\$410.34	1
024-020-074	\$410.34	1	024-021-060	\$410.34	1
024-020-075	\$410.34	1	024-021-061	\$410.34	1
024-020-076	\$410.34	1	024-021-062	\$410.34	1
024-020-077	\$410.34	1	024-021-063	\$410.34	1
024-020-078	\$410.34	1	024-021-064	\$410.34	1
024-020-079	\$410.34	1	024-021-065	\$410.34	1
024-020-080	\$410.34	1	024-021-066	\$410.34	1
024-020-081	\$410.34	1	024-021-067	\$410.34	1
024-020-082	\$410.34	1	024-021-068	\$410.34	1
024-020-083	\$410.34	1	024-021-069	\$410.34	1
024-020-084	\$410.34	1		TOTAL	\$8,206.80 20
024-020-085	\$410.34	1			
024-020-086	\$410.34	1	024-022-029	\$410.34	1
024-020-087	\$410.34	1	024-022-030	\$410.34	1
024-020-088	\$410.34	1	024-022-031	\$410.34	1
				TOTAL	\$1,231.02 3
				CSA TOTAL	\$22,979.04 56



**DEPARTMENT OF PUBLIC WORK:**

**Matt Machado, P**  
**Director**

**Colt Esenwein, P**  
**Deputy Director, Engineering/Operation**

**Diane Haug**  
**Assistant Director, Business/Finance**

1716 Morgan Road, Modesto, CA 9535  
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**COUNTY SERVICE AREA NO. 22**  
**ANNUAL ENGINEER'S REPORT**

**OLD SCHOOL NORTH SUBDIVISION, DENAIR**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2, 2013**  
**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 22 – OLD SCHOOL NORTH SUBDIVISION**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of May, 2013

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



**COUNTY SERVICE AREA NO. 22  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 22 (CSA 22) - Old School North - was established in November 2004, to provide extended maintenance services for the storm drain system and landscaping at the storm drain basin within the Old School North Subdivision

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

There are 11 parcels within CSA 22 consisting of 10 residential lots and a landscaped storm drainage basin; Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 3.18 acres. The boundary of CSA 22 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- South of Zeering Road
- East of Lester Road

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation and servicing of the storm drain basin, storm drain system, and park. The special benefit assessments to be levied for this District are intended to provide a revenue source for all the maintenance and servicing of the service area's improvements including, but not limited to, the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the service area's assessments are generally described as:

- Periodic cleaning and maintenance (as needed) on 150 linear feet of 12 inch pipe and 662 linear feet of 18 inch pipe;
- Periodic cleaning and maintenance of 4 catch basins and 4 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (1,190 linear feet of curb and gutter);
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed)

- Annual maintenance and repair of the 432 linear feet of fencing.
- The Parks and Recreation Department provides continual maintenance to the park/basin public use area within the service area (i.e. irrigation, mowing, pest control, weed abatement).

## **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.

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

Each parcel of the 11 parcels will receive equal benefit from the extended maintenance of landscaping and storm drain system. The extended maintenance of landscaping and storm drainage only provides a special benefit to the parcels within CSA 22; therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services

#### **Equivalent Benefit units (EBU):**

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

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

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

#### **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 parcels 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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use

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

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

**Land use and Equivalent benefit units**

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

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**

#### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$ 31,055.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$5,232, one half of the annual operating budget, will be carried forward from available fund balance to cover expenditures from July 1<sup>st</sup> to December 31<sup>st</sup>.

The assessment for Fiscal Year 2013-2014 is \$674.64 which is \$94.91 less than the Fiscal Year 2012-2013 assessment of \$769.55. Fund balance in the amount of \$3,000 was used to offset a portion of the operation and maintenance costs, thereby lowering the assessment.

#### **B. Budget Formula**

Proposition 218, a statewide initiative approved by the voters in November 1996, requires property owners approve any change in the method of calculating assessment and any increase in the assessment rate through a ballot procedure. An assessment ballot procedure occurred during the formation of CSA 22 in November 30, 2004. A majority protest was not filed regarding the method for calculating the annual assessment and the levy of the annual assessment to pay for services provided by CSA 22. Therefore, a formula for calculating the annual assessment has been approved and is in place. The method that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system and the landscaped storm drain basin divided equally by the number of parcels within CSA 22.

$$\frac{\text{Total Cost of Operations \& Maintenance-Use of Fund Balance}}{\text{Number of Parcels}} = \text{Assessment}$$

## PART IV-SERVICE AREA BUDGET

CSA 22

Old School North

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$500</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$4,200
Parks Vandalism/Graffiti	\$250
Parks Utilities	\$2,500
Parks Other Supplies	\$400
Maintenance - Structures & Grounds	\$0
<b>Total</b>	<b>\$7,350</b>
<b>PUBLIC WORKS</b>	
Cleaning Drainage System	\$500
Street Sweeping	\$2,500
Curb & Gutter Repair	\$0
Erosion Control	\$0
Separator Cleaning	\$0
<b>Total</b>	<b>\$3,000</b>
Capital Improvement Reserve	\$0
General Benefit	(\$385)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$10,465</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-2014)	\$31,055
Capital Improvement Reserve (-)	\$0
<b>Available Fund Balance</b>	<b>\$31,055</b>
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$5,233)
Use of Fund Balance for FY13/14 (-)	(\$3,000)
Contingency Reserve (-)	\$0
<b>Total Adjustments</b>	<b>(\$8,233)</b>
<b>Remaining Available Fund Balance</b>	<b>\$22,823</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$10,465</b>
Use of Fund Balance (-)	(\$3,000)
<b>Balance to Levy</b>	<b>\$7,465</b>
<b>District Statistics</b>	
Total Parcels	11
Parcels Levied	11
Total EBU	1.00 x 11
Levy EBU	\$678.64
Capital Reserve Target	\$0

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$7,465 / 11 EBU = \$678.64 per EBU

2012-2013 Assessment = \$8,465 / 11 EBU = \$769.55 per EBU

The assessment for Fiscal Year 2013-2014 is \$769.55 which is \$94.91 less than the assessment for Fiscal Year 2012-2013.

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 "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 22**  
**OLD SCHOOL NORTH SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
024-059-001	\$678.64	1			
024-059-002	\$678.64	1			
024-059-003	\$678.64	1			
024-059-004	\$678.64	1			
024-059-005	\$678.64	1			
024-059-006	\$678.64	1			
024-059-007	\$678.64	1			
024-059-008	\$678.64	1			
024-059-009	\$678.64	1			
024-059-010	\$678.64	1			
024-059-011	\$678.64	1			
TOTAL		\$7,465.04	11		

CSA TOTAL    \$7,465.04    11



**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P  
Director**

**Colt Esenwein, P  
Deputy Director, Engineering/Operation**

**Diane Haug  
Assistant Director, Business/Financ**

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**COUNTY SERVICE AREA NO. 23  
ANNUAL ENGINEER'S REPORT**

**HILLSBOROUGH-SCHUTZ SUBDIVISION, DENAIR**

**FISCAL YEAR 2013-2014**

**SET HEARING: JULY 2, 2013**

**PUBLIC HEARING: JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 23 – HILLSBOROUGH-SCHUTZ SUBDIVISION**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of MAY, 2013

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



**COUNTY SERVICE AREA NO. 23  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 23 (CSA 23) - Hillsborough Schutz - was established in November of 2006 to provide extended maintenance services for the storm drain system including a river outfall facility for two residential subdivisions: Hillsborough Estates 2 and Lands of Schutz.

The final subdivision map for the Lands of Schutz Subdivision (recorded as the Schutz Subdivision) was recorded on June 6, 2007. This created 9 residential parcels within CSA 23. The final subdivision map for the Hillsborough Estates Unit No. 2 subdivision was recorded on June 8, 2007. This created 67 residential parcels and a lot for the river outfall facility, within CSA 23. The two subdivisions combined create 77 parcels within CSA 23.

Originally, the storm water drainage system runoff for the Hillsborough Estates subdivision was routed into a temporary storm water retention basin located on lots 37, 38, 39, and 40 of the tentative subdivision map. Since then, the construction of the river outfall facility for the Hillsborough Estates II and Lands of Schutz Subdivision (recorded as the Schutz Subdivision) provided the opportunity to route the storm water runoff for the Hillsborough Estates subdivision into the river outfall facility, which has alleviated the need for the existing storm retention basin. An agreement was written between Stanislaus County and Stanislaus Development, LLC, which was signed and entered into by the County and Stanislaus Development, LLC on June 5, 2007. This states that since the existing storm water retention basin is no longer needed, the County will relinquish the requirement that lots 37, 38, 39, and 40 of the tentative map be dedicated to the County on the final map for a storm water basin for Hillsborough Estates. At the time of recordation, the final map indicated lots 37, 38, 39, and 40 as residential.

Hydrology study analysis for a 10 year storm event which was performed by Giuliani & Kull, Inc., of the Hillsborough Estates, Hillsborough Estates II, and Schutz subdivisions, indicated that the Hillsborough Estates proportionate share of the storm water runoff is 28.59% of the total runoff to be handled by the river outfall facility. Based on this, the Hillsborough Estates' share of the maintenance and operation expenses of the river outfall system is estimated by the County to be \$4,800 per year. Under California Constitution Article 13D (Proposition 218), the owners of the properties in Hillsborough Estates II and Schutz subdivisions can not be assessed the costs of maintenance and operation expenses of the storm drainage system and river outfall facility greater than their proportionate special benefit. However, Hillsborough Estates was not required to form a County Service Area (CSA) to pay for the annual costs of maintenance of its storm drainage system and the existing storm drain basin and the property owners in that subdivision are not likely to vote for the inclusion of their properties into CSA 23, which has been formed to maintain the Hillsborough Estates II and Schutz subdivisions' storm water drainage system and river outfall facility.

The agreement referred to earlier in this report, the June 5, 2007 agreement between Stanislaus County and Stanislaus Development, LLC, addresses the problem of providing a funding contribution for Hillsborough Estate's proportionate share of the storm water drainage system usage. The agreement states that the developer has provided a funding

source that has pre-paid Hillsborough Estates proportionate share of the maintenance and operation of the expenses of the outfall system for a period of ten (10) years in the form of a Certificate of Deposit made payable to the County of Stanislaus. At the end of each year, the County will send the subdivider or its assigns an invoice for the actual costs of the maintenance and operation expenses of the river outfall system. If the subdivider or its assigns does not pay the bill with thirty (30) days, the County shall be authorized to negotiate the Certificate of Deposit to pay any outstanding balance due for the maintenance and operation expenses of the outfall system. As a result, this arrangement provides a revenue source to CSA 23, in addition to the standard assessment mechanism set up for the CSA.

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

## **PART I – PLANS AND SPECIFICATIONS**

### **A. Description of the service area**

There are 77 parcels within CSA 23 consisting of 76 residential lots and the river outfall facility lot that is public property and is treated as an individual parcel. The public parcel is being created for the sole purpose of providing benefit (storm drainage control) to the residential lots; Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 52.44 acres. The boundary of CSA 23 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- North of Dixon Road
- South of the Stanislaus River

### **B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation, and servicing of the storm drain system and river outfall facility. The special benefit assessments to be levied for this District are intended to provide a revenue source for all the maintenance and servicing of the service area's improvements including, but not limited to, the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. 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 2,223 linear feet of 18 inch pipe and 250 linear feet of 24 inch pipe, and 284 linear feet of 60 inch pipe;
- Periodic cleaning and maintenance of 12 catch basins and 19 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (4,210 linear feet of curb and gutter);
- Periodic street sweeping to prevent build up of silt and other damaging materials

to the storm drain system. All debris is contained and hauled offsite with containment bins;

- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed);
- Remove silt build up next to the wall of the separator with the use of the suction truck;
- Annual maintenance and repair of 554 lineal feet of fencing.

## **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.

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

Each of the 77 parcels will receive equal benefit from the extended maintenance of the storm drain system. The extended maintenance of the storm drainage only provides a special benefit to the parcels within CSA 23, therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The

parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services

#### **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 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 parcels 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 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, parkways, parks or other publicly owned properties that are part of the District improvements or that have little or no improvement value;

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

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

**Land use and Equivalent benefit units**

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

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**

### **A. Fund Balance**

The estimated fund balance as of June 30, 2013 is \$78,952.

The fiscal year is the 12-month from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$4,512, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

The assessment for Fiscal Year 2013-2014 is \$39.29 which is \$20.77 lower than the assessment for Fiscal Year 2012-2013 of \$60.06. Available fund balance in the amount of \$6,000 was used to offset a portion of the operation and maintenance costs, thereby lowering the assessment.

### **B. Budget Formula**

Proposition 218, a statewide initiative approved by the voters in November 1996 and which took effect July 1, 1997, requires property owners approve any change in the method of calculating assessment and any increase in the assessment rate through a ballot procedure. An assessment ballot procedure occurred during the formation of CSA 23 in 2006. A majority protest was not filed regarding the formula for calculating the annual assessment and the levy of the annual assessment to pay for the services provided by CSA 23. The property owners cast majority votes supporting the formula and levy of annual assessment to pay for the services provided by CSA 23. Therefore, the formula for calculating the annual assessment has been approved and is in place. The formula that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system including the river outfall facility divided equally by the number of parcels within CSA 23.

$$\frac{\text{Total Cost of Operations \& Maintenance}}{\text{Number of Parcels}} = \text{Assessment}$$

## PART IV - SERVICE AREA BUDGET

CSA 23

Hillsborough/Schutz

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$525
Miscellaneous/Other Admin Fees	\$0
Total	\$525
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$0
Parks Utilities	\$0
Parks Other Supplies	\$0
Total	\$0
<b>PUBLIC WORKS</b>	
Cleaning Drainage System	\$2,000
Street Sweeping	\$6,500
Curb & Gutter Repair	\$0
Weed Spraying	\$0
Erosion Control	\$0
Separator Cleaning	\$1,000
Total	\$9,500
Capital Improvement Reserve	\$0
General Benefits	(\$1,000)
Total Administration, Parks & Rec, Public Works Budget	\$9,025
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-2014)	\$78,952
Capital Improvement Reserve (-)	\$0
Available Fund Balance	\$78,952
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$4,512)
Use of Fund Balance for FY13/14 (-)	(\$6,000)
Contingency Reserve (-)	\$0
Total Adjustments	(\$10,512)
Remaining Available Fund Balance	\$68,440
Total Administration, Parks & Rec, Public Works Budget	\$9,025
Use of Fund Balance (-)	(\$6,000)
Balance to Levy	\$3,025
<b>District Statistics</b>	
Total Parcels	77
Parcels Levied	77
Total EBU	1.00 x 77 = 77.00
Levy EBU	\$39.29
Capital Reserve Target	\$0

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$3,025 / 77 EBU = \$39.29 per EBU

2012-2013 Assessment= \$4,625 / 77 EBU = \$60.06 per EBU

The assessment for Fiscal Year 2013-2014 is \$39.29 which is lower than the assessment for Fiscal Year 2012-2013.

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 "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 23**  
**HILLSBOROUGH-SHUTZ SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
010-075-001	\$39.29	1	010-075-033	\$39.29	1
010-075-002	\$39.29	1	010-075-034	\$39.29	1
010-075-003	\$39.29	1	010-075-035	\$39.29	1
010-075-004	\$39.29	1	010-075-036	\$39.29	1
010-075-005	\$39.29	1	010-075-037	\$39.29	1
010-075-006	\$39.29	1	010-075-038	\$39.29	1
010-075-007	\$39.29	1	010-075-039	\$39.29	1
010-075-008	\$39.29	1	010-075-040	\$39.29	1
010-075-009	\$39.29	1	010-075-043	\$39.29	1
010-075-010	\$39.29	1	010-075-044	\$39.29	1
010-075-011	\$39.29	1	010-075-048	\$39.29	1
010-075-012	\$39.29	1			
010-075-013	\$39.29	1			
010-075-014	\$39.29	1			
010-075-015	\$39.29	1			
010-075-016	\$39.29	1			
010-075-017	\$39.29	1			
010-075-018	\$39.29	1			
010-075-019	\$39.29	1			
010-075-020	\$39.29	1			
010-075-021	\$39.29	1			
010-075-022	\$39.29	1			
010-075-023	\$39.29	1			
010-075-024	\$39.29	1			
010-075-025	\$39.29	1			
010-075-026	\$39.29	1			
010-075-027	\$39.29	1			
010-075-028	\$39.29	1			
010-075-029	\$39.29	1			
010-075-030	\$39.29	1			
010-075-031	\$39.29	1			
010-075-032	\$39.29	1			
				<b>TOTAL</b>	<b>43</b>
				<b>\$1,689.47</b>	
			010-077-001	\$39.29	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 23**  
**HILLSBOROUGH-SHUTZ SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
010-076-001	\$39.29	1			
010-076-002	\$39.29	1	010-077-003	\$39.29	1
010-076-003	\$39.29	1	010-077-004	\$39.29	1
010-076-004	\$39.29	1	010-077-005	\$39.29	1
010-076-005	\$39.29	1	010-077-006	\$39.29	1
010-076-006	\$39.29	1	010-077-007	\$39.29	1
010-076-007	\$39.29	1	010-077-008	\$39.29	1
010-076-008	\$39.29	1	010-077-009	\$39.29	1
010-076-009	\$39.29	1	010-077-010	\$39.29	1
010-076-010	\$39.29	1			
010-076-011	\$39.29	1			
010-076-012	\$39.29	1			
010-076-013	\$39.29	1			
010-076-014	\$39.29	1			
010-076-015	\$39.29	1			
010-076-016	\$39.29	1			
010-076-017	\$39.29	1			
010-076-018	\$39.29	1			
010-076-019	\$39.29	1			
010-076-020	\$39.29	1			
010-076-021	\$39.29	1			
010-076-022	\$39.29	1			
010-076-023	\$39.29	1			
010-076-024	\$39.29	1			
010-076-025	\$39.29	1			
	<b>TOTAL</b>	<b>\$982.25</b>			
		<b>25</b>			
				<b>TOTAL</b>	<b>\$3,025.33</b>
					<b>77</b>



**DEPARTMENT OF PUBLIC WORK:**

**Matt Machado, P.  
Director**

**Colt Esenwein, P.  
Deputy Director, Engineering/Operation**

**Diane Haug  
Assistant Director, Business/Finance**

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[www.stancounty.com/publicwork](http://www.stancounty.com/publicwork)

**COUNTY SERVICE AREA NO. 24  
ANNUAL ENGINEER'S REPORT**

**HIDEAWAY TERRACE SUBDIVISION, DENAIR**

**FISCAL YEAR 2013-2014**

**SET HEARING:**

**JULY 2, 2013**

**PUBLIC HEARING:**

**JULY 30, 2013**



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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 24 – HIDEAWAY TERRACE SUBDIVISION**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of May, 2013

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



**COUNTY SERVICE AREA NO. 24  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 24 (CSA 24) - Hideaway Terrace - was established in September of 2006 to provide extended maintenance services for the storm drain system and landscaping at the storm drain basin within the Hideaway Terrace Subdivision.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

There are 16 parcels within CSA 24 consisting of 15 residential lots and a landscaped storm drainage basin; Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 3.18 acres. The boundary of CSA 24 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- North of East Monte Vista Avenue
- East of Waring Road

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation and servicing, of the storm drain basin, storm drain system, and park. The special benefit assessments to be levied for this District are intended to provide a revenue source for all the maintenance, and servicing of the service area's improvements including, but not limited to, the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. 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 579 linear feet of 18 inch pipe and 526 linear feet of 36 inch pipe;
- Periodic cleaning and maintenance of 3 catch basins and 3 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (1,877 linear feet of curb and gutter);

- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed);
- Remove silt build up next to the wall of the separator with the use of the suction truck;
- Annual maintenance and repair of 560 linear feet of fencing;
- The Parks and Recreation Department provides continual maintenance to the park/basin public use area (i.e. signage, mowing, irrigation, annual plantings, weed abatement, pest control).

## **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.

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

The storm drain basin is public property and treated as an individual parcel. This public property is being created for the sole purpose of providing benefit (storm drainage control) to the residential lots. The 16 parcels will receive equal benefit from the extended maintenance of the landscaping and storm drain system. The extended maintenance of landscaping and storm drainage only provides a special benefit to the parcels within CSA 24, therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services

#### **Equivalent Benefit units (EBU):**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

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

#### **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 parcels 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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use.

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

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

use types, the EBU factors used to calculate each parcels individual EBU as outlined above:

**Land use and Equivalent benefit units**

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

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**

#### **A. Fund Balance**

The estimated fund balance as of June 30, 2013 is \$9,646.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$4,525, one half of the annual operating budget, will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

The assessment for Fiscal Year 2013-2014 is \$471.88. This assessment is \$46.85 less than the Fiscal Year 2012-2013 assessment of \$518.75. An amount of \$1,500 was used from available fund balance to offset operations and maintenance costs, thereby lowering the assessment.

## **B. Budget Formula**

Proposition 218, a statewide initiative approved by the voters in November 1996, and which took effect on July 1, 1997, requires an assessment ballot procedure in order to increase the assessment. An assessment ballot procedure occurred during the formation of CSA 24 in 2006. A majority protest was not filed regarding the formula for calculating the annual assessment and the levy of the annual assessment to pay for the services provided by CSA 24. The property owner cast a majority vote supporting the formula and levy of annual assessment to pay for the services provided by CSA 24. Therefore, the formula for calculating the annual assessment has been approved and is in place. The formula that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system and the landscaped storm drain basin divided equally by the number of parcels receiving a benefit within CSA 24.

$$\frac{\text{Total Cost of Operations \& Maintenance}}{\text{Number of Parcels}} = \text{Assessment}$$



## PART IV - SERVICE AREA BUDGET

CSA 24

Hideaway Terrace

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$500</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$4,000
Parks Vandalism/Graffiti	\$50
Parks Utilities	\$2,200
Parks Other Supplies	\$800
Maintenance - Structures & Grounds	\$0
<b>Total</b>	<b>\$7,050</b>
<b>PUBLIC WORKS</b>	
Cleaning Drainage System	\$400
Street Sweeping	\$1,000
Curb & Gutter Repair	\$0
Weed Spraying	\$253
Erosion Control	\$0
<b>Total</b>	<b>\$1,653</b>
Capital Improvement Reserve	\$0
General Benefits	(\$153)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$9,050</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-2014)	\$9,646
Capital Improvement Reserve (-)	\$0
<b>Available Fund Balance</b>	<b>\$9,646</b>
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$4,525)
Use of Fund Balance for FY13/14 (-)	(\$1,500)
Contingency Reserve (-)	\$0
<b>Total Adjustments</b>	<b>(\$6,025)</b>
<b>Remaining Available Fund Balance</b>	<b>\$3,621</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$9,050</b>
<b>Use of Fund Balance (-)</b>	<b>(\$1,500)</b>
<b>Balance to Levy</b>	<b>\$7,550</b>
<b>District Statistics</b>	
Total Parcels	16
Parcels Levied	16
Total EBU	1.00 x 16
Levy EBU	\$471.88
Capital Reserve Target	\$0

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$7,550 / 16 EBU = \$471.88 per EBU

2012-2013 Assessment = \$8,300 / 16 EBU = \$518.75 per EBU

The assessment for the Fiscal Year 2013-2014 is \$ 518.75. The assessment is \$46.85 lower than the assessment for Fiscal Year 2012-2013.

Because a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the decrease in assessment. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 24**  
**HIDEAWAY TERRACE SUBDIVISION, DENAIR**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
024-064-001	\$471.88	1			
024-064-002	\$471.88	1			
024-064-003	\$471.88	1			
024-064-004	\$471.88	1			
024-064-005	\$471.88	1			
024-064-006	\$471.88	1			
024-064-007	\$471.88	1			
024-064-008	\$471.88	1			
024-064-009	\$471.88	1			
024-064-010	\$471.88	1			
024-064-011	\$471.88	1			
024-064-012	\$471.88	1			
024-064-013	\$471.88	1			
024-064-014	\$471.88	1			
024-064-015	\$471.88	1			
024-064-016	\$471.88	1			
TOTAL		\$7,550.08	16		
			CSA TOTAL	\$7,550.08	16



**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P**  
**Director**

**Colt Esenwein, P**  
**Deputy Director, Engineering/Operations**

**Diane Haug**  
**Assistant Director, Business/Finance**

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**COUNTY SERVICE AREA NO. 25**  
**ANNUAL ENGINEER'S REPORT**

**SUNCREST II SUBDIVISION, DENAIR**

**FISCAL YEAR 2013-2014**

**SET HEARING: JULY 2, 2013**  
**PUBLIC HEARING: JULY 30, 2013**

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<b>EXHIBIT D – PARCEL LIST</b>	

**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 25 – SUNCREST II SUBDIVISION**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of May, 2013



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



**COUNTY SERVICE AREA NO. 25  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 25 (CSA 25) - Suncrest II Subdivision - was established in November of 2006 to provide extended maintenance services for the storm drain system, landscaping at the storm drain basin, and landscaping at the adjacent lot located west of the basin within the Suncrest II Subdivision.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

There are 15 parcels within CSA 25 consisting of: 13 residential lots and a landscaped storm drainage basin, and an adjacent landscaped lot dedicated to the County for future road purposes; Assessor map attached hereto as exhibit "B". This residential development encompasses an area of land totaling approximately 3.18 acres. The boundary of CSA 25 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- North of Zeering Road
- East of Sperry Road
- West of South Gratton Road

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation, and servicing of the storm drain basin, storm drain system, and the adjacent lot located west of the basin. The special benefit assessments to be levied for this District are intended to provide a revenue source for all the maintenance, and servicing of the service area's improvements including, but not limited to, the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. 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 297 linear feet of 18 inch pipe;
- Periodic cleaning and maintenance of 2 catch basins and 2 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (1,587 linear feet of curb and gutter);

- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled offsite with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed)
- Remove silt build up next to the wall of the separator with the use of the suction truck.
- The Parks and Recreation Department provides continual maintenance of the park/basin and other public use areas within the Service Area (i.e. irrigation, weed abatement, and mowing).

## **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.

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

The storm drain basin and the adjacent lot are public property and treated as individual parcels. The parcels within the CSA will receive equal benefit from the extended maintenance of landscaping and storm drain system. The extended maintenance of landscaping and storm drainage only provides a special benefit to the parcels within CSA 25; therefore, no general benefit has been assigned.

### **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. Based on the planned property development a single zone of benefits is appropriate for the allocation of the assessments and proportional benefit. The parcels within the CSA may be identified by one of the following land use classifications and is assigned a weighting factor known as Equivalent Benefit Unit (EBU). The EBU calculated for a specific parcel defines the parcel's proportional special benefits from the CSA's improvements, facilities and services

#### **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 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 parcels 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 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);
- Private properties that cannot be developed independently for an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use

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

**Special Cases-** in many CSA's where multiple land use classifications are involved, there are usually one or more properties that the standard land use classifications or usual calculation of benefit will not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a vacant residential property, however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized

rather than the gross acreage of the parcel. The following table provides a summary of land use types, the EBU factors used to calculate each parcels individual EBU as outlined above:

**Land use and Equivalent benefit units**

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

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**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$13,185.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. An amount of \$4,635 will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

The Fiscal Year 2013-2014 assessment is \$447.93. This is \$214.28 less than the Fiscal Year 2012-2013 assessment of \$662.21. An amount of \$3,000 was used from available fund balance to offset operations and maintenance costs, thereby lowering the assessment.

### **B. Budget Formula**

Proposition 218, a statewide initiative approved by the voters in November 1996 and which took effect July 1, 1997, requires property owners approve any change in the method of calculating assessment and any increase in the assessment rate through a ballot procedure. An assessment ballot procedure occurred during the formation of CSA 25 in 2006. A majority protest was not filed regarding the formula for calculating the annual assessment and the levy of the annual assessment to pay for the services provided by CSA 25. The property owners cast majority votes supporting the formula and levy of annual assessment to pay for the services provided by CSA 25. Therefore, the formula for calculating the annual assessment has been approved and is in place. The formula that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system, landscaped storm drain basin, and the landscaped lot previous year divided equally by the number of parcels receiving a benefit within CSA 25.

$$\frac{\text{Total Cost of Operations \& Maintenance}}{\text{Number of Parcels}} = \text{Assessment}$$

**PART IV - SERVICE AREA BUDGET**

CSA 25  
Suncrest II

EXPENSE DESCRIPTION	TOTAL BUDGET
<u>ADMINISTRATION</u>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$500</b>
<u>PARKS &amp; RECREATION</u>	
Parks Labor	\$3,000
Parks Vandalism & Graffiti	\$200
Parks Utilities	\$2,620
Parks Other Supplies	\$682
Maintenance - Structures & Grounds	\$0
<b>Total</b>	<b>\$6,502</b>
<u>PUBLIC WORKS</u>	
Pond Excavation	\$0
Pump Replacement	\$0
Cleaning Drainage System	\$500
Street Sweeping	\$1,500
Curb & Gutter Repair	\$0
Weed Spraying	\$500
<b>Total</b>	<b>\$2,500</b>
Capital Improvement Reserve	\$0
General Benefit	(\$231)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$9,271</b>
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2013-2014)	\$13,185
Capital Improvement Reserve (-)	\$0
<b>Available Fund Balance</b>	<b>\$13,185</b>
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 (-)	(\$4,636)
Use of Fund Balance for FY13/14 (-)	(\$3,000)
Contingency Reserve (-)	\$0
<b>Total Adjustments</b>	<b>(\$7,636)</b>
<b>Remaining Available Fund Balance</b>	<b>\$5,550</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$9,271</b>
Use of Fund Balance (-)	(\$3,000)
<b>Balance to Levy</b>	<b>\$6,271</b>
<u>District Statistics</u>	
Total Parcels	15
Parcels Levied	14
Total EBU                      1.00 x 14	14.00
Levy EBU	\$447.93
Capital Reserve Target	\$0

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$6,271 / 14 EBU = \$447.93 per EBU

2012-2013 Assessment = \$9,271 / 15 EBU = \$662.21 per EBU

The assessment levied for Fiscal Year 2013-2014 is \$447.93 which is \$214.28 lower than the previous year.

Because a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the decrease in assessment. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 25**  
**SUNCREST II**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
024-017-027	\$447.93	1			
024-017-028	\$447.93	1			
024-017-029	\$447.93	1			
024-017-030	\$447.93	1			
024-017-031	\$447.93	1			
024-017-033	\$447.93	1			
024-017-034	\$447.93	1			
024-017-035	\$447.93	1			
024-017-036	\$447.93	1			
024-017-037	\$447.93	1			
024-017-038	\$447.93	1			
024-017-039	\$447.93	1			
024-017-041	\$447.93	1			
024-017-042	\$447.93	1			
TOTAL		\$6,271.02	14		

CSA TOTAL    \$6,271.02    14



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, P**  
Director

**Colt Esenwein, P**  
Deputy Director, Engineering/Operations

**Diane Haug**  
Assistant Director, Business/Finance

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[www.stancounty.com/publicworks](http://www.stancounty.com/publicworks)

**COUNTY SERVICE AREA NO. 26  
ANNUAL ENGINEER'S REPORT**

**KEYES**

**FISCAL YEAR 2013-2014**

**SET HEARING: JULY 2, 2013**  
**PUBLIC HEARING: JULY 30, 2013**



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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**CSA NO. 26- KEYES**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>rd</sup> day of May, 2013



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



**COUNTY SERVICE AREA NO. 26  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

County Service Area No. 26 (CSA 26) was established in July 2009 to provide extended maintenance services for the storm drain system, landscaping at the storm drain basin, and landscaping of the park system. CSA's 6, 13, and 17 were dissolved and merged into CSA 26.

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

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

There are 1,038 parcels within CSA 26 consisting of: 951 residential parcels, 25 multi-family parcels, 3 undeveloped residential parcels, 4 parks, 1 park/streetscape, 2 park/storm basins, 3 schools, 6 congregation parcels, 25 commercial/industrial parcels, 13 undeveloped commercial/industrial parcels and 1 exempt/road easement. Assessor map attached hereto as exhibit "B". This CSA encompasses an area of land totaling approximately 244.89 acres. The boundary of CSA 26 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. The Development is generally located:

- North of Keyes Road
- East of State Route 99
- West of Washington Road
- Southeast of Faith Home Road

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation and servicing, of the storm drain basin, storm drain system, and parks. The special benefit assessments to be levied for this District are intended to provide a revenue source for all the maintenance, and servicing of the service area's improvements including, but not limited to, the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. 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 325 linear feet of 12" inch pipe, 7,081 linear feet of 18 inch pipe, 950 linear feet of 24" pipe 599 linear feet 30 " pipe, and 34,305 linear foot of curb and gutter;
- One outfall pump and four lift station pumps;

- Periodic cleaning and maintenance of 64 catch basins and 39 manholes;
- Repair curb and gutter as needed to maintain the storm drain system (34,605 linear feet of curb and gutter);
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled off site with containment bins;
- Annual repairs and general maintenance to storm drain basin (erosion control, weed spraying, grading/excavation as needed)
- Remove silt build up next to the wall of the separator with the use of the suction truck.
- The Parks and Recreation Department provides continual maintenance of all parks, park/basin public use areas, open lots, and streetscapes within the Service Area (i.e. irrigation, mowing, weed abatement, tree care, and playground equipment maintenance).

## **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.

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

The storm drain basin and the parks are public property and treated as individual parcels. These public properties are being created for the sole purpose of providing benefit (storm drainage control and open space) to the residential lots. Services provided by CSA No. 26 are storm drain system services, park maintenance services for the storm drain basins in the CSA which are also landscaped as parks, maintenance of some community landscaping, and special additional benefit funding to provide landscape and maintenance services for Hatch Park. All of these benefits are special benefits provided to the Keyes area that are over and above those provided to county wide property owners in general.

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

### **Equivalent Benefit units (EBU):**

To assess benefits equitably, it is necessary to relate each property's proportional special benefits to the special benefits of all other property in the CSA. The EBU method of apportioning assessments uses the single-family home site as the basic unit of assessment. A single family home site equals one EBU. All other land uses are converted to EBU's based on an assessment formula that equates the property's specific development status, type of development (land use) and size of property, as compared to a single family home site.

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

### **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 parcels 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 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, multi-family 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 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**

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

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**

### **A. Fund Balance**

The estimated fund balance as of June 30, 2013 is \$554,276. This includes a capital improvement reserve of \$163,132 for eventual replacement of the outfall pump and four lift pumps and \$25,000 for park equipment and/or vandalism related capital costs.

Fiscal Year's 2013-2014 assessment is \$100.59, which is \$13.93 lower than the previous year's assessment of \$114.52. An amount of \$15,000 was used from available fund balance to offset operations and maintenance costs, thereby lowering the assessment.

Both the Bonita Ranch and Hatch Parks went into construction in Fiscal Year 2009-2010, making it inaccessible for Parks to create or maintain the streetscape. Fund balance in the amount of \$84,082 was set aside for this purpose, and will be used in Fiscal Year 2013-2014 for park improvements from the existing funds available.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The annual assessment is received with property taxes collected in December and April. This means that the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December, creating a 6-month lag in receiving the money necessary to maintain the various services provided. Therefore, a reserve of \$61,654, one half of the annual operating budget will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

### **B. Budget Formula**

Proposition 218, a statewide initiative approved by the voters in November 1996 and which took effect July 1, 1997, requires property owners approve any change in the method of calculating assessment and any increase in the assessment rate through a ballot procedure. An assessment ballot procedure occurred during the formation of CSA 26 in 2008. A majority protest was not filed regarding the formula for calculating the annual assessment and the levy of the annual assessment to pay for the services provided by CSA 26. The property owners cast majority votes supporting the formula and levy of annual assessment to pay for the services provided by CSA 26. Therefore, the formula for calculating the annual assessment has been approved and is in place. The formula that is being used to calculate the assessment is the total cost to operate and maintain the storm drain system, parks, and streetscape within CSA 26.

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

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

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

The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to the cost of the service being provided by the CSA. Due to variation in the type of parcel use, each parcel benefits differently in the services provided. Therefore the total cost to operate the CSA is based on the above method to determine the annual assessment for each parcel in the CSA. This method is proposed in order to support an equitable spread of assessments between residential lots,



public properties, and developed commercial and industrial properties. The annual assessment is levied without regard to property valuation.

**Total Equivalent Benefit Unit by Property Type - CSA No. 26**

<b>PROPERTY TYPE</b>	<b>TOTAL EQUIVALENT BENEFIT UNIT (E.B.U.)</b>
Undeveloped Residential (0 x 30.94)	0.00
Undeveloped Commercial(4.82 acres x 1.0)	4.82
Developed Residential (951 x 1)	951.00
Multi-Family Residential (14 x 1.5)	21.00
Multi-Family Residential (10 x 3.0)	30.00
Multi-Family Residential (1 x 5.0)	5.00
Road Easement (0 x .55)	0.00
Storm Water Basin (01.12 acres)	0.45
Storm Water Basin / Park (10.79 acres)	4.32
Park (6.20 acres x .40)	2.49
Public School (10.81 acres x 2.2)	23.78
Streetscape (.26 acres)	0.104
Developed Commercial (7.59x 3.5)	26.55
Developed Commercial Church(2.57 x 2.2)	5.68
Industrial (.44 x 3.5)	1.56
<b>Totals:</b>	<b>1076.75</b>

**Assessment Per Equivalent Benefit Unit (E.B.U.). – CSA No. 26**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
Required Funds	\$108,307
Total Equivalent Benefit Units	1076.75
<b>Calculated Assessment Per Equivalent</b>	<b>\$100.59</b>

## PART IV-SERVICE AREA BUDGET

CSA 26

Keyes

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$1,000
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$1,000</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$30,705
Parks Vandalism & Graffiti	\$2,000
Parks Utilities	\$23,500
Parks Other Supplies	\$5,000
Capital Projects	\$84,082
<b>Total</b>	<b>\$145,287</b>
<b>PUBLIC WORKS</b>	
Storm Water Pollution Prevention Plan	\$0
Pond Excavation	\$5,000
Pump Replacement	\$0
Cleaning Drainage System (56 Catch Basins)	\$12,000
Street Sweeping (58,566 l.f.)	\$28,000
Curb & Gutter Repair	\$0
Weed Spraying (0.3444 acre)	\$2,000
Erosion Control	\$5,000
Separator Cleaning	\$5,000
Utilities	\$8,410
<b>Total</b>	<b>\$65,410</b>
Capital Improvement Reserve	
General Benefit	(\$4,308)
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$207,389</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-2014)	\$554,276
Capital Improvement Reserve-Parks (-)	(\$25,000)
Capital Improvement Reserve-Public Works (-)	(\$163,132)
<b>Available Fund Balance</b>	<b>\$366,144</b>
<b>Adjustments to Available Fund Balance</b>	
General Fund (or PW) Loan Repayment/Advance (+)	\$0
Other Revenues/General Fund (Contributions i.e. Grants) (+)	\$0
Capital Improvement Expenditure (Parks) (-)	(\$84,082)
6 Months Operating Reserve (-)	(\$61,654)
Use of Fund Balance for FY13/14 (-)	(\$15,000)
Contingency Reserve (-)	\$0
<b>Total Adjustments</b>	<b>(\$160,736)</b>
<b>Remaining Available Fund Balance</b>	<b>\$205,408</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$207,389</b>
Use of Fund Balance (-)	(\$99,082)
<b>Balance to Levy</b>	<b>\$108,307</b>
<b>District Statistics</b>	
Total Parcels	1,038
Parcels Levied	1,034
Total EBU	1,076.75
Levy EBU	\$100.59
<b>Capital Reserve Target-PW</b>	<b>\$163,132</b>

## **PART V – ASSESSMENTS**

2013-2014 Assessment = \$108,307 / 1076.75 EBU = \$100.59 per EBU

2012-2013 Assessment = \$123,307 / 1076.75 EBU = \$114.52 per EBU

The assessment levied for Fiscal Year 2013-2014 is \$100.59 which is \$13.93 lower than the previous year.

The proposed assessment is in compliance with Proposition 218. Since a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary next year if an increase in assessment is required at that time.

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 "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-014-001			\$100.59	1	045-014-047			\$100.59	1
045-014-002			\$100.59	1	045-014-048			\$100.59	1
045-014-003	COMM	0.52	\$183.07	1.82	045-014-049			\$100.59	1
045-014-004			\$100.59	1	045-014-050			\$100.59	1
					045-014-051			\$100.59	1
045-014-006			\$100.59	1					
045-014-007			\$100.59	1	045-014-053			\$100.59	1
					045-014-054			\$100.59	1
045-014-013			\$100.59	1	045-014-055			\$100.59	1
045-014-014			\$100.59	1	045-014-056			\$100.59	1
045-014-015			\$100.59	1	045-014-057			\$100.59	1
045-014-016			\$100.59	1	045-014-058			\$100.59	1
045-014-017			\$100.59	1	045-014-059			\$100.59	1
045-014-018			\$100.59	1	045-014-060			\$100.59	1
045-014-019			\$100.59	1	045-014-061			\$100.59	1
045-014-020			\$100.59	1	045-014-062			\$100.59	1
045-014-021			\$100.59	1	045-014-063			\$100.59	1
					045-014-064			\$100.59	1
045-014-028			\$100.59	1	045-014-065			\$100.59	1
045-014-029			\$100.59	1	045-014-066			\$100.59	1
					045-014-067			\$100.59	1
045-014-031			\$100.59	1	045-014-068			\$100.59	1
					045-014-069			\$100.59	1
045-014-033			\$100.59	1	045-014-070			\$100.59	1
045-014-034			\$100.59	1	045-014-071			\$100.59	1
045-014-035			\$100.59	1	045-014-072			\$100.59	1
045-014-036			\$100.59	1					
045-014-037			\$100.59	1					
045-014-038			\$100.59	1					
							TOTAL	\$5,514.34	54.82
045-014-040			\$100.59	1					
045-014-041			\$100.59	1					
045-014-042			\$100.59	1					
045-014-043			\$100.59	1					
045-014-045			\$100.59	1					

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-015-001			\$100.59	1	045-015-049			\$100.59	1
045-015-005			\$100.59	1	045-015-051			\$100.59	1
045-015-007			\$100.59	1	045-015-052			\$100.59	1
045-015-010			\$100.59	1	045-015-053			\$100.59	1
045-015-011			\$100.59	1	045-015-054	COMM	0.32	\$112.66	1.12
045-015-012			\$100.59	1	045-015-055			\$100.59	1
045-015-013			\$100.59	1	045-015-057			\$100.59	1
045-015-014			\$100.59	1	045-015-058			\$100.59	1
045-015-015			\$100.59	1	045-015-059			\$100.59	1
045-015-016			\$100.59	1	045-015-060			\$100.59	1
045-015-017			\$100.59	1	045-015-061			\$100.59	1
045-015-018			\$100.59	1	045-015-062			\$100.59	1
045-015-021			\$100.59	1	045-015-063			\$100.59	1
045-015-022			\$100.59	1	045-015-064			\$100.59	1
045-015-027			\$100.59	1	045-015-065			\$100.59	1
045-015-028			\$100.59	1	045-015-066			\$100.59	1
045-015-029			\$100.59	1	045-015-067			\$100.59	1
045-015-030			\$100.59	1	045-015-068			\$100.59	1
045-015-033			\$100.59	1				<b>TOTAL</b>	<b>\$4,811.72</b>
045-015-034			\$100.59	1					<b>47.84</b>
045-015-036			\$100.59	1	045-016-003			\$100.59	1
045-015-038			\$100.59	1	045-016-004			\$100.59	1
045-015-039			\$100.59	1	045-016-005			\$100.59	1
045-015-040			\$100.59	1	045-016-006			\$100.59	1
045-015-041			\$100.59	1	045-016-007			\$100.59	1
045-015-042			\$100.59	1	045-016-008			\$100.59	1
045-015-046	COMM	0.49	\$172.51	1.72	045-016-009			\$100.59	1
045-015-047			\$100.59	1	045-016-010			\$100.59	1
045-015-048			\$100.59	1	045-016-011			\$100.59	1
					045-016-012			\$100.59	1
					045-016-013			\$100.59	1
					045-016-014			\$100.59	1
					045-016-015			\$100.59	1
					045-016-016			\$100.59	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-016-019			\$100.59	1	045-017-014			\$100.59	1
045-016-020			\$100.59	1	045-017-015			\$100.59	1
045-016-021			\$100.59	1	045-017-016			\$100.59	1
					045-017-017			\$100.59	1
045-016-025			\$100.59	1	045-017-018			\$100.59	1
					045-017-019			\$100.59	1
045-016-029	COMM	0.34	\$119.70	1.19	045-017-020			\$100.59	1
					045-017-021			\$100.59	1
045-016-031			\$100.59	1	045-017-022			\$100.59	1
045-016-032			\$100.59	1					
					045-017-024			\$100.59	1
045-016-034	COMM	0.38	\$133.78	1.33	045-017-025			\$100.59	1
					045-017-026			\$100.59	1
045-016-037	COMM	0.45	\$158.43	1.58	045-017-027			\$100.59	1
045-016-038	COMM	0.25	\$88.02	0.88	045-017-028			\$100.59	1
045-016-039	COMM	0.25	\$88.02	0.88	045-017-029			\$100.59	1
045-016-040			\$100.59	1	045-017-030			\$100.59	1
045-016-041			\$100.59	1	045-017-031			\$100.59	1
					045-017-032			\$100.59	1
045-016-043	COMM	0.58	\$204.20	2.03	045-017-033			\$100.59	1
		TOTAL	\$3,005.13	29.88	045-017-034			\$100.59	1
					045-017-036			\$100.59	1
045-017-001			\$100.59	1	045-017-038			\$100.59	1
045-017-002			\$100.59	1					
045-017-003			\$100.59	1	045-017-040			\$100.59	1
045-017-004			\$100.59	1	045-017-041			\$100.59	1
045-017-005			\$100.59	1	045-017-042			\$100.59	1
045-017-006			\$100.59	1	045-017-043			\$100.59	1
045-017-007			\$100.59	1	045-017-044			\$100.59	1
045-017-008			\$100.59	1	045-017-045			\$100.59	1
045-017-009			\$100.59	1	045-017-046			\$100.59	1
045-017-010			\$100.59	1	045-017-047			\$100.59	1
045-017-011			\$100.59	1					
045-017-012			\$100.59	1			TOTAL	\$4,325.37	43
045-017-013			\$100.59	1					

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-018-001			\$100.59	1	045-018-040			\$100.59	1
045-018-002			\$100.59	1	045-018-041			\$100.59	1
045-018-003			\$100.59	1	045-018-042			\$100.59	1
045-018-005			\$100.59	1					
045-018-006			\$100.59	1	045-018-044			\$100.59	1
045-018-007			\$100.59	1	045-018-046			\$100.59	1
045-018-008			\$100.59	1	045-018-047			\$100.59	1
045-018-009			\$100.59	1	045-018-048			\$100.59	1
045-018-010			\$100.59	1	045-018-049			\$100.59	1
045-018-011			\$100.59	1	045-018-050			\$100.59	1
045-018-012			\$100.59	1	045-018-051			\$100.59	1
045-018-013			\$100.59	1	045-018-052			\$100.59	1
045-018-014			\$100.59	1	045-018-053			\$100.59	1
045-018-015			\$100.59	1	045-018-054			\$100.59	1
045-018-016			\$100.59	1	045-018-055			\$100.59	1
045-018-017			\$100.59	1	045-018-056			\$100.59	1
045-018-018			\$100.59	1	045-018-057			\$100.59	1
045-018-019			\$100.59	1					
045-018-020			\$100.59	1	045-018-061			\$100.59	1
045-018-021			\$100.59	1	045-018-062			\$100.59	1
045-018-022			\$100.59	1	045-018-063			\$100.59	1
045-018-023			\$100.59	1	045-018-064			\$100.59	1
045-018-024			\$100.59	1	045-018-067			\$100.59	1
045-018-025			\$100.59	1	045-018-068			\$100.59	1
045-018-026			\$100.59	1	045-018-069			\$100.59	1
045-018-027			\$100.59	1	045-018-070			\$100.59	1
045-018-028			\$100.59	1	045-018-071			\$100.59	1
045-018-029			\$100.59	1	045-018-072			\$100.59	1
045-018-030			\$100.59	1	045-018-073			\$6,437.76	1
045-018-031			\$100.59	1	045-018-074			\$100.59	1
045-018-032			\$100.59	1					
045-018-033			\$100.59	1					
045-018-034			\$100.59	1					
								<b>TOTAL</b>	<b>\$6,236.58</b>
									<b>64</b>
					045-019-001			\$100.59	1
045-018-036			\$100.59	1	045-019-002			\$100.59	1
					045-019-003			\$100.59	1
045-018-038			\$100.59	1	045-019-004			\$100.59	1
045-018-039			\$100.59	1	045-019-005			\$100.59	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-019-006			\$100.59	1	045-019-043			\$100.59	1
045-019-007			\$100.59	1	045-019-044			\$100.59	1
045-019-008			\$100.59	1	045-019-045			\$100.59	1
045-019-009			\$100.59	1	045-019-046			\$100.59	1
045-019-010			\$100.59	1	045-019-047			\$100.59	1
045-019-011			\$100.59	1	045-019-048			\$100.59	1
045-019-012			\$100.59	1	045-019-049			\$100.59	1
045-019-013			\$100.59	1	045-019-050			\$100.59	1
045-019-014			\$100.59	1	045-019-051			\$100.59	1
045-019-015			\$100.59	1	045-019-052			\$100.59	1
045-019-016			\$100.59	1	045-019-053			\$100.59	1
045-019-017			\$100.59	1					
045-019-018			\$100.59	1	045-019-056			\$100.59	1
045-019-019			\$100.59	1	045-019-057			\$100.59	1
045-019-020			\$100.59	1					
045-019-021			\$100.59	1	045-019-059			\$100.59	1
045-019-022	Fed housing auth.		\$100.59	1	045-019-060			\$100.59	1
045-019-023			\$100.59	1					
045-019-024			\$100.59	1	045-019-063			\$100.59	1
045-019-025			\$100.59	1	045-019-064			\$100.59	1
045-019-026			\$100.59	1	045-019-065			\$100.59	1
045-019-027			\$100.59	1	045-019-066			\$100.59	1
045-019-028			\$100.59	1	045-019-067			\$100.59	1
045-019-029			\$100.59	1	045-019-068			\$100.59	1
045-019-030			\$100.59	1					
045-019-031			\$100.59	1	045-019-070			\$100.59	1
045-019-032			\$100.59	1	045-019-071			\$100.59	1
045-019-033			\$100.59	1	045-019-072			\$100.59	1
045-019-034			\$100.59	1	045-019-073			\$100.59	1
045-019-035			\$100.59	1	045-019-074			\$100.59	1
045-019-036			\$100.59	1	045-019-075			\$100.59	1
					045-019-076			\$100.59	1
045-019-038			\$100.59	1	045-019-077			\$100.59	1
045-019-039			\$100.59	1	045-019-078			\$100.59	1
045-019-040			\$100.59	1					
045-019-041			\$100.59	1					
							TOTAL	\$7,041.30	70



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-020-001	COMM	0.29	\$102.60	1.02	045-020-039			\$100.59	1
045-020-002			\$100.59	1					
045-020-003			\$100.59	1	045-020-041			\$100.59	1
045-020-004			\$100.59	1	045-020-042			\$100.59	1
045-020-005			\$100.59	1	045-020-043			\$100.59	1
045-020-006			\$100.59	1	045-020-044			\$100.59	1
045-020-007			\$100.59	1	045-020-045			\$100.59	1
045-020-008			\$100.59	1	045-020-046			\$100.59	1
045-020-009			\$100.59	1			TOTAL	\$4,427.97	44.02
045-020-010			\$100.59	1					
045-020-011			\$100.59	1					
045-020-012			\$100.59	1					
045-020-013			\$100.59	1	045-021-021	PARK	4.48	\$180.06	1.79
045-020-014			\$100.59	1	045-021-022	PARK	0.04	\$2.01	0.02
045-020-015			\$100.59	1					
045-020-016			\$100.59	1	045-021-033	Keyes Comm SD		\$100.59	1
045-020-017			\$100.59	1					
045-020-018			\$100.59	1	045-021-036	PARK	1.17	\$47.28	0.47
045-020-019			\$100.59	1	045-021-037	PARK/BASI	6.82	\$274.61	2.73
045-020-020			\$100.59	1	045-021-038	PARK/BASI	3.76	\$150.89	1.50
045-020-021			\$100.59	1	045-021-039	UNDEV	26.28	\$0.00	0
045-020-022			\$100.59	1			TOTAL	\$755.43	7.51
045-020-023			\$100.59	1					
045-020-024			\$100.59	1					
045-020-025			\$100.59	1					
045-020-026			\$100.59	1					
045-020-027			\$100.59	1					
045-020-028			\$100.59	1					
045-020-029			\$100.59	1					
045-020-030			\$100.59	1					
045-020-031			\$100.59	1					
045-020-032			\$100.59	1					
045-020-033			\$100.59	1					
045-020-034			\$100.59	1					
045-020-035			\$100.59	1					
045-020-036			\$100.59	1					
045-020-037			\$100.59	1					

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-022-001			\$100.59	1	045-022-041			\$100.59	1
045-022-002			\$100.59	1	045-022-042			\$100.59	1
045-022-003			\$100.59	1	045-022-043			\$100.59	1
045-022-004			\$100.59	1	045-022-044			\$100.59	1
045-022-005			\$100.59	1	045-022-045			\$100.59	1
					045-022-046			\$100.59	1
045-022-007			\$100.59	1	045-022-047			\$100.59	1
					045-022-048			\$100.59	1
045-022-010			\$100.59	1	045-022-051			\$100.59	1
045-022-011			\$100.59	1	045-022-052			\$100.59	1
045-022-012			\$100.59	1	045-022-053			\$100.59	1
045-022-013			\$100.59	1	045-022-054			\$100.59	1
045-022-014			\$100.59	1	045-022-055			\$100.59	1
045-022-015			\$100.59	1	045-022-056			\$100.59	1
045-022-016			\$100.59	1	045-022-057			\$100.59	1
045-022-017			\$100.59	1	045-022-058			\$100.59	1
045-022-020			\$100.59	1	045-022-060			\$100.59	1
045-022-021			\$100.59	1	045-022-061			\$100.59	1
045-022-022			\$100.59	1	045-022-062			\$100.59	1
045-022-023			\$100.59	1					
045-022-024			\$100.59	1	045-022-064			\$100.59	1
045-022-025			\$100.59	1					
045-022-026			\$100.59	1	045-022-066			\$100.59	1
045-022-027			\$100.59	1	045-022-067			\$100.59	1
045-022-028			\$100.59	1					
045-022-029			\$100.59	1	045-022-070	COMM	0.16	\$56.33	0.56
045-022-030			\$100.59	1	045-022-071			\$100.59	1
045-022-031			\$100.59	1	045-022-072			\$100.59	1
					045-022-073			\$100.59	1
045-022-035			\$100.59	1					
045-022-036			\$100.59	1					
045-022-037			\$100.59	1					
045-022-038			\$100.59	1					
045-022-039			\$100.59	1					
045-022-040			\$100.59	1					
							TOTAL	\$5,789.96	57.56

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-023-002			\$100.59	1	045-023-044			\$100.59	1
045-023-005			\$100.59	1	045-023-046			\$100.59	1
045-023-006			\$100.59	1	045-023-047			\$100.59	1
045-023-007			\$100.59	1	045-023-048			\$100.59	1
045-023-008			\$100.59	1	045-023-049			\$100.59	1
045-023-009			\$100.59	1	045-023-050			\$100.59	1
045-023-010			\$100.59	1	045-023-051			\$100.59	1
045-023-011			\$100.59	1	045-023-052			\$100.59	1
045-023-012			\$100.59	1	045-023-053			\$100.59	1
045-023-014			\$100.59	1	045-023-056			\$100.59	1
					045-023-057			\$100.59	1
045-023-017			\$100.59	1	045-023-058			\$100.59	1
					<b>TOTAL</b>			<b>\$4,023.60</b>	<b>40</b>
045-023-020			\$100.59	1					
045-023-021			\$100.59	1					
045-023-023			\$100.59	1					
045-023-026			\$100.59	1					
045-023-028			\$100.59	1					
045-023-029			\$100.59	1					
045-023-030			\$100.59	1					
045-023-031			\$100.59	1					
045-023-032			\$100.59	1					
045-023-033			\$100.59	1					
045-023-034			\$100.59	1					
045-023-035			\$100.59	1					
045-023-036			\$100.59	1					
045-023-038			\$100.59	1					
045-023-039			\$100.59	1					
045-023-040			\$100.59	1					
045-023-041			\$100.59	1					

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-024-015			\$100.59	1	045-024-052			\$100.59	1
045-024-016			\$100.59	1	045-024-053			\$100.59	1
045-024-017			\$100.59	1	045-024-054			\$100.59	1
045-024-018			\$100.59	1	045-024-055			\$100.59	1
					045-024-056			\$100.59	1
045-024-021			\$100.59	1	045-024-057			\$100.59	1
045-024-022			\$100.59	1			TOTAL	\$3,218.88	32
045-024-024			\$100.59	1					
045-024-025			\$100.59	1					
045-024-026			\$100.59	1					
045-024-028			\$100.59	1					
045-024-030			\$100.59	1					
045-024-032			\$100.59	1					
					045-027-004	COMM	1.05	\$370.17	3.68
045-024-034			\$100.59	1					
045-024-035			\$100.59	1	045-027-007	COMM	0.66	\$232.36	2.31
045-024-037			\$100.59	1	045-027-012	COMM	0.21	\$74.44	0.74
045-024-038			\$100.59	1	045-027-013	COMM	0.27	\$95.56	0.95
045-024-039			\$100.59	1	045-027-014	COMM	0.14	\$49.29	0.49
045-024-040			\$100.59	1	045-027-015	COMM	0.12	\$42.25	0.42
045-024-041			\$100.59	1	045-027-016	COMM	0.25	\$88.52	0.88
045-024-042			\$100.59	1	045-027-017	COMM	0.16	\$56.33	0.56
045-024-043			\$100.59	1	045-027-018	COMM	0.16	\$56.33	0.56
							TOTAL	\$1,065.25	10.59
045-024-045			\$100.59	1					
045-024-046			\$100.59	1					
045-024-048			\$100.59	1					
045-024-049			\$100.59	1					
045-024-050			\$100.59	1					

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-028-001			\$100.59	1	045-028-042			\$100.59	1
045-028-002			\$100.59	1	045-028-043			\$100.59	1
045-028-003			\$100.59	1	045-028-044	COMM	0.16	\$56.33	0.56
045-028-004			\$100.59	1	045-028-045			\$100.59	1
045-028-005			\$100.59	1	045-028-046			\$100.59	1
045-028-006			\$100.59	1	045-028-047			\$100.59	1
045-028-007			\$100.59	1	045-028-048			\$100.59	1
045-028-008			\$100.59	1	045-028-049			\$100.59	1
045-028-009			\$100.59	1					
045-028-010			\$100.59	1	045-028-052			\$100.59	1
045-028-011			\$100.59	1					
045-028-012			\$100.59	1	045-028-058			\$100.59	1
045-028-013			\$100.59	1	045-028-059			\$100.59	1
045-028-016	COMM	0.16	\$56.33	0.56	045-028-062	COMM	1.04	\$366.15	3.64
045-028-017			\$100.59	1	045-028-063	COMM	0.28	\$98.58	0.98
045-028-018			\$100.59	1	045-028-064			\$100.59	1
045-028-019			\$100.59	1	045-028-065			\$100.59	1
045-028-020			\$100.59	1	045-028-066	COMM	0.35	\$123.73	1.23
045-028-021			\$100.59	1	045-028-067			\$100.59	1
045-028-022			\$100.59	1	045-028-068			\$100.59	1
045-028-023			\$100.59	1					
045-028-024			\$100.59	1					
045-028-025			\$100.59	1					
045-028-026			\$100.59	1	045-029-001			\$100.59	1
045-028-027			\$100.59	1	045-029-002			\$100.59	1
045-028-028			\$100.59	1	045-029-003	COMM	0.32	\$112.66	1.12
045-028-029			\$100.59	1					
045-028-030			\$100.59	1	045-029-007	COMM	0.24	\$84.50	0.84
045-028-031			\$100.59	1	045-029-008	COMM	0.32	\$112.66	1.12
045-028-032			\$100.59	1					
045-028-033			\$100.59	1	045-029-022	COMM	0.16	\$56.33	0.56
045-028-034			\$100.59	1	045-029-023	COMM	0.32	\$112.66	1.12
045-028-035			\$100.59	1	045-029-024	COMM	0.24	\$84.50	0.84
045-028-039			\$100.59	1	045-029-026	COMM	0.48	\$168.99	1.68
045-028-040			\$100.59	1					
045-028-041			\$100.59	1					
							TOTAL	\$5,630.02	55.97
							TOTAL	\$933.48	9.28

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-030-001			\$100.59	1	045-030-039			\$100.59	1
045-030-002			\$100.59	1	045-030-040			\$100.59	1
					045-030-041			\$100.59	1
045-030-004			\$100.59	1	045-030-042			\$100.59	1
045-030-005			\$100.59	1	045-030-043			\$100.59	1
045-030-006			\$100.59	1	045-030-044			\$100.59	1
045-030-007			\$100.59	1	045-030-045			\$100.59	1
045-030-008			\$100.59	1	045-030-046			\$100.59	1
045-030-009			\$100.59	1	045-030-047			\$100.59	1
045-030-010			\$100.59	1	045-030-048			\$100.59	1
045-030-011			\$100.59	1	045-030-049			\$100.59	1
045-030-012			\$100.59	1	045-030-050			\$100.59	1
045-030-013			\$100.59	1	045-030-051			\$100.59	1
045-030-014			\$100.59	1	045-030-052			\$100.59	1
045-030-015			\$100.59	1	045-030-053			\$100.59	1
					045-030-054			\$100.59	1
045-030-018			\$100.59	1	045-030-055	COMM	0.08	\$28.17	0.28
045-030-019			\$100.59	1	045-030-056			\$100.59	1
045-030-020			\$100.59	1	045-030-057			\$100.59	1
045-030-021			\$100.59	1	045-030-058			\$100.59	1
045-030-022			\$100.59	1	045-030-059			\$100.59	1
045-030-023			\$100.59	1	045-030-060			\$100.59	1
045-030-024			\$100.59	1	045-030-061			\$100.59	1
045-030-025			\$100.59	1	045-030-062	COMM	0.16	\$56.33	0.56
045-030-026			\$100.59	1					
045-030-027			\$100.59	1	045-030-064			\$100.59	1
045-030-028			\$100.59	1	045-030-065			\$100.59	1
045-030-029			\$100.59	1	045-030-066	Church	0.48	\$168.99	1.68
045-030-030			\$100.59	1	045-030-067			\$100.59	1
045-030-031			\$100.59	1	045-030-068			\$100.59	1
045-030-032			\$100.59	1	045-030-069			\$100.59	1
045-030-033			\$100.59	1					
045-030-034			\$100.59	1					
045-030-035			\$100.59	1					
045-030-036			\$100.59	1					
045-030-037			\$100.59	1					
							TOTAL	\$6,389.48	63.52

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-031-001	COMM	0.32	\$112.66	1.12	045-064-033			\$100.59	1
					045-064-034			\$100.59	1
045-031-010	COMM	0.32	\$112.66	1.12	045-064-035			\$100.59	1
					045-064-036			\$100.59	1
045-031-012	COMM	0.32	\$112.66	1.12	045-064-037			\$100.59	1
045-031-013	COMM	0.77	\$271.09	2.695	045-064-038			\$100.59	1
		TOTAL	\$609.07	6.06	045-064-039			\$100.59	1
					045-064-040			\$100.59	1
					045-064-041			\$100.59	1
045-032-001	SCHOOL	10.22	\$2,261.26	22.48	045-064-042			\$100.59	1
					045-064-043			\$100.59	1
045-032-004	SCHOOL	0.47	\$103.61	1.03	045-064-044			\$100.59	1
045-032-005	SCHOOL	0.24	\$53.31	0.53	045-064-045			\$100.59	1
045-032-006			\$100.59	1	045-064-046			\$100.59	1
045-032-007			\$100.59	1	045-064-047			\$100.59	1
045-032-008			\$100.59	1	045-064-048			\$100.59	1
045-032-009			\$100.59	1	045-064-049			\$100.59	1
045-032-010			\$100.59	1	045-064-050			\$100.59	1
045-032-011			\$100.59	1	045-064-051			\$100.59	1
045-032-012			\$100.59	1	045-064-052			\$100.59	1
045-032-013			\$100.59	1	045-064-053			\$100.59	1
045-032-014			\$100.59	1	045-064-054			\$100.59	1
		TOTAL	\$3,323.49	33.04	045-064-055			\$100.59	1
					045-064-056			\$100.59	1
					045-064-057	STORM	0.15	\$33.19	0.33
045-033-007	COMM	1.46	\$514.01	5.11	045-064-058	STORM	0.15	\$33.19	0.33
		TOTAL	\$514.01	5.11	045-064-059			\$100.59	1
					045-064-060			\$100.59	1
					045-064-061			\$100.59	1
					045-064-062			\$100.59	1
045-064-002	COMM	0.65	\$228.84	2.28	045-064-063			\$100.59	1
					045-064-064			\$100.59	1
045-064-027			\$100.59	1	045-064-065			\$100.59	1
045-064-028			\$100.59	1	045-064-066			\$100.59	1
045-064-029			\$100.59	1	045-064-067			\$100.59	1
045-064-030			\$100.59	1	045-064-068			\$100.59	1
045-064-031			\$100.59	1	045-064-069			\$100.59	1
045-064-032			\$100.59	1	045-064-070			\$100.59	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	
045-064-071			\$100.59	1	045-065-011			\$100.59	1	
045-064-072			\$100.59	1	045-065-012			\$100.59	1	
045-064-073	STORM	0.41	\$16.09	0.16	045-065-013			\$100.59	1	
045-064-074			\$100.59	1	045-065-014			\$100.59	1	
045-064-075			\$100.59	1	045-065-015			\$100.59	1	
045-064-076			\$100.59	1	045-065-016			\$100.59	1	
045-064-077			\$100.59	1	045-065-017			\$100.59	1	
045-064-078			\$100.59	1	045-065-018			\$100.59	1	
045-064-079			\$100.59	1	045-065-019			\$100.59	1	
045-064-080			\$100.59	1	045-065-020			\$100.59	1	
045-064-081			\$100.59	1	045-065-021			\$100.59	1	
045-064-082			\$100.59	1	045-065-022			\$100.59	1	
045-064-083			\$100.59	1	045-065-023			\$100.59	1	
045-064-084			\$100.59	1	045-065-024			\$100.59	1	
045-064-085			\$100.59	1	045-065-025			\$100.59	1	
045-064-086			\$100.59	1	045-065-026			\$100.59	1	
045-064-087			\$100.59	1	045-065-027			\$100.59	1	
045-064-088			\$100.59	1	045-065-028			\$100.59	1	
045-064-089			\$100.59	1	045-065-029			\$100.59	1	
045-064-090			\$100.59	1	045-065-030			\$100.59	1	
045-064-091			\$100.59	1	045-065-031			\$100.59	1	
045-064-092			\$100.59	1	045-065-032			\$100.59	1	
045-064-093			\$100.59	1	045-065-033			\$100.59	1	
045-064-094			\$100.59	1	045-065-034			\$100.59	1	
045-064-095			\$100.59	1	045-065-035			\$100.59	1	
TOTAL				\$6,950.27	69.10	045-065-036		\$100.59	1	
						045-065-037		\$100.59	1	
						045-065-038		\$100.59	1	
045-065-001	UNDEV	0.52	\$0.00	0	045-065-039			\$100.59	1	
045-065-002	Apts/Comm	1.3	\$457.68	4.55	045-065-040			\$100.59	1	
045-065-003			\$100.59	1	045-065-041			\$100.59	1	
045-065-004			\$100.59	1	045-065-042			\$100.59	1	
045-065-005			\$100.59	1	045-065-043			\$100.59	1	
045-065-006			\$100.59	1	045-065-044	STORM	0.44	\$18.11	0.18	
045-065-007			\$100.59	1	045-065-045			\$100.59	1	
045-065-008			\$100.59	1	045-065-046			\$100.59	1	
045-065-009			\$100.59	1	TOTAL				\$4,801.16	47.73
045-065-010			\$100.59	1						



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-066-001			\$100.59	1	045-066-038			\$100.59	1
045-066-002			\$100.59	1	045-066-039			\$100.59	1
045-066-003			\$100.59	1	045-066-040			\$100.59	1
045-066-004			\$100.59	1	045-066-041			\$100.59	1
045-066-005			\$100.59	1	045-066-042			\$100.59	1
045-066-006			\$100.59	1	045-066-043			\$100.59	1
045-066-007			\$100.59	1	045-066-044			\$100.59	1
045-066-008			\$100.59	1	045-066-045			\$100.59	1
045-066-009			\$100.59	1	045-066-046			\$100.59	1
045-066-010			\$100.59	1	045-066-047			\$100.59	1
045-066-011			\$100.59	1	045-066-048			\$100.59	1
045-066-012			\$100.59	1	045-066-049			\$100.59	1
045-066-013			\$100.59	1	045-066-050			\$100.59	1
045-066-014			\$100.59	1	045-066-051			\$100.59	1
045-066-015			\$100.59	1	045-066-052			\$100.59	1
045-066-016			\$100.59	1	045-066-053			\$100.59	1
045-066-017			\$100.59	1	045-066-054			\$100.59	1
045-066-018			\$100.59	1	045-066-055			\$100.59	1
045-066-019			\$100.59	1	045-066-056			\$100.59	1
045-066-020			\$100.59	1	045-066-057			\$100.59	1
045-066-021			\$100.59	1	045-066-058			\$100.59	1
045-066-022			\$100.59	1	045-066-059	PARK	0.71	\$28.17	0.28
045-066-023			\$100.59	1			TOTAL	\$5,862.39	58.28
045-066-024			\$100.59	1					
045-066-025			\$100.59	1					
045-066-026			\$100.59	1	045-067-001			\$100.59	1
045-066-027			\$100.59	1	045-067-002			\$100.59	1
045-066-028			\$100.59	1	045-067-003			\$100.59	1
045-066-029			\$100.59	1	045-067-004			\$100.59	1
045-066-030			\$100.59	1	045-067-005			\$100.59	1
045-066-031			\$100.59	1	045-067-006			\$100.59	1
045-066-032			\$100.59	1	045-067-007			\$100.59	1
045-066-033			\$100.59	1	045-067-008			\$100.59	1
045-066-034			\$100.59	1	045-067-009			\$100.59	1
045-066-035			\$100.59	1	045-067-010			\$100.59	1
045-066-036			\$100.59	1	045-067-011			\$100.59	1
045-066-037			\$100.59	1	045-067-012			\$100.59	1
					045-067-014			\$100.59	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
					045-067-051			\$100.59	1
045-067-015			\$100.59	1	045-067-052			\$100.59	1
045-067-016			\$100.59	1	045-067-053			\$100.59	1
045-067-017			\$100.59	1	045-067-054			\$100.59	1
045-067-018			\$100.59	1	045-067-055			\$100.59	1
045-067-019			\$100.59	1	045-067-056			\$100.59	1
045-067-020			\$100.59	1	045-067-057			\$100.59	1
045-067-021			\$100.59	1	045-067-058			\$100.59	1
045-067-022			\$100.59	1	045-067-059			\$100.59	1
045-067-023			\$100.59	1	045-067-060			\$100.59	1
045-067-024			\$100.59	1	045-067-061			\$100.59	1
045-067-025			\$100.59	1	045-067-062			\$100.59	1
045-067-026			\$100.59	1	045-067-063			\$100.59	1
045-067-027			\$100.59	1	045-067-064			\$100.59	1
045-067-028			\$100.59	1	045-067-065			\$100.59	1
045-067-029			\$100.59	1	045-067-066			\$100.59	1
045-067-030			\$100.59	1	045-067-067			\$100.59	1
045-067-031			\$100.59	1	045-067-068			\$100.59	1
045-067-032			\$100.59	1	045-067-069			\$100.59	1
045-067-033			\$100.59	1	045-067-070			\$100.59	1
045-067-034			\$100.59	1	045-067-071			\$100.59	1
045-067-035			\$100.59	1	045-067-072			\$100.59	1
045-067-036			\$100.59	1	045-067-073			\$100.59	1
045-067-037			\$100.59	1	045-067-074			\$100.59	1
045-067-038			\$100.59	1	045-067-075			\$100.59	1
045-067-039			\$100.59	1	045-067-076			\$100.59	1
045-067-040			\$100.59	1	045-067-077			\$100.59	1
045-067-041			\$100.59	1	045-067-078			\$100.59	1
045-067-042			\$100.59	1	045-067-079			\$100.59	1
045-067-043			\$100.59	1	045-067-080			\$100.59	1
045-067-044			\$100.59	1	045-067-081			\$100.59	1
045-067-045			\$100.59	1	045-067-082			\$100.59	1
045-067-046			\$100.59	1	045-067-083			\$100.59	1
045-067-047			\$100.59	1	045-067-084			\$100.59	1
045-067-048			\$100.59	1	045-067-085			\$100.59	1
045-067-049			\$100.59	1					
045-067-050			\$100.59	1					
							TOTAL	\$8,449.56	84

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU
045-068-001			\$100.59	1					
045-068-002			\$100.59	1	045-068-038			\$100.59	1
045-068-003			\$100.59	1	045-068-039			\$100.59	1
045-068-004			\$100.59	1	045-068-040			\$100.59	1
045-068-005			\$100.59	1	045-068-041			\$100.59	1
045-068-006			\$100.59	1	045-068-042			\$100.59	1
045-068-007			\$100.59	1	045-068-043			\$100.59	1
					045-068-044			\$100.59	1
045-068-009	LAND	0.26	\$10.06	0.10	045-068-045			\$100.59	1
					045-068-046			\$100.59	1
045-068-011			\$100.59	1	045-068-047			\$100.59	1
045-068-012			\$100.59	1	045-068-048			\$100.59	1
045-068-013			\$100.59	1	045-068-049			\$100.59	1
045-068-014			\$100.59	1	045-068-050			\$100.59	1
045-068-015			\$100.59	1	045-068-051			\$100.59	1
045-068-016			\$100.59	1	045-068-052			\$100.59	1
045-068-017			\$100.59	1	045-068-053			\$100.59	1
045-068-018			\$100.59	1	045-068-054			\$100.59	1
045-068-019			\$100.59	1	045-068-055			\$100.59	1
045-068-020			\$100.59	1	045-068-056			\$100.59	1
045-068-021			\$100.59	1	045-068-057			\$100.59	1
045-068-022			\$100.59	1	045-068-058			\$100.59	1
045-068-023			\$100.59	1	045-068-059			\$100.59	1
045-068-024			\$100.59	1	045-068-060			\$100.59	1
045-068-025			\$100.59	1	045-068-061			\$100.59	1
045-068-026			\$100.59	1	045-068-062			\$100.59	1
045-068-027			\$100.59	1	045-068-063			\$100.59	1
045-068-028			\$100.59	1	045-068-064			\$100.59	1
045-068-029			\$100.59	1	045-068-065			\$100.59	1
045-068-030			\$100.59	1	045-068-066			\$100.59	1
045-068-031			\$100.59	1	045-068-067			\$100.59	1
045-068-032			\$100.59	1	045-068-068			\$100.59	1
045-068-033			\$100.59	1	045-068-069			\$100.59	1
045-068-034			\$100.59	1	045-068-070			\$100.59	1
045-068-035			\$100.59	1	045-068-071			\$100.59	1
045-068-036			\$100.59	1	045-068-072			\$100.59	1
045-068-037			\$100.59	1	045-068-073			\$100.59	1
					045-068-074			\$100.59	1

**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 26**  
**KEYES, KEYES**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	A.P.N.	ZONE	ACRES	ASSESSMENT	EBU	
045-068-075			\$100.59	1						
045-068-076			\$100.59	1	045-069-032			\$100.59	1	
045-068-077			\$100.59	1	045-069-033			\$100.59	1	
045-068-078			\$100.59	1	045-069-034			\$100.59	1	
045-068-079			\$100.59	1	045-069-035	UNDEV	4.37	\$0.00	0	
				<b>TOTAL</b>					<b>TOTAL</b>	
				\$7,654.90					\$3,319.47	33.00
045-069-001			\$100.59	1	045-070-001			\$100.59	1	
045-069-002			\$100.59	1	045-070-002			\$100.59	1	
045-069-003			\$100.59	1	045-070-003			\$100.59	1	
045-069-004			\$100.59	1	045-070-004			\$100.59	1	
045-069-005			\$100.59	1	045-070-005			\$100.59	1	
045-069-006			\$100.59	1	045-070-006			\$100.59	1	
045-069-007			\$100.59	1	045-070-007			\$100.59	1	
045-069-008			\$100.59	1	045-070-008			\$100.59	1	
045-069-009			\$100.59	1	045-070-009			\$100.59	1	
045-069-010			\$100.59	1	045-070-010			\$100.59	1	
045-069-011			\$100.59	1	045-070-011			\$100.59	1	
045-069-012			\$100.59	1	045-070-012			\$100.59	1	
045-069-014			\$100.59	1	045-070-013			\$100.59	1	
045-069-015			\$100.59	1	045-070-014			\$100.59	1	
045-069-016			\$100.59	1	045-070-015			\$100.59	1	
045-069-017			\$100.59	1	045-070-016			\$100.59	1	
045-069-018			\$100.59	1	045-070-017			\$100.59	1	
045-069-019			\$100.59	1	045-070-018			\$100.59	1	
045-069-020			\$100.59	1	045-070-019			\$100.59	1	
045-069-021			\$100.59	1	045-070-020			\$100.59	1	
045-069-022			\$100.59	1	045-070-021			\$100.59	1	
045-069-023			\$100.59	1	045-070-022			\$100.59	1	
045-069-024			\$100.59	1	045-070-023			\$100.59	1	
045-069-025			\$100.59	1	045-070-024			\$100.59	1	
045-069-026			\$100.59	1	045-070-025			\$100.59	1	
045-069-027			\$100.59	1	045-070-026			\$100.59	1	
045-069-028			\$100.59	1	045-070-027			\$100.59	1	
				<b>TOTAL</b>					<b>TOTAL</b>	
				\$100.59					\$2,715.93	27
045-069-029			\$100.59	1						
045-069-030			\$100.59	1						
045-069-031			\$100.59	1	1038			\$108,310.28	\$1,076.75	



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, P  
Director**

**Colt Esenwein, P  
Deputy Director, Engineering/Operations**

**Diane Haug  
Assistant Director, Business/Finance**

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**COUNTY SERVICE AREA NO. 27  
ANNUAL ENGINEER'S REPORT**

**EMPIRE**

**FISCAL YEAR 2013-2014**

**SET HEARING: JULY 2, 2013**

**PUBLIC HEARING: JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

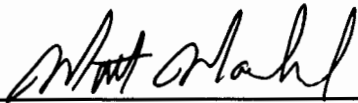
County of Stanislaus, State of California

**CSA NO. 27 – EMPIRE**

This report describes the district and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. 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 23<sup>RD</sup> day of May, 2013



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



**COUNTY SERVICE AREA NO. 27  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

In Fiscal Year 2005/2006 the Community Development Department along with other agencies implemented plans to provide a storm drainage system to the unincorporated area of Empire. Since a specific need for this infrastructure was validated and supported by input from the community, the Redevelopment Agency Implementation Plan and the Community Development Block Grant Annual Action Plan (CDBG) provided funding for the planning and implementation of this project. Approximately \$2,500,000 was allocated for the project through federal and local funding.

Currently the project is to be constructed in three phases. Phase one (1) provided infrastructure to approximately 80 parcels, Phase two (2) will include approximately 154 parcels, and Phase three (3) will include approximately 179 parcels. The total proposed improvements would serve a total of 152.11 acres within the unincorporated area of Empire. Following the current schedule mandated by the funding mechanisms, Phase 1 has been completed.

In order for the County to maintain infrastructure such as this, the Public Works Department recommended that a County Service Area be established. The County Service Area provides funding for the continual upkeep and maintenance of the infrastructure in order for it to function as originally designed. "County Service Area No. 27 (CSA 27)-Empire" was established to exclusively maintain the extended storm drainage and infrastructure that is provided to the unincorporated area of Empire.

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the service area**

CSA 27-phase 1 consists of 80 out of the anticipated 413 parcels that will receive a special benefit from CSA-27-Empire. This unincorporated area encompasses an area of land totaling approximately 44.52 acres. Assessor map attached hereto as exhibit "B". The boundary of CSA 27 is shown on Exhibit "A" that is attached hereto and made a part of this Engineer's Report. Phase 1 is generally located:

- North of State Route 132
- East of the Santa Fe Railroad
- South of 2<sup>nd</sup> street
- South of Center Avenue

Streets that are within the proposed boundary are as follows:

- 1<sup>st</sup> Street west of the Railroad
- 2<sup>nd</sup> Street west of the Railroad
- E Street (between State Route 132 and 2<sup>nd</sup> Street)
- Church Street (between State Route 132 and 2<sup>nd</sup> Street)
- North G Street (Between State Route 132 and 2<sup>nd</sup> Street)
- H Street (Between State Route 132 and 1<sup>st</sup> Street)



- I Street (Between State Route 132 and 1<sup>st</sup> Street)

## **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 and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the 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 following Storm Drain System:
  - 70 linear feet of 66 inch storm drain;
  - 550 linear feet of 48 inch storm drain;
  - 1,580 linear feet of 30 inch storm drain;
  - 850 linear feet of 24 inch storm drain;
  - 1,710 linear feet of 18 inch storm drain;
  - 510 linear feet of 12 inch storm drain;
  - 360 linear feet of 66 inch horizontal drain
  - 22 storm drain manholes;
  - 2 horizontal drain manholes;
- Periodic cleaning and maintenance of 28 catch basins;
- Maintain 10,600 linear feet of curb and gutter as related to the continued functionality of the storm drain system;
- Periodic street sweeping to prevent build up of silt and other damaging materials to the storm drain system. All debris is contained and hauled off the site with containment bins;

## **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 27; therefore, no general benefit has been assigned.

There are four (4) parcels (APN # 133-013-010, 133-013-011, 133-013-018, and 133-014-016) that exclusively front State Route 132/ Yosemite Boulevard that receive no special benefit from the services provided by the county service area due to an existing 36 inch Cal Trans positive storm drain pipe that discharges directly to the Modesto Irrigation District's system.

## **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 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 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.

### **PART III – BUDGET ANALYSIS**

#### **A. Fund Balance**

The estimated fund balance as of June 30, 2013 is \$8,124. The assessment for Fiscal Year 2013-2014 is \$78.69 per EBU. This is the same as the assessment of Fiscal Year 2012-2013. The 80 parcels within Phase have a total combined E.B.U. of 110.563.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. However, the annual assessment is collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> 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. Therefore, a reserve of \$4,350, one half of the annual operating budget will be carried forward from available fund balance to cover costs from July 1<sup>st</sup> to December 31<sup>st</sup>.

The Fiscal Year 2013-2014 assessment is \$69.64 This is \$9.05 less than the Fiscal Year 2012-2013 assessment of \$78.69. An amount of \$1,000 was used from available fund balance to offset operations and maintenance costs, thereby lowering the assessment.

#### **B. Budget Formula**

##### **Land use and Equivalent benefit units**

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

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	64		1.000	64.000
Comm./Industrial	8	1.370	3.500	6.035
School/Church	4	17.870	2.200	39.314
Vacant Lot	1	0.930	1.000	0.930
Parks	3	0.710	0.400	0.284
Total	80	20.880	8.100	110.563

**PART IV - SERVICE AREA BUDGET**

CSA 27	EXPENSE DESCRIPTION	TOTAL BUDGET
Empire		
	<u>ADMINISTRATION</u>	
	County Administration	\$500
	Miscellaneous/Other Admin Fees	\$0
	Total	\$500
	<u>PUBLIC WORKS</u>	
	Pond Excavation	\$0
	Pump Replacement	\$0
	Cleaning Draining System	\$2,700
	Street Sweeping	\$6,500
	Curb & Gutter Repair	\$0
	Weed Spraying	\$0
	Erosion Control	\$0
	Separator Cleaning	\$0
	Utilities	\$0
	Total	\$9,200
	Capital Improvement Reserve	\$0
	General Benefit	(\$1,000)
	Total Administration, Parks & Rec, Public Works Budget	\$8,700
	<u>Fund Balance Information</u>	
	Beginning Fund Balance (Estimated for 2013-2014)	\$8,124
	Capital Improvement Reserve (-)	\$0
	Available Fund Balance	\$8,124
	<u>Adjustments to Available Fund Balance</u>	
	General Fund (or PW) Loan Repayment/Advance (+)	\$0
	Other Revenues/General Fund (Contributions I.e. Grants) (+)	\$0
	Capital Improvement Expenditure (pumps etc.) (-)	\$0
	6 Months Operating Reserve (-)	(\$4,350)
	Use of Fund Balance for FY 2013/14 (-)	(\$1,000)
	Contingency Reserve (-)	\$0
	Total Adjustments	(\$5,350)
	Remaining Available Fund Balance	\$2,774
	Total Administration, Parks & Rec, Public Works Budget	\$8,700
	Use of Fund Balance/Add'l reserve (-/+)*	(\$1,000)
	Balance to Levy	\$7,700
	District Statistics	
	Total Parcels	80
	Parcels Levied	80
	Total EBU	110.563
	Levy EBU	\$69.64
	Capital Reserve Target	\$0

## **PART V – ASSESSMENTS**

2013-2014 Assessment = \$7,700 / 110.563 E.B.U. = \$69.64 per E.B.U.

2012-2013 Assessment = \$8,700 / 110.563 E.B.U. = \$78.69 per E.B.U.

The assessment levied for Fiscal Year 2013-2014 is \$69.64 which is \$9.05 lower than the Fiscal Year 2012-2013 assessment.

The proposed assessment is in compliance with Proposition 218. Since a formula or method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary next year if an increase in assessment is required at that time.

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 "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 27**  
**EMPIRE**  
**FISCAL YEAR 2013-2014**

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

A.P.N.		ASSESSMENT	EBU	A.P.N.		ASSESSMENT	EBU
133-010-001	Vacant Res.	\$0.00	0	133-011-001	15.71	\$2,406.90	34.562
133-010-002		\$69.64	1	133-013-004		\$69.64	1
133-010-003		\$69.64	1	133-013-005		\$69.64	1
133-010-004		\$69.64	1	133-013-006		\$69.64	1
133-010-005		\$69.64	1	133-013-007		\$69.64	1
133-010-006		\$69.64	1	133-013-008		\$69.64	1
				133-013-009	0.25	\$60.94	0.875
133-010-008		\$69.64	1	133-013-010	0.16	\$43.61	0.560
133-010-009		\$69.64	1	133-013-011	0.16	\$43.61	0.560
133-010-010		\$69.64	1	133-013-012	0.16	\$39.00	0.560
133-010-011		\$69.64	1	133-013-016		\$69.64	1
133-010-012		\$69.64	1	133-013-017	0.32	\$78.00	1.120
133-010-013		\$69.64	1	133-013-018	0.32	\$87.23	1.120
133-010-014		\$69.64	1	133-013-021		\$69.64	1
133-010-015		\$69.64	1	133-013-022		\$69.64	1
133-010-016		\$69.64	1	133-013-023		\$69.64	1
133-010-017		\$69.64	1	133-013-024		\$69.64	1
133-010-018		\$69.64	1	133-013-025	0.32	\$78.00	1.120
133-010-019		\$69.64	1	133-013-027		\$69.64	1
133-010-020		\$69.64	1	133-013-028		\$69.64	1
133-010-021		\$69.64	1	133-013-029		\$69.64	1
133-010-022		\$69.64	1	133-013-030		\$69.64	1
133-010-023		\$69.64	1	133-013-031		\$69.64	1
133-010-024		\$69.64	1	133-013-032		\$69.64	1
133-010-025		\$69.64	1	133-013-033		\$69.64	1
133-010-026		\$69.64	1	133-014-001		\$69.64	1
133-010-027		\$69.64	1	133-014-002		\$69.64	1
133-010-028		\$69.64	1	133-014-003	0.08	\$2.23	0.032
133-010-029		\$69.64	1	133-014-004	0.08	\$2.23	0.032
133-010-030		\$69.64	1	133-014-007		\$77.88	1
133-010-031		\$69.64	1	133-014-008		\$69.64	1
133-010-032		\$69.64	1	133-014-009		\$69.64	1
133-010-035		\$69.64	1	133-014-010		\$69.64	1



**EXHIBIT "D"**  
**PARCEL COUNT FOR**  
**COUNTY SERVICE AREA NO. 27**  
**EMPIRE**  
**FISCAL YEAR 2013-2014**

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

A.P.N.		ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
133-014-011		\$69.64	1			
133-014-012		\$69.64	1			
133-014-014		\$69.64	1			
133-014-015	0.32	\$78.00	1.120			
133-014-016		\$77.88	1			
133-014-017	0.32	\$49.03	0.704			
133-014-020		\$69.64	1			
133-014-021	0.41	\$62.82	0.902			
133-014-022	0.55	\$15.32	0.220			
133-014-023	0.93	\$64.77	0.930			
133-014-024		\$69.64	1			
133-014-025		\$69.64	1			
133-014-026	1.43	\$219.09	3.146			
133-014-027		\$69.64	1			
133-014-028		\$69.64	1			
				CSA TOTALS	\$7,734.54	110.563



**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P**  
**Director**

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**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT**

**FISCAL YEAR 2013-2014**

**SET HEARING:**

**JULY 2, 2013**

**PUBLIC HEARING:**

**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Bret Harte Landscape and Lighting District (LLD).

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

Dated this 23<sup>RD</sup> day of May, 2013

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



**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

The Bret Harte Landscape and Lighting District (hereinafter referred to as "District") was established July 27, 2004, by Board Resolution No. 2004-575, following a ballot procedure conforming to the requirements of Proposition 218. The District was created to install and maintain streetlights to deter crime, promote traffic safety, and help law enforcement efforts. The boundary of the District is shown on Exhibits; "A1", "A2", "A3", and "A4" that are attached hereto and made a part of this Engineer's Report.

Streets and Highways Code Sections 22565 through 22574 require that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the Lighting District**

There are 1,190 assessor's parcels within the District. Unless otherwise determined, it is assumed each parcel receives equal benefit from the streetlights. The streetlights only provide a special benefit to the parcels within the District; therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation. The boundary of the District is shown on Exhibits; "A1", "A2", "A3", and "A4," that are attached hereto and made a part of this Engineer's Report. The District is generally located:

- North of Hackett Road
- West of Crows Landing Road

There are 166 streetlights within the District, including 164 lights on wood poles that are owned and maintained by Turlock Irrigation District (TID) and two (2) streetlights on steel poles which are owned and maintained by the District. The streetlights on wood poles are 200-watt high pressure sodium lights. The two streetlights owned by the District are 200-watt lights. An anticipated increase in the TID street light rates of 7.85% is expected on February 1, 2014. The 166 lights are projected to cost \$48,000 for Fiscal Year 2013-2014.

**B. Description of Improvements and Services**

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of the District. 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 District's improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities.

The following services maintain facilities and improvements provided by the District as a special benefit to the parcel owners within the District; the cost of the services is paid entirely by the assessments levied by the District:

- Payment to local utility company for monthly power costs of energizing street lights in the District
- Payment to local utility company for maintenance of street lights in the District that the utility company owns (usually those lights that are mounted on wooden poles)
- Maintenance provided by Stanislaus County Public Works for street lights in the District that are owned by Stanislaus County (usually those lights that are mounted on steel poles)

## **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 the annual assessment (hereinafter referred to as the Method), is the total cost to operate and maintain the street lights (Turlock Irrigation District energy charges, and any charges for the repair and/or replacement of the street lights), plus an amount needed to cover administration costs and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), divided equally by the number of benefiting parcels within the District. The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District. 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 California Constitution Article XIII D 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.

All the improvements and services associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential 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 District facilities, infrastructure, and annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the District.

Each parcel receives equal benefit from the District. The District only provides a special benefit to the parcels within Bret Harte Landscape and Lighting District; therefore, no general benefit has been assigned.

## **PART III – BUDGET ANALYSIS**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$ 35,337

The assessment for Fiscal Year 2013-2014 is \$41.18, which is a \$0.46 increase from the previous year's assessment of \$40.72. The increase is due to less available fund balance to offset operational and maintenance costs.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The assessment is received with property taxes collected in December and April. Therefore, the fiscal year starts July 1<sup>st</sup>, but the first installment of the assessment is not received until December, creating a six-month lag in receiving the money necessary to operate and maintain the streetlights. There are sufficient funds available for this period.

### **B. Budget Formula**

The method used to calculate the assessment is the total cost to operate and maintain the landscape and lighting District divided equally by the number of parcels within Bret Harte Landscape and Lighting District.

The formula can be stated as follows:  $\text{Amount of Annual Assessment} = (\text{Estimated Operation \& Maintenance Costs for Current Year} + \text{Administration and Operational Reserve} - \text{Fund Balance From Previous Year} - \text{Estimated Property Tax Revenue For Current Year}) / \text{Number of Benefiting Parcels In District}$

## PART IV – SERVICE AREA BUDGET

**Bret Harte**

1882

Bret Harte

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$500</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$0
Parks Utilities	\$0
Parks Other Supplies	\$0
<b>Total</b>	<b>\$0</b>
<b>PUBLIC WORKS</b>	
Maintenance/Light repair	\$0
Utilities/Street Lights	\$48,000
Utilities/Landscaping	\$0
Vandalism clean up and repair	\$2,000
<b>Total</b>	<b>\$50,000</b>
Operational Reserve	\$0
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$50,500</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-2014)	\$35,337
Operational Reserve (-)	(\$3,000)
<b>Available Fund Balance</b>	<b>\$32,337</b>
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$25,250)
<b>Total Adjustments</b>	<b>(\$25,250)</b>
<b>Remaining Available Fund Balance</b>	<b>\$7,087</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$50,500</b>
Use of Fund Balance (-)	(\$1,500)
<b>Balance to Levy</b>	<b>\$49,000</b>
<b>District Statistics</b>	
Total Parcels	1,190
Assessment per Parcel	\$41.18
Reserve Target	\$3,000



## **PART V - ASSESSMENTS**

2013-2014 Assessment =  $\$49,000 \div 1,190$  parcels = \$41.18 per parcel

2012-2013 Assessment =  $\$48,500 \div 1,191$  parcels = \$40.72 per parcel

The proposed annual assessment of \$41.18 is an increase of \$.46 from the previous year's assessment. The current budget and assessment should generate adequate funds to pay for the District operations.

Because a method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to change the assessment. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
038-023-003	\$41.18	1	038-024-001	\$41.18	1
038-023-004	\$41.18	1	038-024-002	\$41.18	1
038-023-005	\$41.18	1	038-024-003	\$41.18	1
038-023-006	\$41.18	1	038-024-004	\$41.18	1
038-023-007	\$41.18	1	038-024-005	\$41.18	1
			038-024-006	\$41.18	1
038-023-009	\$41.18	1	038-024-007	\$41.18	1
			038-024-008	\$41.18	1
038-023-011	\$41.18	1	038-024-009	\$41.18	1
038-023-012	\$41.18	1	038-024-010	\$41.18	1
			038-024-011	\$41.18	1
038-023-014	\$41.18	1			
038-023-015	\$41.18	1	038-024-016	\$41.18	1
038-023-016	\$41.18	1	038-024-017	\$41.18	1
038-023-017	\$41.18	1	<b>TOTAL</b>	<b>\$535.34</b>	<b>13</b>
038-023-022	\$41.18	1	038-026-001	\$41.18	1
038-023-023	\$41.18	1	038-026-002	\$41.18	1
038-023-024	\$41.18	1	038-026-003	\$41.18	1
038-023-025	\$41.18	1	038-026-004	\$41.18	1
038-023-026	\$41.18	1	038-026-005	\$41.18	1
038-023-027	\$41.18	1	038-026-006	\$41.18	1
038-023-028	\$41.18	1	038-026-007	\$41.18	1
038-023-029	\$41.18	1	038-026-008	\$41.18	1
038-023-030	\$41.18	1	038-026-009	\$41.18	1
038-023-031	\$41.18	1	038-026-010	\$41.18	1
038-023-032	\$41.18	1	038-026-011	\$41.18	1
038-023-033	\$41.18	1	038-026-012	\$41.18	1
038-023-034	\$41.18	1	038-026-013	\$41.18	1
<b>TOTAL</b>	<b>\$1,029.50</b>	<b>25</b>	038-026-014	\$41.18	1
			038-026-015	\$41.18	1
			038-026-016	\$41.18	1
			038-026-017	\$41.18	1

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
038-026-018	\$41.18	1	038-054-002	\$41.18	1
038-026-019	\$41.18	1	038-054-003	\$41.18	1
038-026-020	\$41.18	1	038-054-004	\$41.18	1
038-026-021	\$41.18	1	038-054-005	\$41.18	1
038-026-022	\$41.18	1			
038-026-023	\$41.18	1	038-054-032	\$41.18	1
038-026-024	\$41.18	1	038-054-033	\$41.18	1
038-026-025	\$41.18	1	TOTAL	\$247.08	6
038-026-026	\$41.18	1			
038-026-027	\$41.18	1	056-011-002	\$41.18	1
038-026-028	\$41.18	1			
038-026-029	\$41.18	1	056-011-004	\$41.18	1
038-026-030	\$41.18	1	056-011-005	\$41.18	1
038-026-031	\$41.18	1	056-011-006	\$41.18	1
038-026-032	\$41.18	1	056-011-007	\$41.18	1
038-026-033	\$41.18	1	056-011-008	\$41.18	1
038-026-034	\$41.18	1	056-011-009	\$41.18	1
038-026-035	\$41.18	1	056-011-010	\$41.18	1
038-026-036	\$41.18	1	056-011-011	\$41.18	1
038-026-037	\$41.18	1	056-011-012	\$41.18	1
		1			
			056-011-014	\$41.18	1
038-026-042	\$41.18	1	056-011-015	\$41.18	1
038-026-043	\$41.18	1	056-011-016	\$41.18	1
038-026-044	\$41.18	1	056-011-017	\$41.18	1
038-026-045	\$41.18	1	056-011-018	\$41.18	1
			056-011-019	\$41.18	1
038-026-047	\$41.18	1	056-011-020	\$41.18	1
038-026-048	\$41.18	1	056-011-021	\$41.18	1
038-026-050	\$42.91	1	056-011-022	\$41.18	1
TOTAL	\$1,813.65	44	056-011-023	\$41.18	1
			056-011-024	\$41.18	1
			056-011-025	\$41.18	1

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-011-026	\$41.18	1	056-013-001	\$41.18	1
056-011-027	\$41.18	1	056-013-002	\$41.18	1
056-011-028	\$41.18	1	056-013-003	\$41.18	1
056-011-029	\$41.18	1	056-013-004	\$41.18	1
			056-013-005	\$41.18	1
056-011-031	\$41.18	1	056-013-006	\$41.18	1
			056-013-007	\$41.18	1
056-011-033	\$41.18	1	056-013-008	\$41.18	1
056-011-034	\$41.18	1	056-013-009	\$41.18	1
056-011-035	\$41.18	1	056-013-010	\$41.18	1
056-011-036	\$41.18	1	056-013-011	\$41.18	1
056-011-037	\$41.18	1	056-013-012	\$41.18	1
056-011-038	\$41.18	1	056-013-013	\$41.18	1
056-011-039	\$41.18	1	056-013-014	\$41.18	1
TOTAL	\$1,400.12	34	056-013-015	\$41.18	1
			056-013-016	\$41.18	1
056-012-004	\$41.18	1	056-013-017	\$41.18	1
056-012-005	\$41.18	1	056-013-018	\$41.18	1
056-012-006	\$41.18	1	056-013-019	\$41.18	1
			056-013-020	\$41.18	1
056-012-008	\$41.18	1	056-013-021	\$41.18	1
056-012-009	\$41.18	1	056-013-022	\$41.18	1
056-012-010	\$41.18	1	056-013-023	\$41.18	1
			056-013-024	\$41.18	1
056-012-068	\$41.18	1	056-013-025	\$41.18	1
056-012-069	\$41.18	1	TOTAL	\$1,029.50	25
056-012-070	\$41.18	1			
TOTAL	\$370.62	9			

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-014-001	\$41.18	1	056-014-036	\$41.18	1
056-014-002	\$41.18	1			
056-014-003	\$41.18	1	056-014-039	\$41.18	1
056-014-004	\$41.18	1	TOTAL	\$1,276.58	31
056-014-006	\$41.18	1	056-015-001	\$41.18	1
056-014-007	\$41.18	1	056-015-002	\$41.18	1
056-014-008	\$41.18	1	056-015-003	\$41.18	1
056-014-009	\$41.18	1	056-015-004	\$41.18	1
056-014-010	\$41.18	1	056-015-005	\$41.18	1
056-014-011	\$41.18	1	056-015-006	\$41.18	1
			056-015-007	\$41.18	1
056-014-014	\$41.18	1	056-015-008	\$41.18	1
056-014-015	\$41.18	1	056-015-009	\$41.18	1
056-014-016	\$41.18	1	056-015-010	\$41.18	1
056-014-017	\$41.18	1	056-015-011	\$41.18	1
056-014-018	\$41.18	1	056-015-012	\$41.18	1
056-014-019	\$41.18	1	056-015-013	\$41.18	1
056-014-020	\$41.18	1	056-015-014	\$41.18	1
056-014-021	\$41.18	1	056-015-015	\$41.18	1
056-014-022	\$41.18	1	056-015-016	\$41.18	1
056-014-023	\$41.18	1	056-015-017	\$41.18	1
056-014-024	\$41.18	1	056-015-018	\$41.18	1
056-014-025	\$41.18	1	056-015-019	\$41.18	1
056-014-026	\$41.18	1	056-015-020	\$41.18	1
			056-015-021	\$41.18	1
056-014-029	\$41.18	1	056-015-022	\$41.18	1
056-014-030	\$41.18	1			
056-014-031	\$41.18	1	056-015-024	\$41.18	1
056-014-032	\$41.18	1	056-015-025	\$41.18	1
			056-015-026	\$41.18	1
056-014-034	\$41.18	1	056-015-027	\$41.18	1
056-014-035	\$41.18	1	TOTAL	\$1,070.68	26

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-016-001	\$41.18	1	056-016-035	\$41.18	1
056-016-002	\$41.18	1	056-016-036	\$41.18	1
056-016-003	\$41.18	1	056-016-037	\$41.18	1
			056-016-038	\$41.18	1
056-016-006	\$41.18	1	056-016-039	\$41.18	1
056-016-007	\$41.18	1	056-016-040	\$41.18	1
056-016-008	\$41.18	1	056-016-041	\$41.18	1
056-016-009	\$41.18	1	056-016-042	\$41.18	1
056-016-010	\$41.18	1	056-016-043	\$41.18	1
056-016-011	\$41.18	1	056-016-044	\$41.18	1
056-016-012	\$41.18	1	056-016-045	\$41.18	1
056-016-013	\$41.18	1	056-016-046	\$41.18	1
056-016-014	\$41.18	1	056-016-047	\$41.18	1
056-016-015	\$41.18	1	056-016-048	\$41.18	1
056-016-016	\$41.18	1	056-016-049	\$41.18	1
056-016-017	\$41.18	1	056-016-050	\$41.18	1
056-016-018	\$41.18	1	056-016-051	\$41.18	1
056-016-019	\$41.18	1			
056-016-020	\$41.18	1	056-016-053	\$41.18	1
056-016-021	\$41.18	1	056-016-054	\$41.18	1
056-016-022	\$41.18	1	056-016-055	\$41.18	1
056-016-023	\$41.18	1	056-016-056	\$41.18	1
056-016-024	\$41.18	1			
056-016-025	\$41.18	1			
056-016-026	\$41.18	1			
056-016-027	\$41.18	1			
056-016-028	\$41.18	1			
056-016-029	\$41.18	1			
056-016-031	\$41.18	1			
056-016-032	\$41.18	1			
056-016-033	\$41.18	1			
056-016-034	\$41.18	1			
			TOTAL	\$2,141.36	52

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-017-006	\$41.18	1	056-018-001	\$41.18	1
056-017-007	\$41.18	1	056-018-002	\$41.18	1
056-017-008	\$41.18	1			
056-017-009	\$41.18	1	056-018-005	\$41.18	1
056-017-010	\$41.18	1	056-018-006	\$41.18	1
056-017-011	\$41.18	1	056-018-007	\$41.18	1
056-017-012	\$41.18	1			
056-017-013	\$41.18	1	056-018-009	\$41.18	1
056-017-014	\$41.18	1	056-018-010	\$41.18	1
056-017-015	\$41.18	1	056-018-011	\$41.18	1
056-017-016	\$41.18	1			
056-017-017	\$41.18	1	056-018-015	\$41.18	1
056-017-020	\$41.18	1	056-018-017	\$41.18	1
056-017-021	\$41.18	1	056-018-018	\$41.18	1
			056-018-019	\$41.18	1
056-017-023	\$41.18	1	056-018-020	\$41.18	1
TOTAL	\$617.70	15	056-018-021	\$41.18	1
			056-018-022	\$41.18	1
			056-018-023	\$41.18	1
			056-018-024	\$41.18	1
			056-018-025	\$41.18	1
			056-018-026	\$41.18	1
			056-018-027	\$41.18	1
			056-018-028	\$41.18	1
			056-018-029	\$41.18	1
			056-018-030	\$41.18	1
			TOTAL	\$947.14	23
			056-019-001	\$41.18	1
			056-019-002	\$41.18	1
			056-019-003	\$41.18	1
			056-019-004	\$41.18	1

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-019-005	\$41.18	1	056-019-042	\$41.18	1
056-019-006	\$41.18	1	056-019-043	\$41.18	1
056-019-007	\$41.18	1	056-019-044	\$41.18	1
056-019-008	\$41.18	1	056-019-045	\$41.18	1
056-019-009	\$41.18	1	056-019-046	\$41.18	1
056-019-010	\$41.18	1	056-019-047	\$41.18	1
056-019-011	\$41.18	1	056-019-048	\$41.18	1
056-019-012	\$41.18	1	056-019-049	\$41.18	1
056-019-013	\$41.18	1	056-019-050	\$41.18	1
056-019-014	\$41.18	1	056-019-051	\$41.18	1
056-019-015	\$41.18	1	056-019-052	\$41.18	1
056-019-016	\$41.18	1	056-019-053	\$41.18	1
056-019-017	\$41.18	1	056-019-054	\$41.18	1
056-019-018	\$41.18	1	056-019-055	\$41.18	1
056-019-019	\$41.18	1			
			056-019-057	\$41.18	1
056-019-022	\$41.18	1	056-019-058	\$41.18	1
056-019-023	\$41.18	1	056-019-059	\$41.18	1
056-019-024	\$41.18	1	056-019-060	\$41.18	1
056-019-025	\$41.18	1	056-019-061	\$41.18	1
056-019-026	\$41.18	1	056-019-062	\$41.18	1
056-019-027	\$41.18	1	056-019-063	\$41.18	1
			056-019-064	\$41.18	1
056-019-029	\$41.18	1	056-019-065	\$41.18	1
056-019-030	\$41.18	1			
056-019-031	\$41.18	1	056-019-067	\$41.18	1
056-019-032	\$41.18	1	056-019-068	\$41.18	1
056-019-033	\$41.18	1	056-019-069	\$41.18	1
056-019-034	\$41.18	1	056-019-070	\$41.18	1
056-019-035	\$41.18	1	056-019-071	\$41.18	1
056-019-036	\$41.18	1			
056-019-037	\$41.18	1			
056-019-038	\$41.18	1			
			TOTAL	\$2,594.34	63



**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-020-001	\$41.18	1	056-020-035	\$41.18	1
056-020-002	\$41.18	1	056-020-036	\$41.18	1
056-020-003	\$41.18	1	056-020-037	\$41.18	1
056-020-004	\$41.18	1	056-020-038	\$41.18	1
056-020-005	\$41.18	1	056-020-039	\$41.18	1
056-020-006	\$41.18	1	056-020-040	\$41.18	1
056-020-007	\$41.18	1	056-020-041	\$41.18	1
056-020-008	\$41.18	1	056-020-042	\$41.18	1
056-020-009	\$41.18	1	056-020-043	\$41.18	1
056-020-010	\$41.18	1	056-020-044	\$41.18	1
056-020-011	\$41.18	1		<b>TOTAL</b>	<b>\$1,729.56</b>
056-020-012	\$41.18	1			<b>42</b>
			056-021-001	\$41.18	1
056-020-015	\$41.18	1	056-021-002	\$41.18	1
056-020-016	\$41.18	1	056-021-003	\$41.18	1
056-020-017	\$41.18	1	056-021-004	\$41.18	1
056-020-018	\$41.18	1	056-021-005	\$41.18	1
056-020-019	\$41.18	1	056-021-006	\$41.18	1
056-020-020	\$41.18	1	056-021-007	\$41.18	1
056-020-021	\$41.18	1	056-021-008	\$41.18	1
056-020-022	\$41.18	1	056-021-009	\$41.18	1
056-020-023	\$41.18	1	056-021-010	\$41.18	1
056-020-024	\$41.18	1	056-021-011	\$41.18	1
056-020-025	\$41.18	1	056-021-012	\$41.18	1
056-020-026	\$41.18	1	056-021-013	\$41.18	1
056-020-027	\$41.18	1	056-021-014	\$41.18	1
056-020-028	\$41.18	1	056-021-015	\$41.18	1
056-020-029	\$41.18	1	056-021-016	\$41.18	1
056-020-030	\$41.18	1	056-021-017	\$41.18	1
056-020-031	\$41.18	1	056-021-018	\$41.18	1
056-020-032	\$41.18	1	056-021-019	\$41.18	1
056-020-033	\$41.18	1	056-021-020	\$41.18	1
056-020-034	\$41.18	1	056-021-021	\$41.18	1

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-021-022	\$41.18	1	056-022-003	\$41.18	1
			056-022-004	\$41.18	1
056-021-024	\$41.18	1	056-022-005	\$41.18	1
056-021-025	\$41.18	1	056-022-006	\$41.18	1
056-021-026	\$41.18	1	056-022-007	\$41.18	1
056-021-027	\$41.18	1	056-022-008	\$41.18	1
056-021-028	\$41.18	1	056-022-009	\$41.18	1
056-021-029	\$41.18	1	056-022-010	\$41.18	1
056-021-030	\$41.18	1	056-022-011	\$41.18	1
056-021-031	\$41.18	1			
056-021-032	\$41.18	1	056-022-014	\$41.18	1
056-021-033	\$41.18	1	056-022-015	\$41.18	1
			056-022-016	\$41.18	1
056-021-035	\$41.18	1	056-022-017	\$41.18	1
056-021-036	\$41.18	1	056-022-018	\$41.18	1
056-021-037	\$41.18	1	056-022-019	\$41.18	1
056-021-038	\$41.18	1	056-022-020	\$41.18	1
056-021-039	\$41.18	1			
			056-022-024	\$41.18	1
056-021-041	\$41.18	1	056-022-025	\$41.18	1
056-021-042	\$41.18	1	056-022-026	\$41.18	1
056-021-043	\$41.18	1	056-022-027	\$41.18	1
056-021-044	\$41.18	1	056-022-028	\$41.18	1
056-021-045	\$41.18	1	056-022-029	\$41.18	1
056-021-046	\$41.18	1	056-022-030	\$41.18	1
056-021-047	\$41.18	1	056-022-031	\$41.18	1
056-021-048	\$41.18	1	056-022-032	\$41.18	1
056-021-049	\$41.18	1	056-022-033	\$41.18	1
056-021-050	\$41.18	1	056-022-034	\$41.18	1
			056-022-035	\$41.18	1
			056-022-036	\$41.18	1
			056-022-037	\$41.18	1
			056-022-038	\$41.18	1
	<b>TOTAL</b>	<b>\$1,935.46</b>	<b>47</b>		

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-022-039	\$41.18	1	056-023-017	\$41.18	1
056-022-040	\$41.18	1	056-023-018	\$41.18	1
056-022-041	\$41.18	1	056-023-019	\$41.18	1
056-022-042	\$41.18	1	056-023-020	\$41.18	1
056-022-043	\$41.18	1	056-023-021	\$41.18	1
056-022-044	\$41.18	1	056-023-022	\$41.18	1
056-022-045	\$41.18	1	056-023-023	\$41.18	1
056-022-046	\$41.18	1	056-023-024	\$41.18	1
056-022-047	\$41.18	1	056-023-025	\$41.18	1
056-022-048	\$41.18	1	056-023-026	\$41.18	1
056-022-049	\$41.18	1	056-023-027	\$41.18	1
			056-023-028	\$41.18	1
056-022-051	\$41.18	1	056-023-029	\$41.18	1
056-022-052	\$41.18	1	056-023-030	\$41.18	1
056-022-053	\$41.18	1	056-023-031	\$41.18	1
056-022-054	\$41.18	1	056-023-032	\$41.18	1
	<b>TOTAL</b>	<b>\$1,976.64 48</b>	056-023-033	\$41.18	1
			056-023-034	\$41.18	1
056-023-001	\$41.18	1	056-023-035	\$41.18	1
056-023-002	\$41.18	1	056-023-036	\$41.18	1
056-023-003	\$41.18	1	056-023-037	\$41.18	1
056-023-004	\$41.18	1	056-023-038	\$41.18	1
056-023-005	\$41.18	1	056-023-039	\$41.18	1
056-023-006	\$41.18	1	056-023-040	\$41.18	1
056-023-007	\$41.18	1	056-023-041	\$41.18	1
			056-023-042	\$41.18	1
056-023-010	\$41.18	1	056-023-043	\$41.18	1
056-023-011	\$41.18	1	056-023-044	\$41.18	1
056-023-012	\$41.18	1	056-023-045	\$41.18	1
056-023-013	\$41.18	1			
056-023-014	\$41.18	1	056-023-049	\$41.18	1
056-023-015	\$41.18	1	056-023-050	\$41.18	1
056-023-016	\$41.18	1			
			<b>TOTAL</b>	<b>\$1,853.10</b>	<b>45</b>

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-024-001	\$41.18	1	056-024-036	\$41.18	1
056-024-002	\$41.18	1	056-024-037	\$41.18	1
056-024-003	\$41.18	1	056-024-038	\$41.18	1
056-024-004	\$41.18	1	056-024-039	\$41.18	1
056-024-005	\$41.18	1	056-024-040	\$41.18	1
056-024-006	\$41.18	1	056-024-041	\$41.18	1
056-024-007	\$41.18	1	056-024-042	\$41.18	1
056-024-008	\$41.18	1	056-024-043	\$41.18	1
056-024-009	\$41.18	1	056-024-044	\$41.18	1
056-024-010	\$41.18	1	056-024-045	\$41.18	1
			056-024-046	\$41.18	1
056-024-013	\$41.18	1	056-024-047	\$41.18	1
056-024-014	\$41.18	1	056-024-048	\$41.18	1
056-024-015	\$41.18	1	056-024-049	\$41.18	1
056-024-016	\$41.18	1			1
056-024-017	\$41.18	1	056-024-051	\$41.18	1
056-024-018	\$41.18	1	056-024-052	\$41.18	47
056-024-019	\$41.18	1			
056-024-020	\$41.18	1			
056-024-021	\$41.18	1			
056-024-022	\$41.18	1			
056-024-023	\$41.18	1			
056-024-024	\$41.18	1			
056-024-025	\$41.18	1			
056-024-026	\$41.18	1			
056-024-027	\$41.18	1			
056-024-028	\$41.18	1			
056-024-029	\$41.18	1			
056-024-030	\$41.18	1			
056-024-031	\$41.18	1			
056-024-034	\$41.18	1			
056-024-035	\$41.18	1			
			TOTAL	\$1,935.46	

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-031-001	\$41.18	1	056-038-001	\$41.18	1
056-031-002	\$41.18	1	056-038-002	\$41.18	1
056-031-003	\$41.18	1	056-038-003	\$41.18	1
056-031-004	\$41.18	1			
056-031-005	\$41.18	1	056-038-007	\$41.18	1
056-031-006	\$41.18	1	056-038-008	\$41.18	1
056-031-007	\$41.18	1	056-038-009	\$41.18	1
056-031-008	\$41.18	1	056-038-010	\$41.18	1
056-031-009	\$41.18	1	056-038-011	\$41.18	1
056-031-010	\$41.18	1	056-038-012	\$41.18	1
			056-038-013	\$41.18	1
056-031-013	\$41.18	1	056-038-014	\$41.18	1
056-031-014	\$41.18	1	056-038-015	\$41.18	1
			056-038-016	\$41.18	1
056-031-016	\$41.18	1	056-038-017	\$41.18	1
056-031-017	\$41.18	1	056-038-018	\$41.18	1
056-031-018	\$41.18	1	056-038-019	\$41.18	1
			056-038-020	\$41.18	1
			056-038-021	\$41.18	1
			056-038-022	\$41.18	1
			056-038-023	\$41.18	1
			056-038-024	\$41.18	1
			056-038-025	\$41.18	1
			056-038-027	\$41.18	1
			056-038-028	\$41.18	1
			056-038-029	\$41.18	1
			056-038-030	\$41.18	1
			056-038-031	\$41.18	1
			056-038-032	\$41.18	1
			056-038-033	\$41.18	1
			056-038-034	\$41.18	1
			056-038-035	\$41.18	1
	<b>TOTAL</b>	<b>\$617.70 15</b>			

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-038-036	\$41.18	1	056-039-001	\$41.18	1
056-038-037	\$41.18	1	056-039-002	\$41.18	1
056-038-038	\$41.18	1	056-039-003	\$41.18	1
056-038-039	\$41.18	1	056-039-004	\$41.18	1
056-038-040	\$41.18	1	056-039-005	\$41.18	1
056-038-041	\$41.18	1	056-039-006	\$41.18	1
056-038-042	\$41.18	1	056-039-007	\$41.18	1
056-038-043	\$41.18	1	056-039-008	\$41.18	1
056-038-044	\$41.18	1	056-039-009	\$41.18	1
056-038-045	\$41.18	1	056-039-010	\$41.18	1
			056-039-011	\$41.18	1
056-038-049	\$41.18	1	056-039-012	\$41.18	1
			056-039-013	\$41.18	1
056-038-051	\$41.18	1	056-039-014	\$41.18	1
056-038-052	\$41.18	1	056-039-015	\$41.18	1
056-038-053	\$41.18	1	056-039-016	\$41.18	1
056-038-054	\$41.18	1	056-039-017	\$41.18	1
<b>TOTAL</b>	<b>\$1,894.28</b>	<b>46</b>	056-039-018	\$41.18	1
			056-039-019	\$41.18	1
			056-039-020	\$41.18	1
			056-039-021	\$41.18	1
			056-039-022	\$41.18	1
			056-039-023	\$41.18	1
			056-039-024	\$41.18	1
			056-039-025	\$41.18	1
			056-039-026	\$41.18	1
			056-039-027	\$41.18	1
			056-039-028	\$41.18	1
			056-039-029	\$41.18	1
			056-039-030	\$41.18	1
			056-039-031	\$41.18	1
			056-039-032	\$41.18	1
			<b>TOTAL</b>	<b>\$1,317.76</b>	<b>32</b>

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-040-001	\$41.18	1	056-040-034	\$41.18	1
056-040-002	\$41.18	1	056-040-035	\$41.18	1
056-040-003	\$41.18	1	056-040-036	\$41.18	1
056-040-004	\$41.18	1	056-040-037	\$41.18	1
056-040-005	\$41.18	1	056-040-038	\$41.18	1
056-040-006	\$41.18	1	056-040-039	\$41.18	1
056-040-007	\$41.18	1	056-040-040	\$41.18	1
056-040-008	\$41.18	1	056-040-041	\$41.18	1
056-040-009	\$41.18	1	056-040-042	\$41.18	1
056-040-010	\$41.18	1	056-040-043	\$41.18	1
056-040-011	\$41.18	1	056-040-044	\$41.18	1
056-040-012	\$41.18	1	056-040-045	\$41.18	1
056-040-013	\$41.18	1	056-040-046	\$41.18	1
056-040-014	\$41.18	1	056-040-047	\$41.18	1
056-040-015	\$41.18	1	056-040-048	\$41.18	1
056-040-016	\$41.18	1			
056-040-017	\$41.18	1			
056-040-018	\$41.18	1			
056-040-019	\$41.18	1			
056-040-020	\$41.18	1			
056-040-021	\$41.18	1			
056-040-022	\$41.18	1			
056-040-023	\$41.18	1			
056-040-024	\$41.18	1			
056-040-025	\$41.18	1			
056-040-026	\$41.18	1			
056-040-027	\$41.18	1			
056-040-028	\$41.18	1			
056-040-029	\$41.18	1			
056-040-030	\$41.18	1			
056-040-031	\$41.18	1			
056-040-032	\$41.18	1			
056-040-033	\$41.18	1			
			TOTAL	\$1,976.64	48

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-042-001	\$41.18	1	056-043-001	\$41.18	1
056-042-002	\$41.18	1	056-043-002	\$41.18	1
056-042-003	\$41.18	1	056-043-003	\$41.18	1
056-042-004	\$41.18	1	056-043-004	\$41.18	1
056-042-005	\$41.18	1	056-043-005	\$41.18	1
056-042-006	\$41.18	1	056-043-006	\$41.18	1
056-042-007	\$41.18	1	056-043-007	\$41.18	1
056-042-008	\$41.18	1	056-043-008	\$41.18	1
056-042-009	\$41.18	1	056-043-009	\$41.18	1
056-042-010	\$41.18	1	056-043-010	\$41.18	1
056-042-011	\$41.18	1	056-043-011	\$41.18	1
056-042-012	\$41.18	1	056-043-012	\$41.18	1
056-042-013	\$41.18	1	056-043-013	\$41.18	1
056-042-014	\$41.18	1	056-043-014	\$41.18	1
056-042-015	\$41.18	1			
056-042-016	\$41.18	1	056-043-017	\$41.18	1
056-042-017	\$41.18	1	056-043-018	\$41.18	1
056-042-018	\$41.18	1	056-043-019	\$41.18	1
056-042-019	\$41.18	1	056-043-020	\$41.18	1
056-042-020	\$41.18	1	056-043-021	\$41.18	1
056-042-021	\$41.18	1	056-043-022	\$41.18	1
056-042-022	\$41.18	1			
056-042-023	\$41.18	1	056-043-026	\$41.18	1
056-042-024	\$41.18	1	056-043-027	\$41.18	1
056-042-025	\$41.18	1	056-043-028	\$41.18	1
056-042-026	\$41.18	1	056-043-029	\$41.18	1
056-042-027	\$41.18	1	056-043-030	\$41.18	1
056-042-028	\$41.18	1	056-043-031	\$41.18	1
056-042-029	\$41.18	1	056-043-032	\$41.18	1
056-042-030	\$41.18	1	056-043-033	\$41.18	1
056-042-031	\$41.18	1	056-043-034	\$41.18	1
056-042-032	\$41.18	1	056-043-035	\$41.18	1
<b>TOTAL</b>	<b>\$1,317.76</b>	<b>32</b>	<b>TOTAL</b>	<b>\$1,235.40</b>	<b>30</b>



**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-044-001	\$41.18	1	056-044-040	\$41.18	1
056-044-002	\$41.18	1	056-044-041	\$41.18	1
			056-044-042	\$41.18	1
056-044-005	\$41.18	1	056-044-043	\$41.18	1
056-044-006	\$41.18	1	056-044-044	\$41.18	1
056-044-007	\$41.18	1	056-044-045	\$41.18	1
056-044-008	\$41.18	1	056-044-046	\$41.18	1
056-044-009	\$41.18	1	056-044-047	\$41.18	1
056-044-010	\$41.18	1			
			056-044-051	\$41.18	1
056-044-017	\$41.18	1	056-044-052	\$41.18	1
056-044-018	\$41.18	1	056-044-053	\$41.18	1
056-044-019	\$41.18	1			
056-044-020	\$41.18	1	TOTAL	\$1,729.56	42
056-044-021	\$41.18	1			
056-044-022	\$41.18	1			
056-044-023	\$41.18	1			
056-044-024	\$41.18	1			
056-044-025	\$41.18	1			
056-044-026	\$41.18	1			
056-044-027	\$41.18	1			
056-044-028	\$41.18	1			
056-044-029	\$41.18	1			
056-044-030	\$41.18	1			
056-044-031	\$41.18	1			
056-044-032	\$41.18	1			
056-044-033	\$41.18	1			
056-044-034	\$41.18	1			
056-044-035	\$41.18	1			
056-044-036	\$41.18	1			
056-044-037	\$41.18	1			
056-044-038	\$41.18	1			
056-044-039	\$41.18	1			

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-045-001	\$41.18	1	056-045-034	\$41.18	1
056-045-002	\$41.18	1	056-045-035	\$41.18	1
056-045-003	\$41.18	1	056-045-036	\$41.18	1
056-045-004	\$41.18	1	056-045-037	\$41.18	1
056-045-005	\$41.18	1	056-045-038	\$41.18	1
056-045-006	\$41.18	1	056-045-039	\$41.18	1
056-045-007	\$41.18	1	056-045-040	\$41.18	1
056-045-008	\$41.18	1	056-045-041	\$41.18	1
056-045-009	\$41.18	1	056-045-042	\$41.18	1
056-045-010	\$41.18	1	056-045-043	\$41.18	1
056-045-011	\$41.18	1	056-045-044	\$41.18	1
056-045-012	\$41.18	1	056-045-045	\$41.18	1
056-045-013	\$41.18	1	056-045-046	\$41.18	1
056-045-014	\$41.18	1	056-045-047	\$41.18	1
056-045-015	\$41.18	1	056-045-048	\$41.18	1
056-045-016	\$41.18	1	056-045-049	\$41.18	1
056-045-017	\$41.18	1	056-045-050	\$41.18	1
056-045-018	\$41.18	1	056-045-051	\$41.18	1
056-045-019	\$41.18	1	056-045-052	\$41.18	1
056-045-020	\$41.18	1	056-045-053	\$41.18	1
056-045-021	\$41.18	1	056-045-054	\$41.18	1
056-045-022	\$41.18	1	056-045-055	\$41.18	1
056-045-023	\$41.18	1	056-045-056	\$41.18	1
056-045-024	\$41.18	1	056-045-057	\$41.18	1
056-045-025	\$41.18	1	056-045-058	\$41.18	1
056-045-026	\$41.18	1	056-045-059	\$41.18	1
056-045-027	\$41.18	1	056-045-060	\$41.18	1
056-045-028	\$41.18	1			
056-045-029	\$41.18	1			
056-045-030	\$41.18	1			
056-045-031	\$41.18	1	056-046-001	\$41.18	1
056-045-032	\$41.18	1	056-046-002	\$41.18	1
056-045-033	\$41.18	1	056-046-003	\$41.18	1
			<b>TOTAL</b>	<b>\$2,470.80</b>	<b>60</b>

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-046-004	\$41.18	1	056-046-039	\$41.18	1
056-046-005	\$41.18	1	056-046-040	\$41.18	1
056-046-006	\$41.18	1	056-046-041	\$41.18	1
056-046-007	\$41.18	1	056-046-042	\$41.18	1
056-046-008	\$41.18	1	056-046-043	\$41.18	1
056-046-009	\$41.18	1	056-046-044	\$41.18	1
056-046-010	\$41.18	1			
056-046-011	\$41.18	1	056-046-046	\$41.18	1
056-046-012	\$41.18	1	056-046-047	\$41.18	1
056-046-013	\$41.18	1	056-046-048	\$41.18	1
056-046-014	\$41.18	1	056-046-049	\$41.18	1
056-046-015	\$41.18	1	056-046-050	\$41.18	1
056-046-016	\$41.18	1	056-046-051	\$41.18	1
056-046-017	\$41.18	1	056-046-052	\$41.18	1
056-046-018	\$41.18	1	056-046-053	\$41.18	1
056-046-019	\$41.18	1	056-046-054	\$41.18	1
056-046-020	\$41.18	1	056-046-055	\$41.18	1
			056-046-056	\$41.18	1
056-046-024	\$41.18	1	056-046-057	\$41.18	1
056-046-025	\$41.18	1	056-046-058	\$41.18	1
056-046-026	\$41.18	1	056-046-059	\$41.18	1
056-046-027	\$41.18	1	056-046-060	\$41.18	1
056-046-028	\$41.18	1	056-046-061	\$41.18	1
056-046-029	\$41.18	1	056-046-062	\$41.18	1
056-046-030	\$41.18	1	056-046-063	\$41.18	1
056-046-031	\$41.18	1	056-046-064	\$41.18	1
056-046-032	\$41.18	1	056-046-065	\$41.18	1
056-046-033	\$41.18	1	056-046-066	\$41.18	1
056-046-034	\$41.18	1	056-046-067	\$41.18	1
056-046-035	\$41.18	1	056-046-068	\$41.18	1
056-046-036	\$41.18	1	056-046-069	\$41.18	1
056-046-037	\$41.18	1	056-046-070	\$41.18	1
056-046-038	\$41.18	1	056-046-071	\$41.18	1

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-046-072	\$41.18	1	056-047-023	\$41.18	1
056-046-073	\$41.18	1	056-047-024	\$41.18	1
056-046-074	\$41.18	1	056-047-025	\$41.18	1
056-046-075	\$41.18	1	056-047-026	\$41.18	1
			056-047-027	\$41.18	1
056-046-078	\$41.18	1	056-047-028	\$41.18	1
056-046-079	\$41.18	1	056-047-029	\$41.18	1
056-046-080	\$41.18	1	056-047-030	\$41.18	1
056-046-081	\$41.18	1	056-047-031	\$41.18	1
056-046-082	\$41.18	1	056-047-032	\$41.18	1
	<b>TOTAL</b>	<b>\$3,129.68</b>	056-047-033	\$41.18	1
		<b>76</b>	056-047-034	\$41.18	1
056-047-001	\$41.18	1	056-047-035	\$41.18	1
056-047-002	\$41.18	1	056-047-036	\$41.18	1
056-047-003	\$41.18	1	056-047-037	\$41.18	1
056-047-004	\$41.18	1	056-047-038	\$41.18	1
056-047-005	\$41.18	1	056-047-039	\$41.18	1
056-047-006	\$41.18	1	056-047-040	\$41.18	1
056-047-007	\$41.18	1	056-047-041	\$41.18	1
056-047-008	\$41.18	1	056-047-042	\$41.18	1
056-047-009	\$41.18	1	056-047-043	\$41.18	1
			056-047-044	\$41.18	1
056-047-012	\$41.18	1			
056-047-013	\$41.18	1	056-047-046	\$41.18	1
056-047-014	\$41.18	1	056-047-047	\$41.18	1
056-047-015	\$41.18	1	056-047-048	\$41.18	1
056-047-016	\$41.18	1	056-047-049	\$41.18	1
056-047-017	\$41.18	1	056-047-050	\$41.18	1
056-047-018	\$41.18	1	056-047-051	\$41.18	1
056-047-019	\$41.18	1	056-047-052	\$41.18	1
056-047-020	\$41.18	1	056-047-053	\$41.18	1
056-047-021	\$41.18	1	056-047-054	\$41.18	1
056-047-022	\$41.18	1			

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-047-057	\$41.18	1	056-048-033	\$41.18	1
056-047-058	\$41.18	1	056-048-034	\$41.18	1
TOTAL	\$2,182.54	53	056-048-035	\$41.18	1
056-048-001	\$41.18	1	056-048-036	\$41.18	1
056-048-002	\$41.18	1	056-048-037	\$41.18	1
056-048-003	\$41.18	1	056-048-038	\$41.18	1
056-048-004	\$41.18	1	056-048-039	\$41.18	1
056-048-005	\$41.18	1	056-048-040	\$41.18	1
056-048-006	\$41.18	1	056-048-041	\$41.18	1
056-048-007	\$41.18	1	056-048-042	\$41.18	1
056-048-008	\$41.18	1	056-048-043	\$41.18	1
056-048-009	\$41.18	1	056-048-044	\$41.18	1
056-048-010	\$41.18	1	056-048-045	\$41.18	1
056-048-011	\$41.18	1	056-048-046	\$41.18	1
056-048-012	\$41.18	1	056-048-047	\$41.18	1
056-048-013	\$41.18	1	056-048-048	\$41.18	1
056-048-014	\$41.18	1	056-048-049	\$41.18	1
056-048-015	\$41.18	1	056-048-050	\$41.18	1
056-048-016	\$41.18	1	056-048-051	\$41.18	1
056-048-017	\$41.18	1	056-048-052	\$41.18	1
056-048-018	\$41.18	1	056-048-053	\$41.18	1
056-048-019	\$41.18	1	TOTAL	\$2,017.82	49
056-048-024	\$41.18	1	056-049-020	\$41.18	1
056-048-025	\$41.18	1	TOTAL	\$41.18	1
056-048-026	\$41.18	1			
056-048-027	\$41.18	1			
056-048-028	\$41.18	1			
056-048-029	\$41.18	1			
056-048-030	\$41.18	1			
056-048-031	\$41.18	1			
056-048-032	\$41.18	1			

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
056-056-002	\$41.18	1	086-009-001	\$41.18	1
			086-009-002	\$41.18	1
056-056-004	\$41.18	1			
056-056-005	\$41.18	1	086-009-005	\$41.18	1
056-056-006	\$41.18	1	086-009-006	\$41.18	1
056-056-007	\$41.18	1	086-009-007	\$41.18	1
056-056-008	\$41.18	1	086-009-008	\$41.18	1
056-056-009	\$41.18	1	086-009-009	\$41.18	1
056-056-010	\$41.18	1	086-009-010	\$41.18	1
056-056-011	\$41.18	1	086-009-011	\$41.18	1
056-056-012	\$41.18	1	086-009-012	\$41.18	1
056-056-013	\$41.18	1	086-009-013	\$41.18	1
056-056-014	\$41.18	1	086-009-014	\$41.18	1
056-056-015	\$41.18	1	086-009-015	\$41.18	1
			086-009-016	\$41.18	1
056-056-017	\$41.18	1	086-009-017	\$41.18	1
056-056-018	\$41.18	1	086-009-018	\$41.18	1
056-056-019	\$41.18	1	086-009-019	\$41.18	1
056-056-020	\$41.18	1	086-009-020	\$41.18	1
056-056-021	\$41.18	1	086-009-021	\$41.18	1
056-056-022	\$41.18	1	086-009-022	\$41.18	1
056-056-023	\$41.18	1	086-009-023	\$41.18	1
056-056-024	\$41.18	1	086-009-024	\$41.18	1
056-056-025	\$41.18	1	086-009-025	\$41.18	1
056-056-026	\$41.18	1	086-009-026	\$41.18	1
056-056-027	\$41.18	1	086-009-027	\$41.18	1
056-056-028	\$41.18	1	086-009-028	\$41.18	1
056-056-029	\$41.18	1	086-009-029	\$41.18	1
			086-009-030	\$41.18	1
			086-009-031	\$41.18	1
			086-009-032	\$41.18	1
			086-009-033	\$41.18	1
			086-009-034	\$41.18	1
<b>TOTAL</b>	<b>\$1,070.68</b>	<b>26</b>			

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BRET HARTE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	EBU	A.P.N.	ASSESSMENT	EBU
086-009-035	\$41.18	1	086-010-025	\$41.18	1
086-009-036	\$41.18	1	086-010-026	\$41.18	1
086-009-037	\$41.18	1	086-010-027	\$41.18	1
086-009-038	\$41.18	1			
			086-010-030	\$41.18	1
086-009-043	\$41.18	1	086-010-031	\$41.18	1
086-009-044	\$41.18	1	086-010-032	\$41.18	1
086-009-045	\$41.18	1	086-010-033	\$41.18	1
			086-010-034	\$41.18	1
<b>TOTAL</b>	<b>\$1,606.02</b>	<b>39</b>	086-010-035	\$41.18	1
			086-010-036	\$41.18	1
086-010-001	\$41.18	1			
086-010-002	\$41.18	1	086-010-038	\$41.18	1
086-010-005	\$41.18	1	086-010-041	\$41.18	1
086-010-006	\$41.18	1	086-010-042	\$41.18	1
086-010-007	\$41.18	1	086-010-043	\$41.18	1
086-010-008	\$41.18	1	086-010-044	\$41.18	1
086-010-009	\$41.18	1	086-010-045	\$41.18	1
086-010-010	\$41.18	1	086-010-046	\$41.18	1
086-010-011	\$41.18	1	086-010-047	\$41.18	1
086-010-012	\$41.18	1	086-010-048	\$41.18	1
086-010-013	\$41.18	1	086-010-049	\$41.18	1
086-010-014	\$41.18	1	086-010-050	\$41.18	1
086-010-015	\$41.18	1	086-010-051	\$41.18	1
086-010-016	\$41.18	1	086-010-052	\$41.18	1
086-010-017	\$41.18	1	086-010-053	\$41.18	1
086-010-018	\$41.18	1			
086-010-019	\$41.18	1	<b>TOTAL</b>	<b>\$1,894.28</b>	<b>46</b>
086-010-020	\$41.18	1			
086-010-021	\$41.18	1			
086-010-022	\$41.18	1			
086-010-023	\$41.18	1			
086-010-024	\$41.18	1	<b>LLD TOTAL</b>	<b>\$49,045.38</b>	<b>1190</b>



**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P**  
**Director**

**Colt Esenwein, P**  
**Deputy Director, Engineering/Operations**

**Diane Haug**  
**Assistant Director, Business/Finance**

1716 Morgan Road, Modesto, CA 95354  
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**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2 2013**  
**JULY 30, 2013**



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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Bystrum Landscape and Lighting District (LLD).

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

Dated this 23<sup>rd</sup> day of May, 2013



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



**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

The Bystrum Landscape and Lighting District (hereinafter referred to as "District") was established July 26, 2005, by Board Resolution No. 2005-581, following a ballot procedure conforming to the requirements of Proposition 218. The District was created to install and maintain streetlights to deter crime, promote traffic safety, and help law enforcement officers. The boundary of the District is shown on Exhibits; "A1", "A2", "A3", and "A4"; attached hereto and made a part of this Engineer's Report.

Streets and Highways Code Sections 22565 through 22574 require that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the Lighting District**

There are 523 Assessor's parcels within the District. Unless otherwise determined, it is assumed each parcel receives equal benefit from the streetlights. The streetlights only provide a special benefit to the parcels within the District; therefore, no general benefit has been assigned. The Annual assessment is levied without regard to property valuation. The boundary of the District is shown on Exhibits; "A1", "A2", "A3", and "A4"; attached hereto and made a part of this Engineer's Report. The District is generally located:

- North/East of Highway 99
- West of Herndon Road
- South of Pecos Avenue
- North of Hatch Road

There are 89 streetlights within the District, which are owned and maintained by Turlock Irrigation District (TID). The streetlights on wood poles are 200-watt high pressure sodium lights. An anticipated increase of 7.85% in the TID street light rates is expected February 1, 2014. The 89 streetlights are projected to cost \$25,500 in Fiscal Year 2013-2014.

**B. Description of Improvements and Services**

The purpose of this lighting District is to ensure the ongoing maintenance, operation and servicing of the District. 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 District's improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund

reconstruction or major renovations of the improvements and facilities.

The following services are provided to maintain facilities and improvements provided by the District as a special benefit to the parcel owners within the District; the cost of the services is paid entirely by the assessments levied by the District:

- Payment to local utility company for monthly power costs of energizing street lights in the District
- Payment to local utility company for maintenance of street lights in the District that the utility company owns (usually those lights that are mounted on wooden poles)
- Maintenance provided by Stanislaus County Public Works for street lights in the District that are owned by Stanislaus County (usually those lights that are mounted on steel poles)

## **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 the annual assessment (hereinafter referred to as the Method), is the total cost to operate and maintain the street lights (Turlock Irrigation District energy charges, and any charges for the repair and/or replacement of the street lights), plus an amount needed to cover administration costs and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), divided equally by the number of benefiting parcels within the District. The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District. 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 California 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.

All the improvements and services associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential 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 District facilities, infrastructure, and annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the District.

Each parcel receives equal benefit from the District. The District only provides a special benefit to the parcels within Bystrum Landscape and Lighting District; therefore, no general benefit has been assigned.

## **PART III – BUDGET ANALYSIS**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$21,865

The assessment for Fiscal Year 2013-2014 is \$49.71, which is the same as the previous year's assessment .

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup>, but the first installment of the assessment is not received until December, creating a six-month lag in receiving the money necessary to operate and maintain the streetlights. There are sufficient funds available to cover this dry period.

### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the landscape and lighting District divided equally by the number of parcels within Bystrum Landscape and Lighting District. The formula can be stated as follows:

Amount of Annual Assessment = (Estimated Operation & Maintenance Costs for Current Year + Administration and Operational Reserve - Fund Balance from Previous Year - Estimated Property Tax Revenue For Current Year) / Number of Benefiting Parcels In District

**PART IV – SERVICE AREA BUDGET**

Bystrum

1883

Bystrum

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$500</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$0
Parks Utilities	\$0
Parks Other Supplies	\$0
<b>Total</b>	<b>\$0</b>
<b>PUBLIC WORKS</b>	
Maintenance/Light repair	\$0
Utilities/Street Lights	\$25,500
Utilities/Landscaping	\$0
Vandalism clean up and repair	\$2,000
<b>Total</b>	<b>\$27,500</b>
Operational Reserve	\$0
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$28,000</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-2014)	\$21,865
Operational Reserve (-)	(\$3,000)
<b>Available Fund Balance</b>	<b>\$18,865</b>
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$14,000)
<b>Total Adjustments</b>	<b>(\$14,000)</b>
<b>Remaining Available Fund Balance</b>	<b>\$4,865</b>
Total Administration, Parks & Rec, Public Works Budget	\$28,000
Use of Fund Balance (-)	(\$2,000)
<b>Balance to Levy</b>	<b>\$26,000</b>
<b>District Statistics</b>	
Total Parcels	523
Assessment per Parcel	\$49.71
Reserve Target	\$3,000

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$26,000 ÷ 523 parcels = \$ 49.71 per parcel

2012-2013 Assessment = \$26,000 ÷ 523 parcels = \$ 47.91 per parcel

The proposed annual assessment is \$49.71 per parcel. This is the same as the previous year's assessment.

Because a method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve any change in the assessment. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
038-006-007	\$49.71	038-008-021	\$49.71
TOTAL	\$49.71	038-008-023	\$49.71
038-007-007	\$49.71	038-008-024	\$49.71
038-007-008	\$49.71	038-008-025	\$49.71
038-007-009	\$49.71	038-008-026	\$49.71
038-007-010	\$49.71	038-008-027	\$49.71
038-007-013	\$49.71	038-008-030	\$49.71
038-007-023	\$49.71	038-008-031	\$49.71
TOTAL	\$298.26	038-008-035	\$49.71
038-008-001	\$49.71	038-008-036	\$49.71
038-008-002	\$49.71	038-008-037	\$49.71
038-008-003	\$49.71	038-008-038	\$49.71
038-008-004	\$49.71	038-008-039	\$49.71
038-008-005	\$49.71	038-008-040	\$49.71
038-008-007	\$49.71	TOTAL	\$1,640.43
038-008-008	\$49.71	038-009-001	\$49.71
038-008-009	\$49.71	038-009-002	\$49.71
038-008-010	\$49.71	038-009-003	\$49.71
038-008-011	\$49.71	038-009-004	\$49.71
038-008-012	\$49.71	038-009-005	\$49.71
038-008-013	\$49.71	038-009-008	\$49.71
038-008-014	\$49.71	038-009-009	\$49.71
038-008-015	\$49.71	038-009-010	\$49.71
038-008-016	\$49.71	038-009-011	\$49.71
038-008-017	\$49.71	038-009-012	\$49.71
038-008-018	\$49.71	038-009-015	\$49.71
038-008-019	\$49.71	TOTAL	\$546.81
038-008-020	\$49.71		



**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
038-010-001	\$49.71	038-011-030	\$49.71
038-010-002	\$49.71	038-011-031	\$49.71
038-010-003	\$49.71	038-011-032	\$49.71
038-010-004	\$49.71	038-011-033	\$49.71
	<u>TOTAL</u>	038-011-034	\$49.71
	\$198.84	038-011-035	\$49.71
038-011-001	\$49.71	038-011-036	\$49.71
038-011-002	\$49.71		
038-011-003	\$49.71	038-011-062	\$49.71
038-011-004	\$49.71	038-011-063	\$49.71
038-011-005	\$49.71		<u>TOTAL</u>
038-011-006	\$49.71		\$1,739.85
038-011-007	\$49.71	038-012-009	\$49.71
038-011-008	\$49.71		<u>TOTAL</u>
038-011-009	\$49.71		\$49.71
038-011-010	\$49.71	038-015-001	\$49.71
038-011-011	\$49.71	038-015-002	\$49.71
038-011-012	\$49.71	038-015-003	\$49.71
038-011-013	\$49.71	038-015-004	\$49.71
038-011-014	\$49.71	038-015-005	\$49.71
038-011-015	\$49.71	038-015-006	\$49.71
		038-015-007	\$49.71
038-011-019	\$49.71	038-015-008	\$49.71
038-011-020	\$49.71	038-015-009	\$49.71
038-011-021	\$49.71	038-015-010	\$49.71
038-011-022	\$49.71	038-015-011	\$49.71
038-011-023	\$49.71	038-015-012	\$49.71
038-011-024	\$49.71	038-015-013	\$49.71
038-011-025	\$49.71	038-015-014	\$49.71
038-011-026	\$49.71	038-015-015	\$49.71
038-011-027	\$49.71	038-015-016	\$49.71
038-011-028	\$49.71	038-015-017	\$49.71
038-011-029	\$49.71	038-015-018	\$49.71

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
038-015-021	\$49.71	038-015-054	\$49.71
038-015-022	\$49.71	038-015-055	\$49.71
038-015-023	\$49.71	038-015-056	\$49.71
038-015-024	\$49.71	038-015-057	\$49.71
038-015-025	\$49.71	038-015-058	\$49.71
038-015-026	\$49.71	038-015-059	\$49.71
038-015-027	\$49.71	038-015-060	\$49.71
038-015-028	\$49.71	038-015-061	\$49.71
038-015-029	\$49.71	038-015-062	\$49.71
038-015-030	\$49.71	038-015-063	\$49.71
038-015-031	\$49.71	038-015-064	\$49.71
038-015-032	\$49.71	038-015-065	\$49.71
038-015-033	\$49.71	038-015-066	\$49.71
038-015-034	\$49.71	038-015-067	\$49.71
038-015-035	\$49.71	038-015-068	\$49.71
038-015-036	\$49.71	038-015-069	\$49.71
038-015-037	\$49.71	038-015-070	\$49.71
038-015-038	\$49.71	038-015-071	\$49.71
038-015-039	\$49.71	038-015-072	\$49.71
038-015-040	\$49.71	038-015-073	\$49.71
038-015-041	\$49.71	038-015-074	\$49.71
038-015-042	\$49.71	038-015-075	\$49.71
038-015-043	\$49.71	038-015-076	\$49.71
038-015-044	\$49.71	038-015-077	\$49.71
038-015-045	\$49.71	038-015-078	\$49.71
038-015-046	\$49.71	038-015-079	\$49.71
038-015-047	\$49.71		
038-015-048	\$49.71		
038-015-049	\$49.71		
038-015-050	\$49.71		
038-015-051	\$49.71		
038-015-052	\$49.71		
038-015-053	\$49.71		
		TOTAL	\$3,827.67

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
038-016-001	\$49.71	038-016-045	\$49.71
038-016-002	\$49.71	038-016-046	\$49.71
038-016-003	\$49.71		TOTAL
038-016-004	\$49.71		\$1,391.88
038-016-005	\$49.71	038-039-012	\$49.71
038-016-006	\$49.71	038-039-013	\$49.71
		038-039-016	\$49.71
038-016-008	\$49.71	038-039-019	\$49.71
038-016-009	\$49.71	038-039-020	\$49.71
038-016-010	\$49.71	038-039-030	\$48.08
038-016-011	\$49.71	038-039-031	\$48.08
038-016-012	\$49.71		
038-016-013	\$49.71		TOTAL
038-016-014	\$49.71		\$344.71
038-016-015	\$49.71	038-040-001	\$49.71
038-016-016	\$49.71	038-040-002	\$49.71
		038-040-003	\$49.71
038-016-018	\$49.71	038-040-004	\$49.71
038-016-019	\$49.71	038-040-005	\$49.71
		038-040-006	\$49.71
038-016-021	\$49.71		
038-016-022	\$49.71	038-040-009	\$49.71
038-016-023	\$49.71	038-040-010	\$49.71
		038-040-011	\$49.71
038-016-029	\$49.71	038-040-012	\$49.71
038-016-030	\$49.71	038-040-013	\$49.71
038-016-031	\$49.71	038-040-014	\$49.71
		038-040-015	\$49.71
038-016-042	\$49.71		
038-016-043	\$49.71	038-040-017	\$49.71
038-016-044	\$49.71	038-040-018	\$49.71
		038-040-019	\$49.71
		038-040-020	\$49.71

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
038-040-021	\$49.71	038-041-001	\$49.71
038-040-022	\$49.71	038-041-002	\$49.71
038-040-023	\$49.71	038-041-003	\$49.71
038-040-024	\$49.71	038-041-004	\$49.71
038-040-025	\$49.71	038-041-005	\$49.71
038-040-026	\$49.71	038-041-006	\$49.71
038-040-027	\$49.71	038-041-007	\$49.71
038-040-028	\$49.71	038-041-008	\$49.71
038-040-029	\$49.71	038-041-009	\$49.71
038-040-030	\$49.71	038-041-010	\$49.71
038-040-031	\$49.71	038-041-011	\$49.71
038-040-032	\$49.71	038-041-012	\$49.71
038-040-033	\$49.71	038-041-013	\$49.71
038-040-034	\$49.71	038-041-014	\$49.71
038-040-035	\$49.71	038-041-015	\$49.71
038-040-036	\$49.71	038-041-016	\$49.71
038-040-037	\$49.71	038-041-017	\$49.71
038-040-038	\$49.71	038-041-018	\$49.71
038-040-039	\$49.71	038-041-019	\$49.71
038-040-040	\$49.71	038-041-020	\$49.71
038-040-041	\$49.71	038-041-021	\$49.71
038-040-042	\$49.71	038-041-022	\$49.71
038-040-043	\$49.71	038-041-023	\$49.71
038-040-044	\$49.71	038-041-024	\$49.71
038-040-045	\$49.71	038-041-025	\$49.71
038-040-046	\$49.71	038-041-026	\$49.71
038-040-047	\$49.71	038-041-027	\$49.71
038-040-048	\$49.71	038-041-028	\$49.71
TOTAL	\$2,236.95	038-041-029	\$49.71
		038-041-032	\$49.71
		038-041-033	\$49.71
		038-041-034	\$49.71

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
038-041-035	\$49.71	038-042-009	\$49.71
038-041-036	\$49.71	038-042-010	\$49.71
038-041-037	\$49.71	038-042-011	\$49.71
038-041-038	\$49.71	038-042-012	\$49.71
038-041-039	\$49.71	038-042-013	\$49.71
038-041-040	\$49.71	038-042-014	\$49.71
038-041-041	\$49.71	038-042-015	\$49.71
038-041-042	\$49.71		
038-041-043	\$49.71	038-042-018	\$49.71
038-041-044	\$49.71	038-042-019	\$49.71
038-041-045	\$49.71	038-042-020	\$49.71
038-041-046	\$49.71		
038-041-047	\$49.71	038-042-023	\$49.71
038-041-048	\$49.71	038-042-024	\$49.71
038-041-049	\$49.71	038-042-025	\$49.71
038-041-050	\$49.71	038-042-026	\$49.71
038-041-051	\$49.71	038-042-027	\$49.71
038-041-052	\$49.71	038-042-028	\$49.71
038-041-053	\$49.71	038-042-029	\$49.71
038-041-054	\$49.71	038-042-030	\$49.71
038-041-055	\$49.71	038-042-031	\$49.71
038-041-056	\$49.71	038-042-032	\$49.71
038-041-057	\$49.71	038-042-033	\$49.71
	TOTAL	038-042-034	\$49.71
	\$2,734.05	038-042-035	\$49.71
		038-042-036	\$49.71
038-042-001	\$49.71	038-042-037	\$49.71
038-042-002	\$49.71	038-042-038	\$49.71
038-042-003	\$49.71	038-042-039	\$49.71
038-042-004	\$49.71	038-042-040	\$49.71
038-042-005	\$49.71	038-042-041	\$49.71
038-042-006	\$49.71	038-042-042	\$49.71
038-042-007	\$49.71		
038-042-008	\$49.71	TOTAL	\$1,888.98

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
038-043-001	\$49.71	038-043-037	\$49.71
038-043-002	\$49.71	038-043-038	\$49.71
038-043-003	\$49.71	038-043-039	\$49.71
038-043-004	\$49.71	038-043-040	\$49.71
038-043-005	\$49.71	038-043-041	\$49.71
038-043-006	\$49.71	038-043-042	\$49.71
038-043-007	\$49.71	038-043-043	\$49.71
038-043-008	\$49.71	038-043-044	\$49.71
038-043-009	\$49.71	038-043-045	\$49.71
038-043-010	\$49.71	038-043-046	\$49.71
038-043-011	\$49.71	038-043-047	\$49.71
038-043-012	\$49.71	038-043-048	\$49.71
038-043-013	\$49.71	038-043-049	\$49.71
038-043-014	\$49.71	038-043-050	\$49.71
038-043-015	\$49.71	038-043-051	\$49.71
038-043-016	\$49.71	038-043-052	\$49.71
		038-043-053	\$49.71
038-043-019	\$49.71	038-043-054	\$49.71
		038-043-055	\$49.71
038-043-021	\$49.71	038-043-056	\$49.71
038-043-022	\$49.71	038-043-057	\$49.71
038-043-023	\$49.71	038-043-058	\$49.71
038-043-024	\$49.71	038-043-059	\$49.71
038-043-025	\$49.71	038-043-060	\$49.71
038-043-026	\$49.71		TOTAL
			\$2,684.34
038-043-030	\$49.71		
038-043-031	\$49.71		
038-043-032	\$49.71		
038-043-033	\$49.71		
038-043-034	\$49.71		
038-043-035	\$49.71		
038-043-036	\$49.71		

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
038-044-002	\$49.71	038-045-001	\$49.71
038-044-003	\$49.71	038-045-002	\$49.71
038-044-004	\$49.71	038-045-003	\$49.71
038-044-005	\$49.71	038-045-004	\$49.71
038-044-006	\$49.71	038-045-005	\$49.71
038-044-007	\$49.71	038-045-006	\$49.71
038-044-008	\$49.71	038-045-007	\$49.71
038-044-009	\$49.71	038-045-008	\$49.71
038-044-010	\$49.71	038-045-009	\$49.71
038-044-011	\$49.71	038-045-010	\$49.71
038-044-012	\$49.71	038-045-011	\$49.71
038-044-013	\$49.71	038-045-012	\$49.71
		038-045-013	\$49.71
038-044-017	\$49.71	038-045-014	\$49.71
		038-045-015	\$49.71
TOTAL	\$646.23	038-045-016	\$49.71
		038-045-017	\$49.71
		TOTAL	\$845.07
		038-046-001	\$49.71
		038-046-002	\$49.71
		038-046-003	\$49.71
		038-046-004	\$49.71
		038-046-005	\$49.71
		038-046-006	\$49.71
		TOTAL	\$298.26

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
038-047-001	\$49.71	038-049-001	\$49.71
038-047-002	\$49.71	TOTAL	\$49.71
038-047-003	\$49.71		
038-047-004	\$49.71	038-051-002	\$49.71
038-047-005	\$49.71	038-051-003	\$49.71
038-047-006	\$49.71	TOTAL	\$99.42
038-047-007	\$49.71		
038-047-008	\$49.71	039-002-010	\$49.71
038-047-009	\$49.71		
038-047-010	\$49.71	039-002-012	\$49.71
038-047-011	\$49.71		
038-047-012	\$49.71	039-002-019	\$49.71
038-047-013	\$49.71	039-002-020	\$49.71
038-047-014	\$49.71	TOTAL	\$198.84
038-047-015	\$49.71		
038-047-016	\$49.71	039-003-002	\$49.71
038-047-017	\$49.71	039-003-003	\$49.71
038-047-018	\$49.71	039-003-004	\$49.71
038-047-019	\$49.71	039-003-005	\$49.71
038-047-020	\$49.71	039-003-006	\$49.71
038-047-021	\$49.71	039-003-007	\$49.71
038-047-022	\$49.71	039-003-008	\$49.71
038-047-023	\$49.71	039-003-009	\$49.71
038-047-024	\$49.71		
038-047-025	\$49.71	039-003-013	\$49.71
038-047-026	\$49.71		
038-047-027	\$49.71	039-003-016	\$49.71
038-047-028	\$49.71	039-003-017	\$49.71
038-047-029	\$49.71		
TOTAL	\$1,441.59	039-003-020	\$49.71
		039-003-021	\$49.71
		039-003-022	\$49.71
		TOTAL	\$695.94



**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**BYSTRUM LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
039-026-001	\$49.71	039-027-001	\$49.71
039-026-002	\$49.71	039-027-002	\$49.71
		039-027-003	\$49.71
039-026-004	\$49.71	039-027-004	\$49.71
039-026-005	\$49.71	039-027-005	\$49.71
039-026-006	\$49.71		
		039-027-007	\$49.71
039-026-019	\$49.71		
039-026-020	\$49.71	039-027-009	\$49.71
039-026-021	\$49.71	039-027-010	\$49.71
039-026-022	\$49.71	039-027-011	\$49.71
039-026-023	\$49.71	039-027-012	\$49.71
039-026-024	\$49.71	039-027-013	\$49.71
039-026-025	\$49.71		
039-026-026	\$49.71	039-027-015	\$49.71
		039-027-016	\$49.71
039-026-029	\$49.71	039-027-017	\$49.71
039-026-036	\$49.71	039-027-019	\$49.71
		039-027-020	\$49.71
039-026-038	\$49.71	039-027-021	\$49.71
039-026-039	\$49.71	039-027-022	\$49.71
039-026-040	\$49.71	039-027-023	\$49.71
		039-027-024	\$49.71
TOTAL	\$894.78	039-027-025	\$49.71
		039-027-026	\$49.71
		039-027-027	\$49.71
		039-027-028	\$49.71
		TOTAL	\$1,193.04
		LLD TOTAL	\$25,995.07



**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P  
Director**

**Colt Esenwein, P  
Deputy Director, Engineering/Operations**

**Diane Haug  
Assistant Director, Business/Finance**

1716 Morgan Road, Modesto, CA 95358  
Phone: 209.525.4130 Fax: 209.541.2500

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**HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT**

**FISCAL YEAR 2013-2014**

**SET HEARING:  
PUBLIC HEARING:**

**JULY 2, 2013  
JULY 30, 2013**

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# ENGINEER'S REPORT AFFIDAVIT

County of Stanislaus, State of California

## HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for Fiscal Year 2013-2014. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Howard/McCracken Landscape and Lighting District (LLD).

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

Dated this 23<sup>RD</sup> day of May, 2013

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



**HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

The Howard/McCracken Landscape and Lighting District (hereinafter referred to as "District") was established April 18, 2000, by Board Resolution No. 2000-309 following a ballot procedure conforming to the requirements of Proposition 218. The District was created to install and maintain streetlights to deter crime, promote traffic safety, and help law enforcement officers, and to maintain landscaping. The boundary of the District is shown on Exhibit; "A"; attached hereto and made a part of this Engineer's Report.

Streets and Highways Code Sections 22565 through 22574 require that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the Lighting and Landscape District**

There are 18 Assessor's parcels within the District. Unless otherwise determined, it is assumed each parcel receives equal benefit from the streetlights and landscaping. The streetlights and landscaping only provide a special benefit to the parcels within the District; therefore, no general benefit has been assigned. The Annual assessment is levied without regard to property valuation. The boundary of the District is shown on Exhibit; "A"; attached hereto and made a part of this Engineer's Report. The District is generally located:

- North of Howard Road
- East of McCracken Road
- Northeast of Interstate 5

There are 14 high pressure sodium streetlights within the District, which are owned and maintained by PG & E. The 14 lights and landscaping are projected to cost \$19,600 for Fiscal Year 2013-2014.

**B. Description of Improvements and Services**

The operation and maintenance costs will include all expenses associated with the maintenance of the landscaping and the monthly Pacific Gas and Electric Company (PG & E) service charge for the streetlights. The landscaping will be owned and maintained by the District. However, the streetlights will be owned and maintained by PG & E. The formula includes a charge to cover administration cost and to create and maintain an operational reserve, which will be used to pay for unexpected or emergency expenses incurred by the District during the year that were neither contemplated nor estimated as part of the District operation and maintenance part of the formula. If District operation and maintenance costs are less than expected, the District fund balance may 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 any property tax revenue. 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 annual assessment will vary from year to year if any of the formula components change.

The annual assessment calculated using the formula is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. At this time APN: 016-42-03 is being used only as an access road to a farming operation south of the District and will receive no benefit from the services being provided by the District. This parcel is being included in the District to provide a uniform boundary and may receive a benefit from the District if it is developed at some future date. All other parcels within the District will benefit equally by the services provided. Therefore, the total cost to operate the District will be divided equally among the 17 parcels within the District that are receiving a special benefit from the services being provided. No general benefit has been assigned to these parcels. The annual assessment is levied without regard to property valuation.

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of the District. 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 District's improvements including, but not limited to the materials, equipment, labor and administrative expenses.

The following services are provided to maintain facilities and improvements provided by the District as a special benefit to the parcel owners within the District, the cost of the services is paid entirely by the assessments levied by the District:

- Provide maintenance of landscaping in the District along Howard Road and McCracken Road
- Provide for weed control in the District along Howard Road and McCracken Road
- Payment to the local utility company for power costs to operate irrigation timers and pumps
- Provide for maintenance of the irrigation systems installed in the District

## **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 the annual assessment (hereinafter referred to as the Method), is the total cost to operate and maintain the landscape and street lights, administration costs, and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), divided equally by the number of benefiting parcels within the District. The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District. The formula used for calculating assessments for the lighting 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 California 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.

All the improvements and services associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential 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 District facilities, infrastructure, and the annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the District.

Each parcel receives equal benefit from the District. The District only provides a special benefit to the parcels within Howard/McCracken Landscape and Lighting District; therefore, no general benefit has been assigned.

## **PART III – BUDGET ANALYSIS**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$ 18,242.

The assessment for Fiscal Year 2013-2014 is \$1,270.59, which is the same as the previous year's assessment. The savings created by the landscape maintenance being performed by Public Works staff instead of contract will be used to establish a capital reserve for improved landscaping and Interstate 5 monument signage. For Fiscal Year 2013-2014 the savings will be approximately \$500, which will be added to the capital reserve.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup>, but the first installment of the assessment will not be collected until December, creating a six-month lag in receiving the money necessary to operate and maintain the streetlights. There are sufficient funds available to cover this period.

### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the landscape and lighting District divided equally by the number of benefiting parcels within Howard/McCracken Landscape and Lighting District. The formula can be stated as follows:

Amount of Annual Assessment = (Estimated Operation & Maintenance Costs for Current Year + Administration and Operational Reserve – Fund Balance From Previous Year – Estimated Property Tax Revenue For Current Year) / Number of Benefiting Parcels in District.



**PART IV – SERVICE AREA BUDGET**  
**Howard-McCracken**

1880  
Howard-  
McCracken

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$500</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$0
Parks Utilities	\$0
Parks Other Supplies	\$0
<b>Total</b>	<b>\$0</b>
<b>PUBLIC WORKS</b>	
Landscape Maintenance/Irrigation Water	\$15,000
Utilities/Street Lights	\$2,600
Utilities/Landscaping	\$2,000
<b>Total</b>	<b>\$19,600</b>
Operational Reserve	\$0
Vandalism	\$1,000
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$21,100</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-2014)	\$18,242
Capital Reserve(-)	(\$5,000)
<b>Available Fund Balance</b>	<b>\$13,242</b>
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$10,550)
<b>Total Adjustments</b>	<b>(\$10,550)</b>
<b>Remaining Available Fund Balance</b>	<b>\$2,692</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$21,100</b>
Use of Fund Balance (-)	\$500
<b>Balance to Levy</b>	<b>\$21,600</b>
<b>District Statistics</b>	
Total Parcels	18
Parcels to Levy	17
<b>Assessment per Parcel</b>	<b>\$1,270.59</b>

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$21,600 / 17 parcels = \$1,270.59 per parcel

2012-2013 Assessment = \$21,600 / 17 parcels = \$1,270.59 per parcel

The proposed annual assessment is the same per parcel as compared to the previous year's assessment.

Because a method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve any increase. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**HOWARD/McCRACKEN LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT
016-036-014	\$1,270.59
016-036-015	\$1,270.59
016-036-016	\$1,270.59
016-036-017	\$1,270.59
016-036-018	\$1,270.59
TOTAL	\$6,352.95
016-042-002	\$1,270.59
016-042-03 Easement	\$0.00
016-042-006	\$1,270.59
016-042-007	\$1,270.59
016-042-009	\$1,270.59
016-042-012	\$1,270.59
016-042-013	\$1,270.59
016-042-014	\$1,270.59
016-042-017	\$1,270.59
016-042-026	\$1,270.59
016-042-027	\$1,270.59
016-042-030	\$1,270.59
016-042-031	\$1,270.59
TOTAL	\$15,247.08

18 Parcels

17 EBU

LLD TOTAL

\$21,600.03



**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P  
Director**

**Colt Esenwein, P  
Deputy Director, Engineering/Operator**

**Diane Haug  
Assistant Director, Business/Finance**

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## **LAUREL LANDSCAPE AND LIGHTING DISTRICT ANNUAL ENGINEER'S REPORT**

**FISCAL YEAR 2013-2014**

**SET HEARING:  
PUBLIC HEARING:**

**JULY 2, 2013  
JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

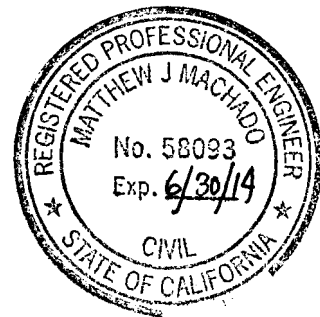
**LAUREL LANDSCAPE AND LIGHTING DISTRICT**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Laurel Landscape and Lighting District (LLD).

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

Dated this 23<sup>rd</sup> day of May, 2013

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



**LAUREL LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

The Laurel Landscape and Lighting District (hereinafter referred to as "District") was established July 22, 2003, by Board Resolution No. 2003-687, following a ballot procedure conforming to the requirements of Proposition 218. The District was created to install and maintain streetlights to deter crime, promote traffic safety, and help law enforcement officers. The boundary of the District is shown on Exhibits; "A1" and "A2" that are attached hereto and made a part of this Engineer's Report.

Streets and Highways Code Sections 22565 through 22574 require that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the Lighting District**

There are 158 Assessor's parcels within the District. Unless otherwise determined, it is assumed each parcel receives equal benefit from the streetlights. The streetlights only provide a special benefit to the parcels within the District; therefore, no general benefit has been assigned. The Annual assessment is levied without regard to property valuation. The boundary of the District is shown on Exhibits; "A1" and "A2" that are attached hereto and made a part of this Engineer's Report. The District is generally located:

- North of Service Road
- South of Industrial Way
- West of State Highway 99

There are 39 streetlights within the District. The streetlights are 200-watt high pressure sodium and are owned and maintained by Turlock Irrigation District (TID). A 7.85% anticipated increase in the Turlock Irrigation District street light rates is expected in February 2014. The 39 lights are projected to cost \$11,500 for Fiscal Year 2013-2014.

**B. Description of Improvements and Services**

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of the District. 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 District's improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities.

The following services maintain facilities and improvements provided by the District as a special benefit to the parcel owners within the District, the cost of the services are paid entirely by the assessments levied by the District:

- Payment to local utility company for monthly power costs of energizing street lights in the District
- Payment to local utility company for maintenance of street lights in the District that the utility company owns (usually those lights that are mounted on wooden poles)
- Maintenance provided by Stanislaus County Public Works for street lights in the District that are owned by Stanislaus County (usually those lights that are mounted on steel poles)

## **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 the annual assessment (hereinafter referred to as the Method), is the total cost to operate and maintain the street lights (Turlock Irrigation District energy charges, and any charges for the repair and/or replacement of the street lights), plus an amount needed to cover administration costs and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), divided equally by the number of benefiting parcels within the District. The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District. 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 California 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.

All the improvements and services associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential 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 District facilities, infrastructure, and annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the



properties within the District.

Each parcel receives equal benefit from the lighting District. The District only provides a special benefit to the parcels within Laurel Landscape and Lighting District; therefore, no general benefit has been assigned.

## **PART III – BUDGET ANALYSIS**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$10,064.

The assessment for Fiscal Year 2013-2014 is \$75.95, which is the same as the previous year's assessment.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The assessment is received with property taxes collected in December and April. This means the fiscal year starts July 1<sup>st</sup>, but the first installment of the assessment is not collected until December, creating a six-month lag in receiving the money necessary to operate and maintain the streetlights. There are sufficient funds available to cover this period.

### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the landscape and lighting District divided equally by the number of parcels within Laurel Landscape and Lighting District. The formula can be stated as follows:

Amount of Annual Assessment = (Estimated Operation & Maintenance Costs for Current Year + Administration and Operational Reserve – Fund Balance From Previous Year – Estimated Property Tax Revenue For Current Year ) / Number of Benefiting Parcels in District.

## PART IV – SERVICE AREA BUDGET

### Laurel

1881

Laurel

EXPENSE DESCRIPTION	TOTAL BUDGET
<b>ADMINISTRATION</b>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$500</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$0
Parks Utilities	\$0
Parks Other Supplies	\$0
<b>Total</b>	<b>\$0</b>
<b>PUBLIC WORKS</b>	
Maintenance/Light repair	\$0
Utilities/Street Lights	\$11,500
Utilities/Landscaping	\$0
Vandalism clean up and repair	\$2,000
<b>Total</b>	<b>\$13,500</b>
Capital Improvement Reserve	\$0
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$14,000</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-2014)	\$10,064
Operational Reserve (-)	(\$1,000)
<b>Available Fund Balance</b>	<b>\$9,064</b>
<b>Adjustments to Available Fund Balance</b>	
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 (-)	(\$7,000)
<b>Total Adjustments</b>	<b>(\$7,000)</b>
<b>Remaining Available Fund Balance</b>	<b>\$2,064</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$14,000</b>
Use of Fund Balance (-)	(\$2,000)
<b>Balance to Levy</b>	<b>\$12,000</b>
<b>District Statistics</b>	
Total Parcels	158
Assessment per Parcel	\$75.95
Reserve Target	\$3,000

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$12,000 / 158 parcels = \$75.95 per parcel

2012-2014 Assessment = \$12,000 / 158 parcels = \$75.95 per parcel

The assessment for Fiscal Year 2013-2014 is \$75.95, which is the same as the previous year's assessment.

A method for calculating the annual assessment has been approved per Proposition 218, therefore no ballot procedure is necessary to approve any increase. The fiscal year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**LAUREL LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
053-030-001	\$75.95	053-030-034	\$75.95
053-030-002	\$75.95	053-030-035	\$75.95
053-030-003	\$75.95	053-030-036	\$75.95
053-030-004	\$75.95	053-030-037	\$75.95
053-030-005	\$75.95	053-030-038	\$75.95
053-030-006	\$75.95	053-030-039	\$75.95
053-030-007	\$75.95	053-030-040	\$75.95
053-030-008	\$75.95		
053-030-009	\$75.95	053-030-042	\$75.95
053-030-010	\$75.95	053-030-043	\$75.95
053-030-011	\$75.95	053-030-044	\$75.95
053-030-012	\$75.95	053-030-045	\$75.95
053-030-013	\$75.95	053-030-046	\$75.95
053-030-014	\$75.95	053-030-047	\$75.95
053-030-015	\$75.95	053-030-048	\$75.95
053-030-016	\$75.95	053-030-049	\$75.95
053-030-017	\$75.95	053-030-050	\$75.95
053-030-018	\$75.95	053-030-051	\$75.95
053-030-019	\$75.95	053-030-052	\$75.95
053-030-020	\$75.95	053-030-053	\$75.95
053-030-021	\$75.95	053-030-054	\$75.95
053-030-022	\$75.95	053-030-055	\$75.95
053-030-023	\$75.95	053-030-056	\$75.95
053-030-024	\$75.95	053-030-057	\$75.95
053-030-025	\$75.95		
053-030-026	\$75.95		
053-030-027	\$75.95		
053-030-028	\$75.95		
053-030-029	\$75.95		
053-030-030	\$75.95		
053-030-031	\$75.95		
053-030-032	\$75.95		
053-030-033	\$75.95		
		TOTAL	\$4,253.20

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**LAUREL LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
053-031-003	\$75.95	053-035-003	\$75.95
053-031-004	\$75.95	053-035-004	\$75.95
053-031-005	\$75.95	053-035-005	\$75.95
053-031-006	\$75.95	053-035-006	\$75.95
053-031-007	\$75.95	053-035-007	\$75.95
053-031-008	\$75.95	053-035-008	\$75.95
053-031-009	\$75.95	053-035-009	\$75.95
053-031-010	\$75.95	053-035-010	\$75.95
053-031-011	\$75.95	053-035-011	\$75.95
053-031-012	\$75.95	053-035-012	\$75.95
053-031-013	\$75.95	053-035-013	\$75.95
053-031-014	\$75.95	053-035-014	\$75.95
053-031-015	\$75.95	053-035-015	\$75.95
		053-035-016	\$75.95
053-031-017	\$75.95	053-035-017	\$75.95
053-031-018	\$75.95	053-035-018	\$75.95
053-031-019	\$75.95		TOTAL
053-031-020	\$75.95		\$1,215.20
053-031-021	\$75.95	053-036-001	\$75.95
053-031-022	\$75.95	053-036-002	\$75.95
053-031-023	\$75.95	053-036-003	\$75.95
		053-036-004	\$75.95
053-031-027	\$75.95	053-036-005	\$75.95
		053-036-006	\$75.95
053-031-040	\$75.95	053-036-007	\$75.95
053-031-041	\$75.95	053-036-008	\$75.95
	TOTAL	053-036-009	\$75.95
	\$1,746.85	053-036-010	\$75.95
053-034-001	\$75.95	053-036-011	\$75.95
053-034-002	\$75.95	053-036-012	\$75.95
053-034-003	\$75.95	053-036-013	\$75.95
	TOTAL	053-036-014	\$75.95
	\$227.85	053-036-015	\$75.95

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**LAUREL LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
053-036-016	\$75.95	053-037-026	\$75.95
053-036-017	\$75.95	053-037-027	\$75.95
053-036-018	\$75.95	053-037-028	\$75.95
053-036-019	\$75.95	053-037-029	\$75.95
053-036-020	\$75.95	053-037-030	\$75.95
	TOTAL	053-037-031	\$75.95
	\$1,519.00	053-037-032	\$75.95
053-037-002	\$75.95	053-037-033	\$75.95
053-037-003	\$75.95	053-037-034	\$75.95
053-037-004	\$75.95	053-037-035	\$75.95
053-037-005	\$75.95		TOTAL
053-037-006	\$75.95		\$2,506.35
053-037-007	\$75.95	053-038-001	\$75.95
053-037-008	\$75.95	053-038-002	\$75.95
053-037-009	\$75.95	053-038-003	\$75.95
053-037-010	\$75.95	053-038-004	\$75.95
053-037-011	\$75.95	053-038-005	\$75.95
053-037-012	\$75.95	053-038-006	\$75.95
053-037-013	\$75.95	053-038-007	\$75.95
053-037-014	\$75.95		TOTAL
053-037-015	\$75.95		\$531.65
053-037-016	\$75.95		
053-037-017	\$75.95		
053-037-018	\$75.95		
053-037-019	\$75.95		
053-037-020	\$75.95		
053-037-021	\$75.95		
053-037-022	\$75.95		
053-037-023	\$75.95		
053-037-024	\$75.95		
		LLD TOTAL	\$12,000.10



**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P  
Director**

**Colt Esenwein, P  
Deputy Director, Engineering/Operation**

**Diane Haug  
Assistant Director, Business/Financ**

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[www.stancounty.com/publicwork](http://www.stancounty.com/publicwork)

**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT**

**FISCAL YEAR 2013-2014**

**SET HEARING:  
PUBLIC HEARING:**

**JULY 2, 2013  
JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Paradise South Landscape and Lighting District (LLD).

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

Dated this 23<sup>RD</sup> day of May, 2013



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



**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

The Paradise South Landscape and Lighting District (hereinafter referred to as "District") was established February 28, 2006, by Board Resolution No. 2006-143, following a ballot procedure conforming to the requirements of Proposition 218. The District was created to install and maintain street lights to deter crime, promote traffic safety, and help law enforcement officers. The boundary of the District is shown on Exhibit "A"; attached hereto and made a part of this Engineer's Report.

Streets and Highways Code Sections 22565 through 22574 require that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the Lighting District**

There are 382 Assessor's parcels within the District. Unless otherwise determined, it is assumed each parcel receives equal benefit from the streetlights. The streetlights only provide a special benefit to the parcels within the District; therefore, no general benefit has been assigned. The Annual assessment is levied without regard to property valuation. The boundary of the District is shown on Exhibit; "A"; attached hereto and made a part of this Engineer's Report. The District is generally located:

- North of Robertson Road
- South of South Avenue
- East of Sutter Avenue

There are 59 streetlights within the District, of which 54 are 200-watt high pressure sodium lights owned by Modesto Irrigation District (MID), 1 is a 100-watt high pressure sodium light owned by MID, 3 are 200-watt high pressure sodium lights owned and maintained by the County, and 1 is 100-watt high intensity discharge light owned by MID.

**B. Description of Improvements and Services**

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of the District. 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 lighting District's improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities.

The following services maintain facilities and improvements provided by the District as a

special benefit to the parcel owners within the District, the cost of the services is paid entirely by the assessments levied by the District:

- Payment to local utility company for monthly power costs of energizing street lights in the District
- Payment to local utility company for maintenance of street lights in the District that the utility company owns (usually those lights that are mounted on wooden poles)
- Maintenance provided by Stanislaus County Public Works for street lights in the District that are owned by Stanislaus County (usually those lights that are mounted on steel poles)

## **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 the annual assessment (hereinafter referred to as the Method), is the total cost to operate and maintain the street lights (Turlock Irrigation District energy charges, and any charges for the repair and/or replacement of the street lights), plus an amount needed to cover administration costs and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), divided equally by the number of benefiting parcels within the District. The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District. 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 California Constitution Article XIII D 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.

All the improvements and services associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential 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 landscape and lighting District facilities, infrastructure, and annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the District.

Each parcel receives equal benefit from the District. The District only provides a special benefit to the parcels within Paradise South Landscape and Lighting District; therefore,

no general benefit has been assigned.

## **PART III – BUDGET ANALYSIS**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$13,092.

The assessment for Fiscal Year 2013-2014 is \$53.81, which is the same as the previous year's assessment.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup>, but the first installment of the assessment is not collected until December, creating a six-month lag in receiving the money necessary to operate and maintain the streetlights. There are sufficient funds available for this period.

### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the landscape and lighting District divided equally by the number of parcels within Paradise South Landscape and Lighting District. The formula can be stated as follows:

Amount of Annual Assessment = (Estimated Operation & Maintenance Costs for Current Year + Administration and Operational Reserve – Fund Balance From Previous Year – Estimated Property Tax Revenue For Current Year) / Number of Benefiting Parcels in District.

**PART IV – SERVICE AREA BUDGET**

**Paradise South**

1884

Paradise South

EXPENSE DESCRIPTION	TOTAL BUDGET
<u>ADMINISTRATION</u>	
County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
Total	\$500
<u>PARKS &amp; RECREATION</u>	
Parks Labor	\$0
Parks Utilities	\$0
Parks Other Supplies	\$0
Total	\$0
<u>PUBLIC WORKS</u>	
Maintenance/Lighting repairs	
Utilities/Street Lights	\$18,500
MID Maintenance Costs	\$600
Vandalism clean up and repair	\$1,000
Total	\$20,100
Operational Reserve	\$0
Total Administration, Parks & Rec, Public Works Budget	\$20,600
<u>Fund Balance Information</u>	
Beginning Fund Balance (Estimated for 2013-2014)	\$13,092
Operational Reserve (-)	(\$2,000)
Available Fund Balance	\$11,092
<u>Adjustments to Available Fund Balance</u>	
General Fund (or PW) Loan Repayment/Advance (+)	\$0
Other Revenues/General Fund (Contributions i.e. Grants) (+)	\$0
Capital Improvement Expenditure (pumps etc.) (-)	\$0
6 Months Operating Reserve (-)	(\$10,300)
Total Adjustments	(\$10,300)
Remaining Available Fund Balance	\$792
Total Administration, Parks & Rec, Public Works Budget	\$20,600
Use of Fund Balance (-)	(\$100)
Balance to Levy	\$20,500
<u>District Statistics</u>	
Total parcels	382
Parcels to Levy	381
Assessment per Parcel	\$53.81
Reserve Target	\$3,000

## **PART V - ASSESSMENTS**

2013-2014 Assessment =  $\$20,500 \div 381$  parcels = \$53.81 per parcel

2012-2013 Assessment =  $\$20,500 \div 381$  parcels = \$53.81 per parcel

The assessment for Fiscal Year 2013-2014 is \$53.81, which is the same as the previous year's assessment.

Because a method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the increase. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
037-029-001	\$53.81	037-030-002	\$53.81
037-029-002	\$53.81	037-030-003	\$53.81
037-029-003	\$53.81	037-030-004	\$53.81
		037-030-005	\$53.81
037-029-007	\$53.81	037-030-006	\$53.81
		037-030-008	\$53.81
037-029-011	\$53.81	037-030-009	\$53.81
		037-030-010	\$53.81
037-029-033	\$53.81	037-030-011	\$53.81
		037-030-012	\$53.81
037-029-036	\$53.81	037-030-013	\$53.81
037-029-037	\$53.81	037-030-014	\$53.81
		037-030-016	\$53.81
037-029-055	\$53.81	037-030-017	\$53.81
		037-030-018	\$53.81
037-029-057	\$53.81	037-030-019	\$53.81
037-029-058	\$53.81	037-030-020	\$53.81
TOTAL	\$591.91	037-030-021	\$53.81
		037-030-022	\$53.81
		037-030-024	\$53.81
		037-030-025	\$53.81
		037-030-026	\$53.81
		037-030-028	\$53.81
		037-030-031	\$53.81
		037-030-032	\$53.81
		037-030-033	\$53.81
		037-030-034	\$53.81
		037-030-035	\$53.81

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
037-030-036	\$53.81	037-031-010	\$53.81
037-030-037	\$53.81	037-031-011	\$53.81
037-030-038	\$53.81	037-031-012	\$53.81
037-030-039	\$53.81	037-031-013	\$53.81
037-030-040	\$53.81	037-031-014	\$53.81
037-030-041	\$53.81	037-031-015	\$53.81
037-030-042	\$53.81	037-031-017	\$53.81
037-030-043	\$53.81	037-031-022	\$53.81
037-030-044	\$53.81	037-031-025	\$53.81
037-030-045	\$53.81	037-031-026	\$53.81
037-030-046	\$53.81	037-031-027	\$53.81
037-030-047	\$53.81	037-031-028	\$53.81
037-030-048	\$53.81	037-031-029	\$53.81
037-030-049	\$53.81	TOTAL	\$968.58
037-030-050	\$53.81		
037-030-051	\$53.81		
037-030-052	\$53.81		
037-030-053	\$53.81		
037-030-054	\$53.81	037-032-001	\$53.81
037-030-055	\$53.81		
037-030-056	\$53.81	037-032-006	\$53.81
037-030-057	\$53.81	037-032-007	\$53.81
037-030-058	\$53.81	037-032-008	\$53.81
037-030-059	\$53.81		
037-030-060	\$53.81	037-032-010	\$53.81
TOTAL	\$2,851.93	037-032-011	\$53.81
		037-032-012	\$53.81
037-031-003	\$53.81	037-032-013	\$53.81
037-031-004	\$53.81	037-032-014	\$53.81
037-031-005	\$53.81	037-032-015	\$53.81
		037-032-016	\$53.81
037-031-008	\$53.81	037-032-017	\$53.81
037-031-009	\$53.81	037-032-018	\$53.81



**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
037-032-019	\$53.81	037-033-006	\$53.81
037-032-020	\$53.81	037-033-007	\$53.81
037-032-021	\$53.81	037-033-008	\$53.81
037-032-022	\$53.81	037-033-009	\$53.81
037-032-023	\$53.81	037-033-010	\$53.81
037-032-024	\$53.81	037-033-011	\$53.81
037-032-025	\$53.81	037-033-012	\$53.81
		037-033-013	\$53.81
037-032-028	\$53.81	037-033-014	\$53.81
037-032-029	\$53.81	037-033-015	\$53.81
		037-033-016	\$53.81
037-032-031	\$53.81	037-033-017	\$53.81
037-032-033	\$53.81	037-033-018	\$53.81
037-032-034	\$53.81	037-033-019	\$53.81
037-032-035	\$53.81	037-033-020	\$53.81
037-032-036	\$53.81	037-033-021	\$53.81
037-032-037	\$53.81	037-033-022	\$53.81
037-032-038	\$53.81	037-033-023	\$53.81
037-032-039	\$53.81	037-033-024	\$53.81
037-032-040	\$53.81	037-033-025	\$53.81
037-032-041	\$53.81	037-033-026	\$53.81
037-032-042	\$53.81	037-033-027	\$53.81
		037-033-028	\$53.81
037-032-045	\$53.81	037-033-029	\$53.81
037-032-046	\$53.81	037-033-030	\$53.81
037-032-047	\$53.81	037-033-031	\$53.81
		037-033-032	\$53.81
		037-033-033	\$53.81
		037-033-034	\$53.81
		037-033-035	\$53.81
		037-033-036	\$53.81
		037-033-037	\$53.81
		037-033-038	\$53.81
TOTAL	\$1,937.16		

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
037-033-039	\$53.81	037-034-001	\$53.81
037-033-040	\$53.81	037-034-002	\$53.81
037-033-041	\$53.81	037-034-003	\$53.81
037-033-042	\$53.81	037-034-004	\$53.81
037-033-043	\$53.81	037-034-005	\$53.81
037-033-044	\$53.81	037-034-006	\$53.81
037-033-045	\$53.81	037-034-007	\$53.81
037-033-046	\$53.81	037-034-008	\$53.81
037-033-047	\$53.81	037-034-009	\$53.81
037-033-048	\$53.81	037-034-010	\$53.81
037-033-049	\$53.81	037-034-011	\$53.81
037-033-050	\$53.81	037-034-012	\$53.81
037-033-051	\$53.81	037-034-013	\$53.81
037-033-052	\$53.81	037-034-014	\$53.81
037-033-053	\$53.81	037-034-015	\$53.81
037-033-054	\$53.81	037-034-016	\$53.81
037-033-055	\$53.81	037-034-017	\$53.81
037-033-056	\$53.81	037-034-018	\$53.81
037-033-057	\$53.81	037-034-019	\$53.81
037-033-058	\$53.81	037-034-020	\$53.81
037-033-059	\$53.81	037-034-021	\$53.81
037-033-060	\$53.81	037-034-022	\$53.81
037-033-061	\$53.81	037-034-023	\$53.81
		037-034-024	\$53.81
037-033-063	\$53.81	037-034-025	\$53.81
		037-034-026	\$53.81
037-033-065	\$53.81	037-034-027	\$53.81
037-033-066	\$53.81	037-034-028	\$53.81
037-033-067	\$53.81	037-034-029	\$53.81
		037-034-030	\$53.81
		037-034-031	\$53.81
		037-034-032	\$53.81
		037-034-033	\$53.81
	<b>TOTAL</b>		<b>\$3,497.65</b>

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
037-034-034	\$53.81	037-035-020	\$53.81
037-034-035	\$53.81	037-035-021	\$53.81
037-034-036	\$53.81	037-035-022	\$53.81
037-034-037	\$53.81	037-035-023	\$53.81
037-034-038	\$53.81	037-035-024	\$53.81
037-034-039	\$53.81	037-035-025	\$53.81
037-034-040	\$53.81	037-035-026	\$53.81
037-034-041	\$53.81	037-035-027	\$53.81
037-034-042	\$53.81	037-035-028	\$53.81
037-034-043	\$53.81	037-035-029	\$53.81
037-034-044	\$53.81	037-035-030	\$53.81
037-034-045	\$53.81	037-035-031	\$53.81
	TOTAL	037-035-032	\$53.81
	\$2,421.45	037-035-033	\$53.81
037-035-001	\$53.81	037-035-034	\$53.81
037-035-002	\$53.81	037-035-035	\$53.81
037-035-003	\$53.81	037-035-036	\$53.81
037-035-004	\$53.81	037-035-037	\$53.81
037-035-005	\$53.81	037-035-038	\$53.81
037-035-006	\$53.81	037-035-039	\$53.81
037-035-007	\$53.81	037-035-040	\$53.81
037-035-008	\$53.81	037-035-041	\$53.81
037-035-009	\$53.81	037-035-042	\$53.81
037-035-010	\$53.81	037-035-043	\$53.81
037-035-011	\$53.81	037-035-044	\$53.81
037-035-012	\$53.81	037-035-045	\$53.81
037-035-013	\$53.81	037-035-046	\$53.81
037-035-014	\$53.81	037-035-047	\$53.81
037-035-015	\$53.81	037-035-048	\$53.81
037-035-016	\$53.81	037-035-049	\$53.81
037-035-017	\$53.81	037-035-050	\$53.81
037-035-018	\$53.81	037-035-051	\$53.81
037-035-019	\$53.81	037-035-052	\$53.81

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
037-035-053	\$53.81	037-039-019	\$53.81
037-035-054	\$53.81	037-039-020	\$53.81
037-035-055	\$53.81	037-039-021	\$53.81
037-035-056	\$53.81	037-039-022	\$53.81
037-035-057	\$53.81	037-039-023	\$53.81
		037-039-024	\$53.81
037-035-060	\$53.81	037-039-025	\$53.81
037-035-061	\$53.81	037-039-026	\$53.81
037-035-062	\$53.81	037-039-027	\$53.81
037-035-063	\$53.81	037-039-028	\$53.81
037-035-064	\$53.81	037-039-029	\$53.81
037-035-065	\$53.81	037-039-030	\$53.81
037-035-066	\$53.81	037-039-031	\$53.81
		037-039-032	\$53.81
037-035-068	\$53.81	037-039-033	\$53.81
037-035-069	\$53.81	037-039-034	\$53.81
	TOTAL	037-039-035	\$53.81
	\$3,551.46	037-039-036	\$53.81
037-039-001	\$53.81	037-039-037	\$53.81
037-039-002	\$53.81	037-039-038	\$53.81
037-039-003	\$53.81	037-039-039	\$53.81
037-039-006	\$53.81	037-039-041	\$53.81
			TOTAL
037-039-009	\$53.81		\$1,883.35
037-039-010	\$53.81		
037-039-011	\$53.81		
037-039-012	\$53.81		
037-039-013	\$53.81		
037-039-014	\$53.81		
037-039-015	\$53.81		
037-039-016	\$53.81		
037-039-017	\$53.81		

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**PARADISE SOUTH LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
037-040-010	\$53.81	037-041-010	\$53.81
037-040-011	\$53.81	037-041-011	\$53.81
037-040-012	\$53.81	037-041-012	\$53.81
		037-041-013	\$53.81
037-040-016	\$53.81	037-041-014	\$53.81
037-040-017	\$53.81	037-041-015	\$53.81
037-040-018	\$53.81	037-041-016	\$53.81
037-040-019	\$53.81	037-041-017	\$53.81
037-040-020	\$53.81	037-041-018	\$53.81
037-040-021	\$53.81	037-041-019	\$53.81
037-040-022	\$53.81	037-041-020	\$53.81
		037-041-021	\$53.81
037-040-025	\$53.81	037-041-022	\$53.81
037-040-026	\$53.81	037-041-023	\$53.81
037-040-027	\$53.81	037-041-024	\$53.81
037-040-028	\$53.81		
037-040-029 well	\$0.00	037-041-026	\$53.81
		037-041-027	\$53.81
037-040-031	\$53.81		
037-040-032	\$53.81	037-041-029	\$53.81
037-040-033	\$53.81	037-041-030	\$53.81
037-040-034	\$53.81	037-041-031	\$53.81
TOTAL	\$968.58	037-041-032	\$53.81
		037-041-033	\$53.81
037-041-001	\$53.81	037-041-034	\$53.81
037-041-002	\$53.81	037-041-035	\$53.81
037-041-003	\$53.81	037-041-036	\$53.81
037-041-004	\$53.81	TOTAL	\$1,829.54
037-041-005	\$53.81		
037-041-006	\$53.81		
037-041-007	\$53.81		
037-041-008	\$53.81		
037-041-009	\$53.81	381 EBU	LLD TOTAL
			\$20,501.61



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, P**  
**Director**

**Colt Esenwein, P**  
**Deputy Director, Engineering/Operation**

**Diane Haug**  
**Assistant Director, Business/Finance**

1716 Morgan Road, Modesto, CA 9535  
Phone: 209.525.4130 Fax: 209.541.2500

[www.stancounty.com/publicwork](http://www.stancounty.com/publicwork)

**RIVERDALE LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT**

**FISCAL YEAR 2013-2014**

**SET HEARING:**  
**PUBLIC HEARING:**

**JULY 2, 2013**  
**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**RIVERDALE LANDSCAPE AND LIGHTING DISTRICT**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Riverdale Landscape and Lighting District (LLD).

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

Dated this 23<sup>rd</sup> day of May, 2013



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





**RIVERDALE LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

The Riverdale Landscape and Lighting District (hereinafter referred to as "District") was established August 18, 1998, by Board Resolution No. 98-681, following a ballot procedure conforming to the requirements of Proposition 218. The District was created to install and maintain street lights to deter crime, promote traffic safety, and help law enforcement officers. The boundary of the District is shown on Exhibit; "A"; attached hereto and made a part of this Engineer's Report.

Streets and Highways Code Sections 22565 through 22574 require that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the Lighting District**

There are 206 Assessor's parcels within the District. Unless otherwise determined, it is assumed each parcel receives equal benefit from the streetlights. The streetlights only provide a special benefit to the parcels within the District; therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation. The boundary of the District is shown on Exhibit; "A"; attached hereto and made a part of this Engineer's Report. The District is generally located:

- North of Hatch Road
- South of Tuolumne River
- West of Carpenter Road

There are 36 streetlights within the District, which are owned and maintained by Turlock Irrigation District (TID). The streetlights are 200-watt high-pressure sodium lights. An anticipated increase is expected in the TID street light rate of 7.85% effective in February 2014. The 36 lights are projected to cost \$10,300 for Fiscal Year 2013-2014.

**B. Description of Improvements and Services**

The purpose of this lighting District is to ensure the ongoing maintenance, operation and servicing of the District. 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 District's improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities.

The following services maintain facilities and improvements provided by the District as a special benefit to the parcel owners in the District, the cost of the services is paid entirely by the assessments levied by the District:

- Payment to local utility company for monthly power costs of energizing street lights in the District
- Payment to local utility company for maintenance of street lights in the District that the utility company owns (usually those lights that are mounted on wooden poles)
- Maintenance provided by Stanislaus County Public Works for street lights in the District that are owned by Stanislaus County (usually those lights that are mounted on steel poles)

## **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 the annual assessment (hereinafter referred to as the Method), is the total cost to operate and maintain the street lights (Turlock Irrigation District energy charges, and any charges for the repair and/or replacement of the street lights), plus an amount needed to cover administration costs and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), divided equally by the number of benefiting parcels within the District. The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District. The formula used for calculating assessments for the lighting 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 California 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.

All the improvements and services associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential 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 District facilities, infrastructure, and the annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the District.

Each parcel receives equal benefit from the District. The District only provides a special benefit to the parcels within Riverdale Landscape and Lighting District; therefore, no general benefit has been assigned.

## **PART III – BUDGET ANALYSIS**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013, of \$7,097. Fund balance in the amount of \$1,000 has been reserved for emergency expenditures necessitated by vandalism or accidents.

The assessment for Fiscal Year 2013-2014 is \$54.85, which is the same as the previous year's assessment of \$54.85.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup>, but the first installment of the assessment is not collected until December, creating a six-month lag in receiving the money necessary to operate and maintain the streetlights. Funding for the six-month lag time has been included in the assessment calculation.

### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the landscape and lighting District divided equally by the number of parcels within Riverdale Landscape and Lighting District. The formula can be stated as follows:

Amount of Annual Assessment = (Estimated Operation & Maintenance Costs for Current Year + Administration and Operational Reserve – Fund Balance From Previous Year – Estimated Property Tax Revenue For Current Year) / Number of Benefiting Parcels in District.

**PART IV – SERVICE AREA BUDGET  
Riverdale**

1877	EXPENSE DESCRIPTION	TOTAL BUDGET
Riverdale		
	ADMINISTRATION	
	County Administration	\$ 500
	Miscellaneous /Other Admin Fees	\$0
	Total	\$500
	PARKS & RECREATION	
	Parks Labor	\$0
	Parks Utilities	\$0
	Parks Other Supplies	\$0
	Total	\$0
	PUBLIC WORKS	
	Light maintenance/repair	\$0
	Utilities/Street Lights	\$10,300
	Utilities/Landscaping	\$0
	Vandalism cleanup and repair	\$1,000
	Total	\$11,300
	Operational Reserve	
	Total Administration, Parks & Rec, Public Works Budget	\$11,800
	Fund Balance Information	
	Beginning Fund Balance (Estimated for 2013-2014)	\$7,097
	Operational Reserve (-)	(\$1,000)
	Available Fund Balance	\$6,097
	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 (-)	(\$5,900)
	Total Adjustments	(\$5,900)
	Remaining Available Fund Balance	\$197
	Total Administration, Parks & Rec, Public Works Budget	\$11,800
	Use of Fund Balance (-)	(\$500)
	Balance to Levy	\$11,300
	<u>District Statistics</u>	
	Total Parcels	206
	Assessment per Parcel	\$54.85
	Reserve Target	\$2,000

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$11,300 / 206 EBU = \$54.85 per EBU

2012-2013 Assessment = \$11,300 / 206 EBU = \$54.85 per EBU

The proposed annual assessment is the same as the Fiscal Year 2012-2013 assessment

Because a method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve the increase. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERDALE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
017-022-004	\$54.85	017-022-038	\$54.85
		017-022-039	\$54.85
017-022-007	\$54.85	017-022-040	\$54.85
017-022-008	\$54.85	017-022-041	\$54.85
017-022-009	\$54.85	017-022-042	\$54.85
017-022-010	\$54.85	017-022-043	\$54.85
017-022-011	\$54.85	017-022-044	\$54.85
017-022-012	\$54.85	017-022-045	\$54.85
017-022-013	\$54.85	017-022-046	\$54.85
017-022-014	\$54.85	017-022-047	\$54.85
017-022-015	\$54.85	017-022-048	\$54.85
017-022-016	\$54.85	017-022-049	\$54.85
017-022-017	\$54.85	017-022-050	\$54.85
017-022-018	\$54.85	017-022-051	\$54.85
017-022-019	\$54.85	017-022-052	\$54.85
017-022-020	\$54.85	017-022-053	\$54.85
017-022-021	\$54.85	017-022-054	\$54.85
017-022-022	\$54.85	017-022-055	\$54.85
017-022-023	\$54.85	017-022-056	\$54.85
017-022-024	\$54.85	017-022-057	\$54.85
017-022-025	\$54.85	017-022-058	\$54.85
017-022-026	\$54.85	017-022-059	\$54.85
017-022-027	\$54.85	017-022-060	\$54.85
017-022-028	\$54.85	017-022-061	\$54.85
017-022-029	\$54.85	017-022-062	\$54.85
017-022-030	\$54.85	017-022-063	\$54.85
017-022-031	\$54.85	017-022-064	\$54.85
017-022-032	\$54.85		
017-022-033	\$54.85	017-022-067	\$54.85
017-022-034	\$54.85		
017-022-035	\$54.85		
017-022-036	\$54.85		
017-022-037	\$54.85		
		TOTAL	\$3,291.00

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERDALE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
017-023-001	\$54.85	017-024-001	\$54.85
		017-024-002	\$54.85
017-023-008	\$54.85	017-024-003	\$54.85
017-023-009	\$54.85	017-024-004	\$54.85
017-023-010	\$54.85	017-024-005	\$54.85
017-023-011	\$54.85	017-024-006	\$54.85
017-023-012	\$54.85	017-024-007	\$54.85
017-023-013	\$54.85	017-024-008	\$54.85
017-023-014	\$54.85	017-024-009	\$54.85
017-023-015	\$54.85	017-024-010	\$54.85
017-023-016	\$54.85	017-024-011	\$54.85
		017-024-012	\$54.85
017-023-019	\$54.85	017-024-013	\$54.85
017-023-020	\$54.85	017-024-014	\$54.85
017-023-021	\$54.85	017-024-015	\$54.85
017-023-022	\$54.85	017-024-016	\$54.85
017-023-023	\$54.85	017-024-017	\$54.85
017-023-024	\$54.85	017-024-018	\$54.85
017-023-025	\$54.85	017-024-019	\$54.85
017-023-026	\$54.85	017-024-020	\$54.85
017-023-027	\$54.85	017-024-021	\$54.85
017-023-028	\$54.85	017-024-022	\$54.85
017-023-029	\$54.85	017-024-023	\$54.85
017-023-030	\$54.85	017-024-024	\$54.85
017-023-031	\$54.85	017-024-025	\$54.85
		017-024-026	\$54.85
017-023-033	\$54.85	017-024-027	\$54.85
017-023-034	\$54.85	017-024-028	\$54.85
017-023-036	\$54.85	017-024-032	\$54.85
017-023-037	\$54.85	017-024-033	\$54.85
017-023-038	\$54.85		
<b>TOTAL</b>	<b>\$1,535.80</b>		<b>TOTAL</b>
			<b>\$1,645.50</b>

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERDALE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
017-025-004	\$54.85	017-025-040	\$54.85
017-025-005	\$54.85	017-025-041	\$54.85
017-025-006	\$54.85	017-025-042	\$54.85
		017-025-043	\$54.85
017-025-010	\$54.85	017-025-044	\$54.85
017-025-011	\$54.85		
017-025-012	\$54.85	017-025-050	\$54.85
017-025-013	\$54.85	017-025-051	\$54.85
017-025-014	\$54.85	017-025-052	\$54.85
017-025-015	\$54.85	017-025-053	\$54.85
		017-025-054	\$54.85
017-025-017	\$54.85	017-025-055	\$54.85
017-025-018	\$54.85		
017-025-019	\$54.85	017-025-057	\$54.85
017-025-020	\$54.85		
017-025-021	\$54.85	017-025-061	\$54.85
017-025-022	\$54.85	017-025-062	\$54.85
017-025-023	\$54.85	017-025-063	\$54.85
017-025-024	\$54.85	017-025-064	\$54.85
017-025-025	\$54.85	017-025-065	\$54.85
017-025-026	\$54.85	017-025-066	\$54.85
017-025-027	\$54.85	017-025-067	\$54.85
017-025-028	\$54.85	017-025-068	\$54.85
017-025-029	\$54.85	017-025-069	\$54.85
017-025-030	\$54.85	017-025-070	\$54.85
017-025-031	\$54.85		
017-025-032	\$54.85	017-025-072	\$54.85
017-025-035	\$54.85	017-025-076	\$54.85
017-025-036	\$54.85		
017-025-037	\$54.85	017-025-080	\$54.85
017-025-038	\$54.85	017-025-081	\$54.85
017-025-039	\$54.85	017-025-082	\$54.85



**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERDALE LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
017-025-083	\$54.85	017-026-001	\$54.85
		017-026-002	\$54.85
017-025-085	\$54.85		
017-025-086	\$54.85	017-026-004	\$54.85
017-025-087	\$54.85		
		017-026-007	\$54.85
017-025-090	\$54.85	017-026-008	\$54.85
017-025-091	\$54.85	017-026-009	\$54.85
017-025-092	\$54.85	017-026-010	\$54.85
017-025-093	\$54.85	017-026-011	\$54.85
017-025-094	\$54.85		
017-025-095	\$54.85	017-026-013	\$54.85
017-025-096	\$54.85		
017-025-097	\$54.85	017-026-020	\$54.85
017-025-098	\$54.85		
TOTAL	\$3,839.50	017-026-022	\$54.85
		017-026-023	\$54.85
		017-026-025	\$54.85
		017-026-026	\$54.85
		017-026-027	\$54.85
		017-026-028	\$54.85
		017-026-029	\$54.85
		017-026-030	\$54.85
		TOTAL	\$987.30
		LLD TOTAL	\$11,299.10



**DEPARTMENT OF PUBLIC WORK**

**Matt Machado, P**  
**Director**

**Colt Esenwein, P**  
**Deputy Director, Engineering/Operations**

**Diane Haug**  
**Assistant Director, Business/Finance**

1716 Morgan Road, Modesto, CA 95354  
Phone: 209.525.4130 Fax: 209.541.2500

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**RIVERVIEW LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT  
REVISED**

**FISCAL YEAR 2013-2014**

**SET HEARING:**

**JULY 2, 2013**

**PUBLIC HEARING:**

**JULY 30, 2013**

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**ENGINEER'S REPORT AFFIDAVIT**

County of Stanislaus, State of California

**RIVERVIEW LANDSCAPE AND LIGHTING DISTRICT**

This report describes the District and all relevant zones therein including the budget(s), parcels and assessments to be levied for the Fiscal Year 2013-2014. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of parcels within the Riverview Landscape and Lighting District (LLD).

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

Dated this 23<sup>RD</sup> day of May, 2013

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



**RIVERVIEW LANDSCAPE AND LIGHTING DISTRICT  
ANNUAL ENGINEER'S REPORT  
FISCAL YEAR 2013-2014**

**INTRODUCTION:**

The Riverview Landscape and Lighting District (hereinafter referred to as "District") was established July 13, 2000, by Board Resolution No. 2000-532, following a ballot procedure conforming to the requirements of Proposition 218. The District was created to install and maintain street lights to deter crime, promote traffic safety, and help law enforcement officers. The boundary of the District is shown on Exhibit "A"; attached hereto and made a part of this Engineer's Report.

Streets and Highways Code Sections 22565 through 22574 require that a written report containing a description of each parcel of real property receiving the particular extended service and the amount of the assessment for each parcel be prepared once a year and filed with the Clerk of the Board of Supervisors.

**PART I – PLANS AND SPECIFICATIONS**

**A. Description of the Lighting District**

There are 334 Assessor's parcels within the District. Unless otherwise determined, it is assumed each parcel receives equal benefit from the streetlights. The streetlights only provide a special benefit to the parcels within the District; therefore, no general benefit has been assigned. The annual assessment is levied without regard to property valuation. The boundary of the District is shown on Exhibit "A"; attached hereto and made a part of this Engineer's Report. The District is generally located:

- North of John Street.
- South of Robertson Road
- East of Carpenter Road

There are 40 streetlights within the District. The streetlights are 200-watt high-pressure sodium and are owned and maintained by Modesto Irrigation District (MID). The 40 lights are projected to cost \$13,000 for Fiscal Year 2013-2014.

**B. Description of Improvements and Services**

The purpose of this District is to insure the ongoing maintenance, operation and servicing of the District. 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 District's improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities.

The following services maintain facilities and improvements provided by the District as a

special benefit to the parcel owners within the District; the cost of the services is paid entirely by the assessments levied by the District:

- Payment to local utility company for monthly power costs of energizing street lights in the District
- Payment to local utility company for maintenance of streetlights in the District that the utility company owns (usually those lights that are mounted on wooden poles)
- Maintenance provided by Stanislaus County Public Works for streetlights in the District that are owned by Stanislaus County (usually those lights that are mounted on steel poles)

## **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 the annual assessment (hereinafter referred to as the Method), is the total cost to operate and maintain the street lights (Modesto Irrigation District energy charges, and any charges for the repair and/or replacement of the street lights), plus an amount needed to cover administration costs and to create and maintain an operational reserve (which would be used to pay for unexpected or emergency expenses incurred by the District during the year which were neither contemplated nor estimated as part of the District operation and maintenance costs), divided equally by the number of benefiting parcels within the District. The annual assessment calculated using the Method is proportional to the special benefit derived by each identified parcel in relationship to all of the cost of the service being provided by the District. Unless otherwise determined, it is assumed that each parcel benefits equally by the services provided. Therefore, the total cost to operate the District will be divided equally among all the parcels within the District. 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 California 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.

All the improvements and services associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential 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 District facilities, infrastructure, and the annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the District.

Each parcel receives equal benefit from the District. The District only provides a special benefit to the parcels within Riverview Landscape and Lighting District; therefore, no

general benefit has been assigned.

## **PART III – BUDGET ANALYSIS**

### **A. Fund Balance**

It is estimated there will be a fund balance on June 30, 2013 of \$14,390.

The assessment for Fiscal Year 2013-2014 is \$40.42, which is the same as the previous year's assessment.

The fiscal year is the 12-month period from July 1<sup>st</sup> through June 30<sup>th</sup> of the following year. The assessment is received with property taxes collected in December and April. This means the fiscal year starts on July 1<sup>st</sup>, but the first installment of the assessment is not collected until December, creating a six-month lag in receiving the money necessary to operate and maintain the streetlights. There are sufficient funds available to cover expenditures during this period.

### **B. Budget Formula**

The method that is being used to calculate the assessment is the total cost to operate and maintain the landscape and lighting District divided equally by the number of parcels within Riverview Landscape and Lighting District. (Total Costs/ Parcels= Assessment)

## PART IV – SERVICE AREA BUDGET

### Riverview

County Administration	\$500
Miscellaneous/Other Admin Fees	\$0
<b>Total</b>	<b>\$500</b>
<b>PARKS &amp; RECREATION</b>	
Parks Labor	\$0
Parks Utilities	\$0
Parks Other Supplies	\$0
<b>Total</b>	<b>\$0</b>
<b><u>PUBLIC WORKS</u></b>	
Light maintenance/repair	\$0
Utilities/Street Lights	\$13,000
Utilities/Landscaping	\$0
Vandalism cleanup and repair	\$2,000
<b>Total</b>	<b>\$15,000</b>
Operational Reserve	\$0
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$15,500</b>
<b>Fund Balance Information</b>	
Beginning Fund Balance (Estimated for 2013-14)	\$14,390
Operational Reserve (-)	(\$1,000)
<b>Available Fund Balance</b>	<b>\$13,390</b>
<b><u>Adjustments to Available Fund Balance</u></b>	
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 (-)	(\$7,750)
<b>Total Adjustments</b>	<b>(\$7,750)</b>
<b>Remaining Available Fund Balance</b>	<b>\$5,640</b>
<b>Total Administration, Parks &amp; Rec, Public Works Budget</b>	<b>\$15,500</b>
Use of Fund Balance/Operational Reserve (-)	(\$2,000)
<b>Balance to Levy</b>	<b>\$13,500</b>
<b><u>District Statistics</u></b>	
Total Parcels	334
Assessment per Parcel	\$40.42
Reserve Target	\$3,000



## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$13,500 / 334 EBU = \$40.42 per EBU

2012-2013 Assessment = \$13,500 / 334 EBU = \$40.42 per EBU

Because a method for calculating the annual assessment has been approved per Proposition 218, no ballot procedure is necessary to approve any increase. Therefore, the Fiscal Year 2013-2014 assessment is in compliance with Proposition 218.

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

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERVIEW LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
037-020-003	\$40.42	037-020-036	\$40.42
037-020-004	\$40.42	037-020-037	\$40.42
037-020-005	\$40.42	037-020-038	\$40.42
037-020-006	\$40.42		
037-020-007	\$40.42	037-020-041	\$40.42
037-020-008	\$40.42	037-020-042	\$40.42
037-020-009	\$40.42	037-020-043	\$40.42
037-020-010	\$40.42	037-020-044	\$40.42
037-020-011	\$40.42	037-020-045	\$40.42
037-020-012	\$40.42	037-020-046	\$40.42
037-020-013	\$40.42	037-020-047	\$40.42
037-020-014	\$40.42	037-020-048	\$40.42
037-020-015	\$40.42	037-020-049	\$40.42
037-020-016	\$40.42	037-020-050	\$40.42
037-020-017	\$40.42	037-020-051	\$40.42
037-020-018	\$40.42	037-020-052	\$40.42
037-020-019	\$40.42	037-020-053	\$40.42
037-020-020	\$40.42	037-020-054	\$40.42
037-020-021	\$40.42	037-020-055	\$40.42
037-020-022	\$40.42	037-020-056	\$40.42
037-020-023	\$40.42	037-020-057	\$40.42
037-020-024	\$40.42	037-020-058	\$40.42
037-020-025	\$40.42	037-020-059	\$40.42
037-020-026	\$40.42	037-020-060	\$40.42
037-020-027	\$40.42	037-020-061	\$40.42
037-020-028	\$40.42	037-020-062	\$40.42
037-020-029	\$40.42	037-020-063	\$40.42
037-020-030	\$40.42	037-020-064	\$40.42
037-020-031	\$40.42	037-020-065	\$40.42
037-020-032	\$40.42	037-020-066	\$40.42
037-020-033	\$40.42	037-020-067	\$40.42
037-020-034	\$40.42	037-020-068	\$40.42
037-020-035	\$40.42	037-020-069	\$40.42

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERVIEW LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
037-020-070	\$40.42	037-021-023	\$40.42
037-020-071	\$40.42	037-021-024	\$40.42
037-020-072	\$40.42	037-021-025	\$40.42
037-020-073	\$40.42	037-021-026	\$40.42
037-020-074	\$40.42	037-021-027	\$40.42
037-020-075	\$40.42	037-021-028	\$40.42
037-020-076	\$40.42	037-021-029	\$40.42
037-020-077	\$40.42	037-021-030	\$40.42
037-020-079	\$40.42	037-021-031	\$40.42
037-020-080	\$40.42	037-021-032	\$40.42
037-020-081	\$40.42	037-021-033	\$40.42
037-021-001	\$40.42	037-021-034	\$40.42
037-021-002	\$40.42	037-021-035	\$40.42
037-021-003	\$40.42	037-021-038	\$40.42
037-021-004	\$40.42	037-021-039	\$40.42
037-021-005	\$40.42	037-021-040	\$40.42
037-021-006	\$40.42	037-021-041	\$40.42
037-021-007	\$40.42	037-021-042	\$40.42
037-021-008	\$40.42	037-021-043	\$40.42
037-021-009	\$40.42	037-021-044	\$40.42
037-021-010	\$40.42	037-021-045	\$40.42
037-021-011	\$40.42	037-021-046	\$40.42
037-021-012	\$40.42	037-021-047	\$40.42
037-021-013	\$40.42	037-021-048	\$40.42
037-021-014	\$40.42	037-021-049	\$40.42
037-021-015	\$40.42	037-021-050	\$40.42
037-021-016	\$40.42	037-021-051	\$40.42
037-021-017	\$40.42	037-021-052	\$40.42
037-021-018	\$40.42	037-021-053	\$40.42
037-021-019	\$40.42	037-021-054	\$40.42
037-021-020	\$40.42	037-021-055	\$40.42
037-021-021	\$40.42	037-021-056	\$40.42
037-021-022	\$40.42	037-021-057	\$40.42

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERVIEW LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
		037-021-090	\$40.42
037-021-058	\$40.42		
037-021-059	\$40.42		
037-021-060	\$40.42		
037-021-061	\$40.42		
037-021-062	\$40.42		
037-021-063	\$40.42		
037-021-064	\$40.42		
037-021-065	\$40.42		
037-021-066	\$40.42		
037-021-067	\$40.42		
037-021-068	\$40.42		
037-021-069	\$40.42		
037-021-070	\$40.42		
037-021-071	\$40.42		
037-021-072	\$40.42		
037-021-073	\$40.42		
037-021-074	\$40.42		
037-021-075	\$40.42		
037-021-076	\$40.42		
037-021-077	\$40.42		
037-021-078	\$40.42		
037-021-079	\$40.42		
037-021-080	\$40.42		
037-021-081	\$40.42		
037-021-082	\$40.42		
037-021-083	\$40.42		
037-021-084	\$40.42		
037-021-085	\$40.42		
037-021-086	\$40.42		
037-021-087	\$40.42		
037-021-088	\$40.42		
037-021-089	\$40.42		
			TOTAL
			\$3,516.54
		037-022-001	\$40.42
		037-022-002	\$40.42
		037-022-003	\$40.42
		037-022-004	\$40.42
		037-022-005	\$40.42
		037-022-006	\$40.42
		037-022-007	\$40.42
		037-022-008	\$40.42
		037-022-009	\$40.42
		037-022-010	\$40.42
		037-022-011	\$40.42
		037-022-012	\$40.42
		037-022-013	\$40.42
		037-022-014	\$40.42
		037-022-015	\$40.42
		037-022-017	\$40.42
		037-022-018	\$40.42
		037-022-019	\$40.42
		037-022-020	\$40.42
		037-022-022	\$40.42
		037-022-023	\$40.42
		037-022-024	\$40.42
		037-022-025	\$40.42
		037-022-026	\$40.42
		037-022-027	\$40.42
		037-022-028	\$40.42
		037-022-029	\$40.42
		037-022-030	\$40.42

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERVIEW LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
		037-022-063	\$40.42
037-022-031	\$40.42	037-022-064	\$40.42
037-022-032	\$40.42	037-022-065	\$40.42
037-022-033	\$40.42	037-022-066	\$40.42
037-022-034	\$40.42	037-022-067	\$40.42
037-022-035	\$40.42	037-022-068	\$40.42
		037-022-069	\$40.42
037-022-037	\$40.42	037-022-070	\$40.42
037-022-038	\$40.42	037-022-071	\$40.42
		037-022-072	\$40.42
037-022-040	\$40.42	037-022-073	\$40.42
037-022-041	\$40.42	037-022-074	\$40.42
037-022-042	\$40.42	037-022-075	\$40.42
037-022-043	\$40.42	037-022-076	\$40.42
037-022-044	\$40.42	037-022-077	\$40.42
037-022-045	\$40.42	037-022-078	\$40.42
037-022-046	\$40.42	037-022-079	\$40.42
037-022-047	\$40.42	037-022-080	\$40.42
037-022-048	\$40.42	037-022-081	\$40.42
037-022-049	\$40.42	037-022-082	\$40.42
037-022-050	\$40.42	037-022-083	\$40.42
037-022-051	\$40.42	037-022-084	\$40.42
037-022-052	\$40.42		TOTAL
037-022-053	\$40.42		\$3,233.60
037-022-054	\$40.42	037-023-003	\$40.42
037-022-055	\$40.42		TOTAL
037-022-056	\$40.42		\$40.42
037-022-057	\$40.42		
037-022-058	\$40.42		
037-022-059	\$40.42		
037-022-060	\$40.42		
037-022-061	\$40.42		
037-022-062	\$40.42		

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERVIEW LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
		037-024-034	\$40.42
037-024-001	\$40.42	037-024-035	\$40.42
037-024-002	\$40.42	037-024-036	\$40.42
037-024-003	\$40.42	037-024-037	\$40.42
037-024-004	\$40.42	037-024-038	\$40.42
037-024-005	\$40.42	037-024-039	\$40.42
037-024-006	\$40.42	037-024-041	\$40.42
037-024-007	\$40.42	037-024-042	\$40.42
037-024-008	\$40.42	037-024-043	\$40.42
037-024-009	\$40.42		
037-024-010	\$40.42		
037-024-011	\$40.42		
037-024-012	\$40.42		
037-024-013	\$40.42		
037-024-014	\$40.42		
037-024-015	\$40.42		
037-024-016	\$40.42		
037-024-017	\$40.42		
037-024-018	\$40.42		
037-024-019	\$40.42		
037-024-020	\$40.42		
037-024-021	\$40.42		
037-024-022	\$40.42		
037-024-023	\$40.42		
037-024-024	\$40.42		
037-024-025	\$40.42		
037-024-027	\$40.42		
037-024-030	\$40.42		
037-024-031	\$40.42		
037-024-032	\$40.42		
037-024-033	\$40.42		
		TOTAL	\$1,535.96

**EXHIBIT "B"**  
**PARCEL COUNT FOR**  
**RIVERVIEW LANDSCAPE AND LIGHTING DISTRICT**  
**FISCAL YEAR 2013-2014**

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

A.P.N.	ASSESSMENT	A.P.N.	ASSESSMENT
		037-025-033	\$40.42
037-025-001	\$40.42	037-025-034	\$40.42
037-025-002	\$40.42	037-025-035	\$40.42
037-025-003	\$40.42	037-025-036	\$40.42
037-025-004	\$40.42		
037-025-005	\$40.42	037-025-038	\$40.42
037-025-006	\$40.42	037-025-039	\$40.42
037-025-007	\$40.42	037-025-040	\$40.42
037-025-008	\$40.42	037-025-041	\$40.42
037-025-009	\$40.42	037-025-042	\$40.42
037-025-010	\$40.42	037-025-043	\$40.42
037-025-011	\$40.42	037-025-044	\$40.42
037-025-012	\$40.42	037-025-045	\$40.42
037-025-013	\$40.42	037-025-046	\$40.42
037-025-014	\$40.42	037-025-047	\$40.42
037-025-015	\$40.42	037-025-048	\$40.42
037-025-016	\$40.42		
037-025-017	\$40.42	037-025-050	\$40.42
037-025-018	\$40.42	037-025-051	\$40.42
037-025-019	\$40.42	037-025-052	\$40.42
037-025-020	\$40.42	037-025-053	\$40.42
037-025-021	\$40.42		
037-025-022	\$40.42		
037-025-023	\$40.42		
037-025-024	\$40.42		
037-025-025	\$40.42		
037-025-026	\$40.42		
037-025-027	\$40.42		
037-025-028	\$40.42		
037-025-029	\$40.42		
037-025-030	\$40.42		
037-025-031	\$40.42		
		<b>LLD TOTAL</b>	<b>\$13,500.28</b>



**DEPARTMENT OF PUBLIC WORKS**

**Matt Machado, P  
Director**

**Colt Esenwein, P  
Deputy Director, Engineering/Operations**

**Diane Haug  
Assistant Director, Business/Finance**

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**Landscape Assessment District  
ANNUAL ENGINEERS REPORT**

**Del Rio Heights**

**FISCAL YEAR 2013-2014**

**SET HEARING:  
PUBLIC HEARING:**

**JULY 2, 2013  
JULY 30, 2013**



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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 2013-2014. 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 3<sup>RD</sup> day of JUNE 2013



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



**DEL RIO HEIGHTS LANDSCAPE ASSESSMENT DISTRICT  
ANNUAL ENGINEER'S REPORT  
BUDGET YEAR 2013-2014**

**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.

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

**Effect of Proposition 218**

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

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

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

**Parcel Type EBU x Acres or Units= 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.

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

**Levy per EBU x Parcel EBU = 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, 2013 is estimated to be (-\$224). The Parks and Recreation Department is submitting a budget for Fiscal Year 2013-2014 of \$3,764. It is anticipated that the Department will work with the Del Rio parcel owner's to identify and minimize expenses to address the deficit. Both groups support the concept of partnering in order to maintain the district. It is anticipated that the deficit will be eliminated by the end of Fiscal Year 2013-2014. The Department does not anticipate the need to increase the assessment until the maintenance costs reach the point that the annual assessment no longer covers the expenses. A vote of the parcel owners to increase the assessment would be required at that time.

**Summary**

The fiscal year is the 12-month period commencing on July 1<sup>st</sup> and ending on the following June 30<sup>th</sup>. However, the annual assessment is collected in December and April. This means the fiscal year starts on July 1<sup>st</sup> but the first installment of the annual assessment will not be collected until December. This creates a 6-month lag in receiving the money necessary to maintain the various services provided. There is no fund balance to cover this 6 month period, so an amount of \$747.98 has been added to the assessment in order to rebuild fund balance.

The assessment for Budget Year 2013-2014 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 2012-2013.

## PART IV – LANDSCAPE ASSESSMENT DISTRICT BUDGET

<b>DEL RIO LAD</b>		
<u>ADMINISTRATION</u>		
County Administration		\$500.00
Miscellaneous/Other Admin Fees		\$0.00
<b>Total Administration Budget</b>		<b>\$500.00</b>
<u>PARKS &amp; RECREATION</u>		
Parks Labor		\$1,260.00
Parks Vandalism & Graffiti		\$135.00
Parks Utilities		\$1,869.00
<b>Total Parks &amp; Recreation Budget</b>		<b>\$3,264.00</b>
Capital Improvement Reserve		\$0.00
General Benefit		\$0.00
<b>Total Administration / Parks &amp; Recreation Budget</b>		<b>\$3,764.00</b>
<u>Fund Balance Information</u>		
Beginning Fund Balance (Estimated for 2013/14)		(\$224.00)
Capital Improvement Reserve (-)		\$0.00
<b>Available Fund Balance</b>		<b>(\$224.00)</b>
<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 2013/14 (-)		\$0.00
Contingency Reserve (-)		\$0.00
<b>Total Adjustments</b>		<b>\$0.00</b>
<b>Remaining Available Fund Balance</b>		<b>(\$224.00)</b>
<b>Total Administration/Parks &amp; Recreation Budget</b>		<b>\$3,764.00</b>
<b>Use of Fund Balance/Recovery of Fund Balance (-/+)</b>		<b>\$747.98</b>
<b>Balance to Levy</b>		<b>\$4,511.98</b>
<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
<b>Total EBU</b>		<b>42.172</b>
<b>Levy EBU</b>		<b>\$106.99</b>
<b>Capital Reserve Target</b>		<b>\$0.00</b>

## **PART V - ASSESSMENTS**

2013-2014 Assessment = \$4,511.98 / 42.172 EBU = \$106.99 per EBU.

2012-2013 Assessment = \$4,511.98 / 42.172 EBU = \$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 Budget Year 2013-2014 assessment is in compliance with Proposition 218.

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

## Fiscal Year 2013-2014

### DEL RIO HEIGHTS LANDSCAPE ASSESSMENT DISTRICT

	Parcel	TRA	Acres	EBU	2012-2013 Direct
1	004-087-006-000	098-009	0.46	1	106.99
2	004-087-007-000	098-009	0.46	1	106.99
3	004-087-008-000	098-009	0.45	1	106.99
4	004-087-009-000	098-009	0.45	1	106.99
5	004-087-010-000	098-009	0.46	1	106.99
6	004-087-011-000	098-009	0.47	1	106.99
7*	004-087-012-000	098-009	0	0.172	18.40
8	004-087-013-000	098-009	0	1	106.99
9	004-087-014-000	098-009	0.48	1	106.99
10	004-087-015-000	098-009	0.53	1	106.99
11	004-087-016-000	098-009	0.46	1	106.99
12	004-087-017-000	098-009	0.5	1	106.99
13	004-087-018-000	098-009	0.48	1	106.99
14	004-087-019-000	098-009	0	1	106.99
15	004-087-020-000	098-009	0.51	1	106.99
16	004-087-021-000	098-009	0.52	1	106.99
17	004-087-022-000	098-009	0.47	1	106.99
18	004-087-023-000	098-009	0.47	1	106.99
19	004-087-024-000	098-009	0.45	1	106.99
20	004-087-025-000	098-009	0.48	1	106.99
21	004-087-026-000	098-009	0.48	1	106.99
22	004-087-027-000	098-009	0.48	1	106.99
23	004-087-028-000	098-009	0.48	1	106.99
24	004-087-029-000	098-009	0.47	1	106.99
25	004-087-030-000	098-009	0.45	1	106.99
26	004-087-031-000	098-009	0.45	1	106.99
27	004-087-038-000	098-009	0.5	1	106.99
28	004-087-039-000	098-009	0.5	1	106.99
29	004-087-040-000	098-009	0.46	1	106.99
30	004-087-041-000	098-009	0.49	1	106.99
31	004-087-042-000	098-009	0.45	1	106.99
32	004-087-057-000	098-009	0.48	1	106.99
33	004-087-058-000	098-009	0.49	1	106.99
34	004-087-059-000	098-009	0.46	1	106.99
35	004-087-063-000	098-009	0.46	1	106.99
36	004-087-071-000	098-009	0	1	106.99
37	004-087-075-000	098-009	0.45	1	106.99
38	004-087-076-000	098-009	0.47	1	106.99
39	004-087-077-000	098-009	0	1	106.99
40	004-087-078-000	098-009	0.47	1	106.99
41	004-087-080-000	098-009	0.46	1	106.99
42	004-087-082-000	098-009	0.46	1	106.99
43	004-087-084-000	098-009	0.5	1	106.99
				42.172	4511.98

**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:

Jul 16, 2013, Jul 23, 2013

**NOTICE OF HEARING REGARDING  
FISCAL YEAR 2013-2014 ASSESS-  
MENTS FOR VARIOUS COUNTY SER-  
VICE AREAS AND LANDSCAPE AND  
LIGHTING DISTRICTS**

NOTICE IS HEREBY GIVEN that on Tuesday, July 30, 2013, at the hour of 9:05 a.m., or as soon thereafter as the matter may be heard, in the Basement Chambers located the County/City Administration Building, 1010 10th Street, Modesto, California, the Board of Supervisors of Stanislaus County will hold a Public Hearing regarding the proposed Fiscal Year 2013-2014 assessments for the following County Service Areas, Landscape Assessment District and Landscape and Lighting Districts:

CSA NO. 4 -BRISTOL GLEN (SALIDA)  
CSA NO. 5 -STARLITE PLACE (KEYES)

CSA NO. 7 -MODESTO AUTO CENTER (NORTH MODESTO)

CSA NO. 8 -HONEY BEE ESTATES (EMPIRE)

CSA NO. 9 -RIVER/SOUZA (MODESTO/ CERES)

CSA NO. 10 -SALIDA

CSA NO. 11 -GILBERT ROAD

CSA NO. 12 -PEACH BLOSSOM ES- TATES

CSA NO. 16 -OLIVE RANCH ESTATES (OAKDALE)

CSA NO. 18 -ATLAS PARK (OAKDALE)

CSA NO. 19 -TUOLUMNE-GRATTON (DENAIR)

CSA NO. 20 -SUMMIT (NORTH MODESTO)

CSA NO. 21 -RIOPEL (DENAIR)

CSA NO. 22 -OLD SCHOOL NORTH (DENAIR)

CSA NO. 23 -HILLSBOROUGH- SCHULTZ (OAKDALE)

CSA NO. 24 -HIDEAWAY TERRACE (DENAIR)

CSA NO. 25 -SUNCREST II (DENAIR)

CSA NO. 26 -KEYES

CSA NO. 27 -EMPIRE

LAD -DEL RIO HEIGHTS LAND- SCAPE ASSESSMENT DISTRICT

LLD -BRET HARTE (SOUTH MODESTO)

LLD -BYSTRUM (CERES)

LLD -HOWARD/McCRACKEN (WESTLEY)

LLD -LAUREL (CERES)

LLD -PARADISE SOUTH (MODESTO)

LLD -RIVERDALE (MODESTO)

LLD -RIVERVIEW (MODESTO)

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 2013-2014 assessments. For additional information, call Stanislaus County Department of Public Works at (209) 525-4181. BY ORDER OF THE BOARD OF SUPERVISORS, DATED: July 2, 2013. ATTEST: Christine Ferraro Tallman, Clerk of the Board of Supervisors of the County of Stanislaus, State of California. BY: Elizabeth A. King, Asst. Clerk  
Pub Dates July 16, 23 2013

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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

July 23rd, 2013

(By Electronic Facsimile Signature)

