City of Yorba Linda

Street Lighting and Landscaping Maintenance District

Engineer's Annual Report

Fiscal Year 2013/2014

FINAL REPORT

Intent Meeting: July 2, 2013

Public Hearing: August 6, 2013

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ENGINEER'S REPORT AFFIDAVIT

City of Yorba Linda
Street Lighting and Landscaping Maintenance District
For
Fiscal Year 2013/2014

City of Yorba Linda,
County of Orange, State of California

This Report and the enclosed descriptions, budgets and diagram outline the proposed improvements and assessments for the Street Lighting and Landscaping Maintenance District in the City of Yorba Linda for fiscal year 2013/2014, which includes each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Orange 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 6th day of August, 2013.

Willdan Financial Services
Assessment Engineer
On Behalf of the City of Yorba Linda

By: Jim McGuire

Jim McGuire
Senior Project Manager

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Introduction

The City of Yorba Linda (the "City"), under the provisions of the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "1972 Act") and the provisions of the California Constitution Article XIIID (the "Constitution"), annually levies and collects special assessments for the City's maintenance assessment district designated as:

Street Lighting and Landscaping Maintenance District

(the "District") in order to provide and maintain various landscaping and lighting improvements throughout the City that provide special benefits to properties within the City.

Historical Background (Changes to the District)

In accordance with the 1972 Act, the Yorba Linda City Council had previously formed the following six (6) Maintenance Assessment Districts:

- Citywide Street Lighting Maintenance District No. 2, in 1979
- Landscape Maintenance No. 1, in 1980
- Landscape Maintenance No. 2, in 1980
- Landscape Maintenance No. 3, in 1981
- Landscape Maintenance No. 5, in 1988
- Landscape Maintenance No. 7, in 1990

These districts were formed to provide a means of funding the maintenance of public improvements including parkway side-panel and median landscaping, greenbelt and slope landscaping within residential developments and the street lighting and traffic signal systems that benefit properties and developments within the City.

In order to continue to provide for the expenses and servicing of facilities within the boundaries of these districts and to reduce the administrative cost incurred in administering the districts, the City Council at their meeting of June 21, 1994 approved the consolidation of all the districts into a single city-wide consolidated district designated as the Street Lighting and Landscape Maintenance District.

As a result of the new procedures required by Proposition 218 (Prop. 218), which was approved on the November 1996 Statewide ballot and added Article XIIID to the California State Constitution, the City decided to reorganize the District relating to the special benefits associated with the improvements for each property in the District, commencing with the fiscal year 1997/1998. Notices and ballots were mailed to all property owners within the District, outlining the changes to the method of apportionment and the resulting assessment amount proposed for each property and that such assessments would include an annual inflationary adjustment (escalator) based on the Consumer Price Index (CPI). On July 1, 1997 the ballot results were tabulated with eighty-three percent (83%) of the returned assessment ballots approving the assessment rates and annual inflationary adjustment.

In fiscal year 2000/2001, the City Council adopted a resolution establishing Local Landscaping Zone L-5 within the District. The boundaries of Zone L-5 include the area involved in the "Shell Reorganization" (RO 94-01) recorded October 15, 1996 under a Certificate of Completion by the Local Agency Formation Commission (LAFCO) of Orange County. Zone L-5 was created to fund the maintenance and servicing of slopes, parkway side-panels, median islands, trails and greenbelt areas for the Vista Del Verde master planned project.

Since the establishment of Zone L-5 in fiscal year 2000/2001, various developing tracts adjacent to the original Zone boundaries were annexed into this Zone. However, even with the annexation of additional territory to Zone L-5, the overall number of proposed housing units for the Zone was less than what was originally anticipated, but the area of landscaping to be maintained within the Zone increased. As a result, the annual assessments did not sufficiently account for the costs associated with the special benefits received by parcels within that Zone. Therefore in fiscal year 2003/2004, the City Council established Local Landscaping Zone L-5A (Vista Del Verde) over a portion of the original Zone L-5 in order to provide for the additional funds required to maintain the level of landscaping and special benefits to parcels within the Vista Del Verde project area. The new zone was formed in compliance with proceedings outlined in Article XIIID of the California State Constitution for the implementation of new or increased assessments. The remaining developments that were annexed into Zone L-5 after the original establishment of the Zone were not included as part of Zone L-5A and were not part of the balloting. It was determined that the previously established assessments for these properties were sufficient at that time to fund the landscape maintenance associated with those developments and these parcel continued to be designated as Zone L-5.

In fiscal year 2012/2013 an extensive review and analysis of the improvements and properties within the original Local Landscaping Zone L-2 was conducted and as a result of that analysis, this original Local Landscaping Zone was re-engineered to establish sixteen (16) Local Landscaping Zones (L-2A through L-2P) to more accurately identify the specific local landscape improvements directly associated with the properties and to apportion the cost of those improvements to the corresponding developments and properties. While this restructuring of the original Zone L-2 did not increase the current maximum assessments allowed for properties and these maximum assessments are still applicable for fiscal year 2013/2014, the re-engineering did bring to light that to fully fund the maintenance and operation of the improvements that provide special benefits to properties within many of these newly established Zones, assessment increases may likely be warranted in the future.

For fiscal year 2013/2014 the previous review and analysis of the improvements and properties within the original Zone L-2 (establishing the sixteen Zones designated as L-2A through L-32P) was expanded to include the improvements and properties within the existing Local Landscaping Zones L-1, L-3, L-4 and L-5, as well as the existing Arterial Landscaping Zone. As a result of that review and analysis, in order to more accurately identify the specific local landscape improvements directly associated with the properties and to apportion the cost of those improvements to the corresponding developments and properties, for fiscal year 2013/2014 the following zone restructuring is being implemented as part of this Report.

- Local Landscaping Zone L-1 has been re-engineered to establish three (3) local landscaping zones: Zone L-1A, Zone L-1B and Zone L-1C. The assessments for parcels within each of these new Zones will be used to support the maintenance and operation of the local landscape improvements within their respective Zone.
- Local Landscaping Zone L-3 will be unchanged and will continue to be designated as Zone L-3.
- Local Landscaping Zone L-4 has been re-engineered to establish two (2) local landscaping zones: Zone L-4A and Zone L-4B. The assessments for parcels within each of these new Zones will be used to support the maintenance and operation of the local landscape improvements within their respective Zone.
- Local Landscaping Zone L-5 has been re-engineered to establish three (3) local landscaping zones to more accurately identify the specific local landscape improvements directly associated with and which provide special benefits to the corresponding developments and properties: These three (3) local landscaping zones include Zone L-5A (which incorporates parcels within the Vista Del Verde development that had previously been established as the L-5A overlay zone), and Zones L-5B and L-5C which included the remaining parcels in the original Zone L-5. The assessments for parcels within each of these Zones will be used to support the maintenance and operation of the local landscape improvements within their respective Zone and also each Zone's proportionate share of the parkway side-panel landscaping along Lakeview Avenue and the east side of Valley View Avenue.
- The Arterial Landscaping Zone has also been re-engineered to establish three (3) arterial landscaping zones: Zone A-1, which generally includes the properties and developments in the eastern portion of the City (east of Yorba Linda Boulevard); Zone A-2, which generally includes the properties and developments in the western and northern portion of the City (west and north of Yorba Linda Boulevard) that are within one of the local landscaping zones (excluding Zones L-4A & L-4B); and Zone A-3 which includes all other properties not included within Zone A-1 or Zone A-2. The special benefit assessments for parcels within each of these Zones will be used to support the maintenance and operation of the arterial landscape improvements. Properties within each of the three Zones are assessed and share in the cost of maintaining the designated arterial parkway side-panel and median landscape improvements on the City's primary arterial streets that are located in each Zone. In addition, properties within Zone A-2 and Zone A-3 are assessed and share in the cost of maintaining the designated arterial median landscape improvements on the City's remaining arterial streets (referred to in this Report as secondary arterials) that are located in those Zones. Lastly, properties within Zone A-3 are also assessed and share in the cost of maintaining the arterial parkway side-panel landscape improvements within the Zone that are located on the City's secondary arterial streets (parkway side-panels that are not addressed within a local landscape Zone).

While this restructuring of the Zones has not increased the current maximum assessments allowed for properties and these maximum assessments are still applicable for fiscal year 2013/2014, the proposed assessments for fiscal year 2013/2014 will be less than the maximum assessments allowed in some Zones. Conversely, this re-engineering also suggests that to fully fund the maintenance and operation of the improvements that provide special benefits to properties within many of these newly established Zones, assessment increases may likely be warranted in the future.

Legislative Authority

The following section provides a general description of the improvements, services, activities and expenses for which annual assessments may be levied and collected under the provisions of the Landscaping and Lighting Act of 1972 and an overview of the key provisions of the California Constitution regarding assessments as well as recent court rulings regarding assessments and the provisions of the Constitution.

Improvements Authorized by the 1972 Act

As applicable or may be applicable to this District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The installation of park or recreational improvements, including, but not limited to, all of the following:
  - Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
  - Lights, playground equipment, play courts, and public restrooms.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of land for park, recreational, or open-space purposes.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.
- The acquisition or construction of any community center, municipal auditorium or hall, or similar public facility for the indoor presentation of performances, shows, stage productions, fairs, conventions, exhibitions, pageants, meetings, parties, or other group events, activities, or functions, whether those events, activities, or functions are public or private.
- Incidental expenses associated with the improvements including, but not limited to:
  - The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
  - The costs of printing, advertising, and the publishing, posting and mailing of notices;
  - Compensation payable to the County for collection of assessments;
  - Compensation of any engineer or attorney employed to render services;
  - Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
  - Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.

- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Furthermore, the 1972 Act specifies that where the cost of improvements (other than maintenance and operations) is greater than the amount that can be conveniently raised from a single annual assessment, an assessment can be levied and collected in annual installments. In that event, the governing body may choose to do any of the following:

- Provide for the accumulation of the moneys in an improvement fund until there are sufficient moneys to pay all or part of the cost of the improvements.
- Provide for a temporary advance to the improvement fund from any available and unencumbered funds of the local agency to pay all or part of the cost of the improvements and collect those advanced moneys from the annual installments collected through the assessments.
- Borrow an amount necessary to finance the estimated cost of the proposed improvements. The amount borrowed, including amounts for bonds issued to finance the estimated cost of the proposed improvements.

Key Provisions of the California Constitution Article XIIID

In conjunction with the provisions of the 1972 Act, the California Constitution Article XIIID addresses several key criteria for the levy of assessments, notably:

- Article XIIID Section 2d defines District as follows:

  "District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service";

- Article XIIID Section 2i defines Special Benefit as follows:

  "Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

- Article XIIID Section 4a defines proportional special benefit assessments as follows:

  "An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

  "Only special benefits are assessable, and an agency shall separate the general benefits from the special benefits conferred on a parcel. Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit."

While Article XIIID of the Constitution certainly changed how assessments are imposed, subsequent court rulings dealing with such assessments have also molded the approach and determinations of benefit going forward. The following are some of the recent court rulings regarding assessments and the key findings in those cases that have further defined the provisions of the Constitution and application of assessments:

Silicon Valley Taxpayers Assn. vs. Santa Clara County Open Space Authority (California Supreme Court; July 2008)

- "Special Benefit" must be particular and distinct:
  - Must affect the assessed property in a way that is particular and distinct from its effect on other parcels.
- Measured proportional special benefit:
  - The assessment engineer's report must measure and reflect the special benefits that accrue to each parcel within the assessment district.
- Constitutional Issue for the Court's independent judgment:
  - Courts should exercise their independent judgment in reviewing local agency decisions for determining whether benefits are special and whether assessments are proportional to special benefits.

Robert Dahms vs. Downtown Pomona Property et al. (California Court of Appeal, Second Appellate District; May 2009)

- Individual assessment discounts:
  - Nothing in Article XIIID prohibits discounted assessments, and nothing in the article requires that discounts be uniformly granted across all parcels in an assessment district. Rather, what the article requires is that the assessment on a particular parcel not exceed the reasonable cost of the proportional special benefit conferred on that parcel.

Town of Tiburon et al., vs. Jimmie D. Bonander et al.
(California Court of Appeal, First Appellate District; December 2009)

- Proportional special benefit based on entirety of the capital cost:
  - Article XIIID expressly contemplates that proportionate special benefit is a function of the total cost of a project, not costs determined on a property-by-property or a neighborhood-by-neighborhood basis.
  - Proportional special benefit is the "equitable, nondiscriminatory basis" upon which a project's assessable costs are spread among benefited properties. Thus, the "reasonable cost of the proportional special benefit," which an assessment may not exceed, simply reflects an assessed property's proportionate share of total assessable costs as measured by relative special benefits.
- Enhancement of property values is not necessarily general benefit
  - The Court noted that Article XIIID's prohibition against basing assessments on general property value enhancements does not mean any benefit that enhances property values is a general benefit. The court recognized that every assessment that confers a particular and distinct advantage on a specific parcel will also enhance the overall value of that property in some respect. Such an effect does not transform a special benefit into a general benefit.
- Other notable findings:
  - Shared or similar benefits does not render such benefit to be general
  - Establishment of Zones must be based on benefit differences not cost differences
  - Parcels that receive special benefits cannot be excluded from the district

Steven Beutz vs. County of Riverside
(California Court of Appeal, Fourth Appellate District; May 2010)

- Analysis of general benefit is essential (quantify)
  - Recognizing that the general public may benefit from City parks, the assessment methodology must show how often or to what extent persons who live inside and outside the district may reasonably be expected to use the parks. Persons from surrounding communities may be attracted to the parks in large numbers and on a regular basis if similar park facilities are unavailable in those communities.
- Proximity to the improvements should be considered and evaluated
- In any challenge the agency has the burden of proof
  - The validity of an assessment and the burden of demonstrating special benefit and proportionality is always on the agency.

Golden Hill Neighborhood Association, Inc. v. City of San Diego (California Court of Appeal, Fourth Appellate District; September 2011)

- Supports Beutz court's finding that an engineer's report must evaluate the amount of special benefit landowners receive, as well as the amount of general benefit:
  - The engineer's report must not include unfounded conclusions that services and/or improvements funded by the assessment district are exclusively of distinct and special benefit to parcels within the district.
  - Certain services and/or improvements—including public lighting— inherently provide a benefit to the general public, which must be reflected in the engineer's report.
- Ballot materials must disclose how assessments for property owned by a local agency are calculated; necessary for fair and transparent ballot proceedings, and to avoid disproportionate vote weighting.

Report Content and Annual Proceedings

This Engineer's Annual Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the proposed improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for fiscal year 2013/2014.

This Report describes the District, the improvements, and the proposed assessments to be levied against properties in connection with the benefits the properties will receive from the maintenance and servicing of the District improvements for fiscal year 2013/2014. The annual assessments to be levied on properties within the District provide a funding source for the continued operation and maintenance of landscaping and lighting improvements within various zones of benefit ("Zones") that provide special benefits to the properties within the District and each respective Zone. Each fiscal year, the City establishes the District's assessments based on an estimate of the costs to maintain, operate and service the improvements and based upon available revenues including fund balances, general benefit contributions and additional City contributions and assessment limits. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of funds for operational reserves or for periodic maintenance and improvement rehabilitation projects as authorized by the 1972 Act. Each parcel is assessed proportionately for only those improvements, services and expenses for which the parcel will receive special benefit.

Each Zone outlined in this Report is a reflection of the various improvements and the types of improvements and services to be provided by the District for the properties that are directly associated with and benefit from those improvements. The net annual cost to provide the improvements for each Zone are allocated to the benefiting properties within that Zone using a weighted method of apportionment that calculates the proportional benefit and assessment for each parcel as compared to other properties that benefit from the District improvements and services.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the Orange County Assessor's Office. The Orange

County Auditor/Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the District assessments.

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Upon conclusion of the Public Hearing, the City Council will consider all public comments and review the Report. The City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments the Council will, by Resolution, order the improvements to be made and confirm the levy and collection of assessments pursuant to the 1972 Act. The assessments as approved will be submitted to the Orange County Auditor/Controller to be included on the property tax roll for each parcel.

As required by the 1972 Act, this Engineer's Report describes the improvements to be provided, maintained and serviced by the District, an estimated budget for the District improvements, and the proposed assessments to be levied upon each assessable lot or parcel within the District for fiscal year 2013/2014.

While the budgets outlined in this Report reflect the estimated costs necessary to fully and adequately provide for the maintenance and operation of the improvements within the District, many of these estimated costs and associated services cannot be funded by the current special benefit assessment revenues and the City contribution for those improvements or portions thereof determined to be general benefits. Therefore, in addition to the City's contribution for general benefit costs, in some Zones the City may also provide additional funding to support the improvements and/or service reductions. To fully fund the improvements that are considered special benefits, it may be necessary in the future to increase assessment revenues which would require the support of the property owners for new or increased assessments through a ballot proceeding conducted under the provisions of the California Constitution Article XIIID. Although such increases and proceedings are not being conducted this fiscal year and the proposed District assessments for fiscal year 2013/2014 are not being increased over the currently authorized maximum assessments, the possibility of such assessment increases may be considered in the future.

This Report consists of five (5) parts:

Part I

Plans and Specifications: A general description of the District and the improvements for which parcels are assessed. The proposed assessments as outlined in this Report are based on the improvements that provide a special benefit to the properties within the District and generally consist of local and arterial landscape improvements; arterial and local street lighting; traffic signals and appurtenant facilities and operational expenses authorized pursuant to the 1972 Act The plans and specifications contained in this Report generally describe the nature and extent of the improvements provided within the District and the Assessment Diagrams contained in Part IV of this Report show the boundaries of each Zone and provide a visual depiction of the landscape improvement areas where applicable. More detailed information regarding the specific plans and specifications associated with each Zone are on file in the Public Works Department.

Part II

Method of Apportionment: A discussion of the general and special benefits associated with the various improvements to be provided within the District (Benefit Analysis), which includes a discussion of the proportional costs of the special benefits and a separation of costs considered to be of general benefit (and therefore not assessed). This section of the Report also outlines the method of calculating each property's proportional special benefit and annual assessment utilizing a weighted benefit comparison among the different property types within the District.

Part III

District Budgets: An estimate of the annual costs to operate, maintain, and service the landscaping and lighting improvements and appurtenant facilities. The budget for each Zone includes an estimate of the maintenance costs and incidental expenses including, but not limited to: labor, materials, utilities, equipment and administration expenses as well as the collection of other appropriate funding authorized by the 1972 Act and deemed necessary to fully support the improvements, even though not all costs identified in these budgets are necessarily supported by the current assessment revenues. Those improvements and/or costs determined to be of general benefit shall be funded by a City contribution. In addition to the general benefit costs, the City may provide additional funding to support the maintenance and operation of the improvements considered to be of special benefit, but City staff shall make the determination of which improvements, and the extent of the services and activities that shall be provided based on available revenues.

Part IV

Assessment Roll: A listing of the assessment amounts to be levied and collected for fiscal year 2013/2014 by Assessor's Parcel Number is provided in this section of the Report. The assessment amount for each parcel is based on the parcel's calculated proportional special benefit as outlined in the Method of Apportionment (Part II of this Report) and the annual assessment rates established by the estimated budgets (Part III of this Report).

Part V

Assessment Diagrams: This section of the Report contains a series of diagrams showing the boundaries of the Zones within the District for fiscal year 2013/2014 which incorporate the parcels previously determined to receive special benefits from the various District improvements. For those Zones that provide landscape improvements, the diagrams also provide a visual depiction of the location and extent of the landscaped areas being maintained. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District and Zones are shown on the Orange County Assessor's Parcel Maps, and shall include any subsequent lot line adjustments or parcel changes therein. Reference is hereby made to the Orange County Assessor's Parcel Maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District. A diagram showing the overall boundaries of the District and Zones is on file with the Yorba Linda Public Works Department, and by reference is made part of this Report.

Part I — Plans and Specifications

The overall boundaries of the District are coterminous with the City boundaries. The purpose of this District is to provide in part through annual assessments, funding for the ongoing operation, maintenance, and servicing of landscaping, street lighting, traffic signal improvements and related facilities and services within the public right-of-ways and/or dedicated easements in various areas throughout the City. Improvements currently provided within the District generally include but are not limited to:

- Landscape improvements within the street medians and parkway side-panels, including parkways, slopes and entryways; as well as greenbelt areas, slopes, local trails and open space areas within various landscape zones. These landscaped improvements and areas may include, but are not limited various combinations of trees; turf; ground cover; shrubs, plantings and other amenities including retaining walls, monuments, fencing, sidewalks, stamped concrete or pavers; irrigation and drainage systems; and related appurtenances.
- Lighting facilities on the public streets within the City including both street lights and traffic signals. These lighting improvements may include, but are not limited street lights located on the City's arterial streets, traffic signals located throughout the City and local street lights within or adjacent to the various developments and subdivisions.

The City annually levies and collects assessments to support in part the funding needed to maintain and service these improvements. While it has been determined that each assessed parcel within the District receive special benefits from some District improvements (arterial landscaping and arterial street lighting), most but not all areas and properties within the District receive special benefits from a variety of local landscaping and/or streetlight improvements as well. In accordance with the 1972 Act, the District utilizes Zones to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District.

Zones of Benefit

Prior to fiscal year 2012/2013, the District included twelve (12) designated zones of benefit to identify and budget for the various improvements being provided within the District and the relationship and special benefits to properties within the District. These twelve zones of benefit included a single Arterial Landscaping Zone; one (1) Arterial Street Lighting Zone; three (3) Traffic Signal Zones (TS-1, TS-2 and TS-3); one (1) Local Street Lighting; and six (6) Local Landscaping Zones (L-1, L-2, L-3, L-4, L-5 and L-5A). By utilizing this Zone structure, properties with similar types of improvements (combination of improvements) are assessed a proportional amount for the maintenance of the improvements that are directly associated with those properties.

As a result of a review and analysis of the improvements and properties within Local Landscaping Zone L-2, in fiscal year 2012/2013 this Local Landscaping Zone was re-engineered to establish sixteen (16) new Zones to more accurately identify the specific local landscape improvements directly associated with the properties and to apportion the cost of those improvements to the corresponding developments and properties. Subsequently, for fiscal year 2013/2014, a similar review and analysis of the improvements and properties within the remaining Local Landscaping Zones (L-1, L-3, L-4, L-5 and L-5A) and the Arterial Landscaping Zone was conducted and for fiscal year 2013/2014 these Zones have been re-engineered to

more accurately identify the specific landscape improvements directly associated with the properties and to apportion the cost of those improvements to the corresponding developments and properties based upon the special benefits received by each parcel. The newly established Local Landscaping Zones include Zones L-1A, L1B and L-1C; Zones L-4A and L-4B; Zones L-5A (unchanged), L-5B and L-5C. In addition the Arterial Landscaping Zone is now divided into Zone A-1, A-2 and A-3. Local Landscaping Zone L-3 remained unchanged. While the restructuring of Zones (both those in fiscal year 2012/2013 and in fiscal year 2013/2014) have not increased the current maximum assessments allowed for properties within the newly established Zones, the proposed assessments for fiscal year 2013/2014 may be less than the maximum assessments allowed in some Zones. However, to fully fund the maintenance and operation of the improvements that provide special benefits to properties within some of the Zones, assessment increases may likely be warranted in the future.

Description of Improvements

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone were either installed in direct connection with the development of properties within the Zones or were installed for the benefit of those properties as a result of property development or potential development of those properties and were considered necessary for the development of those properties to their full and best use. Generally, the work to be performed within each respective Zone may include as applicable, but is not limited to the labor, materials, equipment, electricity, water, contract services, repair and rehabilitation of the improvements and incidental expenses required to operate the District and provide the improvements and services for each Zone. The improvements provided within the District and for which parcels receive special benefits are generally described in the following:

Street Light Improvements:

The street lighting system in the City of Yorba Linda currently consists of 5,665 street lights (mostly Edison-owned) and the cost of operating and maintaining the street lights including energy costs are funded in part by the District's annual assessments. Within the District there are two (2) Street Light Zones, designated as the Arterial Street Lighting Zone and the Local Lighting Zone. The following is a summary of the two Zones and the street light improvements generally provided in each.

Arterial Street Lighting Zone

The boundaries of the Arterial Street Lighting Zone are coterminous with the City boundaries and all parcels within the City (excluding lots and parcels of land identified as exempt) are proportionately assessed for the net-special benefit costs for the operation and maintenance of these improvements. The following is a summary of the street lights currently included in the Arterial Street Lighting Zone:

Type of Light	Size in Lumens	Total No. of Lights
High Pressure Sodium Vapor	22,000	72
High Pressure Sodium Vapor	27,500	71
High Pressure Sodium Vapor	33,000	1
High Pressure Sodium Vapor	37,000	4
High Pressure Sodium Vapor	50,000	59
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Local Street Lighting Zone

Although the Local Lighting Zone is also considered a city-wide zone, only parcels that receive special benefits from local street light improvements are proportionately assessed for the net special benefit cost of providing those improvements and are designated as "Local Lighting Zone A". All other parcels in the City (parcels that do not receive special benefits from local street light improvements and are not assessed) are designated as "Local Lighting Zone B" parcels for administration purposes only (Not an actual Zone). The following is a summary of the street light improvements currently included in the Local Street Lighting Zone and for which parcels identified as Local Lighting Zone A are proportionately assessed:

Type of Light	Size in Lumens	Total No. of Lights
High Pressure Sodium Vapor	4,000	1
High Pressure Sodium Vapor	5,800	4,308
High Pressure Sodium Vapor	9,500	70
High Pressure Sodium Vapor	16,000	69
High Pressure Sodium Vapor	22,000	1,010
		5,458

Traffic Signal Improvements

Within the District there are three (3) Traffic Signal Zones, designated as TS-1, TS-2 and TS-3, the boundaries of which collectively are coterminous with the City boundaries. Each of the three Traffic Signal Zones include traffic signal improvements on the City's major thoroughfares at specific intersections within the boundaries of each respective Zone that serve as the primary access points to the properties assessed within these Zones. The following is a listing of the traffic signal locations (intersections) currently included in each Traffic Signal Zone.

Traffic Signal Zone TS-1

The zone is located on the eastern side of the City and the proportional special benefit assessments on parcels within this Zone currently fund in part the ongoing maintenance and operation of the traffic signals located at the following intersections:

- La Palma Avenue and Via Lomas de Yorba East
- La Palma Avenue and Via Lomas de Yorba West
- La Palma Avenue and Gypsum Canyon Bridge
- La Palma Avenue and Mercado Del Rio

Traffic Signal Zone TS-2

The zone comprises the majority of the properties within the City (both the central and western portions of the City) as well as the majority of the City's traffic signals. The proportional special benefit assessments on parcels within this Zone currently fund in part the ongoing maintenance and operation of the traffic signals located at the following intersections:

- Imperial Highway and Prospect Drive
- Imperial Highway and Bastanchury Road
- Imperial Highway and Valley View Avenue
- Imperial Highway and Casa Loma Avenue
- Imperial Highway and Eureka Avenue
- Imperial Highway and Lemon Drive
- Imperial Highway and Olinda Street
- Imperial Highway and Yorba Linda Boulevard
- Imperial Highway and Kellogg Drive
- Yorba Linda Boulevard and Linda Vista Street (shared costs with the City of Placentia)
- Yorba Linda Boulevard and Rose Drive
- Yorba Linda Boulevard and Prospect Avenue
- Yorba Linda Boulevard and Jefferson Street
- Yorba Linda Boulevard and Van Buren Street
- Yorba Linda Boulevard and Richfield Road
- Yorba Linda Boulevard and Valley View Avenue
- Yorba Linda Boulevard and Casa Loma Avenue

- Yorba Linda Boulevard and Casa Loma Circle
- Yorba Linda Boulevard and Eureka Avenue
- Yorba Linda Boulevard and Mountain View Avenue
- Yorba Linda Boulevard and Lakeview Avenue
- Yorba Linda Boulevard and Avocado Avenue
- Yorba Linda Boulevard and Ohio Street
- Yorba Linda Boulevard and Palm Avenue
- Yorba Linda Boulevard and Kellogg Drive
- Yorba Linda Boulevard and Fairmont Boulevard
- Yorba Linda Boulevard and Avenida Rio Del Oro
- Yorba Linda Boulevard and Village Center Drive
- Yorba Linda Boulevard and Paseo De Las Palomas
- Yorba Linda Boulevard and San Antonio Road
- Yorba Linda Boulevard and Yorba Ranch Road
- Yorba Linda Boulevard and Via Esquela
- Yorba Linda Boulevard and Stonehaven Drive
- Yorba Linda Boulevard and Via Adobe
- Yorba Linda Boulevard and New River Road
- Fairmont Boulevard and Paseo De Las Palomas
- Fairmont Boulevard and Village Center Drive/Nob Hill
- Fairmont Boulevard and Esperanza Road
- Fairmont Boulevard and Fairmont Connector
- Fairmont Boulevard and Old Ranch Road
- Esperanza Road and Lindsey Drive
- Esperanza Road and New River
- Mountain View Avenue and Kellogg Drive
- Rose Drive and Wabash Avenue
- Rose Drive School Crossing (at Rose Drive School)
- Rose Drive Pedestrian Crossing (at El Cajon Trail)
- Valley View Avenue and Orange Drive
- Valley View Avenue and Lakeview Avenue
- Valley View Avenue and Bastanchury Road
- Valley View Avenue and Pedestrian Crossing (EL Cajon Trail)
- Bastanchury Road and Prospect Avenue
- Bastanchury Road and Rose Drive

- Bastanchury Road and Lakeview Avenue
- Bastanchury Road and Fairmont Boulevard.
- Bastanchury Road and Village Center Drive
- Bastanchury Road and Secretariat Way
- Bastanchury Road and Grey Stone Drive
- Bastanchury Road and Clydesdale
- Buena Vista Avenue and Richfield Road
- Grandview and Kellogg Drive

Traffic Signal Zone TS-3

The zone is located on the southeastern section of the City and the proportional special benefit assessments on parcels within this Zone currently fund in part the ongoing maintenance and operation of a single traffic signal located at:

- Savi Ranch Parkway and Mirage Street

Landscape Improvements:

The District provides for the maintenance and operation of public landscape improvements associated with the parcels and developments within various Zones of the District. The majority of the landscape improvements are located within street right-of-ways (streetscape landscaping) that include medians and parkway/slope side panels. In addition to the streetscape landscaping various local landscape zones may include areas that are not within the street right-of-ways including landscaped slopes, trails, pathways, landscaped drainage areas that may serve as quasi park or open space areas, greenbelts and slopes within the local developments. Although a portion of these landscaped areas may abut a City street, they are not typically considered streetscape landscaping. These landscape improvements may include combinations of landscape amenities such as turf ground cover, plants, shrubs, trees and associated appurtenant facilities including, but not limited to irrigation and drainage systems, asphalt or dirt paths, stamped concrete or sidewalk areas, retaining walls, fencing, and entry monuments.

Within the District for fiscal year 2013/2014 there are twenty-five (25) designated Local Landscape Zones including L-1 (A through C), L-2 (A through P), L-3, L-4 (A and B), and L-5 (A through C); and three (3) designated Arterial Landscaping Zones including A-1, A-2 and A-3 The following is a summary of the Zones and the landscape improvements generally provided in each Zone.

Arterial Landscaping Zone

Within the District there are three (3) Arterial Landscaping Zones, designated as Zone A-1, Zone A-2 and Zone A-3, the boundaries of which collectively are coterminous with the City boundaries. Each of the three Arterial Landscaping Zones include landscape improvements on the City's major thoroughfares that serve as the primary access points to the properties assessed within these Zones. The improvements and facilities maintained on these arterial streets may include some or a combination of the landscaped median islands and parkway/slope side panels located on or adjacent to the following roadways, including but not limited to:

Primary Arterial Streets/Roadways

- Yorba Linda Boulevard from east City Limits to west City limits
- Bastanchury Road from west City Limits to Village Center Drive
- Lakeview Avenue from south City Limits to Bastanchury Road
- Rose Drive from Yorba Linda Boulevard to north City Limits
- Imperial Highway from west City Limits to east City Limits
- Richfield Road from Yorba Linda Boulevard to south City Limits
- La Palma Avenue from west City Limits to Camino de Bryant.
- Esperanza Road from west City Limits to the entrance of Hidden Hills Road

Secondary Arterial Streets/Roadways

- Fairmont Boulevard from Esperanza Road to Village Center Drive North
- Buena Vista Avenue from west City Limits to Grand View Avenue
- Lakeview Avenue from Bastanchury Road to Valley View Avenue
- Valley View Avenue from Yorba Linda Boulevard to northerly terminus
- Yorba Ranch Road from Yorba Linda Boulevard south to south City limits
- Kellogg Drive from Mountain View Avenue to Imperial Highway
- Paseo De Las Palomas from south Fairmont Boulevard to Yorba Linda Boulevard
- Village Center Drive from north Fairmont Boulevard to south Fairmont Boulevard

Properties and developments within the District are assigned to one of three designated Arterial Landscaping Zones based on the overall type of arterial improvements associated therewith and based on whether the arterials serve as the primary access points to the properties.

Arterial Landscaping Zone A-1

The zone is located on the eastern side of the City (east of Yorba Linda Boulevard) and the proportional special benefit assessments on parcels within this Zone fund in part the ongoing maintenance and operation of the designated landscape improvements on the Primary Arterial Streets/Roadways referenced above (proportionately shared by all three Arterial Landscape Zones).

Arterial Landscaping Zone A-2

The zone generally includes the properties and developments in the western and northern portion of the City (west and north of Yorba Linda Boulevard) that are typically within one of the local landscaping zones (excluding Zones L-4A & L-4B). In addition to proportionately funding in part the ongoing maintenance and operation of the designated landscape improvements on the Primary Arterial Streets/Roadways, these parcels derive a special benefit from and proportionately fund in part the ongoing maintenance and operation of the designated landscape median improvements on the Secondary Arterial Streets/Roadways that are located throughout the western portion of the City (proportionately shared by Arterial Landscaping Zones A-2 and A-3). Generally, the parkway/slope side panels associated with the Secondary Arterial Streets/Roadways in this Zone are maintained and funded in part through the various local landscaping zones.

Arterial Landscaping Zone A-3

The zone generally includes the properties and developments in the western and southern portion of the City (west and south of Yorba Linda Boulevard) that are not within one of the local landscaping zones (except Zones L-4A & L-4B which are included in this Arterial Landscaping Zone). In addition to proportionately funding in part the ongoing maintenance and operation of the designated landscape improvements on the Primary Arterial Streets/Roadways, and the landscape median improvements on the Secondary Arterial Streets/Roadways in the western and southern portion of the City, these parcels derive a special benefit from and proportionately fund in part the ongoing maintenance and operation of the parkway/slope side panels on the Secondary Arterial Streets/Roadways (proportionately shared by all parcels within Arterial Landscaping Zone A-3). Generally, the parkway/slope side panels associated with the Secondary Arterial Streets/Roadways are maintained and funded in part through various local landscaping zones (Arterial Landscaping Zone A-2 parcels), but within Arterial Landscaping Zone A-3, those parkway/slope side panels are budgeted and proportionately shared by the parcels within Arterial Landscaping Zone A-3.

Collectively, the Arterial Landscaping Zone includes approximately 11,204,840 square feet of landscaped area of which approximately 2,537,870 square feet is associated with the median islands and the remaining 8,666,970 square feet are located on the parkway and slope side panels along the streets referenced above. Generally these landscaped areas include a mix of shrubs, plantings, trees, ground cover and various and associated appurtenant facilities that may include hardscape areas, retaining walls, monuments or other decorative features. A visual depiction of the location and extent of the landscape improvement areas and Zone boundaries are provided on the Assessment Diagrams provided in Part V of this Report.

Local Landscaping Zones

As previously noted, for fiscal year 2013/2014 the District has been re-engineered to establish twenty-five (25) designated Local Landscape Zones including L-1 (A through C), L-2 (A through P), L-3, L-4 (A and B), and L-5 (A through C) based on the District maintained improvements that provide a particular and distinct special benefit to those properties within their respective Zone. The boundaries of each Local Landscaping Zone are based on the improvements being maintained through the District and the developments and properties that derive special benefits from those improvements. Data establishing the similarities and extent of the specific types of improvements identified within each Zone and the proximity of the various parcels and developments to those improvements were reviewed and analyzed in developing the boundaries of the twenty-five Zones and proportional special benefit cost allocations. Some improvements (such as greenbelts and perimeter parkway/slope side panels) may be located between two Zones or reasonably shared by more than one Zone, in such cases, the special benefits and cost of providing such improvements are proportionately shared by parcels in each associated Zone. The following is a brief description and summary of the landscaped areas associate with each Local Landscaping Zone. A visual depiction of the location and extent of the landscape improvement areas and Zone boundaries are provided on the Assessment Diagrams provided in Part V of this Report.

Local Landscaping Zone L-1A

The properties within Local Landscaping Zone L-1A proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 1,913,110 square feet of landscaped area of which approximately 1,912,030 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 1,080 square feet of local median landscaping. Of the total landscaped area, approximately 314,230 square feet is turf area and the remaining 1,598,880 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-1B

The properties within Local Landscaping Zone L-1B proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 3,446,090 square feet of landscaped area of which approximately 3,444,270 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 1,820 square feet of local median landscaping. Of the total landscaped area, approximately 10,610 square feet is turf area and the remaining 3,435,480 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-1C

The properties within Local Landscaping Zone L-1C proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 855,670 square feet, all of which is identified as Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 59,750 square feet is turf area and the remaining 795,920 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2A

The properties within Local Landscaping Zone L-2A proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 833,500 square feet of landscaped area identified as Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 11,240 square feet is turf area and the remaining 822,260 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2B

The properties within Local Landscaping Zone L-2B proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 1,379,920 square feet of landscaped area of which approximately 1,357,910 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 22,010 square feet of local median landscaping. Of the total landscaped area, approximately 322,020 square feet is turf area and the remaining 1,057,900 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2C

The properties within Local Landscaping Zone L-2C proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 2,859,190 square feet of landscaped area of which approximately 2,597,710 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 261,480 square feet of local median landscaping. Of the total landscaped area, approximately 1,016,680 square feet is turf area and the remaining 1,842,510 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2D

The properties within Local Landscaping Zone L-2D proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 892,010 square feet of landscaped area of which approximately 886,740 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 5,270 square feet of local median landscaping. Of the total landscaped area, approximately 13,510 square feet is turf area and the remaining 878,500 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2E

The properties within Local Landscaping Zone L-2E proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 336,880 square feet of Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 43,370 square feet is turf area and the remaining 293,510 square feet being a mix of plants, shrubs and ground cover. Some of the landscape areas associated with this Zone are shared by properties in an adjacent Zone and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas.

Local Landscaping Zone L-2F

The properties within Local Landscaping Zone L-2F proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 133,730 square feet of Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 20,060 square feet is turf area and the remaining 113,670 square feet being a mix of plants, shrubs and ground cover. Some of the landscape areas associated with this Zone are shared by properties in an adjacent Zone and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas.

Local Landscaping Zone L-2G

The properties within Local Landscaping Zone L-2G proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 452,520 square feet of landscaped area of which approximately 451,110 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 1,410 square feet of local median landscaping. Of the total landscaped area, approximately 45,120 square feet is turf area and the remaining 407,400 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2H

The properties within Local Landscaping Zone L-2H proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 541,880 square feet of Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 16,870 square feet is turf area and the remaining 525,010 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2I

The properties within Local Landscaping Zone L-2I proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 371,920 square feet of landscaped area of which approximately 366,430 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 5,490 square feet of local median landscaping. Of the total landscaped area, approximately 53,120 square feet is turf area and the remaining 318,800 square feet being a mix of plants, shrubs and ground cover. A portion of the landscaped area for this Zone includes an interconnecting greenbelt/trail that extends across several Zones. The overall improvement area associated with this greenbelt/trail is proportionately shared by the properties in those Zones and the square footage presented above includes this Zone's proportional special benefit allocation of the square footage of that shared improvement area.

Local Landscaping Zone L-2J

The properties within Local Landscaping Zone L-2J proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 208,800 square feet of Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 35,770 square feet is turf area and the remaining 173,030 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2K

The properties within Local Landscaping Zone L-2K proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 647,550 square feet of landscaped area of which approximately 605,510 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 42,040 square feet of local median landscaping. Of the total landscaped area, approximately 3,240 square feet is turf area and the remaining 644,310 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2L

The properties within Local Landscaping Zone L-2L proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 213,380 square feet of Parkway/Slope/Greenbelt landscaping, being a mix of plants, shrubs and ground cover..

Local Landscaping Zone L-2M

The properties within Local Landscaping Zone L-2M proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 20,950 square feet of landscaped area of which approximately 13,270 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 7,680 square feet of local median landscaping. Of the total landscaped area, approximately 1,880 square feet is turf area and the remaining 19,070 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2N

The properties within Local Landscaping Zone L-2N proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 1,361,790 square feet of landscaped area of which approximately 1,253,610 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 108,180 square feet of local median landscaping. Of the total landscaped area, approximately 115,030 square feet is turf area and the remaining 1,246,760 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-2O

The properties within Local Landscaping Zone L-2O proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 135,090 square feet of Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 40,530 square feet is turf area and the remaining 94,560 square feet being a mix of plants, shrubs and ground cover. The majority of the landscaped area within this Zone is part of an interconnecting greenbelt/trail that extends across several Zones. The overall improvement area associated with this greenbelt/trail is proportionately shared by the properties in those Zones and the square footage presented above includes this Zone's proportional special benefit allocation of the square footage of that shared improvement area..

Local Landscaping Zone L-2P

The properties within Local Landscaping Zone L-2P proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 198,710 square feet of Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 57,570 square feet is turf area and the remaining 141,140 square feet being a mix of plants, shrubs and ground cover. A significant portion of the landscaped area for this Zone includes an interconnecting greenbelt/trail that extends across several Zones. The overall improvement area associated with this greenbelt/trail is proportionately shared by the properties in those Zones and the square footage presented above includes this Zone's proportional special benefit allocation of the square footage of that shared improvement area.

Local Landscaping Zone L-3

The properties within Local Landscaping Zone L-3 proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 47,650 square feet of landscaped area of which approximately 8,390 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 39,260 square feet of local median landscaping. Of the total landscaped area, approximately 17,100 square feet is turf area and the remaining 30,550 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-4A

The properties within Local Landscaping Zone L-4A proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 192,100 square feet of landscaped area of which approximately 165,030 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 27,070 square feet of local median landscaping. Of the total landscaped area, approximately 102,740 square feet is turf area and the remaining 89,360 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-4B

The properties within Local Landscaping Zone L-4B proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 106,420 square feet, all of which is identified as Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 69,540 square feet is turf area and the remaining 36,880 square feet being a mix of plants, shrubs and ground cover.

Local Landscaping Zone L-5A

The properties within Local Landscaping Zone L-5A proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 3,013,150 square feet of landscaped area of which approximately 2,914,370 square feet is identified as Parkway/Slope/Greenbelt landscaping and approximately 98,780 square feet of local median landscaping. Of the total landscaped area, approximately 183,250 square feet is turf area and the remaining 2,829,900 square feet being a mix of plants, shrubs and ground cover. Some of the landscape areas associated with this Zone are shared by properties in the adjacent Zones (L-5B & L-5C) and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas.

Local Landscaping Zone L-5B

The properties within Local Landscaping Zone L-5B proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 1,020,930 square feet of landscaped area, all of which is identified as Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 61,520 square feet is turf area and the remaining 959,410 square feet being a mix of plants, shrubs and ground cover. Some of the landscape areas associated with this Zone are shared by properties in the adjacent Zones (L-5A & L-5C) and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas.

Local Landscaping Zone L-5C

The properties within Local Landscaping Zone L-5C proportionately share and receive special benefits from landscape and tree maintenance within the Zone totaling approximately 467,670 square feet of landscaped area, all of which is identified as Parkway/Slope/Greenbelt landscaping. Of the total landscaped area, approximately 22,580 square feet is turf area and the remaining 445,090 square feet being a mix of plants, shrubs and ground cover. Some of the landscape areas associated with this Zone are shared by properties in the adjacent Zones (L-5A & L-5B) and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas.

Part II — 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 structure of this District and the formula used for calculating special benefits within the District reflects the composition of the parcels and the improvements and services provided to fairly apportion the costs based on the estimated special benefit to each parcel. The City is required to identify all parcels which have special benefits conferred upon them and upon which an assessment will be imposed. The proportionate special benefit to each parcel shall be determined in relationship to the entirety of the public improvement or the maintenance and operation expenses being provided.

The improvements to be provided by this District and for which properties are assessed, have been identified as improvements and amenities that provide a direct reflection and extension of the properties within the District and are considered to be essential components to the overall development and use of properties within the District. The assessments and method of apportionment described in this Report are based on the premise that the assessments will be used to maintain the improvements within the District Zones and the assessment revenues generated will be used solely for such purposes.

In conjunction with the provisions of the 1972 Act, the California Constitution Article XIIID addresses several key criteria for the levy of assessments, notably:

- Article XIIID Section 2d defines District as follows:

  "District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service";

- Article XIIID Section 2i defines Special Benefit as follows:

  "Special benefit" means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute "special benefit."

- Article XIIID Section 4a defines proportional special benefit assessments as follows:

  "An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The method of apportionment (method of assessment) set forth in the Report is based on the premise that each assessed property receives special benefits from the various improvements to be funded by the assessments, and the assessment obligation for each parcel reflects that parcel's proportional special benefits as compared to other properties that receive special benefits.

To identify and determine the proportional special benefit to each parcel within the District, it is necessary to consider the entire scope of the improvements provided as well as the properties that benefit from those improvements. The improvements and the associated costs described in this Report have been identified and allocated based on a benefit rationale and calculations that proportionally allocate the net cost of only those improvements determined to be of special benefit to properties within the District. The various public improvements and the associated costs have been identified as either "general benefit" (not assessed) or "special benefit".

Benefit Analysis

The District improvements, associated costs and assessments have been reviewed, identified and allocated to each assessed parcel based on special benefits received pursuant to the provisions of the California Constitution and the 1972 Act. The improvements provided by the District have been identified as necessary, required and/or desired for the orderly development of the properties within each respective Zone to their full potential, consistent with the proposed property development plans and applicable portions of the City General Plan. Although the improvements include public street lighting, traffic signal and landscaped parkway and median improvements available or visible to the public at large, it has been determined that in many cases, the specific District improvements were only necessary for the development of properties within the District or would have been required for property development if the improvements were not pre-existing. In either case, the District improvements were not required nor necessarily desired by any properties or developments outside the various Zone boundaries. The improvements for which properties are assessed directly enhance the use, desirability and security of those properties and the ongoing operation, servicing and maintenance of the improvements are considered a particular and distinct benefit to the properties within each respective Zone. To the extent that some District improvements may provide benefits to the public at large or to properties in general (either to parcels within or outside the various Zone boundaries), the proportional costs associated with the "general benefit" components for that specific improvement shall be funded by other sources and not included as part of the special benefit assessments. The proportional costs identified as "general benefit" are funded either by the City's General Fund, Ad Valorem revenues or other non-assessment funding sources available to the City. The amount to be assessed against each parcel within the District and the Zones therein represents only the parcel's proportionate special benefit from the improvements.

While there is almost always some general benefit associated with any public improvements, it is recognized that some District improvements, specifically those improvements associated with arterial streets (arterial landscaping, arterial street lights and portions of the traffic signals), tend to serve a broader community function and/or benefit to the general public (such as enhanced traffic circulation), and these Zone improvements have a greater measure of general benefit. To this extent, the proportional costs associated with the "general benefit" derived from the various Zone improvements shall be funded by other revenue sources available to the City and not included as part of the special benefit assessments. Based on a careful review and analysis of the District improvements the following determinations have been made with respect to

improvements that provide general benefits and the City's proportional contribution for general benefits:

- The landscape improvements identified in the designated Local Landscape Zones are clearly a special benefit to the properties within the respective Zones because these improvements provide public amenities not found in all areas of the City and the properties to be assessed were part of the overall development or planned development that created the need for the improvements and such improvements would otherwise not be necessary or required without the development of those properties. Therefore, the ongoing operation and maintenance of those improvements and the level of service provided have a direct and particular impact on those properties, including but not limited to enhanced aesthetics, and serve as a shared extension and representation of the individual properties into the public areas in close proximity to those properties that are not provided or shared by other properties outside the specific Zone. While these improvements are often directly associated with the development of the properties within the respective Zones and these improvements have a direct impact on only those properties, it may be reasonable to conclude that the maintenance of such improvements would be considered entirely special benefits to those properties. Based on an overall evaluation of the improvements associated with these local landscape improvements, the City has determined that in order to ensure overall public safety and health and protection of property, a base level of service is necessary for the majority of these landscaped area. In the City's analysis of the various local landscaped parkways, slopes and medians it is estimated that on average, the overall base level of service required represents a cost that is approximately 3% to 7% of the current annual landscape maintenance expenses. Therefore to ensure that no parcel is assessed for more than its proportional special benefit for local landscaping, for fiscal year 2013/2014 the City will contribute for general benefit an amount equal to ten percent (10%) of the budgeted annual maintenance costs (collectively, the annual landscape and tree maintenance service costs).

- Similar to the local landscaping zones, the Local Street Light Zone is comprised of properties that receive a particular and direct benefit from local street lights that were installed as part of the overall development or planned development of the properties to be assessed and the street lights would otherwise not be necessary or required without the development of those properties. Likewise, only those properties and developments that are adjacent to or in close proximity to local street light improvements and benefit directly from those improvements are included in the Zone. In fact, more than 20% of the City parcels are not currently part of the Local Lighting Zone. While these improvements are directly associated with the development of the properties within the Zone and these improvements clearly provide benefits to these properties not directly provided to other properties, it is certainly reasonable to conclude that the maintenance and operation of these improvements is largely if not entirely a special benefit to those properties assessed. However, based on a general review of the location and extent of these street light improvements it is estimated that approximately twenty-five percent (25%) of the lights and thirty percent (30%) of the annual operating costs for local street lights is associated with the street lights located on the perimeter of the developments within the Zone and/or the collector streets that are shared by those properties and developments. It is reasonable to assume that these particular street lights not only provide special benefits to properties in the Zone, but also enhance general nighttime traffic safety and circulation. While these street lights were clearly the direct result of the adjacent or nearby property development, it is estimated based on general traffic study data for residential and collector streets, that less than half (50%) of these particular lights and associated costs would be necessary in less concentrated development areas. Therefore, it has been determined that the general benefit

related to the operation and maintenance of these particular street lights is no more than fifteen percent (15%) total local streetlight operating costs (half of the approximate 30% cost associated with the perimeter and collector lights). However, to ensure that no parcel is assessed for more than its proportional special benefit for local street lighting, for fiscal year 2013/2014 the City will contribute for general benefit an amount equal to twenty percent (20%) of the budgeted annual street light operating costs for local street lighting.

- In regards to street lighting on the arterial streets (Arterial Lighting Zone), similar to the local street lights located on the collector streets and development perimeters it is certainly reasonable to recognize the general benefit to the public and properties in general associated with nighttime traffic safety and circulation on these primary streets. Numerous traffic studies for similar street types suggest that on average over seventy-five percent (75%) of all street lights found on primary streets are directly the result of property development (both residential and non-residential development). In turn these developments increase traffic circulation and ultimately the spacing and number of lights and without such development and the overall demand for such public improvements resulting from property development the need for arterial street lights would be dramatically reduced. Therefore, based on these assumptions it has been determined that it is reasonable to conclude that no more than twenty-five percent (25%) of the costs to provide arterial street lights would be considered general benefit. To ensure that no parcel is assessed for more than its proportional special benefit for arterial street lighting, for fiscal year 2013/2014 the City will contribute for general benefit an amount equal to thirty percent (30%) of the budgeted annual street light operating costs for arterial street lighting.

- Similar to arterial street lights, traffic signals are located throughout the City on streets and at intersections that provide direct access to each property in the District. However, similar to local landscaping and lighting improvements within the District, the number and extent of these traffic signals varies in different areas of the City and thus three Traffic Signal Zones have been established to identify and quantify the proportional special benefit to properties different parts of the City. Like street lights (both arterial and local), it is certainly reasonable to recognize the general benefit to the public and properties in general associated with nighttime traffic safety and circulation associated with traffic signals. However, as clearly reflected by the need to establish different zones of benefit for these traffic signals, the number of traffic signals, the location of those signals and even the type of signalization are clearly the result of property development and the concentration of that development and thus the special benefit nexus to the properties within each Traffic Signal Zone. However, while these improvements are clearly facilitated by development within the City and respective Zones, traffic signals are inherently installed in part to control traffic, not only traffic directly associated with surrounding properties (special benefit) but also general City traffic that is associated with the general public and properties outside each respective Traffic Signal Zone (general benefit). General traffic study data suggests that location and extent of such improvement is directly correlated to property development and such development increase traffic circulation and ultimately the spacing and number of traffic signals required to ensure proper traffic circulation to and from those properties and the overall need for such public improvements is dramatically reduced in areas with less property development. However, to ensure that no parcel is assessed for more than its proportional special benefit for traffic signal improvements, for fiscal year 2013/2014 the City will contribute for general benefit an amount equal to fifty percent (50%) of the budgeted annual traffic signal operating costs within each Traffic Signal Zone.

- In regards to landscaping on the arterial streets (Arterial Landscaping Zones), similar to other city-wide improvements (the arterial lighting and traffic signals), it is certainly

reasonable to recognize the collective general benefit these improvements provide to the City, residents and business in conjunction with the special benefits to properties in the District from the beautification of the streets that serve the entire community. However, it is also recognized that these landscape improvements expand and extend the aesthetic presentation of each property within the Zone by providing enhanced level of landscaping that is directly associated with each property and development which must utilize these arterial streets to access the respective properties assessed. These landscape improvements provide a physical extension of each private property's front yard or business frontage and create an aesthetic continuity and cohesion between the various residential, non-residential and undeveloped properties within the Zone that could not be accomplished individually. These landscape improvements create both a visual and physical local beautification and unification of the properties that directly and proportionately benefit the properties to be assessed. The overall location and extent of the improvements in relationship to each of the properties in the District clearly makes these improvements a direct and special benefit to these parcels. Like the local landscape improvements, based on an overall evaluation of the improvements associated with these arterial landscape improvements, the City has determined that in order to ensure overall public safety and protection of property and street infrastructure a minimum level of maintenance and service (base level service) is necessary to ensure the integrity of the medians for traffic purposes and the arterial side panels (parkways and slopes) within the street right-of-ways. It is estimated that this base level service represents a cost that is approximately 10% to 20% of the current annual landscape maintenance expenses. However, to ensure that no parcel is assessed for more than its proportional special benefit for arterial landscape maintenance, for fiscal year 2013/2014 the City will contribute for general benefit an amount equal to twenty-five percent (25%) of the budgeted annual maintenance costs (collectively, the annual landscape and tree maintenance service costs).

In total for fiscal year 2013/2014, the City will contribute for general benefit funding that supports approximately 12.6% of the total annual maintenance cost to provide the District's improvements which exceeds the estimated proportional general benefit associated with the improvements as outlined above. General benefit contributions as a percentage of annual maintenance costs shall be applied consistently throughout the Zones as described above (i.e. the general benefit contribution for each local landscape zone is 10% of the total annual maintenance expense). Any additional funding provided by the City (other than general benefit contributions) is dictated by the funding available to the City (other than assessment revenues) and the priority funding needs in each Zone.

Assessment Methodology

To assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized in this District and establishes a basic unit (base value) of benefit and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the improvements are apportioned as a function of comparable property characteristics which may include, but is not limited to land use and property size. The method of apportionment originally developed for this District was based on an assessment formula appropriate for the various land uses, identifiable property characteristics and improvements within the District and utilizes the number of

comparative dwelling units or dwelling spaces for other residential land uses and comparative lot sizes (acreage) for non-residential and undeveloped properties.

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived from the various Zone improvements by a single family residential parcel. The single family residential parcel has been selected as the basic unit for calculation of assessments since it represents over 90% of the parcels in the District. Thus, the "benchmark" property (the single family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

Land Use Classifications

Every parcel within the District is assigned a land use classification based on available parcel information obtained from the County Assessor's Office. It has been determined that a parcel use and size are the appropriate factors necessary to identify and calculate the proportional special benefits conveyed to each property within the District for the cost of improvements associated with that property. For this District each parcel is assigned one of the following land use classifications:

Single-Family Residential Parcels — This classification may include, but is not limited to: all subdivided residential tract lots (with or without structures); condominiums; or other single-family residential units on a single parcel. As previously noted, the single family residential parcel has been selected as the basic unit for calculation of assessments and each is assigned 1.00 Equivalent Benefit Unit.

Multi-Family Residential Parcels and Mobile Home Parks — This land use classification identifies properties that are used for residential purposes, but contain more than a single residential unit on the parcel (parcels with more than one dwelling). Due in part to the development and population densities associated with these types of dwelling units (reduced unit size compared to the typical density and size of single-family units), Multi-Family Residential Parcels and Mobile Home Parks have been assigned a weighted proportional special benefit factor of 0.8 EBU per Unit and 0.5EBU per space, respectively. Studies have consistently shown that the average apartment unit impacts infrastructure approximately 80% as much as a single-family residence and the average mobile home unit impacts infrastructure approximately 50%. (Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition, 1991; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition, 1991). Therefore it is reasonable to conclude that the proportional special benefit these properties receive from the public improvements funded by the assessments has a similar proportionality.

Therefore the EBU's assigned to a multi-residential or a mobile home parcel are calculated based on the number of dwelling units identified for that parcel, with each multi-residential parcel being assigned an EBU equal to 0.8 EBU multiplied by the number of dwelling units on the parcel and each mobile home park parcel being assigned an EBU equal to 0.5 EBU multiplied by the number of mobile home units or available spaces on the parcel.

Non-Residential Parcels — This classification includes developed properties that are identified or zoned for commercial, industrial or other non-residential use including offices, hotels, recreational facilities (excluding parks), and institutional facilities including, hospitals, churches or facilities utilized by other non-profit organizations, whether those facilities are publicly owned (non-taxable) or privately owned. Based on an overall evaluation of development in the City

when the District was established, it was determined that the average single-family residential development yielded approximately three (3) dwelling units per acre of land. Thus it was determined that the special benefit for these non-residential properties compared to a single-family residential parcel is proportional to 3.0 EBU multiplied by the acreage of the parcel. Therefore the EBU assigned to each non-residential property is 3.0 EBU per acre or portion thereof (e.g. A 2.25 acre parcel identified as non-residential is assigned 6.75 EBU).

Vacant-Rural Parcels — This classification includes undeveloped properties that are identified as parcels with no immediate development potential or planned development and parcels identified as Parks which have been developed for public use and provide similar public amenities and improvements funded by the District assessments. Although it is recognized that the improvements provided within the various Zones of the District were primarily constructed and installed as the result of property development, it is also recognized that these improvements were constructed in part to support the potential development of properties within the District to their full and best use. Therefore when the District was established, it was determined that parcels identified as Vacant-Rural Parcels shall be assigned a proportional EBU that is 25% of the developed non-residential property, or 0.75 EBU per acre, up to a maximum of 5 acres per parcel. (e.g. A 6.00 acre parcel identified as a vacant-rural parcel is assigned 3.75 EBU [5.0 acres x 0.75EBU/acre]).

However, within Local Landscaping Zone L-5B and Local Landscaping Zone L-5C, a significant portion of the two Zones are currently identified as vacant (undeveloped properties) that will be developed based on the overall development plans for the area. Therefore, in order to ensure a fair proportionality between the developed and undeveloped properties in these two Zones, the maximum of 5 acres per parcel for vacant-rural parcels is not applied in these two Zones. (e.g. A 6.00 acre parcel identified as a vacant-rural parcel is assigned 4.50 EBU [6.0 acres x 0.75EBU/acre]).

Exempt Parcels — Exempt from District assessments are the areas of public streets, private streets and other roadways, dedicated public easements and open spaces, rights-of-ways including public greenbelts and parkways or that portion of public property that is not developed and used for business purposes similar to private commercial, industrial and institutional activities. (These types of properties are not usually assigned an Assessor's Parcel Number by the County). Also excepted from assessment are utility rights-of-ways, common areas (such as in condominium complexes), landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot be developed. It has been determined that these types of properties receive no direct benefit from the improvements and receive no measurable special benefit or general benefits from the continued operation and maintenance of those improvements.

*Note: Public property which is developed and used for residential or non-residential purposes will be assessed the same as private property with the same use. However, as noted above, parks will be assessed as vacant-rural property not as developed non-residential property. Schools are identified as "Special Case" parcels because these parcels are generally part developed non-residential and part vacant/park. These parcels shall be assessed similar to any other non-residential property for those portions of the parcel with building improvements, and the playground and athletic fields will be assessed as vacant property (similar to parks).

A summary of the applied Equivalent Benefit Units (EBU's) for the various land use classifications within the District is shown in the following table:

Land Use	Equivalent Benefit Unit Formula	
Single-Family Residential	1.000	EBU per Dwelling Unit or Parcel
Multi-Family Residential	0.800	EBU per Unit
Mobile Home Park	0.500	EBU per Unit/Space
Non-Residential (Developed)	3.000	EBU per Acre
Vacant/Rural/Parks	0.750	EBU per Acre (Maximum 5.0 Assessed Acres)
Vacant/Rural (Zones L-5 & L-5A)	0.750	EBU per Acre (No Maximum Acres)
Exempt	0.000	EBU per Parcel

Equivalent Benefit Unit Summary

The following is a summary of the Equivalent Benefit Units applicable to the various land use classifications identified in each District Zone:

Arterial Lighting Zone

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	20,769	20,769	-	20,769.00
Multi-Family Residential	53	1,086	-	868.80
Mobile Home Park	2	288	-	144.00
Non-Residential (Developed)	333	-	651.16	1,953.48
Vacant/Rural/Parks	858	-	676.87	507.65
Special Case	26	-	216.46	341.45
Exempt	1,005	-	3,338.85	-
Totals	**23,046**	**22,143**	**4,883.34**	**24,584.38**

Arterial Landscaping Zones

Arterial Landscaping Zone A-1

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	3,792	3,792	-	3,792.00
Multi-Family Residential	1	400	-	320.00
Non-Residential (Developed)	133	-	264.50	793.51
Vacant/Rural/Parks	100	-	177.78	133.33
Special Case	1	-	20.48	30.73
Exempt	246	-	2,427.47	-
Totals	**4,273**	**4,192**	**2,890.24**	**5,069.57**

Arterial Landscaping Zone A-2

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	7,683	7,683	-	7,683.00
Multi-Family Residential	1	124	-	99.20
Non-Residential (Developed)	6	-	71.12	213.37
Vacant/Rural/Parks	439	-	282.94	212.20
Special Case	12	-	114.76	188.90
Exempt	355	-	630.32	-
Totals	**8,496**	**7,807**	**1,099.14**	**8,396.67**

Arterial Landscaping Zone A-3

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	9,294	9,294	-	9,294.00
Multi-Family Residential	51	562	-	449.60
Mobile Home Park	2	288	-	144.00
Non-Residential (Developed)	194	-	315.53	946.60
Vacant/Rural/Parks	319	-	216.16	162.12
Special Case	13	-	81.22	121.82
Exempt	404	-	281.06	-
Totals	**10,277**	**10,144**	**893.97**	**11,118.14**

Traffic Signal Zones

Traffic Signal Zone TS-1

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	2,872	2,872	-	2,872.00
Multi-Family Residential	1	400	-	320.00
Non-Residential (Developed)	64	-	85.41	256.23
Vacant/Rural/Parks	46	-	108.64	81.48
Special Case	1	-	20.48	30.73
Exempt	192	-	2,056.65	-
Totals	**3,176**	**3,272**	**2,271.18**	**3,560.44**

Traffic Signal Zone TS-2

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	17,897	17,897	-	17,897.00
Multi-Family Residential	52	686	-	548.80
Mobile Home Park	2	288	-	144.00
Non-Residential (Developed)	212	-	420.12	1,260.35
Vacant/Rural/Parks	803	-	551.86	413.89
Special Case	25	-	195.98	310.72
Exempt	794	-	1,227.10	-
Totals	**19,785**	**18,871**	**2,395.05**	**20,574.77**

Traffic Signal Zone TS-3

Land Use	Parcels	Units	Applied Acreage	EBUs
Non-Residential (Developed)	57	-	145.63	436.90
Vacant/Rural/Parks	9	-	16.37	12.28
Exempt	19	-	55.11	-
Totals	**85**	**-**	**217.11**	**449.17**

Local Street Lighting Zone

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	16,934	16,934	-	16,934.00
Multi-Family Residential	47	586	-	468.80
Mobile Home Park	2	288	-	144.00
Non-Residential (Developed)	317	-	593.75	1,781.24
Vacant/Rural/Parks	709	-	551.49	413.62
Special Case	26	-	216.46	341.45
Exempt	778	-	1,673.10	-
Totals	**18,813**	**17,808**	**3,034.79**	**20,083.10**

Local Landscaping Zones

Local Landscaping Zone L-1A

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	1,525	1,525	-	1,525.00
Non-Residential (Developed)	62	-	78.73	236.18
Vacant/Rural/Parks	14	-	27.65	20.73
Special Case	1	-	20.48	30.73
Exempt	18	-	87.10	-
Totals	**1,620**	**1,525**	**213.96**	**1,812.64**

Local Landscaping Zone L-1B

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	732	732	-	732.00
Non-Residential (Developed)	1	-	1.10	3.29
Vacant/Rural/Parks	15	-	18.61	13.96
Exempt	36	-	43.27	-
Totals	**784**	**732**	**62.98**	**749.25**

Local Landscaping Zone L-1C

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	615	615	-	615.00
Multi-Family Residential	1	400	-	320.00
Vacant/Rural/Parks	1	-	0.93	0.70
Exempt	19	-	39.84	-
Totals	**636**	**1,015**	**40.78**	**935.70**

Local Landscaping Zone L-2A

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	301	301	-	301.00
Vacant/Rural/Parks	1	-	5.00	3.75
Totals	**302**	**301**	**5.00**	**304.75**

Local Landscaping Zone L-2B

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	982	982	-	982.00
Non-Residential (Developed)	1	-	23.48	70.43
Vacant/Rural/Parks	221	-	73.94	55.45
Exempt	33	-	27.92	-
Totals	**1,237**	**982**	**125.34**	**1,107.88**

Local Landscaping Zone L-2C

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	1,088	1,088	-	1,088.00
Vacant/Rural/Parks	2	-	0.20	0.15
Exempt	58	-	70.18	-
Totals	**1,148**	**1,088**	**70.38**	**1,088.15**

Local Landscaping Zone L-2D

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	277	277	-	277.00
Non-Residential (Developed)	2	-	8.11	24.32
Vacant/Rural/Parks	2	-	1.22	0.91
Exempt	3	-	1.37	-
Totals	**284**	**277**	**10.69**	**302.23**

Local Landscaping Zone L-2E

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	217	217	-	217.00
Vacant/Rural/Parks	3	-	3.74	2.81
Exempt	1	-	0.39	-
Totals	**221**	**217**	**4.13**	**219.81**

Local Landscaping Zone L-2F

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	128	128	-	128.00
Vacant/Rural/Parks	1	-	0.48	0.36
Exempt	1	-	1.02	-
Totals	**130**	**128**	**1.49**	**128.36**

Local Landscaping Zone L-2G

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	619	619	-	619.00
Vacant/Rural/Parks	37	-	54.41	40.81
Exempt	24	-	63.86	-
Totals	**680**	**619**	**118.28**	**659.81**

Local Landscaping Zone L-2H

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	693	693	-	693.00
Vacant/Rural/Parks	1	-	3.79	2.84
Exempt	11	-	6.15	-
Totals	**705**	**693**	**9.93**	**695.84**

Local Landscaping Zone L-2I

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	607	607	-	607.00
Vacant/Rural/Parks	6	-	3.11	2.33
Exempt	22	-	41.44	-
Totals	**635**	**607**	**44.55**	**609.33**

Local Landscaping Zone L-2J

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	385	385	-	385.00
Non-Residential (Developed)	2	-	3.98	11.95
Vacant/Rural/Parks	3	-	9.11	6.83
Special Case	2	-	25.06	37.58
Exempt	8	-	12.07	-
Totals	**400**	**385**	**50.22**	**441.36**

Local Landscaping Zone L-2K

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	361	361	-	361.00
Multi-Family Residential	1	124	-	99.20
Non-Residential (Developed)	1	-	1.66	4.97
Vacant/Rural/Parks	9	-	17.71	13.28
Exempt	3	-	0.30	-
Totals	**375**	**485**	**19.66**	**478.45**

Local Landscaping Zone L-2L

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	133	133	-	133.00
Vacant/Rural/Parks	1	-	1.10	0.83
Exempt	1	-	0.49	-
Totals	**135**	**133**	**1.59**	**133.83**

Local Landscaping Zone L-2M

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	201	201	-	201.00
Non-Residential (Developed)	9	-	9.06	27.19
Vacant/Rural/Parks	4	-	1.44	1.08
Exempt	16	-	21.52	-
Totals	**230**	**201**	**32.03**	**229.27**

Local Landscaping Zone L-2N

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	225	225	-	225.00
Non-Residential (Developed)	2	-	22.74	68.22
Vacant/Rural/Parks	32	-	33.19	24.90
Exempt	11	-	25.98	-
Totals	**270**	**225**	**81.92**	**318.12**

Local Landscaping Zone L-2O

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	229	229	-	229.00
Exempt	14	-	3.73	-
Totals	**243**	**229**	**3.73**	**229.00**

Local Landscaping Zone L-2P

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	84	84	-	84.00
Vacant/Rural/Parks	2	-	2.53	1.89
Exempt	7	-	5.82	-
Totals	**93**	**84**	**8.34**	**85.89**

Local Landscaping Zone L-3

Land Use	Parcels	Units	Applied Acreage	EBUs
Non-Residential (Developed)	57	-	145.63	436.90
Vacant/Rural/Parks	9	-	16.37	12.28
Exempt	19	-	55.11	-
Totals	**85**	**-**	**217.11**	**449.17**

Local Landscaping Zone L-4A

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	140	140	-	140.00
Vacant/Rural/Parks	3	-	2.71	2.03
Exempt	7	-	7.05	-
Totals	**150**	**140**	**9.75**	**142.03**

Local Landscaping Zone L-4B

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	100	100	-	100.00
Exempt	5	-	4.91	-
Totals	**105**	**100**	**4.91**	**100.00**

Local Landscaping Zone L-5A

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	744	744	-	744.00
Vacant/Rural/Parks	14	-	33.77	25.32
Exempt	38	-	81.55	-
Totals	**796**	**744**	**115.32**	**769.32**

Local Landscaping Zone L-5B

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	882	882	-	882.00
Vacant/Rural/Parks	110	-	71.94	53.95
Special Case	8	-	26.23	56.10
Exempt	105	-	76.47	-
Totals	**1,105**	**882**	**174.64**	**992.05**

Local Landscaping Zone L-5C

Land Use	Parcels	Units	Applied Acreage	EBUs
Single-Family Residential	447	447	-	447.00
Vacant/Rural/Parks	35	-	107.77	80.82
Special Case	2	-	63.47	95.21
Exempt	28	-	237.68	-
Totals	**512**	**447**	**408.92**	**623.03**

Calculation of Assessments

The total EBU in each Zone is divided into the total amount to be assessed (Balance to Levy), to establish the "Levy per EBU for fiscal year 2013/2014" (Assessment Rate) for that Zone. This assessment rate is then multiplied by each parcel's individual EBU to calculate the parcel's levy amount for the fiscal year. The formulas for the method of apportionment are as follows:

The sum total of all individual parcel EBU's in a Zone = Total EBU in Zone

Total Balance to Levy (for the Zone) / Total EBU in Zone = Levy per EBU (Rate)

Levy per EBU (Rate) x each Parcel's Calculated EBU = Parcel's Levy Amount

Annual Inflationary Adjustment (Assessment Range Formula)

In fiscal year 1997/1998, in part as a result of Proposition 218, which was approved on the November 1996 Statewide ballot and added Article XIIID to the California State Constitution, the City took steps to reorganize the District to more fully comply the special benefits associated with the District improvements and conducted a protest ballot proceeding for the proposed District assessments. Notices and ballots were mailed to all property owners within the District, outlining the changes to the method of apportionment and the resulting assessment amount proposed for each property and that such assessments would included an annual inflationary adjustment (often referred to as an Assessment Range Formula or escalator) based on the Consumer Price Index (CPI). On July 1, 1997 the ballot results were tabulated with eighty-three percent (83%) of the returned assessment ballots approving the assessment rates and annual inflationary adjustment. The purpose of establishing an Assessment Range Formula is to provide for reasonable increases and inflationary adjustment that are inevitably associated with providing for the maintenance and operation of landscaping and lighting improvements, thereby reducing the need for additional noticing and balloting procedures simply because of inflationary factors.

This Assessment Range Formula for this District is defined by the following:

Commencing in fiscal year 1998/1999 and each fiscal year thereafter, the maximum assessment rates established for the improvements in the previous fiscal year for each Zone may be adjusted by the percentage increase of the Local Consumer Price Index (CPI). The

Consumer Price Index used for the inflationary adjustment shall be for the Los Angeles-Riverside-Orange County Area for All Urban Consumers, as developed by U.S. Bureau of Labor Statistics. The CPI used shall be as determined by the Bureau of Labor Statistics for a similar period of time.

Each fiscal year the City shall identify the annual percentage change in the CPI, using the difference over a 12-month period between the current year and of the previous year. This annual percentage change is generally established based on the annual percentage change from January to January, but a similar time period may be used if more current data is available. This percentage difference shall then establish the range of increase to the maximum assessment rates allowed. If the percentage change in the CPI is negative, the maximum assessment rates shall not be adjusted from the previous fiscal year (unchanged). Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City may use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living.

For fiscal year 2013/2014 the "Current Maximum Assessment Rate per EBU" for each Zone as identified in the following budgets (Part III — District Budgets), represent a 2.1% increase to the Maximum Assessment Rates approved in the prior fiscal year fiscal based on the Annual Inflationary Adjustment (Assessment Range Formula) described above.

Part III —District Budgets

The following budgets outline the estimated costs to maintain and services the various landscaping and lighting improvements described in this Report for fiscal year 2013/2014. In some cases, the costs to properly service and maintain the improvements cannot be fully funded by the existing assessment revenues. Even with the City's additional contributions in some Zones, many of the desired services and activities, particularly those associated with long term repairs, replacements and rehabilitation will need to be postponed or eliminated. While City staff will ultimately determine which services and activities shall be eliminated or reduced to keep the actual costs and expenditures for the fiscal year within the current available revenues, the revenue shortfalls are expected to increase over the years as a result of inflation.

Landscaping Zones L-1 (A thru C) and L-2 (A thru C)

BUDGET ITEMS	Local Landscaping Zone L-1A	Local Landscaping Zone L-1B	Local Landscaping Zone L-1C	Local Landscaping Zone L-2A	Local Landscaping Zone L-2B	Local Landscaping Zone L-2C
ANNUAL MAINTENANCE						
Annual Landscape & Tree Maintenance Services	$ 359,517	$ 626,320	$ 157,701	$ 152,419	$ 267,947	$ 564,876
Landscape Utilities (Water & Electricity)	76,791	129,956	33,129	31,563	56,840	122,812
Street Lighting/Traffic Signal Operating Costs	-	-	-	-	-	-
Total Annual Maintenance Expenses	$ 436,307	$ 756,275	$ 190,830	$ 183,982	$ 324,787	$ 687,688
REHABILITATION/REPLACEMENT INSTALLMENTS						
Landscaping & Facilities Rehabilitation/Replacements	$ 63,152	$ 111,638	$ 27,937	$ 28,523	$ 57,633	$ 108,743
Street Light/ Traffic Signal Rehabilitation/Replacements	-	-	-	-	-	-
Total Rehabilitation/Replacement Collection	$ 63,152	$ 111,638	$ 27,937	$ 28,523	$ 57,633	$ 108,743
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES						
Operational Reserves	$ 49,946	$ 86,791	$ 21,877	$ 21,251	$ 38,242	$ 79,643
City Administration/Professional Fees	54,883	91,840	24,098	22,519	40,631	84,103
County Administration Fees	481	224	185	91	361	327
Miscellaneous Administration Expenses	415	690	182	170	307	633
Total Annual Incidental Funding Expenses	$ 105,724	$ 179,546	$ 46,342	$ 44,030	$ 79,541	$ 164,706
TOTAL ANNUAL EXPENSES	**$ 605,183**	**$ 1,047,460**	**$ 265,109**	**$ 256,535**	**$ 461,962**	**$ 961,137**
FUNDING ADJUSTMENTS/CONTRIBUTIONS						
General Benefit Contribution	$ (35,952)	$ (62,632)	$ (15,770)	$ (15,242)	$ (26,795)	$ (56,488)
Reserve Fund Contribution	-	-	-	-	(76,722)	-
Unfunded Rehabilitation/Replacement Expenses	-	(111,638)	-	(28,523)	-	(108,743)
Unfunded Supplemental Expenses (Reserves)	-	(86,791)	-	(21,251)	-	(79,643)
Under Funded Maintenance Service Adjustment	-	(330,122)	-	(55,752)	-	(218,521)
Unfunded Admin Expenses	-	-	-	-	-	-
Additional City Contribution	-	(220,082)	-	(37,169)	-	(145,681)
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	**$ (35,952)**	**$ (811,265)**	**$ (15,770)**	**$ (157,936)**	**$ (103,517)**	**$ (609,076)**
BALANCE TO LEVY	**$ 569,232**	**$ 236,194**	**$ 249,339**	**$ 98,599**	**$ 358,445**	**$ 352,061**
DISTRICT STATISTICS						
Total Parcels	1,620	784	636	302	1,237	1,148
Parcels Levied	1,602	748	617	302	1,204	1,090
Total Benefit Units	1,812.64	749.25	935.70	304.75	1,107.88	1,088.15
Assessment Rate per EBU (fiscal year 2013/2014)	**$314.04**	**$315.24**	**$266.47**	**$323.54**	**$323.54**	**$323.54**
Full Cost Recovery Rate per EBU (Cost-General Benefit)	$314.04	$1,314.41	$266.47	$791.77	$392.79	$831.36
Current Maximum Assessment Rate per EBU	$315.24	$315.24	$315.24	$323.54	$323.54	$323.54
OPERATIONAL RESERVE FUND BALANCES						
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ 109,970	$ -
Collections / (Contributions)	49,946	-	21,877	-	(38,480)	-
Estimated Ending Fund Balance	$ 49,946	$ -	$ 21,877	$ -	$ 71,490	$ -

Landscaping Zones L-2 (D thru I)

BUDGET ITEMS	Local Landscaping Zone L-2D	Local Landscaping Zone L-2E	Local Landscaping Zone L-2F	Local Landscaping Zone L-2G	Local Landscaping Zone L-2H	Local Landscaping Zone L-2I
ANNUAL MAINTENANCE						
Annual Landscape & Tree Maintenance Services	$ 163,112	$ 63,597	$ 25,501	$ 84,830	$ 100,761	$ 70,051
Landscape Utilities (Water & Electricity)	33,798	13,342	5,339	17,723	20,664	14,805
Street Lighting/Traffic Signal Operating Costs	-	-	-	-	-	-
Total Annual Maintenance Expenses	$ 196,910	$ 76,939	$ 30,840	$ 102,553	$ 121,425	$ 84,857
REHABILITATION/REPLACEMENT INSTALLMENTS						
Landscaping & Facilities Rehabilitation/Replacements	$ 30,286	$ 12,954	$ 5,519	$ 17,075	$ 21,808	$ 13,336
Street Light/ Traffic Signal Rehabilitation/Replacements	-	-	-	-	-	-
Total Rehabilitation/Replacement Collection	$ 30,286	$ 12,954	$ 5,519	$ 17,075	$ 21,808	$ 13,336
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES						
Operational Reserves	$ 22,720	$ 8,989	$ 3,636	$ 11,963	$ 14,323	$ 9,819
City Administration/Professional Fees	24,057	9,552	3,887	13,262	15,580	11,069
County Administration Fees	84	66	39	197	208	184
Miscellaneous Administration Expenses	181	72	29	101	118	84
Total Annual Incidental Funding Expenses	$ 47,042	$ 18,679	$ 7,591	$ 25,523	$ 30,230	$ 21,157
TOTAL ANNUAL EXPENSES	**$ 274,238**	**$ 108,571**	**$ 43,951**	**$ 145,151**	**$ 173,462**	**$ 119,349**
FUNDING ADJUSTMENTS/CONTRIBUTIONS						
General Benefit Contribution	$ (16,311)	$ (6,360)	$ (2,550)	$ (8,483)	$ (10,076)	$ (7,005)
Reserve Fund Contribution	(10,892)	-	-	-	-	(3,776)
Unfunded Rehabilitation/Replacement Expenses	(30,286)	(12,954)	-	-	-	-
Unfunded Supplemental Expenses (Reserves)	(22,720)	(8,989)	-	-	-	-
Under Funded Maintenance Service Adjustment	(57,747)	(5,491)	-	-	-	-
Unfunded Admin Expenses	-	-	-	-	-	-
Additional City Contribution	(38,498)	(3,661)	-	-	-	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	**$ (176,454)**	**$ (37,455)**	**$ (2,550)**	**$ (8,483)**	**$ (10,076)**	**$ (10,781)**
BALANCE TO LEVY	**$ 97,784**	**$ 71,116**	**$ 41,401**	**$ 136,668**	**$ 163,386**	**$ 108,568**
DISTRICT STATISTICS						
Total Parcels	**284**	**221**	**130**	**680**	**705**	**635**
Parcels Levied	**281**	**220**	**129**	**656**	**694**	**613**
Total Benefit Units	**302.23**	**219.81**	**128.36**	**659.81**	**695.84**	**609.33**
Assessment Rate per EBU (fiscal year 2013/2014)	**$323.54**	**$323.54**	**$322.54**	**$207.13 [1]**	**$234.80**	**$178.18**
Full Cost Recovery Rate per EBU (Cost-General Benefit)	**$853.41**	**$465.01**	**$322.54**	**$207.13**	**$234.80**	**$184.37**
Current Maximum Assessment Rate per EBU	**$323.54**	**$323.54**	**$323.54**	**$323.54**	**$323.54**	**$323.54**
OPERATIONAL RESERVE FUND BALANCES						
Beginning Fund Balance	**$ 10,892**	**$ -**	**$ 4,603**	**$ 52,667**	**$ 61,318**	**$ 75,517**
Collections / (Contributions)	(10,892)	-	3,636	11,963	14,323	6,043
Estimated Ending Fund Balance	**$ -**	**$ -**	**$ 8,239**	**$ 64,629**	**$ 75,641**	**$ 81,560**

[1] Although the fiscal year 2013/2014 calculated assessment rate for Zone L-2G is $207.13, some parcels within the Zone were over charged in fiscal year 2012/2013. For those parcels, the budgeted assessment rate will be reduced by $43.22 to $163.91.

Landscaping Zones L-2 (J thru O)

BUDGET ITEMS	Local Landscaping Zone L-2J	Local Landscaping Zone L-2K	Local Landscaping Zone L-2L	Local Landscaping Zone L-2M	Local Landscaping Zone L-2N	Local Landscaping Zone L-2O
ANNUAL MAINTENANCE						
Annual Landscape & Tree Maintenance Services	$ 42,197	$ 119,274	$ 38,840	$ 3,956	$ 254,440	$ 26,605
Landscape Utilities (Water & Electricity)	8,968	24,413	8,037	813	52,957	5,699
Street Lighting/Traffic Signal Operating Costs	-	-	-	-	-	-
Total Annual Maintenance Expenses	$ 51,166	$ 143,687	$ 46,877	$ 4,769	$ 307,397	$ 32,304
REHABILITATION/REPLACEMENT INSTALLMENTS						
Landscaping & Facilities Rehabilitation/Replacements	$ 7,824	$ 24,064	$ 7,121	$ 751	$ 49,390	$ 5,845
Street Light/ Traffic Signal Rehabilitation/Replacements	-	-	-	-	-	-
Total Rehabilitation/Replacement Collection	$ 7,824	$ 24,064	$ 7,121	$ 751	$ 49,390	$ 5,845
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES						
Operational Reserves	$ 5,899	$ 16,775	$ 5,400	$ 552	$ 35,679	$ 3,815
City Administration/Professional Fees	6,756	17,884	5,820	897	37,320	4,209
County Administration Fees	118	112	40	64	78	69
Miscellaneous Administration Expenses	52	135	44	7	280	32
Total Annual Incidental Funding Expenses	$ 12,824	$ 34,905	$ 11,304	$ 1,521	$ 73,357	$ 8,125
TOTAL ANNUAL EXPENSES	**$ 71,814**	**$ 202,656**	**$ 65,302**	**$ 7,041**	**$ 430,144**	**$ 46,274**
FUNDING ADJUSTMENTS/CONTRIBUTIONS						
General Benefit Contribution	$ (4,220)	$ (11,927)	$ (3,884)	$ (396)	$ (25,444)	$ (2,661)
Reserve Fund Contribution	(2,016)	(17,550)	(5,039)	(936)	(10,834)	-
Unfunded Rehabilitation/Replacement Expenses	-	(18,380)	(7,121)	-	(49,390)	-
Unfunded Supplemental Expenses (Reserves)	-	-	(5,400)	-	(35,679)	-
Under Funded Maintenance Service Adjustment	-	-	(336)	-	(123,525)	-
Unfunded Admin Expenses	-	-	-	-	-	-
Additional City Contribution	-	-	(224)	-	(82,349)	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	**$ (6,236)**	**$ (47,857)**	**$ (22,004)**	**$ (1,332)**	**$ (327,221)**	**$ (2,661)**
BALANCE TO LEVY	**$ 65,578**	**$ 154,799**	**$ 43,298**	**$ 5,709**	**$ 102,923**	**$ 43,614**
DISTRICT STATISTICS						
Total Parcels	400	375	135	230	270	243
Parcels Levied	392	372	134	214	259	229
Total Benefit Units	441.36	478.45	133.83	229.27	318.12	229.00
Assessment Rate per EBU (fiscal year 2013/2014)	**$148.58**	**$323.54**	**$323.54**	**$24.90**	**$323.54**	**$190.45**
Full Cost Recovery Rate per EBU (Cost-General Benefit)	$153.15	$398.64	$458.94	$28.98	$1,272.18	$190.45
Current Maximum Assessment Rate per EBU	$323.54	$323.54	$323.54	$323.54	$323.54	$323.54

OPERATIONAL RESERVE FUND BALANCES						
Beginning Fund Balance	$ 40,325	$ 17,550	$ 5,039	$ 18,728	$ 10,834	$ 19,420
Collections / (Contributions)	3,883	(775)	(5,039)	(384)	(10,834)	3,815
Estimated Ending Fund Balance	$ 44,208	$ 16,775	$ -	$ 18,343	$ -	$ 23,235

Landscaping Zones L-2P, L-3, L-4(A and B), L-5 (A and B)

BUDGET ITEMS	Local Landscaping Zone L-2P	Local Landscaping Zone L-3	Local Landscaping Zone L-4A	Local Landscaping Zone L-4B	Local Landscaping Zone L-5A	Local Landscaping Zone L-5B
ANNUAL MAINTENANCE						
Annual Landscape & Tree Maintenance Services	$ 38,452	$ 9,753	$ 39,185	$ 21,991	$ 555,191	$ 186,928
Landscape Utilities (Water & Electricity)	8,352	2,025	8,763	5,056	115,980	38,966
Street Lighting/Traffic Signal Operating Costs	-	-	-	-	-	-
Total Annual Maintenance Expenses	$ 46,804	$ 11,778	$ 47,948	$ 27,047	$ 671,170	$ 225,894
REHABILITATION/REPLACEMENT INSTALLMENTS						
Landscaping & Facilities Rehabilitation/Replacements	$ 7,052	$ 2,042	$ 7,049	$ 3,708	$ 101,104	$ 35,690
Street Light/ Traffic Signal Rehabilitation/Replacements	-	-	-	-	-	-
Total Rehabilitation/Replacement Collection	$ 7,052	$ 2,042	$ 7,049	$ 3,708	$ 101,104	$ 35,690
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES						
Operational Reserves	$ 5,386	$ 1,382	$ 5,500	$ 3,075	$ 77,227	$ 26,158
City Administration/Professional Fees	5,741	1,874	5,960	3,391	81,651	28,551
County Administration Fees	26	20	43	30	227	300
Miscellaneous Administration Expenses	43	14	45	26	614	216
Total Annual Incidental Funding Expenses	$ 11,196	$ 3,290	$ 11,548	$ 6,522	$ 159,720	$ 55,226
TOTAL ANNUAL EXPENSES	**$ 65,052**	**$ 17,110**	**$ 66,546**	**$ 37,276**	**$ 931,995**	**$ 316,810**
FUNDING ADJUSTMENTS/CONTRIBUTIONS						
General Benefit Contribution	$ (3,845)	$ (975)	$ (3,919)	$ (2,199)	$ (55,519)	$ (18,693)
Reserve Fund Contribution	-	(7,075)	-	-	(50,215)	(15,281)
Unfunded Rehabilitation/Replacement Expenses	(7,052)	-	(7,049)	(3,708)	(101,104)	(965)
Unfunded Supplemental Expenses (Reserves)	(5,386)	-	(5,500)	(3,075)	(77,227)	-
Under Funded Maintenance Service Adjustment	(12,587)	-	(22,721)	(11,818)	(172,570)	-
Unfunded Admin Expenses	-	-	-	-	-	-
Additional City Contribution	(8,392)	-	(15,147)	(7,879)	(115,047)	-
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	**$ (37,261)**	**$ (8,051)**	**$ (54,335)**	**$ (28,679)**	**$ (571,682)**	**$ (34,938)**
BALANCE TO LEVY	**$ 27,790**	**$ 9,059**	**$ 12,210**	**$ 8,597**	**$ 360,313**	**$ 281,872**
DISTRICT STATISTICS						
Total Parcels	93	85	150	105	796	1,105
Parcels Levied	86	66	143	100	758	1,000
Total Benefit Units	85.89	449.17	142.03	100.00	769.32	992.05
Assessment Rate per EBU (fiscal year 2013/2014)	**$323.54**	**$20.17**	**$85.97**	**$85.97**	**$468.35**	**$284.13**
Full Cost Recovery Rate per EBU (Cost-General Benefit)	$712.58	$35.92	$440.95	$350.77	$1,139.28	$300.51
Current Maximum Assessment Rate per EBU	$323.54	$45.21	$85.97	$85.97	$468.35	$284.13

OPERATIONAL RESERVE FUND BALANCES						
Beginning Fund Balance	$ -	$ 108,850	$ -	$ -	$ 717,350	$ 305,610
Collections / (Contributions)	-	(5,693)	-	-	(50,215)	10,878
Estimated Ending Fund Balance	$ -	$ 103,157	$ -	$ -	$ 667,136	$ 316,488

Landscaping Zones L-5C, Arterial Zones (A-1, A-2 and A-3), and Arterial & Local Street Lighting

BUDGET ITEMS	Local Landscaping Zone L-5C	Arterial Landscaping Zone A-1	Arterial Landscaping Zone A-2	Arterial Landscaping Zone A-3	Lighting Arterial	Lighting Local
ANNUAL MAINTENANCE						
Annual Landscape & Tree Maintenance Services	$ 89,428	$ 314,851	$ 690,591	$ 1,109,243	$ -	$ -
Landscape Utilities (Water & Electricity)	18,577	67,622	147,486	234,464	-	-
Street Lighting/Traffic Signal Operating Costs	-	-	-	-	51,653	1,063,775
Total Annual Maintenance Expenses	$ 108,005	$ 382,473	$ 838,077	$ 1,343,707	$ 51,653	$ 1,063,775
REHABILITATION/REPLACEMENT INSTALLMENTS						
Landscaping & Facilities Rehabilitation/Replacements	$ 17,471	$ 56,929	$ 128,966	$ 217,891	$ -	$ -
Street Light/ Traffic Signal Rehabilitation/Replacements	-	-	-	-	-	-
Total Rehabilitation/Replacement Collection	$ 17,471	$ 56,929	$ 128,966	$ 217,891	$ -	$ -
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES						
Operational Reserves	$ 12,548	$ 43,940	$ 96,704	$ 156,160	$ 5,165	$ 106,377
City Administration/Professional Fees	13,795	52,734	112,629	176,760	14,781	126,436
County Administration Fees	145	1,208	2,442	2,962	6,612	5,411
Miscellaneous Administration Expenses	105	405	863	1,348	160	989
Total Annual Incidental Funding Expenses	$ 26,593	$ 98,287	$ 212,638	$ 337,229	$ 26,719	$ 239,213
TOTAL ANNUAL EXPENSES	**$ 152,069**	**$ 537,689**	**$ 1,179,681**	**$ 1,898,828**	**$ 78,372**	**$ 1,302,988**
FUNDING ADJUSTMENTS/CONTRIBUTIONS						
General Benefit Contribution	$ (8,943)	$ (78,713)	$ (172,648)	$ (277,311)	$ (15,496)	$ (212,755)
Reserve Fund Contribution	(18,552)	-	-	-	-	-
Unfunded Rehabilitation/Replacement Expenses	-	(56,929)	(128,966)	(217,891)	-	-
Unfunded Supplemental Expenses (Reserves)	-	(43,940)	(96,704)	(156,160)	(5,165)	(106,377)
Under Funded Maintenance Service Adjustment	-	(57,758)	(208,605)	(403,929)	(14,418)	(377,513)
Unfunded Admin Expenses	-	-	-	-	-	-
Additional City Contribution	-	(38,506)	(139,070)	(269,285)	(9,612)	(251,675)
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	**$ (27,494)**	**$ (275,846)**	**$ (745,993)**	**$ (1,324,576)**	**$ (44,691)**	**$ (948,320)**
BALANCE TO LEVY	**$ 124,574**	**$ 261,843**	**$ 433,688**	**$ 574,252**	**$ 33,681**	**$ 354,668**
DISTRICT STATISTICS						
Total Parcels	**512**	**4,273**	**8,496**	**10,277**	**23,046**	**18,813**
Parcels Levied	**484**	**4,027**	**8,141**	**9,873**	**22,041**	**18,035**
Total Benefit Units	**623.03**	**5,069.57**	**8,396.67**	**11,118.14**	**24,584.38**	**20,083.10**
Assessment Rate per EBU (fiscal year 2013/2014)	**$199.95**	**$51.65**	**$51.65**	**$51.65**	**$1.37**	**$17.66**
Full Cost Recovery Rate per EBU (Cost-General Benefit)	**$229.72**	**$90.54**	**$119.93**	**$145.84**	**$2.56**	**$54.29**
Current Maximum Assessment Rate per EBU	**$284.13**	**$51.65**	**$51.65**	**$51.65**	**$1.37**	**$17.66**
OPERATIONAL RESERVE FUND BALANCES						
Beginning Fund Balance	$ 168,650	$ -	$ -	$ -	$ -	$ -
Collections / (Contributions)	(6,004)	-	-	-	-	-
Estimated Ending Fund Balance	$ 162,646	$ -	$ -	$ -	$ -	$ -

Traffic Signal Zones TS-1, TS-2 & TS-3 and District Total

BUDGET ITEMS	Traffic Signals Zone TS-1	Traffic Signals Zone TS-2	Traffic Signals Zone TS-3	Total Budget
ANNUAL MAINTENANCE				
Annual Landscape & Tree Maintenance Services	$ -	$ -	$ -	$ 6,177,556
Landscape Utilities (Water & Electricity)	-	-	-	1,304,941
Street Lighting/Traffic Signal Operating Costs	14,408	182,753	4,024	1,316,611
Total Annual Maintenance Expenses	$ 14,408	$ 182,753	$ 4,024	$ 8,799,109
REHABILITATION/REPLACEMENT INSTALLMENTS				
Landscaping & Facilities Rehabilitation/Replacements	$ -	$ -	$ -	$ 1,171,503
Street Light/ Traffic Signal Rehabilitation/Replacements	971	12,398	270	13,639
Total Rehabilitation/Replacement Collection	$ 971	$ 12,398	$ 270	$ 1,185,141
INCIDENTAL & OTHER ANNUAL FUNDING EXPENSES				
Operational Reserves	$ 1,538	$ 19,515	$ 429	$ 998,425
City Administration/Professional Fees	2,358	25,974	795	1,121,796
County Administration Fees	895	5,697	20	28,965
Miscellaneous Administration Expenses	24	238	6	8,631
Total Annual Incidental Funding Expenses	$ 4,815	$ 51,424	$ 1,250	$ 2,157,817
TOTAL ANNUAL EXPENSES	**$ 20,194**	**$ 246,574**	**$ 5,544**	**$ 12,142,067**
FUNDING ADJUSTMENTS/CONTRIBUTIONS				
General Benefit Contribution	$ (7,204)	$ (91,376)	$ (2,012)	$ (1,263,801)
Reserve Fund Contribution	-	-	(146)	(219,032)
Unfunded Rehabilitation/Replacement Expenses	-	-	-	(890,699)
Unfunded Supplemental Expenses (Reserves)	(1,538)	(19,515)	-	(781,061)
Under Funded Maintenance Service Adjustment	-	-	-	(2,073,413)
Unfunded Admin Expenses	-	-	-	-
Additional City Contribution	(415)	(9,765)	-	(1,392,457)
TOTAL FUNDING ADJUSTMENTS / CONTRIBUTIONS	**$ (9,156)**	**$ (120,656)**	**$ (2,157)**	**$ (6,620,464)**
BALANCE TO LEVY	**$ 11,037**	**$ 125,918**	**$ 3,387**	**$ 5,521,603**
DISTRICT STATISTICS				
Total Parcels	3,176	19,785	85	
Parcels Levied	2,984	18,991	66	
Total Benefit Units	3,560.44	20,574.77	449.17	
Assessment Rate per EBU (fiscal year 2013/2014)	**$3.10**	**$6.12**	**$7.54**	
Full Cost Recovery Rate per EBU (Cost-General Benefit)	$3.65	$7.54	$7.86	
Current Maximum Assessment Rate per EBU	$3.10	$6.12	$7.54	

OPERATIONAL RESERVE FUND BALANCES				
Beginning Fund Balance	$ -	$ -	$ 381	$ 1,727,704
Collections / (Contributions)	-	-	284	(1,668)
Estimated Ending Fund Balance	$ -	$ -	$ 665	$ 1,726,036

Summary of Assessments by Zone Combinations

The following tables provide a summary of the total assessments per EBU for the different possible combinations of Zones that may apply to the parcels within the District.

Local Landscaping Zone:	***	***	L-1A	L-1A	L-1B	L-1B	L-1C	L-1C	L-2A	L-2A
Traffic Signal Zone:	TS-2	TS-2	TS-1	TS-1	TS-1	TS-1	TS-1	TS-1	TS-2	TS-2
Local Lighting Zone:	A	***	A	***	A	***	A	***	A	***
Arterial Landscaping Zone A-1			$51.65	$51.65	$51.65	$51.65	$51.65	$51.65		
Arterial Landscaping Zone A-2									$51.65	$51.65
Arterial Landscaping Zone A-3	$51.65	$51.65								
Arterial Lighting Zone	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37
Local Lighting Zone	$17.66		$17.66		$17.66		$17.66		$17.66	
Local Landscaping Zone L-1A			$314.04	$314.04						
Local Landscaping Zone L-1B					$315.24	$315.24				
Local Landscaping Zone L-1C							$266.47	$266.47		
Local Landscaping Zone L-2A									$323.54	$323.54
Traffic Signal Zone TS-1			$3.10	$3.10	$3.10	$3.10	$3.10	$3.10		
Traffic Signal Zone TS-2	$6.12	$6.12							$6.12	$6.12
Traffic Signal Zone TS-3										
Total Assessments per EBU	$76.80	$59.14	$387.82	$370.16	$389.02	$371.36	$340.25	$322.59	$400.34	$382.68

Local Landscaping Zone:	L-2B	L-2B	L-2C	L-2C	L-2D	L-2D	L-2E	L-2E	L-2F	L-2F
Traffic Signal Zone:	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2
Local Lighting Zone:	A	***	A	***	A	***	A	***	A	***
Arterial Landscaping Zone A-1										
Arterial Landscaping Zone A-2	$51.65	$51.65	$51.65	$51.65	$51.65	$51.65	$51.65	$51.65	$51.65	$51.65
Arterial Landscaping Zone A-3										
Arterial Lighting Zone	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37
Local Lighting Zone	$17.66		$17.66		$17.66		$17.66		$17.66	
Local Landscaping Zone L-2B	$323.54	$323.54								
Local Landscaping Zone L-2C			$323.54	$323.54						
Local Landscaping Zone L-2D					$323.54	$323.54				
Local Landscaping Zone L-2E							$323.54	$323.54		
Local Landscaping Zone L-2F									$322.54	$322.54
Traffic Signal Zone TS-1										
Traffic Signal Zone TS-2	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12
Traffic Signal Zone TS-3										
Total Assessments per EBU	$400.34	$382.68	$400.34	$382.68	$400.34	$382.68	$400.34	$382.68	$399.34	$381.68

Local Landscaping Zone:	L-2G	L-2G	L-2H	L-2H	L-2I	L-2I	L-2J	L-2J	L-2K	L-2K
Traffic Signal Zone:	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2
Local Lighting Zone:	A	***	A	***	A	***	A	***	A	***
Arterial Landscaping Zone A-1									$51.65	$51.65
Arterial Landscaping Zone A-2	$51.65	$51.65	$51.65	$51.65	$51.65	$51.65	$51.65	$51.65		
Arterial Landscaping Zone A-3										
Arterial Lighting Zone	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37
Local Lighting Zone	$17.66		$17.66		$17.66		$17.66		$17.66	
Local Landscaping Zone L-2G	$207.13	$207.13								
Local Landscaping Zone L-2H			$234.80	$234.80						
Local Landscaping Zone L-2I					$178.18	$178.18				
Local Landscaping Zone L-2J							$148.58	$148.58		
Local Landscaping Zone L-2K									$323.54	$323.54
Traffic Signal Zone TS-1										
Traffic Signal Zone TS-2	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12
Traffic Signal Zone TS-3										
Total Assessments per EBU	$283.93	$266.27	$311.60	$293.94	$254.98	$237.32	$225.38	$207.72	$400.34	$382.68

Local Landscaping Zone:	L-2L	L-2L	L-2M	L-2M	L-2N	L-2N	L-2O	L-2O	L-2P	L-2P
Traffic Signal Zone:	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2
Local Lighting Zone:	A	***	A	***	A	***	A	***	A	***
Arterial Landscaping Zone A-1	$51.65	$51.65	$51.65	$51.65	$51.65	$51.65				
Arterial Landscaping Zone A-2							$51.65	$51.65	$51.65	$51.65
Arterial Landscaping Zone A-3										
Arterial Lighting Zone	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37
Local Lighting Zone	$17.66		$17.66		$17.66		$17.66		$17.66	
Local Landscaping Zone L-2L	$323.54	$323.54								
Local Landscaping Zone L-2M			$24.90	$24.90						
Local Landscaping Zone L-2N					$323.54	$323.54				
Local Landscaping Zone L-2O							$190.45	$190.45		
Local Landscaping Zone L-2P									$323.54	$323.54
Traffic Signal Zone TS-1										
Traffic Signal Zone TS-2	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12	$6.12
Traffic Signal Zone TS-3										
Total Assessments per EBU	$400.34	$382.68	$101.70	$84.04	$400.34	$382.68	$267.25	$249.59	$400.34	$382.68

Local Landscaping Zone:	L-3	L-3	L-4A	L-4A	L-4B	L-4B	L-5A	L-5A
Traffic Signal Zone:	TS-3	TS-3	TS-2	TS-2	TS-2	TS-2	TS-2	TS-2
Local Lighting Zone:	A	***	A	***	A	***	A	***
Arterial Landscaping Zone A-1	$51.65	$51.65						
Arterial Landscaping Zone A-2			$51.65	$51.65	$51.65	$51.65	$51.65	$51.65
Arterial Landscaping Zone A-3								
Arterial Lighting Zone	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37	$1.37
Local Lighting Zone	$17.66		$17.66		$17.66		$17.66	
Local Landscaping Zone L-3	$20.17	$20.17						
Local Landscaping Zone L-4A			$85.97	$85.97				
Local Landscaping Zone L-4B					$85.97	$85.97		
Local Landscaping Zone L-5A							$468.35	$468.35
Traffic Signal Zone TS-1								
Traffic Signal Zone TS-2			$6.12	$6.12	$6.12	$6.12	$6.12	$6.12
Traffic Signal Zone TS-3	$7.54	$7.54						
Total Assessments per EBU	$98.39	$80.73	$162.77	$145.11	$162.77	$145.11	$545.15	$527.49

Local Landscaping Zone:	L-5B	L-5B	L-5C	L-5C
Traffic Signal Zone:	TS-2	TS-2	TS-2	TS-2
Local Lighting Zone:	A	***	A	***
Arterial Landscaping Zone A-1				
Arterial Landscaping Zone A-2	$51.65	$51.65	$51.65	$51.65
Arterial Landscaping Zone A-3				
Arterial Lighting Zone	$1.37	$1.37	$1.37	$1.37
Local Lighting Zone	$17.66		$17.66	
Local Landscaping Zone L-5B	$284.13	$284.13		
Local Landscaping Zone L-5C			$199.95	$199.95
Traffic Signal Zone TS-1				
Traffic Signal Zone TS-2	$6.12	$6.12	$6.12	$6.12
Traffic Signal Zone TS-3				
Total Assessments per EBU	$360.93	$343.27	$276.75	$259.09

Part IV — Assessment Roll

Due to the number of parcels in the District, the proposed Assessment Roll for fiscal year 2013/2014 (a listing of the parcels to be assessed within this District along with the assessment amounts) has been filed with the City Clerk in an electronic format and is, by reference, made part of this Report. The proposed Assessment Roll shall be available for public inspection in the City Clerk's Office during normal office hours.

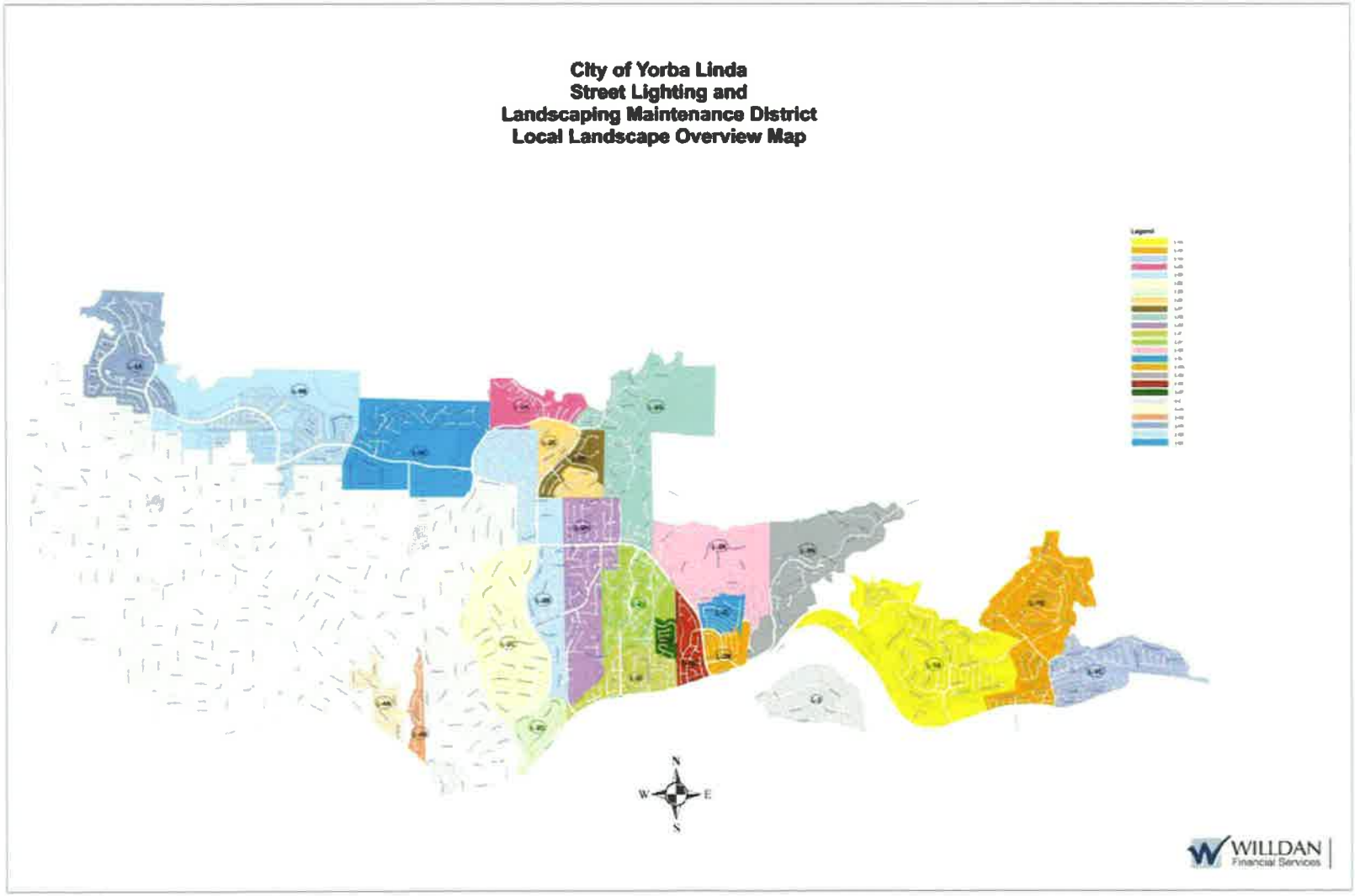
The Assessment Roll reflects all properties currently identified within the District and their assessment amount(s) for fiscal year 2013/2014. Each parcel listed on the Assessment Roll is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These records are, by reference, made part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for fiscal year 2013/2014.

Part V — District Diagrams

The boundary of the Yorba Linda Street Lighting and Landscaping Maintenance District is coterminous with the City boundaries and consists of all lots, parcels and subdivisions of land within the City of Yorba Linda. The following section contains various diagrams that show the boundaries of the Zones within the District that were previously identified and discussed. In addition to depicting the boundaries of the Zones within the District, some diagrams also show the location and extent of the landscape improvements within the Zone.

The parcels within each District Zone consist of all lots, parcels and subdivisions of land within the boundaries as depicted by these diagrams and shall consist and be dictated by the lines and dimensions as those lots, parcels and subdivisions of land shown on the Orange County Assessor's parcel maps for the current year and by reference the Orange County Assessor's parcel maps are incorporated herein and made part of this Report. The following diagrams show the boundaries of the District Zones for fiscal year 2013/2014. These diagrams along with the Assessment Roll incorporated in this Report constitute the District Assessment Diagram for fiscal year 2013/2014.

Local Landscaping Zones

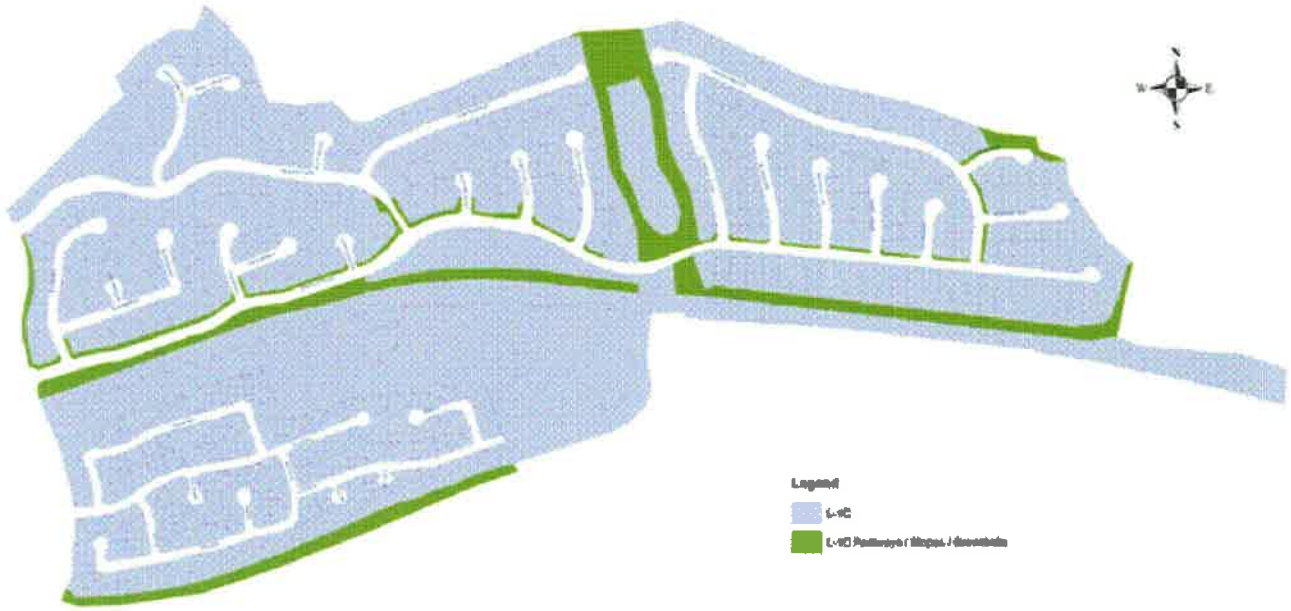


City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-1 (A-C)
Legend
L-1A
L-1B
L-1C
L-1A Parkways / Slopes / Greenbelts
L-1B Parkways / Slopes / Greenbelts
L-1C Parkways / Slopes / Greenbelts
L-1A Medians
L-1B Medians
N
W
E
S
WILLDAN
Financial Services

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-1A
Legend
L-1A
L-1A Parkways / Slopes / Greenbelts
L-1A Medians
N
W
E
S
WILLDAN
Financial Services

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-1B
Legend
L-1B
L-1B Medians
L-1B Parkways / Slopes / Greenbelts
WILLDAN

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-1C



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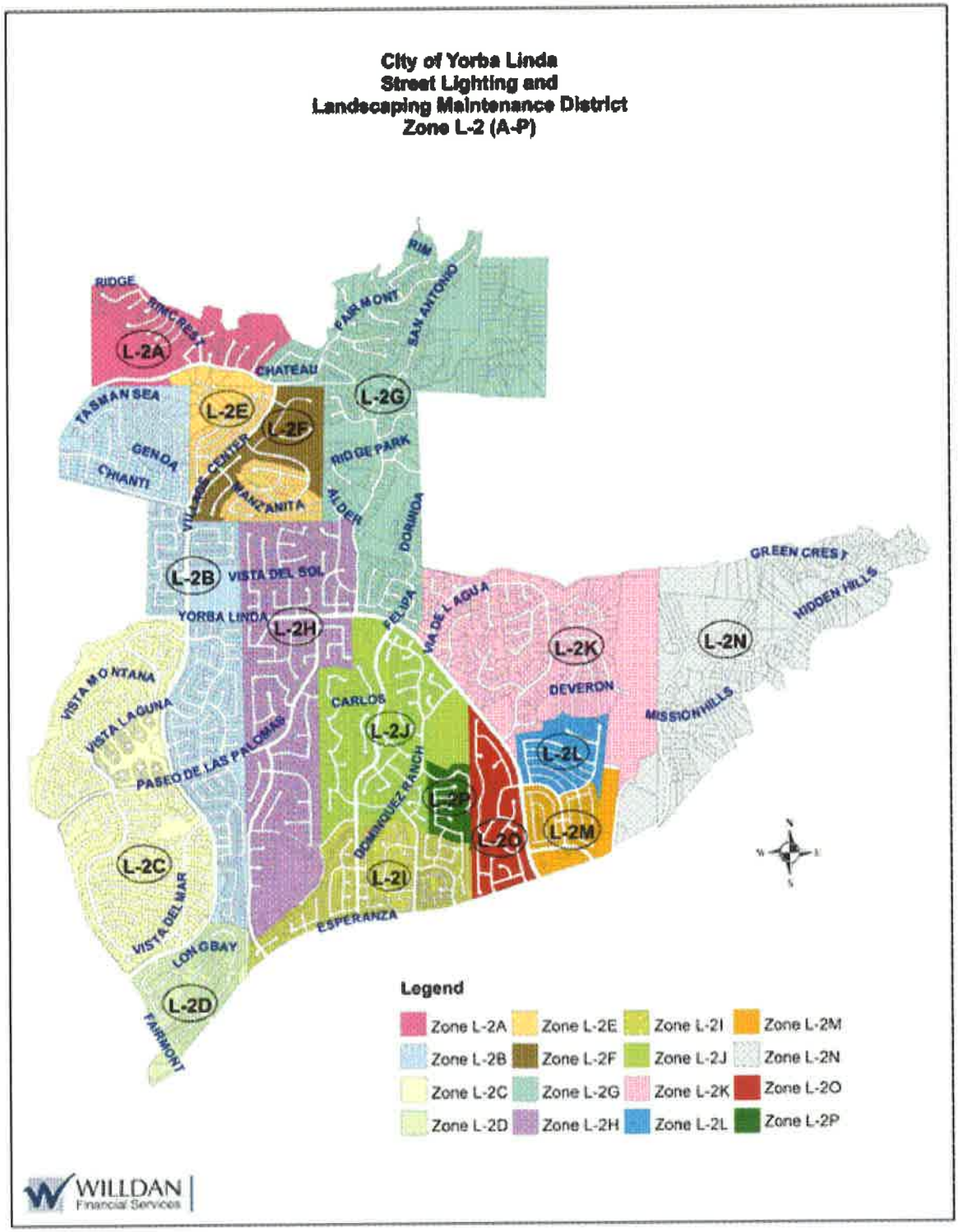
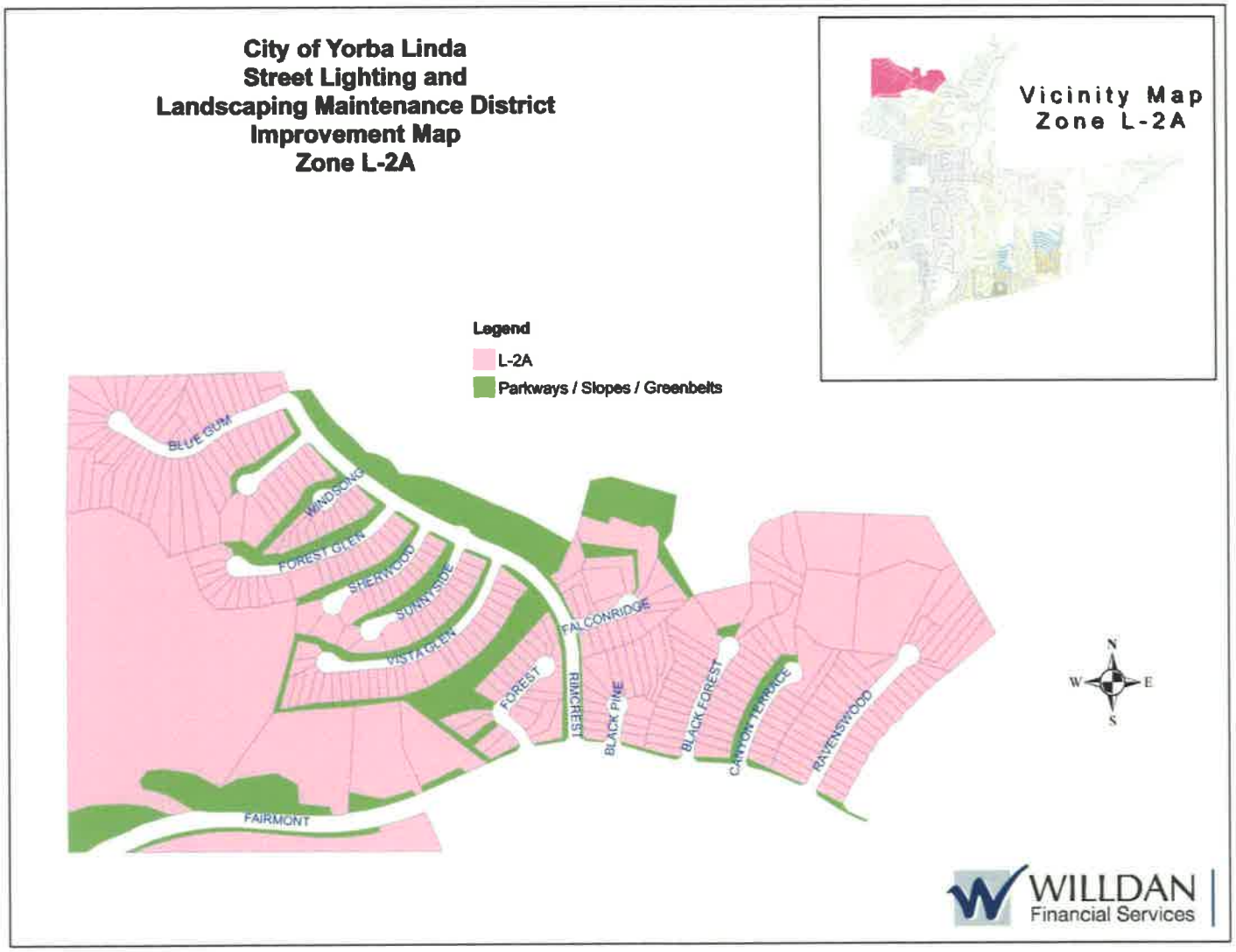
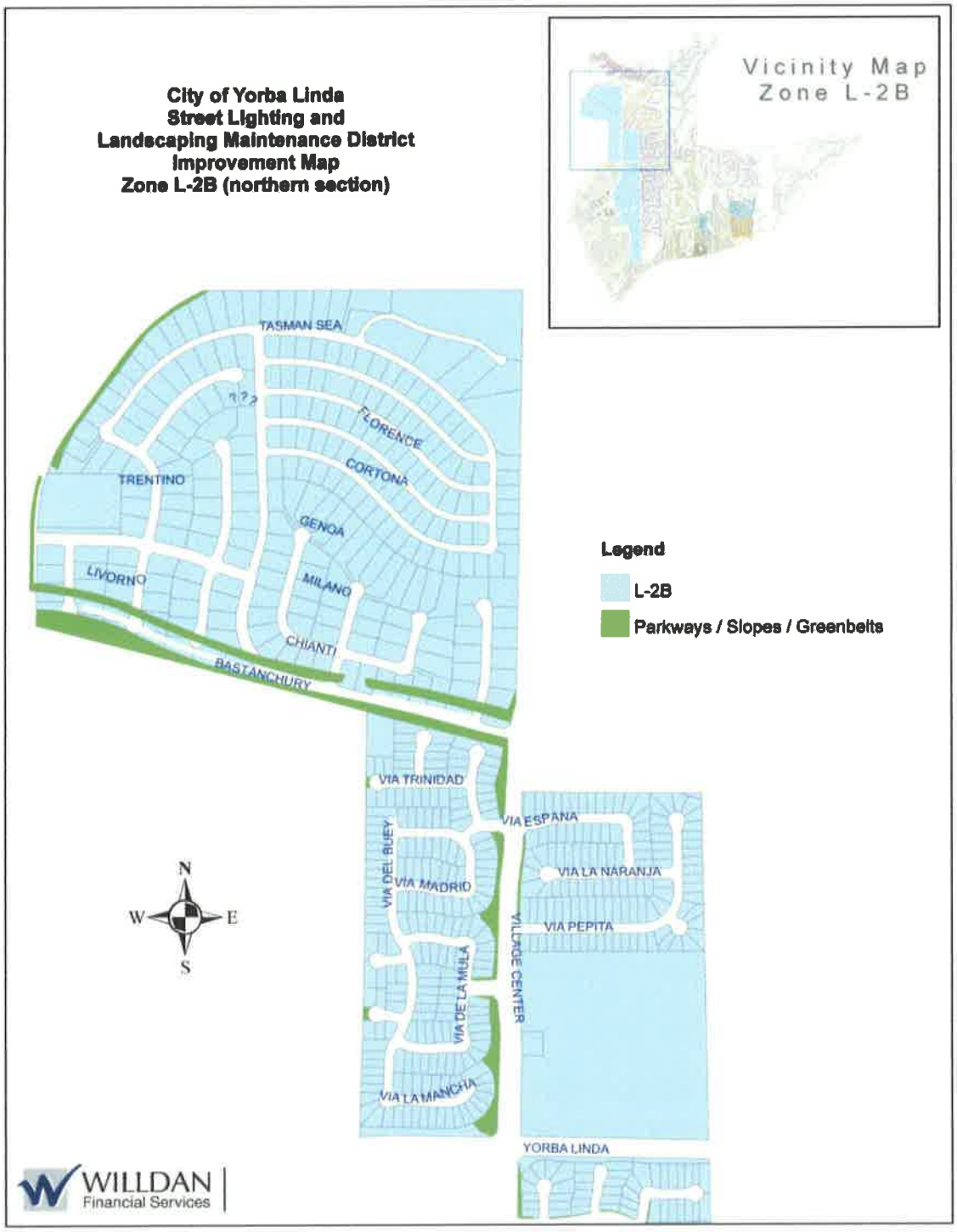
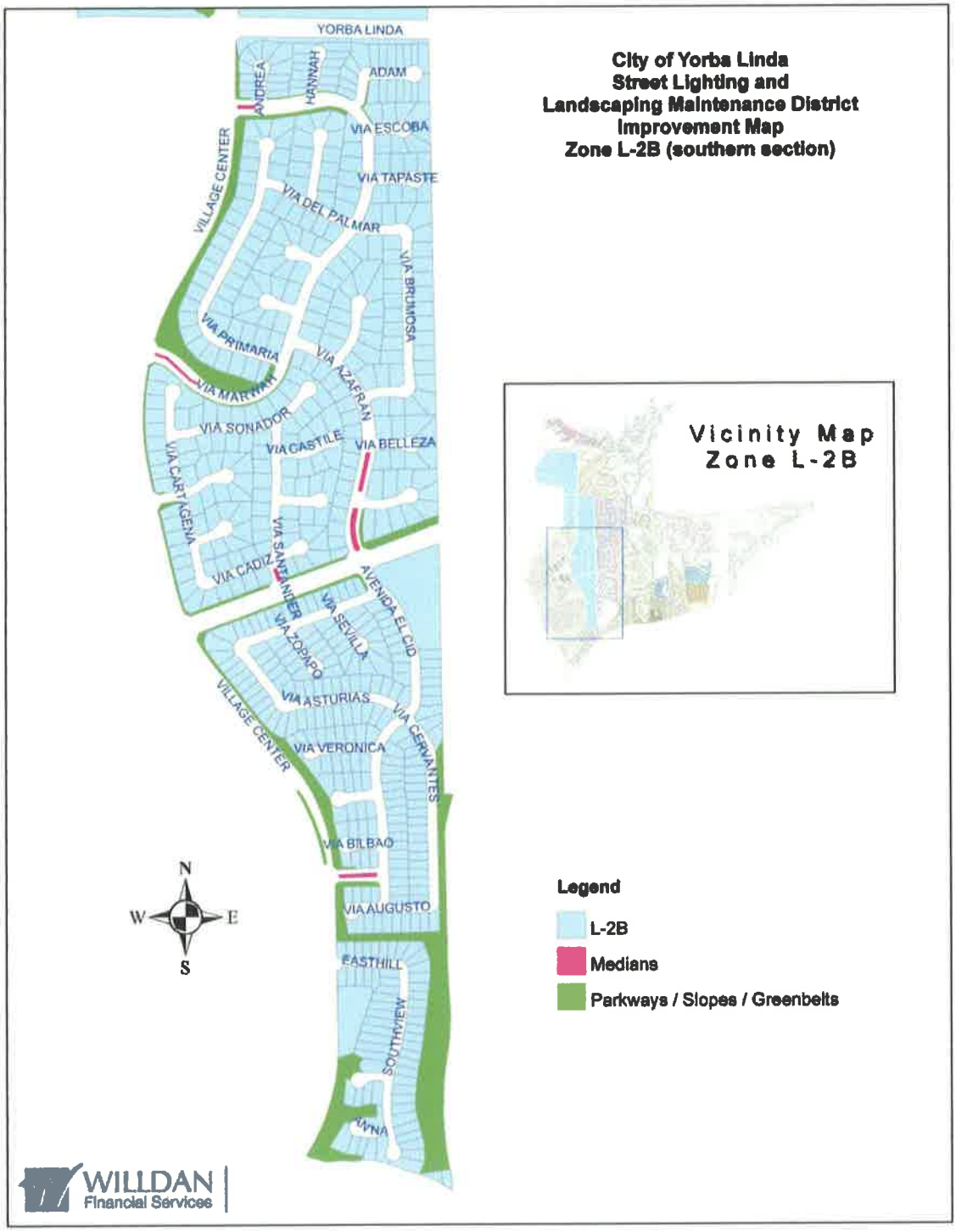
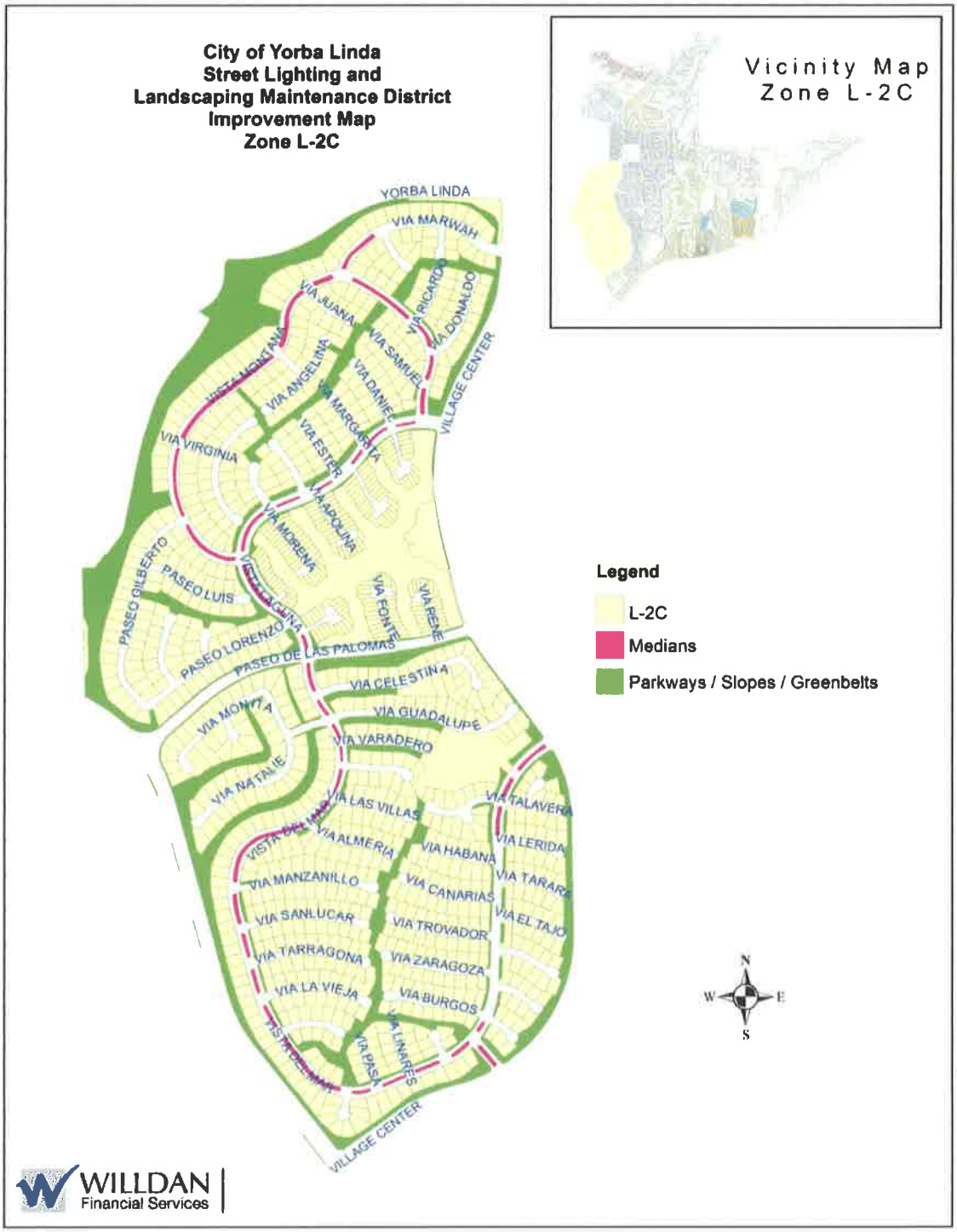
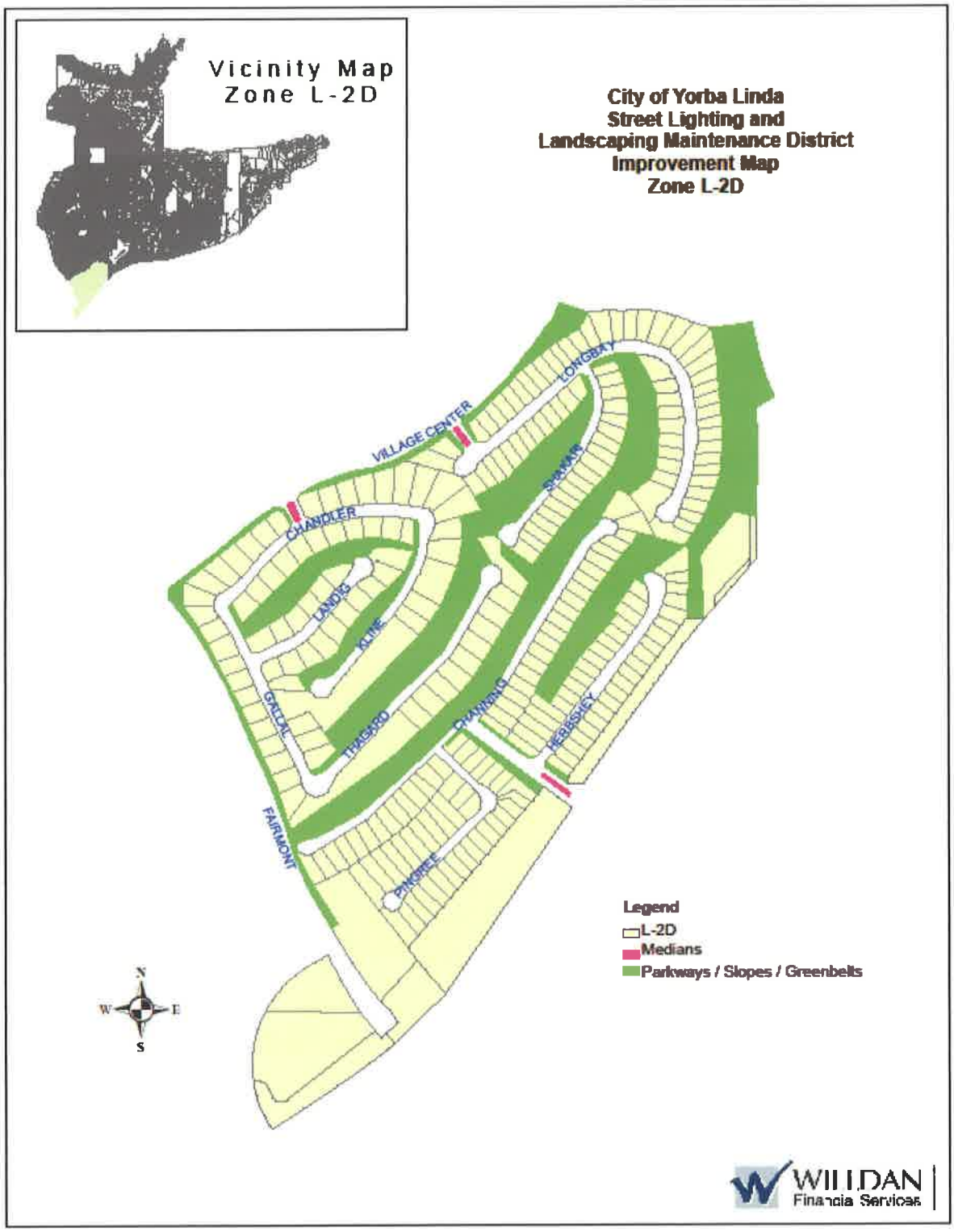

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Zone L-2 (A-P)
RIDGE
RIMCREST
RIM
FAIRMONT
SAN ANTONIO
CHATEAU
TASMAN SEA
GENOA
CHIANTI
VILLAGE CENTER
MANZANITA
RIO DE PARK
ALDER
DORINDA
VISTA DEL SOL
YORBA LINDA
FELIPA
VIA DE LA AGUA
GREEN CREST
HIDDEN HILLS
DEVERON
MISSION HILLS
VISTA MONTANA
VISTA LAGUNA
PASEO DE LAS PALOMAS
CARLOS
DOMINGUEZ RANCH
VISTA DEL MAR
LONGBAY
ESPERANZA
FAIRMONT
L-2A
L-2B
L-2C
L-2D
L-2E
L-2F
L-2G
L-2H
L-2I
L-2J
L-2K
L-2L
L-2M
L-2N
L-2O
L-2P
Legend
Zone L-2A
Zone L-2B
Zone L-2C
Zone L-2D
Zone L-2E
Zone L-2F
Zone L-2G
Zone L-2H
Zone L-2I
Zone L-2J
Zone L-2K
Zone L-2L
Zone L-2M
Zone L-2N
Zone L-2O
Zone L-2P
WILLDAN
Financial Services

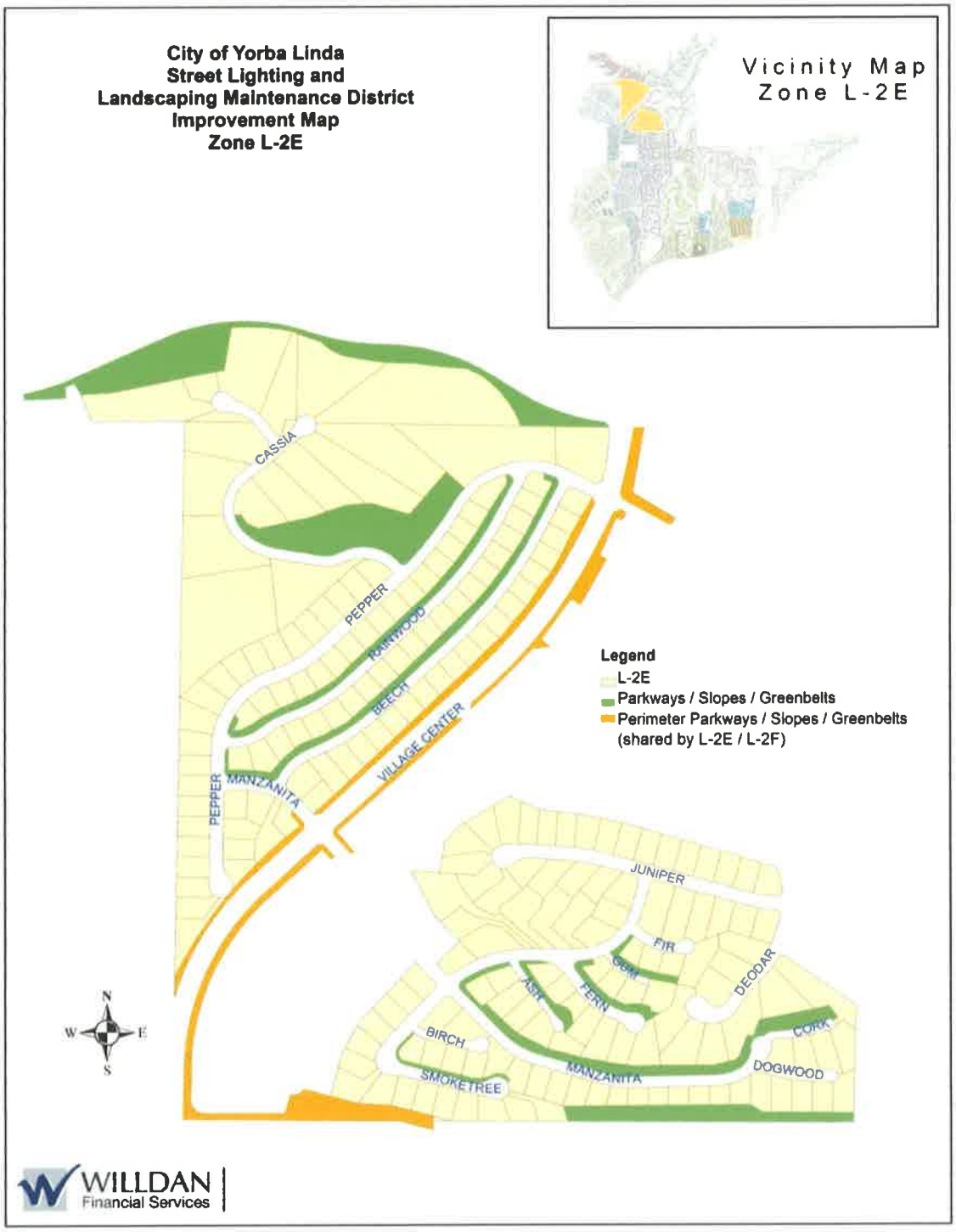

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2A
Vicinity Map
Zone L-2A
Legend
L-2A
Parkways / Slopes / Greenbelts
BLUE GUM
WINDSONG
FOREST GLEN
SHERWOOD
SUNNYSIDE
VISTA GLEN
FALCONRIDGE
FOREST
RIMCREST
BLACK PINE
BLACK FOREST
CANYON TERRACE
RAVENSWOOD
FAIRMONT
N
W
E
S
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2B (northern section)
Vicinity Map
Zone L-2B
TASMAN SEA
FLORENCE
CORTONA
TRENTINO
GENOA
LIVORNO
MILANO
CHIANTI
BASTANCHURY
VIA TRINIDAD
VIA ESPANA
VIA DEL BUEY
VIA MADRID
VIA LA NARANJA
VIA PEPITA
VILLAGE CENTER
VIA DE LA MULA
VIA LA MANCHA
YORBA LINDA
Legend
L-2B
Parkways / Slopes / Greenbelts
N
W
E
S
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2B (southern section)
YORBA LINDA
ANDREA
HANNAH
ADAM
VIA ESCOBA
VIA TAPASTE
VILLAGE CENTER
VIA DEL PALMAR
VIA BRUMOSA
VIA PRIMARIA
VIA MARWAH
VIA AZAFRAN
VIA SONADOR
VIA CASTILE
VIA BELLEZA
VIA CARTAGENA
VIA CADIZ
VIA SANTANDER
AVENIDA EL CID
VIA SEVILLA
VIA ZOPARO
VIA ASTURIAS
VIA CERVANTES
VIA VERONICA
VILLAGE CENTER
VIA BILBAO
VIA AUGUSTO
EASTHILL
SOUTHVIEW
VINA
N
W
E
S
Vicinity Map
Zone L-2B
Legend
L-2B
Medians
Parkways / Slopes / Greenbelts
WILLDAN
Financial Services

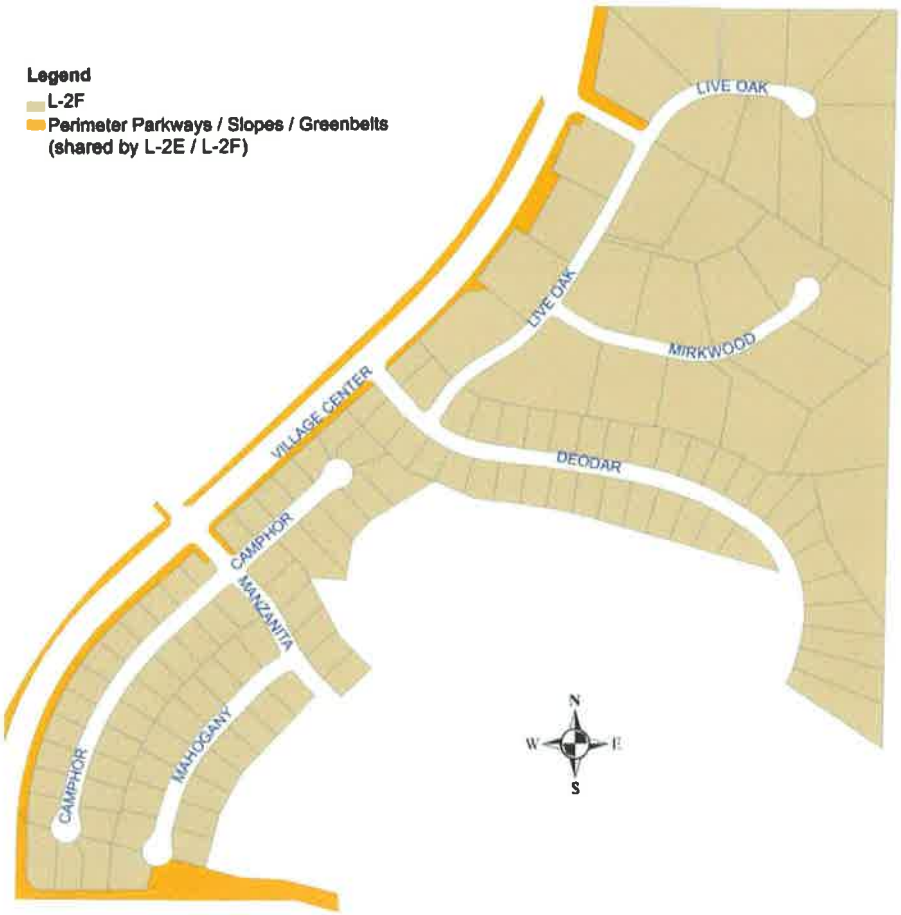

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2C
Vicinity Map
Zone L-2C
YORBA LINDA
VIA MARWAH
VIA JUANA
VIA RICARDO
VIA DONALDO
VIA SAMUEL
VIA DANIEL
VILLAGE CENTER
VIA ANGELINA
VIA MARGARITA
VIA ESTER
VIA VIRGINIA
VIA APOLINA
VIA MORENA
PASEO GILBERTO
PASEO LUIS
VIA FONTE
VIA RENE
PASEO LORENZO
PASEO DE LAS PALOMAS
VIA CELESTINA
VIA GUADALUPE
VIA MONITA
VIA VARADERO
VIA NATALIE
VIA LAS VILLAS
VIA TALAVERA
VIA ALMERIA
VIA HABANA
VIA LERIDA
VIA MANZANILLO
VIA CANARIAS
VIA TARARE
VIA SANLUCAR
VIA TROVADOR
VIA EL TAJO
VIA TARRAGONA
VIA ZARAGOZA
VIA LA VIEJA
VIA BURGOS
VIA PASA
VIA LINARES
VILLAGE CENTER
Legend
L-2C
Medians
Parkways / Slopes / Greenbelts
N
W
E
S
WILLDAN
Financial Services


Vicinity Map
Zone L-2D
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2D
LONGBAY
VILLAGE CENTER
SHAWARI
CHANDLER
LANDIG
KLINE
GALLAL
THAGARD
CHANNING
HEBBSHEY
FAIRMONT
PINGREE
Legend
L-2D
Medians
Parkways / Slopes / Greenbelts
N
W
E
S
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2E
Vicinity Map
Zone L-2E
CASSIA
PEPPER
IRONWOOD
BEECH
VILLAGE CENTER
PEPPER
MANZANITA
JUNIPER
FIR
OAK
ASH
FERN
DEODAR
CORK
BIRCH
MANZANITA
DOGWOOD
SMOKETREE
Legend
L-2E
Parkways / Slopes / Greenbelts
Perimeter Parkways / Slopes / Greenbelts
(shared by L-2E / L-2F)
N
W
E
S
WILLDAN
Financial Services

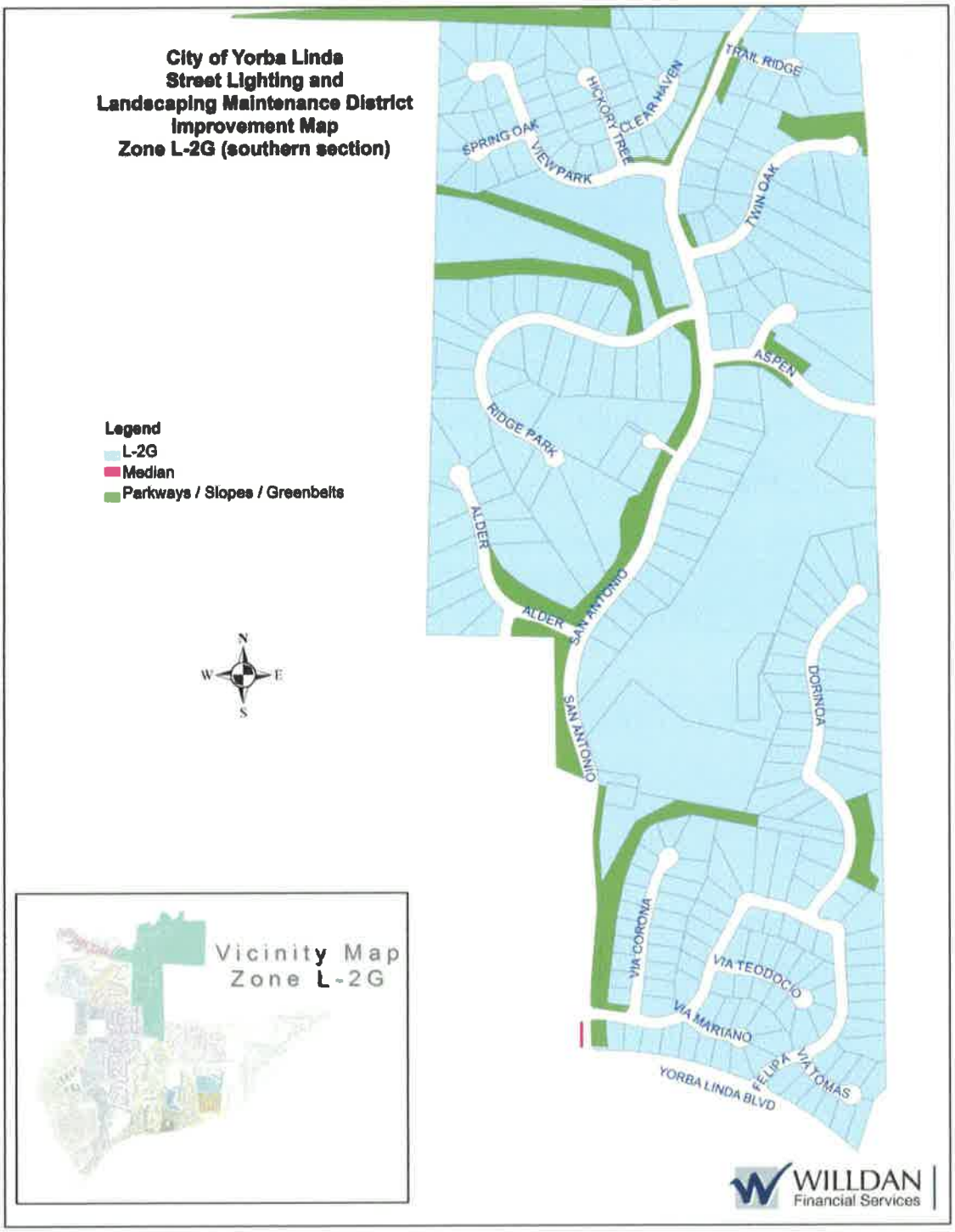
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2F

Legend
- L-2F
- Perimeter Parkways / Slopes / Greenbelts (shared by L-2E / L-2F)



WILLDAN Financial Services

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2G (northern section)
Vicinity Map
Zone L-2G
Legend
L-2G
Parkways / Slopes / Greenbelts
N
W
E
S
CONDOR RIDGE
RIM
PINECREST
OLE CANYON
FAIRMONT
EAGLESNEST
PARTRIDGE
TIMBER RIDGE
CASTLEROCK
OAK
FOXHOLLOW
SINGINGWOOD
FALLEN LEAF
CHATEAU
SHADOW OAK
CASINO RIDGE
SAN ANTONIO
HICKORY TREE
VIEW PARK
TWIN OAK
WILLDAN
Financial Services

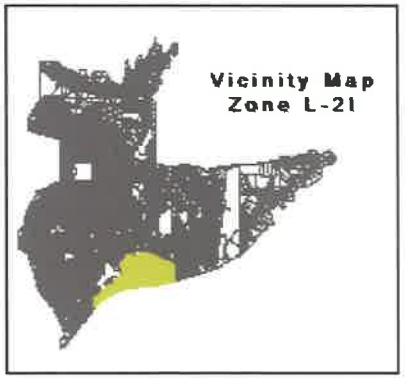

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2G (southern section)
Legend
L-2G
Median
Parkways / Slopes / Greenbelts
N
W
E
S
TRAIL RIDGE
HICKORY TREE
CLEARHAVEN
SPRING OAK
VIEW PARK
TWIN OAK
ASPEN
RIDGE PARK
ALDER
ALDER
SAN ANTONIO
SAN ANTONIO
DORINDA
VIA CORONA
VIA TEODOCIO
VIA MARIANO
VIA TOMAS
YORBA LINDA BLVD
Vicinity Map
Zone L-2G
WILLDAN
Financial Services

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2H

Legend
- L-2H
- Parkways / Slopes / Greenbelts

WILLDAN Financial Services

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2I

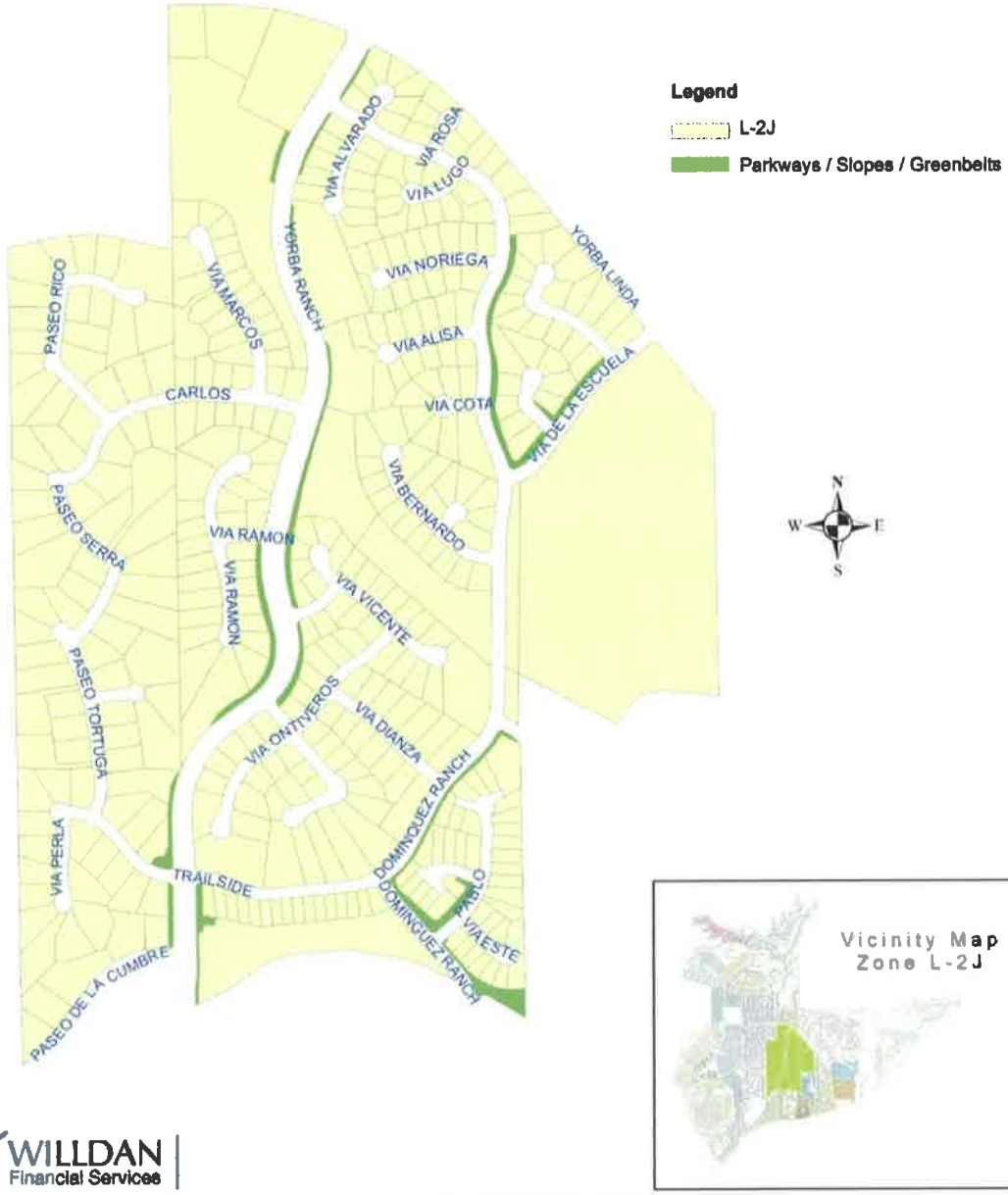


Legend

- L-2I
- Medians
- Parkways / Slopes / Greenbelts

WILLDAN Financial Services

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2J



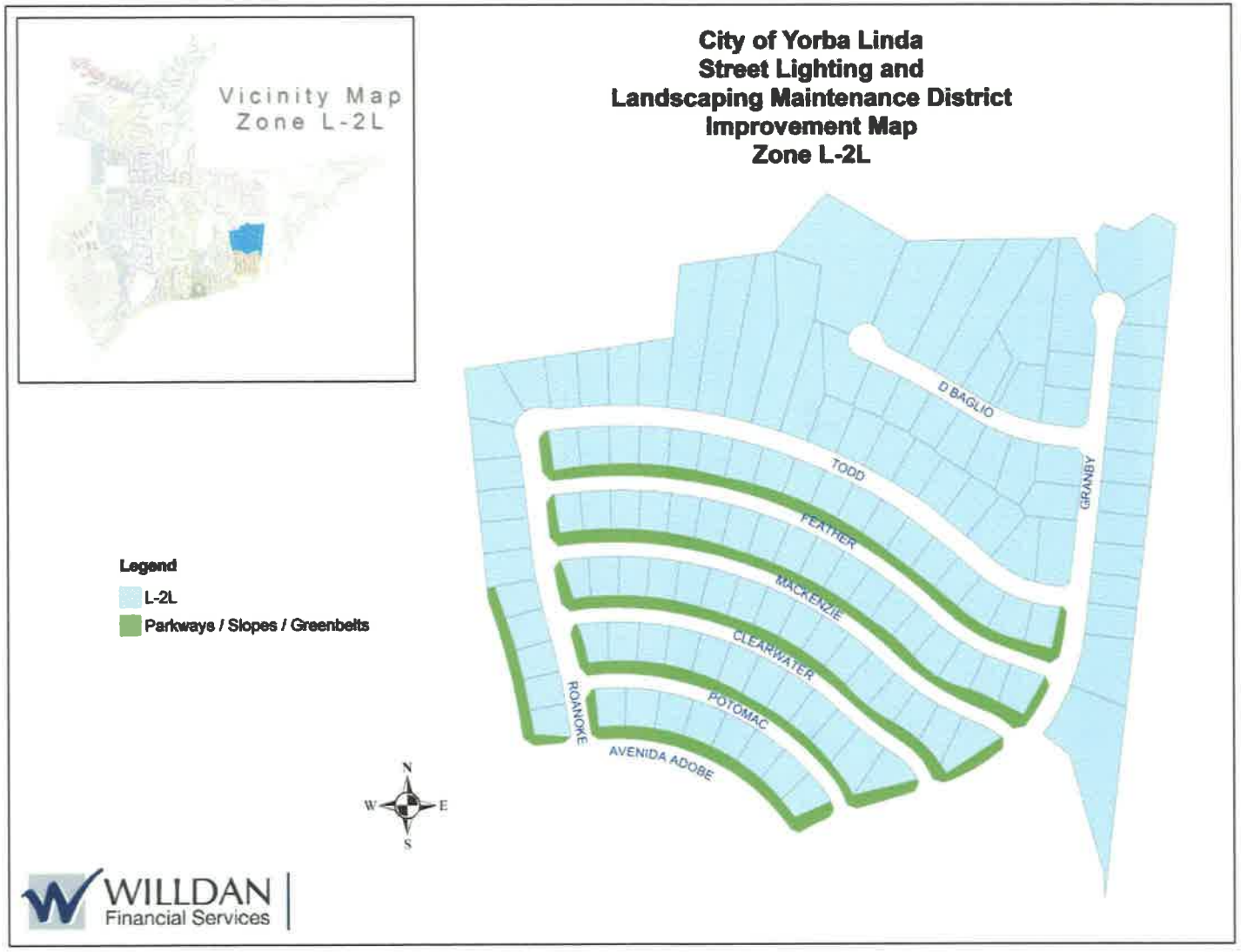
WILLDAN Financial Services

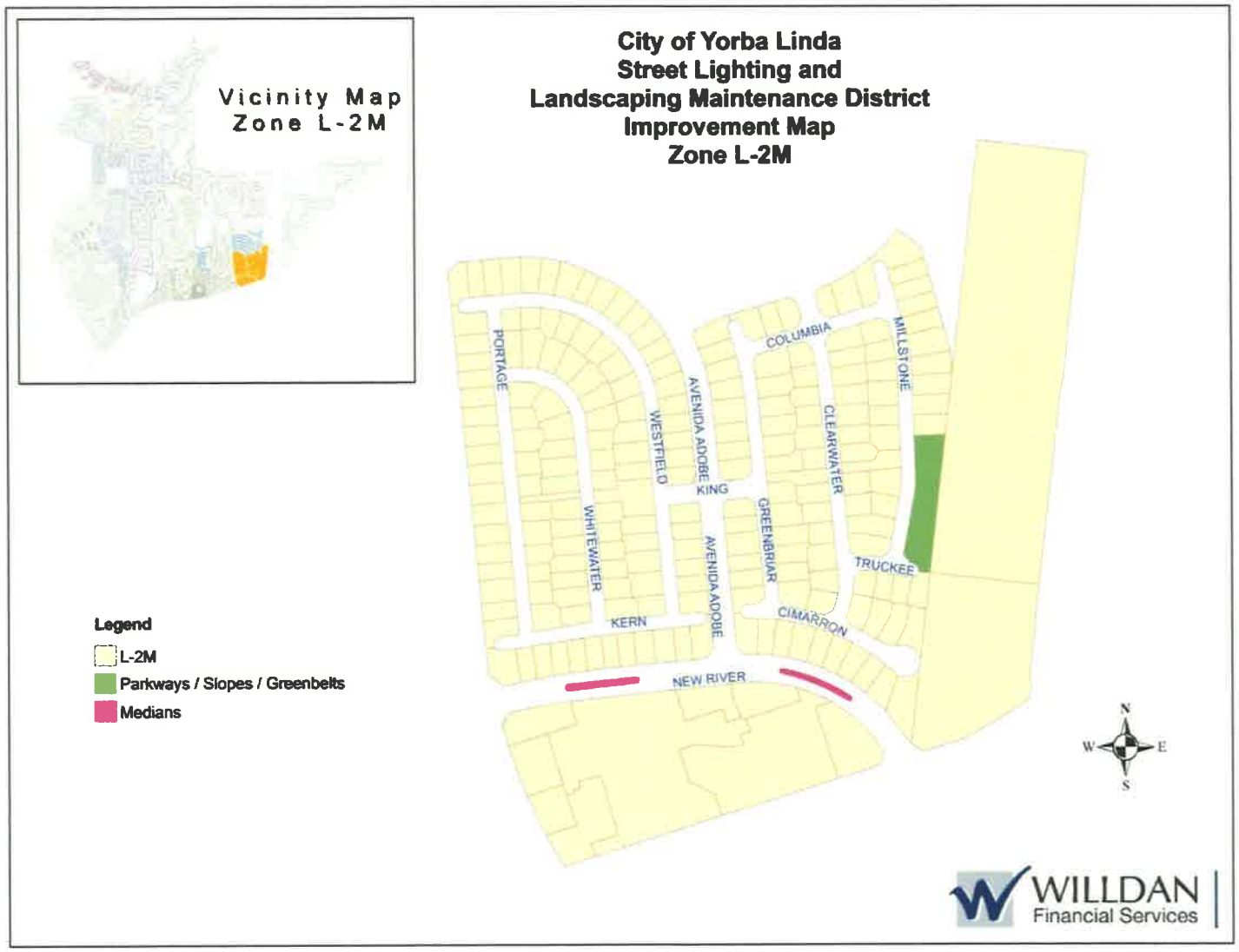
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2K

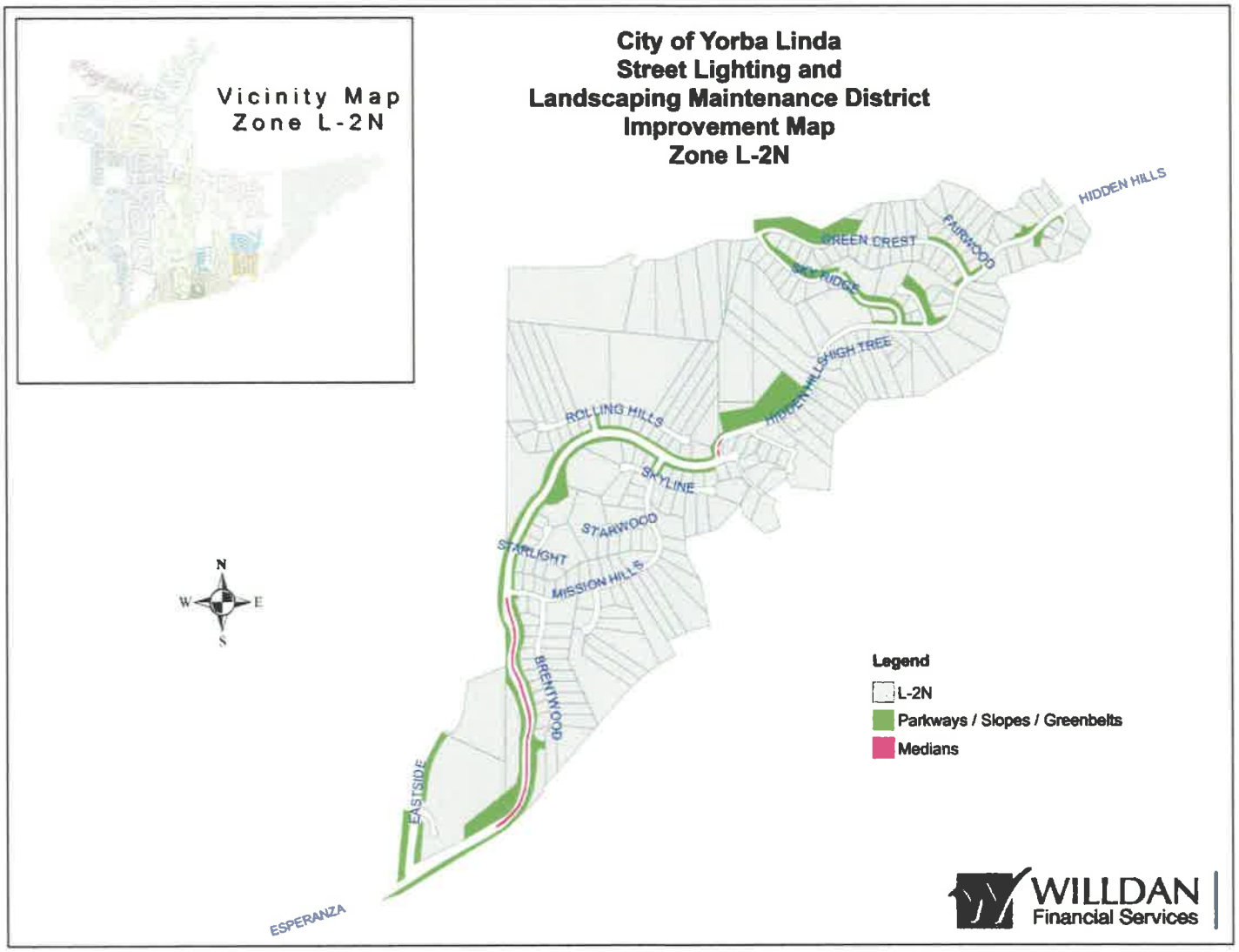
Legend

- L-2K
- Medians
- Parkways / Slopes / Greenbelts

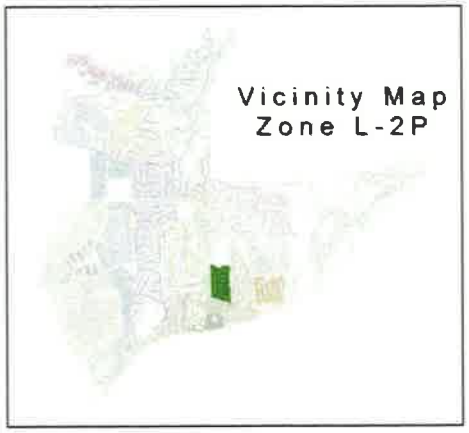
WILLDAN Financial Services


Vicinity Map
Zone L-2L
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2L
D BAGLIO
TODD
FEATHER
MACKENZIE
CLEARWATER
POTOMAC
AVENIDA ADOBE
ROANOKE
GRANBY
Legend
L-2L
Parkways / Slopes / Greenbelts
N
W
E
S
WILLDAN
Financial Services


Vicinity Map
Zone L-2M
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2M
PORTAGE
WHITEWATER
WESTFIELD
AVENIDA ADOBE
KING
COLUMBIA
CLEARWATER
MILLSTONE
GREENBRIAR
TRUCKEE
CIMARRON
KERN
NEW RIVER
Legend
L-2M
Parkways / Slopes / Greenbelts
Medians
N
W
E
S
WILLDAN
Financial Services


Vicinity Map
Zone L-2N
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2N
HIDDEN HILLS
GREEN CREST
FAIRWOOD
SKY RIDGE
HIGH TREE
HIDDEN HILL
ROLLING HILLS
SKYLINE
STARWOOD
STARLIGHT
MISSION HILLS
BRENTWOOD
EASTSIDE
ESPERANZA
N
W
E
S
Legend
L-2N
Parkways / Slopes / Greenbelts
Medians
WILLDAN
Financial Services

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2O
Vicinity Map
Zone L-2O
YORBA LINDA
VIA MARIPOSA
CALLE SONORA
JOANNE
AVENIDA ADOBE
AVENIDA ANTIGUA
AVENIDA FLORENCIA
CALLE DELGADO
AVENIDA ANTIGUA
VIA ROBLE
CALLE ENTRADA
CALLE CUERVO
AVENIDA GRANADA
AVENIDA BARCELONA
ESPERANZA
Legend
L-2O
Parkways / Slopes / Greenbelts
N
W
E
S
WILLDAN
Financial Services



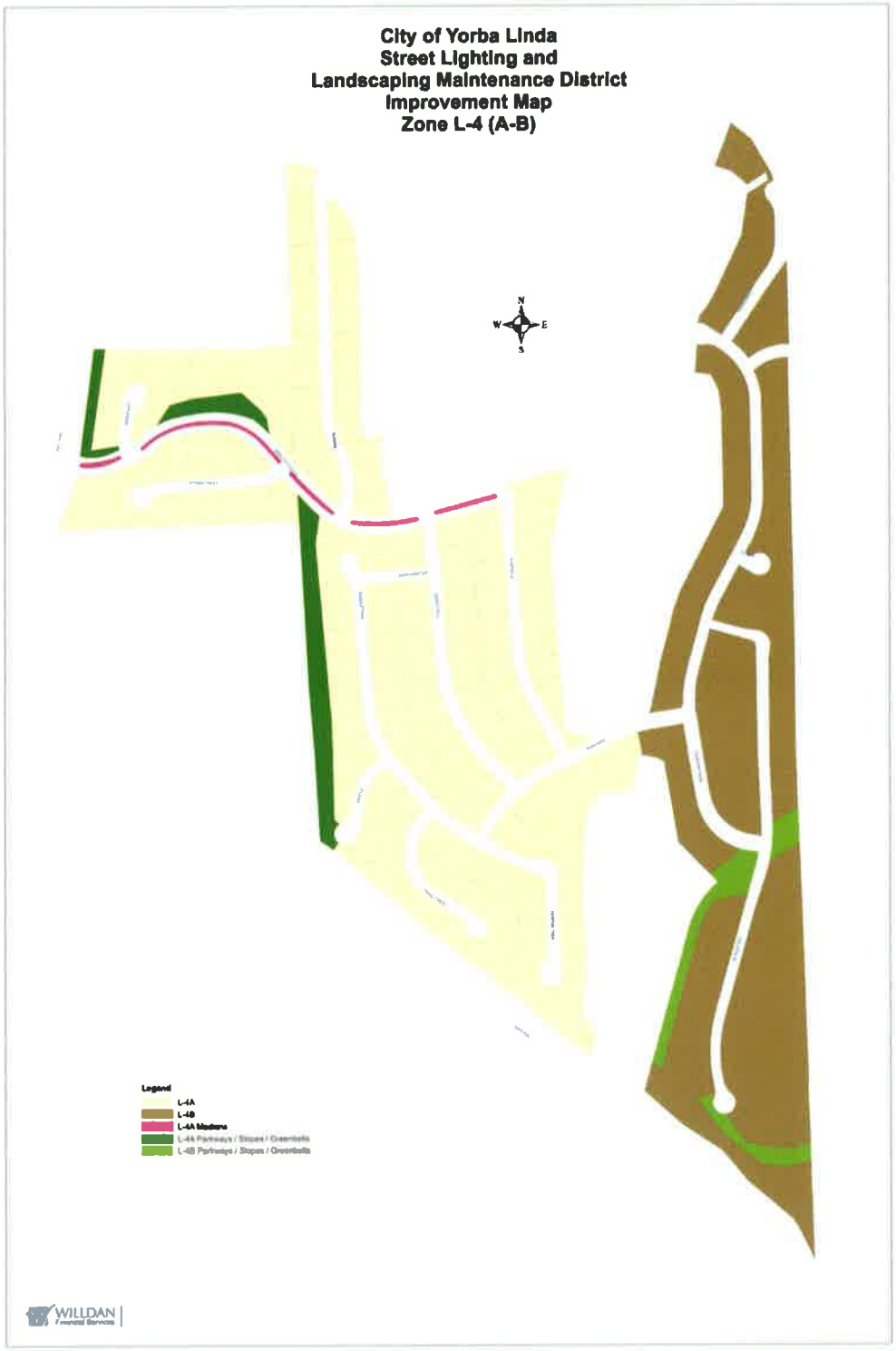
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-2P

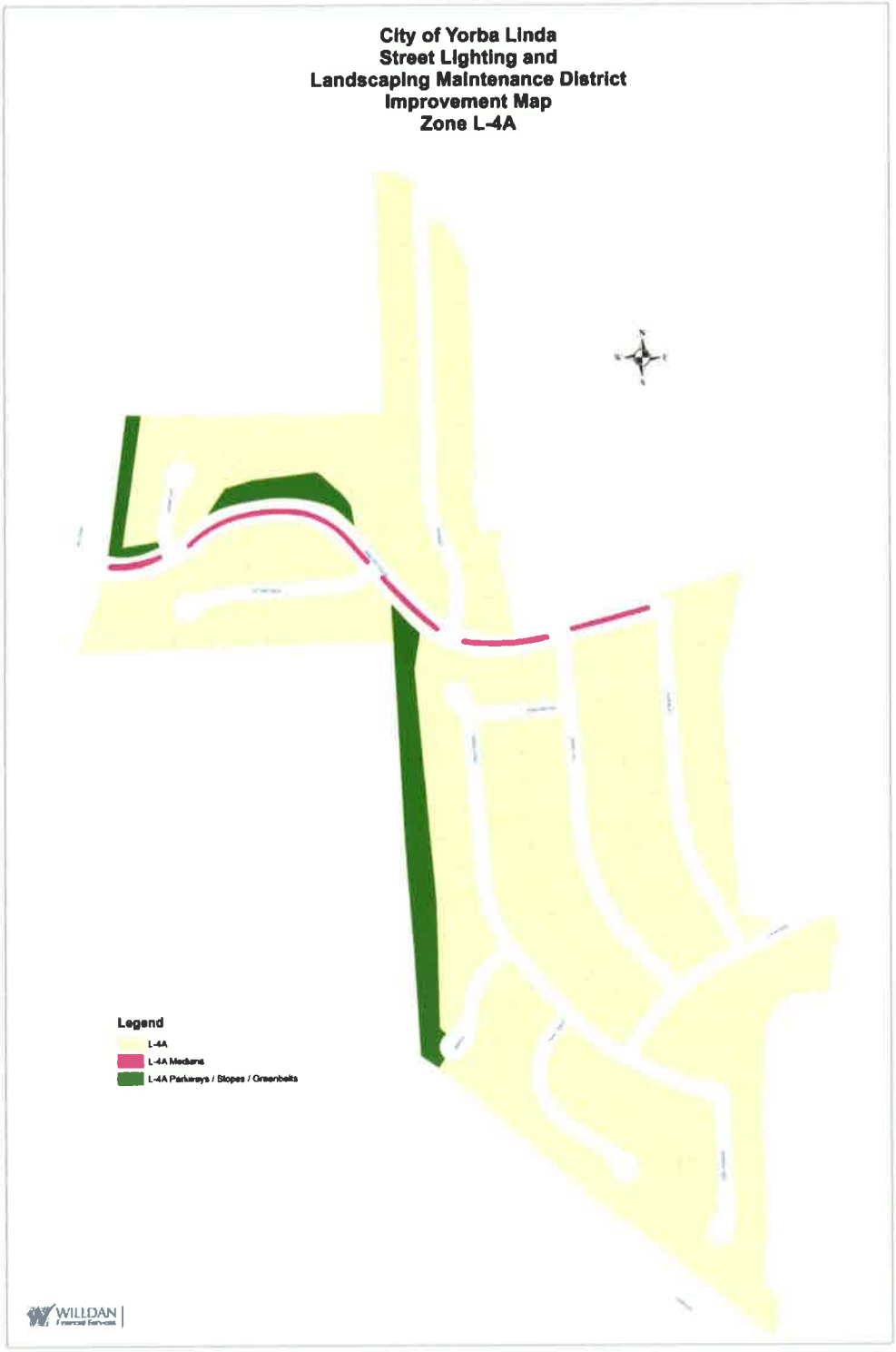
Legend

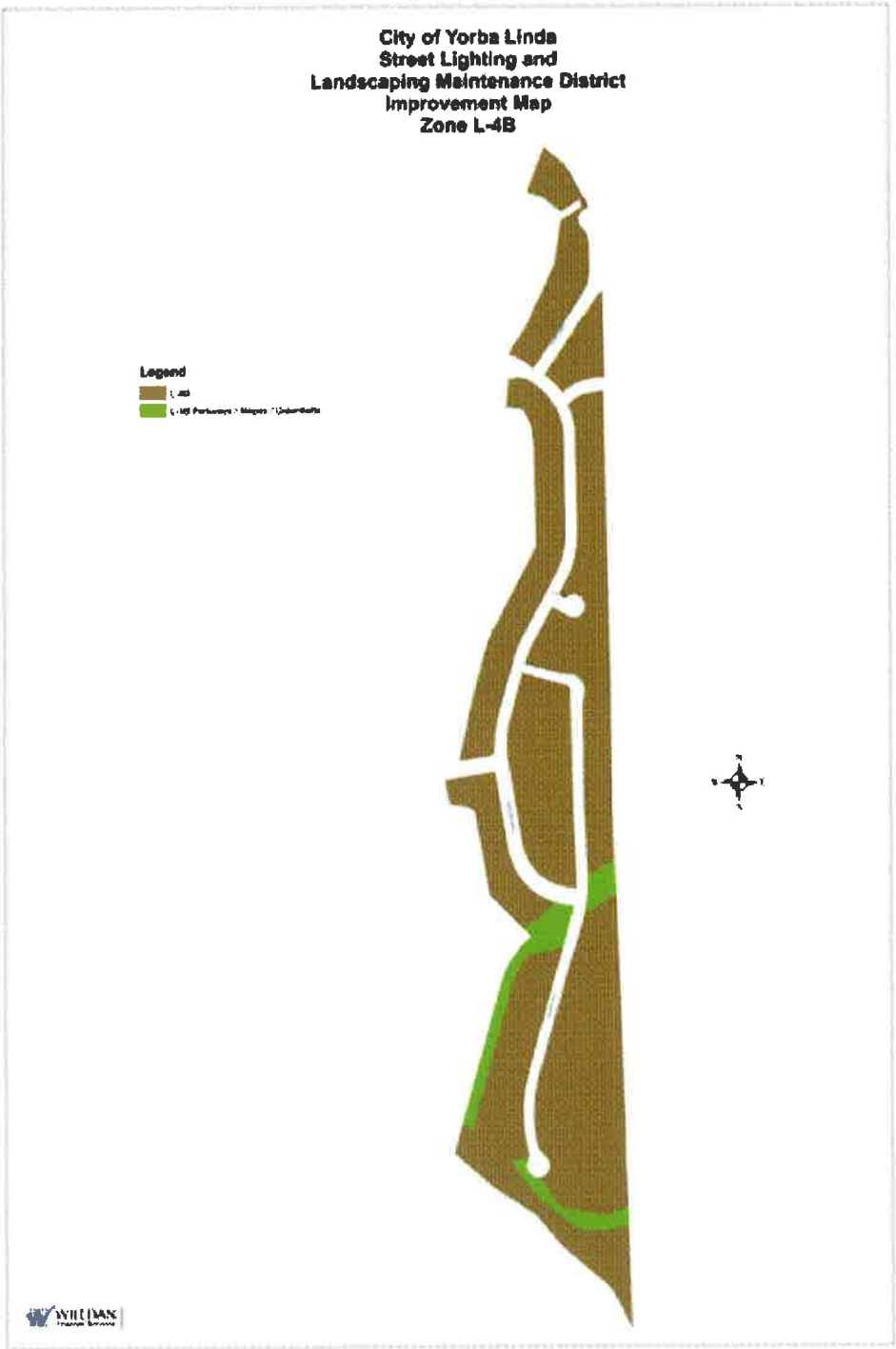
- L-2P
- Parkways / Slopes / Greenbelts

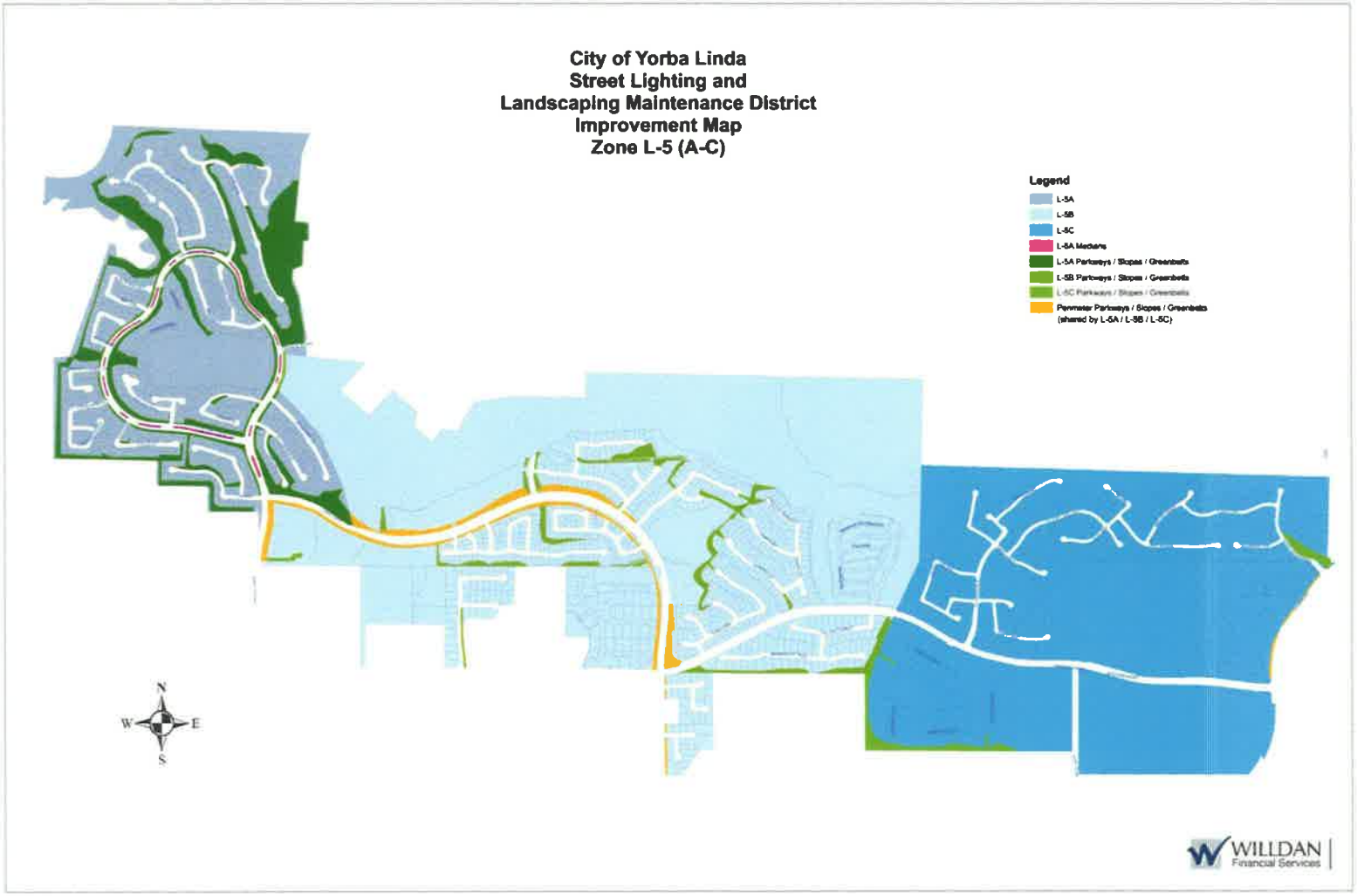
WILLDAN Financial Services

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-3


City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-4 (A-B)
N
W
E
S
Legend
L-4A
L-4B
L-4A Medians
L-4A Parkways / Slopes / Greenbelts
L-4B Parkways / Slopes / Greenbelts
WILLDAN


City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-4A
Legend
L-4A
L-4A Medians
L-4A Parkways / Slopes / Greenbelts
WILLDAN

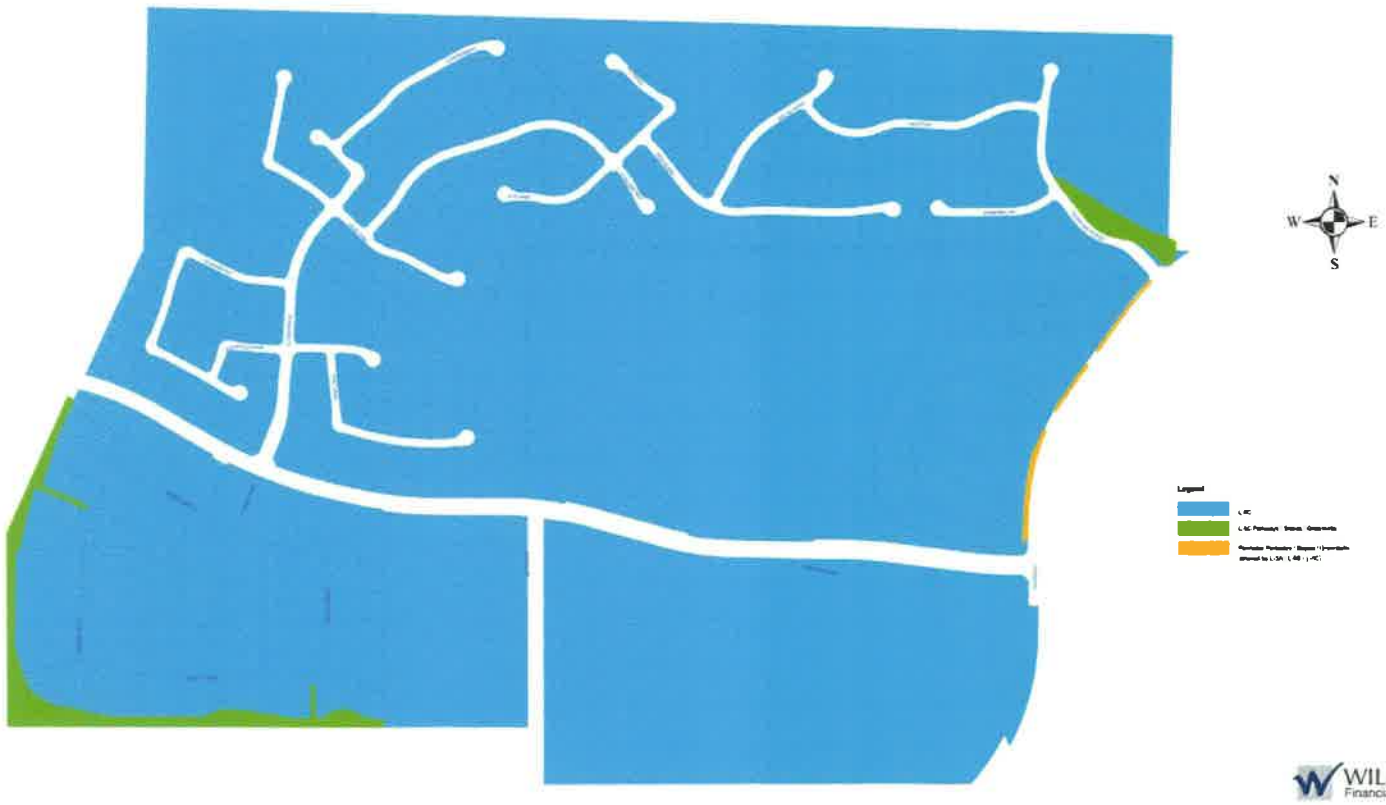

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-4B
Legend


City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-5 (A-C)
Legend
L-5A
L-5B
L-5C
L-5A Medians
L-5A Parkways / Slopes / Greenbelts
L-5B Parkways / Slopes / Greenbelts
L-5C Parkways / Slopes / Greenbelts
Perimeter Parkways / Slopes / Greenbelts
(shared by L-5A / L-5B / L-5C)
N
W
E
S
WILLDAN
Financial Services

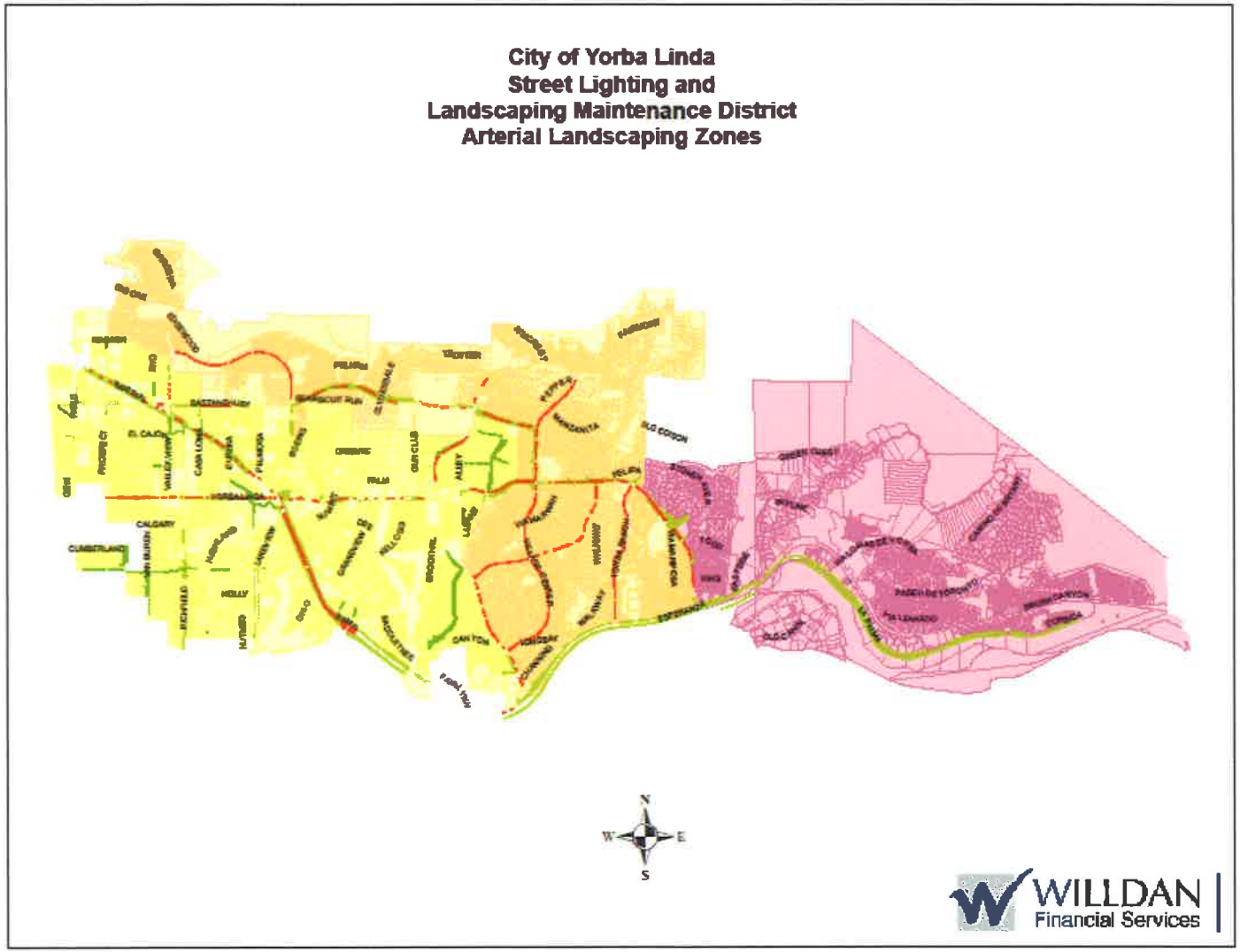
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-5A
Legend
WILLDAN
Financial Services

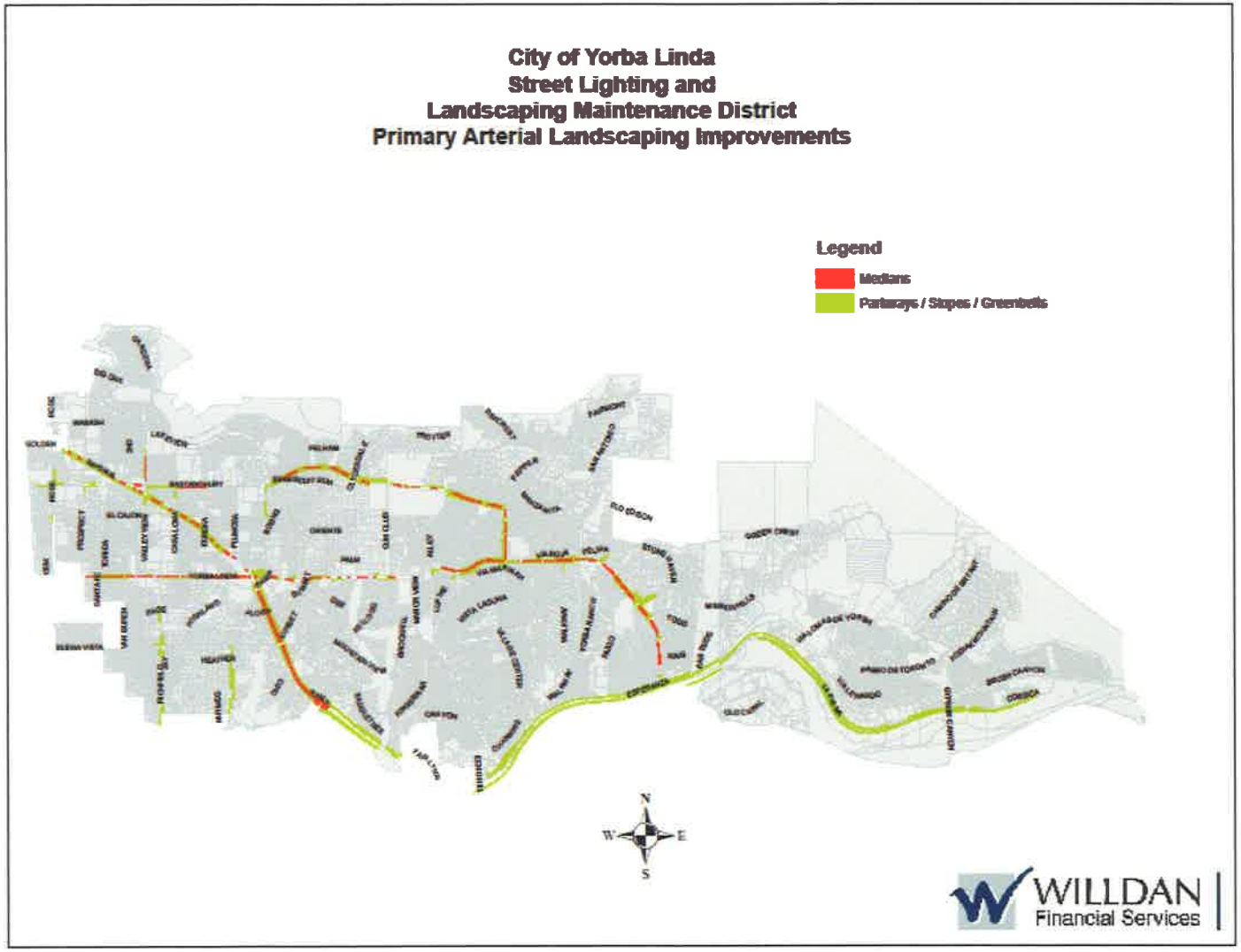
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-5B
N
W
E
S
WILLDAN
Financial Services

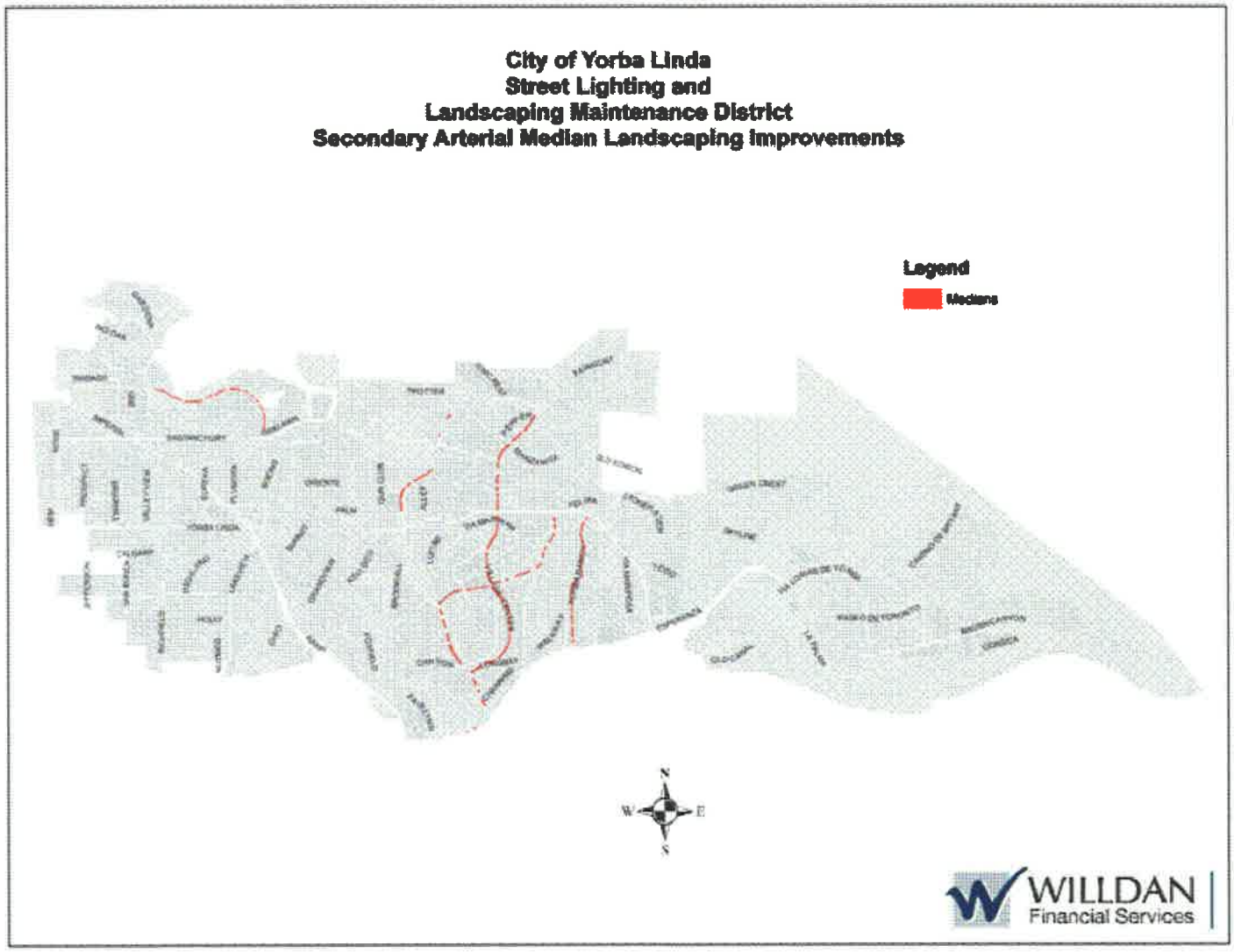
City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Improvement Map
Zone L-5C



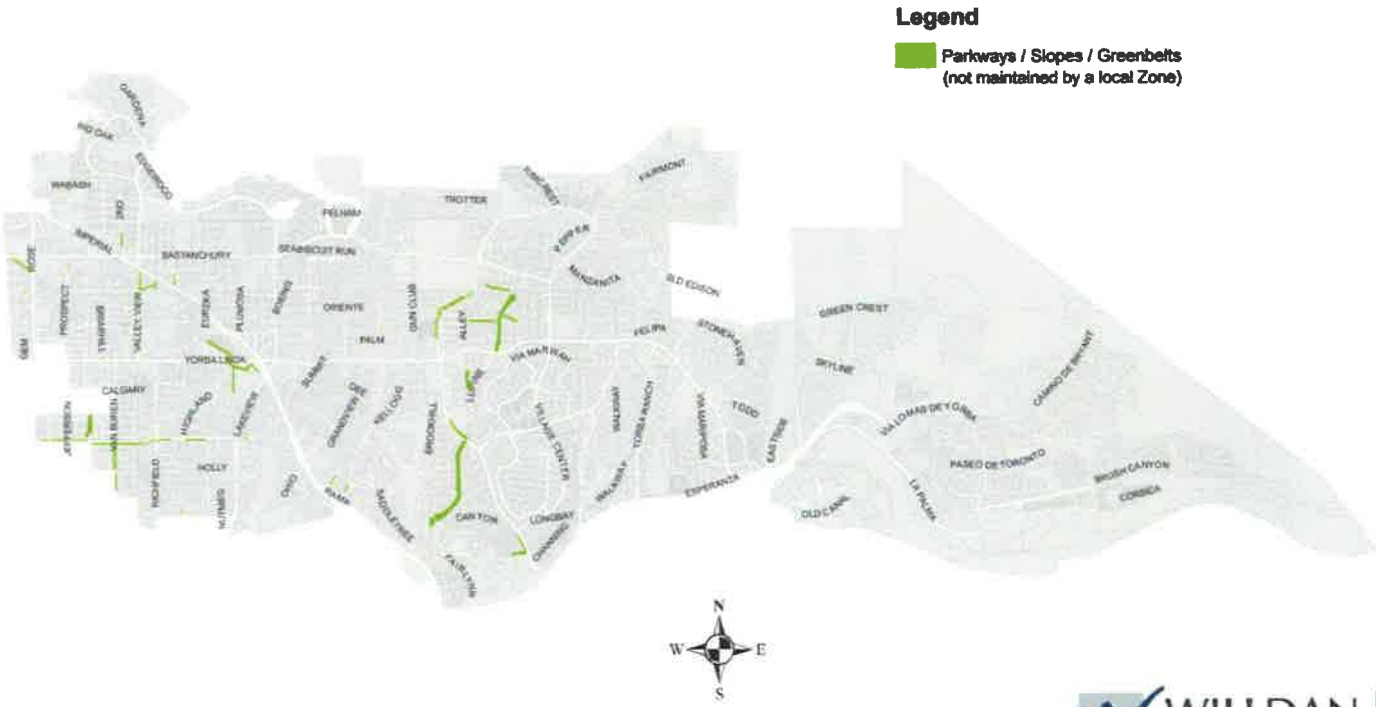
Arterial Landscaping Zones




City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Primary Arterial Landscaping Improvements
Legend
Medians
Parkways / Slopes / Greenbelts
N
W
E
S
WILLDAN
Financial Services


City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Secondary Arterial Median Landscaping Improvements
Legend
Medians
N
W
E
S
WILLDAN
Financial Services

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Secondary Arterial Parkway Landscaping Improvements



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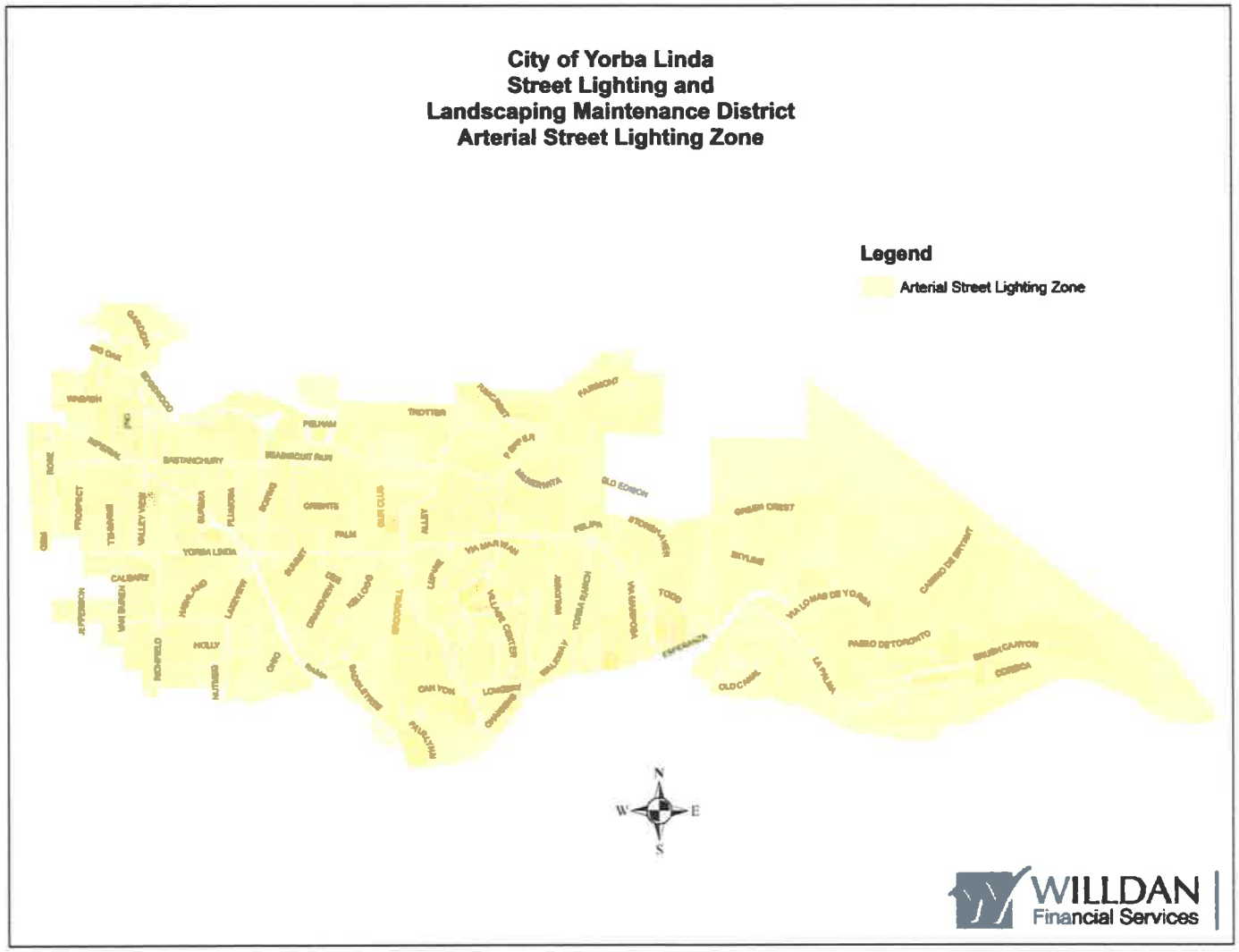
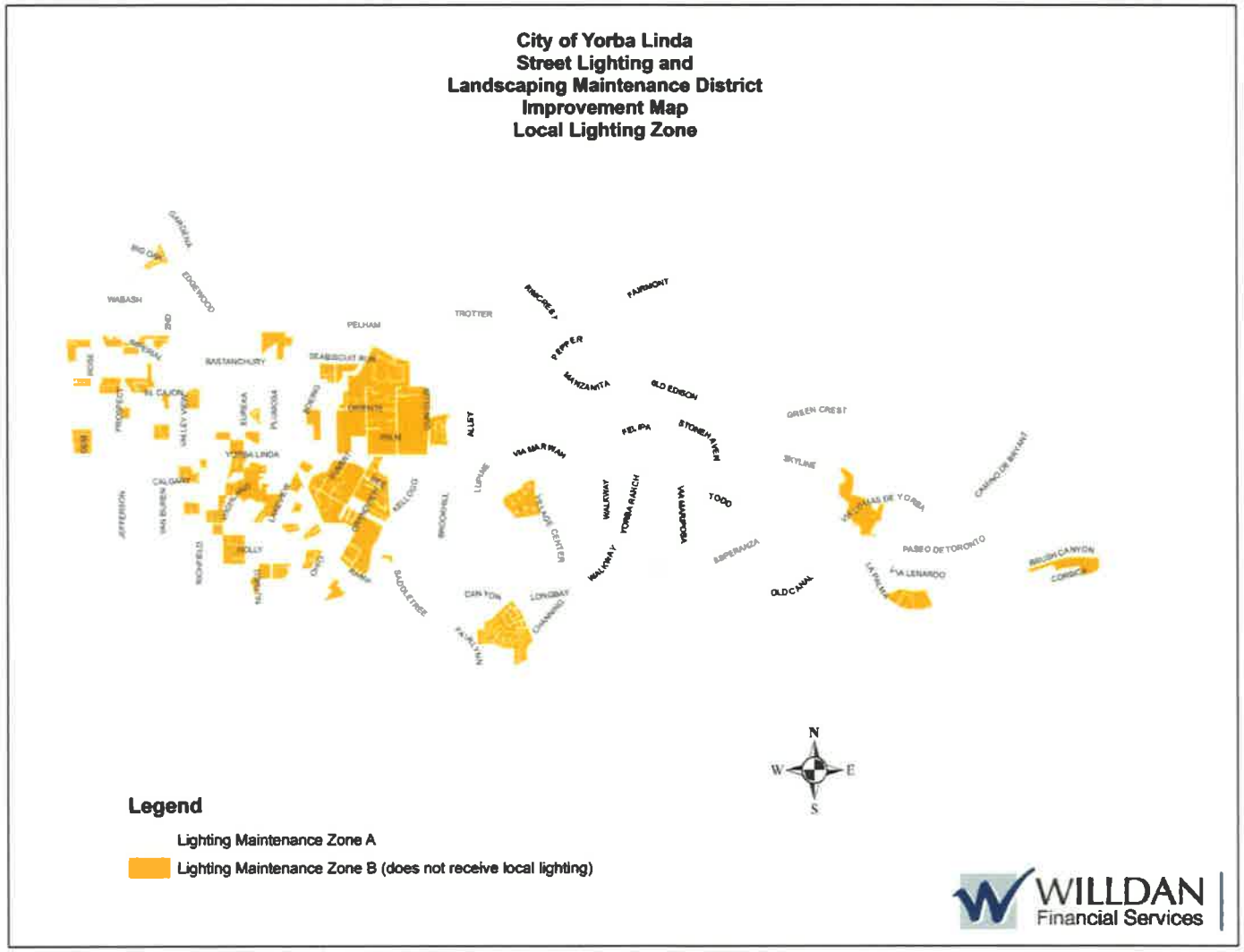
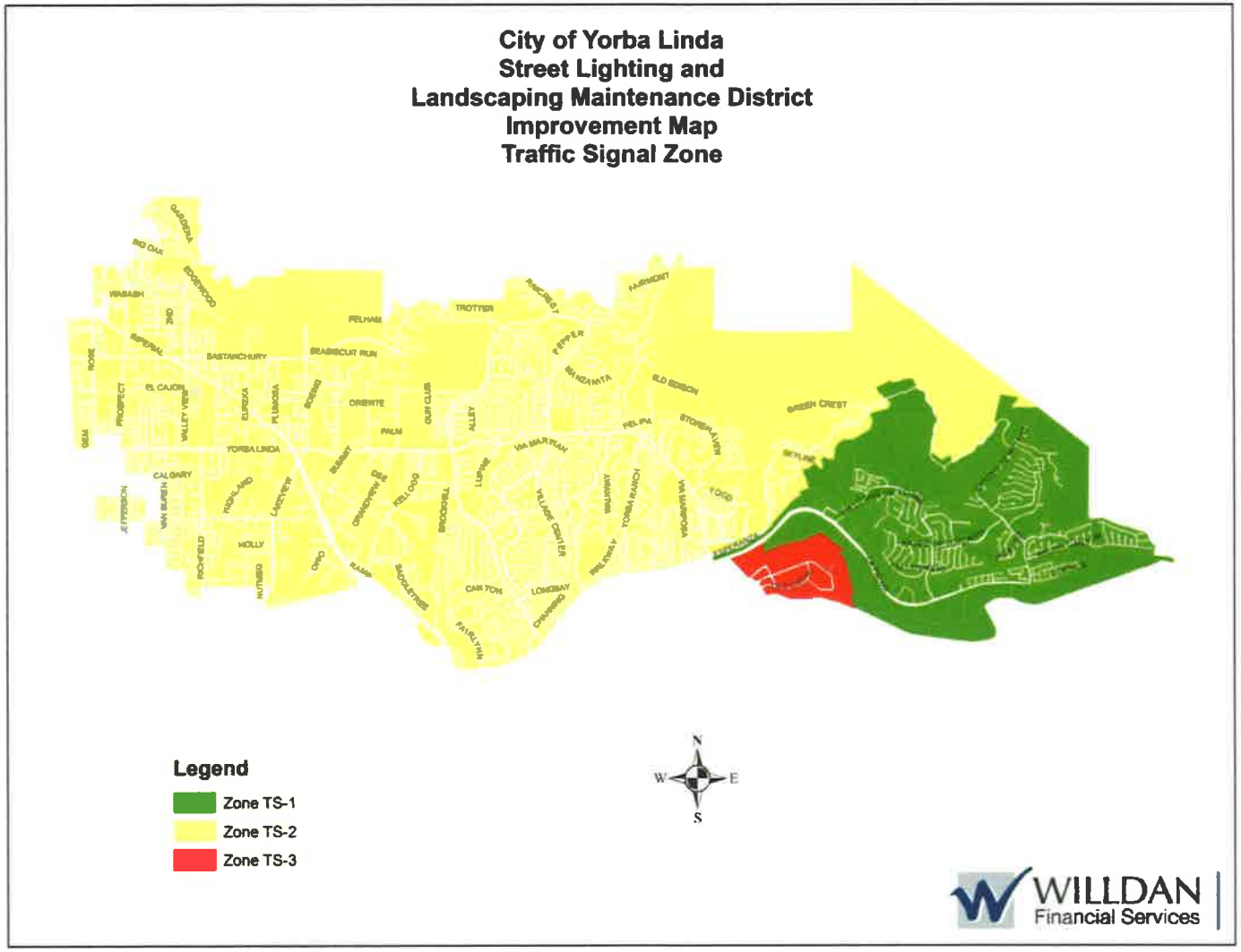
Arterial Lighting Zone



Local Street Lighting Zone



Traffic Signal Zones