

City of Yorba Linda

Street Lighting and Landscaping Maintenance District

Engineer's Annual Report Fiscal Year 2016/2017

REVISED REPORT

Intent Meeting: June 21, 2016

Public Hearing: July 5, 2016

27368 Via Industria
Suite 110
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510

www.willdan.com/financial



ENGINEER'S REPORT AFFIDAVIT

City of Yorba Linda Street Lighting and Landscaping Maintenance District For Fiscal Year 2016/2017

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 2016/2017, 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 30th day of JUNE, 2016.

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

By: Jim McGuire

Jim McGuire
Principal Consultant, Project Manager

By: Richard Kopecky

Richard Kopecky
R. C. E. # 16742



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Introduction

The City of Yorba Linda (the "City"), under the provisions of the Landscaping 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 XIII D (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.

In accordance with the 1972 Act, the District utilizes benefit zones ("Zones") to address variations in the nature, location, and extent of the improvements that provide special benefits to parcels in the District. Within the boundaries of the District, parcels are assigned to various Zones each of which is associated with a set of improvements and/or type of improvements that provide special benefit to properties within that Zone.

As of fiscal year 2015/2016 the District is comprised of the following Zones:

- Nine Arterial Landscaping Zones (A-1 through A-9);
- Thirty-two Local Landscaping Zones:
 - L-1A, through L-1F;
 - L-2A through 2T;
 - Zone L-3;
 - L-4A and L-4B;
 - L-5A, L-5B and L-5C;
- A single citywide Arterial Street Lighting Zone,
- A non-contiguous Local Street Lighting Zone, and
- Three Traffic Signal Zones (TS-1, TS-2 and TS-3),

District Changes for Fiscal Year 2016/2017

After the approval of the Fiscal Year 2015/2016 District assessments and prior to the writing of this Report for Fiscal Year 2016/2017, the City Council conducted Property Owner Protest Ballot Proceedings for increased assessments for twelve underfunded Local Landscape Zones pursuant to the provisions of the California Constitution Article XIID. The twelve Local Landscape Zones that were balloted for increased assessments included Zones L1B, L2A, L2B, L2C, L2D, L2E, L2K, L2L, L2N, L2P, L4A, and L5A. As a result of those protest ballot proceedings, Zones L2B, L2C, and L2D approved the proposed increase to their maximum assessments and those approved new maximum assessment rates are reflected in this Report. In the remaining nine Local Landscape Zones (L1B, L2A, L2E, L2K, L2L, L2N, L2P, L4A, and L5A) there was a majority protest for the proposed assessment increases and those increases are not being implemented. As a result of those majority protests, over the course of Fiscal Year 2016/2017 the City Council has directed City staff to begin implementing steps to minimize service levels and reduce the overall cost of maintaining the improvements in each of those nine Zones. The proposed steps to

minimize service are intended to reduce costs to a level consistent with the assessment amounts; in accordance with Article XIID of the California Constitution, assessments in these zones are still established to reflect the proportionate special benefit the parcels receive and do not exceed the maximum assessment amount previously approved. This minimized maintenance service will target specific improvement areas within each Zone and in those specific areas the maintenance will include limited tree management such as tree removal for dead/diseased trees, weed abatement to meet fire clearance requirements, rodent control, and best management practices (BMP) installation for erosion control when necessary. These services would be provided on an as-needed basis similar to the baseline servicing identified for establishing general benefit costs. The extent of the areas being reduced to the minimized maintenance service level and the areas that will continue to be maintained at regular services levels or at a modified service level will be based on available assessment revenues and will likely vary for each of the nine Zones.

As a result of these planned service reductions for specified improvement areas, within the existing Local Landscape Zone L-2E, the extent of the improvements that will continue to be maintained at regular services levels will likely be different for the residential properties on the west side of Village Center Drive as compared to the residential properties on the east side of Village Center Drive which had been collectively included in the same Zone because of the overall similarity in the improvements being maintained in those residential tracts. Therefore, for Fiscal Year 2016/2017 those residential properties and associated improvements on the east side of Village Center Drive are being established as a new Local Landscape Zone L-2U. The area, improvements, and parcels on the west side of Village Center Drive will continue to be designated as Zone L-2E.

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 2016/2017. If any section, subsection, sentence, clause, phrase, portion, zone, or subzone of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report and each section, subsection, subdivision, sentence, clause, phrase, portion, zone, or subzone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, zones, or subzones might subsequently be declared invalid or unconstitutional.

This Report outlines the District Zone structure, the improvements, and the proposed assessments to be levied in connection with the benefits the properties will receive from the maintenance and servicing of the District improvements for fiscal year 2016/2017. 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 (refer to Assessment Methodology in Section II, Method of Apportionment) that calculates the proportional special 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. Based on those public comments and written protests, 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 2016/2017.

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, at the discretion of the City Council, the City may also provide additional funding to support the improvements and/or implement 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 XIII D. Although such increases and proceedings are not being conducted this fiscal year and the proposed District assessments for fiscal year 2016/2017 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: This section provides 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 and appurtenant facilities 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 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. In conjunction with these general descriptions of the improvements a visual depiction of the landscape improvement areas is provided on the Assessment Diagrams contained in Part V of this Report. More detailed information regarding the specific plans and specifications associated with each Zone are on file in the Public Works Department and by reference are made part of this Report.

Part II

Method of Apportionment: This section includes 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 necessary to calculate the property's annual assessment. This method of apportionment is consistent with the previously adopted method of apportionment for the District that was approved by the property owners in a protest ballot proceeding conducted in 1997.

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: The assessment amounts to be levied and collected in fiscal year 2016/2017 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). Due to the number of parcels within the District, the Assessment Roll for fiscal year 2016/2017 has been filed electronically with the City Clerk rather than displayed in this Report and by reference the listing of the Assessor's Parcel Numbers and the corresponding assessment amounts are made part 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 2016/2017 which incorporate the parcels 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.

Part I — Plans and Specifications

The territory within the District consists of all lots or parcels of land within the City of Yorba Linda and the 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 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; and various non-street landscaping including greenbelt areas, slopes, local trails and open space areas within various landscape zones. These landscaped improvements and areas may include, but are not limited to 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 to 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.

Zones of Benefit

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. Within the boundaries of the District, parcels are assigned to benefit zones each of which is associated with a set of improvements and/or type of improvements that provide special benefit to properties within that Zone.

Prior to fiscal year 2012/2013, the District included twelve designated Zones in order to identify and budget for the various improvements being provided within the District and the relationship and benefits to properties within the District. These twelve Zones included a citywide Arterial Landscaping Zone and Arterial Street Lighting Zone; three Traffic Signal Zones (TS-1, TS-2 and TS-3); a noncontiguous Local Street Lighting Zone; and six Local Landscaping Zones designated as L-1, L-2, L-3, L-4, L-5 and L-5A. Commencing in fiscal year 2012/2013, an ongoing annual review and evaluation of the improvements and properties within the District has been conducted. As a result, several modifications have been implemented in the District to clarify and more clearly identify the specific improvements directly associated with and that provide special benefits to the properties within the District as well as the general benefits associated with those improvements. The implementation of these changes, including those changes proposed for fiscal year 2016/2017 has reorganized the twelve Zones prior to fiscal year 2012/2013 into forty-seven Zones without facilitating an increase to the previously approved maximum assessment rates.

For fiscal year 2016/2017 the District is comprised of the following benefit zones (Zones):

- Nine Arterial Landscaping Zones (A-1 through A-9);
- Thirty-three Local Landscaping Zones:
 - L-1A, through L-1F;
 - L-2A through 2U;
 - Zone L-3;
 - L-4A and L-4B;
 - L-5A, L-5B and L-5C;
- A single citywide Arterial Street Lighting Zone,
- A non-contiguous Local Street Lighting Zone, and
- Three Traffic Signal Zones (TS-1, TS-2 and TS-3),

Description of Improvements

As authorized by the 1972 Act, the improvements provided by the District and associated with each Zone incorporate various landscaping and lighting improvements that are maintained and serviced for the benefit of real property within the District. The maintenance of the landscape improvements may also include various appurtenances that may include, but is not limited to entry monuments; various types of fencing; retaining walls; ornamental lighting or other ornamental fixtures; signage; and irrigation, drainage, and electrical equipment. In most cases, these improvements 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. The work to be performed within each respective Zone may include but is not limited to (as applicable), the personnel, 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 6,033 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 Street 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 | 77 |
| High Pressure Sodium Vapor | 27,500 | 76 |
| High Pressure Sodium Vapor | 33,000 | 1 |
| High Pressure Sodium Vapor | 37,000 | 4 |
| High Pressure Sodium Vapor | 50,000 | 63 |
| | | 221 |

Local Street Lighting Zone

Although the Local Street Lighting Zone is also considered a city-wide zone, only parcels that receive special benefits from local street lighting improvements are proportionately assessed for the net special benefit cost of providing those improvements and are designated as "Local Street Lighting Zone A". All other parcels in the City (parcels that do not receive special benefits from local street lighting improvements and are not assessed) are designated as "Local Street Lighting Zone B" parcels for administration purposes only (Not an actual Zone). The following is a summary of the street lighting improvements currently included in the Local Street Lighting Zone for which parcels 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 | 4,588 |
| High Pressure Sodium Vapor | 9,500 | 75 |
| High Pressure Sodium Vapor | 16,000 | 73 |
| High Pressure Sodium Vapor | 22,000 | 1,075 |
| | | 5,812 |

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; and
- 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 Lemon Drive East;
- Imperial Highway and Olinda Street;
- Imperial Highway and Yorba Linda Boulevard;
- Imperial Highway and Kellogg Drive;
- Yorba Linda Boulevard and Linda Vista Street (cost shared with the City of Placentia);
- Yorba Linda Boulevard and Rose Drive (cost shared with the City of Placentia);
- Yorba Linda Boulevard and Prospect Avenue (cost shared with the City of Placentia);
- Yorba Linda Boulevard and Jefferson Street (cost shared with the City of Placentia);
- 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 Avenida Adobe;
- Yorba Linda Boulevard and New River Road;
- Fairmont Boulevard and Paseo De Las Palomas;
- Fairmont Boulevard and Village Center Drive/Nob Hill;
- Fairmont Connector and Esperanza Road;
- Fairmont Boulevard and Fairmont Connector;
- Fairmont Boulevard and Old Ranch Road;
- Fairmont Boulevard and Futura Drive;
- Esperanza Road and Lindsey Drive;
- Esperanza Road and New River;
- Lakeview Avenue and Lemon Drive;
- Lakeview Avenue at the School Street;
- 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 Drive;
- Buena Vista Avenue and Richfield Road; and
- 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:

Arterial Landscaping Zone

Within the District there are nine (9) designated Arterial Landscaping Zones (A-1 through A-9), the boundaries of which collectively are coterminous with the City boundaries. Each of these nine Arterial Landscaping Zones have been established to reflect the proportional special benefit properties within the District receive from the District maintained arterial landscape improvements. The boundaries of each Arterial Landscaping Zone are based on the improvements being maintained through the District assessments and the relationship and proximity of the developments and properties that derive special benefit from those improvements. The location, extent and types of improvements and the proximity of the various parcels and developments to those improvements were evaluated in developing the boundaries of the nine Zones and proportional special benefit cost allocations and most of the zones are separated by streets that are considered primary arterials or other thoroughfares that may be considered secondary arterials. Therefore, some improvements (specifically medians) may be located between two Zones and those improvements are shared by the two adjacent Zones. In such cases, the special benefit and cost of providing such improvements are shared by parcels in both Zones. However, because the extent and type of landscaping on either side of these streets (parkways, side panels, or adjacent landscape areas) may often times be dramatically different, the special benefit and the costs associated with these improvements on primary arterial streets are assigned and allocated to the adjacent Arterial Landscaping Zone and on other thoroughfares (including secondary arterials) these parkways, side panels, or adjacent landscape areas are typically funded by the abutting Local Landscaping Zone, instead of the Arterial Landscaping Zone. The following is a brief description and summary of the landscaped areas associated within each Arterial Landscaping Zones. A visual depiction of the location and extent of the improvement areas and Zone boundaries are provided on the Assessment Diagrams provided in Part V of this Report. Within some of the Arterial Landscaping Zones there are landscape improvement areas (various parkway landscaping and/or greenbelt areas) that are not included as part of the Arterial Landscaping Zone assessments and are currently funded by the City. These improvement areas are distinguished on the Assessment Diagrams by a different color and are summarized in the following descriptions.

Arterial Landscaping Zone A-1

The properties within this Arterial Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 410,590 square feet of designated landscape improvement area that incorporates an estimated 20,389 square feet of irrigated sloped/mostly-sloped landscaped; and 390,201 square feet of flat/moderately-sloped landscaped area of which 381,294 square feet is irrigated and 8,907 square feet of non-irrigated natural/fallow/minimal-landscape. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **La Palma Avenue** from approximately 700 feet east of Weir Canyon Road (Yorba Linda Boulevard), east to Camino De Bryant.

Arterial Landscaping Zone A-2

The properties within this Arterial Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 309,329 square feet of designated landscape improvement area that incorporates an estimated 77,277 square feet of irrigated median landscaping and 4,684 square feet non-irrigated/hardscape median area; 137,594 square feet of irrigated sloped/mostly-sloped landscaped area; and 89,774 square feet of flat/moderately-sloped landscaped area of which 33,876 square feet is irrigated and 55,898 square feet of non-irrigated area and trails. Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by A-3 and A-5) and the square footages presented above represent this Zone's proportional allocation of the total square footage of those shared median improvements. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Esperanza Road** from approximately 370 feet east of Via Del Cazador (the boundary line between Zones A-3 and A-2), west to approximately 490 feet west of Hickory Drive (a point which is approximately 450 feet east of Paseo Del Prado and also the boundary line between Zones A-9 and A-2);
- **Yorba Linda Boulevard** from San Antonio Road (the boundary line between Zones A-9 and A-2), east and south to approximately 400 feet southeast of Via De La Escuela (the point at which the boundary line of Zone A-3 crosses Yorba Linda Boulevard),
 - The median improvements from San Antonio Road to approximately 450 feet northwest of Via Del Agua (approximately 500 feet southeast of Dorinda Road) are shared with Zone A-5; and
 - The median improvements from approximately 450 feet northwest of Via Del Agua to approximately 400 feet southeast of Via De La Escuela are shared with Zone A-3;
- **Yorba Ranch Road** from Yorba Linda Boulevard, south to Esperanza Road.

Arterial Landscaping Zone A-3

The properties within this Arterial Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 470,793 square feet of designated landscape improvement area that incorporates an estimated 44,734 square feet of irrigated median landscaping and 16,084 square feet non-irrigated/hardscape median area; 174,213 square feet of irrigated sloped/mostly-sloped landscaped; and 235,762 square feet of flat/moderately-sloped landscaped area of which 212,058 square feet is irrigated and 23,704 square feet is non-irrigated (1,554 square feet of natural/fallow/minimal-landscaped area and 22,150 square feet of trails). Portions of the medians associated with this Zone are shared by properties in an adjacent Zone (shared by A-2) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Esperanza Road** from approximately 370 feet east of Via Del Cazador (the boundary line between Zones A-2 and A-3), east to a point approximately 1,450 east of New River Road;
- **Yorba Linda Boulevard** from approximately 450 feet northwest of Via Del Agua (approximately 500 feet southeast of Dorinda Road and the boundary line between Zones A-5 and A-3), south to Esperanza Road,

- The median improvements from approximately 450 feet northwest of Via Del Agua to approximately 400 feet south of Via De La Escuela are shared with Zone A-2.

Arterial Landscaping Zone A-4

The properties within this Arterial Landscaping Zone proportionately share and receive benefit from the maintenance, servicing, and operation of approximately 1,525,747 square feet of designated landscape improvement area that incorporates an estimated 86,363 square feet of irrigated median landscaping and 80,761 square feet non-irrigated/hardscape median area; 609,514 square feet of sloped/mostly-sloped landscaped area of which 357,345 square feet is irrigated and 252,169 square feet is non-irrigated; and 749,108 square feet of flat/moderately-sloped landscaped area of which 701,023 square feet is irrigated and 48,085 square feet is non-irrigated (42,777 square feet of natural/fallow/minimal-landscaped area and 5,308 square feet of trails). Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by A-7, A-8, and A-9) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. Of the approximately 1,525,747 total square feet of improvements associated with this Zone, 932,645 square feet of landscaped area is not currently included in the improvements for which properties are assessed through the Arterial Landscaping Zone including approximately 62,420 square feet of medians, 211,087 square feet of slopes, and 659,138 square feet of flat/moderately-sloped landscaped areas (parkways, greenbelts, open spaces and/or trails). These areas are currently funded by the City. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Esperanza Road** from Imperial Highway, east to Fairmont Boulevard;
- **Imperial Highway** from Yorba Linda Boulevard, south to Esperanza Road,
 - The median improvements from Yorba Linda Boulevard to Kellogg Drive are shared with Zone A-8;
- **Yorba Linda Boulevard** from Imperial Highway, east to Avenida Rio Del Oro, (These median improvements are shared with Zone A-7);
- **Fairmont Boulevard** from Yorba Linda Boulevard, south to Esperanza Road,
 - The median improvements from Paseo De Las Palomas, south to Esperanza Road are shared with Zone A-9;
- **Non-Assessed Local Improvements in this Zone** include, but are not limited to:
 - Parkways located in the vicinity of Kellogg Drive and Arroyo Cajon Drive; Grandview Avenue and Sunny Slope; Avenida Rio Del Oro south of Yorba Linda Boulevard; the east side of Fairmont Boulevard just north of Paseo De Las Palomas; and the west side of Fairmont Boulevard between Paseo De Las Palomas and Village Center Drive;
 - Greenbelt/trail areas located generally along Kingsbriar Drive between Fairmont Boulevard and Acacia Hill Drive; and
 - Median and parkway landscaping on Imperial Highway located southeast of Kellogg Drive.

Arterial Landscaping Zone A-5

The properties within this Arterial Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 583,491 square feet of designated landscape improvement area that incorporates an estimated 104,777 square feet of irrigated median landscaping and 10,882 square feet non-irrigated/hardscape median area; 338,968 square feet of irrigated sloped/mostly-sloped landscaped area; and 128,865 square feet of flat/moderately-sloped landscaped area of which 61,660 square feet is irrigated and 67,205 square feet is non-irrigated comprised of natural vegetation, minimal-landscaped area, fallow areas and/or trails. Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by A-2, A-7, and A-9) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Bastanchury Road** from approximately 310 east of Emerald Downs Drive (approximately 1,000 feet west of Clydesdale and is also the boundary line between Zones A-6 and A-5), east to Village Center Drive,
 - The median improvements from Fairmont Boulevard, east to approximately 830 west of Village Center Drive are shared with Zone A-7;
- **Yorba Linda Boulevard** from approximately 750 feet west of Village Center Drive (the boundary line between Zones A-7 and A-5), east to approximately 500 feet southeast of Dorinda Road (approximately 450 feet northwest of Via Del Agua and also the boundary line between A-3 and A-5),
 - The median improvements from approximately 750 feet west of Village Center Drive to San Antonio Road are shared with Zone A-9;
 - The median improvements from San Antonio Road to approximately 500 feet southeast of Dorinda Road are shared with Zone A-2;
- **Village Center Drive** from Yorba Linda Boulevard, north to Fairmont Boulevard;
- **Fairmont Boulevard** from Avenida Del Rey, north to Village Center Drive,
 - The median improvements from Avenida Del Rey to Bastanchury Road are shared with Zone A-7.

Arterial Landscaping Zone A-6

The properties within this Arterial Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 270,830 square feet of designated landscape improvement area that incorporates an estimated 107,400 square feet of irrigated median landscaping and 6,656 square feet non-irrigated/hardscape median area; 94,061 square feet of irrigated sloped/mostly-sloped landscaped area; and 62,713 square feet of flat/moderately-sloped landscaped area of which 40,344 square feet is irrigated and 22,369 square feet is non-irrigated comprised of natural vegetation, minimal-landscaped area, fallow areas and/or trails. Portions of the medians associated with this Zone are shared by properties in an adjacent Zone (shared by A-7) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Bastanchury Road** from Valley View Avenue (at the boundary line between Zone A-7 and A-6), east to approximately 310 east of Emerald Downs Drive (approximately 1,000 feet west of Clydesdale and is also the boundary line between Zones A-5 and A-6);
- **Lake View Avenue** from Bastanchury Road, north and west to Valley View Avenue;
- **Valley View Avenue** from Bastanchury Road, north to Valley View Circle,
 - The median improvements between Bastanchury Road and Brooklyn Avenue are shared with Zone A-7.

Arterial Landscaping Zone A-7

The properties within this Arterial Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 1,613,826 square feet of designated landscape improvement area that incorporates an estimated 178,047 square feet of irrigated median landscaping and 37,873 square feet non-irrigated/hardscape median area; 340,368 square feet of sloped/mostly-sloped landscaped area of which 328,176 square feet is irrigated and 12,192 square feet is non-irrigated; and 1,057,538 square feet of flat/moderately-sloped landscaped area of which 930,844 square feet is irrigated and 126,694 square feet is non-irrigated (56,527 square feet of natural vegetation, minimal-landscaped area, or fallow areas, and 70,167 square feet of trails). Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by A-4, A-6, A-8, and A-9) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. Of the approximately 1,613,826 total square feet of improvements associated with this Zone, 499,078 square feet of landscaped area is not currently included in the improvements for which properties are assessed through the Arterial Landscaping Zone, including 392 square feet of medians; 77,053 square feet of slopes, and 421,633 square feet of flat/moderately-sloped landscaped areas (parkways, greenbelts, open spaces and/or trails). These areas are currently funded by the City. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Yorba Linda Boulevard** from North Jefferson Avenue, east to approximately 750 feet west of Village Center Drive (the boundary line between Zone A-5 and A-7),
 - The median improvements from North Jefferson Avenue to Imperial Highway are shared with Zone A-8;

- The median improvements from Imperial Highway to Avenida Rio Del Oro are shared with Zone A-4;
 - The median improvements from Avenida Rio Del Oro to approximately 750 feet west of Village Center Drive are shared with Zone A-9;
- **North Rose Drive** between Verna Lane and Lathrop Drive;
- **Imperial Highway** between Yorba Linda Boulevard to North Rose Drive;
- **Bastanchury Road** from western City Limit (a point that is approximately 1,000 feet west of North Rose Drive), east to Lake View Avenue, and then from Fairmont Boulevard, east to approximately 830 west of Village Center Drive;
- The median improvements from Fairmont Boulevard, east to approximately 830 west of Village Center Drive are shared with Zone A-7;
- **Lake View Avenue** between Bastanchury Road and Piper Place;
- **Fairmont Boulevard** from Avenida Del Rey, south to Yorba Linda Boulevard;
- **Valley View Avenue** from Bastanchury Road to Brooklyn Avenue, (The median improvements are shared with Zone A-6); and
- **Non-Assessed Local Improvements in this Zone** include, but are not limited to:
- Parkways located on El Cajon Avenue, Prospect Avenue, 2nd Street, Orange Drive, Valley View Avenue, Casa Loma Avenue, Avocado Avenue, and Fairmont Boulevard; and
 - Greenbelt/trail areas located generally near north of El Cajon Avenue between Valley View Avenue and Jamestown Drive; and south of Bastanchury Road and west of North Rose Drive.

Arterial Landscaping Zone A-8

The properties within this Arterial Landscaping Zone proportionately share and receive benefit from the maintenance, servicing, and operation of approximately 603,786 square feet of designated landscape improvement area that incorporates an estimated 48,099 square feet of irrigated median landscaping and 16,958 square feet non-irrigated/hardscape median area; 191,236 square feet of irrigated sloped/mostly-sloped landscaped area; and 347,493 square feet of flat/moderately-sloped landscaped area of which 316,265 square feet is irrigated and 31,228 square feet is non-irrigated comprised of natural vegetation, minimal-landscaped area, fallow areas and/or trails. Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by A-4 and A-7) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. Of the approximately 603,786 total square feet of improvements associated with this Zone, 160,797 square feet of landscaped area is not currently included in the improvements for which properties are assessed through the Arterial Landscaping Zone, including 8,719 square feet of medians; 9,389 square feet of slopes, and 142,689 square feet of flat/moderately-sloped landscaped areas (parkways, greenbelts, open spaces and/or trails). These areas are currently funded by the City. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Yorba Linda Boulevard** from Jefferson Street to Imperial Highway, (The median improvements are shared with Zone A-7);
- **Imperial Highway** from Yorba Linda Boulevard to Kellogg Drive, (The median improvements are shared with Zone A-4);
- **Richfield Road** from Yorba Linda Boulevard to Orchard Drive (southern City Limits);
- **Lake View Avenue** from Buena Vista Avenue to Mariposa Avenue (southern City Limits);
- **Buena Vista Avenue** from Windemere Drive (western City Limits) to Imperial Highway; and
- **Non-Assessed Local Improvements in this Zone** include, but are not limited to:
 - Parkways located on North Van Buren Street between Buena Vista Avenue and Alta Vista Street; and
 - Greenbelt/trail area located north of Cascades.

Arterial Landscaping Zone A-9

The properties within this Arterial Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 794,578 square feet of designated landscape improvement area that incorporates an estimated 277,677 square feet of irrigated median landscaping and 12,348 square feet non-irrigated/hardscape median area; 213,802 square feet of irrigated sloped/mostly-sloped landscaped area; and 290,751 square feet of flat/moderately-sloped landscaped area of which 258,524 square feet is irrigated and 32,227 square feet is non-irrigated comprised of natural vegetation, minimal-landscaped area, fallow areas and/or trails. Portions of the medians associated with this Zone are shared by properties in adjacent Zones (shared by A-4, A-5, and A-7) and the median square footage presented above represents this Zone's proportional allocation of the total square footage of those shared medians. Of the approximately 794,578 total square feet of improvements associated with this Zone, approximately 2,047 square feet of landscaped area is not currently included in the improvements for which properties are assessed through the Arterial Landscaping Zone. This landscape square footage is identified as non-irrigated flat/moderately-sloped landscaped area. This area is currently funded by the City. The improvement areas for which properties in this Zone receive special benefit are generally located in the following area(s):

- **Esperanza Road** from Fairmont Boulevard, east to approximately 490 feet west of Hickory Drive (a point which is approximately 450 feet east of Paseo Del Prado and also the boundary line between Zones A-2 and A-9);
- **Yorba Linda Boulevard** from Avenida Rio Del Oro, east to San Antonio Road (the boundary line between Zones A-2 and A-9),
 - The median improvements between Avenida Rio Del Oro and a point approximately 750 feet west of Village Center Drive are shared with Zone A-7;
 - The median improvements from approximately 750 feet west of Village Center Drive to San Antonio Road are shared with Zone A-5;
- **Village Center Drive** from Yorba Linda Boulevard, south and west to Fairmont Boulevard;
- **Paseo De Las Palomas** from Fairmont Boulevard, east and north to Yorba Linda Boulevard;
- **Fairmont Boulevard** from Paseo De Las Palomas, south to Esperanza Road, (These median improvements are shared with Zone A-4).

Local Landscaping Zones

For fiscal year 2016/2017 the District includes thirty-three (33) designated Local Landscaping Zones including L-1 (A, through F), L-2 (A through U), L-3, L-4 (A and B), and L-5 (A, B and C). The boundaries of each Local Landscaping Zone are established on the basis of the location, extent and types of improvements or similarities in the types of improvements being maintained through the District assessments as well as the particular and distinct benefits the various developments and properties derive from those improvements based on proximity to those specific improvements and the nexus between the development of the properties that required or facilitated the installation of those improvements. While most local landscape improvements are specifically associated with specific developments or development areas, some improvements (most typically greenbelts and/or trails) may be located between two or more Zones and/or extend from one Zone to the next and those improvements may reasonably be considered shared improvements. In such cases, the special benefits and cost of providing such improvements are

proportionately shared by parcels in each Zone. The following is a brief description and summary of the landscaped areas associated within 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. In connection with these landscaped areas, the maintenance of the improvements within each Zone may also include various appurtenances such as entry monuments, fencing, retaining walls, ornamental lighting, signage, and related irrigation, drainage, and electrical equipment.

Local Landscaping Zone L-1A

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 1,881,163 square feet of designated landscape improvement area that incorporates an estimated 713 square feet of irrigated median landscaping; 1,685,532 square feet of sloped/mostly-sloped landscaped area of which 1,427,140 square feet is irrigated and 258,392 square feet is non-irrigated; and 194,918 square feet of flat/moderately-sloped landscaped area of which 143,152 square feet is irrigated and 51,766 square feet is non-irrigated (2,579 square feet of natural vegetation, minimal-landscaped area, fallow area and 49,187 square feet of trails).

Local Landscaping Zone L-1B

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 2,936,523 square feet of designated landscape improvement area that incorporates an estimated 1,305 square feet of irrigated median landscaping; 2,699,491 square feet of irrigated sloped/mostly-sloped landscaped area; and 235,727 square feet of irrigated flat/moderately-sloped landscaped area.

Local Landscaping Zone L-1C

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 855,612 square feet of designated landscape improvement area that incorporates an estimated 565,760 square feet of sloped/mostly-sloped landscaped area of which 170,842 square feet is irrigated and 394,918 square feet is non-irrigated area; and 289,852 square feet of flat/moderately-sloped landscaped area of which 73,560 square feet is irrigated and 216,292 square feet is non-irrigated natural vegetation, minimal-landscaped area, fallow area and/or trails.

Local Landscaping Zone L-1D

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 443,064 square feet of designated landscape improvement area that incorporates an estimated 375,498 square feet of sloped/mostly-sloped landscaped area of which 342,611 square feet is irrigated and 32,887 square feet is non-irrigated area; and 67,566 square feet of flat/moderately-sloped landscaped area of which 27,015 square feet is irrigated and 40,551 square feet is non-irrigated trails and/or natural vegetation, minimal-landscaped area, or fallow area.

Local Landscaping Zone L-1E

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 54,710 square feet of irrigated flat/moderately-sloped landscaped area.

Local Landscaping Zone L-1F

The properties within this Local Landscaping Zone are not being assessed for the maintenance, servicing, and operation of local landscaping improvements for fiscal year 2016/2017, but will continue to be proportionately assessed for arterial landscaping improvements.

Local Landscaping Zone L-2A

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 638,292 square feet of designated landscape improvement area that incorporates an estimated 601,148 square feet of irrigated sloped/mostly-sloped landscaped area; and 37,144 square feet of irrigated flat/moderately-sloped landscaped area.

Local Landscaping Zone L-2B

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 641,988 square feet of designated landscape improvement area that incorporates an estimated 12,051 square feet of irrigated median landscaping; 464,160 square feet of irrigated sloped/mostly-sloped landscaped area; and 165,777 square feet of flat/moderately-sloped landscaped area of which 61,964 square feet is irrigated and 103,813 square feet is non-irrigated natural vegetation, minimal-landscaped area, fallow area and/or trails.

Local Landscaping Zone L-2C

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 2,493,605 square feet of designated landscape improvement area that incorporates an estimated 179,896 square feet of irrigated median landscaping and 1,033 square feet non-irrigated/hardscape median area; 1,375,871 square feet of irrigated sloped/mostly-sloped landscaped area; and 936,806 square feet of flat/moderately-sloped landscaped area of which 718,299 square feet is irrigated and 218,507 square feet is non-irrigated comprised of trails and some natural vegetation, minimal-landscaped area, or otherwise fallow areas. A portion of the landscaped area along the western boundary of the Zone (that portion west of the concrete pathway) is reasonably considered a shared improvement area with the adjacent residential properties. A portion of this area is a drainage easement and a portion was actually part of the adjacent residential development tract map, but was landscaped as part of the East Lake development (Zone L-2C). The adjacent residential tract is not part of a Local Landscape Zone and the cost of maintain this area will be funded equally by Zone L-2C assessments and the City. For purpose of calculating the proportional general benefit for Zone L-2C, the square footages presented above includes this Zone's proportional allocation of this area's square footage. In total, this area is approximately 79,196 square feet of improvement area that incorporates an estimated 6,625 square feet of irrigated sloped/mostly-sloped area; 51,250 square feet of irrigated flat/moderately-sloped landscaped area; and 21,321 square feet of pathway and non-irrigated flat/moderately-sloped areas of natural vegetation or minimal-landscaped area.

Local Landscaping Zone L-2D

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 856,327 square feet of designated landscape improvement area that incorporates an estimated 2,227 square feet of irrigated median landscaping; 778,114 square feet of irrigated sloped/mostly-sloped landscaped area; and 75,986 square feet of flat/moderately-sloped landscaped area of which 43,705 square feet is irrigated and 32,281 square feet is non-irrigated trails and/or natural vegetation, minimal-landscaped area, or fallow area.

Local Landscaping Zone L-2E

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 403,398 square feet of designated landscape improvement area that incorporates an estimated 295,469 square feet of irrigated sloped/mostly-sloped landscaped area; and 107,929 square feet of flat/moderately-sloped landscaped area of which 42,829 square feet is irrigated and 65,099 square feet is non-irrigated trails and/or natural vegetation, minimal-landscaped area, or fallow area. Portions of the designated landscaping improvement areas associated with this Zone are shared with properties in Zones L-2F and L-2U (specifically the parkway side-panel improvements on Village Center Drive) and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2F

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 103,203 square feet of designated landscape improvement area that incorporates an estimated 38,284 square feet of sloped/mostly-sloped landscaped area of which 35,802 square feet is irrigated and 2,482 square feet is non-irrigated area; and 64,919 square feet of flat/moderately-sloped landscaped area of which 14,730 square feet is irrigated and 52,670 square feet is non-irrigated (3,556 square feet of natural vegetation, minimal-landscaped area, fallow area and 49,115 square feet of trails). Portions of the designated landscaping improvement areas associated with this Zone are shared with properties in Zones L-2E and L-2U (specifically the parkway side-panel improvements on Village Center Drive); with properties in Zone L-2U (specifically the parkway side-panel entryway improvements on Manzanita Avenue); and with properties in Zones L-2S, L-2T and L-2U (specifically the connecting trail area within and adjacent to these Zones). The square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of these shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2G

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 902,986 square feet of designated landscape improvement area that incorporates an estimated 1,100 square feet of irrigated median landscaping; 687,589 square feet of sloped/mostly-sloped landscaped area of which 657,314 square feet is irrigated and 30,275 square feet is non-irrigated; and 214,297 square feet of flat/moderately-sloped landscaped area of which 113,143 square feet is irrigated and 101,154 square feet is non-irrigated trails and/or natural vegetation, minimal-landscaped area, fallow area.

Local Landscaping Zone L-2H

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 336,378 square feet of designated landscape improvement area that incorporates an estimated 220,972 square feet of irrigated sloped/mostly-sloped landscaped area; and 115,406 square feet of flat/moderately-sloped landscaped area of which 30,648 square feet is irrigated and 84,758 square feet is non-irrigated trails and/or natural vegetation, minimal-landscaped area, or fallow area. A portion of the designated landscaping improvement area associated with this Zone (the trail along the eastern border of the Zone) is shared by properties in the adjacent Zone (L-2J) and the square footages presented above represents this Zone's proportional special benefit allocation of the square footage of that shared improvement area based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2I

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 433,213 square feet of designated landscape improvement area that incorporates an estimated 4,469 square feet of irrigated median landscaping; 163,158 square feet of sloped/mostly-sloped landscaped area of which 110,410 square feet is irrigated and 52,748 square feet is non-irrigated; and 265,586 square feet of flat/moderately-sloped landscaped area of which 108,113 square feet is irrigated and 157,473 square feet is non-irrigated (14,263 square feet of natural vegetation, minimal-landscaped area, fallow area and 143,209 square feet of trails). A portion of the landscaped area for this Zone includes an interconnecting trail and greenbelt that extends across Zones L-2I, L-2O and L-2P. The overall improvement area associated with this greenbelt/trail is proportionately shared by the properties in these Zones and the square footage presented above includes this Zone's proportional special benefit allocation of the square footage of that shared improvement area based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2J

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 183,089 square feet of designated landscape improvement area that incorporates an estimated 82,566 square feet of irrigated sloped/mostly-sloped landscaped area; and 100,523 square feet of flat/moderately-sloped landscaped area of which 68,485 square feet is irrigated and 32,038 square feet is non-irrigated trails and/or natural vegetation, minimal-landscaped area, or fallow area. A portion of the designated landscaping improvement area associated with this Zone (the trail along the western border of the Zone) is shared by properties in the adjacent Zone (L-2H) and the square footages presented above represents this Zone's proportional special benefit allocation of the square footage of that shared improvement area based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2K

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 1,066,702 square feet of designated landscape improvement area that incorporates an estimated 2,043 square feet of irrigated median landscaping; 968,143 square feet of sloped/mostly-sloped landscaped area of which 893,719 square feet is irrigated and 74,424 square feet is non-irrigated; and 96,516 square feet of flat/moderately-sloped landscaped area of which 72,544 square feet is irrigated and 23,972 square feet is non-irrigated trails and/or natural vegetation, minimal-landscaped area, and fallow area.

Local Landscaping Zone L-2L

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 163,170 square feet of designated landscape improvement area that incorporates an estimated 161,287 square feet of irrigated sloped/mostly-sloped landscaped area; and 1,883 square feet of irrigated flat/moderately-sloped landscaped area.

Local Landscaping Zone L-2M

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 41,951 square feet of designated landscape improvement area that incorporates an estimated 4,915 square feet of irrigated sloped/mostly-sloped landscaped area; and 37,036 square feet of flat/moderately-sloped landscaped area of which 36,182 square feet is irrigated and 854 square feet is non-irrigated trails and/or natural vegetation, minimal-landscaped area, and fallow area.

Local Landscaping Zone L-2N

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 993,987 square feet of designated landscape improvement area that incorporates an estimated 20,776 square feet of irrigated median landscaping; 726,003 square feet of irrigated sloped/mostly-sloped landscaped area; and 247,208 square feet of flat/moderately-sloped landscaped area of which 162,983 square feet is irrigated and 84,225 square feet is non-irrigated (6,650 square feet of natural vegetation, minimal-landscaped area, fallow area and 77,575 square feet of trails).

Local Landscaping Zone L-2O

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 53,926 square feet of designated landscape improvement area that incorporates an estimated 15,986 square feet of irrigated sloped/mostly-sloped landscaped area; and 37,940 square feet of flat/moderately-sloped landscaped area of which 21,118 square feet is irrigated and 16,822 square feet is non-irrigated (371 square feet of natural vegetation, minimal-landscaped area, fallow area and 16,452 square feet of trails). These landscaped areas are part of an interconnecting trail and greenbelt that extends across Zones L-2I, L-2O and L-2P. The overall improvement area associated with this greenbelt/trail is proportionately shared by the properties in these Zones and the square footage presented above includes this Zone's proportional special benefit allocation of the square footage of that shared improvement area based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2P

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 205,443 square feet of designated landscape improvement area that incorporates an estimated 147,936 square feet of irrigated sloped/mostly-sloped landscaped area; and 57,507 square feet of flat/moderately-sloped landscaped area of which 50,786 square feet is irrigated and 6,721 square feet is non-irrigated (148 square feet of natural vegetation, minimal-landscaped area, fallow area and 6,573 square feet of trails). The Trail and adjacent trail landscape areas within and associated with Zone L-2P, L-2I and L-2O are proportionately shared by properties in these Zones and the square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of those shared improvement areas (approximately 206,341 square feet of trails and landscaping) based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2Q

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 93,185 square feet of designated landscape improvement area that incorporates an estimated 32,053 square feet of irrigated sloped/mostly-sloped landscaped area; and 61,132 square feet of flat/moderately-sloped landscaped area of which 32,381 square feet is irrigated and 28,751 square feet is non-irrigated trails and/or natural vegetation, minimal-landscaped area, or fallow area.

Local Landscaping Zone L-2R

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 96,489 square feet of designated landscape improvement area that incorporates an estimated 3,012 square feet of irrigated median landscaping; 24,985 square feet of irrigated sloped/mostly-sloped landscaped area; and 68,492 square feet of irrigated flat/moderately-sloped landscaped area.

Local Landscaping Zone L-2S

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 57,611 square feet of designated landscape improvement area that incorporates an estimated 16,015 square feet of sloped/mostly-sloped landscaped area of which 12,244 square feet is irrigated and 3,771 square feet is non-irrigated area; and 41,596 square feet of flat/moderately-sloped landscaped area of which 13,818 square feet is irrigated and 31,549 square feet is non-irrigated (3,771 square feet of natural vegetation, minimal-landscaped area, fallow area and 27,778 square feet of trails). Portions of the designated landscaping improvement areas associated with this Zone are shared with properties Zones L-2F, L-2T, and L-2U (specifically the connecting trail area within and adjacent to these Zones). The square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of these shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2T

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 238,246 square feet of designated landscape improvement area that incorporates an estimated 105,171 square feet of sloped/mostly-sloped landscaped area of which 99,688 square feet is irrigated and 5,484 square feet is non-irrigated area; and 133,074 square feet of flat/moderately-sloped landscaped area of which 65,387 square feet is irrigated and 73,171 square feet is non-irrigated (10,867 square feet of natural vegetation, minimal-landscaped area, fallow area and 62,304 square feet of trails). Portions of the designated landscaping improvement areas associated with this Zone are shared with properties Zones L-2F, L-2S, and L-2U (specifically the connecting trail area within and adjacent to these Zones). The square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of these shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-2U

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 207,022 square feet of designated landscape improvement area that incorporates an estimated 155,830 square feet of sloped/mostly-sloped landscaped area of which 153,488 square feet is irrigated and 2,342 square feet is non-irrigated area; and 51,192 square feet of flat/moderately-sloped landscaped area of which 27,398 square feet is irrigated and 26,135 square feet is non-irrigated (2,342 square feet of natural vegetation, minimal-landscaped area, fallow area and 23,793 square feet of trails). Portions of the designated landscaping improvement areas associated with this Zone are shared with properties in Zones L-2E and L-2F (specifically the parkway side-panel improvements on Village Center Drive); with properties in Zone L-2F (specifically the parkway side-panel entryway improvements on Manzanita Avenue); and with properties in Zones L-2F, L-2S, and L-2T (specifically the connecting trail area within and adjacent to these Zones). The square footages presented above represents this Zone's proportional special benefit allocation of the total square footage of these shared improvement areas based on the proportional equivalent benefit units in each Zone.

Local Landscaping Zone L-3

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 32,954 square feet of designated landscape improvement area that incorporates an estimated 26,267 square feet of irrigated median landscaping and 3,728 square feet of non-irrigated/hardscape median area; and 2,959 square feet of irrigated flat/moderately-sloped landscaped area.

Local Landscaping Zone L-4A

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 340,251 square feet of designated landscape improvement area that incorporates an estimated 19,692 square feet of irrigated median landscaping; 38,391 square feet of irrigated sloped/mostly-sloped landscaped area; and 282,168 square feet of flat/moderately-sloped landscaped area of which 166,197 square feet is irrigated and 115,971 square feet is non-irrigated (85,870 square feet of natural vegetation, minimal-landscaped area, fallow area and 30,101 square feet of trails).

Local Landscaping Zone L-4B

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 203,785 square feet of designated landscape improvement area that incorporates an estimated 118,815 square feet of sloped/mostly-sloped landscaped area of which 34,194 square feet is irrigated and 84,621 square feet is non-irrigated area; and 84,970 square feet of flat/moderately-sloped landscaped area of which 22,449 square feet is irrigated and 62,521 square feet is non-irrigated (35,408 square feet of natural vegetation, minimal-landscaped area, or fallow area and 27,113 square feet of trails).

Local Landscaping Zone L-5A

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 3,117,727 square feet of designated landscape improvement area that incorporates an estimated 34,505 square feet of irrigated median landscaping; 2,437,449 square feet of sloped/mostly-sloped landscaped area of which 2,302,811 square feet is irrigated and 134,638 square feet is non-irrigated; and 645,773 square feet of flat/moderately-sloped landscaped area of which 340,046 square feet is irrigated and 305,727 square feet is non-irrigated (10,269 square feet of natural vegetation, minimal-landscaped area, or fallow area and 295,458 square feet of trails).

Local Landscaping Zone L-5B

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 1,330,115 square feet of designated landscape improvement area that incorporates an estimated 833,506 square feet of sloped/mostly-sloped landscaped area of which 818,632 square feet is irrigated and 14,874 square feet is non-irrigated area; and 496,609 square feet of flat/moderately-sloped landscaped area of which 230,804 square feet is irrigated and 265,805 square feet is non-irrigated (23,614 square feet of natural vegetation, minimal-landscaped area, or fallow area and 242,191 square feet of trails).

Local Landscaping Zone L-5C

The properties within this Local Landscaping Zone proportionately share and receive special benefit from the maintenance, servicing, and operation of approximately 472,320 square feet of designated landscape improvement area that incorporates an estimated 135,725 square feet of sloped/mostly-sloped landscaped area of which 126,524 square feet is irrigated and 9,201 square feet is non-irrigated area; and 336,595 square feet of flat/moderately-sloped landscaped area of which 49,474 square feet is irrigated and 287,121 square feet is non-irrigated (2,490 square feet of natural vegetation, minimal-landscaped area, or fallow area and 284,631 square feet of trails).

Part II — Method of Apportionment

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation and servicing of landscape improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

Section 22573 defines the net amount to be assessed as follows:

“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.”

Section 22574 provides for zones as follows:

“The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.”

The formulas used for calculating assessments and the designation of zones herein reflect the composition of parcels within the District and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel, consistent with the requirements of the 1972 Act and the provisions of Proposition 218 and Article XIII D of the California Constitution.

Proposition 218 Benefit Analysis

The costs of the proposed improvements for fiscal year 2016/2017 have been identified and allocated to properties within the District based on special benefit. The improvements provided by this District and for which properties are assessed are local public landscape improvements and related amenities that were installed in connection with the development of the properties or would otherwise be required for the development of properties within each respective Zone of the District. The assessments and method of apportionment is based on the premise that these improvements would otherwise not have been required without the development of those parcels within the District.

Article XIII D 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 XIII D 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 XIII D 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.”

Benefit Analysis

Special Benefits

The ongoing maintenance of landscaped areas within the District provide aesthetic benefits to the properties within each respective Zone and a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding properties and developments for which the improvements were constructed and installed and/or were facilitated by the development or potential development of properties within the Zones. These improvements are an integral part of the physical environment associated with the parcels in each Zone and while some of these improvements may in part be visible to properties outside the Zone, collectively if these Zone improvements are not properly maintained, it is the parcels within the Zone that would be aesthetically burdened. Additionally, the street landscaping in these Zones serves as both a physical buffer as well as a sound reduction buffer between the roadways and the properties in the District and serve as a pleasant aesthetic amenity that enhances the approach to the parcels. Likewise, in many of the zones, the landscaped areas include green space areas (slopes, greenbelts and trails) that provide a physical buffer and open space between properties and these areas serve as an extension of the physical attributes of the parcels assessed, such as their front or rear yards. These green space areas may also provide a greater opportunity for recreation. As a result, the maintenance of these landscaped improvements provides particular and distinct benefits to the properties and developments within each Zone.

Likewise, street lighting in the District is primarily useful for illuminating the streets that provide access to the properties in the District as well as the sidewalks and parking lanes associated with those properties. While it is recognized that both street lights and traffic signals serve in part to enhance traffic safety, installation and construction of these improvements were clearly required by the development of properties within the district and these improvements provide three main special benefits to those properties: (i) property security benefit, (ii) pedestrian safety benefit, and (iii) parkway/roadway egress benefit. Furthermore, because traffic circulation in the City is largely the result of local traffic to and from these properties by the property owners and guests, it is reasonable to assume that these properties derive a particular and distinct benefit from the street lights and traffic signals that support the safe access to the properties and essentially all pedestrians and parking vehicles in the lit areas will, after dark, be directly associated with the assessed properties. As a result, the maintenance of these lighting improvements is a particular and distinct benefit to the properties and developments within each Zone.

General Benefit

General Benefit Within Landscaping Zones

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed, it is evident these improvements were primarily installed in connection with the development of properties in each respective Zone or are improvements that would otherwise be shared by and required for development of properties in those Zones. It is also evident that the maintenance these improvements and the level of maintenance provided has a direct and particular impact (special benefit) only on those properties in proximity to those improvements and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no quantifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding Zone, the City would typically provide only limited tree management, weed abatement, rodent control, and erosion control services for the various landscape easement areas. This baseline level of service would typically provide for periodic servicing of the improvement areas (generally twice annually) or on an as-needed basis. This baseline level of service provides for public safety and essential property protection to avoid negative impacts on adjacent roadways and vehicles traveling on those roadways and potential property damage resulting from slope failures or fire hazards, but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the regular landscape maintenance currently provided in the various District Zones. Based on service provider cost estimates provided to the City, the cost to provide the baseline level of service for flat/moderately-sloped landscaped areas is approximately \$758 per acre (\$0.017410 per square foot) including medians, parkway side panels, greenbelts, trails and/or fallow/minimal-landscaped area; and approximately \$1,082 per acre (\$0.024849 per square foot) for slope landscaping. This baseline servicing, unlike the enhanced aesthetic services funded through the District assessments, would provide benefits to the general public and to the properties both within and outside of the specific benefit zones. These costs of providing this baseline service along with a five percent (5%) cost factor for City overhead and administration is treated as the cost of general benefits from landscape maintenance services. Therefore, for flat/moderately-sloped landscaped areas a rate of \$0.018281 per square foot (\$0.017410 +5%) is applied to calculate the general benefit costs for the assessed improvements and for sloped landscaped areas a rate of \$0.026091 per square foot (\$0.024849 +5%) is applied to calculate the general benefit costs for the assessed improvements.

Utilizing the per square foot costs outlined above and the square footages of the improvement areas in each Zone, the following table summarizes the current estimated general benefit costs calculated for each District Landscape Zone (both local and arterial zones):

Fiscal Year 2016/2017 Estimated General Benefit Landscaping Costs

| Landscape Zone | General Benefit Cost ⁽¹⁾ | Landscape Zone | General Benefit Cost ⁽¹⁾ |
|-------------------|-------------------------------------|-------------------|-------------------------------------|
| Local Zone L-1A | \$47,554 | Local Zone L-1B | \$74,766 |
| Local Zone L-1C | \$20,060 | Local Zone L-1D | \$11,032 |
| Local Zone L-1E | \$1,000 | Local Zone L-1F | \$0 |
| Local Zone L-2A | \$16,364 | Local Zone L-2B | \$15,361 |
| Local Zone L-2C | \$56,312 | Local Zone L-2D | \$21,732 |
| Local Zone L-2E | \$9,682 | Local Zone L-2F | \$2,186 |
| Local Zone L-2G | \$21,878 | Local Zone L-2H | \$7,875 |
| Local Zone L-2I | \$9,194 | Local Zone L-2J | \$3,992 |
| Local Zone L-2K | \$27,062 | Local Zone L-2L | \$4,243 |
| Local Zone L-2M | \$805 | Local Zone L-2N | \$23,841 |
| Local Zone L-2O | \$1,111 | Local Zone L-2P | \$4,911 |
| Local Zone L-2Q | \$1,954 | Local Zone L-2R | \$1,959 |
| Local Zone L-2S | \$1,178 | Local Zone L-2T | \$5,177 |
| Local Zone L-2U | \$5,002 | Local Zone L-3 | \$534 |
| Local Zone L-4A | \$6,520 | Local Zone L-4B | \$4,653 |
| Local Zone L-5A | \$76,032 | Local Zone L-5B | \$30,826 |
| Local Zone L-5C | \$9,694 | Arterial Zone A-1 | \$7,665 |
| Arterial Zone A-2 | \$6,644 | Arterial Zone A-3 | \$9,673 |
| Arterial Zone A-4 | \$12,478 | Arterial Zone A-5 | \$13,115 |
| Arterial Zone A-6 | \$5,564 | Arterial Zone A-7 | \$21,743 |
| Arterial Zone A-8 | \$9,209 | Arterial Zone A-9 | \$15,932 |

⁽¹⁾ As with most landscape maintenance costs, the General Benefit Costs shown above will be impacted by inflation and in subsequent fiscal years the General Benefit Cost contributions will be adjusted for inflation.

Other Landscaping General Benefits

In addition to the general benefit identified above, it is recognized that there are indirect or incidental general benefits to properties within the District as well as the general public that are associated with regular landscape maintenance services, including:

- Minimization of dust and debris; and
- Decreased potential water runoff from both properties and the landscaped areas.

Although these types of benefits might best be characterized as indirect consequences of the special benefit of the landscape maintenance provided to parcels served by the District, for the purposes of this Report we assume these types of benefits to be general benefits, albeit general

benefits that are extremely difficult to quantify. We estimate that the costs associated with these indirect benefits do not exceed one percent of the annual maintenance expenditures for Local Landscaping Zone improvements. With respect to arterial landscape improvements it is recognized that these improvements are not as localized and these indirect or incidental general benefits may extend to properties that are in proximity to those improvements, but are outside the City and District boundaries such as the unincorporated areas within the City (county islands) and development areas immediately adjacent to the City located primarily on its southern and western borders. Collectively these areas of development represent an area that is less than ten percent (10%) of the area (square miles) of the area within the City of Yorba Linda. Therefore, the costs associated with these indirect or incidental general benefits has been calculated based on 1.0% of the estimated "Total Annual Maintenance Expenditures" budgeted for each Local Landscaping Zone and 1.1% of the estimated "Total Annual Maintenance Expenditures" budgeted for each Arterial Landscaping Zone. Together with the baseline general benefit costs previously identified, these indirect/incidental general benefit costs are excluded from the potential assessment funding and together are shown in the budgets for each Zone (Part III of this Report) as the "General Benefit Expenses (City Funded)".

General Benefit Within Lighting Zones

In reviewing the location and extent of the specific lighting improvements (local street lighting, arterial street lighting and traffic signals) to be funded by District assessments and the proximity and relationship to properties to be assessed, like the landscaping improvements it is evident these improvements were primarily installed in connection with the development of or are improvements that would otherwise be shared by and required for the development of properties. It is also evident that the maintenance and servicing of these improvements has a direct and particular impact (special benefit) on those properties in proximity to those improvements and such improvements beyond that which is required for traffic circulation to ensure the safety and protection of the general public and property in general, has no benefit to the public at large or properties outside each respective Zone.

The Local Street Lighting 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 Street Lighting Zone. Because these improvements are directly associated with the development of the properties within the Zone and clearly provide a special benefit to these properties that is not shared by all properties in the District, 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 review of the City's development and street lighting standards it is estimated that not more than thirty-five percent (35%) of these local street lights are 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 conclude that these particular street lights not only provide a special benefit to properties in the Zone, but may also enhance general nighttime traffic safety and circulation for other properties and the general public. While these street lights were clearly the direct result of the adjacent or nearby property development, it is estimated based on general traffic circulation data for residential and collector streets, that less than half (50%) of these particular street 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 eighteen percent

(18%) of the local streetlight operating costs (half of the approximate 35% 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 2016/2017 the City will contribute for general benefit an amount equal to twenty percent (20%) of the combined estimated "Total Annual Maintenance Expenditures" and "Annual Administration Expenses" budgeted for local street lighting.

In regards to street lighting on the arterial streets (Arterial Street Lighting Zone), similar to the local street lights located on the collector streets and development perimeters, it is certainly reasonable to recognize that arterial street lights provide a measure of general benefit to the public and to properties in general resulting from nighttime traffic safety and circulation on these primary streets. The American National Standard Practice for Roadway Lighting and various related traffic and street lighting studies suggest that over seventy-five percent (75%) of the street lights installed on primary streets in urban areas are directly the result of property development (both residential and non-residential development). In turn these developments increase traffic circulation and ultimately dictate the type of lighting, spacing and number of lights required and without such development, both the need and quantity of those lights would be dramatically reduced. Therefore, based on these estimates, it is reasonable to conclude that no more than twenty-five percent (25%) of the arterial street lights and associated costs to service and maintain those street lights would be considered general benefit. However, to ensure that no parcel is assessed for more than its proportional special benefit for arterial street lighting, for fiscal year 2016/2017 the City will contribute for general benefit an amount equal to thirty percent (30%) of the combined estimated "Total Annual Maintenance Expenditures" and "Annual Administration Expenses" budgeted 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 lighting improvements within the District, the number and extent of these traffic signals varies in different areas of the City and therefore three Traffic Signal Zones have been established to identify and quantify the proportional special benefit to properties in 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 is 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 required 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 circulation within the City 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 2016/2017 the City will contribute for general benefit an amount equal to fifty percent (50%) of the combined estimated "Total Annual Maintenance Expenditures" and "Annual Administration Expenses" budgeted within each Traffic Signal 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 EBUs 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 golf courses), 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 (e.g. A 2.25-acre parcel identified as non-residential is assigned 6.75 EBU).

Vacant/Rural/Park Parcels — This classification includes undeveloped properties that are identified as parcels with no 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 the majority of these improvements were constructed in part to support the overall development of properties within the District and/or Zone to their full and best use, including undeveloped properties. Therefore, when the District was established, it was determined that parcels identified as Vacant/Rural/Park 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 0.75 EBU/acre]).

However, within Local Landscaping Zones L-5A, L-5B and L-5C, a significant portion of the 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 three Zones, the maximum of 5 acres per parcel for vacant-rural parcels is not applied in these Zones. (e.g. A 6.00-acre parcel identified as a vacant-rural parcel is assigned 4.50 EBU [6.0 acres x 0.75 EBU/acre]).

School Parcels — This classification includes those parcels that are identified specifically as school sites that include playground or recreational areas (both public and private). Based on an evaluation of the various school sites in the City, it is estimated that on average, 1/3rd (approximately 33.33%) of the total acreage for these parcels is actually developed with structures and parking facilities similar to non-residential developed parcels. The remaining parcel acreage (approximately 66.67%) is generally associated with playground areas and/or sports fields similar to park facilities (e.g. Vacant/Rural/Park Parcels). In recognition of the overall development and use of these properties it has been determined that parcels identified as Schools shall be assigned a proportional EBU that reflects the 1/3rd of the parcel's acreage being developed non-residential acreage (33.33% of acreage x 3.0 EBU/acre) and 2/3rd of the parcel's acreage being vacant/rural/park acreage (66.67% of acreage x 0.75 EBU/acre). The average of these two

calculations results in an EBU of 1.50 EBU per acre. (e.g. A 12.00-acre school parcel is assigned 18.00 EBU [12.0 acres x 1.50 EBU/acre]).

Golf Course Parcels — This classification includes all parcels that are identified as all or a portion of a golf course. Such properties, like schools are somewhat unique in that the property use is a combination of developed non-residential and vacant/rural/park use. However unlike schools, a more significant portion of the acreage for such development would be considered vacant/rural/park. In order to establish a proportional calculation of the special benefits for such properties from the District improvements as compared to other property uses, parcels identified as Golf Course Parcels shall be assigned a proportional EBU of 1.50 EBU per acre (similar to School Parcels), but recognizing that much of the acreage associated with these parcels is vacant/rural/park acreage, the maximum acreage applied in the special benefit calculation shall be limited to a maximum of 5 acres per parcel (APN). (e.g. A 10.00-acre parcel identified as a golf course parcel is assigned 7.50 EBU [5.0 acres x 1.50 EBU/acre]).

Special Case Parcels — In many landscaping and lighting districts (particularly districts that have a wide range of land uses and property development) there may be one or more parcels that the standard land use classifications and proportionality identified above do not accurately identify the use and special benefit received from the improvements. Properties that are typically classified as Special Case Parcels usually involve some type of development or land restrictions whether those restrictions are temporary or permanent and affect the properties proportional special benefit. Examples of such restrictions may include situations where only a small percentage of the parcel's total acreage can actually be developed. In such a case, the net usable acreage of the parcel rather than the gross acreage of the parcel may be applied to calculate the parcel's proportional special benefit. Each such parcel shall be addressed on a case-by-case basis by the assessment engineer and the EBU assigned to such parcels shall be based on the specific issues related to that parcel and its proportional special benefit compared to other properties that receive special benefits from the improvements.

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 exempt 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 special benefit or general benefits from the continued operation and maintenance of those improvements.

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

| Land Use | Equivalent Benefit Unit Formula | |
|-----------------------------------|---------------------------------|-----------------------------------|
| Residential Single-Family | 1.000 | EBU per Unit |
| Residential Condominium | 1.000 | EBU per Unit |
| Residential Multi-Family | 0.800 | EBU per Unit |
| Mobile Home Park | 0.500 | EBU per Unit/Space |
| Non-Residential Developed | 3.000 | EBU per Acre |
| Public School | 1.500 | EBU per Acre |
| Institutional | 1.500 | EBU per Acre |
| Limited Non-Residential | 1.500 | EBU per Acre |
| ⁽¹⁾ Park | 0.750 | EBU per Acre (Maximum of 5 Acres) |
| Golf Course | 1.500 | EBU per Acre (Maximum of 5 Acres) |
| ⁽¹⁾ Vacant/Undeveloped | 0.750 | EBU per Acre (Maximum of 5 Acres) |
| Special Case | Varied | EBU per Adjusted Acreage or Units |
| Exempt | 0.000 | EBU per Acre |

⁽¹⁾ For calculation of Local Landscaping Zone Benefits in Zones L-5A, L-5B & L-5C, the 5.0 Acre Maximum does not apply to Vacant/Rural/Parks

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:

Local Landscaping Zones

Local Landscaping Zone L-1A

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 1,196 | 1,196 | - | 1,196.00 |
| Public School | 1 | - | 20.483 | 30.72 |
| Park | 4 | - | 11.809 | 8.86 |
| Vacant/Undeveloped | 5 | - | 11.785 | 8.84 |
| Special Case | 1 | - | 0.600 | 0.75 |
| Exempt | 7 | - | 60.454 | - |
| Totals | 1,214 | 1,196 | 105.131 | 1,245.17 |

Local Landscaping Zone L-1B

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 614 | 614 | - | 614.00 |
| Vacant/Undeveloped | 12 | - | 17.745 | 13.31 |
| Exempt | 10 | - | 30.641 | - |
| Totals | 636 | 614 | 48.386 | 627.31 |

Local Landscaping Zone L-1C

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 372 | 372 | - | 372.00 |
| Park | 2 | - | 6.408 | 4.81 |
| Exempt | 6 | - | 23.660 | - |
| Totals | 380 | 372 | 30.068 | 376.81 |

Local Landscaping Zone L-1D

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 118 | 118 | - | 118.00 |
| Non-Residential Developed | 8 | - | 20.904 | 62.71 |
| Park | 1 | - | 1.514 | 1.14 |
| Exempt | 28 | - | 11.983 | - |
| Totals | 155 | 118 | 34.401 | 181.85 |

Local Landscaping Zone L-1E

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 243 | 243 | - | 243.00 |
| Residential Multi-Family | 1 | 400 | - | 320.00 |
| Exempt | 12 | - | 10.708 | - |
| Totals | 256 | 643 | 10.708 | 563.00 |

Local Landscaping Zone L-1F

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 330 | 330 | - | 330.00 |
| Non-Residential Developed | 55 | - | 58.922 | 176.77 |
| Vacant/Undeveloped | 3 | - | 0.282 | 0.21 |
| Exempt | 11 | - | 26.650 | - |
| Totals | 399 | 330 | 85.854 | 506.98 |

Local Landscaping Zone L-2A

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 301 | 301 | - | 301.00 |
| Vacant/Undeveloped | 1 | - | 5.000 | 3.75 |
| Totals | 302 | 301 | 5.000 | 304.75 |

Local Landscaping Zone L-2B

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 564 | 564 | - | 564.00 |
| Park | 1 | - | 2.967 | 2.23 |
| Exempt | 15 | - | 12.835 | - |
| Totals | 580 | 564 | 15.802 | 566.23 |

Local Landscaping Zone L-2C

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 1,088 | 1,088 | - | 1,088.00 |
| Park | 1 | - | 5.000 | 3.75 |
| Exempt | 59 | - | 63.569 | - |
| Totals | 1,148 | 1,088 | 68.569 | 1,091.75 |

Local Landscaping Zone L-2D

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 278 | 277 | - | 278.00 |
| Exempt | 3 | - | 1.367 | - |
| Totals | 281 | 277 | 1.367 | 278.00 |

Local Landscaping Zone L-2E

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 105 | 105 | - | 105.00 |
| Vacant/Undeveloped | 3 | - | 3.742 | 2.81 |
| Totals | 108 | 105 | 3.742 | 107.81 |

Local Landscaping Zone L-2F

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 124 | 124 | - | 124.00 |
| Exempt | 1 | - | 1.018 | - |
| Totals | 125 | 124 | 1.018 | 124.00 |

Local Landscaping Zone L-2G

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 619 | 619 | - | 619.00 |
| Park | 2 | - | 5.983 | 4.49 |
| Vacant/Undeveloped | 34 | - | 47.798 | 35.85 |
| Special Case | 1 | - | 0.600 | 0.75 |
| Exempt | 25 | - | 63.528 | - |
| Totals | 681 | 619 | 117.909 | 660.09 |

Local Landscaping Zone L-2H

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 419 | 419 | - | 419.00 |
| Vacant/Undeveloped | 1 | - | 3.789 | 2.84 |
| Exempt | 1 | - | 0.202 | - |
| Totals | 421 | 419 | 3.991 | 421.84 |

Local Landscaping Zone L-2I

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 607 | 607 | - | 607.00 |
| Vacant/Undeveloped | 6 | - | 3.107 | 2.33 |
| Exempt | 22 | - | 41.439 | - |
| Totals | 635 | 607 | 44.546 | 609.33 |

Local Landscaping Zone L-2J

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 385 | 385 | - | 385.00 |
| Non-Residential Developed | 2 | - | 3.982 | 11.95 |
| Public School | 1 | - | 0.812 | 1.22 |
| Park | 4 | - | 11.080 | 8.31 |
| Vacant/Undeveloped | 1 | - | 2.585 | 1.94 |
| Special Case | 1 | - | 24.244 | 30.31 |
| Exempt | 6 | - | 7.516 | - |
| Totals | 400 | 385 | 50.219 | 438.72 |

Local Landscaping Zone L-2K

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 361 | 361 | - | 361.00 |
| Residential Multi-Family | 1 | 124 | - | 99.20 |
| Non-Residential Developed | 1 | - | 1.658 | 4.97 |
| Vacant/Undeveloped | 6 | - | 7.707 | 5.78 |
| Exempt | 4 | - | 5.510 | - |
| Totals | 373 | 485 | 14.875 | 470.95 |

Local Landscaping Zone L-2L

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 133 | 133 | - | 133.00 |
| Exempt | 1 | - | 0.491 | - |
| Totals | 134 | 133 | 0.491 | 133.00 |

Local Landscaping Zone L-2M

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 201 | 201 | - | 201.00 |
| Non-Residential Developed | 9 | - | 9.065 | 27.20 |
| Vacant/Undeveloped | 3 | - | 1.437 | 1.08 |
| Exempt | 15 | - | 8.204 | - |
| Totals | 228 | 201 | 18.706 | 229.27 |

Local Landscaping Zone L-2N

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 230 | 230 | - | 230.00 |
| Non-Residential Developed | 2 | - | 22.740 | 68.22 |
| Park | 3 | - | 11.102 | 8.33 |
| Vacant/Undeveloped | 24 | - | 28.061 | 21.05 |
| Exempt | 15 | - | 29.489 | - |
| Totals | 274 | 230 | 91.392 | 327.59 |

Local Landscaping Zone L-2O

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 225 | 225 | - | 225.00 |
| Exempt | 14 | - | 3.727 | - |
| Totals | 239 | 225 | 3.727 | 225.00 |

Local Landscaping Zone L-2P

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|-----------|-----------|-----------------|--------------|
| Residential Single-Family | 88 | 88 | - | 88.00 |
| Park | 1 | - | 2.480 | 1.86 |
| Vacant/Undeveloped | 1 | - | 0.046 | 0.03 |
| Exempt | 7 | - | 5.819 | - |
| Totals | 97 | 88 | 8.345 | 89.89 |

Local Landscaping Zone L-2Q

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 263 | 263 | - | 263.00 |
| Vacant/Undeveloped | 58 | - | 15.418 | 11.56 |
| Exempt | 9 | - | 2.884 | - |
| Totals | 330 | 263 | 18.302 | 274.56 |

Local Landscaping Zone L-2R

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 193 | 193 | - | 193.00 |
| Exempt | 7 | - | 3.641 | - |
| Totals | 200 | 193 | 3.641 | 193.00 |

Local Landscaping Zone L-2S

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 118 | 118 | - | 118.00 |
| Non-Residential Developed | 1 | - | 23.477 | 70.43 |
| Exempt | 6 | - | 0.439 | - |
| Totals | 125 | 118 | 23.916 | 188.43 |

Local Landscaping Zone L-2T

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 274 | 274 | - | 274.00 |
| Exempt | 10 | - | 5.943 | - |
| Totals | 284 | 274 | 5.943 | 274.00 |

Local Landscaping Zone L-2U

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 117 | 117 | - | 117.00 |
| Exempt | 1 | - | 0.388 | - |
| Totals | 118 | 117 | 0.388 | 117.00 |

Local Landscaping Zone L-3

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|-----------|----------|-----------------|---------------|
| Non-Residential Developed | 59 | - | 149.069 | 447.21 |
| Vacant/Undeveloped | 7 | - | 12.936 | 9.70 |
| Exempt | 20 | - | 55.108 | - |
| Totals | 86 | - | 217.113 | 456.91 |

Local Landscaping Zone L-4A

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 140 | 140 | - | 140.00 |
| Park | 1 | - | 2.537 | 1.90 |
| Vacant/Undeveloped | 2 | - | 0.168 | 0.13 |
| Exempt | 7 | - | 7.046 | - |
| Totals | 150 | 140 | 9.751 | 142.03 |

Local Landscaping Zone L-4B

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 100 | 100 | - | 100.00 |
| Park | 2 | - | 1.197 | 0.90 |
| Exempt | 3 | - | 3.716 | - |
| Totals | 105 | 100 | 4.913 | 100.90 |

Local Landscaping Zone L-5A

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 745 | 745 | - | 745.00 |
| Vacant/Undeveloped | 14 | - | 33.764 | 25.32 |
| Exempt | 38 | - | 81.553 | - |
| Totals | 797 | 745 | 115.317 | 770.32 |

Local Landscaping Zone L-5B

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 1,048 | 1,048 | - | 1,048.00 |
| Public School | 1 | - | 11.230 | 16.85 |
| Park | 2 | - | 10.000 | 7.50 |
| Golf Course | 7 | - | 26.172 | 39.26 |
| Vacant/Undeveloped | 56 | - | 54.998 | 41.25 |
| Exempt | 111 | - | 141.559 | - |
| Totals | 1,225 | 1,048 | 243.959 | 1,152.85 |

Local Landscaping Zone L-5C

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|------------|------------|-----------------|---------------|
| Residential Single-Family | 521 | 521 | - | 521.00 |
| Public School | 1 | - | 47.150 | 70.73 |
| Park | 3 | - | 8.542 | 6.41 |
| Vacant/Undeveloped | 5 | - | 88.481 | 66.36 |
| Special Case | 1 | - | 16.324 | 20.41 |
| Exempt | 27 | - | 239.972 | - |
| Totals | 558 | 521 | 400.469 | 684.90 |

Arterial Landscaping Zones

Arterial Landscaping Zone A-1

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|------------------|-----------------|
| Residential Single-Family | 2,873 | 2,873 | - | 2,873.00 |
| Residential Multi-Family | 1 | 400 | - | 320.00 |
| Non-Residential Developed | 123 | - | 234.481 | 703.44 |
| Public School | 1 | - | 20.483 | 30.72 |
| Park | 8 | - | 24.731 | 18.55 |
| Vacant/Undeveloped | 37 | - | 74.200 | 55.65 |
| Special Case | 1 | - | 0.600 | 0.75 |
| Exempt | 211 | - | 1,650.430 | - |
| Totals | 3,255 | 3,273 | 2,004.925 | 4,002.12 |

Arterial Landscaping Zone A-2

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 1,058 | 1,058 | - | 1,058.00 |
| Non-Residential Developed | 2 | - | 3.982 | 11.95 |
| Public School | 1 | - | 0.812 | 1.22 |
| Park | 5 | - | 13.560 | 10.17 |
| Vacant/Undeveloped | 8 | - | 5.738 | 4.30 |
| Exempt | 31 | - | 53.672 | - |
| Totals | 1,106 | 1,058 | 102.008 | 1,115.94 |

Arterial Landscaping Zone A-3

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 1,150 | 1,150 | - | 1,150.00 |
| Residential Multi-Family | 1 | 124 | - | 99.20 |
| Non-Residential Developed | 12 | - | 33.463 | 100.39 |
| Park | 3 | - | 11.102 | 8.33 |
| Vacant/Undeveloped | 37 | - | 57.205 | 42.90 |
| Exempt | 57 | - | 805.339 | - |
| Totals | 1,260 | 1,274 | 907.109 | 1,400.82 |

Arterial Landscaping Zone A-4

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 2,711 | 2,711 | - | 2,711.00 |
| Residential Multi-Family | 3 | 164 | - | 131.20 |
| Non-Residential Developed | 13 | - | 21.795 | 65.39 |
| Public School | 4 | - | 42.932 | 64.40 |
| Park | 10 | - | 20.469 | 15.35 |
| Vacant/Undeveloped | 33 | - | 22.805 | 17.10 |
| Exempt | 81 | - | 112.998 | - |
| Totals | 2,855 | 2,875 | 220.999 | 3,004.44 |

Arterial Landscaping Zone A-5

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 2,636 | 2,636 | - | 2,636.00 |
| Non-Residential Developed | 1 | - | 23.477 | 70.43 |
| Public School | 1 | - | 47.150 | 70.73 |
| Park | 4 | - | 12.040 | 9.03 |
| Vacant/Undeveloped | 100 | - | 84.932 | 63.70 |
| Special Case | 2 | - | 16.924 | 21.16 |
| Exempt | 87 | - | 324.060 | - |
| Totals | 2,831 | 2,636 | 508.583 | 2,871.04 |

Arterial Landscaping Zone A-6

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 1,914 | 1,914 | - | 1,914.00 |
| Non-Residential Developed | 4 | - | 44.804 | 134.41 |
| Public School | 1 | - | 11.230 | 16.85 |
| Park | 2 | - | 10.000 | 7.50 |
| Golf Course | 7 | - | 26.172 | 39.26 |
| Vacant/Undeveloped | 77 | - | 95.695 | 71.77 |
| Exempt | 148 | - | 223.306 | - |
| Totals | 2,153 | 1,914 | 411.207 | 2,183.79 |

Arterial Landscaping Zone A-7

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 4,325 | 4,325 | - | 4,325.00 |
| Residential Multi-Family | 46 | 393 | - | 314.40 |
| Mobile Home Park | 2 | 288 | - | 144.00 |
| Non-Residential Developed | 162 | - | 237.834 | 713.50 |
| Public School | 9 | - | 42.615 | 63.92 |
| Park | 20 | - | 42.284 | 31.71 |
| Vacant/Undeveloped | 136 | - | 69.855 | 52.39 |
| Exempt | 264 | - | 47.339 | - |
| Totals | 4,964 | 5,006 | 439.927 | 5,644.93 |

Arterial Landscaping Zone A-8

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 2,134 | 2,134 | - | 2,134.00 |
| Residential Multi-Family | 1 | 2 | - | 1.60 |
| Non-Residential Developed | 23 | - | 59.849 | 179.55 |
| Vacant/Undeveloped | 76 | - | 47.700 | 35.78 |
| Exempt | 61 | - | 112.440 | - |
| Totals | 2,295 | 2,136 | 219.989 | 2,350.92 |

Arterial Landscaping Zone A-9

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|-----------------|-----------------|
| Residential Single-Family | 2,370 | 2,369 | - | 2,370.00 |
| Non-Residential Developed | 1 | - | 4.889 | 14.67 |
| Park | 2 | - | 7.967 | 5.98 |
| Vacant/Undeveloped | 1 | - | 3.789 | 2.84 |
| Exempt | 82 | - | 79.075 | - |
| Totals | 2,456 | 2,369 | 95.720 | 2,393.48 |

Arterial Street Lighting Zone

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|---------------|---------------|------------------|------------------|
| Residential Single-Family | 21,171 | 21,170 | - | 21,171.00 |
| Residential Multi-Family | 52 | 1,083 | - | 866.40 |
| Mobile Home Park | 2 | 288 | - | 144.00 |
| Non-Residential Developed | 341 | - | 664.574 | 1,993.72 |
| Public School | 17 | - | 165.222 | 247.83 |
| Park | 54 | - | 142.153 | 106.62 |
| Golf Course | 7 | - | 26.172 | 39.26 |
| Vacant/Undeveloped | 505 | - | 461.919 | 346.45 |
| Special Case | 4 | - | 41.768 | 52.21 |
| Exempt | 1,022 | - | 3,408.659 | - |
| Totals | 23,175 | 22,541 | 4,910.467 | 24,967.49 |

Local Street Lighting Zone

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|---------------|---------------|------------------|------------------|
| Residential Single-Family | 17,342 | 17,341 | - | 17,342.00 |
| Residential Multi-Family | 46 | 583 | - | 466.40 |
| Mobile Home Park | 2 | 288 | - | 144.00 |
| Non-Residential Developed | 323 | - | 640.929 | 1,922.79 |
| Public School | 16 | - | 159.877 | 239.82 |
| Park | 47 | - | 122.832 | 92.12 |
| Golf Course | 7 | - | 26.172 | 39.26 |
| Vacant/Undeveloped | 392 | - | 364.750 | 273.57 |
| Special Case | 4 | - | 41.768 | 52.21 |
| Exempt | 766 | - | 1,644.803 | - |
| Totals | 18,945 | 18,212 | 3,001.131 | 20,572.17 |

Traffic Signal Zones

Traffic Signal Zone TS-1

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|--------------|--------------|------------------|-----------------|
| Residential Single-Family | 2,873 | 2,873 | - | 2,873.00 |
| Residential Multi-Family | 1 | 400 | - | 320.00 |
| Non-Residential Developed | 64 | - | 85.412 | 256.24 |
| Public School | 1 | - | 20.483 | 30.72 |
| Park | 8 | - | 24.731 | 18.55 |
| Vacant/Undeveloped | 34 | - | 81.264 | 60.95 |
| Special Case | 1 | - | 0.600 | 0.75 |
| Exempt | 194 | - | 2,085.810 | - |
| Totals | 3,176 | 3,273 | 2,298.300 | 3,560.21 |

Traffic Signal Zone TS-2

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|---------------|---------------|------------------|------------------|
| Residential Single-Family | 18,298 | 18,297 | - | 18,298.00 |
| Residential Multi-Family | 51 | 683 | - | 546.40 |
| Mobile Home Park | 2 | 288 | - | 144.00 |
| Non-Residential Developed | 218 | - | 430.093 | 1,290.28 |
| Public School | 16 | - | 144.739 | 217.11 |
| Park | 46 | - | 117.422 | 88.07 |
| Golf Course | 7 | - | 26.172 | 39.26 |
| Vacant/Undeveloped | 464 | - | 367.719 | 275.80 |
| Special Case | 3 | - | 41.168 | 51.46 |
| Exempt | 808 | - | 1,267.741 | - |
| Totals | 19,913 | 19,268 | 2,395.054 | 20,950.37 |

Traffic Signal Zone TS-3

| Land Use | Parcels | Units | Applied Acreage | EBUs |
|---------------------------|-----------|----------|-----------------|---------------|
| Non-Residential Developed | 59 | - | 149.069 | 447.21 |
| Vacant/Undeveloped | 7 | - | 12.936 | 9.70 |
| Exempt | 20 | - | 55.108 | - |
| Totals | 86 | - | 217.113 | 456.91 |

Calculation of Assessments

An assessment amount per EBU in each Zone is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting the "General Benefit Expenses (City Funded)", to establish the "Total Eligible Special Benefit Expenses";

Total Annual Expenses – General Benefit Expenses = Total Eligible Special Benefit Expenses

To the resulting "Eligible Special Benefit Expenses", various "Funding Adjustments/Contributions" may be applied that may include, but are not limited to:

- "Unfunded Reserve Fund Collection", represents an adjustment (reduction) in the amount to be collected for "Operational Reserve Funding" that was budgeted as part of the Total Annual Expenses.
- "Unfunded CIP/Rehabilitation Fund Collection", represents an adjustment (reduction) in the amount to be collected for "CIP & Rehabilitation Reserve Fund Collection" that was budgeted as part of the Total Annual Expenses.
- "Reserve Fund Transfer/Deduction", represents an amount of available existing funds from the "Operational Reserve Fund Balances" being applied to pay a portion of the Special Benefit Expenses for the fiscal year.
- "Additional City Contribution and/or Service Reductions", represents a further adjustment that addresses the funding gap between the amount budgeted to provide the improvements and services ("Special Benefit Expenses"); and the amount that will be collected through the assessments. This funding gap may be addressed by an additional City contribution, reductions in service and service expenses, or a combination of the two.

These adjustments to the Special Benefit Expenses result in the net special benefit amount to be assessed "Balance to Levy";

Eligible Special Benefit Expenses +/- Funding Adjustments/Contributions =Balance to Levy

The amount identified as the "Balance to Levy" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU" for the fiscal year. This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment for the improvements.

$$\text{Balance to Levy} / \text{Total EBU} = \text{Assessment per EBU (Assessment Rate)}$$

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

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 XIII D to the California State Constitution, the City took steps to reorganize the District to more fully reflect 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 include 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 the prior year, but a similar 12-month 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 2016/2017 the "Current Maximum Assessment Rate per EBU" for each Zone as identified in the following budgets (Part III — District Budgets), represent a 0.91% 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 service the various landscaping and lighting improvements described in this Report for fiscal year 2016/2017. In some cases, the costs to properly service and maintain the improvements cannot be fully funded by the existing assessment revenues. Even with some additional funding support from the City, 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. To the extent any assessment funds remain after those funds are used to pay the cost of the special benefit in any particular Zone, those monies shall be placed in a reserve account for the respective Zone.

Local Landscaping Zones L-1 (A through D)

| BUDGET ITEMS | Local Landscaping Zone L-1A | Local Landscaping Zone L-1B | Local Landscaping Zone L-1C | Local Landscaping Zone L-1D |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 31,209 | \$ 61,033 | \$ 9,069 | \$ 6,587 |
| Contractual Services | 192,533 | 306,550 | 68,857 | 36,169 |
| Landscape Utilities | 164,000 | 291,600 | 56,300 | 21,470 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 387,742 | \$ 659,183 | \$ 134,226 | \$ 64,226 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 26,645 | \$ 3,275 | \$ 2,467 | \$ 350 |
| CIP & Rehabilitation Reserve Fund Collection | 49,961 | 84,297 | 17,319 | 8,560 |
| Total CIP & Rehabilitation Funding | \$ 76,606 | \$ 87,572 | \$ 19,786 | \$ 8,910 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 38,774 | \$ 65,918 | \$ 13,423 | \$ 6,423 |
| City Administration/Professional Fees | \$ 54,266 | \$ 108,023 | \$ 15,319 | \$ 11,609 |
| County Administration Fees | 1,556 | 2,564 | 508 | 254 |
| Miscellaneous Administration Expenses | 814 | 1,620 | 230 | 174 |
| Annual Administration Expenses | 56,636 | 112,208 | 16,057 | 12,037 |
| Total Annual Incidental Expenses | \$ 95,410 | \$ 178,126 | \$ 29,480 | \$ 18,460 |
| TOTAL ANNUAL EXPENSES | \$ 559,758 | \$ 924,881 | \$ 183,492 | \$ 91,596 |
| General Benefit Expenses (City Funded)* | \$ (51,431) | \$ (81,358) | \$ (21,402) | \$ (11,674) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 508,327 | \$ 843,523 | \$ 162,090 | \$ 79,922 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ (38,774) | \$ (65,918) | \$ (13,423) | \$ (6,423) |
| Unfunded CIP/Rehabilitation Fund Collection | (49,961) | (84,297) | (17,319) | (8,560) |
| Reserve Fund Transfer/Deduction | (13,953) | - | (8,596) | - |
| Additional City Contribution and/or Service Reductions* | - | (488,950) | - | (5,698) |
| Total Funding Adjustments / Contributions | \$ (102,688) | \$ (639,165) | \$ (39,338) | \$ (20,681) |
| BALANCE TO LEVY | \$ 405,639 | \$ 204,358 | \$ 122,752 | \$ 59,240 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 1,214 | 636 | 380 | 155 |
| Parcels Levied | 1,207 | 626 | 374 | 127 |
| Total Benefit Units | 1,245.17 | 627.31 | 376.81 | 181.85 |
| Full Special Benefit Cost Recovery Rate per EBU | \$408.24 | \$1,344.67 | \$430.17 | \$439.50 |
| Authorized Maximum Assessment Rate per EBU | \$325.7779 | \$325.7779 | \$325.7779 | \$325.7779 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$325.77 | \$325.77 | \$325.77 | \$325.77 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ 259,033 | \$ - | \$ 73,070 | \$ - |
| Collections / (Contributions) | (13,953) | - | (8,596) | - |
| Estimated Ending Fund Balance | \$ 245,080 | \$ - | \$ 64,474 | \$ - |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Local Landscaping Zones L-1 (E and F); and L-2 (A and B)

| BUDGET ITEMS | Local Landscaping Zone L-1E | Local Landscaping Zone L-1F | Local Landscaping Zone L-2A | Local Landscaping Zone L-2B |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 1,183 | \$ - | \$ 16,182 | \$ 14,558 |
| Contractual Services | 9,431 | - | 75,413 | 67,235 |
| Landscape Utilities | 8,445 | - | 85,250 | 58,200 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 19,059 | \$ - | \$ 176,845 | \$ 139,993 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 15,082 | \$ - | \$ 864 | \$ 44,773 |
| CIP & Rehabilitation Reserve Fund Collection | 2,437 | - | 22,264 | - |
| Total CIP & Rehabilitation Funding | \$ 17,519 | \$ - | \$ 23,128 | \$ 44,773 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 1,906 | \$ - | \$ 17,685 | \$ - |
| City Administration/Professional Fees | \$ 1,970 | \$ - | \$ 28,488 | \$ 25,434 |
| County Administration Fees | 116 | - | 685 | 631 |
| Miscellaneous Administration Expenses | 30 | - | 427 | 382 |
| Annual Administration Expenses | 2,116 | - | 29,600 | 26,446 |
| Total Annual Incidental Expenses | \$ 4,022 | \$ - | \$ 47,285 | \$ 26,446 |
| TOTAL ANNUAL EXPENSES | \$ 40,600 | \$ - | \$ 247,259 | \$ 211,212 |
| General Benefit Expenses (City Funded)* | \$ (1,191) | \$ - | \$ (18,132) | \$ (16,761) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 39,409 | \$ - | \$ 229,127 | \$ 194,451 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ - | \$ - | \$ (17,685) | \$ - |
| Unfunded CIP/Rehabilitation Fund Collection | - | - | (22,264) | - |
| Reserve Fund Transfer/Deduction | - | - | - | (1,368) |
| Additional City Contribution and/or Service Reductions* | - | - | (87,284) | - |
| Total Funding Adjustments / Contributions | \$ - | \$ - | \$ (127,233) | \$ (1,368) |
| BALANCE TO LEVY | \$ 39,409 | \$ - | \$ 101,893 | \$ 193,083 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 256 | 399 | 302 | 580 |
| Parcels Levied | 244 | 388 | 302 | 565 |
| Total Benefit Units | 563.00 | 506.98 | 304.75 | 566.23 |
| Full Special Benefit Cost Recovery Rate per EBU | \$70.00 | \$0.00 | \$751.85 | \$343.42 |
| Authorized Maximum Assessment Rate per EBU | \$325.7779 | \$325.7779 | \$334.3554 | \$341.0000 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$70.00 | \$0.00 | \$334.35 | \$341.00 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ 142,938 | \$ - | \$ - | \$ 315,094 |
| Collections / (Contributions) | 4,343 | - | - | (1,368) |
| Estimated Ending Fund Balance | \$ 147,281 | \$ - | \$ - | \$ 313,726 |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Local Landscaping Zones L-2 (C through F)

| BUDGET ITEMS | Local Landscaping Zone L-2C | Local Landscaping Zone L-2D | Local Landscaping Zone L-2E | Local Landscaping Zone L-2F |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 47,231 | \$ 17,036 | \$ 6,072 | \$ 2,240 |
| Contractual Services | 249,984 | 76,805 | 30,280 | 14,960 |
| Landscape Utilities | 260,200 | 88,900 | 23,511 | 6,650 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 557,415 | \$ 182,741 | \$ 59,863 | \$ 23,850 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 2,519 | \$ 908 | \$ 462 | \$ 8,065 |
| CIP & Rehabilitation Reserve Fund Collection | 70,602 | 22,966 | 7,804 | 3,245 |
| Total CIP & Rehabilitation Funding | \$ 73,121 | \$ 23,874 | \$ 8,266 | \$ 11,310 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 55,741 | \$ 18,274 | \$ 5,986 | \$ 2,385 |
| City Administration/Professional Fees | \$ 82,885 | \$ 29,883 | \$ 10,668 | \$ 3,891 |
| County Administration Fees | 2,140 | 709 | 236 | 117 |
| Miscellaneous Administration Expenses | 1,243 | 448 | 160 | 58 |
| Annual Administration Expenses | 86,269 | 31,041 | 11,064 | 4,067 |
| Total Annual Incidental Expenses | \$ 142,010 | \$ 49,315 | \$ 17,050 | \$ 6,452 |
| TOTAL ANNUAL EXPENSES | \$ 772,545 | \$ 255,930 | \$ 85,179 | \$ 41,612 |
| General Benefit Expenses (City Funded)* | \$ (61,886) | \$ (23,559) | \$ (10,281) | \$ (2,425) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 710,659 | \$ 232,371 | \$ 74,898 | \$ 39,187 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ - | \$ - | \$ (5,986) | \$ - |
| Unfunded CIP/Rehabilitation Fund Collection | - | - | (7,804) | - |
| Reserve Fund Transfer/Deduction | - | - | - | - |
| Additional City Contribution and/or Service Reductions* | - | - | (25,063) | - |
| Total Funding Adjustments / Contributions | \$ - | \$ - | \$ (38,853) | \$ - |
| BALANCE TO LEVY | \$ 710,659 | \$ 232,371 | \$ 36,045 | \$ 39,187 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 1,148 | 281 | 108 | 125 |
| Parcels Levied | 1,089 | 278 | 108 | 124 |
| Total Benefit Units | 1,091.75 | 278.00 | 107.81 | 124.00 |
| Full Special Benefit Cost Recovery Rate per EBU | \$650.94 | \$835.87 | \$694.75 | \$316.03 |
| Authorized Maximum Assessment Rate per EBU | \$715.0000 | \$867.0000 | \$334.3554 | \$334.3554 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$650.94 | \$835.87 | \$334.35 | \$316.03 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ 57,666 |
| Collections / (Contributions) | 126,343 | 41,240 | - | 5,630 |
| Estimated Ending Fund Balance | \$ 126,343 | \$ 41,240 | \$ - | \$ 63,296 |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Local Landscaping Zones L-2 (G through J)

| BUDGET ITEMS | Local Landscaping Zone L-2G | Local Landscaping Zone L-2H | Local Landscaping Zone L-2I | Local Landscaping Zone L-2J |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 19,749 | \$ 6,397 | \$ 5,992 | \$ 2,146 |
| Contractual Services | 95,549 | 49,696 | 39,724 | 22,672 |
| Landscape Utilities | 80,500 | 36,200 | 28,450 | 11,090 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 195,799 | \$ 92,293 | \$ 74,166 | \$ 35,907 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 1,044 | \$ 5,311 | \$ 8,308 | \$ 8,106 |
| CIP & Rehabilitation Reserve Fund Collection | 25,345 | 12,034 | 9,702 | 4,832 |
| Total CIP & Rehabilitation Funding | \$ 26,389 | \$ 17,345 | \$ 18,010 | \$ 12,938 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 19,580 | \$ 9,229 | \$ 7,417 | \$ 3,591 |
| City Administration/Professional Fees | \$ 34,448 | \$ 10,591 | \$ 10,180 | \$ 3,497 |
| County Administration Fees | 770 | 361 | 307 | 157 |
| Miscellaneous Administration Expenses | 517 | 159 | 153 | 52 |
| Annual Administration Expenses | 35,735 | 11,110 | 10,640 | 3,707 |
| Total Annual Incidental Expenses | \$ 55,315 | \$ 20,339 | \$ 18,057 | \$ 7,298 |
| TOTAL ANNUAL EXPENSES | \$ 277,502 | \$ 129,977 | \$ 110,233 | \$ 56,143 |
| General Benefit Expenses (City Funded)* | \$ (23,836) | \$ (8,798) | \$ (9,936) | \$ (4,351) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 253,666 | \$ 121,179 | \$ 100,297 | \$ 51,792 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ (19,580) | \$ - | \$ - | \$ - |
| Unfunded CIP/Rehabilitation Fund Collection | (13,386) | - | - | - |
| Reserve Fund Transfer/Deduction | - | - | - | - |
| Additional City Contribution and/or Service Reductions* | - | - | - | - |
| Total Funding Adjustments / Contributions | \$ (32,966) | \$ - | \$ - | \$ - |
| BALANCE TO LEVY | \$ 220,700 | \$ 121,179 | \$ 100,297 | \$ 51,792 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 681 | 421 | 635 | 400 |
| Parcels Levied | 656 | 420 | 613 | 394 |
| Total Benefit Units | 660.09 | 421.84 | 609.33 | 438.72 |
| Full Special Benefit Cost Recovery Rate per EBU | \$384.29 | \$287.26 | \$164.60 | \$118.05 |
| Authorized Maximum Assessment Rate per EBU | \$334.3554 | \$334.3554 | \$334.3554 | \$334.3554 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$334.35 | \$287.26 | \$164.60 | \$118.05 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ 25,895 | \$ 20,409 | \$ 105,233 | \$ 70,756 |
| Collections / (Contributions) | 11,959 | 21,263 | 17,119 | 8,423 |
| Estimated Ending Fund Balance | \$ 37,854 | \$ 41,672 | \$ 122,352 | \$ 79,179 |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Local Landscaping Zones L-2 (K through N)

| BUDGET ITEMS | Local Landscaping Zone L-2K | Local Landscaping Zone L-2L | Local Landscaping Zone L-2M | Local Landscaping Zone L-2N |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 25,698 | \$ 4,055 | \$ 685 | \$ 20,135 |
| Contractual Services | 75,781 | 25,698 | 4,727 | 129,510 |
| Landscape Utilities | 127,500 | 20,790 | 3,780 | 97,850 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 228,979 | \$ 50,543 | \$ 9,192 | \$ 247,495 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 1,382 | \$ 214 | \$ 31 | \$ 1,104 |
| CIP & Rehabilitation Reserve Fund Collection | 27,972 | 6,542 | 1,190 | 32,232 |
| Total CIP & Rehabilitation Funding | \$ 29,354 | \$ 6,756 | \$ 1,221 | \$ 33,336 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 22,898 | \$ 5,054 | \$ 919 | \$ 24,749 |
| City Administration/Professional Fees | \$ 45,597 | \$ 7,060 | \$ 1,051 | \$ 35,055 |
| County Administration Fees | 912 | 193 | 34 | 948 |
| Miscellaneous Administration Expenses | 684 | 106 | 16 | 526 |
| Annual Administration Expenses | 47,192 | 7,359 | 1,101 | 36,529 |
| Total Annual Incidental Expenses | \$ 70,090 | \$ 12,413 | \$ 2,020 | \$ 61,278 |
| TOTAL ANNUAL EXPENSES | \$ 328,424 | \$ 69,712 | \$ 12,433 | \$ 342,109 |
| General Benefit Expenses (City Funded)* | \$ (29,352) | \$ (4,748) | \$ (897) | \$ (26,316) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 299,072 | \$ 64,964 | \$ 11,536 | \$ 315,793 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ (22,898) | \$ (5,054) | \$ - | \$ (24,749) |
| Unfunded CIP/Rehabilitation Fund Collection | (27,972) | (6,542) | - | (32,232) |
| Reserve Fund Transfer/Deduction | - | - | - | - |
| Additional City Contribution and/or Service Reductions* | (90,738) | (8,899) | - | (149,281) |
| Total Funding Adjustments / Contributions | \$ (141,608) | \$ (20,495) | \$ - | \$ (206,262) |
| BALANCE TO LEVY | \$ 157,464 | \$ 44,469 | \$ 11,536 | \$ 109,531 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 373 | 134 | 228 | 274 |
| Parcels Levied | 369 | 133 | 213 | 259 |
| Total Benefit Units | 470.95 | 133.00 | 229.27 | 327.59 |
| Full Special Benefit Cost Recovery Rate per EBU | \$635.03 | \$488.45 | \$50.32 | \$963.98 |
| Authorized Maximum Assessment Rate per EBU | \$334.3554 | \$334.3554 | \$334.3554 | \$334.3554 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$334.35 | \$334.35 | \$50.32 | \$334.35 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ - | \$ - | \$ 1,739 | \$ - |
| Collections / (Contributions) | - | - | 2,109 | - |
| Estimated Ending Fund Balance | \$ - | \$ - | \$ 3,848 | \$ - |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Local Landscaping Zones L-2 (O through R)

| BUDGET ITEMS | Local Landscaping Zone L-2O | Local Landscaping Zone L-2P | Local Landscaping Zone L-2Q | Local Landscaping Zone L-2R |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 2,102 | \$ 6,594 | \$ 1,633 | \$ 2,114 |
| Contractual Services | 9,506 | 29,074 | 15,706 | 14,645 |
| Landscape Utilities | 9,700 | 29,120 | 7,995 | 11,760 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 21,308 | \$ 64,788 | \$ 25,334 | \$ 28,518 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 5,109 | \$ 351 | \$ 82 | \$ 107 |
| CIP & Rehabilitation Reserve Fund Collection | 2,711 | 8,262 | 3,401 | 3,690 |
| Total CIP & Rehabilitation Funding | \$ 7,820 | \$ 8,613 | \$ 3,483 | \$ 3,797 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 2,131 | \$ 6,479 | \$ 2,533 | \$ 2,852 |
| City Administration/Professional Fees | \$ 3,596 | \$ 11,576 | \$ 2,709 | \$ 3,530 |
| County Administration Fees | 98 | 255 | 95 | 108 |
| Miscellaneous Administration Expenses | 54 | 174 | 41 | 53 |
| Annual Administration Expenses | 3,748 | 12,004 | 2,844 | 3,691 |
| Total Annual Incidental Expenses | \$ 5,879 | \$ 18,483 | \$ 5,377 | \$ 6,543 |
| TOTAL ANNUAL EXPENSES | \$ 35,007 | \$ 91,884 | \$ 34,194 | \$ 38,858 |
| General Benefit Expenses (City Funded)* | \$ (1,324) | \$ (5,559) | \$ (2,207) | \$ (2,244) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 33,683 | \$ 86,325 | \$ 31,987 | \$ 36,614 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ - | \$ (6,479) | \$ - | \$ - |
| Unfunded CIP/Rehabilitation Fund Collection | - | (8,262) | - | - |
| Reserve Fund Transfer/Deduction | - | - | - | - |
| Additional City Contribution and/or Service Reductions* | - | (41,528) | - | - |
| Total Funding Adjustments / Contributions | \$ - | \$ (56,269) | \$ - | \$ - |
| BALANCE TO LEVY | \$ 33,683 | \$ 30,056 | \$ 31,987 | \$ 36,614 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 239 | 97 | 330 | 200 |
| Parcels Levied | 225 | 90 | 321 | 193 |
| Total Benefit Units | 225.00 | 89.89 | 274.56 | 193.00 |
| Full Special Benefit Cost Recovery Rate per EBU | \$149.70 | \$960.30 | \$116.50 | \$189.71 |
| Authorized Maximum Assessment Rate per EBU | \$334.3554 | \$334.3554 | \$334.3554 | \$334.3554 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$149.70 | \$334.35 | \$116.50 | \$189.71 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ 91,397 | \$ - | \$ 94,078 | \$ 86,548 |
| Collections / (Contributions) | 4,842 | - | 5,934 | 6,542 |
| Estimated Ending Fund Balance | \$ 96,239 | \$ - | \$ 100,012 | \$ 93,090 |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Local Landscaping Zones L-2 (S through U); and L-3

| BUDGET ITEMS | Local Landscaping Zone L-2S | Local Landscaping Zone L-2T | Local Landscaping Zone L-2U | Local Landscaping Zone L-3 |
|---|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 1,008 | \$ 3,024 | \$ 3,128 | \$ 771 |
| Contractual Services | 5,720 | 16,331 | 16,057 | 7,230 |
| Landscape Utilities | 3,490 | 13,248 | 12,575 | 2,915 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 10,218 | \$ 32,602 | \$ 31,761 | \$ 10,916 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 39 | \$ 5,167 | \$ 28 | \$ 28 |
| CIP & Rehabilitation Reserve Fund Collection | 1,358 | 4,228 | 4,136 | 1,492 |
| Total CIP & Rehabilitation Funding | \$ 1,397 | \$ 9,395 | \$ 4,164 | \$ 1,520 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 1,022 | \$ 3,260 | \$ 3,176 | \$ 1,092 |
| City Administration/Professional Fees | \$ 1,642 | \$ 5,156 | \$ 5,495 | \$ 936 |
| County Administration Fees | 40 | 141 | 124 | 40 |
| Miscellaneous Administration Expenses | 25 | 77 | 82 | 14 |
| Annual Administration Expenses | 1,706 | 5,374 | 5,702 | 990 |
| Total Annual Incidental Expenses | \$ 2,728 | \$ 8,634 | \$ 8,878 | \$ 2,082 |
| TOTAL ANNUAL EXPENSES | \$ 14,343 | \$ 50,632 | \$ 44,802 | \$ 14,519 |
| General Benefit Expenses (City Funded)* | \$ (1,280) | \$ (5,503) | \$ (5,320) | \$ (643) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 13,063 | \$ 45,129 | \$ 39,482 | \$ 13,876 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ - | \$ - | \$ (363) | \$ - |
| Unfunded CIP/Rehabilitation Fund Collection | - | - | - | - |
| Reserve Fund Transfer/Deduction | - | - | - | - |
| Additional City Contribution and/or Service Reductions* | - | - | - | - |
| Total Funding Adjustments / Contributions | \$ - | \$ - | \$ (363) | \$ - |
| BALANCE TO LEVY | \$ 13,063 | \$ 45,129 | \$ 39,119 | \$ 13,876 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 125 | 284 | 118 | 86 |
| Parcels Levied | 119 | 274 | 117 | 66 |
| Total Benefit Units | 188.43 | 274.00 | 117.00 | 456.91 |
| Full Special Benefit Cost Recovery Rate per EBU | \$69.33 | \$164.70 | \$337.46 | \$30.37 |
| Authorized Maximum Assessment Rate per EBU | \$334.3554 | \$334.3554 | \$334.3554 | \$46.7213 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$69.33 | \$164.70 | \$334.35 | \$30.37 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ 19,992 | \$ 11,341 | \$ - | \$ 40,973 |
| Collections / (Contributions) | 2,380 | 7,488 | 6,949 | 2,584 |
| Estimated Ending Fund Balance | \$ 22,372 | \$ 18,829 | \$ 6,949 | \$ 43,557 |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Local Landscaping Zones L-4 (A and B); and L-5 (A and B)

| BUDGET ITEMS | Local Landscaping Zone L-4A | Local Landscaping Zone L-4B | Local Landscaping Zone L-5A | Local Landscaping Zone L-5B |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 4,879 | \$ 3,318 | \$ 53,222 | \$ 20,686 |
| Contractual Services | 49,324 | 12,366 | 297,685 | 135,351 |
| Landscape Utilities | 23,850 | 15,350 | 254,000 | 85,550 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 78,053 | \$ 31,034 | \$ 604,907 | \$ 241,587 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 254 | \$ 175 | \$ 52,853 | \$ 20,868 |
| CIP & Rehabilitation Reserve Fund Collection | 10,515 | 3,888 | 78,036 | 31,961 |
| Total CIP & Rehabilitation Funding | \$ 10,769 | \$ 4,063 | \$ 130,889 | \$ 52,829 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 7,805 | \$ 3,103 | \$ 60,491 | \$ - |
| City Administration/Professional Fees | \$ 8,407 | \$ 5,780 | \$ 94,083 | \$ 36,747 |
| County Administration Fees | 292 | 123 | 2,490 | 993 |
| Miscellaneous Administration Expenses | 126 | 87 | 1,411 | 551 |
| Annual Administration Expenses | 8,825 | 5,989 | 97,984 | 38,291 |
| Total Annual Incidental Expenses | \$ 16,630 | \$ 9,092 | \$ 158,475 | \$ 38,291 |
| TOTAL ANNUAL EXPENSES | \$ 105,452 | \$ 44,189 | \$ 894,272 | \$ 332,707 |
| General Benefit Expenses (City Funded)* | \$ (7,301) | \$ (4,963) | \$ (82,081) | \$ (33,242) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 98,151 | \$ 39,226 | \$ 812,191 | \$ 299,465 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ (7,805) | \$ (3,103) | \$ (60,491) | \$ - |
| Unfunded CIP/Rehabilitation Fund Collection | (10,515) | (3,888) | (78,036) | - |
| Reserve Fund Transfer/Deduction | - | - | - | - |
| Additional City Contribution and/or Service Reductions* | (67,213) | (23,271) | (300,827) | - |
| Total Funding Adjustments / Contributions | \$ (85,533) | \$ (30,262) | \$ (439,354) | \$ - |
| BALANCE TO LEVY | \$ 12,618 | \$ 8,964 | \$ 372,836 | \$ 299,465 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 150 | 105 | 797 | 1,225 |
| Parcels Levied | 143 | 102 | 759 | 1,114 |
| Total Benefit Units | 142.03 | 100.90 | 770.32 | 1,152.85 |
| Full Special Benefit Cost Recovery Rate per EBU | \$691.06 | \$388.77 | \$1,054.35 | \$259.76 |
| Authorized Maximum Assessment Rate per EBU | \$88.8439 | \$88.8439 | \$484.0062 | \$293.6279 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$88.84 | \$88.84 | \$484.00 | \$259.76 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ 458,724 |
| Collections / (Contributions) | - | - | - | 31,961 |
| Estimated Ending Fund Balance | \$ - | \$ - | \$ - | \$ 490,685 |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Local Landscaping Zone L-5C and Arterial Landscaping Zones (A-1 through A-3)

| BUDGET ITEMS | Local Landscaping Zone L-5C | Arterial Landscaping Zone A-1 | Arterial Landscaping Zone A-2 | Arterial Landscaping Zone A-3 |
|---|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 5,398 | \$ 3,903 | \$ 9,984 | \$ 3,932 |
| Contractual Services | 59,928 | 32,144 | 57,551 | 41,722 |
| Landscape Utilities | 46,600 | 21,060 | 48,450 | 20,515 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 111,927 | \$ 57,107 | \$ 115,985 | \$ 66,168 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 15,525 | \$ 10,195 | \$ 520 | \$ 10,205 |
| CIP & Rehabilitation Reserve Fund Collection | 14,459 | 7,513 | 14,975 | 8,900 |
| Total CIP & Rehabilitation Funding | \$ 29,984 | \$ 17,708 | \$ 15,495 | \$ 19,105 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 11,193 | \$ 5,711 | \$ 11,599 | \$ 6,617 |
| City Administration/Professional Fees | \$ 9,211 | \$ 6,436 | \$ 17,109 | \$ 6,748 |
| County Administration Fees | 453 | 244 | 446 | 276 |
| Miscellaneous Administration Expenses | 138 | 97 | 257 | 101 |
| Annual Administration Expenses | 9,803 | 6,777 | 17,811 | 7,126 |
| Total Annual Incidental Expenses | \$ 20,996 | \$ 12,488 | \$ 29,410 | \$ 13,743 |
| TOTAL ANNUAL EXPENSES | \$ 162,907 | \$ 87,303 | \$ 160,891 | \$ 99,016 |
| General Benefit Expenses (City Funded)* | \$ (10,813) | \$ (8,293) | \$ (7,920) | \$ (10,401) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 152,094 | \$ 79,010 | \$ 152,971 | \$ 88,615 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ - | \$ - | \$ (11,599) | \$ (6,617) |
| Unfunded CIP/Rehabilitation Fund Collection | - | - | (14,975) | (7,236) |
| Reserve Fund Transfer/Deduction | - | - | - | - |
| Additional City Contribution and/or Service Reductions* | - | - | (66,839) | - |
| Total Funding Adjustments / Contributions | \$ - | \$ - | \$ (93,413) | \$ (13,853) |
| BALANCE TO LEVY | \$ 152,094 | \$ 79,010 | \$ 59,558 | \$ 74,762 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 558 | 3,255 | 1,106 | 1,260 |
| Parcels Levied | 531 | 3,044 | 1,075 | 1,203 |
| Total Benefit Units | 684.90 | 4,002.12 | 1,115.94 | 1,400.82 |
| Full Special Benefit Cost Recovery Rate per EBU | \$222.07 | \$19.74 | \$137.08 | \$63.26 |
| Authorized Maximum Assessment Rate per EBU | \$293.6279 | \$53.3766 | \$53.3766 | \$53.3766 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$222.07 | \$19.74 | \$53.37 | \$53.37 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ 223,519 | \$ 331,044 | \$ - | \$ 91,548 |
| Collections / (Contributions) | 25,652 | 13,224 | - | 1,664 |
| Estimated Ending Fund Balance | \$ 249,171 | \$ 344,268 | \$ - | \$ 93,212 |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Arterial Landscaping Zones (A-4 through A-7)

| BUDGET ITEMS | Arterial Landscaping Zone A-4 | Arterial Landscaping Zone A-5 | Arterial Landscaping Zone A-6 | Arterial Landscaping Zone A-7 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 9,430 | \$ 12,895 | \$ 8,216 | \$ 22,150 |
| Contractual Services | 61,754 | 77,614 | 56,266 | 126,977 |
| Landscape Utilities | 51,675 | 67,800 | 41,150 | 108,850 |
| Lighting Electrical Service | - | - | - | - |
| Total Annual Maintenance Expenses | \$ 122,859 | \$ 158,308 | \$ 105,632 | \$ 257,977 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 10,485 | \$ 680 | \$ 435 | \$ 11,615 |
| CIP & Rehabilitation Reserve Fund Collection | 15,846 | 20,356 | 13,787 | 33,254 |
| Total CIP & Rehabilitation Funding | \$ 26,331 | \$ 21,036 | \$ 14,222 | \$ 44,869 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 8,208 | \$ 15,831 | \$ 10,563 | \$ 25,798 |
| City Administration/Professional Fees | \$ 16,042 | \$ 22,445 | \$ 14,367 | \$ 38,306 |
| County Administration Fees | 496 | 605 | 403 | 1,023 |
| Miscellaneous Administration Expenses | 241 | 337 | 216 | 575 |
| Annual Administration Expenses | 16,778 | 23,387 | 14,985 | 39,905 |
| Total Annual Incidental Expenses | \$ 24,986 | \$ 39,218 | \$ 25,548 | \$ 65,703 |
| TOTAL ANNUAL EXPENSES | \$ 174,176 | \$ 218,562 | \$ 145,402 | \$ 368,549 |
| General Benefit Expenses (City Funded)* | \$ (13,829) | \$ (14,856) | \$ (6,726) | \$ (24,581) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 160,347 | \$ 203,706 | \$ 138,676 | \$ 343,968 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ - | \$ (15,831) | \$ (10,563) | \$ (25,798) |
| Unfunded CIP/Rehabilitation Fund Collection | - | (20,356) | (11,564) | (16,900) |
| Reserve Fund Transfer/Deduction | - | (14,292) | - | - |
| Additional City Contribution and/or Service Reductions* | - | - | - | - |
| Total Funding Adjustments / Contributions | \$ - | \$ (50,479) | \$ (22,127) | \$ (42,698) |
| BALANCE TO LEVY | \$ 160,347 | \$ 153,228 | \$ 116,549 | \$ 301,270 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 2,855 | 2,831 | 2,153 | 4,964 |
| Parcels Levied | 2,774 | 2,744 | 2,005 | 4,700 |
| Total Benefit Units | 3,004.44 | 2,871.04 | 2,183.79 | 5,644.93 |
| Full Special Benefit Cost Recovery Rate per EBU | \$53.37 | \$70.95 | \$63.50 | \$60.93 |
| Authorized Maximum Assessment Rate per EBU | \$53.3766 | \$53.3766 | \$53.3766 | \$53.3766 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$53.37 | \$53.37 | \$53.37 | \$53.37 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ 188,998 | \$ 30,411 | \$ 43,895 | \$ 326,008 |
| Collections / (Contributions) | 24,054 | (14,292) | 2,223 | 16,354 |
| Estimated Ending Fund Balance | \$ 213,052 | \$ 16,119 | \$ 46,118 | \$ 342,362 |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Arterial Landscaping Zone A-8 and A-9; Arterial Street Lighting; and Local Street Lighting

| BUDGET ITEMS | Arterial Landscaping Zone A-8 | Arterial Landscaping Zone A-9 | Arterial Lighting | Local Lighting |
|---|-------------------------------------|-------------------------------------|----------------------|---------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 8,462 | \$ 14,672 | \$ 213 | \$ 5,595 |
| Contractual Services | 49,322 | 84,569 | 370 | 9,730 |
| Landscape Utilities | 42,900 | 62,150 | - | - |
| Lighting Electrical Service | - | - | 33,408 | 878,592 |
| Total Annual Maintenance Expenses | \$ 100,683 | \$ 161,390 | \$ 33,991 | \$ 893,917 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ 10,440 | \$ 764 | \$ - | \$ - |
| CIP & Rehabilitation Reserve Fund Collection | 12,958 | 21,101 | 363 | 9,552 |
| Total CIP & Rehabilitation Funding | \$ 23,398 | \$ 21,865 | \$ 363 | \$ 9,552 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ 10,068 | \$ 16,139 | \$ - | \$ - |
| City Administration/Professional Fees | \$ 14,482 | \$ 25,187 | \$ 2,592 | \$ (15,052) |
| County Administration Fees | 416 | 625 | 111 | 2,665 |
| Miscellaneous Administration Expenses | 217 | 378 | 39 | (226) |
| Annual Administration Expenses | 15,115 | 26,191 | 2,742 | (12,613) |
| Total Annual Incidental Expenses | \$ 25,183 | \$ 42,330 | \$ 2,742 | \$ (12,613) |
| TOTAL ANNUAL EXPENSES | \$ 149,264 | \$ 225,585 | \$ 37,096 | \$ 890,856 |
| General Benefit Expenses (City Funded)* | \$ (10,317) | \$ (17,707) | \$ (11,020) | \$ (176,261) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 138,947 | \$ 207,878 | \$ 26,076 | \$ 714,595 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ (10,068) | \$ (16,139) | \$ - | \$ - |
| Unfunded CIP/Rehabilitation Fund Collection | (3,411) | (21,101) | - | (9,552) |
| Reserve Fund Transfer/Deduction | - | - | - | - |
| Additional City Contribution and/or Service Reductions* | - | (42,897) | - | (329,601) |
| Total Funding Adjustments / Contributions | \$ (13,479) | \$ (80,137) | \$ - | \$ (339,153) |
| BALANCE TO LEVY | \$ 125,469 | \$ 127,740 | \$ 26,076 | \$ 375,442 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 2,295 | 2,456 | 23,175 | 18,945 |
| Parcels Levied | 2,234 | 2,374 | 22,153 | 18,179 |
| Total Benefit Units | 2,350.92 | 2,393.48 | 24,967.49 | 20,572.17 |
| Full Special Benefit Cost Recovery Rate per EBU | \$59.10 | \$86.85 | \$1.04 | \$34.74 |
| Authorized Maximum Assessment Rate per EBU | \$53.3766 | \$53.3766 | \$1.4158 | \$18.2504 |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$53.37 | \$53.37 | \$1.04 | \$18.25 |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ 155,122 | \$ - | \$ - | \$ - |
| Collections / (Contributions) | 9,547 | - | 363 | - |
| Estimated Ending Fund Balance | \$ 164,669 | \$ - | \$ 363 | \$ - |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Traffic Signal Zones TS-1 through TS-3; and District Total

| BUDGET ITEMS | Traffic Signals Zone TS-1 | Traffic Signals Zone TS-2 | Traffic Signals Zone TS-3 | Total District Budget |
|---|------------------------------|------------------------------|------------------------------|--------------------------|
| ANNUAL OPERATING EXPENSES | | | | |
| ANNUAL LANDSCAPE AND LIGHTING MAINTENANCE | | | | |
| Personnel, Maintenance, Operations | \$ 3,030 | \$ 48,482 | \$ 758 | \$ 556,854 |
| Contractual Services | 11,125 | 177,994 | 2,781 | 3,030,416 |
| Landscape Utilities | - | - | - | 2,451,389 |
| Lighting Electrical Service | 2,783 | 44,522 | 696 | 960,000 |
| Total Annual Maintenance Expenses | \$ 16,937 | \$ 270,998 | \$ 4,234 | \$ 6,998,658 |
| CAPITAL IMPROVEMENT PROJECT & REHABILITATION | | | | |
| Planned CIP & Rehabilitation Expenditures | \$ - | \$ - | \$ - | \$ 286,836 |
| CIP & Rehabilitation Reserve Fund Collection | 736 | 11,769 | 184 | 748,735 |
| Total CIP & Rehabilitation Funding | \$ 736 | \$ 11,769 | \$ 184 | \$ 1,035,571 |
| INCIDENTAL OPERATIONAL EXPENSES | | | | |
| Operational Reserve Funding | \$ - | \$ - | \$ - | \$ 535,623 |
| City Administration/Professional Fees | \$ 1,404 | \$ 22,459 | \$ 351 | \$ 881,659 |
| County Administration Fees | 57 | 916 | 14 | 26,748 |
| Miscellaneous Administration Expenses | 21 | 337 | 5 | 13,225 |
| Annual Administration Expenses | 1,482 | 23,712 | 371 | 921,632 |
| Total Annual Incidental Expenses | \$ 1,482 | \$ 23,712 | \$ 371 | \$ 1,457,255 |
| TOTAL ANNUAL EXPENSES | \$ 19,155 | \$ 306,478 | \$ 4,789 | \$ 9,491,484 |
| General Benefit Expenses (City Funded)* | \$ (9,210) | \$ (147,355) | \$ (2,302) | \$ (1,031,592) |
| TOTAL ELIGIBLE SPECIAL BENEFIT EXPENSES | \$ 9,945 | \$ 159,123 | \$ 2,487 | \$ 8,459,892 |
| FUNDING ADJUSTMENTS/CONTRIBUTIONS | | | | |
| Unfunded Reserve Fund Collection | \$ - | \$ - | \$ - | \$ (395,346) |
| Unfunded CIP/Rehabilitation Fund Collection | - | (11,769) | - | (487,902) |
| Reserve Fund Transfer/Deduction | - | - | - | (38,209) |
| Additional City Contribution and/or Service Reductions* | - | (14,948) | - | (1,743,039) |
| Total Funding Adjustments / Contributions | \$ - | \$ (26,717) | \$ - | \$ (2,664,497) |
| BALANCE TO LEVY | \$ 9,945 | \$ 132,406 | \$ 2,487 | \$ 5,795,395 |
| DISTRICT STATISTICS | | | | |
| Total Parcels | 3,176 | 19,913 | 86 | |
| Parcels Levied | 2,982 | 19,105 | 66 | |
| Total Benefit Units | 3,560.21 | 20,950.37 | 456.91 | |
| Full Special Benefit Cost Recovery Rate per EBU | \$2.79 | \$7.60 | \$5.44 | |
| Authorized Maximum Assessment Rate per EBU | \$3.2036 | \$6.3245 | \$7.7920 | |
| Applied Assessment Rate per EBU (FY 2016/2017) | \$2.79 | \$6.32 | \$5.44 | |
| OPERATIONAL RESERVE FUND BALANCES | | | | |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ 3,265,431 |
| Collections / (Contributions) | 736 | - | 184 | 362,901 |
| Estimated Ending Fund Balance | \$ 736 | \$ - | \$ 184 | \$ 3,628,332 |

* The City annually receives ad valorem funding for lighting and landscaping. These general fund revenues are used to fund in whole or in part, the General Benefit Expenses and/or Additional City Contributions.

Part IV — Assessment Roll

Due to the number of parcels in the District, the Assessment Roll for fiscal year 2016/2017 (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 2016/2017. 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 2016/2017.

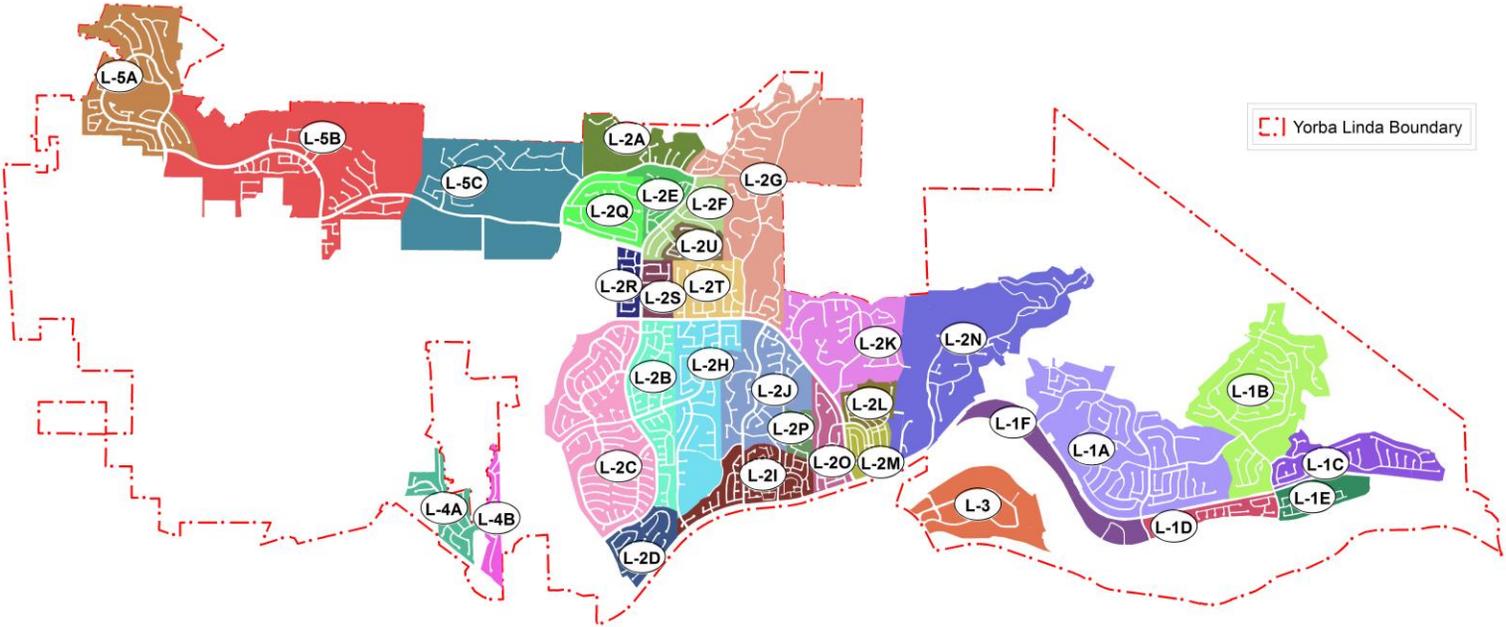
Part V — District Diagrams

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.

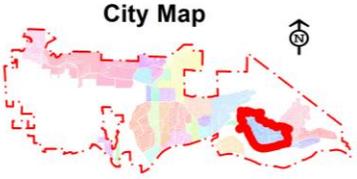
The parcels within each District Zone consist of all lots, parcels and subdivisions of land within the boundaries as depicted by these diagrams and shall consist and be dictated by the lines and dimensions as those lots, parcels and subdivisions of land shown on the Orange County Assessor's parcel maps 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 2016/2017. These diagrams along with the Assessment Roll incorporated in this Report constitute the District Assessment Diagram for fiscal year 2016/2017.

Local Landscaping Zones

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Local Landscape Overview Map



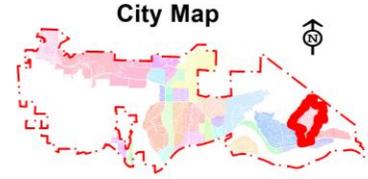
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1A**



- Green box: Parkway / Greenbelt / Slope
- Pink box: Median
- Brown box: Trail / Walkway
- Red dashed line box: Yorba Linda Boundary



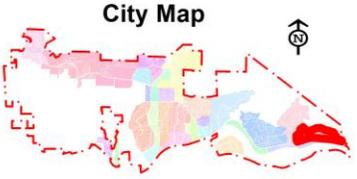
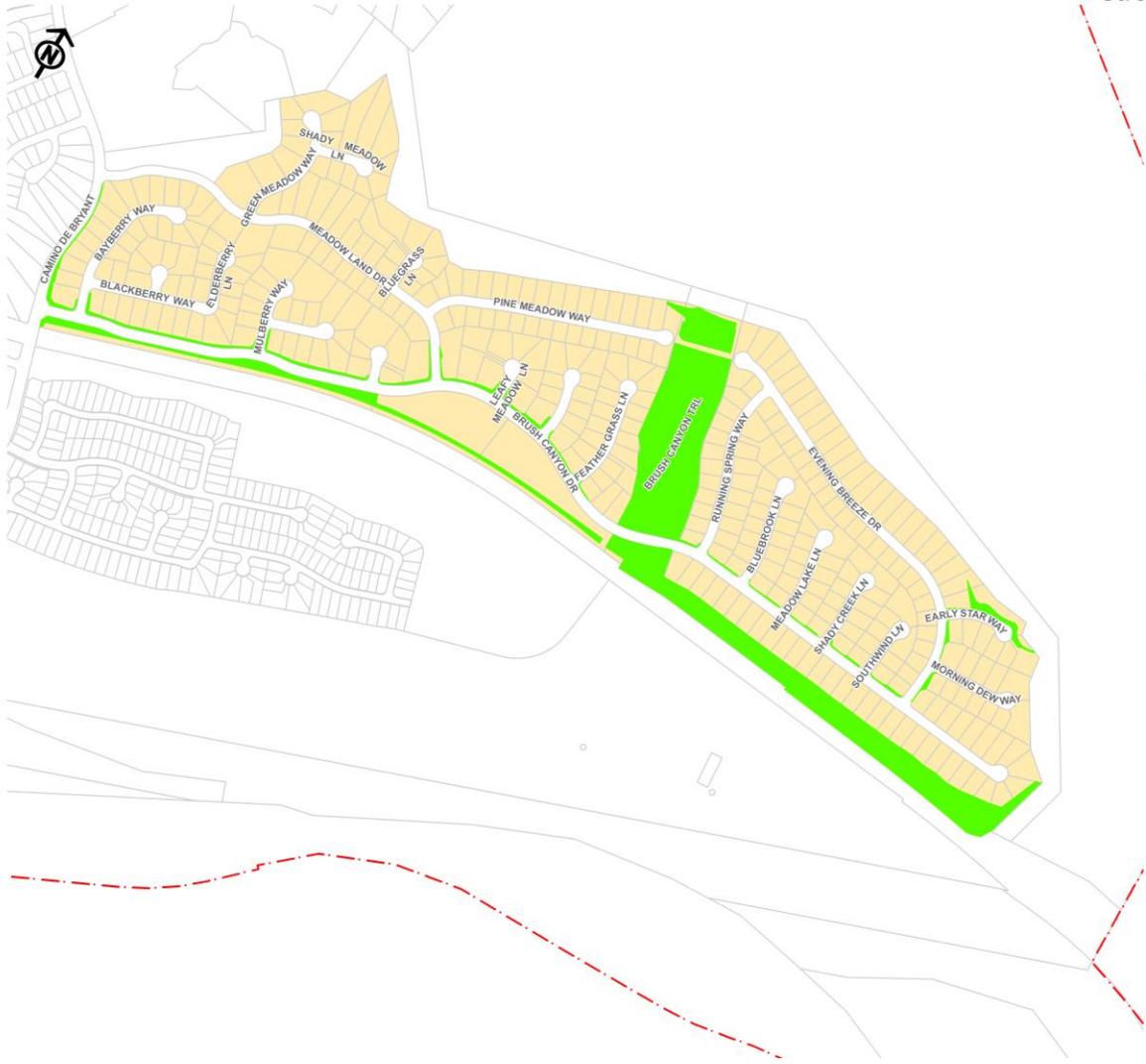
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1B**



- █ Parkway / Greenbelt / Slope
- █ Median
- █ Trail / Walkway
- Yorba Linda Boundary



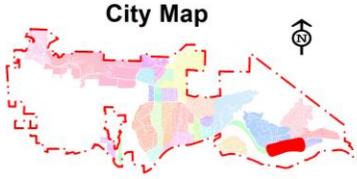
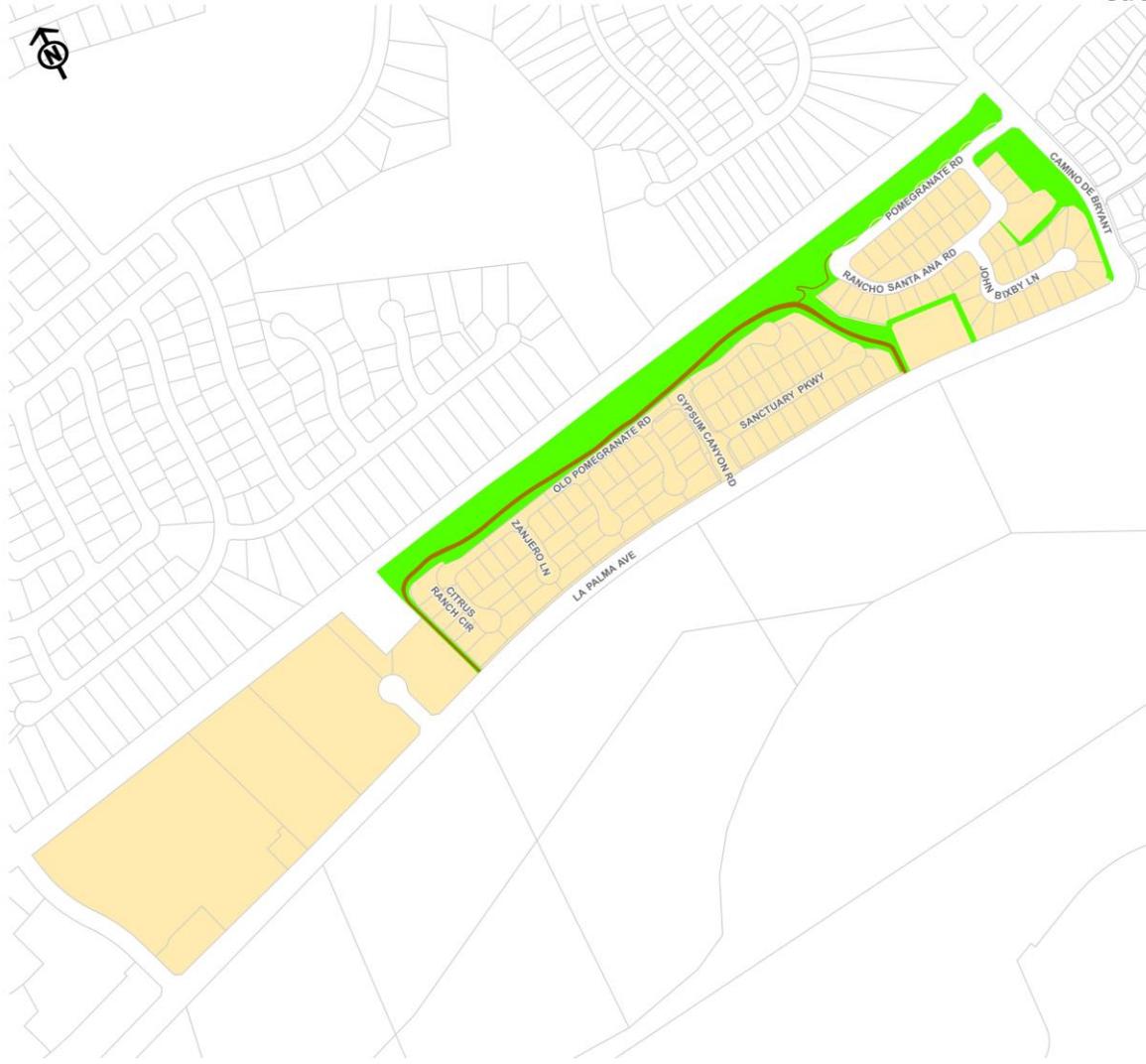
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-1C**



- █ Parkway / Greenbelt / Slope
- █ Median
- █ Trail / Walkway
- █ Yorba Linda Boundary



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

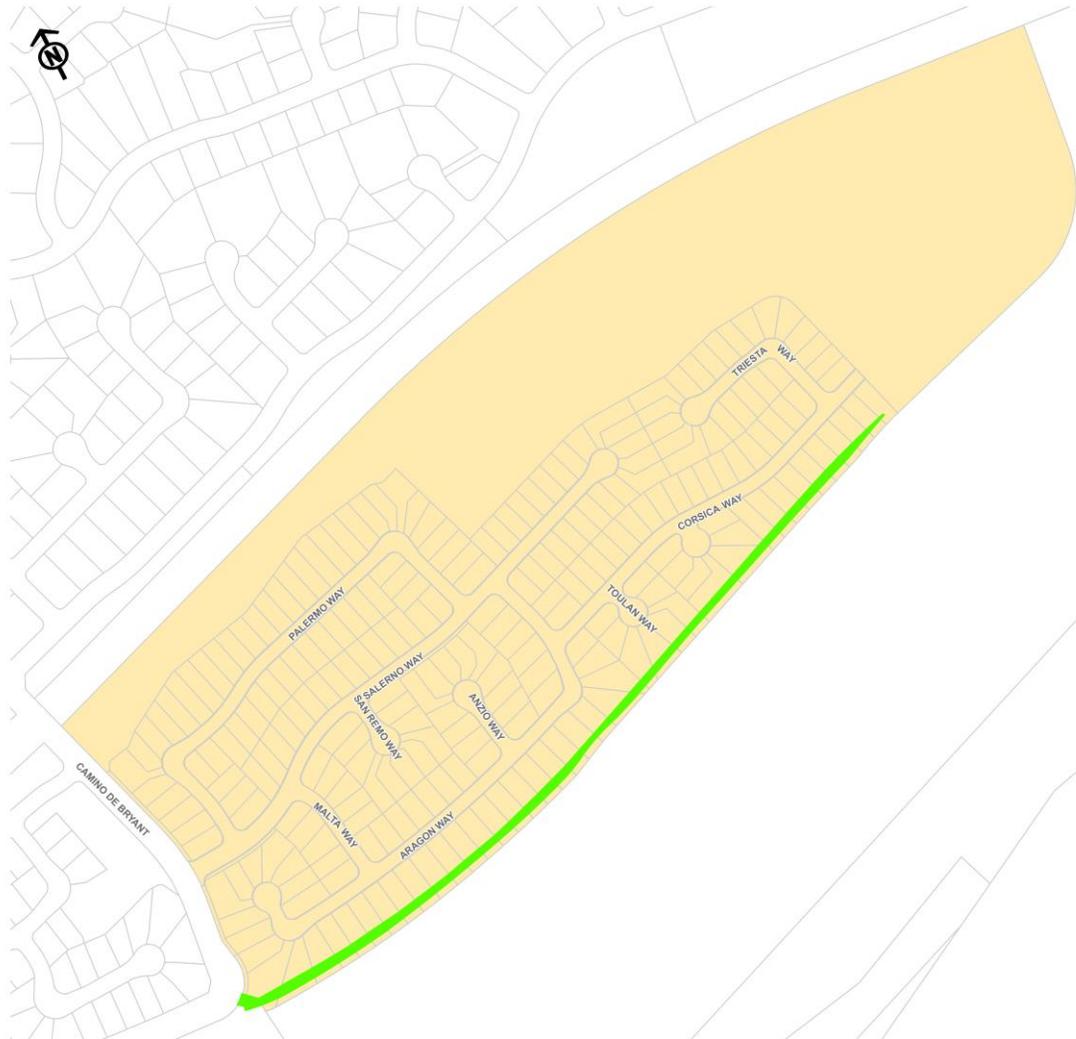


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- █ Median
- █ Trail / Walkway
- Yorba Linda Boundary

0 0.0425 0.085 0.17 Miles



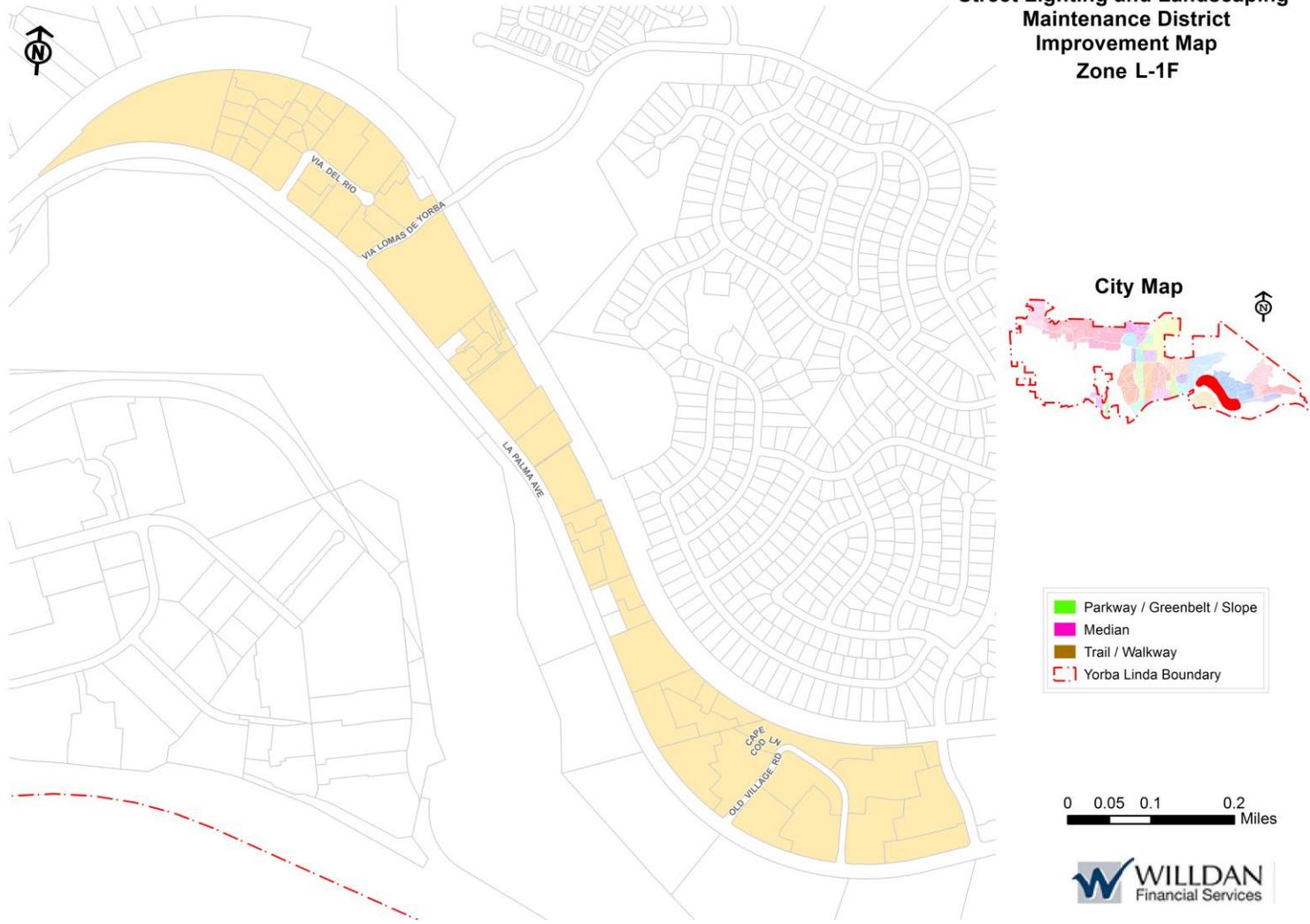
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1E**



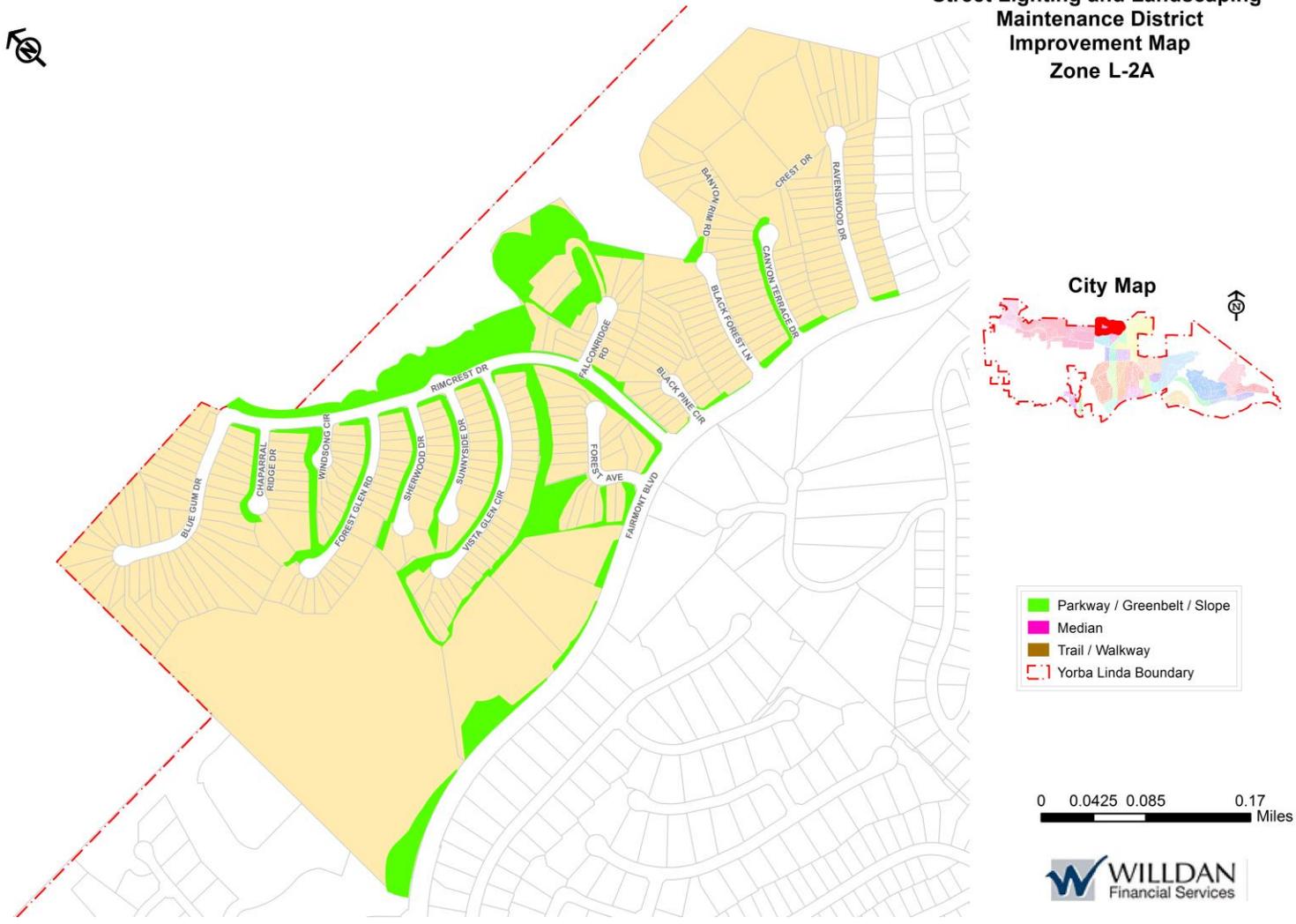
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- Pink line: Median
- Brown line: Trail / Walkway
- Red dashed line: Yorba Linda Boundary



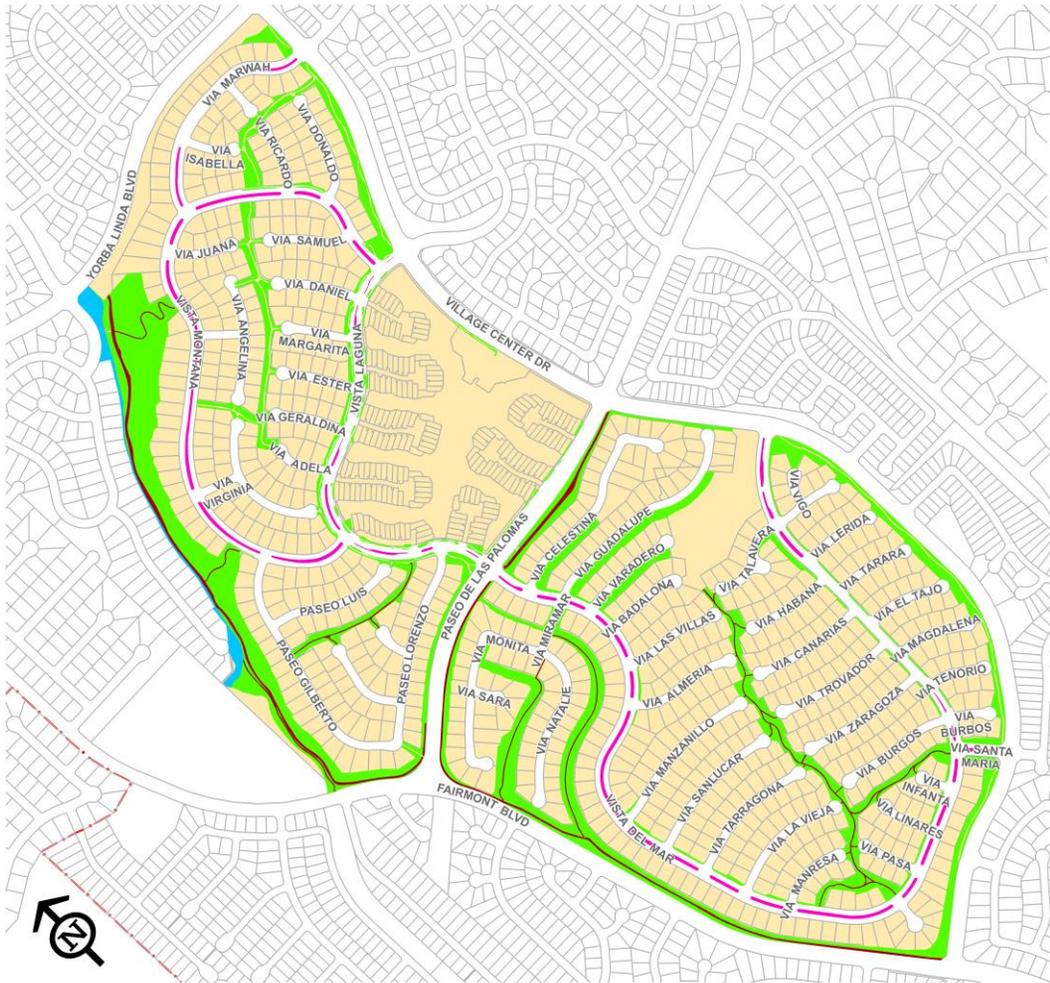
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-1F**



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



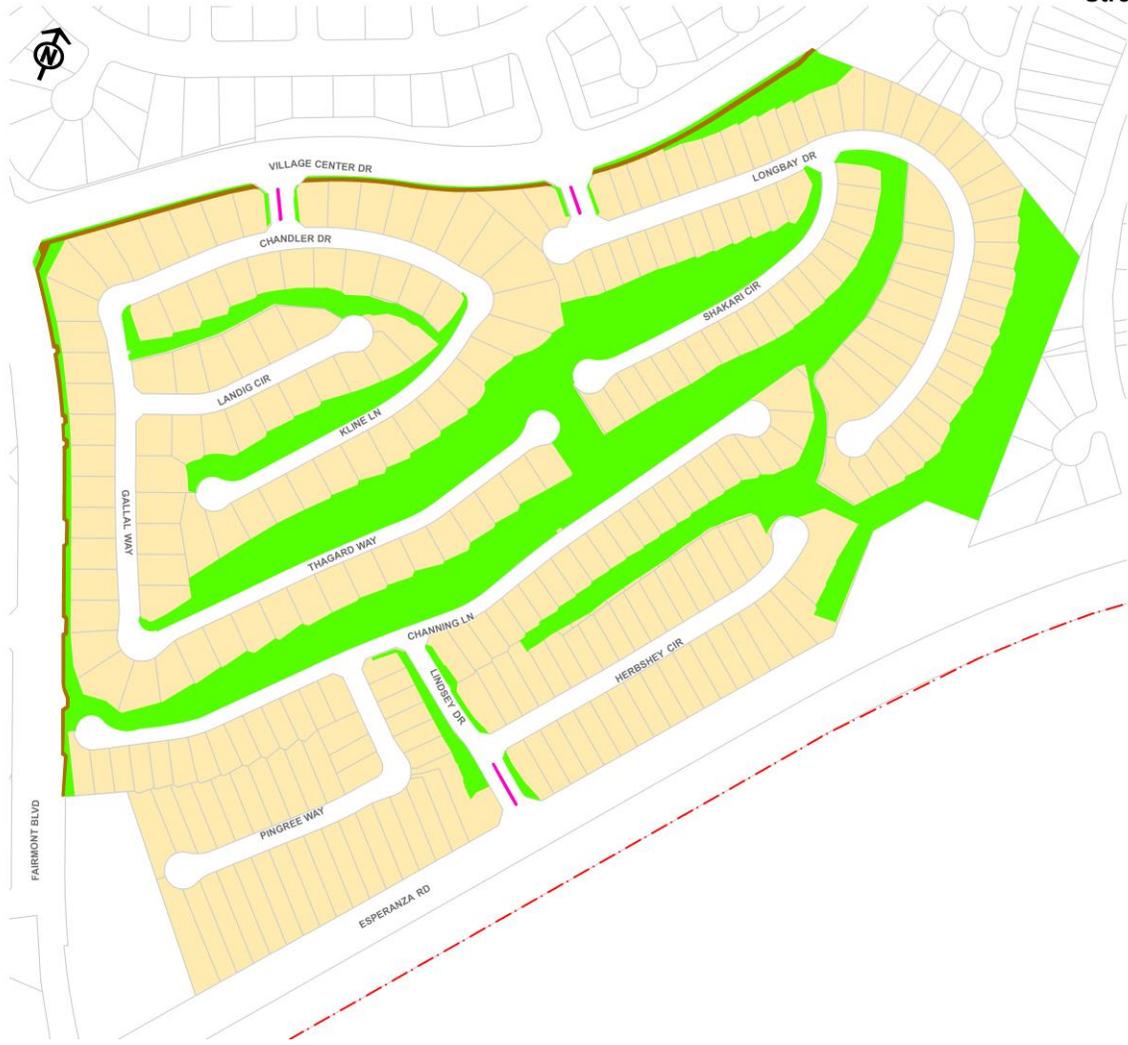
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-2C**



- Parkway / Greenbelt / Slope
- Median
- Trail / Walkway
- Shared Improvements C-GF
- Yorba Linda Boundary



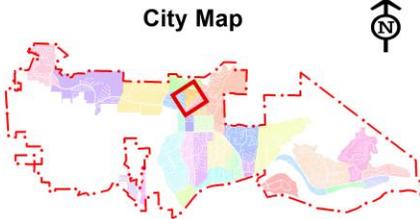
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-2D**



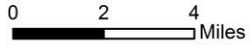
- █ Parkway / Greenbelt / Slope
- █ Median
- █ Trail / Walkway
- █ Yorba Linda Boundary



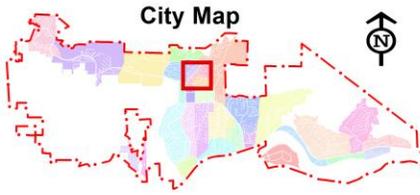
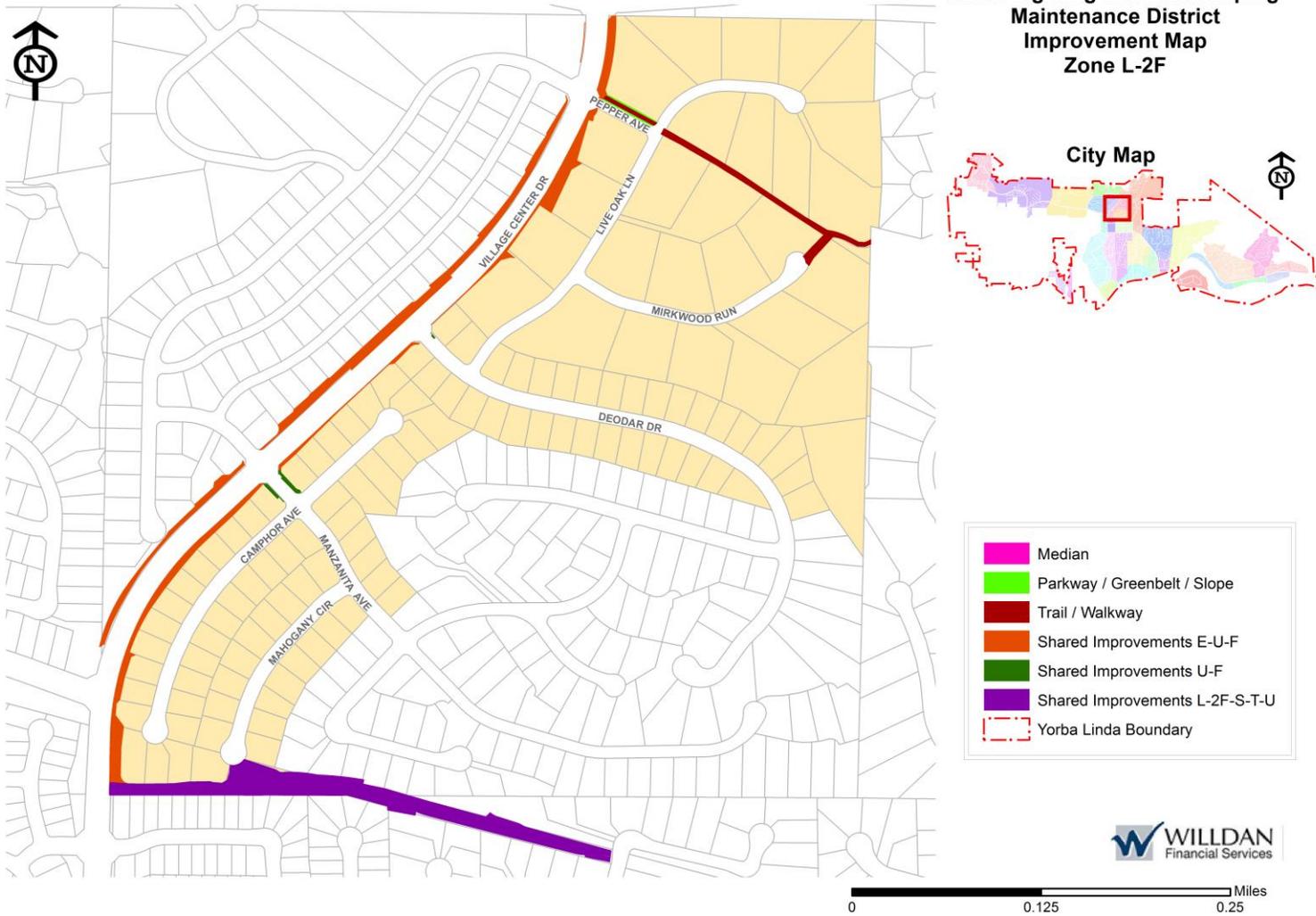
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2E**



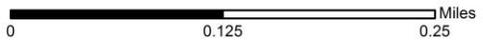
-  Parkway / Greenbelt / Slope
-  Median
-  Trail / Walkway
-  Shared Improvements E-U-F
-  Yorba Linda Boundary



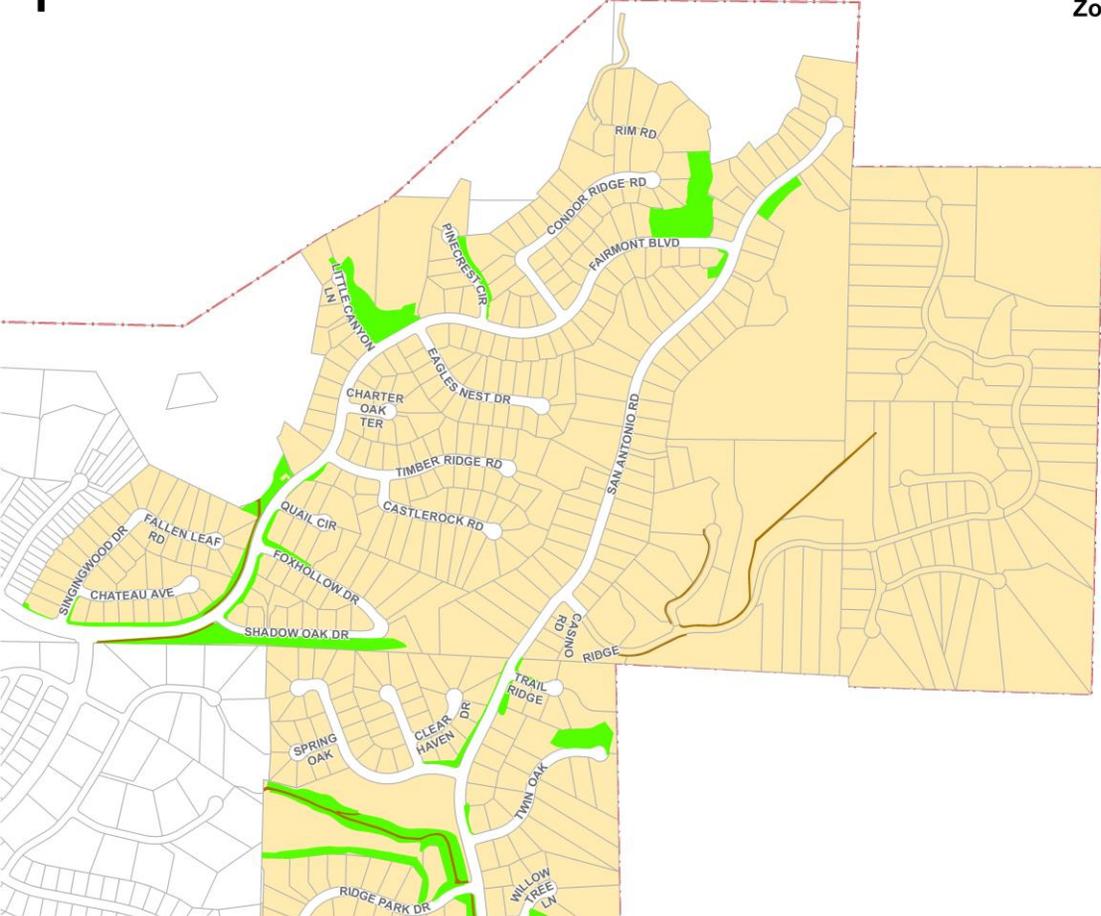
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-2F**



- Median
- Parkway / Greenbelt / Slope
- Trail / Walkway
- Shared Improvements E-U-F
- Shared Improvements U-F
- Shared Improvements L-2F-S-T-U
- Yorba Linda Boundary

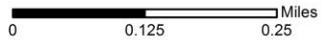
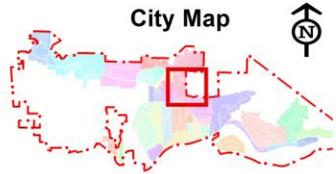


**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-2G (Northern Section)**

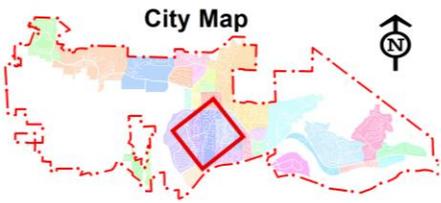
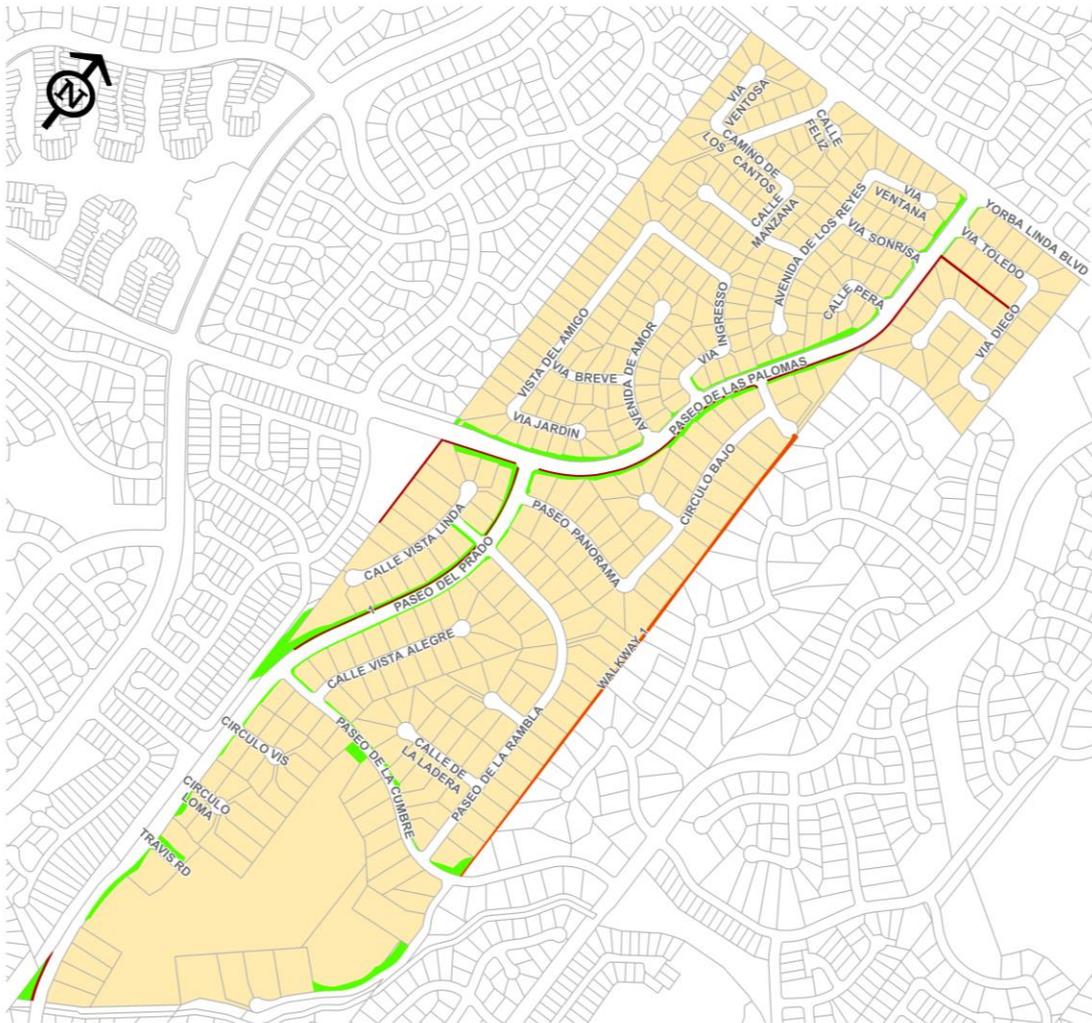




**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2G (Southern Section)**



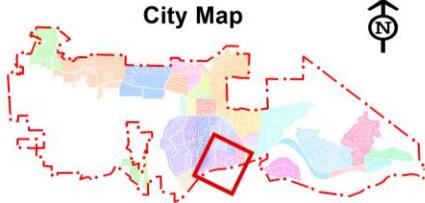
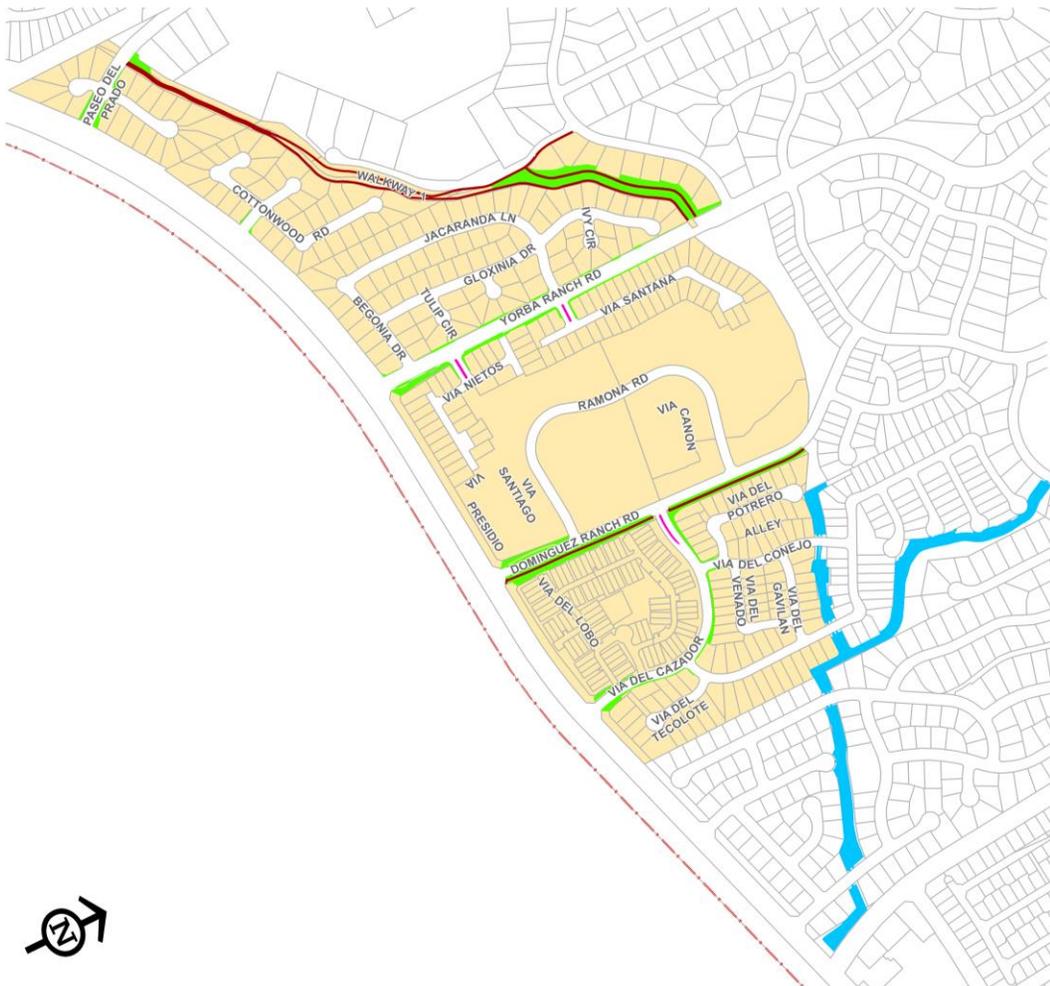
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-2H**



- Parkway / Greenbelt / Slope
- Median
- Trail / Walkway
- Shared Improvements H-J
- Yorba Linda Boundary



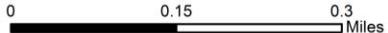
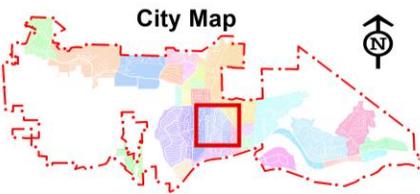
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-2I**

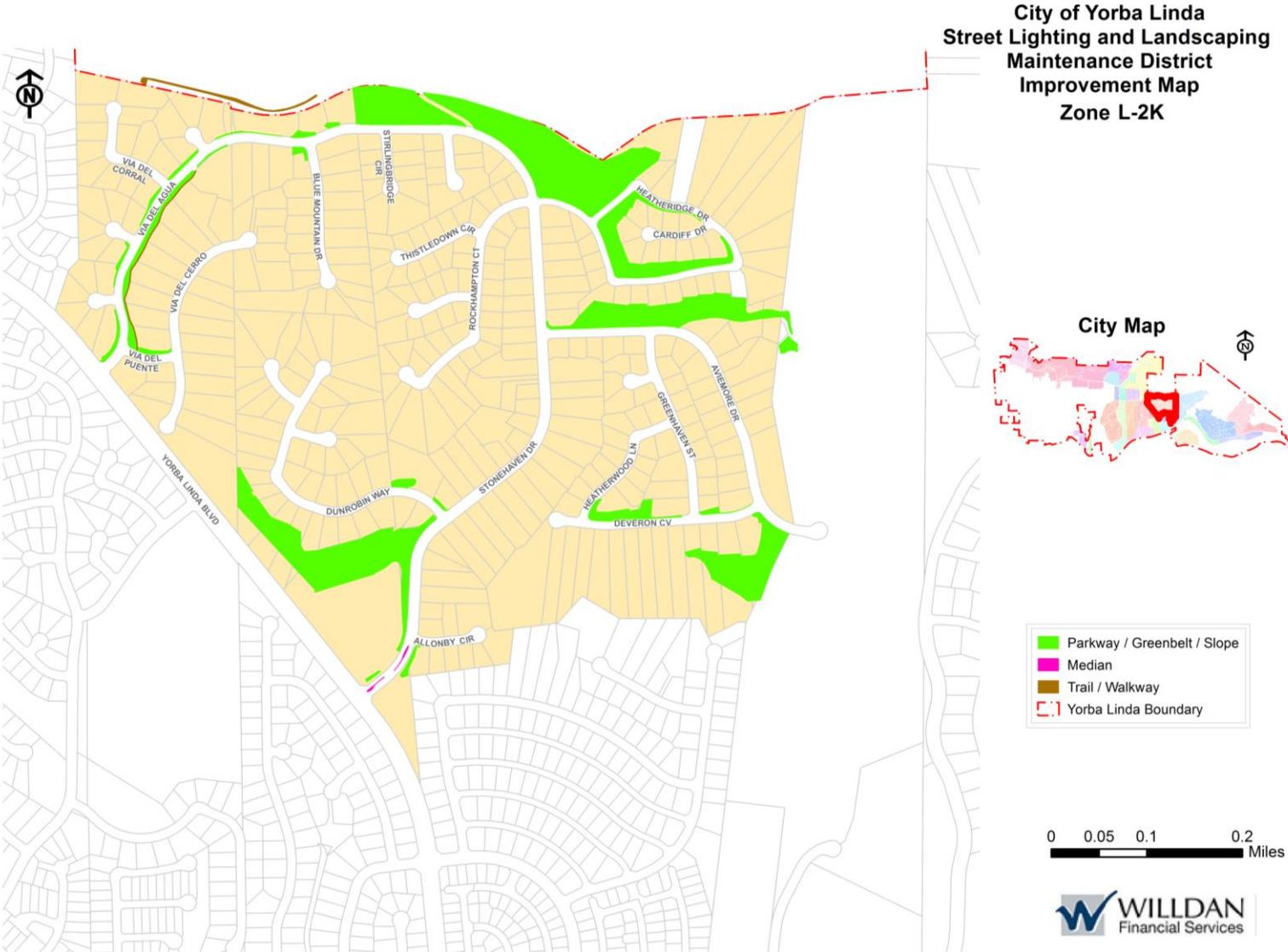


- █ Parkway / Greenbelt / Slope
- █ Median
- █ Trail / Walkway
- █ Shared Improvements I-O-P
- Yorba Linda Boundary

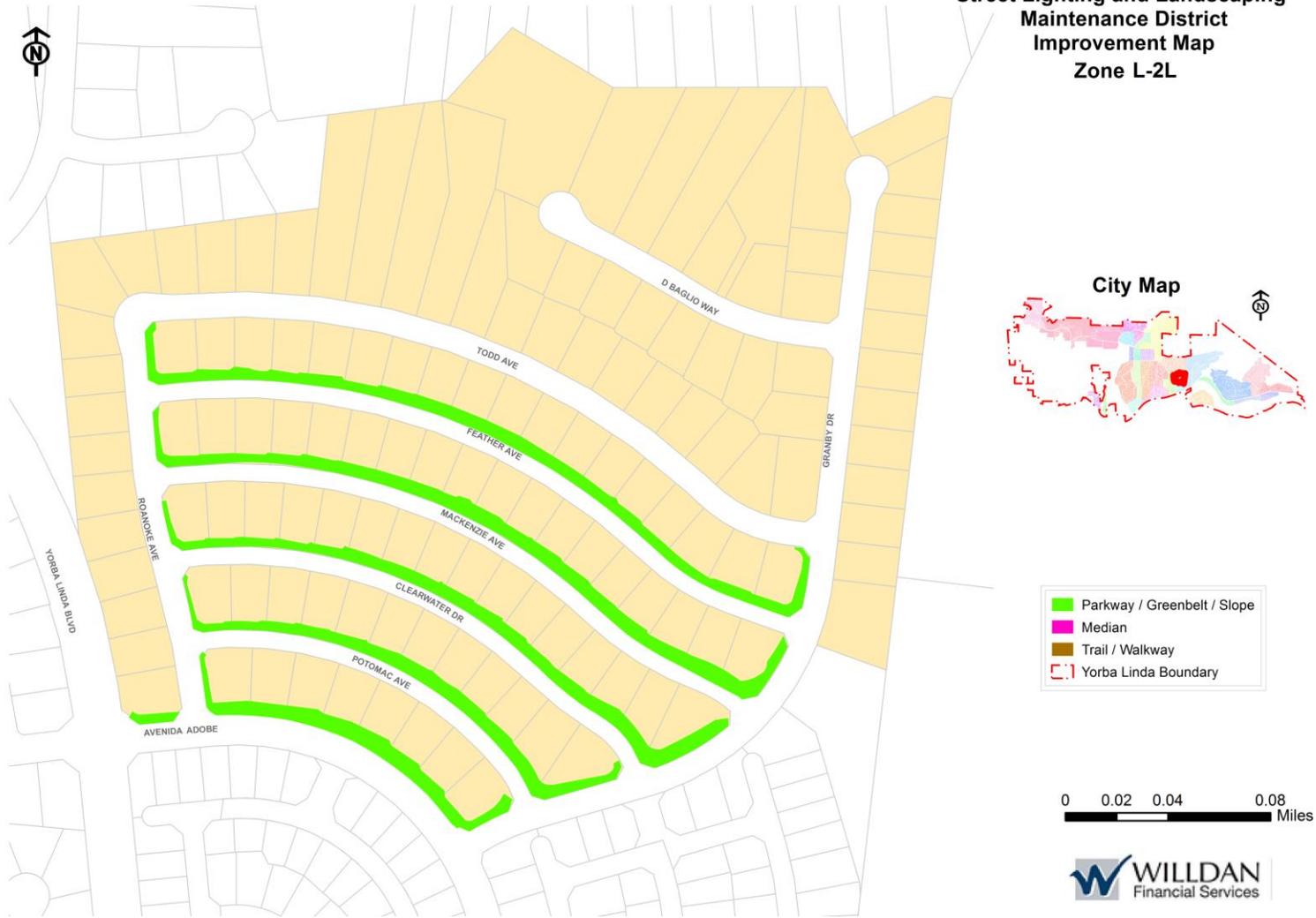


**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-2J**

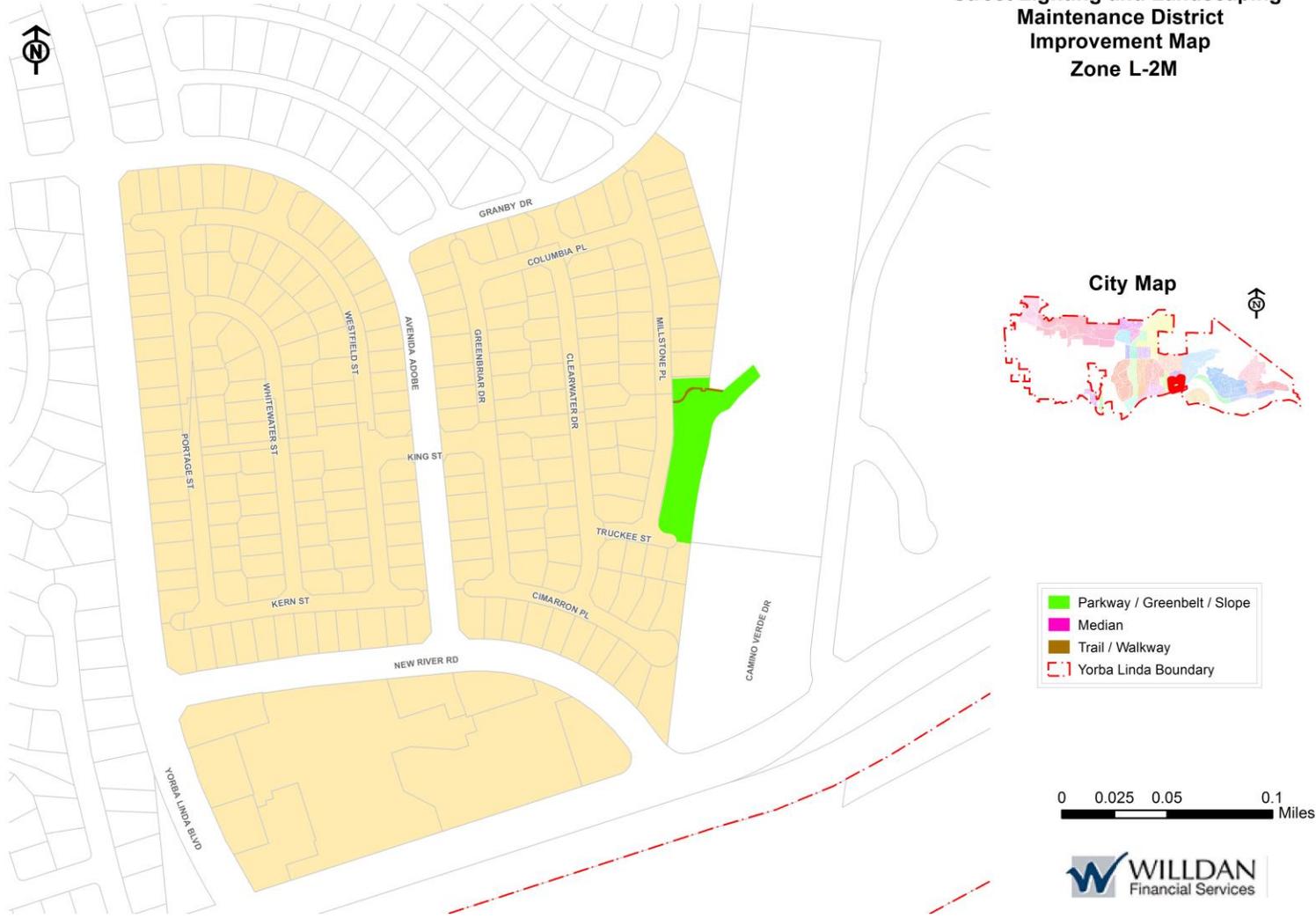




**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2L**



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

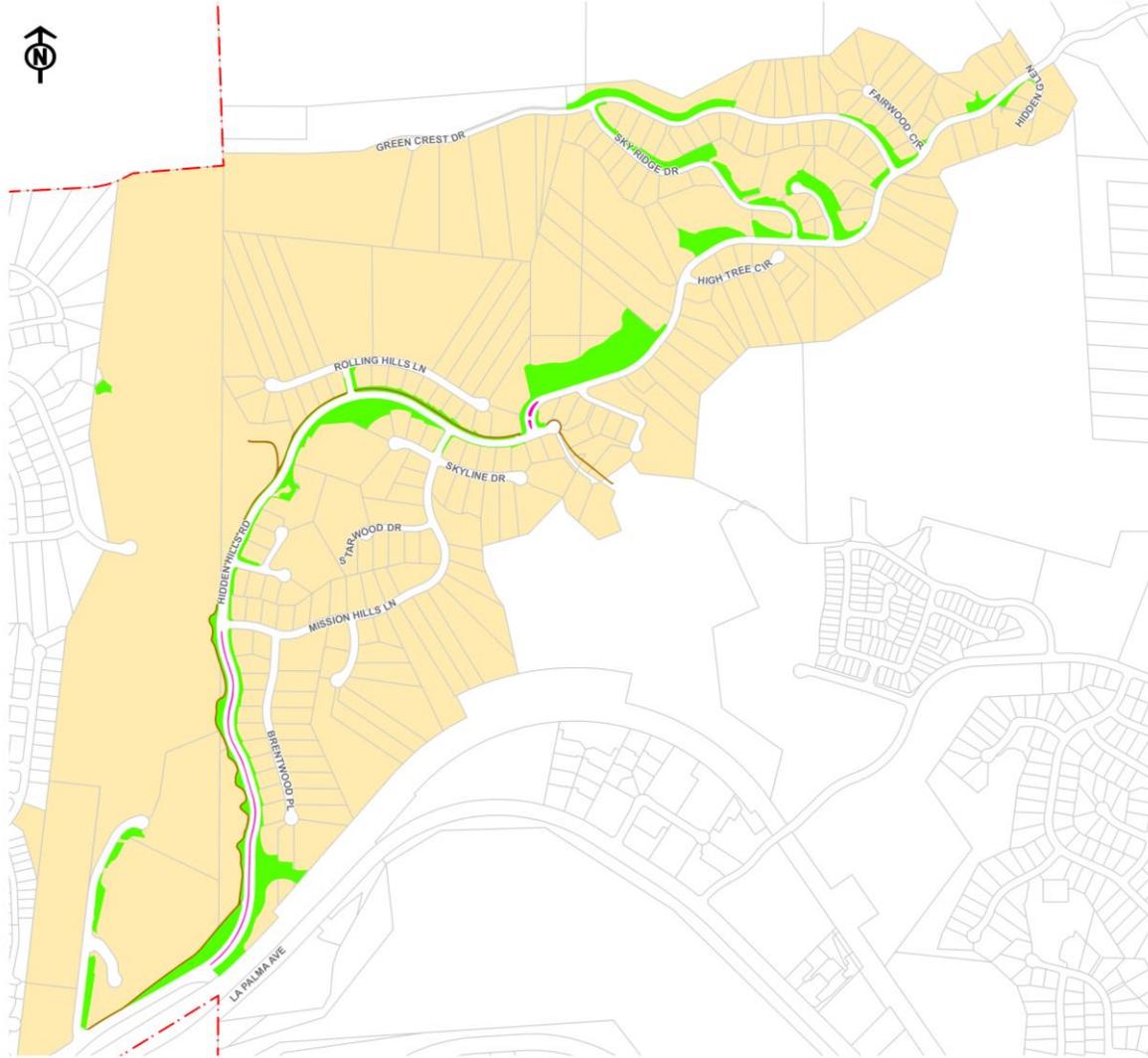


- Parkway / Greenbelt / Slope
- Median
- Trail / Walkway
- Yorba Linda Boundary

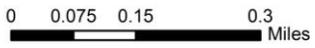
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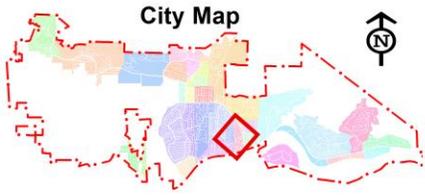
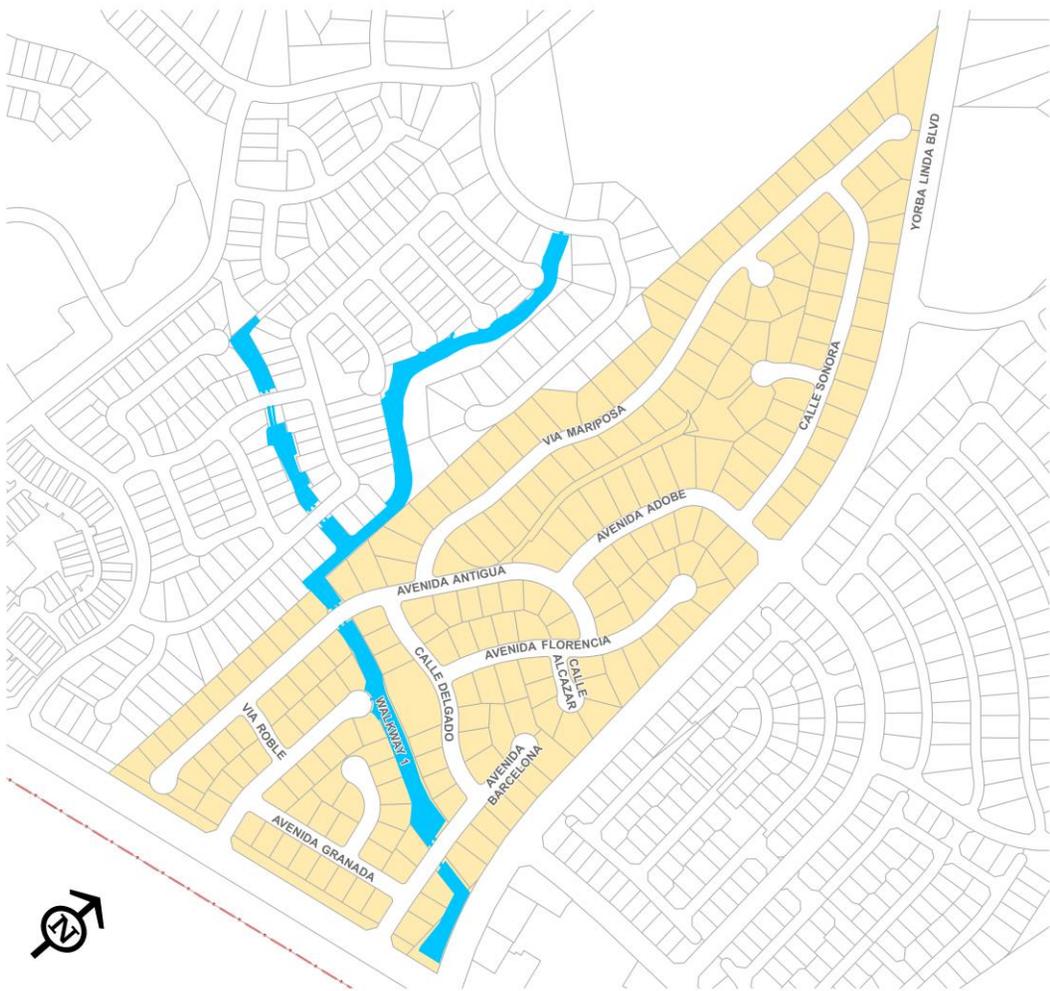
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2N**



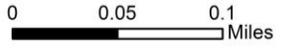
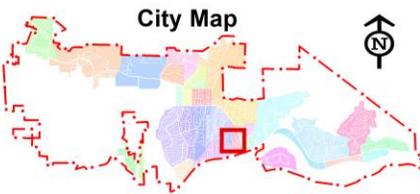
- Green Parkway / Greenbelt / Slope
- Pink Median
- Brown Trail / Walkway
- Red dashed line Yorba Linda Boundary



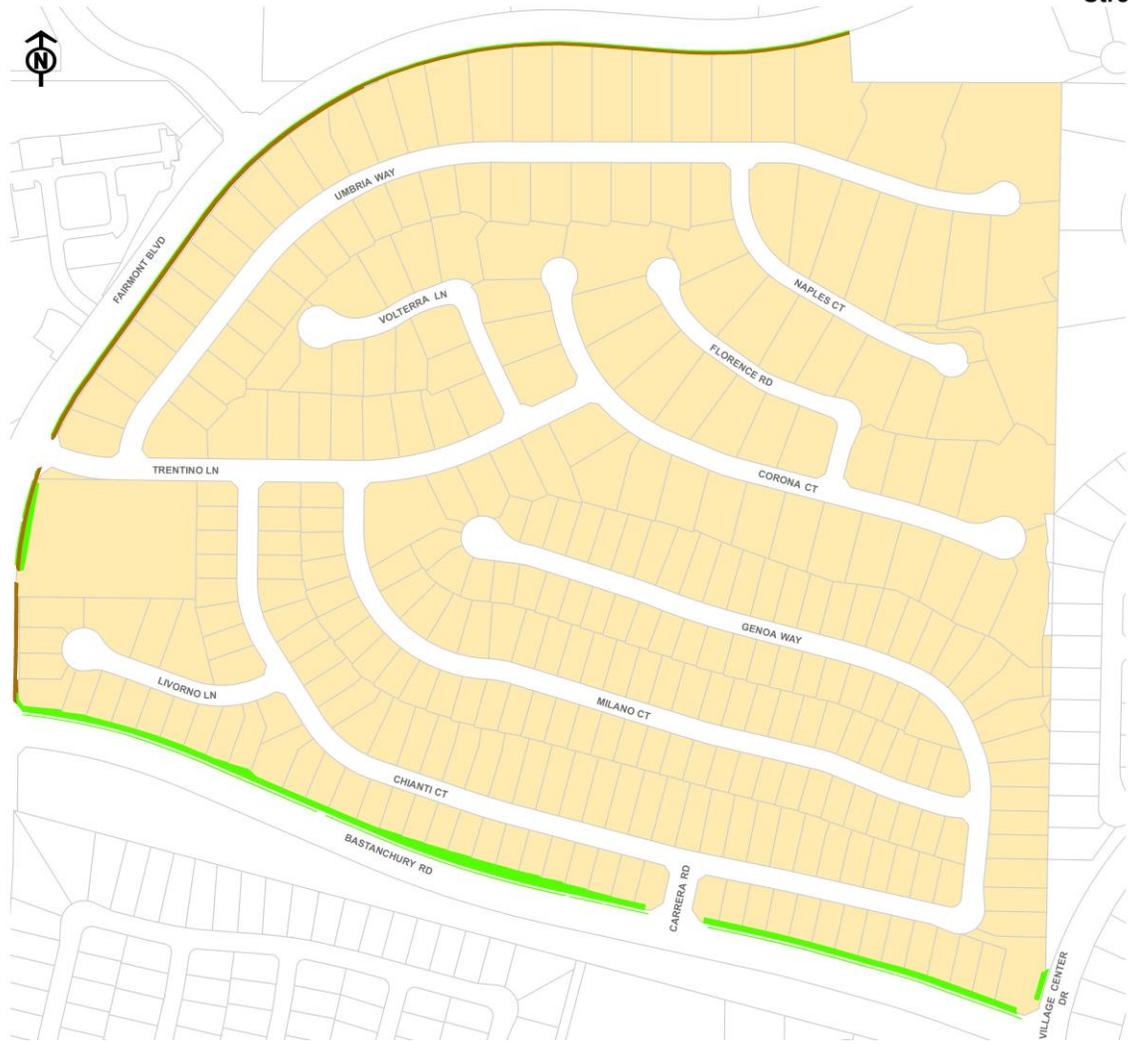
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-20**



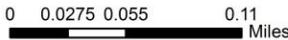
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2P**



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



- Parkway / Greenbelt / Slope
- Trail / Walkway
- Yorba Linda Boundary

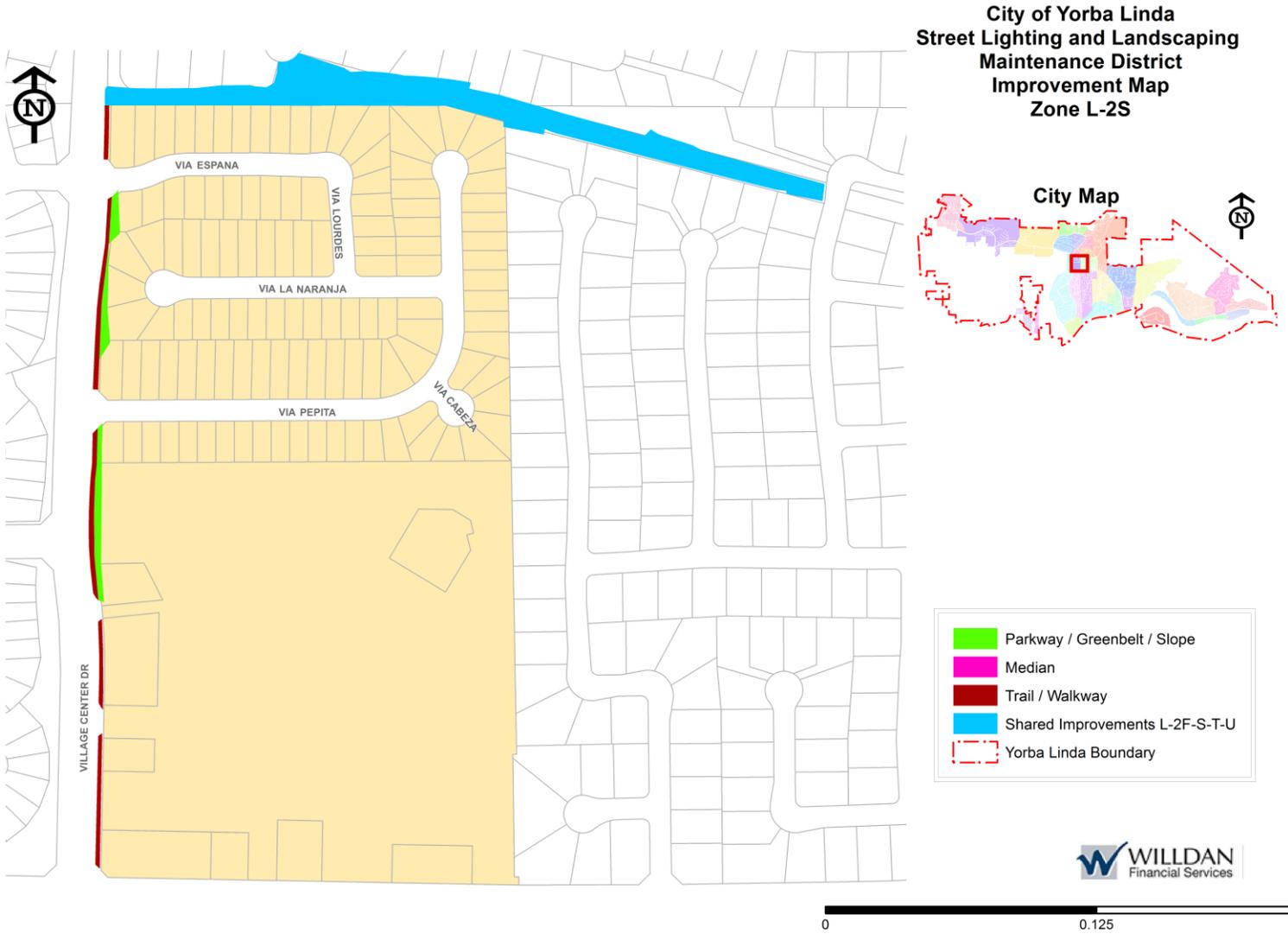


**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-2R**

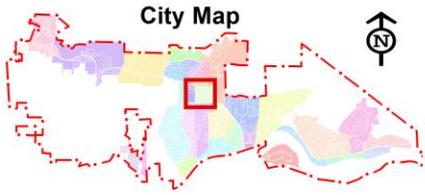


- Parkway / Greenbelt / Slope
- Median
- Trail / Walkway
- Yorba Linda Boundary





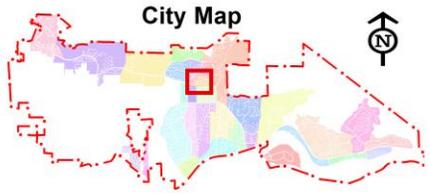
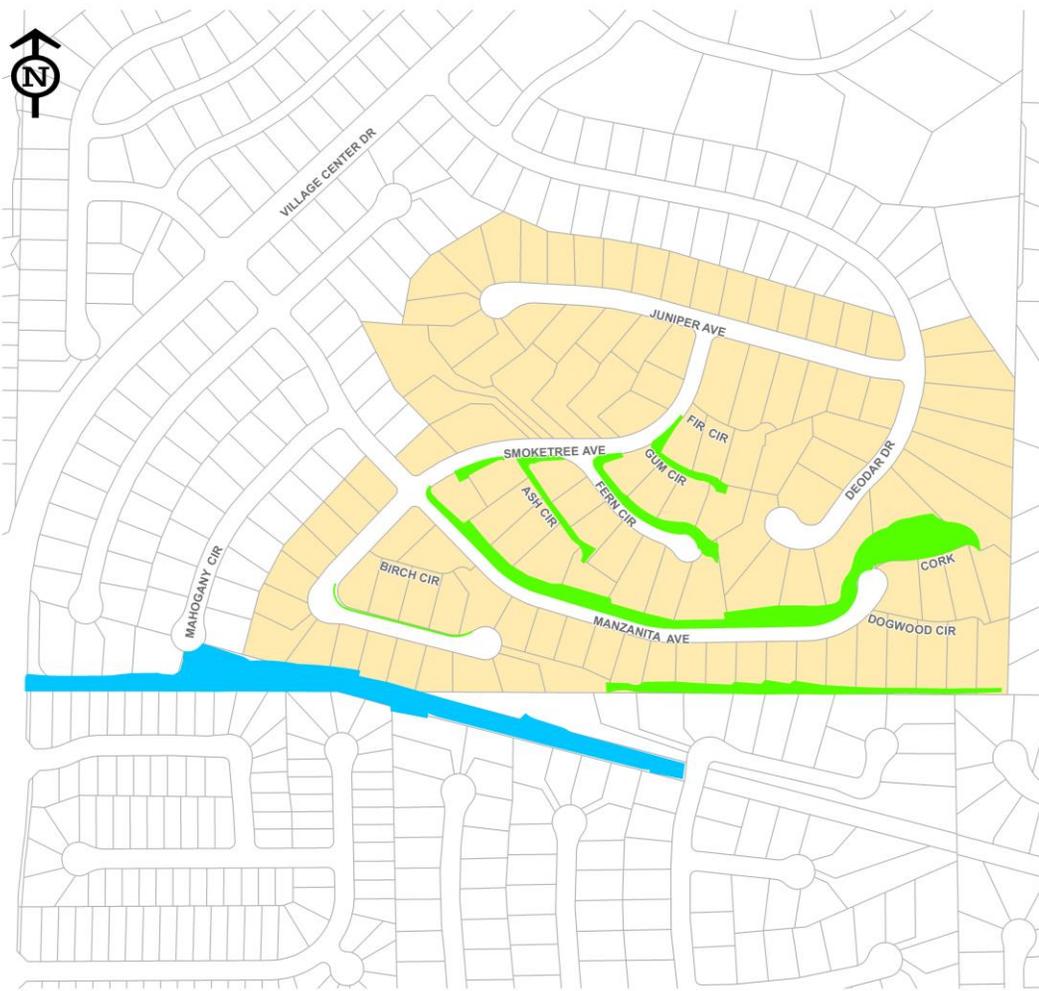
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-2T**



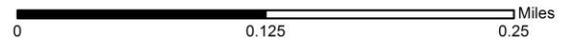
| | |
|---|--------------------------------|
|  | Parkway / Greenbelt / Slope |
|  | Median |
|  | Trail / Walkway |
|  | Shared Improvements L-2F-S-T-U |
|  | Yorba Linda Boundary |



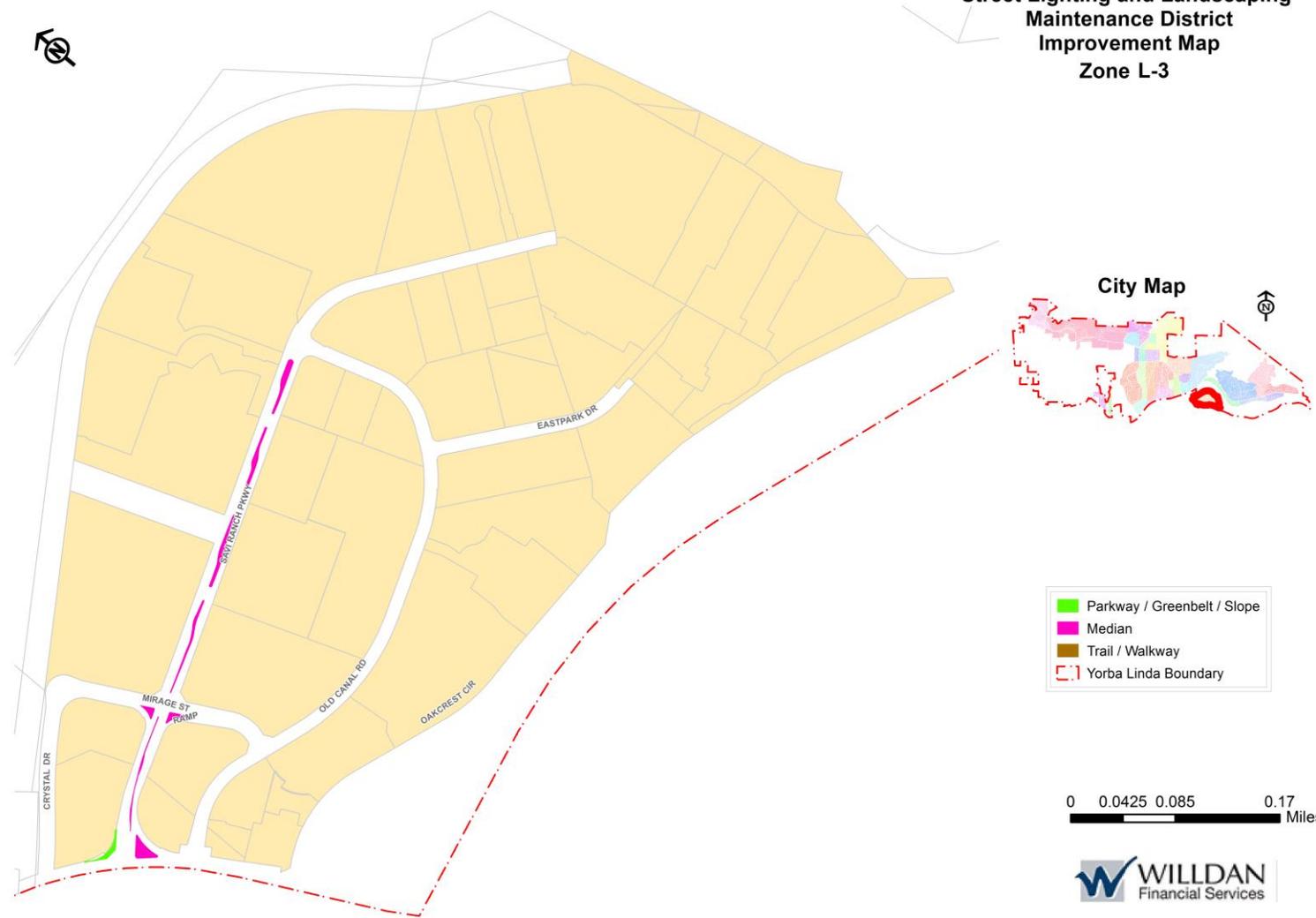
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Improvement Map
 Zone L-2U**



- Parkway / Greenbelt / Slope
- Median
- Trail / Walkway
- Shared Improvements L-2F-S-T-U
- Yorba Linda Boundary



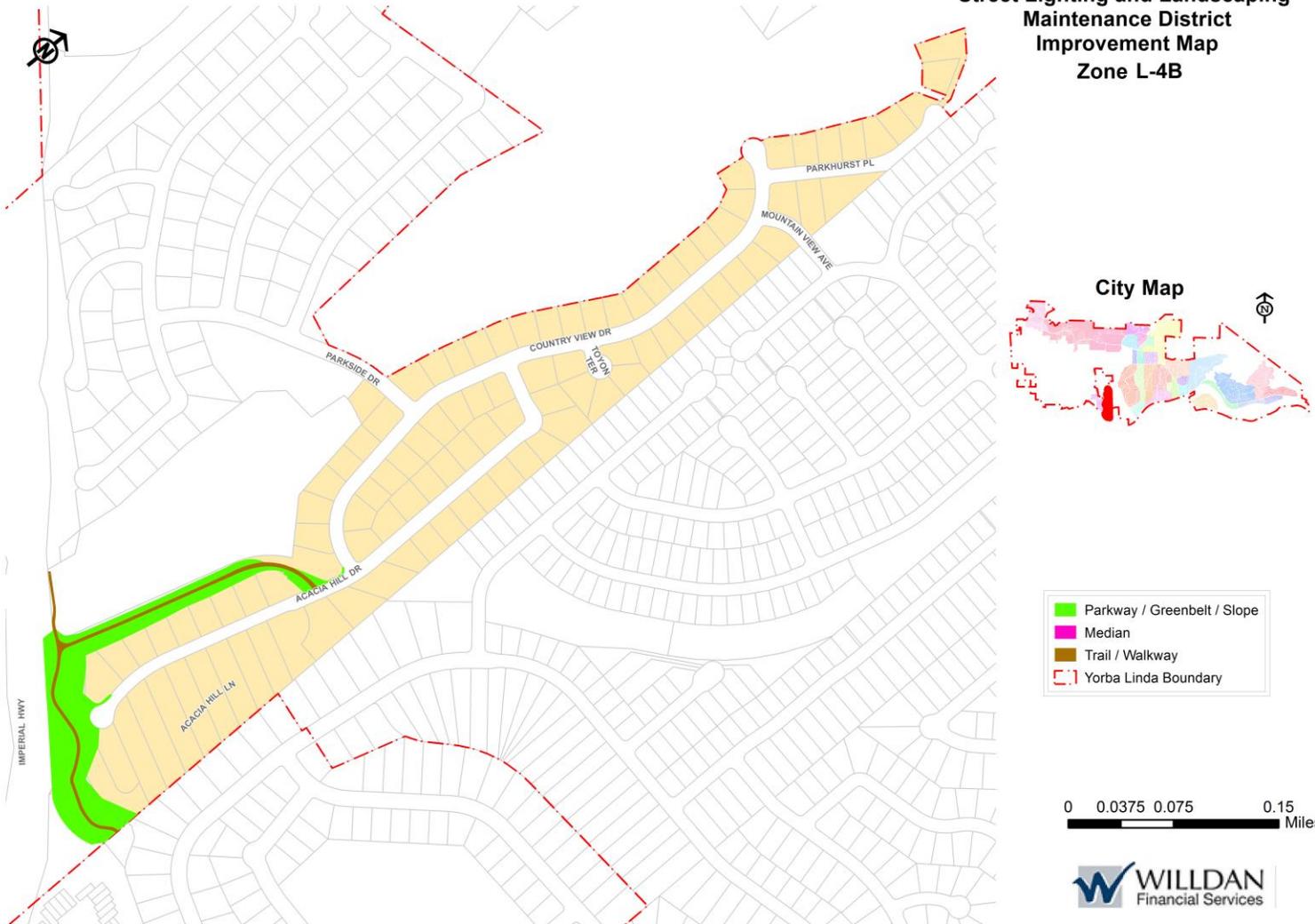
**City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Improvement Map
Zone L-3**



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



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

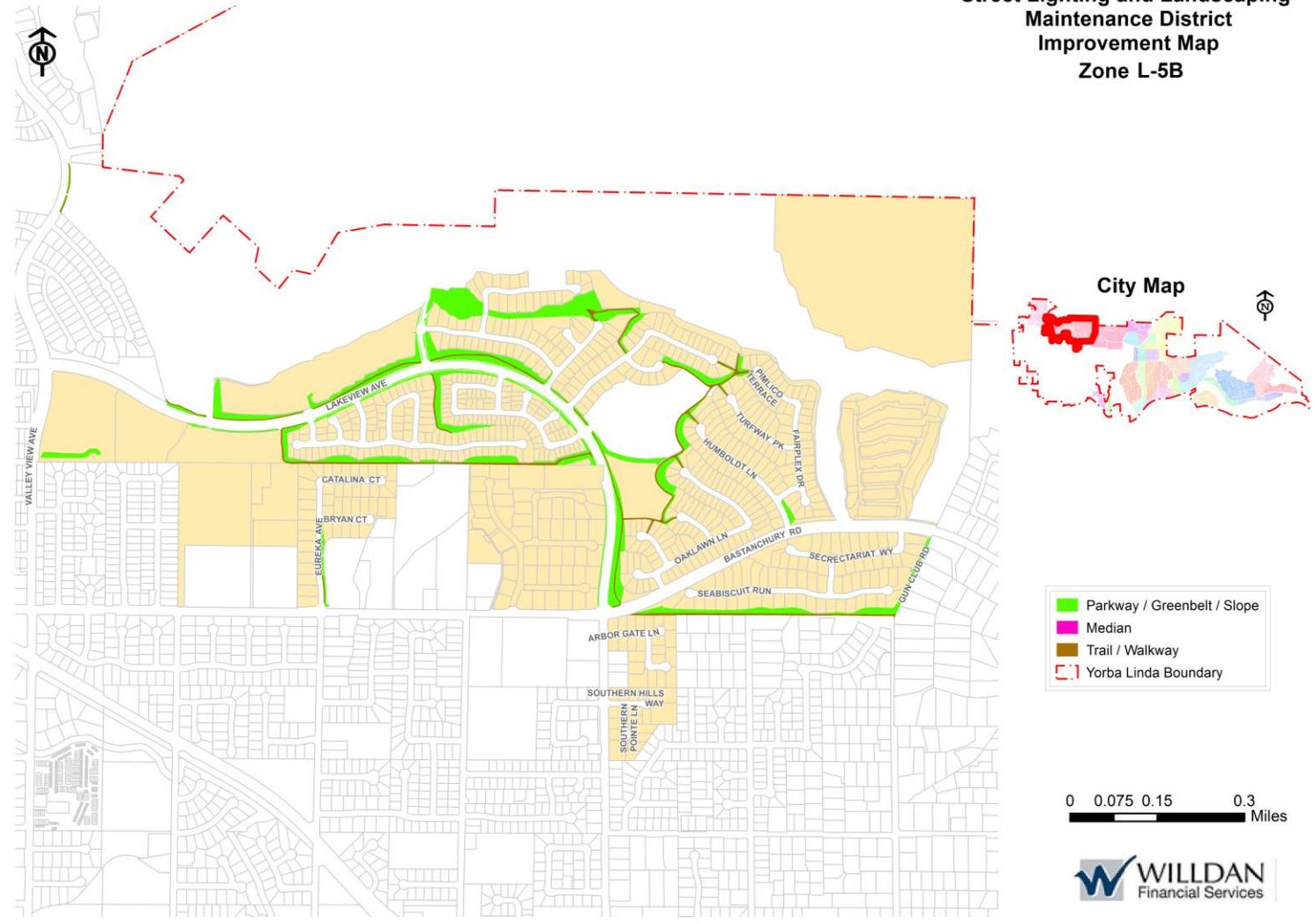


- █ Parkway / Greenbelt / Slope
- █ Median
- █ Trail / Walkway
- Yorba Linda Boundary

0 0.0375 0.075 0.15 Miles



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



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



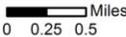
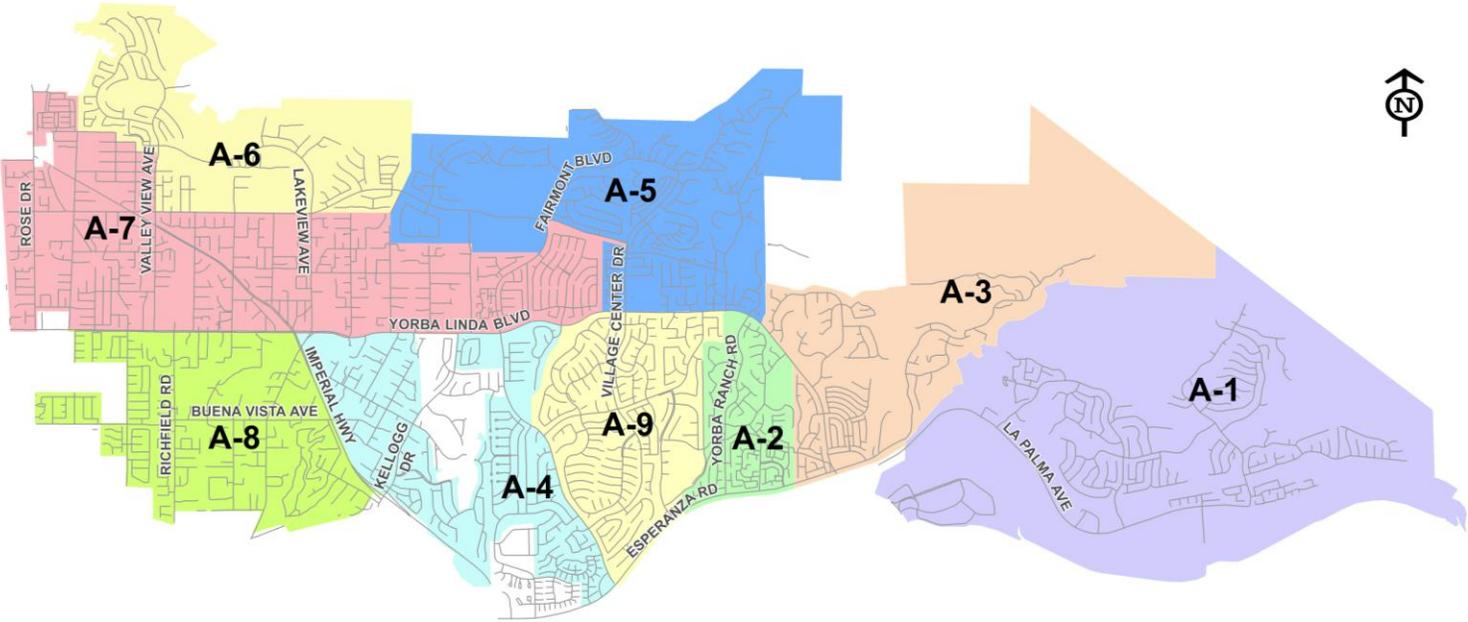
- Parkway / Greenbelt / Slope
- Median
- Trail / Walkway
- Yorba Linda Boundary

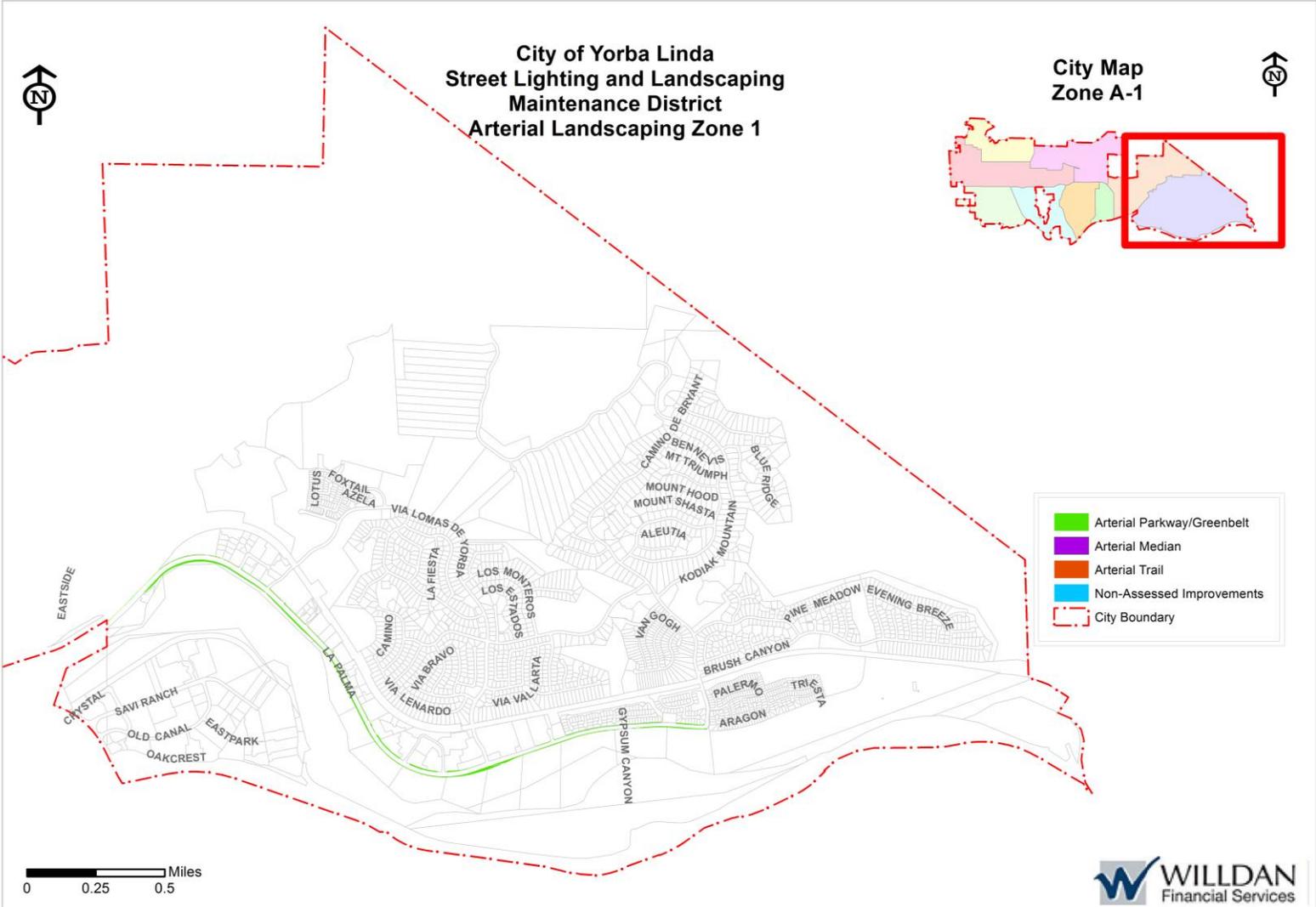
0 0.05 0.1 0.2 Miles



Arterial Landscaping Zones

City of Yorba Linda
Street Lighting and Landscaping
Maintenance District
Arterial Landscaping Zones









**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Arterial Landscaping Zone 4**



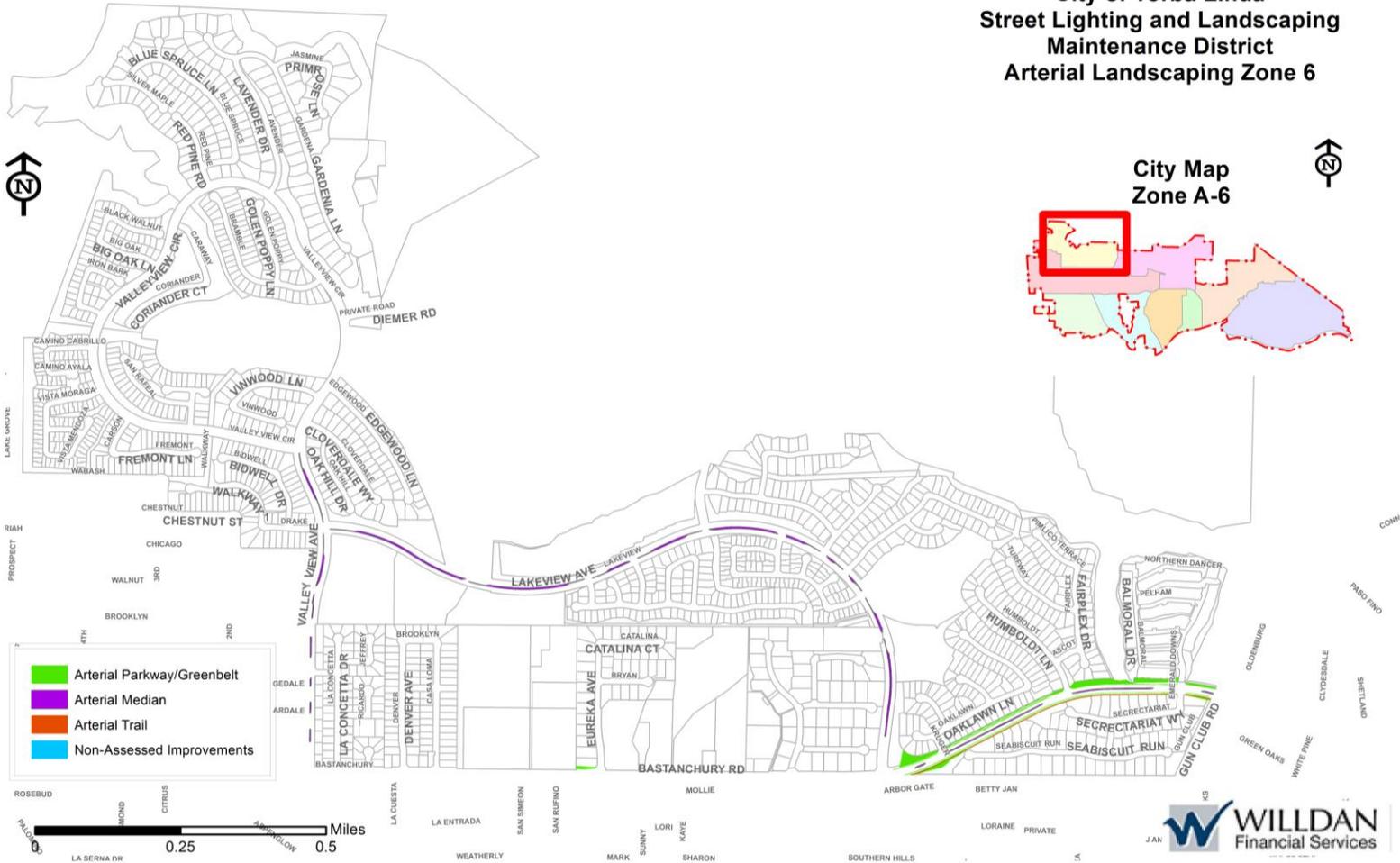
- █ Arterial Parkway/Greenbelt
- █ Arterial Median
- █ Arterial Trail
- █ Non-Assessed Improvements



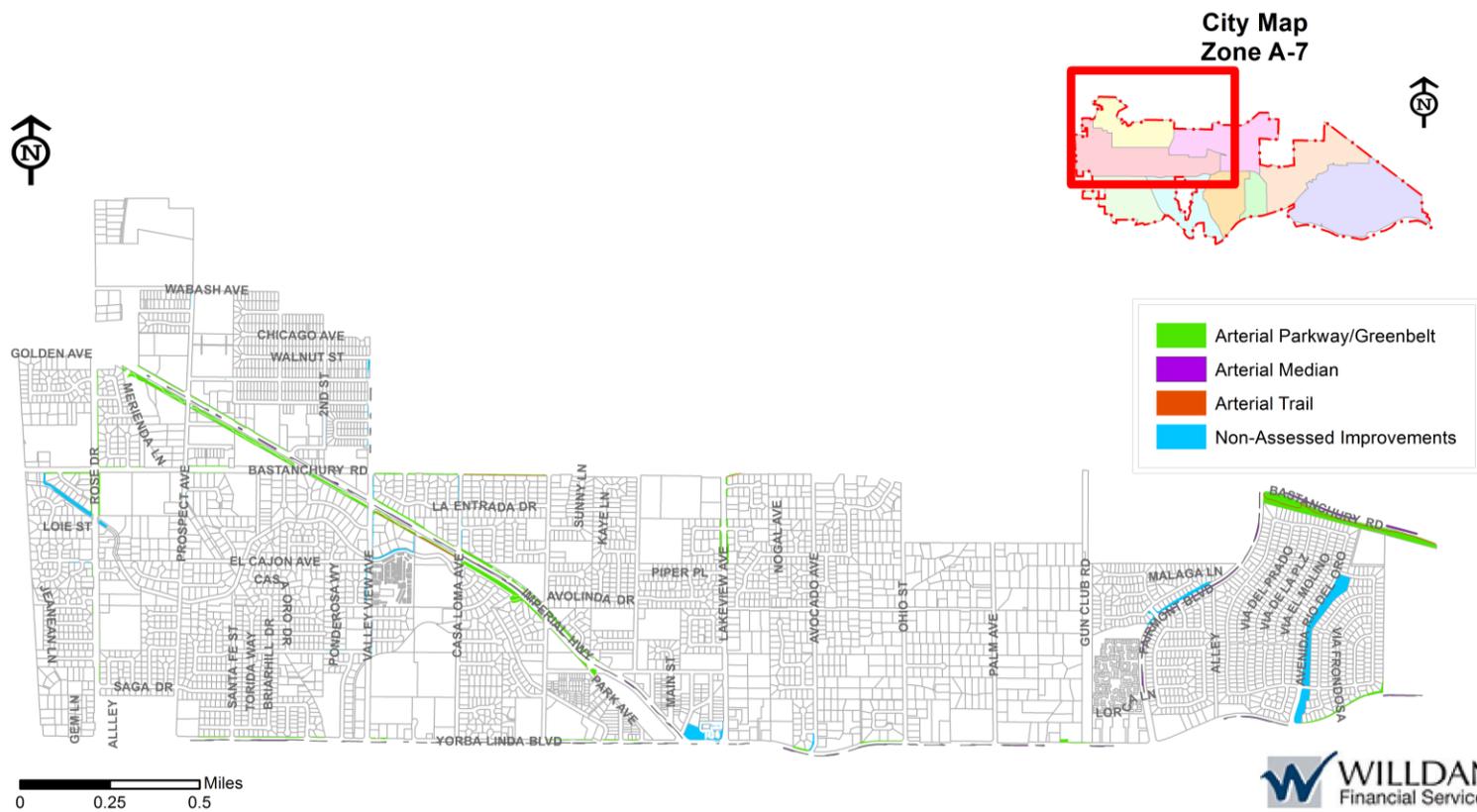
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Arterial Landscaping Zone 5**



**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Arterial Landscaping Zone 6**



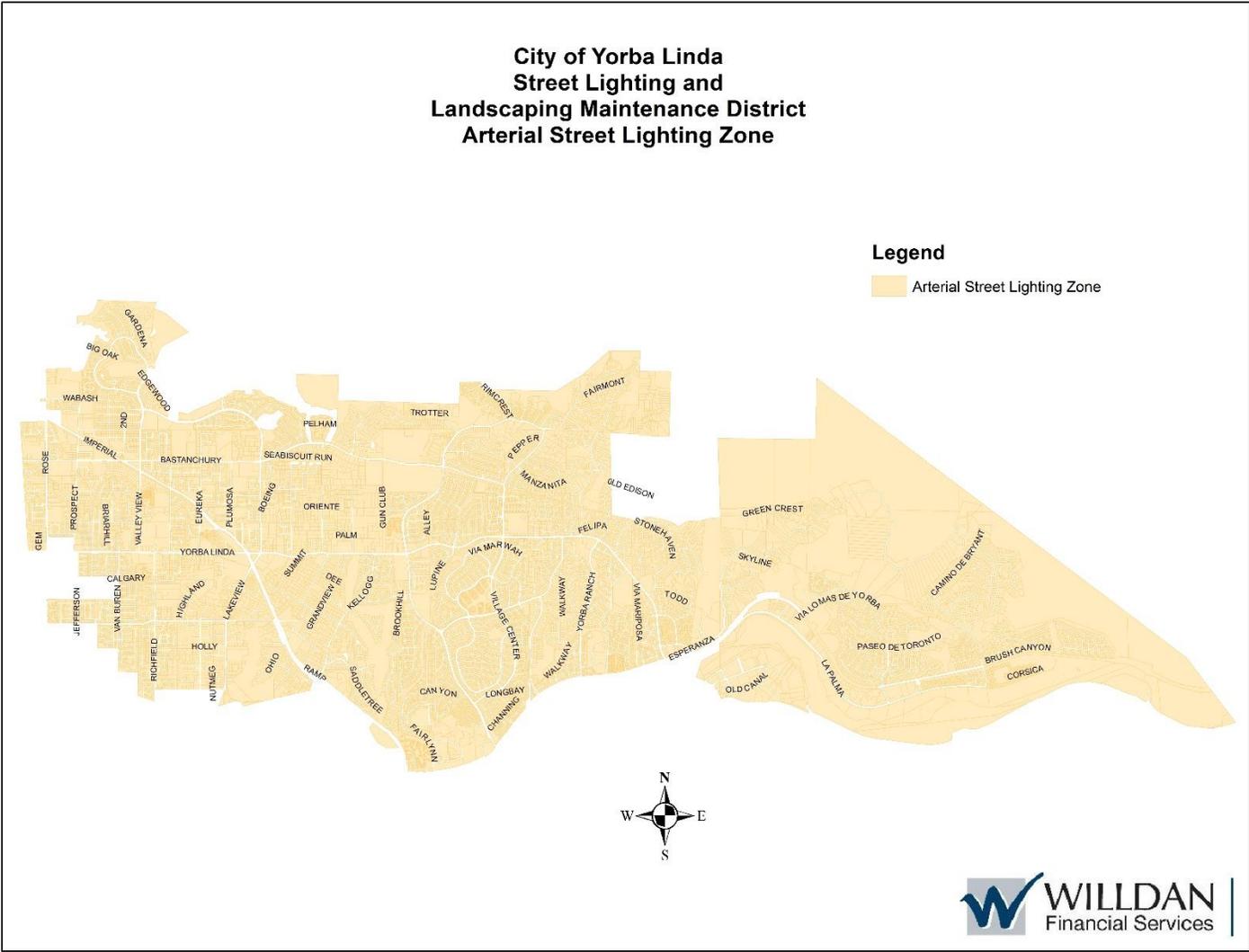
**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Arterial Landscaping Zone 7**



**City of Yorba Linda
 Street Lighting and Landscaping
 Maintenance District
 Arterial Landscaping Zone 8**

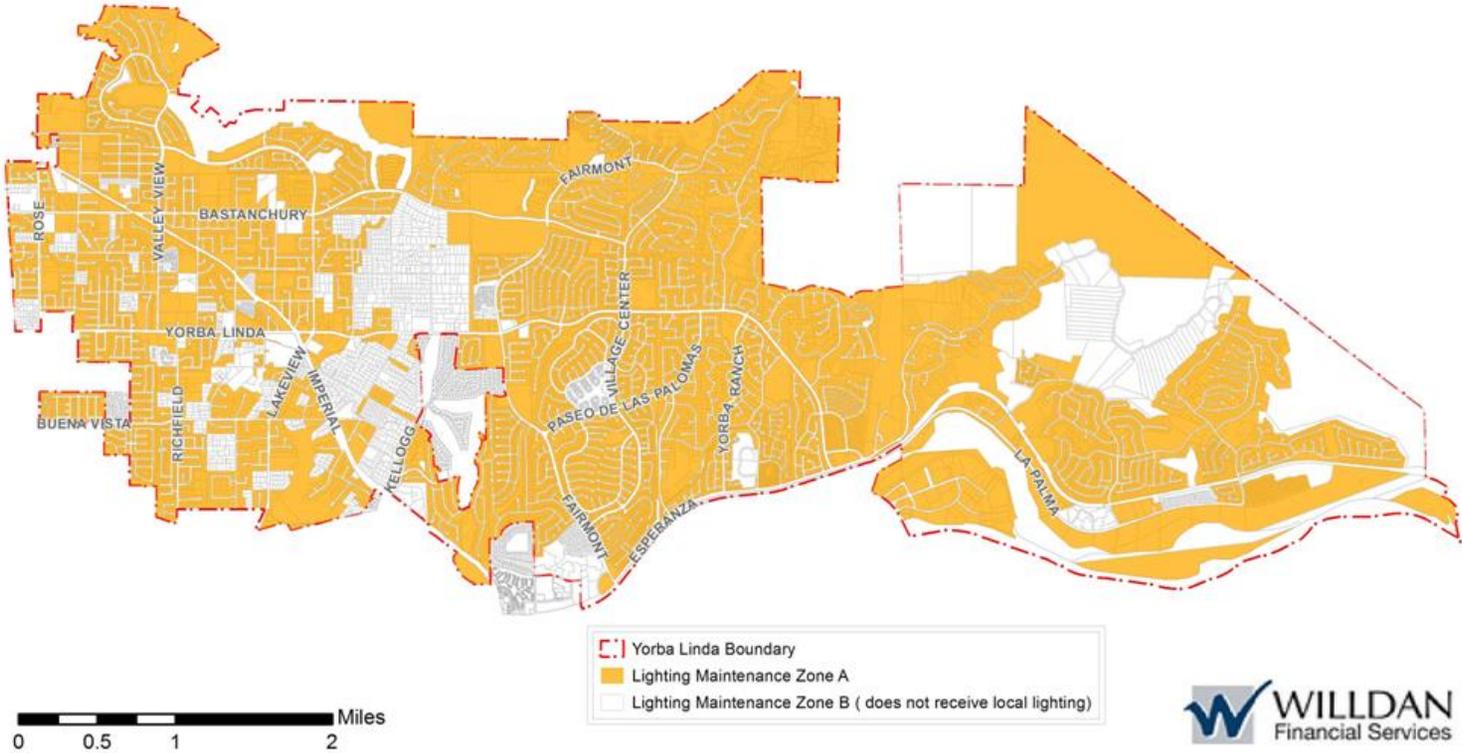


Arterial Street Lighting Zone

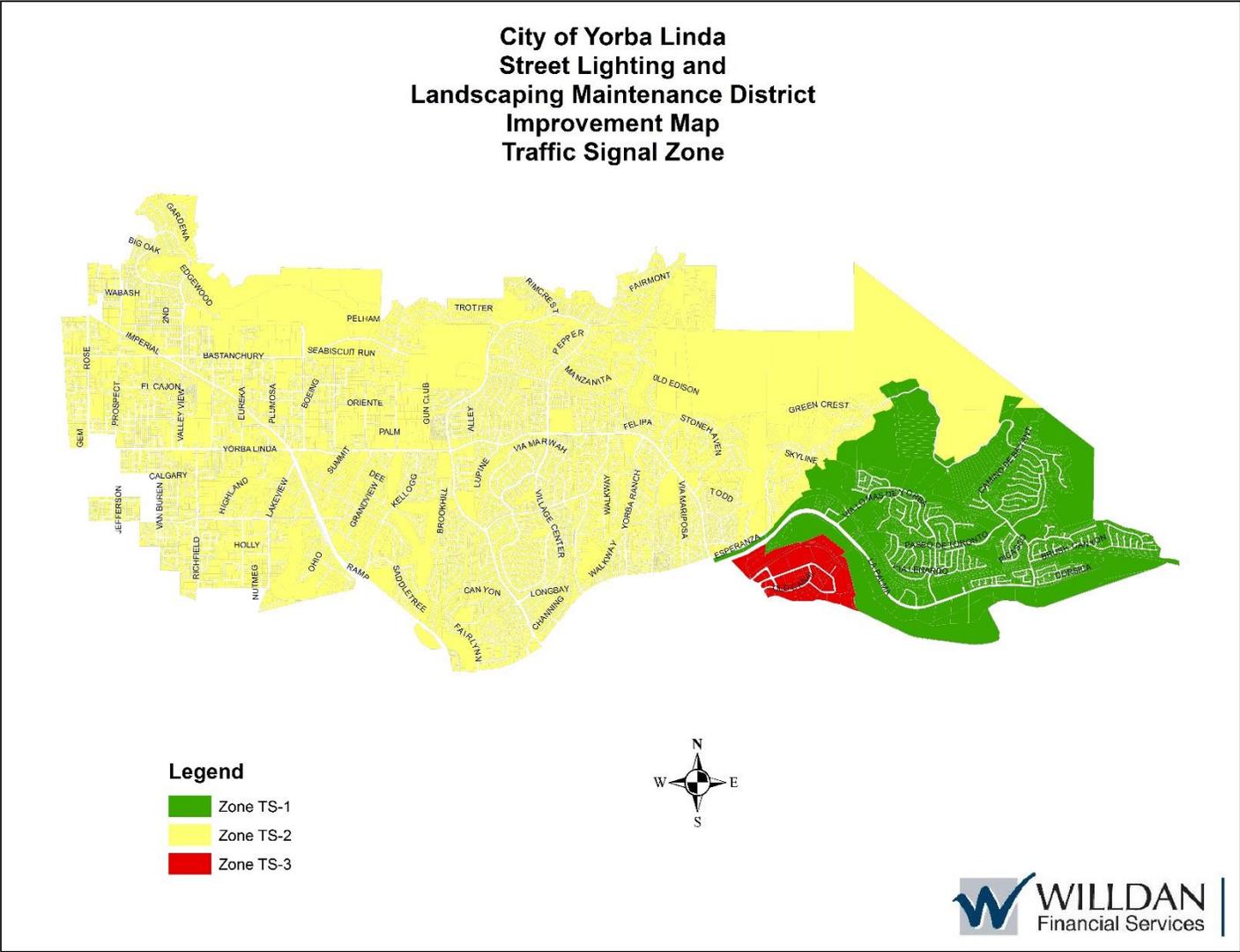


Local Street Lighting Zone

City of Yorba Linda
Street Lighting and
Landscaping Maintenance District
Local Lighting Overview Map



Traffic Signal Zones



Appendix A — Historical District Changes

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 benefited 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.

Fiscal Year 1997/1998:

In response to the new procedures required by Proposition 218 (Prop. 218), which was approved on the November 1996 Statewide ballot and added Article XIII D to the California State Constitution, the City initiated steps to reorganize the District to reflect the special benefits associated with the improvements for each property in the District, commencing with the fiscal year 1997/1998. This reorganized District established a citywide Arterial Landscaping Zone, a citywide Arterial Street Lighting Zone, a non-contiguous Local Street Lighting Zone, three Traffic Signal Zones (TS-1, TS-2 and TS-3), and four Local Landscaping Zones (L-1, L-2, L-3 and L-4). As part of this District reorganization, 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.

Fiscal Year 2000/2001 and Fiscal Year 2002/2003:

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. Subsequently, various developing tracts adjacent to the original Zone boundaries were annexed into Zone L-5. However, even with

the annexation of additional territory, the overall number of 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 and 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 XIII D 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.

Fiscal Year 2012/2013:

A review, analysis and evaluation of the improvements and properties within Local Landscaping Zone L-2 was conducted and as a result of that analysis, this Local Landscaping Zone was re-engineered to establish sixteen (16) Local Landscaping Zones (L-2A through L-2P) to more accurately identify the local landscape improvements associated with the properties and the proportional special benefit derived from those improvements. While this restructuring of Zone L-2 did not increase the previously adopted maximum assessments allowed, the re-engineering did bring to light that to fully fund the maintenance and operation of the improvements that provide special benefit to properties within many of these newly established Zones, assessment increases may likely be warranted in the future.

Fiscal Year 2013/2014:

As part of an ongoing effort to clarify and ensure that the annual District assessments are consistent with the substantive provisions of the California Constitution Article XIII D and the provisions of the Landscaping and Lighting Act of 1972, in fiscal year 2013/2014 a similar review and analysis of the improvements and properties was conducted for Local Landscaping Zones L-1, L-3, L-4 and L-5. As a result of that review and analysis the following zone restructuring was implemented: Zone L-1 was split into three zones (L-1A, L-1B and L-1C); Zone L-3 was left unchanged; Zone L-4 was split into two zones (L-4A and L-4B); and Zone L-5 and L-5A were reorganized into three zones (L-5A, L-5B and L-5C).

In addition to the Local Landscaping Zone changes, an initial re-engineering of the Arterial Landscaping Zone was implemented establishing three arterial zones: Zone A-1 which generally included properties in the eastern portion of the City (east of Yorba Linda Boulevard); Zone A-2, which generally included properties and developments in the western and northern portion of the City that were 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.

Fiscal Year 2014/2015:

In response to recommendations put forth by the Yorba Linda Landscape Maintenance Citizen Advisory Committee (LMCAC) established by the City Council and the recommendations of the City Council itself, additional changes and refinements to the District were implemented in fiscal year 2014/2015. These changes included:

- Local Landscaping Zone L-2B (originally established in fiscal year 2012/2013) was split into four smaller Local Landscaping Zones:

- the residential area east of Village Center Drive and south of Yorba Linda Boulevard (which was a large part of the original Zone) continued to be designated as Zone L-2B;
 - the area located north of Bastanchury Road and west of Village Center Drive was designated as Zone L-2Q;
 - the area between Yorba Linda Boulevard and Bastanchury Road on the west side of Village Center Drive was designated as Zone L-2R; and,
 - the remaining area located between Yorba Linda Boulevard and Bastanchury Road on the east side of Village Center Drive was designated as Zone L-2S.
- Local Landscaping Zone L-1B (originally established in fiscal year 2013/2014) was split into two smaller Local Landscaping Zones:
- the area east of Camino De Bryant Village between La Palma Avenue and the railroad tracks being designated as Zone L-1D; and,
 - the residential area north of the railroad tracks on the west side of Camino De Bryant up to Meadow Land Drive, and then both sides of Camino De Bryant and Kodiak Mountain Drive remaining as Zone L-1B.
- The Arterial Landscaping Zone structure was modified to establish nine smaller more localized Arterial Landscaping Zones (Zones A-1 through A-9). These nine Zones were established based on the various landscape improvements segments being maintained as part of the arterial improvements, the streets where those improvements are located, and the properties and developments that are typically accessed by those streets and improvement areas.

Fiscal Year 2015/2016:

In Fiscal Year 2015/2016 the following District changes were implemented:

- Local Landscaping Zone L-1C (located east of Camino De Bryant at the end of La Palma Avenue and originally established in fiscal year 2013/2014) was physically bifurcated by a railroad right-of-way running east and west through the Zone. It was determined that the improvements on either side of this railroad right-of-way were substantially different enough to warrant the splitting of this Zone into two smaller Local Landscaping Zones. The residential area south of the railroad right-of-way was established as Zone L-1E with the remaining residential area north of the railroad right-of-way continuing to be designated as Zone L-1C.
- Local Landscaping Zone L-1D (originally established in fiscal year 2013/2014) and comprised of primarily Residential Single-Family properties was expanded to include the Non-Residential properties just west of the Zone and east of Via Lomas De Yorba East. It was determined that these Non-Residential properties (previously part of Zone L-1A) regularly utilize and access the trail and improvements within Zone L-1D and therefore receive similar and proportional special benefit from those improvements. Therefore, these Non-Residential properties were reclassified as part of Zone L-1D and removed from Zone L-1A.
- Local Landscaping Zone L-1A (originally established in fiscal year 2013/2014, and comprised of both Residential Single-Family and Non-Residential Developed properties), like Zone L-1C was physically bifurcated by a railroad right-of-way running east and west through the Zone with the area north of the railroad right-of-way being primarily Residential Single-Family and the area south of the railroad right-of-way being primarily Non-Residential, but also having a 330-unit residential development. It was determined that the improvements being maintained

for the Zone were the result of and directly associated with the developments north of the railroad right-of-way and the area south of the railroad right-of-way did not receive the same level of direct benefit from those improvements. Therefore, the area south of the railroad right-of-way (excluding the Non-Residential properties east of Via Lomas De Yorba East which were incorporated into L-1D as noted above) were detached from L1A and established as Zone L-1F. The residential area north of the railroad right-of-way continued to be designated as Zone L-1A.

- Local Landscaping Zone L-2H (located in the central part of the City and originally established in fiscal year 2012/2013) is comprised almost entirely of developed residential properties, but physically bifurcated by Yorba Linda Boulevard. While the properties and landscape improvements both north and south of Yorba Linda Boulevard are very similar in nature, in order to make the Local Landscaping Zone structure more consistent with Arterial Zones this large local Zone was split into two Local Landscaping Zones with the residential area north of Yorba Linda Boulevard being established as Zone L-2T (being within Arterial Landscaping Zone A-5) and the residential area south of Yorba Linda Boulevard remaining as L-2H (being within Arterial Landscaping Zone A-9).
- In addition to the Local Landscaping Zone adjustments outlined above, the area commonly known as the Hidden Hills area (previously designated in 2014/2015 as part of Arterial Landscape Zone A-1) was reassigned to Arterial Landscape Zone A-3. Similar to some of the Local Landscape Zone changes made, it was determined that the properties in the Hidden Hills area (located north of the railroad right-of-way) are accessed, utilize and benefit from the arterial streets and associated improvements within Zone A-3 rather than those streets and improvements within Zone A-1.

These preceding modifications to the District did not increase the maximum assessments previously authorized and approved for any parcel or the amount paid annually by any property owner, and has not changed the nature or extent of the landscape maintenance services provided by the District. These changes are described in more detail in the sections of the Report that follow and the location and extent of both the improvements and boundaries of each of these Zones are shown in the Assessment Diagrams contained in part V of this Report.