

ENGINEER'S REPORT
EL PASO DE ROBLES
LANDSCAPE AND LIGHTING MAINTENANCE
DISTRICT No. 1
FOR FISCAL YEAR 2009/2010



INTENT MEETING: APRIL 7, 2009
PUBLIC HEARING: MAY 5, 2009



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AFFIDAVIT FOR THE ENGINEER'S ANNUAL REPORT

CITY OF PASO ROBLES
LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT NO. 1

This Report describes the proposed improvements, budgets, zones of benefit (zones and sub areas) and assessments to be levied on lots, parcels and subdivisions of land within the Paso Robles Landscape and Lighting District No. 1 for fiscal year 2009/2010, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the San Luis Obispo County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2009.

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

By: _____

Adina Vazquez
Senior Project Manager

By: _____

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Overview

Introduction

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

El Paso De Robles Landscape and Lighting Maintenance District No. 1

(hereafter referred to as "District") pursuant to the provisions of the Landscaping and Lighting Act of 1972, being Part 2 of Division 15 of the California Streets and Highways Code, commencing with Section 22500 (hereafter referred to as the "1972 Act"), and in compliance with the provisions of the California State Constitution Articles XIII C and XIII D (hereafter referred to as the "Constitution" or "Proposition 218"). This Engineer's Report (hereafter referred to as "Report") has been prepared pursuant to a resolution of the City Council in accordance with Chapter 3, Section 22622 of the 1972 Act, in connection with the improvements to be provided and the annual levy of assessments related thereto for fiscal year 2009/2010.

Each fiscal year, utilizing the historical and estimated costs to maintain the improvements that provide special benefit to properties within the District, the City establishes the District's budgets and assessments (within the limits of the approved maximum assessments). The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District includes the estimated expenditures, deficits, surpluses, revenues, and reserve fund balances determined to be of special benefit to properties within the District. Each parcel is assessed proportionately for only those improvements and expenses for which the parcel receives special benefit and accordingly, the City Council proposes to levy the annual assessments on the County tax rolls as described herein to fund the annual cost and expenses associated with the servicing and maintenance of the landscaping and lighting improvements for fiscal year 2009/2010, associated with and resulting from the development of properties within the District.

This Report has been prepared in accordance with Chapter 1, Article 4 (commencing with Section 22565) of the 1972 Act and describes the District and changes to the District including: territories annexed; modifications to the improvements or organization; and the proposed budgets and assessments applicable for fiscal year 2009/2010. The maintenance, operation and servicing of the improvements associated with specific areas of the District that provide a special benefit to the properties within those areas are grouped into benefit zones that have historically been identified in this District as Sub-Areas. These Sub-Areas identify the properties within a particular commercial development or residential subdivision that benefit from improvements that were installed in connection with the development of those properties or directly benefit those properties. While many of the improvements maintained by the District provide special benefits to only the properties within a particular Sub-Area, some improvements installed as part of

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

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

Assessment History and Current Legislation

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

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

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

The following table (Table I) provides a listing of the Sub-Areas annexed to the District up through fiscal year 2009/2010 since the passage of Proposition 218 in November 1996:

TABLE I
SUB AREA ANNEXATIONS SINCE PROPOSITION 218

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

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

To ensure that the District assessments accurately reflected the special benefit to each property, a full review of the District improvements, the cost of providing each of those improvements and an analysis of the parcels that benefit from each of the various improvements was conducted in fiscal year 2006/2007. As a result of this review and benefit analysis, the District structure (organization) was modified, by grouping

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

Zone 03 — Sub-Areas 20, 30, and 25;
Zone 06 — Sub-Area 42 (A-D);
Zone 07 — Sub-Areas 45 (A-E), 21, and 63;
Zone 09 — Sub-Areas 52 (A-E);
Zone 13 — Sub-Areas 7, 2, and 46;
Sub-Area 28 (stand-alone Sub-Area); and,
Sub-Area 33 (stand-alone Sub-Area)

At the conclusion of the annual public hearing for the District in fiscal year 2006/2007, the City Council approved and adopted the new maximum assessments for the Sub-Areas listed above, that included the District's previously established Assessment Range Formula. For those Sub-Areas that did not approve the proposed new or increased assessments, the previously approved maximum assessments were adopted and the corresponding budgets and assessments for fiscal year 2006/2007 were adjusted to reflect those assessments. However, the reorganization of the District's structure that established the thirteen (13) new Zones was implemented.

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

Description of the District

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

This District was formed to fund the ongoing maintenance and operation of landscaping and lighting improvements associated with new developments in the City, and the City has continued to annex various commercial and residential developments to the District as Sub-Areas to support the improvements associated with those developments pursuant to the provisions of the 1972 Act and the California Constitution, Article XIID. For fiscal year 2009/2010, the District is comprised of one hundred thirty three (133) designated Sub-Areas, of which it is proposed that one hundred twenty seven (127) will be assessed in fiscal year 2009/2010. These designated Sub-Areas are identified as Sub-Areas 1 through 117 excluding:

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

Modifications (Changes) to the District

Modifications to the District structure, if any, could include but are not limited to changes or expansion of the existing improvements or services provided; addition of new services; addition of new Sub-Areas; restructuring of the current Sub-Areas; annexation of parcels into the District; or revisions to the method of apportionment.

Annexations

Two Sub-Areas were annexed into the District in fiscal year 2009/2010. The property owners of record within these new Sub-Areas were balloted for their proposed maximum assessments and annexed to the

District under separate proceedings. The following table (Table II) provides a summary of the properties annexed to the District for fiscal year 2009/2010.

TABLE II
ANNEXATIONS FOR FISCAL YEAR 2009/2010

District Sub Area	Subdivision (Tract)	Total Parcels	Benefit Units	Maximum Rate
Sub Area 117	Tract 2772-1&2 PR 07-0294	2	28.55	\$1,940.00
Sub Area 37*	Tract 2778 Phase 2	2	11.00	\$1,650.43

*Subdivision was annexed into an existing Sub-Area

Modifications to the District Structure

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

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

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

A general description of the improvements, Zones and Sub-Areas for fiscal year 2009/2010 is provided in the following sections and is summarized in Table III. Maps showing the boundaries of each of the District Sub-Areas and related District improvements are on file in the office of Public Works and by reference are made part of this Report.

District Zones and Sub-Areas

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

Zones

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

Shared Improvements: Those improvements identified as "Shared Improvements" may include improvements that are proportionately shared by all parcels within a Zone, or may be proportionately shared by a portion of the designated Sub-Areas or tracts within the Zone. Generally for most Zones, improvements such as local street lighting and perimeter landscaping are typically associated with each Sub-Area in a Zone, and the cost to provide these improvements are proportionately assessed to all parcels within the Zone. However, other improvements may be of special benefit to only a portion of the Zone, depending on the location and nature of the improvement in relationship to the parcels within the Zone. In these situations, the budgeted cost for providing that particular improvement may be budgeted and proportionately assessed to a sub-set of the Sub-Areas within the Zone or to a specific Sub-Area only. However, not all District Zones have improvements that are identified as "Shared Improvements". Some Zones include Sub-Areas that are grouped together because they are in close proximity to one another and/or they have a similar improvements to be maintained, but the actual cost of maintaining the those improvements are budgeted as "Sub-Area Specific Improvements" only.

Sub-Area Specific Improvements: Those improvements classified as "Sub-Area Specific Improvements" are considered a special benefit to the parcels within a particular Sub-Area, and the budgeted cost of providing those improvements are proportionately allocated only to the parcels within that Sub-Area. In some instances however, a specific improvement may be considered primarily a "Sub-Area Specific Improvement" because of the specific location or type of improvement, but the improvement may also provide a reduced similar special benefit to properties in other Sub-Areas of the Zone. In these situations, a portion of the cost may be allocated as a sub-Area specific cost with the remaining portion being treated as a shared improvement cost that is allocated to each Sub-Area that receives special benefit from that

improvement. Therefore, a specific improvement within a Zone may be treated as both a "Shared" and a "Sub-Area Specific" improvement.

Funding Note: The available funding to maintain various improvements within a Zone or Sub-Area is sometimes limited by the assessment revenues that can be allocated to that particular improvement or Sub-Area due to the approved maximum assessment rates of the Sub-Areas associated with that improvement. While it is the City's desire to provide full service maintenance throughout the District, the current maximum assessment rates for some Sub-Areas requires that the level of maintenance and operation of the improvement be reduced, based on available assessment revenues. Unfortunately, the funding necessary to fully maintain a particular improvement that provides a special benefit to more than a single Sub-Area is often limited by the Sub-Area that has the lowest maximum assessment rate (revenue generating capability). While another Sub-Area's maximum assessment rate may be more than sufficient to proportionately support full maintenance of a particular improvement, it is neither reasonable nor equitable for that Sub-Area to be assessed a disproportionate amount of the maintenance costs of that shared improvement simply because another benefiting Sub-Area has not approved an assessment that would support full service.

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

Zone 01:

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

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

- Sub-Area 91 — Tract 2571
- Sub-Area 114 — PR 06-0035
- Sub-Area 115 — Tract 2620

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

Shared Improvements:

The following is a list of improvements that are proportionately shared by one or more Sub-Areas within this Zone. Local street lighting and perimeter landscaping on Union Road and North River Road are directly associated with each Sub-Area and are proportionately budgeted and assessed to all parcels within the Zone, while other shared improvements may be proportionately budgeted and assessed to two or more Sub-Areas depending on the location and nature of the improvement in relationship to the parcels within the Zone.

Improvements Shared by All Sub-Areas of the Zone:

- Local street lighting improvements;
- Irrigated parkway and Slope (Shrubs) on Union Road (Area Behind Sidewalk).

Improvements Shared by Two or More Sub-Areas:

- Irrigated parkway and Slope (Shrubs) at North River Road (Union Road to 200' north) — (Shared by Sub-Areas 1, 18, 4, 47, 56 and 58);
- Irrigated entryway median island (Shrubs) on Riverglen Drive at Union Road — (Shared by Sub-Areas 1, 18, 4, 47, 56 and 58);
- Irrigated parkway (Shrubs) on Riverglen Drive (Union Road to Via Camilla) — Shared by Sub-Areas 1, 18, 4, 47, 56 and 58;
- Irrigated parkway (Shrubs) on Skyview Drive (Union Road up to Sub-Area 69) — Shared by Sub-Areas 6, 19, 51, 55, 69 A-D and 91;
- Irrigated Entryway/Open Space Area at corner of Riverglen Drive and Union Road — Shared by Sub-Areas 1, 18, 4, 47, 56 and 58;
- Non-irrigated open space area within Sub-Area 1 — Primarily budgeted as sub-area specific to Sub-Areas 1 and 18, but a portion of the cost is also allocated to Sub-Areas 4, 47, 56 and 58 for their proportional special benefit;
- Non-irrigated open space area between Sub-Areas 1 and 58 and adjacent to Sub-Area 18 — Primarily budgeted as sub-area specific to Sub-Areas 1, 18 and 58, but a portion of the cost is also allocated to Sub-Areas 4, 47 and 56 for their proportional special benefit;

- Non-irrigated open space area within Sub-Area 47 and adjacent to Sub-Areas 58 and 56 — Primarily budgeted as sub-area specific to Sub-Areas 47, 56 and 58, but a portion of the cost is also allocated to Sub-Areas 1, 18 and 4 for their proportional special benefit;
- Irrigated open space area on Via Rosa located between 4 and 47 — Primarily budgeted as sub-area specific to Sub-Area 47, but a portion of the cost is also allocated to Sub-Areas 1, 18, 4, 56 and 58 for their proportional special benefit; and,
- Non-irrigated open space area North of Sub-Area 69 and 91 and near Sub-Areas 47 and 56 — Primarily budgeted as sub-area specific to Sub-Areas 69 (A-D) and 91, but a portion of the cost is also allocated to Sub-Areas 47 and 56 for their proportional special benefit.

Sub-Area Specific Improvements:

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

For Sub-Area 47:

- Irrigated parkway (Turf) on Riverglen Drive (Via Camilla to Skyview Dr) — Primarily budgeted as sub-area specific to Sub-Area 47, but a small portion of the cost to maintain this landscaping is allocated to Sub-Areas 1, 18, 4, 56 and 58 for their proportional special benefit of the landscaping on Riverglen Drive.

For Sub-Area 51:

- Irrigated parkway and Slope (Shrubs) on Kleck Road (Union Road up to Sub-Area 69; approximately 200 ft North of Windsong Way) — Primarily budgeted as sub-area specific to Sub-Area 51, but a small portion of the cost is also allocated to Sub-Areas 6, 19, 55, 69 A-D and 91 for their proportional special benefit.

For Sub-Area 56:

- Irrigate parkways (Turf) within Sub-Area 56.

For Sub-Area 58:

- Irrigate parkways (Turf) within Sub-Area 58.

For Sub-Area 69 (A-D):

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

For Sub-Area 91:

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

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

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

Zone 02:

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

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

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

- Local street lighting improvements;
- Irrigated parkway and slope (Shrubs) on north side of Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Cool Valley Road and Meadowlark Road;
- Irrigated parkway (Shrubs) on Oriole Way between Laurelwood Drive and Larkfield Place;

Improvements Shared by Two or More Sub-Areas:

- Irrigated median entryway (Shrubs) on Laurelwood Drive within Sub-Area 15 (Tract 1832) — Shared by Sub-Areas 15, 2E, 2F and 2C-2;
- Irrigated parkway (Shrubs) on both sides of Airport Road — Shared by all Sub-Areas except 15 and 2A-1;
- Irrigated medians (Shrubs) on Airport Road — Shared by all Sub-Areas except 15 and 2A-1.

Sub-Area Specific Improvements:

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

For Sub-Area 2A-1:

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

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

For Sub-Area 2A-3:

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

For Sub-Area 2E

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

For Sub-Area 2F

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

For Sub-Area 15:

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

The cost to provide each improvement within the Zone is proportionately allocated to those parcels that receive special benefits from that improvement. Because the available revenues at the approved maximum

assessment rates in some Sub-Areas limit available funding, the level of service to maintain various shared improvements as well as sub-area specific improvements shall be monitored and modified or adjusted according to the assessment revenues available from the benefiting Sub-Areas.

Zone 03:

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

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

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

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

Sub-Area Specific Improvements:

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

Zone 04:

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

- Sub-Area 5 — Tracts 1508-1 and 1508-2 (Riverbank), located on the west side of South River Road, directly east of South River Road;

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

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

- Local street lighting improvements within the Zone;
- Irrigated parkway (Shrubs) on west side of South River Road the length of the Zone — Less than full maintenance has been budgeted and irrigation has been reduced but not eliminated;
- Irrigated Entry Islands (Shrubs) at Bridgegate Lane and Riverbank Lane — Less than full maintenance has been budgeted and irrigation has been reduced but not eliminated;
- Irrigated parkway (Shrubs) on west side of Riverbank Lane adjacent to the open space — Less than full maintenance has been budgeted and irrigation has been reduced but not eliminated;
- Irrigated portion of Larry More Park including restrooms — Less than full maintenance has been budgeted and irrigation has been reduced but not eliminated;
- Irrigated Slope/Trail/Bike and Pedestrian Path (Shrubs) behind lots 112-120 (Summer Creek Lane) — Less than full maintenance has been budgeted and irrigation has been reduced but not eliminated;
- Non-irrigated Open Space Areas surrounding Larry More Park — Less than full maintenance has been budgeted.

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

Sub-Area Specific Improvements:

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

Zone 05:

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

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

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

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

Sub-Area Specific Improvements:

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

For Sub-Area 36A

- Irrigated parkways (Turf) within Tract 1895-1, Stonebrook Circle — Less than full maintenance has been budgeted due to assessment revenue limitations, but budgeted for full irrigation.

For Sub-Area 36B

- Irrigated parkways (Turf) within Tract 1895-2, Vineyard Circle — Budgeted for full service.

For Sub-Area 36C

- Irrigated parkways (Turf) within Tract 2376, Lenox Court, Wedgewood Drive, Waterford Court — Budget slightly less than full maintenance to remain within maximum assessment revenues, but budgeted for full irrigation.

For Sub-Area 36E

- Irrigated parkways (Turf) within Tract 2457-2 — Less than full maintenance has been budgeted due to assessment revenue limitations, but budgeted for full irrigation.

For Sub-Area 36F

- Irrigated parkways (Turf) within Tract 2457-3 — Less than full maintenance has been budgeted due to assessment revenue limitations, but budgeted for full irrigation.

For Sub-Area 36G

- Irrigated parkways (Turf) within Tract 2457-4 — Less than full maintenance has been budgeted due to assessment revenue limitations, but budgeted for full irrigation.

The cost to provide each improvement within the Zone is proportionately allocated to those parcels that receive special benefits from that improvement. Because the available revenues at the approved maximum assessment rates in some Sub-Areas limit available funding, the level of service to maintain various sub-area specific improvements have been modified to be consistent with the assessment revenues available from the benefiting Sub-Areas. For fiscal year 2009/2010 the level of maintenance provided for the internal turf landscaping in Sub-Areas 36A, 36E, 36F and 36G shall be less than full service due to the restricted assessment revenues available in those Sub-Areas.

Zone 06:

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

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

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

- Local street lighting improvements.

Sub-Area Specific Improvements:

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

Zone 07:

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

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

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

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

- Non-irrigated open space area adjacent to Sub-Area 21;
- Non-irrigated open space area adjacent to Sub-Area 63.

Sub-Area Specific Improvements:

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

For Sub-Area 21

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

For Sub-Area 45

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

For Sub-Area 63

- Irrigated entryway island (Creston Road) for Tract 2351.

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

Zone 08:

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

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

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

- Local street lighting improvements;

Sub-Area Specific Improvements:

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

Zone 09:

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

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

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

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

Sub-Area Specific Improvements:

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

Zone 10:

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

benefit from the specific improvements to be maintained by the District and associated with that Sub-Area. The Sub-Areas within Zone 10 include:

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

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

Shared Improvements (Sub-Areas 72A, 72B, 72C, and 72D):

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

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

Improvements Shared by Two or More Sub-Areas:

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

Sub-Area Specific Improvements:

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

For Sub-Area 72:

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

For Sub-Area 13:

- Local street lighting improvements within Sub-Area 13;
- Irrigated perimeter parkway/slope (Shrubs) on Golden Hill Road and Rolling Hills Road adjacent to Sub-Area 13 — Less than full maintenance has been budgeted and irrigation has been reduced but not eliminated;
- Irrigated entryway median islands (Shrubs) on Summit Drive (2 locations) within Sub-Area 13 — Less than full maintenance has been budgeted and irrigation has been reduced but not eliminated;
- Irrigated open space/detention basin for Sub-Area 13, adjacent to the perimeter landscaped area at Golden Hill Road and Rolling Hills Road — Less than full maintenance has been budgeted and irrigation has been reduced but not eliminated;
- Non-irrigated slope/drainage easement on the backside of Sub-Area 13 — Maintenance of this area has been limited to occasional inspection and abatement as needed.

For Sub-Area 40:

- Local street lighting improvements within Sub-Area 40;
- Irrigated perimeter parkway/slope (Shrubs) on Golden Hill Road adjacent to Sub-Area 40 — Less than full maintenance has been budgeted and irrigation has been reduced but not eliminated;
- Internal parkways (Shrubs) within Sub-Area 40 (Gilead Lane) — Maintenance of this area has been limited to occasional inspection and abatement as needed and irrigation has been eliminated.

For Sub-Area 67:

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

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

Zone 11:

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

- Sub-Area 32 — Tract 2223-1 (Bella Vista), generally located along Mesa Road between Apion Court and west of Signora Rose Court, and the west side of Arciero Court between Mesa Road and Bella Vista Court;
- Sub-Area 38 — PR 98-008 (Arciero), generally located south of Mesa Road, north of Patria Court, between Arciero Court and Prospect Avenue;
- Sub-Area 39 — PR 98-009 (Arciero), located south of Bella Vista Court and generally north of Terrabella Court between Arciero Court and Prospect Avenue;
- Sub-Area 48 — Tract 2284 (Harris), generally located south of Patria Court, north of Bella Vista Court, between Arciero Court and Prospect Avenue;
- Sub-Area 57 — Tract 2223-2 (Bella Vista), generally located along Bella Vista Court south and west of Sub-Area 32, and north of Sub-Area 76B;
- Sub-Area 75 — Tract 2296, located on the west side of Prospect Avenue, south of State Highway 46 and north of Mesa Road;
- Sub-Areas 76A — Tract 2430, located east of Arciero Court and south of Sub-Area 39 and includes both sides of Terrabella Ct; and,
- Sub-Area 76B — Tract 2431, located south of Bella Vista Court and west of Arciero Court.

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

- Local street lighting improvements;

- Highway 46 parkways/slopes located on the perimeter of the Zone adjacent to Sub-Areas 32 and 75;
- Irrigated entryway landscaping to the Zone on Prospect Avenue adjacent to Sub-Area 75;
- Irrigated open space/detention basin along Highway 46 between Sub-Area 32 and Sub-Area 75;
- Irrigated open space/detention basin on Arciero Court within Sub-Area 48;
- Irrigated and non-irrigated portions of the open space/detention basin on Bella Vista Court within Sub-Area 57;
- Irrigated and non-irrigated portions of the open space/detention basin south of Bella Vista Court within Sub-Area 76B.

Sub-Area Specific Improvements:

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

For Sub-Area 32

- Irrigated front-yard parkways (Turf) on the streets within Sub-Area 32 — Only limited landscape services shall be provided (occasional repairs and abatement). Due to insufficient funding in the sub-area irrigation has currently been eliminated.

For Sub-Area 38

- Irrigated front-yard parkways (Turf) on the streets within Sub-Area 38 — Only limited landscape services shall be provided (occasional repairs and abatement). Due to insufficient funding in the sub-area irrigation has currently been eliminated.

For Sub-Area 39

- Irrigated front-yard parkways (Turf) on the streets within Sub-Area 39 — Only limited landscape services shall be provided (occasional repairs and abatement). Due to insufficient funding in the sub-area irrigation has currently been eliminated.

For Sub-Area 48

- Irrigated front-yard parkways (Turf) on the streets within Sub-Area 48 — Only limited landscape services shall be provided (occasional repairs and abatement). Due to insufficient funding in the sub-area irrigation has currently been eliminated.

For Sub-Area 57

- Irrigated front-yard parkways (Turf) on the streets within Sub-Area 57 — Budgeted for full service.

For Sub-Area 75

- Irrigated front-yard parkways (Turf) on the streets within Sub-Area 75 — Budgeted for full service.

For Sub-Area 76A

- Irrigated front-yard parkways (Turf) on the streets within Sub-Area 76A — Budgeted for full service.

For Sub-Area 76B

- Irrigated front-yard parkways (Turf) on the streets within Sub-Area 76B — Budgeted for full service.

Because the available revenues at the approved maximum assessment rates in some Sub-Areas limit available funding, the level of service to maintain various improvements within Zone 11 has been modified to a level of service that can be supported by the assessment revenues available from each respective Sub-Area. In particular, the front-yard parkways for Sub-Areas 57, 75, 76A and 76B will be provided full maintenance service, while the front-yard parkways for Sub-Areas 32, 38, 39 and 48 will be provided reduced irrigation and as needed repairs and/or abatement.

Zone 12:

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

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

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

these shared improvements, each Sub-Area has street lighting and landscape improvements that are budgeted and assessed to each respective Sub-Area.

Shared Improvements:

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

Improvements Shared by Two or More Sub-Areas:

- Irrigated perimeter parkway/slope on Creston Road adjacent to Sub-Area 70 — Shared by Sub-Areas 70 (A-C) and Sub-Area 89;
- Irrigated parkway/slope on Beachwood Drive adjacent to Sub-Area 70 and Sub-Area 89 — Shared by Sub-Areas 70 (A-C) and Sub-Area 89.

Sub-Area Specific Improvements:

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

For Sub-Area 3:

- Local street lighting improvements within the Sub-Area 3;
- Irrigated perimeter parkway/slope on Creston Rd adjacent to Sub-Area 3 — Less than full maintenance has been budgeted due to assessment revenue limitations, and irrigation cycles will be modified;
- Non-irrigated creek area within Sub-Area 3 — Less than full maintenance has been budgeted due to assessment revenue limitations.

For Sub-Area 54:

- Local street lighting improvements within the Sub-Area 54;
- Irrigated perimeter parkway/slope on Creston Rd adjacent to Sub-Area 54 — Budgeted for full service;
- Irrigated detention basin within Sub-Area 54 — Less than full maintenance has been budgeted due to assessment revenue limitations, and irrigation cycles will be modified.

For Sub-Area 70 (A-C):

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

For Sub-Area 89:

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

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

Zone 13:

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

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

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

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

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

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

Shared Improvements:

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

Improvements Shared by All Sub-Areas of the Zone:

- Local street lighting improvements;
- Irrigated Median on South River Road, north of Niblick Road and adjacent to Sub-Area 7;

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

Sub-Area Specific Improvements:

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

For Sub-Area 46

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

⁽¹⁾ The budget and assessments for fiscal year 2009/2010 includes partial funding for landscape upgrades to the parkways on Oak Hill Road, from South River Road up to the start of Sub-Area 73 and Sub-Area 86 (within Sub-Area 46).

Sub-Areas

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

Sub-Area 8:

Includes parcels within Tract 1630 (Trent), located north of Nannette Drive and bisected horizontally by Andrea Circle. Parcels within this Sub-Area receive special benefit from and are assessed for local street lighting and maintenance of the irrigated open space areas and walkways associated with Tract 1630. (Maintenance service level has been modified due to assessment revenue restrictions).

Sub-Area 9:

Includes parcels within Tract 1942, located west of Creston Road and north of Niblick Road. Parcels within this Sub-Area receive special benefit from and are assessed for local street lighting and maintenance of the

irrigated perimeter landscaping along Niblick Road and Creston Road associated with Tract 1942. (Maintenance service level has been modified due to assessment revenue restrictions)

Sub-Area 10:

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

Sub-Area 11:

Includes parcels within Tract 1723 and encompasses Fallbrook Court. Parcels within this Sub-Area receive special benefit from and are assessed for local street lighting and for maintenance of the non-irrigated creek area associated with Tract 1723. (Maintenance service level has been modified due to assessment revenue restrictions).

Sub-Area 12:

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

Sub-Area 14:

Includes parcels within the area known as the Williams Brothers Shopping Center (Vons), located north of Creston Road and east of Rolling Hills Road. Parcels within this Sub-Area receive special benefit from and are assessed for street lighting. (The landscape improvements and maintenance have been taken over by the property owners).

Sub-Area 23:

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

Sub-Area 28:

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

Sub-Area 33:

Includes parcels within PR 97-167, located south of Highway 46 East and north of Union Road. Parcels within this Sub-Area receive special benefit from and are assessed for local street lighting and weed abatement of the detention basin and non-irrigated open space area associated with PR 97-167. (Maintenance service level has been modified due to assessment revenue restrictions).

Sub-Area 34:

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

Sub-Area 35:

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

Sub-Area 37:

Includes parcels within Tract 2269 (Oakwood Orchard), located encompassing Danley Court and portions of Wisteria Lane and of Germaine Way. Sub-Area also includes parcels within Tract 2778 Phase II, located on the eastern end of Wisteria Lane. Parcels within this Sub-Area receive special benefit from local street lighting and maintenance of the irrigated parkways and slopes (shrubs) on Golden Hill Road and interior parkways (shrubs) associated with Tract 2269. As Tract 2778 is in the beginning stages of construction and is not yet benefiting from the improvements it will not be assessed for fiscal year 2009/2010.

Sub-Area 41:

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

Sub-Area 43:

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

Sub-Area 44:

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

Sub-Area 49:

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

Sub-Area 50:

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

Sub-Area 53:

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

Sub-Area 59:

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

Sub-Area 60:

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

Sub-Area 61:

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

Sub-Area 62:

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

Sub-Area 64:

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

Sub-Area 66:

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

Sub-Area 68:

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

Sub-Area 71:

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

Sub-Area 73:

Includes parcels within PD 02-001, located north of Oak Hill Road and west of Nicklaus Drive. Parcels within this Sub-Area receive special benefit from and are assessed for local street lighting and maintenance of the irrigated parkway (Shrubs) on Oak Hill Rd leading up to Sub-Area 73, the irrigated parkway (Shrubs) on Nickolaus Road adjacent to and associated with PD 02-001. The budget for fiscal year 2009/2010 also includes landscape upgrade to parkways on Oak Hill Rd.

Sub-Area 74:

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

Sub-Area 77:

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

Sub-Area 78:

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

Sub-Area 79:

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

Sub-Area 81:

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

Sub-Area 82:

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

Sub-Area 83:

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

(This Sub-Area also has irrigated parkway (Turf) landscaping on Prospect Avenue that will eventually be maintained by the District, but this landscaping has not yet been accepted for maintenance).

Sub-Area 84:

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

Sub-Area 85:

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

Sub-Area 86:

Includes parcels within PD 98-016. Parcels within this Sub-Area receive special benefit from and are assessed for local street lighting and maintenance of the irrigated parkway (Shrubs) on Oak Hill Rd leading up to Sub-Area 86, the irrigated parkway (Shrubs) on Nickolaus Road adjacent to and associated with PD 98-016. The budget for fiscal year 2009/2010 also includes landscape upgrade to parkways on Oak Hill Rd.

Sub-Area 87:

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

Sub-Area 88:

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

Sub-Area 92:

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

Sub-Area 93:

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

Sub-Area 94:

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

Sub-Area 95:

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

Sub-Area 96:

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

Sub-Area 97:

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

Sub-Area 98:

Includes parcels within Tract 2593. Parcels within this Sub-Area receive special benefit from and are assessed for local street lighting and maintenance of the irrigated internal parkways (Shrubs) within the subdivision including Red Cloud Road and Navajo Avenue. The City anticipates maintenance of the improvements to begin in July 2007 and this Sub-Area will be assessed for the first time in fiscal year 2009/2010.

Sub-Area 99:

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

Sub-Area 100:

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

Sub-Area 101:

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

Sub-Area 102:

Includes parcels within Tract 2676. Parcels within this Sub-Area receive special benefit from and are assessed for local street lighting and maintenance of the irrigated parkways (Shrubs) on Oak Grove Court and Navajo Avenue. The City anticipates maintenance of the improvements associated with this development to begin in November 2007, and the Sub-Area will be assessed for the first time in fiscal year 2009/2010.

Sub-Area 106:

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

Sub-Area 110:

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

Sub-Area 112:

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

Sub-Area 116:

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

Sub-Area 117:

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

Overview of the Zones and Sub-Areas

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

TABLE III
DISTRICT ZONES AND SUB AREAS FISCAL YEAR 2009/2010

Benefit Zone	Zone Designation	Sub Area	Subdivision	Description	Total Parcels	Taxable Parcels	Benefit Units
Zone 01		Sub Area 1	Tract 1581-1, 2	Riverglen	67	65	65.00
Zone 01		Sub Area 4	Tract 1619	Union	59	59	59.00
Zone 01		Sub Area 18	Tract 1581-2	Riverglen	41	41	41.00
Zone 01		Sub Area 47	Tract 2137-1	Riverglen	37	34	34.00
Zone 01		Sub Area 56	Tract 2137-2	Morris	29	29	29.00
Zone 01		Sub Area 58	Tract 2137-3	Weyrich	46	44	44.00
Zone 01		Sub Area 6	Tract 1463-1	Sunset Ridge	35	35	35.00
Zone 01		Sub Area 19	Tract 1463-2	Union	50	50	50.00
Zone 01		Sub Area 55	Tract 1463-2	Mariah	5	5	5.00
Zone 01		Sub Area 51	Tract 2259	Weyrich	22	22	22.00
Zone 01		Sub Area 69A	Tract 2369-1		72	71	71.00
Zone 01		Sub Area 69B	Tract 2369-2		35	35	35.00
Zone 01		Sub Area 69C	Tract 2369-3		62	62	62.00
Zone 01		Sub Area 69D	Tract 2369-4		85	82	82.00
Zone 01		Sub Area 91	Tract 2571		37	34	34.00
Zone 01		Sub Area 114	PR 06-0035		3	3	3.00
Zone 01		Sub Area 115	Tract 2620	Vanderlip	16	16	16.00
Zone 02		Sub Area 15	Tract 1832	Erskine	73	73	73.00
Zone 02		Sub Area 2A-1	Tract 1632-1,2	Meadowlark Farms	46	44	44.00
Zone 02		Sub Area 2A-2	Tract 1632-3	Meadowlark Farms	14	14	14.00
Zone 02		Sub Area 2A-3	Tract 1632-4	Meadowlark Farms	71	71	71.00
Zone 02		Sub Area 2B	Tract 1632-5	Meadowlark Farms	25	25	25.00

Benefit Zone Designation	Sub Area	Subdivision	Description	Total Parcels	Taxable Parcels	Benefit Units
Zone 02	Sub Area 2C-1	Tract 1632-6	Meadowlark Farms	27	27	27.00
Zone 02	Sub Area 2C-2	Tract 1632-7	Meadowlark Farms	70	70	70.00
Zone 02	Sub Area 2D	Tract 1632-8	Meadowlark Farms	24	24	24.00
Zone 02	Sub Area 2E	Tract 1632-9	Meadowlark Farms	30	30	30.00
Zone 02	Sub Area 2F	Tract 1632-10	Meadowlark Farms	73	70	70.00
Zone 03	Sub Area 20	PR 91-088	Grantham	4	4	4.00
Zone 03	Sub Area 30	PR 91-089	Schnied	3	3	3.00
Zone 03	Sub Area 25	PR 94-016	Johnson	4	4	4.00
Zone 04	Sub Area 5	Tract 1508-1, 2	Riverbank	148	148	148.00
Zone 04	Sub Area 16	Tract 1580-3	Riverbank	45	44	44.00
Zone 04	Sub Area 27	Tract 1508-4	Riverbank	61	59	59.00
Zone 05	Sub Area 36A	Tract 1895-1	River Oaks (Stonebrook)	51	50	50.00
Zone 05	Sub Area 36B	Tract 1895-2	River Oaks (VY/VV Estates)	85	85	85.00
Zone 05	Sub Area 36C	Tract 2376 (Lots 95-132 and Exempt Lot 146)	River Oaks (Wedgewood)	53	50	50.00
Zone 05	Sub Area 36D	Tract 2376 (Lots 1-90; Lots 133-144 and Exempt Lots 91-94, 145 & 147)	River Oaks (Cottage/Classics)	94	90	90.00
Zone 05	Sub Area 36E	Tract 2457-2 (Lots 1-77 and Exempt Lots 78 & 79)	River Oaks (Traditions)	82	78	78.00
Zone 05	Sub Area 36F	Tract 2457-3 (Lots 63 through 86, 154 through 184, 196 through 205)	River Oaks Community	67	66	66.00
Zone 05	Sub Area 36G	Tract 2457-4		68	67	67.00
Zone 06	Sub Area 42	Tract 2214-1	Orradre	98	90	90.00
Zone 07A	Sub Area 45	Tract 1771 (1-6)	Burke-Ellsworth	198	194	194.00
Zone 07B	Sub Area 21	Tract 1754-1, 2	Eagle Creek	71	66	66.00
Zone 07C	Sub Area 63	Tract 2351		63	60	60.00
Zone 08	Sub Area 29	PR 95-013		5	4	4.00
Zone 08	Sub Area 31	PR 94-128	French	4	4	4.00
Zone 09	Sub Area 52 (A-E)	Tract 2281-(1-5)	Shadow Canyon	154	150	150.00
Zone 10	Sub Area 13	Tract 1886	Willhoit	81	81	81.00

Benefit Zone	Zone Designation	Sub Area	Subdivision	Description	Total Parcels	Taxable Parcels	Benefit Units
Zone 10		Sub Area 67	Tract 2373		22	21	21.00
Zone 10		Sub Area 72 A	Tract 2350-1		53	53	53.00
Zone 10		Sub Area 72 B	Tract 2350-2		46	46	46.00
Zone 10		Sub Area 72 C	Tract 2350-3		38	38	38.00
Zone 10		Sub Area 72 D	Tract 2350-1		43	38	38.00
Zone 10		Sub Area 40	PR 93-087	Gilead Lane	4	4	4.00
Zone 11		Sub Area 32	Tract 2223-1	Bella Vista	53	53	53.00
Zone 11		Sub Area 38	PR 98-008	Arceiro	15	15	15.00
Zone 11		Sub Area 39	PR 98-009	Arceiro	13	13	13.00
Zone 11		Sub Area 48	Tract 2284	Harris	16	15	15.00
Zone 11		Sub Area 57	Tract 2223-2	Bella Vista Estates	51	51	51.00
Zone 11		Sub Area 75	Tract 2296		11	11	11.00
Zone 11			Tract 2431		12	12	12.00
Zone 11		Sub Area 76B	Tract 2430		10	9	9.00
Zone 12		Sub Area 3	Tract 1457		88	88	88.00
Zone 12		Sub Area 54	Tract 1983	Koval	27	26	26.00
Zone 12		Sub Area 70A	Tract 2254-1		16	15	15.00
Zone 12		Sub Area 70B	Tract 2254-2		15	15	15.00
Zone 12		Sub Area 70C	Tract 2254-3		55	55	55.00
Zone 12		Sub Area 89	Tract 2391		8	8	8.00
Zone 13A		Sub Area 7		Woodland Plaza I	7	7	12.78
Zone 13B		Sub Area 22	PR 91-095	Woodland Plaza II	12	12	41.62
Zone 13C		Sub Area 46	PR 98-038	Woodland Plaza III	7	7	10.86
		Sub Area 8	Tract 1630	Trent	38	36	36.00
		Sub Area 9	Tract 1942		18	18	18.00
		Sub Area 10	Tract 2036	Granary	7	6	2.73

Benefit Zone Designation Zone	Sub Area	Subdivision	Description	Total Parcels	Taxable Parcels	Benefit Units
	Sub Area 11	Tract 1723		17	16	16.00
	Sub Area 12	Tract 2070	Alder Creek	97	96	96.00
	Sub Area 14	Williams Bros.	Vons	7	6	18.10
	Sub Area 23	PR 91-085	Tarr	23	22	66.29
	Sub Area 28	Tract 1718	Rainbow Court	13	13	13.00
	Sub Area 33	PR 97-167	Hwy 46 Part.	4	4	4.00
	Sub Area 34	PD 95-009	Target Center	12	11	11.00
	Sub Area 35	CUP 95-018	TCD Conv	2	2	2.00
	Sub Area 37	Tract 2269 Tract 2778 Phase II	Oakwood Orchard	23	22	22.00
	Sub Area 41	PR 97-138	Pippen	5	5	5.00
	Sub Area 43	Tract 1951		12	11	11.00
	Sub Area 44	Tract 2186	Viborg	13	12	12.00
	Sub Area 49	Tract 2276	Bonita Homes	76	71	71.00
	Sub Area 50	Tract 2311	Serenade	73	72	72.00
	Sub Area 53	PR 91-045	Larson	3	3	3.00
	Sub Area 59	Tract 2352	Casa Blanca Court	10	10	10.00
	Sub Area 60	Tract 2071		10	10	10.00
	Sub Area 61	Tract 2005	Dallons Drive	10	8	8.00
	Sub Area 62	PR 01-007	Golden Hill	2	2	2.00
	Sub Area 64	PR 01-186		4	4	4.00
	Sub Area 66	PD 00-029		1	1	1.00
	Sub Area 68	PD 01-003		3	3	3.00
	Sub Area 71	PR 01-263		2	2	2.00
	Sub Area 73	PD 02-001	(29 Multi-Family Res Units)	1	1	1.00
	Sub Area 74	Tract 2411		12	12	12.00
	Sub Area 77	Tract 2404		32	31	31.00

Benefit Zone	Zone Designation Sub Area	Subdivision Description	Total Parcels	Taxable Parcels	Benefit Units
	Sub Area 78	PR 01-141	2	2	2.00
	Sub Area 79	PR 01-266	3	3	3.00
	Sub Area 81	Tract 2472	23	23	23.00
	Sub Area 82	Tract 2477	8	8	8.00
	Sub Area 83	PR 97-226	2	2	2.00
	Sub Area 84	PR 97-227	2	2	2.00
	Sub Area 85	PD 02-018	1	1	1.00
	Sub Area 86	PD 98-016	1	1	1.00
	Sub Area 87	PR 01-102	3	3	3.00
	Sub Area 88	Tract 2422	23	22	22.00
	Sub Area 92	PD 02-017	7	7	7.00
	Sub Area 93	PR 04-053	4	4	4.00
	Sub Area 94	PD 02-003 East Village	7	7	7.00
	Sub Area 95	PD 95-009 Theater Drive (Petco)	1	1	1.00
	Sub Area 96	PD 02-008 Jiffy Lube	1	1	1.00
	Sub Area 97	PR 00-076	3	3	3.00
	Sub Area 98	Tract 2593	57	55	55.00
	Sub Area 99	Tract 2521	9	9	9.00
	Sub Area 100	PR 03-222	4	4	4.00
	Sub Area 101	Tract 2611-1	42	39	39.00
	Sub Area 102	Tract 2676	12	11	11.00
	Sub Area 103	Tract 2594	49	47	47.00
	Sub Area 106	Tract 2529	23	21	21.00
	Sub Area 110	Tract 2775	17	17	17.00
	Sub Area 112	Tract 2609	25	20	20.00
	Sub Area 113	Tract	0	0	0.00

Benefit Zone Designation		Subdivision Description	Total Parcels	Taxable Parcels	Benefit Units
Zone	Sub Area				
	Sub Area 116	Tract 2772-1-2 PR 07-0294	40	39	28.55
	Sub Area 117	Tract 2782	7	7	7.00
			4,081	3,974	4,069.39

Method of Apportionment

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

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

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

Benefit Analysis

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

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

The special benefits associated with landscaped improvements are specifically:

- ◆ Enhanced desirability of properties through association with the improvements.
- ◆ Improved aesthetic appeal of properties providing a positive representation of the area.
- ◆ Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- ◆ Environmental enhancement through improved erosion resistance, dust and debris control.
- ◆ Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.

- ◆ Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- ◆ Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The special benefits associated with street lighting are specifically:

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

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

Assessment Methodology

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

Acreage Benefit Calculation:

ZONE 13; and,

SUB AREAS 10, 14, 23 and 117

When Sub-Areas 7, 10, 14, 22, 23 and 117 were originally established and the assessments were approved, the composition of the parcels and the improvements to be provided made an apportionment of the maintenance costs and special benefits based on parcel acreage the most equitable method of

apportionment. Sub-Areas 7 and 22 along with Sub-Area 46 have been reorganized into Zone 13 based on their shared benefit from various improvements. As part of this reorganization, the method of apportionment for Sub-Area 46 was modified from a per parcel apportionment to an acreage apportionment. The following formula is used to arrive at the levy amount for each parcel within Zone 13 and Sub-Areas 10, 14 and 23.

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

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

Per Parcel Benefit Calculation:

ZONES 1-12; and,

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

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

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

Assessment Range Formula

(Inflationary Adjustment)

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

Consumer Price Index reported by the San Francisco/Oakland Urban Wage Earners and Clerical Workers and available at the time the Engineer's Report is prepared.

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

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

The percentage change used is the annual change for the preceding 12 months. The annual inflation factor applied for fiscal year 2009/2010 is based on the annual percentage change from 2008 to 2009 (February to February), and has been identified as 0.87%.

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

TABLE IV
SUB AREAS WITH ANNUAL INFLATIONARY ADJUSTMENTS

SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION	SUB AREA	SUBDIVISION
2C	TR 1632 6-7	2D	TR 1632-8	2E	TR 1632-9	2F	TR 1632-10
3	TR 1457	22	PR 91-095	36A	TR 1895-1	36B	TR 1895-2
36C	TR 2376	36D	TR 2376	36E	TR 2457-2	36F	TR 2457-1
36G	TR 2457-3	37	TR 2269	38	PR 98-008	39	PR 98-009
41	PR 97-138	42A	TR 2214-1	42B	TR 2214-2	42C	TR 2214-3
42D	TR 2214-4	44	TR 2186	45A	TR 1771-1	45B	TR 1771-3
45C	TR 1771-4	45D	TR 1771-5	45E	TR 1771-6	46	PR 98-038
47	TR 2137-1	48	TR 2284	49	TR 2276	50	TR 2311
51	TR 2259	52A	TR 2281-1	52B	TR 2281-2	52C	TR 2281-3
52D	TR 2281-4	52E	TR 2281-5	53	PR 91-045	54	TR 1983
55	TR 1463-2	56	TR 2137-2	57	TR 2223-2	58	TR 2137-3
59	TR 2352	60	TR 2071	61	TR 2005	62	PR 01-007
63	TR 2351	64	PR 01-186	66	PD 00-029	67	TR 2373
68	PD 01-003	69A	TR 2369-1	69B	TR 2369-2	69C	TR 2369-3
69D	TR 2369-4	70A	TR 2254-1	70B	TR 2254-2	70C	TR 2254-3
70D	TR 2254-1	71	PR 01-263	72A	TR 2350	72B	TR 2350-2
72C	TR 2350-3	73	PD 02-001	74	TR 2411	75	TR 2296
76A	TR 431	76B	TR 2430	77	TR 2404	78	PR 01-141
79	PR 01-266	81	TR 2472	82	TR 2477	83	PR 97-226
84	PR 97-227	85	PD 02-018	86	PD 898-016	87	PR 01-102
88	TR 2422	89	TR 2391	91	TR 2571	92	PD 02-017
93	PR 04-053	94	PD 02-003	95	PD 95-009	96	PD 02-008
97	PR 00-076	98	TR 2593	99	TR 2521	100	PR 03-222
101	TR 2611-1	102	TR 2676	106	TR 2529	110	TR 2775
112	TR 2609	2A-1 *	TR 1632 1-2	116	TR 2782	117	TR 2772 1-2

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

District Budgets Fiscal Year 2009/2010

The following pages provide the proposed budgets and assessment rates for each of the Zones and/or Sub-Areas within the District for fiscal year 2009/2010. These budgets include the City's estimate of anticipated expenditures, deficits, surpluses, revenues, and reserve fund balances associated with the annual maintenance and operation of the improvements. The net cost of providing the improvements in each Zone and/or Sub-Area is proportionately allocated to each benefiting parcel with each respective Zone and/or Sub-Area using the adopted method of apportionment to calculate the proportional special benefit to properties within the District. Each parcel within the District is therefore assessed proportionately for only the improvements associated with the parcel and determined to be of special benefit.

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

Foot Notes:

- 1 No Direct Costs are anticipated for the upcoming fiscal year and no assessment will be levied.
- 2 Currently assessed for Street Lights Only
- 3 Not all of the planned improvements will be accepted for maintenance this fiscal year. Properties will be assessed for that portion of the improvements anticipated to be maintained for the fiscal year.
- 4 The Sub-Area is part of a Zone that has some shared improvements with other sub-areas, it's budget reflects the Sub-Areas' specific improvements as well as its proportional cost and special benefit from any shared zone improvements that may be funded by available assessment revenues for the sub-area.
- 5 Although the Sub-Area is part of a Zone, its budget reflects the Sub-Areas' proportional cost and special benefit from sub-area specific improvements only that may be funded by available assessment revenues for the sub-area.
- 6 A New Maximum Assessment was approved by property owners in fiscal year 2006/2007, including the inflationary adjustment.
- 7 A New Maximum Assessment was approved by property owners in fiscal year 2008/2009, including the inflationary adjustment.
- 8 Landscape Water allocation is for shared improvements. Sub Area specific landscape water allocation is \$0 as water was shut off to these sub areas.

BUDGET ITEMS	Zone 01 SUB AREA 6 (4) Tract 1463-1 Sunset Ridge	Zone 01 SUB AREA 19 (4) Tract 1463-2	Zone 01 SUB AREA 1 (4) Tract 1581-1, 2 Riverglen	Zone 01 SUB AREA 18 (4) Tract 1581-2 Riverglen	Zone 01 SUB AREA 4 (4) Tract 1619 Union	Zone 01 SUB AREA 51 (4) Tract 2259 Weyrich	Zone 01 SUB AREA 47 (4) Tract 2137-1 Riverglen	Zone 01 SUB AREA 56 (4) Tract 2137-2 Morris	Zone 01 SUB AREA 58 (4) Tract 2137-3 Weyrich
DIRECT COSTS									
Street Lighting (Energy, Maintenance & Repair)	1,378	1,969	2,560	1,615	2,323	866	1,339	1,142	1,733
Landscaping	1,843	2,653	5,298	3,342	4,809	1,177	2,805	2,393	3,586
Total Shared Landscape Improvements	-	-	65	41	-	4,400	8,500	7,105	11,660
Total Sub-Area Specific Landscape Improvements	1,843	2,653	5,363	3,383	4,809	5,577	11,305	9,498	15,246
Landscape Labor (Maintenance Contract)	365	522	1,040	656	944	1,115	2,210	1,769	2,684
Landscape Water	30	52	80	54	75	87	174	140	210
Landscape Electricity	37	53	107	68	96	112	226	190	305
Landscape Materials & Miscellaneous Repairs	2,274	3,280	6,590	4,160	5,924	6,891	13,915	11,596	18,445
Total Landscape Maintenance Costs	456	651	1,025	647	931	893	1,692	1,443	2,189
ADMINISTRATION COSTS	70	100	130	82	118	44	68	58	88
District Administration ⁽¹³⁾	526	751	1,155	729	1,049	937	1,760	1,501	2,277
County Administration Fee									
Total Administration Expenses	\$ 4,178	\$ 6,000	\$ 10,305	\$ 6,504	\$ 9,296	\$ 8,694	\$ 17,014	\$ 14,239	\$ 22,455
Total Direct and Admin. Costs	24	4	34	18	31	217	425	356	561
LEVY ADJUSTMENTS	-	-	-	-	-	-	-	-	-
Operational Reserves: Collection/(Contribution)	24	4	34	18	31	217	425	356	561
Contributions from General Fund	-	-	-	-	-	-	-	-	-
Total Levy Adjustments	\$ 4,203	\$ 6,004	\$ 10,339	\$ 6,521	\$ 9,327	\$ 8,911	\$ 17,439	\$ 14,595	\$ 23,016
Balance to Levy	35	50	67	41	59	22	37	29	46
DISTRICT STATISTICS	35	50	65	41	59	22	34	29	44
Total Parcels	\$120,080	\$120,080	\$159,060	\$159,060	\$176,220	\$428,995	\$524,587	\$685,039	\$690,789
Total Assessable Parcels	No Inflation	No Inflation	No Inflation	No Inflation	No Inflation	With Inflation	With Inflation	With Inflation	With Inflation
Approved Maximum Rate (Current Fiscal Year)	35	50	65	41	59	22	34	29	44
Total Parcels to be Levied	35.00	50.00	65.00	41.00	59.00	22.00	34.00	29.00	44.00
Total Benefit Units	\$120.08	\$120.08	\$159.06	\$159.06	\$158.10	\$405.06	\$512.92	\$503.28	\$523.10
Proposed Levy per Benefit Unit									

BUDGET ITEMS	Zone 01 SUB AREA 55 (4) Tract 1463-2 Mariah	Zone 01 SUB AREA 69A (4) Tract 2369-1	Zone 01 SUB AREA 69B (4) Tract 2369-2	Zone 01 SUB AREA 69C (4) Tract 2369-3	Zone 01 SUB AREA 69D (4) Tract 2369-4	Zone 01 SUB AREA 91 (2) Tract 2571	Zone 01 SUB AREA 114 (0)(7) PR 06-0035	Zone 01 SUB AREA 115 (4)(7) Tract 2620 Vanderlip	TOTAL ZONE 01 BUDGET
DIRECT COSTS									
Street Lighting (Energy, Maintenance & Repair)	197	2,796	1,378	2,442	3,229	1,339	118	630	27,054
Landscaping									
Total Shared Landscape Improvements	268	3,870	1,908	3,379	4,469	1,853	161	1,320	45,130
Total Sub-Area Specific Landscape Improvements	-	18,460	9,100	16,120	7,320	-	-	3,920	86,691
Landscape Labor (Maintenance Contract)	268	22,330	11,008	19,499	11,789	1,853	161	5,240	131,821
Landscape Water	54	3,955	1,950	3,453	1,767	364	32	976	23,856
Landscape Electricity	4	310	150	270	140	30	3	80	1,889
Landscape Materials & Miscellaneous Repairs	5	447	220	390	236	37	3	105	2,636
Total Landscape Maintenance Costs	330	27,041	13,327	23,612	13,932	2,284	199	6,401	160,202
ADMINISTRATION COSTS									
District Administration ⁽¹³⁾	249	3,728	1,838	3,256	4,306	1,785	133	796	26,016
County Administration Fee	10	142	70	124	164	68	6	32	1,374
Total Administration Expenses	259	3,870	1,908	3,380	4,470	1,853	139	828	27,390
Total Direct and Admin. Costs	\$ 786	\$ 33,707	\$ 16,613	\$ 29,434	\$ 21,631	\$ 5,476	\$ 456	\$ 7,859	\$ 214,646
LEVY ADJUSTMENTS									
Operational Reserves: Collection/(Contribution)	20	843	415	736	541	137	11	196	4,571
Contributions from General Fund	-	-	-	-	-	-	-	-	-
Total Levy Adjustments	20	843	415	736	541	137	11	196	4,571
Balance to Levy	\$ 806	\$ 34,550	\$ 17,029	\$ 30,169	\$ 22,172	\$ 5,613	\$ 467	\$ 8,055	\$ 219,217
DISTRICT STATISTICS									
Total Parcels	5	72	35	62	85	37	3	16	701
Total Assessable Parcels	5	71	35	62	82	34	3	16	687
Approved Maximum Rate (Current Fiscal Year)	\$763,1187	\$554,9310	\$554,9310	\$665,9172	\$622,8924	\$554,9310	\$467,1693	\$934,3386	
Total Parcels to be Levied	5	71	35	62	82	34	3	16	687
Total Benefit Units	5.00	71.00	35.00	62.00	82.00	34.00	3.00	16.00	687.00
Proposed Levy per Benefit Unit	\$161.14	\$486.62	\$486.54	\$486.60	\$270.38	\$165.08	\$155.70	\$503.46	

BUDGET ITEMS	Zone 02 SUB AREA 15 (4) Tract 1832 Erskine	Zone 02 SUB AREA 2A-1 (4) Tract 1632-1 and -2 Meadowlark Farms	Zone 02 SUB AREA 2A-2 (4) Tract 1632-3 Meadowlark Farms	Zone 02 SUB AREA 2A-3 (4) Tract 1632-4 Meadowlark Farms	Zone 02 SUB AREA 2B (4) Tract 1632-5 Meadowlark Farms
DIRECT COSTS					
Street Lighting (Energy, Maintenance & Repair)	2,672	1,667	512	2,599	915
Landscaping					
Total Shared Landscape Improvements	1,921	1,369	588	2,698	1,050
Total Sub-Area Specific Landscape Improvements	32	6,699	-	391	-
Landscape Labor (Maintenance Contract)	1,952	8,068	588	3,089	1,050
Landscape Water	331	2,711	102	474	185
Landscape Electricity	39	150	12	55	21
Landscape Materials & Miscellaneous Repairs	39	161	12	62	21
Total Landscape Maintenance Costs	2,361	11,090	714	3,679	1,277
ADMINISTRATION COSTS					
District Administration ⁽¹³⁾	682	1,276	157	794	280
County Administration Fee	146	88	28	142	50
Total Administration Expenses	828	1,364	185	936	330
Total Direct and Admin. Costs	\$ 5,861	\$ 14,121	\$ 1,411	\$ 7,214	\$ 2,522
LEVY ADJUSTMENTS					
Operational Reserves: Collection/(Contribution)	-	-	10	-	10
Contributions from General Fund	-	-	-	-	-
Total Levy Adjustments	0	0	10	0	10
Balance to Levy	\$ 5,861	\$ 14,121	\$ 1,421	\$ 7,214	\$ 2,532
DISTRICT STATISTICS					
Total Parcels	73	46	14	71	25
Total Assessable Parcels	73	44	14	71	25
Approved Maximum Rate (Current Fiscal Year)	\$80,3400 No Inflation	\$350,0000 No Inflation	\$101,6600 No Inflation	\$101,6600 No Inflation	\$150,0000 No Inflation
Total Parcels to be Levied	73	44	14	71	25
Total Benefit Units	73.00	44.00	14.00	71.00	25.00
Proposed Levy per Benefit Unit	\$80.28	\$320.94	\$101.48	\$101.60	\$101.26

BUDGET ITEMS	Zone 02 SUB AREA 2C-1 (4) Tract 1632-6 Meadowlark Farms	Zone 02 SUB AREA 2C-2 (4) Tract 1632-7 Meadowlark Farms	Zone 02 SUB AREA 2D (4) Tract 1632-8 Meadowlark Farms	Zone 02 SUB AREA 2E (4) Tract 1632-9 Meadowlark Farms	Zone 02 SUB AREA 2F (4) Tract 1632-10 Meadowlark Farms	TOTAL ZONE 02 BUDGET
DIRECT COSTS						
Street Lighting (Energy, Maintenance & Repair)	988	2,562	878	1,098	2,562	16,453
Landscaping						0
Total Shared Landscape Improvements	1,040	2,660	1,008	1,155	2,695	16,183
Total Sub-Area Specific Landscape Improvements	-	-	-	6,900	16,100	30,121
Landscape Labor (Maintenance Contract)	1,040	2,660	1,008	8,055	18,795	46,304
Landscape Water	183	467	189	1,413	3,295	9,350
Landscape Electricity	21	55	20	166	385	924
Landscape Materials & Miscellaneous Repairs	21	53	20	161	376	926
Total Landscape Maintenance Costs	1,264	3,235	1,237	9,795	22,851	57,504
ADMINISTRATION COSTS						
District Administration ⁽¹³⁾	798	2,069	1,018	1,272	2,969	11,314
County Administration Fee	54	140	48	60	140	896
Total Administration Expenses	852	2,209	1,066	1,332	3,109	12,210
Total Direct and Admin. Costs	\$ 3,104	\$ 8,006	\$ 3,181	\$ 12,225	\$ 28,521	\$ 86,167
LEVY ADJUSTMENTS						
Operational Reserves: Collection/(Contribution)	100	250	97	400	900	1,767
Contributions from General Fund	-	-	-	-	-	-
Total Levy Adjustments	100	250	97	400	900	1,767
Balance to Levy	\$ 3,204	\$ 8,256	\$ 3,278	\$ 12,625	\$ 29,421	\$ 87,934
DISTRICT STATISTICS						
Total Parcels	27	70	24	30	73	453
Total Assessable Parcels	27	70	24	30	70	448
Approved Maximum Rate (Current Fiscal Year)	\$306,4330 With Inflation	\$306,4330 With Inflation	\$777,7911 With Inflation	\$443,9447 With Inflation	\$443,9447 With Inflation	
Total Parcels to be Levied	27	70	24	30	70	448
Total Benefit Units	27.00	70.00	24.00	30.00	70.00	448.00
Proposed Levy per Benefit Unit	\$118.68	\$117.94	\$136.60	\$420.84	\$420.30	

BUDGET ITEMS	Zone 03 SUB AREA 20 (6) PR 91-088 Grantham	Zone 03 SUB AREA 30 (6) PR 91-089 Schnied	Zone 03 SUB AREA 25 (6) PR 94-016 Johnson	TOTAL ZONE 03 BUDGET
DIRECT COSTS				
Street Lighting (Electricity, Maintenance & Repairs)	119	89	119	328
Landscaping				
Total Shared Landscape Improvements	25	19	25	69
Total Sub-Area Specific Landscape Improvements	-	-	-	-
Landscape Labor (Maintenance Contract)	25	19	25	69
Landscape Water	-	-	-	-
Landscape Electricity	-	-	-	-
Landscape Materials & Miscellaneous Repairs	1	0	1	1
Total Landscape Maintenance Costs	26	19	26	70
ADMINISTRATION COSTS				
District Administration ⁽¹³⁾	23	17	23	62
County Administration Fee	8	6	8	22
Total Administration Expenses	31	23	31	84
Total Direct and Admin. Costs	\$ 176	\$ 132	\$ 176	\$ 483
LEVY ADJUSTMENTS				
Operational Reserves: Collection /(Contribution)	-	-	-	-
Contributions from General Fund	-	-	-	-
Total Levy Adjustments	0	0	0	0
Balance to Levy	\$ 176	\$ 132	\$ 176	\$ 483
DISTRICT STATISTICS				
Total Parcels	4	3	4	11
Total Assessable Parcels	4	3	4	11
Approved Maximum Rate (Current Fiscal Year)	\$44,9541 With Inflation	\$44,9541 With Inflation	\$44,9541 With Inflation	
Total Parcels to be Levied	4	3	4	11
Total Benefit Units	4.00	3.00	4.00	11.00
Proposed Levy per Benefit Unit	\$43.90 1.39%	\$43.90 1.39%	\$43.90 1.39%	

BUDGET ITEMS	Zone 04 SUB AREA 5 (4) Tract 1508 1-2 Riverbank	Zone 04 SUB AREA 16 (4) Tract 1508-3 Riverbank	Zone 04 SUB AREA 27 (4) Tract 1508-4 Riverbank	TOTAL ZONE 04 BUDGET
DIRECT COSTS				
Street Lighting (Electricity, Maintenance & Repairs)	4,641	1,380	1,850	7,871
Landscaping				
Total Shared Landscape Improvements	3,653	1,085	1,457	6,195
Total Sub-Area Specific Landscape Improvements	-	-	-	-
Landscape Labor (Maintenance Contract)	3,653	1,085	1,457	6,195
Landscape Water	3,927	1,167	1,566	6,660
Landscape Electricity	1,005	300	400	1,705
Landscape Materials & Miscellaneous Repairs	73	22	29	124
Total Landscape Maintenance Costs	8,658	2,574	3,452	14,684
ADMINISTRATION COSTS				
District Administration ⁽¹³⁾	1,655	492	660	2,807
County Administration Fee	296	88	118	502
Total Administration Expenses	1,951	580	778	3,309
Total Direct and Admin. Costs	\$ 15,251	\$ 4,534	\$ 6,080	\$ 25,865
LEVY ADJUSTMENTS				
Operational Reserves: Collection /(Contribution)	-	-	-	-
Contributions from General Fund	-	-	-	-
Total Levy Adjustments	0	0	0	0
Balance to Levy	\$ 15,251	\$ 4,534	\$ 6,080	\$ 25,865
DISTRICT STATISTICS				
Total Parcels	148	45	61	254
Total Assessable Parcels	148	44	59	251
Approved Maximum Rate (Current Fiscal Year)	\$103.1000 No Inflation	\$103.1000 No Inflation	\$103.1000 No Inflation	251
Total Parcels to be Levied	148	44	59	251
Total Benefit Units	148.00	44.00	59.00	251.00
Proposed Levy per Benefit Unit	\$103.04	\$103.04	\$103.06	

BUDGET ITEMS	Zone 05 SUB AREA 36A (4) Tract 1895-1 River Oaks (Stonebrook)	Zone 05 SUB AREA 36B (4) Tract 1895-2 River Oaks (WVW Estates)	Zone 05 SUB AREA 36C (4) Tract 2376 River Oaks (Wedgewood)	Zone 05 SUB AREA 340 (4) Tract 2376 River Oaks (Cottage/Classics)	Zone 05 SUB AREA 36E (4) Tract 2457-2 River Oaks (Traditions)	Zone 05 SUB AREA 36F (4) Tract 2457-3 River Oaks Community	Zone 05 SUB AREA 36G (4) Tract 2457-4 River Oaks	TOTAL ZONE 05 BUDGET
DIRECT COSTS								
Street Lighting (Electricity, Maintenance & Repairs)	1,772	3,012	1,772	3,190	2,764	2,339	2,374	17,224
Landscaping	8,200	13,940	8,200	14,760	12,792	10,824	10,988	79,704
Total Shared Landscape Improvements	5,000	17,000	9,850	-	1,467	1,251	1,285	35,853
Total Sub-Area Specific Landscape Improvements	13,200	30,940	18,050	14,760	14,259	12,075	12,273	115,557
Landscape Labor (Maintenance Contract)	3,122	5,234	3,054	2,481	3,808	3,174	3,272	24,145
Landscape Water	260	430	250	276	340	280	290	2,126
Landscape Electricity	264	619	361	295	285	242	245	2,311
Landscape Materials & Miscellaneous Repairs	16,846	37,223	21,715	17,812	18,692	15,771	16,080	144,139
Total Landscape Maintenance Costs	2,120	4,463	2,625	4,726	2,520	2,132	2,164	20,752
ADMINISTRATION COSTS	100	170	100	180	156	132	134	972
District Administration ⁽¹³⁾	2,220	4,633	2,725	4,906	2,676	2,264	2,298	21,724
County Administration Fee	20,838	44,869	26,212	25,908	24,132	20,374	20,753	\$ 183,087
Total Direct and Admin. Costs	1,100	1,700	1,200	1,400	1,600	1,400	1,350	9,750
LEVY ADJUSTMENTS								
Operational Reserves: Collection (Contribution)	1,100	1,700	1,200	1,400	1,600	1,400	1,350	9,750
Contributions from General Fund	1,100	1,700	1,200	1,400	1,600	1,400	1,350	9,750
Total Levy Adjustments	21,938	46,569	27,412	27,308	25,732	21,774	22,103	\$ 192,837
Balance to Levy	51	85	53	94	82	67	68	500
DISTRICT STATISTICS								
Total Parcels	50	85	50	90	78	66	67	486
Total Assessable Parcels	\$445,6872 With Inflation	\$776,9032 With Inflation	\$554,9310 With Inflation	\$554,9310 With Inflation	\$332,9586 With Inflation	\$332,9586 With Inflation	\$332,9586 With Inflation	\$332,9586 With Inflation
Approved Maximum Rate (Current Fiscal Year)	50	85	50	90	78	66	67	486
Total Parcels to be Levied	50.00	85.00	50.00	90.00	78.00	66.00	67.00	486.00
Total Benefit Units	\$438.76	\$547.86	\$548.24	\$303.42	\$329.90	\$329.90	\$329.90	\$329.90
Proposed Levy per Benefit Unit	2.20%	1.78%	2.57%	5.11%	2.86%	2.86%	2.86%	2.86%

BUDGET ITEMS	Zone 06 SUB AREA 42-A (2)(6) Tract 2214-1 Orradre	Zone 06 SUB AREA 42-B (2)(6) Tract 2214-2 Orradre	Zone 06 SUB AREA 42-C (2)(6) Tract 2214-3 Orradre	Zone 06 SUB AREA 42-D (2)(6) Tract 2214-3 Orradre	TOTAL ZONE 06 BUDGET
DIRECT COSTS					
Street Lighting (Electricity, Maintenance & Repairs)	230	217	383	319	1,148
Landscaping	-	-	-	-	-
Total Shared Landscape Improvements	-	-	-	-	-
Total Sub-Area Specific Landscape Improvements	-	-	-	-	-
Landscape Labor (Maintenance Contract)	-	-	-	-	-
Landscape Water	-	-	-	-	-
Landscape Electricity	-	-	-	-	-
Landscape Materials & Miscellaneous Repairs	-	-	-	-	-
Total Landscape Maintenance Costs	0	0	0	0	0
ADMINISTRATION COSTS					
District Administration ⁽¹³⁾	433	409	721	601	2,164
County Administration Fee	36	34	60	50	180
Total Administration Expenses	469	443	781	651	2,344
Total Direct and Admin. Costs	\$ 698	\$ 660	\$ 1,164	\$ 970	\$ 3,492
LEVY ADJUSTMENTS					
Operational Reserves: Collection/(Contribution)	50	89	-	-	139
Contributions from General Fund	-	-	-	-	-
Total Levy Adjustments	50	89	0	0	139
Balance to Levy	\$ 748	\$ 749	\$ 1,164	\$ 970	\$ 3,631
DISTRICT STATISTICS					
Total Parcels	20	20	20	20	80
Total Assessable Parcels	18	18	18	18	72
Approved Maximum Rate (Current Fiscal Year)	\$245.8899 With Inflation	\$245.8899 With Inflation	\$245.8899 With Inflation	\$245.8899 With Inflation	
Total Parcels to be Levied	18	18	18	18	72
Total Benefit Units	18.00	18.00	18.00	18.00	72.00
Proposed Levy per Benefit Unit	\$41.58	\$41.58	\$64.66	\$53.88	

BUDGET ITEMS	Zone 07 A SUB AREA 45A (6) Tract 1771 (1-6) Burke-Ellsworth	Zone 07 A SUB AREA 45B (6) Tract 1771 (1-6) Burke-Ellsworth	Zone 07 A SUB AREA 45C (6) Tract 1771 (1-6) Burke-Ellsworth	Zone 07 A SUB AREA 45D (6) Tract 1771 (1-6) Burke-Ellsworth	Zone 07 A SUB AREA 45E (6) Tract 1771 (1-6) Burke-Ellsworth	Zone 07 B SUB AREA 21 (6) Tract 1754 1-2 EagleCreek	Zone 07 C SUB AREA 63 (6) Tract 2351	TOTAL ZONE 07 BUDGET
DIRECT COSTS								
Street Lighting (Electricity, Maintenance & Repairs)	2,378	3,049	2,195	2,500	1,707	4,025	3,659	19,514
Landscaping								
Total Shared Landscape Improvements	5,070	6,500	4,680	5,330	3,640	8,580	7,800	41,600
Total Sub-Area Specific Landscape Improvements	5,359	6,900	4,968	5,658	3,864	1,320	1,170	29,239
Landscape Labor (Maintenance Contract)	10,429	13,400	9,648	10,988	7,504	9,900	8,970	70,839
Landscape Water	989	1,268	913	1,039	710	896	7,344	13,159
Landscape Electricity	98	125	90	103	70	-	106	593
Landscape Materials & Miscellaneous Repairs	209	268	193	220	150	198	179	1,417
Total Landscape Maintenance Costs	11,724	15,061	10,844	12,350	8,434	10,994	16,599	86,007
ADMINISTRATION COSTS								
District Administration ⁽¹³⁾	1,618	2,074	1,494	1,701	1,162	2,011	2,159	12,219
County Administration Fee	78	100	72	82	56	132	120	640
Total Administration Expenses	1,696	2,174	1,566	1,783	1,218	2,143	2,279	12,859
Total Direct and Admin. Costs	\$ 15,798	\$ 20,285	\$ 14,605	\$ 16,633	\$ 11,359	\$ 17,162	\$ 22,537	\$ 118,379
LEVY ADJUSTMENTS								
Operational Reserves: Collection/(Contribution)	1,200	1,500	1,080	1,230	840	1,022	-	6,872
Contributions from General Fund	-	-	-	-	-	-	-	-
Total Levy Adjustments	1,200	1,500	1,080	1,230	840	1,022	0	6,872
Balance to Levy	\$ 16,998	\$ 21,785	\$ 15,685	\$ 17,863	\$ 12,199	\$ 18,184	\$ 22,537	\$ 125,251
DISTRICT STATISTICS								
Total Parcels	41	50	36	41	30	71	63	332
Total Assessable Parcels	39	50	36	41	28	66	60	320
Approved Maximum Rate (Current Fiscal Year)	\$439,9084 With Inflation	\$439,9084 With Inflation	\$439,9084 With Inflation	\$439,9084 With Inflation	\$439,9084 With Inflation	\$312,5383 With Inflation	\$375,6882 With Inflation	
Total Parcels to be Levied	39	50	36	41	28	66	60	320
Total Benefit Units	39.00	50.00	36.00	41.00	28.00	66.00	60.00	320.00
Proposed Levy per Benefit Unit	\$435.86	\$435.70	\$435.70	\$435.70	\$435.70	\$275.50	\$375.62	

BUDGET ITEMS	Zone 08 SUB AREA 29 (4) PR 95-013	Zone 08 SUB AREA 31 (4) PR 94-128 French	TOTAL ZONE 08 BUDGET
DIRECT COSTS			
Street Lighting (Electricity, Maintenance & Repairs)	82	82	164
Landscaping			
Total Shared Landscape Improvements	372	370	742
Total Sub-Area Specific Landscape Improvements	-	-	-
Landscape Labor (Maintenance Contract)	372	370	742
Landscape Water	250	250	500
Landscape Electricity	-	-	-
Landscape Materials & Miscellaneous Repairs	7	7	15
Total Landscape Maintenance Costs	629	627	1,257
ADMINISTRATION COSTS			
District Administration ^(1,3)	81	81	163
County Administration Fee	8	8	16
Total Administration Expenses	89	89	179
Total Direct and Admin. Costs	\$ 801	\$ 799	\$ 1,600
LEVY ADJUSTMENTS			
Operational Reserves: Collection/(Contribution)	30	-	30
Contributions from General Fund	-	-	-
Total Levy Adjustments	30	0	30
Balance to Levy	\$ 831	\$ 799	\$ 1,630
DISTRICT STATISTICS			
Total Parcels	5	4	9
Total Assessable Parcels	4	4	8
Approved Maximum Rate (Current Fiscal Year)	\$350,000 No Inflation	\$200,000 No Inflation	
Total Parcels to be Levied	4	4	8
Total Benefit Units	4.00	4.00	8.00
Proposed Levy per Benefit Unit	\$207.72	\$199.72	

BUDGET ITEMS	Zone 09 SUB AREA 52 (A-E) (6) Tract 2281-(1-5) Shadow Canyon	TOTAL ZONE 09 BUDGET
DIRECT COSTS		
Street Lighting (Electricity, Maintenance & Repairs)	5,740	5,740
Landscaping	-	-
Total Shared Landscape Improvements	52,071	52,071
Total Sub-Area Specific Landscape Improvements	52,071	52,071
Landscape Labor (Maintenance Contract)	12,358	12,358
Landscape Water	745	745
Landscape Electricity	1,041	1,041
Landscape Materials & Miscellaneous Repairs		
Total Landscape Maintenance Costs	66,215	66,215
ADMINISTRATION COSTS		
District Administration ⁽¹³⁾	7,601	7,601
County Administration Fee	300	300
Total Administration Expenses	7,901	7,901
Total Direct and Admin. Costs	\$ 79,856	\$ 79,856
LEVY ADJUSTMENTS		
Operational Reserves: Collection/(Contribution)	-	-
Contributions from General Fund	-	-
Total Levy Adjustments	0	0
Balance to Levy	\$ 79,856	\$ 79,856
DISTRICT STATISTICS		
Total Parcels	154	154
Total Assessable Parcels	150	150
Approved Maximum Rate (Current Fiscal Year)	\$537,3091 With Inflation	
Total Parcels to be Levied	150	150
Total Benefit Units	150.00	150.00
Proposed Levy per Benefit Unit	\$532.38	

BUDGET ITEMS	Zone 10 SUB AREA 13 (5) Tract 1886 Willhoit	Zone 10 SUB AREA 40 (5) PR 93-087	Zone 10 SUB AREA 67 (5) Tract 2373	Zone 10 SUB AREA 72 A (4) Tract 2350	Zone 10 SUB AREA 72 B (4) Tract 2350	Zone 10 SUB AREA 72 C (4) Tract 2350	Zone 10 SUB AREA 72 D (4) Tract 2350 (Gated)	TOTAL ZONE 10 BUDGET
DIRECT COSTS								
Street Lighting (Electricity, Maintenance & Repairs)	4,428	328	2,296	3,725	3,233	2,671	2,671	19,352
Landscaping	-	-	-	26,500	23,000	19,000	19,000	87,500
Total Shared Landscape Improvements	3,117	602	9,744	12,190	10,580	8,740	-	44,973
Total Sub-Area Specific Landscape Improvements	3,117	602	9,744	38,690	33,580	27,740	19,000	132,473
Landscape Labor (Maintenance Contract)	700	-	1,800	7,738	6,716	5,548	3,800	26,302
Landscape Water	61	7	60	240	210	171	120	869
Landscape Electricity	62	12	195	774	672	555	380	2,649
Landscape Materials & Miscellaneous Repairs	3,941	621	11,799	47,442	41,178	34,014	23,300	162,294
Total Landscape Maintenance Costs	1,203	126	1,527	5,460	4,739	3,915	3,915	20,884
ADMINISTRATION COSTS	162	8	42	106	92	76	76	562
District Administration ⁽¹³⁾	1,365	134	1,569	5,566	4,831	3,991	3,991	21,446
County Administration Fee	\$ 9,734	\$ 1,083	\$ 15,664	\$ 56,733	\$ 49,242	\$ 40,675	\$ 29,962	\$ 203,092
LEVY ADJUSTMENTS								
Operational Reserves: Collection/(Contribution)	1,820	216	495	2,245	1,946	1,610	1,144	9,476
Acacia Removal and Replacement Project: Collection	-	-	-	-	-	-	-	-
Contributions from General Fund	-	-	-	-	-	-	-	-
Total Levy Adjustments	1,820	216	495	2,245	1,946	1,610	1,144	9,476
Balance to Levy	\$ 11,554	\$ 1,299	\$ 16,159	\$ 58,978	\$ 51,188	\$ 42,285	\$ 31,106	\$ 212,568
DISTRICT STATISTICS								
Total Parcels	81	4	22	53	46	38	43	287
Total Assessable Parcels	81	4	21	53	46	38	38	281
Approved Maximum Rate (Current Fiscal Year)	\$142,7200 No Inflation	\$325,0000 No Inflation	\$776,9032 With Inflation	\$1,668,1223 With Inflation	\$1,664,7927 With Inflation	\$1,403,8183 With Inflation	\$1,668,1223 With Inflation	
Total Parcels to be Levied	81	4	21	53	46	38	38	281
Total Benefit Units	81.00	4.00	21.00	53.00	46.00	38.00	38.00	281.00
Proposed Levy per Benefit Unit	\$142.64	\$324.64	\$769.48	\$1,112.80	\$1,112.78	\$1,112.78	\$818.56	

BUDGET ITEMS	Zone 11 SUB AREA 32 (5)(8) Tract 2223-1 Bella Vista	Zone 11 SUB AREA 38 (5)(8) PR 98-008 Arcatro	Zone 11 SUB AREA 39 (5)(8) PR 98-009 Arceiro	Zone 11 SUB AREA 48 (5)(8) Tract 2284 Harris	Zone 11 SUB AREA 57 (5) Tract 2223-2 Bella Vista Estates	Zone 11 SUB AREA 75 (5) Tract 2296 Harris	Zone 11 SUB AREA 76A (5) Tract 2431	Zone 11 SUB AREA 76B (5) Tract 2430	TOTAL ZONE 11 BUDGET
DIRECT COSTS									
Street Lighting (Electricity, Maintenance & Repairs)	2,476	701	607	701	2,383	514	561	421	8,364
Landscaping	2,173	615	533	615	2,091	451	492	369	7,339
Total Shared Landscape Improvements	-	-	-	-	12,240	2,640	2,880	2,160	19,920
Total Sub-Area Specific Landscape Improvements	2,173	615	533	615	14,331	3,091	3,372	2,529	27,259
Landscape Labor (Maintenance Contract)	-	-	-	-	3,930	847	925	694	6,396
Landscape Water	333	78	81	94	690	150	160	120	1,706
Landscape Electricity	43	12	11	12	287	62	67	51	545
Landscape Materials & Miscellaneous Repairs	2,549	705	625	721	19,238	4,150	4,524	3,394	35,906
Total Landscape Maintenance Costs	787	223	193	223	3,474	749	817	613	7,080
ADMINISTRATION COSTS	106	30	26	30	102	22	24	18	358
District Administration ⁽¹³⁾	893	253	219	253	3,576	771	841	631	7,438
County Administration Fee	\$ 5,919	\$ 1,659	\$ 1,451	\$ 1,675	\$ 25,197	\$ 5,435	\$ 5,927	\$ 4,445	\$ 51,709
Total Administration Expenses	1,065	300	265	303	350	-	-	-	2,283
Total Direct and Admin. Costs	1,065	300	265	303	350	0	0	0	2,283
LEVY ADJUSTMENTS									
Operational Reserves: Collection / (Contribution)									
Contributions from General Fund									
Total Levy Adjustments	\$ 6,984	\$ 1,959	\$ 1,716	\$ 1,978	\$ 25,547	\$ 5,435	\$ 5,927	\$ 4,445	\$ 53,992
DISTRICT STATISTICS									
Total Parcels	53	15	13	16	52	11	12	10	182
Total Assessable Parcels	53	15	13	15	52	11	12	9	180
Approved Maximum Rate (Current Fiscal Year)	\$250,000	\$140,1169	\$162,0501	\$196,8587	\$718,5681	\$772,2978	\$772,2978	\$882,6262	
Total Parcels to be Levied	No Inflation	With Inflation	With Inflation	With Inflation	With Inflation	With Inflation	With Inflation	With Inflation	
Total Benefit Units	53	15	13	15	52	11	12	9	180
Proposed Levy per Benefit Unit	\$131.78	\$130.60	\$132.02	\$131.88	\$491.28	\$494.10	\$493.88	\$493.92	180.00

BUDGET ITEMS	Zone 12 SUB AREA 3 (5) Tract 1457	Zone 12 SUB AREA 54 (5) Tract 1983 Koval	Zone 12 SUB AREA 70A (4) Tract 2254-1	Zone 12 SUB AREA 70B (4) Tract 2254-2	Zone 12 SUB AREA 70C (4) Tract 2254-3	Zone 12 SUB AREA 89 (4) Tract 2391	TOTAL ZONE 12 BUDGET
DIRECT COSTS							
Street Lighting (Electricity, Maintenance & Repairs)	2,952	1,476	868	868	3,184	492	9,840
Landscaping	-	-	3,000	3,000	11,000	1,600	18,600
Total Shared Landscape Improvements	2,728	7,800	3,375	3,375	12,375	1,776	31,429
Total Sub-Area Specific Landscape Improvements	2,728	7,800	6,375	6,375	23,375	3,376	50,029
Landscape Labor (Maintenance Contract)	300	949	775	775	2,894	411	6,104
Landscape Water	22	70	57	57	213	31	450
Landscape Electricity	55	156	128	128	468	68	1,001
Landscape Materials & Miscellaneous Repairs	3,105	8,975	7,335	7,335	26,950	3,886	57,584
ADMINISTRATION COSTS							
District Administration ⁽¹³⁾	903	1,222	939	939	3,444	501	7,948
County Administration Fee	176	52	30	30	110	16	414
Total Administration Expenses	1,079	1,274	969	969	3,554	517	8,362
Total Direct and Admin. Costs	\$ 7,136	\$ 11,725	\$ 9,172	\$ 9,172	\$ 33,687	\$ 4,894	\$ 75,786
LEVY ADJUSTMENTS							
Operational Reserves: Collection /(Contribution)	290	800	725	725	725	450	3,715
Contributions from General Fund	-	-	-	-	-	-	-
Total Levy Adjustments	290	800	725	725	725	450	3,715
Balance to Levy	\$ 7,426	\$ 12,525	\$ 9,897	\$ 9,897	\$ 34,412	\$ 5,344	\$ 79,501
DISTRICT STATISTICS							
Total Parcels	88	27	16	15	55	8	209
Total Assessable Parcels	88	26	15	15	55	8	207
Approved Maximum Rate (Current Fiscal Year)	\$86,1586	\$490,2815	\$665,9172	\$665,9172	\$887,8894	\$819,6105	
Total Parcels to be Levied	88	26	15	15	55	8	207
Total Benefit Units	88.00	26.00	15.00	15.00	55.00	8.00	207.00
Proposed Levy per Benefit Unit	\$84.38	\$481.74	\$659.80	\$659.80	\$625.66	\$668.06	

BUDGET ITEMS	Zone 13 A SUB AREA 7 (4) Woodland Plaza I	Zone 13 B SUB AREA 22 (4) PR 91-095 Woodland Plaza II	Zone 13 C SUB AREA 46 (4) PR 98-038 Woodland Plaza III	TOTAL ZONE 13 BUDGET
DIRECT COSTS				
Street Lighting (Electricity, Maintenance & Repairs)	642	2,092	546	3,280
Landscaping				
Total Shared Landscape Improvements	3,578	11,654	3,041	18,273
Total Sub-Area Specific Landscape Improvements	-	-	3,964	3,964
Landscape Labor (Maintenance Contract)	3,578	11,654	7,005	22,237
Landscape Water	946	-	1,119	2,065
Landscape Electricity	-	140	175	315
Landscape Materials & Miscellaneous Repairs	72	233	140	445
Total Landscape Maintenance Costs	4,596	12,027	8,439	25,061
ADMINISTRATION COSTS				
District Administration ⁽¹³⁾	566	1,820	932	3,318
County Administration Fee	14	24	14	52
Total Administration Expenses	580	1,844	946	3,370
Total Direct and Admin. Costs	\$ 5,818	\$ 15,963	\$ 9,930	\$ 31,711
LEVY ADJUSTMENTS				
Operational Reserves: Collection/(Contribution)	145	3,480	-	3,625
Contributions from General Fund	-	-	-	-
Total Levy Adjustments	145	3,480	0	3,625
Balance to Levy	\$ 5,963	\$ 19,443	\$ 9,930	\$ 35,336
DISTRICT STATISTICS				
Total Parcels	7	12	7	26
Total Assessable Parcels	7	12	7	26
Approved Maximum Rate (Current Fiscal Year)	\$472.0185	\$472.0185	\$922.6304	
Total Parcels to be Levied	With Inflation	With Inflation	With Inflation	
Total Benefit Units	7	12	7	26
Proposed Levy per Benefit Unit	12.78	41.62	10.86	65.26
	\$466.62	\$467.16	\$914.38	

BUDGET ITEMS	SUB AREA 8 Tract 1630 Trent	SUB AREA 9 Tract 1942	SUB AREA 10 (2) Tract 2036 Granary	SUB AREA 11 Tract 1723	SUB AREA 12 (2) Tract 2070 Adler Creek	SUB AREA 14 (Williams Brothers) Vons Shopping Center	Sub-Total Budget Allocation (This Page)
DIRECT COSTS							
Street Lighting (Electricity, Maintenance & Repairs)	1,312	492	328	656	492	1,312	4,592
Landscaping	-	-	-	-	-	-	-
Total Shared Landscape Improvements	3,012	1,005	-	799	-	-	4,815
Total Sub-Area Specific Landscape Improvements	3,012	1,005	-	799	-	-	4,815
Landscape Labor (Maintenance Contract)	-	261	-	-	-	-	261
Landscape Water	3,000	110	-	-	-	175	3,285
Landscape Electricity	60	20	-	16	-	-	96
Landscape Materials & Miscellaneous Repairs	6,072	1,396	0	814	0	175	8,457
Total Landscape Maintenance Costs	832	267	62	179	368	195	1,904
ADMINISTRATION COSTS							
District Administration ⁽¹³⁾	72	36	12	32	192	12	356
County Administration Fee	904	303	74	211	560	207	2,260
Total Administration Expenses	\$ 8,289	\$ 2,191	\$ 402	\$ 1,681	\$ 1,052	\$ 1,694	\$ 15,309
LEVY ADJUSTMENTS							
Operational Reserves: Collection/(Contribution)	-	350	10	-	25	-	385
Contributions from General Fund	-	-	-	-	-	-	-
Total Levy Adjustments	0	350	10	0	25	0	385
Balance to Levy	\$ 8,289	\$ 2,541	\$ 412	\$ 1,681	\$ 1,077	\$ 1,694	\$ 15,694
DISTRICT STATISTICS							
Total Parcels	38	18	7	17	97	7	184
Total Assessable Parcels	36	18	6	16	96	6	178
Approved Maximum Rate (Current Fiscal Year)	\$230.3600 No Inflation	\$141.8600 No Inflation	\$273.5600 No Inflation	\$105.2800 No Inflation	\$25.7400 No Inflation	\$119.8200 No Inflation	
Total Parcels to be Levied	36	18	6	16	96	6	178
Total Benefit Units	36.00	18.00	2.73	16.00	96.00	18.10	186.83
Proposed Levy per Benefit Unit	\$230.24	\$141.16	\$150.96	\$105.08	\$11.22	\$93.58	

BUDGET ITEMS	SUB AREA 23 (2) PR 93-085 Tarr	SUB AREA 28 (2)(6) Tract 1718 Rainbow Court	SUB AREA 33 PR 97-167 Hwy 46 Part.	SUB AREA 34 (2) PD 95-009 Target Center	SUB AREA 35 (2) CUP 95-018 TDC Conv.	SUB AREA 37 Tract 2269 Oakwood Orchard	Sub-Total Budget Allocation (This Page)
DIRECT COSTS							
Street Lighting (Electricity, Maintenance & Repairs)	820	492	164	1,968	164	3,280	6,888
Landscaping	-	-	-	-	-	-	-
Total Shared Landscape Improvements	-	-	360	-	-	12,275	12,635
Total Sub-Area Specific Landscape Improvements	-	-	360	-	-	12,275	12,635
Landscape Labor (Maintenance Contract)	-	-	414	-	-	373	787
Landscape Water	-	-	-	-	-	110	110
Landscape Electricity	-	-	7	-	-	246	253
Landscape Materials & Miscellaneous Repairs	-	-	-	-	-	-	-
Total Landscape Maintenance Costs	0	0	781	0	0	13,004	13,785
ADMINISTRATION COSTS							
District Administration ⁽¹³⁾	408	85	191	223	41	2,920	3,868
County Administration Fee	44	26	8	22	4	54	158
Total Administration Expenses	452	111	199	245	45	2,974	4,026
Total Direct and Admin. Costs	\$ 1,272	\$ 603	\$ 1,144	\$ 2,213	\$ 209	\$ 19,258	\$ 24,699
LEVY ADJUSTMENTS							
Operational Reserves: Collection /(Contribution)	32	15	-	55	5	2,500	2,607
Contributions from General Fund	-	-	-	-	-	-	-
Total Levy Adjustments	32	15	0	55	5	2,500	2,607
Balance to Levy	\$ 1,304	\$ 619	\$ 1,144	\$ 2,269	\$ 214	\$ 21,758	\$ 27,307
DISTRICT STATISTICS							
Total Parcels	23	13	4	12	2	23	77
Total Assessable Parcels	22	13	4	11	2	27	79
Approved Maximum Rate (Current Fiscal Year)	\$60,2800 No Inflation	\$51,3761 With Inflation	\$503,0583 With Inflation	\$499,9000 No Inflation	\$249,4000 No Inflation	\$1,664,7927 With Inflation	
Total Parcels to be Levied	22	13	4	11	2	27	79
Total Benefit Units	66.29	13.00	4.00	11.00	2.00	27.00	123.29
Proposed Levy per Benefit Unit	\$19.66	\$47.58	\$286.06	\$206.24	\$106.90	\$805.84	

BUDGET ITEMS	SUB AREA 41 PR 97-138 Pippen	SUB AREA 43 (2) Tract 1951	SUB AREA 44 Tract 2186 Viborg	SUB AREA 49 Tract 2276 Bonita Homes	SUB AREA 50 Tract 2311 Serenade	SUB AREA 53 (2) PR 91-045 Larson	Sub-Total Budget Allocation (This Page)
DIRECT COSTS							
Street Lighting (Electricity, Maintenance & Repairs)	656	492	328	2,788	2,952	328	7,544
Landscaping	-	-	-	-	-	-	-
Total Shared Landscape Improvements	264	-	936	19,028	3,000	-	23,228
Total Sub-Area Specific Landscape Improvements	264	-	936	19,028	3,000	-	23,228
Landscape Labor (Maintenance Contract)	-	-	416	4,243	287	-	4,946
Landscape Water	-	-	-	110	-	-	110
Landscape Electricity	5	-	19	381	60	-	465
Landscape Materials & Miscellaneous Repairs	269	0	1,371	23,762	3,347	0	28,749
Total Landscape Maintenance Costs	106	224	288	2,881	2,392	61	5,953
ADMINISTRATION COSTS	10	22	24	142	144	6	348
District Administration ⁽¹³⁾	116	246	312	3,023	2,536	67	6,301
County Administration Fee	\$ 1,042	\$ 738	\$ 2,011	\$ 29,572	\$ 8,835	\$ 395	\$ 42,593
Total Administration Expenses	20	18	850	530	221	10	1,649
Total Direct and Admin. Costs	\$ 1,062	\$ 756	\$ 2,861	\$ 30,102	\$ 9,056	\$ 405	\$ 44,243
LEVY ADJUSTMENTS							
Operational Reserves: Collection /((Contribution)	-	-	-	-	-	-	-
Contributions from General Fund	20	18	850	530	221	10	1,649
Total Levy Adjustments	\$ 1,062	\$ 756	\$ 2,861	\$ 30,102	\$ 9,056	\$ 405	\$ 44,243
DISTRICT STATISTICS							
Total Parcels	5	12	13	76	73	3	182
Total Assessable Parcels	5	11	12	71	72	3	174
Approved Maximum Rate (Current Fiscal Year)	\$214,3697 With Inflation	\$300,0000 No Inflation	\$241,3727 With Inflation	\$428,1403 With Inflation	\$345,4002 With Inflation	\$1,130,9826 With Inflation	
Total Parcels to be Levied	5	11	12	71	72	3	174
Total Benefit Units	5.00	11.00	12.00	71.00	72.00	3.00	174.00
Proposed Levy per Benefit Unit	\$212.34	\$68.78	\$238.44	\$423.98	\$125.78	\$135.00	

BUDGET ITEMS	SUB AREA 59 Tract 2352 Casa Blanca Court	SUB AREA 60 (1)(2) Tract 2071	SUB AREA 61 (2) Tract 2005 Dallons Drive	SUB AREA 62 (2) PR 01-007 Golden Hill	SUB AREA 64 PR 01-186	SUB AREA 66 (2) PD 00-029	Sub-Total Budget Allocation (This Page)
DIRECT COSTS							
Street Lighting (Electricity, Maintenance & Repairs)	492	0	656	164	328	418	2,058
Landscaping	-	-	-	-	-	-	-
Total Shared Landscape Improvements	4,300	-	-	-	1,819	-	6,119
Total Sub-Area Specific Landscape Improvements	4,300	-	-	-	1,819	-	6,119
Landscape Labor (Maintenance Contract)	962	-	-	-	886	-	1,848
Landscape Water	110	-	-	-	110	-	220
Landscape Electricity	86	-	-	-	36	-	122
Landscape Materials & Miscellaneous Repairs	5,458	0	0	0	2,851	0	8,309
Total Landscape Maintenance Costs	635	-	163	41	331	20	1,191
ADMINISTRATION COSTS	20	-	16	4	8	2	50
District Administration ⁽¹⁾⁽³⁾	655	0	179	45	339	22	1,241
County Administration Fee	6,605	-	835	209	3,519	440	\$ 11,608
Total Administration Expenses	110	-	21	5	-	-	136
Total Direct and Admin. Costs	110	0	21	5	0	0	136
LEVY ADJUSTMENTS							
Operational Reserves: Collection/(Contribution)							
Contributions from General Fund							
Total Levy Adjustments							
Balance to Levy	\$ 6,715	\$ -	\$ 856	\$ 214	\$ 3,519	\$ 440	\$ 11,744
DISTRICT STATISTICS							
Total Parcels	10	10	10	2	4	1	37
Total Assessable Parcels	10	10	8	2	4	1	35
Approved Maximum Rate (Current Fiscal Year)	\$678,5916 With Inflation	\$1,109,8618 With Inflation	\$778,4570 With Inflation	\$339,2959 With Inflation	\$887,8894 With Inflation	\$444,8326 With Inflation	
Total Parcels to be Levied	10	0	8	2	4	1	25
Total Benefit Units	10.00	0.00	8.00	2.00	4.00	1.00	25.00
Proposed Levy per Benefit Unit	\$671.54	\$0.00	\$106.98	\$106.98	\$879.66	\$440.38	

BUDGET ITEMS	SUB AREA 68 PD 01-003	SUB AREA 71 (2) PR 01-263	SUB AREA 73 PD 02-001	SUB AREA 74 Tract 2411	SUB AREA 77 (2) Tract 2404	SUB AREA 78 (2) PR01-141	Sub-Total Budget Allocation (This Page)
DIRECT COSTS							
Street Lighting (Electricity, Maintenance & Repairs)	492	164	656	328	492	164	2,296
Landscaping	-	-	-	-	-	-	0
Total Shared Landscape Improvements	5,100	-	5,191	5,280	-	-	0
Total Sub-Area Specific Landscape Improvements	5,100	-	5,191	5,280	-	-	15,571
Landscape Labor (Maintenance Contract)	819	-	-	766	-	-	1,585
Landscape Water	-	-	-	110	-	-	110
Landscape Electricity	102	-	104	106	-	-	311
Landscape Materials & Miscellaneous Repairs	6,021	0	5,295	6,262	0	0	17,577
Total Landscape Maintenance Costs	786	41	249	751	233	243	2,302
ADMINISTRATION COSTS							
District Administration ⁽¹³⁾	6	4	2	24	62	4	102
County Administration Fee	792	45	251	775	295	247	2,404
Total Administration Expenses	7,305	209	6,202	7,365	787	411	22,278
Total Direct and Admin. Costs	400	5	909	520	36	12	1,882
LEVY ADJUSTMENTS							
Operational Reserves: Collection /(Contribution)	-	-	-	-	-	-	0
Contributions from General Fund	400	5	909	520	36	12	1,882
Total Levy Adjustments	7,705	214	7,111	7,885	823	423	24,160
Balance to Levy							
DISTRICT STATISTICS							
Total Parcels	3	2	1	12	32	2	52
Total Assessable Parcels	3	2	1	12	31	2	51
Approved Maximum Rate (Current Fiscal Year)	\$8,340,6113	\$278,0204	\$7,769,0325	\$665,9172	\$66,5918	\$2,219,7235	
Total Parcels to be Levied	3	2	1	12	31	2	51
Total Benefit Units	3.00	2.00	1.00	12.00	31.00	2.00	51
Proposed Levy per Benefit Unit	\$2,568.24	\$106.86	\$7,110.66	\$657.08	\$26.54	\$211.38	

BUDGET ITEMS	SUB AREA 79 (2) PR01-266	SUB AREA 81 Tract 2472	SUB AREA 82 (1)(2) Tract 2477	SUB AREA 83 (2) PR 97-226	SUB AREA 84 (2) PR 97-227	SUB AREA 85 (1)(2) PD 02-018	SUB AREA 86 PD 98-016	Sub-Total Budget Allocation (This Page)
DIRECT COSTS								
Street Lighting (Electricity, Maintenance & Repairs)	492	492	0	82	82	0	656	1,804
Landscaping	-	-	-	-	-	-	-	-
Total Shared Landscape Improvements	-	3,450	-	-	-	-	5,191	8,641
Total Sub-Area Specific Landscape Improvements	-	3,450	-	-	-	-	5,191	8,641
Landscape Labor (Maintenance Contract)	-	566	-	-	-	-	-	566
Landscape Water	-	-	-	-	-	-	-	-
Landscape Electricity	-	-	-	-	-	-	-	-
Landscape Materials & Miscellaneous Repairs	-	69	-	-	-	-	104	173
Total Landscape Maintenance Costs	0	4,085	0	0	0	0	5,295	9,380
ADMINISTRATION COSTS								
District Administration ⁽¹³⁾	61	1,440	-	201	199	-	249	2,149
County Administration Fee	6	46	-	4	4	-	2	62
Total Administration Expenses	67	1,486	0	205	203	0	251	2,211
Total Direct and Admin. Costs	\$ 559	\$ 6,063	\$ -	\$ 287	\$ 285	\$ -	\$ 6,202	\$ 13,395
LEVY ADJUSTMENTS								
Operational Reserves: Collection/(Contribution)	14	360	-	92	95	-	909	1,470
Contributions from General Fund	-	-	-	-	-	-	-	-
Total Levy Adjustments	14	360	0	92	95	0	909	1,470
Balance to Levy	\$ 573	\$ 6,423	\$ -	\$ 379	\$ 380	\$ -	\$ 7,111	\$ 14,865
DISTRICT STATISTICS								
Total Parcels	3	23	8	2	2	1	1	40
Total Assessable Parcels	3	23	8	2	2	1	1	40
Approved Maximum Rate (Current Fiscal Year)	\$221,9724 With Inflation	\$665,9172 With Inflation	\$332,9586 With Inflation	\$1,311,3767 With Inflation	\$1,311,3767 With Inflation	\$3,329,5853 With Inflation	\$11,098,6179 With Inflation	
Total Parcels to be Levied	3	23	0	2	2	0	1	31
Total Benefit Units	3.00	23.00	0.00	2.00	2.00	0.00	1.00	31.00
Proposed Levy per Benefit Unit	\$191.04	\$279.26	\$0.00	\$189.26	\$189.84	\$0.00	\$7,110.66	

BUDGET ITEMS	SUB AREA 87 (1)(2) PR 01-102	SUB AREA 88 Tract 2422	SUB AREA 92 (2) PD 02-017	SUB AREA 93 PR 04-053	SUB AREA 94 PD 02-003 East Village	SUB AREA 95 PD 95-009 Theater Drive (Petco)	Sub-Total Budget Allocation (This Page)
DIRECT COSTS							
Street Lighting (Electricity, Maintenance & Repairs)	0	2,132	656	328	1,148	328	4,592
Landscaping	-	-	-	-	-	-	-
Total Shared Landscape Improvements	-	10,450	-	313	-	-	10,763
Total Sub-Area Specific Landscape Improvements	-	10,450	-	313	-	-	10,763
Landscape Labor (Maintenance Contract)	-	2,500	-	108	-	-	2,608
Landscape Water	-	-	-	-	-	-	-
Landscape Electricity	-	209	-	6	-	-	215
Landscape Materials & Miscellaneous Repairs	-	13,159	0	427	0	0	13,586
Total Landscape Maintenance Costs	0	17,137	813	848	1,485	410	20,692
ADMINISTRATION COSTS							
District Administration ⁽¹⁾⁽³⁾	-	1,802	143	85	323	80	2,432
County Administration Fee	-	44	14	8	14	2	82
Total Administration Expenses	0	1,846	157	93	337	82	2,514
Total Direct and Admin. Costs	\$ -	\$ 17,137	\$ 813	\$ 848	\$ 1,485	\$ 410	\$ 20,692
LEVY ADJUSTMENTS							
Operational Reserves: Collection/(Contribution)	-	10	20	-	25	8	63
Contributions from General Fund	-	-	-	-	-	-	-
Total Levy Adjustments	0	10	20	0	25	8	63
Balance to Levy	\$ -	\$ 17,147	\$ 833	\$ 848	\$ 1,510	\$ 418	\$ 20,755
DISTRICT STATISTICS							
Total Parcels	3	23	7	4	7	1	45
Total Assessable Parcels	3	22	7	4	7	1	44
Approved Maximum Rate (Current Fiscal Year)	\$273,2036 With Inflation	\$874,2511 With Inflation	\$1,311,3767 With Inflation	\$214,0673 With Inflation	\$481,6515 With Inflation	\$856,2695 With Inflation	
Total Parcels to be Levied	0	22	7	4	7	1	41
Total Benefit Units	0.00	22.00	7.00	4.00	7.00	1.00	41.00
Proposed Levy per Benefit Unit	\$0.00	\$779.40	\$118.94	\$212.10	\$215.66	\$418.06	

BUDGET ITEMS	SUB AREA 96 (2) PD 02-008 Jiffy Lube	SUB AREA 97 (2) PR 00-076	SUB AREA 98 Tract 2593	SUB AREA 99 (2) Tract 2521	SUB AREA 100 (2) PR 03-222	SUB AREA 101 Tract 2611-1	Sub-Total Budget Allocation (This Page)
DIRECT COSTS							
Street Lighting (Electricity, Maintenance & Repairs)	492	164	2,952	820	328	1,640	6,396
Landscaping	-	-	-	-	-	-	-
Total Shared Landscape Improvements	-	-	9,900	-	-	14,430	24,330
Total Sub-Area Specific Landscape Improvements	-	-	9,900	-	-	14,430	24,330
Landscape Labor (Maintenance Contract)	-	-	5,500	-	-	1,514	7,014
Landscape Water	-	-	220	-	-	110	330
Landscape Electricity	-	-	198	-	-	289	487
Landscape Materials & Miscellaneous Repairs	-	-	15,818	0	0	16,343	32,161
Total Landscape Maintenance Costs	0	0	3,040	365	67	3,122	6,915
ADMINISTRATION COSTS							
District Administration ⁽¹³⁾	169	152	110	18	8	78	222
County Administration Fee	2	6	3,150	383	75	3,200	7,137
Total Administration Expenses	171	158	3,150	383	75	3,200	7,137
Total Direct and Admin. Costs	\$ 663	\$ 322	\$ 21,920	\$ 1,203	\$ 403	\$ 21,183	\$ 45,694
LEVY ADJUSTMENTS							
Operational Reserves: Collection/(Contribution)	17	7	-	27	6	1,900	1,957
Contributions from General Fund	-	-	-	-	-	-	-
Total Levy Adjustments	17	7	0	27	6	1,900	1,957
Balance to Levy	\$ 680	\$ 329	\$ 21,920	\$ 1,230	\$ 409	\$ 23,083	\$ 47,650
DISTRICT STATISTICS							
Total Parcels	1	3	57	9	4	42	116
Total Assessable Parcels	1	3	55	9	4	39	111
Approved Maximum Rate (Current Fiscal Year)	\$4,281,3473 With Inflation	\$535,1684 With Inflation	\$588,6853 With Inflation	\$428,1347 With Inflation	\$160,5505 With Inflation	\$856,2695 With Inflation	
Total Parcels to be Levied	1	3	55	9	4	39	111
Total Benefit Units	1.00	3.00	55.00	9.00	4.00	39.00	111.00
Proposed Levy per Benefit Unit	\$679.72	\$109.68	\$398.54	\$136.68	\$102.20	\$591.88	

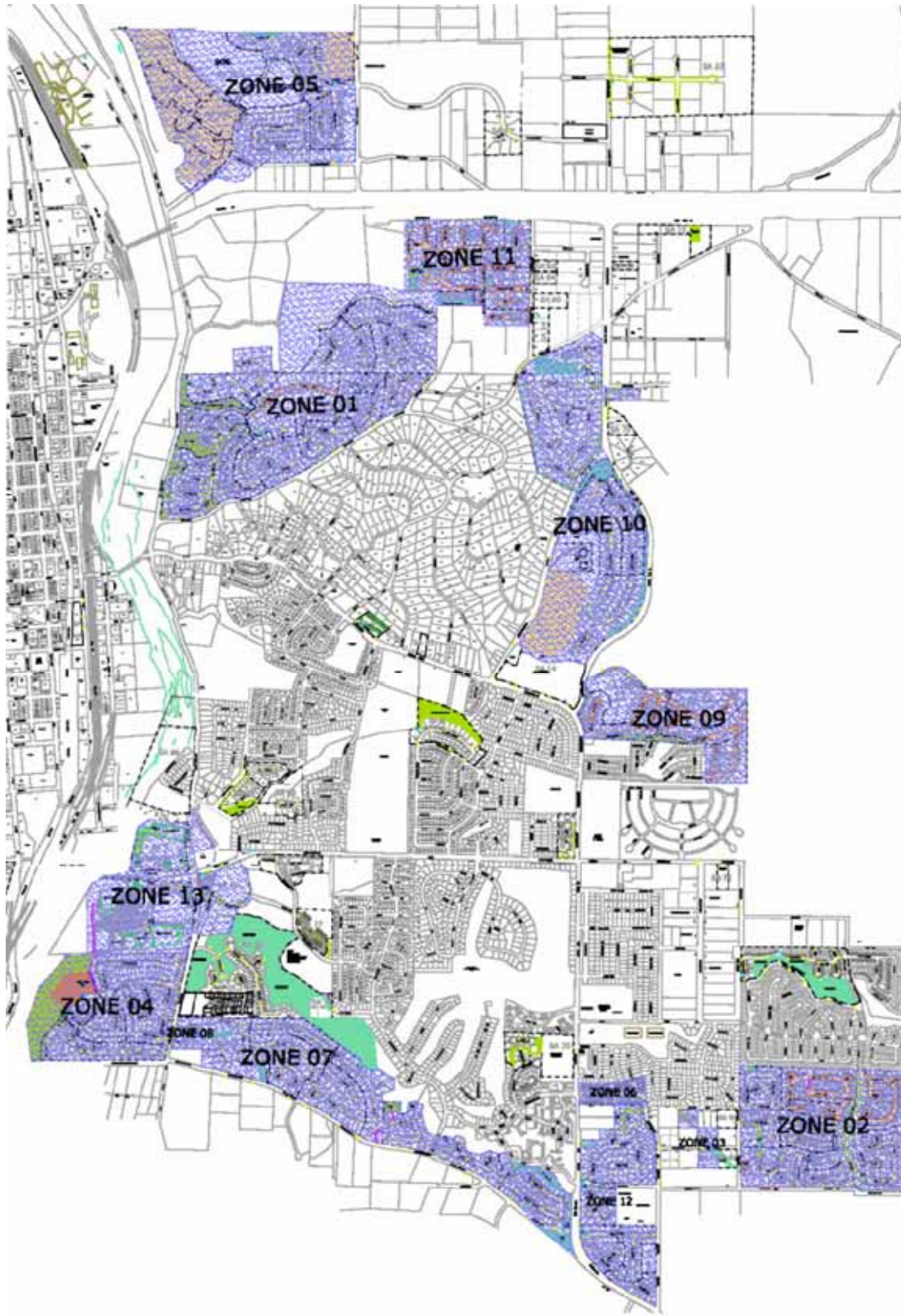
BUDGET ITEMS	SUB AREA 102 Tract 2676	SUB AREA 103	SUB AREA 106	Sub-Total Budget Allocation (This Page)
DIRECT COSTS				
Street Lighting (Electricity, Maintenance & Repairs)	492	1,968	1,312	3,772
Landscape	-	-	-	-
Total Shared Landscape Improvements	3,410	8,400	12,000	23,810
Total Sub-Area Specific Landscape Improvements	3,410	8,400	12,000	23,810
Landscape Labor (Maintenance Contract)	-	3,600	-	3,600
Landscape Water	110	100	-	210
Landscape Electricity	68	168	240	476
Landscape Materials & Miscellaneous Repairs	3,588	12,268	12,240	28,096
ADMINISTRATION COSTS				
District Administration ⁽¹³⁾	1,103	5,058	1,836	7,996
County Administration Fee	22	94	42	158
Total Administration Expenses	1,125	5,152	1,878	8,154
Total Direct and Admin. Costs	\$ 5,205	\$ 19,388	\$ 15,430	\$ 40,022
LEVY ADJUSTMENTS				
Operational Reserves: Collection/(Contribution)	800	5,000	-	5,800
Contributions from General Fund	-	-	-	-
Total Levy Adjustments	800	5,000	0	5,800
Balance to Levy	\$ 6,005	\$ 24,388	\$ 15,430	\$ 45,822
DISTRICT STATISTICS				
Total Parcels	12	49	23	84
Total Assessable Parcels	11	47	21	79
Approved Maximum Rate (Current Fiscal Year)	\$1,284.4041 With Inflation	\$1,605.5052 With Inflation	\$934.3386 With Inflation	79
Total Parcels to be Levied	11	47	21	79
Total Benefit Units	11.00	47.00	21.00	79.00
Proposed Levy per Benefit Unit	\$545.92	\$518.88	\$734.74	

BUDGET ITEMS	SUB AREA 110	SUB AREA 111	SUB AREA 112	SUB AREA 116 Tract 2782	SUB AREA 117 Tract 2772-1 & 3	Sub-Total Budget Allocation (This Page)
DIRECT COSTS						
Street Lighting (Electricity, Maintenance & Repairs)	656	0	1,697	0	0	2,353
Landscaping	-	-	-	-	-	-
Total Shared Landscape Improvements	6,828	-	24,000	-	-	30,828
Total Sub-Area Specific Landscape Improvements	6,828	-	24,000	-	-	30,828
Landscape Labor (Maintenance Contract)	1,366	-	4,800	-	-	6,166
Landscape Water	110	-	110	-	-	220
Landscape Electricity	137	-	480	-	-	617
Landscape Materials & Miscellaneous Repairs	8,440	0	29,390	0	0	37,830
Total Landscape Maintenance Costs	1,002	-	3,109	-	-	4,111
ADMINISTRATION COSTS						
District Administration ⁽¹³⁾	34	-	40	-	-	74
County Administration Fee	1,036	0	3,149	0	0	4,185
Total Administration Expenses	\$ 10,132	\$ -	\$ 34,236	\$ -	\$ -	\$ 44,368
LEVY ADJUSTMENTS						
Operational Reserves: Collection /(Contribution)	50	-	2,000	-	-	2,050
Acacia Removal and Replacement Project: Collection	-	-	-	-	-	-
Contributions from General Fund	-	-	-	-	-	-
Total Levy Adjustments	50	0	2,000	0	0	2,050
Balance to Levy	\$ 10,182	\$ -	\$ 36,236	\$ -	\$ -	\$ 46,418
DISTRICT STATISTICS						
Total Parcels	17	0	25	7	40	89
Total Assessable Parcels	17	0	20	7	39	83
Approved Maximum Rate (Current Fiscal Year)	\$622.8924 With Inflation	\$0.0000 With Inflation	\$1,845.9210 With Inflation	\$806.9600 With Inflation	\$1,940.0000 With Inflation	
Total Parcels to be Levied	17	0	20	0	0	37
Total Benefit Units	17.00	0.00	20.00	0.00	0.00	37.00
Proposed Levy per Benefit Unit	\$598.92	\$0.00	\$1,811.80	\$0.00	\$0.00	

BUDGET ITEMS	GRAND TOTAL DISTRICT BUDGET
DIRECT COSTS	
Street Lighting (Electricity, Maintenance & Repairs)	178,627
Landscaping	0
Total Shared Landscape Improvements	321,335
Total Sub-Area Specific Landscape Improvements	495,000
Landscape Labor (Maintenance Contract)	816,335
Landscape Water	160,275
Landscape Electricity	15,917
Landscape Materials & Miscellaneous Repairs	16,327
Total Landscape Maintenance Costs	1,008,853
ADMINISTRATION COSTS	
District Administration ⁽¹³⁾	160,633
County Administration Fee	7,900
Total Administration Expenses	168,533
Total Direct and Admin. Costs	\$ 1,356,014
LEVY ADJUSTMENTS	
Operational Reserves: Collection/(Contribution)	60,237
Acacia Removal and Replacement Project: Collection	-
Contributions from General Fund	-
Total Levy Adjustments	60,237
Balance to Levy	\$ 1,416,251
DISTRICT STATISTICS	
Total Parcels	4,104
Total Assessable Parcels	4,001
Approved Maximum Rate (Current Fiscal Year)	
Total Parcels to be Levied	3,933
Total Benefit Units	4,025.38
Proposed Levy per Benefit Unit	

Appendix A – District Boundary Diagrams

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



Appendix B - 2009/2010 Assessment Roll

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

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

The assessment information for each parcel as outlined in this Report and confirmed by the City Council, shall be submitted to the County Auditor/Controller, and included on the property tax roll for fiscal year 2009/2010. If the parcels or assessment numbers within the District and referenced by this Report are re-numbered, re-apportioned or changed by the County Assessor's Office after approval of the Report, the new parcel or assessment numbers with the appropriate assessment amount will be submitted to the County Auditor/Controller. If the parcel change made by the County includes a parcel split, parcel merger or tax status change, the assessment amount submitted on the new parcels or assessment numbers will be based on the method of apportionment and assessment rates approved in this Report by the City Council.